

THE CITY OF
BURLESON
TEXAS

ANNUAL OPERATING ADOPTED BUDGET

FY 2025-2026



City of Burleson

Fiscal Year 2025–2026

Budget Cover Page

This budget will raise more total property taxes than last year’s budget by \$4,442,712, which is an increase of 10.52%, and of that amount \$901,697 is tax revenue to be raised from new property added to the tax roll this year.

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

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025–2026	2024–2025
Property Tax Rate:	\$0.7218/100	\$0.6627/100
No–New–Revenue Tax Rate:	\$0.6591/100	\$0.6239/100
No–New–Revenue Maintenance & Operations Tax Rate:	\$0.4721/100	\$0.4391/100
Voter–Approval Tax Rate:	\$0.7218/100	\$0.6627/100
Debt Rate:	\$0.2285/100	\$0.1923/100

Total debt obligation for City of Burleson secured by property taxes: \$263,245,990

**FY2026 Annual Operating Budget
Advertising and Lobbying Disclosure**

Per Section 140.0045 of the Texas Local Government Code, the City must itemize certain expenditures in certain political subdivision budgets. These citywide expenditures include advertising costs for notices required by law to be published in a newspaper, and expenditures for lobbying costs which directly or indirectly influence or attempt to influence the outcome of legislation or lobbying in FY2025, with the amount budgeted for similar activities in FY2026.

<i>Expenditures for Comparison</i>	<i>FY2025 Estimated Actuals</i>	<i>FY2026 Budget</i>
Advertising-Required Legal Notices	\$40,089	\$42,000
Lobbying Expenditures	\$107,956	\$36,000



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Burleson
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

2026 Annual Adopted Budget



TABLE OF CONTENTS

Introduction & Overview

City Manager’s Budget Message9
About Burleson.....25
GF Budget Overview.....29
Strategic Plan.....40

Financial Summaries, Policy & Process

Organizational Chart73
Budget Process.....74
Budget Calendar77
Fund Structure by Budgetary Basis82
Fund Descriptions.....83
Basis of Budgeting.....87
Debt and Financial Policy.....88

Financial Summaries

Budget Summary by Fund 143
Three Year Fund Summaries by Revenue, Expenses & Fund Balance.....144
5 Year Financial Forecasts.....173

Capital & Debt

General Government (CIP).....181
Water & Sewer (CIP).....182
4A (CIP).....183
Parks & Recreation (CIP).....184
CIP Project Summaries.....185
Long Term Debt Principal and Interest.....205

Departmental Information

Departmental Budgeted FTEs265
Departmental Strategic plans.....266

Supplemental Information

Top Ten Taxpayers.....345
Glossary of Terms346
Fee Schedule.....355
Comptroller Tax Calculation.....368
Notice About Tax Rate.....378
Ordinances.....380



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Introduction & Overview





City Manager's Budget Message

September 8, 2025

To the Honorable Mayor and City Council:

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

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

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

Budget Overview

The city of Burleson fiscal year (FY) 25-26 adopted budget addresses increased service levels to city residents through various supplemental items addressed in this year's budget to respond to continued growth, provides required or recommended investments in infrastructure and other public improvements, as well as additional public safety resources. The city has continued to thrive relative to many markets. Despite the city's current and future growth potential and

general optimism, this budget has been prepared with conservative revenue assumptions in mind.

In evaluating the FY25-26 adopted budget, it is important to consider it in context with several historical organizational initiatives, current conditions, and the impact each has on planning for additional appropriations. Those with the greatest impact are listed below.

The FY25-26 adopted budget appropriations total \$182,381,461 for all operating funds, \$81,913,968 for capital projects, for a total budget of \$264,295,429. Within the operating budget, a listing of the significant funds includes approximately \$63,956,786 for general fund operations and maintenance, \$13,129,476 is for 4A fund, \$9,152,049 is for 4B fund, \$1,698,040 is for the emergency medical services fund, \$5,019,517 is for the solid waste fund, and \$31,246,064 is for the water and sewer utilities. General debt service appropriations for the coming fiscal year are \$22,866,805.

Value of Taxable Property and Growth

The growth in taxable value of real property corresponds to a significant increase in residential growth and population over the past 60 months. According to the most recent population estimates published by the North Central Texas Council of Governments (NCTCOG), the city of Burleson's new population as of January 1, 2025 was 55,144. The city has 14 actively developing residential subdivision phases with a total of 716 single-family lots that are either under construction or shovel-ready for development.

The city is anticipating an overall 2.5% increase in projected assessed values for the 2025 tax roll. On September 9, 2024, in an effort to help provide tax relief for its residents the Council approved an increase in the homestead exemption rate from 3% to 5% of appraised value. This increase will be effective in FY25-2026. The city also offers tax exemptions for disabled veterans, freezes for 65 and older and the disability freeze, and has seen an increase in the total property values that qualify for these exemptions from the previous year's tax roll.

Property Values

Certified property valuations increased by \$134,962,019 (2.48%) for FY25-26. Property values increased from \$5,449,777,686 to \$5,584,739,705. Of the increase, \$124,934,282 or 2.29%, resulted from new construction, compared with \$189,895,607 last year. New value added to the tax roll will continue to be primarily from residential growth, however, commercial and industrial growth continues to expand at a strong rate.

Property Tax Rate

The FY25-26 budget is proposing a property tax rate of \$0.7218 per \$100 of taxable assessed valuation. The total tax rate is divided between general fund maintenance and operations and the debt service fund. Of the total tax rate, \$0.4933 cents is dedicated to general fund

maintenance and operations, and \$0.2285 is dedicated to general obligation debt service. The maintenance and operations tax rate will increase by \$0.0229 for FY25-26 in comparison to FY24-25, and the debt service component of the tax rate will increase by \$0.0362 to provide sufficient funding to support the city's critical infrastructure initiatives. The portion of the tax rate dedicated to maintenance and operations comprises 68.34% of the adopted revenue in the general fund. The portion of the tax rate dedicated to debt service is approximately 31.66% of the overall city tax rate. The city continues to maintain a level below a reasonable debt management policy limit of 40% of the overall city tax rate.

The blended average taxable single-family home value for the 2025 tax year is \$300,210 in Tarrant and Johnson County. This reflects an increase of \$321 or 0.001% from the previous year. At the adopted tax rate of \$0.7218, the municipal taxes paid on the average single-family home will be \$2,166.92, which is an average increase of \$179.56 annually.

Sales Tax

The city of Burleson levies a 2.00% tax on all taxable items sold within its borders. Of that, 1% is remitted to the city's general fund, 0.50% to the 4A corporation, and 0.50% to the 4B corporation. Overall, the adopted budget includes \$31,974,928 in sales tax revenues, compared to \$30,575,376 in the FY24-25 budget. This is largely attributable to the continuing retail and commercial development growth in Burleson. The 1% sales and use tax reported to the general fund comprises 18.59% of revenue in the adopted budget. See the Economic Development section below, which reflects significant retail developments and projections. The adopted budget reflects a conservative sales tax estimate of 3% growth from the current year projection. Due to current economic conditions and our conservative approach, we have not projected significant sales tax from new retail establishments.

Employee Compensation and Benefits

Sworn fire and police personnel are on a step plan and civilian pay is based on a performance merit system. The police and fire sworn personnel (full-time and part-time) will receive a 3% increase on October 1, 2025, as part of the step plan. In addition to the step plan, the FY25-26 budget includes an additional market-based adjustment for police and fire personnel to ensure the city continues to offer competitive compensation for its first responders. The city's non-sworn employees on average will see a 3% merit increase based on their annual performance. The effective date of the merit increase is also October 1, 2025.

The city has historically provided a competitive and innovative benefits package to employees, offering a selection which best suits employees' individual and family needs. Providing these options has benefited not only recruitment efforts, but also retention of employees. The city's estimated contribution for employee healthcare benefits is

\$6,401,335 for fiscal year 2025-2026. The fiscal year 2025-2026 adopted budget includes a 5% employer and employee rate increase to the cost of health benefits provided to employees. In an effort to control cost, the city is evaluating plan designs changes and other reasonable options.

Program and Staffing Levels

The city of Burleson currently has 484.79 authorized full-time equivalent (FTE) staff members allocated among the various operating departments. The adopted budget recommends an increase of 7.0 full-time positions, 2.0 part-time positions, and 2.0 seasonal positions. The adopted budget recommends the following staffing additions and changes to occur October 2025 with the Police and Fire positions budgeted to be effective in January 2026:

Department	Adopted Staffing Positions	FTE
GF Fire	Arson investigator / Fire Inspector	1.0
GF Parks and Recreation	Seasonal Drainage Worker	0.5
GF Fire	Firefighters to staff a 4th Ambulance	3.0
GF Police	Police Officer	1.0
PPF Recreation	Aquatic Maintenance Specialist	1.0
PPF Athletic Fields	Athletic Field Attendant	0.5
PPF Parks	Urban Forester	1.0
Golf Course Maintenance	Seasonal Groundskeeper	0.5
Golf Course Club House & Pro Shop	Cart Barn Attendant, Part Time	0.5
Total FTE		9.0

Economic Development

Upcoming Development

- Barnes and Noble Bookstore
- Sprouts Market
- Profit trade school, Craftmasters to close on 54-acre site at Hooper Business Park
- 2 new-to-market retail/restaurant businesses will open in Old Town
- Three new-to-market retail/restaurant businesses will open at the Wilshire and Summercrest intersection
- New master planned community on the western side of the community bringing new jobs, commercial activity and residences over the next 20 years.

Hotel/Convention Center

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

Old Town Development

- Staff is marketing two greenfield sites in Old Town owned by the Economic Development Corporation
 - 130 East Renfro Street is the former site of Hill College. At roughly two acres, council envisions a commercial development with a mix of retail and restaurant users with architectural designs consistent with Old Town and sufficient parking
 - 114 West Ellison is a former building that has become vacant and the EDC is marketing the site for regional and corporate office users.

HighPoint Business Park

- Paris Baguette USA will be constructing their new North American manufacturing plant employing 450 new jobs and investing \$175 million in the development.
- Economic development staff is marketing industrial greenfield sites located in HighPoint Business Park
- KMP Plumbing will be constructing their new corporate office and service center that will provide for 100 new jobs.

To date, HighPoint Business Park has created close to 2,000 jobs

Utility Rates

The city of Burleson has continued its implementation of rate recommendations that align with the city council's commitment to establishing fiscally responsible reserves, performing appropriate maintenance, and funding a capital replacement and improvement program necessary to provide sufficient water and sewer capacity as the city continues to grow. These efforts are aimed at ensuring the long-term sustainability of the city's water and wastewater utility systems. In 2024, the city hired a rate consultant to evaluate the city's utility system's operation costs, debt service payments, and future capital needs for infrastructure improvements and to recommend any rate adjustments that would be necessary to fully fund the cost of operating our system while maintaining an adequate financial reserve. We continue to use the rate model they provided. The recommended rate adjustments in FY25-26 will be for

both residential and commercial water and sewer customers. The recommended increase is 5%. The city will continue to re-evaluate the rate plan every year.

The city is approaching the annual renewal for solid waste collection and recycling services with Waste Connections. Staff has reviewed the annual rate adjustment as outlined in the franchise agreement with Waste Connections as it relates to CPI, fuel, and disposal rate adjustments. The adopted solid waste rate increase is 4.00%.

Major Funds Budget Summary

General Fund The FY25-26 adopted budget, as presented, is based on using the adopted tax rate of \$0.7218 per \$100 of assessed value. The no-new-revenue tax rate, that is the rate that would generate the same amount of property tax revenues next year from the same taxed properties in FY24-25, is \$0.6591 per \$100 of assessed value. The voter-approval tax rate calculation allows municipalities to raise 103.5 percent of the prior year's operating and maintenance money, plus the necessary debt rate. The voter-approval tax rate is \$0.7218 per \$100 of assessed value. This includes the use of the unused increment of \$0.0047 per \$100 of assessed value. Each additional penny of the tax rate generates approximately \$558,474 in property tax revenue.

The audited fund balance at the end of F23-24 was \$20,358,733. The revised fund balance prior to the final audit for FY24-25 is expected to increase by \$476,207 to \$20,834,940. The increase to fund balance is smaller than the original \$774,908 planned increase due to mid-year adjustments which is primarily comprised of a Street and Stormwater fee study, legal settlements and re-wiring of city maintained overhead lights along Wilshire. Additionally, the city previously re-evaluated the cash funding of various capital projects and shifted to issuing debt, allowing for the continued preservation of a strong fund balance over the next five years.

The target reserve level (fund balance) is set at 20% (or 73 days) to 25% (or 90 days) of total appropriations. The target fund balance is based on a city's financial policy requirement. Budget estimates project fund balance to be at 32.91% at the end of FY25-26.

At the end of FY25-26, the projected total fund balance reflects an increase of \$211,873 to \$21,046,814. The city continues to focus on utilizing recurring revenues to fund enhancements with a one-time cost, rather than funding items with a recurring cost. This practice allows the city to gain these dollars back in future years to be utilized in a similar manner.

General Fund Revenues For the FY25-26, general fund revenues are expected to total \$64,168,659 which is an increase of 0.2% over the previous year's amended budget. This increased revenue is primarily a result of the adopted tax rate. The growth of this fund is largely the result of continuing residential and commercial development and population growth in

Burleson. It is the city’s preference to take a conservative approach in budgeting these major revenue sources.

Historically, the city has conservatively forecasted the sales tax revenues. Continuing this approach, the adopted budget reflects a 3% growth from the FY24-25 year-end projected sales tax receipts. The general fund is projecting sales tax revenue of \$15,987,464 for FY25-26.

License, fees and permits revenues are projected at \$1,474,714. This is less than the prior year’s collections due to conservative growth estimates for residential permits. FY25-26 budget still reflects steady new residential and non-residential construction. It is assumed the city will issue at least 200 new residential permits in the coming year. Licenses and franchise fees are projected to rise with population. Municipal court fines are projected to decline in FY25-26.

General Fund Revenues by Source

Revenue Category	FY25-26 Adopted	% of Total
Property Taxes	\$32,599,467	50.80%
Sales & Use Taxes	\$16,246,211	25.32%
Franchise Fees	\$4,424,280	6.89%
License, Permit & Fee	\$1,474,714	2.30%
Fines	\$655,243	1.02%
Charges For Services	\$363,722	0.57%
Intergovernmental	\$1,016,038	1.58%
Investment Earnings	\$828,100	1.29%
Miscellaneous	\$604,384	0.94%
Oper Grant & Contr	\$1,262,125	1.97%
Cost Allocation Rev	\$3,182,750	4.96%
Transfer In	\$1,511,626	2.36%
Total Revenues	\$64,168,659	100.00%

General Fund Expenditures for the FY25-26 adopted budget are \$63,956,786. This is a decrease of approximately 1.1% compared to the previous year’s amended budget. The categories of personnel and benefits make up the majority of the general fund expenditures and account for approximately 69% of the total budget. Contributions to the Internal Services Funds and Outside Services account for approximately 16% of the budget, and pay the general fund’s proportionate share of internal services necessary to operate the city including information technology needs, equipment replacement, maintenance functions, and third party contractual and professional services.

Expenditure Category	FY25-26 Adopted	% of Total
Salaries	\$31,291,583	48.93%
Benefits	\$13,359,257	20.89%
Reimbursement Personnel	(\$1,251,620)	-1.96%
Personnel Development	\$567,297	0.89%
Supplies	\$871,457	1.36%
Minor Furniture & Equipment	\$515,328	0.81%
Outside Services	\$2,416,451	3.78%
Infrastructure Maintenance & Repair	\$2,447,078	3.83%
Equipment Maintenance & Repair	\$73,624	0.12%
Utilities	\$1,727,312	2.70%
Contribution to Internal Service Funds	\$7,339,686	11.48%
Claims & Insurance	\$569,887	0.89%
Miscellaneous	\$922,770	1.44%
Debt Service Charges	\$76,005	0.12%
Economic Development Incentives	\$1,123,672	1.76%
Capital Expenditures	\$171,451	0.27%
Transfers Out	\$1,735,548	2.71%
Total Expenditures	\$63,956,786	100.00%

Debt Service (Interest & Sinking [I&S]) Fund The city of Burleson currently holds \$230,487,891 outstanding general obligation and certificate of obligation debt, including the estimated 2025 debt sales. \$56,880,290 of that amount was issued for water, sewer infrastructure projects and are paid from water, sewer revenues; however, to obtain more favorable financing terms, the debt also has a tax pledge. \$41,725,076 was issued on behalf of the 4A Corporation, \$34,215,000 was issued on behalf of the 4B Corporation, and \$8,245,000 was issued on behalf of the TIF2 Fund. The balance of tax supported debt, \$89,422,525, was issued for general capital purposes and is repaid from property taxes. Staff anticipates reducing the fund balance in the Debt Service Fund from the projected FY24-25 year-end amount of \$4,676,225 to \$1,092,656 over the next two years. This reduction will enable the city to implement a short-term financing strategy to fund the purchase of costly apparatus.

In June 2022, the city received a rating upgrade from Moody's. The city's debt rating was upgraded from Aa3 to Aa2 from Moody's. The city applied for a rating from both Moody's and S&P Global in connection with the 2025 debt issuance. Both rating agencies reaffirmed the Aa2 by Moody's and AA by S&P Global. The agencies stated the ratings reflect the city's consistently strong financial management while maintaining a healthy reserve.

Currently, the utility fund holds \$58,720,290 in outstanding general obligation, certificate of obligation, and revenue bonds. Of that amount, \$1,840,000 is associated with principal from outstanding revenue bonds. The city has worked closely with its financial advisors, Hilltop

Securities, to develop a sound debt management plan for the utility fund. In the future, the city anticipates annual debt service increasing steadily.

Appropriations for FY25-26 in the debt service fund will total \$22,866,805. This represents a 10.1 % increase from the current year’s budget. The increase is based on the estimated cost of additional debt service for tax-supported debt as well as additional debt service for the 4A Corporation, the 4B Corporation, and the TIF2 Fund. This summer, the city plans to issue 2025 certificates of obligation bonds and 2025 general obligation bonds which are reflected in the increase of appropriations.

Water and Sewer Fund The water and sewer fund’s principle source of revenues are charges to customers for water consumption, wastewater collection, and fees related to providing consumers with new water and wastewater services. Total fund revenues for FY25-26 are estimated to increase to \$ 31,727,239 (an increase of 5.96%). The continued use of best practices for the water and sewer utility fund identifies the need for revenue growth to cover existing and future operations and maintenance costs as well as debt service and contracted water and sewer costs with the city of Fort Worth.

Water & Sewer Fund Revenues by Source

Revenue Category	FY25-26 Adopted	% of Total
License, Permit & Fee	\$20,000	0.06%
Charges For Services	\$30,092,338	94.85%
Investment Earnings	\$450,000	1.42%
Impact Fees	1,030,000	3.25%
Miscellaneous	\$43,922	0.14%
Cost Allocation Rev	\$44,000	0.14%
Transfer In	\$46,979	0.15%

The city of Burleson along with other surrounding municipalities’ purchases treated surface water from the City of Fort Worth. The adopted budget for next year reflects increased water consumption due to growth and customer demand. Wholesale water rates are projected to increase to \$2.4876 (pending rate adoption by Fort Worth City Council) per 1,000 gallons of water purchased from \$2.3612 which would represent a 5.35% increase. Wholesale sewer treatment rates are projected to decrease to \$1.7735 per 1,000 gallons of treated wastewater from \$1.8275 which represents 2.95% decrease.

To appropriately manage the utility fund debt, the city and Hilltop Securities developed a plan to monitor the debt limits of this fund. The Utility fund will goal the maintain net revenues available for debt service greater than 1.25 times its outstanding debt service payments, ensuring current and future debt can be supported.

4A Fund The FY25-26 adopted budget, as presented, includes revenues of \$8,524,854. In total, 93% of the revenues, or \$7,993,732, are collected via the .5% sales tax. The audited FY23-24 fund balance was \$7,992,307. The revised fund balance prior to the final audit from FY24-25 is expected to increase by \$1,407,165 to \$9,399,472. This is a change from the revised budget due to the change in timing of incentives to our business community and an increase in sales tax revenue. At the end of FY25-26, the projected fund balance reflects a decrease of \$4,604,622, for an ending fund balance of \$4,838,700. Budget estimates project fund balance to be at 36.85% at the end of FY25-26.

The FY25-26 appropriations includes \$7,445,000 in incentives for multiple projects including a trade school, a bread manufacturing facility, and a plumbing and heating corporate headquarters. The budget includes \$3,997,929 for "Transfers Out", which includes payment for debt service for capital projects within the city that allow for the expansion of the business community.

4B Fund The FY25-26 adopted budget, as presented, includes revenues of \$8,157,339. In total 97.9% of the revenues or \$7,993,732, are collected via the .5% sales tax. The audited FY23-24 fund balance was \$5,084,986. The revised fund balance prior to the final audit from FY24-25 is expected to increase by \$683,777 to \$5,768,764. This is a change from the revised budget due to cost saving measures and an increase in sales tax revenues. At the end of FY25-26, the projected fund balance reflects a decrease of \$994,710, for an ending fund balance of \$4,774,052. Budget estimates project fund balance to be at 52.16% at the end of FY25-26.

The FY25-26 appropriations include \$8,315,470 in "Transfer Out", which includes payments for debt service for 4B eligible projects such as updating the Centennial Park playground and installing artificial turf at Chisenhall, as well as previous years' projects. The "Transfer Out" also includes partial funding of the Park Performance Fund (PPF) which funds certain recreation operations including the BRiCk, Athletic Field Maintenance, and Russell Farm.

Street Maintenance Fund The last fiscal year's budget introduced a newly established Street Maintenance Fund aimed at improving the maintenance and repair of roads within the city. Historically, \$1,100,000 was allocated annually for street maintenance in the General Fund. With the creation of this new fund, the city provided an additional \$1,665,833 in the FY24-25 budget for street maintenance. The FY25-26 budget continues this enhanced commitment to street maintenance and incorporates \$1,667,045 into the street maintenance fund. Several different street maintenance activities will be employed to improve street conditions throughout the fiscal year.

Capital Improvement Funds The capital improvement fund accounts for financial resources to be used for the acquisition or construction of major capital facilities. The budget for these projects is independent of the operating budget and is typically funded with bonds, grants, fund balance, special restricted revenue or other sources of funding. The table below summarizes the capital projects for FY25-26.

GO Bond Projects	
Neighborhood Street Rebuilds	\$750,000
Police Expansion	\$13,607,500
Hulen at Wilshire Intersection	\$1,501,027
Hulen Widening (SH174 to Candler)	\$6,003,653
Elk, Hillside, & FM731- Ped. & Int. Improvements	\$204,871
FM 1902 and CR 910 Pedestrian Mobility	\$300,000
Total	\$22,367,051
General Government Additional Projects	
Hulen Widening (SH174 to Candler)	\$11,770,242
Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)	\$259,059
Wicker Hill and Greenridge Reconstruction	\$1,200,000
CR 914 Reconstruction from CR 914A to CR1021	\$1,000,000
Two New Ambulances	\$1,326,000
One Replacement Street Sweeper	\$325,000
Total	\$15,880,301
4A Projects	
West Side Infrastructure	\$5,000,000
Total	\$5,000,000
4B Projects	
Warren Park-Study	\$75,075
Green Ribbon	\$120,750
Russell Farm - Domestic Water	\$21,000
Russell Farm - Bathroom at Chesapeake Building	\$75,448
Russell Farm - Master Plan	\$32,051
Golf - Fence	\$262,500
Golf - Additional Well	\$183,750
Total	\$770,574
Water Projects	
Waterline Rehabilitation	\$2,000,000
Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decom.	\$3,857,228
Hulen Ground Storage Tank Rehabilitation	\$152,000
Mountain Valley EST and GST Demolition	\$84,395
12" Waterline Loop for Mountain Valley	\$1,072,813
Total	\$7,166,436
Sewer Projects	
Sewer Line Rehabilitation	\$1,687,839
Trunk Relief Line (Town Creek Basin Parallel Buildout Interceptors)	\$24,178,034
Parkview Dr Sewer Upsizing to 10"	\$139,285

12" Wastewater line Replacement in Village Creek Basin (Golf Course)	\$2,454,224
FM 917 and 35W Lift Station and Pressure Main	\$600,724
Future Sewer Capacity Study	\$105,000
Chisholm West Lift Station Force Main / Collector	\$913,500
Legacy Hill Sewer Extension	\$651,000
Total	\$30,729,606

Service Enhancements

The major service delivery and program enhancements included within the adopted FY25-26 budget are as follows by department:

Community Service Department

- **Senior Center Accessibility Ramp** – The FY25-26 adopted budget includes \$3,500 funding for the installation of a new accessibility ramp at the Senior Center. The ramp will be installed adjacent to existing accessible parking and will provide for enhanced access to both the front and back entrances of the center.

Information Technology

- **Information Technology Disaster Recovery Infrastructure** – A total of \$606,235 of funding for a one time expenditure is included within the Information Technology Department in the FY25-26 budget for a Disaster Recovery Infrastructure Upgrade. This funding will provide for a modernization of end of life infrastructure that is critical and necessary for the backup of the city’s information technology ecosystem. This hardware will enable the city to preserve data and restore critical information technology data in the event of a critical system failure.

Fire Department

- **Arson Investigator / Fire Inspector** - This supplemental request proposes funding \$149,911, with an offsetting revenue of \$109,920 for the addition of an Arson Investigator / Fire Inspector within the Fire Marshal’s Office. This position will play a critical role in performing inspections, supporting fire prevention, community risk reduction, and investigative functions while relieving operational companies of a workload that pulls them away from their core responsibilities, including emergency response, training, equipment maintenance, and community engagement.

- **Staffing of the Fourth Ambulance** – The city took over emergency medical transport services from MedStar on October 1, 2023. Since that time, the city has seen a continual rise in call volume and responded to over 9,000 calls for service in FY24-25. To continue to provide exemplary service to its residents, on February 3, 2025, the City Council approved the purchase of two additional ambulances to support the continued increase in service demand and the expanding geographic footprint of Burleson’s Fire and Emergency Medical Service response area. Upon delivery of the ambulances, one will serve as a 4th front line unit during peak call volume periods, and the second will serve as an additional reserve unit. The FY25-26 adopted budget provides funding for three additional firefighter/paramedics to staff the 4th ambulance. While full-time, around the clock staffing of a dedicated ambulance requires 7 FTEs, this approach serves as a steppingstone to implementation of a full time 4th ambulance. These positions will be funded as of January 1, 2026 the annualized personnel cost for the three FTEs is \$411,010.

Human Resources Department

- **Public Safety Market Adjustment** – The FY25-26 adopted budget includes funding of \$765,000 for a market based adjustment for police and fire personnel. This adjustment is in addition to step based annual pay increases and will help to ensure the city stays competitive with peer municipalities in retaining and recruiting critical public safety personnel.

Parks Department

- **Athletic Field Enhancements** – The FY25-26 budget incorporates funding to continue to improve athletic field operations. The city will purchase a new dump trailer, for \$10,321, which will allow parks personnel to haul materials to job sites and remove material for disposal more efficiently. The budget also provides \$24,000 to purchase 8 portable pitching mounds, 5 of which will replace existing mounds that have reached their end of life, and 3 will serve to accommodate increased tournament play. Finally, the budget includes \$13,608 in funding to hire an additional part time athletic field attendant, who is needed to support the field due to the enhanced number of tournaments held at the fields.
- **BRiCk Enhancements** – A total of \$131,646 in funding will be included in the budget for various enhancements at the BRiCk in FY25-26. The vast majority of this funding, \$94,896, is associated with the addition of a new aquatic maintenance specialist who will take on maintenance responsibilities for the various aquatic equipment within the natatorium. A total of \$17,527 in funding is incorporated in the budget to provide for enhanced chemicals to treat and preserve the large pool slide stair structure, as well as to have a third party company provide annual maintenance for the slide. The program room, which is utilized as a flex space for gymnastics, camps, and fitness classes, will undergo a

renovation which will provide for new flooring, fresh paint, and replace missing window tent. In addition, \$1,640, is included in the budget to purchase an additional ice machine to support the various programs at the BRiCk.

- **Hidden Creek Golf Course Enhancements** – The FY25-26 budget provides \$135,399 in one time and \$75,036 in ongoing funding to continue to enhance player experience and course conditions at the Hidden Creek Golf Course. Enhancements include (2) additional part time employees, one of whom will serve in a groundskeeping function and a second who will provide additional support for golf cart maintenance. Funding is also included to purchase new equipment that will enhance turf conditions and reduce the need to expend funds on rental equipment. Funding is included for new inground trash receptacles throughout the course and additional ball washing stations. The course will also see additional irrigation and drainage improvements, and ongoing funding is also provided for enhanced tree trimming and limb removal.
- **Seasonal Drainage Worker** – The FY25-26 adopted budget includes \$28,585 funding for a seasonal drainage worker. This position will provide essential support, allowing for safer and more efficient operations. With an additional team member, mowing cycles will be completed more frequently, improving overall aesthetics and reducing overgrowth that can contribute to drainage obstructions. Furthermore, with increased staffing, the team will more proactively address tree trimming in these areas, preventing encroachment on drainage flow and reducing the risk of fallen limbs during storms. Beyond safety and efficiency, an extra seasonal worker will enhance proactive maintenance efforts. This will lead to a cleaner, more well-maintained drainage system, benefiting both the environment and the community's overall appearance.
- **Third Party Playground Inspection** – The FY25-26 adopted budget includes funding of \$12,750 for a playground inspection audit. While the Parks team conducts regular weekly inspections of all playgrounds, this annual audit provides an additional layer of oversight through a certified third party. Partnering with a third party brings a fresh set of eyes, offering a proactive approach to reinforce the work performed by the city team. It helps ensure nothing is overlooked, supports safety, reduces liability risk, and maintains compliance with national safety standards and best practices.
- **Urban Forester** – The Parks and Recreation Department was awarded the Texas A&M Forest Service Urban Forestry Grant in July 2025. The grant will provide \$100,000 in funding over a three year period to assist the city in hiring an arborist. In total \$50,000 will be provided through the grant in the first year, and \$25,000 will be provided in each of the subsequent two years. The FY25-26 budget includes \$143,693 in funding for an arborist, of which \$61,152 are one time cost for a vehicle and supporting equipment. This position will be responsible for conducting a tree survey of the city's parks system, identifying tree species, existing tree conditions, developing treatment and replacement protocols, identifying the most appropriate tree species for new plantings and replacements, and creating an overall urban forestry plan for the city.

Police Department

- **Additional Police Officer** - The FY25-26 adopted budget includes \$288,505 annualized cost for the addition of one new Police Officer, including \$108,767 for equipment and a patrol vehicle. This position will be funded as of January 1, 2026. This position provides partial funding for the total number of staffing called for in the 2022 Matrix Police Staffing and Facility Study. The Matrix study found that based on the city's anticipated population and geographic growth, the Police Department will need to hire approximately 14 additional officers by 2028 to provide optimal police coverage and response. Funding for this position provides a continuation of the implementation of this staffing plan and a commitment to public safety.
- **Axon Contract Amendment** – The FY25-26 adopted budget includes funding for a contract amendment with Axon, a third party company that supports the Police Department by providing critical services including in car cameras, body worn cameras, and other critical software and tools. This funding will allow the city to amend its contract with Axon, extending the term and establishing long term fixed pricing, and providing for enhanced capacities and capabilities, including artificial intelligence tools, enhanced report writing features, virtual reality simulator training, and additional software features enabling a continuation of the departments real time crime center initiatives. The cost increase associated with this contract amendment is approximately \$100,000 annually over the next five years. This cost will be offset through a subsequent reduction in the Police Department's operating budget, made possible through efficiencies from the additional Axon features.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the city of Burleson for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe the current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. We anticipate receiving the award again for the FY 25-26 Annual Operating Budget.

In Conclusion

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

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

Best regards,

Tommy Ludwig
City Manager



About Burleson

Burleson, Texas, is a thriving city on the southern edge of the Dallas Fort Worth metroplex, spanning both Johnson and Tarrant counties. Home to more than 50,000 residents, Burleson offers the charm of small-town living with the conveniences of a growing, modern community. Known for its friendly atmosphere, the city boasts vibrant community events, 20+ parks and outdoor spaces and a variety of unique local shopping and dining experiences.

Established in 1881 as a depot on the Missouri Kansas Texas Railroad and incorporated in 1912, Burleson has grown from its agricultural roots into a dynamic destination for families, businesses and visitors alike. Historic Old Town serves as the city's cultural heart, where live music, restored buildings and welcoming storefronts reflect Burleson's rich past and bright future. With excellent schools, strong community values and a commitment to quality of life, Burleson continues to attract those seeking both opportunity and connection.



28.32
SQUARE MILES



28,948
LABOR FORCE



\$96,210 Median Household
Income



3.2% Unemployment Rate



\$40,538 Per Capita Income



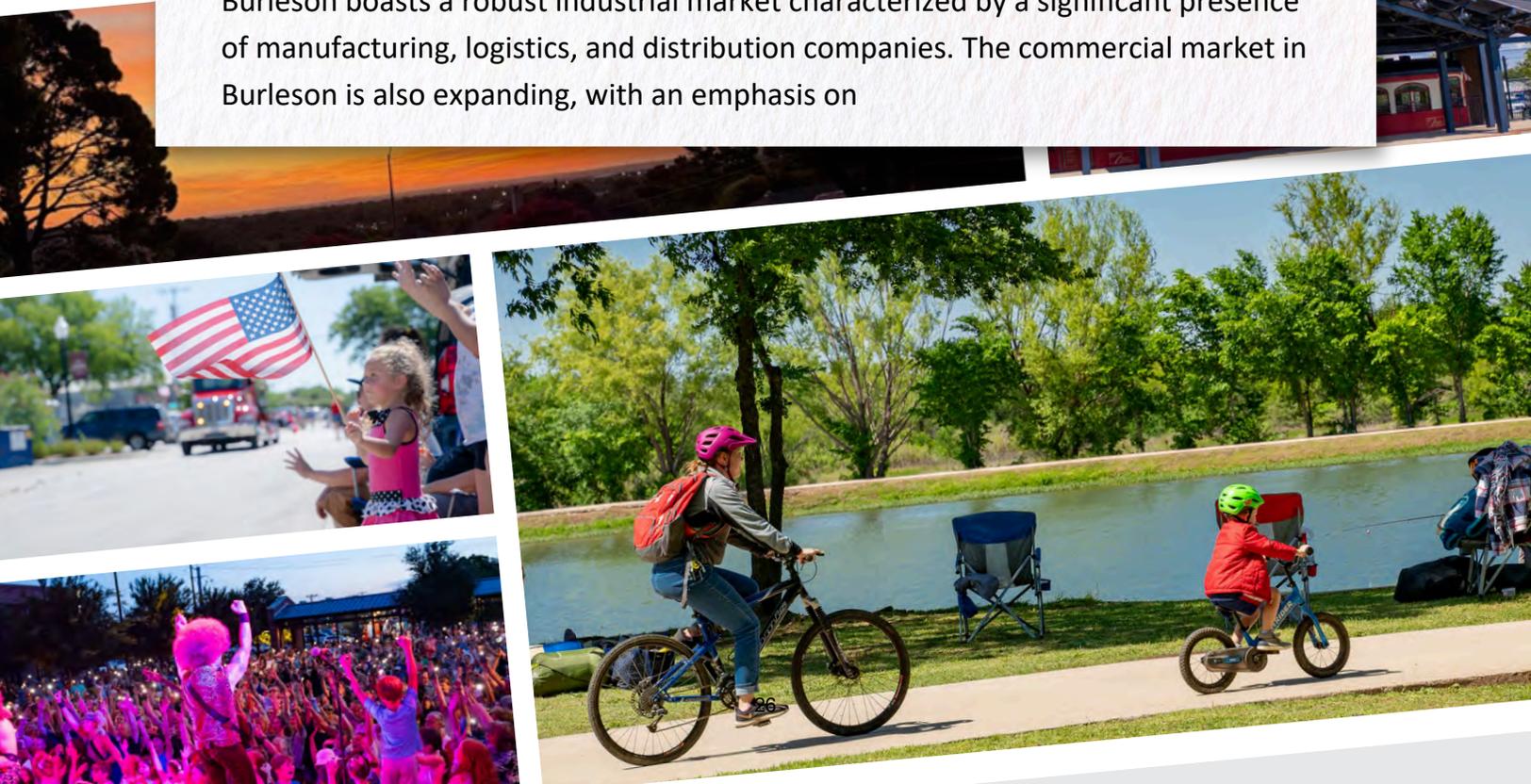
36.7 Median Age



Burleson is located along Interstate 35W, just 15 miles south of downtown Fort Worth and 40 miles southwest of Dallas. The city offers strategic connectivity through several key transportation corridors. I-35W bisects Burleson, providing direct access to Fort Worth and I-30. FM 1187 and SH 174 further connect Burleson to neighboring communities and regional destinations.

The city benefits from proximity to three major airports within a 45-minute drive, including Dallas Fort Worth International Airport, Dallas Love Field and Fort Worth Meacham International. Local access is enhanced by Fort Worth Spinks Airport, featuring a lighted 6,000-foot concrete runway and serving general aviation, executive and commuter flights. These connections support regional mobility for residents and businesses while offering convenient access to employment centers, logistics hubs and broader North Texas markets.

Burleson boasts a robust industrial market characterized by a significant presence of manufacturing, logistics, and distribution companies. The commercial market in Burleson is also expanding, with an emphasis on



Demographics

Demographics and Economic Information

Population Estimate 2025	56,221
Median Age	36.7
Annual Growth	3.15%
Daytime population	47,892
Land Available for Development	55-60%
Median Household Income	\$96,210
Median Home Value	\$332,202
Unemployment Rate	3.20%
Working in Burleson	21,812
Businesses already in Burleson	1,850

Population by Race

White:	74.2%
Hispanic/Latino:	18.8%
African American:	5.6%
Asian:	1.7%
American Indian:	0.8%
Pacific Islander:	0.1%
Other Race:	5.6%
Two of More Races:	12.1%

Major Employers:

Burleson ISD	1,800
City of Burleson	675
Wal-Mart	500
H-E-B	400
Jellystone RV Ranch/Pirates Cove	400
Air Center Helicopter	350
Golden State Foods	320
Champion Buildings	300
Basden Steel	150
Hayes & Stolz	140

Principal Officials

Budget Year 2026

Elected Officials

Mayor	Chris Fletcher
Council Place 1	Victoria Johnson
Council Place 2	Phil Anderson
Council Place 3	Alexa Boedeker
Council Place 4	Larry Scott
Council Place 5 & Mayor Pro-Tem	Dan McClendon
Council Place 6	Adam Russell

Council Appointed Officials

City Manager	Tommy Ludwig
City Secretary	Amanda Campos

Department Directors

Deputy City Manager	Harlan Jefferson
Deputy City Manager	Eric Oscarsson
Deputy City Attorney	Matt Ribitzki
Police Chief	Billy Cordell
Fire Chief	Casey Davis
Director of Human Resources	Cheryl Marthiljohni
Director of Community Services	DeAnna Phillips
Chief Technology Officer	James Grommersch
Director of Public Works	Errick Thompson
Interim Finance Director	Kevin Hennessey
Director of Economic Development	Alex Phillips
Director of Park and Recreation	Jen Basham
Director of Development Services	Tony McIlwain
Director of Capital Engineering	Randy Morrison



FISCAL YEAR 2025-2026 GF BUDGET OVERVIEW

The fiscal year 2025-2026 adopted operating budget for all funds totals \$174.54 million for revenues and \$182.38 million in operating expenditures. In addition to the operating budget, a five-year capital improvement plan is included in the adopted budget, with \$81.19 million budgeted for capital projects in the fiscal year 2025-2026. The overall budget for all funds, including capital projects, is \$264.30 million.

GENERAL FUND: REVENUES

For fiscal year 2025-2026 adopted budget, total revenues are budgeted at \$64,168,659, a 0.20% increase over last year. The increase is primarily attributed to an 8.26% increase in property taxes, a 100% decrease in sale of capital, and a 18.52% decrease in budgeted cost allocation and transfer ins. Property and sales taxes make up 76.12% of the general fund revenues.

PROPERTY TAXES

Tax Valuation

The city's 2025 property value, as certified by the Johnson County Appraisal District and Tarrant Appraisal District, is \$5,584,739,705, an increase of \$ 134,962,019 or 2.48% over 2024's value. The total market value is \$8,572,151,332.

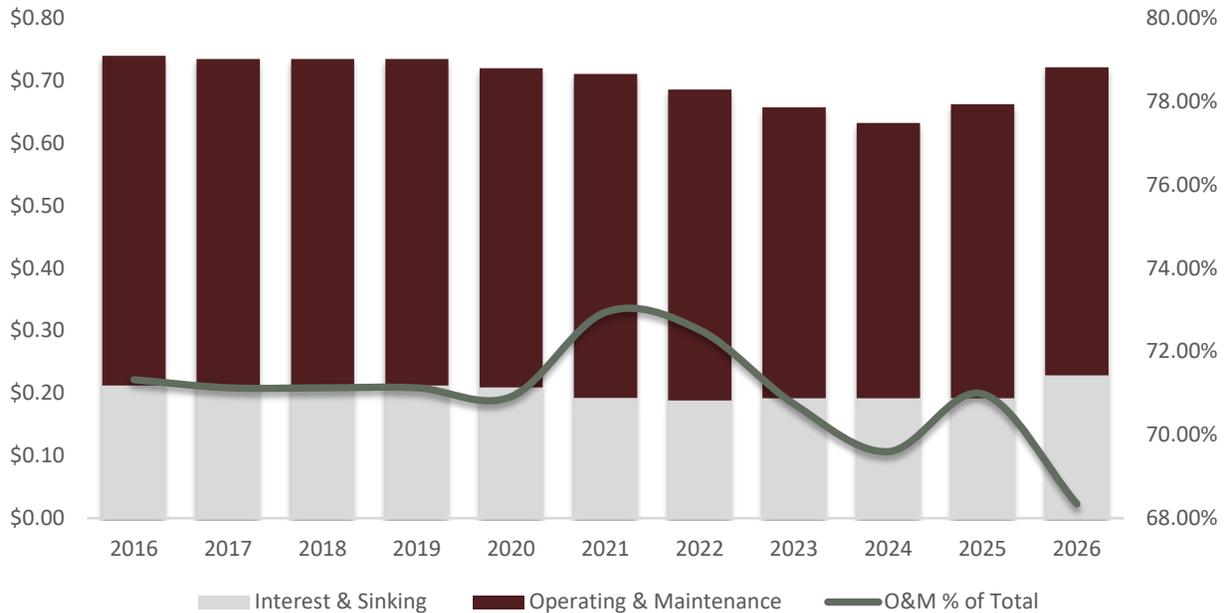
Tax Rate

The property tax rate in the adopted budget is \$0.7218, which is \$0.0591 higher than the current rate of \$0.6627.

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 2025-2026 is \$0.6591.

The chart on the next page shows the historical trend of the city's tax rate over the last eleven fiscal years:

11 Year Ad Valorem History



Operations & Maintenance Rate (O&M rate)

The adopted budget increased the O&M rate from \$0.4704/\$100 value to \$0.4933/\$100 value.

Debt Service Rate (I&S rate)

The debt service rate increased from \$0.1923/\$100 value to \$0.2285/\$100 value. This debt rate partly provides for the debt capacity to fund \$95.4 million dollars in public safety and street projects over the next five years. The debt rate is 31.70% of the total tax rate. The debt rate allows for the funding of general government capital improvement. As the city continues to grow and prosper, the debt rate provides for the construction of public infrastructure to meet the demands of that growth.

Taxable Value of Average Residential Property

The taxable value of an average residential property in Burleson grew from \$299,889 in the tax year 2024 to \$300,210, a 0.1% increase.

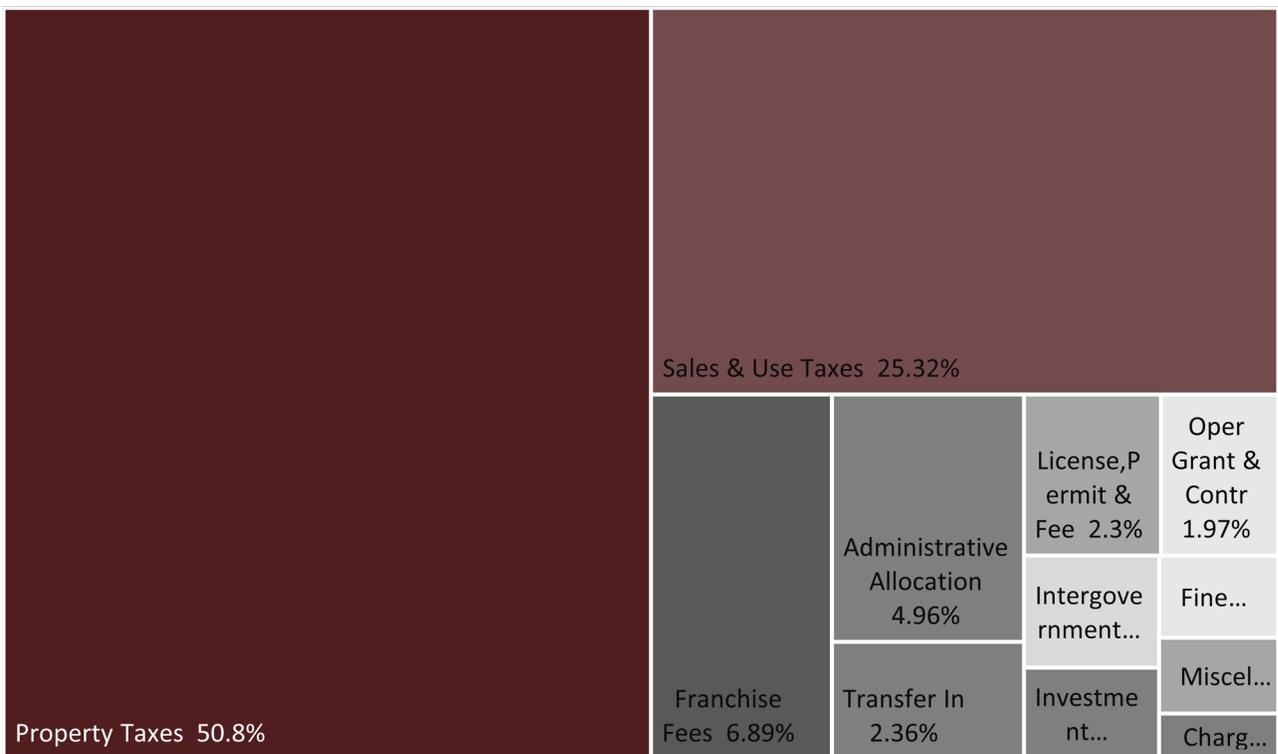
Property Tax Revenue

Overall, General Fund revenue from ad valorem (property) taxes is up \$2,488,244 (8.26%) over the previous year to \$32,599,467. The tax levy on new value-added since the last appraisal totaled \$0.9 million.

SALES TAXES

Sales tax (not including \$258,743 in liquor tax) revenues are projected to increase \$699,789 a 4.5% increase to the current budget. Revenue from sales tax in FY 2025-2025 is projected at \$15,987,468, which is 25.52% of total General Fund revenue.

General Fund Revenues

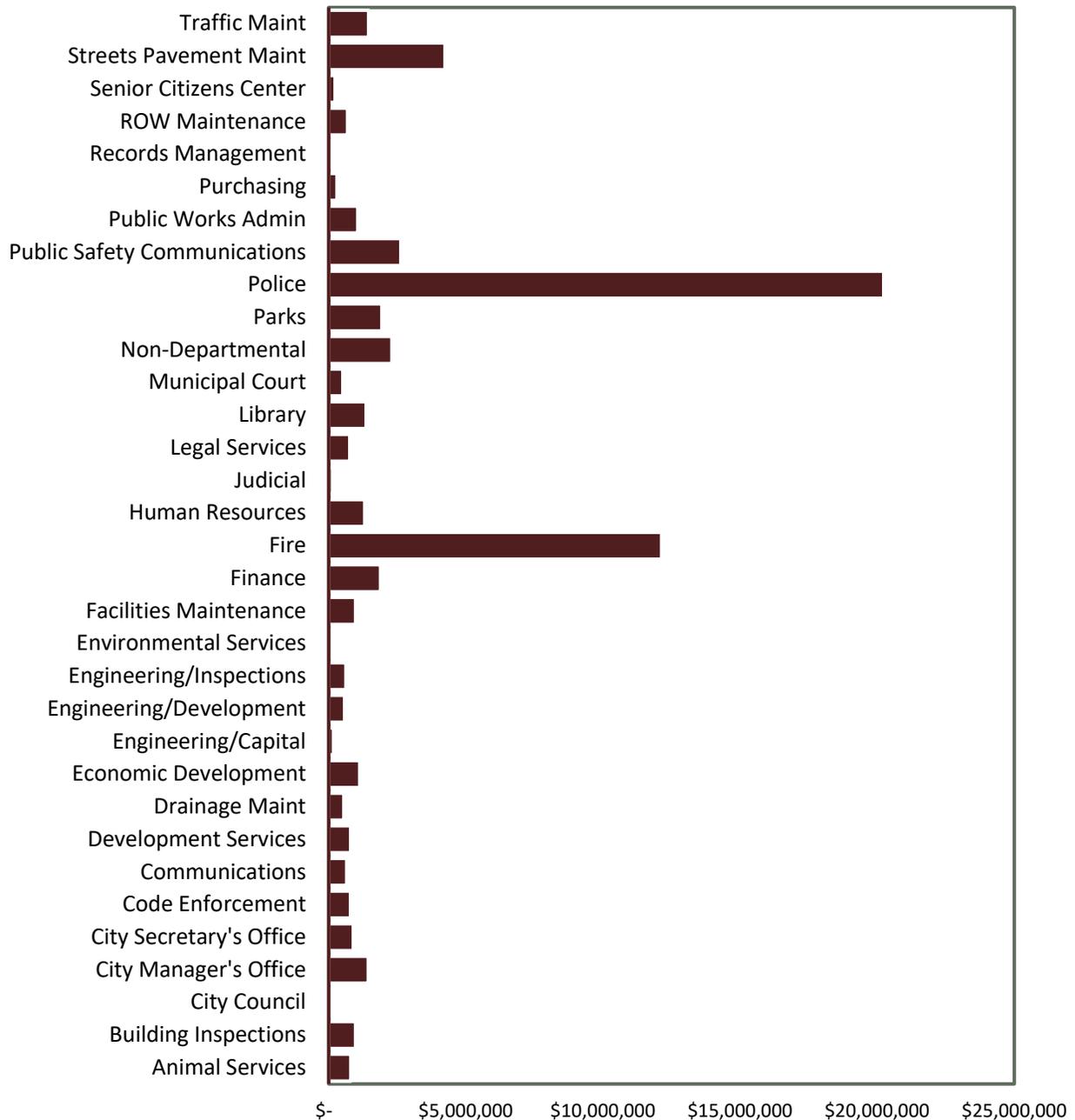


- Property Taxes 50.8%
- Sales & Use Taxes 25.32%
- Franchise Fees 6.89%
- Administrative Allocation 4.96%
- Transfer In 2.36%
- License, Permit & Fee 2.3%
- Ofs-Sale Of Capital 0%
- Oper Grant & Contr 1.97%
- Intergovernmental 1.58%
- Fines 1.02%
- Miscellaneous 0.94%
- Investment Earnings 1.29%
- Charges For Services 0.57%

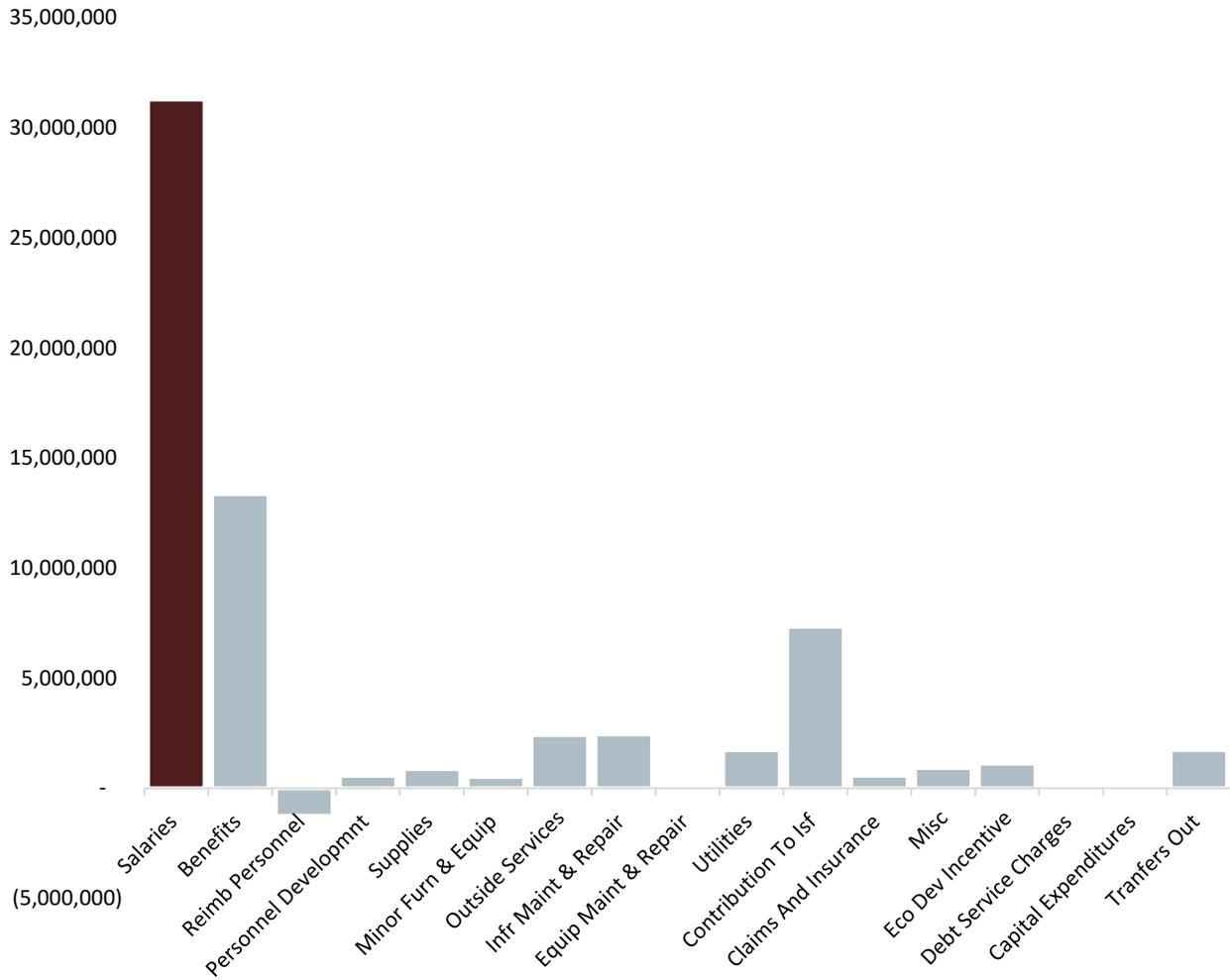
GENERAL FUND: EXPENDITURES

Adopted total expenditures budget is \$63,956,786 which is \$63,956,786 (1.05%) lower than the FY 2024-2025 budget.

