



City Manager's Proposed FY 2021-22 Budget

PRESENTED TO THE CITY COUNCIL ON
AUGUST 11, 2021

Presentation Overview

- Strategic Plan Focus
- Key Budget Initiatives
- Organization and Structure of the Overall Budget, American Rescue Plan Act (ARPA)
- General Fund Assumptions, Service Enhancements, Proposed Budget, and Five-year Forecast
- Comparison of Tax Rates and Values to Other Jurisdictions
- Debt Service Fund and Tax Rate
- Proprietary Funds (Water/Wastewater, Solid Waste, Internal Service)
- 4A/4B, Special Revenue and Other Funds
- Overall Budget Summary and Next Steps

Strategic Plan Focus

Strategic Focus Areas

Proposed Budget is designed to accomplish the goals outlined in the City's Strategic Plan. The Plan is organized in **four Strategic Focus Areas**:



- Serves as a roadmap for achieving our long-term goals and objectives.
 - Includes specific work plan items that are tied to the budget itself.
- Council will be asked to formally approve the strategic plan in September along with the budget.

Key Budget Initiatives

Transparent & Citizen-Focused Budget Process

Deliberate process of walking through a variety of budget information over the past 6 months

Allows city council multiple opportunities for feedback, input and questions

Public Survey, dedicated budget webpage & “How the Budget Works” video created to gather citizen input

This transparent and citizen-focused process is designed to provide everyone the ability to see the budget details and provide input along the way

Transparent & Citizen-Focused Budget Process



Transparent & Citizen-Driven Budget Process

Budget Webpage

Home » Departments » Finance » Budget Planning » Budget Planning, Fiscal Year 2021-2022

Budget Planning, Fiscal Year 2021-2022

FY 2021-22 Budget Calendar

- February 22, 2021 - Preliminary Financial Forecast - General Fund Presentation (Video)
- April 12, 2021 - GO Debt Service Overview - General Government Capital Improvement Fund (Video)
- May 1, 2021 - June 15, 2021 - Public Input Survey Open Public
 - View Top 3 Priorities Results
 - View public comments in regards to any specific items the city should focus this year's budget
- June 14, 2021 - Parks, Recreation and Golf Capital Five Year Improvement Fund Presentation
- June 14, 2021 - Water/Wastewater Capital Improvement Program Presentation (Video)
- June 14, 2021 - Water/Wastewater Debt Service and Financial Overview Presentation (Video)
- June 14, 2021 - 4A, 4B, Parks Performance Fund, Golf Financial Overview
- June 21, 2021 - Speciality Funds Presentation (Tax Incremental Financing, Support Services) (Video)
- June 21, 2021 - Compensations and Benefits Overview Presentation (Video)
- June 21, 2021 - FY 21-22 Strategic Plan Overview Presentation (Video)
- July 6, 2021 - General Fund Update
- Aug. 5, 2021 - Council Special Session to discuss budget, tax rate and se

City Budget Input FY 21-22 Video

Category	Percentage
Public Safety	51.9%
General Gov't	23.4%
Public Works	13.1%
Parks and Rec	4.1%
Neighborhood Services	4.1%

Budget Input Video

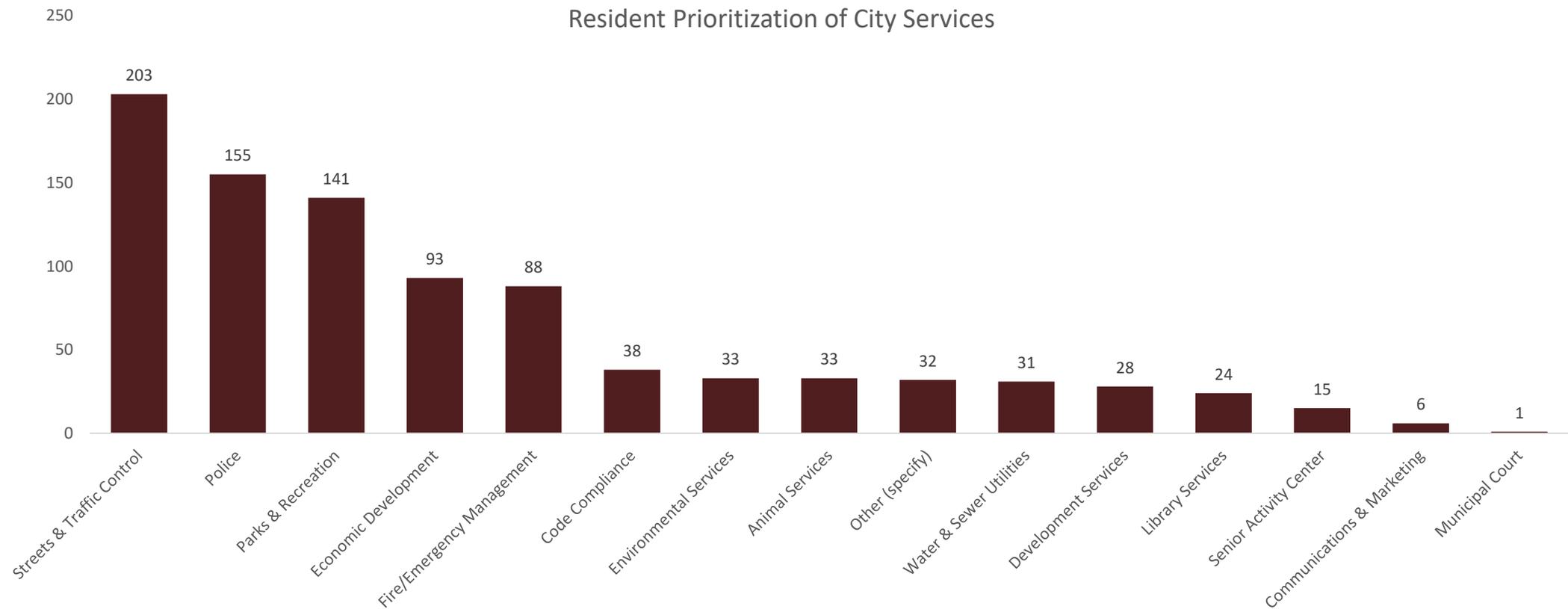
BUDGET INPUT

What are your community priorities?
Budget Input Survey
www.burlesontx.com/budgetinput

THE CITY OF BURLESON TEXAS

Citizen Feedback

*307 surveys collected



Citizen Feedback

Fixing pot holes
and damaged
streets

Dog Park

Something like
Alley Cats or Main
Event would be
great!

Add traffic lanes
(both directions) on
Wilshire from Renfro
to Hulen. Widen
Renfro from I35 to
Centennial HS

Bring in or create
adult recreation
opportunities

Senior
activities

Repairing or fixing
the roads as there
are way too many
potholes

Raises for our
fire & police
departments

More things for
families and kids to
do

Roads are
VERY
congested on
Wilshire

More biking trails
or maybe even a
pump track

Budget Focus Areas

Cost
Containment

Organizational
Efficiency

Investments in
Public
Infrastructure

Public Safety
Enhancements

Employee
Compensation
& Benefits

Economic
Development

Cost Containment

Cost Reduction Strategies

- Prior reorganizational efforts have eliminated over 10 FTE's and **\$1.4M** in annual cost.
- FY 2022 proposed budget recommends elimination of 3 FTE's.
- Approximately **\$1.7M** in annual costs have been eliminated from the budget.
- Implemented step-up program for overtime instead of rank for rank.

Vacation and Sick Leave Accrual/Payouts

- Revised accruals and payouts which eliminated \$900K in the first five years and **\$1.2M** for each five year period thereafter.

Bond Refunding

- Water and Wastewater debt was refunded providing estimated **\$1.1M** in savings.
- **NO** debt sale scheduled for FY 20-21.

COVID-19

- Paid approximately \$1.5 million in General Fund costs related to COVID-19 response out of federal funds.

Organizational Efficiency

Implemented police power shift to increase coverage across evening and night shifts (*police*)

Reduced receive-to-dispatch times (*public safety communications*)

Implementation of new fire station automated alert system (*public safety communications*)

Implemented Enterprise Backup system for disaster recovery (*information technology*)

Drug testing changed to in-house – consistent testing as third party – results in 20 minutes vs. 2-3 days (*human resources*)

Implemented new BRiCK online software (*parks and recreation*)

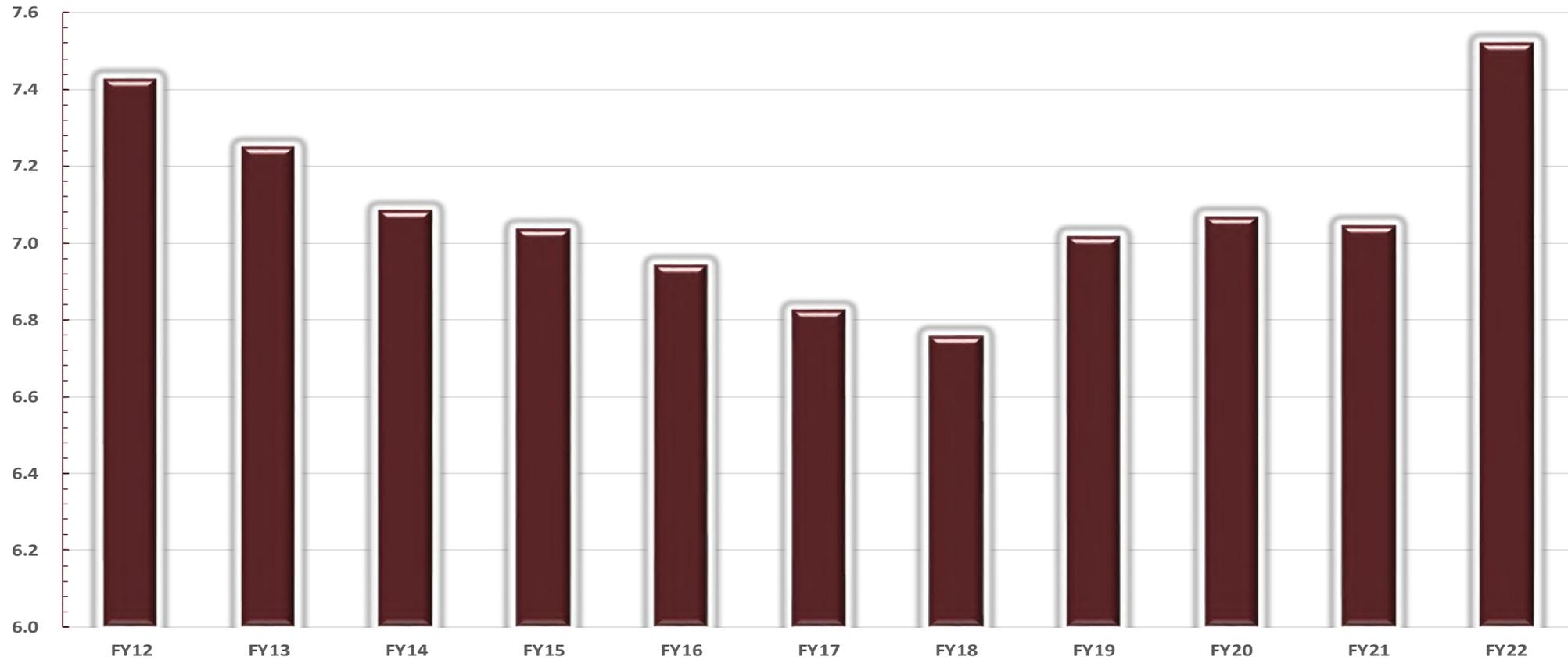
Implemented E- Builder and Cartegraph, an asset management system, to improve efficiency and accountability in managing capital projects (*public works*)

Created new Health Insurance Fund to properly manage costs and provide better decision making opportunities (*finance*)

Completed launch of redeveloped user-friendly city website to provide an avenue of direct communications with the city's stakeholders (*community services*)

Community Value

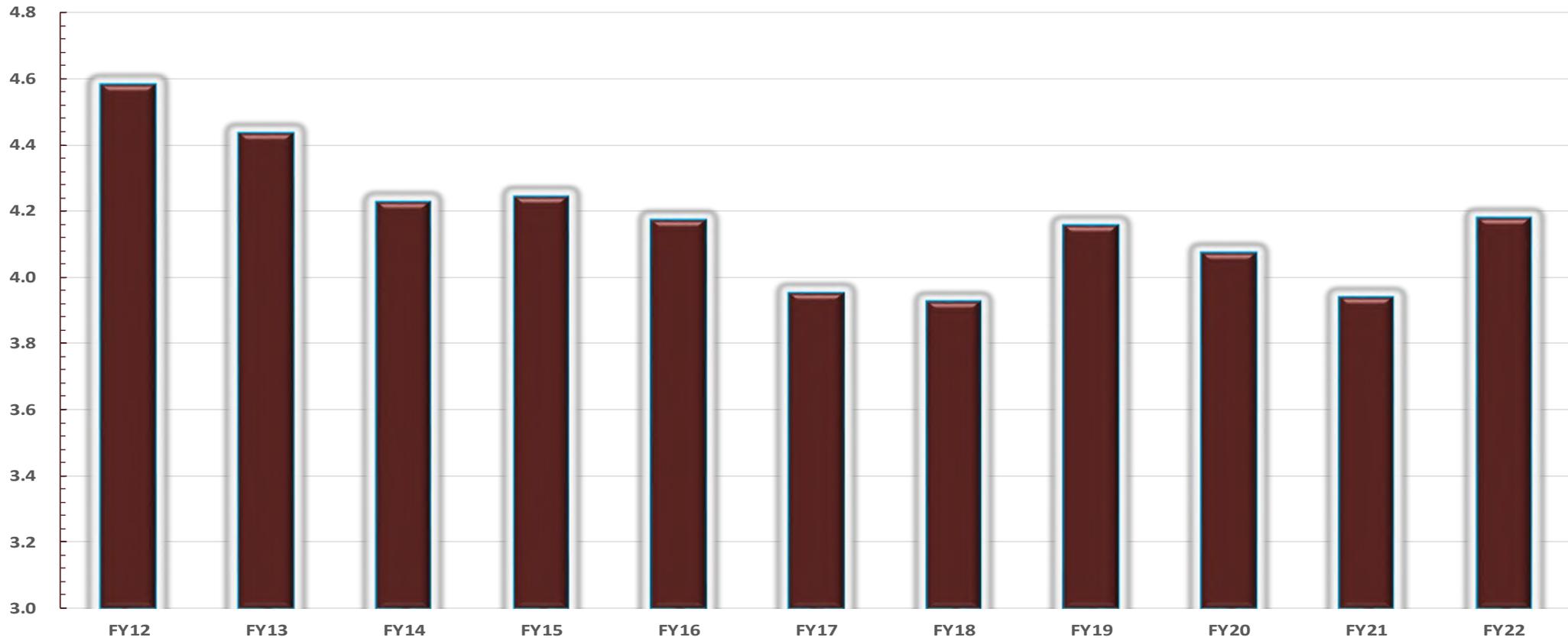
Number of Employees per Thousand Residents – Increase is Public Safety Driven



