

THE CITY OF

BURLESON

TEXAS

FY 2024-2025

ANNUAL OPERATING

BUDGET



City of Burleson

Fiscal Year 2024–2025

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,381,461, which is a 11.57 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 \$1,258,438.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024–2025	2023–2024
Property Tax Rate:	\$0.6627/100	\$0.6325/100
No-New-Revenue Tax Rate:	\$0.6239/100	\$0.5936/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.4391/100	\$0.4254/100
Voter-Approval Tax Rate:	\$0.6627/100	\$0.6724/100
Debt Rate:	\$0.1923/100	\$0.1923/100

Total debt obligation for City of Burleson secured by property taxes:
\$75,207,379

**FY2025 Annual Operating Budget
Advertising and Lobbying Disclosure**

Per Section 140.0045 of the Texas Local Government Code, the City must itemize certain expenditures in certain political subdivision budgets. These citywide expenditures include advertising costs for notices required by law to be published in a newspaper, and expenditures for lobbying costs which directly or indirectly influence or attempt to influence the outcome of legislation or lobbying in FY2024, with the amount budgeted for similar activities in FY2025.

<i>Expenditures for Comparison</i>	<i>FY2024 Estimated Actuals</i>	<i>FY2025 Budget</i>
Advertising-Required Legal Notices	\$43,810	\$33,825
Lobbying Expenditures	\$108,000	\$108,000



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Burleson
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

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City Manager's Budget Message

September 3, 2024

To the Honorable Mayor and City Council:

In accordance with the city charter and the laws of the State of Texas governing home rule cities, please accept this letter as my budget transmittal and executive summary of the proposed annual operations and maintenance budget. In developing this document, a significant amount of time is devoted by city council members and city staff. The city's proposed budget is developed through an extensive process of reviewing requests received by various city departments then prioritizing those requests in a manner that utilizes resources effectively, within fiscal limitations, while working to achieve the city's strategic goals. As prepared and submitted, the proposed budget is intended to:

- Serve as an operating plan for the new fiscal year
- Provide fiscal policy direction to the city staff
- Provide a basis of accountability to the taxpayers of the investment of their tax dollar
- Serve as a basis for measuring the performance of those individuals charged with the management of the city's operations

The annual operations and maintenance budget represents the single most important management tool of the governing body and the staff.

Budget Overview

The city of Burleson fiscal year (FY) 2024-2025 proposed budget addresses increased service levels to city residents through various supplemental items addressed in this year's budget to respond to continued growth, provides required or recommended investments in infrastructure and other public improvements as well as additional public safety resources. The city has continued to thrive relative to many markets. Despite the city's current and future growth potential and general optimism, this budget has been prepared with conservative revenue assumptions in mind.

In evaluating the FY 2024-2025 proposed budget, it is important to consider it in context with several historical organizational initiatives, current conditions, and the impact each has on planning for additional appropriations. Those with the greatest impact are listed below.

The FY 2024-2025 proposed budget appropriations total \$170,965,971 for all operating funds, not including general debt service, capital projects, or vehicle equipment replacement fund. Of that amount, a listing of the significant funds includes approximately \$63,267,928 for general fund operations and maintenance, \$10,976,718 is for 4A fund, \$8,381,605 is for 4B fund, \$2,604,333 is for the emergency medical services fund, \$4,704,493 is for the solid waste fund, and \$29,824,167 is for the water and sewer utilities. General debt service appropriations for the coming fiscal year are \$20,772,166.

Value of Taxable Property and Growth

The growth in taxable value of real property corresponds to a significant increase in residential growth and population over the past 60 months. According to the most recent population estimates published by the North Central Texas Council of Governments (NCTCOG), the city of Burleson's new population as of January 1, 2024 was 53,504. The city has 10 actively developing residential subdivision phases with a total of 250 single-family lots that are either under construction or shovel-ready for development.

The city is anticipating an overall 5.94% increase in projected assessed values for the 2024 tax roll. On September 11, 2023, in an effort to help relieve the increase in residential appraised values of property, the Council approved an increase in the homestead exemption rate from 2% to 3%. This increase will be effective in FY 2024-2025. On September 9, 2024, the city council will consider an ordinance that will increase the exemption from 3% to 5%. This increase will become effective in FY 2025-2026. The city is also seeing an increase in property values that qualify under

the over-65 freeze and disabled veteran exemptions from the previous tax roll.

Property Values

Certified property valuations increased by \$305,773,158 (5.94%) for FY 2024-2025. Property values increased from \$5,144,004,660 to \$5,449,777,686. Of the increase, \$189,895,607, or 3.69%, resulted from new construction, compared with \$225,352,515 last year. New value added to the tax roll will continue to be primarily from residential growth, however, commercial growth continues to expand at a strong rate.

Property Tax Rate

The proposed FY 2024-2025 budget is proposing a property tax rate of \$0.6627 per \$100 of taxable assessed valuation. The total tax rate is divided between general fund maintenance and operations and the debt service fund. Of the total tax rate, \$0.4704 cents is dedicated to general fund maintenance and operations, and \$0.1923 is dedicated to general obligation debt service. The portion of the tax rate dedicated to maintenance and operations comprises 47.02% of the proposed revenue in the general fund. The portion of the tax rate dedicated to debt service is approximately 29.01% of the overall city tax rate. The city continues to maintain a level below a reasonable debt management policy limit of 35% of the overall city tax rate.

The average taxable single-family home value for the 2024 tax year is \$299,889 in Johnson County. This reflects an increase of \$16,923 or 5.98% in Johnson County from the previous year. At the proposed tax rate of \$0.6627, the municipal taxes paid on the average single-family home will be \$1,987.

Sales Tax

The city of Burleson levies a 1.00% tax on all taxable items sold within its borders (the 4A corporation's 0.50% tax and the 4B corporation's 0.50% are in addition to the city's tax). In total, the city of Burleson and the associated corporations levy a 2% sales tax. Overall, the proposed budget includes \$30,575,376 in sales tax revenues, compared to \$30,376,557 in the FY 2023-2024 budget. This is largely attributable to the continuing retail and commercial development growth in Burleson. The one percent sales and use tax reported to the general fund comprises 24.21% of revenue in the proposed budget. See the Economic Development section below, which reflects significant retail developments and projections. The proposed budget reflects a conservative sales tax estimate of 3% growth from the current year projection. Due to current economic conditions and our conservative approach, we have not projected significant sales tax from new retail establishments.

Employee Compensation and Benefits

Sworn fire and police personnel are on a step plan and civilian pay is based on a performance merit system. The police and fire sworn personnel (full-time and part-time) will receive a 3% increase on October 1, 2024, as part of the step plan. The city employees on average see a 3% merit increase based on their annual performance. Employees will continue to see their steps or annual merit adjustments based on performance.

The city has historically provided a competitive and innovative benefits package to employees, offering a selection which best suits employees’ individual and family needs. Providing these options has benefitted not only recruitment efforts, but also retention of employees. The city’s estimated contribution for employee healthcare benefits is \$5,463,367, for fiscal year 2024-2025. The, fiscal year 2024-2025 budget includes an 5% employer rate increase to the cost of health benefits provided to employees. In an effort to control cost, the city is evaluating plan designs changes and other reasonable options.

Program and Staffing Levels

The city of Burlison currently has 489.29 authorized full-time equivalent (FTE) staff members allocated among the various operating departments. The proposed budget recommends an increase of 3.5 full-time positions. The proposed budget recommends the following staffing additions and changes to occur between October 2024 and January 2025:

Department	Proposed Staffing Positions	FTE
Community Services: Animal Services	Veterinarian	0.5
Economic Development	Economic Development Analyst	1.0
Information Technology	Radio Tech	1.0
Public Works	Traffic Management Center Operator / Signal Technician	1.0
	Total FTE	3.5

Economic Development

Upcoming Development

- Black Rock Coffee
- Andy's Frozen Custard
- Profit trade school, Craftmasters to close on 54-acre site at Hooper Business Park
- Three new-to-market retail/restaurant businesses will open along Wilshire Boulevard
- Five new-to-market retail/restaurant businesses will open at the Wilshire and Summercrest intersection

Hotel/Convention Center

- Economic development staff completed a comprehensive hotel/convention center study identifying Burleson as a strong market for 150 bed select-service hotel/convention center
- A request for qualifications (RFQ) was released and staff received multiple responses from interested hotel developers
- Staff will continue to work with developers, management and the community to put together a successful project

Old Town Development

- Staff is marketing a greenfield site in Old Town owned by the Economic Development Corporation
- 130 East Renfro Street is the former site of Hill College. At roughly two acres, council envisions a commercial development with a mix of retail and restaurant users with architectural designs consistent with Old Town and sufficient parking

HighPoint Business Park

- Economic development staff is marketing industrial greenfield sites located in HighPoint Business Park
- The EDC owns a seven-acre site and a potential new site
- Private investors own a 20-acre site
- New industrial user to locate to the park
- To date, HighPoint Business Park has created over 1,500 jobs

Utility Rates

The city of Burleson has continued its implementation of rate recommendations that align with the city council’s commitment to establishing reserves, performing appropriate maintenance, and funding a capital replacement and improvement program. These efforts are aimed at enhancing revenues and ensuring the long-term sustainability of the city's water and wastewater utility systems. Staff hired a rate consultant to evaluate the city’s utility system’s operation costs, debt service payments, and future capital needs for infrastructure improvements and to recommend any rate adjustments that would be necessary to fully fund the cost of operating our system while maintaining an adequate financial reserve. The recommended rate adjustments in FY 2024-2025 will be for both residential and commercial water and sewer customers. The recommended residential increase ranges from 5.9% to 6.6% depending on the amount of water consumed (i.e., 5.9% for customers above 5,000 gallons, 6.2% for customers above 10,000 gallons, and 6.6% for customers above 30,000 gallons). The city will continue to re-evaluate the rate plan every year.

The city is approaching the annual renewal for solid waste collection and recycling services with Waste Connections. Staff has reviewed the annual rate adjustment as outlined in the franchise agreement with Waste Connections as it relates to CPI, fuel, and disposal rate adjustments. The proposed solid waste rate increase is 4.06%.

Budget Funds Summary

General Fund The FY 2024-2025 proposed budget, as presented, is based on using the current tax rate of \$0.6627 per \$100 of assessed value. The no-new-revenue tax rate, that is the rate that would generate the same amount of property tax revenues next year from the same taxed properties in FY 2023-2024, is \$0.6239 per \$100 of assessed value. The voter-approval tax rate calculation allows municipalities to raise 103.5 percent of the prior year’s operating and maintenance money, plus the necessary debt rate. The voter-approval tax rate is \$0.6627 per \$100 of assessed value. This includes the use of the unused increment of \$0.0160 per \$100 of assessed value. Each additional penny of the tax rate generates approximately \$544,977 in property tax revenue.

The audited fund balance at the end of FY 2022-2023 was \$18,465,600. The revised fund balance prior to the final audit for FY 2023-2024 is expected to decrease by \$2,184,862 to

\$17,421,851. The decrease to fund balance is smaller than original \$3,171,506 planned deficit due to mid-year adjustments which were comprised the utilization of gas well royalties to offset the one-time capital expenditure for the city hall remodel and renovation. Additionally, staff re-evaluated the cash funding of various capital projects and shifted to issuing debt, allowing to the continued preservation of a strong fund balance over the next five years.

The target reserve level (fund balance) is set at 20% (or 73 days) to 25% (or 90 days) of total appropriations. The target fund balance is based on a city's financial policy requirement. Budget estimates project fund balance to be at 28.76% at the end of FY 2024-2025.

At the end of FY 2024-2025, the projected total fund balance reflects an increase of \$774,908 to \$18,196,759. The city continues to focus on utilizing recurring revenues to fund enhancements with a one-time cost, rather than funding items with a recurring cost. This practice allows the city to gain these dollars back in future years to be utilized in a similar manner.

General Fund Revenues For the FY 2024-2025, general fund revenues are expected to total \$64,042,836 which is an increase of 10.42% over the previous year's amended budget. This additional revenue is from increased property and sales tax, franchise fees, and transfers in. The growth of this fund is largely the result of continuing residential and commercial development and population growth in Burlison. It is the city's preference to take a conservative approach in budgeting these major revenue sources.

Sales taxes have remained higher than projected for several years. In the past, the city has conservatively forecasted the sales tax revenues. To take a conservative approach, the proposed budget reflects 3% growth from FY 2023-2024 year-end projected sales tax receipts. The general fund is projecting sales tax revenue of \$15,287,678 for FY 2024-2025.

License, fees and permits revenues are projected at \$1,554,968. This is less than the prior year's collections due to conservative growth estimates for residential permits. FY 2024-2025 budget still reflects steady new residential and non-residential construction. It is assumed the city will issue at least 215 new residential permits in the coming year.

Licenses and franchise fees are projected to rise with population. Municipal court fines are projected to remain steady in FY 2024-2025.

General Fund Revenues by Source

Revenue Category	FY 2025 Proposed	% of Total
Property Tax	\$30,111,223	47.02%
Sales Tax	\$15,503,578	24.21%
Franchise Fees	\$4,254,115	6.64%
License, Fees & Permits	\$1,554,968	2.43%
Fines	\$853,000	1.33%
Charges for Services	\$290,300	0.45%
Intergovernmental	\$999,322	1.56%
Investment Earnings	\$600,000	0.94%
Miscellaneous	\$600,045	0.94%
Oper Grant & Contr	\$1,078,614	1.68%
Ofs-Sale of Capital	\$1,200,000	1.87%
Administrative Allocation	\$3,774,050	5.89%
Transfer In	\$3,223,621	5.03%
Total Revenues	\$64,042,836	100%

General Fund Appropriations Total general fund appropriations for the FY 2024-2025 proposed budget are \$63,267,928. This is an increase of approximately 4.11% compared to the previous year’s amended budget. The category of personnel makes up the majority of the general fund budget. The proposed budget authorizes the city manager to hire 3.5 additional staff members for the general fund.

The major program enhancement and capital expenditures included in the proposed appropriations and planned for FY 2024-2025 by department are as follows:

Police Department The FY 2024/25 proposed budget includes budget items that will provide significant enhancements in surveillance, data analysis, operational efficiency and officer safety. The proposed equipment is listed below.

- Real Time Crime Center Technology (RTCC) & Flock License Plate Reader (LPRs): RTCC technology allows for the live monitoring of crime activities, enabling quicker response times and more efficient deployment of resources. Flock (LPRs) can identify stolen vehicles, track suspect movements, and provide real-time alerts to officers, significantly improving crime detection and prevention capabilities. The projected funding for these items is \$49,720.
- Axon Tethered Drone: Funding of \$9,892 is budgeted for the tethered drone, which would provide continuous aerial monitoring, an extended flight duration, ability for rapid emergency deployment and captures high-resolution footage for officers to use.

- **Axon Air Streaming Software:** This software allows for live streaming of drone footage to command centers, providing real-time situational awareness to decision-makers. The software cost is budgeted at \$7,715.
- **Tactical Gear:** Funding of \$69,630 is budgeted for up-to-date tactical gear that would ensure that officers are well-protected in high-risk situations, reducing the likelihood of injuries and fatalities.

Traffic Maintenance The FY 2024/25 proposed budget includes funding of \$450,000 for an intelligent traffic system (ITS) equipment and staffing. ITS can optimize traffic flow, reduce congestion, and enhance safety by coordinating traffic signals and providing real-time data to manage incidents. This leads to improved commute times, lower emissions, and a safer environment for both drivers and pedestrians.

Animal Services The upcoming budget includes funding of \$64,000 for a part-time veterinarian, enabling the shelter to provide medical care and spaying/neutering more efficiently, ultimately facilitating quicker adoptions and reducing the time animals spend in the shelter.

Parks and Recreation Funding of \$10,000 from the 4B fund has been allocated for installation of trees and an irrigation system for the park system. The parks performance fund had \$36,886 budgeted for one-time expenditures that include concrete repairs at Chisenhall Fields, a wireless alert system at the Burleson Recreation Center and scoreboard controllers for athletic fields. Additionally, a Monday Day Camp program has been funded, which is projected to generate \$15,479 in net revenue.

Economic Development One (1) full-time economic development analyst for a cost of \$105,391 is proposed for funding from the 4A economic development fund.

Information Technology One (1) full-time employee for a total cost of \$123,543 has been recommended for the technology team to provide radio support for the city's public safety radio system.

City Manager's Office Funding of \$50,000 is budgeted for the Burleson Opportunity Fund, which provides local graduating seniors a scholarship to be used at Hill College at Burleson. An egret abatement program is proposed in the amount of \$30,000. The purpose of the abatement program is to assist residents prevent and deter future egret rookeries.

Debt Service (Interest & Sinking [I&S]) Fund The city of Burleson currently holds \$210,725,00 outstanding general obligation debt. \$57,140,000 of that amount was issued for water, sewer infrastructure projects and are paid from water, sewer revenues; however, to obtain more favorable financing terms, the debt also has a tax pledge. \$39,782,627 was issued

on behalf of the 4A Corporation, \$29,475,000 was issued on behalf of the 4B Corporation, \$8,475,000 was issued on behalf of the TIF2 Fund, and \$644,993 was issued on behalf of the Hidden Creek Golf Course. The balance of tax supported debt, just over \$75,207,379, was issued for general capital purposes and is repaid from property taxes. Staff anticipates reducing the fund balance in the Debt Service Fund from the projected FY 2023-2024 year-end amount of \$6,545,650 to \$1,090,143 over the next few years. This reduction will enable the city to implement a short-term financing strategy to fund the purchase of costly apparatus. The city refinanced 2014 General Obligation Bonds and Certificates of Obligations debt. The refinancing produced a total savings of \$1,071,502, translating to an average annual savings of \$107,150 or 6.81% present value savings. The city's financial policy states that refinancing opportunities will be considered when present value savings is 3.50% or higher.

In June 2022, the city received a rating upgrade from Moody's. The city's debt rating was upgraded from Aa3 to Aa2 from Moody's. The city applied for a rating from both Moody's and S&P Global in connection with the 2023 debt issuance. At that time, both rating agencies reaffirmed the Aa2 by Moody's and AA by S&P Global. They stated the ratings reflects the city's consistently strong financial management performance while maintaining a healthy reserve.

Currently, the utility fund holds \$59,425,000 in outstanding general obligation and revenue debt. Of that amount, \$2,285,000 is associated with principal from outstanding revenue bonds. The city has worked closely with its financial advisors, Hilltop Securities, to develop a sound debt management plan for the utility fund. In the future, the city anticipates annual debt service increasing steadily.

Appropriations for FY 2024-2025 in the debt service fund will total \$20,772,166. This represents a 140.7% increase from the current year's budget. The large increase is mostly due to combining the 4A and 4B corporation's debt service payments into this one fund for efficiency purposes. This summer, the city plans to issue 2024 certificates of obligation bonds and 2024 general obligation bonds which are reflected in the increase of appropriations.

Water and Sewer Fund The water and sewer fund's principle source of revenues are charges to customers for water consumption, wastewater collection, and fees related to providing consumers with new water and wastewater services. Total fund revenues for FY 2024-2025 are estimated to increase to \$29,943,590 (an increase of 8.11%). The continued use of best practices for the water and sewer utility fund identifies the need for revenue growth to cover existing and future operations and maintenance costs as well as debt service and contracted water and sewer costs with the city of Fort Worth.

Water & Sewer Fund Revenues by Source

Revenue Category	FY 2025 Proposed	% of Total
License, Permit & Fee	\$20,000	0.07%
Charges For Services	\$28,308,689	94.54%
Investment Earnings	\$450,000	1.50%
Miscellaneous	\$43,922	0.15%
Impact Fee	\$1,030,000	3.44%
Administrative Allocation	\$44,000	0.15%
Transfer In	\$46,979	0.16%
Total Revenues	\$29,943,590	100.00%

The city of Burleson along with other surrounding municipalities' purchases treated surface water from the city of Fort Worth. The next year proposed budget reflects increased water consumption due to growth and customer demand. Wholesale rates are projected to increase to \$2.3612 (pending rate adoption by Fort Worth City Council) per 1,000 gallons of water purchased from \$2.3208 which would represent a 1.74% increase.

Currently, the utility fund holds just over \$59.425 million in outstanding debt. The city has worked closely with its financial advisors, Hilltop Securities, to develop a sound debt management plan for the utility fund. In the future, the city anticipates annual debt service increasing. However, in FY 2024-2025, the city anticipates a decrease of \$450,585 to \$6,963,230 because of a new strategy of using reimbursement resolutions to delay the issuance of debt by one year.

In order to appropriately manage the utility fund debt, the city and Hilltop Securities developed a plan to monitor the debt limits. The enterprise fund will target the net revenues available for debt service to exceed 1.25 times the outstanding revenue-backed debt service payments. This will help identify if the net revenues can sustain the committed debt service and any future issuance.

Street Maintenance Fund The budget introduces a newly established Street Maintenance Fund aimed at improving the maintenance and repair of roads within the city. Previously, \$1,100,000 was allocated annually for street maintenance in the General Fund. With the creation of this new fund, an additional \$1,645,833 will be allocated each year specifically for street maintenance. Several different street maintenance activities will be employed to improve street conditions.

Capital Improvement Funds The capital improvement fund accounts for financial resources to be used for the acquisition or construction of major capital facilities. The budget for these projects is independent of the operating budget and are typically funded with bonds, grants, fund balance, special restricted revenue or other sources of capital from developers or other private investment. The table below summarizes the capital projects for FY 2024-2025.