General Fund Expenditures by Function



General Fund Expendures by Category



FUND BALANCE

The fund balance in the General Fund is estimated to be \$21,046,814 at the end of FY 2025-2026. This amount is \$8,273,657 above the 20% minimum reserve amount established by city council policy.

4A ECONOMIC DEVELOPMENT FUND

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

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

Revenues are projected to be \$8,524,854 in the adopted FY 2025-2026 budget. Expenditures for the year are projected to be \$13,129,476, which includes the debt service obligation of \$3,997,929. The proposed fund balance at the end of the fiscal year 2026 is projected to be \$4,838,699 or 36.85% fund balance percentage to expenditures, which is well above the 20% fund balance requirement per the city's financial policy.

4B COMMUNITY SERVICES DEVELOPMENT FUND

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

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

Revenues are projected to be \$8,157,339, in the adopted FY 2025-2026 budget. Expenditures are projected to be \$9,152,049, including the \$3,364,078 debt service payment. The projected fund balance at the end of the fiscal year 2024 is anticipated to be \$4,774,052 or 53.32% fund balance percentage to expenditures.

4B fund also transfers funds to the Parks Performance and Golf fund to subsidize their operations. The proposed transfer for FY 2026 to the Parks Performance fund is \$3,518,518 and for Golf Fund is \$1,155,874.

PARKS PERFORMANCE FUND

The Parks Performance Fund is budgeted for revenues and expenditures of \$6,609,170 to net a zero-fund balance. A transfer of \$3,518,518 is proposed from the 4B Fund to cover operational expenses in fiscal 2025-2026. The adopted operating budget revenues are expected to cover 46.76% of fund expenses.

OTHER SPECIAL REVENUE FUNDS

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

- **Hotel/Motel Fund** – revenues are generated from a 7% hotel/motel tax assessed on room rentals from hotels and motels and are restricted to promoting tourism, conventions, and related activities within the city. The adopted FY 2025-2026 budget includes total revenues of \$553,450 and total expenditures of \$723,390. The ending fund balance is projected to be \$433,607 at the end of FY 2025-2026.
- **Public, Educational and Governmental (PEG) Fund** – Revenue is a fee assessed by cable franchising authorities for costs associated with local channels. It is restricted for capital expenditures related to a municipal public access channel and the broadcasting of council meetings to the public. For FY 2025-2026, revenues are projected at \$42,000 and expenditures at \$90,560. The ending fund balance at the end of FY 2025-2026 is projected to be \$27,637.
- **Municipal Court Technology Fund** – The revenue is part of the court fines charged to an individual and is restricted to the purchase or maintenance of technology enhancements related to municipal court. For FY 2025-2026, revenues are projected at \$12,700 and expenditures at \$2,340. The ending fund balance at the end of the fiscal year is projected to be \$71,819.
- **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 2025-2026, revenues are projected at \$15,370 and expenditures at \$10,000. An ending fund balance for the fiscal year is projected to be \$6,520.

- **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 2025-2026, revenues are projected at \$18,800 and expenditures at \$10,420. An ending fund balance at the end of FY 2025-2026 is projected to be \$162,404.

WATER/WASTEWATER FUND

Revenue in this fund is projected to be \$31,727,239 in the adopted FY 2025-2026 budget – an increase of \$1,783,649 (5.9% increase) from the FY 2024-2025 budget.

Fund Expenditures

The adopted expenditure budget for FY 2025-2026 totals \$31,246,064 – 4.7% more than the FY 2024-2025 budget. Total expenditures for this fund are increasing in 2025 by \$1,421,897.

Water Rates

The adopted water rates for FY 2025-2026 are listed below:

Meter size (in inches)	Base Rates
3/4	\$18.01
1	\$25.94
1.5	\$48.83
2	\$71.96
3	\$173.06
4	\$288.45
6	\$575.60
8	\$862.77
10	\$1,147.39
12	\$1,324.89

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

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

Water Rates	Rates per 1,000 Gallons
0 - 10,000	\$5.50
10,000 - 20,000	\$6.65
Over 20,000	\$7.38
Gas Well Drilling	\$15.62

Wastewater Rates

The base rate is \$21.76/month, and the volumetric rate is \$6.04/1,000 gallons. These rates are the same for residential and commercial customers, except that residential accounts are billed on the average water consumption during the winter months with a maximum of 12,000 gallons.

GOLF COURSE FUND

A policy has been implemented for the Golf Fund balance to remain at zero. Both the revenues and expenditures for golf in the 2025-2026 fiscal year are budgeted at \$3,635,902. 4B will subsidize the golf fund, with a budgeted transfer, in the amount of \$1,155,874.

SOLID WASTE FUND

Solid Waste operations are outsourced to a third-party vendor to handle the refuse and recycling of our community. The contract is set to expire in 2029. The adopted FY 2025-2026 budget includes expenditures of \$5,019,517 and revenues of \$5,163,995, resulting in a net working capital increase of \$144,478, the adopted rate is \$25.11. Staff projects the fund balance at the end of FY 2025-2026 to be \$799,849.

SUPPORT SERVICES FUND

The Support Services Fund records the activities of the information technology support services functions (currently only the information technology department) and allows for the costs of these services to be reflected as expenditures of the “customer” departments. The adopted expense budget is \$8,061,401. The projected ending working capital balance is \$619,757 for FY 2025-2026.

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 \$73,790 in FY 2025-26 and expenditures are projected at \$26,712. The end-of-year working capital in the Cemetery Fund is projected to be \$517,534 in FY 2025-26.

EQUIPMENT SERVICES FUND

The Equipment Service Fund is an internal service fund used to enhance accountability for the expenses associated with vehicle and equipment operation. All costs related to these operations are charged to the “customer” departments to offset the adopted budget expenses of this fund. Revenues in the FY 2025-2026 budget are projected at \$2,188,845. Fund expenditures are budgeted at \$2,121,856. The projected end-of-year working capital in the Equipment Service Fund for FY 2025-2026 is budgeted to be \$216,394.

EQUIPMENT REPLACEMENT FUNDS

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

Governmental Equipment Replacement Fund(ERF): Revenues and Expenditures

Revenues in this fund for FY 2025-2026 are projected at \$1,605,290. Expenditures are estimated to be \$1,751,413. The fund is scheduled to replace general government vehicles for \$1,747,643. The ERF – Governmental fund has a projected year-end fund balance of \$5,879,553 for FY 2025-2026.

Proprietary Equipment Replacement Fund (ERF): Revenues and Expenditures

Revenues in this fund for FY 2025-2026 are projected at \$578,105. Expenditures are estimated to be \$556,518. The fund is scheduled to replace maintenance equipment for \$556,518. The ERF – Proprietary fund has a projected year-end fund balance of \$2,266,165 for FY 2025-2026.

HEALTH INSURANCE FUND

This fund was created for the health insurance financial activity of the city (i.e., citywide), previously located in the General Fund. For FY 2025-2026, revenues are projected to be \$7,814,439 and expenditures at \$7,890,837. The ending fund balance at the end of FY 2024-2025 is projected to be \$3,039,254.

guide **btX** >>>>

FY 25-26 City of Burleson Strategic Plan



ABOUT THIS PLAN

Why a strategic plan?

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

The Strategic Plan was developed utilizing the following:

- City's adopted vision and mission
- Comprehensive Plan
- City's Master Plans and Capital Improvement Plans
- Departmental Strategic Plans
- City Council Retreat Meeting in February 2024
- FY 24-25 Strategic Plan

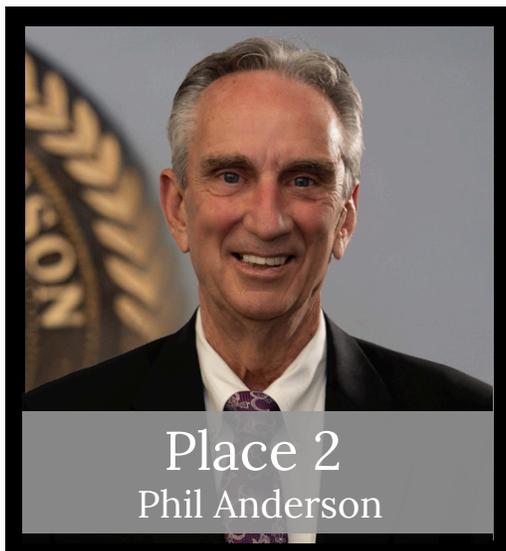
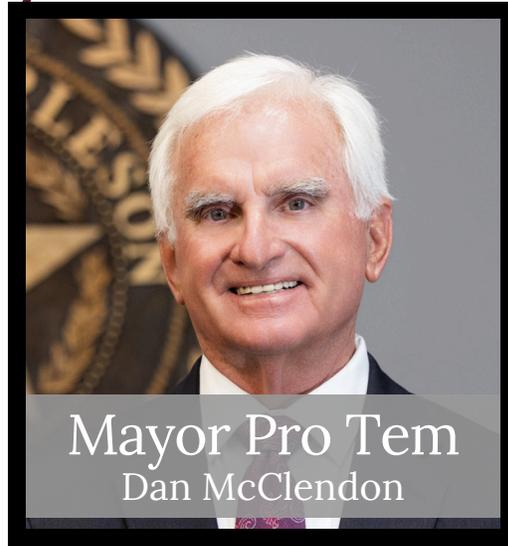
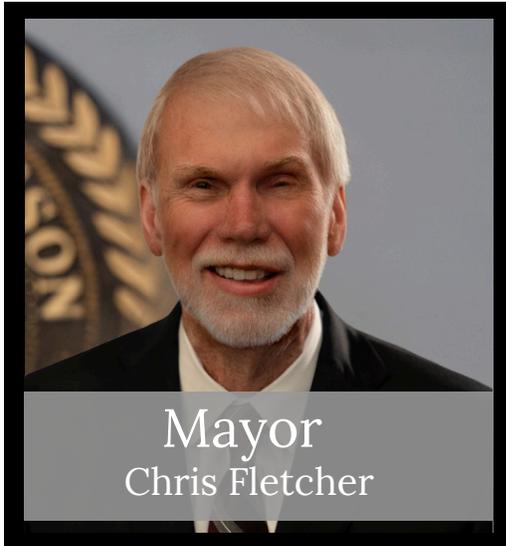
This plan:

1. Develops key focus areas and goals the city will focus on over the next five years.
2. Outlines action items to achieve the set goals for Fiscal Year 2025-2026. Action items are updated yearly.
3. Determine city council's top and high priorities for the action tasks.



BURLESON

City Council



BURLESON CITY GOVERNMENT MISSION

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



FOCUS AREAS



High Performing City Organization

Providing Exceptional, People Focused Services

GOALS

Outcome-based objectives and potential actions for five years.



Dynamic & Preferred City
through Managed Growth



Beautiful, Safe & Vibrant Community



Great Place to Live
through Expanded Quality of Life Amenities

STRATEGIC PLAN

The City of Burleson is a forward-thinking and community-focused organization. Our Strategic Plan provides the foundation for our operations and a clear roadmap for achieving our service objectives. By defining specific goals, strategies, and priorities, we ensure that our resources are aligned to meet today's needs while preparing for the future. Since our first Strategic Plan in 2019, the diligent implementation of this plan has resulted in meaningful progress that continues to enhance the quality of life for those who live, work, and invest in our community.



Each year, we engage in a comprehensive Strategic Planning Process to evaluate our accomplishments, share progress across our four key focus areas, and identify new and emerging priorities. This dynamic process reflects our leadership framework and keeps our organization responsive to the evolving needs of our community.



In February 2024, city leaders held a Strategic Planning Session focused on data-driven decision-making and long-term sustainability. Key priorities identified during this session included securing additional funding for stormwater management, maintaining and enhancing city infrastructure, strengthening our legislative presence, and expanding regional partnerships to improve grant success –particularly through the North Central Texas Council of Governments.



Critical objectives also include delivering 2022 Bond Program projects, supporting strong and reliable public safety services, and fostering economic growth through initiatives such as the continued development of Old Town, Chisholm Summit, and Hooper Business Park, as well as advancing plans for a future hotel and conference center.



Through this strategic framework, we remain committed to assessing our progress, adapting to new challenges, and pursuing opportunities that position Burleson as a vibrant, safe, and inclusive city for all.



FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services

OBJECTIVE

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

GOAL 1

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

GOAL 2

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

GOAL 3

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

GOAL 4

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

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 1

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

	Action	Responsible Department	Target Date	Target Matrix
1.1.1	Mentorship Program We foster professional development through a structured mentorship program that connects experienced employees with emerging talent. By promoting knowledge sharing, guidance, and career support, we strengthen organizational expertise, encourage employee engagement, and cultivate future leaders who embody the City's values and vision.	City Manager's Office	Fourth Quarter	2 Sessions (15 pairings each)
1.1.2	Implementation of Standard Operating Procedures We advance operational excellence by adopting the Texas Fire Chief's Association Best Practices, including comprehensive policies, standard operating procedures, and recognized industry standards. This commitment ensures consistent, high-quality service delivery, enhances safety, and promotes accountability across all fire department operations.	Fire	Fourth Quarter	Complete
1.1.3	Provide Growth and Promotional Opportunities Providing opportunities for internal employees through executive and supervisor leadership training and developing a robust succession planning program; Success will be determined by providing 3 leadership classes per quarter.	Human Resources	On-going	3 leadership classes per quarter
1.1.4	Comprehensive Training and Development We provide a robust training program that enhances management skills, strengthens communication, and develops effective leadership. By investing in our employees' growth, we equip them with the tools and perspectives needed to excel in their roles and contribute to a collaborative workplace.	Human Resources	On-going	4 Training classes each quarter
1.1.5	Obtain and Attract Top Tier Employees Our strategic approach to recruitment and retention fosters a thriving, high-performing workforce. By maintaining a selective acceptance rate, we attract top talent whose skills and values align with our organizational goals. At the same time, we focus on reducing turnover and preventing regrettable attrition, ensuring employees feel valued, supported, and motivated to grow their careers with the City.	Human Resources	On-going	85% acceptance rate on job offers

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 1

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

	Action	Responsible Department	Target Date	Target Matrix
1.1.6	Proactive Risk Management We reinforce the City's commitment to workforce safety and asset protection through vigilant monitoring and data-driven action. By tracking workers' compensation claims, we identify trends and implement targeted safety measures to reduce incidents. Likewise, effective management of property and liability claims safeguards operational integrity and minimizes financial impact. Through continuous improvement, proactive risk assessment, and employee engagement, we create a secure, resilient work environment that prioritizes well-being while sustaining productivity.	Human Resources	On-going	< 45 Worker's Comp Claims < 12 Property & Liability Claims
1.1.7	Ongoing Workforce Development We demonstrate our commitment to employee growth by providing meaningful learning opportunities that support current roles and prepare staff for future advancement. Through strategic training initiatives, we foster a culture of growth, innovation, and operational excellence, driving both individual career progression and the City's long-term success.	Human Resources	On-going	50 Learning Opportunities

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 2

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

	Action	Responsible Department	Target Date	Target Matrix
1.2.1	Integration of 311/CRM in Emergency Preparedness We collaborate with Emergency Management to incorporate 311 and Customer Relationship Management systems into the City's disaster preparedness program. This integration enhances communication, streamlines information sharing, and ensures residents receive timely, accurate updates during emergencies, strengthening community resilience and response capabilities.	Administrative Services	Fourth Quarter	Complete
1.2.2	Expansion of Online Utility Payments We aim to increase the percentage of utility accounts paid online to enhance customer convenience, improve payment efficiency, and strengthen overall collection rates. By promoting secure, user-friendly digital payment options, we streamline operations while providing residents with flexible and accessible service.	Administrative Services	On-going	5% Increase
1.2.3	Enhanced Purchasing Response Times We will improve initial response times to purchasing inquiries to elevate customer service, reduce delays, and support more efficient procurement workflows. By streamlining communication and decision-making, we ensure timely, accurate support for departments and vendors alike.	Administrative Services	On-going	15% Decrease
1.2.4	BTX311 App Engagement We will increase the number of BTX311 app downloads by boosting visibility through community events, social media outreach, and other targeted promotions. Expanding awareness and access to the app empowers residents to connect with City services quickly and conveniently.	Administrative Services	On-going	10% Increase
1.2.5	Streamlined Development Review Process We will implement changes to development submittal and review sequencing to improve efficiency and reduce the need for revisions that require resubmittals. By enhancing coordination and clarity in the review process, we expedite project timelines and support a more predictable development experience.	Development Services	Second Quarter	Complete
1.2.6	Texas Cyberstar Certification We will complete the DIR Cyberstar Certificate Program, demonstrating our commitment to strong cybersecurity practices. This designation protects City systems, data, and critical infrastructure, aligns with state standards, and strengthens public trust in our technology operations.	Information Technology	Fourth Quarter	Complete

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 2

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

	Action	Responsible Department	Target Date	Target Matrix
1.2.7	Computer Aided Dispatch (CAD) Upgrade & Implementation We will implement an upgraded CAD system to improve emergency response through increased reliability, speed, and integration across Police, Fire, and Dispatch. This upgrade reduces infrastructure costs, streamlines support, and delivers features tailored to Burleson's public safety needs, advancing our long-term technology goals.	Information Technology	Second Quarter	Complete
1.2.8	Implementation of LoRa Network LoRa is a long-range, low-power wireless network used to connect sensors and smart devices across the city. It enables real-time data collection with minimal power use and supports our goal of expanding efficient, cost-effective Internet of Things (IoT) infrastructure.	Information Technology	Fourth Quarter	Complete
1.2.9	Autonomous Mowing Implementation We will transition strategic areas within the parks system to autonomous mowing, increasing efficiency, reducing labor demands, and promoting sustainable maintenance practices. This technology enhances operational capacity while allowing staff to focus on higher-value park improvements and services.	Parks and Recreation	On-going	1
1.2.10	CAPRA Accreditation We will achieve our Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation, demonstrating our commitment to excellence in parks and recreation management. This nationally recognized standard affirms our dedication to best practices, continuous improvement, and delivering high-quality services to the community.	Parks and Recreation	Third Quarter	Complete
1.2.11	Facility Service Request Efficiency We will improve efficiency in resolving facility service requests by streamlining the process and enhancing tracking systems. These improvements will ensure timely responses, strengthen accountability, and promote clear communication across departments.	Public Works	Fourth Quarter	Complete
1.2.12	Fleet Management Request and Information Efficiency We will enhance City fleet operations through the implementation of a fleet management information system. This technology will improve maintenance tracking, optimize vehicle utilization, and support data-driven decisions that extend asset life and reduce operational costs.	Public Works	Second Quarter	Complete

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 3

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

	Action	Responsible Department	Target Date	Target Matrix
1.3.1	Capital Project GIS Mapping We will develop and maintain a Capital Project GIS map that provides clear, concise information and key project details. This tool will enhance transparency, improve public access to project updates, and support informed decision-making across the organization.	Capital Engineering	On-Going	Complete
1.3.2	E-Newsletter Engagement We will enhance community awareness by continually assessing and refining e-newsletter content, design, and delivery strategies. Quarterly analytics will guide improvements to ensure residents stay informed and engaged with City news and updates.	Community Services - Communications	On-going	55% Open Rate
1.3.3	Social Media Outreach We will strengthen community engagement on social media by optimizing content, posting strategies, and platform use. Regular review of performance metrics will help expand our reach and encourage active participation.	Community Services - Communications	On-going	5,000 Average Reach Post
1.3.4	Website Engagement We will improve community access to information by continually evaluating and updating website content, navigation, and usability. Ongoing analysis of user activity will ensure residents have timely, relevant, and easy-to-access resources.	Community Services - Communications	On-going	500,000 Unique Views Every Quarter

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 3

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

	Action	Responsible Department	Target Date	Target Matrix
1.3.5	2022 Bond Program Updates We will continue to provide the public with timely updates on the status of the 2022 Bond Program implementation. Transparent communication will keep residents informed on project progress, milestones, and the effective use of bond funds.	Community Services - Communications	Fourth Quarter	An Update Provided Every Quarter
1.3.6	Increase Library Community Engagement We will increase community engagement and awareness of library services through expanded outreach programming, strengthened partnerships with community organizations, and targeted marketing efforts. These initiatives will connect more residents to library resources, programs, and opportunities.	Community Services - Library	Fourth Quarter	40 Community Events
1.3.7	Subdivision Ordinance Revision We will revise the existing subdivision ordinance to improve operational efficiency within the overall development process. These updates will streamline procedures, enhance clarity, and support consistent, timely project reviews.	Development Services	Third Quarter	Complete

FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services



GOAL 4

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

	Action	Responsible Department	Target Date	Target Matrix
1.4.1	Asset Management Program Implementation Implement Water and Wastewater into the asset management program for public infrastructure and fixed assets, enhancing data-driven decision-making, optimizing maintenance strategies, and extending the life cycle of critical City resources.	City Manager's Office	Fourth Quarter	Complete
1.4.2	Grant Pursuit We will review and pursue grant opportunities to help offset the cost of planned capital projects, working with a grant consultant and staff to complete applications and identify additional funding sources.	City Manager's Office	On-Going	8 Submitted Grant Applications
1.4.3	Financial Transparency and Accountability We will continue to demonstrate fiduciary responsibility by providing precise and transparent financial information through the submission of monthly financial reports for FY25/26, preparation of the Annual Comprehensive Financial Report (ACFR), and development of the FY26/27 budget.	Finance Department	On-Going	Complete
1.4.4	Transparency Star Recognition We will create website content that meets the Texas Comptroller's Transparency Star program standards, showcasing the City's commitment to openness and public access to financial and operational information.	Finance Department	Fourth Quarter	4 or More Stars
1.4.5	Stormwater Fee Implementation We will implement a stormwater fee to strengthen the City's infrastructure, providing dedicated funding for drainage improvements, flood mitigation, and long-term system sustainability.	Public Works	Third Quarter	Complete



FOCUS AREA 2

Dynamic & Preferred City through Managed Growth

OBJECTIVE

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

GOAL 1

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

GOAL 2

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

GOAL 3

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

GOAL 4

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

GOAL 5

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

FOCUS AREA 2

Dynamic & Preferred City through Managed Growth



GOAL 1

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

	Action	Responsible Department	Target Date	Target Matrix
2.1.1	Small Business Program Expansion We will continuously develop and enhance programs that support and empower the local small business community, fostering economic growth, innovation, and long-term sustainability.	Economic Development	Fourth Quarter	1 New Program
2.1.2	Hooper Business Park Job Creation We will obtain a signed Letter of Intent (LoI) to secure primary jobs for Hooper Business Park, supporting local economic development and long-term community prosperity.	Economic Development	Fourth Quarter	1 New LoI
2.1.3	Corridor Redevelopment We will actively collaborate with developers to revitalize key community corridors, enhancing economic vitality, improving infrastructure, and fostering vibrant, attractive spaces for residents and visitors.	Economic Development	Fourth Quarter	Secure six or more developer meetings
2.1.4	Hill College Site Redevelopment We will obtain a signed Letter of Intent (LoI) and execute an agreement to transform the Hill College site into a valuable community asset that supports economic growth and enhances quality of life.	Economic Development	Fourth Quarter	Complete
2.1.5	New Industrial Park Development We will identify suitable land and a development partner to create a comprehensive plan for a new industrial park, fostering job creation, expanding the tax base, and supporting long-term economic growth.	Economic Development	Fourth Quarter	Complete

FOCUS AREA 2

Dynamic & Preferred City through Managed Growth



GOAL 1

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

	Action	Responsible Department	Target Date	Target Matrix
2.1.6	Achieve State Tourism Certifications We will promote Burleson as a tourism destination by strengthening and expanding marketing efforts, while pursuing state tourism certifications that enhance visibility and attract visitors to the community.	Economic Development	Fourth Quarter	2
2.1.7	Development Sports Tourism We will identify, plan, and execute a strategy for creating a new indoor sports facility, attracting regional events, boosting local tourism, and supporting economic growth.	Economic Development	Fourth Quarter	Execute Development Agreement
2.1.8	Retail Recruitment and Tourism Promotion We will continue efforts to attract new-to-market retail establishments and promote tourism, enhancing the City's economic vitality and expanding amenities for residents and visitors.	Economic Development	Fourth Quarter	4 New Sites
2.1.9	High Paying Job Opportunities We will pursue and recruit medical professionals to the community, focusing on a hospital provider and medical offices that offer jobs with wages above the Johnson County median income. These efforts will strengthen local healthcare services and support economic growth.	Economic Development	Fourth Quarter	Complete
2.1.10	Hotel and Conference Center Development Continue to work with our State Representatives to prepare and advocate for a bill allowing Burleson to use certain tax revenue derived from a hotel and convention center project.	Economic Development	On-going	Complete

FOCUS AREA 2

Dynamic & Preferred City through Managed Growth



GOAL 2

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

	Action	Responsible Department	Target Date	Target Matrix
2.2.1	2024 International Codes Adoption We will adopt the 2024 International Codes along with NCTCOG amendments to ensure building standards align with best practices, enhance safety, and support consistent development across the community.	Development Services	Fourth Quarter	Complete
2.2.2	On-Site Sewage Facility Regulation Update We will update the TCEQ order and ordinance for on-site sewage facilities to ensure compliance with state regulations, protect public health, and support sustainable environmental practices.	Development Services	Fourth Quarter	Complete
2.2.3	Zoning Ordinance Update We will finalize the review and adoption of the zoning ordinance update to promote orderly growth, enhance development standards, and support the community's long-term planning goals.	Development Services	Fourth Quarter	Complete

FOCUS AREA 2

Dynamic & Preferred City through Managed Growth



GOAL 3

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

	Action	Responsible Department	Target Date	Target Matrix
2.3.1	State Highway 174 Widening Support We will assist with the implementation and construction of the State Highway 174 widening project from Elk Drive to Wicker Hill Road, improving traffic flow, enhancing safety, and supporting future growth.	Capital Engineering	On-going	Complete
2.3.2	Westside Mobility Network We will continue to evaluate the roadway network for the westside of Burlison and amend the functional classification of Alsbury Blvd and Lakewood Drive to partner with TxDOT and NTCOG for funding opportunities to enhance the mobility and connectivity between IH35 and Chisholm Trail Parkway with expected development in the region.	Development Services	On-going	Complete
2.3.3	Proactive Pavement Management We will use the Asset Management Model to implement a proactive pavement management program, optimizing repair schedules and utilizing data-driven strategies to extend roadway life and increase overall efficiency.	Public Works	On-going	Complete

FOCUS AREA 2

Dynamic & Preferred City through Managed Growth



GOAL 4

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

	Action	Responsible Department	Target Date	Target Matrix
2.4.1	Industrial Pump Station Construction We will begin construction on the Industrial Pump Station Project to enhance water infrastructure capacity, support economic development, and meet the needs of future growth.	Capital Engineering	First Quarter	Complete
2.4.2	Hulen Street Expansion Design We will complete the design of the Hulen Street expansion from SH174 to Candler Drive, supporting improved traffic flow, enhanced connectivity, and future infrastructure growth.	Capital Engineering	Fourth Quarter	Complete
2.4.3	Alsby Boulevard Extension Design We will complete the schematic design for the Alsby Boulevard extension to Lakewood Drive, improving roadway connectivity, reducing congestion, and supporting planned development.	Capital Engineering	Fourth Quarter	Complete
2.4.4	Neighborhood Street Program Completion We will finalize the design and complete construction of the FY 24-25 Neighborhood Street Program, enhancing roadway conditions, improving neighborhood accessibility, and extending pavement life.	Capital Engineering	Fourth Quarter	Complete
2.4.5	Neighborhood Street Program Completion We will finalize the design and complete construction of the planned Neighborhood Street Program, improving roadway conditions, enhancing neighborhood accessibility, and extending pavement life.	Capital Engineering	Fourth Quarter	Complete
2.4.6	Community Park Phase I Completion We will complete construction on Phase I of the Community Park, providing enhanced recreational amenities, expanding community gathering spaces, and improving quality of life for residents.	Parks and Recreation	Fourth Quarter	Complete

FOCUS AREA 2

Dynamic & Preferred City through Managed Growth



GOAL 5

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

	Action	Responsible Department	Target Date	Target Matrix
2.5.1	Water Loss Reduction Planning We will establish a baseline for unmetered, unaccounted-for water loss and develop a plan to achieve a target of 6% water loss, improving system efficiency, conserving resources, and reducing operational costs.	Public Works	Third Quarter	Complete
2.5.2	Enhanced Compliance Program Exploration We will explore the implementation of an enhanced Cross-Connection, Backflow Prevention, and Fats, Oil, and Grease (FOG) Program through centralized reporting and technology adoption, facilitating compliance with TCEQ recordkeeping requirements and providing data to guide field investigation priorities.	Public Works	Third Quarter	Complete
2.5.3	Water Infrastructure Preventive Maintenance Program We will create a preventive maintenance program for the Collections Program using ASSTRA software, improving asset tracking, optimizing maintenance schedules, and enhancing system reliability.	Public Works	Fourth Quarter	Complete
2.5.4	Facility Master Plan Finalization We will finalize a facility master plan that identifies long-term space needs, supporting strategic growth, efficient operations, and informed capital planning.	Public Works	Fourth Quarter	Complete



FOCUS AREA 3

Beautiful, Safe & Vibrant Community

OBJECTIVE

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

GOAL 1

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

GOAL 2

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

GOAL 3

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

GOAL 4

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

GOAL 5

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

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 1

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

	Action	Responsible Department	Target Date	Target Matrix
3.1.1	Animal Shelter Adoption Growth We will increase adoptions at the Animal Shelter by enhancing outreach, expanding community partnerships, and improving the adoption experience to connect more animals with permanent, loving homes.	Community Services - Animal Services	On-going	3% Increase
3.1.2	Animal Shelter Euthanasia Reduction We will reduce the euthanasia rate of sick animals at the Animal Shelter by providing onsite veterinary care, enabling earlier treatment and improved overall animal health outcomes.	Community Services - Animal Services	On-going	3% Decrease
3.1.3	Reinvestment and NEZ Policy Development We will create Reinvestment Zone and Neighborhood Empowerment Zone (NEZ) policies to encourage revitalization, stimulate economic growth, and support targeted community development efforts.	Development Services	Second Quarter	Complete
3.1.4	NEZ Incentives and Outreach Implementation We will implement the NEZ incentives and outreach program to promote revitalization opportunities, engage property owners, and encourage investment in designated areas.	Development Services	Fourth Quarter	Complete
3.1.5	PARTNER Program Implementation We will conduct the PARTNER (Pro-active Residential Teams for Environmental Restoration) program to engage the community in addressing environmental concerns, enhancing neighborhood appearance, and promoting sustainable practices.	Development Services	Fourth Quarter	2
3.1.6	Green Ribbon Project Completion We will complete construction of the Green Ribbon Project at SH 174 and John Jones Drive to enhance beautification and create opportunities to cultivate tourism.	Parks and Recreation	Fourth Quarter	Complete

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 2

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

	Action	Responsible Department	Target Date	Target Matrix
3.2.1	Commercial Corridor Redevelopment We will continue efforts to redevelop older centers and pursue new land development along I-35W, Alsbury Boulevard, Hidden Creek Parkway, and State Highway 174, enhancing economic vitality and community appeal.	Economic Development	On-going	Complete
3.2.2	Russell Farm Master Plan Completion We will complete the Russell Farm Master Plan to guide future development, preserve historical and cultural assets, and enhance recreational and educational opportunities for the community.	Parks and Recreation	Fourth Quarter	Complete
3.2.3	Warren Park Master Plan Completion We will complete the Warren Park Master Plan to guide future improvements, expand recreational amenities, and enhance the park's role as a valued community gathering space.	Parks and Recreation	Fourth Quarter	Complete
3.2.4	Call for Public Art We will complete the first Call for Art for public art, fostering community engagement, supporting local artists, and enhancing the City's cultural and visual landscape.	Parks and Recreation	Third Quarter	Complete
3.2.5	Parks Master Plan Parks Master Plan Completion We will complete the Parks Master Plan to guide strategic park development, enhance recreational amenities, and ensure long-term planning aligns with community needs.	Parks and Recreation	Fourth Quarter	Complete
3.2.6	Finalize the Community Arts Master Plan We will finalize the Community Arts Master Plan from FY24/25, providing a strategic framework to support cultural growth, public art initiatives, and creative community engagement.	Parks and Recreation	Fourth Quarter	Complete

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 3

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

	Action	Responsible Department	Target Date	Target Matrix
3.3.1	Strategic Fire Training Program We will design and implement a strategic fire training program that ensures regulatory compliance while fostering company resources to better equip fire personnel, enhancing both job satisfaction and performance.	Fire	Fourth Quarter	Complete
3.3.2	Inspection Responsibility Reallocation We will reallocate inspection responsibilities from frontline crews for the next year to allow them to focus on core response operations, training, and readiness.	Fire	Second Quarter	Complete
3.3.3	Ambulance Fleet Expansion We will expand the fleet with an additional ambulance to strengthen EMS capacity and provide operational redundancy, allowing deployment during peak times or as needed.	Fire	Second Quarter	Complete
3.3.4	EOC Footprint Enhancement The Office of Emergency Management, in partnership with Information Technology, will maximize the EOC footprint through technology, communications, and workspace upgrades to enhance situational awareness, coordination, and efficiency during activations.	Fire - Emergency Management	First Quarter	Complete
3.3.5	Public Safety Communications Accreditation We will pursue accreditation through the Association of Public Safety Communication Officials to certify the public safety communications training program, ensuring it meets national standards and supports excellence in emergency response.	Public Safety Communications	Fourth Quarter	Complete

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 4

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

	Action	Responsible Department	Target Date	Target Matrix
3.4.1	Fire Station 1 Remodel Completion We will complete the remodel of Fire Station 1 to provide adequate space for Fire/EMS operations and expand office capacity for administration, supporting improved service delivery and operational efficiency.	Capital Engineering	Third Quarter	Complete
3.4.2	Police Station Expansion We will complete the expansion of the Police Station to increase operational capacity, improve working conditions, and support the growing public safety needs of the community.	Capital Engineering	Fourth Quarter	75% Complete
3.4.3	Fire Engine Replacement We will replace two fire engines in accordance with the fleet replacement schedule to enhance operational effectiveness, improve reliability and safety, and integrate advanced technology.	Fire	Second Quarter	Complete
3.4.4	Arson Investigator Hiring We will hire an additional arson investigator to expand the Fire Marshal's Office capacity to manage annual fire inspections, enabling the strategic redistribution of duties so fire crews can focus on core response and readiness.	Fire	Second Quarter	Complete

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 4

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

	Action	Responsible Department	Target Date	Target Matrix
3.4.5	TCOLE Training Provider Status We will obtain Texas Commission on Law Enforcement (TCOLE) Training Provider status to deliver higher-quality training to staff, enhancing professional development and ensuring compliance with law enforcement training standards.	Police	Third Quarter	Complete
3.4.6	Police Fleet Expansion We will enhance public safety by purchasing, fully upfitted, and deploy a new police vehicle to the fleet, reducing reliance on older units and extending overall fleet longevity.	Police	Fourth Quarter	Complete
3.4.7	Police Staffing Expansion We will enhance public safety by hiring, training, and deploying a new police officer to solo status, increasing capacity to respond to both emergency and non-emergency calls for service driven by community growth.	Police	Fourth Quarter	Complete

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 5

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

	Action	Responsible Department	Target Date	Target Matrix
3.5.1	Emergency Preparedness and CERT Program Enhancement We will continue conducting emergency preparedness workshops for community members and enhance the CERT program to support whole community preparedness, fostering resilience through training, education, and public engagement.	Fire - Emergency Management	On-going	Complete
3.5.2	Community Risk Reduction Enhancement We will continue to enhance Community Risk Reduction efforts, including drowning prevention, CPR, and Stop the Bleed programs, to make the City a safer place to live, work, and visit.	Fire - Emergency Management	On-going	Complete
3.5.3	Park Safety Camera Installation We will install 4G cameras at community parks experiencing increased vandalism and other issues to enhance security, deter crime, and ensure the safety of all park visitors.	Information Technology	Fourth Quarter	Complete
3.5.4	S.T.A.N.D. Safety Summit We will host the S.T.A.N.D. Safety Summit to engage the community and educate residents about serious safety risks affecting youth, fostering awareness, prevention, and collaborative solutions.	Police	Second Quarter	Complete



FOCUS AREA 4

Great Place to Live

through Expanded Quality of Life Amenities

OBJECTIVE

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

GOAL 1

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

GOAL 2

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

GOAL 3

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

FOCUS AREA 4

Great Place to Live

through Expanded Quality of Life Amenities



GOAL 1

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

	Action	Responsible Department	Target Date	Target Matrix
4.1.1	Old Town and Plaza Lighting Enhancement We will enhance lighting in the Old Town and Mayor Vera Calvin Plaza area to improve safety, increase visibility, and create a more inviting environment for residents and visitors.	Capital Engineering	Fourth Quarter	Complete
4.1.2	5-Year Capital Program Implementation We will continue implementing the 5-year capital program by completing the projects approved in FY25/26, ensuring timely delivery of infrastructure improvements and strategic investments.	Parks and Recreation	Fourth Quarter	Complete
4.1.3	Golf Course Improvements We will continually enhance the golf course through strategic upgrades, facility maintenance, and amenity improvements to elevate the player experience and attract more visitors.	Parks and Recreation	On-going	Complete

FOCUS AREA 4

Great Place to Live

through Expanded Quality of Life Amenities



GOAL 2

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

	Action	Responsible Department	Target Date	Target Matrix
4.2.1	Mayor's Youth Council Management We will manage and support the Mayor's Youth Council by providing mentorship, fostering leadership development, and creating opportunities for youth to engage in local government and community service.	City Manager's Office	On-going	Complete
4.2.2	Senior Programming Enhancement We will enhance senior programming by actively recruiting knowledgeable and enthusiastic volunteers and securing sponsors to introduce fresh, engaging activities that enrich the lives of Burleson's older adults.	Community Services - Senior Activity Center	Fourth Quarter	3 Volunteers Quarterly 4 Annual Sponsors
4.2.3	Teen and Young Adult Program Expansion We will grow events and programs for the teen and young adult age group, providing engaging activities, fostering community connections, and supporting personal development.	Parks and Recreation	On-going	3

FOCUS AREA 4

Great Place to Live

through Expanded Quality of Life Amenities



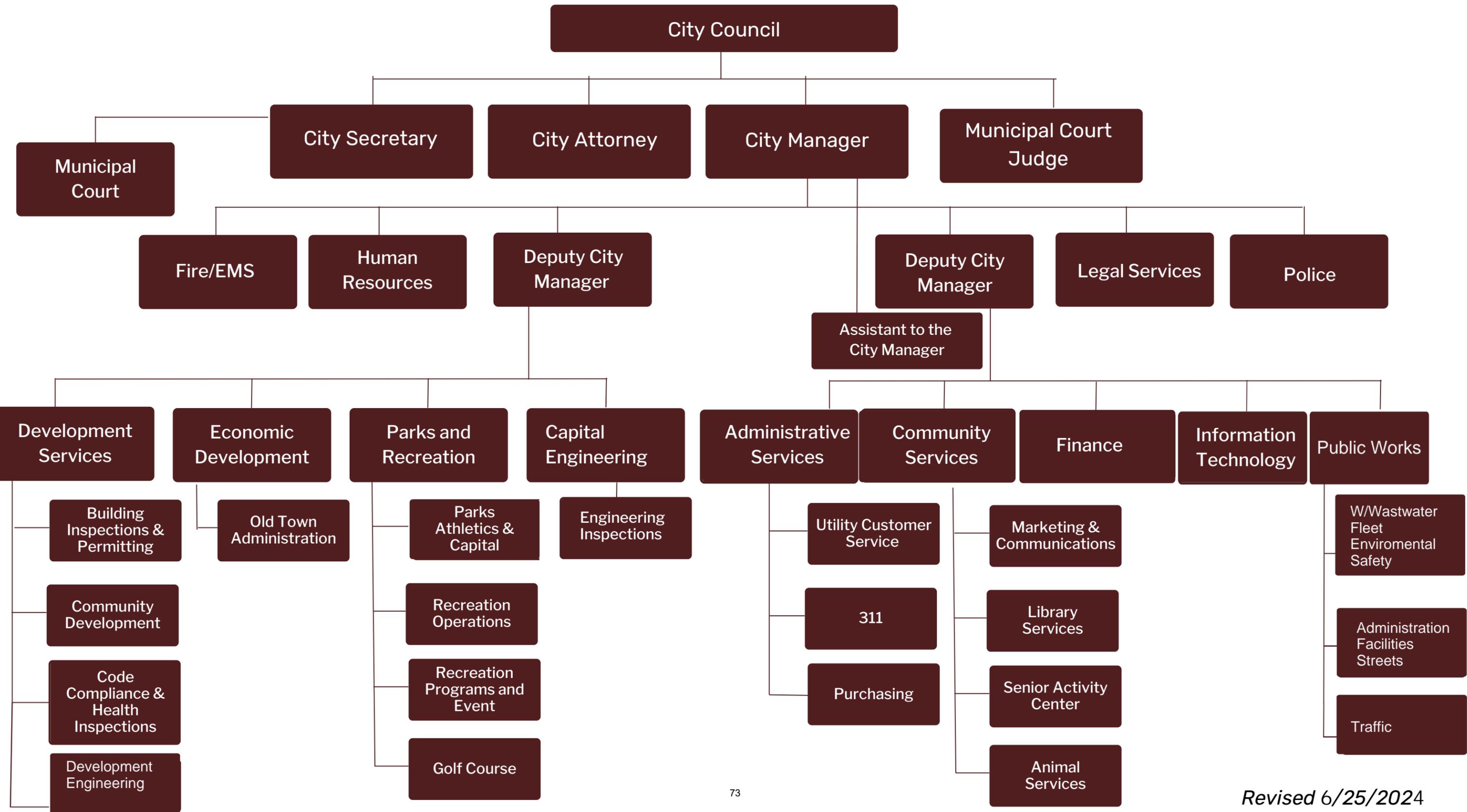
GOAL 3

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

	Action	Responsible Department	Target Date	Target Matrix
4.3.1	Burleson 101 Civic Academy We will implement and host the Burleson 101 Civic Academy to educate the community on municipal operations and strengthen partnerships within the community.	City Secretary's Office	Fourth Quarter	Complete
4.3.2	Project U Leadership Conference We will grow the Project U Leadership Conference into a premier statewide event, attracting visitors and overnight guests to Burleson and showcasing the City as a hub for leadership development and engagement.	Economic Development	Fourth Quarter	Complete
4.3.3	Outdoor Education Program Partnership We will partner with the Texas Parks & Wildlife Department (TPWD) to implement an outdoor education program, promoting environmental stewardship, recreation, and community engagement.	Parks and Recreation	Fourth Quarter	Complete
4.3.4	Mobile Recreation Program Expansion We will expand recreation programming across the city through mobile recreation, increasing access to activities, fostering community engagement, and bringing services directly to neighborhoods.	Parks and Recreation	On-going	1 Event Quarterly

Financial Structure, Policy & Process

Organizational Chart



The City of Burlleson's Budget Process

An OVERVIEW

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVENUES

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

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

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

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

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

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

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

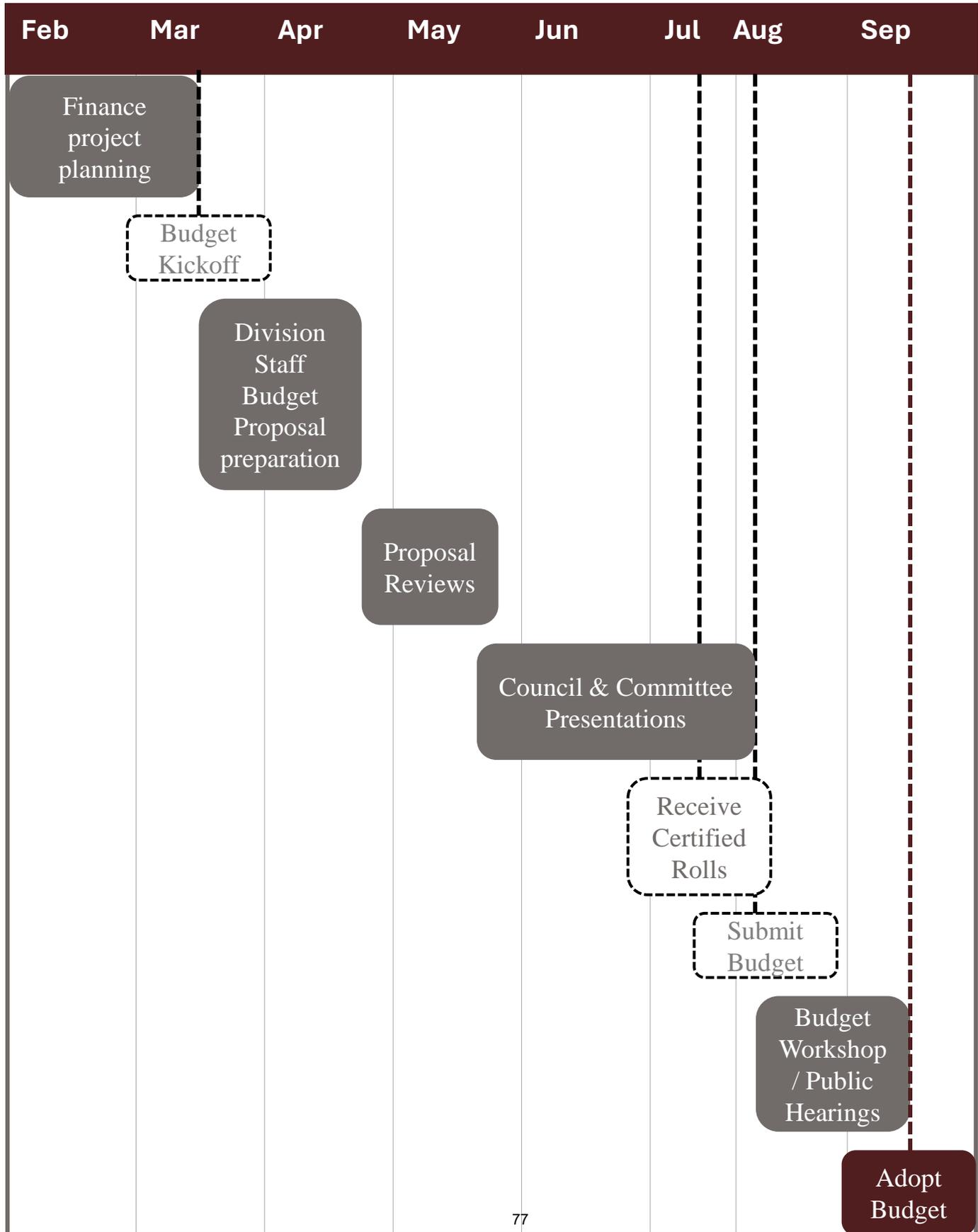
BUDGET AMENDMENTS

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

5 YEAR PROJECTIONS

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

FY 2026 Budget Timeline



March 13	Budget Kickoff
March 13	Budget Training in Munis (One focused session, follow up one-on-one sessions as requested.)
March 13	Equipment Replacement Committee and Technology Governance initial meetings.
March 13 - 19	Equipment Replacement requests submitted by departments.
March 20- 28	Equipment Replacement Committee reviews and prepares recommendations.
March 31	ERF Committee presents recommendations to CMO and budget team.
April 07	Internal Phase 1 of budget entry to Munis completed by departments. Phase 1 includes supplemental/capital requests, supplemental reductions, technology, and personnel requests. Technology Governance and personnel reviews begin.
April 07	CIP updates due from Capital Team, Parks, and Economic Development.
April 07	Initial Salary and Wage file completed by Finance
April 16 - April 18	CMO and DCMO review their department submissions
April 8 - 11	CMO Review of CIP
April 8 - April 21	IT Governance review of department requests completed.
April 8 - April 21	Personnel requests reviewed by HR and Finance.
April 11 - April 18	Cost Allocations Deadline: ESF allocation from PW&E, Support Services from IT. GF Allocations are due from consultant and entered in Munis.
April 16 - May 16	Community Budget Survey completed.
April 17	Regular Meeting:
April 18	Internal Phase 2 of budget entry in Munis completed by departments. Phase 2 includes Fiscal Year 2025 year-end estimates, Fiscal Year 2026 base budget, proposed changes to the Fee Schedule with revenue projections, and updated department summaries with strategic plans and performance measures. Technology and personnel reviews completed.
April 21	Budget Team meets with Hilltop Securities for preliminary debt issuance projections.
April 28	HUB benefit projections updated by HUB.
April 23 – May 15	CMO Line-Item Review Budget Meetings. The CMO and budget team will meet with departments to review Department Strategic Plans, all department requests, personnel and benefits, proposed fee changes with revenue projections, and Equipment Replacement Committee recommendations.

