

BUDGET WORK SESSION WITH CITY COUNCIL

FY 2021-2022



THE CITY OF
BURLESON
TEXAS

City of Burleson

Fiscal Year 2021-2022

Budget Cover Page

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

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

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

Total debt obligation for City of Burleson secured by property taxes: \$64,582,359

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THE CITY OF
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City Manager's Budget Message

July 30, 2021

To the Honorable Mayor and Members of the City Council:

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

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

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

Takeaways

1. Lower tax rate

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

2. First homestead exemption

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

3. Street Improvements

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

4. Public Safety Enhancements

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

5. Utilities

No rate increases are proposed for this fiscal year.

Budget Focus Areas

Strategic Plan

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

- Operational Excellence
- Infrastructure
- Community
- Public Safety

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

Public Input

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

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

Cost Containment

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

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

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

Organizational Efficiency

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

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

Investments in Public Infrastructure

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

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

Public Safety Enhancements

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

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

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

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

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

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

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

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

Employee Compensation and Benefits

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

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

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

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

Economic Development

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

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

Other Notable Budget Items

Public Works

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

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

Code Compliance

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

Parks Maintenance

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

Development Services

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

Human Resources

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

Community Services

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

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

Library

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

Finance

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

Budget Funds Summary

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

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

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

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

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

Water and Wastewater Fund

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

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

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

Information Technology Fund

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

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

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

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

Parks Performance Fund

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

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

Downtown TIF (TIF #2)

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

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

Cash Funding Capital Improvements

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

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

In Conclusion

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

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

Best regards,

A handwritten signature in black ink, appearing to read 'Bryan Langley', with a stylized flourish at the end.

Bryan Langley
City Manager

THE CITY OF
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TEXAS



FISCAL YEAR 2021-2022 BUDGET OVERVIEW

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

GENERAL FUND

Revenues

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

Property Taxes

Tax Valuation

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

Tax Rate

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

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

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

Budget Overview

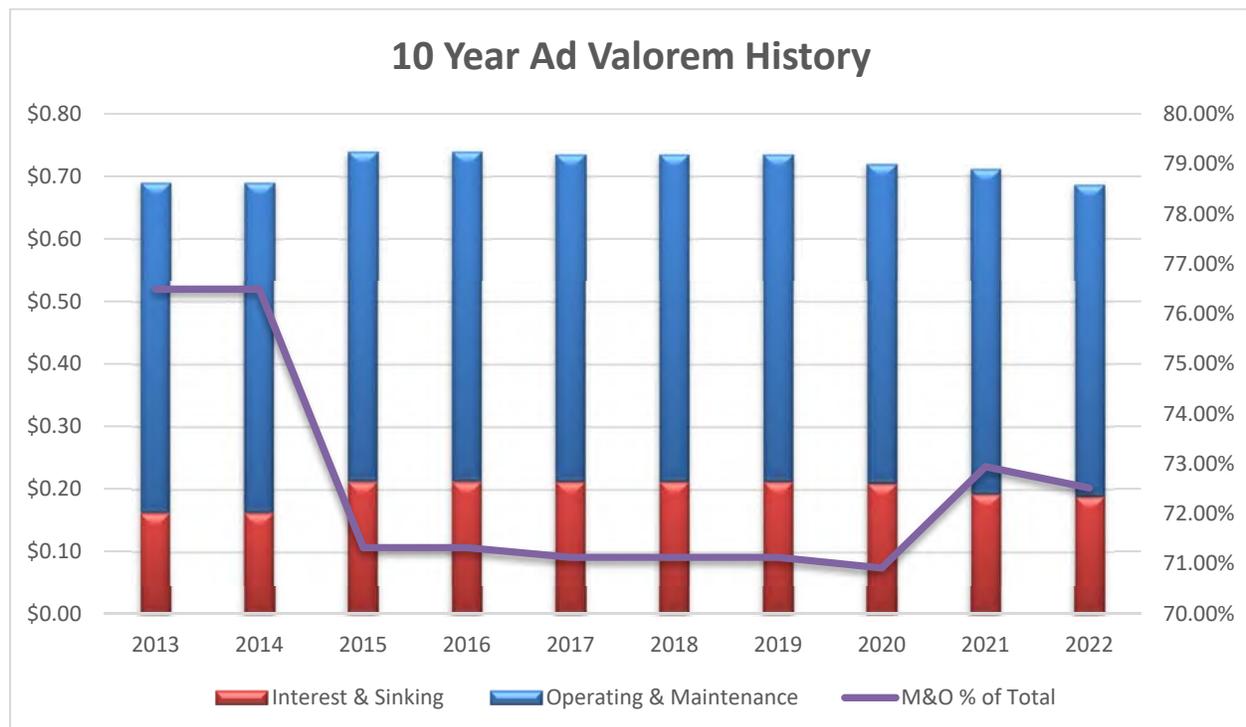
Proposed FY 2021-2022 Budget



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

Maintenance and Operations Rate (M&O rate)

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



Debt Service Rate (I&S rate)