Note: 2022 is an estimated

Community Value

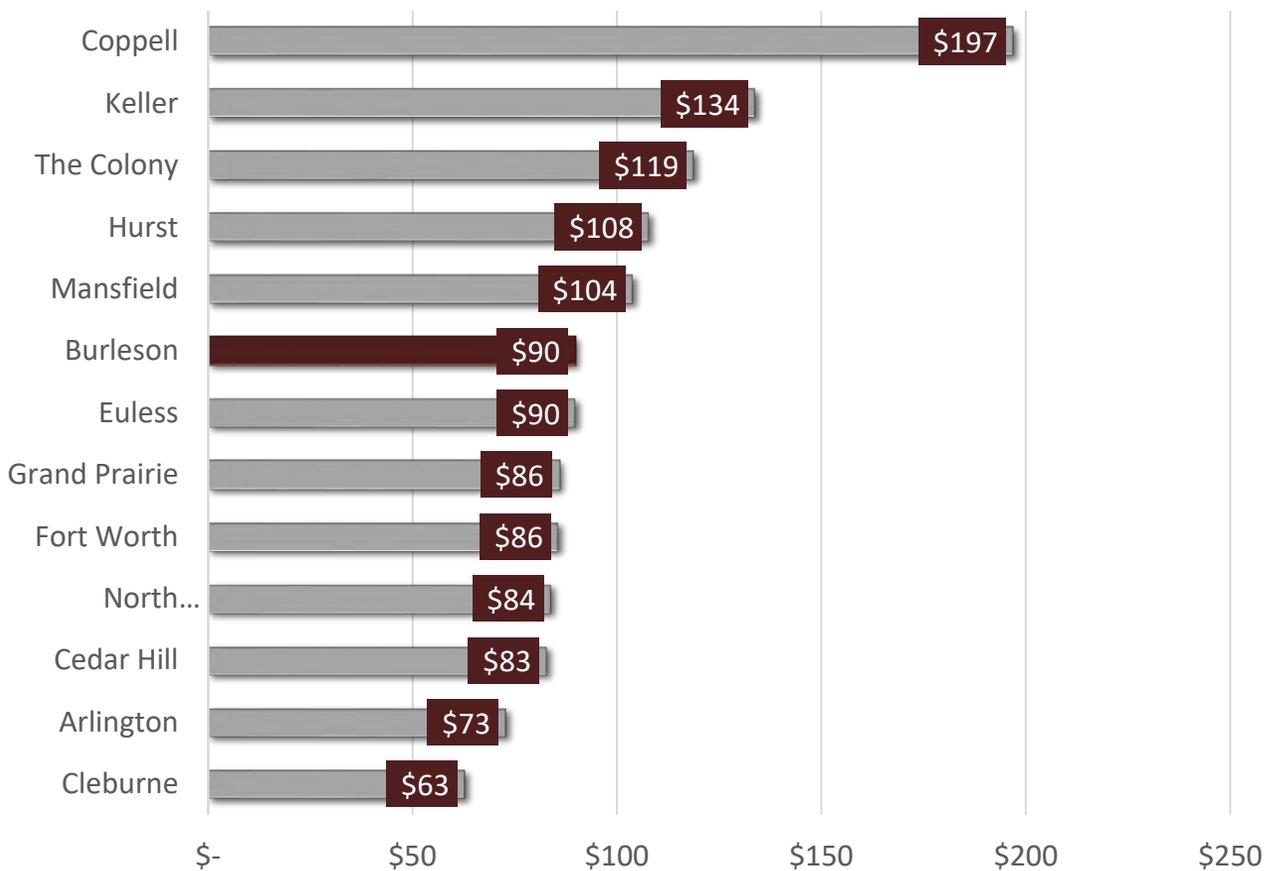
Number of Employees (excluding Fire & Police) per Thousand Residents



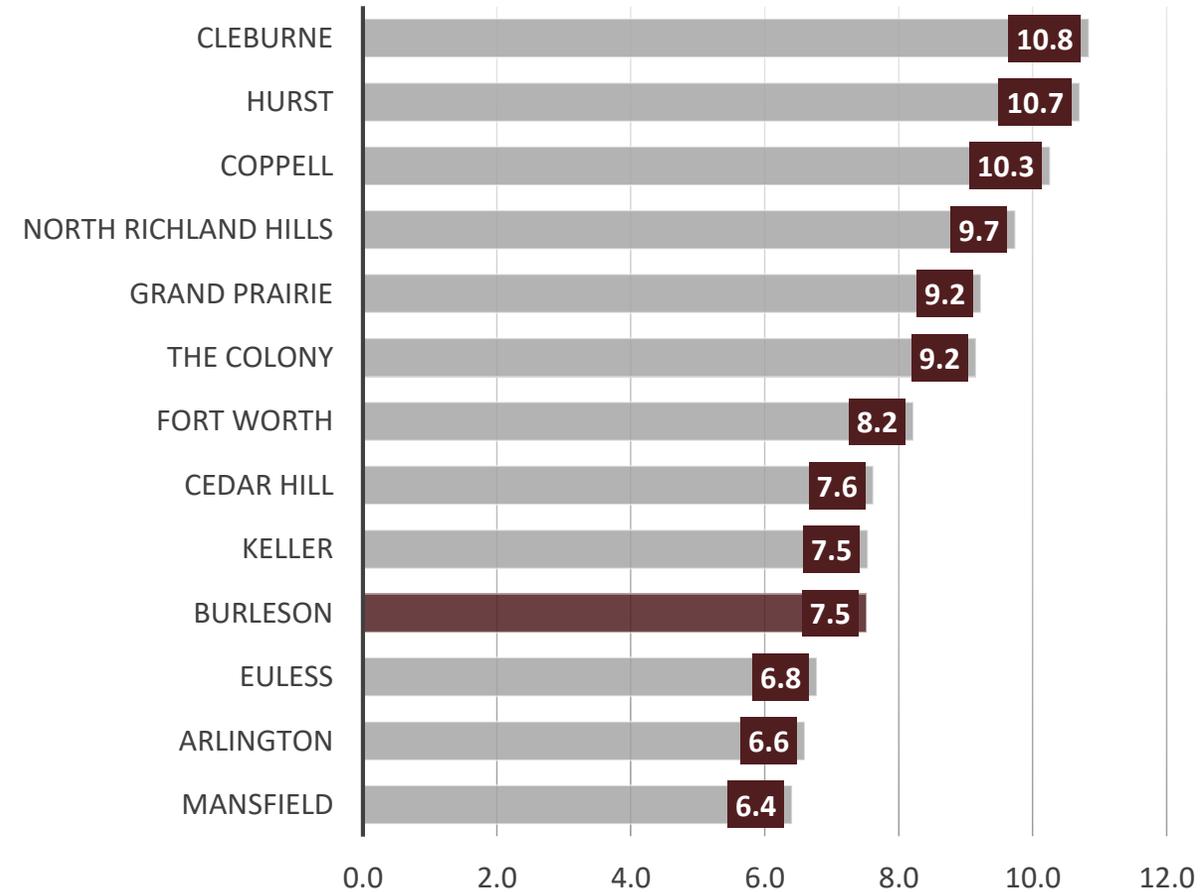
Note: 2022 is an estimated

Other City Comparisons

FY 2022 Assessed Value per Capita (\$1,000)



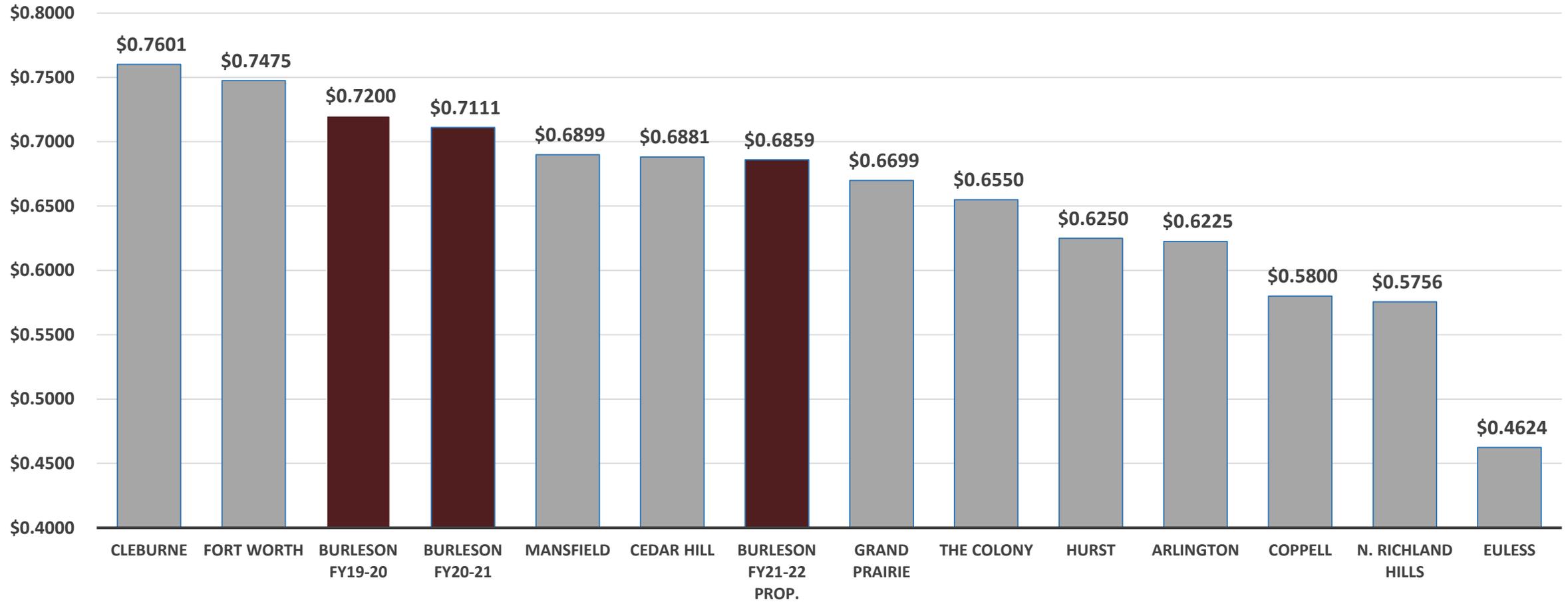
FY 2022 Employees per Citizens (1,000)



Note: The Burleson information shown is for FY 2021-22. All other rates are for FY 2020-21.

Other City Comparisons

Area Tax Rates



Key Public Infrastructure Projects

1

SH 174 Traffic Signal Improvements

\$2,161,123

2

SW Hulen St & SH 174 Intersection Improvements

\$1,197,370

3

Alsbury/Hulen bridge to CR 1020

FY 2022 - \$753,080
\$6.2M total project

4

SH 174 Widening Phase II (schematic and environmental)

\$1,500,000

5

Renfro St & FM 3391 Widening

FY 2023 \$2,697,512

6

Wicker Hill & Greenridge Rebuild

FY 2023 \$2M
\$8M total project

7

New Lakewood Connection to FM 914

\$3,270,557

8

City of Fort Worth relief sewer purchased capacity

\$14,269,909
\$6M to be aligned with ARPA funding

Public Safety Enhancements (13 new positions)

- 1 New Canine Officer
- Trained Canine
- Associated vehicles and equipment

(Total cost: \$250,390)

- 1 Detective Sergeant
Criminal Investigation Command
- New associated vehicle

(Total cost: \$201,474)

- 2 School Resource Officer and associated vehicle

(\$226,550) paid by Burleson ISD
Position needed to keep pace with the student population growth at both Burleson High Schools

- 6 Entry Level Firefighters
- 1 Administrative Lieutenant
- Mobile response unit
- Enhanced disaster cell phone communication
- Enhanced outdoor warning capabilities
Funded out of ARPA funds

(Total cost: \$806,426)