April 30	Preliminary appraisal roll from Appraisal District.
May 07	Finance Committee – Approve Equipment Replacement Funds proposal for purchase, Updated CIP, Review Debt Service Plan and Tax Rate discussion.
May 12 - 16	Additional meetings with Hilltop Securities regarding debt issuance.
May 27	Special Council Meeting – Approve Equipment Replacement Funds proposal for purchase, Five Year Forecast of major funds, Review Updated CIP, Review Fee Schedules, Review Debt Service Plan, Review Community Budget Survey Results, Tax Rate and Calendar.
June 16	Regular Council Meeting - Notice of Intent to Issue Debt, City Council resolution asking the City Manager to prepare a calendar for the orderly adoption of the property tax rate and budget assuming a tax rate over or under the voter-approval rate. ¹ Items relating to Property Tax including calendar, Assessor Collector, items to organize publishing and delivering tax rate forms, Five Year Forecast of minor funds. City Council resolution designating the Johnson County Tax AC to perform the required calculations and the City Manager to publish and deliver the tax rate forms. Updates to Compensation and Benefits. Present budget amendment and purchase authorization agenda items for the proposed ERF vehicles replacements.
June 18	Finance Committee Meeting –CMO Recommended Supplementals and supplemental reductions. Fee Schedule Review.
July 01	Deadline for Property Tax Exemption Changes (If applicable).
July 21	Regular Council Meeting – Updates to Compensation and Benefits and CMO Recommendations, CMO Recommended Supplementals and supplemental reductions. Fee Schedule projections. Updated fund projections, tax levy direction
July 25	Deadline to receive certified tax roll from appraisal district. ²
July 26 – Aug 1	Budget updated with certified appraisals.
August 04	City Manager will submit a copy of the proposed budget to City Secretary’s Office, City Council, and post on City website. ³ See footnotes for specific legal requirements for the budget. ⁴
August 04	Submit to the City Council and both county assessor-collectors no new revenue tax rate and voter-approval tax rate completed tax rate calculation forms. ⁵ Post completed forms prominently on the homepage of the City’s website. ⁶
August 4	Regular Council Meeting – Authorize Issuance of Bonds.

August 06	Finance Committee – Review TNT Calculation of Rates, CMO Proposed Budget Presentation.
August 11	Special Council Meeting – Budget Work Session ⁷ . CMO budget presentation, propose tax rate, set public hearing dates for budget and tax rate. Propose fee schedule updates.
August 15	Verify County Assessor Collector has updated their databases.
August 18	4A/4B/TIF Board - Present Budget for Board Approvals.
August 20	Internal Deadlines – Publish Notices for Public Hearing on tax rate and budget in the newspaper. Post tax rate public hearing notice prominently on the City’s home page of website and on public access channel until public hearing concluded. ⁸
September 02	Regular Meeting – Public Hearing ⁹ and first reading of Proposed Budget and Tax Rate ¹⁰ , Additional Budget Related Ordinances for fees. ¹¹
September 08	Special Meeting – Second Reading of Ordinances, Adoption of Budget ¹² , and Adoption of Tax Rate ^{13 14} , Ratify Property Tax Rate in Budget if rate is above NNR ¹⁵ , Additional Budget Related Ordinances and Reimbursement Resolution. FY 2026 Debt Issuance Reimbursement Resolution
September 08	Post tax rate, budget, and record vote approving tax rate to website after adoption. Notify both Tax ACs of the tax rate adopted. CSO file the budget with the county clerks.
September 18	Special Meeting – Tentative if needed.
September 19	CMO Budget Presentation to Staff – Summary of approved budget and key allocations.
October 01	New fiscal year begins.

¹ If the City Council does not pass a resolution asking the City Manager to prepare the budget assuming a tax rate that does not exceed the voter-approval rate, the deadlines in this calendar will change significantly. In such a situation the deadline to file the proposed budget would be July 20th and the deadline to adopt the budget, tax rate, and order an election would be August 19th.

² Certified tax rolls are due on 7/25. Texas Tax Code §§ 26.01(a).

³ 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 8/2, the tax levy must occur after 9/2. Texas Local Government Code § 102.005. On posting the budget on the City’s website, see Texas Local Government Code § 102.005(c).

⁴ The proposed budget must include two things. First, 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. Second, if the budget will raise more revenue from property taxes than the previous year, the proposed budget must contain a special cover page. Texas Local Government Code § 102.005(b).

⁵ The tax rate calculations must be submitted by August 7 or as soon thereafter as practicable. Texas Tax Code § 26.04(e). The calculations must be on the prescribed comptroller forms. Texas Tax Code § 26.04(d-1).

⁶ The internet posting to the homepage of 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).

⁷ Texas Tax Code §§ 26.06(b-1), (b-2), (b-3), and 26.061(b).

⁸ 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.

⁹ 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). The public hearing on the tax rate may not be held until the fifth day after the date the chief appraiser of each appraisal district in which the city participates has delivered its tax estimate notice under Tax Code Sec. 26.04(e-2) and made various types of tax rate information and the tax rate calculation forms available on to the public via the property tax database under Tax Code Sec. 26.17(f). Texas Tax Code Section 26.05(d-1).

¹⁰ There are several precise requirements regarding notice in the tax rate ordinance itself that must be complied with if the city adopts a rate exceeding the no- new-revenue tax rate. Texas Tax Code § 26.05.

¹¹ Texas Tax Code § 26.06(d).

¹² City Council may only levy taxes in accordance with budget. Texas Local Government Code § 102.009. Record vote required by Texas Local Government Code § 102.007.

¹³ Texas Tax Code § 26.05(b).

¹⁴ Texas Tax Code § 26.05(a).

¹⁵ 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). Record vote required by Texas Local Government Code § 102.007.

CITY OF BURLESON FUND STRUCTURE BY BUDGETARY BASIS

**Governmental
Activities**

Modified Accrual Basis
of Accounting

General 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

Burleson TIF #2 Fund

Municipal Court 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

Equipment Replacement-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:

Fund	Description	Major Revenue Sources	Major Services Provided
General	General Fund	<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:

Fund	Description	Major Revenue Sources	Major Services Provided
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 TIF 2 Fund	Special Revenue Fund	<ul style="list-style-type: none"> • Property Tax Increment 	<ul style="list-style-type: none"> • Financial Assistance of Development Projects
Municipal Court Fund	Special Revenue Fund	<ul style="list-style-type: none"> • Fines and Court Fees 	<ul style="list-style-type: none"> • Court Hearings and Case Processing
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	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:

Fund	Description	Major Revenue Sources	Major Services Provided
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:

Fund	Description	Major Revenue Sources	Major Services Provided
Cemetery	Enterprise Fund	<ul style="list-style-type: none"> Cemetery Fees 	<ul style="list-style-type: none"> Vehicles and other equipment for other departments
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 the 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 the 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
Equipment Replacement - Support Services	Internal Service Fund	<ul style="list-style-type: none"> Replacement charges from Support Services Fund 	<ul style="list-style-type: none"> Money set aside for the replacement of support services equipment

**The Relationship Between Functional Units
OPERATIONS and ACCOUNTING FUNDS**

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

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 Annual Comprehensive Financial Report or ACFR).

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.

BASIS OF BUDGETING

GOVERNMENTAL FUNDS

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City of Burleson, Texas
FINANCIAL POLICY STATEMENTS

June 16, 2025

I. STATEMENT OF PURPOSE

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

The more specific purpose is to provide guidelines to management in planning and directing the City's finances and in developing recommendations to the City Council.

The scope of the financial policies includes the City's investment, debt, and continuing disclosure policies covering areas such as accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts, in order to:

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

II. GENERAL IMPLEMENTATION AND COMPLIANCE GUIDELINES

- A. **FINANCE COMMITTEE.** The committee will meet at least four times a year. The committee will report to the City Council at a Regular City Council meeting. The function of the committee will be:
 - 1) Fiscal policy review
 - 2) Auditor selection recommendation
 - 3) Investment and Debt policy review and guidance
 - 4) Long-range planning
 - 5) Financial Report review
- B. **ANNUAL REVIEW.** Based upon the results and recommendations of the Finance Committee review, the Council will annually approve the fiscal policies.
- C. **IMPLEMENTATION, COMPLIANCE, ACCOUNTABILITY AND REVIEW.** The Finance Director will be responsible for implementing these policies and will, to the best of his or her knowledge, make the City Manager, Finance Committee and the City

Council aware of any variances in practice from these policies or any other deviation from prudent financial practices in accordance with GAAP, the City Charter, state laws and/or ethics of the profession.

III. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. ACCOUNTING. The City is solely responsible for the reporting of its financial affairs, both internally and externally. The City Manager is the City's Chief Administrative Officer and the head of the administrative branch of the City government. The City Manager may delegate some or all of the financial administrative duties but shall maintain supervisory authority over all functions as specified in the City's Charter Article VII, Section 68.
- B. AUDITING. An independent certified public accounting (CPA) firm will perform annual financial audits.
- 1) Qualifications of the Auditor. In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Chapter 103, the City will be audited annually by outside independent accountants. ("auditor").
 - 2) Auditor Repute. The auditor must be a CPA firm of good reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be registered as a partnership or corporation or certified public accountants, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws.
 - 3) Timing. The auditor's report on the City's financial statements will be completed within 180 days of the City's fiscal year end.
 - 4) Management Letter. The independent CPA firm shall provide a management letter, if one is issued, no later than March 31 following the end of each fiscal year. The auditor will prepare and will review the management letter with Management and the Finance Committee. The Finance Director shall respond in writing to the City Manager and City Council regarding the auditor's management letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the review.
 - 5) Responsibility of Auditor to City Council. The auditor is accountable to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the Auditor

considers such communication necessary to fulfill its legal and professional responsibilities.

- 6) Rotation of Auditor. The City will not require an auditor rotation but will circulate requests for proposals for audit services at least every five years. Should the City Council be dissatisfied with the auditor's performance, it may request new proposals at any time. Year-to-year authorization to continue shall be done by July 1st of each year.

C. FINANCIAL REPORTING.

1) External Reporting.

- a. Scope. The Annual Comprehensive Financial Report shall be prepared in accordance with generally accepted accounting principles (GAAP).
- b. Timing. The Report shall be presented to the Council within 180 calendar days of the City's fiscal year end. If City staffing limitations preclude such timely reporting, the Finance Director will inform the City Council of the delay and the reasons thereof.
- c. Awards. The Report shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.

2) Internal Reporting.

The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

IV. OPERATING BUDGET.

A. PREPARATION. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan. The scope of the budget includes all funds for which the City will adopt a formal budget, including Government Funds and Proprietary Funds.

- 1) Budgetary Process. The budget is prepared by the City Manager or his/her designee with the cooperation of all City Departments. The proposed budget should be presented to the City Council between 60 and 90 days prior to the fiscal year end and should be enacted by the City Council prior to fiscal year end in accordance with the Charter.

- 2) Awards. If feasible, the operating budget will be submitted to the GFOA annually for evaluation and consideration for the Award for Distinguished Budget Presentation.
- 3) Basis of Budgeting. The basis of budgeting will be the same as the basis of accounting; that is, that budgets for the General Fund and the Special Revenue Funds are prepared on the modified accrual basis of accounting, and budgets for the Utility (Proprietary) Funds are prepared on a full accrual basis, except that capital purchases and depreciation are not adjusted until year-end financial reporting.
- 4) Financial Forecast. A five-year financial forecast shall be prepared annually, projecting revenues and expenditures for all operating and capital funds. This forecast shall be used as a planning tool in developing the following year's operating budget.
- 5) Proposed Budget Format. A proposed budget shall be prepared by the City Manager with the participation of all of the City's Department Directors, within the provisions of the City Charter. The budget shall include at least four basic segments for review and evaluation. These segments are: (1) personnel costs, (2) operations and maintenance costs, (3) capital and other (non-capital) project costs, and (4) revenues. A four-column format should be used such that prior year actual, current year budget and revised, and next year proposed are all clearly shown.
- 6) Council Participation. The budget review process shall include Council participation in the development of each of the four segments of the proposed budget and a Public Hearing to allow for citizen participation in the budget preparation. The budget process shall span sufficient time to address policy and fiscal issues by the Council. The budget process will be coordinated so as to identify major policy issues for City Council consideration prior to the budget approval date so that proper decision analysis can be made.
- 7) Filing and Adoption. Upon the presentation of a proposed budget document acceptable to the Council, the Council shall call and publicize a public hearing and adopt by Ordinance such budget as the City's Official Budget, effective for the fiscal year beginning. A copy of the proposed budget shall be filed with the City Secretary in accordance with the provisions of the City Charter. Should the Council fail to take final action on or before the last day of the fiscal year, the budget as submitted by the City Manager shall be deemed to have been finally adopted by the City Council. If a tax rate is not adopted by September 30, the tax rate for that year will be the lower of the no-new-revenue rate calculated for the tax year or the rate adopted by the taxing unit for the preceding year in accordance with State Law (Tax Code Sec.26.05. (c))

- 8) Amending the Official Budget. The council may amend the budget for municipal purposes in accordance with state law.
 - 9) Encumbrances. Encumbrances outstanding at the end of each fiscal year shall be reflected as reservations of fund balance. Subsequent year's payments on previously encumbered funds will be reflected as expenditures in the current year. For Encumbrances that are brought forward from the previous year, budgets will be adjusted by the encumbered amount in the current year.
- B. **BALANCED BUDGET**. The operating budget will be balanced with current revenues and other resources greater than or equal to current expenditures/expenses. Use of beginning balances and other reserves to balance operations will be discussed with the City Council during the budget process.
 - C. **REPORTING**. Monthly financial reports will be prepared to enable the Department Managers to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the departments. City Council will receive a financial summary of key funds within 30 days after the end of each month with the exception of the first quarter of the fiscal year. The report will be provided within 30 days after the first quarter of the fiscal year.
 - D. **ACTIVITY INDICATORS AND STATISTICS**. Where appropriate, activity indicators and statistics will be used as guidelines and reviewed for efficiency and effectiveness. This information will be considered in the annual budgeting process and reported to the City Council regularly.
 - E. **OPERATING POSITION**. The guidelines that the City should be following to assure fiscal stability are those outlined in Financial Condition/ Reserves/Stability Ratios.
- V. **REVENUE MANAGEMENT**.
- A. The City will strive for the following optimum characteristics in its revenue system:
 - 1) **SIMPLICITY**. The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs and to make it more understandable to the taxpayer or service recipient. The City will avoid nuisance taxes or charges as revenue sources.
 - 2) **CERTAINTY**. A knowledge and understanding of revenue sources increase the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
 - 3) **EQUITY**. The City shall make every effort to maintain equity in its revenue system structure, i.e., the City shall seek to minimize or eliminate all forms of

subsidy between entities, funds, services, utilities, and customers. The City shall require that there be a balance in the revenue system, i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

- 4) **ADMINISTRATION.** The benefits of a revenue will generally exceed the cost of collecting and administering the revenue program. The cost of collection will be reviewed periodically for cost effectiveness as a part of the indirect cost and cost of services analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
 - 5) **DIVERSIFICATION AND STABILITY.** In order to protect from fluctuations in revenue sources due to changes in the economy and variations in weather, a diversified revenue system will be maintained to provide stability.
 - 6) **GRANTS AND RESTRICTED REVENUES.** In order to maintain flexibility in the revenue system, grants and restricted revenues shall be pursued on a cost-benefit basis. All grants and other federal/state, and restricted funds shall be managed and accounted for to comply with the laws, regulations, and guidance of the grantor.
- B. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:
- 1) **COST/BENEFIT OF ABATEMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such caution.
 - 2) **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs.
 - 3) **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at fair market value for any given year based on the current appraisal supplied to the City by the Central Appraisal District of Johnson County and Tarrant Appraisal District. Total taxable valuation will be reappraised and reassessed in accordance with State statute, in order to maintain current market values.

A 98% collection rate shall serve each year as a goal for tax collections. All taxes shall be aggressively pursued each year by the City's appointed tax assessor/collector. Tax accounts delinquent July 1st shall be submitted for collection each year to an attorney selected by the City Council. A penalty shall be assessed on all property taxes delinquent in accordance with State law and

shall include all court costs, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney's contract with the City. Annual performance criteria will be developed for the attorney.

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

VI. EXPENDITURE CONTROL

- A. APPROPRIATIONS. The level of budgetary control is at the Department level budget in the General and Enterprise Funds, and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, these must be approved by the City Council. Budget appropriations at lower levels of control, which is defined as transfers, shall be made in accordance with the applicable administrative procedures.
- B. AMENDMENTS TO THE BUDGET. In accordance with the City Charter, all budget amendments shall be approved by the Council.
- C. CENTRAL CONTROL. No recognized or significant salary or capital budgetary savings in any Department shall be spent by the Department Director without the prior authorization of the City Manager. However, Department Directors are authorized to approve budgetary line items transfers in the same fund within their own assigned departments. The City Manager assigns Departments to each Director as areas of their responsibilities, and documents it in the City's Organization Chart.
- D. PURCHASING. All purchases should be in accordance with the City's purchasing policies as defined in the Purchasing Manual. In accordance with the Charter provisions, purchases, and contracts as per the City's Procurement Policy, will be reviewed and recommended by staff and presented to Council for approval.
- E. PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the Government Code, Chapter 2251, Section 2251.021.
- F. EQUIPMENT FINANCING. Equipment is accounted for at the original acquisition cost, which includes purchase price plus any costs incurred to place the equipment in service. Equipment may be leased or financed when the unit purchase price is \$5,000 or more and the useful life is at least five years. Departments shall contact the Finance Department for transfer or disposal instructions.
- G. RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention.

- H. AUTHORIZATION OF INVESTMENTS AND PAYMENTS. Two signatures are required to conduct business on behalf of the City of Burleson, Texas. Both the City Manager and the Director of Finance, or their designee(s), are hereby authorized to approve investments and payments for the City.
- I. AUTHORIZATION OF ELECTRONIC TRANSFERS BY THE CITY. In general, electronic transfer responsibilities and processes are set by the Director of Finance in accordance with banking resolutions adopted by the City Council and the Investment Policy. Processes will require two individuals assigned by the Director of Finance to separate the duties of initiating a transaction and approval of a transaction.

VII. ASSET MANAGEMENT

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

VIII. CAPITAL BUDGET AND PROGRAM

- A. PREPARATION. The City will develop a 5-year capital improvement plan (CIP) to include all capital projects being considered and all resources for capital funding. The budget will be prepared on a fiscal year ending calendar and reported annually. The 5-year CIP will be prepared by the Department Director and presented to the City Council during the budget process. The Finance Director will work closely with Departments to ensure funding capacity is available.
- B. CONTROL. All capital project expenditures must be appropriated in the capital budget at a project level. The Finance Department must certify the availability of such appropriations, or the availability of resources needed to be appropriated before a capital project contract is presented to the City Council for approval. Any remaining funds of a completed project not allocated by the City Council will be closed into an unallocated account in the same fund. Similar projects are to be grouped together in a fund based on the type of project and source of funding, using the similar Capital Projects Fund classifications for reporting purposes in the Annual Financial Report.
- C. PROGRAM PLANNING. The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should also be projected for the next 5 years. Future maintenance and operational costs will be considered at the initiation of a project so the costs can be included in the relevant operating budget.
- D. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects having a primary benefit to specific, identifiable property owners.
- E. INFRASTRUCTURE MAINTENANCE. The City recognizes that deferring maintenance increases future capital costs. Therefore, a portion of the appropriate fund's budget will be set aside each year to maintain the quality of the City's infrastructure. The inclusion of infrastructure maintenance and replacement costs in the current operating budget will place the burden of the costs and repairs on the current users of the systems.
- F. REPORTING. Periodic financial reports will be prepared to enable Department Managers to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager. Summary capital projects status reports should be presented to the City Council quarterly.

IX. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

- A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage factor of 1.00, such that current operating revenues (plus

approved fund balance appropriations) will equal or exceed current operating expenditures.

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

B. OPERATING RESERVES/FUND BALANCES

1) Governmental funds of the City of Burleson shall be defined as follows:

- 1) General Fund. The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.
- 2) Special Revenue Funds. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, omitted, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.
- 3) Capital Projects Funds. Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- 4) Debt Service Funds. Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt service funds should be used to report resources if legally mandated.

- 2) Ending fund balances of the City of Burleson shall be reported according to the following classifications:
 - 1) RESTRICTED
 - 2) COMMITTED
 - 3) ASSIGNED
 - 4) UNASSIGNED
- 3) **Order of expenditure** --When committed, assigned and unassigned resources can be used for the same purpose, funds shall be spent in the sequence of committed resources first, assigned second, and unassigned last.
- 4) It is the goal of the City that the unassigned fund balance of the General Fund should be at least 20% of the General Fund annual expenditures. This percentage is the equivalent of 73 days' expenditures. In order to adhere to the principles of matching current revenues with current expenditures and minimizing property taxes, the City will strive to maintain the fund balance if the unassigned balance grows beyond 90 days' expenditures.
- 5) The Water and Wastewater Fund working capital should be maintained at least 20% of total operating expenditures or the equivalent of 73 days.
- 6) It is the goal of the City that the fund balance of the 4A Corp and 4B Corp, should maintain at least a 20% minimum of total operating expenditure or the equivalent of 73 days.
- 7) General Obligation Debt Service Funds will have a reserve of approximately \$1,000,000. The policy above does not include the debt service reserves normally established to market revenue bonds. The City's policy and bond ordinance requirements are to maintain these debt service reserves at the level of the average annual debt service.

C. CAPITAL AND DEBT SERVICE FUNDS

- 1) Items in the Capital Projects Funds shall have the goal to be completed and paid for within 36 months of receipt of proceeds. Balances will be used to generate interest income to offset construction costs.
- 2) Revenue Obligations will maintain Debt Coverage Ratios as specified by the bond covenants. The City is currently required to have net revenues in excess of average annual debt by 1.25 times. Net revenues must also exceed the

maximum outstanding debt by 1.10 times. Both these tests must be met in order to issue additional bonds.

- 3) Obligations of Burleson's economic development corporations will maintain coverage ratios as specified by bond covenants. If the City issues obligations partially secured by a limited pledge of the corporations' sales tax revenues, not subject to the coverage ratios of the revenue bond covenants, coverage shall be maintained at no less than 1.25 times average annual debt service, and 1.15 times the maximum annual debt service. Both of these tests must be met in order to issue additional bonds.

X. TREASURY AND DEBT MANAGEMENT

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

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

- B. DEBT MANAGEMENT. The City's Debt Management Policy establishes parameters and provides guidance governing the issuance, management, continuous evaluation of and reporting on all debt obligations issued by the City, and to provide for the preparation and implementation necessary to ensure compliance and conformity with this policy.

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES. Written procedures will be established and maintained by the Director of Finance for all functions and financial cycles including cash handling and accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT DIRECTORS AND MANAGERS RESPONSIBILITY. City administrators and managers are charged with the responsibility for establishing a network of processes with the objective of controlling the operations of the City in a manner which provides reasonable assurance that:

- 1) Data and information published either internally or externally is accurate, reliable, complete, and timely.

- 2) The actions of administrators and employees are in compliance with the City's charter, plans, policies and procedures, and all relevant laws and regulations.
- 3) The City's resources, including its people, systems, data/information, assets, and citizens are adequately protected.
- 4) Resources are acquired economically and employed effectively.
- 5) The City's internal controls promote the achievement of plans, programs, goals, and objectives.

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

XII. STAFFING AND TRAINING

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

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

- D. **TRANSPARENCY.** A reasonable effort will be made to ensure relevant financial information is made available to all citizens in a 'user friendly' format in an easy-to-understand terminology. In pursuit of this goal, the city will seek recognition through state and national transparency and reporting programs.
- E. **Continuing Disclosure** The continuing disclosure policy and procedures are attached as Attachment "A" to this policy.

ARTICLE I PURPOSE AND SCOPE

SECTION 1.01 DEFINITIONS.

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

SECTION 1.02 PURPOSE OF POLICY.

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

SECTION 1.03 SCOPE OF POLICY.

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

ARTICLE II DEFINITIONS

SECTION 2.01 DEFINED TERMS.

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

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

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

"Compliance Date" means February 27, 2019.

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

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

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

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

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

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

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

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

"GASB" means the Governmental Accounting Standards Board.

"IRS" means the Internal Revenue Service.

"Issuer" means the City of Burleson, Texas.

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

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

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

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

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

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

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

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

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

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

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

ARTICLE III

DISCLOSURE OFFICER; RECORD RETENTION; TRAINING

SECTION 3.01 DISCLOSURE OFFICER.

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

SECTION 3.02 DUTIES OF DISCLOSURE OFFICER.

- (a) General Duties. The Disclosure Officer shall be primarily responsible for ensuring and determining the Issuer's compliance with this Policy and federal and state securities laws and regulations applicable to the Issuer, including specifically Rule 15c2-12, and including identifying and remedying any non-compliance with this Policy and such laws and regulations.
- (b) Review of Relevant Documents. The Disclosure Officer will review the following documents, obligations, and disclosure and reporting requirements of the Issuer in connection with the issuance of Municipal Securities to comply with Article IV and V of this Policy and in the ordinary course of business of the Issuer:
 - i. Offering Documents;
 - ii. Audited and unaudited financial statements, including notes to such statements;
 - iii. Changes to accounting standards promulgated by GASB and other applicable accounting standards and rules;
 - iv. Adopted annual budgets and amendments thereto;
 - v. Continuing Disclosure Undertakings; and
 - vi. Other relevant documents that reflect the Issuer's financial position and operating data.

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

- (c) Solicitation of Relevant Information. In the performance of its duties under this Policy, the Disclosure Officer shall be responsible for soliciting any relevant information from other employees, officials or departments within the internal organization of the Issuer, including public statements made by officials of the Issuer that the Disclosure Officer reasonably believes will reach investors or trading markets generally. The Disclosure Officer is additionally responsible for obtaining any documentation prepared by an outside source that may be necessary to assist the Disclosure Officer in carrying out this Policy. The Disclosure Officer shall undertake a thorough review of the form and content of each of the Issuer's annual filings, and any Event Notice filings, as required pursuant to Article IV and V hereof.
- (d) Public Statements Regarding Financial Information. Whenever an officer or employee of the Issuer makes statements or releases information relating to its finances and other operations of the Issuer to the public that is reasonably expected to reach investors and the trading markets (including, without limitation, all Event Notices, statements in a comprehensive annual financial report, and other financial reports and statements of the Issuer), the Disclosure Officer shall be responsible for ensuring that such statements and Material information are complete, true, and accurate in all material aspects and available to all investors. The Disclosure Officer will work with other officers of the Issuer to ensure that all public statements and information released by the Issuer are accurate and are not misleading in all Material aspects.

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

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

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

SECTION 3.03 RECORD RETENTION.

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

SECTION 3.04 TRAINING.

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

ARTICLE IV

ANNUAL DISCLOSURE FILINGS

SECTION 4.01 ANNUAL DISCLOSURE FILINGS.

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

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

ARTICLE V

DISCLOSURE FILINGS FOR EVENT NOTICES

SECTION 5.01 DISCLOSURE FILINGS FOR EVENT NOTICES 1-14.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- i. The date of incurrence;

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

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

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

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

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

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

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

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

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

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

ARTICLE VI

MISCELLANEOUS

SECTION 6.01 ANNUAL REVIEW.

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

SECTION 6.02 AMENDMENTS TO POLICY.

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

EXHIBIT A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

III. Communication Amongst Departments Once Leases are Incurred

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

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

City of Burleson
Debt Management Policy
June 16, 2025

Purpose

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

A debt management policy:

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

The City of Burleson recognizes that the foundation of any well-managed debt program is a comprehensive debt management and post issuance policy outlining the parameters for issuing new debt and managing the existing debt portfolio; identifying the types and amounts of permissible debt; providing guidance to decision makers regarding the purposes for which debt may be issued; and verifying that the IRS regulations regarding post issuance compliance are met to preserve the tax-exempt status of the City's bonds.

Adherence to a debt management policy helps ensure that the City maintains the current or an improved bond rating in order to minimize borrowing costs and preserve access to credit.

Policy Statement

Under the governance and guidance of Federal and State laws and the City's Charter, ordinances, and resolutions the City may periodically enter into debt obligations to finance the construction or acquisition of infrastructure and other

assets; or to refinance existing debt for the purpose of meeting its governmental obligations to its residents. It is the City's objective to ensure that such debt obligations are issued and administered in such fashion as to obtain the best long term financial advantage for the City and its residents, while making every effort to maintain and improve the City's bond ratings.

This Policy applies to all debt instruments issued by the City regardless of the funding source. Funding sources can be derived from, and debt secured by ad valorem taxes, general City revenues, enterprise fund revenues or any other identifiable source of revenue that may be identified for appropriate pledging for bonded indebtedness.

General Debt Governing Policies

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

- The City will not issue debt obligations or use debt proceeds to finance current operations or normal maintenance.
- Debt financing includes general obligation bonds, certificates of obligation, revenue bonds, lease/purchase agreements and other obligations permitted to be issued under Texas law.
- The City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service cost. As a general rule, the present values savings of a particular refunding should exceed three and one-half percent (3.5%) of the refunded maturities, unless a restructuring or bond covenant revision is necessary in order to facilitate the ability to provide services or issue additional debt in accordance with the established debt policies.
- The City will utilize debt obligations only for acquisition, construction, reconstruction or renovation of capital improvement public infrastructure projects, and capital equipment that cannot be funded from current revenue sources or in such cases where it is more equitable for the project to be financed over its useful life or a period of not to exceed its useful life.

- The City will measure the impact of debt service requirements of outstanding and proposed debt obligations on a single year, five, and twenty-year periods. This analysis will consider debt service maturities and payment patterns as well as the City's commitment to cash fund capital projects.
- The City will seek advice and the services of a Financial Advisor in performing the bond issuance process. The City will also seek the advice of Bond Counsel as to the legality and tax-exempt status of any obligations.
- The bond proceeds will be invested in accordance with the City's investment policy. Interest earnings received on the investment of bond proceeds shall be used to assist in paying the cost associated with the capital project or be used toward the repayment of debt. The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of the Securities and Exchange Commission (SEC) or other laws, as applicable.
- The City may utilize a reimbursement resolution approved by the City Council to begin working on capital projects prior to issuing debt. In general, reimbursements are made no later than 18 months after the later date of the original expenditure is made or the date the project is placed in service, but in no event more than 3 years after the original expenditure is paid.

STRUCTURE OF DEBT

Debt service shall be structured to the greatest extent possible to:

1. Target projected cash flows and pledged revenues;
2. Minimize the impact on future tax levies;
3. Target a consistent and as rapid as feasible payment of principal;
4. Maintain a level overall annual debt service payment structure; and
5. Target the equal or the lesser of the useful life of the asset being financed.

FIXED INTEREST VERSUS VARIABLE INTEREST

The City generally issues fixed rate bonds primarily to protect the City against interest rate risk. The City has the option to issue variable rate bonds if market conditions warrant and the Council approves it.

METHODS OF SALE

A. Competitive Sale

In a competitive sale, bonds are awarded in a sealed bid sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery. It is customary for bids to be submitted electronically through a secure website.

B. Negotiated Sale

In a negotiated sale, the City chooses an underwriter or underwriting syndicate that is interested in reoffering a particular series of bonds to investors. The terms of the sale, including the size of the underwriter's discount, date of sale, and other factors, are negotiated between the two parties. Although the method of sale is termed negotiated, individual components of the sale may be competitively bid. The components are subject to a market analysis and reviewed prior to recommendation by staff. Negotiated sales are more advantageous when flexibility in the sale date is needed or when less conventional bond structures are being sold. Negotiated sales are also often used when the issue is particularly large or if the sale of the debt issuance would be perceived to be more successful with pre-marketing efforts.

C. Private Placement

A private placement is a negotiated sale of debt securities to a limited number of selected investors including financial institutions, government agencies, or authorities. The City may engage a placement agent to identify likely investors if deemed necessary. A private placement may be beneficial when the issue size is small, when the security of the bonds is somewhat weaker, or when a

governmental lending agency or authority can provide beneficial interest rates or terms compared to financing in the public market.

The City's debt obligations may be sold by competitive sale, negotiated sale or private placement methods. The selected method of sale depends upon the option which is expected to result in the lowest cost and most favorable terms to the City given the financial structure used, market conditions, and prior experience. When considering the method of sale, the City Council may consider the following issues:

1. Financial conditions;
2. Market conditions;
3. Transaction-specific conditions;
4. City-related conditions;
5. Risks associated with each method;
6. Complexity of the Issue – Municipal securities with complex security features require greater marketing and buyer education efforts on the part of the underwriter, to improve the investors' willingness to purchase;
7. Volatility of Bond Yields – If municipal markets are subject to abrupt changes in interest rates, there may be a need to have some flexibility in the timing of the sale to take advantage of positive market changes or to delay a sale in the face of negative market changes;
8. Familiarity of Underwriters with the City's Credit Quality – If underwriters are familiar with the City's credit quality, a lower (TIC) may be achieved. Awareness of the credit quality of the City has a direct impact on the TIC an underwriter will bid on an issue. Therefore, where additional information in the form of pre-sale marketing benefits the interest rate, a negotiated sale may be recommended. The City strives to maintain an excellent bond rating. As a result, the Municipal Bond Market is generally familiar with the City's credit quality; and
9. Size of the Issue – The City may choose to offer sizable issues as negotiated sales so that pre-marketing and buyer education efforts may be done to more effectively promote the bond sale.

RATINGS

Adherence to a debt management policy helps ensure that the City maintains the current or an improved bond rating in order to minimize borrowing costs and preserve access to credit. Toward that end, the City will take the following steps.

1. Strive to maintain good relationships with bond rating agencies as well as disclose financial reports and information to these agencies and to the public.
2. Obtain a rating from at least one nationally recognized bond-rating agency on all issues being sold in the public market.
3. Make timely disclosure of annual financial information or other requested information to the rating agencies.

CONTINUING DISCLOSURE

The City will take all appropriate steps to comply with federal securities laws, including, but not limited to, Securities and Exchange Commission ("SEC") Rule 15c2 -12 the ("Rule"). The City will make annual and event disclosure filings to the MSRB via EMMA as required by the Rule and its continuing disclosure undertakings.

SELECTION OF FINANCIAL ADVISOR

The City shall retain an independent financial advisor for advice on the structuring of new debt, financial analysis of various options, including refunding opportunities, the rating review process, the marketing and marketability of City debt obligations, issuance and post- issuance services, the preparation of offering documents (each, an "Official Statement") and other services, as necessary. The City will seek the advice of the financial advisor on an ongoing basis. The financial advisor will perform other services as defined by the agreement approved by the City Council. The financial advisor will not bid on nor underwrite any City debt issues in accordance with MSRB rules.

SELECTION OF BOND COUNSEL

The City shall retain bond counsel for legal and procedural advice on all debt issues. Bond counsel shall advise the City Council on all matters pertaining to its bond ordinance(s) and /or resolution(s). No action shall be taken with respect to any obligation until a written instrument (e.g., Certificate Ordinance or other legal instrument) has been prepared by the bond attorneys certifying the legality of the proposal. The bond attorneys shall prepare all ordinances and other legal instruments required for the execution and sale of any bonds issued which shall then be reviewed by the City Attorney and the Director of Finance. The City will also seek the advice of bond counsel on all other types of debt and on any other questions involving state law and federal tax or arbitrage law. Special counsel may be retained to protect the City's interest in complex negotiations.

Debt Limit

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

Specific Debt Ratios and Measurements

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

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

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

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

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

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

Debt Service Tax Rate – The City will target a debt service tax rate the makes up 40% or less of the City's total property tax rate.

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

Debt Committee

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

CITY OF BURLESON INVESTMENT

POLICIES

Adopted September 2, 2025

I. POLICY

It is the policy of the City of Burleson, Texas (the “City”) that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of the investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to the City’s funds. The City’s investment portfolio shall be designed and managed in a manner to optimize this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- **Safety** and preservation of principal,
- Maintenance of sufficient **liquidity** to meet operating needs,
- **Public trust** from prudent investment activities, and
- Optimization of **interest earnings** (yield) on the portfolio.

II. PURPOSE

The purpose of this Investment Policy is to comply with Government Code Chapter 2256, Public Funds Investment Act (the “PFIA”) which requires each city to adopt a written investment policy regarding the investment of its funds and funds under its control. This Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City’s funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City and the Burleson Community Service Development Corporation (Type B), Economic Development Corporation (Type A), and Tax Increment Financing (TIF). These funds are accounted for in the City’s Annual Financial Report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds

- Internal Service Funds
- Any new fund created by the City, unless specifically exempted from this Policy by the City Council, or by law.

When advantageous, the City will consolidate cash balances to optimize investment strategy implementation. Investment income will be allocated to the consolidated funds based on their respective participation in the consolidated balances and in accordance with generally accepted accounting principles.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this Policy does not apply to the assets administered for the benefit of the City by outside agencies under pension plans or deferred compensation programs.

IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with four primary objectives, listed in order of priority: **safety, liquidity, public trust, and yield (expressed as optimized interest earnings)**. The safety of the principal always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City shall maintain a comprehensive cash management program, which includes collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of available cash.

Safety

Safety of principal is the foremost objective of the investment program. The objective will be to mitigate credit and interest rate risk.

- Credit Risk and Concentration of Credit Risk - The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment, and concentration risk, the risk of loss attributed to the magnitude of investment in a single issuer, by:
 - Limiting investments to the safest types of issuers;
 - Pre-qualifying the financial institutions and brokers/dealers with which the City will do business; and
 - Diversifying the investment portfolio so that potential losses on individual issuers will be minimized, as appropriate.
- Interest Rate Risk - The City will manage the risk that the interest earnings and the market value of investments in the portfolio will fall due to changes in general interest rates. The City will:
 - Structure the investment portfolio so that investments mature to meet cash

requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity;

- Invest funds primarily in certificates of deposit, shorter-term securities, financial institution deposits, or money market mutual funds and local government investment pools whose investment objectives include maintaining a stable \$1.0000 net share value; and
- Diversify maturities and stagger purchase dates to minimize the impact of market movements over time.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that investments mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, a portion of the portfolio will be invested in cash-equivalent options that offer same-day liquidity. In addition, any security positions will consist of securities with active secondary or resale markets.

Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment Officer(s) shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

Yield (Optimized Interest Earnings)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

V. RESPONSIBILITY AND CONTROL

Delegation of Authority

In accordance with the PFIA, the City Council designates the Deputy City Manager, Finance Director, Deputy Finance Director, and Chief Accountant as the City's Investment Officer(s). An Investment Officer is authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction of the management of City funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the Investment Officer(s) is effective until rescinded by the City Council.

Quality and Capability of Investment Management

The City shall provide periodic training in investments for the Investment Officer(s) and other investment personnel through courses and seminars offered by approved professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the PFIA.

Training Requirements

In accordance with the PFIA, the Investment Officer(s) shall attend investment training no less often than once every two-year period that begins on the first day of the City's fiscal year and consists of the two consecutive fiscal years after that date, and accumulate not less than 8 hours of instruction relating to investment responsibilities and requirements of the PFIA. A newly appointed Investment Officer(s) must attend training accumulating at least 10 hours of instruction within twelve months of the date the Officer took office or assumed the Officer's duties. Training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the PFIA.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall address the following points:

- Avoidance of collusion,
- Separation of transactions authority from accounting and record keeping,
- Third-party safekeeping and custody,
- Clear delegation of authority of subordinate staff members, and
- Written confirmation for transactions for investments and wire transfers.

Standard of Care

The standard of care to be applied by the Investment Officer(s) shall be the "prudent person" rule. This rule states that "Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." In determining whether an Investment Officer(s) has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City's control, over which the Investment Officer(s) had responsibility rather than a consideration as to the prudence of a single investment, and
- Whether the investment decision was consistent with the written approved Investment Policy of the City.

Indemnification

An Investment Officer(s), acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported in a timely manner and the appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Investment Officer(s) and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Investment Officer(s) and employees shall disclose any personal material interests in financial institutions with which the City conducts business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment Officer(s) and employees shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer(s) who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer(s) who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

Investment Committee

The Finance Committee shall function as the City's designated Investment Committee to oversee the implementation of investment strategies and other cash and investment management-related activities, approve Independent Training Sources, and authorize Broker/Dealers. The Committee shall meet at such times as necessary or requested by the Investment Officer(s).

VI. SUITABLE AND AUTHORIZED INVESTMENTS

Portfolio Management

The City utilizes a “buy and hold” portfolio strategy. Maturity dates are matched with cash flow requirements and investments are purchased with the intent to be held until maturity. However, investments may be liquidated or redeemed prior to maturity for the following reasons:

- An investment with declining credit may be liquidated early to minimize loss of principal, or
- Cash flow needs of the City require that the investment be liquidated.

Investments

City funds governed by this Investment Policy may be invested in the instruments described below, all of which are authorized by the PFIA. Investment of City funds in any instrument or security not authorized for investment under the PFIA is prohibited. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

I. Authorized

- a. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks.
- b. Direct obligations of the State of Texas or its agencies and instrumentalities.
- c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States.
- d. Obligations of states, agencies, counties, cities, and other political subdivisions of the State of Texas rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.
- e. Financial institution deposits that, are issued by a state or national bank or credit union that a) has its main office or a branch office in Texas and is guaranteed or insured by the FDIC, NCUSIF, or their successors, b) is secured by obligations in a manner and amount provided by law and this Investment Policy for deposits of the City, or c) is placed in a manner that meets the requirements of the PFIA.
- f. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United State or its agencies and instrumentalities. These shall be pledged to the City, held in the City’s account, and deposited at the time the investment is made with the City or with a third party selected and

approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Repurchase Agreement must be signed by the counter-party prior to investment in a repurchase agreement. All repurchase agreement transactions must have a market value of purchased securities greater than or equal to 102 percent of the total balance of the agreement.

- g. Money Market Mutual funds that: (1) are registered and regulated by the Securities and Exchange Commission, (2) seek to maintain a net asset value of \$1.0000 per share, and (3) are rated AAA by at least one nationally recognized rating service.
- h. Local government investment pools, which (1) meet the requirements of the PFIA, (2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, and (3) are authorized by resolution or ordinance by the City Council.

All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. (PFIA 2256.021)

II. Not Authorized

- Collateralized mortgage obligations
- Commercial paper
- Banker's acceptances
- Reverse repurchase agreements
- No-load mutual funds other than no-load money market mutual funds
- Guaranteed investment contracts not structured as flexible repurchase agreements
- Securities lending programs

VII. INVESTMENT PARAMETERS

Maximum Maturities and Investment Strategies

The City may utilize fund-type investment groups. These groups will reflect similar needs as to maturity limits, diversity, and liquidity.

City funds shall seek to achieve a competitive yield appropriate for each strategy. A comparably structured U.S. Treasury security portfolio shall represent the minimum yield objective. Weighted average yield to maturity shall be the portfolio's performance measurement standard. Yield objectives shall at all times be subordinate to the objectives of safety and liquidity. Tax-exempt debt proceeds shall be invested to optimize the interest earnings retained by the City, while at the same time fully complying with all applicable State laws and federal regulations, including the arbitrage rebate regulations.

All investment-specific restrictions shall be measured at the time of purchase and based on portfolio book value.

The City maintains the following fund-type portfolios which will utilize the following specific investment considerations designed to address the unique characteristics of the pooled fund groups or separately held investment assets represented in the portfolios:

(1) Operating Funds

This pooled investment group includes the total of cash and investments available for current operations plus all required operating reserves of the following fund types: general fund, internal service funds, debt service funds, special revenue funds, and enterprise funds.

Suitability - Any investment eligible in the Investment Policy is suitable for Operating Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Operating Fund's portfolio to less than 365 days and restricting the maximum allowable maturity to three years, the price volatility of the overall portfolio will be minimized.

Liquidity - The Short-term Operating Funds require the greatest short-term liquidity of any of the Fund types. Cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Market cycle risk will be reduced by diversifying the appropriate maturity structure out through three years.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury bill portfolio will be the minimum yield objective.

(2) Bond Proceeds and Capital Improvement Funds

Suitability - Any investment eligible in the Investment Policy is suitable for the Bond Proceeds and Capital Improvement Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market fluctuations may occur. However, by restricting the maximum maturity to three years and by managing the Bond Proceeds and Capital Improvement Funds to balance the short term and long term anticipated cash flow requirements, the market risk of the portfolio will be minimized.

Liquidity - Selecting investment maturities that provide greater cash flow than the anticipated needs and maintaining appropriate cash-equivalent balances will reduce the liquidity risk of unanticipated expenditures.

Marketability - The balancing of short-term and long-term cash flow needs requires the short-term portion of the Bond Proceeds and Capital Improvement Funds to have securities with active and efficient secondary markets.

Diversification - Investment maturities should blend the short-term and long-term cash flow needs to provide adequate liquidity, yield enhancement, and stability.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio structures is the desired objective, however this portfolio maintains an investment strategy intended to comply with any applicable arbitrage or yield restriction regulations.

(3) Debt Service Sinking Funds

Suitability - Any investment eligible in the Investment Policy is suitable for the Debt Service Sinking Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing Debt Service Sinking Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Liquidity - Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Cash equivalent investments may provide a competitive yield alternative for short term fixed maturity investments. A singular repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This investment structure is commonly referred to as a flexible repurchase agreement.

Marketability - Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Diversification - Market conditions influence the attractiveness of fully extending maturity to the next “unfunded” payment date. Generally, if investment rates are anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts

may provide advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury bill portfolio shall be the minimum yield objective.

(4) Debt Service Reserve Funds

Suitability - Any investment eligible in the Investment Policy is suitable for Debt Service Reserve Funds. Bond resolution and loan documentation constraints and insurance company restrictions may create specific considerations in addition to the Investment Policy.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, managing Debt Service Reserve Fund maturities to not exceed the call provisions of the borrowing reduces the investment's market risk if the City's debt is redeemed and the Reserve Fund liquidated. No stated final investment maturity shall exceed the shorter of the final maturity of the borrowing or three years. Annual mark-to-market requirements or specific maturity and average life limitations within the borrowing's documentation will influence the attractiveness of market risk and reduce the opportunity for maturity extension.

Liquidity - Debt Service Reserve Funds have no anticipated expenditures. The Funds are deposited to provide annual debt service payment protection to the City's debt holders. The funds are "returned" to the City at the final debt service payment. Market conditions and arbitrage regulation compliance determine the advantage of investment diversification and liquidity. Generally, if investment rates exceed the cost of borrowing, the City is best served by locking in investment maturities and reducing liquidity. If the borrowing cost cannot be exceeded, then concurrent market conditions will determine the attractiveness of locking in maturities or investing shorter and anticipating future increased yields.

Marketability - Securities with less active and efficient secondary markets are acceptable for Debt Service Reserve Funds.

Diversification - Market conditions and the arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for Debt Service Reserve Funds. At no time shall the final debt service payment date of the bond issue be exceeded in an attempt to bolster yield.

Yield - Achieving a positive spread to the applicable borrowing cost is the desired objective. Debt Service Reserve Fund portfolio management shall at all times operate within the limits of the Investment Policy's risk constraints.

Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is managed through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid overconcentration in investments from a specific issuer or business sector, when appropriate,
- Limiting investment in higher credit risk issuers,
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as financial institution deposits, local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Competitive Environment

The City requires a competitive environment for all individual security purchases and sales, financial institution time deposit and transaction accounts, and money market mutual fund and local government investment pool selections. The Finance Director shall develop and maintain procedures for ensuring a competitive environment in the investment of the City's funds.

Delivery versus Payment

All security transactions shall be settled on a **delivery versus payment** basis.

VIII. PRIMARY DEPOSITORY AND BROKER/DEALERS

Primary Depository

At least every five years a Primary Depository shall be selected through the City's banking services procurement process, which shall include a formal request for application (RFA). The selection of a primary depository will be determined by evaluation of the "most advantageous" criteria during the RFA process, and may include the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law,
- The ability to provide requested information or financial statements for the periods specified,
- The ability to meet the minimum required items in the banking RFA,
- Complete response to all required items on the RFA form, and
- Competitive net banking service cost, consistent with the ability to provide an appropriate level of service.

Authorized Broker/Dealers

The Investment Committee shall, at least annually, review, revise and adopt a list of authorized broker/dealers authorized to engage in securities transactions with the City. Those firms that become qualified may be required to provide a completed broker/dealer questionnaire that provides information regarding creditworthiness, experience and reputation. Authorized firms may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule), and qualified depositories.

Investment Policy Certification

All local government investment pools and discretionary investment management firms must sign a certification acknowledging that the organization has received and reviewed the City's Investment Policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's Policy and in accordance with the PFIA.

IX. SAFEKEEPING AND CUSTODY

Safekeeping and Custodial Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits. Securities owned by the City shall be held in the City's account as evidenced by safekeeping receipts of the institution holding the securities. The City shall approve all third-party custodians for the holding of securities pledged to the City as collateral to secure financial institution deposits.

Collateral Policy

The City has established a collateral policy in compliance with Government Code Chapter 2257, Public Funds Collateral Act. Deposits secured with irrevocable letters of credit shall have 100% of principal plus anticipated interest of the deposit, less any amount insured by the FDIC or NCUSIF. Deposits secured with pledged marketable securities shall have a market value equal to or greater than 102% of the principal plus accrued interest of the deposit, less any amount insured by the FDIC or NCUSIF. All deposits shall be insured or collateralized in compliance with applicable State law. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards financial institution deposits. Financial institutions serving as City Depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing, and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the Depository and City contemporaneously with the acquisition of the asset;

- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the Depository’s “official record” continuously since its execution.

Collateral Defined

Acceptable forms of collateral are limited to those authorized in the Public Funds Collateral Act.

Subject to Audit

All collateral shall be subject to inspection and audit by the City or the City’s independent auditors.

X. REPORTING

Methods

Each quarter, the Investment Officer(s) shall prepare and submit to the City Council a written report of all investment transactions. The investment report will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council and include the following:

- A listing of individual investments held at the end of the reporting period,
- Unrealized gains or losses resulting from appreciation or depreciation, by listing the beginning and ending book and market value of investments for the period,
- Additions and changes to the market value during the period,
- Average weighted yield to maturity of the portfolio,
- Listing of investment by maturity date,
- Fully accrued interest for the reporting period,
- The percentage of the total portfolio that each type of investment represents, and
- Statement of compliance of the City’s investment portfolio with State law and the Investment Policy (and incorporated Strategy) approved by the City Council.

This report must be prepared and signed by the Investment Officer(s) of the City.

In conjunction with the quarterly investment report, the Investment Officer(s) will verify from reliable sources market value of all securities and the current credit rating for each held investment that has a PFIA-required minimum rating.

Compliance Audits

The City, in conjunction with its annual financial audit, will require the audit firm to conduct a compliance audit of the management controls on investments and adherence to investment policies.

Also, in conjunction with the annual audit, the quarterly reports shall be formally reviewed by the City's independent auditor, and the result of the review shall be reported to the City Council by that auditor. Said results may be included in the annual audit report.

XI. INVESTMENT POLICY ADOPTION

The City Council shall adopt, by resolution, the Investment Policy. It is the City's intent to comply with State laws and regulations. The City's Investment Policy shall be subject to revisions consistent with changing laws, regulations, and the needs of the City. Additionally, the City Council shall adopt a resolution stating that it has reviewed the Investment Policy (and incorporated strategies) at least annually, approving any changes or modifications.