GO Bond Projects	
Neighborhood street rebuilds	\$750,000
Alsbury Boulevard Phase. 2 – Hulen Street to CR1020 (Bridge)	\$5,646,260
Police headquarters expansion	\$13,607,500
Hulen Street at Wilshire Boulevard intersection	\$200,000
Hulen Street Widening (SH174 to Candler Street) (design of 4 lanes; construction of two lanes)	\$1,800,000
Total	\$22,003,760
General Government Additional Projects	
Police headquarters expansion	\$6,293,000
Alsbury Boulevard Phase 1B - Candler Street to Hulen Street outside lanes	\$3,615,444
Alsbury Boulevard Phase 2 - Hulen Street to CR1020 (Bridge)	\$2,116,276
Hulen Street – 4 lane expansion (additional costs to GO Bond ST2502)	\$2,267,711
Additional pavement rehab	\$1,000,000
Village Creek Parkway expansion (Tarrant Co. Bond 50% Match)	\$1,660,765
Two Fire engines & equipment	\$2,600,000
Eight storm sirens	\$350,000
Total	\$19,903,196
4A Projects	
Alsbury Boulevard	\$4,001,277
Lakewood Drive extension	\$100,000
Total	\$4,101,277
4B Projects	
Centennial	\$525,000
Chisenhall Field Turf	\$2,205,000
Shannon Creek Park	\$1,881,675
Green Ribbon	\$90,000
Total	\$4,701,675
TIF 2 Projects	
Ellison & Wilson Streets - sidewalk ADA	\$233,377
Old Town lighting improvements (Bransom & Bufford Streets)	\$273,201
Total	\$506,578

Water Projects	
Industrial Boulevard Pump Station expansion & Alsbury Pump Station decommission	\$15,913,678
12" Willow Creek waterline looping	\$837,619
8" Village Creek and 8" CR 715 water line looping	\$1,177,838
16" Hulen Street waterline	\$464,889
12" Waterline loop for Mountain Valley	\$410,248
Offsite water supply from Fort Worth	\$2,193,995
New AMI / AMI Implementation	\$4,500,000
Additional Alsbury Boulevard Phase 1B (\$198,181) and Phase 2 (\$108,000)	\$306,181
Total	\$25,804,448
Sewer Projects	
Trunk Relief Line (Town Creek Basin parallel buildout interceptors)	\$344,794
New AMI / AMI Implementation	\$3,000,000
Parkview Drive sewer upsizing to 10"	\$139,285
12" Wastewater line replacement in Village Creek Basin (Golf Course)	\$178,491
Total	\$3,662,570

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the city of Burleson for its annual budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

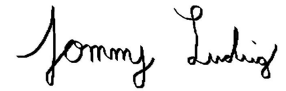
This award is valid for a period of one year only. We believe the current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. We anticipate receiving the award again for the FY 2024-2025 Annual Operating Budget.

In Conclusion

While budgets are always a challenge, we have worked diligently to propose a budget that accomplishes council goals to expand services and competitively compensate staff to attract and retain the very best. We have also presented a future five-year financial plan to help manage the decisions made for the next fiscal year and the impact it has on future fiscal responsibilities. The city’s proposed budget attempts to address the current and future growth and infrastructure expansion demands while recognizing the needs of its residents.

I would also like to compliment and thank the entire city staff for their dedication, diligence, and fiscal accountability in providing their respective services to the governing body and the residents of Burleson.

Best regards,

A handwritten signature in black ink that reads "Tommy Ludwig". The signature is written in a cursive style with a large, stylized 'T' and 'L'.

Tommy Ludwig
City Manager

Introduction & Overview

guide **btX** >>>>

FY 24-25 City of Burleson 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 23-24 Strategic Plan
- City Council Retreat Meeting in February 2024

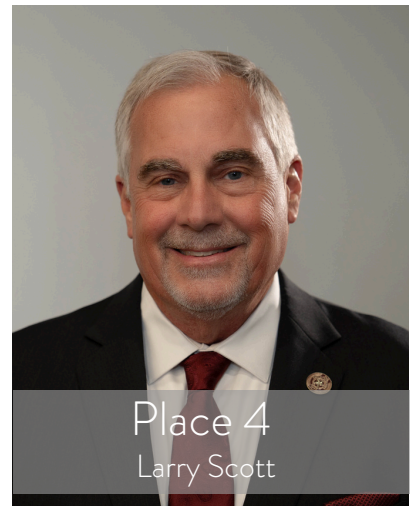
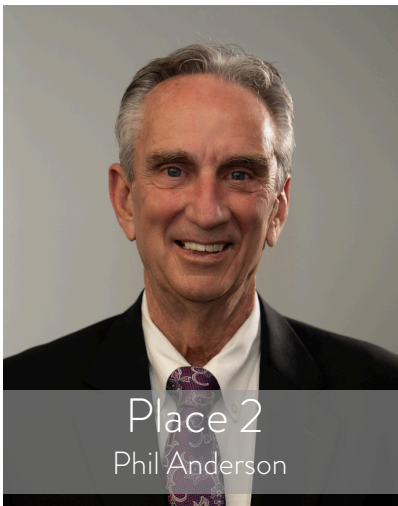
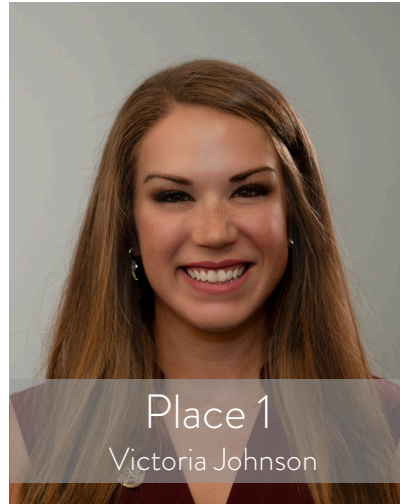
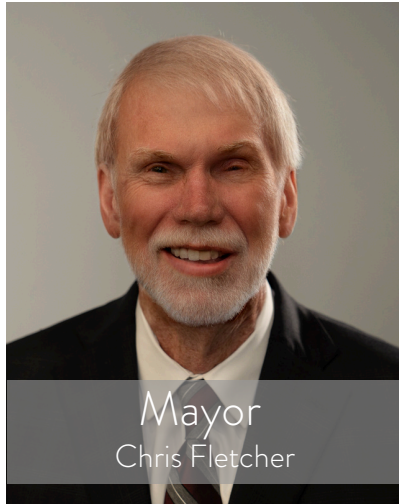
This plan:

1. Develops key focus areas and goals the city will focus on over the next five years.
2. Outlines action items to achieve the set goals for Fiscal Year 2024-2025. Action items are updated yearly.
3. Determine city council's top and high priorities for the action tasks.



BURLESON

City Council



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.

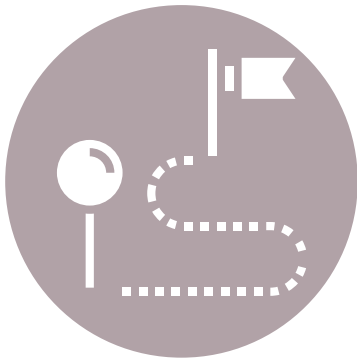


FOCUS AREAS

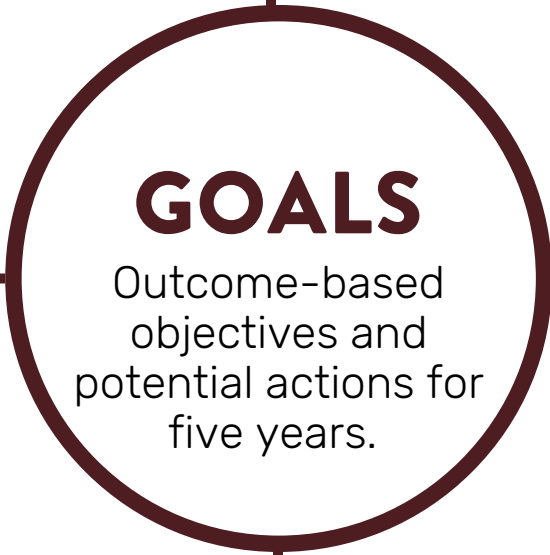


High Performing City Organization

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

STRATEGIC PLAN

The city of Burleson is a reflective and forward-thinking organization. Our Strategic Plan serves as a vital framework that not only establishes the foundation for our operations but also provides clear direction for achieving our service objectives. By defining specific goals, strategies, and key priorities, we ensure that our operations and resources are aligned to meet the needs of our future. Since its initial adoption in 2019, the diligent implementation of this plan has led to significant advancements for our community, enhancing the quality of life for all who live and work here.



We engage in a Strategic Planning Process to assess our accomplishments, share updates across our four vision blocks, and identify new or emerging areas of focus. This dynamic and intentional process reflects our leadership framework.



In February 2024, city leaders held a Strategic Planning Session that emphasized the importance of data-driven decision-making. Key priorities included exploring additional funding for stormwater management and street maintenance, alongside a sustained focus on improving city infrastructure. The city also aims to maintain an active presence with the state legislature and enhance regional collaboration to improve grant success, particularly through the North Central Texas Council of Governments.



The execution of the 2022 Bond Program projects, sustained public safety operations, and vibrant economic development—including the growth of Old Town, the development of Chisholm Summit and Hooper Business Park, and the strategic planning for a future hotel/conference center—were also highlighted as critical objectives.



Through this strategic framework, we are committed to continuously assessing our progress and identifying new or emerging areas of focus. By remaining responsive to the evolving needs of our community, we ensure that the city of Burleson continues to thrive as a vibrant, safe, and inclusive place for all residents.



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

GOAL 2

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 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; success will be determined by having an employee turnover rate under 12% each quarter	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; Success will be determined by providing 3 leadership classes per quarter	Human Resources	On-going
1.1.3	Provide a training program that improves management, communication, diversity and inclusion, and leadership training; success will be determined by providing 4 training classes each quarter	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	In partnership with consultant, review and recommend updates to benefit plan designs and carriers based on a RFP process to be completed in FY 23-24	Human Resources	First Quarter (October – December 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	Expand outreach efforts for Burleson 311 and utility billing payment options to increase citizen awareness; FY 24/25 success will be determined by participating in four city/community events, mail postcards to utility customers (one annually), social media posts, city e-newsletter, present to three community groups/stakeholders, presenting informational session to department directors and key staff to help promote 311 to customers	Administrative Services	Fourth Quarter (July - September 2025)
1.2.2	Update purchasing and contracting process to ensure continued compliance, efficiency, contract management and document retention	Administrative Services	Third Quarter (April-June 2025)
1.2.3	Creation of IT internal knowledge base to expedite IT staff and city staff trouble shooting techniques in an effort to solve issues independently	Information Technology	Fourth Quarter (July - September 2025)
1.2.4	Implementation of Windows 11 across the technology ecosystem to mitigate security vulnerabilities and enhance our cybersecurity defenses	Information Technology	Fourth Quarter (July - September 2025)
1.2.5	Continue to work with emergency management to integrate 311/CRM into the city's disaster preparedness program	Administrative Services	Fourth Quarter (July - September 2025)

GOAL 3

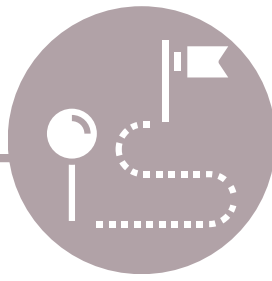
Deliver high-quality service and communications to external and internal customers by providing outstanding customer experience, communication and community engagement; regularly seeking feedback from citizens and employees through surveys, public forums and other outreach methods; and offering convenient 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; FY 24/25 success will be determined by reviewing analytics on a quarterly basis the goal for the e-newsletter engagement rate is a 50% open rate, for social media the goal is for average reach post is 4,500 and for the website the goal is 375,000 unique views every quarter; also perform quarterly audits of communication material and strategies to identify strengths, weaknesses, and areas for improvement	Community Services - Marketing and Communications	Fourth Quarter (July - Sept 2025)
1.3.2	Increase community engagement and awareness of library services through outreach programming, partnerships with community organizations, and marketing efforts; FY 24/25 success will be determined by 40 community events and 1,000 social media posts	Community Services - Library	Fourth Quarter (July - Sept 2025)
1.3.3	Continue to provide the public with updates on the status of the 2022 Bond Program implementation; FY 24/25 success will be determined every quarter if an update was made on social media, in e-newsletter, on the dedicated webpage and via the weekly report	Community Services - Marketing and Communications	Fourth Quarter (July - Sept 2025)
1.3.4	Revise existing subdivision ordinance to improve efficiency of operations for the overall development process	Development Services - Planning	Third Quarter (April - June 2025)

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	Continue implementation of asset management program for public infrastructure and fixed assets; FY 24-25 goal is to establish street operations program	City Manager's Office	Third Quarter (April-June 2025)
1.4.2	Explore and conduct an analysis and implementation of a storm water and street maintenance fee to enhance the city's infrastructure	Capital Engineering	Third Quarter (April-June 2025)
1.4.3	Review and pursue grant opportunities to offset the cost of planned capital projects through a grant consultant to complete applications with staff to identify additional opportunities in each of the following categories: Water/Wastewater, Streets & Sidewalk Improvements, and Public Safety; FY 24/25 success will be 3 grant applications through the consultant and staff to identify 4 additional grant opportunities	City Manager's Office	Fourth Quarter (July-Sept 2025)
1.4.4	Continue to exhibit fiduciary responsibility by providing precise and transparent financial information through the submission of 12 monthly financial reports for FY 24/25, preparation of the ACFR, and the development of the FY25/26 budget	Finance Department	On-going
1.4.5	Create website content that will be awarded 4 or more Transparency Stars through a Texas Comptroller program that recognizes local transparency achievements	Finance Department	Fourth Quarter (July-Sept 2025)



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.

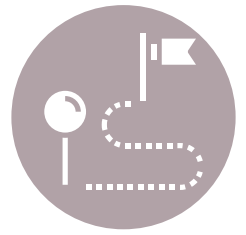
GOAL 4

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	Develop a viable plan for the development of hotel/conference center	Economic Development	Fourth Quarter (July-Sept 2025)
2.1.2	Execute an agreement for the redevelopment of the former Hill College site	Economic Development	Fourth Quarter (July-Sept 2025)
2.1.3	Continue efforts to attract new-to-market retail establishments and promote tourism; FY 24/25 success will be determined by four new sites	Economic Development	On-going
2.1.4	Continue to pursue industrial development throughout the city and or landbank for future development site; FY 24/25 success will be determined by four new sites	Economic Development	On-going
2.1.5	Pursue and recruit medical professionals to the community that have higher paying jobs than the Johnson County median income; FY 24/25 focus is on a hospital provider as well as medical offices that would provide those jobs in our community	Economic Development	Fourth Quarter (July-Sept 2025)
2.1.6	Establish a small business incubation project	Economic Development	Fourth Quarter (July-Sept 2025)

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	Identify locations for the implementation of neighborhood empowerment zones	Development Services	Fourth Quarter (July-Sept 2025)
2.2.2	Revise existing interlocal agreement with Johnson County to re-evaluate platting authority within the ETJ	Development Services	First Quarter (Oct-Dec 2024)
2.2.3	Reevaluate the need for the public improvement district and other special district policies	Development Services	Third Quarter (Apr-Jun 2025)
2.2.4	Finalize review and adoption of the zoning ordinance update	Development Services	Third Quarter (Apr-Jun 2025)

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	Continuous coordination with NCTCOG for transportation projects on the TIP; FY 24/25 success is measured by always having 2 projects included in the TIP	Capital Engineering	On-going
2.3.2	Assist with the implementation of developing construction schedule for State Highway 174 widening from Elk Drive to Wicker Hill Road	Capital Engineering	Third Quarter (April - June 2025)
2.3.3	Complete the Willow Creek and Village Creek updates to the Master Drainage Study and submit letters of map revisions to FEMA	Development Services	Fourth Quarter (July - Sept 2025)
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 / Capital Engineering	Fourth Quarter (July - Sept 2025)
2.3.5	Complete the realignment and parking enhancements of Ellison Street project	Capital Engineering	Third Quarter (April - June 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 the construction of Lakewood Boulevard to FM 1902 to serve the city's future Hooper Business Park and Chisholm Summit Development	Capital Engineering	Fourth Quarter (July - Sept 2025)
2.4.2	Finalize design and complete construction of the FY 24-25 Neighborhood Street Program	Capital Engineering	Fourth Quarter (July - Sept 2025)
2.4.3	Begin construction for bridge connecting Alsbury Boulevard to CR1020	Capital Engineering	Third Quarter (April - June 2024)
2.4.4	Complete design for Alsbury Boulevard extension to Lakewood Drive	Capital Engineering	Fourth Quarter (July - Sept 2025)
2.4.5	Complete design of Hulen Street expansion from SH174 to Candler Drive	Capital Engineering	Fourth Quarter (July - Sept 2025)
2.4.6	Finalize design and begin construction of the Burlison Police Headquarters Expansion	Capital Engineering	Second Quarter (January - March 2025)

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	Complete the feasibility study to identify possible options of a secondary water source	Capital Engineering	First Quarter (October - December 2024)
2.5.2	Finalize a facility masterplan that identifies long term spacing needs and current facility condition assessment	Public Works	Fourth Quarter (July - September 2025)
2.5.3	Complete design and begin construction of the city hall renovations	Capital Engineering	Third Quarter (April - June 2025)



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, support 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	Increase adoptions at the Animal Shelter by 5%	Community Services - Animal Services	Fourth Quarter (July-Sept 2025)
3.1.2	Reduce the euthanasia rate of sick animals at the Animal Shelter by 3% by improving early treatment and care	Community Services - Animal Services	Fourth Quarter (July-Sept 2025)
3.1.3	Complete construction of the Greenribbon project located at SH 174 and John Jones Dr. to enhance beautification and cultivate tourism opportunities	Parks and Recreation	Fourth Quarter (July-Sept 2025)
3.1.4	Fully leverage funding for FY 24-25 Home Improvement Rebate Program	Development Services	Fourth Quarter (July-Sept 2025)
3.1.5	Explore RFP opportunities to expand a door-to-door household hazardous waste program	Public Works	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	Finalize the community arts masterplan in FY 24-25	Parks and Recreation	Third Quarter (April - July 2025)
3.2.2	Continue to work on redeveloping older centers or new land development on I-35W, Alsbury Blvd, Hidden Creek Parkway and State Highway 174	Economic Development	Fourth Quarter (July - Sept 2025)
3.2.3	Finalize programming elements and public input for west side masterplan	Parks and Recreation	First Quarter (Oct-Dec 2024)
3.2.4	Identify potential options for the relocation of existing softball practice fields located on Hidden Creek Parkway	Parks and Recreation	Third Quarter (April - July 2025)
3.2.5	Complete the Parks Masterplan and begin CAPRA certification	Parks and Recreation	Fourth Quarter (July - Sept 2025)

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	Design and implement a strategic fire training program to ensure regulatory compliance while fostering company resources to better equip fire personnel to manage job satisfaction and performance	Fire	Fourth Quarter (July - Sept 2025)
3.3.2	Pursue accreditation through the Association of Public Safety Communication Officials to certify public safety communications training program	Public Safety Communications	Fourth Quarter (July - Sept 2025)
3.3.3	Complete revisions to the fire department's call type designation and response configuration in partnership with the fire department to create an efficient call-taking guide for future use	Public Safety Communications	Third Quarter (April - June 2025)
3.3.4	Increase current real-time information and intelligence capabilities by increasing the number of Flock ALPR systems deployed throughout the city	Police	Fourth Quarter (July - Sept 2025)

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	Complete construction of Fire Station 1 to provide adequate space for Fire/EMS operations and expand office capacity for administration	Capital Engineering	Fourth Quarter (July-Sept 2025)
3.4.2	Reestablish fire department curriculum for a rescue task force, training all fire personnel in active threat situations	Fire	Fourth Quarter (July-Sept 2025)
3.4.3	Transition Axon air streaming software to integrate police department's current drones with existing Axon live streaming and digital evidence storage services	Police	Third Quarter (April-June 2025)
3.4.4	Deploy new and advanced public safety radios with cellular backup to provide better system redundancy and protection for system operations	Information Technology	Fourth Quarter (July-Sept 2025)

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; FY 24/25 success will be determined by hosting an annual preparedness fair and bi-annual CERT training	Fire - Emergency Management	On-going
3.5.2	Continue to enhance Community Risk Reduction efforts (drowning prevention, CPR, Stop the Bleed, etc.), making the city a safer place to live, work and visit	Fire - Community Risk Reduction Division	Fourth Quarter (July - Sept 2025)
3.5.3	Enhance drone operations through the addition of a tethered drone that works with Axon software that does not require a certified pilot to operate	Police	Fourth Quarter (July - Sept 2025)
3.5.4	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	Second Quarter (Jan - Mar 2025)



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 by completing the projects approved in FY 24-25	Parks and Recreation	Fourth Quarter (July - Sept 2025)
4.1.2	Complete essential repairs on 3,300 square feet of concrete sidewalk and common areas at Chisenhall Fields sports complex to enhance safety and accessibility for all visitors and participants	Parks and Recreation	Third Quarter (April-June 2025)
4.1.3	Enhance lighting in the Old Town and Mayor Vera Calvin Plaza area	Parks and Recreation	Third Quarter (April-June 2025)