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

Budget Overview
Proposed FY 2021-2022 Budget



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

Budget Overview

Proposed FY 2021-2022 Budget



Taxable Value of Average Residential Property

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

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

Property Tax Revenue

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

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

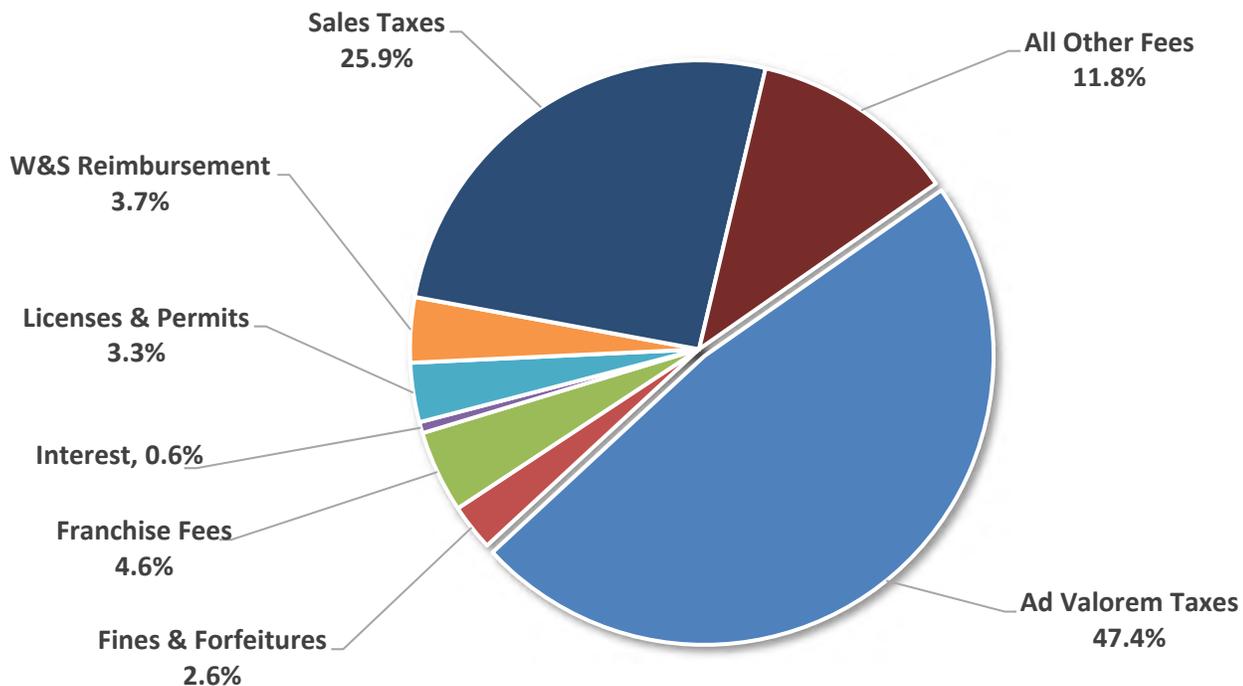
Sales Taxes

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

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



GENERAL FUND REVENUE



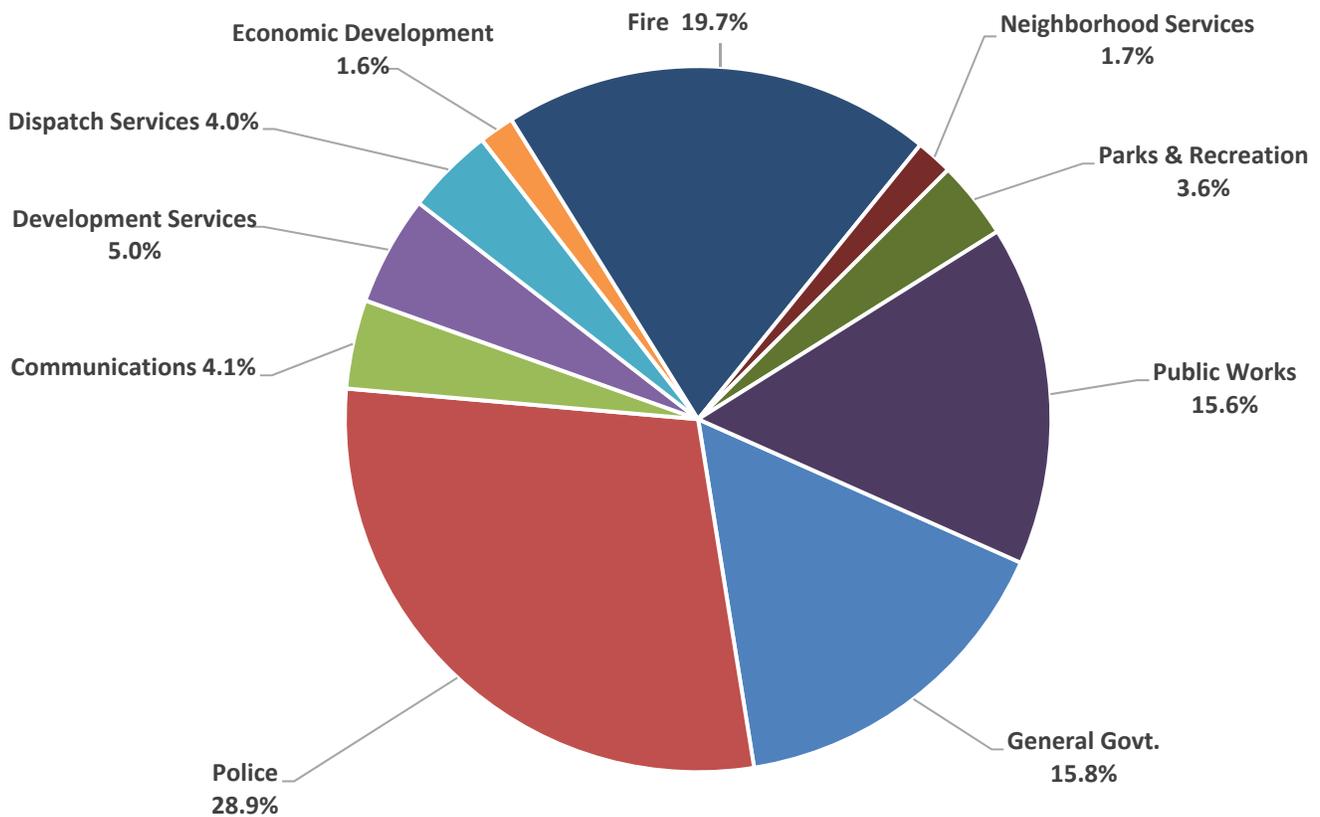
Expenditures

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



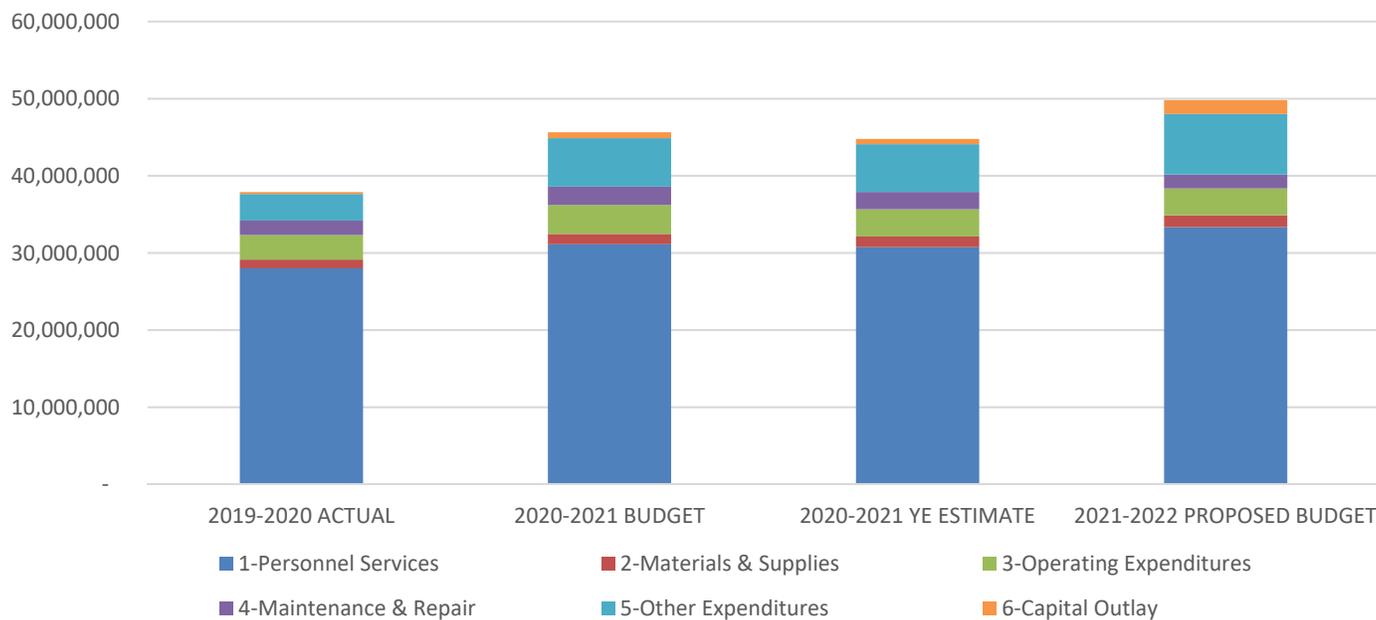
The following graphs illustrate the spending by category, in comparison budgetary comparison, and a function expense comparison.