Attachment A

Approved Brokers/Dealers

Great Pacific Securities
Hilltop Securities
Multi-Bank Securities
RBC Capital Markets
Stifel
Wells Fargo Securities

Attachment B

Independent Training Sources

Government Finance Officers Association
Government Finance Officers Association of Texas
Government Treasurers' Organization of Texas
International City/County Management Association
Texas Municipal League
Council of Governments
University of North Texas Center for Public Management
American Institute of Certified Public Accountants



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Financial Summaries



BUDGET SUMMARY

BY FUND

REVENUES	2023-2024	2024-2025	2024-2025	2025-2026	2024-2025/
	Actual	Original Budget	Revised Budget	Budget	2025-2026 Change
GENERAL FUND	\$ 59,065,945	\$ 64,042,836	\$ 64,042,836	\$ 64,168,659	0.20%
DEBT SERVICE FUND - GENERAL*	\$ 10,116,767	\$ 18,327,139	\$ 18,327,139	\$ 21,119,119	15.23%
MEDICAL TRANSPORT	\$ 1,229,085	\$ 2,614,727	\$ 2,614,727	\$ 2,320,252	-11.26%
BCBD 4A SALES TAX SRF	\$ 8,120,093	\$ 10,395,414	\$ 10,395,414	\$ 8,524,854	-17.99%
BCBD 4B SALES TAX SRF	\$ 7,701,902	\$ 7,815,306	\$ 7,815,306	\$ 8,157,339	4.38%
PARKS PERFORMANCE FUND	\$ 6,022,931	\$ 5,633,995	\$ 5,633,995	\$ 6,609,170	17.31%
HOTEL/MOTEL TAX FUND	\$ 591,614	\$ 530,000	\$ 530,000	\$ 553,450	4.42%
BURLESON TIF #2	\$ 1,718,172	\$ 1,362,673	\$ 1,362,673	\$ 1,567,603	15.04%
BURLESON PID #1	\$ 127,467	\$ 111,230	\$ 111,230	\$ 115,081	3.46%
BURLESON PID #2	\$ 358	\$ 8,000	\$ 8,000	\$ 7,787	-2.66%
CABLE FRANCHISE PEG SRF	\$ 42,576	\$ 42,000	\$ 42,000	\$ 42,000	0.00%
MC JUVENILE CASE MGR SRF	\$ 20,263	\$ 26,450	\$ 26,450	\$ 15,370	-41.89%
MC BLDG SECURITY SRF	\$ 24,882	\$ 28,750	\$ 28,750	\$ 18,800	-34.61%
MC TECHNOLOGY SRF	\$ 17,647	\$ 21,085	\$ 21,085	\$ 12,700	-39.77%
OTHER SPECIAL REVENUE FUNDS	\$ 100,069	\$ 56,500	\$ 56,500	\$ 50,000	-11.50%
WATER & WASTEWATER FUND	\$ 28,297,855	\$ 29,943,590	\$ 29,943,590	\$ 31,727,239	5.96%
HIDDEN CREEK GOLF COURSE	\$ 3,479,691	\$ 3,560,279	\$ 3,560,279	\$ 3,635,902	2.12%
EQUIPMENT SERVICE FUND	\$ 2,336,429	\$ 2,400,790	\$ 2,400,790	\$ 2,188,845	-8.83%
EQPT REPL - GOVERNMENTAL	\$ 1,777,193	\$ 1,913,190	\$ 1,913,190	\$ 1,605,290	-16.09%
EQP REPL - PROPRIETARY	\$ 523,383	\$ 605,636	\$ 605,636	\$ 578,105	-4.55%
SUPPORT SERVICES FUND	\$ 5,774,675	\$ 6,648,060	\$ 6,648,060	\$ 6,757,125	1.64%
SOLID WASTE FUND	\$ 4,388,895	\$ 4,797,841	\$ 4,797,841	\$ 5,163,995	7.63%
CEMETERY OPERATIONS FUND	\$ 111,423	\$ 63,500	\$ 63,500	\$ 73,790	16.20%
CEMETERY ENDOWMENT FUND	\$ 23,731	\$ 13,500	\$ 13,500	\$ 13,500	0.00%
HEALTH INSURANCE FUND	\$ 7,319,635	\$ 7,367,402	\$ 7,367,402	\$ 7,814,439	6.07%
STREET MAINTENANCE FUND	\$ -	\$ 1,665,833	\$ 1,680,833	\$ 1,701,345	1.22%
TOTAL REVENUES	\$ 148,932,682	\$ 169,995,726	\$ 170,010,726	\$ 174,541,759	2.67%

EXPENDITURES	2023-2024	2024-2025	2024-2025	2025-2026	2024-2025/
	Actual	Original Budget	Revised Budget	Budget	2025-2026 Change
GENERAL FUND	\$ 58,313,925	\$ 63,267,928	\$ 64,641,740	\$ 63,956,786	-1.06%
DEBT SERVICE FUND - GENERAL*	\$ 8,758,002	\$ 20,772,166	\$ 20,772,166	\$ 22,866,805	10.08%
MEDICAL TRANSPORT	\$ 255,807	\$ 2,604,333	\$ 2,604,333	\$ 1,698,040	-34.80%
BCBD 4A SALES TAX SRF	\$ 5,517,335	\$ 10,976,718	\$ 13,383,503	\$ 13,129,476	-1.90%
BCBD 4B SALES TAX SRF	\$ 7,956,972	\$ 8,381,605	\$ 8,401,753	\$ 9,152,049	8.93%
PARKS PERFORMANCE FUND	\$ 5,299,335	\$ 5,633,995	\$ 5,736,250	\$ 6,609,170	15.22%
HOTEL/MOTEL TAX FUND	\$ 451,842	\$ 574,393	\$ 574,393	\$ 723,390	25.94%
BURLESON TIF #2	\$ 1,116,848	\$ 1,213,341	\$ 1,213,341	\$ 1,945,455	60.34%
BURLESON PID #1	\$ 66,609	\$ 62,420	\$ 62,420	\$ 62,420	0.00%
BURLESON PID #2	\$ 604	\$ 7,620	\$ 7,620	\$ 7,620	0.00%
CABLE FRANCHISE PEG SRF	\$ 570	\$ 90,560	\$ 90,560	\$ 90,703	0.16%
MC JUVENILE CASE MGR SRF	\$ 39,584	\$ 31,000	\$ 31,000	\$ 10,000	-67.74%
MC BLDG SECURITY SRF	\$ 1,817	\$ 10,420	\$ 10,420	\$ 10,420	0.00%
MC TECHNOLOGY SRF	\$ 44,000	\$ 2,340	\$ 2,340	\$ 2,340	0.00%
OTHER SPECIAL REVENUE FUNDS	\$ 111,701	\$ 91,720	\$ 166,717	\$ 90,220	-45.88%
WATER & WASTEWATER FUND	\$ 28,937,561	\$ 29,824,167	\$ 31,717,670	\$ 31,246,064	-1.49%
HIDDEN CREEK GOLF COURSE	\$ 3,258,855	\$ 3,560,279	\$ 3,560,279	\$ 3,635,902	2.12%
EQUIPMENT SERVICE FUND	\$ 1,939,022	\$ 2,366,406	\$ 2,366,406	\$ 2,121,856	-10.33%
EQPT REPL - GOVERNMENTAL	\$ 349,343	\$ 1,064,188	\$ 2,659,277	\$ 1,751,413	-34.14%
EQP REPL - PROPRIETARY	\$ 1,088,687	\$ 207,361	\$ 1,251,492	\$ 556,518	-55.53%
SUPPORT SERVICES FUND	\$ 5,224,141	\$ 6,641,932	\$ 6,641,932	\$ 8,061,401	21.37%
SOLID WASTE FUND	\$ 4,314,516	\$ 4,704,493	\$ 4,744,433	\$ 5,019,517	5.80%
CEMETERY OPERATIONS FUND	\$ 24,001	\$ 33,330	\$ 33,330	\$ 26,712	-19.86%
CEMETERY ENDOWMENT FUND	\$ -	\$ -	\$ -	\$ -	-
HEALTH INSURANCE FUND	\$ 7,441,656	\$ 7,184,423	\$ 7,189,423	\$ 7,890,837	9.76%
STREET MAINTENANCE FUND	\$ -	\$ 1,665,833	\$ 1,665,833	\$ 1,716,345	3.03%
TOTAL OPERATING EXPENDITURES	\$ 140,512,732	\$ 170,972,971	\$ 179,528,631	\$ 182,381,461	1.59%
CAPITAL PROJECTS- GOVERNMENTAL		\$ 55,724,341	\$ 43,723,688	\$ 44,017,926	0.67%
CAPITAL PROJECTS- PROPRIETARY		\$ 29,467,018	\$ 23,333,837	\$ 37,896,042	62.41%
TOTAL CAPITAL EXPENDITURES		\$ 85,191,359	\$ 67,057,525	\$ 81,913,968	22.15%
TOTAL EXPENDITURES	\$ 140,512,732	\$ 256,164,330	\$ 246,586,156	\$ 264,295,429	7.18%

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

MAJOR GOVERNMENTAL FUND GENERAL FUND				
2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET

Beginning fund balance/ working capital	\$ 19,606,713	\$ 17,421,851	\$ 17,421,851	\$ 20,358,733	\$ 20,834,940
Revenues					
Property Taxes	27,327,952	30,111,223	30,111,223	30,111,223	32,599,467
Sales & Use Taxes	15,166,366	15,503,578	15,503,578	15,773,020	16,246,211
Franchise Fees	4,109,918	4,254,115	4,254,115	4,254,115	4,424,280
License,Permit & Fee	1,562,939	1,554,968	1,554,968	1,474,714	1,474,714
Fines	736,244	853,000	853,000	655,243	655,243
Charges For Services	397,683	290,300	290,300	67,109	363,722
Intergovernmental	1,120,077	999,322	999,322	999,322	1,016,038
Investment Earnings	1,275,617	600,000	600,000	845,000	828,100
Miscellaneous	1,409,661	600,045	600,045	604,384	604,384
Oper Grant & Contr	1,122,004	1,078,614	1,078,614	1,078,614	1,262,125
Ofs-Sale Of Capital	-	1,200,000	1,200,000	1,100,000	-
Cost Allocation Rev	3,674,523	3,774,050	3,774,050	3,774,050	3,182,750
Transfer In	1,162,961	3,223,621	3,223,621	1,987,639	1,511,626
Total Revenues	59,065,945	64,042,836	64,042,836	62,724,433	64,168,659
Expenditures					
Salaries	29,425,732	30,421,633	30,363,933	30,176,167	31,291,583
Benefits	12,205,359	12,725,817	12,725,817	12,573,216	13,359,257
Reimb Personnel	(2,111,507)	-	-	(1,370,982)	(1,251,620)
Personnel Developmnt	487,848	576,302	620,614	641,747	567,297
Supplies	1,209,422	969,376	1,007,470	999,654	871,457
Minor Furn & Equip	504,784	712,814	662,497	617,250	515,328
Outside Services	1,956,484	2,698,551	3,421,690	3,137,179	2,416,451
Infr Maint & Repair	1,886,140	1,338,903	1,502,830	1,537,768	2,447,078
Equip Maint & Repair	59,922	93,680	94,267	76,132	73,624
Utilities	1,745,124	1,718,393	1,661,965	1,781,134	1,727,312
Contribution To Isf	6,802,732	7,501,210	7,501,210	7,501,210	7,339,686
Claims And Insurance	421,666	454,633	454,633	454,635	569,887
Misc	1,592,991	1,120,708	1,245,736	1,063,719	922,770
Debt Service Charges	76,005	76,005	76,005	76,005	76,005
Eco Dev Incentive	948,920	957,070	957,070	888,106	1,123,672
Capital Expenditures	502,303	257,000	700,169	449,453	171,451
Tranfers Out	600,000	1,645,833	1,645,833	1,645,833	1,735,548
Total Expenditures	58,313,925	63,267,928	64,641,740	62,248,226	63,956,786
Change in fund balance	752,020	774,908	(598,904)	476,207	211,873
Ending fund balance/ working capital	\$ 20,358,733	\$ 18,196,759	\$ 16,822,947	\$ 20,834,940	\$ 21,046,814

General Fund by Department

DEPARTMENT	2024-2025 REVISED BUDGET	2025-2026 BUDGET	2024-2025 Rev BDGT VS. 2025-2026 Adopted
Animal Services	\$ 814,528	\$ 805,811	\$ (8,717)
Building Inspections	\$ 895,477	\$ 978,152	\$ 82,675
Capital- Engineering	\$ 1,467,797	\$ 174,721	\$ (1,293,076)
City Council	\$ 89,749	\$ 96,692	\$ 6,943
City Manager's Office	\$ 1,357,529	\$ 1,442,141	\$ 84,612
City Secretary's Office	\$ 907,179	\$ 895,155	\$ (12,024)
Code Enforcement	\$ 798,381	\$ 793,370	\$ (5,011)
Communications	\$ 638,436	\$ 654,909	\$ 16,473
Development- Engineering	\$ 955,534	\$ 577,927	\$ (377,607)
Development Services	\$ 782,990	\$ 799,076	\$ 16,086
Drainage Maint	\$ 742,590	\$ 551,411	\$ (191,179)
Economic Development	\$ 1,009,440	\$ 1,129,787	\$ 120,347
Environmental Services	\$ 154,848	\$ 134,708	\$ (20,140)
Facilities Maintenance	\$ 1,202,599	\$ 976,172	\$ (226,427)
Finance	\$ 1,702,008	\$ 1,883,445	\$ 181,437
Fire	\$ 11,788,439	\$ 12,136,502	\$ 348,063
Human Resources	\$ 1,338,294	\$ 1,310,676	\$ (27,618)
Inspections	\$ 605,476	\$ 626,560	\$ 21,084
Judicial	\$ 137,369	\$ 137,651	\$ 282
Legal Services	\$ 965,673	\$ 762,468	\$ (203,205)
Library	\$ 1,485,517	\$ 1,364,754	\$ (120,764)
Marshals Service	\$ -	\$ -	\$ -
Municipal Court	\$ 567,280	\$ 517,169	\$ (50,111)
Neighborhood Svcs Admin	\$ -	\$ -	\$ -
Non-Departmental	\$ 2,327,686	\$ 2,303,964	\$ (23,722)
Parks	\$ 1,702,258	\$ 1,934,229	\$ 231,971
Parks & Recreation Admin	\$ -	\$ -	\$ -
Police	\$ 19,520,439	\$ 20,242,253	\$ 721,814
Public Safety Communications	\$ 3,069,572	\$ 2,627,601	\$ (441,971)
Public Works Admin	\$ 988,813	\$ 1,059,021	\$ 70,208
Purchasing	\$ 337,674	\$ 304,134	\$ (33,540)
Records Management	\$ 130,494	\$ 123,238	\$ (7,256)
ROW Maintenance	\$ 610,413	\$ 687,559	\$ 77,146
Senior Citizens Center	\$ 229,776	\$ 236,501	\$ 6,725
Streets Pavement Maint	\$ 3,455,165	\$ 4,239,778	\$ 784,614
Traffic Maint	\$ 1,862,317	\$ 1,449,250	\$ (413,067)
Total General Fund	\$ 64,641,740	\$ 63,956,786	\$ (684,954)

MAJOR GOVERNMENTAL FUND GENERAL DEBT SERVICE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 5,492,377	\$ 6,545,650	\$ 6,545,650	\$ 6,851,142	\$ 4,676,225
Revenues					
Property Taxes	8,898,932	10,322,724	10,322,724	10,403,000	12,761,130
Investment Earnings	563,146	150,000	150,000	275,000	125,000
Bonds		-	-	-	-
Transfer In	654,689	7,854,415	7,854,415	7,812,720	8,232,989
Total Revenues	10,116,767	18,327,139	18,327,139	18,490,720	21,119,119
Expenditures					
Debt Service Charges	8,757,326	20,771,466	20,771,466	20,664,937	22,866,105
Cost Allocation Exp	676	700	700	700	700
Total Expenditures	8,758,002	20,772,166	20,772,166	20,665,637	22,866,805
Change in fund balance	1,358,765	(2,445,027)	(2,445,027)	(2,174,917)	(1,747,686)
Ending fund balance/ working capital	\$ 6,851,142	\$ 4,100,623	\$ 4,100,623	\$ 4,676,225	\$ 2,928,539

MAJOR GOVERNMENTAL FUND MEDICAL TRANSPORT					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ (224,612)	\$ 867,231	\$ 867,231	\$ 748,667	\$ 965,564
Revenues					
Charges For Services	1,222,608	1,960,251	1,960,251	1,991,170	2,281,052
Investment Earnings	6,478	40,000	40,000	40,000	39,200
Transfer In	-	614,476	614,476	-	-
Total Revenues	1,229,085	2,614,727	2,614,727	2,031,170	2,320,252
Expenditures					
Salaries	1,081,959	1,616,835	1,616,835	1,561,563	1,806,307
Benefits	442,667	723,116	723,116	638,902	756,772
Reimb Personnel	(1,454,393)	-	-	(614,476)	(1,263,755)
Personnel Developmnt	-	-	-	-	3,000
Supplies	122,173	103,814	103,814	103,814	126,484
Minor Furn & Equip	-	-	-	-	15,000
Outside Services	63,400	95,048	95,048	58,950	95,000
Contribution To Isf	-	65,520	65,520	65,520	153,962
Misc	-	-	-	-	5,270
Total Expenditures	255,807	2,604,333	2,604,333	1,814,273	1,698,040
Change in fund balance	973,279	10,394	10,394	216,897	622,212
Ending fund balance/ working capital	\$ 748,667	\$ 877,625	\$ 877,625	\$ 965,564	\$ 1,587,776

MAJOR GOVERNMENTAL FUND 4A SALES TAX REVENUE					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 5,433,397	\$ 6,295,522	\$ 6,295,522	\$ 8,036,155	\$ 9,443,321
Revenues					
Sales & Use Taxes	7,462,408	7,643,839	7,643,839	7,760,905	7,993,732
Investment Earnings	324,136	75,000	75,000	225,000	220,500
Miscellaneous	333,549	301,575	301,575	301,575	310,622
Ofs-Sale Of Capital	-	2,375,000	2,375,000	2,375,000	-
Total Revenues	8,120,093	10,395,414	10,395,414	10,662,480	8,524,854
Expenditures					
Salaries	365,885	524,266	524,266	503,155	531,118
Benefits	162,357	216,859	216,859	194,783	207,282
Reimb Personnel	52,908	-	-	-	-
Personnel Developmnt	72,204	87,175	101,575	75,675	119,500
Misc	244,184	296,500	338,625	323,458	332,500
Supplies	4,413	8,750	8,750	5,500	6,500
Minor Furn & Equip	-	1,500	1,500	1,500	-
Outside Services	248,397	144,067	162,542	162,542	155,000
Infr Maint & Repair	8,297	27,500	27,500	25,000	27,500
Utilities	13,897	26,885	26,885	26,885	20,915
Contribution To Isf	220,674	463,220	463,220	463,220	124,972
Eco Dev Incentive	749,481	4,755,900	5,987,685	1,949,500	7,445,000
Cost Allocation Exp	156,564	161,260	161,260	161,260	161,260
Capital Expenditures	-	-	1,100,000	1,100,000	-
Tranfers Out	3,218,074	4,262,836	4,262,836	4,262,836	3,997,929
Total Expenditures	5,517,335	10,976,718	13,383,503	9,255,314	13,129,476
Change in fund balance	2,602,758	(581,304)	(2,988,089)	1,407,166	(4,604,622)
Ending fund balance/ working capital	\$ 8,036,155	\$ 5,714,218	\$ 3,307,433	\$ 9,443,321	\$ 4,838,699

MAJOR GOVERNMENTAL FUND 4B SALES TAX REVENUE					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 5,340,055	\$ 5,035,601	\$ 5,035,601	\$ 5,084,986	\$ 5,768,762
Revenues					
Sales & Use Taxes	7,462,408	7,643,839	7,643,839	7,760,905	7,993,732
Investment Earnings	211,004	130,000	130,000	120,000	117,600
Miscellaneous	28,490	41,467	41,467	44,667	46,007
Total Revenues	7,701,902	7,815,306	7,815,306	7,925,572	8,157,339
Expenditures					
Salaries	257,234	253,462	253,462	253,323	259,665
Benefits	109,964	94,271	94,271	106,114	110,683
Personnel Developmnt	2,913	4,865	4,865	4,865	4,865
Supplies	-	900	3,400	2,500	4,500
Minor Furn & Equip	18,786	32,000	32,000	32,000	32,900
Outside Services	25,388	20,000	20,517	20,517	30,000
Infr Maint & Repair	-	-	-	-	-
Utilities	23,502	52,600	52,600	52,600	52,600
Contribution To Isf	30,592	36,510	36,510	36,510	5,402
Misc	180,473	143,940	140,923	140,923	141,440
Cost Allocation Exp	102,250	105,320	105,320	105,320	105,320
Capital Expenditures	-	50,000	70,148	70,148	50,000
Eco Dev Incentive	725,000	136,150	136,150	23,289	39,203
Transfers Out	6,480,870	7,451,587	7,451,587	6,393,686	8,315,470
Total Expenditures	7,956,972	8,381,605	8,401,753	7,241,795	9,152,049
Change in fund balance	(255,069)	(566,299)	(586,447)	683,777	(994,710)
Ending fund balance/ working capital	\$ 5,084,986	\$ 4,469,302	\$ 4,449,154	\$ 5,768,762	\$ 4,774,052

MAJOR GOVERNMENTAL FUND PARKS PERFORMANCE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ 723,596	\$ 0
Revenues					
License,Permit & Fee	-	-	-	-	-
Charges For Services	2,518,853	2,369,627	2,369,627	2,756,372	2,941,652
Investment Earnings	36,439	10,300	10,300	50,000	49,000
Miscellaneous	14,405	4,120	4,120	30,000	30,000
Intergovernmental	-	-	-	-	70,000
Transfer In	3,453,234	3,249,948	3,249,948	2,425,393	3,518,518
Total Revenues	\$6,022,931	\$5,633,995	\$5,633,995	\$5,261,765	\$6,609,170
Expenditures					
Salaries	2,373,497	2,408,514	2,408,514	2,326,990	2,497,783
Benefits	677,556	703,766	703,766	812,369	904,853
Personnel Developmnt	19,389	19,284	23,737	23,477	130,049
Misc	123,057	145,901	154,381	145,384	186,770
Supplies	182,844	184,547	187,256	183,856	193,162
Minor Furn & Equip	16,808	48,660	46,571	41,210	141,043
Outside Services	60,438	71,300	58,258	50,389	68,738
Infr Maint & Repair	131,805	253,954	309,970	317,498	349,421
Equip Maint & Repair	36,330	34,922	30,038	99,697	121,784
Utilities	536,811	557,996	558,608	558,608	581,712
Contribution To Isf	305,883	372,300	372,300	372,300	387,040
Claims And Insurance	98,869	110,345	110,345	110,345	170,043
Cost Allocation Exp	694,770	715,620	715,620	715,620	715,620
Capital Expenditures	41,280	6,886	56,886	227,617	161,152
Total Expenditures	\$5,299,335	\$5,633,995	\$5,736,250	\$5,985,360	\$6,609,170
Change in fund balance	\$ 723,596	\$ -	\$ (102,255)	\$ (723,595)	\$ (0)
Ending fund balance/ working capital	\$ 723,596	\$ -	\$ (102,255)	\$ 0	\$ 0

**NON-MAJOR GOVERNMENTAL FUND
HOTEL/MOTEL TAX FUND**

	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 404,094	\$ 499,176	\$ 499,176	\$ 543,866	\$ 603,547
Revenues					
Hotel Occupancy Tax	570,830	515,000	515,000	520,000	530,000
Investment Earnings	20,034	10,000	10,000	19,307	18,450
Miscellaneous	750	5,000	5,000	2,000	5,000
Total Revenues	\$ 591,614	\$ 530,000	\$ 530,000	\$ 541,307	\$ 553,450
Expenditures					
Supplies	-	237	237	237	237
Minor Furn & Equip	-	1,530	1,530	1,530	1,530
Outside Services	54,887	122,100	122,100	115,832	332,335
Infr Maint & Repair	1,275	3,500	3,500	2,000	3,500
Utilities	10,992	10,706	10,706	10,706	9,881
Contribution To Isf	37,320	38,440	38,440	38,440	2,277
Misc	321,514	371,250	371,250	286,250	347,000
Cost Allocation Exp	25,853	26,630	26,630	26,630	26,630
Capital Expenditures	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 451,842	\$ 574,393	\$ 574,393	\$ 481,625	\$ 723,390
Change in fund balance	\$ 139,772	\$ (44,393)	\$ (44,393)	\$ 59,682	\$ (169,941)
Ending fund balance/ working capital	\$ 543,866	\$ 454,783	\$ 454,783	\$ 603,547	\$ 433,607

NON-MAJOR GOVERNMENTAL FUND					
TIF 2					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 339,812	\$ 740,059	\$ 740,059	\$ 941,136	\$ 1,044,021
Revenues					
Property Taxes	1,204,520	1,327,673	1,327,673	1,327,673	1,508,603
Investment Earnings	52,461	25,000	25,000	50,000	49,000
Miscellaneous	11,817	10,000	10,000	10,000	10,000
Transfer In	449,374	-	-	-	-
Total Revenues	1,718,172	1,362,673	1,362,673	1,387,673	1,567,603
Expenditures					
Salaries	68,368	37,996	37,996	43,618	39,040
Benefits	14,346	3,352	3,352	12,145	10,501
Reimb Personnel	220,019	-	-	-	-
Minor Furn & Equip	332	16,800	16,800	16,800	-
Outside Services	1,152	-	-	-	-
Infr Maint & Repair	101,937	110,000	110,000	110,000	117,250
Equip Maint & Repair	-	1,500	1,500	1,500	-
Contribution To Isf	2,217	2,280	2,280	2,280	5,379
Eco Dev Incentive	-	53,045	53,045	110,888	740,181
Misc	17,295	26,900	26,900	26,900	26,500
Cost Allocation Exp	36,492	37,590	37,590	37,590	37,590
Capital Expenditures	-	-	-	-	-
Tranfers Out	654,689	923,878	923,878	923,068	969,014
Total Expenditures	1,116,848	1,213,341	1,213,341	1,284,789	1,945,455
Change in fund balance	\$601,324	\$149,332	\$149,332	\$102,885	(\$377,852)
Ending fund balance/ working capital	\$ 941,136	\$ 889,391	\$ 889,391	\$ 1,044,021	\$ 666,169

NON-MAJOR GOVERNMENTAL FUND PID #1 PANCHASARP FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 239,877	\$ 267,024	\$ 267,024	\$ 300,735	\$ 283,279
Revenues					
Assessment	112,303	101,230	101,230	124,350	101,230
Investment Earnings	15,164	10,000	10,000	14,133	13,851
Miscellaneous	-	-	-	-	-
Total Revenues	127,467	111,230	111,230	138,483	115,081
Expenditures					
Outside Services	64,256	60,000	60,000	153,520	60,000
Cost Allocation Exp	2,353	2,420	2,420	2,420	2,420
Total Expenditures	66,609	62,420	62,420	155,940	62,420
Change in fund balance	60,858	48,810	48,810	(17,457)	52,661
Ending fund balance/ working capital	\$ 300,735	\$ 315,834	\$ 315,834	\$ 283,279	\$ 335,939

NON-MAJOR GOVERNMENTAL FUND PID #2 CHISHOLM SUMMIT					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 7,628	\$ 8,024	\$ 8,024	\$ 7,382	\$ 7,055
Revenues					
Investment Earnings	358	500	500	293	287
Miscellaneous	-	7,500	7,500	-	7,500
Transfer In	-	-	-	-	-
Total Revenues	358	8,000	8,000	293	7,787
Expenditures					
Outside Services	-	7,000	7,000	-	7,000
Cost Allocation Exp	604	620	620	620	620
Total Expenditures	604	7,620	7,620	620	7,620
Change in fund balance	(247)	380	380	(327)	167
Ending fund balance/ working capital	\$ 7,382	\$ 8,404	\$ 8,404	\$ 7,055	\$ 7,222

NON-MAJOR GOVERNMENTAL FUND CABLE FRANCHISE PEG SRF					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 84,617	\$ 129,047	\$ 129,047	\$ 126,623	\$ 76,340
Revenues					
Assessment	37,816	38,000	38,000	34,800	38,000
Investment Earnings	4,760	4,000	4,000	5,477	4,000
Transfer In	-	-	-	-	-
Total Revenues	42,576	42,000	42,000	40,277	42,000
Expenditures					
Minor Furn & Equip	-	-	-	-	-
Utilities	30	-	-	-	-
Contribution To Isf	-	-	-	-	143
Cost Allocation Exp	540	560	560	560	560
Capital Expenditures	-	90,000	90,000	90,000	90,000
Tranfers Out	-	-	-	-	-
Total Expenditures	570	90,560	90,560	90,560	90,703
Change in fund balance	42,006	(48,560)	(48,560)	(50,283)	(48,703)
Ending fund balance/ working capital	\$ 126,623	\$ 80,487	\$ 80,487	\$ 76,340	\$ 27,637

NON-MAJOR GOVERNMENTAL FUND JUVENILE CASE MANAGER FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 31,820	\$ 17,491	\$ 17,491	\$ 12,499	\$ 1,150
Revenues					
Fines	19,175	25,750	25,750	15,116	15,100
Investment Earnings	1,088	700	700	273	270
Transfer In	-	-	-	-	-
Total Revenue	20,263	26,450	26,450	15,389	15,370
Expenditures					
Personnel Developmnt	55	1,000	1,000	1,000	-
Cost Allocation Exp	39,529	30,000	30,000	30,000	10,000
Total Expenditure	39,584	31,000	31,000	31,000	10,000
Change in fund balance	(19,321)	(4,550)	(4,550)	(15,611)	5,370
Ending fund balance/ working capital	\$ 12,499	\$ 12,941	\$ 12,941	\$ (3,112)	\$ 6,520

NON-MAJOR GOVERNMENTAL FUND BUILDING SECURITY FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 116,130	\$ 134,913	\$ 134,913	\$ 139,195	\$ 154,024
Revenues					
Fines	18,647	25,750	25,750	13,659	13,600
Investment Earnings	6,236	3,000	3,000	5,281	5,200
Transfer In	-	-	-	-	-
Total Revenues	24,882	28,750	28,750	18,939	18,800
Expenditures					
Personnel Developmnt	-	3,500	3,500	3,500	3,500
Supplies	96	-	-	-	-
Minor Furn & Equip	-	5,150	5,150	5,150	5,150
Equip Maint & Repair	-	-	-	-	-
Cost Allocation Exp	1,721	1,770	1,770	1,770	1,770
Total Expenditures	1,817	10,420	10,420	10,420	10,420
Change in fund balance	23,065	18,330	18,330	8,519	8,380
Ending fund balance/ working capital	\$ 139,195	\$ 153,243	\$ 153,243	\$ 147,715	\$ 162,404

NON-MAJOR GOVERNMENTAL FUND COURT TECHNOLOGY FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 62,833	\$ 28,883	\$ 28,883	\$ 36,480	\$ 61,459
Revenues					
Fines	15,299	20,085	20,085	13,659	11,300
Investment Earnings	2,348	1,000	1,000	13,660	1,400
Total Revenue	17,647	21,085	21,085	27,318	12,700
Expenditures					
Personnel Developmnt	-	-	-	-	-
Utilities	758	-	-	-	-
Contribution To Isf	40,970	-	-	-	-
Cost Allocation Exp	2,272	2,340	2,340	2,340	2,340
Total Expenditure	44,000	2,340	2,340	2,340	2,340
Change in fund balance	(26,353)	18,745	18,745	24,978	10,360
Ending fund balance/ working capital	\$ 36,480	\$ 47,628	\$ 47,628	\$ 61,459	\$ 71,819

NON-MAJOR GOVERNMENTAL FUND OTHER SPECIAL REVENUE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 99,209	\$ 64,532	\$ 64,532	\$ 87,577	\$ 45,037
Revenues					
Intergovernmental	-	6,500	6,500	-	-
Oper Grant & Contr	100,069	50,000	50,000	87,880	50,000
Total Revenues	100,069	56,500	56,500	87,880	50,000
Expenditures					
Personnel Developmnt	-	10,000	10,000	2,000	10,000
Misc	79,348	46,000	46,000	30,000	46,000
Supplies	14,176	13,300	13,300	10,000	13,300
Minor Furn & Equip	-	3,000	11,997	3,000	1,500
Infr Maint & Repair	-	700	700	700	700
Cost Allocation Exp	18,177	18,720	18,720	18,720	18,720
Capital Expenditures	-	-	66,000	66,000	-
Total Expenditures	111,701	91,720	166,717	130,420	90,220
Change in fund balance	(11,632)	(35,220)	(110,217)	(42,540)	(40,220)
Ending fund balance/ working capital	\$ 87,577	\$ 29,312	\$ (45,685)	\$ 45,037	\$ 4,817

**NON-MAJOR GOVERNMENTAL FUND
CEMETERY ENDOWMENT FUND**

	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 163,484	\$ 179,775	\$ 179,775	\$ 187,215	\$ 200,639
Revenues					
Charges For Services	23,731	13,500	13,500	13,425	13,500
Total Revenues	23,731	13,500	13,500	13,425	13,500
Expenditures					
Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Change in fund balance	23,731	13,500	13,500	13,425	13,500
Ending fund balance/ working capital	\$ 187,215	\$ 193,275	\$ 193,275	\$ 200,639	\$ 214,139

MAJOR GOVERNMENTAL FUND STREET MAINTENANCE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Revenues					
Investment Earnings	-	20,000	35,000	38,667	34,300
Transfer In	-	1,645,833	1,645,833	1,645,833	1,667,045
Total Revenues	-	1,665,833	1,680,833	1,684,500	1,701,345
Expenditures					
Supplies	-	-	-	-	-
Outside Services	-	30,000	59,489	80,000	30,000
Infr Maint & Repair	-	1,635,833	1,599,389	1,593,878	1,686,345
Equip Maint & Repair	-	-	-	-	-
Capital Expenditures	-	-	6,955	6,955	-
Tranfers Out	-	-	-	-	-
Total Expenditures	-	1,665,833	1,665,833	1,680,833	1,716,345
Change in fund balance	-	-	15,000	3,667	(15,000)
Ending fund balance/ working capital	\$ -	\$ -	\$ 15,000	\$ 3,667	\$ -

MAJOR PROPRIETARY FUND WATER & WASTEWATER FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 16,611,739	\$ 14,241,182	\$ 14,241,182	\$ 15,972,033	\$ 15,344,836
Revenues					
License, Permit & Fee	8,616	20,000	20,000	20,000	20,000
Charges For Services	26,168,614	28,308,689	28,308,689	28,308,689	30,092,338
Investment Earnings	927,532	450,000	450,000	450,000	450,000
Miscellaneous	52,366	43,922	43,922	43,922	43,922
Impact Fee	1,094,690	1,030,000	1,030,000	-	1,030,000
Cost Allocation Rev	-	44,000	44,000	44,000	44,000
Transfer In	46,038	46,979	46,979	46,979	46,979
Total Revenues	28,297,855	29,943,590	29,943,590	28,913,590	31,727,239
Expenditures					
Salaries	2,149,155	2,323,168	2,323,168	2,084,392	2,156,124
Benefits	1,022,390	1,102,643	1,102,643	1,066,500	1,129,319
Personnel Developmnt	34,092	41,056	101,242	100,005	115,173
Misc	1,349,405	1,423,334	1,387,534	1,263,854	1,297,350
Supplies	116,942	113,313	113,964	118,586	119,995
Minor Furn & Equip	312,289	38,500	287,287	267,098	221,275
Outside Services	11,383,350	12,125,186	12,099,692	12,065,184	12,641,981
Infr Maint & Repair	189,149	299,716	284,736	256,172	286,050
Equip Maint & Repair	19,474	33,500	33,544	32,836	25,325
Utilities	332,268	423,747	423,747	421,404	396,441
Contribution To Isf	1,894,723	2,109,150	2,109,150	2,109,150	2,312,991
Claims And Insurance	105,760	120,682	120,682	120,682	298,308
Debt Service Charges	7,417,469	6,963,230	6,963,230	6,963,230	7,536,331
Cost Allocation Exp	1,275,127	1,313,390	1,313,390	1,313,390	1,313,390
Capital Expenditures	173,007	263,500	359,606	228,252	263,500
Tranfers Out	1,162,961	1,130,052	2,694,055	1,130,052	1,132,511
Total Expenditues	28,937,561	29,824,167	31,717,670	29,540,787	31,246,064
Change in fund balance	(639,706)	119,423	(1,774,080)	(627,197)	481,175
Ending fund balance/ working capital	\$ 15,972,033	\$ 14,360,605	\$ 12,467,102	\$ 15,344,836	\$ 15,826,011

NON-MAJOR PROPRIETARY FUND HIDDEN CREEK GOLF COURSE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ 220,836	\$ -
Revenues					
Charges For Services	2,248,183	2,388,414	2,388,414	2,442,853	2,474,028
Investment Earnings	59	1,500	1,500	400	1,500
Miscellaneous	1,445	4,500	4,500	4,500	4,500
Ofs-Sale Of Capital	-	-	-	-	-
Transfer In	1,230,004	1,165,865	1,165,865	942,810	1,155,874
Total Revenues	3,479,691	3,560,279	3,560,279	3,390,563	3,635,902
Expenditures					
Salaries	990,447	956,251	956,251	946,332	1,031,885
Benefits	473,961	474,505	474,505	509,542	550,073
Personnel Developmnt	23,995	54,392	54,392	58,300	138,547
Supplies	110,851	123,950	123,950	123,250	130,950
Minor Furn & Equip	41,158	20,596	20,596	18,350	37,346
Outside Services	29,720	17,800	17,800	14,800	17,800
Infr Maint & Repair	80,130	49,950	49,950	56,950	98,950
Equip Maint & Repair	36,311	33,500	33,500	29,750	67,580
Utilities	129,772	145,006	145,006	145,006	155,706
Contribution To Isf	426,649	536,386	536,386	536,386	476,461
Claims And Insurance	19,969	22,079	22,079	22,636	151,948
Misc	504,525	428,866	428,866	453,158	427,866
Debt Service Charges	20,622	382,208	382,208	382,208	-
Cost Allocation Exp	279,860	288,260	288,260	288,260	288,260
Capital Expenditures	90,883	26,530	26,530	26,530	62,530
Tranfers Out	-	-	-	-	-
Total Expenditures	3,258,855	3,560,279	3,560,279	3,611,458	3,635,902
Change in fund balance	220,836	-	-	(220,895)	(0)
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ -	\$ -

NON-MAJOR PROPRIETARY FUND SOLID WASTE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 519,420	\$ 416,698	\$ 416,698	\$ 593,799	\$ 655,371
Revenues					
Charges For Services	4,358,801	4,777,841	4,777,841	4,778,883	5,143,995
Investment Earnings	30,093	20,000	20,000	25,000	20,000
Transfer In	-	-	-	-	-
Total Revenues	4,388,895	4,797,841	4,797,841	4,803,883	5,163,995
Expenditures					
Outside Services	3,828,089	4,066,550	4,106,490	4,106,103	4,351,866
Infr Maint & Repair	-	135,000	135,000	135,000	135,000
Utilities	9,431	11,440	11,440	10,420	10,733
Claims And Insurance	1,449	1,631	1,631	1,631	1,680
Misc	377,880	389,713	389,713	388,998	417,544
Cost Allocation Exp	51,629	53,180	53,180	53,180	54,775
Tranfers Out	46,038	46,979	46,979	46,979	47,919
Total Expenditures	4,314,516	4,704,493	4,744,433	4,742,311	5,019,517
Change in fund balance	74,379	93,348	53,408	61,572	144,478
Ending fund balance/ working capital	\$ 593,799	\$ 510,046	\$ 470,106	\$ 655,371	\$ 799,849

NON-MAJOR PROPRIETARY FUND CEMETERY FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 343,364	\$ 396,153	\$ 396,153	\$ 430,786	\$ 470,456
Revenues					
Charges For Services	79,102	45,000	45,000	45,000	46,350
Investment Earnings	32,321	18,500	18,500	28,000	27,440
Total Revenues	111,423	63,500	63,500	73,000	73,790
Expenditures					
Outside Services	19,834	20,600	20,600	20,600	20,600
Infr Maint & Repair	-	1,030	1,030	1,030	1,030
Utilities	3,406	10,920	10,920	10,920	4,270
Contribution To Isf	-	-	-	-	32
Cost Allocation Exp	761	780	780	780	780
Total Expenditures	24,001	33,330	33,330	33,330	26,712
Change in fund balance	87,422	30,170	30,170	39,670	47,078
Ending fund balance/ working capital	\$ 430,786	\$ 426,323	\$ 426,323	\$ 470,456	\$ 517,534

INTERNAL SERVICE FUND EQUIPMENT SERVICE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ (51,743)	\$ 333,172	\$ 333,172	\$ 345,665	\$ 149,405
Revenues					
Contr From - Isf	2,325,024	2,394,790	2,394,790	2,394,790	2,169,643
Investment Earnings	11,405	6,000	6,000	19,593	19,201
Miscellaneous	-	-	-	-	-
Ofs-Sale Of Capital	-	-	-	-	-
Transfer In	-	-	-	-	-
Total Revenue	2,336,429	2,400,790	2,400,790	2,414,383	2,188,845
Expenditures					
Salaries	363,291	475,550	475,550	443,678	481,130
Benefits	168,561	227,880	227,880	196,803	211,306
Personnel Developmnt	9,908	19,250	19,250	13,977	13,100
Supplies	44,132	49,707	209,854	156,031	304,160
Minor Furn & Equip	14,961	28,700	28,700	41,916	28,075
Outside Services	-	225,000	265,134	300,552	306,400
Equip Maint & Repair	542,086	386,703	261,422	275,839	-
Utilities	494,231	603,685	528,685	544,365	544,215
Contribution To Isf	105,821	148,660	148,660	148,660	40,585
Claims And Insurance	22,970	27,051	27,051	27,031	16,215
Misc	3,918	-	-	1,000	2,450
Cost Allocation Exp	169,143	174,220	174,220	174,220	174,220
Total Expenditures	1,939,022	2,366,406	2,366,406	2,324,072	2,121,856
Change in fund balance	397,408	34,384	34,384	90,311	66,989
Ending fund balance/ working capital	\$ 345,665	\$ 367,556	\$ 367,556	\$ 435,976	\$ 216,394

INTERNAL SERVICE FUND					
EQUIPMENT REPLACEMENT FUND GOVERNMENTAL					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 3,931,088	\$ 3,817,622	\$ 3,817,622	\$ 5,358,938	\$ 6,025,676
Revenues					
Contr From - Isf	1,553,588	1,763,190	1,763,190	1,763,190	1,455,290
Investment Earnings	223,605	150,000	150,000	150,000	150,000
Miscellaneous	-	-	-	-	-
Ofs-Sale Of Capital	-	-	-	-	-
Total Revenue	1,777,193	1,913,190	1,913,190	1,913,190	1,605,290
Expenditures					
Cost Allocation Exp	3,664	3,770	3,770	3,770	3,770
Capital Expenditures	345,679	1,060,418	2,655,507	1,951,177	1,747,643
Tranfers Out	-	-	-	-	-
Total Expenditure	349,343	1,064,188	2,659,277	1,954,947	1,751,413
Change in fund balance	1,427,850	849,002	(746,087)	(41,757)	(146,123)
Ending fund balance/ working capital	\$ 5,358,938	\$ 4,666,624	\$ 3,071,535	\$ 5,317,181	\$ 5,879,553

INTERNAL SERVICE FUND EQUIPMENT REPLACEMENT FUND PROP					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 1,061,000	\$ 160,249	\$ 160,249	\$ 495,696	\$ 2,244,578
Revenues					
Contr From - Isf	475,000	575,636	575,636	575,636	548,105
Investment Earnings	42,821	30,000	30,000	30,000	30,000
Miscellaneous	5,562	-	-	-	-
Ofs-Sale Of Capital	-	-	-	-	-
Total Revenues	523,383	605,636	605,636	605,636	578,105
Expenditures					
Cost Allocation Exp	2,023	-	-	-	-
Capital Expenditures	1,086,664	207,361	1,251,492	453,902	556,518
Tranfers Out	-	-	-	-	-
Total Expenditures	1,088,687	207,361	1,251,492	453,902	556,518
Change in fund balance	(565,304)	398,275	(645,856)	151,734	21,587
Ending fund balance/ working capital	\$ 495,696	\$ 558,524	\$ (485,607)	\$ 647,430	\$ 2,266,165

INTERNAL SERVICE FUND SUPPORT SERVICE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	\$ 1,132,532	\$ 265,242	\$ 265,242	\$ 1,683,066	\$ 1,924,033
Revenues					
Contr From - Isf	5,513,969	6,540,060	6,540,060	6,540,060	6,713,025
Intergovernmental	146,638	73,000	73,000	148,756	-
Investment Earnings	69,070	35,000	35,000	45,000	44,100
Miscellaneous	44,998	-	-	-	-
Transfer In	-	-	-	-	-
Total Revenues	5,774,675	6,648,060	6,648,060	6,733,816	6,757,125
Expenditures					
Salaries	1,143,480	1,510,103	1,510,103	1,459,229	1,562,608
Benefits	439,574	598,272	598,272	550,913	591,856
Personnel Developmnt	66,575	63,100	63,100	63,100	64,900
Supplies	7,138	6,750	6,750	6,750	11,000
Minor Furn & Equip	340,883	219,100	219,100	219,100	216,080
Outside Services	210,994	144,750	144,750	144,750	133,750
Infr Maint & Repair	-	-	-	250,000	-
Equip Maint & Repair	2,276,006	3,803,858	3,803,858	3,503,008	4,226,869
Utilities	34,551	29,790	29,790	29,790	298,702
Claims And Insurance	3,057	3,061	3,061	3,061	131
Misc	110,000	148	148	148	-
Cost Allocation Exp	255,342	263,000	263,000	263,000	263,000
Transfer Out	-	-	-	-	692,506
Capital Expenditures	336,541	-	-	-	-
Total Expenditures	5,224,141	6,641,932	6,641,932	6,492,849	8,061,401
Change in fund balance	550,534	6,128	6,128	240,967	(1,304,276)
Ending fund balance/ working capital	\$ 1,683,066	\$ 271,370	\$ 271,370	\$ 1,924,033	\$ 619,757

INTERNAL SERVICE FUND HEALTH INSURANCE FUND					
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 REVISED BUDGET	2024-25 ESTIMATE	2025-26 ADOPTED BUDGET
Beginning fund balance/ working capital	3,462,577	\$ 3,530,219	\$ 3,530,219	\$ 3,340,556	\$ 3,115,653
Revenues					
Contr Fr Hlth Ins Fd	6,480,238	6,769,017	6,769,017	6,847,987	7,085,140
Investment Earnings	176,636	100,000	100,000	92,460	100,000
Miscellaneous	264,195	242,385	242,385	327,642	337,552
Oper Grant & Contr	398,567	256,000	256,000	291,746	291,746
Total Revenues	7,319,635	7,367,402	7,367,402	7,559,836	7,814,439
Expenditures					
Benefits	448,224	458,600	463,600	380,155	379,252
Outside Services	62,829	100,000	100,000	65,260	100,000
Claims And Insurance	6,350,281	6,019,523	6,027,523	6,746,618	7,388,679
Misc	25,659	35,000	27,000	21,406	22,906
Cost Allocation Exp	554,663	571,300	571,300	571,300	-
Total Expenditures	7,441,656	7,184,423	7,189,423	7,784,739	7,890,837
Change in fund balance	(122,021)	182,979	177,979	(224,904)	(76,398)
Ending fund balance/ working capital	\$ 3,340,556	\$ 3,713,198	\$ 3,708,198	\$ 3,115,653	\$ 3,039,254

City of Burleson Supplemental Requests

FY 2026

Fund	Department	Function	Request Summary	FTE	One-Time	Ongoing	Revenue Offset	Total FY25-26
General Fund	Human Resources	General Government	Public Safety Equity Pay*			765,000		765,000
General Fund	Police	Public Safety	Axon master service agreement		-	-		-
General Fund	Fire	Public Safety	Arson Investigator / Fire Inspector	1	6,645	149,911	109,920	46,636
General Fund	Senior Center	Community Service	Handicap Access Ramp		3,500			3,500
General Fund	Parks	Parks & Recreation	Playground inspection audit			12,750		12,750
General Fund	Parks	Parks & Recreation	Seasonal Drainage Worker	0.5		28,585		28,585
General Fund	Police	Public Safety	One new patrol unit	1	108,767	134,804		243,571
Subtotal – General Fund				2.5	118,912	1,091,050	109,920	1,100,042
Medical Transport Fund	Fire	Public Safety	Staffing for fourth ambulance	3	28,935	308,258		337,193
Subtotal – Medical Transport Fund				3	28,935	308,258	-	337,193
								-
Parks Perf. Fund	PPF Recreation	Parks & Recreation	FTE Aquatic Maintenance Specialist	1		94,896		94,896
Parks Perf. Fund	PPF Athletic Fields	Parks & Recreation	Athletic Field Attendant	0.5		13,608		13,608
Parks Perf. Fund	PPF Russell Farm	Parks & Recreation	Sensory garden irrigation		3,000			3,000
Parks Perf. Fund	PPF Recreation	Parks & Recreation	Slide maintenance		12,155			12,155
Parks Perf. Fund	PPF Recreation	Parks & Recreation	Rust prevention chemicals (BRICK)			5,372		5,372
Parks Perf. Fund	PPF Athletic Fields	Parks & Recreation	Portable Pitching Mounds Athletics		24,000			24,000
Parks Perf. Fund	PPF Recreation	Parks & Recreation	Program room update		17,583			17,583
Parks Perf. Fund	PPF Athletic Fields	Parks & Recreation	Dump trailer Athletics		10,321	688		11,009
Parks Perf. Fund	PPF Recreation	Parks & Recreation	Additional ice machine		1,640			1,640
Parks Perf. Fund	Parks	Parks & Recreation	Urban Forester & Truck	1	61,152	132,541	50,000	143,693
Parks Perf. Fund	Parks	Parks & Recreation	Tree Maintenance		20,000		20,000	-
Parks Perf. Fund	Parks	Parks & Recreation	Retaining Trucks			7,151		7,151
Subtotal – PPF Fund				2.5	149,851	254,256	70,000	334,107
								-

Golf Course Fund	Golf Course Maintenance	Parks & Recreation	Inground Trash Cans/Course Amenities		16,750			16,750
Golf Course Fund	Club House & Pro Shop	Parks & Recreation	Pro Core Aerifier		48,469	7,075		55,544
Golf Course Fund	Club House & Pro Shop	Parks & Recreation	Sod Cutter		6,180	1,306		7,486
Golf Course Fund	Golf Course Maintenance	Parks & Recreation	Tree Removal and Limb up		29,000	20,000		49,000
Golf Course Fund	Golf Course Maintenance	Parks & Recreation	Turf Training for staff beyond Superintendent			2,000		2,000
Golf Course Fund	Golf Course Maintenance	Parks & Recreation	Seasonal Groundskeeper	0.5		28,408		28,408
Golf Course Fund	Club House & Pro Shop	Parks & Recreation	Cart Barn Attendant, Part-time	0.5		16,247		16,247
Golf Course Fund	Golf Course Maintenance	Parks & Recreation	Drainage Basin Repair		15,000			15,000
Golf Course Fund	Golf Course Maintenance	Parks & Recreation	Irrigation Expansion		20,000			20,000
Subtotal – Golf Fund				1.0	135,399	75,036	-	210,435
-								
4B Fund	4B Special Events	Parks & Recreation	Icy breeze misters		1,000			1,000
	4B Special Events	Parks & Recreation	Canopies Special Events		1,000			1,000
Subtotal – 4B Fund				0.0	2,000	-	-	2,000
-								
IT Fund	Information Technology	Information Technology	Cohesity Upgrade		606,235			606,235
Subtotal – IT Fund				0.0	606,235	-	-	606,235
-								
Hotel/Motel Fund	Tourism Development	Community Development	Expanded Fourth of July event		75,000			75,000
Subtotal – Hotel Fund				0.0	75,000	-	-	75,000
-								
Grand Total				9.0	1,116,332	1,728,599	179,920	2,665,011

General Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 19,606,713	\$ 17,421,851	\$ 17,421,851	\$ 20,358,733	\$ 20,834,940	\$ 21,046,813	\$ 21,523,540	\$ 22,126,783	\$ 21,895,015
Revenue									
Property Taxes	27,327,952	30,111,223	30,111,223	30,111,223	32,599,467	32,925,461	34,242,480	35,612,179	36,324,422
Sales & Use Taxes	15,166,366	15,503,578	15,503,578	15,773,020	16,246,211	16,733,597	17,235,605	17,752,673	18,285,254
Other Revenue	16,571,627	18,428,035	18,428,035	16,840,190	15,322,982	14,896,062	15,381,916	15,719,551	16,070,026
Total Revenue	59,065,945	64,042,836	64,042,836	62,724,433	64,168,659	64,555,120	66,860,001	69,084,404	70,679,702
Expenditures									
Personnel	39,519,584	43,147,450	43,083,750	41,378,405	42,483,487	44,023,376	45,622,730	47,283,998	49,009,733
Base Expenses	17,245,421	19,163,408	20,328,920	19,981,716	18,631,952	19,039,123	19,601,254	20,181,911	20,743,850
Incentives (ED)	948,920	957,070	957,070	888,106	1,123,672	889,305	879,652	922,363	826,878
Cash Funding Projects	600,000	-	-	-	-	-	-	-	-
Medical Transport Transfer	-	-	-	-	-	-	22,733	793,600	879,128
Reductions					(492,286)	(846,486)	(871,881)	(898,037)	(924,978)
Recurring Supplementals					1,091,050	973,076	1,002,268	1,032,336	1,063,306
One-Time Supplementals					118,912				
One-Time Street Maintenance					1,000,000				
Total Expenditures	58,313,925	63,267,928	64,369,740	62,248,226	63,956,786	64,078,393	66,256,757	69,316,172	71,597,917
Change in Fund Balance	\$ 752,020	\$ 774,908	\$ (326,904)	\$ 476,207	\$ 211,873	\$ 476,727	\$ 603,244	\$ (231,768)	\$ (918,215)
Ending Fund Balance	\$ 20,358,733	\$ 18,196,759	\$ 17,094,947	\$ 20,834,940	\$ 21,046,813	\$ 21,523,540	\$ 22,126,783	\$ 21,895,015	\$ 20,976,800
FB % of Expenditure	34.91%	28.76%	26.56%	33.47%	32.91%	33.59%	33.40%	31.59%	29.30%

4A Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 5,433,397	\$ 6,295,522	\$ 6,295,522	\$ 8,036,155	\$ 9,443,321	\$ 4,838,700	\$ 7,350,751	\$ 8,489,797	\$ 9,283,316
Revenue									
Sales & Use Taxes	7,462,408	7,643,839	7,643,839	7,760,905	7,993,732	8,233,544	8,480,550	8,734,967	8,997,016
Other Revenue	657,685	2,751,575	2,751,575	2,901,575	531,122	430,191	461,839	469,079	476,669
Total Revenue	8,120,093	10,395,414	10,395,414	10,662,480	8,524,854	8,663,735	8,942,389	9,204,046	9,473,685
Expenditures									
Personnel	581,150	741,125	741,125	697,938	738,400	759,519	786,634	814,778	843,994
Base Expenses	968,630	1,352,966	1,427,966	1,411,743	1,084,256	1,101,871	1,119,907	1,138,375	1,157,287
Incentives (ED)	749,481	4,755,900	5,987,685	1,949,500	7,445,000	25,750	856,523	527,318	648,138
Existing Debt Service	3,218,074	4,126,727	4,126,727	4,096,133	3,449,411	3,446,419	3,445,842	3,058,017	3,062,513
Future Debt Service	-	-	-	-	412,409	818,125	1,594,438	2,872,038	2,869,225
Office Building Purchase				1,100,000					
Total Expenditures	5,517,335	10,976,718	12,283,503	9,255,314	13,129,476	6,151,684	7,803,343	8,410,527	8,581,157
Change in Fund Balance	\$ 2,602,758	\$ (581,304)	\$ (1,888,089)	\$ 1,407,166	\$ (4,604,622)	\$ 2,512,051	\$ 1,139,046	\$ 793,519	\$ 892,527
Ending Fund Balance	\$ 8,036,155	\$ 5,714,218	\$ 4,407,433	\$ 9,443,321	\$ 4,838,700	\$ 7,350,751	\$ 8,489,797	\$ 9,283,316	\$ 10,175,844
FB % of Expenditure	145.65%	52.06%	35.88%	102.03%	36.85%	119.49%	108.80%	110.38%	118.58%

4B Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 5,340,055	\$ 5,035,601	\$ 5,035,601	\$ 5,084,986	\$ 5,768,762	\$ 4,774,052	\$ 4,450,989	\$ 4,072,912	\$ 4,410,258
Revenue									
Sales & Use Taxes	7,462,408	7,643,839	7,643,839	7,760,905	7,993,732	8,233,544	8,480,550	8,734,967	8,997,016
Other Revenue	239,494	171,467	171,467	164,667	163,607	141,467	124,073	124,032	124,065
Total Revenue	7,701,902	7,815,306	7,815,306	7,925,572	8,157,339	8,375,011	8,604,623	8,858,999	9,121,081
Expenditures									
Personnel	367,198	347,733	347,733	359,437	370,348	381,140	394,887	409,162	423,987
Base Expenses	383,904	446,135	466,283	465,383	425,027	382,054	389,301	396,777	404,492
Incentives (ED)	725,000	136,150	136,150	23,289	39,203	40,379	49,925	60,333	62,143
Existing Debt Service	1,797,632	3,035,774	3,035,774	3,025,483	3,034,600	2,866,250	2,872,725	2,031,275	2,032,800
Future Debt Service	-	-	-	-	606,478	668,090	777,648	956,467	1,225,552
Golf Transfer	1,230,004	1,165,865	1,165,865	942,810	1,155,874	1,041,899	1,074,682	1,109,188	1,145,510
PPF Transfer	3,453,234	3,249,948	3,249,948	2,425,393	3,518,518	3,318,263	3,423,531	3,558,451	3,673,243
One-Time Supplementals					2,000				
Total Expenditures	7,956,972	8,381,605	8,401,753	7,241,795	9,152,049	8,698,075	8,982,699	8,521,653	8,967,727
Change in Fund Balance	\$ (255,069)	\$ (566,299)	\$ (586,447)	\$ 683,777	\$ (994,710)	\$ (323,064)	\$ (378,076)	\$ 337,345	\$ 153,354
Ending Fund Balance	\$ 5,084,986	\$ 4,469,302	\$ 4,449,154	\$ 5,768,762	\$ 4,774,052	\$ 4,450,989	\$ 4,072,912	\$ 4,410,258	\$ 4,563,611
FB % of Expenditure	63.91%	53.32%	52.96%	79.66%	52.16%	51.17%	45.34%	51.75%	50.89%

Water & Sewer Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 15,332,327	\$ 14,241,182	\$ 14,241,182	\$ 15,972,033	\$ 15,344,836	\$ 15,826,011	\$ 16,448,098	\$ 17,104,706	\$ 17,040,328
Water Revenues	\$ 14,030,765	\$ 15,144,131	\$ 15,144,131	\$ 15,144,131	\$ 15,589,797	\$ 16,928,627	\$ 18,722,168	\$ 20,730,323	\$ 22,365,315
Sewer Revenues	\$ 11,442,611	\$ 12,226,753	\$ 12,226,753	\$ 12,226,753	\$ 13,564,736	\$ 14,544,456	\$ 15,998,126	\$ 17,628,848	\$ 19,252,259
Other Revenues	\$ 2,824,479	\$ 2,572,706	\$ 2,572,706	\$ 1,542,706	\$ 2,572,706	\$ 1,542,706	\$ 1,542,706	\$ 1,542,706	\$ 1,542,706
Total Revenues	\$ 28,297,855	\$ 29,943,590	\$ 29,943,590	\$ 28,913,590	\$ 31,727,239	\$ 33,015,790	\$ 36,263,000	\$ 39,901,877	\$ 43,160,280
Personnel	\$ 3,269,449	\$ 3,425,811	\$ 3,425,811	\$ 3,150,892	\$ 3,285,443	\$ 3,385,570	\$ 3,487,138	\$ 3,661,494	\$ 3,771,339
Operating	\$ 18,254,297	\$ 19,435,127	\$ 21,328,630	\$ 19,426,665	\$ 20,424,290	\$ 20,602,962	\$ 21,778,283	\$ 23,165,290	\$ 24,391,841
Debt service	\$ 7,413,815	\$ 6,963,230	\$ 6,963,230	\$ 6,963,230	\$ 7,536,331	\$ 8,405,170	\$ 10,340,972	\$ 13,139,470	\$ 14,390,490
Total Expenditures	\$ 28,937,561	\$ 29,824,168	\$ 31,717,671	\$ 29,540,787	\$ 31,246,064	\$ 32,393,702	\$ 35,606,392	\$ 39,966,255	\$ 42,553,670
Change in Fund Balance	\$ (639,706)	\$ 119,422	\$ (1,774,081)	\$ (627,197)	\$ 481,175	\$ 622,087	\$ 656,608	\$ (64,378)	\$ 606,610
Ending Fund Balance	\$ 15,972,033	\$ 14,360,604	\$ 12,467,101	\$ 15,344,836	\$ 15,826,011	\$ 16,448,098	\$ 17,104,706	\$ 17,040,328	\$ 17,646,939
FB % of Expenditure	55.19%	48.15%	39.31%	51.94%	50.65%	50.78%	48.04%	42.64%	41.47%

I.T. Support Services Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 1,132,532	\$ 867,231	\$ 867,231	\$ 1,683,066	\$ 1,924,032	\$ 619,755	\$ 32,248	\$ 168,765	\$ 337,682
Revenue									
Contributions	5,513,969	6,540,060	6,540,060	6,540,060	6,713,025	6,981,546	7,190,992	7,406,722	7,628,924
Other Revenue	260,706	108,000	108,000	193,756	44,100	43,218	42,354	41,507	40,676
Total Revenue	5,774,675	6,648,060	6,648,060	6,733,816	6,757,125	7,024,764	7,233,346	7,448,229	7,669,600
Expenditures									
Personnel	1,843,874	2,108,375	2,108,375	2,010,143	2,154,464	2,215,699	2,294,529	2,376,341	2,461,257
Base Expenses	3,380,267	4,533,557	4,533,557	4,482,707	5,300,703	5,396,572	4,802,300	4,902,970	5,006,148
Supplemental					606,235				
Total Expenditures	5,224,141	6,641,932	6,641,932	6,492,850	8,061,402	7,612,271	7,096,829	7,279,312	7,467,405
Change in Fund Balance	\$ 550,534	\$ 6,128	\$ 6,128	\$ 240,966	\$ (1,304,277)	\$ (587,507)	\$ 136,517	\$ 168,917	\$ 202,195
Ending Fund Balance	\$ 1,683,066	\$ 873,359	\$ 873,359	\$ 1,924,032	\$ 619,755	\$ 32,248	\$ 168,765	\$ 337,682	\$ 539,877
FB % of Expenditure	32.22%	13.15%	13.15%	29.63%	7.69%	0.42%	2.38%	4.64%	7.23%

Health Insurance Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year End	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 3,462,577	\$ 3,530,219	\$ 3,530,219	\$ 3,340,556	\$ 3,115,653	\$ 3,039,254	\$ 2,987,400	\$ 2,944,690	\$ 2,888,645
Health and Dental Premium- City	\$ 5,213,911	\$ 5,463,367	\$ 5,463,367	\$ 5,476,098	\$ 5,749,903	\$ 6,037,398	\$ 6,339,268	\$ 6,656,231	\$ 6,989,043
Health and Dental Premium- Other	\$ 821,562	\$ 855,650	\$ 855,650	\$ 910,462	\$ 955,985	\$ 1,003,785	\$ 1,053,974	\$ 1,106,673	\$ 1,162,006
Other Revenues	\$ 1,284,162	\$ 1,048,385	\$ 1,048,385	\$ 1,173,275	\$ 1,108,550	\$ 1,129,029	\$ 1,150,941	\$ 1,174,387	\$ 1,199,474
Total Revenues	\$ 7,319,635	\$ 7,367,402	\$ 7,367,402	\$ 7,559,836	\$ 7,814,439	\$ 8,170,212	\$ 8,544,183	\$ 8,937,291	\$ 9,350,523
Claims	\$ 5,425,865	\$ 5,100,500	\$ 5,108,500	\$ 5,780,538	\$ 6,286,304	\$ 6,813,838	\$ 7,432,274	\$ 8,087,067	\$ 8,803,459
Other Expenditures*	\$ 2,015,791	\$ 2,083,923	\$ 2,080,923	\$ 2,004,202	\$ 1,604,533	\$ 1,757,117	\$ 1,932,168	\$ 2,143,045	\$ 2,373,609
Proj. Budget Balancing Measures						\$ (348,890)	\$ (777,548)	\$ (1,236,777)	\$ (1,762,238)
Total Expenditures	\$ 7,441,656	\$ 7,184,423	\$ 7,189,423	\$ 7,784,739	\$ 7,890,837	\$ 8,222,066	\$ 8,586,894	\$ 8,993,335	\$ 9,414,830
Net revenue (loss)	\$ (122,021)	\$ 182,979	\$ 177,979	\$ (224,904)	\$ (76,398)	\$ (51,854)	\$ (42,711)	\$ (56,044)	\$ (64,307)
Ending Fund Balance	\$ 3,340,556	\$ 3,713,198	\$ 3,708,198	\$ 3,115,653	\$ 3,039,254	\$ 2,987,400	\$ 2,944,690	\$ 2,888,645	\$ 2,824,338
FB % to Expenditures	44.89%	51.68%	51.58%	40.02%	38.52%	36.33%	34.29%	32.12%	30.00%
City Contributions	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Employee Contributions	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%



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Capital & Debt

General Government
 5-Year CIP Plan
 FY 2025-2029
 (Revised)

Project #	Project Name	2025	2026	2027	2028	2029	Total Per Project (FY25-29)
GO Bond Projects							
ST2_50	Neighborhood Street Rebuilds	\$750,000	\$750,000	\$261,876	\$750,000	\$2,597,953	\$5,109,829
ST2202	Alsbury Ph. 2 -Hulen to CR1020 (Bridge)	\$5,646,260					\$5,646,260
FA2301	Police Expansion		\$13,607,500	\$16,409,500			\$30,017,000
ST2501	SH174 Widening (Schematic & Environmental)				\$750,000		\$750,000
ST2306	Hulen at Wilshire Intersection	\$200,000	\$1,501,027				\$1,701,027
	Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)	\$1,800,000	\$6,003,653				\$7,803,653
ST2503	Elk, Hillside, & FM731- Ped. & Int. Improvements		\$204,871	\$403,834			\$608,705
FA2601	Fire Station #4				\$2,500,000		\$2,500,000
ST2601	FM 1902 and CR 910 Pedestrian Mobility		\$300,000	\$1,189,901			\$1,489,901
ST2602	Wilshire Blvd. (SH174) Construction Documents (Hulen to City Limits)					\$1,600,000	\$1,600,000
Additional Projects and Funding							
FA2302	Fire Station #1	\$1,100,000					\$1,100,000
FA2301	Police Expansion	\$7,606,145					\$7,606,145
ST2302	Alsbury Ph. 1B -Candler to Hulen Outside Lanes	\$2,815,444					\$2,815,444
ST2202	Alsbury Ph. 2 -Hulen to CR1020 (Bridge)	\$2,116,276					\$2,116,276
ST2306*	Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)	\$2,267,711	\$11,770,242				\$14,037,953
ST2503	Elk, Hillside, & FM731- Ped. & Int. Improvements			\$705,749			\$705,749
ST2_50	Additional Pavement Rehab	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
167361	Quiet Zone at Dobson Street and County Road 714			\$1,045,541			\$1,045,541
ST2309	Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)	\$1,660,765					\$1,660,765
FR2501	Two Fire Engines & Equipment	\$2,600,000					\$2,600,000
FR2502	Eight Storm Sirens	\$350,000					\$350,000
	Two New Ambulances		\$1,326,000				\$1,326,000
	One Replacement Street Sweeper		\$325,000				\$325,000
	Four Replacement Ambulances				\$2,652,000		\$2,652,000
	One New Ladder Truck					\$2,438,197	\$2,438,197
	One New Brush Truck					\$367,332	\$367,332
	One Replacement BearCat					\$350,000	\$350,000
GO Bond TOTAL		\$8,396,260	\$22,367,051	\$18,265,111	\$4,000,000	\$4,197,953	\$57,226,375
GO Capacity TOTAL		\$21,516,341	\$14,421,242	\$2,751,290	\$3,652,000	\$4,155,529	\$46,496,402
CASH		\$0	\$0	\$0	\$0	\$0	\$0
OTHER		\$0	\$0	\$0	\$0	\$0	\$0
Total all funding sources		\$29,912,601	\$36,788,293	\$21,016,401	\$7,652,000	\$8,353,482	\$103,722,777

Water & Wastewater
5-Year CIP Plan
FY 2024-2029
(Revised)

Project #	Water Projects Name	2024	2025	2026	2027	2028	2029	Total Per Project (FY24-29)
WW2_90	Waterline Rehabilitation	\$2,000,000		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
WA2301	Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decommission	\$1,192,289	\$15,913,678	\$3,857,228				\$20,963,195
WA2302	12" Willow Creek Waterline Looping		\$837,619					\$837,619
WA2401	Hulen Ground Storage Tank Rehabilitation			\$152,000	\$1,354,557			\$1,506,557
DR2301	Service Center Detention	\$1,250,000						\$1,250,000
WA2403	8" Village Creek and 8" CR 715 Water Line Looping	\$246,446	\$1,177,838					\$1,424,284
WA2502	Mountain Valley EST and GST Demolition			\$84,395	\$752,333			\$836,728
ST2306*	16" Hulen Street Waterline		\$464,889		\$5,853,180			\$6,318,069
WA2503	12" Waterline Loop for Mountain Valley		\$410,248	\$1,072,813				\$1,483,061
WA2306	Offsite Water Supply from Fort Worth	\$651,211	\$2,193,995		\$13,486,298			\$16,331,504
WA2602	Hulen Pump Station Expansion					\$391,255	\$2,804,349	\$3,195,604
	New Mountain Valley 0.75 MG EST				\$475,000	\$3,200,000		\$3,675,000
WA2701	Turkey Peak Elevated Storage Tank Rehabilitation					\$200,211	\$1,437,171	\$1,637,382
WA2702	Hidden Creek Pkwy Tank Rehab					\$499,993		\$499,993
WA26__	PLC Upgrade Project		\$1,155,000					\$1,155,000
	Water Bond Total	\$5,339,946	\$22,153,267	\$7,166,436	\$23,921,368	\$6,291,459	\$6,241,520	\$71,113,996

Project #	Sewer Projects Name	2024	2025	2026	2027	2028	2029	Total Per Project (FY24-29)
WW2_90	Sewer Line Rehabilitation	\$3,000,000		\$1,687,839	\$3,000,000	\$3,000,000	\$3,000,000	\$13,687,839
WW2301	Trunk Relief Line (Town Creek Basin Parallel Buildout Interceptors)		\$344,794	\$24,178,034	\$3,500,000			\$28,022,828
WW2302	Lift Station Rehabilitations	\$832,984						\$832,984
WW2401	SE Tarrant Sewer Erosion Control(aka Sewer Line Protection-Booger Creek Im	\$600,000						\$600,000
WW2402	Sewer Line Easement Accuisition - Mockingbird to CR913	\$155,000						\$155,000
WW2502	Parkview Dr Sewer Upsizing to 10"			\$139,285	\$1,000,558			\$1,139,843
WW2601	12" Wastewater line Replacement in Village Creek Basin (Golf Course)		\$317,776	\$2,454,224				\$2,772,000
WW26__	Phase II - 24" Parallel Sewer from FM 731 to Village Creek					\$3,780,000	\$2,310,000	\$6,090,000
WW26__	FM 917 and 35W Lift Station and Pressure Main			\$600,724	\$3,681,096			\$4,281,820
WW26__	Future Sewer Capacity Study			\$105,000				\$105,000
WW26__	Chisholm West Lift Station Force Main / Collector			\$913,500	\$6,510,000			\$7,423,500
WW26__	Hyder Ranch Masterplan Sewer (G-B, G-C & C-H)					\$3,465,000		\$3,465,000
WW26__	Legacy Hill Sewer Extension			\$651,000				\$651,000
	Sewer Vacuum Truck		\$518,000					\$518,000
	Sewer Bond Total	\$4,587,984	\$1,180,570	\$30,729,606	\$17,691,654	\$10,245,000	\$5,310,000	\$69,744,814
	Water & Sewer Bond Total	\$9,927,930	\$23,333,837	\$37,896,042	\$41,613,022	\$16,536,459	\$11,551,520	\$140,858,810

4A Capital Projects Plan FY 2025-2029 (Revised)

Project #	4A Projects Name	2025	2026	2027	2028	2029	Total Per Project (FY25-29)
ST2301	Alsbury Blvd	\$4,001,277		\$5,000,000	\$5,000,000		\$14,001,277
DV2302	Lakewood Drive Extension	\$100,000		\$4,000,000			\$4,100,000
	Hooper Business Park Sign			\$500,000			\$500,000
	Future Project				\$10,000,000		\$10,000,000
	Project Wave	\$800,000					\$800,000
	West Side Infrastructure	\$500,000	\$5,000,000				\$5,500,000
	4A Bond Total	\$5,401,277	\$5,000,000	\$9,500,000	\$15,000,000	\$0	\$34,901,277

4B Capital Projects Plan

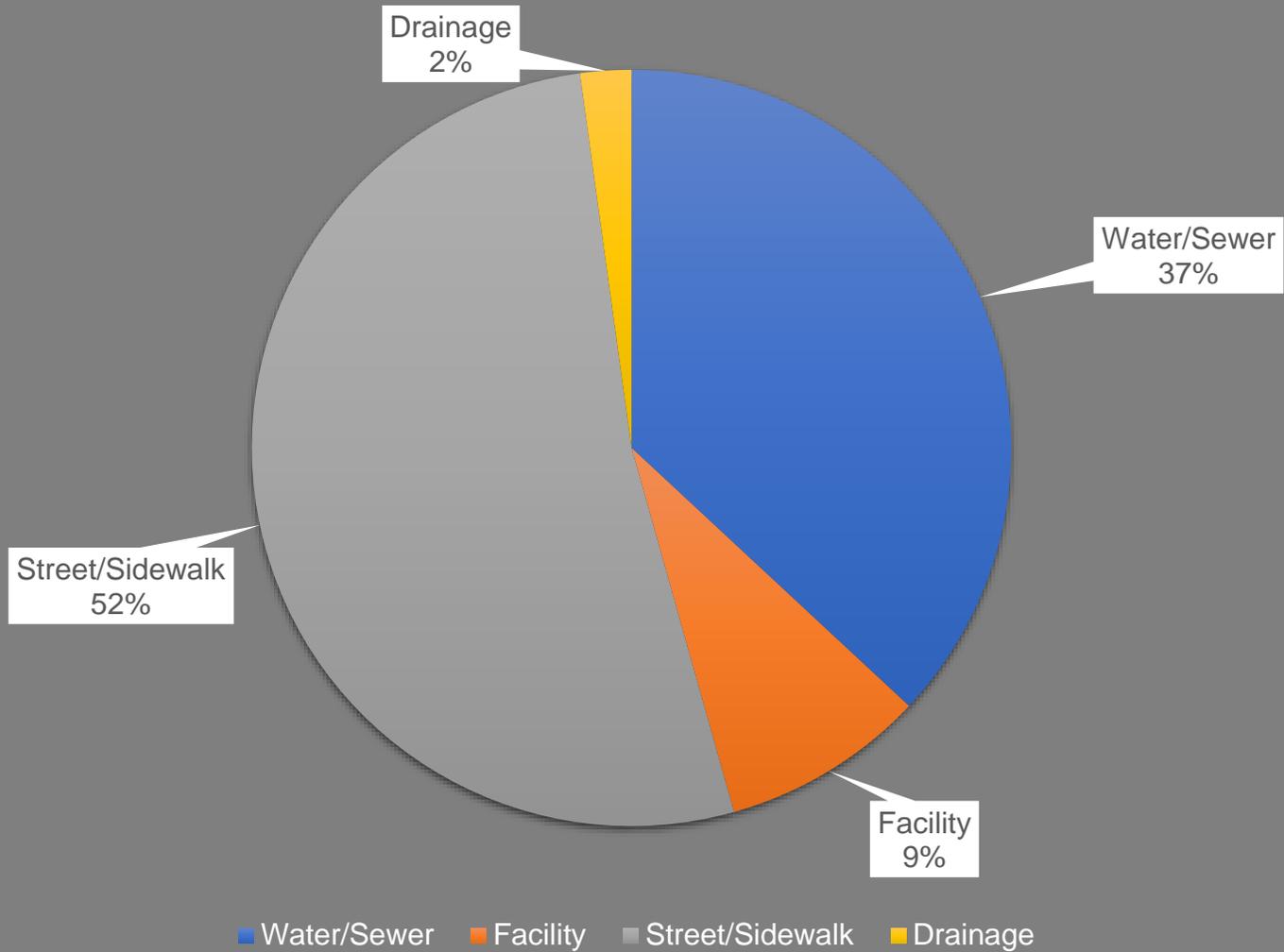
FY 2025-2029

4B Projects Name	2025	2026	2027	2028	2029	Total Per Project (FY25-29)
Centennial	\$525,000					\$525,000
Chisenhall Field Turf	\$2,205,000					\$2,205,000
Adult Softball Fields	\$2,163,000					\$2,163,000
Shannon Creek Park	\$1,881,675					\$1,881,675
Community Park	\$540,750					\$540,750
Natatorium - Indoor Play Structure	\$443,674					\$443,674
Russell Farm-Chesapeake Building HVAC and Facility Improvements	\$54,133					\$54,133
Warren Park-Study		\$75,075				\$75,075
Mistletoe Hill - Bathroom Addition			\$163,375			\$163,375
Green Ribbon	\$90,000	\$120,750				\$210,750
BRiCK - Dry Sauna		\$444,087				\$444,087
Russell Farm - Domestic Water		\$21,000				\$21,000
Russell Farm - Bathroom at Chesapeake Building		\$75,448				\$75,448
Russell Farm - Master Plan		\$32,051				\$32,051
Golf - Fence		\$262,500				\$262,500
Golf - Additional Well		\$183,750				\$183,750
Bailey Lake - New Playground			\$523,687			\$523,687
Mistletoe Hill			\$614,250			\$614,250
Golf - Pond Renovation			\$99,419			\$99,419
New Community Park - Playground				\$787,500		\$787,500
Bartlett - Playground Replacement				\$441,000		\$441,000
Heberle - Park Improvements				\$352,800		\$352,800
Elk Ridge Park - Bathroom Addition				\$170,336		\$170,336
Golf - Greens Resurface				\$460,156		\$460,156
Chisenhall - Playground Replacement					\$546,000	\$546,000
Warren Park - Park Improvements					\$1,312,500	\$1,312,500
Bailey Lake - Low Water Crossing					\$231,000	\$231,000
BRiCK Roof Replacement					\$1,260,000	\$1,260,000
Total	\$7,903,232	\$1,214,661	\$1,400,731	\$2,211,792	\$3,349,500	\$16,079,916

New Projects Starting in FY26

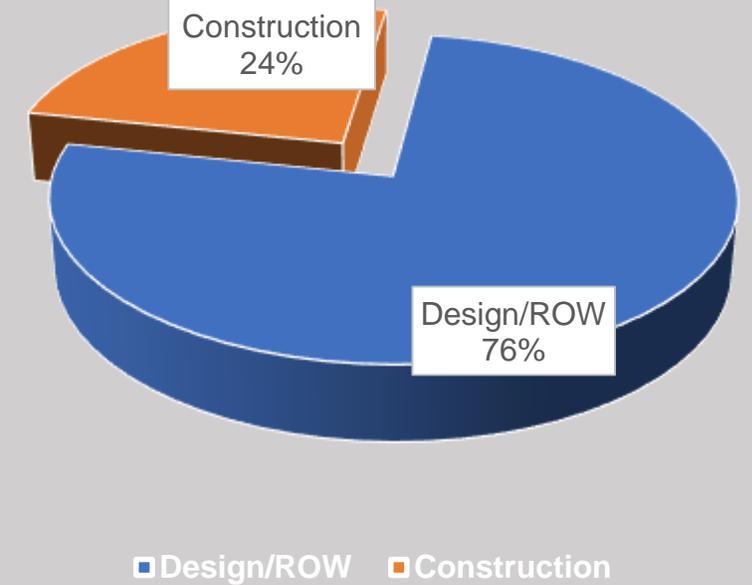
- **FM1902 and CR910 Mobility - Design**
- **Wicker Hill Rd. and Greenridge Dr. Reconstruction – Design and ROW**
- **CR914 Reconstruction from CR914A to CR1021 – Design, ROW & Construction**
- **Hulen Ground Storage Tank Rehabilitation – Design**
- **Mountain Valley EST and GST Demolition – Design**
- **Parkview Dr. Sewer Upsizing to 10” – Design**
- **FM917 and 35W Lift Station and Force Main – Design and ROW**
- **Chisholm West Lift Station Force Main / Collector – Design**
- **Legacy Hill Sewer Extension – Design, ROW & Construction**

Current Active Projects - 46



*Certain Projects Include Multiple Types of Improvements

Current Phase



Police Headquarters Expansion

1161 SW Wilshire Blvd.

Project Includes:

- Expansion of police department headquarters
- Remodeling existing facility to re-purpose existing space for officers and staff

Funding:

- \$35.2 Million GO Bond Public Safety Funds
- \$8.8 Million CO

Status:

- First phase GMP package awarded August 4, 2025
- Final design underway
- Final GMP package under consideration



Project Status

Construction

Current Phase
Project Progress

Progress 3%

Estimated Completion
of Current Phase



Summer 2027

Total Project Cost

\$ 44 Million

Project Includes:

- Various interior renovations to administrative and operational areas to include additional offices, expanded dormitory, and other changes to accommodate needs of the Fire Department

Funding:

- \$4.9 Million CO Bond
- \$350 Thousand Non-Bond Funding

Status:

- Construction underway



Project Status

Construction

Current Phase
Project Progress

Progress 90%

Estimated Completion
of Current Phase



Fall 2025

Total Project Cost



5.28 Million

Project Includes:

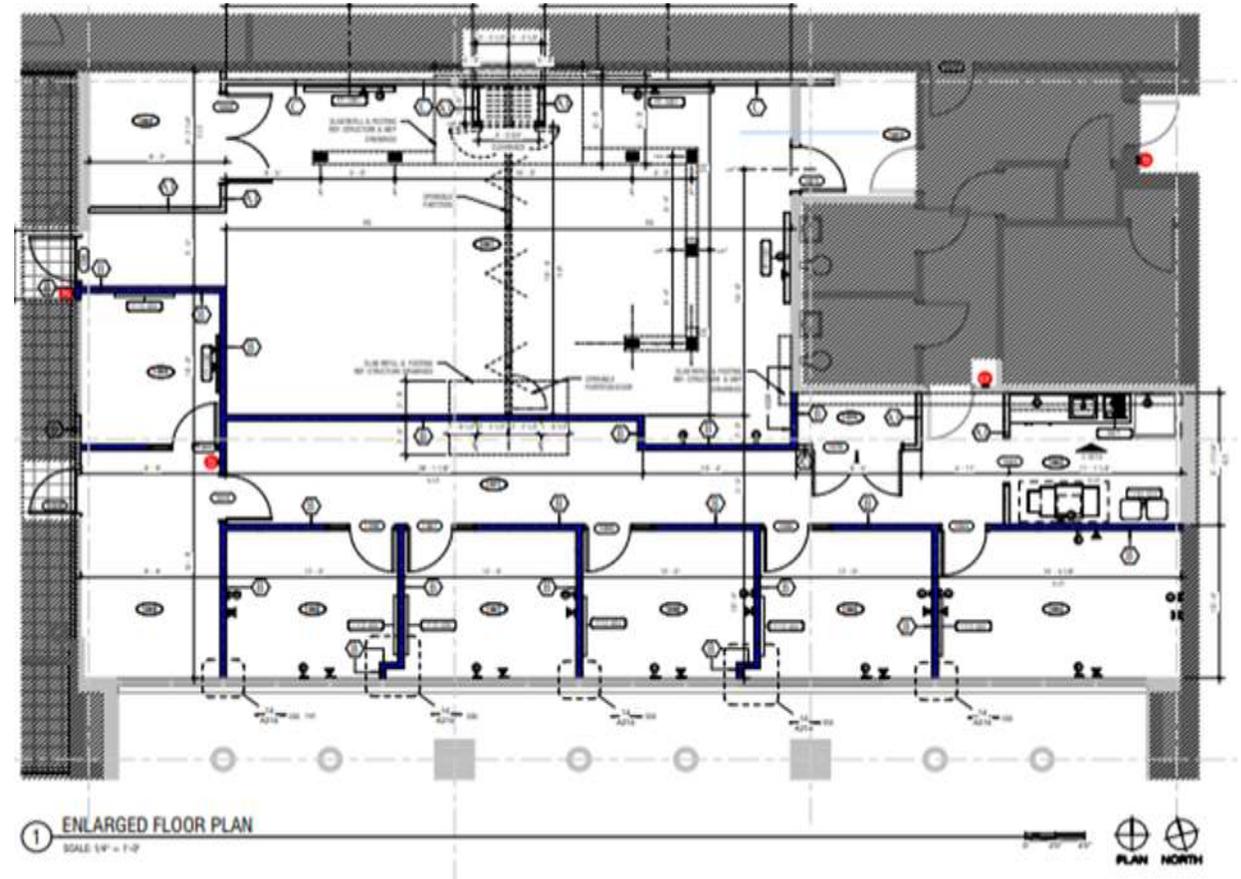
- Reconfigure existing facilities to create a council workroom and new offices for City Secretary's Office

Funding:

- \$2 Million Non-Bond Capital/Royalties

Status:

- Main construction complete
- Back Office Renovation and ADA Repairs Underway
- Punchlist Corrections Underway



Project Status

Construction

Current Phase Project Progress

Progress 95%

Estimated Completion of Current Phase

Fall 2025



Total Project Cost

\$ 2 Million

Project Includes:

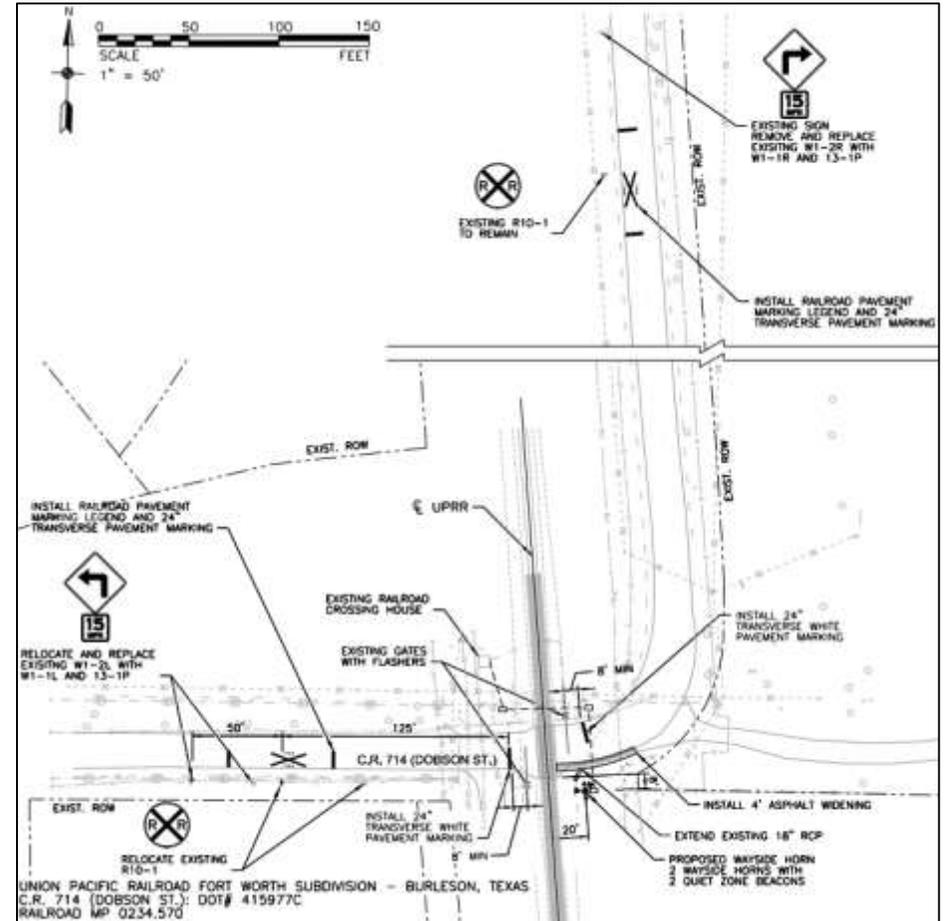
- Installation of a Quiet Zone at the CR714 (Dobson St.) crossing

Funding:

- \$1.4 Million in Street Bond Funds
- \$249 Thousand in Non-Bond Funds

Status:

- Railroad engineering firm is currently reviewing previous plans for quiet zone



Project Status



Current Phase Project Progress



Estimated Completion of Current Phase



Fall 2026

Total Project Cost

\$ \$1.6 Million

SH174 Widening to 6 Lanes (Elk to Wicker Hill)

Project Includes:

- Widening SH174 (Wilshire Blvd.) to the inside from four to six lanes from Elk Dr. to Wicker Hill Rd.
- Project is shared between the City and TxDOT
 - City is managing and funding Design
 - TxDOT will be managing and funding Construction

Funding:

- \$1.7 Million City participation (design)
- \$5.9 Million Texas Department of Transportation (TxDOT) funding
- \$23.7 Million North Central Texas Council of Governments/Federal Grant funding

Status:

- TxDOT reviewing 100% Civil Construction Plans
- Currently anticipate TxDOT to begin construction Summer 2026



Project Status

Final Design

Current Phase Project Progress

Progress 95%

Estimated Completion of Current Phase



Fall 2025

Total Project Cost

\$ 31.3 Million
Construction by TxDOT

Project Includes:

- Intersection improvements as recommended by traffic studies for increased intersection capacity and higher level of service

Funding:

- \$2.5 Million Streets & Drainage Bonds

Status:

- Currently Bidding
- Utility Relocation Underway



Project Status



Current Phase Project Progress



Estimated Completion of Current Phase



Fall 2025

Total Project Cost



2.5 Million

Project Includes:

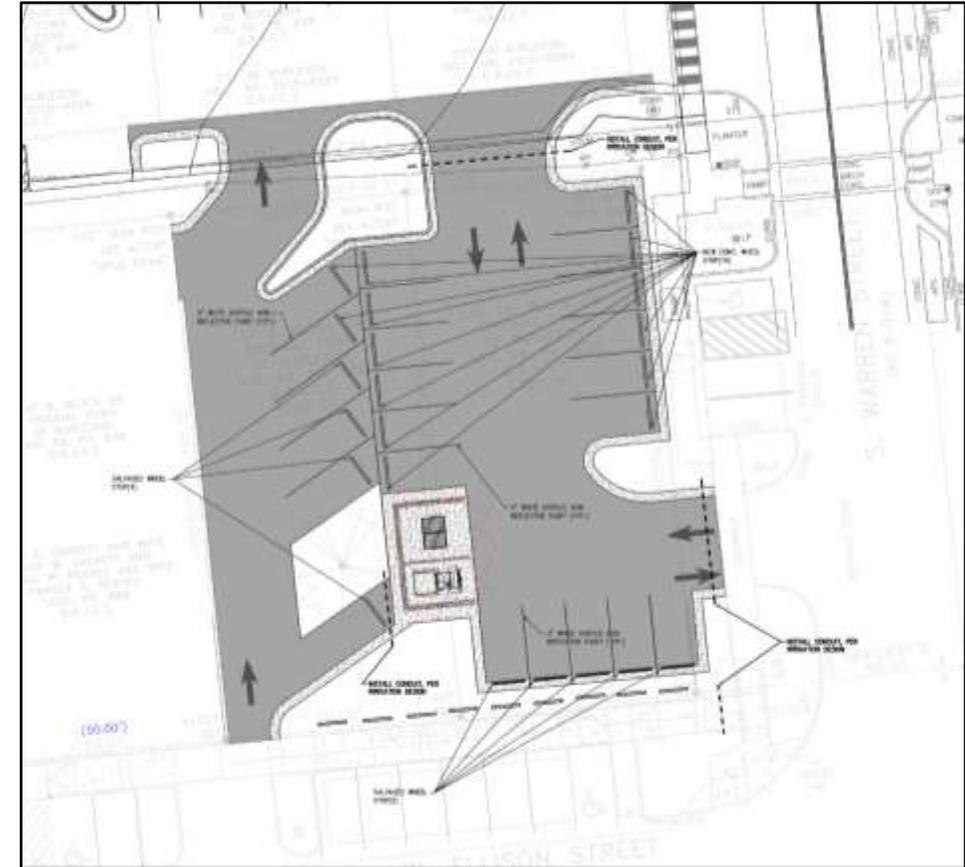
- Expansion of the City Hall West Parking Lot across the property at 116 S. Warren St.

Funding:

- \$500 Thousand TIF Funds

Status:

- Winter 2025/Spring 2026 Construction Start



Project Status

Design

Current Phase Project Progress

Progress 99%

Estimated Completion of Current Phase



Fall 2025

Total Project Cost



500 Thousand

Old Town – Ellison Parking & Street Re-Alignment w/ Annex 3 Site 225 W. Renfro (OTB Lot 1, Block 56)

Project Includes:

- Re-development of 225 W. Renfro St., re-alignment and beautification of Ellison St., as well as reconstruction of on- street parking along Ellison St

Funding:

- \$1.6 Million TIF Funds
- \$1.6 Million 4A Bond Funds

Status:

- Ellison Realignment and Parking Lot Complete
- Building Demolition Scheduled in Early 2026



Project Status

Construction

Current Phase Project Progress

Progress 90%

Estimated Completion of Current Phase



Spring 2026

Total Project Cost



\$ 3.2 Million

Project Includes:

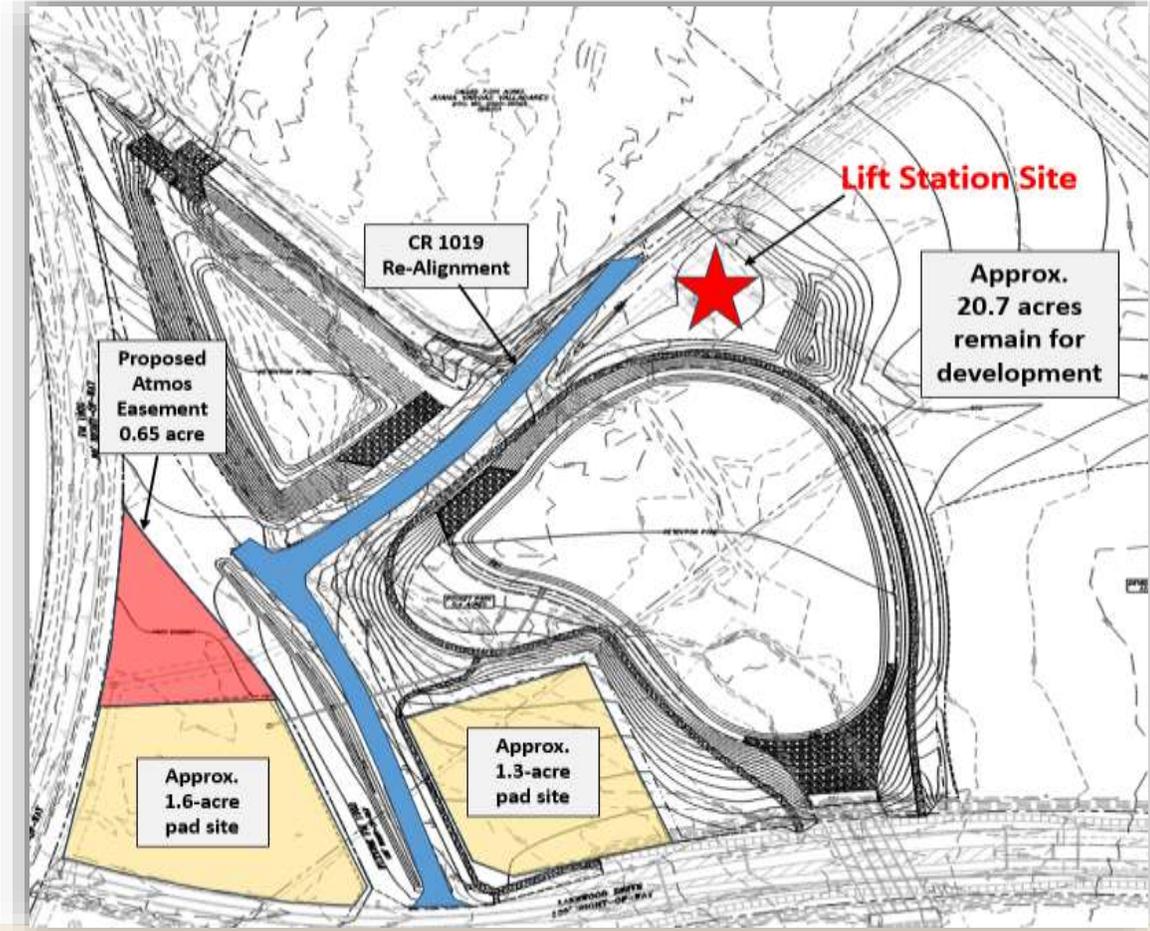
- Design and construction of retention ponds and realignment of CR1019

Funding:

- \$6.7 Million in 4A Bonds

Status:

- Project recently bid.
- Construction contract award pending Council consideration



Project Status

Bidding

Current Phase Project Progress

Progress 99%

Estimated Completion of Current Phase



Fall 2025

Total Project Cost

\$ 6.7 Million

Lakewood Drive Construction – CR1020 to FM1902

Project Includes:

- Construction of Lakewood Drive from FM1902 to CR 1020

Funding:

- \$18 Million in 4A Bonds

Status:

- Construction is approximately 95 percent complete
- Connection to FM 1902 open to traffic
- Working on remaining punchlist items and general cleanup



Project Status

Construction

Current Phase Project Progress

Progress 95%

Estimated Completion of Current Phase



Summer 2025

Total Project Cost



18 Million

Westside Business Park Lift Station

Project Includes:

- Design and construction of lift station and force mains to serve Hooper Business Park, Chisholm Summit Masterplan Community and surrounding area.

Funding:

- \$5.6 Million in Sewer Bonds
- \$3 Million in 4A Bonds

Status:

- Force Main - Complete
- Gravity Sewer - Complete
- Lift Station Site - 80% Complete



Project Status

Construction

Current Phase
Project Progress

Progress 90%

Estimated Completion
of Current Phase



Fall 2025

Total Project Cost

\$ 8.6 Million

Project Includes:

- Various interior renovations to administrative and operational areas to include additional offices, expanded dormitory, and other changes to accommodate needs of the Fire Department

Funding:

- \$4.9 Million CO Bond
- \$350 Thousand Non-Bond Funding

Status:

- Construction underway



Project Status



Current Phase Project Progress



Estimated Completion of Current Phase



Fall 2025

Total Project Cost



5.28 Million

Project Includes:

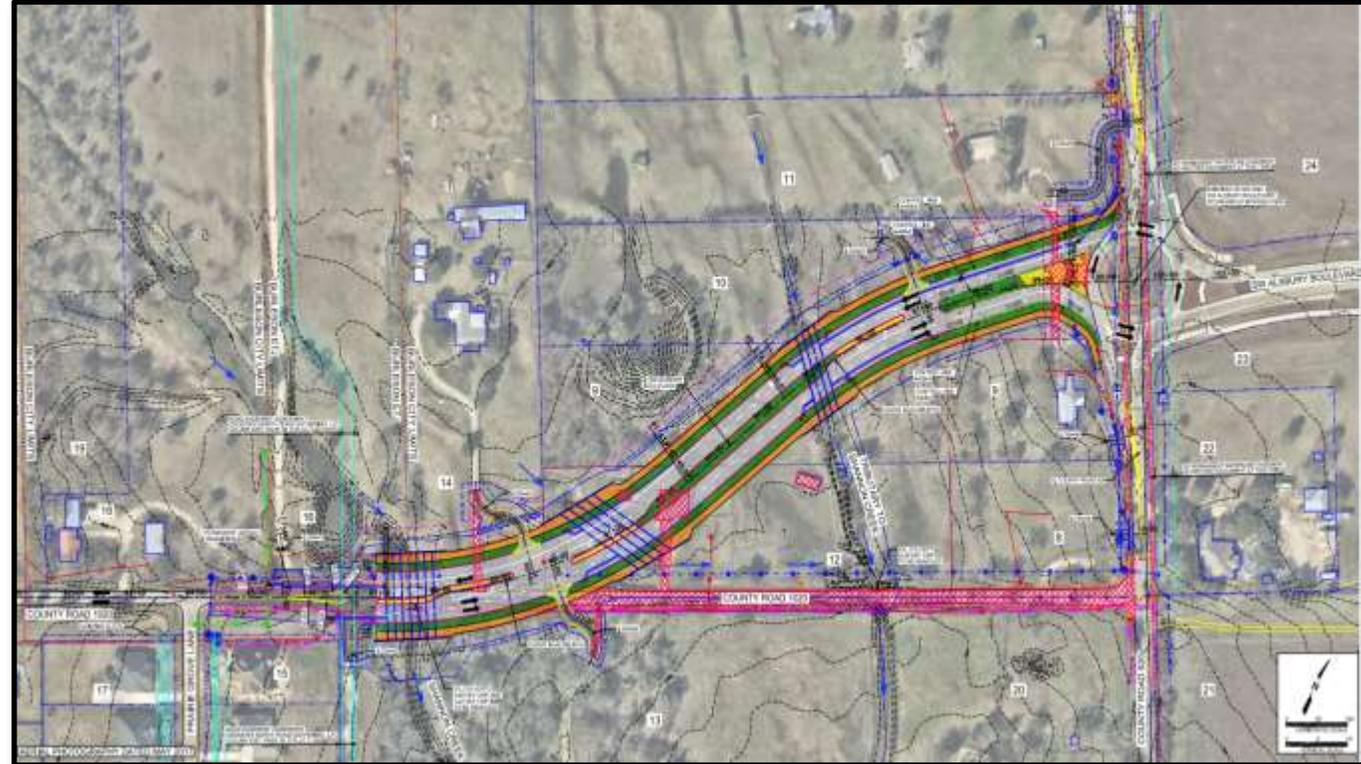
- Extension of Alsbury Boulevard from Hulen Street Roundabout to CR1020 - new section will be 4-lane divided roadway with turn lanes and drainage improvements

Funding:

- \$300 Thousand W/S Bond Funds
- \$7.4 Million 2022 GO Bond Funds
- \$2.1 Million Streets CO Bonds

Status:

- Construction started in September 2025



Project Status



Current Phase Project Progress



Estimated Completion of Current Phase



Fall 2026

Total Project Cost



8.9 Million

Project Includes:

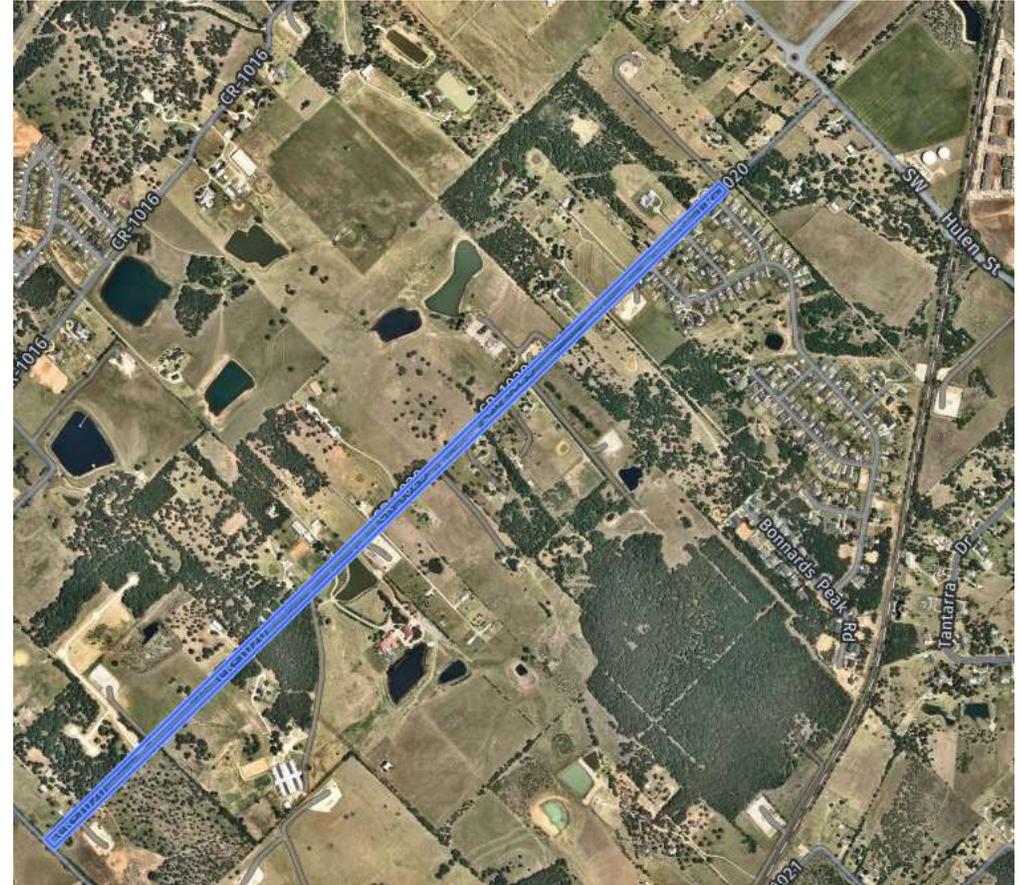
- Construction of two lanes of Alsbury Blvd (CR1020) from Hulen Roundabout to CR914
- Construction of 10' shared use path on each side

Funding:

- \$2.5 Million in 2022 GO Bonds
- \$14 Million in 4A Bonds

Status:

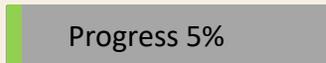
- Schematic Design Underway
- Initiating Coordination with TxDOT and NCTCOG
- Completing Study to Process Functional Classification Change



Project Status



Current Phase
Project Progress



Estimated Completion
of Current Phase



Fall 2028
(Design Only)

Total Project Cost

\$ 61 Million

Project Includes:

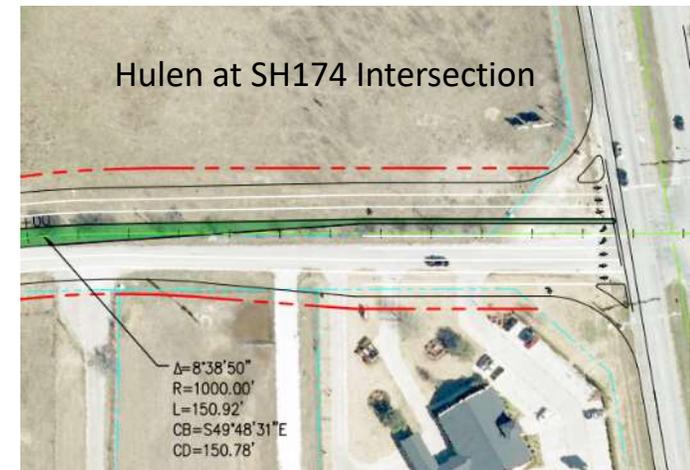
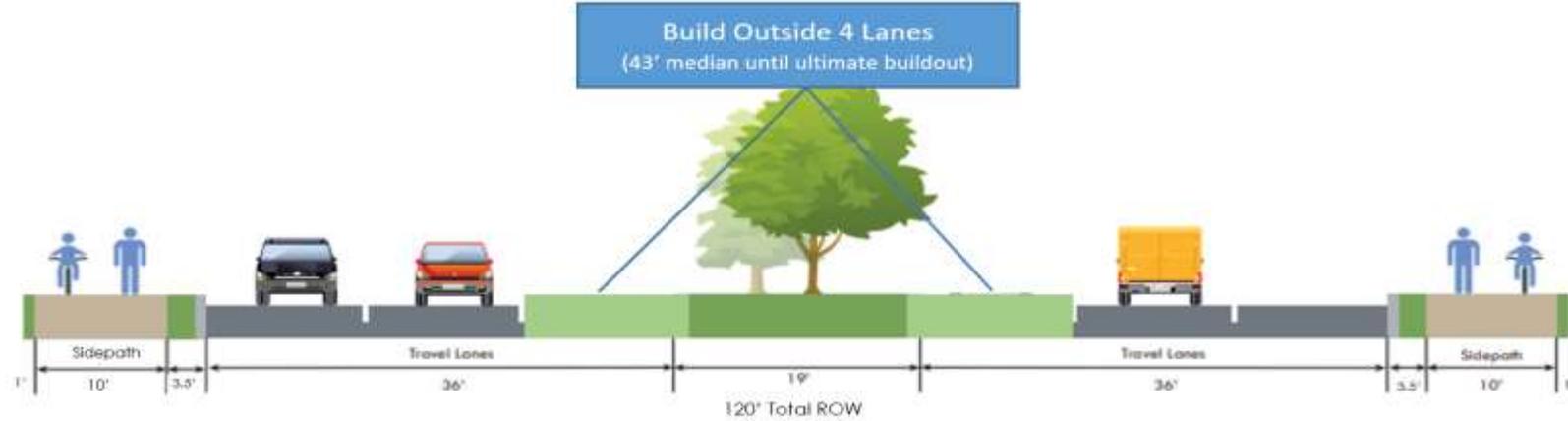
- Three northbound lanes, three southbound lanes, dual left turn lanes and one right-turn lane at SH174 intersection
- Hulen expansion from two lanes to 4-6 lanes within ultimate 6-lane right-of-way
- 10' shared use path on each side
- 16" waterline and sewer extensions
- Signalization of Candler and Hulen intersection

Funding:

- \$14 Million Street & Drainage Bond Funds
- \$9.5 Million 2022 GO Bond Funds
- \$6.3 Million Water Bond Funds
- \$1.7 Million Roadway Impact Fees

Status:

- Design is 60% Complete
- ROW Appraisals In Process
- Utility Coordination Underway



Project Status



Current Phase Project Progress



Estimated Completion of Current Phase



Summer 2026

Total Project Cost



31.5 Million

Neighborhood Street Rebuilds FY23

Project Includes:

- Pavement repair by various methods based on condition of existing street pavement
- Various streets identified in 2022 GO Bond, a portion of which will be completed each year

Funding:

- \$2.6 Million Water and Sewer Bond Funds
- \$736 Thousand GO Bond Funds
- \$115 Thousand Non-Bond Funding
- \$38 Thousand Street and Drainage Bonds

Status:

- Construction is 99% Complete
- Minor Grading Rework Remaining



- Brown Crest Rd.
- Paula Ter.
- Deniese Dr.
- Dorsey St.
- N. Willow Cir.
- SW Hillside Dr.
- Linda Dr.