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	Complete BRiCk lobby renovations	Parks and Recreation	Fourth Quarter (July - Sept 2025)
4.2.2	Expand tournaments at Chishenhall Fields sports complex to host a total of 13 events	Parks and Recreation	Fourth Quarter (July - Sept 2025)
4.2.3	Increase community engagement and awareness of library services through outreach programming, partnerships with community organizations and marketing efforts	Community Services - Public Library	Fourth Quarter (July - Sept 2025)
4.2.4	Add Mayor Vera Calvin Plaza and Russell Farm Art Center opportunities specific to recreational programming	Parks and Recreation	Fourth Quarter (July - Sept 2025)

GOAL 3

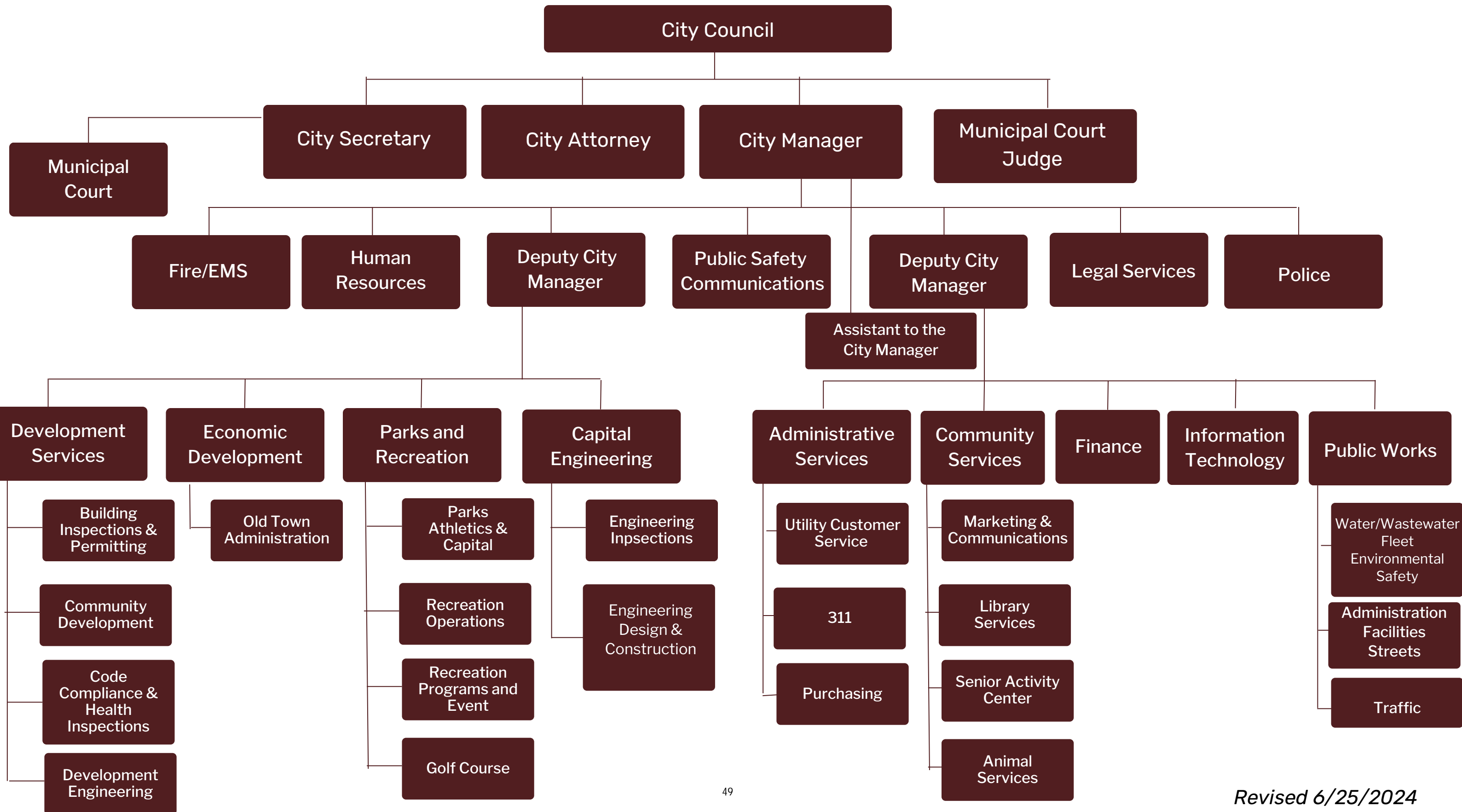
Provide outstanding cultural, educational and entertainment opportunities by cultivating mutually beneficial partnerships with area education and government entities, the business community, and not-for-profits.

	Action	Responsible Department	Target Date
4.3.1	Partner with Johnson County for the development of a master thoroughfare plan	Development Services - Engineering	Fourth Quarter (July - Sept 2025)
4.3.2	Implement and host the Burleson 101 Civic Academy for the second year to educate the community on municipal operations and grow partnerships within the community	City Manager's Office/City Secretary	Fourth Quarter (July - Sept 2025)
4.3.3	Develop fundraising strategies for the Senior Activity Center by cultivating relationships with donors, seeking out sponsorships from local business and organizations, and planning fundraising that resonate with the community	Community Services - Senior Activity Center	Third Quarter (April - June 2025)
4.3.4	Grow the Project U Leadership Conference to be a premier statewide event, bringing visitors and overnight guests to the city of Burleson	Economic Development	Second Quarter (January - March 2025)

THE CITY OF
BURLESON
TEXAS

Financial Structure, Policy & Process

Organizational Chart



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.

2024-25 Tax and Budget Preparation Calendar

Date	Day	Description
March 13, 2024	Wednesday	Budget Kickoff, SWOT review and workshop.
March 13, 2024	Wednesday	Departments begin Munis base budget, year-end entry and supplementals.
March 27, 2024	Wednesday	Technology & Personnel requests are due to I.T. & H.R. Payroll forms due to Finance.
March 28, 2024	Thursday	Technology governance review begins with I.T. and departments.
April 10, 2024	Wednesday	Supplemental reduction form due.
April 12, 2024	Friday	CMO approves supplemental reductions.
April 15, 2024	Monday	Technology governance reviews and personnel requests completed.
April 15, 2024	Monday	Public Works, Parks and Economic Development completes CIP Report.
April 17, 2024	Wednesday	Departments complete base budget, year-end, and revenue detail entry in Munis. Capital Project Detail & Operating Form Due.
April 17, 2024	Wednesday	Initial Salary and Wage Excel file is completed by Finance.
April 19, 2024	Friday	Completed supplementals are due to Finance.
April 22, 2024	Week of	Finance Department reviews Munis budget entry line items with each department.
May 3, 2024	Friday	Departments complete budget accomplishments, budget goals and strategic plans. ESF allocation due from PW&E.
May 13, 2024	Week of	Departments review base budget, year-end estimates, supplementals and CIP with CMO.
May 28, 2024		Special Session - Review Tax calendar. Review GF, 4A, 4B-Golf-PPF, WW&W, TIF2 and review fees. Public Works, Parks review 5-year capital plan and associated operating costs, Finance reviews associated budgets.
May – June 1, 2024		Community budget priority survey
June 3, 2024	Monday	Regular session - Review HOT, Health Insurance, ESF, ERFs, IT – SSF, PIDs, PEG, Municipal Court funds, Solid Waste, Cemetery, Debt Service funds for GF, 4A & 4B, I/S discussion and review fees. City Council resolution asking the City Manager to prepare a calendar for the orderly adoption of the property tax rate and budget assuming a tax rate over or under the voter-approval rate.¹ City Council resolution designating the Johnson County Tax AC to perform the required calculations and the City Manager to publish and deliver the tax rate forms.
July 22, 2024	Monday	Regular session - General fund and debt service follow-up, benefits and compensation, CMO recommended supplementals, updated fund projections, tax levy direction.
July 25, 2024	Thursday	Deadline to receive certified tax roll from appraisal district. ²
August 5, 2024	Monday	City Manager will submit a copy of the proposed budget to City Secretary's Office, City Council, and post on City website. ³ See footnotes for specific legal requirements for the budget. ⁴
August 5, 2024	Monday	Submit to the City Council and both county assessor-collectors no new revenue tax rate and voter-approval tax rate completed tax rate

		calculation forms. ⁵ Post completed forms prominently on the homepage of the City’s website. ⁶
August 7, 2024	Wednesday	Finance Committee Meeting – Prior to Council work session discuss with the Finance Committee the proposed budget.
August 12, 2024	Monday	Special session - Council work session to discuss budget. CMO budget presentation to Council. City Council resolution proposing a tax rate for the 2024 tax year with a record vote.⁷ City Council minute order setting the date and time of the public hearings on the proposed 2024 tax rate and FY24-25 budget. Send notice of tax rate information to both Tax ACs and update Tax AC database pursuant Texas Tax Code Section 26.17(e).
August 16, 2024	Friday	Finance staff verifies that both Tax ACs have updated their databases pursuant to Texas Tax Code Section 27.17(f) and delivered the tax estimate notices under Tax Code Sec. 26.04(e-2).
August 22, 2024	Thursday	Publish Notices for Public Hearing on tax rate and budget in the newspaper. Post tax rate public hearing notice prominently on the City’s home page of website and on public access channel until public hearing concluded. ⁸ Public hearing on the budget is on 09/03.
September 3, 2024	Tuesday	Special session - City Council meeting. Public hearings on budget⁹ and tax rate¹⁰. First reading of ordinances to approve the budget and tax rate.¹¹ Budget should be approved first and must be by record vote.¹² See endnotes for specific requirements for adopted budget cover page.¹³ Specific language is required to move to adopt the tax rate.¹⁴ The vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent (if above the no new revenue rate) of the members of the City Council.¹⁵ The City Council must separately approve the maintenance and operations component and the debt service component of the tax rate.¹⁶ Council must announce date and time of final ordinance reading of tax rate ordinance.¹⁷ Additional items will be the first readings of the ordinances for accepting the tax rolls, homestead exemption, fee schedule, water rate, solid waste rate. Additionally, there should be minute orders ratifying the 4A and 4B actions adopting their budgets.
September 9, 2024	Monday	Regular session - Final reading of ordinances to approve the budget and tax rate.¹⁸ Budget should be approved first and must be by record vote.¹⁹ See endnotes for specific requirements for adopted budget cover page.²⁰ Specific language is required to move to adopt the tax rate. Minute order ratifying the budget should follow the ordinance vote. Additional items will be the final readings of the ordinances for accepting the tax rolls, homestead exemption, fee schedule, water rate, solid waste rate. Also, a resolution adopting the employee handbook and benefits.
September 9, 2024	Monday	Post tax rate, budget, and record vote approving tax rate to website after adoption. ²¹ Notify both Tax ACs of the tax rate adopted. ²²

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.

City of Burleson
Debt Management Policy
Adopted 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

Adopted 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 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).

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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.

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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;

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- 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;

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- 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;

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- 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.

Financial Summaries



THE CITY OF
BURLESON
TEXAS

**BUDGET SUMMARY
BY FUND**

	2022-2023 Actual	2023-2024 Original Budget	2023-2024 Revised Budget	2024-2025 Budget	2023-2024/ 2024-2025 Change
REVENUES					
GENERAL FUND	\$ 52,503,105	\$ 58,001,098	\$ 58,001,098	\$ 64,042,836	10.42%
DEBT SERVICE FUND - GENERAL*	\$ 10,537,078	\$ 10,646,013	\$ 10,646,013	\$ 18,327,139	72.15%
MEDICAL TRANSPORT	\$ -	\$ 1,650,000	\$ 1,650,000	\$ 2,614,727	58.47%
BCBD 4A SALES TAX SRF	\$ 7,848,007	\$ 10,359,138	\$ 10,359,138	\$ 10,395,414	0.35%
BCBD 4B SALES TAX SRF	\$ 7,543,720	\$ 7,724,397	\$ 7,724,397	\$ 7,815,306	1.18%
PARKS PERFORMANCE FUND	\$ 5,495,460	\$ 5,660,284	\$ 5,660,284	\$ 5,633,995	-0.46%
HOTEL/MOTEL TAX FUND	\$ 606,520	\$ 516,809	\$ 516,809	\$ 530,000	2.55%
BURLESON TIF #2	\$ 1,124,206	\$ 1,236,589	\$ 1,236,589	\$ 1,362,673	10.20%
BURLESON PID #1	\$ 135,022	\$ 89,500	\$ 89,500	\$ 111,230	24.28%
BURLESON PID #2	\$ 410	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
CABLE FRANCHISE PEG SRF	\$ 46,531	\$ 51,200	\$ 51,200	\$ 42,000	-17.97%
MC JUVENILE CASE MGR SRF	\$ 24,332	\$ 26,200	\$ 26,200	\$ 26,450	0.95%
MC BLDG SECURITY SRF	\$ 26,948	\$ 28,000	\$ 28,000	\$ 28,750	2.68%
MC TECHNOLOGY SRF	\$ 15,087	\$ 32,000	\$ 32,000	\$ 21,085	-34.11%
OTHER SPECIAL REVENUE FUNDS	\$ 71,203	\$ 56,500	\$ 56,500	\$ 56,500	0.00%
WATER & WASTEWATER FUND	\$ 27,114,878	\$ 27,696,224	\$ 27,696,224	\$ 29,943,590	8.11%
HIDDEN CREEK GOLF COURSE	\$ 3,262,028	\$ 3,420,226	\$ 3,420,226	\$ 3,560,279	4.09%
EQUIPMENT SERVICE FUND	\$ 2,049,990	\$ 2,325,024	\$ 2,325,024	\$ 2,400,790	3.26%
EQPT REPL - GOVERNMENTAL	\$ 2,811,791	\$ 1,699,463	\$ 1,699,463	\$ 1,913,190	12.58%
EQPT REPL - PROPRIETARY	\$ 502,099	\$ 505,000	\$ 505,000	\$ 605,636	19.93%
SUPPORT SERVICES FUND	\$ 5,689,733	\$ 6,724,089	\$ 6,724,089	\$ 6,648,060	-1.13%
SOLID WASTE FUND	\$ 4,323,806	\$ 4,195,273	\$ 4,195,273	\$ 4,797,841	14.36%
CEMETERY OPERATIONS FUND	\$ 56,879	\$ 27,000	\$ 27,000	\$ 63,500	135.19%
CEMETERY ENDOWMENT FUND	\$ 10,975	\$ 7,500	\$ 7,500	\$ 13,500	80.00%
HEALTH INSURANCE FUND	\$ 6,757,610	\$ 6,365,900	\$ 6,365,900	\$ 7,367,403	15.73%
STREET MAINTENANCE FUND	\$ -	\$ -	\$ -	\$ 1,665,833	
TOTAL REVENUES	\$ 138,557,418	\$ 149,051,427	\$ 149,051,427	\$ 169,995,727	14.05%

	2022-2023 Actual	2023-2024 Original Budget	2023-2024 Revised Budget	2024-2025 Budget	2023-2024/ 2024-2025 Change
EXPENDITURES					
GENERAL FUND	\$ 55,694,687	\$ 61,172,604	\$ 60,770,613	\$ 63,267,928	4.11%
DEBT SERVICE FUND - GENERAL*	\$ 7,727,654	\$ 8,629,740	\$ 8,629,740	\$ 20,772,166	140.70%
MEDICAL TRANSPORT	\$ 224,612	\$ 179,833	\$ 296,885	\$ 2,604,333	777.22%
BCBD 4A SALES TAX SRF	\$ 3,563,121	\$ 9,113,818	\$ 9,615,140	\$ 10,976,718	14.16%
BCBD 4B SALES TAX SRF	\$ 8,778,788	\$ 8,080,943	\$ 8,081,757	\$ 8,381,605	3.71%
PARKS PERFORMANCE FUND	\$ 5,495,460	\$ 5,660,284	\$ 5,660,284	\$ 5,633,995	-0.46%
HOTEL/MOTEL TAX FUND	\$ 1,222,385	\$ 544,540	\$ 544,540	\$ 574,393	5.48%
BURLESON TIF #2	\$ 1,775,911	\$ 1,327,952	\$ 1,327,951	\$ 1,213,341	-8.63%
BURLESON PID #1	\$ 12,138	\$ 62,353	\$ 62,353	\$ 62,420	0.11%
BURLESON PID #2	\$ 355	\$ 7,604	\$ 7,604	\$ 7,620	0.21%
CABLE FRANCHISE PEG SRF	\$ 8,066	\$ 45,540	\$ 45,540	\$ 90,560	98.86%
MC JUVENILE CASE MGR SRF	\$ 40,341	\$ 40,529	\$ 40,529	\$ 31,000	-23.51%
MC BLDG SECURITY SRF	\$ 12,406	\$ 39,671	\$ 39,671	\$ 10,420	-73.73%
MC TECHNOLOGY SRF	\$ 38,182	\$ 52,742	\$ 52,742	\$ 2,340	-95.56%
OTHER SPECIAL REVENUE FUNDS	\$ 63,251	\$ 91,177	\$ 91,177	\$ 91,720	0.60%
WATER & WASTEWATER FUND	\$ 26,592,937	\$ 27,977,743	\$ 28,919,918	\$ 29,824,167	3.13%
HIDDEN CREEK GOLF COURSE	\$ 3,262,028	\$ 3,420,226	\$ 3,552,292	\$ 3,560,279	0.22%
EQUIPMENT SERVICE FUND	\$ 1,885,826	\$ 2,107,627	\$ 2,107,627	\$ 2,366,406	12.28%
EQPT REPL - GOVERNMENTAL	\$ 2,413,703	\$ 1,158,543	\$ 1,812,929	\$ 1,064,188	-41.30%
EQPT REPL - PROPRIETARY	\$ 751,339	\$ 445,295	\$ 1,405,751	\$ 207,361	-85.25%
SUPPORT SERVICES FUND	\$ 5,695,955	\$ 7,155,162	\$ 6,621,378	\$ 6,641,932	0.31%
SOLID WASTE FUND	\$ 4,030,620	\$ 4,327,057	\$ 4,327,057	\$ 4,704,493	8.72%
CEMETERY OPERATIONS FUND	\$ 15,164	\$ 22,361	\$ 22,361	\$ 33,330	49.05%
CEMETERY ENDOWMENT FUND	\$ -	\$ -	\$ -	\$ -	
HEALTH INSURANCE FUND	\$ 7,121,247	\$ 6,866,688	\$ 6,866,688	\$ 7,184,423	4.63%
STREET MAINTENANCE FUND	\$ -	\$ -	\$ -	\$ 1,665,833	
TOTAL OPERATING EXPENDITURES	\$ 136,426,176	\$ 148,530,032	\$ 150,902,527	\$ 170,972,971	13.30%
CAPITAL PROJECTS- GOVERNMENTAL		\$ 70,367,850	\$ 71,213,750	\$ 55,724,341	-21.75%
CAPITAL PROJECTS- PROPRIETARY		\$ 27,071,182	\$ 27,071,182	\$ 29,467,018	8.85%
TOTAL CAPITAL EXPENDITURES		\$ 97,439,032	\$ 98,284,932	\$ 85,191,359	-13.32%
TOTAL EXPENDITURES	\$ 136,426,176	\$ 245,969,064	\$ 249,187,459	\$ 256,164,330	2.80%

*In FY24-25 the city combined the debt service for General Government, 4A, and 4B.