- Fire Engine Replacement
Cash funded

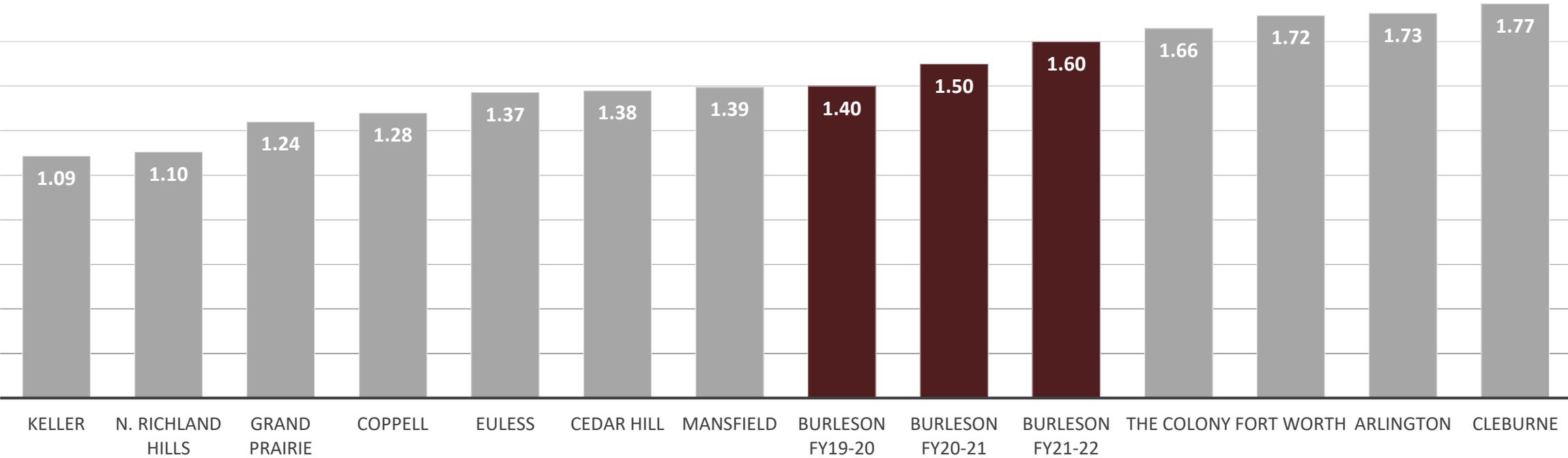
(Total cost: \$1.5M)

- 2 Downtown Police Officers
Funded out of TIF Zone 2

(Total Cost: \$230,275)

Public Safety Enhancements

Sworn Police Officers per 1,000 Population



Note: Burleson is net of Marshals

Compensation and Benefits: FY 2021-22

Market Adjustments

- Police and Fire Non-Sworn Positions (full-time and part-time, i.e. non-step-plan) on Oct. 1, 2021 at a cost of \$266,236 (includes 3.5% merit)

Merit Increase

- Police and Fire Sworn Positions (i.e. step-plan) on Oct. 1, 2021 at a cost of \$409,050
- All other employees budgeted to receive an avg. 3.5% merit increase effective Oct. 1, 2021 at a cost of \$751,789 for non-sworn positions

Health Insurance

- City contribution into the Health Insurance Fund will not increase in FY2022, but will increase in FY 2023 to 2026
- Premiums will not increase in FY2022, projected to increase by 5% from FY2023 to 2026

Retirement

- TMRS rate increased from 16.16% to 16.64%
- Funding ratio is 82.2% and closed amortization period is 24 years as of January 2021

Employee Compensation and Benefits

FY 2021-2022 Compensation Ranking – Public Safety

Position	Entry Salary Ranking Compared to Market Cities – 10/1/2019	Entry Salary Ranking Compared to Market Cities – 10/1/2020	Entry Salary Ranking Compared to Market Cities – 10/1/2021	Top Salary Ranking Compared to Market Cities – 10/1/2019	Top Salary Ranking Compared to Market Cities – 10/1/2020	Top Salary Ranking Compared to Market Cities – 10/1/2021
Police Officer*	11 th of 13	9 th of 13	3 rd of 13	9 th of 13	8 th of 13	7 th of 13
Police Sergeant	10 th of 10	7 th of 10	6 th of 10	7 th of 8	3 rd of 8	2 nd of 8
Firefighter*	7 th of 8	3 rd of 8	2 nd of 8	7 th of 8	4 th of 8	2 nd of 8
Apparatus Operator	10 th of 13	10 th of 13	5 th of 13	9 th of 13	8 th of 13	4 th of 13
Fire Lieutenant	3 rd of 5	3 rd of 5	3 rd of 5	2 nd of 5	2 nd of 5	2 nd of 5
Battalion Chief	7 th of 13	7 th of 13	6 th of 13	6 th of 13	6 th of 13	6 th of 13

* Since 2019, the entry level police officer and firefighter pay has increased by over 28%.

Economic Development

Ellison Street Project

- 135 W Ellison: 29,755 SF retail space and 22,050 SF office space
 - Heim BBQ & Razzoo's Cajun Café
- 114 W Ellison: 5,500 SF retail space and 5,500 SF office space
- Includes construction of an additional 12,000 SF for city office space
- Provide 195 new parking spaces, increased walkability, better connectivity and lighting

Chisholm Summit Master Planned Community

- Estimated \$1.15B taxable value
- 915 acre planned site
- 3,065 residential units
- Over 10 miles interconnected trail system
- 102 acres dedicated park land
- City tax collections estimated to increase ~10%
- Return on city investment \$1.66 in revenue for every \$1.00 in expenditure

Hooper Business Park

- 106 acre medical and professional office park within the Chisholm Summit Master Planned Community
- Improves access to Chisholm Trail Parkway for the community
- Encourages development of the west side of the city

HighPoint Business Park

- Anson PDR, a 12,500 SF paintless dent repair tool distributor, opened in HighPoint Business Park
- Yukon Ventures and Saxum Real Estate broke ground on a 403,000-square-foot cold storage and distribution center. The capital investment is \$50 million dollars and is slotted to bring 50 new jobs

Organization and Structure of Overall Budget

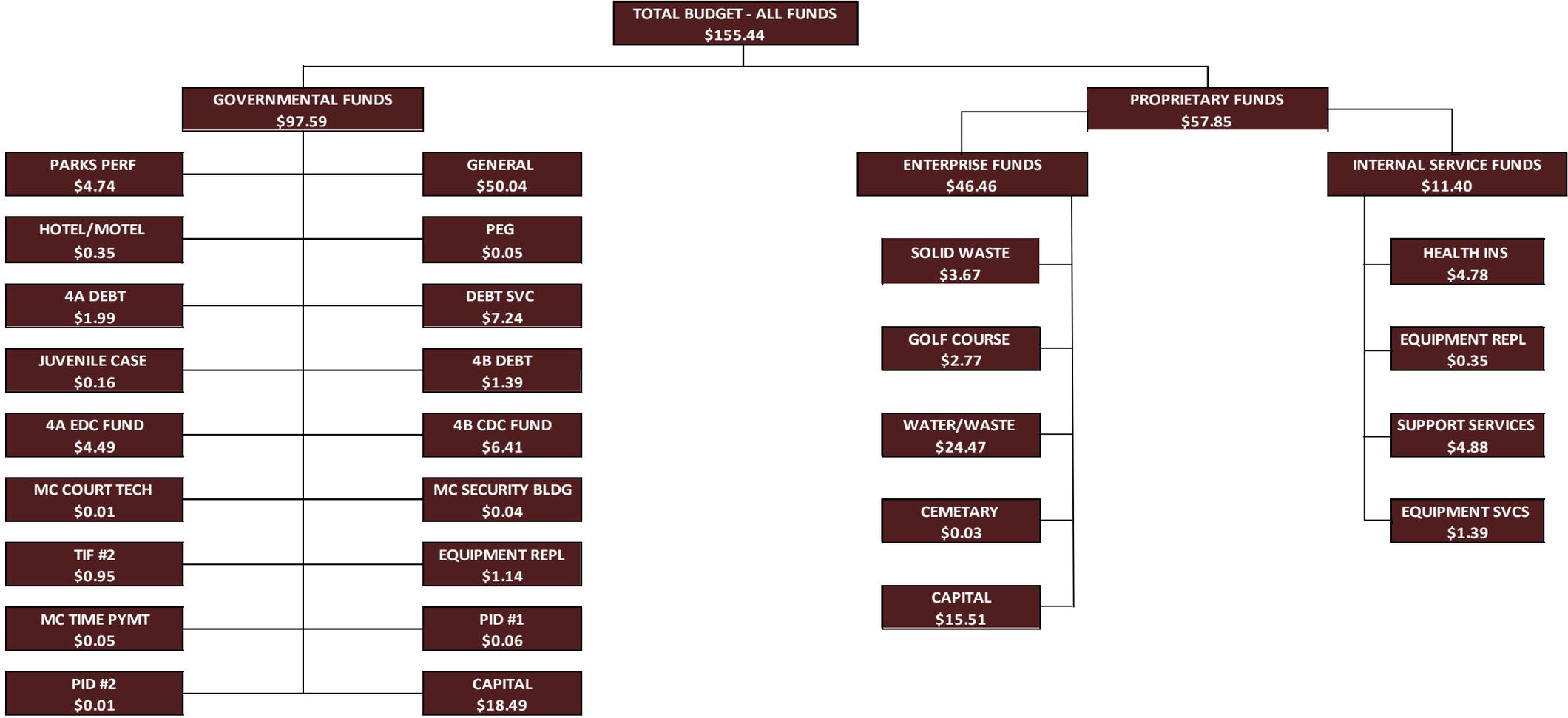
Organization and Structure of the Budget

Fund accounting concept is a key to understanding municipal budgets.

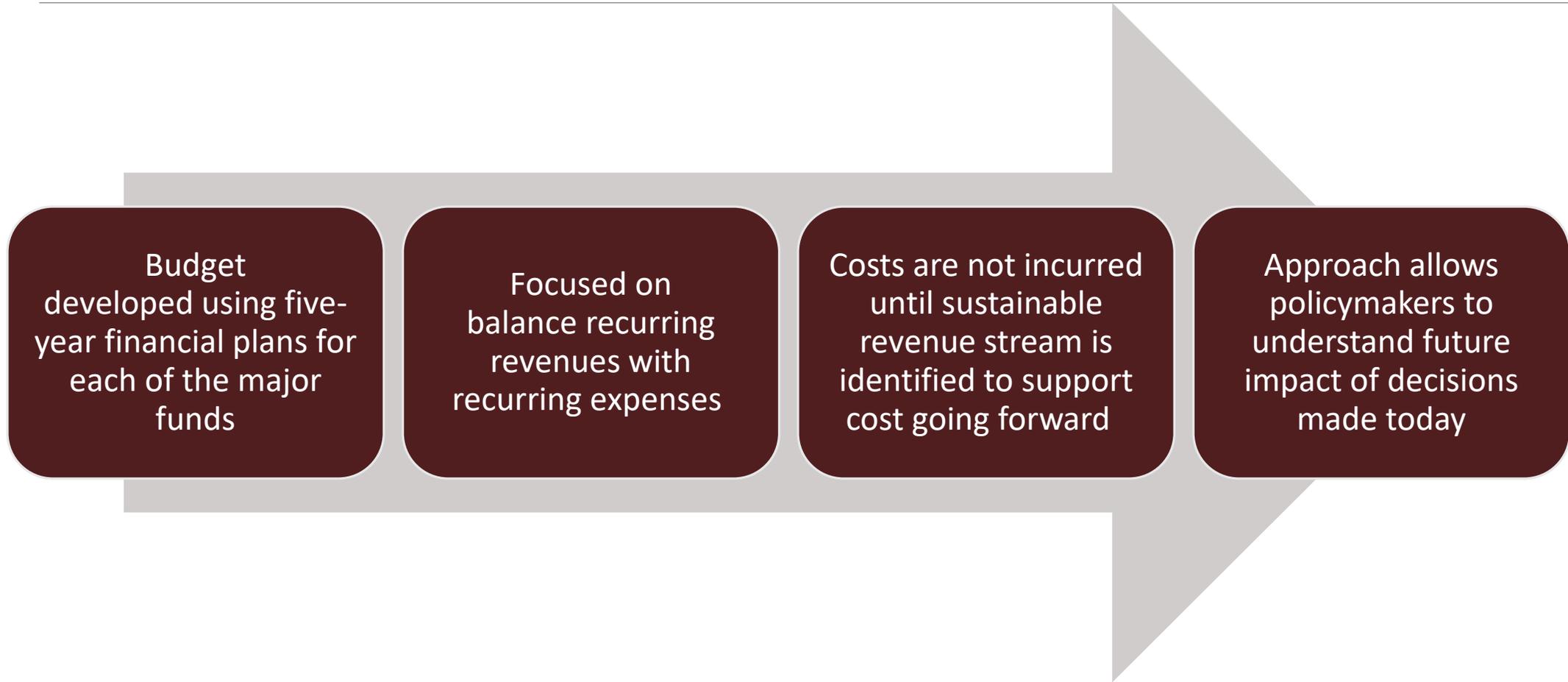
- Designed to segregate funds designated for specific purposes.
- Cash is managed through “pooled” system.