2022 GO Bond Project

Project Status

Construction

Current Phase Project Progress

Progress 99%

Estimated Completion of Current Phase



Fall 2025

Total Project Cost

\$ 3.5 Million

Parallel 24in Sewer Village Creek to Oakbrook Dr. (w/ Bear Ridge & The Lakes)

Project Includes:

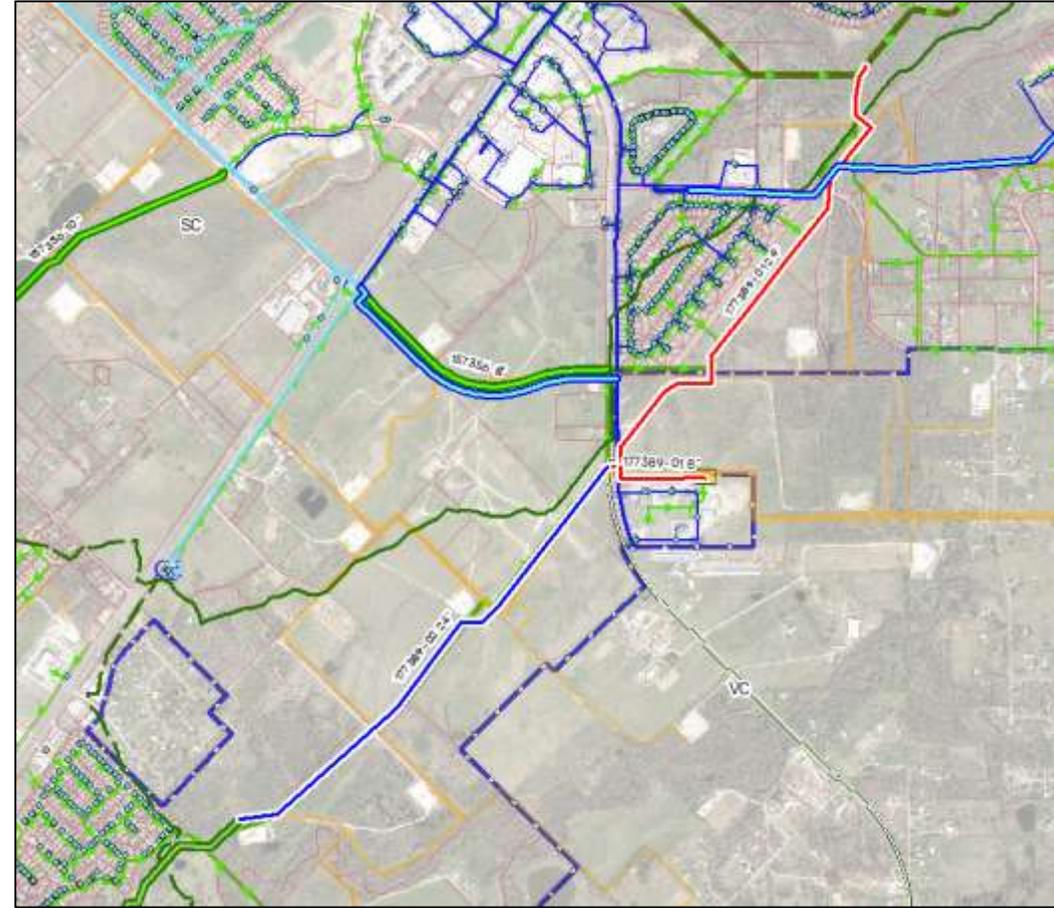
- Sewer interceptor parallel to the existing 15 inch line conveying wastewater flow from the Willow Creek Basin (2 sections - Village Creek to FM731 & FM731 to Oakbrook Dr.). This parallel line is needed to handle the additional flows as a result of growth.

Funding:

- \$6.7 Million Sewer Bond Funds
- \$127 Thousand Water/Sewer Non-Bond Funds

Status:

- Project Design Underway
- Construction Funding in FY28 and FY29



Project Status



Current Phase
Project Progress



Estimated Completion
of Current Phase



Fall 2028

Total Project Cost



6.8 million

Chisholm West Lift Station Force Main / Collector

Project Includes:

- This project consists of the construction of the Chisholm West Lift Station with a 2.5 MGD firm capacity near the Chisholm Summit development and the Chisholm Trail Parkway Toll Road. It also consists of the construction of a 12-inch force main from the proposed Chisholm West Lift Station going west to the under construction 15-inch wastewater line along FM914. This project also consists of a 12-inch collector approximately 800 feet northeast of the Chisholm West Lift Station. This project also consists of a 12-inch collector along Rock Creek from CR914 to the proposed Chisholm West Lift Station.



Funding:

- \$7.4 Million in Sewer Bonds

Status:

- Initiating Project

Project Status

Design

Current Phase
Project Progress

Progress 1%

Estimated Completion



Fall 2026

Total Project Cost



7.4 Million

City of Burleson, Texas
 All Outstanding General Obligation Bonds
 As of Fiscal Year 2025
 (000's)

Year Ending September 30	\$8,055,000 General Obligation Bonds Series 2025		\$43,210,000 Combination Tax & Ltd. Surplus Revenue C/O Series 2025		\$18,150,000 General Obligation Ref. & Imp. Bonds Series 2024		\$36,535,000 Combination Tax & Ltd. Surplus Revenue C/O Series 2024		\$9,030,000 General Obligation Bonds Series 2023		\$31,475,000 Combination Tax & Revenue C/O Series 2023	
	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon
2026	250	5.000%	5,930	5.000%	1,145	5.000%	1,030	5.000%	300	5.000%	1,040	5.000%
2027	250	5.000%	1,205	5.000%	1,210	5.000%	1,075	5.000%	315	5.000%	1,095	5.000%
2028	265	5.000%	1,265	5.000%	1,275	5.000%	1,135	5.000%	330	5.000%	1,150	5.000%
2029	280	5.000%	1,330	5.000%	1,330	5.000%	1,190	5.000%	345	5.000%	1,205	5.000%
2030	295	5.000%	1,405	5.000%	1,405	5.000%	1,255	5.000%	365	5.000%	1,270	5.000%
2031	310	5.000%	1,470	5.000%	1,480	5.000%	1,320	5.000%	385	5.000%	1,335	5.000%
2032	325	5.000%	1,545	5.000%	1,560	5.000%	1,385	5.000%	400	5.000%	1,400	5.000%
2033	340	5.000%	1,625	5.000%	1,630	5.000%	1,450	5.000%	425	5.000%	1,475	5.000%
2034	360	5.000%	1,715	5.000%	1,720	5.000%	1,530	5.000%	445	5.000%	1,550	5.000%
2035	375	5.000%	1,805	5.000%	295	5.000%	1,610	5.000%	470	5.000%	1,630	5.000%
2036	395	5.000%	1,890	5.000%	310	4.000%	1,695	5.000%	490	5.000%	1,715	5.000%
2037	415	5.000%	1,985	5.000%	320	4.000%	1,780	5.000%	515	5.000%	1,800	5.000%
2038	435	5.000%	2,085	5.000%	335	4.000%	1,865	5.000%	545	5.000%	1,890	5.000%
2039	460	5.000%	2,205	5.000%	345	4.000%	1,970	5.000%	570	5.000%	1,985	5.000%
2040	485	5.000%	2,310	5.000%	360	4.000%	2,065	5.000%	600	4.250%	2,095	5.000%
2041	510	5.000%	2,430	5.000%	375	4.000%	2,155	4.000%	625	4.250%	2,185	4.000%
2042	535	5.000%	2,550	5.000%	390	4.000%	2,250	4.000%	650	4.250%	2,270	4.000%
2043	560	5.000%	2,690	5.000%	405	4.000%	2,345	4.000%	680	4.250%	2,375	4.000%
2044	590	5.000%	2,815	5.000%	425	4.000%	2,440	4.000%				
2045	620	5.000%	2,955	5.000%								
TOTALS	8,055		43,210		16,315		31,545		8,455		29,465	
Next Call	3/1/2034 @ Par		3/1/2034 @ Par		3/1/2033 @ Par		3/1/2033 @ Par		3/1/2032 @ Par		3/1/2032 @ Par	
Dated Date	9/11/2025		9/11/2025		9/18/2024		9/18/2024		9/20/2023		9/20/2023	
Coupon Dates	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1
Maturity Dates	March 1		March 1		March 1		March 1		March 1		March 1	
Insurer	None		None		None		None		None		None	
Paying Agent	US Bank		US Bank		US Bank		US Bank		US Bank		US Bank	
Purpose	New Money		New Money		Refunding		New Money		New Money		New Money	
Color Legend												
Non-Callable	Callable											

City of Burleson, Texas
 All Outstanding General Obligation Bonds
 As of Fiscal Year 2025
 (000's)

Year Ending September 30	\$1,365,000 General Obligation Bonds Series 2022		\$12,340,000 Combination Tax & Revenue C/O Series 2022		\$8,345,000 General Obligation Refunding Bonds Series 2021		\$7,650,000 Combination Tax & Revenue C/O Series 2020		\$4,445,000 General Obligation Refunding Bonds Series 2020		\$11,885,000 Combination Tax & Revenue C/O Series 2019	
	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon
2026	50	5.000%	440	4.000%	850	0.960%	340	5.000%	415	5.000%	505	5.000%
2027	50	4.000%	455	4.000%	755	0.960%	355	5.000%	435	5.000%	525	5.000%
2028	55	4.000%	475	5.000%	435	0.960%	375	5.000%	455	5.000%	555	5.000%
2029	55	4.000%	495	5.000%	440	0.960%	390	5.000%	485	5.000%	585	5.000%
2030	60	4.000%	530	5.000%	445	0.960%	410	5.000%	510	5.000%	615	5.000%
2031	60	4.000%	555	5.000%	455	0.960%	355	5.000%			640	5.000%
2032	65	5.000%	580	5.000%			380	5.000%			675	4.250%
2033	65	5.000%	615	5.000%			395	5.000%			700	3.000%
2034	70	5.000%	640	5.000%			415	5.000%			720	3.000%
2035	75	5.000%	675	5.000%			430	4.000%			745	3.000%
2036	80	5.000%	705	5.000%			445	4.000%			765	3.000%
2037	80	5.000%	745	5.000%			465	2.000%			785	3.000%
2038	85	4.000%	780	4.000%			475	2.000%			810	3.000%
2039	90	4.000%	810	4.000%			485	2.000%			830	3.000%
2040	95	4.000%	845	4.000%			490	2.000%				
2041	95	4.000%	880	4.000%								
2042	100	4.000%	910	4.000%								
2043												
2044												
2045												
TOTALS	1,230		11,135		3,380		6,205		2,300		9,455	
Next Call	3/1/2031 @ Par		3/1/2031 @ Par		Currently Callable		3/1/2029 @ Par		Non-Callable		3/1/2028 @ Par	
Dated Date	9/15/2022		9/15/2022		7/15/2021		8/19/2020		8/19/2020		6/5/2019	
Coupon Dates	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1
Maturity Dates	March 1		March 1		March 1		March 1		March 1		March 1	
Insurer	None		None		None		None		None		None	
Paying Agent	US Bank		US Bank		Wilmington Trust Company		US Bank		US Bank		US Bank	
Purpose	New Money		New Money		Refunding		New Money		New Money		New Money	
Color Legend												
Non-Callable	Callable											

City of Burleson, Texas

All Outstanding General Obligation Bonds

As of Fiscal Year 2025

(000's)

City of Burleson, Texas												
All Outstanding General Obligation Bonds												
As of Fiscal Year 2025												
(000's)												
Year Ending September 30	\$21,880,000 Combination Tax & Revenue C/O Series 2018		\$2,155,000 General Obligation Bonds Series 2017		\$10,210,000 Combination Tax & Revenue C/O Series 2017		\$29,570,000 General Obligation Ref. & Imp. Bonds Series 2016		\$9,605,000 Combination Tax & Revenue C/O Series 2016		\$22,880,000 General Obligation Ref. & Imp. Bonds Series 2015	
	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon	Principal	Coupon
2026	1,005	4.000%	100	4.000%	480	4.000%	2,700	5.000%	460	4.000%	2,075	5.000%
2027	1,040	4.000%	105	4.000%	500	4.000%	2,840	5.000%	480	4.000%	1,105	5.000%
2028	1,085	4.000%	110	4.000%	520	4.000%	2,985	5.000%	495	4.000%	135	3.000%
2029	1,125	3.000%	115	2.500%	540	2.500%	290	4.000%	515	4.000%	140	3.000%
2030	1,160	3.000%	115	3.000%	550	3.000%	305	4.000%	535	4.000%	145	3.250%
2031	1,190	3.000%	120	3.000%	570	3.000%	315	4.000%	555	4.000%	150	3.250%
2032	1,235	3.000%	125	3.000%	580	3.000%	330	4.000%	580	4.000%	155	3.250%
2033	1,265	3.125%	130	3.000%	600	3.000%	345	4.000%	610	4.000%	160	3.500%
2034	1,305	3.250%	135	3.125%	615	3.125%	355	4.000%	635	4.000%	165	3.500%
2035	1,350	3.250%	135	3.125%	640	3.125%	370	3.000%	655	3.000%	170	3.500%
2036	1,400	3.375%	140	3.250%	660	3.250%	385	4.000%	680	4.000%		
2037	1,450	3.375%	145	3.375%	680	3.375%						
2038	1,500	3.500%										
2039												
2040												
2041												
2042												
2043												
2044												
2045												
TOTALS	16,110		1,475		6,935		11,220		6,200		4,400	
Next Call	3/1/2028 @ Par		3/1/2027 @ Par		3/1/2027 @ Par		3/1/2026 @ Par		3/1/2026 @ Par		Currently Callable	
Dated Date	5/16/2018		8/16/2017		8/16/2017		6/1/2016		6/1/2016		4/15/2015	
Coupon Dates	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1	March 1	September 1
Maturity Dates	March 1		September 1		September 1		March 1		March 1		March 1	
Insurer	None		None		None		None		None		None	
Paying Agent	US Bank		US Bank		US Bank		US Bank		US Bank		US Bank	
Purpose	New Money		New Money		New Money		Refunding		New Money		Refunding	
Color Legend												
Non-Callable	Callable											

City of Burleson

All Outstanding Waterworks & Sewer System Bonds

As of Fiscal Year 2025

(000's)

City of Burleson												
All Outstanding Waterworks & Sewer System Bonds												
As of Fiscal Year 2025												
(000's)												
Year Ending September 30	\$4,300,000 Waterworks & Sewer System Revenue Bonds Series 2012											
	Principal	Coupon										
2026	235	3.000%										
2027	240	3.000%										
2028	250	3.000%										
2029	260	4.000%										
2030	275	4.000%										
2031	285	4.000%										
2032	295	4.000%										
2033												
2034												
2035												
TOTALS	1,840											
Next Call	Currently Callable											
Dated Date	4/15/2012											
Coupon Dates	March 1	September 1										
Maturity Dates	March 1											
Insurer	None											
Paying Agent	US Bank											
Purpose	New Money											
Color Legend												
Non-Callable Callable												

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$5,040,000 General Obligation Refunding Bonds, Series
2012

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	31,544	9,754	41,298
9/30/2027	33,971	8,444	42,415
9/30/2028	33,971	7,085	41,056
9/30/2029	38,824	5,629	44,453
9/30/2030	38,824	4,076	42,900
9/30/2031	41,250	2,475	43,725
9/30/2032	41,250	825	42,075
	259,634	38,290	297,924

Purpose:

Refunding Comb Tax & Rev C/O Ser 2012

Original Issue Date	4/15/2012
Original Issue Amount	\$,2,445,912
Last Maturity Date	3/1/2032
Interest Rate	3.00-4.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$11,420,000 Combination Tax & Revenue Certificates of			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	180,000	86,600	266,600
9/30/2027	190,000	77,350	267,350
9/30/2028	195,000	68,700	263,700
9/30/2029	205,000	60,700	265,700
9/30/2030	215,000	52,300	267,300
9/30/2031	220,000	43,600	263,600
9/30/2032	230,000	34,600	264,600
9/30/2033	240,000	25,200	265,200
9/30/2034	250,000	15,400	265,400
9/30/2035	260,000	5,200	265,200
	2,185,000	469,650	2,654,650

Purpose:	
Public Works & Safety	
Original Issue Date	4/15/2015
Original Issue Amount	\$3,585,00
Last Maturity Date	3/1/2035
Interest Rate	2.025-3.00%

Bond Debt Service

General Obligation Debt City of Burleson, Texas

\$22,880,000 General Obligation Refunding & Improvement

Period Ending	Principal	Interest	Debt Service
9/30/2026	1,100,000	102,700.00	1,202,700.00
9/30/2027	700,000	57,700	757,700
9/30/2028	135,000	38,175.00	173,175.00
9/30/2029	140,000	34,050.00	174,050.00
9/30/2030	145,000	29,593.75	174,593.75
9/30/2031	150,000	24,800.00	174,800.00
9/30/2032	155,000	19,843.75	174,843.75
9/30/2033	160,000	14,525.00	174,525.00
9/30/2034	165,000	8,837.50	173,837.50
9/30/2035	170,000	2,975.00	172,975.00
	3,020,000	333,200	3,353,200

Purpose:

Refund a portion of the City's outstanding debt for debt service savings, finance construction of street improvements throughout the City, and pay the costs associated with the issuance of the bonds

Original Issue Date	4/15/2015
Original Issue Amount	\$10,770,000
Last Maturity Date	3/1/2035
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$9,605,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	85,000	42,100	127,100
9/30/2027	85,000	38,700	123,700
9/30/2028	90,000	35,200	125,200
9/30/2029	95,000	31,500	126,500
9/30/2030	95,000	27,700	122,700
9/30/2031	100,000	23,800	123,800
9/30/2032	105,000	19,700	124,700
9/30/2033	110,000	15,400	125,400
9/30/2034	115,000	10,900	125,900
9/30/2035	120,000	6,800	126,800
9/30/2036	125,000	2,500	127,500
	1,125,000	254,300	1,379,300

Purpose: Street Improvement & Parks	
Original Issue Date	6/1/2016
Original Issue Amount	\$1,745,000
Last Maturity Date	3/1/2036
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$29,570,000 General Obligation Refunding & Improvement			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	1,345,000	282,975	1,627,975
9/30/2027	1,415,000	213,975	1,628,975
9/30/2028	1,490,000	141,350	1,631,350
9/30/2029	290,000	98,300	388,300
9/30/2030	305,000	86,400	391,400
9/30/2031	315,000	74,000	389,000
9/30/2032	330,000	61,100	391,100
9/30/2033	345,000	47,600	392,600
9/30/2034	355,000	33,600	388,600
9/30/2035	370,000	20,950	390,950
9/30/2036	385,000	7,700	392,700
	6,945,000	1,067,950	8,012,950

Purpose: Refunding/Parks, Police & Streets	
Original Issue Date	6/1/2016
Original Issue Amount	\$15,310,000
Last Maturity Date	3/1/2036
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$10,210,000 Combination Tax and Revenue Certificates of
Obligation, Series 2017

Period Ending	Principal	Interest	Debt Service
9/30/2026	130,000	59,493.76	189,493.76
9/30/2027	135,000	54,193.76	189,193.76
9/30/2028	145,000	48,593.76	193,593.76
9/30/2029	150,000	43,818.76	193,818.76
9/30/2030	150,000	39,693.76	189,693.76
9/30/2031	155,000	35,118.76	190,118.76
9/30/2032	160,000	30,393.76	190,393.76
9/30/2033	165,000	25,518.76	190,518.76
9/30/2034	170,000	20,387.50	190,387.50
9/30/2035	175,000	14,996.87	189,996.87
9/30/2036	180,000	9,337.50	189,337.50
9/30/2037	190,000	3,206.25	193,206.25
	1,905,000	384,753	2,289,753

Purpose:

Public Safety, Streets

Original Issue Date	8/16/2017
Original Issue Amount	\$2,810,000
Last Maturity Date	9/1/2037
Interest Rate	2.50-4.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$2,155,000 General Obligation Bonds, Series 2017

Period Ending	Principal	Interest	Debt Service
9/30/2026	100,000	46,056.26	146,056.26
9/30/2027	105,000	41,956.26	146,956.26
9/30/2028	110,000	37,656.26	147,656.26
9/30/2029	115,000	34,018.76	149,018.76
9/30/2030	115,000	30,856.26	145,856.26
9/30/2031	120,000	27,331.26	147,331.26
9/30/2032	125,000	23,656.26	148,656.26
9/30/2033	130,000	19,831.26	149,831.26
9/30/2034	135,000	15,771.88	150,771.88
9/30/2035	135,000	11,553.13	146,553.13
9/30/2036	140,000	7,168.76	147,168.76
9/30/2037	145,000	2,446.88	147,446.88
	1,475,000	298,303	1,773,303

Purpose: Street Improvement	
Original Issue Date	8/16/2017
Original Issue Amount	\$2,155,000
Last Maturity Date	9/1/2037
Interest Rate	2.50-4.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$21,880,000 Combination Tax & Revenue Certificates of
Obligation, Series 2018

Period Ending	Principal	Interest	Debt Service
9/30/2026	370,000	192,081.26	562,081.26
9/30/2027	385,000	176,981.26	561,981.26
9/30/2028	400,000	161,281.26	561,281.26
9/30/2029	415,000	147,056.26	562,056.26
9/30/2030	425,000	134,456.26	559,456.26
9/30/2031	440,000	121,481.26	561,481.26
9/30/2032	455,000	108,056.26	563,056.26
9/30/2033	465,000	93,965.63	558,965.63
9/30/2034	485,000	78,818.75	563,818.75
9/30/2035	500,000	62,812.50	562,812.50
9/30/2036	515,000	45,996.86	560,996.86
9/30/2037	535,000	28,278.11	563,278.11
9/30/2038	550,000	9,625.00	559,625.00
	5,940,000	1,360,891	7,300,891

Purpose: Street Improvements, Public Improvements	
Original Issue Date	5/16/2018
Original Issue Amount	\$8,070,000
Last Maturity Date	3/1/2038
Interest Rate	3.00-4.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$11,885,000 Combination Tax & Revenue Certificates of
Obligation, Series 2019

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	315,000	217,175.00	532,175.00
9/30/2027	330,000	201,050.00	531,050.00
9/30/2028	345,000	184,175.00	529,175.00
9/30/2029	365,000	166,425.00	531,425.00
9/30/2030	385,000	147,675.00	532,675.00
9/30/2031	400,000	128,050.00	528,050.00
9/30/2032	420,000	109,125.00	529,125.00
9/30/2033	435,000	93,675.00	528,675.00
9/30/2034	450,000	80,400.00	530,400.00
9/30/2035	465,000	66,675.00	531,675.00
9/30/2036	475,000	52,575.00	527,575.00
9/30/2037	490,000	38,100.00	528,100.00
9/30/2038	505,000	23,175.00	528,175.00
9/30/2039	520,000	7,800.00	527,800.00
	5,900,000	1,516,075	7,416,075

Purpose: Public Safety, Streets	
Original Issue Date	6/5/2019
Original Issue Amount	\$7,415,000
Last Maturity Date	3/1/2039
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$4,445,000 General Obligation Bonds, Series 2020

Period Ending	Principal	Interest	Debt Service
9/30/2026	415,000	104,625	519,625
9/30/2027	435,000	83,375	518,375
9/30/2028	455,000	61,125	516,125
9/30/2029	485,000	37,625	522,625
9/30/2030	510,000	12,750	522,750
	2,300,000	299,500	2,599,500

Purpose:

Parks & Streets Refunding

Original Issue Date	8/19/2020
Original Issue Amount	\$4,445,000
Last Maturity Date	3/1/2030
Interest Rate	5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$7,650,000 Combination Tax and Revenue Certificates of
Obligation, Series 2020

Period Ending	Principal	Interest	Debt Service
9/30/2026	165,000	96,825	261,825
9/30/2027	170,000	88,450	258,450
9/30/2028	180,000	79,700	259,700
9/30/2029	190,000	70,450	260,450
9/30/2030	200,000	60,700	260,700
9/30/2031	130,000	52,450	182,450
9/30/2032	140,000	45,700	185,700
9/30/2033	145,000	38,575	183,575
9/30/2034	155,000	31,075	186,075
9/30/2035	160,000	24,000	184,000
9/30/2036	165,000	17,500	182,500
9/30/2037	170,000	12,500	182,500
9/30/2038	175,000	9,050	184,050
9/30/2039	180,000	5,500	185,500
9/30/2040	185,000	1,850	186,850
	2,510,000	634,325	3,144,325

Purpose: Public Safety, Streets	
Original Issue Date	8/19/2020
Original Issue Amount	\$3,210,000
Last Maturity Date	3/1/2040
Interest Rate	2.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$8,345,000 General Obligation Refunding Bonds, Series
2021

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	850,000	28,368	878,368
9/30/2027	755,000	20,664	775,664
9/30/2028	435,000	14,952	449,952
9/30/2029	440,000	10,752	450,752
9/30/2030	445,000	6,504	451,504
9/30/2031	455,000	2,184	457,184
	3,380,000	83,424	3,463,424

Purpose: Refunding	
Original Issue Date	7/15/2021
Original Issue Amount	\$8,345,000
Last Maturity Date	3/1/2042
Interest Rate	4.00-4.75%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$1,365,000 General Obligations Bonds, Series 2022

Period Ending	Principal	Interest	Debt Service
9/30/2026	50,000	52,800	102,800
9/30/2027	50,000	50,550	100,550
9/30/2028	55,000	48,450	103,450
9/30/2029	55,000	46,250	101,250
9/30/2030	60,000	43,950	103,950
9/30/2031	60,000	41,550	101,550
9/30/2032	65,000	38,725	103,725
9/30/2033	65,000	35,475	100,475
9/30/2034	70,000	32,100	102,100
9/30/2035	75,000	28,475	103,475
9/30/2036	80,000	24,600	104,600
9/30/2037	80,000	20,600	100,600
9/30/2038	85,000	16,900	101,900
9/30/2039	90,000	13,400	103,400
9/30/2040	95,000	9,700	104,700
9/30/2041	95,000	5,900	100,900
9/30/2042	100,000	2,000	102,000
	1,230,000	511,425	1,741,425

Purpose: Street Improvement	
Original Issue Date	9/15/2022
Original Issue Amount	\$1,365,000
Last Maturity Date	3/1/2042
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$31,475,000 Combination Tax & Revenue Certificates of
Obligation, Series 2023

Period Ending	Principal	Interest	Debt Service
9/30/2026	10,000	16,700	26,700
9/30/2027	15,000	16,075	31,075
9/30/2028	15,000	15,325	30,325
9/30/2029	15,000	14,575	29,575
9/30/2030	15,000	13,825	28,825
9/30/2031	15,000	13,075	28,075
9/30/2032	15,000	12,325	27,325
9/30/2033	20,000	11,450	31,450
9/30/2034	20,000	10,450	30,450
9/30/2035	20,000	9,450	29,450
9/30/2036	20,000	8,450	28,450
9/30/2037	20,000	7,450	27,450
9/30/2038	25,000	6,325	31,325
9/30/2039	25,000	5,075	30,075
9/30/2040	25,000	3,825	28,825
9/30/2041	25,000	2,700	27,700
9/30/2042	25,000	1,700	26,700
9/30/2043	30,000	600	30,600
	355,000	169,375	524,375

Purpose: 4A/4B Reallocation	
Original Issue Date	9/20/2023
Original Issue Amount	\$375,000
Last Maturity Date	3/1/2043
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$9,030,000 General Obligation Bonds, Series 2023

Period Ending	Principal	Interest	Debt Service
9/30/2026	300,000	396,087.50	696,087.50
9/30/2027	315,000	380,712.50	695,712.50
9/30/2028	330,000	364,587.50	694,587.50
9/30/2029	345,000	347,712.50	692,712.50
9/30/2030	365,000	329,962.50	694,962.50
9/30/2031	385,000	311,212.50	696,212.50
9/30/2032	400,000	291,587.50	691,587.50
9/30/2033	425,000	270,962.50	695,962.50
9/30/2034	445,000	249,212.50	694,212.50
9/30/2035	470,000	226,337.50	696,337.50
9/30/2036	490,000	202,337.50	692,337.50
9/30/2037	515,000	177,212.50	692,212.50
9/30/2038	545,000	150,712.50	695,712.50
9/30/2039	570,000	122,837.50	692,837.50
9/30/2040	600,000	95,837.50	695,837.50
9/30/2041	625,000	69,806.25	694,806.25
9/30/2042	650,000	42,712.50	692,712.50
9/30/2043	680,000	14,450.00	694,450.00
	8,455,000	4,044,281	12,499,281

Purpose:

(i) designing, constructing, and improving streets, roads, bridges, and related infrastructure, including all associated costs ; (ii) constructing and renovating public safety facilities, including fire department facilities, police facility expansions, and the acquisition of fire apparatus, public safety equipment, vehicles, and land; and (iii) covering the costs of issuing the Bonds

Original Issue Date	9/20/2023
Original Issue Amount	\$9,030,000
Last Maturity Date	3/1/2043
Interest Rate	4.25-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$36,535,000 Combination Tax & Limited Surplus Revenue
Certificates of Obligation, Series 2024

Period Ending	Principal	Interest	Debt Service
9/30/2026	165,000	232,675.00	397,675.00
9/30/2027	170,000	224,300.00	394,300.00
9/30/2028	180,000	215,550.00	395,550.00
9/30/2029	190,000	206,300.00	396,300.00
9/30/2030	200,000	196,550.00	396,550.00
9/30/2031	210,000	186,300.00	396,300.00
9/30/2032	220,000	175,550.00	395,550.00
9/30/2033	230,000	164,300.00	394,300.00
9/30/2034	245,000	152,425.00	397,425.00
9/30/2035	255,000	139,925.00	394,925.00
9/30/2036	270,000	126,800.00	396,800.00
9/30/2037	285,000	112,925.00	397,925.00
9/30/2038	295,000	98,425.00	393,425.00
9/30/2039	315,000	83,175.00	398,175.00
9/30/2040	330,000	67,050.00	397,050.00
9/30/2041	345,000	51,900.00	396,900.00
9/30/2042	360,000	37,800.00	397,800.00
9/30/2043	375,000	23,100.00	398,100.00
9/30/2044	390,000	7,800.00	397,800.00
	5,030,000	2,502,850	7,532,850

Purpose: Refunding and Improvement Bonds	
Original Issue Date	9/18/24
Original Issue Amount	\$9,140,000
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$18,150,000 General Obligation Refunding & Improvement
Bonds, Series 2024

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	680,000	505,600	1,185,600
9/30/2027	715,000	470,725	1,185,725
9/30/2028	755,000	433,975	1,188,975
9/30/2029	790,000	395,350	1,185,350
9/30/2030	830,000	354,850	1,184,850
9/30/2031	875,000	312,225	1,187,225
9/30/2032	920,000	267,350	1,187,350
9/30/2033	965,000	220,225	1,185,225
9/30/2034	1,015,000	170,725	1,185,725
9/30/2035	295,000	137,975	432,975
9/30/2036	310,000	124,400	434,400
9/30/2037	320,000	111,800	431,800
9/30/2038	335,000	98,700	433,700
9/30/2039	345,000	85,100	430,100
9/30/2040	360,000	71,000	431,000
9/30/2041	375,000	56,300	431,300
9/30/2042	390,000	41,000	431,000
9/30/2043	405,000	25,100	430,100
9/30/2044	425,000	8,500	433,500
	11,105,000	3,890,900	14,995,900

Purpose: Refunding	
Original Issue Date	9/18/2024
Original Issue Amount	\$12,118,693
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$43,210,000 Combination Tax & Limited Surplus Revenue
Certificates of Obligation, Series 2025

Period Ending	Principal	Interest	Debt Service
9/30/2026	5,225,000	873,194	6,098,194.45
9/30/2027	500,000	758,750	1,258,750.00
9/30/2028	525,000	733,125	1,258,125.00
9/30/2029	550,000	706,250	1,256,250.00
9/30/2030	580,000	678,000	1,258,000.00
9/30/2031	610,000	648,250	1,258,250.00
9/30/2032	640,000	617,000	1,257,000.00
9/30/2033	675,000	584,125	1,259,125.00
9/30/2034	710,000	549,500	1,259,500.00
9/30/2035	745,000	513,125	1,258,125.00
9/30/2036	780,000	475,000	1,255,000.00
9/30/2037	820,000	435,000	1,255,000.00
9/30/2038	865,000	392,875	1,257,875.00
9/30/2039	910,000	348,500	1,258,500.00
9/30/2040	955,000	301,875	1,256,875.00
9/30/2041	1,005,000	252,875	1,257,875.00
9/30/2042	1,055,000	201,375	1,256,375.00
9/30/2043	1,110,000	147,250	1,257,250.00
9/30/2044	1,165,000	90,375	1,255,375.00
9/30/2045	1,225,000	30,625	1,255,625.00
	20,650,000	9,337,069	29,987,069

Purpose: Fire Station, Police expansion, Streets projects, Storm Sirens	
Original Issue Date	9/11/2025
Original Issue Amount	\$20,650,000
Last Maturity Date	3/1/2045
Interest Rate	5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas

\$8,055,000 General Obligation Bonds, Series 2025

Period Ending	Principal	Interest	Debt Service
9/30/2026	250,000	385,313	635,312.50
9/30/2027	250,000	374,000	624,000.00
9/30/2028	265,000	371,125	636,125.00
9/30/2029	280,000	357,500	637,500.00
9/30/2030	295,000	343,125	638,125.00
9/30/2031	310,000	328,000	638,000.00
9/30/2032	325,000	312,125	637,125.00
9/30/2033	340,000	295,500	635,500.00
9/30/2034	360,000	278,000	638,000.00
9/30/2035	375,000	259,625	634,625.00
9/30/2036	395,000	240,375	635,375.00
9/30/2037	415,000	220,125	635,125.00
9/30/2038	435,000	198,875	633,875.00
9/30/2039	460,000	176,500	636,500.00
9/30/2040	485,000	152,875	637,875.00
9/30/2041	540,000	128,000	668,000.00
9/30/2042	535,000	101,875	636,875.00
9/30/2043	560,000	74,500	634,500.00
9/30/2044	590,000	45,750	635,750.00
9/30/2045	620,000	15,500	635,500.00
8,085,000	4,658,688	12,743,688	

Purpose: Streets projects	
Original Issue Date	9/11/2025
Original Issue Amount	\$8,055,000
Last Maturity Date	3/1/2045
Interest Rate	5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$5,040,000 General Obligation Refunding Bonds, Series
2012 (4A Supported Portion)

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	33,456	10,345.52	43,801.52
9/30/2027	36,029	8,955.82	44,984.82
9/30/2028	36,029	7,514.66	43,543.66
9/30/2029	41,176	5,970.56	47,146.56
9/30/2030	41,176	4,323.52	45,499.52
9/30/2031	43,750	2,625.00	46,375.00
9/30/2032	43,750	875.00	44,625.00
	275,366	40,610	315,976

Purpose:

Refunding Comb Tax & Rev C/O Ser 2005

Original Issue Date	4/15/2012
Original Issue Amount	\$2,594,088
Last Maturity Date	3/1/2032
Interest Rate	3.00-4.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$6,780,000 Combination Tax and Revenue Certificate of

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	240,000	57,693.76	297,693.76
9/30/2027	245,000	51,778.13	296,778.13
9/30/2028	255,000	45,056.25	300,056.25
9/30/2029	260,000	37,650.00	297,650.00
9/30/2030	270,000	29,700.00	299,700.00
9/30/2031	275,000	21,525.00	296,525.00
9/30/2032	285,000	13,125.00	298,125.00
9/30/2033	295,000	4,425.00	299,425.00
	2,125,000	260,953	2,385,953

Purpose: Street Improvement	
Original Issue Date	5/1/2023
Original Issue Amount	\$4,620,000
Last Maturity Date	3/1/2033
Interest Rate	2.025-3.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$29,570,000 General Obligation Refunding & Improvement			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	350,000	46,000	396,000
9/30/2027	365,000	28,125	393,125
9/30/2028	380,000	9,500	389,500
	1,095,000	83,625	1,178,625

Purpose: Refunding/Parks, Police & Streets	
Original Issue Date	6/1/2016
Original Issue Amount	\$3,165,000
Last Maturity Date	3/1/2036
Interest Rate	3.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$31,475,000 Combination Tax & Revenue Certificates of			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	665,000	884,525	1,549,525
9/30/2027	700,000	850,400	1,550,400
9/30/2028	735,000	814,525	1,549,525
9/30/2029	775,000	776,775	1,551,775
9/30/2030	815,000	737,025	1,552,025
9/30/2031	855,000	695,275	1,550,275
9/30/2032	900,000	651,400	1,551,400
9/30/2033	945,000	605,275	1,550,275
9/30/2034	995,000	556,775	1,551,775
9/30/2035	1,045,000	505,775	1,550,775
9/30/2036	1,100,000	452,150	1,552,150
9/30/2037	1,155,000	395,775	1,550,775
9/30/2038	1,215,000	336,525	1,551,525
9/30/2039	1,275,000	274,275	1,549,275
9/30/2040	1,340,000	208,900	1,548,900
9/30/2041	1,405,000	147,300	1,552,300
9/30/2042	1,460,000	90,000	1,550,000
9/30/2043	1,520,000	30,400	1,550,400
	18,900,000	9,013,075	27,913,075

Purpose: 4A/4B Reallocation	
Original Issue Date	9/20/2023
Original Issue Amount	\$20,190,000
Last Maturity Date	3/1/2043
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, TX
\$36,535,000 Combination Tax & Limited Surplus Revenue
(4A Supported Portion)

Period Ending	Principal	Interest	Debt Service
9/30/2026	345,000	487,925.00	832,925.00
9/30/2027	360,000	470,300.00	830,300.00
9/30/2028	380,000	451,800.00	831,800.00
9/30/2029	400,000	432,300.00	832,300.00
9/30/2030	420,000	411,800.00	831,800.00
9/30/2031	440,000	390,300.00	830,300.00
9/30/2032	465,000	367,675.00	832,675.00
9/30/2033	485,000	343,925.00	828,925.00
9/30/2034	510,000	319,050.00	829,050.00
9/30/2035	540,000	292,800.00	832,800.00
9/30/2036	565,000	265,175.00	830,175.00
9/30/2037	595,000	236,175.00	831,175.00
9/30/2038	625,000	205,675.00	830,675.00
9/30/2039	655,000	173,675.00	828,675.00
9/30/2040	690,000	140,050.00	830,050.00
9/30/2041	720,000	108,400.00	828,400.00
9/30/2042	750,000	79,000.00	829,000.00
9/30/2043	785,000	48,300.00	833,300.00
9/30/2044	815,000	16,300.00	831,300.00
	10,545,000	5,240,625	15,785,625

Purpose: Refunding and Improvement Bonds	
Original Issue Date	9/18/24
Original Issue Amount	\$10,895,000
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$18,150,000 General Obligation Refunding & Improvement			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	214,606	114,870.31	329,476.31
9/30/2027	227,486	103,818.01	331,304.01
9/30/2028	239,523	92,142.78	331,665.78
9/30/2029	249,285	79,922.58	329,207.58
9/30/2030	266,281	67,033.43	333,314.43
9/30/2031	279,246	53,395.25	332,641.25
9/30/2032	294,472	39,052.30	333,524.30
9/30/2033	306,989	24,015.78	331,004.78
9/30/2034	326,821	8,170.53	334,991.53
	2,404,709	582,421	2,987,130

Purpose: Refunding	
Original Issue Date	9/18/2024
Original Issue Amount	\$2,616,539
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$43,210,000 Combination Tax & Limited Surplus Revenue
Certificates of Obligation, Series 2025 (4A)

Period Ending	Principal	Interest	Debt Service
9/30/2026	160,000	245,375.00	405,375.00
9/30/2027	160,000	244,500.00	404,500.00
9/30/2028	170,000	236,250.00	406,250.00
9/30/2029	180,000	227,500.00	407,500.00
9/30/2030	185,000	218,375.00	403,375.00
9/30/2031	195,000	208,875.00	403,875.00
9/30/2032	205,000	198,875.00	403,875.00
9/30/2033	215,000	188,375.00	403,375.00
9/30/2034	230,000	177,250.00	407,250.00
9/30/2035	240,000	165,500.00	405,500.00
9/30/2036	250,000	153,250.00	403,250.00
9/30/2037	265,000	140,375.00	405,375.00
9/30/2038	280,000	126,750.00	406,750.00
9/30/2039	295,000	112,375.00	407,375.00
9/30/2040	310,000	97,250.00	407,250.00
9/30/2041	325,000	81,375.00	406,375.00
9/30/2042	340,000	64,750.00	404,750.00
9/30/2043	360,000	47,250.00	407,250.00
9/30/2044	375,000	28,875.00	403,875.00
9/30/2045	390,000	9,750.00	399,750.00
	5,130,000	2,972,875	8,102,875

Purpose: Streets project, Project Wave, West Side infrastructure	
Original Issue Date	9/11/2025
Original Issue Amount	\$5,130,000
Last Maturity Date	3/1/2045
Interest Rate	5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$11,420,000 Combination Tax & Revenue Certificates of
Obligation, Series 2015 (4B Supported Portion)

Period	Principal	Interest	Debt Service
9/30/2026	150,000	71,700	221,700
9/30/2027	155,000	64,075	219,075
9/30/2028	165,000	56,900	221,900
9/30/2029	170,000	50,200	220,200
9/30/2030	175,000	43,300	218,300
9/30/2031	185,000	36,100	221,100
9/30/2032	190,000	28,600	218,600
9/30/2033	200,000	20,800	220,800
9/30/2034	205,000	12,700	217,700
9/30/2035	215,000	4,300	219,300
	1,810,000	388,675	2,198,675

Purpose:

Public Works & Safety

Original Issue Date	4/15/2015
Original Issue Amount	\$2,980,000
Last Maturity Date	3/1/2035
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$22,880,000 General Obligation Refunding & Improvement			
Period	Principal	Interest	Debt Service
9/30/2026	165,000	4,125	169,125
	165,000	4,125	169,125

Purpose:

Refund a portion of the City's outstanding debt for debt service savings, finance construction of street improvements throughout the City, and pay the costs associated with the issuance of the bonds

Original Issue Date	4/15/2015
Original Issue Amount	\$1,380,000
Last Maturity Date	3/1/2035
Interest Rate	3.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$9,605,000 Combination Tax & Revenue Certificates of			
Period	Principal	Interest	Debt Service
9/30/2026	100,000	51,150	151,150
9/30/2027	105,000	47,050	152,050
9/30/2028	110,000	42,750	152,750
9/30/2029	115,000	38,250	153,250
9/30/2030	120,000	33,550	153,550
9/30/2031	120,000	28,750	148,750
9/30/2032	125,000	23,850	148,850
9/30/2033	135,000	18,650	153,650
9/30/2034	140,000	13,150	153,150
9/30/2035	145,000	8,175	153,175
9/30/2036	150,000	3,000	153,000
	1,365,000	308,325	1,673,325

Purpose: Street Improvement & Parks	
Original Issue Date	6/1/2016
Original Issue Amount	\$2,110,000
Last Maturity Date	3/1/2036
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$29,570,000 General Obligation Refunding & Improvement			
Period	Principal	Interest	Debt Service
9/30/2026	725,000	97,125	822,125
9/30/2027	770,000	59,750	829,750
9/30/2028	810,000	20,250	830,250
	2,305,000	177,125	2,482,125

Purpose:

Refunding/Parks, Police & Streets

Original Issue Date	6/1/2016
Original Issue Amount	\$6,660,000
Last Maturity Date	3/1/2036
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$7,650,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	15,000	10,975	25,975
9/30/2027	15,000	10,225	25,225
9/30/2028	15,000	9,475	24,475
9/30/2029	15,000	8,725	23,725
9/30/2030	15,000	7,975	22,975
9/30/2031	20,000	7,100	27,100
9/30/2032	20,000	6,100	26,100
9/30/2033	20,000	5,100	25,100
9/30/2034	20,000	4,100	24,100
9/30/2035	20,000	3,200	23,200
9/30/2036	20,000	2,400	22,400
9/30/2037	25,000	1,750	26,750
9/30/2038	25,000	1,250	26,250
9/30/2039	25,000	750	25,750
9/30/2040	25,000	250	25,250
	295,000	79,375	374,375

Purpose:

Public Safety, Streets

Original Issue Date	8/19/2020
Original Issue Amount	\$350,000
Last Maturity Date	3/1/2040
Interest Rate	2.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$12,340,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	135,000	150,550	285,550
9/30/2027	140,000	145,050	285,050
9/30/2028	145,000	138,625	283,625
9/30/2029	150,000	131,250	281,250
9/30/2030	160,000	123,500	283,500
9/30/2031	170,000	115,250	285,250
9/30/2032	175,000	106,625	281,625
9/30/2033	185,000	97,625	282,625
9/30/2034	195,000	88,125	283,125
9/30/2035	205,000	78,125	283,125
9/30/2036	215,000	67,625	282,625
9/30/2037	225,000	56,625	281,625
9/30/2038	235,000	46,300	281,300
9/30/2039	245,000	36,700	281,700
9/30/2040	255,000	26,700	281,700
9/30/2041	265,000	16,300	281,300
9/30/2042	275,000	5,500	280,500
	3,375,000	1,430,475	4,805,475

Purpose: TIF, Parks	
Original Issue Date	9/15/2022
Original Issue Amount	\$3,740,000
Last Maturity Date	3/1/2042
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$31,475,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	60,000	76,000	136,000
9/30/2027	60,000	73,000	133,000
9/30/2028	65,000	69,875	134,875
9/30/2029	65,000	66,625	131,625
9/30/2030	70,000	63,250	133,250
9/30/2031	75,000	59,625	134,625
9/30/2032	75,000	55,875	130,875
9/30/2033	80,000	52,000	132,000
9/30/2034	85,000	47,875	132,875
9/30/2035	90,000	43,500	133,500
9/30/2036	95,000	38,875	133,875
9/30/2037	100,000	34,000	134,000
9/30/2038	100,000	29,000	129,000
9/30/2039	110,000	23,750	133,750
9/30/2040	120,000	18,000	138,000
9/30/2041	120,000	12,600	132,600
9/30/2042	125,000	7,700	132,700
9/30/2043	130,000	2,600	132,600
	1,625,000	774,150	2,399,150