MAJOR GOVERNMENTAL FUND GENERAL FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 21,924,165	\$ 18,495,600	\$ 18,495,600	\$ 17,421,851
Revenues				
Property Taxes	23,636,639	26,745,080	26,745,080	30,111,223
Sales & Use Taxes	14,902,992	15,394,411	15,394,411	15,503,578
Franchise Fees	3,951,759	4,178,570	4,178,570	4,254,115
License, Permit & Fee	1,552,214	1,678,255	1,678,255	1,554,968
Fines	829,619	955,000	955,000	853,000
Charges For Services	259,452	418,500	418,500	290,300
Intergovernmental	8,500	974,840	974,840	999,322
Investment Earnings	994,899	750,000	750,000	600,000
Miscellaneous	559,444	607,000	607,000	600,045
Oper Grant & Contr	1,090,549	1,106,595	1,106,595	1,078,614
Ofs-Sale Of Capital	16,140	7,500	7,500	1,200,000
Administrative Allocation	3,846,660	3,677,386	3,677,386	3,774,050
Transfer In	854,238	1,507,961	1,507,961	3,223,621
Total Revenues	52,503,105	58,001,098	58,001,098	64,042,836
Expenditures				
Salaries	28,205,892	30,137,633	29,987,308	30,421,633
Benefits	11,651,531	12,558,308	12,705,477	12,725,817
Reimb Personnel	(2,294,752)	(2,525,941)	(2,019,658)	-
Personnel Development	624,273	687,164	611,497	576,302
Supplies	888,135	1,307,512	1,294,370	969,376
Minor Furn & Equip	566,611	583,828	475,021	712,814
Outside Services	1,898,260	2,217,324	2,051,635	2,598,551
Infr Maint & Repair	1,690,945	2,270,459	2,875,568	1,438,903
Equip Maint & Repair	95,104	97,907	79,221	93,680
Utilities	1,578,902	1,353,303	1,570,784	1,718,393
Contribution To Isf	7,216,039	6,862,471	6,836,605	7,501,210
Claims And Insurance	330,386	345,000	418,881	454,633
Misc	762,223	1,033,915	1,672,902	1,120,708
Eco Dev Incentive	1,888,814	1,200,000	948,920	957,070
Debt Service Charges	76,005	76,005	76,005	76,005
Capital Expenditures	238,740	402,220	586,077	257,000
Transfers Out	277,579	2,565,496	600,000	1,645,833
Total Expenditures	55,694,687	61,172,604	60,770,613	63,267,928
*Medical Transport reporting was rolled into GF in FY 22-23	236,983			
Change in fund balance	(3,428,565)	(3,171,506)	(2,769,515)	774,908
Ending fund balance/ working capital	\$ 18,495,600	\$ 15,324,094	\$ 15,726,085	\$ 18,196,759

MAJOR GOVERNMENTAL FUND GENERAL DEBT SERVICE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ 2,682,954	\$ 5,492,378	\$ 5,492,378	\$ 6,545,650
Revenues				
Property Taxes Total	9,704,714	9,843,000	9,843,000	10,322,724
Investment Earnings Total	213,422	150,000	150,000	150,000
Bonds Total	-	-	-	-
Transfer In Total	618,942	653,013	653,013	7,854,415
Total Revenues	10,537,078	10,646,013	10,646,013	18,327,139
Expenditures				
Debt Service Charges Total	7,727,330	8,629,064	8,629,064	20,771,466
Cost Allocation Exp Total	324	676	676	700
Total Expenditures	7,727,654	8,629,740	8,629,740	20,772,166
Change in fund balance	2,809,424	2,016,273	2,016,273	(2,445,027)
Ending fund balance/ working capital	\$ 5,492,378	\$ 7,508,651	\$ 7,508,651	\$ 4,100,623

MAJOR GOVERNMENTAL FUND 4A SALES TAX REVENUE				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 1,148,511	\$ 5,433,397	\$ 5,433,397	\$ 6,295,522
Revenues				
Sales & Use Taxes	7,347,726	7,594,138	7,594,138	7,643,839
Investment Earnings	161,674	100,000	100,000	75,000
Miscellaneous	338,607	290,000	290,000	301,575
Ofs-Sale Of Capital	-	2,375,000	2,375,000	2,375,000
Total Revenues	7,848,007	10,359,138	10,359,138	10,395,414
Expenditures				
Salaries	308,555	328,235	353,288	524,266
Benefits	148,378	147,518	155,268	216,859
Reimb Personnel	52,992	92,246	92,246	-
Personnel Developmnt	20,486	45,925	45,925	87,175
Misc	316,846	378,669	378,669	296,500
Supplies	1,659	6,000	6,000	8,750
Minor Furn & Equip	-	-	-	1,500
Outside Services	83,992	430,250	430,250	144,067
Infr Maint & Repair	2,772	30,000	30,000	27,500
Utilities	16,334	29,041	37,121	26,885
Contribution To Isf	139,744	220,674	220,674	463,220
Economic Development Incentives	201,761	4,491,060	4,491,060	4,755,900
Cost Allocation Exp	176,925	156,564	156,564	161,260
Tranfers Out		-	-	-
Transfer Out	5,000	-	-	-
Capital	261,169	-	-	-
Transfer to GF	-	-	-	136,109
Debt	1,826,508	2,757,636	3,218,075	4,126,727
Total Expenditures	3,563,121	9,113,818	9,615,140	10,976,718
Change in fund balance	4,284,886	1,245,320	743,998	(581,304)
Ending fund balance/ working capital	\$ 5,433,397	\$ 6,678,717	\$ 6,177,395	\$ 5,714,218

MAJOR GOVERNMENTAL FUND				
4A SALES TAX REVENUE				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ 1,148,511	\$ 5,433,397	\$ 5,433,397	\$ 6,295,522
Revenues				
Sales & Use Taxes	7,347,726	7,594,138	7,594,138	7,643,839
Investment Earnings	161,674	100,000	100,000	75,000
Miscellaneous	338,607	290,000	290,000	301,575
Ofs-Sale Of Capital	-	2,375,000	2,375,000	2,375,000
Total Revenues	7,848,007	10,359,138	10,359,138	10,395,414
Expenditures				
Salaries	308,555	328,235	353,288	524,266
Benefits	148,378	147,518	155,268	216,859
Reimb Personnel	52,992	92,246	92,246	-
Personnel Development	20,486	45,925	45,925	87,175
Misc	316,846	4,869,729	4,869,729	296,500
Supplies	1,659	6,000	6,000	8,750
Minor Furn & Equip	-	-	-	1,500
Outside Services	83,992	430,250	430,250	144,067
Infr Maint & Repair	2,772	30,000	30,000	27,500
Utilities	16,334	29,041	37,121	26,885
Contribution To Isf	139,744	220,674	220,674	463,220
Economic Development Incentives	201,761	4,491,060	4,491,060	4,755,900
Cost Allocation Exp	176,925	156,564	156,564	161,260
Transfers Out	2,092,677	2,757,636	3,218,075	4,262,836
Total Expenditures	3,563,121	9,113,818	9,615,140	10,976,718
Change in fund balance	4,284,886	1,245,320	743,998	(581,304)
Ending fund balance/ working capital	\$ 5,433,397	\$ 6,678,717	\$ 6,177,395	\$ 5,714,218

MAJOR GOVERNMENTAL FUND 4B SALES TAX REVENUE				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ 6,575,122	\$ 5,340,054	\$ 5,340,054	\$ 5,035,601
Revenues				
Sales & Use Taxes	7,347,726	7,594,138	7,594,138	7,643,839
Investment Earnings	154,234	90,000	90,000	130,000
Miscellaneous	41,759	40,259	40,259	41,467
Total Revenues	7,543,720	7,724,397	7,724,397	7,815,306
Expenditures				
Salaries	241,864	259,020	259,020	253,462
Benefits	88,730	94,028	94,028	94,271
Personnel Development	4,116	5,805	4,865	4,865
Supplies	449	900	900	900
Minor Furn & Equip	24,453	20,000	20,000	32,000
Outside Services	6,881	9,225	9,225	20,000
Infr Maint & Repair	97,704	-	-	-
Utilities	1,163	-	51,067	52,600
Contribution To Isf	54,440	30,592	30,592	36,510
Misc	148,729	100,000	168,940	143,940
Cost Allocation Exp	153,109	102,250	102,250	105,320
Capital Expenditures	-	50,000	50,000	50,000
Economic Development Incentives	-	501,667	810,000	136,150
Transfers Out				
PPF	3,145,191	3,453,234	3,453,234	3,249,948
Debt	1,672,631	2,224,218	1,797,632	3,035,774
Capital	2,057,444	-	-	-
Golf	1,081,885	1,230,004	1,230,004	1,165,865
Total Expenditures	8,778,788	8,080,943	8,081,757	8,381,605
Change in fund balance	(1,235,068)	(356,546)	(357,360)	(566,299)
Ending fund balance/ working capital	\$ 5,340,054	\$ 4,983,508	\$ 4,982,694	\$ 4,469,302

MAJOR GOVERNMENTAL FUND PARKS PERFORMANCE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
License,Permit & Fee	\$0	\$0	\$0	\$0
Charges For Services	\$2,331,533	\$2,194,990	\$2,194,990	\$2,369,627
Investment Earnings	\$14,117	\$10,000	\$10,000	\$10,300
Miscellaneous	\$4,618	\$2,060	\$2,060	\$4,120
Transfer In	\$3,145,191	\$3,453,234	\$3,453,234	\$3,249,948
Total Revenues	\$5,495,460	\$5,660,284	\$5,660,284	\$5,633,995
Expenditures				
Salaries	\$2,263,908	\$2,420,165	\$2,420,165	\$2,408,514
Benefits	\$662,218	\$705,794	\$705,794	\$703,766
Personnel Development	\$20,007	\$19,284	\$19,284	\$19,284
Miscellaneous	\$128,842	\$149,961	\$149,961	\$145,901
Supplies	\$196,664	\$197,747	\$197,747	\$184,547
Minor Furn & Equip	\$26,984	\$28,660	\$28,660	\$48,660
Outside Services	\$59,980	\$71,300	\$71,300	\$71,300
Infr Maint & Repair	\$370,252	\$233,954	\$233,954	\$253,954
Equip Maint & Repair	\$20,952	\$34,922	\$34,922	\$34,922
Utilities	\$550,992	\$544,407	\$544,407	\$557,996
Contribution To Isf	\$300,520	\$305,883	\$305,883	\$372,300
Claims And Insurance	\$82,113	\$80,609	\$80,609	\$110,345
Cost Allocation Exp	\$637,550	\$694,770	\$694,770	\$715,620
Capital Expenditures	\$174,480	\$172,828	\$172,828	\$6,886
Total Expenditures	\$5,495,460	\$5,660,284	\$5,660,284	\$5,633,995
Change in fund balance	\$ -	\$ -	\$ -	\$ -
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND HOTEL/MOTEL TAX FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 1,019,959	\$ 404,094	\$ 404,094	\$ 499,176
Revenues				
Hotel Occupancy Tax	\$ 583,802	\$ 481,809	\$ 481,809	\$ 515,000
Investment Earnings	\$ 13,318	\$ 15,000	\$ 15,000	\$ 10,000
Miscellaneous	\$ 9,400	\$ 20,000	\$ 20,000	\$ 5,000
Total Revenues	\$ 606,520	\$ 516,809	\$ 516,809	\$ 530,000
Expenditures				
Supplies	\$ -	\$ 237	\$ 237	\$ 237
Minor Furn & Equip	\$ -	\$ 1,530	\$ 1,530	\$ 1,530
Outside Services	\$ 73,425	\$ 127,100	\$ 127,100	\$ 122,100
Infr Maint & Repair	\$ 1,680	\$ 5,000	\$ 5,000	\$ 3,500
Utilities	\$ 1,889	\$ 2,750	\$ 2,750	\$ 10,706
Contribution To Isf	\$ 17,089	\$ 37,320	\$ 37,320	\$ 38,440
Misc	\$ 266,616	\$ 344,750	\$ 344,750	\$ 371,250
Cost Allocation Exp	\$ 19,349	\$ 25,853	\$ 25,853	\$ 26,630
Capital Expenditures	\$ 312,337	\$ -	\$ -	\$ -
Transfers Out	\$ 530,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,222,385	\$ 544,540	\$ 544,540	\$ 574,393
Change in fund balance	\$ (615,865)	\$ (27,731)	\$ (27,731)	\$ (44,393)
Ending fund balance/ working capital	\$ 404,094	\$ 376,363	\$ 376,363	\$ 454,783

NON-MAJOR GOVERNMENTAL FUND				
TIF 2				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL	REVISED	BUDGET
		BUDGET	BUDGET	
Beginning fund balance/ working capital	\$ 991,516	\$ 339,811	\$ 339,811	\$ 740,059
Revenues				
Property Taxes	1,076,556	1,192,589	1,192,589	1,327,673
Investment Earnings	26,969	30,000	30,000	25,000
Miscellaneous	20,681	14,000	14,000	10,000
Total Revenues	1,124,206	1,236,589	1,236,589	1,362,673
Expenditures				
Salaries	92,176	116,698	94,006	37,996
Benefits	21,514	23,434	14,125	3,352
Reimb Personnel	207,519	220,019	220,019	-
Minor Furn & Equip	333	16,800	16,800	16,800
Outside Services	1,088	-	-	-
Infr Maint & Repair	86,304	78,000	110,000	110,000
Equip Maint & Repair	-	1,500	1,500	1,500
Contribution To Isf	3,187	2,217	2,217	2,280
Economic Development Incentive	-	77,879	77,879	53,045
Misc	67,067	101,900	101,900	26,900
Cost Allocation ExpCapital	35,910	36,492	36,492	37,590
Expenditures	449,374	-	-	-
Transfers Out	811,439	653,013	653,013	923,878
Total Expenditures	1,775,911	1,327,952	1,327,951	1,213,341
Change in fund balance	(\$651,705)	(\$91,363)	(\$91,362)	\$149,332
Ending fund balance/ working capital	\$ 339,811	\$ 248,448	\$ 248,449	\$ 889,391

MAJOR GOVERNMENTAL FUND MEDICAL TRANSPORT				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ -	\$ (224,612)	\$ (224,612)	\$ 867,231
Revenues				
Charges For Services	-	1,650,000	1,650,000	1,960,251
Investment Earnings	-	-	-	40,000
Transfer In	-	-	-	614,476
Total Revenues	-	1,650,000	1,650,000	2,614,727
Expenditures				
Salaries	981,874	1,115,711	1,118,295	1,616,835
Benefits	402,086	469,053	479,100	723,116
Reimb Personnel	(1,256,462)	(1,500,000)	(1,500,000)	-
Supplies	63,927	-	134,442	103,814
Outside Services	33,187	95,000	65,048	95,048
Contribution To Isf	-	69	-	65,520
Total Expenditures	224,612	179,833	296,885	2,604,333
Change in fund balance	(224,612)	1,470,167	1,353,115	10,394
Ending fund balance/ working capital	\$ (224,612)	\$ 1,245,555	\$ 1,128,503	\$ 877,625

MAJOR GOVERNMENTAL FUND STREET MAINTENANCE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
Investment Earnings	-	-	-	20,000
Transfer In	-	-	-	1,645,833
Total Revenues	-	-	-	1,665,833
Expenditures				
Supplies	-	-	-	-
Outside Services	-	-	-	-
Infr Maint & Repair	-	-	-	1,665,833
Equip Maint & Repair	-	-	-	-
Capital Expenditures	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	-	-	-	1,665,833
Change in fund balance	-	-	-	-
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND PID #1 PANCHASARP FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 116,993	\$ 239,877	\$ 239,877	\$ 267,024
Revenues				
Assessment	121,551	85,000	85,000	101,230
Investment Earnings	8,603	4,500	4,500	10,000
Miscellaneous	4,868	-	-	-
Total Revenues	135,022	89,500	89,500	111,230
Expenditures				
Outside Services	10,556	60,000	60,000	60,000
Cost Allocation Exp	1,582	2,353	2,353	2,420
Total Expenditures	12,138	62,353	62,353	62,420
Change in fund balance	122,884	27,147	27,147	48,810
Ending fund balance/ working capital	\$ 239,877	\$ 267,024	\$ 267,024	\$ 315,834

NON-MAJOR GOVERNMENTAL FUND PID #2 CHISHOLM SUMMIT				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 7,573	\$ 7,628	\$ 7,628	\$ 8,024
Revenues				
Investment Earnings Total	410	500	500	500
Miscellaneous Total	-	7,500	7,500	7,500
Transfer In Total	-	-	-	-
Total Revenues	410	8,000	8,000	8,000
Expenditures				
Outside Services Total	-	7,000	7,000	7,000
Cost Allocation Exp Total	355	604	604	620
Total Expenditures	355	7,604	7,604	7,620
Change in fund balance	55	396	396	380
Ending fund balance/ working capital	\$ 7,628	\$ 8,024	\$ 8,024	\$ 8,404

NON-MAJOR GOVERNMENTAL FUND				
PEG SRF Fund				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL	REVISED	BUDGET
		BUDGET	BUDGET	
Beginning fund balance/ working capital	\$ 46,152	\$ 84,617	\$ 84,617	\$ 129,047
Revenues				
Assessment	43,894	50,000	50,000	38,000
Investment Earnings	2,637	1,200	1,200	4,000
Transfer In	-	-	-	-
Total Revenues	46,531	51,200	51,200	42,000
Expenditures				
Minor Furn & Equip	-	-	-	-
Utilities	3,767	5,000	5,000	-
Contribution To Isf	3,760	-	-	-
Cost Allocation Exp	539	540	540	560
Capital Expenditures	-	40,000	40,000	90,000
Transfers Out	-	-	-	-
Total Expenditures	8,066	45,540	45,540	90,560
Change in fund balance	38,465	5,660	5,660	(48,560)
Ending fund balance/ working capital	\$ 84,617	\$ 90,277	\$ 90,277	\$ 80,487

NON-MAJOR GOVERNMENTAL FUND JUVENILE CASE MANAGER FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 47,829	\$ 31,820	\$ 31,820	\$ 17,491
Revenues				
Fines	22,847	25,000	25,000	25,750
Investment Earnings	1,192	1,200	1,200	700
Transfer In	293	-	-	-
Total Revenue	24,332	26,200	26,200	26,450
Expenditures				
Personnel Development	1,641	1,000	1,000	1,000
Cost Allocation Exp	38,700	39,529	39,529	30,000
Total Expenditure	40,341	40,529	40,529	31,000
Change in fund balance	(16,009)	(14,329)	(14,329)	(4,550)
Ending fund balance/ working capital	\$ 31,820	\$ 17,491	\$ 17,491	\$ 12,941

NON-MAJOR GOVERNMENTAL FUND BUILDING SECURITY FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 101,588	\$ 116,130	\$ 116,130	\$ 134,913
Revenues				
Fines	22,093	25,000	25,000	25,750
Investment Earnings	4,855	3,000	3,000	3,000
Transfer In	-	-	-	-
Total Revenues	26,948	28,000	28,000	28,750
Expenditures				
Personnel Developmnt	-	-	-	3,500
Supplies	465	7,550	7,550	-
Minor Furn & Equip	-	25,400	25,400	5,150
Equip Maint & Repair	11,272	5,000	5,000	-
Cost Allocation Exp	669	1,721	1,721	1,770
Total Expenditures	12,406	39,671	39,671	10,420
Change in fund balance	14,542	(11,671)	(11,671)	18,330
Ending fund balance/ working capital	\$ 116,130	\$ 104,459	\$ 104,459	\$ 153,243

NON-MAJOR GOVERNMENTAL FUND COURT TECHNOLOGY FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 85,928	\$ 62,833	\$ 62,833	\$ 28,883
Revenues				
Fines	12,283	30,000	30,000	20,085
Investment Earnings	2,804	2,000	2,000	1,000
Total Revenue	15,087	32,000	32,000	21,085
Expenditures				
Personnel Development	6,497	7,000	7,000	-
Utilities	2,848	2,500	2,500	-
Contribution To Isf	27,594	40,970	40,970	-
Cost Allocation Exp	1,243	2,272	2,272	2,340
Total Expenditure	38,182	52,742	52,742	2,340
Change in fund balance	(23,095)	(20,742)	(20,742)	18,745
Ending fund balance/ working capital	\$ 62,833	\$ 42,091	\$ 42,091	\$ 47,628

	NON-MAJOR GOVERNMENTAL FUND OTHER SPECIAL REVENUE FUND			
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 91,257	\$ 99,209	\$ 99,209	\$ 64,532
Revenues				
Intergovernmental	5,612	6,500	6,500	6,500
Oper Grant & Contr	65,591	50,000	50,000	50,000
Total Revenues	71,203	56,500	56,500	56,500
Expenditures				
Personnel Development	5,612	10,000	10,000	10,000
Misc	45,598	46,000	46,000	46,000
Supplies	11,667	13,300	13,300	13,300
Minor Furn & Equip	374	3,000	3,000	3,000
Infr Maint & Repair	-	700	700	700
Cost Allocation Exp	-	18,177	18,177	18,720
Total Expenditures	63,251	91,177	91,177	91,720
Change in fund balance	7,952	(34,677)	(34,677)	(35,220)
Ending fund balance/ working capital	\$ 99,209	\$ 64,532	\$ 64,532	\$ 29,312

MAJOR GOVERNMENTAL FUND WATER & WASTEWATER FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 14,209,968	\$ 14,731,909	\$ 14,731,909	\$ 14,241,182
Revenues				
License,Permit & Fee	10,065	20,000	20,000	20,000
Charges For Services	24,250,256	25,688,063	25,688,063	28,308,689
Investment Earnings	849,486	450,000	450,000	450,000
Miscellaneous	858,810	41,422	41,422	43,922
Impact Fee	1,101,106	1,287,500	1,287,500	1,030,000
Administrative Allocation	-	-	-	44,000
Transfer In	45,155	209,239	209,239	46,979
Total Revenues	27,114,878	27,696,224	27,696,224	29,943,590
Expenditures				
Salaries	1,996,166	2,241,933	2,211,761	2,323,167
Benefits	938,870	1,007,166	990,792	1,102,643
Reimb Personnel	165,725	-	-	-
Personnel Development	61,490	59,322	59,322	41,056
Misc	1,099,335	1,421,415	1,416,041	1,423,335
Supplies	99,284	114,026	114,026	113,313
Minor Furn & Equip	52,266	47,566	47,566	38,500
Outside Services	10,031,201	10,033,057	10,976,085	12,125,186
Infr Maint & Repair	253,621	283,119	283,119	299,716
Equip Maint & Repair	37,548	36,764	36,764	33,500
Utilities	337,358	279,095	330,162	423,747
Contribution To Isf	1,532,421	1,894,723	1,894,723	2,109,150
Claims And Insurance	82,307	108,243	108,243	120,682
Debt Service Charges	1,947,746	7,401,282	7,401,282	6,963,230
Cost Allocation Exp	1,363,659	1,275,127	1,275,127	1,313,390
Capital Expenditures	383,816	611,944	611,944	263,500
Transfers Out	6,210,124	1,162,961	1,162,961	1,130,052
Total Expenditures	26,592,937	27,977,743	28,919,918	29,824,167
Change in fund balance	521,941	(281,519)	(1,223,694)	119,423
Ending fund balance/ working capital	\$ 14,731,909	\$ 14,450,390	\$ 13,508,215	\$ 14,360,605