Governmental Funds	Proprietary Funds	Special Revenue Funds
<p>Relies on subsidies from taxes to support operations</p> <p>Example: General Fund</p>	<p>Assess fees to cover their costs (e.g. self-supporting operations)</p> <p>Example: Water/Sewer Fund</p>	<p>Utilizes specifically designated funds</p> <p>Example: 4A Economic Development Corporation</p>

Overall Budget (in Millions)



Long-Term Budget Focus



American Rescue Plan Act (ARPA) 2021 Stimulus Funds

USE OF FUNDS

Support public health response

Address negative economic impacts

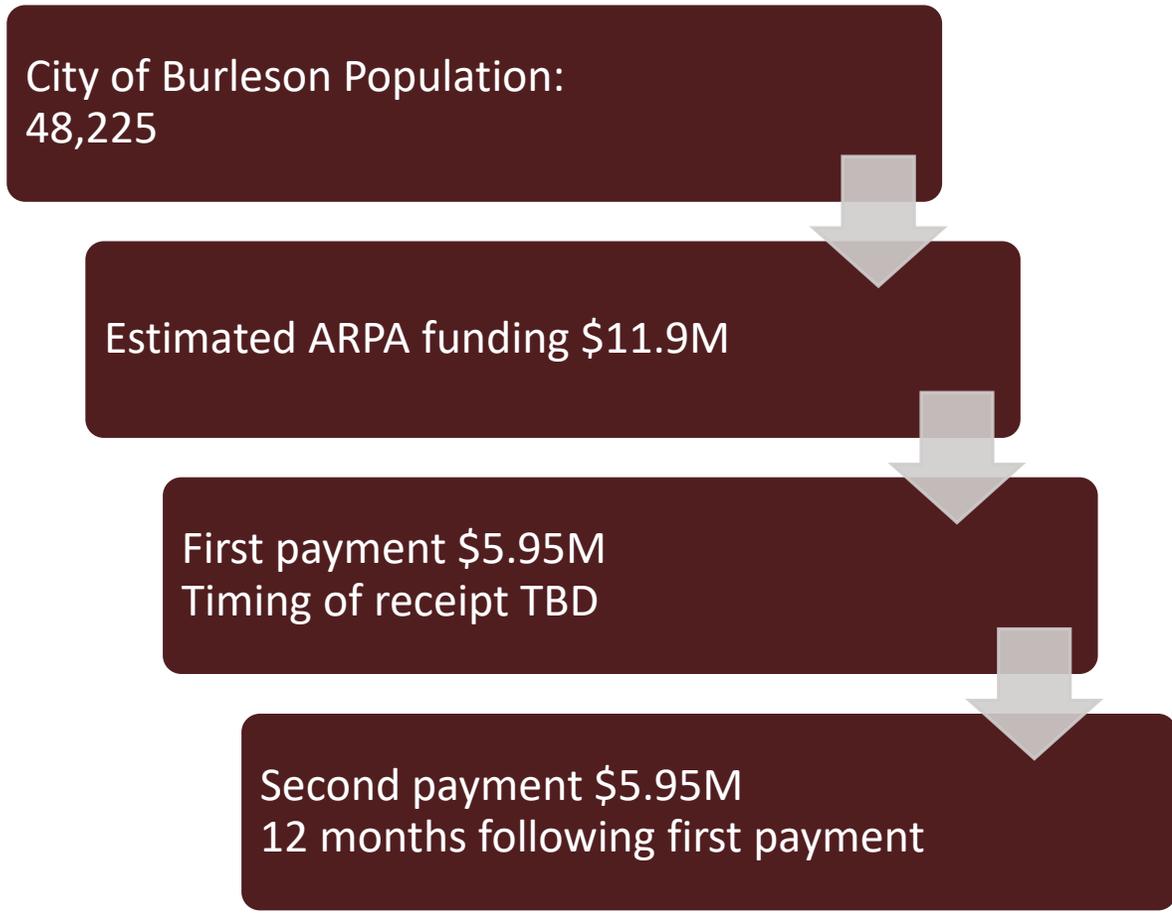
Replace public sector revenue loss: city-wide

Premium pay for essential workers

Water and Sewer infrastructure

Broadband infrastructure

City of Burleson Breakdown



SUMMARY OF USES	AMOUNT (Millions)
Public Safety 7 FTE (Squad)	\$1.6
Public Safety Equipment	\$0.5
Public Health Dedicated Staff	\$2.3
Water & Wastewater Projects	\$6.0
Additional Water and Wastewater and Public Safety Projects	\$1.5
Total	\$11.9

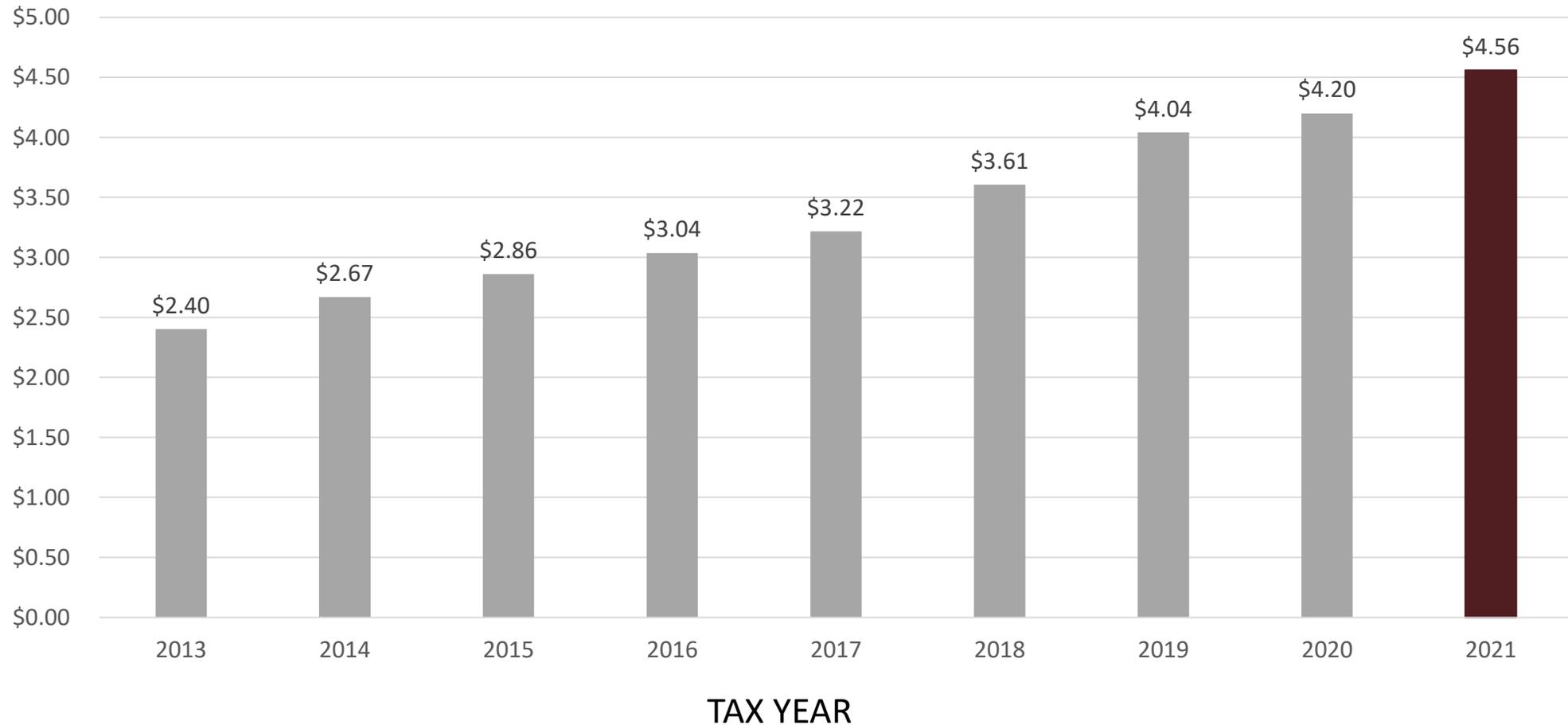
General Fund

Property Tax Values (Billions)

Tax Year	2017	2018	2019	2020	2021
Net Tax Value	\$2.865	\$3.158	\$3.465	\$3.580	\$3.864
New Construction	\$0.117	\$0.094	\$0.100	\$0.150	\$0.173
Base Tax Value	\$2.748	\$3.064	\$3.365	\$3.430	\$3.691
Tax Value Change	\$0.108	\$0.199	\$0.207	(\$0.035)	\$0.111
% Change	4.10%	6.95%	6.55%	(1.00%)	3.10%

Note: Net Tax Value does not include TIF and Frozen values

Certified Value History (In Billions)



Assumptions for General Fund

Assessed Value Increases

- FY 2022: Assumes 3.1% increase of existing properties and 15% for new construction.
- FY 2023-26: Assumes 3% growth of existing properties and 2% growth for new construction.
- FY 2023-26: Assumes a 1% homestead exemption each year.



Sales Tax

FY 2021:
Assumes 12%



FY 2022:
Assumes 3% increase



FY 2023-2026:
Assumes 3% increase



Proposed Budget Property Values and Tax Rate

Proposed Tax Rate	
Maintenance & Operation	\$0.4974 / \$100
Debt Service	\$0.1885 / \$100
Total Proposed Tax Rate	\$0.6859 / \$100

No-New-Revenue Tax Rate	\$0.6859 / \$100
Voter Approval Tax Rate	\$0.7198 / \$100

Certified Assessed Value	\$4,561,695,379
--------------------------	-----------------



**Represents a \$0.0252 decrease
Lowest since FY 2009**

Tax Rate History

Fiscal Year	GF Rate	Debt Rate	Total Rate
FY 2021-22 Proposed	\$0.4974	\$0.1885	\$0.6859
FY 2020-21	\$0.5187	\$0.1924	\$0.7111
FY 2019-20	\$0.5106	\$0.2094	\$0.7200
FY 2018-19	\$0.5228	\$0.2122	\$0.7350
FY 2017-18	\$0.5228	\$0.2122	\$0.7350
FY 2016-17	\$0.5228	\$0.2122	\$0.7350
FY 2015-16	\$0.5278	\$0.2122	\$0.7400
FY 2014-15	\$0.5278	\$0.2122	\$0.7400
FY 2013-14	\$0.5278	\$0.1622	\$0.6900
FY 2012-13	\$0.5278	\$0.1622	\$0.6900

Note: FY 2009-10 total tax rate - \$0.6940

Homestead Exemption



The proposed budget includes a homestead exemption, the first in the City of Burleson's history.

Minimum homestead exemption (primary residence) - \$5,000

For an home valued at \$232,000

- FY 2023: 1%, savings of \$34.30
- FY 2024: 2%, savings of \$34.30
- FY 2025: 3%, savings of \$47.74
- FY 2026: 4%, savings of \$63.65

In early fiscal year 2022, staff will bring an agenda item for Council approval for a 1% homestead exemption to be effective in **fiscal year 2023.**

Residential – Property Tax Savings

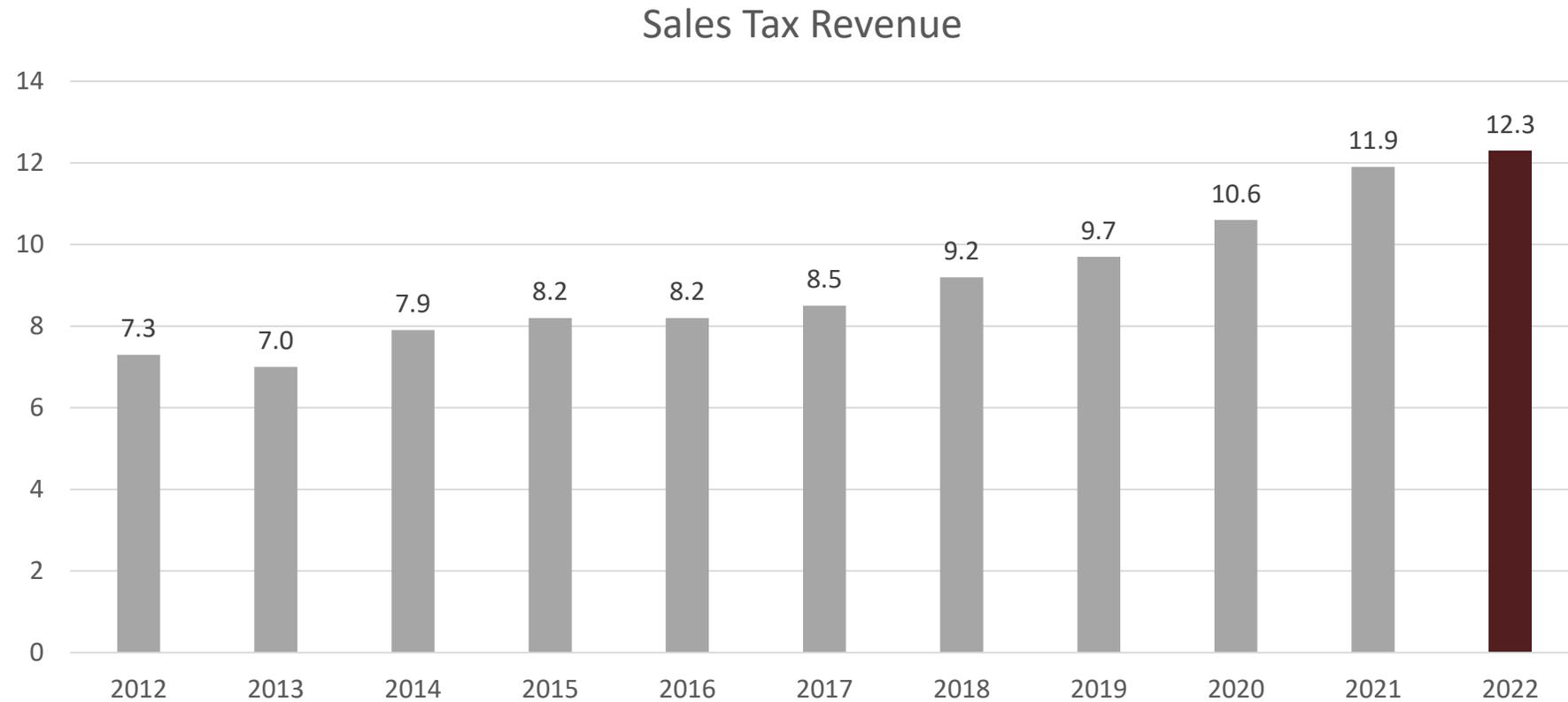
	Tax rate reduction	Homestead exemption	Total
2022	\$58.46	\$ -	\$58.46
2023	\$58.46	\$34.30	\$92.76
2024	\$58.46	\$34.30	\$92.76
2025	\$58.46	\$47.74	\$106.20
2026	\$58.46	\$63.65	\$122.12