Purpose: 4A/4B Reallocation	
Original Issue Date	9/20/2023
Original Issue Amount	\$1,735,000
Last Maturity Date	3/1/2043
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, TX
\$36,535,000 Combination Tax & Limited Surplus Revenue
(4B Supported Portion)

Period Ending	Principal	Interest	Debt Service
9/30/2026	505,000	717,975.00	1,222,975.00
9/30/2027	530,000	692,100.00	1,222,100.00
9/30/2028	560,000	664,850.00	1,224,850.00
9/30/2029	585,000	636,225.00	1,221,225.00
9/30/2030	615,000	606,225.00	1,221,225.00
9/30/2031	650,000	574,600.00	1,224,600.00
9/30/2032	680,000	541,350.00	1,221,350.00
9/30/2033	715,000	506,475.00	1,221,475.00
9/30/2034	755,000	469,725.00	1,224,725.00
9/30/2035	790,000	431,100.00	1,221,100.00
9/30/2036	835,000	390,475.00	1,225,475.00
9/30/2037	875,000	347,725.00	1,222,725.00
9/30/2038	920,000	302,850.00	1,222,850.00
9/30/2039	970,000	255,600.00	1,225,600.00
9/30/2040	1,015,000	205,975.00	1,220,975.00
9/30/2041	1,060,000	159,400.00	1,219,400.00
9/30/2042	1,105,000	116,100.00	1,221,100.00
9/30/2043	1,150,000	71,000.00	1,221,000.00
9/30/2044	1,200,000	24,000.00	1,224,000.00
	15,515,000	7,713,750	23,228,750

Purpose: Refunding and Improvement Bonds	
Original Issue Date	9/18/24
Original Issue Amount	\$16,030,000
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$43,210,000 Combination Tax & Limited Surplus Revenue
Certificates of Obligation, Series 2025 (4B)

Period Ending	Principal	Interest	Debt Service
9/30/2026	235,000	359,194.44	594,194.44
9/30/2027	235,000	357,875.00	592,875.00
9/30/2028	245,000	345,875.00	590,875.00
9/30/2029	260,000	333,250.00	593,250.00
9/30/2030	275,000	319,875.00	594,875.00
9/30/2031	285,000	305,875.00	590,875.00
9/30/2032	300,000	291,250.00	591,250.00
9/30/2033	315,000	275,875.00	590,875.00
9/30/2034	335,000	259,625.00	594,625.00
9/30/2035	350,000	242,500.00	592,500.00
9/30/2036	370,000	224,500.00	594,500.00
9/30/2037	390,000	205,500.00	595,500.00
9/30/2038	405,000	185,625.00	590,625.00
9/30/2039	430,000	164,750.00	594,750.00
9/30/2040	450,000	142,750.00	592,750.00
9/30/2041	475,000	119,625.00	594,625.00
9/30/2042	500,000	95,250.00	595,250.00
9/30/2043	525,000	69,625.00	594,625.00
9/30/2044	550,000	42,750.00	592,750.00
9/30/2045	580,000	14,500.00	594,500.00
	7,510,000	4,356,069	11,866,069

Purpose: Parks projects, Natatorium	
Original Issue Date	9/11/2025
Original Issue Amount	\$7,510,000
Last Maturity Date	3/1/2045
Interest Rate	5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$21,880,000 Combination Tax & Revenue Certificates of
Obligation, Series 2018(TIF Supported Portion)

Period	Principal	Interest	Debt Service
9/30/2026	260,000	135,150.00	395,150.00
9/30/2027	270,000	124,550.00	394,550.00
9/30/2028	280,000	113,550.00	393,550.00
9/30/2029	290,000	103,600.00	393,600.00
9/30/2030	305,000	94,675.00	399,675.00
9/30/2031	310,000	85,450.00	395,450.00
9/30/2032	320,000	76,000.00	396,000.00
9/30/2033	330,000	66,043.75	396,043.75
9/30/2034	335,000	55,443.75	390,443.75
9/30/2035	350,000	44,312.50	394,312.50
9/30/2036	365,000	32,465.63	397,465.63
9/30/2037	375,000	19,978.13	394,978.13
9/30/2038	390,000	6,825.00	396,825.00
	4,180,000	958,044	5,138,044

Purpose:

Street Impr, Public Impr

Original Issue Date	5/16/2018
Original Issue Amount	\$5,675,000
Last Maturity Date	3/1/2038
Interest Rate	3.00-4.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$12,340,000 Combination Tax & Revenue Certificates of			
Period	Principal	Interest	Debt Service
9/30/2026	105,000	120,500	225,500
9/30/2027	110,000	116,200	226,200
9/30/2028	115,000	111,125	226,125
9/30/2029	120,000	105,250	225,250
9/30/2030	130,000	99,000	229,000
9/30/2031	135,000	92,375	227,375
9/30/2032	140,000	85,500	225,500
9/30/2033	150,000	78,250	228,250
9/30/2034	155,000	70,625	225,625
9/30/2035	165,000	62,625	227,625
9/30/2036	170,000	54,250	224,250
9/30/2037	180,000	45,500	225,500
9/30/2038	190,000	37,200	227,200
9/30/2039	195,000	29,500	224,500
9/30/2040	205,000	21,500	226,500
9/30/2041	215,000	13,100	228,100
9/30/2042	220,000	4,400	224,400
	2,700,000	1,146,900	3,846,900

Purpose:	
TIF, Parks	
Water and Sewer System	
Original Issue Date	9/15/2022
Original Issue Amount	\$2,990,000
Last Maturity Date	3/1/2042
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$31,475,000 Combination Tax & Revenue Certificates of			
Period	Principal	Interest	Debt Service
9/30/2026	15,000	19,175	34,175
9/30/2027	15,000	18,425	33,425
9/30/2028	15,000	17,675	32,675
9/30/2029	15,000	16,925	31,925
9/30/2030	20,000	16,050	36,050
9/30/2031	20,000	15,050	35,050
9/30/2032	20,000	14,050	34,050
9/30/2033	20,000	13,050	33,050
9/30/2034	20,000	12,050	32,050
9/30/2035	25,000	10,925	35,925
9/30/2036	25,000	9,675	34,675
9/30/2037	25,000	8,425	33,425
9/30/2038	25,000	7,175	32,175
9/30/2039	25,000	5,925	30,925
9/30/2040	30,000	4,550	34,550
9/30/2041	30,000	3,200	33,200
9/30/2042	30,000	2,000	32,000
9/30/2043	35,000	700	35,700
	410,000	195,025	605,025

Purpose: 4A/4B Reallocation	
Original Issue Date	9/20/2023
Original Issue Amount	\$440,000
Last Maturity Date	3/1/2043
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, TX
\$36,535,000 Combination Tax & Limited Surplus Revenue
(TIF Supported Portion)

Period Ending	Principal	Interest	Debt Service
9/30/2026	15,000	21,025.00	36,025.00
9/30/2027	15,000	20,275.00	35,275.00
9/30/2028	15,000	19,525.00	34,525.00
9/30/2029	15,000	18,775.00	33,775.00
9/30/2030	20,000	17,900.00	37,900.00
9/30/2031	20,000	16,900.00	36,900.00
9/30/2032	20,000	15,900.00	35,900.00
9/30/2033	20,000	14,900.00	34,900.00
9/30/2034	20,000	13,900.00	33,900.00
9/30/2035	25,000	12,775.00	37,775.00
9/30/2036	25,000	11,525.00	36,525.00
9/30/2037	25,000	10,275.00	35,275.00
9/30/2038	25,000	9,025.00	34,025.00
9/30/2039	30,000	7,650.00	37,650.00
9/30/2040	30,000	6,150.00	36,150.00
9/30/2041	30,000	4,800.00	34,800.00
9/30/2042	35,000	3,500.00	38,500.00
9/30/2043	35,000	2,100.00	37,100.00
9/30/2044	35,000	700.00	35,700.00
	455,000	227,600	682,600

Purpose: Refunding and Improvement Bonds	
Original Issue Date	9/18/24
Original Issue Amount	\$470,000
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$43,210,000 Combination Tax & Limited Surplus Revenue
Certificates of Obligation, Series 2025 (TIF)

Period Ending	Principal	Interest	Debt Service
9/30/2026	15,000	23,201.39	38,201.39
9/30/2027	15,000	23,125.00	38,125.00
9/30/2028	15,000	22,375.00	37,375.00
9/30/2029	15,000	21,625.00	36,625.00
9/30/2030	20,000	20,750.00	40,750.00
9/30/2031	20,000	19,750.00	39,750.00
9/30/2032	20,000	18,750.00	38,750.00
9/30/2033	20,000	17,750.00	37,750.00
9/30/2034	20,000	16,750.00	36,750.00
9/30/2035	25,000	15,625.00	40,625.00
9/30/2036	25,000	14,375.00	39,375.00
9/30/2037	25,000	13,125.00	38,125.00
9/30/2038	25,000	11,875.00	36,875.00
9/30/2039	30,000	10,500.00	40,500.00
9/30/2040	30,000	9,000.00	39,000.00
9/30/2041	30,000	7,500.00	37,500.00
9/30/2042	30,000	6,000.00	36,000.00
9/30/2043	35,000	4,375.00	39,375.00
9/30/2044	35,000	2,625.00	37,625.00
9/30/2045	35,000	875.00	35,875.00
	485,000	279,951	764,951

Purpose: Sidewalk ADA, Old Town Lighting Improvements	
Original Issue Date	9/11/2025
Original Issue Amount	\$485,000
Last Maturity Date	3/1/2045
Interest Rate	5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$6,780,000 Combination Tax and Revenue Certificate of
Obligation, Series 2013 (WS Supported Portion)

Period	Principal	Interest	Debt Service
9/30/2026	110,000	26,906.26	136,906.26
9/30/2027	115,000	24,159.38	139,159.38
9/30/2028	120,000	21,000.00	141,000.00
9/30/2029	120,000	17,550.00	137,550.00
9/30/2030	125,000	13,875.00	138,875.00
9/30/2031	130,000	10,050.00	140,050.00
9/30/2032	135,000	6,075.00	141,075.00
9/30/2033	135,000	2,025.00	137,025.00
	990,000	121,641	1,111,641

Purpose:

Street Improvement
Water and Sewer System

Original Issue Date	5/1/2023
Original Issue Amount	\$2,160,000
Last Maturity Date	3/1/2033
Interest Rate	2.025-3.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$11,420,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	240,000	116,750	356,750
9/30/2027	255,000	104,375	359,375
9/30/2028	265,000	92,700	357,700
9/30/2029	275,000	81,900	356,900
9/30/2030	290,000	70,600	360,600
9/30/2031	300,000	58,800	358,800
9/30/2032	310,000	46,600	356,600
9/30/2033	325,000	33,900	358,900
9/30/2034	335,000	20,700	355,700
9/30/2035	350,000	7,000	357,000
	2,945,000	633,325	3,578,325

Purpose: Water & Sewer Infrastructure	
Original Issue Date	4/15/2015
Original Issue Amount	\$4,855,000
Last Maturity Date	3/1/2035
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$22,880,000 General Obligation Refunding & Improvement			
Period	Principal	Interest	Debt Service
9/30/2026	810,000	40,500	850,500
9/30/2027	405,000	10,125	415,125
	1,215,000	50,625	1,265,625

Purpose:

Refund a portion of the City's outstanding debt for debt service savings, finance construction of street improvements throughout the City, and pay the costs associated with the issuance of the bonds

Original Issue Date	4/15/2015
Original Issue Amount	\$10,730,000
Last Maturity Date	3/1/2035
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$9,605,000 Combination Tax & Revenue Certificates of
Obligation, Series 2016 (SW & WTR Supported Portion)

Period Ending	Principal	Interest	Debt Service
9/30/2026	275,000	139,000	414,000
9/30/2027	290,000	127,700	417,700
9/30/2028	295,000	116,000	411,000
9/30/2029	305,000	104,000	409,000
9/30/2030	320,000	91,500	411,500
9/30/2031	335,000	78,400	413,400
9/30/2032	350,000	64,700	414,700
9/30/2033	365,000	50,400	415,400
9/30/2034	380,000	35,500	415,500
9/30/2035	390,000	22,050	412,050
9/30/2036	405,000	8,100	413,100
	3,710,000	837,350	4,547,350

Purpose: Water/Sewer	
Original Issue Date	6/1/2016
Original Issue Amount	\$5,750,000
Last Maturity Date	3/1/2036
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$29,570,000 General Obligation Refunding & Improvement			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	280,000	36,750	316,750
9/30/2027	290,000	22,500	312,500
9/30/2028	305,000	7,625	312,625
	875,000	66,875	941,875

Purpose: Water and Sewer System	
Original Issue Date	6/1/2016
Original Issue Amount	\$4,435,000
Last Maturity Date	3/1/2036
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$10,210,000 Combination Tax & Revenue Certificates of
Obligation, Series 2017 (WR Supported Portion)

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	350,000	157,025.00	507,025.00
9/30/2027	365,000	142,725.00	507,725.00
9/30/2028	375,000	127,925.00	502,925.00
9/30/2029	390,000	115,550.00	505,550.00
9/30/2030	400,000	104,675.00	504,675.00
9/30/2031	415,000	92,450.00	507,450.00
9/30/2032	420,000	79,925.00	499,925.00
9/30/2033	435,000	67,100.00	502,100.00
9/30/2034	445,000	53,621.88	498,621.88
9/30/2035	465,000	39,403.13	504,403.13
9/30/2036	480,000	24,337.50	504,337.50
9/30/2037	490,000	8,268.75	498,268.75
	5,030,000	1,013,006	6,043,006

Purpose: Water and Sewer System	
Original Issue Date	8/16/2017
Original Issue Amount	\$7,400,000
Last Maturity Date	9/1/2037
Interest Rate	2.50-4.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$21,880,000 Combination Tax & Revenue Certificates of
Obligation, Series 2018 (SW & WR Supported Portion)

Period Ending	Principal	Interest	Debt Service
9/30/2026	375,000	193,675.00	568,675.00
9/30/2027	385,000	178,475.00	563,475.00
9/30/2028	405,000	162,675.00	567,675.00
9/30/2029	420,000	148,275.00	568,275.00
9/30/2030	430,000	135,525.00	565,525.00
9/30/2031	440,000	122,475.00	562,475.00
9/30/2032	460,000	108,975.00	568,975.00
9/30/2033	470,000	94,731.25	564,731.25
9/30/2034	485,000	79,506.25	564,506.25
9/30/2035	500,000	63,500.00	563,500.00
9/30/2036	520,000	46,600.01	566,600.01
9/30/2037	540,000	28,712.51	568,712.51
9/30/2038	560,000	9,800.00	569,800.00
	5,990,000	1,372,925	7,362,925

Purpose: Water & Sewer System	
Original Issue Date	5/16/2018
Original Issue Amount	\$8,135,000
Last Maturity Date	3/1/2038
Interest Rate	3.00-4.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$11,885,000 Combination Tax & Revenue Certificates of
Obligation, Series 2019 (SW & WR Supported Portion)

Period Ending	Principal	Interest	Debt Service
9/30/2026	190,000	130,787.50	320,787.50
9/30/2027	195,000	121,162.50	316,162.50
9/30/2028	210,000	111,037.50	321,037.50
9/30/2029	220,000	100,287.50	320,287.50
9/30/2030	230,000	89,037.50	319,037.50
9/30/2031	240,000	77,287.50	317,287.50
9/30/2032	255,000	65,868.75	320,868.75
9/30/2033	265,000	56,475.00	321,475.00
9/30/2034	270,000	48,450.00	318,450.00
9/30/2035	280,000	40,200.00	320,200.00
9/30/2036	290,000	31,650.00	321,650.00
9/30/2037	295,000	22,875.00	317,875.00
9/30/2038	305,000	13,875.00	318,875.00
9/30/2039	310,000	4,650.00	314,650.00
	3,555,000	913,644	4,468,644

Purpose: Water & Sewer System	
Original Issue Date	6/5/2019
Original Issue Amount	\$4,470,000
Last Maturity Date	3/1/2039
Interest Rate	3.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$7,650,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	160,000	127,750	287,750
9/30/2027	170,000	119,500	289,500
9/30/2028	180,000	110,750	290,750
9/30/2029	185,000	101,625	286,625
9/30/2030	195,000	92,125	287,125
9/30/2031	205,000	82,125	287,125
9/30/2032	220,000	71,500	291,500
9/30/2033	230,000	60,250	290,250
9/30/2034	240,000	48,500	288,500
9/30/2035	250,000	37,500	287,500
9/30/2036	260,000	27,300	287,300
9/30/2037	270,000	19,400	289,400
9/30/2038	275,000	13,950	288,950
9/30/2039	280,000	8,400	288,400
9/30/2040	280,000	2,800	282,800
	3,400,000	923,475	4,323,475

Purpose: Water & Sewer System	
Original Issue Date	8/19/2020
Original Issue Amount	\$4,090,000
Last Maturity Date	3/1/2040
Interest Rate	2.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$8,345,000 General Obligation Refunding Bonds, Series
2021

Period			
Ending	Principal	Interest	Debt Service
9/30/2026	850,000	28,368	878,368
9/30/2027	755,000	20,664	775,664
9/30/2028	435,000	14,952	449,952
9/30/2029	440,000	10,752	450,752
9/30/2030	445,000	6,504	451,504
9/30/2031	455,000	2,184	457,184
	3,380,000	83,424	3,463,424

Purpose:

Water & Sewer Refunding

Original Issue Date	7/15/2021
Original Issue Amount	\$8,345,000
Last Maturity Date	3/1/2031
Interest Rate	0.96%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$12,340,000 Combination Tax & Revenue Certificates of

Period Ending	Principal	Interest	Debt Service
9/30/2026	200,000	225,700	425,700
9/30/2027	205,000	217,600	422,600
9/30/2028	215,000	208,125	423,125
9/30/2029	225,000	197,125	422,125
9/30/2030	240,000	185,500	425,500
9/30/2031	250,000	173,250	423,250
9/30/2032	265,000	160,375	425,375
9/30/2033	280,000	146,750	426,750
9/30/2034	290,000	132,500	422,500
9/30/2035	305,000	117,625	422,625
9/30/2036	320,000	102,000	422,000
9/30/2037	340,000	85,500	425,500
9/30/2038	355,000	69,900	424,900
9/30/2039	370,000	55,400	425,400
9/30/2040	385,000	40,300	425,300
9/30/2041	400,000	24,600	424,600
9/30/2042	415,000	8,300	423,300
	5,060,000	2,150,550	7,210,550

Purpose: Water and Sewer System	
Original Issue Date	9/15/2022
Original Issue Amount	\$5,610,000
Last Maturity Date	3/1/2042
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$31,475,000 Combination Tax & Revenue Certificates of			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	290,000	382,550	672,550
9/30/2027	305,000	367,675	672,675
9/30/2028	320,000	352,050	672,050
9/30/2029	335,000	335,675	670,675
9/30/2030	350,000	318,550	668,550
9/30/2031	370,000	300,550	670,550
9/30/2032	390,000	281,550	671,550
9/30/2033	410,000	261,550	671,550
9/30/2034	430,000	240,550	670,550
9/30/2035	450,000	218,550	668,550
9/30/2036	475,000	195,425	670,425
9/30/2037	500,000	171,050	671,050
9/30/2038	525,000	145,425	670,425
9/30/2039	550,000	118,550	668,550
9/30/2040	580,000	90,300	670,300
9/30/2041	605,000	63,700	668,700
9/30/2042	630,000	39,000	669,000
9/30/2043	660,000	13,200	673,200
	8,175,000	3,895,900	12,070,900

Purpose: 4A/4B Reallocation	
Original Issue Date	9/20/2023
Original Issue Amount	\$8,735,000
Last Maturity Date	3/1/2043
Interest Rate	4.00-5.00%

Bond Debt Service			
General Obligation Debt City of Burleson, Texas			
\$18,150,000 General Obligation Refunding & Improvement			
Bonds, Series 2024 (WS Supported Portion)			
Period			
Ending	Principal	Interest	Debt Service
9/30/2026	250,394	134,004.71	384,398.71
9/30/2027	267,514	121,057.01	388,571.01
9/30/2028	280,477	107,357.23	387,834.23
9/30/2029	290,715	93,077.43	383,792.43
9/30/2030	308,719	78,091.58	386,810.58
9/30/2031	325,754	62,229.75	387,983.75
9/30/2032	345,528	45,447.70	390,975.70
9/30/2033	358,011	27,859.23	385,870.23
9/30/2034	378,179	9,454.48	387,633.48
	2,805,291	678,579	3,483,870

Purpose: Refunding	
Original Issue Date	9/18/2024
Original Issue Amount	\$3,053,461
Last Maturity Date	3/1/2044
Interest Rate	4.00-5.00%

Bond Debt Service
General Obligation Debt City of Burleson, Texas
\$43,210,000 Combination Tax & Limited Surplus Revenue
Certificates of Obligation, Series 2025 (WS)

Period Ending	Principal	Interest	Debt Service
9/30/2026	295,000	451,270.83	746,270.83
9/30/2027	295,000	449,625.00	744,625.00
9/30/2028	310,000	434,500.00	744,500.00
9/30/2029	325,000	418,625.00	743,625.00
9/30/2030	345,000	401,875.00	746,875.00
9/30/2031	360,000	384,250.00	744,250.00
9/30/2032	380,000	365,750.00	745,750.00
9/30/2033	400,000	346,250.00	746,250.00
9/30/2034	420,000	325,750.00	745,750.00
9/30/2035	445,000	304,125.00	749,125.00
9/30/2036	465,000	281,375.00	746,375.00
9/30/2037	485,000	257,625.00	742,625.00
9/30/2038	510,000	232,750.00	742,750.00
9/30/2039	540,000	206,500.00	746,500.00
9/30/2040	565,000	178,875.00	743,875.00
9/30/2041	595,000	149,875.00	744,875.00
9/30/2042	625,000	119,375.00	744,375.00
9/30/2043	660,000	87,250.00	747,250.00
9/30/2044	690,000	53,500.00	743,500.00
9/30/2045	725,000	18,125.00	743,125.00
	9,435,000	5,467,271	14,902,271

Purpose: Water & Sewer projects	
Original Issue Date	9/11/2025
Original Issue Amount	\$9,435,000
Last Maturity Date	3/1/2045
Interest Rate	5.00%

Department Information



Detailed Departmental Budgeted FTEs

Org	Department	FY2024	FY2025	FY2026	DIFF	EXPLANATION
1011001	City Manager	4	4.5	4.5	0	
1011003	Human Resources	7	7	7	0	
1011002	Legal Services	1	1	1	0	
1016050	Communications	3.5	3.5	3.5	0	
1011101	City Secretary	3	3	3	0	
1011103	Records	1	1	1	0	
1011104	Judicial	1.5	1.5	1.5	0	
1016001	Library	14	14	14	0	
1011201	Finance	10	9	9	0	
1011005	Purchasing	2	2	2	0	
1012001	Police	102.5	105.5	106.5	1	Police Officer +1)
1012201	Fire	67	61	62	1	Arson Investigator+1)
1011105	Municipal Court	5	5	5	0	
1012002	Marshals	2	0	0	0	
1012101	Public Safety Communications	21	21	21	0	
1013001	Public Works Admin	6	5	5	0	
1013002	Facilities	5	5	5	0	
1013004	Streets - Pavement	11	11	11	0	
1013005	Streets - Drainage	5	4	4	0	
1013006	Streets - Traffic	6	7	7	0	
1014001	Neighborhood Services	1	0	0	0	
1014004	Animal Services	6	6.5	6.5	0	
1014003	Environmental Services	1	1	1	0	
1014101	Development Services	2	0	0	0	
1014102	Community Development	3	4	4	0	
1014103	Bldg Inspections	9	8	8	0	
1014002	Code Compliance	4	5	5	0	
1013101	Engineering - Capital	7	7	7	0	
1013102	Engineering - Development	3	2	2	0	
1013103	Engineering - Inspections	5	5	5	0	
1015003	Parks Maintenance	11.91	12.91	13.41	0.5	(Seasonal Drainage Worker +1)
1016030	Senior Citizens Center	2.84	2.84	2.84	0	
1015007	ROW Maintenance	4	4	4	0	
1052202	Medical Transport	12	18	21	3	(Firefighter+3)
2014201	4A Economic Dev	3	4	4	0	
2016050	4A Communications	1	1	1	0	
2025001	4B Parks Admin	2	2	2	0	
2035003	PPF Parks	0	0	1	1	(Urban Forester +1)
2035004	BRiCk	44.76	43.76	44.76	1	(Aquatic Maintenance Specialist +1)
2035005	Athletic Fields	8.83	8.83	9.33	0.5	(Part Time Athletic Field Attendant +1)
2035006	Russell Farm	2.28	2.28	2.28	0	
2154201	TIF#2 Fund - Economic Dev	0	0	0	0	
2155003	TIF#2 Fund - Parks Maint	1	1	1	0	
5017001	Customer Service	9	8	8	0	
5017101	Water Operations	19	19	19	0	
5017102	Wastewater Operations	6	6	6	0	
5307302	Golf Club House	7.8	7.8	8.3	0.5	(Part Time Cart Barn Attendant +1)
5307303	Golf Maintenance	7.68	7.68	8.18	0.5	(Seasonal Groundskeeper +1)
5307304	Golf Food/Bev	4.19	4.19	4.19	0	
6013201	Equipment Services	7	7	7	0	
6108001	Info Technology	13	14	14	0	
6108002	Pub Safety Consortium	1	1	1	0	
		486.79	484.79	493.79	9.0	FTEs



Mission

Administrative Services

The Department of Administrative Services is dedicated to delivering exceptional service to both internal and external customers. We promote accountability, transparency, and a culture of customer-centricity by ensuring timely, accurate, and fair support. Through innovative technology and efficient practices, we respond promptly to citizen inquiries, support departmental operations, and facilitate the effective acquisition of goods and services. The department encompasses four key divisions: Utility Customer Service (UCS), BTX311, Purchasing, and Solid Waste.

BTX311-Utility Customer Service (UCS)

The UCS and 311 divisions work together to deliver a seamless, citizen-focused experience by serving as a single point of contact for a wide range of City services. UCS manages utility billing and service delivery for water, wastewater, and solid waste, while 311 handles non-emergency service requests and concerns. Together, they demonstrate the City's commitment to efficient operations, high-quality customer service, and continuous improvement.

Purchasing

The Purchasing Division serves as the central resource for all City departments in procuring the goods and services essential to delivering public services. Purchasing focuses on securing the best value while ensuring full compliance with the Texas Local Government Code and City policies. Purchasing is dedicated to establishing best practices and offering training and support to departments throughout the procurement process and representing the organization in the most professional manner possible while striving for transparency, efficiency, and ethical stewardship.

Solid Waste and Recycling

The Solid Waste Division preserves public health and safety by managing efficient collection of solid waste and recycling. In doing so, the Administrative Services Department is committed to providing residents with the best available service options at a rate that is both balanced and cost-effective.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.2.1	High Performing City Organization	Expand outreach efforts for Burleson 311 by participating in city/community events, social media, newsletters, present to community groups/stakeholders, and informational sessions with directors and key staff.	Fourth Quarter	Completed
1.2.2	High Performing City Organization	Update the purchasing and contracting process to ensure continued compliance, efficiency, contract management and document retention.	Third Quarter	Completed
1.2.5	High Performing City Organization	Continue to work with emergency management to integrate 311/CRM into the city's disaster preparedness program.	Fourth Quarter	80% Updated task in FY26

Other Accomplishments

- Launched the new Tyler Payments portal to improve the online payment experience for utility customers
- Successfully cross-trained Customer Service Representatives on both 311 and Utility Customer Service
- Coordinated with Emergency Management to support the City's inclement weather response by remaining open and available to field non-emergency calls during City closures
- Received the 2024 National Procurement Institute's Achievement of Excellence in Procurement Award
- Updated the City's purchasing policies and City Council Policy 36 to ensure continued compliance and best practices
- Launched an updated City-wide Performance Metrics Program

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.2	High Performing City Organization	Increase the percentage of utility accounts paid online in an effort to boost customer convenience, enhance payment efficiency, and improve overall collection rates.	Fourth Quarter	5% increase
1.2	High Performing City Organization	Improve initial response time to purchasing inquiries to enhance customer service, reduce delays, and support more efficient procurement workflows.	Fourth Quarter	15% increase
1.2	High Performing City Organization	Increase number of downloads of the BTX311 app by increasing exposure through community events, social media posts, etc.	Fourth Quarter	10% increase
1.2	High Performing City Organization	Evaluate and establish framework for 311/CRM's role in emergency management, including collaboration across departments and the feasibility of volunteer-based support to help offload non-emergency 911 calls.	Fourth Quarter	Complete

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.2	Billing Collection Rate	97%	98%	98%
1.2	Call Volume	27,500	28,000	28,500
1.2	Procurement Process Cycle Time (time from purchasing requisition approval to issuance of PO)	3.25 business days	2 business days	2 business days
1.2	Aim to serve as a lead agency on a cooperative purchasing contract by developing and competitively soliciting a contract that can be leveraged by other public entities.	0	0	1 lead agency contract
1.2	Number of BTX 311 App Downloads Annually	1,131	1,244	1,368

FY 2026 Division Detail: 311-Utility Customer Service

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	1,061,902	1,010,880	1,010,880	804,859
Operating Expenses	1,094,982	1,094,075	1,094,075	1,203,774
Total	2,156,884	2,104,955	2,104,955	2,008,633

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	9	9	9	0
Part Time	0	0	0	0
Total	9	9	9	0

FY 2026 Division Detail: Purchasing

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	161,393	194,881	194,881	210,333
Operating Expenses	136,117	128,050	142,793	93,801
Total	297,510	322,931	337,674	304,134

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	2	2	2	0
Part Time	0	0	0	0
Total	2	2	2	0



Mission

Our mission is to deliver high-quality capital projects that offer value to our stakeholders through innovative solutions that address their needs. We aim to complete public infrastructure projects efficiently, on time, and within budget. By applying our expertise in engineering, project management, and construction, we strive to build strong, lasting relationships with our clients and the community, consistently exceeding expectations and delivering exceptional service.

Project Management

To deliver exceptional capital improvement projects that enhance the community's infrastructure and quality of life, through the unwavering commitment of our professionals to high standards of project management. By prioritizing timely delivery, maintaining strict adherence to scope and budget, and fostering excellence in every aspect of our work, we strive to set the benchmark for quality and reliability in municipal project delivery.

Engineering Inspection

To uphold the highest standards of quality and safety in all construction endeavors, ensuring that every project not only meets but exceeds established criteria. Through diligent oversight, our team is committed to maintaining safe environments for the community and construction crews alike, fostering excellence and trust by verifying compliance and promoting integrity in every aspect of our work.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
2.3.1	Dynamic & Preferred City	Continuous coordination with NCTCOG for transportation projects on the TIP; FY 24/25 success is measured by always having 2 projects included in the TIP	On-going	50% Carry forward to FY26
2.3.2	Dynamic & Preferred City	Assist with the implementation of developing construction schedule for State Highway 174 widening from Elk Drive to Wicker Hill Road	Third Quarter	75% Carry forward to FY26
2.3.4	Dynamic & Preferred City	Begin implementation of Intelligent Traffic System (ITS) and Traffic Management Center (TMC), allowing the city to control signal timing throughout the city	Fourth Quarter	Completed
2.3.5	Dynamic & Preferred City	Complete the realignment and parking enhancements of Ellison Street project	Third Quarter	Completed
2.4.1	Dynamic & Preferred City	Complete the construction of Lakewood Boulevard to FM 1902 to serve the city's future Hooper Business Park and Chisholm Summit Development	Fourth Quarter	Completed
2.4.2	Dynamic & Preferred City	Finalize design and complete construction of the FY 24-25 Neighborhood Street Program	Fourth Quarter	20% Carry forward to FY26
2.4.3	Dynamic & Preferred City	Begin construction for bridge connecting Alsbury Boulevard to CR1020	Third Quarter	Completed

2.4.4	Dynamic & Preferred City	Complete design for Alsbury Boulevard extension to Lakewood Drive	Fourth Quarter	50% Carry forward to FY26
2.4.5	Dynamic & Preferred City	Complete design of Hulen Street expansion from SH174 to Candler Drive	Fourth Quarter	50% Carry forward to FY26
2.4.6	Dynamic & Preferred City	Finalize design and begin construction of the Burleson Police Headquarters Expansion	Second Quarter (January – March 2025)	Completed
2.5.3	Dynamic & Preferred City	Complete design and begin construction of the city hall renovations	Third Quarter (April – June 2025)	Completed
3.4.1	Beautiful, Safe & Vibrant Community	Complete construction of Fire Station 1 to provide adequate space for Fire/EMS operations and expand office capacity for administration	Fourth Quarter (July-Sept 2025)	Completed

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.3	High Performing City Organization	Develop and maintain Capital Project GIS map with key project details and clear and concise information	On-going	On-going
2.3	Dynamic & Preferred City	Continuous coordination with NCTCOG for transportation projects on the Transportation Improvement Program (TIP);	On-going	2 Projects

2.3	Dynamic & Preferred City	Assist with the implementation of developing construction schedule for State Highway 174 widening from Elk Drive to Wicker Hill Road	Third Quarter	Complete
2.4	Dynamic & Preferred City	Complete schematic design for Alsbury Boulevard extension to Lakewood Drive	Fourth Quarter	Complete
2.4	Dynamic & Preferred City	Complete design of Hulen Street expansion from SH174 to Candler Drive	Fourth Quarter	Completion
2.4	Dynamic & Preferred City	Begin Construction on the Industrial Pump Station Project	First Quarter	Construction Start

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.3	GIS platform engagement: Number of views for the Public CIP Map	N/A	N/A	500
1.4	Maintain an average change order rate of less than 5% on all projects	N/A	N/A	95%
1.4	Ensure all Capital Improvement Plan (CIP) project funds are fully expended within 18 months of the fiscal year-end	N/A	N/A	90%

FY 2026 Division Detail: Project Management

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	(56,887)	1,257,681	1,257,681	52,853
Operating Expenses	56,887	68,072	210,116	121,868
Total	(0)	1,325,753	1,467,797	174,721

Major Budget Items

FY 2025	FY 2026
New Department	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	N/A	7	7	0
Part Time				
Total				

FY 2026 Division Detail: Engineering Inspection

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	226,641	539,276	539,276	546,648
Operating Expenses	92,175	66,200	66,200	79,912
Total	318,816	605,476	605,476	626,560

Major Budget Items

FY 2025	FY 2026
New Department	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	N/A	5	5	0
Part Time				
Total				



Mission

Animal Services

Animal Services promotes the health, safety, and welfare of both people and animals in Burleson by enforcing animal-related laws with compassion and professionalism. We serve as the city's rabies control authority, provide care for stray and homeless animals, educate the public on responsible pet ownership, and work to place animals in safe, loving homes.

Library

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

Marketing & Communications

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

Senior Center

The Senior Activity Center enhances the quality of life for Burleson's growing older adult population by offering health screenings, engaging programs, special events, and travel opportunities that promote wellness, connection and lifelong learning.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.3.1	High Performing City Organization	Continually assess communications and engagement resources, processes, strategies and materials to seek ways to increase community stakeholder awareness and engagement; FY 24/25 success will be determined by reviewing analytics on a quarterly basis the goal for the e-newsletter engagement rate is a 50% open rate, for social media the goal is for average reach post is 4,500 and for the website the goal is 375,000 unique views every quarter; also perform quarterly audits of communication material and strategies to identify strengths, weaknesses, and areas for improvement	Fourth Quarter	Completed
1.3.2	High Performing City Organization	Increase community engagement and awareness of library services through outreach programming, partnerships with community organizations, and marketing efforts; FY 24/25 success will be determined by 40 community events and 1,000 social media posts	Fourth Quarter	Completed
1.3.3	High Performing City Organization	Continue to provide the public with updates on the status of the 2022 Bond Program implementation; FY 24/25 success will be determined every quarter if an update was made on social media, in e-newsletter, on the dedicated webpage and via the weekly report	Fourth Quarter	Completed

4.2.3	Great Place to Live	Increase community engagement and awareness of library services through outreach programming, partnerships with community organizations and marketing efforts	Fourth Quarter	Completed
4.3.3	Great Place to Live	Develop fundraising strategies for the Senior Activity Center by cultivating relationships with donors, seeking out sponsorships from local business and organizations, and planning fundraising that resonate with the community	Third Quarter	Ongoing

Other Accomplishments

- Library was awarded a \$2,500 Collections Enhancement Grant from the Texas Book Festival. Those funds were used to expand the library’s collection with a new set of VOX books for children.
- Library received the 2024 Achievement of Library Excellence Award from the Texas Municipal Library Directors Association, an affiliate of the Texas Municipal League. Of the 542 libraries in Texas, only 102 received this award in 2024.
- Library received a Cooperative Grant from the Texas State Library & Archives Commission of \$75,000 to be used for the library’s consortium.
- Library had a record-breaking attendance year with 208,762 visitors to the library – a 10% increase of visitors for the previous year.
- Library increased active cardholders to 7,824, a 14% increase over 2023.
- Library increased program attendees to 27,231, a 20% increase over 2023.
- Library received a marketing award from Engaging Local Government Leaders for their Best City Hall Selfie from Another Type of Government Building social media post.
- Library launched “More Than Books” marketing campaign to showcase all the things the library offers to the community.
- The Animal Shelter collected \$66,000 in donations for the purchase of an Adoption Trailer.
- Animal Control Officers began utilizing body-worn cameras to assist with documentation and training.
- Animal Shelter developed egret deterrent plan and received \$30,000 in allocated funding for the outreach and education.
- Borrowed Buddies program at the Animal Shelter completed its first year and had 99 participants sign up to become a Buddy and 35 animals participated in the program.
- Senior Center replaced the kitchen equipment with an approved supplemental for the first time since the facility opened.
- Senior Center added solar shades to the windows to make it more comfortable for participants in the summer.
- Senior Center continues to grow and add new programs to meet the everchanging needs of our senior community, this year, they added 10 new programs and classes.
- The City of Burleson’s marketing and communications team was honored to receive eight state awards at the Texas Association of Municipal Information Officers (TAMIO) conference.

TAMI Award

- Most Creative with Least Dollars – Trail Etiquette Signs

Award of Excellence

- Video: Marketing PSA – Who You Gonna Call?
- Crisis Communications – Anti-Valentine Party
- Video: Special or One-Time Program – There is a lot to do in Burleson

Award of Honor

- Best Use of Innovation – Trail Etiquette Signs
- Video: Best Use of Humor – Dealing with Difficult People
- Best Use of Photography – Event pictures
- Video: Educational PSA – We're Bringing Helmets Back

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.3	High Performing City Organization	Continually assess communications and engagement resources, processes, strategies and materials to seek ways to increase community stakeholder awareness and engagement; FY 25/26 success will be determined by reviewing analytics on a quarterly basis the goal for the e-newsletter engagement rate is a 55% open rate, for social media the goal is for average reach post is 5,000 and for the website the goal is 500,000 unique views every quarter.	Fourth Quarter	newsletter engagement rate of 55% open rate, for social media the goal is for average reach post is 5,000 and for the website the goal is 500,000 unique views every quarter.
1.3	High Performing City Organization	Increase community engagement and awareness of library services through outreach programming, partnerships with community organizations, and marketing efforts.	Fourth Quarter	40 community events

1.3	High Performing City Organization	Continue to provide the public with updates on the status of the 2022 Bond Program implementation	Fourth Quarter	An update provided every quarter
3.1	Beautiful, Safe & Vibrant Community	Increase adoptions at the Animal Shelter	Fourth Quarter	3% Increase
4.3	Great Place to Live	Enhance senior programming by actively recruiting knowledgeable and enthusiastic volunteers and securing sponsors who can introduce fresh, engaging activities that enrich the lives of Burleson's older adults.	Fourth Quarter	12 Sponsors Total 20 Volunteers Total

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.3	Newsletter Open Rate	62%	60%	55%
1.3	Website Unique Views	2.1 Million	2 Million	2 Million
1.3	Average Social Media Reach	5,551	5,600	5,000
1.3	Community events	23	40	40
1.3	Social media posts	New measure	1,000	1,000
3.1	Adoption Numbers	663	600	683
3.1	Euthanasia number of sick animals	84	50	80
4.3	Number of Volunteers at Senior Center	32	35	40
4.3	Number of Sponsors for Senior Center	25	30	35

FY 2026 Division Detail: Animal Services

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	552,830	662,761	668,761	668,588
Operating Expenses	184,696	140,767	145,767	137,224
Total	737,526	803,528	814,528	805,811

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	6	6	6	0
Part Time	0	0	0	0
Total	6	6	6	0

FY 2026 Division Detail: Library

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	915,977	934,685	934,685	954,680
Operating Expenses	524,927	550,832	550,832	410,074
Total	1,440,905	1,485,517	1,485,517	1,364,754

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	6	6	6	0
Part Time	13	13	13	0
Total	19	19	19	0

FY 2026 Division Detail: Marketing and Communications

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	427,970	523,965	523,965	567,748
Operating Expenses	85,432	119,471	114,471	87,162
Total	513,403	643,436	638,436	654,909

Major Budget Items

FY 2025		FY 2026	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	4	4	4	0
Part Time	1	1	1	0
Total	5	5	5	0

FY 2026 Division Detail: Senior Activity Center

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	427,970	523,965	523,965	567,748
Operating Expenses	85,432	119,471	114,471	87,162
Total	513,403	643,436	638,436	654,909

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	1	1	1	0
Part Time	6	6	6	0
Total	7	7	7	0



Mission

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

Community Development Division

Development Services- Community Development implements the Comprehensive Plan, reviews zoning changes requests, subdivision plats, commercial site plans, annexations and other related development applications within the City and the ETJ.

Engineering Division

Development Services- Engineering Division implements the City's Infrastructure Masterplans by reviewing all plats, commercial site plans, subdivision plans, and all construction documents including capital engineering construction documents to ensure the City's infrastructure is designed and constructed in accordance with City ordinances and standards and accepted engineering practices.

Building Permits and Inspections Division

Development Services- Building Permits and Inspections reviews, inspects and issues permits for new residential and commercial construction, additions and remodels for residential and commercial buildings as well as miscellaneous applications for signs, fences, and garage sales.

Code and Environmental Division

Development Services- Code and Environmental Division protects property values and improves the health, safety, and welfare of citizens by obtaining compliance with nuisance, building, zoning, land development, environmental, and other codes and ordinances through effective, expeditious, and equitable enforcement of the codes.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.3.4	High Performing Organization	Revise subdivision ordinance to improve efficiency of operations to the overall development process	Fourth Quarter	25% Rolled to FY26
2.2.1	Dynamic and Preferred City	Identify locations for the implementation of neighborhood empowerment zones	Fourth Quarter	Completed
2.2.2	Dynamic and Preferred City	Revise existing interlocal agreement with Johnson County to re-evaluate platting authority within the ETJ	Fourth Quarter	Completed
2.2.3	Dynamic and Preferred City	Reevaluate the need for the public improvement district and other special district policies	Third Quarter	Completed
2.2.4	Dynamic and Preferred City	Finalize review and adoption of the zoning ordinance update	Fourth Quarter	50% Rolled to FY26
2.3.3	Dynamic and Preferred City	Complete the willow Creek and village Creek updates to the Master Drainage study and submit letters of map revisions to FEMA	Fourth Quarter	Completed
3.1.4	Beautiful, Safe and Vibrant Community	Fully leverage funding for FY 24-25 Home Improvement Rebate Program	Fourth Quarter	Complete
4.3.1	Great Place to Live	Partner with Johnson County for the development of a master thoroughfare plan	Fourth Quarter	Completed

Other Accomplishments

- Implementation of new program Neighbors Helping Neighbors.
- Acquisition and implementation of On-site Sewage Facility program from Tarrant County Public Health.
- In November 2024 Code Compliance was bestowed the American Association of Code Enforcement Community Service Award.

FY 2026 (Current Fiscal Year)

Department Goals

Burluson Strategic Plan Reference	Burluson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.2	High Performing City Organization	Implement development submittal and review sequencing changes to increase the efficiency of development reviews and decrease the occurrence of revisions that would require resubmittals after approvals have been obtained.	First Quarter	Complete
1.3	High Performing Organization	Revise subdivision ordinance to improve efficiency of operations to the overall development process	Fourth Quarter	Complete
2.2	Dynamic and Preferred City	Finalize review and adoption of the zoning ordinance update	Fourth Quarter	Complete
2.2	Dynamic & Preferred City through managed growth	Adoption of 2024 International Codes and NCTCOG Amendments	Fourth Quarter	Complete
2.2	Dynamic & Preferred City through managed growth	Update On-site Sewage Facility TCEQ order and ordinance.	Fourth Quarter	Complete
3.1	Beautiful, Safe & Vibrant Community	Conduct PARTNER (Pro-active Residential Teams for Environmental Restoration) program	Fourth Quarter	2 Programs

3.1	Beautiful, Safe & Vibrant Community	Conduct Geographical Target Area Code Enforcement program.	Fourth Quarter	2 Programs
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Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.2	Number of zoning change requests processed annually	27	16	16
2.2	Civil Plans reviewed within 30 business days	90%	85%	80%
2.2	Flood Studies reviewed within 20 business days	95%	90%	85%
2.2	Traffic Studies reviewed within 20 business days	95%	90%	85%
2.2	Residential plans reviewed within 5 business days	87%	88%	90%
2.2	Commercial plans reviewed within 20 business days	80%	76%	90%
2.2	Inspection Stops per inspector per day	10.7	8.5	10
3.1	Inspection completion rate for permitted, risk-assessed establishments	100%	100%	100%
3.1	Voluntary compliance	82%	82%	82%
3.1	Proactive enforcement case rate	70%	70%	72%

FY 2026 Division Detail: Community Development

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	359,408	706,814	706,814	735,813
Operating Expenses	42,660	60,836	60,836	63,263
Total	402,068	767,650	767,650	799,076

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	5	5	4	1
Part Time	0	0	0	0
Total	5	5	4	1

FY 2026 Division Detail: Building Permits and Inspections

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	857,817	776,889	776,889	862,273
Operating Expenses	107,153	118,588	118,588	115,879
Total	964,969	895,477	895,477	978,152

Major Budget Items

FY 2025		FY 2026	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	9	9	9	0
Part Time	0	0	0	0
Total	9	9	9	0

FY 2026 Division Detail: Code and Environmental

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	301,016	633,877	633,877	676,707
Operating Expenses	103,197	164,504	164,504	116,663
Total	404,213	798,381	798,381	793,370

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	5	5	5	0
Part Time	0	0	0	0
Total	5	5	5	0

FY 2026 Division Detail: Engineering Development

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	399,862	508,230	508,230	422,872
Operating Expenses	174,389	289,150	447,304	155,055
Total	574,250	797,380	955,534	577,927

Major Budget Items

FY 2025		FY 2026	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	3	3	3	0
Part Time	0	0	0	0
Total	3	3	3	0



Mission

To increase the economic vitality of residents, businesses, and visitors in Burleson, Texas by leveraging data-driven analysis, strategic partnerships, and innovative development practices that support local businesses, attract quality investment, and enhance long-term community prosperity.