MAJOR GOVERNMENTAL FUND HIDDEN CREEK GOLF COURSE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
Charges For Services	2,176,344	2,184,207	2,184,207	2,388,414
Investment Earnings	498	1,500	1,500	1,500
Miscellaneous	98	4,500	4,500	4,500
Ofs-Sale Of Capital	4,200	-	-	-
Transfer In	1,081,885	1,230,019	1,230,019	1,165,865
Total Revenues	3,262,028	3,420,226	3,420,226	3,560,279
Expenditures				
Salaries	849,348	942,747	942,747	956,251
Benefits	445,326	442,530	442,530	474,505
Personnel Development	8,771	9,392	28,142	54,392
Supplies	107,316	90,950	120,700	123,950
Minor Furn & Equip	15,347	20,596	20,596	20,596
Outside Services	939	58,800	50,670	17,800
Infr Maint & Repair	122,120	83,100	83,100	49,950
Equip Maint & Repair	22,316	33,500	33,500	33,500
Utilities	117,852	94,996	94,996	145,006
Contribution To Isf	305,439	451,649	451,649	536,386
Claims And Insurance	16,523	20,797	20,797	22,079
Miscellaneous	459,919	392,725	426,491	428,866
Debt Service Charges	22,549	371,032	371,032	382,208
Cost Allocation Exp	307,641	279,860	279,860	288,260
Capital Expenditures	134,468	127,552	185,482	26,530
Transfers Out	326,154	-	-	-
Total Expenditures	3,262,028	3,420,226	3,552,292	3,560,279
Change in fund balance	-	-	(132,066)	-
Ending fund balance/ working capital	\$ -	\$ -	(132,066)	\$ -

MAJOR GOVERNMENTAL FUND EQUIPMENT SERVICE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ (215,907)	\$ (51,743)	\$ (51,743)	\$ 333,172
Revenues				
Contr From - Isf	2,048,860	2,325,024	2,325,024	2,394,790
Investment Earnings	303	-	-	6,000
Miscellaneous	827	-	-	-
Ofs-Sale Of Capital	-	-	-	-
Transfer In	-	-	-	-
Total Revenue	2,049,990	2,325,024	2,325,024	2,400,790
Expenditures				
Salaries	313,979	471,634	471,634	475,550
Benefits	148,963	224,233	224,233	227,880
Personnel Development	10,637	19,250	19,250	19,250
Supplies	7,865	19,707	19,707	49,707
Minor Furn & Equip	13,732	28,700	28,700	28,700
Outside Services	6,798	-	-	225,000
Equip Maint & Repair	599,465	490,203	490,203	386,703
Utilities	466,804	543,578	543,578	603,685
Contribution To Isf	82,277	105,821	105,821	148,660
Claims And Insurance	17,674	25,358	25,358	27,051
Misc	30,186	10,000	10,000	-
Cost Allocation Exp	187,446	169,143	169,143	174,220
Total Expenditures	1,885,826	2,107,627	2,107,627	2,366,406
Change in fund balance	164,164	217,397	217,397	34,384
Ending fund balance/ working capital	\$ (51,743)	\$ 165,654	\$ 165,654	\$ 367,556

MAJOR GOVERNMENTAL FUND EQUIPMENT REPLACEMENT FUND GOVERNMENTAL				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 3,533,000	\$ 3,931,088	\$ 3,931,088	\$ 3,817,622
Revenues				
Contr From - Isf	2,290,526	1,579,463	1,579,463	1,763,190
Investment Earnings	190,365	120,000	120,000	150,000
Miscellaneous	6,700	-	-	-
Ofs-Sale Of Capital	324,200	-	-	-
Total Revenue	2,811,791	1,699,463	1,699,463	1,913,190
Expenditures				
Cost Allocation Exp	4,658	3,664	3,664	3,770
Capital Expenditures	2,409,045	809,879	1,464,265	1,060,418
Transfers Out	-	345,000	345,000	-
Total Expenditure	2,413,703	1,158,543	1,812,929	1,064,188
Change in fund balance	398,088	540,920	(113,466)	849,002
Ending fund balance/ working capital	\$ 3,931,088	\$ 4,472,008	\$ 3,817,622	\$ 4,666,624

MAJOR GOVERNMENTAL FUND EQUIPMENT REPLACEMENT FUND PROP				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 1,310,240	\$ 1,061,000	\$ 1,061,000	\$ 160,249
Revenues				
Contr From - Isf	434,480	475,000	475,000	575,636
Investment Earnings	46,056	30,000	30,000	30,000
Miscellaneous	22,350	-	-	-
Ofs-Sale Of Capital	786	-	-	-
Total Revenues	502,099	505,000	505,000	605,636
Expenditures				
Cost Allocation Exp	1,336	2,023	2,023	-
Capital Expenditures	192,526	443,272	1,403,728	207,361
Transfers Out	557,477	-	-	-
Total Expenditures	751,339	445,295	1,405,751	207,361
Change in fund balance	(249,240)	59,705	(900,751)	398,275
Ending fund balance/ working capital	\$ 1,061,000	\$ 1,120,705	\$ 160,249	\$ 558,524

MAJOR GOVERNMENTAL FUND SUPPORT SERVICE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ 1,138,754	\$ 1,132,532	\$ 1,132,532	\$ 265,242
Revenues				
Contr From - Isf	4,907,917	5,548,089	5,548,089	6,540,060
Intergovernmental	143,086	146,000	146,000	73,000
Investment Earnings	44,639	30,000	30,000	35,000
Miscellaneous	6,991	-	-	-
Transfer In	587,100	1,000,000	1,000,000	-
Total Revenues	5,689,733	6,724,089	6,724,089	6,648,060
Expenditures				
Salaries	1,055,093	1,318,035	1,257,550	1,510,103
Benefits	369,285	515,900	482,607	598,272
Personnel Development	51,676	52,100	60,100	63,100
Supplies	3,845	6,750	6,750	6,750
Minor Furn & Equip	475,299	277,350	287,400	219,100
Outside Services	266,141	127,800	127,800	144,750
Equip Maint & Repair	2,046,826	2,896,483	2,676,938	3,803,858
Utilities	47,430	30,370	30,370	29,790
Claims And Insurance	1,748	2,795	2,795	3,061
Misc	2,577	-	-	148
Cost Allocation Exp	228,599	255,342	255,342	263,000
Capital Expenditures	1,147,436	1,672,237	1,433,726	-
Total Expenditures	5,695,955	7,155,162	6,621,378	6,641,932
Change in fund balance	(6,222)	(431,073)	102,711	6,128
Ending fund balance/ working capital	\$ 1,132,532	\$ 701,459	\$ 1,235,243	\$ 271,370

NON-MAJOR GOVERNMENTAL FUND SOLID WASTE FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 226,234	\$ 519,420	\$ 519,420	\$ 416,698
Revenues				
Charges For Services	3,459,241	4,175,273	4,175,273	4,777,841
Investment Earnings	29,509	20,000	20,000	20,000
Transfer In	835,056	-	-	-
Total Revenues	4,323,806	4,195,273	4,195,273	4,797,841
Expenditures				
Outside Services	3,494,697	3,233,446	3,812,423	4,066,550
Infr Maint & Repair	-	-	-	135,000
Utilities	10,921	8,032	8,032	11,440
Claims And Insurance	1,226	1,037	1,037	1,631
Misc	271,455	989,170	410,193	389,713
Cost Allocation Exp	207,166	51,629	51,629	53,180
Transfers Out	45,155	43,743	43,743	46,979
Total Expenditures	4,030,620	4,327,057	4,327,057	4,704,493
Change in fund balance	293,186	(131,784)	(131,784)	93,348
Ending fund balance/ working capital	\$ 519,420	\$ 387,636	\$ 387,636	\$ 510,046

NON-MAJOR GOVERNMENTAL FUND CEMETERY FUND				
	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 REVISED BUDGET	2024-25 BUDGET
Beginning fund balance/ working capital	\$ 301,649	\$ 343,364	\$ 343,364	\$ 396,153
Revenues				
Charges For Services	36,584	15,000	15,000	45,000
Investment Earnings	20,295	12,000	12,000	18,500
Total Revenues	56,879	27,000	27,000	63,500
Expenditures				
Outside Services	10,625	20,000	20,000	20,600
Infr Maint & Repair	864	1,000	1,000	1,030
Utilities	431	600	600	10,920
Cost Allocation Exp	3,244	761	761	780
Total Expenditures	15,164	22,361	22,361	33,330
Change in fund balance	41,715	4,639	4,639	30,170
Ending fund balance/ working capital	\$ 343,364	\$ 348,003	\$ 348,003	\$ 426,323

NON-MAJOR GOVERNMENTAL FUND CEMETERY ENDOWMENT FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ 152,509	\$ 163,484	\$ 163,484	\$ 179,775
Revenues				
Charges For Services Total	10,975	7,500	7,500	13,500
Total Revenues	10,975	7,500	7,500	13,500
Expenditures				
Expenditures	-	-	-	-
Total Expenditures	-	-	-	-
Change in fund balance	10,975	7,500	7,500	13,500
Ending fund balance/ working capital	\$ 163,484	\$ 170,984	\$ 170,984	\$ 193,275

NON-MAJOR GOVERNMENTAL FUND HEALTH INSURANCE FUND				
	2022-23	2023-24	2023-24	2024-25
	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET
Beginning fund balance/ working capital	\$ 3,826,214	\$ 3,462,577	\$ 3,462,577	\$ 3,530,219
Revenues				
Contr Fr Hlth Ins Fd	6,035,795	6,155,900	6,155,900	7,267,403
Investment Earnings	135,941	85,000	85,000	100,000
Miscellaneous	252,607	-	-	-
Oper Grant & Contr	333,267	125,000	125,000	-
Total Revenues	6,757,610	6,365,900	6,365,900	7,367,403
Expenditures				
Benefits	418,880	420,000	420,000	-
Outside Services	51,953	49,400	49,400	-
Claims And Insurance	6,143,391	5,779,025	5,779,025	5,100,500
Misc	30,600	63,600	63,600	1,512,623
Cost Allocation Exp	476,423	554,663	554,663	571,300
Total Expenditures	7,121,247	6,866,688	6,866,688	7,184,423
Change in fund balance	(363,637)	(500,788)	(500,788)	182,980
Ending fund balance/ working capital	\$ 3,462,577	\$ 2,961,789	\$ 2,961,789	\$ 3,713,199

Capital & Debt

THE CITY OF
BURLESON
TEXAS

Five Year CIP Plan Summary

Category	2025	2026	2027	2028	2029	Total
General Government	\$46,414,811	\$38,689,293	\$8,706,901	\$4,347,953	\$14,443,000	\$112,601,958
4A - Economic Development	\$4,101,277	\$20,000,000	\$10,000,000	\$0	\$0	\$34,101,277
4B - Parks & Golf	\$4,701,675	\$1,121,190	\$3,797,765	\$918,225	\$1,536,000	\$12,074,855
TIF 2	\$506,578	\$0	\$0	\$0	\$0	\$506,578
Water and Sewer	\$29,467,018	\$46,263,183	\$16,193,792	\$17,947,881	\$17,918,516	\$127,790,390
Total	\$85,191,359	\$106,073,666	\$38,698,458	\$23,214,059	\$33,897,516	\$287,075,058
Available Funds (Cash/Other)	\$4,814,036	\$1,542,535	\$0	\$0	\$0	\$6,356,571
Bond Issuance	\$80,377,323	\$104,531,131	\$38,698,458	\$23,214,059	\$33,897,516	\$280,718,487

General Government Five Year CIP Plan

GO Bond Projects	2025	2026	2027	2028	2029	Total
Neighborhood Street Rebuilds	\$750,000	\$750,000	\$261,876	\$3,347,953		\$5,109,830
Alsbury Ph. 2 -Hulen to CR1020 (Bridge)	\$5,646,260					\$5,646,260
Police Expansion	\$13,607,500	\$16,409,500				\$30,017,000
SH174 Widening (Schematic & Environmental)		\$750,000				\$750,000
Hulen at Wilshire Intersection	\$200,000	\$1,501,027				\$1,701,027
Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)	\$1,800,000	\$6,003,653				\$7,803,653
Elk, Hillside, & FM731- Ped. & Int. Improvements		\$204,871	\$403,834			\$608,705
Fire Station #4			\$2,500,000		\$13,443,000	\$15,943,000
FM 1902 and CR 910 Pedestrian Mobility		\$300,000	\$1,189,901			\$1,489,901
Wilshire Blvd. (SH174) Construction Documents (Hulen to City Limits)			\$1,600,000			\$1,600,000
Additional Projects						
Police Expansion	\$6,293,000					\$6,293,000
Alsbury Ph. 1B -Candler to Hulen Outside Lanes	\$3,615,444					\$3,615,444
Alsbury Ph. 2 -Hulen to CR1020 (Bridge)	\$2,116,276					\$2,116,276
Alsbury Ph. 3 -Widening to CR 914 (4A funded)	\$4,001,277					\$4,001,277
HULEN 4-LANE EXPANSION (additional costs to GO Bond ST2502)	\$2,267,711	\$11,770,242				\$14,037,953
Elk, Hillside, & FM731- Ped. & Int. Improvements			\$705,749			\$705,749
Additional Pavement Rehab	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Ellison & Wilson- Sidewalk ADA (TIF 2)	\$233,377					\$233,377
Old Town Lighting Improvements (Bransom & Bufford) (TIF 2)	\$273,201					\$273,201
Quiet Zone at Dobson Street and County Road 714			\$1,045,541			\$1,045,541
Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)	\$1,660,765					\$1,660,765
Two Fire Engines & Equipment	\$2,600,000					\$2,600,000
Eight Storm Sirens	\$350,000					\$350,000
Funding Breakout						
GO BOND TOTAL	\$22,003,760	\$25,919,051	\$5,693,735	\$0	\$13,443,000	\$ 67,059,546
CO Capacity TOTAL	\$19,597,015	\$11,227,707	\$3,013,166	\$4,347,953	\$1,000,000	\$ 39,185,841
OTHER	\$4,814,036	\$1,542,535	\$0	\$0	\$0	\$ 6,356,571
Total all funding sources	\$46,414,811	\$38,689,293	\$8,706,901	\$4,347,953	\$14,443,000	\$112,601,958

4A, 4B, & TIF 2 Five Year CIP Plan

4A Projects	2025	2026	2027	2028	2029	Total
Alsbury Blvd	\$4,001,277	\$10,000,000				\$14,501,277
Lakewood Drive Extension	\$100,000	\$9,800,000				\$9,900,000
Hooper Business Park Sign		\$200,000				\$200,000
Future Project			\$10,000,000			\$10,000,000
Total	\$4,101,277	\$20,000,000	\$10,000,000	\$0	\$0	\$10,100,000

4B Projects	2025	2026	2027	2028	2029	Total
Bailey Lake			\$498,750			\$498,750
Bartlett				\$420,000		\$420,000
Centennial	\$525,000					\$525,000
Chisenhall					\$336,000	\$336,000
Heberle				\$336,000		\$336,000
Mistletoe Hill			\$585,000			\$585,000
Bathroom Additions		\$157,500		\$162,225		\$319,725
Chisenhall Field Turf	\$2,205,000					\$2,205,000
Adult Softball Fields			\$2,163,000			\$2,163,000
Shannon Creek Park	\$1,881,675					\$1,881,675
Community Park		\$540,750				\$540,750
BRiCk Roof Replacement					\$1,200,000	\$1,200,000
Dry Sauna		\$422,940				\$422,940
BRiCk Monument Sign			\$38,955			\$38,955
Greens Resurface at HCGC			\$417,375			\$417,375
Pond Renovation			\$94,685			\$94,685
Green Ribbon	\$90,000					\$90,000
Total	\$4,701,675	\$1,121,190	\$3,797,765	\$918,225	\$1,536,000	\$12,074,855

TIF 2 Projects	2025	2026	2027	2028	2029	Total
Ellison & Wilson- Sidewalk ADA	\$233,377					\$233,377
Old Town Lighting Improvements (Bransom & Bufford)	\$273,201					\$273,201
Total	\$506,578	\$0	\$0	\$0	\$0	\$506,578

Water & Sewer Five Year CIP Plan

Water Projects	2025	2026	2027	2028	2029	Total
Waterline Rehabilitation		\$350,000	\$2,500,000	\$350,000	\$2,500,000	\$5,700,000
Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decommission	\$15,913,678					\$15,913,678
12" Willow Creek Waterline Looping	\$837,619					\$837,619
Hulen Ground Storage Tank Rehabilitation		\$1,506,557				\$1,506,557
8" Village Creek and 8" CR 715 Water Line Looping	\$1,177,838					\$1,177,838
Mountain Valley EST and GST Demolition		\$84,395	\$752,333			\$836,728
16" Hulen Street Waterline	\$464,889	\$5,853,180				\$6,318,069
12" Waterline Loop for Mountain Valley	\$410,248	\$1,072,813				\$1,483,061
Offsite Water Supply from Fort Worth	\$2,193,995	\$13,486,298				\$15,680,293
New AMI / AMI Implementation	\$4,500,000					\$4,500,000
Hulen Pump Station Expansion			\$391,255	\$2,804,349		\$3,195,604
New Mountain Valley 0.75 MG EST			\$475,000	\$3,200,000		\$3,675,000
New 2023 W Masterplan Projects for Design			\$775,000	\$1,300,000		\$2,075,000
New 2023 W Masterplan Projects for Construction				\$3,300,000	\$3,500,000	\$6,800,000
Turkey Peak Elevated Storage Tank Rehabilitation			\$200,211	\$1,437,171		\$1,637,382
Hidden Creek Pkwy Tank Rehab			\$499,993			\$499,993
12" Water Line from Wilshire to John Jones (Future Hulen)				\$256,361	\$1,068,516	\$1,324,877
Additional Alsbury 1B (\$198,181) and Ph. 2 (\$108,000)	\$306,181					\$306,181
TOTAL	\$25,804,448	\$22,353,243	\$5,593,792	\$12,647,881	\$7,068,516	\$73,467,880

Sewer Projects	2025	2026	2027	2028	2029	Total
Sewer Line Rehabilitation		\$500,000	\$3,500,000	\$500,000	\$3,500,000	\$8,000,000
Trunk Relief Line (Town Creek Basin Parallel Buildout Interceptors)	\$344,794	\$20,178,034				\$20,522,828
New AMI / AMI Implementation	\$3,000,000					\$3,000,000
New 2023 W Masterplan Projects for Design		\$950,000	\$1,600,000	\$1,300,000		\$3,850,000
New 2023 W Masterplan Projects for Construction			\$5,500,000	\$3,500,000	\$7,350,000	\$16,350,000
Parkview Dr Sewer Upsizing to 10"	\$139,285	\$1,000,558	\$0			\$1,139,843
12" Wastewater line Replacement in Village Creek Basin (Golf Course)	\$178,491	\$1,281,348				\$1,459,839
TOTAL	\$3,662,570	\$23,909,940	\$10,600,000	\$5,300,000	\$10,850,000	\$54,322,510

Total Water and Sewer Bond Funding	\$29,467,018	\$46,263,183	\$16,193,792	\$17,947,881	\$17,918,516	\$127,790,390
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TOTAL TAX SUPPORTED			
General Obligation Debt Service			
FYE	Principal	Interest	Total P&I
2024	5,547,391	2,437,242	7,984,633
2025	10,150,064	2,696,152	12,846,217
2026	5,411,938	2,444,063	7,856,001
2027	5,221,485	2,183,367	7,404,852
2028	4,889,448	1,937,835	6,827,284
2029	3,859,539	1,734,600	5,594,139
2030	4,032,543	1,559,506	5,592,049
2031	3,592,004	1,392,976	4,984,980
2032	3,756,778	1,235,408	4,992,186
2033	3,873,011	1,074,755	4,947,766
2034	4,048,179	909,432	4,957,611
2035	3,470,000	758,125	4,228,125
2036	3,155,000	629,366	3,784,366
2037	2,750,000	514,519	3,264,519
2038	2,515,000	412,913	2,927,913
2039	2,045,000	322,888	2,367,888
2040	1,595,000	249,263	1,844,263
2041	1,465,000	186,606	1,651,606
2042	1,525,000	125,213	1,650,213
2043	1,490,000	63,250	1,553,250
2044	815,000	16,300	831,300
2045			
2046			
2047			
2048			
2049			
	<u>75,207,379</u>	<u>22,883,777</u>	<u>98,091,157</u>

**TOTAL 4A SUPPORTED PORTION
 General Obligation Debt Service**

FYE	Principal	Interest	Total P&I
2024	2,004,038	1,214,036	3,218,074
2025	2,433,514	1,662,619	4,096,133
2026	1,848,062	1,601,349	3,449,411
2027	1,933,515	1,512,904	3,446,419
2028	2,025,552	1,420,290	3,445,841
2029	1,725,461	1,332,556	3,058,017
2030	1,812,457	1,250,056	3,062,514
2031	1,892,996	1,163,093	3,056,089
2032	1,988,222	1,071,955	3,060,177
2033	2,031,989	977,572	3,009,562
2034	1,831,821	883,996	2,715,817
2035	1,585,000	798,575	2,383,575
2036	1,665,000	717,325	2,382,325
2037	1,750,000	631,950	2,381,950
2038	1,840,000	542,200	2,382,200
2039	1,930,000	447,950	2,377,950
2040	2,030,000	348,950	2,378,950
2041	2,125,000	255,700	2,380,700
2042	2,210,000	169,000	2,379,000
2043	2,305,000	78,700	2,383,700
2044	815,000	16,300	831,300
2045			
2046			
2047			
2048			
2049			
	<u>39,782,627</u>	<u>18,097,077</u>	<u>57,879,704</u>