Average home - \$232,000

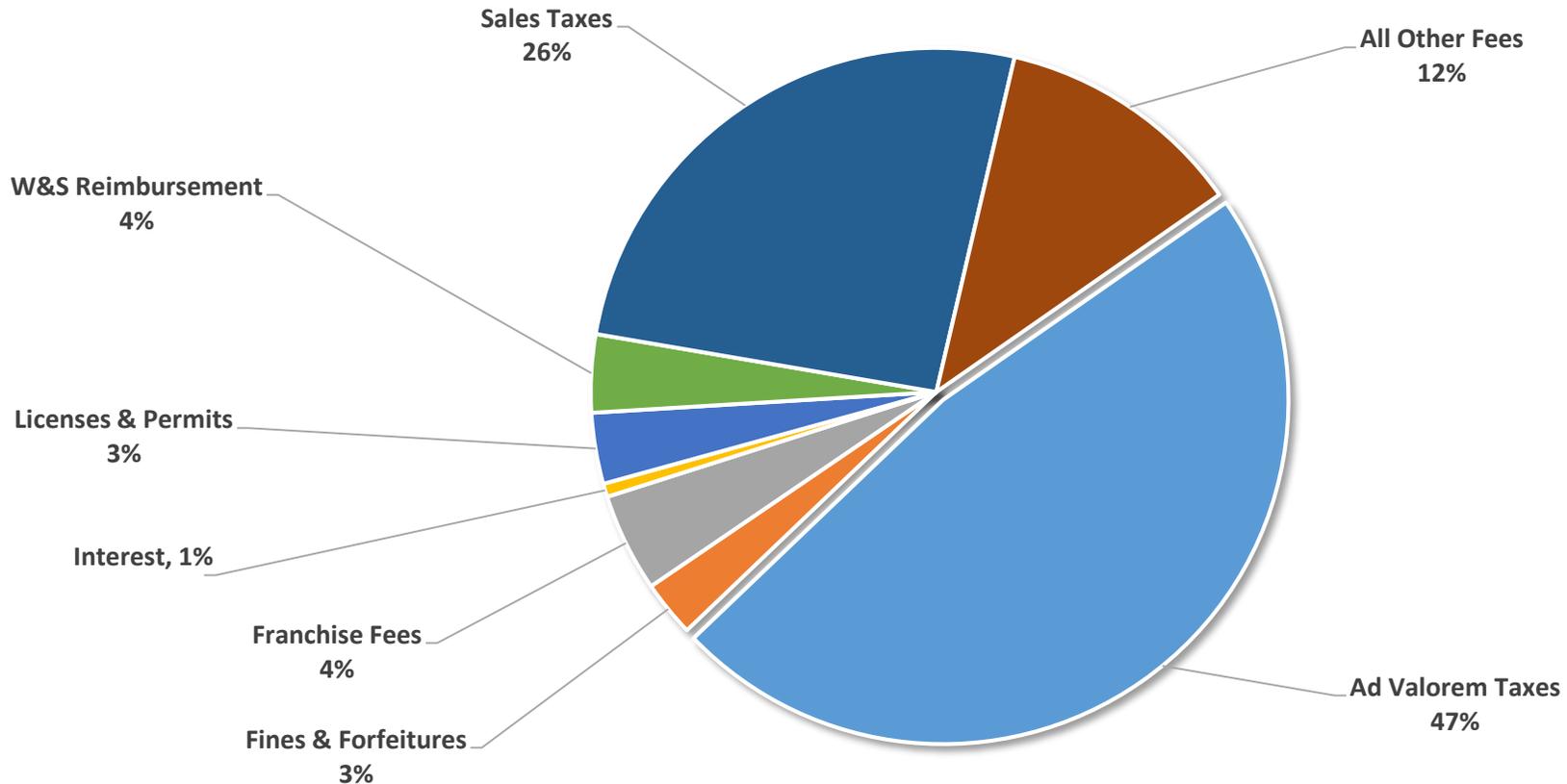
FY 2021 tax rate - \$0.7111 per \$100 value

FY 2022 tax rate - \$0.6859 per \$100 value

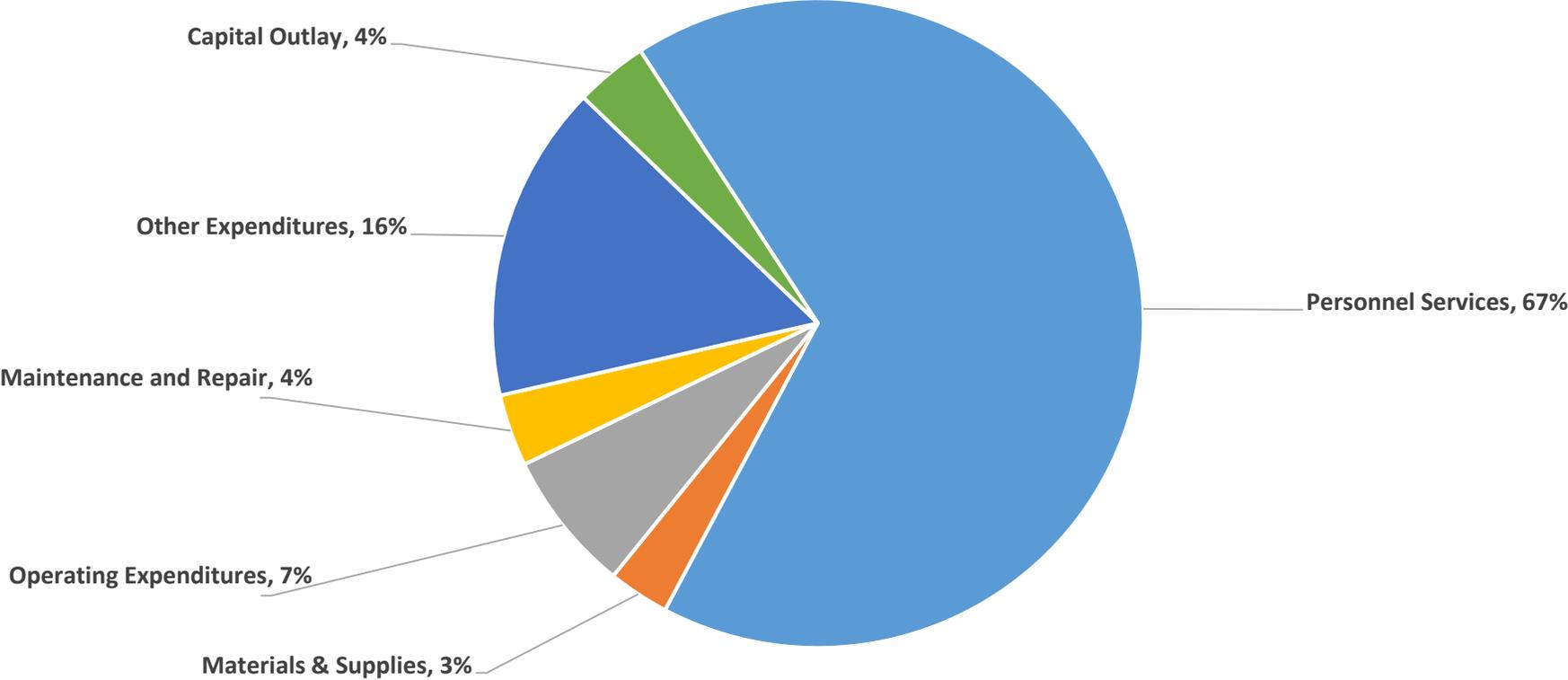
GF Sales Tax (In Millions)



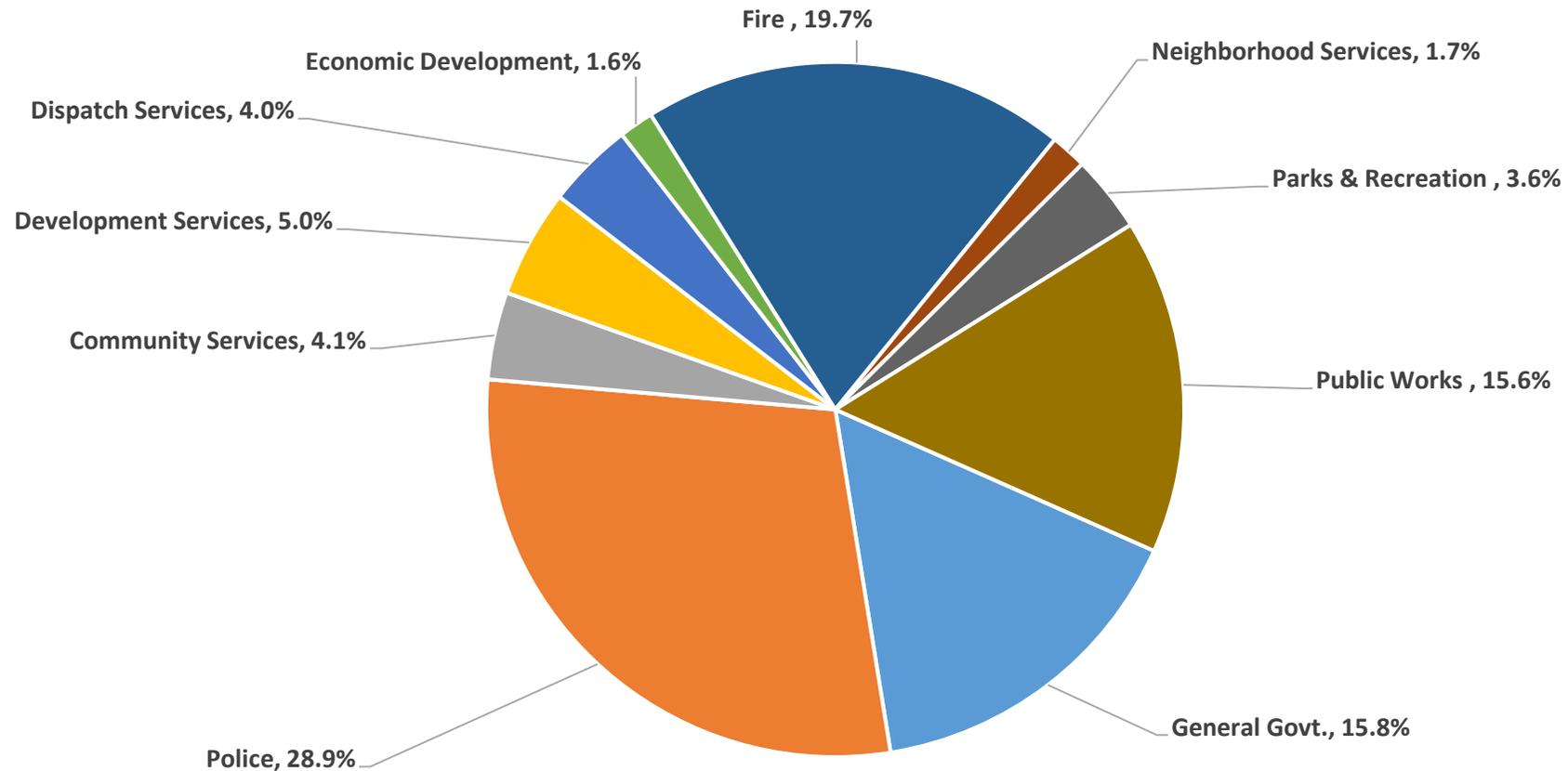
General Fund Revenue FY 21-22 Proposed Budget



General Fund Expenditures by Category FY 2021-22 Proposed Budget



General Fund Expenditures by Function FY 2021-22 Proposed Budget



Summary of Assumptions

	FY 22	FY 23	FY 24	FY 25	FY 26
Existing Appraised Value Growth	3%	3%	3%	3%	3%
New Construction	15%	2%	2%	2%	2%
Sales Tax Growth	3%	3%	3%	3%	3%
Compensation *	3.5%	3.5%	3.5%	3.5%	3.5%
Tax Rate	\$0.6859	\$0.6859	\$0.6859	\$0.6859	\$0.6859
Cash Funding – Capital Projects	\$500K	\$500k	\$750k	\$1M	\$1.25M
Future Bond Sales	\$6.9M	\$11.6M	\$26.8M	\$13.90M	\$10.6M

*Plus eligible step increases for Police/Fire
FY 22 Compensation effective 10/1/2021

\$4 million cash funding capital projects estimated over
the next 5 years

General Fund Forecast

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

Other Key GF Decision Packages Recommended

Department	Description	FTEs	One-Time Cost	Recurring Costs	Total Costs
Human Resources	Human Resources Assistant	1.0		\$41,218	\$41,218
Human Resources	Personnel Development/Staff Development			\$36,000	\$36,000
Human Resources	Recognition Awards			\$2,000	\$2,000
Human Resources	Tuition Reimbursement			\$13,000	\$13,000
Marketing and Communication	Position Upgrade to Video Assistant			\$9,039	\$9,039
Marketing and Communication	Video Equipment – Additional Funding		\$3,500		\$3,500
Marketing and Communication	Community Survey		\$25,500		\$25,500
Marketing and Communication	CityFest			\$6,900	\$6,900
Marketing and Communication	Quarterly Newsletter			\$35,000	\$35,000
Marketing and Communication	Enhanced Direct Citizen Texting			\$3,000	\$3,000
Marketing and Communication	Kiosk and Monument Signs		\$50,000		\$50,000
Marketing and Communication	Communication Post Cards			\$12,000	\$12,000
Marketing and Communication	Part time Video Production Assistant (4A Funding)	0.5	\$0	\$0	\$0
Library	Master Plan and Facility Study		\$40,000		\$40,000
Finance	Indirect Cost Allocation Study		\$20,000		\$20,000