GENERAL FUND EXPENDITURE BY FUNCTION

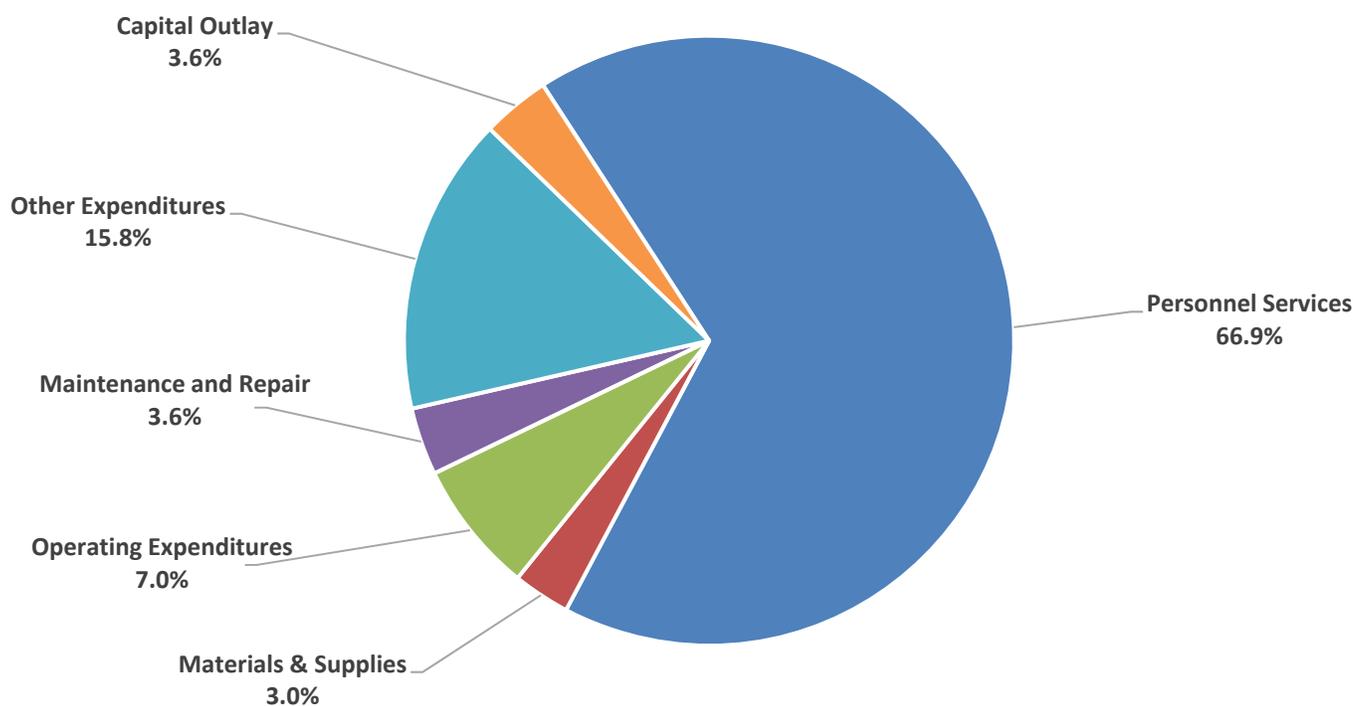




General Fund Budgetary Expense Comparison



GENERAL FUND BY CATEGORY





Fund Balance

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

4A ECONOMIC DEVELOPMENT FUND

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

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

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

4B COMMUNITY SERVICES DEVELOPMENT FUND

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

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

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



PARKS PERFORMANCE FUND

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

OTHER SPECIAL REVENUE FUNDS

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

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

Budget Overview

Proposed FY 2021-2022 Budget



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

WATER/WASTEWATER FUND

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

Fund Expenditures

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

Water Rates

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

The base water rates are as follows:

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

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

Budget Overview

Proposed FY 2021-2022 Budget



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

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

Wastewater Rates

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

GOLF COURSE FUND

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

SOLID WASTE FUND

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

SUPPORT SERVICES FUND

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



CEMETERY FUND

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

EQUIPMENT SERVICES FUND

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

EQUIPMENT REPLACEMENT FUNDS

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

GOVERNMENTAL EQUIPMENT REPLACEMENT FUND

Revenues and Expenditures

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



PROPRIETARY EQUIPMENT REPLACEMENT FUND

Revenues and Expenditures

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

HEALTH INSURANCE FUND

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

TOTAL FUND EXPENDITURES

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

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CITY OF BURLESON STRATEGIC PLAN *for fiscal year 2021-22*

ABOUT THIS PLAN

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

The Strategic Plan was developed utilizing the following:

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



ORGANIZATIONAL VALUES

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

EFFICIENCY:

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

TRANSPARENCY:

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

HONESTY:

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

INNOVATION:

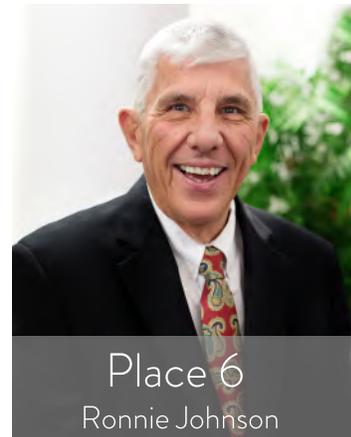
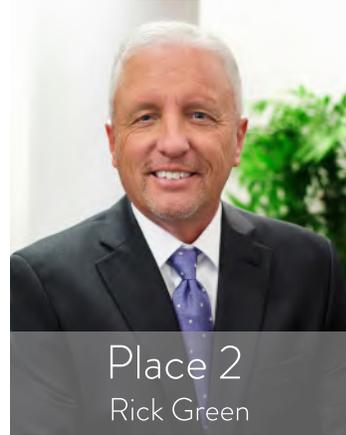
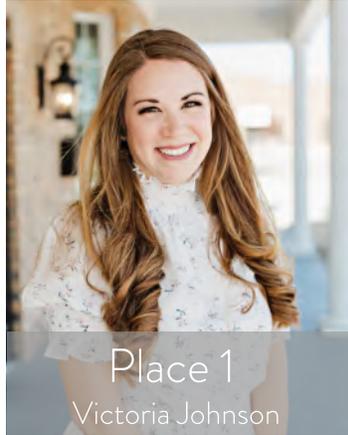
The process by which a new idea or invention adds value to the services we provide to our citizens.