**EXISTING 4B SUPPORTED PORTION
 General Obligation Debt Service**

FYE	Principal	Interest	Total P&I
2024	1,225,000	572,632	1,797,632
2025	1,795,000	1,230,483	3,025,483
2026	1,855,000	1,179,600	3,034,600
2027	1,775,000	1,091,250	2,866,250
2028	1,870,000	1,002,725	2,872,725
2029	1,100,000	931,275	2,031,275
2030	1,155,000	877,800	2,032,800
2031	1,220,000	821,425	2,041,425
2032	1,265,000	762,400	2,027,400
2033	1,335,000	700,650	2,035,650
2034	1,400,000	635,675	2,035,675
2035	1,465,000	568,400	2,033,400
2036	1,315,000	502,375	1,817,375
2037	1,225,000	440,100	1,665,100
2038	1,280,000	379,400	1,659,400
2039	1,350,000	316,800	1,666,800
2040	1,415,000	250,925	1,665,925
2041	1,445,000	188,300	1,633,300
2042	1,505,000	129,300	1,634,300
2043	1,280,000	73,600	1,353,600
2044	1,200,000	24,000	1,224,000
2045			
2046			
2047			
2048			
2049			
	<u>29,475,000</u>	<u>12,679,115</u>	<u>42,154,115</u>

HIDDEN CREEK GOLF COURSE
General Obligation Debt Service

FYE	Principal	Interest	Total P&I
2024	348,571	21,960	370,531
2025	296,422	72,111	368,533
2026			
2027			
2028			
2029			
	644,993	94,071	739,064

EXISTING TIF SUPPORTED			
General Obligation Debt Service			
FYE	Principal	Interest	Total P&I
2024	350,000	304,689	654,689
2025	380,000	311,104	691,104
2026	395,000	295,850	690,850
2027	410,000	279,450	689,450
2028	425,000	261,875	686,875
2029	440,000	244,550	684,550
2030	475,000	227,625	702,625
2031	485,000	209,775	694,775
2032	500,000	191,450	691,450
2033	520,000	172,244	692,244
2034	530,000	152,019	682,019
2035	565,000	130,638	695,638
2036	585,000	107,916	692,916
2037	605,000	84,178	689,178
2038	630,000	60,225	690,225
2039	250,000	43,075	293,075
2040	265,000	32,200	297,200
2041	275,000	21,100	296,100
2042	285,000	9,900	294,900
2043	70,000	2,800	72,800
2044	35,000	700	35,700
2045			
2046			
2047			
2048			
2049			
	<u>8,475,000</u>	<u>3,143,362</u>	<u>11,618,362</u>

TOTAL W&S SUPPORTED			
Debt Service			
	Principal	Interest	Total P&I
2024	5,255,000	2,158,815	7,413,815
2025	4,970,000	1,993,230	6,963,230
2026	4,645,000	1,808,862	6,453,862
2027	4,270,000	1,638,761	5,908,761
2028	3,680,000	1,485,140	5,165,140
2029	3,490,000	1,350,440	4,840,440
2030	3,630,000	1,220,342	4,850,342
2031	3,775,000	1,081,822	4,856,822
2032	3,470,000	940,219	4,410,219
2033	3,300,000	803,056	4,103,056
2034	3,280,000	669,453	3,949,453
2035	2,990,000	545,828	3,535,828
2036	2,750,000	435,413	3,185,413
2037	2,435,000	335,806	2,770,806
2038	2,020,000	252,950	2,272,950
2039	1,510,000	187,000	1,697,000
2040	1,245,000	133,400	1,378,400
2041	1,005,000	88,300	1,093,300
2042	1,045,000	47,300	1,092,300
2043	660,000	13,200	673,200
2044			
2045			
2046			
2047			
2048			
2049			
	<u>59,425,000</u>	<u>17,189,336</u>	<u>76,614,336</u>

Departmental Information

DETAILED DEPARTMENTAL BUDGETED FTEs

Org	Department	FY 2023	FY2024	FY2025	DIFF	EXPLANATION
1011001	City Manager	2	4	4	0	
1011003	Human Resources	6	7	7	0	
1011002	Legal Services	1	2	2	0	
1016050	Communications	3.5	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	12	12	12	0	
1011201	Finance	10	10	10	0	
1011005	Purchasing	2	2	2	0	
1012001	Police	100.5	104.5	104.5	0	
1012201	Fire	55	61	61	0	
1011105	Municipal Court	4	5	5	0	
1012002	Marshals	2	0	0	0	
1012101	Public Safety Comm	22	22	22	0	
1013001	Public Works Admin	7	6	6	0	
1013002	Facilities	5	5	5	0	
1013004	Streets - Pavement	14	11	11	0	
1013005	Streets - Drainage	3	5	5	0	
1013006	Streets - Traffic	6	6	7	1	Signal Tech II (+1)
1014001	Neighborhood Services	1	0	0	0	
1014004	Animal Services	6	6	6.5	0.5	PT Veterinarian (+.5)
1014003	Environmental Services	2	1	1	0	
1014101	Development Services	2	0	0	0	
1014102	Community Development	3	5	5	0	

DETAILED DEPARTMENTAL BUDGETED FTEs

Org	Department	FY 2023	FY2024	FY2025	DIFF	EXPLANATION
1014103	Bldg Inspections	9	9	9	0	
1014002	Code Compliance	3	5	5	0	
1013101	Capital Engineering	6	7	7	0	
1013102	Development Engineering	3	3	3	0	
1013103	Inspections	5	5	5	0	
1015003	Parks Maintenance	11.91	11.91	11.91	0	
1016030	Senior Citizens Center	2.84	2.84	2.84	0	
1015007	ROW Maintenance	3	4	4	0	
1052202	Medical Transport	12	18	18	0	
2025001	4B Parks Admin	2	2	2	0	
2014201	4A Economic Dev	2	3	4	1	Economic Development Analyst (+1)
2016050	4A Communications	1	1	1	0	
2154201	TIF#2 Fund - Economic Dev	1	0	0	0	
2155003	TIF#2 Fund - Parks Maint	0.5	1	1	0	
2035004	BRiCk	44.76	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	11	9	9	0	
5017101	Water Operations	19	19	19	0	
5017102	Wastewater Operations	5	6	6	0	
5307302	Golf Club House	6.8	7.8	7.8	0	
5307303	Golf Maintenance	7.68	7.68	7.68	0	
5307304	Golf Food/Bev	4.19	4.19	4.19	0	
6013201	Equipment Services	5	7	7	0	
6108001	Info Technology	11	13	14	1	Radio Tech (+1)
6108002	Pub Safety Consortium	1	1	1	0	
		462.29	485.79	489.29	3.5	FTEs

General Fund by Department

DEPARTMENT	2022-2023 ACTUAL	2023-2024 ADOPTED BUDGET	2023-2024 REVISED BUDGET	2024-2025 BUDGET	2023-24 Rev BDGT VS. 2024-25 Adopted
Animal Services	\$ 657,415	\$ 715,059	\$ 769,544	\$ 803,528	\$ 33,984
Building Inspections	\$ 903,182	\$ 990,035	\$ 1,019,254	\$ 895,477	\$ (123,777)
Capital- Engineering	\$ -	\$ 28,419	\$ 128,929	\$ 1,325,753	\$ 1,196,824
City Council	\$ 135,599	\$ 112,750	\$ 107,354	\$ 92,394	\$ (14,960)
City Manager's Office	\$ 853,954	\$ 829,374	\$ 1,316,654	\$ 1,327,479	\$ 10,825
City Secretary's Office	\$ 737,106	\$ 936,016	\$ 851,189	\$ 904,534	\$ 53,345
Code Enforcement	\$ 378,875	\$ 398,296	\$ 405,306	\$ 798,381	\$ 393,075
Communications	\$ 557,896	\$ 579,154	\$ 566,226	\$ 643,436	\$ 77,210
Community Development	\$ 512,682	\$ 511,966	\$ 486,701	\$ 767,650	\$ 280,949
Development- Engineering	\$ 685,620	\$ 956,024	\$ 818,834	\$ 797,380	\$ (21,454)
Development Services	\$ 350,573	\$ 370,331	\$ 371,991	\$ 15,340	\$ (356,651)
Drainage Maint	\$ 483,922	\$ 597,156	\$ 741,487	\$ 750,509	\$ 9,022
Economic Development	\$ 1,888,839	\$ 1,250,842	\$ 999,762	\$ 1,009,440	\$ 9,678
Environmental Services	\$ 306,883	\$ 335,478	\$ 311,928	\$ 149,848	\$ (162,080)
Facilities Maintenance	\$ 1,011,313	\$ 1,190,840	\$ 1,185,749	\$ 953,348	\$ (232,401)
Finance	\$ 2,391,104	\$ 2,289,796	\$ 2,285,326	\$ 1,694,932	\$ (590,394)
Fire	\$ 10,939,074	\$ 12,330,398	\$ 12,353,095	\$ 11,761,445	\$ (591,650)
Human Resources	\$ 1,203,855	\$ 1,164,109	\$ 1,143,233	\$ 1,338,294	\$ 195,061
Inspections	\$ 408,763	\$ 297,638	\$ 363,168	\$ 605,476	\$ 242,308
Judicial	\$ 133,634	\$ 115,283	\$ 134,622	\$ 137,369	\$ 2,747
Legal Services	\$ 567,690	\$ 604,940	\$ 823,844	\$ 848,920	\$ 25,076
Library	\$ 1,459,492	\$ 1,450,918	\$ 1,455,932	\$ 1,485,517	\$ 29,585
Marshals Service	\$ 223,126	\$ 230,034	\$ 220,306	\$ -	\$ (220,306)
Municipal Court	\$ 339,236	\$ 501,104	\$ 472,517	\$ 567,280	\$ 94,763
Neighborhood Svcs Admin	\$ 249,136	\$ 227,398	\$ 233,164	\$ -	\$ (233,164)
Non-Departmental	\$ 997,210	\$ 2,415,969	\$ 1,329,173	\$ 2,323,136	\$ 993,963
Parks	\$ 1,743,167	\$ 1,670,977	\$ 1,626,820	\$ 1,666,498	\$ 39,678
Parks & Recreation Admin	\$ -	\$ 33,864	\$ 34,064	\$ -	\$ (34,064)
Police	\$ 17,339,597	\$ 18,028,984	\$ 18,161,342	\$ 19,520,439	\$ 1,359,097
Public Safety Communications	\$ 2,171,158	\$ 2,674,952	\$ 2,593,516	\$ 3,069,572	\$ 476,056
Public Works Admin	\$ 1,133,851	\$ 1,081,034	\$ 1,148,530	\$ 986,813	\$ (161,717)
Purchasing	\$ 501,298	\$ 505,059	\$ 336,081	\$ 322,931	\$ (13,150)
Records Management	\$ 109,950	\$ 125,286	\$ 120,576	\$ 130,494	\$ 9,918
ROW Maintenance	\$ 405,862	\$ 658,915	\$ 805,559	\$ 610,413	\$ (195,146)
Senior Citizens Center	\$ 264,086	\$ 202,197	\$ 216,134	\$ 226,726	\$ 10,592
Streets Pavement Maint	\$ 2,830,509	\$ 3,608,582	\$ 3,788,623	\$ 3,420,569	\$ (368,054)
Traffic Maint	\$ 819,030	\$ 1,153,427	\$ 1,044,080	\$ 1,316,607	\$ 272,527
Total General Fund	\$ 55,694,687	\$ 61,172,604	\$ 60,770,613	\$ 63,267,928	\$ 2,497,315

Administrative Services

The Department of Administrative Services is committed to providing exceptional customer service and support, promoting accountability and transparency, and fostering a culture of customer-centricity. The department strives for accuracy and fairness in our billing and procurement practices, implements innovative technology, and responds promptly to citizen inquiries while effectively communicating with relevant departments to ensure timely resolution of issues. In addition, the department works with internal departments to ensure they successfully acquire the goods and services they need to effectively operate the city. The Administrative Services Department provides a diverse suite of services to both internal and external customers and is comprised of four divisions: Utility Customer Service (UCS), Burleson 311, Solid Waste and Purchasing.

The UCS division plays a critical role in ensuring efficient delivery of water, wastewater, and solid waste services to citizens and stakeholders. With a primary focus on excellent customer service, customers can expect to receive prompt and courteous responses to their account inquiries and billing concerns. In addition, UCS works diligently to ensure that utility bills are accurate and reflect actual usage, thereby reducing errors and disputes. Streamlined processes, minimal delays, and reduced costs, ultimately lead to enhanced quality of life for citizens and stakeholders and ensures the reliable provision of these essential city services.

The 311 division provides next level customer service to our citizens and stakeholders by addressing their non-emergency requests and concerns promptly and efficiently. By calling 311 or using our online platform, you can report issues and request services across the entire organization. Our dedicated team is focused on delivering high-quality service to every citizen, and are committed to providing regular updates and communication throughout the entire process. The division holds ourselves accountable to the highest standards of service, and are constantly striving to improve and innovate in order to better serve our community.

Solid Waste division preserves public health and safety by managing effective and efficient collection of solid waste and recycling.

The Purchasing division serves as the central hub for the procurement of goods and services essential to daily operations. Purchasing focuses on working alongside departments to acquire these items at the most competitive prices while ensuring that the city remains compliant with federal, state and local laws and city policies. Purchasing remains committed to formulating best practices while providing ongoing education to departments to ensure the organization as a whole continues to be excellent stewards of taxpayer dollars.

Goals for FY 2024-2025

- Expand outreach efforts for Burleson 311 to increase citizen awareness and utilization of the service
- Continue to work with emergency management to integrate 311/CRM into the city's disaster preparedness program
- Expand outreach efforts for our online utility billing services to increase customer awareness and utilization of those options
- Update the city's purchasing policies to ensure continued compliance and use of best practices
- Update the city's contract routing process to enhance the city's contract management and document storage processes
- Re-evaluate and recommend updates to the solid waste and recycling services to reduce costs while maintaining excellent service quality

Prior Year Accomplishments for FY 2023-2024

- Successfully implemented the Utility Customer Service Module of the Tyler Munis ERP, updating a 20+ year old billing system
- Completed a 2024 citizen satisfaction survey with year-over-year insights that leverage a dashboard to compare data with the 2022 survey, giving city council and city management information and analysis for more intentional decision-making based on citizen feedback
- Cross-trained 311 call takers and utility customer service representatives to ensure continuous high-level service to customers and stakeholders
- Worked alongside the Parks and Recreation Department to transition their phone calls to 311 in an effort to provide the highest level of customer service to citizens over the phone and in person
- 311 and UCS call takers transitioned from desktop computers to laptops and were equipped with remote software capability to allow staff to work remotely, which will facilitate continuous service during inclement weather events and initiate the integration of 311/CRM into the city's disaster preparedness program
- Successfully verified all vendors' information and implemented a quarterly vendor verification process to assure accuracy in vendors' information and required documents
- The Purchasing Division was awarded with the Achievement of Excellence in Procurement, a program designed to recognize organizational excellence in public procurement
- Worked alongside multiple departments to evaluate various processes and procedures in an effort to streamline operations, enhance efficiency and optimize resource utilization

Supplemental Budget Items

2024-2025
No supplemental budget items.

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Average Handle Time	3.6 min	1.8 min	2.0 min
Call Volume	35,000 calls	35,000 calls	40,000 calls
Billing Collection Rate	97%	97%	98%
% of customer-facing Staff Cross-Trained by Fiscal Year 2025-2026	100%	100%	100%
Number of competitive solicitations administered	40	35	50
Procurement Process Cycle Time (time from purchasing requisition approval to issuance PO)	3 business days	3.25 business days	2 business days

Expenditure and Personnel Summary - Purchasing

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	273,150	361,579	160,971	194,881
Operating Expenses	228,148	143,480	175,110	128,050
Totals	\$ 501,298	\$ 505,059	\$ 336,081	\$ 322,931

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	2.00	2.00	2.00	-

Capital-Engineering

The **Capital Engineering Department** administers the design, acquisition of rights of way, and construction of the city's capital projects. The division ensures that all capital projects are designed and constructed in accordance with accepted engineering principles and construction practices. Additionally, the department includes Engineering Inspections. The department also develops long-range capital improvement programs.

Goals for FY 2024-2025

- Complete the construction of Lakewood Boulevard to FM 1902 to serve the city’s future Hooper Business Park and Chisholm Summit Development
- Complete construction of Ellison Street improvements
- Complete rehabilitation of sewer lift stations
- Complete the construction of the Intelligent Traffic System and activation of the Traffic Management Center
- Complete widening of Alsbury from Candler to Hulen
- Complete renovations of Fire Station #1 and City Hall
- Complete Neighborhood Street Rebuild and Water/Wastewater Rehabilitation for the year

Prior Year Accomplishments for FY 2023-2024

- Completed Construction of Ellison on the Plaza
- Completed design for Alsbury Expansion from Candler to Hulen
- Complete design for Fire Station #1 and City Hall Renovation
- Began Design of Police Headquarters Expansion
- Complete construction of Turkey Peak expansion and Brushy Mound demolition
- Completed reconstruction of the City Hall west parking lot

Supplemental Budget Items

2024-2025
No supplemental budget items.

Expenditure and Personnel Summary - Capital- Engineering

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	-	-	70,741	1,257,681
Operating Expenses	-	28,419	58,188	68,072
Totals	\$ -	\$ 28,419	\$ 128,929	\$ 1,325,753

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	6.00	7.00	7.00	-

Expenditure and Personnel Summary -Inspections

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	311,433	151,682	247,263	539,276
Operating Expenses	97,331	145,956	115,905	66,200
Totals	\$ 408,764	\$ 297,638	\$ 363,168	\$ 605,476

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	5.00	5.00	5.00	-

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 discretion of the Burleson City Council. The Deputy City Managers and Assistant to the City Manager are a part of the City Manager's Office.

Future Goals in FY 2024-2025

- Develop the FY 2024-25 annual budget focusing on cost containment, efficiency, and capital project delivery
- Pursue grant funds from the Regional Transportation Council (RTC) and the North Central Texas Council of Governments (NCTCOG) to fund key infrastructure projects
- Continue implementation of the city-wide asset management program for public infrastructure and fixed assets
- Finalize a pavement management plan and establish a street operations program
- Work with developer to continue the build out of Chisolm Summit

Prior Year Accomplishments for FY 2023-2024

- Completed the development and moved staff into the new municipal space in Ellison on the Plaza building
- Developed a city-wide capital improvements program identifying the key projects and funding sources
- Established a plan to improve mobility in the city of Burleson and worked with regional partners to advance key projects
- Continued to reorganize city operations to provide greater efficiency and cost-effectiveness

Supplemental Budget Items

2024-2025
No supplemental budget items.

Expenditure and Personnel Summary - City Managers Office

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	780,652	779,017	1,220,077	1,275,303
Operating Expenses	73,302	50,357	96,577	52,176
Totals	\$ 853,954	\$ 829,374	\$ 1,316,654	\$ 1,327,479

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalent	2.00	4.00	4.00	

Community Services

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.

The 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.

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.

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.

Future Goals in FY 2024-2025

- Increase community engagement and awareness of library services through outreach programming, partnerships with community organizations, and marketing efforts
- Develop fundraising strategies for the senior center by cultivating relationships with donors, seeking out sponsorships from local businesses and organizations, and planning fundraising events that resonate with the community
- Increase adoptions at the Animal Shelter by 5%
- Lower euthanasia numbers at the Animal Shelter by 3%

Prior Year Accomplishments for FY 2023-2024

- Completed the library's master plan and facility study
- Launched programming with the library's new outreach vehicle, including city sponsored events, outreach to schools, community events with non-profit partners and offsite library programs
- Library staff added two additional Story Times each week, including an Evening Story Time and an Inclusive Story Time for families with special needs; the library now offers five weekly Story Times to help meet demand for early literacy programming in Burleson
- Added Saturday hours at the Senior Activity Center to offer more activities for Burleson's senior population
- The isolation shelter at the Animal Shelter has been fully functioning for a year and is providing medical support for shelter animals and increasing the rate spays and neuters are able to be completed
- Increased adoptions at the animal shelter by 3%

- Provided the public with updates on the status of the 2022 Bond Program Implementation through bi-monthly updates available on the city’s website, enewsletter, weekly report and social media
- Utilized 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 to showcase events like the Solar Eclipse, Hot Sounds of Summer, Founder’s Day, BTX-Mas and library programs held in the plaza

Supplemental Budget Items

2024-2025
Animal Services Addition of part-time veterinarian position (\$64,000, with an expenditure offset of \$56,500)

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Library Market Penetration (% of households with an active library user)	28%	25%	28%
Library Cardholder Retention (new library users active after 1 year)	46%	55%	57%
Live Release Rate at the Burleson Animal Shelter	90%	95%	98%
E-Newsletter Engagement Rate	45%	59%	55%
Social Media Reach pre post (Unique Views)	4,500	5,117	5,000
City of Burleson Website Views	1.5 million	1.75 million	1.6 million
Senior Center Program Attendance	4,500	18,000	20,000
Senior Center Visitors	35,000	54,000	56,000

Expenditure and Personnel Summary - Communications

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	424,813	456,023	428,174	523,965
Operating Expenses	133,083	123,131	138,052	119,471
Totals	\$ 557,896	\$ 579,154	\$ 566,226	\$ 643,436

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	3.50	3.50	3.50	-

Expenditure and Personnel Summary - Animal Services

<i>Expenditures by Classification</i>	<i>2022-2023</i>		<i>2023-2024</i>		<i>2023-2024</i>		<i>2024-2025</i>	
	<i>ACTUAL</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>REVISED BUDGET</i>	<i>ADOPTED BUDGET</i>	<i>ADOPTED BUDGET</i>	<i>ADOPTED BUDGET</i>	
Salary and Wages	483,841	562,313		569,137		662,761		
Operating Expenses	173,574	152,746		185,244		140,767		
Capital Expenses				15,163				
Totals	\$ 657,415	\$ 715,059	\$ 715,059	\$ 769,544	\$ 769,544	\$ 803,528		

<i>Personnel by Division</i>	<i>2022-2023</i>		<i>2023-2024</i>		<i>2024-2025</i>		<i>ORIGINAL BUDGET</i>	
	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>VARIANCE</i>	
Full Time and Equivalents	6.00	6.00	6.00	6.00	6.50	6.50	0.50	

Expenditure and Personnel Summary - Library

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	822,606	907,226	903,843	934,685
Operating Expenses	601,951	497,012	512,244	550,832
Capital Expenses	34,935	46,680	39,845	-
Totals	\$ 1,459,492	\$ 1,450,918	\$ 1,455,932	\$ 1,485,517

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	12.00	12.00	12.00	-

Expenditure and Personnel Summary - Senior Citizen Center

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	223,381	163,271	177,208	168,086
Operating Expenses	40,705	38,926	38,926	58,640
Totals	\$ 264,086	\$ 202,197	\$ 216,134	\$ 226,726

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	2.84	2.84	2.84	-

Development Services

The Development Services Department collaborates to build a community of equity, strength and resiliency through orderly and sustainable development; efficient and thorough building permits and inspections services; and the promotion of property codes and environmental health standards.