Other Key GF Decision Packages Recommended

Department	Description	FTEs	One-Time Cost	Recurring Costs	Total Costs
Police	Internal Affairs Software		\$6,900	\$11,800	\$18,700
Police	Rimage Video Archiving System Upgrade		\$12,750	\$4,250	\$17,000
Police	Cellebrite Software – Unlock Criminal Cell Phones			\$40,000	\$40,000
Police	Additional Personnel Furniture & Fixtures		\$29,000		\$29,000
Police	Computers & Phones for Additional Personnel		\$8,400		\$8,400
Fire	Pierce Ladder Truck		\$1,500,000		\$1,500,000
Pavement Maintenance	Snow and ICE Equipment and Materials		\$81,135	\$4,166	\$85,301
Pavement Maintenance	Forklift		\$24,000	\$2,167	\$26,167
Pavement Maintenance	Hydraulic Bucket for Skid Steer		\$3,775		\$3,775
Engineering Development	Third Party Engineering Services		\$100,000	\$63,000	\$163,000
Engineering Development	Software Licenses			\$8,450	\$8,450
Engineering Development	Engineering Inspector (Year One – Half Year)	1.0	\$39,793	\$79,015	\$79,212
Code Compliance	Home Improvement Incentive - Rebate Program			\$25,000	\$25,000
Community Development	Building Inspector	1.0	\$41,211	\$98,621	\$139,832
Community Development	Plans Examiner	1.0	\$2,298	\$92,539	\$94,837

Debt Service Funds

Debt Service Fund

Outstanding tax-supported debt	\$59.5 million	\$4.6M decrease from previous year
Debt service tax rate	\$0.1885	\$0.0039 decrease from previous year
Estimated year-end fund balance for FY 2021	\$2,201,690	\$196k decrease from previous year

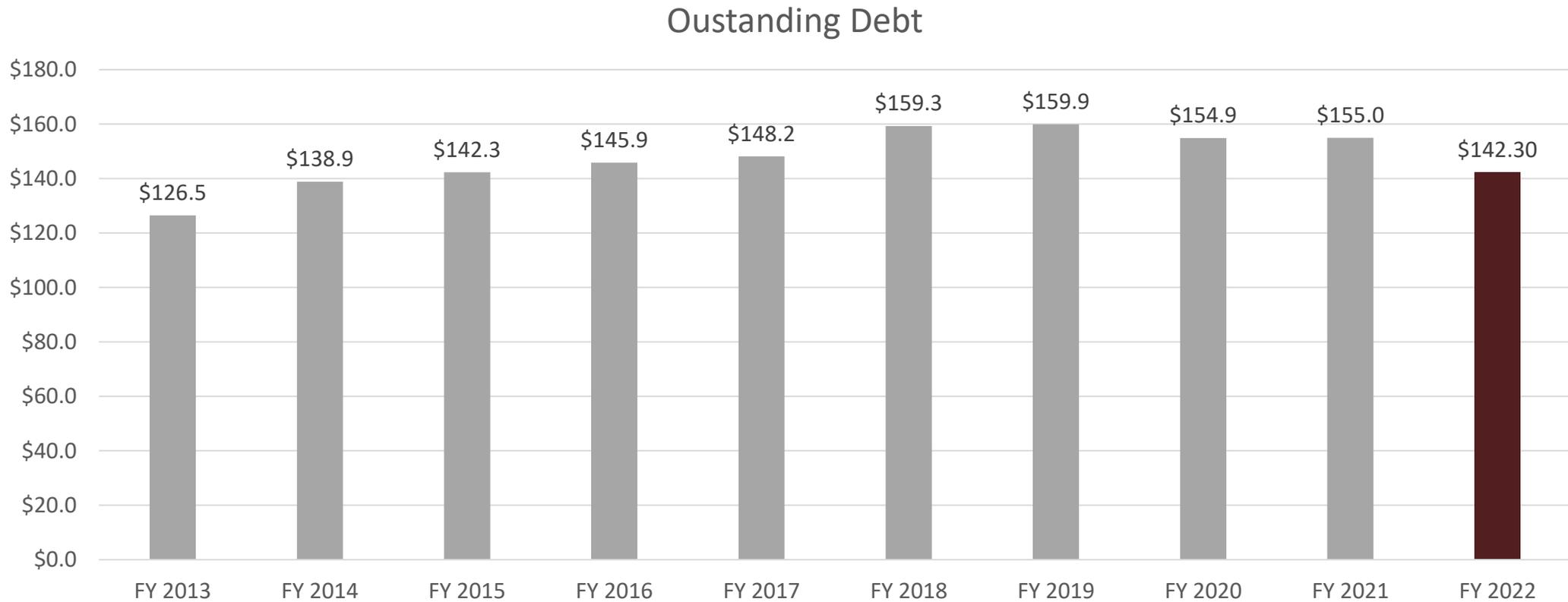
Total Outstanding Bond Debt

Supporting debt	Outstanding Principal 9/30/2020	Percent	Outstanding Principal 9/30/2021	Percent	Increase (Decrease) Principal
Tax Supported Debt	\$64,086,129	41%	\$59,462,361	42%	(\$4,623,768)
Water & Sewer	\$58,575,000	38%	\$54,360,000	38%	(\$4,215,000)
4A	\$13,852,657	9%	\$11,947,068	8%	(\$1,905,589)
4B	\$11,465,000	7%	\$10,085,000	7%	(\$1,380,000)
TIF	\$5,335,000	1%	\$5,120,000	4%	(\$215,000)
Golf	\$1,686,214	1%	\$1,385,571	1%	(\$300,643)
Total Outstanding Debt*	\$155,000,000		\$142,360,000	100%	(\$12,640,000)

*All bond debt must be used for capital projects and cannot be used for operations.

Outstanding Principal decreased by \$12.7million from previous year

Outstanding Debt - History



Proprietary Funds

Water/Wastewater

Key issues in the development of the budget:

Enhance Future Capacity

- Completion of sewer project from City of Fort Worth to enhance future capacity for development
- \$14,688,442 – Source of funding- bond issue in FY2022 and ARPA funds
- First debt service payment in 2023

Upgrades

- Utility Billing online payment system upgrade. Provide customers additional payment options - Amazon, Walmart, Paypal.

Comprehensive Evaluation

- **No** bond issue proposed in FY 2021
- 5 year Capital Improvement Plan 2022-2026:
 - Water - \$25 million
 - Sewer - \$21 million

Rates

- No sewer rate increase proposed for FY 2021-2022
- No water rate proposed for FY 2021-22

Water/Sewer Fund Forecast

	FY 19-20 Actual	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$5,787,541	\$9,773,851	\$10,686,693	\$10,240,790	\$9,582,518	\$8,670,467	\$7,965,141
Water Revenue	\$11,843,729	\$12,110,430	\$12,351,139	\$12,627,352	\$12,909,780	\$13,198,562	\$13,493,842
Sewer Revenue	\$9,653,712	\$9,946,140	\$10,159,062	\$10,380,441	\$10,606,802	\$10,838,255	\$11,074,916
Other Revenues	\$4,222,219	\$1,660,613	\$1,510,011	\$1,583,749	\$1,832,046	\$1,874,894	\$1,892,320
Total Revenues	\$25,719,660	\$23,717,183	\$24,020,212	\$24,591,542	\$25,348,628	\$25,911,711	\$26,461,078
Base Expenses*	\$21,733,350	\$22,804,341	\$24,305,045	\$25,163,980	\$26,172,269	\$26,525,975	\$27,208,274
Total Supplementals	\$ -	\$ -	\$161,070	\$85,834	\$88,410	\$91,062	\$93,794
Total Expenditures	\$21,733,350	\$22,804,341	\$24,466,115	\$25,249,814	\$26,260,679	\$26,617,037	\$27,302,068
Change in Fund Balance	\$3,986,310	\$912,842	(\$445,903)	(\$658,272)	(\$912,051)	(\$705,326)	(\$840,990)
Ending Fund Balance	\$9,773,851	\$10,686,693	\$10,240,790	\$9,582,518	\$8,670,467	\$7,965,141	\$7,124,151
FB % of Expenditure	66.14%	46.86%	41.86%	37.95%	33.02%	29.92%	26.09%

* Includes debt service payments

Solid Waste Fund Assumptions

Revenues	
No projected fee increase for FY2022-2024	
Project a 3% fee increase in FY 2025- (\$0.576 increase on residential account)	
Project a 3% fee increase in FY 2026- (\$0.593 increase on residential account)	
Expenditures	
Collection contract	Average cost \$2.65 million
Recycling program	Average cost \$490,000
Current contract expires in FY 2024	

Solid Waste Fund Forecast

	FY 19-20 Actual	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$1,829,711	\$1,683,064	\$1,401,132	\$1,084,563	\$794,534	\$495,944	\$295,789
Solid Waste Fees	\$3,277,371	\$3,276,087	\$3,341,609	\$3,408,441	\$3,485,131	\$3,668,100	\$3,860,675
Other Revenues (Int. & Misc)	\$21,300	\$10,000	\$15,000	\$15,000	\$10,000	\$7,500	\$4,000
Total Revenues	\$3,298,671	\$3,286,087	\$3,356,609	\$3,423,441	\$3,495,131	\$3,675,600	\$3,864,675
Collection Contract	\$2,436,945	\$2,504,619	\$2,579,759	\$2,631,354	\$2,683,982	\$2,737,661	\$2,792,414
Recycling	\$448,198	\$460,714	\$474,537	\$484,026	\$493,707	\$503,581	\$513,653
Overhead/Franchise	\$560,175	\$602,686	\$618,882	\$598,090	\$616,032	\$634,513	\$653,549
Total Expenditures	\$3,445,318	\$3,568,019	\$3,673,178	\$3,713,470	\$3,793,721	\$3,875,755	\$3,959,616
Change in Fund Balance	(146,647)	(\$281,932)	(\$316,569)	(\$290,029)	(\$298,590)	(\$200,155)	(\$94,941)
Ending Fund Balance	\$1,683,064	\$1,401,132	\$1,084,563	\$794,534	\$495,944	\$295,789	\$200,848

Solid Waste Monthly Fee Comparison

Fee	FY 2020-21 Adopted	FY 2021-22 Proposed	Variance
Residential Refuse & Recycling:	\$18.20	\$18.20	-
Minor Commercial Collection	\$22.00	\$22.00	-
Major Commercial Collection	\$32.76	\$32.76	-
			No (%) change

2021 Monthly Fee Comparison to Area Cities

City	Source	Water	Sewer	Solid Waste	Solid Waste Tax	SWU	Total
Cedar Hill	DWU	\$45.80	\$37.36	\$16.46	\$1.36	\$ -	\$100.98
Cleburne	Own	\$64.87	\$31.06	\$16.80	\$1.39	\$2.75	\$116.87
Coppell	DWU	\$39.30	\$30.02	\$17.70	\$1.46	\$2.00	\$90.48
Duncanville	DWU	\$36.56	\$55.42	\$24.36	\$2.01	\$3.50	\$121.85
Haltom City	FWWC	\$71.20	\$38.26	\$12.08	\$1.00	\$6.81	\$129.35
Hurst	FWWC	\$53.77	\$31.19	\$13.11	\$1.08	\$4.00	\$103.15
Keller	FWWO	\$50.55	\$33.14	\$16.99	\$1.40	\$7.00	\$109.09
Southlake	FWWO	\$64.71	\$49.69	\$16.56	\$1.37	\$8.00	\$140.33
The Colony	DWU/Own	\$43.23	\$29.55	\$19.29	\$1.59	\$4.00	\$97.66
Average	-	\$52.22	\$37.30	\$17.04	\$1.41	\$4.23	\$112.19
Burleson	FWWO	\$48.88	\$42.57	\$18.20	\$1.50	\$ -	\$111.15

Golf Fund

Presented with Special Revenue Funds due to 4B Subsidy.

Internal Service Funds

Support Services Fund

Support Services Fund – Information Technology support services

FY 2021-2022 proposed budget - \$4,880,714

- Proposed end-of-year working capital (FY 2021-2022) - \$490,215

This proposed budget sets aside \$1.85 million to continue implementing the City's technology infrastructure:

- Hiring of an ERP consultant to assist with replacement of our current ERP which has reached end-of-life
- Implementation of ERP scheduled to begin in FY 2021 -2022
 - Estimated cost for FY 2021-2022 is \$1,257,500 cash funded from various funds
- Adding a system administrator
- Hyper-converged infrastructure
 - Built in back up and disaster recovery
 - Data efficiency – increase speed and performance of City applications
- Updating our core network infrastructure which has also reached end-of-life.

Health Insurance Fund

- A health insurance internal service fund established in 2020-21 Fiscal Year and move the City's health insurance costs out of the General Fund to its own self-sustaining internal service fund.
- Health Insurance Funding:
 - City contributions – no proposed increase in FY 2022 and projected increase 5% FY 2023-2026
 - Employee contributions – no increase in FY 2022 and projected increase 5% FY 2023-2026

Health Insurance Fund

	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$2,414,309	\$3,514,245	\$4,367,463	\$5,032,327	\$5,614,729	\$6,063,624
Contributions	\$5,519,357	\$5,519,357	\$5,774,325	\$6,042,041	\$6,323,143	\$6,618,300
Interest	\$12,000	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506
Miscellaneous	\$7,000	\$100,000	\$7,000	\$7,000	\$7,000	\$7,000
Total Revenues	\$5,538,357	\$5,631,357	\$5,793,685	\$6,061,772	\$6,343,256	\$6,638,806
Claims and Admin Charges	\$4,436,809	\$4,776,527	\$5,127,208	\$5,477,758	\$5,892,749	\$6,293,135
Other Expenditures	\$1,612	\$1,612	\$1,613	\$1,612	\$1,612	\$1,611
Total Expenditures	\$4,438,421	\$4,778,139	\$5,128,821	\$5,479,370	\$5,894,361	\$6,294,746
Change in Fund Balance	\$1,099,936	\$853,218	\$664,864	\$582,402	\$448,895	\$344,060
Ending Fund Balance	\$3,514,245	\$4,367,463	\$5,032,327	\$5,614,729	\$6,063,624	\$6,407,684
FB % of Expend.	79%	91%	98%	103%	103%	102%

Other Internal Service Funds

Equipment Services Fund - \$1,391,234 proposed for FY 2021-2022

- Manages fuel inventory, maintenance & repair of equipment
- Proposed end-of-year working capital (FY 2021-2022) - \$65,129

Governmental Equipment Replacement Fund – \$1,136,000 proposed for FY 2021-2022

- Public Works and Parks' equipment scheduled for replacement - \$181,500
- Police vehicles scheduled for replacement - \$515,000
- New equipment from proposed supplemental - \$439,500
- Proposed end-of-year working capital (FY 2021-2022) - \$5,293,386

Proprietary Equipment Replacement Fund - \$353,036 proposed for FY 2021-2022

- Water equipment scheduled for replacement - \$165,541
- Golf equipment new purchases added to the replacement schedule - \$187,495
- Proposed end-of-year working capital (FY 2021-2022) - \$1,525,833

Special Revenue Funds

4A Economic Development Corp

FY 2021-2022 proposed budget is \$4,491,582

Projected 4A sales tax revenue for FY 2022 is \$6,128,500

Projected fund balance is \$4.3 million by year end.