CUSTOMER SERVICE:

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

BURLESON

City Council



MISSION AND VISION STATEMENTS

As adopted by City Council on September 6, 2011

VISION:

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

MISSION:

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

THE CITY OF BURLESON IS:

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

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

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



STRATEGIC *Focus Areas*

AREA 1



**Operational
Excellence**

AREA 2



Infrastructure

AREA 3

Community



AREA 4

Public Safety



FOCUS AREA 2

Infrastructure

OBJECTIVE

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



GOAL 1:

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

GOAL 2:

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

GOAL 3:

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

GOAL 4:

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

GOAL 5:

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

FOCUS AREA 3

Community

OBJECTIVE

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



GOAL 1:

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

GOAL 2:

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

GOAL 3:

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

GOAL 4:

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

GOAL 5:

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

GOAL 6:

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

FOCUS AREA 4

Public Safety

OBJECTIVE

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



GOAL 1:

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

GOAL 2:

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

GOAL 3:

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

GOAL 4:

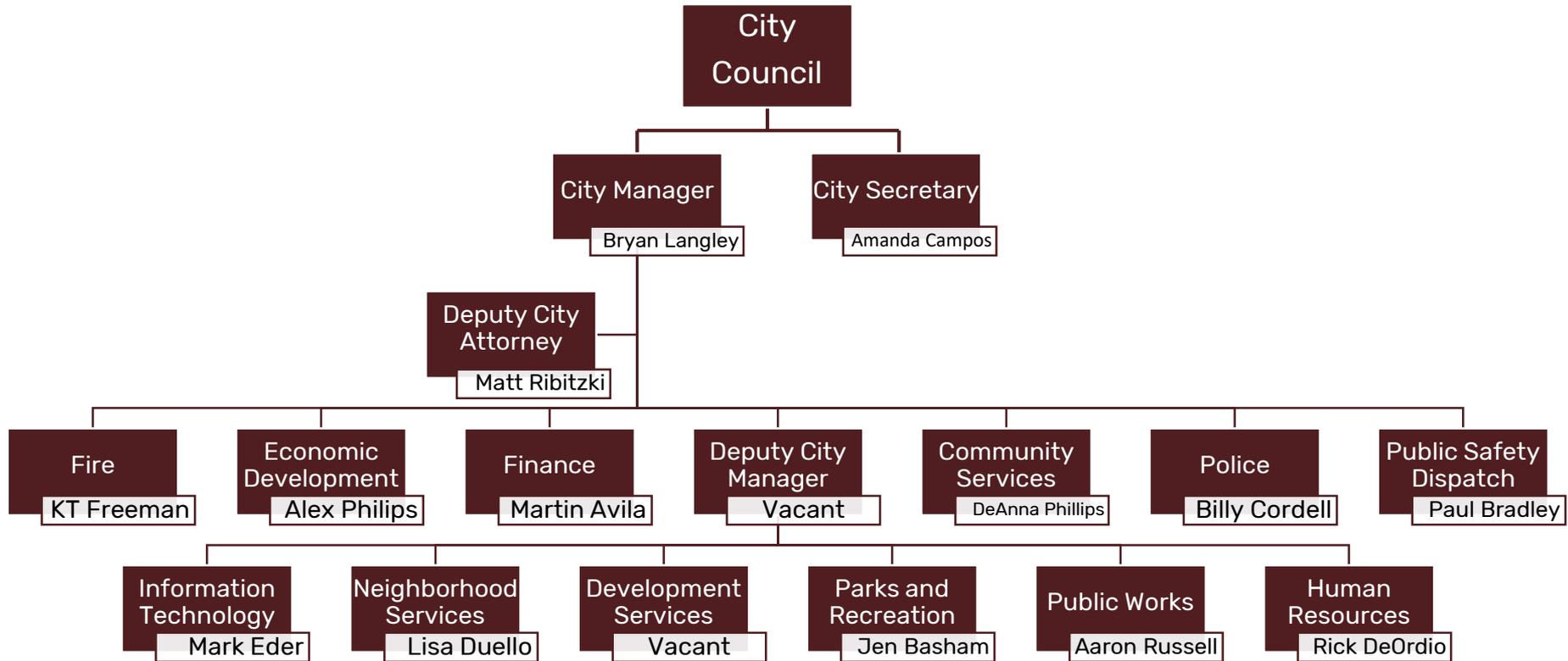
Strengthen partnerships with area public safety agencies to enhance safety to the overall region.

GOAL 5:

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

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City of Burleson – Organizational Chart



CITY OF BURLESON FUND STRUCTURE BY BUDGETARY BASIS

**Governmental
Activities**

Modified Accrual Basis
of Accounting

**Government
Fund**

**Debt Service
Funds**

General Debt Service

Type 4B Debt Service

Type 4A Debt Service

**Special
Revenue Fund**

Parks Performance Fund

Type 4B Special Revenue Fund

Type 4A Special Revenue Fund

Economic Development Fund

Hotel/Motel Fund

**Business
Activities**

Accrual Basis of
Accounting

Enterprise

Water and Wastewater

Solid Waste

Hidden Golf Course

Cemetery

**Internal
Service**

Equipment Services

Equipment Replacement-Government

Equipment Replacement-Business

Support Services

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

CITY OF BURLESON FUND DESCRIPTION

Governmental Modified Accrual Basis of Accounting

MAJOR FUNDS:

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

NON-MAJOR FUNDS:

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

CITY OF BURLESON FUNDS DESCRIPTION

Proprietary

Accrual Basis of Accounting

MAJOR FUNDS:

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

NON-MAJOR FUNDS:

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

BASIS OF BUDGETING

GOVERNMENTAL FUNDS

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

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

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

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

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

PROPRIETARY FUNDS

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

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

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

THE CITY OF
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**The Relationship Between Functional Units:
Operations and Accounting Funds**