Development Services- Community Development 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.

Development Services- Building Permits and Inspections 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.

Development Services- Environmental and Code Division 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.

Goals for FY 2024-2025

- Update the city's existing zoning ordinance
- Revise existing subdivision Interlocal agreement with Johnson County
- Initiate long range planning visioning
- Create inspection checklists to be used within TRAKIT
- Evaluate and update workflows to ensure redundant checks and balances for quality control
- Review, evaluate and update operational policies and procedures
- Publish "Customer Handouts" for permit requirements and procedures
- Amend/update on-site sewage facility (OSSF) ordinance
- Provide in-house food handler class for Senior Center and establishments in need
- Completed updating public pool inspection section of website

Prior Year Accomplishments for FY 2023-2024

- Successful implementation of online customer service portal and paperless processing
- Completed zoning process for Craftmasters campus and headquarters
- Community Engagement with Developers for the Zoning Code Update
- Future proofed portions of the Zoning Ordinance
- Revised the Right-of-Way Use agreements for Old Town
- Successful adoption of the 2021 Building Codes and International Property Management Code
- Completed 8 Home Improvement Rebate projects
- Successfully coordinated the completion of 5 community service projects
- Successfully permitted short-term rentals

Major Budget Items

2024-2025
No major budget items.

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Number of Zoning Change Requests processed within 30 days	11	16	16
Number of Commercial Plan Reviews processed within 30 days	14	26	25
Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Residential Plan Review within 5 business days	90%	275 out of 309 residential plans (89%)	90%
Commercial Plan Review within 20 business days	90%	41 out of 49 commercial plans (84 %)	80%
Inspection Stops / Inspector / Day	NA	NA	10.5
Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Number of environmental health inspections	675	675	685
Staff initiated code compliance rate	75%	524 out of 639 (82%)	75%
Voluntary code compliance rate	65%	712 out of 975 (73%)	65%

Expenditure and Personnel Summary - Development Services

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	331,900	353,328	354,462	-
Operating Expenses	18,673	17,003	17,529	15,340
Totals	\$ 350,573	\$ 370,331	\$ 371,991	\$ 15,340

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	2.00	2.00	-	(2.00)

Expenditure and Personnel Summary - Building Inspections

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	822,859	873,718	906,131	776,889
Operating Expenses	80,323	116,317	113,123	118,588
Totals	\$ 903,182	\$ 990,035	\$ 1,019,254	\$ 895,477

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	9.00	9.00	9.00	-

Expenditure and Personnel Summary - Community Development

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	426,049	438,084	426,819	706,814
Operating Expenses	86,633	73,882	59,882	60,836
Totals	\$ 512,682	\$ 511,966	\$ 486,701	\$ 767,650

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	3.00	5.00	5.00	-

Expenditure and Personnel Summary - Code Enforcement

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	291,398	282,678	294,830	633,877
Operating Expenses	87,477	115,618	110,476	164,504
Totals	\$ 378,875	\$ 398,296	\$ 405,306	\$ 798,381

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	3.00	5.00	5.00	-

Expenditure and Personnel Summary - Development- Engineering

<i>Expenditures by Classification</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2024-2025</i>
	<i>ACTUAL</i>	<i>ORIGINAL BUDGET</i>	<i>REVISED BUDGET</i>	<i>ADOPTED BUDGET</i>
Salary and Wages	406,472	543,233	416,521	508,230
Operating Expenses	279,148	412,791	402,313	289,150
Totals	\$ 685,620	\$ 956,024	\$ 818,834	\$ 797,380

<i>Personnel by Division</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>ORIGINAL BUDGET</i>
	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>VARIANCE</i>
Full Time and Equivalents	3.00	3.00	3.00	-

Expenditure and Personnel Summary - Neighborhood Services

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	232,320	215,483	221,248	-
Operating Expenses	16,816	11,915	11,916	-
Totals	\$ 249,136	\$ 227,398	\$ 233,164	\$ -

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	1.00	1.00	-	(1.00)

Economic Development

The **Economic Development Department** creates a culture of community, creativity and enthusiasm by leading efforts to attract investment in new and expanding businesses for the purpose of creating and retaining jobs, enhancing the tax base, and improving the quality of life of the residents of Burleson.

Goals for FY 2024-2025

- Sustain and grow programs to assist the small business community
- Execute an agreement for the development of a medical provider anchoring Hooper Business Park
- Continue working with developers for redeveloping major corridors within the community
- Expand the efforts with the ProjectU Leadership Conference for leaders in our community and attract attendees regionally and across the state
- Strengthen our efforts to market Burleson as a tourism destination
- Execute an agreement for the redevelopment of Hill College site
- Identify and execute a plan for a new hotel/conference center
- Identify and plan for a new industrial park

Prior Year Accomplishments for FY 2023-2024

- Over \$265 million in capital investment across all asset classes
- 625,000 square feet added to HighPoint Business Park
- Not for profit trade school, Craftmasters approved for 5,000 student campus and 400 employee headquarters
- Secured third Ellison on the Plaza tenant with Twisted Sisters
- China King site razed and redeveloped with three new-to-market retailers
- Grace Mart site razed and currently under construction for six new-to-market retailers
- Project U Leadership Conference grew to host 380 attendees
- BTX Best Fest celebrated 4 years with the addition of a judge's choice category
- BTX Buddy Christmas program grew with 15 "Buddy's" in circulation
- Old Town programs won two awards from Texas Downtown Association
- EDC hosted "State of the Market" Chamber luncheon
- Launched Explore Burleson Facebook page

Supplemental Budget Items

2024-2025
Economic Development Analyst (\$105,391) <i>funded through 4A</i>

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Total Employment	20,000	20,777	21,500
Avg. Annual Wage/Worker	\$55,000	\$55,502	\$57,000
Project U Attendance	370	380	400
Sales Tax/Capita	\$560	\$560	\$570

Expenditure and Personnel Summary - Economic Development

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Operating Expenses	1,888,839	1,250,842	999,762	1,009,440
Totals	\$ 1,888,839	\$ 1,250,842	\$ 999,762	\$ 1,009,440

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	-	-	-	-

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 monthly financial reports, prepares the Annual Financial Report, and the Annual Program of Services (Budget).

Goals for FY 2024-2025

- Implementation and recognition of the Traditional Finances Transparency Star from the Texas Comptroller program
- Implementation and recognition of the Debt Obligation Transparency Star from the Texas Comptroller program

Prior Year Accomplishments for FY 2023-2024

- Successful implementation of the SAFER (Staffing for Adequate Fire and Emergency Response) grant alongside the Fire Department involved a collaborative approach to enhance fire department capabilities through increased staffing and resources
- Successful implementation of Munis payroll and Human Resource Management/HRM module
- Successful transition of monthly financial reporting from quarterly reporting to ensure additional transparency

Supplemental Budget Items

2024-2025
Burleson Opportunity Fund (\$50,000) - Non-departmental Egret Abatement Funds (\$30,000) - Non-departmental

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
GFOA Distinguished Budget Award	1	1	1

Expenditure and Personnel Summary - Finance

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages*	1,528,072	1,467,399	1,321,306	1,417,510
Operating Expenses*	1,860,242	3,238,366	2,293,193	2,600,558
Totals*	\$ 3,388,314	\$ 4,705,765	\$ 3,614,499	\$ 4,018,068

*Includes non-departmental expenditures

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	10.00	10.00	10.00	-

Fire Department

Fire improves the quality of life and safety of the community by providing the highest level of services through, Community Risk Reduction, Emergency Responsiveness and Training.

Emergency Medical Services provides a system that responds to emergencies in need of highly skilled pre-hospital professionals. The professionals are often the first to identify a health care crisis in the community and act as a critical component of emergency management. Medical emergencies make up a majority of the services the Burleson Fire/EMS Department provides. The EMS mission is to provide the highest quality of compassionate patient care achievable. The department will strive to do no harm, provide high quality customer service, and be the professionals our community expects us to be.

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

Goals for FY 2024-2025

- Establish a professional development plan for the organization for all ranks
- Develop key metrics for future fire station covering the western sector of Burleson
- Design and implement a strategic fire training program
- Initial planning phase for future western sector fire station
- Strategic inventory plan for operational and capital equipment
- Complete current year's Outdoor Warning System (OWS) implementation
- Continued improvements with Emergency Operations Center training and equipment
- Reestablish department curriculum for a Rescue Task Force, training all members in active threat situations
- Enhanced community presence with community risk reduction programs, stop the bleed education, hands only CPR, drowning and fall prevention
- Improve presence with fire code enforcement specific to building and development in the areas of plan reviews, site inspections, employee education on fire code topics
- Collaborate with building services to update the city's design manual to include practical fire-code based development

Prior Year Accomplishments for FY 2023-2024

- Implemented Fire based EMS Transport services with four (4) ambulances
- Added a portable radio system enhancement with built-in cellular First-Net redundancy
- Upgraded SCBA face pieces with integrated blue tooth communication capability
- Replaced and upgraded outdoor warning system devices
- Hired nine (9) full time employees with aim of National Fire Protection Association (NFPA) 1710 compliance
- Design and engineering phase of Station 1 remodel
- The organization experienced multiple promotions providing continued opportunity and growth

Supplemental Budget Items

2024-2025
No supplemental budget items.

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Priority 1 Fire/EMS Turnout Time	80/60 Seconds51 seconds	80/60 seconds	80/60 Seconds
Priority 1 Fire/EMS Call Response Time – 7 Minutes	90%	90%	90%
Community Risk Reduction Events	100	100	100
Fire Inspections and Pre-Fire Plans	2000252	2000252	2000
Primary EOC Team Activation Fire, PD,PSC,PW, PIO	1 hour	1 hour	1 hour

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

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	8,376,839	9,907,351	9,687,803	9,448,635
Operating Expenses	2,367,448	2,120,047	2,178,764	2,192,810
Capital Expenses	194,787	303,000	486,528	120,000
Totals	\$ 10,939,074	\$ 12,330,398	\$ 12,353,095	\$ 11,761,445

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	55.00	61.00	61.00	-

Human Resources

Human Resources Department oversees creating and implementing action plans to draw in and retain exceptional, skilled public servants who have a strong commitment to efficiency, knowledge, and customer service. To fulfill our obligations, the department operates as a creative, strategic business partner, offering services in the areas of hiring and retaining employees, offering attractive benefits and compensation, fostering a respectful and inclusive workplace, providing and managing services for employee relations, workforce education and training, regulatory compliance, and organizational development. Our goal is to take care of our employees so they can take care of our community.

Goals for FY 2024-2025

- Establish and implement employee engagement initiatives
- Implement new applicant tracking software (ApplicantPro)
- Enhance on-boarding interactions for new employees
- Review compensation strategies for high-turnover areas
- Develop communication strategy showcasing all benefits provided to employees
- In partnership with benefit consultant, review and recommend updates to benefit plan designs and carriers based on RFP process completed in FY23-24
- Develop “what you need to know” supervisor series
- Assess HR department workflow and implement work task efficiencies

Prior Year Accomplishments for FY 2023-2024

- Successfully implemented HRIS system with external integrations, including employee self-service (Munis) and benefits software
- Recruitment and placement of new Director of Human Resources following a 6-month vacancy.
- Utilize new systems to provide enhanced employee services and internal processes for better customer service and efficiency
- Completed onboarding fiscal year to date for 119 new employees (80 regular employees and 39 part-time/seasonal)
- Successfully provided five employee engagement events:
 - Health and Wellness Expo
 - Fall Festival
 - Holiday Lunch
 - Food Truck Breakfast
 - Public Service Appreciation
 - Summer event
- Revised Service Award program for timely recognition with employees who celebrate service milestones by providing monthly vs. annually
- Assisted with 29 Meritorious Service recognitions fiscal year to date
- Successfully managed 100% participation for an active benefit enrollment
- Completed dependent audit on benefits plan
- Maintained employee turnover below target goal
- Successful citizen engagement at City Fest and Burleson Business Expo

Supplemental Budget Items

2024-2025
No supplemental budget items.

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Turnover Rate Below or at 12% for Full-Time employees	12%	12%	12%
Deferred Compensation Participation Increase - Annually	10%	10%	6%

Expenditure and Personnel Summary - Human Resources

<i>Expenditures by Classification</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2024-2025</i>
	<i>ACTUAL</i>	<i>ORIGINAL BUDGET</i>	<i>REVISED BUDGET</i>	<i>ADOPTED BUDGET</i>
Salary and Wages	871,550	847,752	858,799	1,036,474
Operating Expenses	332,305	316,357	284,434	301,820
Totals	\$ 1,203,855	\$ 1,164,109	\$ 1,143,233	\$ 1,338,294

<i>Personnel by Division</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>ORIGINAL BUDGET</i>
	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>VARIANCE</i>
Full Time and Equivalent	6.00	7.00	7.00	-

Information Technology

The **Information Technology Department (BTX-IT)** plays a critical role in ensuring the smooth operation of the city's technology ecosystem. The department provides a wide range of essential services, including:

- **IT Operations Division:** Manages and maintains the city's technological infrastructure, including networks, servers, and hardware, ensuring they are secure, reliable, and up-to-date
- **Software and Application Support Division:** Supports the software and applications used by city departments, ensuring they function correctly and meet the needs of both employees and residents
- **Service Desk Division:** Provides efficient technical support to city employees, promptly resolving IT-related issues and ensuring that staff can effectively use technology in their work.
- **GIS Services Division:** Provides Geographic Information System (GIS) services, which support various city functions, such as urban planning and emergency response, through mapping and spatial analysis
- **Project Management Division:** Oversees IT-related projects, ensuring they are completed on time, within budget, and in alignment with governance standards
- **IT Administration Division:** Manages the overall operations of the BTX-IT department, including budgeting, strategic planning, procurement, and policy development.

Additionally, BTX-IT is responsible for several key functions across the department:

- **Cybersecurity:** Implements robust measures to protect the city's digital assets from cyber threats, including malware, phishing attacks, and data breaches
- **Telecommunications:** Manages the city's telecommunications infrastructure, including phones, radios, and cellular devices, ensuring effective communication within the city and with residents
- **Data Management:** Ensures that the city's data is secure, accessible, and compliant with relevant regulations

Overall, BTX-IT plays a vital role in supporting the efficient and effective delivery of municipal services, enabling the city to meet the needs of its residents and employees in a rapidly evolving technological landscape.

Goals for FY 2024-2025

- **Creation of a Full IT Internal Knowledge Base:** Develop a centralized repository of solutions and best practices to streamline issue resolution and empower IT staff to handle incidents more efficiently, reducing the time to resolution for the service desk
- **Creation of New User Automation:** Implement automation to streamline and speed up the process of new user setup, enhancing accuracy and freeing IT resources for other strategic tasks
- **Audit of PCI, HIPAA, CJIS Compliance and Data Repository:** Conduct audits to ensure compliance with PCI, HIPAA, and CJIS regulations, reinforcing data security and maintaining trust with residents and stakeholders
- **Start Implementation of the NIST Security Framework:** Begin adopting the NIST Cybersecurity Framework to improve the city's cybersecurity risk management and better protect critical assets and information
- **Implementation of Windows 11 Across the Technology Ecosystem:** Transition to Windows 11 to enhance security and take advantage of the latest technology, ensuring systems remain protected against modern threats
- **Complete Implementation of APX Next Radios:** Deploy APX Next Radios for first responders, ensuring effective communication and building strong support relationships with regional radio shops
- **Creation of Desktop Imaging Server:** Set up a desktop imaging server to standardize and streamline the deployment of software, reducing setup time and errors across the city
- **Panorama Firewall Controller:** Implement Panorama for centralized firewall management, enabling consistent security policies and faster incident response
- **Always-on VPN:** Introduce an always-on VPN to secure remote access and prevent unauthorized access, enhancing network security
- **City Hall Renovation:** Collaborate with stakeholders to integrate comprehensive IT infrastructure during the City Hall renovation, ensuring the building's operational readiness

Prior Year Accomplishments for FY 2023-2024

- **Completion of Data Center Three:** Established a third data center, providing enhanced security, redundancy, and adaptability for the city's critical infrastructure
- **Server Relocation Project:** Relocated servers to optimize performance and improve disaster recovery capabilities, supporting the new CAD system
- **Completion of Ethernet Private Lines Between Our Three Data Centers:** Deployed high-speed fiber connections between data centers, enhancing disaster recovery and ensuring optimal performance

- **Water Site Network and Security Connections:** Enhanced security at water tower locations by installing cameras and access controls, improving monitoring and operational safety
- **AT&T Account Audit:** Conducted a proactive audit of AT&T accounts, resulting in significant cost savings and improved management of the city's telecommunications resources
- **CradlePoint Upgrades for Fire:** Upgraded CradlePoint devices in fire trucks, improving coverage and reducing cellular infrastructure costs
- **Completion of the Three Phases of Tyler Munis:** Successfully implemented Tyler Munis for financial, HR/Payroll, and utility billing, enhancing operational efficiency and financial management
- **Completion of the Network on Demand:** Implemented a unified network across city sites, improving internet speeds, redundancy, and cost management
- **Implementation of Wasabi Cloud:** Deployed Wasabi Cloud for secure, off-site backup storage, enhancing disaster recovery and data compliance
- **Implementation of Cortex:** Introduced Cortex for advanced threat detection, significantly improving the city's cybersecurity defenses
- **Issued Cell Phones for Police:** Standardized communication for police staff, eliminating personal device stipends and enhancing emergency preparedness
- **Senior Center Paging System:** Installed a paging system at the Senior Center, improving communication and safety for staff and residents
- **Duo Implementation:** Deployed Duo for two-factor authentication, strengthening security and meeting cybersecurity insurance requirements
- **FreshService Implementation:** Implemented FreshService to streamline IT service management, improving ticketing and service catalog processes
- **Reading Rover Connectivity:** Enabled connectivity for the Reading Rover, providing internet access and information displays for community outreach.
- **PD UPS Replacement:** Replaced the failing UPS at the Police Department, ensuring continuity of operations during power outages
- **Ellison Building:** Integrated IT infrastructure into the Ellison Building, supporting operational readiness for city staff
- **Parks Building:** Successfully implemented IT components at the Parks Building, ensuring it is equipped to support park staff effectively

Supplemental Budget Items

2024-2025
Addition of Radio Technician position (\$123,543) <i>Funded through the I.T. Support Services Fund</i>

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
1 hour First Response SLA	80%	50.2%	80%
4-day Time to Resolution SLA	80%	92.6%	90%
Customer Survey Rating (out of 5 stars)	4.5	4.9	4.5
Server Up-time	NA	NA	98%

Parks and Recreation

The **Burleson Parks and Recreation Department** is dedicated to enhancing community life by delivering exceptional experiences through top-quality public spaces, trails, and recreational opportunities. Our vision is to enrich daily lives through parks and recreation, creating meaningful impacts across the community.

Our **parks** significantly elevate the quality of life in Burleson by offering a diverse range of active and passive recreational opportunities. These spaces provide venues to enjoy nature, engage in physical activities, and foster community connections. We uphold a commitment to operational excellence, ensuring our parks are safe, clean, and well-maintained. Our parks system is also integral in developing pedestrian and bicycle infrastructure, supporting alternative transportation through trails and neighborhood sidewalks. Additionally, we honor our veterans and loved ones with memorial spaces, including the Fire Station 16 Memorial Garden, Burleson Memorial Cemetery, and Veteran's Plaza.

The **Burleson Recreation Center** is a cornerstone of our recreational offerings, featuring fitness, aquatics, athletics, and a variety of programs for both members and visitors. The center includes a splash pad that provides a free aquatic play environment for everyone.

Our **athletic programs** cater to diverse needs with adult leagues, specialized clinics, introductory sports education, and partnerships with youth associations. These collaborations offer a wide range of sports opportunities across our three sports complexes: Chisenhall, Hidden Creek Softball, and Bartlett Soccer Complex.