The proposed budget includes:

- \$2.0 million allocated for debt service
- \$1.1 for economic development incentives
- \$272,724 for personnel and administrative costs
- \$110,000 for marketing and events

Capital Projects

- Chisolm Summit - \$35 million
- Expansion of business park - \$20 million

4A Financial Overview

	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$7,793,092	\$2,443,008	\$4,293,876	\$5,497,871	\$5,252,280	\$3,911,482
Sales Tax Revenue	\$5,950,000	\$6,128,500	\$6,312,355	\$6,501,726	\$6,696,777	\$6,897,681
Other Revenue	\$693,200	\$213,950	\$232,471	\$257,599	\$265,327	\$267,117
Total Revenue	\$6,643,200	\$6,342,450	\$6,544,826	\$6,759,325	\$6,962,104	\$7,164,798
Personnel	\$268,634	\$272,724	\$274,517	\$284,395	\$294,638	\$305,257
Debt Service Payment	\$2,393,731	\$1,990,375	\$2,831,005	\$4,749,355	\$5,978,062	\$5,333,995
Other Expenditure	\$9,330,919	\$2,228,483	\$2,235,309	\$1,971,166	\$2,030,202	\$2,055,444
Total Expenditure	\$11,993,284	\$4,491,582	\$5,340,831	\$7,004,916	\$8,302,902	\$7,694,696
Net Revenue (Loss)	(\$5,350,084)	\$1,850,868	\$1,203,995	(\$245,591)	(\$1,340,798)	(\$529,898)
Ending Fund Balance	\$2,443,008	\$4,293,876	\$5,497,871	\$5,252,280	\$3,911,482	\$3,381,584
FB% to Expenditure	20.4%	95.6%	102.9%	74.9%	47.1%	43.9%

4B Financial Overview

	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$4,606,639	\$4,158,317	\$3,892,718	\$3,255,453	\$2,806,568	\$2,380,725
Sales Tax Revenue	\$5,950,000	\$6,128,500	\$6,312,355	\$6,501,726	\$6,696,777	\$6,897,681
Other Revenue	\$7,000	\$15,000	\$30,000	\$35,000	\$40,000	\$45,000
Total Revenue	\$5,957,000	\$6,143,500	\$6,342,355	\$6,536,726	\$6,736,777	\$6,942,681
Debt Service Payment	\$1,844,545	\$1,393,675	\$1,950,800	\$2,072,888	\$2,153,475	\$2,268,075
Golf Course Debt	\$362,078	\$371,403	\$375,586	\$370,532	\$382,208	\$ -
Golf Transfer	\$784,554	\$846,315	\$693,212	\$702,263	\$747,605	\$705,890
PPF Transfer	\$2,975,645	\$2,715,418	\$3,016,187	\$3,140,051	\$3,210,310	\$3,324,173
Other Expenditures	\$438,500	\$1,082,288	\$943,835	\$699,877	\$669,022	\$688,790
Total Expenditures	\$6,405,322	\$6,409,099	\$6,979,620	\$6,985,611	\$7,162,620	\$6,986,928
Net Revenue (Loss)	(\$448,322)	(\$265,599)	(\$637,265)	(\$448,885)	(\$425,843)	(\$44,247)
Ending Fund Balance	\$4,158,317	\$3,892,718	\$3,255,453	\$2,806,568	\$2,380,725	\$2,336,478
FB% to Expenditure	64.92%	60.74%	46.64%	40.18%	33.24%	33.44%

Parks Performance Fund (PPF)

PPF revenues highly impacted by COVID-19

- Fiscal Year, 2021 operations continue to be impacted by the pandemic.
- Operation revenues have increased by 11% from prior year, but is only 50% of pre-covid impacts of FY 2019
- Proposed budget is projecting operation revenues to be 96% of **pre-covid** operation revenues in FY2019
-

Implement a cash funded equipment replacement program for BRiCK equipment.

- Annual estimated cost about \$128,000

Projected FY 2022 4B transfer - \$2,715,418

Parks Performance Fund

BRiCk Operations

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Proposed
<u>Revenues</u>				
Recreation Fees	\$330,513	\$91,805	\$110,000	\$323,600
Recreation Memberships	\$1,380,156	\$722,074	\$738,958	\$1,321,923
Other	\$255,946	\$91,638	\$336,328	\$211,204
Total Revenues	\$1,966,615	\$905,517	\$1,185,286	\$1,856,727
Expenditures	\$2,543,606	\$2,390,106	\$3,246,454	\$3,548,862
Differential	(\$576,991)	(\$1,484,589)	(\$2,061,168)	(\$1,692,135)
% Self-Sustaining	77%	38%	36%	52%

Parks Performance Fund

Athletic Fields Operations

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Proposed
<u>Revenues</u>				
Rec League Fees	\$21,955	\$8,725	\$13,425	\$18,900
Tournament Fees	\$85,801	\$19,800	\$55,921	\$95,000
Other	\$18,290	\$17,570	\$17,790	\$19,880
Total Revenues	\$126,046	\$46,095	\$87,136	\$133,780
Expenditures	\$760,108	\$724,420	\$797,836	\$955,254
Differential	(\$634,062)	(\$678,325)	(\$710,700)	(\$821,474)
% Self-Sustaining	17%	6%	11%	14%

Parks Performance Fund

Russell Farm Operations

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Proposed
<u>Revenues</u>				
Rental Fees	\$27,732	\$18,770	\$14,000	\$23,000
Activity Fees	\$9,944	\$3,712	\$3,750	\$6,220
Other	\$673	\$125	\$ -	\$ -
Total Revenues	\$38,349	\$22,607	\$17,750	\$29,220
Expenditures	\$155,897	\$181,540	\$221,527	\$231,029
Differential	(\$117,548)	(\$158,933)	(\$203,777)	(\$201,809)
% Self-Sustaining	25%	12%	8%	13%

Parks Performance Fund

All Operations

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Proposed
Revenues	\$2,131,010	\$974,219	\$1,290,172	\$2,019,727
Expenditures	\$3,459,611	\$3,296,066	\$4,265,817	\$4,735,145
Differential	(\$1,328,601)	(\$2,321,847)	(\$2,975,645)	(\$2,715,418)
% Self-Sustaining	62%	30%	30%	43%

PPF Financial Overview

	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations Service Fees	\$1,185,022	\$1,069,472	\$2,014,006	\$2,074,426	\$2,136,659	\$2,220,759	\$2,266,781
4B Transfer Subsidy	\$3,015,719	\$2,629,977	\$2,359,380	\$2,654,356	\$2,767,364	\$2,826,443	\$2,928,790
4B Transfer Administrative	\$345,668	\$345,668	\$356,038	\$366,719	\$377,721	\$389,052	\$400,724
Other Revenues	\$6,946	\$220,700	\$5,721	\$5,743	\$5,765	\$5,788	\$5,812
Total Revenues	\$4,553,355	\$4,265,817	\$4,735,145	\$5,101,244	\$5,287,509	\$5,422,042	\$5,602,107
Personnel	\$2,377,828	\$2,415,748	\$2,669,059	\$2,765,132	\$2,864,735	\$2,968,002	\$3,075,072
Other expenditures	\$2,175,527	\$1,850,069	\$2,066,086	\$2,336,112	\$2,422,774	\$2,454,040	\$2,527,035
Total Expenditures	\$4,553,355	\$4,265,817	\$4,735,145	\$5,101,244	\$5,287,509	\$5,422,042	\$5,602,107
Net Revenue (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hidden Creek Golf Course

FY 2021-2022 proposed budget is \$2,773,354

- \$722,190 transfer from 4B Fund to sustain operations
- \$124,510 administrative transfer from 4B Fund
- \$371,403 transfer from 4B Fund for debt service
 - **Total 4B Fund Transfer to Golf Fund is \$1,217,718**

FY 2021-22 proposed budget projects \$1,551,119 in revenue

Implemented an equipment replacement schedule

Golf Fund Financial Overview

	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Service Fees	\$1,465,911	\$1,505,941	\$1,551,119	\$1,597,653	\$1,645,583	\$1,694,950	\$1,745,798
4B Transfers Subsidy	\$664,404	\$664,404	\$722,190	\$576,366	\$581,912	\$623,643	\$574,726
4B Transfer Administrative	\$120,510	\$120,510	\$124,125	\$127,849	\$131,684	\$135,635	\$139,704
4B Transfer Golf Debt	\$362,578	\$362,078	\$371,403	\$375,586	\$370,532	\$382,208	\$ -
Other Revenues	\$4,520	\$4,520	\$4,520	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues	\$2,617,923	\$2,657,453	\$2,773,357	\$2,681,954	\$2,734,211	\$2,840,936	\$2,464,728
Personnel	\$1,224,468	\$1,174,226	\$1,180,067	\$1,223,851	\$1,269,309	\$1,316,509	\$1,365,518
Debt Service	\$362,578	\$362,078	\$371,403	\$375,586	\$370,532	\$382,208	\$ -
Other Expenditures	\$1,030,877	\$1,121,149	\$1,221,887	\$1,082,517	\$1,094,370	\$1,142,219	\$1,099,210
Total Expenditures	\$2,617,923	\$2,657,453	\$2,773,357	\$2,681,954	\$2,734,211	\$2,840,936	\$2,464,728
Net Revenues (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Self-Sustaining		57%	56%	60%	60%	60%	71%

* Golf fund operating with a zero fund balance based on 4B subsidy

TIF #2 (Old Town)

Proposed budget - \$945,764

Adding 2 police officers for the security of Old Town - \$230,000

Ellison Street Project – TIF 2 commitment – \$3,196,500

Heim and Razzoo's coming to Old Town.

Debt service payment - \$393,550

Revenue is projected at \$955,938 for FY 2022

Fund Balance projected at the end of FY 2022- \$646,363

TIF #3 (TOD)

Fund Balance projected at the end of FY 2022- \$325,536

Annual revenue is projected to be \$193,142

No expenditures proposed in FY 2022

Other Funds

Municipal Court Security Fund (Building Security Fund)

- Revenue to be used for security personnel, services and items related to the municipal court building.
- Fund Balance projected at end of FY22 – \$71,284
- Estimated Revenues - \$35,000
- Proposed Expenses - \$38,525

Municipal Court Technology fund

- Revenues to be used to purchase or maintain technology enhancements for municipal court operations
- Fund Balance projected at end of FY22 - \$122,840
- Estimated Revenues - \$30,000
- Proposed Expenses - \$48,011

Juvenile Case Management Fund

- Revenues to be used for personnel cost, training, travel, supplies and other expenses related to the position of Juvenile Case Manager
- Fund Balance projected at end of fiscal year – \$53,912
- Estimated Revenues - \$40,000
- Proposed Expenses - \$159,632

Other Funds

Time Payment Fund (Judicial Efficiency)

- Revenue to be used for the purpose of improving the collections of outstanding court fees or improving the efficiency of the administration of justice
 - Fund Balance projected at end of FY 2022 - \$4,000
 - Estimated Revenues -\$1,500
 - Estimated Expenditures - \$10,000

Public Educational and Governmental Fund (PEG)

- Revenues to be used for capital expenditures related to a municipal public access channel and the broadcasting of council meetings to the public
 - Fund Balance projected at end of FY 2022- \$12,740
 - Estimated Revenues – 60,000
 - Estimated Expenses - \$47,260
 - Approximately \$90,000 used for upgrading technology for public access channel, close captioning, and other features that allows better access to public meetings

Other Funds

Hotel/Motel Fund

- Revenues are from a 7% hotel/motel tax imposed on rental of hotel/motel rooms located within the City
- Funds are restricted to promoting tourism, conventions, and related activities within the City
 - Proposed FY 2021-2022 budget includes total revenues of \$266,040 and total expenditures of \$351,795 resulting in a projected fund balance of \$510,601 at the end of FY 2021-2022

5 Year Capital Improvement Program

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Streets	\$8,925,043	\$12,576,762	\$13,093,122	\$28,397,803	\$2,341,006	\$65,333,736
Public Safety	\$ -	\$ -	\$2,000,000	\$ -	\$10,000,000	\$12,000,000
Parks	\$9,562,375	\$1,751,000	\$1,060,000	\$1,450,000	\$4,090,000	\$17,913,375
Water	\$801,019	\$4,433,638	\$5,091,753	\$6,732,354	\$7,958,582	\$25,017,346
Sewer	\$14,713,833	\$2,685,757	\$1,521,990	\$1,915,724	\$300,000	\$21,137,304
Total	\$34,002,270	\$21,447,157	\$22,766,865	\$38,495,881	\$24,689,588	\$141,401,761

Note: CIP contemplates \$7 million cash funding.