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

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

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

The City of Burlleson's Budget Process

An OVERVIEW

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVENUES

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

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

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

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

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

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

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

BUDGET AMENDMENTS

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

5 YEAR PROJECTIONS

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

THE CITY OF
BURLESON
TEXAS

2021 Tax and Budget Preparation Calendar

Date	Day	Description
March 01, 2021	Monday	Budget kickoff at the Directors meeting
March 10, 2021	Wednesday	Budget training citywide
April 02, 2021	Friday	Deadline for HR's positions, IT software and hard, and Equipment and Vehicles' request
April 15, 2021	Thursday	Deadline for Departments to have all budget documents to Finance
April 30, 2021	Friday	Deadline for Strategic documents & Power Point to Finance
May 07 – May 14, 2021		CMO/Departments budget reviews
June 04, 2021	Friday	CMO approval of initial supplemental package
June 30, 2021	Wednesday	Finalized budgets and supplemental decision packages
July 06, 2021	Tuesday	Regular City Council meeting. Resolution from City Council asking staff to prepare the budget assuming a tax rate over or under the voter-approval rate. ¹
July 26, 2021	Monday	Receive certified tax roll from appraisal districts. ²
July 30, 2021	Friday	Staff submits proposed budget to Council, files with City Secretary, & posts to website. ^{3,4,5}
August 06, 2021	Friday	Submit to the county assessor-collectors 'no new revenue tax rate' and 'voter-approval tax rate' completed tax rate calculation forms. ⁶
August 11, 2021	Wednesday	Special City Council meeting. Council Work session to discuss budget and tax rate. Adopt a minute order setting date and time for both the budget and tax rate public hearing.
August 25, 2021	Wednesday	Publish Notice for Public Hearing on tax rate in the newspaper. ⁷ Post tax rate prominently on the City's home page of website and on public access channel until public hearing concluded. ⁸ Public hearing on the budget is on 9/8.
August 26, 2021	Thursday	Publish Notice for Public Hearing on the budget in the newspaper. ⁹ Public hearing on the tax rate on 9/8.
September 07, 2021	Tuesday	Regular City Council meeting. Public hearings on budget and tax rate and first reading of ordinances to approve the budget and tax rate. ^{10,11,12,13,14} Budget should be approved first. ¹⁵ Specific language is required to move to adopt the tax rate. ¹⁶ The vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent of the members of the City Council. ¹⁷ The City Council must separately approve the maintenance and operations component and the debt service component of the tax rate. ¹⁸ Council must announce date and time of final ordinance reading of tax rate ordinance. ¹⁹
September 13, 2021	Monday	Special City Council meeting. Final reading of ordinances to approve the budget and tax rate. ²⁰ Budget should be approved first. Specific language is required to move to adopt the tax rate. Minute order ratifying the budget should follow the ordinance vote. ²¹
September 14, 2021	Tuesday	Post tax rate and budget to website after adoption. ²²

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

BUDGET SUMMARY
BY FUND

	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/ 2021-2022
REVENUES	Actual	Budget	Estimate	Budget Proposed	Change
GENERAL FUND	\$ 41,247,840	\$ 43,539,689	\$ 47,299,011	\$ 47,604,942	9.34%
DEBT SERVICE FUND - GENERAL	9,076,880	7,383,546	7,383,546	7,628,519	3.32%
BCBD 4A SALES TAX SRF	7,449,403	5,267,097	6,643,200	6,342,450	20.42%
BCBD 4B SALES TAX SRF	6,151,172	5,111,473	5,957,000	6,143,500	20.19%
PARKS PERFORMANCE FUND	2,312,613	4,553,355	4,265,817	4,735,145	3.99%
ECO DEV INCENTIVE FUND	1,349,455	-	-	-	N/A
HOTEL/MOTEL TAX FUND	193,254	191,415	258,915	266,040	38.99%
STDSF - 4A SALES TAX	2,131,724	2,394,731	2,394,731	1,991,375	-16.84%
STDSF - 4B SALES TAX	1,833,932	1,853,045	1,853,045	1,402,175	-24.33%
BURLESON TIF #2	760,335	929,797	929,797	955,938	2.81%
BURLESON TIF #3	19,685	53,666	53,666	193,142	259.90%
BURLESON PID #1	20,000	60,000	60,000	60,000	0.00%
BURLESON PID #2	-	-	7,500	7,500	N/A
CABLE FRANCHISE PEG SRF	-	240,000	240,412	60,000	-75.00%
MC JUVENILE CASE MGR SRF	-	190,000	248,042	40,000	-78.95%
MC BLDG SECURITY SRF	-	80,000	91,694	35,000	-56.25%
MC TECHNOLOGY SRF	-	160,000	165,000	30,000	-81.25%
MC TIME PAYMENT SRF	-	12,500	12,500	1,500	-88.00%
WATER & WASTEWATER FUND	25,719,660	23,757,183	23,717,183	24,020,212	1.11%
HIDDEN CREEK GOLF COURSE	3,003,351	2,617,923	2,657,453	2,773,357	5.94%
SOLID WASTE FUND	3,298,671	3,298,087	3,286,087	3,356,609	1.77%
CEMETERY OPERATIONS FUND	56,594	30,746	30,746	30,746	0.00%
CEMETERY ROYALTY FUND	23,717	26,500	26,500	26,500	0.00%
CEMETERY ENDOWMENT FUND	18,926	7,000	7,500	7,500	7.14%
EQUIPMENT SERVICE FUND	497,216	455,088	500,400	1,314,761	188.90%
EQPT REPL - GOVERNMENTAL	570,609	1,765,216	1,698,171	1,766,802	0.09%
EQP REPL - PROPRIETARY	342,667	418,060	398,059	535,192	28.02%
SUPPORT SERVICES FUND	2,329,756	2,465,740	2,365,801	5,058,104	105.14%
HEALTH INSURANCE FUND	-	5,538,357	5,538,357	5,631,357	1.68%
TOTAL REVENUES	\$ 108,407,460	\$ 112,400,214	\$ 118,090,133	\$ 122,018,366	8.56%

	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/ 2021-2022
EXPENDITURES	Actual	Budget	Estimate	Budget Proposed	Change
GENERAL FUND	\$ 37,883,397	\$ 45,648,623	\$ 44,783,779	\$ 50,037,653	9.61%
DEBT SERVICE FUND - GENERAL	7,205,208	7,493,292	7,580,009	7,237,347	-3.42%
BCBD 4A SALES TAX SRF	5,071,606	12,172,091	11,993,284	4,491,582	-63.10%
BCBD 4B SALES TAX SRF	4,855,597	6,733,104	6,405,322	6,409,099	-4.81%
PARKS PERFORMANCE FUND	3,296,118	4,553,355	4,265,817	4,735,145	3.99%
ECO DEV INCENTIVE FUND	1,268,573	-	670,431	-	N/A
HOTEL/MOTEL TAX FUND	265,948	365,631	360,382	351,795	-3.78%
STDSF - 4A SALES TAX	2,402,121	2,393,731	2,393,731	1,990,375	-16.85%
STDSF - 4B SALES TAX	2,600,295	1,845,594	1,845,594	1,394,724	-24.43%
BURLESON TIF #2	1,062,870	834,562	834,037	945,764	13.32%
BURLESON TIF #3	-	-	-	-	N/A
BURLESON PID #1	18,320	64,577	64,577	60,000	-7.09%
BURLESON PID #2	-	-	450	7,050	N/A
CABLE FRANCHISE PEG SRF	-	239,432	240,412	47,260	-80.26%
MC JUVENILE CASE MGR SRF	-	76,144	74,498	159,632	109.64%
MC BLDG SECURITY SRF	-	16,885	16,885	38,525	128.16%
MC TECHNOLOGY SRF	-	24,149	24,149	48,011	98.81%
MC TIME PAYMENT SRF	-	-	-	10,000	N/A
WATER & WASTEWATER FUND	21,733,350	23,988,742	22,804,341	24,466,115	1.99%
HIDDEN CREEK GOLF COURSE	2,683,979	2,617,923	2,657,453	2,773,357	5.94%
SOLID WASTE FUND	3,445,318	3,567,520	3,568,019	3,673,177	2.96%
CEMETERY OPERATIONS FUND	16,135	20,225	20,550	20,550	1.61%
CEMETERY ROYALTY FUND	7,007	857,256	867,035	7,750	-99.10%
CEMETERY ENDOWMENT FUND	-	-	-	-	N/A
EQUIPMENT SERVICE FUND	465,465	531,679	507,266	1,391,234	161.67%
EQPT REPL - GOVERNMENTAL	890,975	1,722,467	1,722,467	1,136,000	-34.05%
EQP REPL - PROPRIETARY	929,966	469,800	286,739	351,036	-25.28%
SUPPORT SERVICES FUND	2,221,699	2,928,854	2,945,829	4,880,717	66.64%
HEALTH INSURANCE FUND	-	5,125,966	4,438,421	4,778,139	-6.79%
TOTAL OPERATING EXPENDITURES	\$ 98,323,947	\$ 124,291,602	\$ 121,371,477	\$ 121,442,037	-2.29%
CAPITAL PROJECTS- GOVERNMENTAL	-	14,188,583	14,188,583	18,487,418	30.30%
CAPITAL PROJECTS- PROPRIETARY	-	18,127,597	18,127,597	15,514,852	-14.41%
TOTAL CAPITAL EXPENDITURES	-	32,316,180	32,316,180	34,002,270	
TOTAL EXPENDITURES	\$ 98,323,947	\$ 156,607,782	\$ 153,687,657	\$ 155,444,307	-0.74%