The **Hidden Creek Golf Course** is our municipal golf facility, featuring a full-scale operation with a pro shop and restaurant. Its goal is to provide a premier 18-hole golf experience for the Burleson community and golf enthusiasts. The course also contributes to the local economy through tournaments and serves as a tourist attraction for the North Texas region.

Special Events & Programs aim to unite the community through a diverse array of events, from family-oriented activities to cultural celebrations. We balance community needs and interests with programs in camps, athletics, nutrition, special needs, community achievements, and collaborations with businesses, non-profits, civic organizations, and school districts.

The **Russell Farm Art Center** offers a unique experience through its historic farm and art center. Visitors can explore facilities dating back to 1847, create art, attend events or programs, or simply enjoy a peaceful retreat amid the animals and country landscape.

Volunteers play a crucial role in every program, park, and event we host. Our department manages volunteers, adopt-a-spot programs, beautification agreements, and partnerships with Keep Burleson Beautiful to enhance all our initiatives and spaces.

Future Goals in FY 2024-2025

- Install security cameras with 4G at five of the most problematic parks
- Add an additional 1 acre of no mow acreage to parks system
- Stock ponds at Bailey Lake, Hidden Vista, and Prairie Timber to enhance recreational opportunities and promote biodiversity in local ecosystems
- Complete essential repairs on 3,300 square feet of concrete sidewalk and common areas at Chisenhall Sports Complex to enhance safety and accessibility for all visitors and participants
- Replace 15 scoreboard controllers at Chisenhall Sports Complex to improve reliability and functionality, ensuring consistent operation of our sports facility
- Expand tournaments at our sports complex to host a total of 15 events
- Continue to expand programming opportunities that best serve and fill programming gaps within the community and align with the city Strategic Plan
- Utilize the Parks and Recreation Master Plan to guide the development of future facility space planning at Russell Farm
- Secure additional funding and financial aid through grants to support Russell Farm's programs and initiatives
- General Programming: Continue to expand programming opportunities that best serve and fill programming gaps within the community and align with the city Strategic Plan
- Complete BRiCk Renovation CIP: lobby renovation, Indoor Pool updates, and HVAC replacement
- Create and/or review emergency response procedures and have manual easily accessible to all staff
- Continue to improve turf quality and course playability at the golf course
- Increased revenue per round while maintaining rounds of greater than 45,000
- Expand experimental offerings with targeting of specific demographics

Prior Year Accomplishments for FY 2023-2024

- Renovated and replaced BRiCk landscaping at main entrance areas with sustainable and adapted materials
- Expanded turf management program by increasing program acreage for fertilization by 75 acres to enhance turf health and quality of parks
- Added an additional 1 acre of no mow acreage to parks system
- Expanded Chisenhall parking lot
- Removed existing bushes on Arabian field and replace with sod.
- Repainted foul poles on 15 fields
- Hosted (13) educational field trips
- Hosted (2) Kids Farmers Market
- Renovated the existing Haybarn facility at Russell Farm by enclosing the back portion, thereby creating additional storage space to enhance operational efficiency and resource management
- Awarded CMAR for BRiCk renovation projects
- Replaced gym floor covering
- BTX Honey Tour Carnival: Hosted first multi-day festival (4-days)
- Completed restoration of hole #9

- Replaced tee and wayfinding signage
- Replaced golf cart fleet
- Improved turf quality on hole #1, #18, #6, and #17
- Added (2) new cultural events
 - Cinco de Mayo Celebration
 - Juneteenth Celebration
- Added (2) new community events
 - Mother’s Day Outing
 - Teen Ice Cream Social

Department awards

- Received 2023 Texas Recreation and Park Society, Arts and Humanities Programming award
- Received 2024 Southwest Park and Recreation Training Institute PSA Award

Supplemental Budget Items

2024-2025
Slope Mower (\$33,613)
Trees: Installation & Irrigation (\$10,000) <i>Funded through 4B</i>
Monday Day Camp (\$12,121)
<i>Funded through Parks Performance Fund, with \$27,600 revenue offset</i>
Concrete Repairs – Chisenhall (\$20,000)
<i>Funded through Parks Performance Fund</i>
Wireless Alert System at BRiCk (\$6,886)
<i>Funded through Parks Performance Fund</i>
Scoreboard Controllers (\$20,000)
<i>Funded through Parks Performance Fund</i>
Chemigation System (\$26,530)
<i>Funded through Parks Performance Fund</i>

Performance Measures

Measure	FY 2023-2024	FY 2023-24	FY 2024-25
	Target	Estimate	Goal
Playground Safety Inspections (32/month)	384	384	384
Graffiti Abatement Response Rate (within 24 hours of reporting)	100%	100%	100%
BRiCK Membership Revenue	\$1,520,617	\$2,100,000	\$2,250,000
BRiCK Rental Revenue	\$79,033	\$82,984	\$87,133
BriCK Activity Revenue	\$314,150	\$329,857	\$346,350
Russell Farm Rental Revenue	\$14,420	\$15,141	\$15,898
Russell Farm Activity Revenue	\$14,420	\$14,420	\$14,852
Parks Athletics – Field Rentals Revenue	\$20,600	\$20,600	\$21,218
Parks Athletics – League Fees, Tournaments, BYA Per Player Revenue	\$116,390	\$116,390	\$119,881
Golf Course Utilization	65%	65%	65%

Expenditure and Personnel Summary - Parks Maintenance

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	1,012,630	1,039,067	996,159	1,039,860
Operating Expenses	730,537	605,370	604,121	626,638
Capital Expenses	-	26,540	26,540	-
Totals	\$ 1,743,167	\$ 1,670,977	\$ 1,626,820	\$ 1,666,498

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	11.91	11.91	11.91	-

Expenditure and Personnel Summary - Parks and Recreation Administration

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	-	-	-	-
Operating Expenses	-	33,864	34,064	-
Totals	\$ -	\$ 33,864	\$ 34,064	\$ -

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	-	-	-	-

Expenditure and Personnel Summary - Right of Way Maintenance

<i>Expenditures by Classification</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2024-2025</i>
	<i>ACTUAL</i>	<i>ORIGINAL BUDGET</i>	<i>REVISED BUDGET</i>	<i>ADOPTED BUDGET</i>
Salary and Wages	213,915	225,384	308,589	318,849
Operating Expenses	191,947	433,531	496,970	291,564
Totals	\$ 405,862	\$ 658,915	\$ 805,559	\$ 610,413

<i>Personnel by Division</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>ORIGINAL BUDGET</i>
	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>VARIANCE</i>
Full Time and Equivalents	3.00	4.00	4.00	-

Police Department

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.

Goals for FY 2024-2025

- Increase current real-time information and intelligence capabilities by increasing the number of Flock ALPR systems deployed throughout the city
- Transition to Axon Air streaming software to integrate our current drones with existing Axon live streaming and digital evidence storage service
- Enhance drone operations through addition of a tethered drone that works with existing Axon software that does not require a certified pilot to operate

Prior Year Accomplishments for FY 2023-2024

- Transitioned to Axon body-worn and in-car camera systems, which includes, but is not limited to, unlimited storage, robust redaction software, and automatic license plate readers (ALPR)
- Increased community and officer safety by upgrading to the Axon Taser10 platform
- Increased efficiency and supervision through the introduction of one Support Bureau Lieutenant, with vehicle and equipment, to the command structure
- Increased community crime prevention and engagement efforts with the introduction of a civilian crime prevention and public engagement specialist
- Maintained functionality and dependability through the replacement of duty firearms.
- Increased connectivity and secured a net cost reduction through the issuance of departmental cell phones to sworn staff and select professional staff

Supplemental Budget Items

2024-2025
Real Time Crime Center Technology & Flock LPR Add Ons (\$49,720)
Axon Tethered drone (\$9,892)
Axon Air Streaming Software (\$7,175)
Tactical Gear (\$69,630)

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Total Calls for Service	57,780	53,300	60,000
# of Public Outreach Community Resource Officer Events	571	832	950
Travel Time Priority 1 Emergency Calls (minutes)	5:13	5:20	5:00
# Police Activity (self-initiated)	36,495	33,062	37,000
Reports (All Reports, not just NIBRS)	4,026	4,352	4,400
Arrests	-	1,612	-

Expenditure and Personnel Summary - Police

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	13,347,643	13,906,469	14,117,159	14,973,231
Operating Expenses	3,982,937	4,114,515	4,044,183	4,547,208
Capital Expenses	9,017	8,000	-	-
Totals	\$ 17,339,597	\$ 18,028,984	\$ 18,161,342	\$ 19,520,439

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	100.50	104.50	104.50	-

Expenditure and Personnel Summary - Marshals Service

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	172,786	190,415	179,217	-
Operating Expenses	50,340	39,619	41,089	-
Totals	\$ 223,126	\$ 230,034	\$ 220,306	\$ -

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	2.00	-	-	-

Public Safety Communications

Public Safety Communications serves as the vital link between emergency services personnel and the citizens of Burleson. Operating as the central hub for communication, the department coordinates emergency response efforts, disseminates critical information, and supports public safety initiatives. Through the use of technology, highly trained personnel, and a commitment to excellence, the department strives to enhance the overall safety and security of the Burleson community.

Goals for FY 2024-2025

- Complete revisions for the Fire Department’s call type designation and response configuration
- Begin the process for overhauling department policies to align with accreditation standards; ensuring each policy will meet standards set by the multiple accreditation organizations, such as CALEA (The Commission on Accreditation for Law Enforcement Agencies), APCO (The Association of Public-Safety Communications Officials), and IAED (International Academies of Emergency Dispatch)
- Ensure milestones are accomplished for the implementation of the new Computer-Aided Dispatch (CAD), Mobile Data System (MDS) and Records Management System (RMS) suit
- Collaborate with other City departments to continue working on new Emergency Communications Center build

Prior Year Accomplishments for FY 2023-2024

- Implemented Emergency Medical Dispatch Protocols
 - Partnered with Priority Dispatch to receive expert call review and feedback from their Quality Performance Review team
- Collaborated with Information Technology department and Tarrant 9-1-1 district to integrate non-emergency phone lines with emergency phone console to streamline call answering processes
- Obtained Texas Commission on Law Enforcement (TCOLE) credentials which enables Public Safety Communications to act as its own agency and report directly to TCOLE
- Implemented 12-hour shift operations schedule to increase minimum staffing requirements to three Telecommunicators on-duty at all times to improve operational effectiveness, as well as allow for more consecutive days off for staff to encourage better work-life balance
- Implemented revisions to existing nature code/priorities for the Police Department in conjunction to creating Police call taking guide card system to streamline call processing for police specific calls for service

Supplemental Budget Items

2024-2025
No supplemental budget items.

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-24 Estimate	FY 2024-25 Goal
Total 9-1-1 Calls Answered (Emergency Calls Only)	19,623	22,174	23,500
PSAP Answer Times	96.8% of 9-1-1 calls answered in under 10 seconds	97.09% of 9-1-1 calls answered in under 10 seconds (to date)	98%
Total Medical Cases Processed Utilizing EMD Protocols	NA	3,751 (to date)	7,500
Average Dispatch Time for BFD Priority 1 calls	45 Seconds	42 Seconds	45 Seconds

Expenditure and Personnel Summary - Communications Dispatch

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	1,896,110	2,172,612	2,097,306	2,564,616
Operating Expenses	275,048	502,340	496,210	504,956
Totals	\$ 2,171,158	\$ 2,674,952	\$ 2,593,516	\$ 3,069,572

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	22.00	22.00	22.00	-

Public Works

The **Public Works Department** is dedicated to providing responsive, efficient, and cost-effective care for Burleson's public works infrastructure.

The **Administration Division** provides support to the department as a whole, including analysis, the departmental safety and training program, financial management, and procurement support.

The **Environmental Division** provides a broad range of services and support to the city including mosquito abatement, stormwater compliance, and consultation/support on general environmental compliance issues.

The **Facilities Division** provides building maintenance for 27 city facilities.

The **Fleet Services Division** provides full lifecycle support of the city's vehicle and equipment fleet from acquisition to maintenance and ultimate disposal.

The **Street and Drainage Maintenance Division** provides routine maintenance and pavement management for the city's 225 miles of streets, replaces/repairs sidewalk segments, maintains drainage culverts and channels, and provides emergency response for flooding and winter weather events.

The **Traffic Division** maintains and operates the city's traffic control infrastructure including traffic signals, streetlights, street signs, and pavement markings. This group also reviews traffic studies associated with proposed private developments and will operate the pending Traffic Management Center.

The **Water and Wastewater Division** maintains the city's water distribution system and wastewater collection system to meet the community's needs and also provides field utility locating services to help contractors avoid unexpectantly damage to city water and wastewater lines underground.

Goals for FY 2024-2025

- Implement an updated preventative maintenance plan for city facilities
- Begin the pre-accreditation process for the American Public Works Association (APWA)
- Implement departmental safety policy
- Complete city facility condition assessment and master plan
- Implement new internal customer communication tools for fleet and facility services
- Assume maintenance responsibility for TxDOT traffic signals within the city limits



Prior Year Accomplishments for FY 2023-2024

- Completed Advanced Metering Infrastructure and Automated Meter Reading Feasibility Study
- Completed citywide pavement assessment
- Completed regulatory requirements for lead water service line verification (over 5,000 customers)
- Completed construction procurement for Intelligent Transportation System project saving \$1.8m

Supplemental Budget Items

2024 - 2025
Low Water Crossing Enhancements (\$146,500) Street Maintenance and Repair (\$1,645,833)

Performance Measures

Measure	FY 2023-2024 Target	FY 2023-2024 Estimate	FY 2024-2025 Goal
Square feet of miscellaneous concrete repairs completed in-house	17,000	5,639	9,300
Traffic signal preventive maintenance completed	100%	100%	100%
Percentage of water test samples passing requirements	100%	100%	100%
Percentage of unaccounted for water	7%	7.2%	7%
Number of sanitary sewer overflows per 100 miles of sewer line	2	1	1.5

Expenditure and Personnel Summary - Public Works Administration

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	984,445	1,002,681	1,037,389	885,290
Operating Expenses	149,406	78,353	111,141	101,523
Totals	\$ 1,133,851	\$ 1,081,034	\$ 1,148,530	\$ 986,813

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	7.00	6.00	6.00	-

Expenditure and Personnel Summary - Facilities Maintenance

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	427,990	437,969	469,517	460,291
Operating Expenses	583,323	752,871	716,232	493,057
Totals	\$ 1,011,313	\$ 1,190,840	\$ 1,185,749	\$ 953,348

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 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>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	920,846	1,348,760	1,046,587	1,080,897
Operating Expenses	1,909,663	2,259,822	2,742,036	2,339,672
Totals	\$ 2,830,509	\$ 3,608,582	\$ 3,788,623	\$ 3,420,569

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	14.00	11.00	11.00	-

Expenditure and Personnel Summary - Streets Drainage Maintenance

<i>Expenditures by Classification</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2023-2024 REVISED BUDGET</i>	<i>2024-2025 ADOPTED BUDGET</i>
Salary and Wages	203,380	263,920	377,746	337,456
Operating Expenses	280,542	333,236	363,741	276,053
Capital Expenses	-	-	-	137,000
Totals	\$ 483,922	\$ 597,156	\$ 741,487	\$ 750,509

<i>Personnel by Division</i>	<i>2022-2023 ORIGINAL BUDGET</i>	<i>2023-2024 ORIGINAL BUDGET</i>	<i>2024-2025 ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET VARIANCE</i>
Full Time and Equivalents	3.00	5.00	5.00	-

Expenditure and Personnel Summary - Environmental Services

<i>Expenditures by Classification</i>	<i>2022-2023</i>		<i>2023-2024</i>		<i>2023-2024</i>		<i>2024-2025</i>	
	<i>ACTUAL</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>REVISED BUDGET</i>	<i>ADOPTED BUDGET</i>	<i>ADOPTED BUDGET</i>	<i>ADOPTED BUDGET</i>	
Salary and Wages	189,973	216,611		192,494		82,983		
Operating Expenses	116,910	100,867		101,434		66,865		
Capital Expenses	-	18,000		18,000		-		
Totals	\$ 306,883	\$ 335,478	\$	\$ 311,928	\$	\$ 149,848		

<i>Personnel by Division</i>	<i>2022-2023</i>		<i>2023-2024</i>		<i>2024-2025</i>		<i>ORIGINAL BUDGET</i>	
	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>VARIANCE</i>	
Full Time and Equivalents	2.00	1.00		1.00		1.00		-

Expenditure and Personnel Summary - Streets Traffic Maintenance

<i>Expenditures by Classification</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2024-2025</i>
	<i>ACTUAL</i>	<i>ORIGINAL BUDGET</i>	<i>REVISED BUDGET</i>	<i>ADOPTED BUDGET</i>
Salary and Wages	503,372	684,035	546,486	723,072
Operating Expenses	315,658	469,392	497,594	593,535
Totals	\$ 819,030	\$ 1,153,427	\$ 1,044,080	\$ 1,316,607

<i>Personnel by Division</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>ORIGINAL BUDGET</i>
	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>ORIGINAL BUDGET</i>	<i>VARIANCE</i>
Full Time and Equivalents	6.00	6.00	7.00	1.00

Supplemental Information

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.

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 gaurdian 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	
(All rentals are based on hourly rates with a minimum of two hour rental):	
(Deposit/Member or Resident/Non-Resident)	
Daily Passes - Youth (Age 3-15)	\$0/\$3/\$3
Daily Passes - Adult (Age 16-61)	\$0/\$4/\$4
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	<u>\$50/\$60 per hour/\$70 per hour</u>
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

***Rentals of the splash pad pavilion will only be allowed during certain hours**

\$50/\$30 per hour/\$40 per hour

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
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
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

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. Developers Contract Fee	4% Of Value of Contract
2. Closing Abandoning of	
A. Right-of-Way	\$550
B. Easement	\$250
3. Sign Installation	\$250 per sign
4. Plan Review	
A. Initial Submittal	\$750
B. Every Additional Review	\$250
5. Easement/Right of Way Use Agreement	\$125
6. Traffic Study Fee	\$1,250
7. Flood Study Reviews	\$1 per foot of reach length / \$2,000 minimum
8. Overtime Inspection Fee	\$55 per hour

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 reappplied 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

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 Green Fees	(Standard Rate/Seniors & Active Military Rate)
1. M-F: Open - Noon	\$41/33 rate without cart: \$32/\$24
2. M-F: Noon - 3pm	\$41/33 rate without cart: \$32/\$24
3. M-F: 3pm - Close	\$29 without cart rate: \$20
4. Super Twilight @ 5pm	\$15 Not cart inclusive
5. Senior Card (55+)	\$49.99 (year)
B. Saturday, Sunday, & Holidays Green Fees	
1. Sat & Sun (& Holidays): Open - Noon	\$40
2. Sat & Sun (& Holidays): Noon - 3pm	\$40 \$58 cart inclusive
3. Sat & Sun (& Holidays): 3pm - Close	\$31 rate without cart: \$22
4. Super Twilight @ 5PM	\$15 Not cart inclusive
C. Replay Green Fees	
1. 9 additional holes	\$9
2. 18 additional holes	\$18
3. Senior Card (55+)	\$23

All Golf fees listed are maximum fees to be charged. Golf course management has authority to adjust fees and run seasonal specials as needed to maximize play. In the event of a question or conflict, the City Council shall provide the final resolution.

2. Cart Fees	
9 holes	\$9.00
18 holes	\$18.00
3. Monthly Membership Fees: both include unlimited range balls, 10% discount in the pro-shop & \$20 golf after 2pm.	
Silver	\$32.99

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 question or conflict, the City Council shall provide the final resolution to maximize play.

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	\$100
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

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. Midsize	\$1.50 per CPU min
D. Mainframe	\$10.00 per CPU min
20. Labor Charges	
A. Programming Time	\$28.50 per hour
B. Locating/Compiling/Reproducing	\$15.00 per hour
C. Labor Charge - CANNOT be charged for 50 or fewer pages; Overhead charge can only be added if there is a charge for labor (>50 pgs)	20% of labor cost
21. FAX	
A. Local	N/A
B. Long Distance, Same Area Code	N/A
C. Long Distance, Different Area Code	N/A
22. General Information	
A. Down Payments	50% of estimated cost if the 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	\$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 left in good order and if all conditions of the Russell Farms rental/refund policies are met. Refund of damage deposit is subject to any remaining balance due on household.

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 Department. All reservations where monies are collected are subject to approval by the Park and Recreation Department. The City of Burleson will receive 15% of total collections (admission, concession etc.) or \$50.00 whichever is greater. This fee is in addition to all applicable reservation fees. Note: All Russell Farm Fees listed are the maximum fees to be charged. Park and Recreation Management have the authority to adjust fees and run seasonal specials. In the event of a conflict, the City Council shall provide the final resolution.	

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
15. Datalog Fee	\$30

Water/Wastewater

PERMIT/SERVICE	FEE
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
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
H. 1 1/2" Tap, Meter and Box	\$2,601.35
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
O. 2" Tap, Meter and Box	\$2,416.12
P. 2" Tap, Meter and Box	\$3,277.12
Q. 3" Tap, Meter and Box	
R. 4" Tap, Meter and Box	
S. 4" Sewer Tap in Pavement	\$866
T. 4" Sewer Tap in Easement	\$985.41
U. Relocate 5/8" Meter	\$201
V. Relocate 5/8" Meter (more than 12 ft.)	Get quote from Public Works
W. Relocate 1" Meter	\$215
X. Relocate 1" Meter (more than 12 ft.)	
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	
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)	