General Government Capital Improvement Program 2022- 2026

Project Name	FY22	FY23	FY24	FY25	FY26	Total
Annual Developer Participation	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
SH174 Traffic Signal Improvements	\$ 2,161,123	\$ -	\$ -	\$ -	\$ -	\$ 2,161,123
SH174 Widening PH II (Schematic & Env)	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
SW Hulen St at SW Wilshire Blvd(SH174) Intersection	\$ 1,197,370	\$ -	\$ -	\$ -	\$ -	\$ 1,197,370
Village Creek Expansion 20% match	\$ 1,107,866	\$ -	\$ -	\$ -	\$ -	\$ 1,107,866
Neighborhood Street Rebuild (Streets Only) #2	\$ 812,005	\$ -	\$ -	\$ -	\$ -	\$ 812,005
Alsbury-Hulen to CR1020	\$ 753,080	\$ 5,529,500	\$ -	\$ -	\$ -	\$ 6,282,580
Hillside Drive, Elk Drive and John Jones (FM731)	\$ 631,358	\$ -	\$ -	\$ -	\$ -	\$ 631,358
Sidewalk Program	\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,200,000
John Jones (FM731) Landscape (Green Ribbon) Design	\$ 62,242	\$ -	\$ -	\$ -	\$ -	\$ 62,242
E Renfro (FM3391) Widening PS&E	\$ -	\$ 2,697,512	\$ -	\$ -	\$ -	\$ 2,697,512
SH174 Corridor Access Management Improvements	\$ -	\$ 640,000	\$ 640,000	\$ 640,000	\$ 640,000	\$ 2,560,000
Neighborhood Street Rebuild (Streets Only) #3	\$ -	\$ 709,750	\$ -	\$ -	\$ -	\$ 709,750
Wicker Hill (& Greenridge) Rebuild	\$ -	\$ 2,000,000	\$ 6,009,932	\$ -	\$ -	\$ 8,009,932
Lakewood to CR914 Roundabouts	\$ -	\$ -	\$ -	\$ 3,270,557	\$ -	\$ 3,270,557
Hulen Candler Roundabout	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
FM1902-CR910 Pedestrian Mobility	\$ -	\$ -	\$ 1,867,186	\$ -	\$ -	\$ 1,867,186
Neighborhood Street Rebuild (Full Rebuild)	\$ -	\$ -	\$ 1,048,727	\$ -	\$ -	\$ 1,048,727
Neighborhood Street Rebuild (Streets Only) #4	\$ -	\$ -	\$ 527,277	\$ -	\$ -	\$ 527,277
Hulen Widening (SH174 to Candler)	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
CR602 Realignment	\$ -	\$ -	\$ -	\$ 3,467,519	\$ -	\$ 3,467,519
West Hulen Ph 1	\$ -	\$ -	\$ -	\$ 1,870,860	\$ -	\$ 1,870,860
Arrowood Extension (BISD to Plantation)	\$ -	\$ -	\$ -	\$ 1,148,866	\$ -	\$ 1,148,866
Hidden Creek at Wilshire (SH174) Right Turn Lane	\$ -	\$ -	\$ -	\$ -	\$ 701,006	\$ 701,006
CR 1020				\$ 13,000,000		\$ 13,000,000
CAD System			\$ 2,000,000			\$ 2,000,000
PD Expansion	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Total	\$ 8,925,043	\$ 12,576,762	\$ 15,093,122	\$ 28,397,803	\$ 12,341,006	\$77,333,737
FUNDING SOURCES	FY22	FY23	FY24	FY25	FY26	TOTAL
Existing funds	\$ (963,084)	\$ -	\$ -	\$ -	\$ -	\$ (963,084)
Cash funding	\$ (500,000)	\$ (500,000)	\$ (750,000)	\$ (1,000,000)	\$ (1,250,000)	\$ (4,000,000)
Bond issue	\$ (7,461,959)	\$ (12,076,762)	\$ (14,343,122)	\$ (27,397,803)	\$ (11,091,006)	\$ (72,370,653)
Total	\$ (8,925,043)	\$ (12,576,762)	\$ (15,093,122)	\$ (28,397,803)	\$ (12,341,006)	\$ (77,333,737)

W&WW CAPITAL IMPROVEMENT PROGRAM 2022-2026

Water Project Name	FY22	FY23	FY24	FY25	FY26	TOTAL
Alsbury #2 Pump Station 6.0 MGD Expansion	\$ 424,507	\$ 2,680,404				\$ 3,104,911
Misc Water & Sewer Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
12 in lines from St. Andrews Dr. to Fairway View Dr. and Morningside Dr.	\$ 76,512		\$ 549,080			\$ 625,592
Water Independent Line Replacement Project 2		\$ 1,453,233				\$ 1,453,233
Offsite Water Supply-FTW			\$ 2,723,000			\$ 2,723,000
Neighborhood Street Rebuild (Full Rebuild)			\$ 710,232			\$ 710,232
16 Inch Line southeast of Wilshire Blvd			\$ 362,602	\$ 2,776,032		\$ 3,138,634
16-Inch Line along Wilshire Blvd			\$ 193,297	\$ 1,481,025		\$ 1,674,321
SH174 Water Bore			\$ 133,882			\$ 133,882
2.5 MGD Hulen High Pump Station Expansion			\$ 119,659	\$ 917,787		\$ 1,037,446
Water Independent Line Replacement Project 3				\$ 1,007,772		\$ 1,007,772
Hidden Vistas to Dobson Water Supply				\$ 249,739	\$ 1,060,410	\$ 1,310,149
0.75 MG Mountain Valley Elevated Storage					\$ 3,677,757	\$ 3,677,757
6.0 mgd Alsbury #2 Pump Station Expansion (MP15-W08)					\$ 2,920,415	\$ 2,920,415
WATER SUBTOTAL	\$ 801,019	\$ 4,433,638	\$ 5,091,753	\$ 6,732,354	\$ 7,958,582	\$ 25,017,346

Sewer Project Name	FY22	FY23	FY24	FY25	FY26	TOTAL
FTW SS Relief Line	\$ 14,269,909					\$ 14,269,909
Misc Water & Sewer Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
SS Rehab Phase 1	\$ 143,924					\$ 143,924
SS Rehab Phase 2		\$ 2,385,757				\$ 2,385,757
Neighborhood Street Rebuild (Full Rebuild)			\$ 1,221,990			\$ 1,221,990
12 in Sewer Ext from 24 in collector main in the N. Shannon Creek basin				\$ 988,168		\$ 988,168
10 inch Parallel Sewer Interceptor NW Town Creek basin Parkview/Sierra Vista				\$ 627,557		\$ 627,557
SEWER SUBTOTAL	\$ 14,713,833	\$ 2,685,757	\$ 1,521,990	\$ 1,915,724	\$ 300,000	\$ 21,137,304

TOTAL	\$ 15,514,852	\$ 7,119,395	\$ 6,613,743	\$ 8,648,079	\$ 8,258,582	\$ 46,154,650
FUNDING SOURCES	FY22	FY23	FY24	FY25	FY26	TOTAL
Existing Funds	\$ (779,778)	\$ -	\$ -	\$ -	\$ -	\$ (779,778)
Cash funding	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (3,000,000)
ARPA funding	\$ (4,500,000)	\$ -	\$ -	\$ -	\$ -	\$ (4,500,000)
Bond issue	\$ (9,635,074)	\$ (6,519,395)	\$ (6,013,743)	\$ (8,048,079)	\$ (7,658,582)	\$ (37,874,872)
TOTAL	\$ (15,514,852)	\$ (7,119,395)	\$ (6,613,743)	\$ (8,648,079)	\$ (8,258,582)	\$ (46,154,650)

Parks and Recreation Capital Improvement Program 2022-2026

Project Name	FY 22	FY 23	FY 24	FY 25	FY 26	TOTAL
Parks						
Chisenhall Parking Expansion - Phase I	\$ 1,753,000					\$ 1,753,000
Splash Pad Construction	\$ 1,500,000					\$ 1,500,000
Bailey Lake Improvements	\$ 450,000					\$ 450,000
Shannon Creek Park	\$ 2,438,125					\$ 2,438,125
Village Creek Trail Expansion - Phases I & II	\$ 2,857,000					\$ 2,857,000
Cindy Park Improvements	\$ 200,000					\$ 200,000
Un-Planned Park Improvements	\$ 50,000					\$ 50,000
Clark Park Parking Lot		\$ 286,000				\$ 286,000
Oak Valley Park Improvements		\$ 500,000				\$ 500,000
Oak Valley Trail - Scott Street Trail Head		\$ 400,000				\$ 400,000
Un-Planned Park Improvements		\$ 50,000				\$ 50,000
Village Creek Trail Expansion - Phase IV			\$ 685,000			\$ 685,000
Mistletoe Park Improvements			\$ 300,000			\$ 300,000
Un-Planned Park Improvements			\$ 50,000			\$ 50,000
Claudia's Playground Improvements	\$ 200,000			\$ -		\$ 200,000
Un-Planned Park Improvements				\$ 50,000		\$ 50,000
Community Park Land Acquisition					\$ 3,500,000	\$ 3,500,000
Meadow Crest Park Improvements					\$ 500,000	\$ 500,000
Un-Planned Park Improvements					\$ 50,000	\$ 50,000
Recreation						
Upgrade BRiCk A/C Control System		\$ 500,000				\$ 500,000
BRiCk Roof Replacement				\$ 1,000,000		\$ 1,000,000
Bartlett Field Re-Grading & Re-Sizing				\$ 400,000		\$ 400,000
Golf						
Irrigation Pump Replacement	\$ 114,250					\$ 114,250
Monument Sign		\$ 15,000				\$ 15,000
Tee and Wayfinding Signage			\$ 25,000			\$ 25,000
Course Landscape Improvements					\$ 40,000	\$ 40,000
Total	\$ 9,562,375	\$ 1,751,000	\$ 1,060,000	\$ 1,450,000	\$ 4,090,000	\$ 17,913,375
FUNDING SOURCES						
Existing Funds	\$ (2,359,757)	\$ (65,000)	\$ (75,000)	\$ (50,000)	\$ (90,000)	\$ (2,639,757)
Net Bond Sale	\$ (7,202,618)	\$ (1,686,000)	\$ (985,000)	\$ (1,400,000)	\$ (4,000,000)	\$ (15,273,618)
TOTAL	\$ (9,562,375)	\$ (1,751,000)	\$ (1,060,000)	\$ (1,450,000)	\$ (4,090,000)	\$ (17,913,375)

Proposed Bond Election – CIP General Government Plan

Category	Amount
Streets and Drainage	\$64,000,000
Police expansion	\$10,000,000
Fire station	\$12,000,000
Public Safety Comm. - CAD	\$2,000,000
Total bond package	\$88,000,000

Key Streets Projects	Amount
CR 1020 Widening	\$13,000,000
Wicker Hill Rebuild	\$8,000,000
Alsbury-Hulen to CR1020	\$6,000,000
Hulen Widening (SH174 to Candler)	\$4,000,000
174 Improvements	\$3,700,000
CR602 Realignment	\$3,500,000
E Renfro (FM3391)Widening	\$2,700,000
Total	\$40,900,000

- **NO tax rate increase** proposed for this bond election
- \$88 million proposed bond package will be issued over 6 years based on the Capital Improvement Plan
- A Proposed Bond Election presentation is scheduled for the August 16, 2021 Council meeting.

Summary Information

Monthly Rate Impact

Average Residential Customer

	FY 2021	FY 2022	Increase (Decrease)	% Change
Property Taxes*	\$137.48	\$132.61	(\$4.87)	(3.5%)
Water	\$48.90	\$48.90	\$0	0%
Wastewater	\$45.23	\$45.23	\$0	0%
Solid Waste	\$18.20	\$18.20	\$0	0%
Total	\$249.81	\$244.94	(\$4.87)	

* Based on an average home of \$232,000.

City of Burleson FTE Summary Estimate

	FY 2021	FY2022 Proposed	Variance
General Fund	290.01	304.01	14.0
4A Economic Development Corporation	2.0	2.0	0
4B Fund	0.0	3.0	3.0
TIF#2 Fund	1.0	3.0	2.0
Parks Performance Fund	53.87	54.87	1.0
Water/Wastewater Fund	29.0	29.0	0
Hidden Creek Golf Fund	19.67	18.67	(1.0)
Equipment Services Fund	4.0	4.0	0
Support Services Fund	10.0	11.0	1.0
Total All Funds	409.55	429.55	20.00

Total Expenditure Budget by Fund

(in millions)

	FY 2021	FY 2022 Proposed	Variance
General Fund	\$44.1	\$50.0	\$5.9
Debt Service FD - General	\$7.5	\$7.2	(\$0.3)
Water & Wastewater Fund	\$22.8	\$24.5	\$1.7
Solid Waste Fund	\$3.5	\$3.7	\$0.2
Hidden Creek Golf Course Fund	\$2.6	\$2.8	\$0.2
Parks Performance Fund	\$4.6	\$4.7	\$0.1
BCDC 4A Sales Tax SRF	\$4.2	\$4.5	\$0.3
BCDC 4B Sales Tax SRF	\$6.8	\$6.4	(\$0.4)
Capital Projects	\$29.2	\$34.0	\$4.8
Other Funds	\$16.0	\$17.6	\$1.6
Total	\$141.3	\$155.4	\$14.1

Next Steps

August 11 – Special City Council Work Session to discuss budget and tax rate.

August 16 – Budget Work Session

August 25 – Publish notices of public hearings on the budget and tax rate.

September 7 – Regular City Council meeting. Public hearing on the budget and tax rate and first reading of the budget and tax rate ordinances.

September 13 – Special City Council meeting. Final reading of the ordinances to approve the budget and tax rate.