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

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

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

	MAJOR GOVERNMENTAL FUND GENERAL DEBT SERVICE			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 526,482	\$ 1,835,517	\$ 2,398,154	\$ 2,201,691
Revenues				
Ad Valorem	7,273,372	6,986,296	6,986,296	7,234,969
Other sources	1,803,508	397,250	397,250	393,550
Total revenues	9,076,880	7,383,546	7,383,546	7,628,519
Expenditures				
Debt service	7,200,763	7,493,292	7,580,009	7,237,347
Other Expenditures	4,445	-	-	-
Total expenditures	7,205,208	7,493,292	7,580,009	7,237,347
Change in fund balance	1,871,672	(109,746)	(196,463)	391,172
Ending fund balance/ working capital	\$ 2,398,154	\$ 1,725,771	\$ 2,201,691	\$ 2,592,863

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

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

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

MAJOR GOVERNMENTAL FUND				
4B SALES TAX REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 3,311,064	\$ 3,297,999	\$ 4,606,639	\$ 4,158,317
Revenues				
Sales Tax	5,335,740	5,086,473	5,950,000	6,128,500
Interest	35,719	25,000	7,000	15,000
Transfer In	779,713	-	-	-
Total revenues	6,151,172	5,111,473	5,957,000	6,143,500
Expenditures				
Personal Services	-	-	-	193,403
Materials And Supplies	-	-	-	3,900
Purchased Services	3,500	3,500	3,500	3,500
Maintenance And Repair	-	370,000	420,000	277,328
Transfers Out				
4B Debt	1,819,875	1,820,224	1,844,545	1,393,675
Golf	1,618,828	3,512,538	1,161,632	1,233,168
PPF	1,338,394	1,026,842	2,975,645	2,715,418
Capital	75,000	-	-	-
Economic Incentives	-	-	-	412,500
Miscellaneous	-	-	-	110,000
Other Expenditures	-	-	-	66,207
Total expenditures	4,855,597	6,733,104	6,405,322	6,409,099
Change in fund balance	1,295,575	(1,621,631)	(448,322)	(265,599)
Ending fund balance/ working capital	\$ 4,606,639	\$ 1,676,368	\$ 4,158,317	\$ 3,892,718

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUND PEG FUND REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
PEG Fees	-	65,000	55,000	60,000
Other Sources	-	175,000	185,412	-
Total revenues	-	240,000	240,412	60,000
Expenditures				
Purchased services	-	-	3,500	3,500
Other Expenditures	-	147,760	147,760	3,760
Capital outlay	-	91,672	89,152	40,000
Total expenditures	-	239,432	240,412	47,260
Change in fund balance	-	568	-	12,740
Ending fund balance/ working capital	\$ -	\$ 568	\$ -	\$ 12,740

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	MAJOR PROPRIETARY FUND SUPPORT SERVICES FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 784,799	\$ 585,872	\$ 892,856	\$ 312,828
Revenues				
Charges for services	2,297,987	2,361,490	2,261,551	5,052,104
Investment income	8,769	4,250	4,250	6,000
Other sources	23,000	100,000	100,000	-
Total revenues	2,329,756	2,465,740	2,365,801	5,058,104
Expenditures				
Personnel services	1,197,223	1,218,625	1,236,189	1,416,265
Material & Supplies	170,674	187,038	187,254	229,250
Purchased Services	60,423	184,961	184,156	510,697
Maint & repair	672,519	804,914	804,914	1,113,385
Other expenditures	3,782	3,540	3,540	3,540
Capital outlay	117,078	529,776	529,776	1,607,580
Total expenditures	2,221,699	2,928,854	2,945,829	4,880,717
Change in fund balance	108,057	(463,114)	(580,028)	177,387
Ending fund balance/ working capital	\$ 892,856	\$ 122,758	\$ 312,828	\$ 490,215

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

NON-MAJOR GOVERNMENTAL FUND SOLID WASTE FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 1,829,711	\$ 1,779,025	\$ 1,683,064	\$ 1,401,132
Revenues				
Charges for services	3,277,371	3,276,087	3,276,087	3,341,609
Investment income	21,300	22,000	10,000	15,000
Total revenues	3,298,671	3,298,087	3,286,087	3,356,609
Expenditures				
Material & Supplies	10,628	11,000	11,000	11,000
Purchased Services	2,906,751	3,014,901	3,015,400	3,104,575
Maintenance & repair	-	1,336	1,336	-
Other expenditures	298,339	303,795	303,795	314,019
Franchise	229,600	236,488	236,488	243,583
Total expenditures	3,445,318	3,567,520	3,568,019	3,673,177
Change in fund balance	(146,647)	(269,433)	(281,932)	(316,568)
Ending fund balance/ working capital	\$ 1,683,064	\$ 1,509,592	\$ 1,401,132	\$ 1,084,564

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

NON-MAJOR GOVERNMENTAL FUND CEMETERY OPERATIONS FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 192,396	\$ 212,021	\$ 232,855	\$ 243,051
Revenues				
Charges for services	52,439	30,000	30,000	30,000
Investment income	4,155	746	746	746
Total revenues	56,594	30,746	30,746	30,746
Expenditures				
Material & Supplies	283	-	-	-
Purchased services	15,852	20,225	20,550	20,550
Total expenditures	16,135	20,225	20,550	20,550
Change in fund balance	40,459	10,521	10,196	10,196
Ending fund balance/ working capital	\$ 232,855	\$ 222,542	\$ 243,051	\$ 253,247

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

NON-MAJOR GOVERNMENTAL FUND CEMETERY ROYALTY FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginnig fund balance/ working capital	\$ 1,260,281	\$ 1,273,531	\$ 1,276,991	\$ 436,456
Revenues				
Investment income	15,168	10,000	10,000	10,000
Other sources	8,549	16,500	16,500	16,500
Total revenues	23,717	26,500	26,500	26,500
Expenditures				
Purchased services	7,007	750	750	7,750
Other expenditures	-	856,505	791,285	-
Capital outlay	-	-	75,000	-
Total expenditures	7,007	857,255	867,035	7,750
Change in fund balance	16,710	(830,755)	(840,535)	18,750
Ending fund balance/ working capital	\$ 1,276,991	\$ 442,776	\$ 436,456	\$ 455,206

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REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

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

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FY 2021-2022**

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

FINANCING ALTERNATIVES CURRENTLY IN USE BY THE CITY OF BURLESON

Types of Financing	Applications	Positive Points	Negative Points
<p align="center">Pay as You Go-Current Operating Revenues</p>	<p>Recurring expenses (vehicles) or small projects</p>	<p>No interest or issuance costs; lesser demands on management's time and shorter time period necessary to initiate projects</p>	<p>Not normally feasible for larger projects; possibly slower completion of projects; current users paying to benefit future users.</p>
<p align="center">General Obligation Bonds</p>	<p>Medium and large projects</p>	<p>Lowest interest rate, flexible terms; no restrictive covenants involved; requires voter approval confirming public support.</p>	<p>Issuance costs higher than short term type of financing, but lower than revenue bonds; requires time and expense for voter approval.</p>
<p align="center">Revenue Bonds</p>	<p>Large projects</p>	<p>Not faith and credit pledged; voter approval not required.</p>	<p>High interest and issuance costs; restrictive covenants involved; evidence of public support not obtained.</p>
<p align="center">Combination Tax & Revenue Certificates of Obligations</p>	<p>Large projects</p>	<p>Not faith and credit pledged; voter approval not required.</p>	<p>Higher interest and issuance cost; restrictive covenants involved; evidence of public support not obtained.</p>

THE CITY OF
BURLESON
TEXAS

City of Burleson 5 Year Capital Improvement Plan

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

GENERAL GOVERNMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DETAILED DEPARTMENTAL BUDGETED FTEs

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

DETAILED DEPARTMENTAL BUDGETED FTEs

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

2021-22 ANNUAL PROGRAM OF SERVICES



Budget by Fund/Department

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

THE CITY OF
BURLESON
TEXAS

FEE SCHEDULE

FY 2021-2022 Proposed

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

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

* Departments with requested changes

City Manager's Office

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

City Secretary's Office

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

Records Management

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

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

20. Labor Charges		
A. Programming Time		\$28.50 per hour
B. Locating/Compiling/Reproducing		\$15.00 per hour
C. Labor Charge - CANNOT be charged for 50 or fewer pages; Overhead charge can only be added if there is a charge for labor (>50 pgs)		20% of labor cost
21. FAX		
A. Local		N/A
B. Long Distance, Same Area Code		N/A
C. Long Distance, Different Area Code		N/A
22. General Information		
A. Down Payments		50% of estimated cost if the 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

Municipal Court

Return Check Fee

\$ 35 per

Library

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

6. Use computer / internet / wireless internet		No Charge		
7. Color Copies / Printing	-	\$.25/Page	-	-
8. Library Cards for Residents, Teachers and Students from schools within City Limits, TexShare Cardholders		No Charge		
9. Non-Resident Fees		\$25/ individual or \$50/ family		(annually renewable) **In lieu of fee (patron can volunteer)
10. Senior Non-Resident Fee (age 62 and over)		\$12.50/ individual		(annually renewable)
11. Meeting Room Fees/ Usage Fees		Resident / Non-Resident Cardholders / Non-Profit Groups (w/proof) / Civic Organizations		Non-Cardholders / Businesses / Other For Profit Groups
a. Small conference room		No Charge		\$25 minimum (1st 2 hours) + \$10 each addl. hour
b. Large conference room		No Charge		\$50 minimum (1st 2 hours) + \$25 each addl. hour
12. FAX		***Each new fax number would be a new charge.		\$.25/page
a. Local - (to single fax number)		\$1.00 first page + \$.25 each addl. page		
b. Long distance - (to single fax number)		\$3.00 first page + \$.25 each addl. page		
13. Proctoring Fee		\$20/exam	-	
			-	
14. 3D Printing		\$.10/gram	-	\$1.00 minimum

Finance

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

Police

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

2. Additional Fee for Certified Copies 2/EA

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

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

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

6. Wrecker Inspections \$25 Each

7. Application fee for taxicab driver registration 1/per

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

Fire

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

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

Fire Prevention

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

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

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

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

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

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

Animal Control

1. Offense Fees (Impoundment)	Altered	Unaltered
A. First Offense	\$30	\$45
B. Second Offense	\$45; \$60	\$60; \$80
C. Third Offense	\$60; \$85	\$75; \$120

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

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

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

10. Microchip Fee \$15

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

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

13. Dangerous Animal Registration Fee \$250/Annually

Planning

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

2. Final Plat

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

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

4. Plat Vacation/Short Form \$300

5. Minor Plat \$400

6. ETJ Plat Exemption Letters \$25

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

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

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

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

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

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

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

Refer to the current Cell Nodes Ordinance for Fees

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

\$25/acre

Building Permits and Inspection Code Enforcement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Engineering

~~1. Blue-line Printing~~ ~~\$.60 / SQ. FT. (DELETE)~~

~~2. Mylar Film Reproduction~~ ~~\$1.20 / SQ. FT (DELETE)~~

3. Developers Contract Fee 4% Of Value of Contract

4. Closing Abandoning of	
A. Right-of-Way	\$550
B. Easement	\$250

5. Sign Installation \$250 per sign

~~6. Plan Review (In Excess of 2 Reviews)~~ ~~\$200~~

Plan Review (Initial Submittal) \$750

Plan Review (every additional review) \$250

~~7. Water/Wastewater Master Plan~~ ~~\$75 - (DELETE - ALL ELECTRONIC & ON THE WEB)~~

8. Digital Maps	\$500 / per Set or \$100 / per CD - (DELETE - OBSOLETE)
9. Expedited Utility Plan Review	\$250 - (DELETE)
10. Easement/Right of Way Use Agreement	\$125
11. Traffic Study Fee	\$1250
12. Flood Study Reviews	\$1 per foot of reach length / \$2000 minimum
13. Overtime Inspection Fee	\$55 per hour

Environmental Health

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

Code Enforcement

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

Water and Wastewater

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

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

Utility Billing

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

2. Penalty Amount for Late Bills 10% Excluding Tax

3. Return Check Fee \$ 35

4. Extension Fee \$5

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

6. Extra Trip Fee \$15

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

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

9. Transfer Fee \$15

10. Construction Meter Non-Read Fee \$100

11. After Hours Turn-on Fee \$50

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

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

14. Pull Meter Fee \$30

BRiCk

1. Definitions:

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

2. General Policy for BRiCk:

A. Children below 10 years of age must be accompanied by an adult at all times.

B. Fitness Area/2nd floor cardio:

1. No children under 13 allowed in fitness area or walk/jog track with the exception of specified periods of family track time.

2. Children over the age of 13 may attend a fitness orientation class to be allowed future access to the fitness area without parent supervision.

3. Family fitness room available at all times to children ages 6 – 12. Recommended ratio of 1 adult per child.

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

3. Memberships Fees: SEE BELOW FOR NEW STRUCTURE & RATES	Resident	Non Resident	Military/ First Responder	Corporate/ Educator
	A. Annual Guest Membership paid in full, in advance			
1. Youth (Age 3-15)	\$234	\$316	\$187	N/A
2. Adult (Age 16-61)	\$328	\$442	\$262	\$287
3. Senior (Age 62 & Up)	\$284	\$379	225	\$246
4. Family*	\$505	\$682	\$404	\$443
B. Annual Guest Membership paid monthly via EFT (1 year contract)				
	Monthly EFT			
1. Youth (Age 3-15)	\$270 (\$22.50)	\$365 (\$30.38)	\$216 (\$18.00)	N/A
2. Adult (Age 16-61)	\$378 (\$31.50)	\$510 (\$42.53)	\$302 (\$25.20)	\$338 (\$28.14)
3. Senior (Age 62 & Up)	\$324 (\$27.00)	\$437 (\$36.45)	\$259 (\$21.60)	\$289 (\$24.12)
4. Family*	\$583 (\$48.60)	\$787 (\$65.61)	\$467 (\$38.88)	\$521 (\$43.42)
C. Annual Guest Membership paid monthly via Auto Debit (1 year contract)				
			Monthly Auto Debit	
1. Youth (Age 3-15)	\$306 (\$25.50)	\$413 (\$34.43)	\$245 (\$20.40)	
2. Adult (Age 16-61)	\$428 (\$35.70)	\$578 (\$48.20)	\$343 (\$28.56)	
3. Senior (Age 62 & Up)	\$367 (\$30.60)	\$496 (\$41.31)	\$294 (\$24.48)	
4. Family*	\$661 (\$55.08)	\$892 (\$74.36)	\$529 (\$44.06)	
D. Monthly				
1. Youth (Age 3-15)	\$30	\$41	\$24	
2. Adult (Age 16-61)	\$42	\$57	\$34	
3. Senior (Age 62 & Up)	\$36	\$49	\$29	
4. Family*	\$65	\$87	\$52	
E. Daily Guest Membership				
	All		Military	
1. Individual	\$8		\$6	
2. Family	\$20		\$15	
3. Guests of 15+	\$6 each		\$4 each	
* Family membership includes access to KidZone				

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

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

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

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

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

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

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

	Deposit	Member or Resident	Non-Resident	
A. Indoor Aquatics / Party Rooms:				
1. Pool Party Room Resident Max 25 guests	\$75 \$50	\$52.50/hr \$50/hr	\$85/hr \$81/hr	
2. Pool Party Room Non-Resident Max 50 guests	\$75 \$50	\$100/hr \$95/hr	\$146/hr \$142/hr	
3. Private party without slide - Max 485 guests	\$75 \$50	\$262.50/hr	\$287.50/hr	
4. Private party with slide - Max 485 guests	\$75 \$50	\$237.50/hr	\$262.50/hr	
5. Private party with sundeck - 50 max	\$50	\$70	\$108	
6. General Policies (not limited to the following):				
a. All rental rates are based on hourly rates with a minimum 2 hour rental.				
b. Rentals and private parties include the use of party room(s) and entire indoor aquatics area				
c. Private party fees include the cost of after-hours lifeguards				
B. Meeting Room Rentals (All rental rates are based on hourly rates with a minimum 2 hour rental):				
1. 1,400 square feet	\$100 \$50	\$45/hr	\$61/hr	
2. 2,800 square feet	\$150 \$50	\$80/hr	\$108/hr	
3. Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.			
4. After Hours Fee	\$15/hr. per customer service attendant in addition to rental fees listed above.			
C. Gymnasium Rentals:				
1. Half Court	\$50	\$25/hr	\$46/hr	
2. Full Court	\$50	\$35/hr	\$61/hr	
3. Two Full Courts	\$50	\$65/hr	\$108/hr	
4. Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.			
5. After Hours Fee	\$15/hr. per customer service attendant in addition to rental fees listed above.			
D. Kids Zone:				
1. All Family memberships excluding Daily Guests:		No Add'l Cost	No Add'l Cost	
2. Daily Guests:		\$2/hr perchild	\$2/hr perchild	
3. General Policies (not limited to the following):				
a. Ages 6 months through 12 years of age				
b. Parents/guardians must be on premises				
c. Maximum 2 hours				
d. Late fees will be charged for failure to pick up on time				
E. Outdoor Swimming Pool (All rentals are based on hourly rates with a minimum of two hour rental):				
1. Daily Passes - Youth (Age 3-15)		\$3	\$3	
2. Daily Passes - Adult (Age 16-61)		\$4	\$4	

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

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

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

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

Russell Farm		<i>All rental rates are based on hourly rates with a minimum 2 hour rental</i>	
1. Building Rental		CURRENT	PROPOSED
A. Chesapeake Building (1800 sq. ft. - (max occupancy:145) - operational hours		\$40.00 per hour	\$50 per hour
B. Chesapeake Building - Non-operational hours		\$57 per hour	\$71 per hour
C. Baker Building (500 Sq ft. - max occupancy: 50); Operational Hours		\$30.00 per hour	\$38 per hour
D. Baker Building - Non-Operational Hours		\$47 per hour	\$59 per hour
E. Hay Barn/Outdoor Pavilion (1110 sq. ft. - max occupancy: 100); Operational Hours		\$25.00 per hour	\$31 per hour
F. Hay Barn/Outdoor Pavilion - Non-Operational Hours		\$42 per hour	\$53 per hour
*Fee includes 35 chairs. Additional chairs: \$2.00 per chair.			
**After Hours Fee - \$17/hr per customer service attendant in addtion to rental fees listed above			

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

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

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

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

Golf Course		
1. Green Fees (All Fees include 1/2 cart and applicable taxes)		
A. Monday through Friday Green Fees	CURRENT	PROPOSED
1. M-F: Open - Noon	\$38; \$29 - Seniors and Active Military	
2. M-F: Noon - 3pm	\$35.00	
3. M-F: 3pm - Close	\$27.00	
4. Senior Card (55+)	\$49.99 (10 rds)	\$49.99 (year)
B. Saturday, Sunday, & Holidays Green Fees		
1. Sat & Sun (& Holidays): Open - Noon	\$48.00	
2. Sat & Sun (& Holidays): Noon - 3pm	\$39.00	
3. Sat & Sun (& Holidays): 3pm - Close	\$29.00	
C. Replay Green Fees		
1. 9 additional holes	\$10.00	
2. 18 additional holes	\$15.00	
3. Senior Card (55+)	\$20.00	\$21
<i>Note 2: All Golf fees listed are maximum fees to be charged. Golf course management has authority to adjust fees and run seasonal specials as needed to maximize play. In the event of a question or conflict, the City Council shall provide the final resolution.</i>		

Economic Development

Mayor Vera Calvin Plaza in Old Town:

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