The Economic Development Department envisions a community defined by creativity, collaboration, and opportunity. They strive to attract and retain high-quality businesses, foster job creation, strengthen the tax base, and enhance the overall quality of life for all who live, work, and visit Burleson.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
2.1.1	Dynamic & Preferred City through Managed Growth	Develop a viable plan for the development of hotel/conference center	Fourth Quarter	Some Disruption
2.1.2	Dynamic & Preferred City through Managed Growth	Execute an agreement for the redevelopment of the former Hill College site	Fourth Quarter	Some Disruption

2.1.3	Dynamic & Preferred City through Managed Growth	Continue efforts to attract new-to-market retail establishments and promote tourism	Fourth Quarter	50% Roll to FY26
Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
2.1.4	Dynamic & Preferred City through Managed Growth	Continue to pursue industrial development throughout the city and or landbank for future development site	Fourth Quarter	50% Roll to FY26
2.1.5	Dynamic & Preferred City through Managed Growth	Pursue and recruit medical professionals to the community that have higher paying jobs than the Johnson County median income	Fourth Quarter	25% Roll to FY26
2.1.6	Dynamic & Preferred City through Managed Growth	Establish a small business incubation project	Third Quarter	10% Roll to FY26

Other Accomplishments

- Paris Baguette North American Expansion
- KMP Plumbing Corporate Relocation
- National DCP Cold Storage opens
- Vertical Cold Storage opens
- American Completion Tools local expansion
- Executed Bethany Water upgrade agreement
- ABC Supply local expansion
- Project U Record Sales and Attendance
- Alley Cats Family Entertainment Grand Opening
- TEDC Community Excellence Award Project U
- TDA Awards – Farmers Market, Station 330
- Wilshire Blvd Redevelopment
 - C & C Burleson Shopping Center
 - Planet Fitness
- 7Brew
- Ramen Bistro
- Old Town Development
 - 1611 Indoor Golf Club
 - Twisted Sisters
 - Station 330
 - Daydream Coffee
 - Groovy Yoga
 - West Ellison expanded Parking
 - Big B Crane
- Texas Tourism Friendly Destination Designation
- Texas Film Friendly Designation
- BTX Best Fest celebrates 5 years
- Hosted TDA Regional Roundtable

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
2.1	Dynamic & Preferred City through Managed Growth	Support & Expand Small Business Programs: Continuously develop and enhance programs that empower the local small business community	Fourth Quarter	Add 1 new program
2.1	Dynamic & Preferred City through Managed Growth	Obtain signed Letter of Intent (LoI) to secure primary jobs for Hooper Business Park	Fourth Quarter	1 New Letter of Intent
2.1	Dynamic & Preferred City through Managed Growth	Drive Corridor Redevelopment: Actively collaborate with developers to revitalize key community corridors	Fourth Quarter	Secure six or more developer meetings
2.1	Dynamic & Preferred City through Managed Growth	Obtain signed Letter of Intent for the redevelopment of Hill College Site: Execute an agreement to transform the Hill College site into a valuable community asset	Fourth Quarter	Complete
2.1	Dynamic & Preferred City through Managed Growth	Plan and Develop a New Industrial Park: Identify suitable land and a development partner to create a comprehensive plan for a new industrial park	Fourth Quarter	Complete
2.1	Dynamic & Preferred City through Managed Growth	Achieve 2 or more State Tourism Certifications by Promoting Burleson as a Tourism Destination - Strengthen and expand marketing efforts to attract tourists to Burleson	Fourth Quarter	2 Certifications
2.1	Dynamic & Preferred City through Managed Growth	Develop Sports Tourism: Identify, plan, and execute a strategy for the creation of a new indoor sports facility	Fourth Quarter	Execute development agreement

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
2.1	Unemployment Rate	3.8%	3.6%	< 3.4%
2.1	Delivered commercial/industrial square footage	210,254	220,000	> 250,000
2.1	Sales Tax Revenue (Millions)	\$29.77	\$30.07	> \$30.37
2.1	Business Retention & Expansion Meetings	120	125	> 130
2.1	Burleson Heritage Museum/Visitor's Center guests	4,994	5,250	> 5,000
2.1	Event visitors from outside 50-mile radius	New measure	52,500	> 50,000

FY 2026 Division Detail

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Operating Expenses	999,788	1,009,440	1,009,440	1,129,787
Total	999,788	1,009,440	1,009,440	1,129,787

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	3	4	4	0
Part Time	0	0	0	0
Total	3	4	4	0

Finance



Mission

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

We exist to steward public resources and empower the City of Burleson to make confident, data-driven decisions by delivering exceptional financial oversight and responsive customer service to departments and residents.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.4.4	High Performing City Organization	Comptroller Transparency Star Recognition – Traditional Finance	9/30	100%
1.4.4	High Performing City Organization	Comptroller Transparency Star Recognition – Debt Obligation	9/30	100%

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.4.4	High Performing City Organization	Comptroller Transparency Star Recognition – Remaining 4 Stars	9/30	100%
1.4.3	High Performing City Organization	GFOA Award Recognition as a high performing city	9/30	2

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.4.4	Comptroller Transparency Star Recognition	0	2	4
1.4.3	GFOA Distinguished Budget Award	1	1	1
1.4.3	GFOA Certificate of Achievement for Excellence in Financial Reporting	1	1	1

FY 2026 Division Detail: Finance

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	1,154,234	1,417,510	1,417,510	1,556,738
Operating Expenses	899,310	277,422	284,498	326,707
Total	2,053,544	1,694,932	1,702,008	1,883,445

Personnel Schedule

Personnel	FY 2024	FY 2025	FY 2026	FY 25-26
	Original Budget	Original Budget	Original Budget	Variance
Full Time	9	9	9	9
Part Time	0	0	0	0
Total	9	9	9	9



Fire and EMS Mission

To safeguard our community's lives, property, and well-being through dedicated and professional emergency response, community risk reduction, and preparedness. We are committed to excellence in service driven by integrity, trust, duty, and honor in all we do, striving for a safe and resilient Burleson for all.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.1	Providing Exceptional, People Focused Services	Establish a professional development plan for the organization for all ranks	Fourth Quarter	In Progress
3.3.1	Providing Exceptional, People Focused Services	Design and implement a strategic fire training program	Fourth Quarter	In Progress
3.5	Beautiful, Safe & Vibrant Community	Initial planning phase for future western sector fire station	First Quarter	Complete

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
3.5	Beautiful, Safe & Vibrant Community	Initial inventory list of operational and capital equipment – strategic management plan to follow in phase II	Fourth Quarter	In Progress
3.5	Beautiful, Safe & Vibrant Community	Complete current year's Outdoor Warning System (OWS) implementation	Fourth Quarter	In Progress
3.5	Beautiful, Safe & Vibrant Community	Continued improvements with Emergency Operations Center training and equipment	Ongoing	Ongoing
3.4	Beautiful, Safe & Vibrant Community	Reestablish department curriculum for a Rescue Task Force, training all members in active threat situations	Fourth Quarter	In Progress
3.5	Beautiful, Safe & Vibrant Community	Enhanced community presence with community risk reduction programs, stop the bleed education, hands only CPR, drowning and fall prevention	Ongoing	Ongoing
2.2	Dynamic & Preferred City through Managed Growth	Improve presence with fire code enforcement specific to building and development in the areas of plan reviews, site inspections, employee education on fire code topics	Third Quarter	Completed

Other Accomplishments

- Successfully completed first full year of Ambulance Operations
- Gross charges, cash collections and cash per transport exceeded plan
- Added and modified existing Mutual Aid Agreements
- Established mental health peer support program
- Outdoor Warning System completed, replaced 11 and added 5
- Reestablished rescue task force team
- Fire Marshal office reestablished tactical medical component of the SWAT team
- Reestablished organization mission, core values and guiding principles
- Organization improvement establishing 48/96 shift schedule for Fire Team
- Improved quality assurance/quality improvement program and after action reporting

- Implemented mobile food truck fire code inspection process
- Reestablishing Fire Awards and Badge pinning ceremony, improving moral through earned recognition
- Prioritized and improved key Standard Operating Procedures
- Received Cook Partner Education Award for drowning prevention initiative
- Provided key testimony to the Texas House Health and Human Services Committee to reduce balanced billing for EMS patients across Texas
- Enhanced our annual health and wellness physicals providing more comprehensive medical evaluations while expanding our focus on mental health support

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.1	Providing Exceptional, People Focused Services	Implement Texas Fire Chief's Association Best Practices including policies, SOP's and industry standards	Fourth Quarter	10% Completed
3.4	Beautiful, Safe & Vibrant Community	ISO Regrade, third party review of full response capability, assembly capability, including full response capability and updating the city-wide continuity of ops plan	Fourth Quarter	ISO1
1.2	Providing Exceptional, People Focused Services	EOC, City Wide - Continuity of Operations Plan	Fourth Quarter	To compete the COO by end of Fiscal 4Q26
3.5	Beautiful, Safe & Vibrant Community	Community Risk – Reduce number of falls through identification and education	Fourth Quarter	1% reduction in conjunction with total call volume
3.3	Beautiful, Safe & Vibrant Community	New fire code implementation #2024	Fourth Quarter	Completion
2.2	Dynamic & Preferred City through Managed Growth	Collaborate with building services to update the city's design manual to include practical fire code-based development	First Quarter	Complete

3.3	Beautiful, Safe & Vibrant Community	Delivery of two engines, EMS UTV, two ambulances	Second Quarter	2Q26 The process to design, build and deliver is argues– the target delivery date is a manufacturing process metric
Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
3.4	Beautiful, Safe & Vibrant Community	Partnering with Police enhancing the active threat response process and plan with an annual training session	Fourth Quarter	Completion
1.2	Providing Exceptional, People Focused Services	Renovation of Fire Station 1 on time and within budget	Fourth Quarter	Completion

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
3.3	Priority 1 Fire/EMS Turnout Time (Combined)	57 Seconds	60 Seconds	60 Seconds
3.3	Priority 1 Fire/EMS Call Response Time < 7 Minutes	94.2%	90%	90%
3.5	Number of Community Risk Reduction Events Coordinated	80	100	100
3.3	Number of In-Person Fire Inspections & Pre-Fire Plans Completed	2,000	2,000	2,000

FY 2026 Division Detail: Fire

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	812,903	1,036,474	1,036,474	1,050,762
Operating Expenses	277,240	301,820	301,820	259,890
Total	1,090,143	1,338,294	1,338,294	1,310,652

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	61	61	62	1
Part Time	0	0	0	0
Total	61	61	62	1

FY 2026 Division Detail: EMS

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	102,203	2,339,951	2,339,951	1,299,324
Operating Expenses	185,573	264,382	264,382	398,716
Total	287,777	2,604,333	2,604,333	1,698,040

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	18	18	21	3
Part Time	0	0	0	0
Total	18	18	21	3

Parks & Recreation



Mission

The Burleson Parks and Recreation Department serves exceptional experiences to our community through quality public spaces, trails, and recreational opportunities. Our vision is to have a meaningful impact that enriches everyday lives through Parks and Recreation.

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

Burleson Recreation Center (BRiCk)

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

Athletic Fields

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

Golf

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

Special Events

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

Russell Farm

The Russell Farm Art Center offers a unique experience through its historic farm and art center. Visitors can explore facilities dating back to 1877, create art, attend events or programs, or simply enjoy a peaceful retreat amid the animals and country landscape.

Volunteer Programs

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

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
3.1.3	Beautiful, Safe & Vibrant Community	Complete construction of the Green ribbon project located at SH 174 and John Jones Dr. to enhance beautification and cultivate tourism opportunities	Fourth Quarter	50% Roll to FY26
3.2.1	Beautiful, Safe & Vibrant Community	Finalize the community arts masterplan in FY 24-25	Third Quarter	90%
3.2.3	Beautiful, Safe & Vibrant Community	Finalize programming elements and public input for west side masterplan	First Quarter	Completed
3.2.4	Beautiful, Safe & Vibrant Community	Identify potential options for the relocation of existing softball practice fields located on Hidden Creek Parkway	Third Quarter	Completed

3.2.5	Beautiful, Safe & Vibrant Community	Complete the Parks Masterplan and begin CAPRA certification	Fourth Quarter	90%
3.5.4	Beautiful, Safe & Vibrant Community	Add 4G camera installation at community parks that have seen an increase of vandalism and other issues to ensure the safety of all park goers	Second Quarter	Delayed
4.1.1	Great Place to Live	Continue to implement the 5-year capital program by completing the projects approved in FY 24-25.	Fourth Quarter	Complete
4.1.2	Great Place to Live	Complete essential repairs on 3,300 square feet of concrete sidewalk and common areas at Chisenhall Fields sports complex to enhance safety and accessibility for all visitors and participants	Third Quarter	Complete
4.2.1	Great Place to Live	Complete BRiCK lobby renovations	Fourth Quarter	Complete
4.2.2	Great Place to Live	Expand tournaments at Chisenhall Fields sports complex to host a total of 13 events	Fourth Quarter	Complete
4.2.4	Great Place to Live	Add Mayor Vera Calvin Plaza and Russell Farm Art Center opportunities specific to recreational programming	Fourth Quarter	Complete

Other Accomplishments

- Consolidated and streamlined events across the Recreation Division to eliminate duplication while continuing to meet the diverse needs and interests of the community.
- Completed renovation of the sheep shed at Russell Farm.
- Received \$50,000 to convert the Russell Farm Garage into an Art Studio.
- Successfully maintained full operations and uninterrupted service to members and guests throughout the completion of Phase I of the BRiCK renovation project.
- Enhanced marketing efforts by incorporating personalized video content and launching a podcast to introduce team members and strengthen community engagement.
- Implemented pond stocking program at Bailey Lake, Hidden Vista, Willow Creek, and Prairie Timber in partnership with TPWD to enhance recreational opportunities and promote biodiversity in local ecosystems.
- Replaced 13 scoreboard controllers at Chisenhall Sports Complex to improve reliability and functionality, ensuring consistent operation of our sports facility.
- Awarded the Environmental Stewardship Award for the newly formed partnership with Kids Around the World to support sustainable playground removals.
- Awarded the Southwest Recreation and Training Institute Innovation Award for the successful implementation of the Trees for Tomorrow Junior Arborist educational program.

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
3.2	Beautiful, Safe & Vibrant Community	Expand public programming, art exhibits, and cultural events at Russell Farm.	Fourth Quarter	Complete
4.2	Great Place to Live through Expanded Quality of Life Amenities	Plan for indoor recreation space growth to meet future demand.	Fourth Quarter	Complete
4.2	Great Place to Live through Expanded Quality of Life Amenities	Ensure regular programming at regional parks, the plaza and future community hubs.	First Quarter	Complete
4.2	Great Place to Live through Expanded Quality of Life Amenities	Deliver a vibrant calendar of festivals, concerts, and family-friendly events.	Fourth Quarter	
3.1	Beautiful, Safe & Vibrant Community	Add and maintain naturalized no-mow areas throughout the park system to support biodiversity, reduce mowing emissions, and lower maintenance costs.	Fourth Quarter	Complete
3.1	Beautiful, Safe & Vibrant Community	Develop a Parks Forestry Program focused on long-term tree management, strategic planting, and environmental sustainability within the park system.	Fourth Quarter	Complete
3.1	Beautiful, Safe & Vibrant Community	Use real-time data software implementation (Placer A.I.) to assist with park improvement prioritization and future planning needs.	Fourth Quarter	Complete

3.1	Beautiful, Safe & Vibrant Community	Expand use of autonomous and smart technologies to improve maintenance efficiency	Fourth Quarter	In progress
3.1	Beautiful, Safe & Vibrant Community	Sustain high standards of cleanliness and maintenance in community parks	Fourth Quarter	Completed
4.2	Great Place to Live	Complete a master plan for Warren Park to guide future improvements and prepare for a full renovation in the coming years.	Fourth Quarter	Not Started
4.2	Great Place to Live	Continue to implement the 5-year capital program by completing the projects approved in FY25-26	Fourth Quarter	On-going

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
3.2	Achieve a minimum 10% year-over-year growth in total attendance by expanding programming, events, rentals, and promoting general visitation.	N/A	7,850 Guests	8,635 Guests
4.2	Average of 1,000 daily users at the BRiCk (member check-ins and day passes).	N/A	765 Daily Users	1,000 Daily Users
4.2	Deliver a minimum of two recreational programs annually in each identified priority area, ensuring all programs are accessible and inclusive of individuals with disabilities.	N/A	88%	100% Completion
4.2	Host at least one event annually in each identified focus area, with all events designed to be accessible and inclusive of people with disabilities.	N/A	88%	100% Completion

3.1.6	Add a minimum of 1 acre of designated no-mow zones per year starting in FY 2026.	N/A	N/A	1 acre – 100% Completion
3.1.7	Onboard the Urban Forester and, within the first year, establish a Parks Forestry Program that includes a tree inventory, planting methodology, annual targets, and a cyclical maintenance standard.	N/A	N/A	100% Completion
3.1.8	Use real-time data software (Placer A.I. implementation) to inform at least two decisions annually related to park improvements, maintenance scheduling, or winter project prioritization, ensuring resources are aligned with actual usage trends.	N/A	N/A	100% Completion
3.1.9	Achieve a 10% reduction in manual labor hours with autonomous mowing pilot sites within the first year, allowing saved time to be reallocated to other tasks and/or needs starting FY 2026	N/A	N/A	10% reduction – 160 hours saved annually
3.1.10	Maintain park cleanliness and maintenance satisfaction ratings at 80% or above, with annual review of public feedback and inspection results.	N/A	N/A	80% or above
4.2.5	Finalize the Warren Park Master Plan by Q4 FY 2026, including concept designs, a phased implementation strategy, and capital budget projections. (listed twice)	N/A	N/A	100% Completion
4.2	Maintain Number of Golf Course Total Rounds	45,156	46,750	46,000 Rounds
4.2	Achieve Golf Course Total Revenue	\$2,248,182	\$2,418,000	\$2,465,414

FY 2026 Division Detail: Parks and Athletics

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	1,946,448	2,027,390	2,027,390	2,105,034
Operating Expenses	1,538,560	1,544,669	1,646,505	1,813,524
Total	3,485,008	3,572,059	3,673,895	3,918,558

Major Budget Items

FY 2025	FY 2026
<p align="center">General Parks: Slope Mower</p> <p align="center">Trees: Installation & Irrigation</p> <p align="center">Athletics: Chisenhall Sports Complex Concrete Repairs</p> <p align="center">Athletics: Scoreboard Controllers</p>	<p align="center">General Parks: Seasonal Maintenance Worker for Drainage Program</p> <p align="center">General Parks: Irrigation Technician</p> <p align="center">General Parks: Maintenance Worker (Special Project Crew Lead assistance)</p> <p align="center">General Parks: Urban Forester</p> <p align="center">Athletics: Bartlett Soccer Complex (Internal maintenance and operation)</p> <p align="center">General Parks: Safety lighting in all parks</p>

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time (GF Parks)	12	12	12	
Full Time (GF Parks -ROW)	4	4	4	
Part Time (GF Parks)	2	2	2.5	0.5
Part Time (TIF2)	2	2	2	
Full Time (PPF Athletics)	7	7	8	1
Part Time (PPF Athletics)	2	2	2.5	1
Total	29	29	31.5	2.5

FY 2026 Division Detail: Recreation

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	2,368,779	2,443,599	2,443,599	2,778,919
Operating Expenses	1,753,649	1,888,362	1,922,292	2,372,329
Total	4,122,428	4,331,961	4,365,891	5,151,248

Major Budget Items

FY 2025	FY 2026
Security Panic Button Additional BRiCk Cameras	Russell Farm Hay Barn Roof Repair Russell Farm Headwall Culverts Russell Farm FTE Russell Farm Janitorial Contract Aquatic Maintenance Specialist

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	15	15	16	1
Part Time	varies	varies	varies	
Total				

FY 2026 Division Detail: Golf

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	1,464,408	1,430,756	1,430,756	1,581,958
Operating Expenses	1,669,546	2,102,993	2,102,993	1,991,414
Total	3,133,954	3,533,749	3,533,749	3,573,372

Major Budget Items

FY 2025	FY 2026
Cost of Sales (Revenue exceeding budgeted amount)	Cost of Sales (if budgeted revenue amount changes)
Possible issue with Credit Card Fees	Credit Card Fees (if budgeted revenue changes)
Liquor Taxes (revenue exceeding budgeted amount)	
Building Repairs exceeding budgeted amount	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	15	15	15	0
Part Time	varies	varies	varies	
Total				

Human Resources



Mission

The Human Resources (HR) Department is responsible for developing and implementing strategies to recruit and retain highly qualified public servants who are dedicated to serving the public with excellence through their expertise, efficiency, and compassion. To meet our commitments, we function as an innovative, strategic business partner, assisting with recruitment and retention, compensation and benefits, creating a welcoming work environment for all employees, managing and providing services related to employee relations, training and education for the workforce, regulatory compliance, risk management, employee engagement, and organizational development. Our goal is to take care of our employees so they can take care of our community.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.1.5	High Performing City Organization	In partnership with consultants, review and recommend updates to benefit plan designs and carriers based on an RFP process	First Quarter	Completed

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.1.1	High Performing City Organization	Continue to ensure competitive compensation and benefits across the city by benchmarking against peer cities, evaluating city compensation plan ranges and adjustments, cost of living adjustments, and performance-based metrics. Success will be determined by having an employee turnover rate under 12% each quarter.	On-going	Completed
1.1.2	High Performing City Organization	Continue to provide growth and promotional opportunities for internal employees through executive and supervisor leadership training and developing a robust succession planning program. Success will be determined by providing three leadership classes per quarter.	On-going	On-going Continue goal in FY26
1.1.3	High Performing City Organization	Provide a training program that improves management, communication, diversity and inclusion, and leadership training. Success will be measured by offering four training classes every quarter.	On-going	On-going Continue goal in FY26

Other Accomplishments

- Launched employee engagement initiatives including Manager Meetings, Tacos with Tommy, retirement seminars, and the Culture Committee. Rebranded the Employee Events Committee as the Employee Appreciation Committee.
- Hired the city’s first Retention and Recruitment Specialist to lead recruitment, retention, succession planning, and outreach efforts reinforcing Burleson’s efforts to be an employer of choice.
- Transitioned property claims management from Legal to Human Resources and hired a Risk and Claims Administrator to oversee workers’ compensation, FMLA, return-to-work programs, and disability claims.
- Developed and implemented *The Leadership Forum*, a monthly leadership training program focused on cultivating leaders within the organization.
- Implemented *Applicant Pro*, a new applicant tracking system to improve hiring processes.
- Analyzed turnover data to inform compensation strategies in departments with high attrition.
- Updated 2025 employee benefits, including First Responder Health for public safety staff and added voluntary pet insurance.

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.1	High Performing City Organization	We take a strategic approach to recruitment and retention by maintaining a strong job offer acceptance rate and minimizing regrettable attrition, helping us attract top talent and retain a motivated, engaged workforce.	On-going	85% acceptance rate on job offers
1.1	High Performing City Organization	Proactive risk management supports workforce safety and asset protection. By monitoring claims data, implementing targeted safety measures, and managing property and liability claims effectively, we reduce incidents, protect operations, and foster a resilient, secure work environment.	On-going	< 45 Worker's Compensation Claims < 12 Property and Liability Claims
1.1	High Performing City Organization	We are committed to workforce development by providing meaningful learning opportunities that support growth in current roles and prepare employees for future advancement. Strategic training fosters a culture of innovation, continuous improvement, and operational excellence.	On-going	50 training and development opportunities for employees

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.1	Acceptance Rate of Job Offers: This metric refers to the percentage of candidates who accept a formal job offer after it has been extended.	New measure	85%	85%
1.1	Regrettable Attrition: This metric refers to the voluntary departure of employees in the form of resignations or unplanned retirements.	New measure	10%	10%
1.1	Number of Workers' Compensation Claims	36	40	40
1.1	Number of Paid Property and Liability Claims	16	11	11
1.1	Number of training and development opportunities for employees.	New measure	45	50

FY 2026 Division Detail: Human Resources

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	812,903	1,036,474	1,036,474	1,050,762
Operating Expenses	277,240	301,820	301,820	259,890
Total	1,090,143	1,338,294	1,338,294	1,310,652

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	7	7	7	0
Part Time	0	0	0	0
Total	7	7	7	0

DIGITALLY TRANSFORMING



HOW BURLESON DOES BUSINESS

Mission

BTX-IT (Information Technology) envisions a future where technology seamlessly empowers, innovates, and connects every facet of City Government. Guided by continuous improvement and relationship building, we aspire to be a beacon of technological efficiency, reliability, and customer satisfaction.

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
1.2.3	High Performing City Organization	Creation of IT internal knowledge base to expedite IT staff and city staff trouble shooting techniques to solve issues independently	Fourth Quarter	Completed
1.2.4	High Performing City Organization	Implementation of Windows 11 across the technology ecosystem to mitigate security vulnerabilities and enhance our cybersecurity defenses	Fourth Quarter	Completed
3.4.4	Beautiful, Safe & Vibrant Community	Deploy new and advanced public safety radios with cellular backup to provide better system redundancy and protection for system operations	Fourth Quarter	Completed

Other Accomplishments

- Won TAGITM Excellence Award for Resilient Public Safety Communications program
- Sold Legacy Radio equipment
- Deployment of Motorola Radios
- Completion of third data center location
- Completion of Network on Demand

- Completed PEG Channel Configuration
- Completed EPL deployment
- VX Rail Deployment
- Upgrade of DNS Servers and decommissioning of legacy servers
- Implemented Akami DNS security
- Implementation of new Library Laptop Checkout system
- Physical Security Improvements to Library, Animal Services, City Hall
- Brought Golf on new network and phone system
- Technology Implementation for the Command Truck
- Technology Implementation for City Hall Renovation
- Technology Implementation for Fire Station 1
- Upgrade of Dispatch Computers

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.2	High Performing City Organization	Completion of Texas Cyberstar Certificate Program. The DIR Cyberstar program recognizes Texas organizations that demonstrate strong cybersecurity practices. Earning this designation supports our commitment to protecting city systems, data, and critical infrastructure. It also aligns with state standards and strengthens public trust in our technology operations.	Fourth Quarter	Certification Awarded
1.2	High Performing City Organization	Implementation of LoRa Network LoRa is a long-range, low-power wireless network used to connect sensors and smart devices across the city. It enables real-time data collection with minimal power use and supports our goal of expanding efficient, cost-effective IoT infrastructure.	Fourth Quarter	Complete
3.3	Beautiful, Safe & Vibrant Community	Implementation/Upgrade of Computer Aided Dispatch (CAD) Software. The upgraded CAD system improves emergency response by increasing reliability, speed, and integration across Police, Fire, and Dispatch. It reduces infrastructure costs, streamlines support, and provides features tailored to Burleson’s public safety needs, supporting long-term technology goals.	Fourth Quarter	Complete

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.2	Tickets resolved within SLA	89%	95.99%	97%
1.2	First Response SLA Compliance (1 Hour)	75%	90.84%	97%
1.2	First Contact Resolution Rate	N/A	85.27%	97%
1.2	GIS (Mapping) Services Uptime	N/A	99%	97%
1.2	Permitting and Inspections Services uptime	N/A	97%	97%

FY 2026 Division Detail: Information Technology

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	1,542,034	2,008,310	2,008,310	2,059,612
Operating Expenses	3,381,154	4,527,782	4,527,782	5,901,163
Total	4,923,188	6,536,092	6,536,092	7,960,774

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	13	15	15	0
Part Time	0	0	0	0
Total	13	15	15	0



Mission

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

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
3.4	Beautiful, Safe, & Vibrant Community	Addition of 4 Patrol Officer positions to meet Matrix Staffing Study (2022) recommendation of overstaffing by 4 positions.	Fourth Quarter	Not Met
3.3.4	Beautiful, Safe, and Vibrant Community	Increase current real-time information and intelligence capabilities by increasing the number of Flock ALPR systems deployed throughout the city.	Fourth Quarter	Complete
3.4.3	Beautiful, Safe, and Vibrant Community	Transition to Axon Air streaming software to integrate our current drones with existing Axon live streaming and digital evidence storage service.	Third Quarter	Complete

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
3.5.3	Beautiful, Safe, and Vibrant Community	Enhance drone operations through addition of a tethered drone that works with existing Axon software that does not require a certified pilot to operate.	Fourth Quarter	Complete
1.2	High Performing City Organization	Addition of Business Manager position to aid command staff with budget accounting and tracking processes.	Fourth Quarter	Not Met
1.2	High Performing City Organization	Real Time Crime Center enhanced capabilities with addition of PTZ and Flock Cameras.	Fourth Quarter	Complete

Other Accomplishments

- Took delivery of and deployed the new MedCat tactical response vehicle.
- Took Delivery of the Mobile Command Post and began training in preparation for 2025 events.
- Increased efficiency and supervision through the creation of the Technical Services Bureau Captain. This position oversees the Public Safety Communications and Records divisions.
- Increased efficiency and supervision through the re-assignment of a Lieutenant to the Support Bureau. This position supervises the Criminal Investigations division.

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
3.4	Beautiful, Safe, and Vibrant Community	Deployment of an upgraded Computer Aided Dispatch (CAD) and Records Management System (RMS) from Central Square	First Quarter	10% Complete
3.4	Beautiful, Safe, and Vibrant Community	Complete the design and procurement phases of the new Police building and start construction.	First Quarter	60% Complete

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.2	High Performing City Organization	Complete setup and buildout of Elements Learning Management software and connect to state system.	Third Quarter	70% Complete
3.4	Beautiful, Safe, and Vibrant Community	Host the S.T.A.N.D. Burleson Safety Summit in collaboration with Pathway Church on May 2, 2026, to better educate, equip, & empower the community in 5 key areas: <i>Safety, Technology, Awareness, Narcotics, & Defense.</i>	Third Quarter	30% Complete
3.4	Beautiful, Safe, and Vibrant Community	Obtain TCOLE Contract Training Provider status, which will allow the department to report State mandated training.	Fourth Quarter	75% Complete

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
3.1	Number of Public Outreach Events Coordinated	38	38	40
3.3	Travel Time to Priority 1 Emergency Calls (Minutes)	5:45	5:37	5:07
3.1	Number of Self-Initiated Police Activities	29,035	25,910	27,000
3.3	Percentage of 911 Calls Answered within 10 Seconds	97.29%	97.4%	90%
3.3	Average Dispatch Time for BFD Priority 1 calls	45 Seconds	42 Seconds	< 60 Seconds
1.2	Real-Time Crime Center Engagements	139	312	365
1.2	Arrests Resulting from Flock License Plate Reader Alerts	63	45	55

FY 2026 Division Detail: Police Department

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	13,882,585	14,973,231	14,973,231	15,381,272
Operating Expenses	4,039,374	4,547,208	4,547,208	4,781,701
Total	17,921,958	19,520,439	19,520,439	20,162,973

Major Budget Items

FY 2025	FY 2026
<ul style="list-style-type: none"> ➤ 1 Tethered Drone & Software – AXON ➤ AXON Air – Drone Live streaming software ➤ 10 Flock cameras added to the LPR System ➤ 10 PTZ Cameras added to the RTCC 	<ul style="list-style-type: none"> ➤ one additional Police Officer position ➤ Amended AXON Master Service Agreement

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	126	126	127	1
Part Time	1	1	1	0
Total	126.5	126.5	127.5	1



Mission

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

Administration

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

Environmental

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

Facilities Maintenance

The Facilities Division provides building maintenance for 27 city facilities.

Fleet Services

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

Street & Drainage

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

Traffic Operations

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

Water & Wastewater

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

FY 2025 (Prior Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Status
2.3.4	Dynamic & Preferred City	Begin implementation of Intelligent Traffic System (ITS) and Traffic Management Center (TMC), allowing the city greater control of signal timing throughout the city	Fourth Quarter	85%
2.5.2	Dynamic & Preferred City	Finalize a facility masterplan that identifies long term spacing needs and current facility condition assessment	Fourth Quarter	95%
3.1.5	Dynamic & Preferred City	Explore RFP opportunities to expand a door-to-door household hazardous waste program	On-going	90%

Other Accomplishments

- Successfully implemented the City’s first comprehensive Street Maintenance Program, establishing a long-term framework for infrastructure preservation and completed \$2.4 million in street improvements
- Added a certified HVAC technician and a Master Electrician to improve internal capabilities, reduce response times, and reduce outsourcing
- Replaced multiple end-of-life HVAC units in strategic alignment with the Facility Condition Assessment, improving energy efficiency and reliability
- Completed full roof replacement at Fire Station 3 following storm-related damage
- Installed new heaters at the Hulen Pump Station to enhance system performance during winter conditions
- Developed and launched a preventive maintenance program for the City’s generator fleet to support uninterrupted service for critical infrastructure
- Enhanced the HVAC preventive maintenance program with more proactive actions to extend equipment life and reduce downtime
- Completed water service line inventory to meet TCEQ & EPA requirements
- Rebuilt Pump # 2 at Hulen Pump Station to meet critical needs of the upper pressure plane’s water distribution system
- Replaced & repaired intrusion alarms at the Industrial Pump Station to secure stored potable water supply
- Six personnel obtained Class A Commercial Driver’s Licenses through the in-house training program

FY 2026 (Current Fiscal Year)

Department Goals

Burleson Strategic Plan Reference	Burleson Strategic Plan Focus Area Description	Department Action	Target Date	Target Metric
1.2	High Performing City Organization	Improve efficiency in facility service request resolution by streamlining the request process by enhancing tracking systems to ensure timely response, accountability, and clear communication across departments	Fourth Quarter	Complete
1.2	High Performing City Organization	Enhance city fleet operations with fleet management information system. Implement a system to track maintenance, repairs, costs, and other data as well as communicate status to operating departments.	Second Quarter	Complete

2.3	Dynamic & Preferred City	Implement a proactive pavement management program, optimizing repair schedules, and utilizing data-driven strategies to extend roadway life, and increase overall efficiency	Fourth Quarter	Complete second year of service contracts to improve street conditions
2.5	Dynamic and Preferred City	Establish baseline for unmetered, unaccounted for water loss and plan to achieve target of 6%	Third Quarter	Complete
2.5	Dynamic and Preferred City	Explore implementation of enhanced Cross-Connection, Backflow Prevention, & Fats, Oil, and Grease (FOG) Program through centralized reporting & technology adoption to facilitate compliance with TCEQ record keeping requirements and provide data to inform field investigation priorities.	Third Quarter	Complete

Performance Measures

Burleson Strategic Plan Reference	Department Measure	Actual '24	Estimate '25	Target '26
1.2	Provide initial response to 90% of signal malfunctions within two business hours	New	92%	90%
1.2	Complete 90% of Preventive Maintenance for city vehicles within schedule	New	New	90%
2.3	Improve street conditions on at least 25 street segments annually through annual maintenance program contracts	New	25	28
2.5	Provide video inspection of 125,000 linear feet of wastewater mains annually	New	112,500	118,000

FY 2026 Division Detail: Public Works Administration

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	909,730	885,290	885,290	903,168
Operating Expenses	137,793	101,523	103,523	155,852
Total	1,047,523	986,813	988,813	1,059,021

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	6	6	6	0
Part Time	0	0	0	0
Total	6	6	6	0

FY 2026 Division Detail: Facilities Maintenance

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	449,571	460,291	460,291	509,045
Operating Expenses	489,831	493,057	700,527	467,127
Total	939,402	953,348	1,160,818	976,172

Major Budget Items

FY 2025		FY 2026	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	5	5	5	0
Part Time	0	0	0	0
Total	5	5	5	0

FY 2026 Division Detail: Street Pavement Maintenance

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	1,011,141	1,080,897	984,249	999,663
Operating Expenses	2,141,712	2,339,672	2,429,329	3,240,116
Total	3,152,853	3,420,569	3,413,578	4,239,778

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	11	11	11	0
Part Time	0	0	0	0
Total	11	11	11	0

FY 2026 Division Detail: Drainage Maintenance

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	273,079	337,456	337,456	337,256
Operating Expenses	306,539	276,053	285,699	214,155
Total	579,618	613,509	623,155	551,411

Major Budget Items

FY 2025		FY 2026	

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	5	5	5	0
Part Time	0	0	0	0
Total	5	5	5	0

FY 2026 Division Detail: Traffic Maintenance

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	410,129	723,072	749,720	826,696
Operating Expenses	299,669	593,535	1,075,798	622,554
Total	709,798	1,316,607	1,825,518	1,449,250

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	6	7	7	0
Part Time	0	0	0	0
Total	6	7	7	0

FY 2026 Division Detail: Environmental Services

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	196,689	82,983	82,983	94,014
Operating Expenses	178,196	66,865	71,865	40,694
Total	374,884	149,848	154,848	134,708

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	1	1	1	0
Part Time	0	0	0	0
Total	1	1	1	0

FY 2026 Division Detail: Water Services

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	1,653,882	1,867,933	1,867,933	1,928,267
Operating Expenses	8,122,391	8,709,372	8,769,728	8,916,576
Total	9,776,273	10,577,305	10,637,661	10,844,843

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	19	19	19	0
Part Time	0	0	0	0
Total	19	19	19	0

FY 2026 Division Detail: Wastewater Services

Operating Budget Summary

Expenditure by Classification	FY 2024 Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Adopted Budget
Salary and Wages	455,761	546,998	546,998	552,316
Operating Expenses	6,487,509	6,862,696	6,863,946	7,177,838
Total	6,943,270	7,409,694	7,410,944	7,730,154

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	6	6	6	0
Part Time	0	0	0	0
Total	6	6	6	0

FY 2026 Division Detail: Equipment Service Fund Fleet

Operating Budget Summary

Expenditure by Classification	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Original Budget	Revised Budget	Adopted Budget
Salary and Wages	531,852	703,430	703,430	692,437
Operating Expenses	1,449,009	1,662,976	1,662,976	1,429,420
Total	1,980,861	2,366,406	2,366,406	2,121,856

Major Budget Items

FY 2025	FY 2026

Personnel Schedule

Personnel	FY 2024 Original Budget	FY 2025 Original Budget	FY 2026 Original Budget	FY 25-26 Variance
Full Time	7	7	7	0
Part Time	0	0	0	0
Total	7	7	7	0



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Supplemental Information



Burleson's Top Ten Tax Payers

City of Burleson	Market Value	Taxable Value	% of Top 10
Tyson Foods Inc	85,610,208	83,898,004	22.4%
Pecos Housing Finance Corporation	67,026,077	67,026,077	17.9%
Wagner Smith Equipment Co	42,023,038	42,023,038	11.2%
VCS Burleson Property I, LLC	61,694,004	30,847,002	8.2%
BGO_SRE Burleson II, LP	55,624,585	27,812,292	7.4%
Abby Bureleson MF LLC	25,769,112	25,769,112	6.9%
Atmos Energy / Mid-Tex Distribution	25,245,445	25,245,445	6.7%
TJC DFW Vercanta I LLC	24,896,335	24,896,335	6.6%
Depot on Main Holdings LLC	24,612,195	24,612,195	6.6%
Oncor Electric Delivery CO LLC	23,097,800	23,097,800	6.2%
Total Top Ten	435,598,799	375,227,300	100%

BTX Top 10 Distribution

Oncor Electric Delivery CO LLC,...
Depot on Main Holdings LLC, 6.6%
TJC DFW Vercanta I LLC, 6.6%
Atmos Energy / Mid-Tex Distribution, 6.7%
Abby Bureleson MF LLC, 6.9%
BGO_SRE Burleson II, LP, 7.4%
VCS Burleson Property I, LLC, 8.2%
Wagner Smith Equipment Co,...
Pecos Housing Finance Corporation, 17.9%
Tyson Foods Inc, 22.4%

Johnson County	Market Value	Taxable Value	% of Top 10
Klein Tools Inc	211,145,192	210,957,534	17.1%
James Hardie Building Products	170,710,065	166,019,248	13.4%
Etc Texas Processing Ltd	135,005,854	134,818,211	10.9%
Amazon Logistics, INC	131,463,011	131,463,011	10.6%
Oncor Electric Delivery Co Llc	125,514,503	125,262,500	10.1%
Pecos Housing Finance Corporation	101,031,382	101,031,382	8.2%
Grand Prix Pipeline Llc	108,006,737	98,114,670	7.9%
Wal-Mart Stores East Lp	95,849,766	95,849,766	7.8%
Halliburton Energy Services In	86,675,334	86,653,701	7.0%
Tyson Foods Inc	85,610,208	85,610,208	6.9%
Total Top Ten	1,251,012,052	1,235,780,231	100%

*Information published by the Central Appraisal District of Johnson County

Definition of Terms

Accrual Basis

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

Ad Valorem Tax

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

Appropriation

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

Assessed Valuation

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

BACC

Acronym for Burleson Area Chamber of Commerce.

BPD

Acronym for Burleson Police Department.

Base Budget

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

Balanced Budget

The budget where projected expenditures equal projected revenue.

Bond

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

BRiCk

Acronym for Burleson Recreation Center

Budget

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

Budget Document

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

Burleson 4A Economic Development Corporation

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

Burleson 4A Economic Development Corporation Debt Service Fund

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

Burleson Community Services Development Corporation (4B)

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

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

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

City Manager's Message

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

Capital Asset

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

Capital Expenditures

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

Cletran

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

Contractual Obligations

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

Department

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

Depreciation

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

Division

A functional section of a department.

Effective Tax Rate

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

Encumbrances

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

Enterprise Fund

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

Expenditures

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

Expenses

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

Fiscal Year

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

Fixed assets

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

Franchise Tax

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

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

General Debt Service Fund

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

General Fund

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

General Obligation Bonds

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

Generally Accepted Accounting Principles (GAAP)

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

Goals

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

Governmental Funds

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

Hotel/Motel Fund

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

Hotel/Motel Tax

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

Income

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

Inter fund Transfers

Amounts transferred from one fund to another.

Internal Service Fund

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

Levy

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

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used;

(2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes recorded when due rather than accrued; if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

Old Town

Historic central business district.

Object Code

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

Operating Budget

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

Payment in Lieu of Taxes (PILOT)

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

Performance Measures

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

Reserve

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

Revenue Bonds

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

Revenue

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

Sales Tax

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

Service Enhancement

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

TEX21

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

TIF

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

Tax Rate

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

Tax Rate Limit

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

Tax Roll

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

Taxes

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

Unencumbered Balance

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

Working Capital

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

Acronyms

ACFR	Annual Financial Report
AV	Ad Valorem
BACC	Burleson Area Chamber of Commerce
BCDC	Burleson Community Services Development Corporation
BPD	Burleson Police Department
BRiCk	Burleson Recreation Center
CIP	Capital Improvement Program
CO	Certificate of Obligation
COG	Council of Governments
CVE	Commercial Vehicle Enforcement
EDIF	Economic Development Incentive Fund
ETJ	Extra Territorial Jurisdiction
ETR	Effective Tax Rate
FF	Firefighter
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
G&A	General & Administrative
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GO	General Obligation
IH	Interstate Highway
I&S	Interest & Sinking (i.e., Debt)
IT	Information Technology

M&O	Maintenance & Operations
NCTCOG	North Central Texas Council of Governments
PILOT	Payment in Lieu of Taxes
PT	Part-time
ROW	Right of Way
RTR	Rollback Tax Rate
SAN	Storage Area Network
SH	State Highway
SRO	School Resource Officer
TEX21	Transportation Excellence for the 21st Century
TIF	Tax Increment Financing
TMRS	Texas Municipal Retirement System
VoIP	Voice Over Internet Protocol
WIFI	Wireless internet capability.

Animal Control

PERMIT/SERVICE	FEE
1. Offense Fees (Impoundment)	
A. First Offense (Altered/Unaltered)	\$30/\$45
B. Second Offense (Altered/Unaltered)	\$60/\$80
C. Third Offense (Altered/Unaltered)	\$85/\$120
2. Small Animal Boarding Fee	\$10/per Day
3. Livestock Impounding Fee	\$75
4. Livestock Boarding Fee	\$10/per Day
5. Adoption Fee	\$20/per Animal
6. Adoption Spay/Neuter Fee	\$75
7. Immunization Fee	
A. Distemper, Parvo and Bordetella	\$20
B. Rabies	\$10
8. Quarantine Fee	\$10/day
9. Microchip Fee	\$15
10. Multi-Pet Permit	
A. Application Fee	\$5
B. Permit Fee	\$25/Annually
11. Kennel Permit	
A. Application Fee	\$5
B. Permit Fee	\$100/Annually
12. Dangerous Animal Registration Fee	\$250/Annually

BRiCK

PERMIT/SERVICE	FEE
1. Definitions:	
A. Adult	Ages 16-61
B. Non-Resident	Any individual or family not living within the defined city limits of Burleson
C. Resident	Person who resides within the city limits of Burleson
D. Senior	Ages 62 and older
E. Youth	Ages 3-15 (children under 3 years of age are free)
2. General Policy for BRiCK:	
A. Children below 10 years of age must be accompanied by an adult at all times.	
B. Children 15 and younger must have an adult present in the facility at all times and must be directly supervised in the fitness area.	
C. Children 13 and older may attend a fitness orientation class to be allowed future access to the fitness area without direct adult supervision. A parent or guardian must still be present in the facility.	
3. Cancellations/Refunds/Transfers/Medical Policy:	
A. Rentals canceled 30 calendar days or more prior to event date	Receive 100% of the deposit
B. Rentals canceled 29-15 calendar days prior to event date	Receive 50% deposit
C. Rentals cancelled 14 calendar days or less prior to the event date	Forfeit all deposits
D. Rentals downgraded from 2 rooms to 1 room 30 calendar days or more prior to event date	Refunded 100% of deposit paid for the additional room
E. Rentals downgraded from 2 rooms to 1 room less than 30 calendar days prior to event date	Forfeit the portion of the deposit paid for the additional room. For pool party rooms, one-half of the deposit paid for both rooms will be forfeited.
F. Sports rental cancellations	May be subject to an administrative fee not to exceed \$50.00
5A. Memberships Fees	(Annual Contract/Monthly Draft/1 Month)
Youth (3-15 yrs.)	\$235/\$25/\$30
Adult	\$363/\$39/\$44
Senior (62 & Up)	\$308/\$33/\$39
Family	\$556/\$55/\$72
5B. Non-Resident Rate	(Annual Contract/Monthly Draft/1 Month)
Youth (3-15 yrs.)	\$315/\$30/\$40
Adult	\$484/\$50/\$61
Senior (62 & Up)	\$418/\$44/\$55
Family	\$748/\$77/\$94
5C. Military/First Responder Rate	(Annual Contract/Monthly Draft/1 Month)
Youth (3-15 yrs.)	\$185/\$20/\$25
Adult	\$286/\$28/\$39
Senior (62 & Up)	\$248/\$25/\$33
Family	\$446/\$44/\$55
5D. Corporate/Educator Rate	(Annual Contract/Monthly Draft/1 Month)
Adult	\$314/\$33/\$39

Senior (62 & Up)	\$270/\$28/\$33
Family	\$490/\$50/\$66
5E. Summer Punch Pass Rate (5 Day/10 Day)	
Youth (3-15 yrs.)	\$20/\$25
Adult	\$28/\$33
Senior (62 & Up)	\$24/\$30
Family	\$39/\$44
5F. Daily Guest Rate (Resident/Non-Resident/Military, First Responder, Educator)	
Daily Pass 3 & Up	\$8/\$10/\$6
Family Day Pass (up to 4)	\$20/\$25/\$15
Groups of 15+	\$6 each/\$8 each/\$4 each
6. Fees in Addition to Membership	
The following are available to members at an additional cost (not included in the membership fees) & subject to rules established by the Director of Parks and Recreation.	
6A. Indoor Aquatics / Party Rooms (Deposit/Member or Resident/Non-Resident)	
Pool Party Room - Max 25 guests	\$50/\$55 per hour/\$89 per hour
Pool Party Room - Max 50 guests	\$50/\$105 per hour/\$156 per hour
Private party without slide - Max 485 guests	\$50/\$261 per hour/\$289 per hour
Private party with slide - Max 485 guests	\$50/\$289 per hour/\$316 per hour
Sundeck - 50 max	\$50/\$77/\$119
General Policies (not limited to the following)	
All rental rates are based on hourly rates with a minimum 2 hour rental.	
Rentals and private parties include the use of party room(s) and entire indoor aquatics area	
Private party fees include the cost of after-hours lifeguards	
6B. Meeting Room Rentals (All rental rates are based on hourly rates with a minimum 2 hour rental) (Deposit/Member or Resident/Non-Resident)	
Meeting Room A or B (1,400 square feet)	\$50/\$50 per hour/\$67 per hour
Both Meeting Rooms (2,800 square feet)	\$50/\$88 per hour/\$119 per hour
Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.
After Hours Fee	<u>\$30/hr in addition to rental fees listed above</u>
6C. Gymnasium Rentals (Deposit/Member or Resident/Non-Resident)	
Half Court	\$50/\$28 per hour/\$51 per hour
Full Court	\$50/\$39 per hour/\$67 per hour
Two Full Courts	\$50/\$72 per hour/\$119 per hour
Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household
After Hours Fee	<u>\$30/hr in addition to rental fees listed above</u>
6D. Group Fitness (Deposit/Member or Resident/Non-Resident)	
Group Exercise Room Rental - Max 25 guests	\$50/\$28 per hour/\$39 per hour
Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.
After Hours Fee	<u>\$30/hr in addition to rental fees listed above</u>
6E. Kids Zone:	
All Family memberships excluding Daily Guests	No additional cost
Daily Guests	\$2 per hour/per child
General Policies (not limited to the following):	
Ages 6 months through 12 years of age	
Parents/guardians must be on premises	
Maximum 2 hours	
Late fees will be charged for failure to pick up on time	
6F. Outdoor Swimming Pool (All rentals are based on hourly rates with a minimum of two hour rental): (Resident/Non-Resident)	
Daily Passes - Youth (Age 3-15)	\$3/\$5
Daily Passes - Adult (Age 16-61)	\$4/\$6
6G. Outdoor Pool Rental/Private Parties: (Deposit/Member or Resident/Non-Resident)	
0-49 attendees/ guests	\$50/\$72 per hour/\$83 per hour
50-149 attendees/ guests	\$50/\$83 per hour/\$94 per hour
6H. Splash Pad Private Rental (Deposit/Member or Resident/Non-Resident)	
Max Guest: 150 Private Rental	<u>\$50/\$60 per hour/\$70 per hour</u>
6I. Party Packages (2 hours) (Deposit/Fee)	
Basic - 1 Activity (24 participants)	\$50/\$248
Additional Activity (Pool or Gym)	\$0/\$30
Additional Guests	\$5 each

6J. Splash Pad Pavilion Rental	(Deposit/Member or Resident/Non-Resident)
Cost per pavilion, 2 available Max guests: 20 per pavilion *Rentals of the splash pad pavilion will only be allowed during certain hours	\$50/\$30 per hour/\$40 per hour

7. Camp Fee	5% increase (\$6-\$8 more)
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8. Pavilion Rental	
Park Pavilion (Bailey, Centennial, Mistletoe, or Warren)	\$15 per hour/ \$20 per hour

General Policies (not limited to the following):
Private party fees include the cost of afterhours lifeguards
The Damage Deposit will be refundable provided the usage contract terms are met
Refund is subject to any remaining balance due on household

Building Permits and Inspection

PERMIT/SERVICE	FEE
1. Fees for new structural occupancy (Single family dwelling, duplex, townhouse)	\$0.60/ft. all area under one roof
2. Fees for new Commercial (Except apartment and shell buildings)	
A. 500 SQ. FT. OR LESS	\$450
B. 501 - 1,000	\$850
C. 1,001 - 2,500	\$2,132
D. 2,501 - 8,500	\$65 + \$0.665/Sf
E. 8,501 - 50,000	\$5,000 + \$0.30/Sf
F. 50,001 - 100,000	\$12,285 + \$0.125/Sf
G. 100,001-500,000 SQ. FT.	\$17,485 + \$0.083/Sf
H. 500,001 or more SQ. FT.	\$43,485 + \$0.042/Sf
3. Fees for Shell Buildings	
A. Completion of Structure	1/2 the rates in "2" Above
B. Interior completion	1/2 the rates in "2" Above
4. Fees for new Apartment Only	
A. 50,000 or less SQ. FT.	\$.32/sq. ft
B. 50,001 - 100,000	\$4,000 + .24/sq.ft.
C. 100,001 - 200,000	\$12,000 + .16/sq.ft.
D. 201,000 or more SQ. FT.	\$20,000 + .12/sq.ft.
5a. Commercial single trade permits	
A. \$2,500 or less	\$75
B. \$2,501 - \$10,000	\$105
C. \$10,001 and over \$2,500 increments	\$112.50 Plus \$15/per Increment / \$2,500 over \$10,000 valuation
5b. Residential single trade permits	\$65/each
6a. Residential Addition - addition to an existing residential structure	\$0.50/Sq Ft
6b. Residential Remodel - alterations, repairs & remodeling to an existing residential structure	\$0.25 /Sq Ft
7. Commercial Remodel / Addition - alterations, repairs, additions & remodeling to existing commercial structure. (Based on valuation)	
A. <\$500	\$70
B. \$500 - \$2500	\$75
C. \$2500 - \$5000	\$80
D. \$5000 - \$7500	\$85
E. \$7500 - \$10,000	\$90
F. More than \$10,000	\$90 + \$10/\$2500 increments over \$10,000
8. New Construction for garages, barns & storage buildings over 200 Sq Ft	
A. <\$500	\$70
B. \$500 - \$2500	\$75
C. \$2500 - \$5000	\$80
D. \$5000 - \$7500	\$85
E. \$7500 - \$10,000	\$90
F. More than \$10,000	\$90 + \$10/\$2500 increments over \$10,000
9. Certificate of Occupancy (Commercial remodel, new tenant, & tenant finish out)	
A. 1-500 SQ. FT.	\$50
B. 501 - 2,500 SQ. FT.	\$60
C. 2,501 - 5,000 SQ. FT.	\$80
D. 5,000 - 10,000 SQ. FT.	\$100
E. 10,000 or more	\$150
F. Clean & show (Commercial Electric Release)	\$50
G. Temporary Certificate of Occupancy	\$300/30 days not to exceed 90 days
10. Reinspection Fees	
A. Reinspection Fee - 2nd red tag for same item	\$75
B. Reinspection Fee - 3rd red tag for same item	\$150

11. Miscellaneous Permits

A. Swimming Pool	
1. In-Ground	\$200
2. Above Ground	\$ 50
B. Other - Includes:	
1. Storage Buildings (Less than 200 sq. ft.)	\$25
2. Moving Permit	\$25
3. Carport/Awning	\$25
4. Fence (New & Replace)	\$25
5. Retaining Wall	\$25
6. Window Replacement	\$25
7. Foundation (New)	\$75 residential/ \$250 commercial
8. Demolition Permits	\$25 for residential / \$100 for commercial
9. Patio Cover	\$50
10. Freestanding Structure (i.e. Pergola, Gazebo, Arbor)	\$50
11. Subdivision Entry Wall Screen	\$150
C. Lawn Sprinkler	
	\$100
D. Signs	
1. Freestanding Sign	\$100 (Pole / Pylon / Monument / Flag Sign)
2. Wall Sign without CMS	\$50 (Awning / Canopy / Channel Letters / Marquee / Mural/Poster / Projection / Roof Sign / Sign Cabinet)
3. Wall Sign with CMS	\$100 (Awning / Canopy / Channel Letters / Marquee / Mural/Poster / Projection / Roof Sign / Sign Cabinet)
4. CMS added to existing Wall or Freestanding Sign	\$100
5. Shopping Center Sign Plan	\$250
6. Temporary Signs	\$25 (Banners / Homebuilder / Residential Subdivision Development)
7. Sign Variance	\$250
8. Billboard Conversion	\$200 (Static type to Electronic)
E. Subdivision Entry Wall Screen	
	\$150
12. After Hours Inspection	\$60 per hour (2 hour minimum)

13. Plan Review

A. Commercial Plan Review (New Only)	40% of Building Permit Fee - \$250 minimum & a \$7,000 maximum (non-refundable)
B. Commercial Remodel/Addition	40% of Building Permit Fee (non-refundable)
C. Residential Plan Review (New)	\$75/each
D. Residential Plan Review (Remodel/Addition)	\$30
14. Building Codes & Standards Board	\$150

15. Electrician's License

A. Master	
1. First Annual	\$0
2. Renewal	\$0
B. Journeyman	
1. First Annual	\$0
2. Renewal	\$0
C. Sub-Contractor Base Permit Fee / Validation Fee	
	Residential \$65/Commercial \$75

16. Mechanical License

A. Mechanical	
1. First Annual	\$100
2. Renewal	\$50
B. Sub-Contractor Base Permit Fee / Validation Fee	
	Residential \$65/Commercial \$75

17. Plumbing Contractor's Registration

A. First Annual	\$0
B. Renewal	\$0
C. Sub-Contractor Base Permit Fee / Validation Fee	
	Residential \$65/Commercial \$75

18. Temporary Use

A. Special Events	\$50
B. Seasonal Use	\$50
C. Temporary Outdoor Sales	\$50
D. Stationary Food Vendors	\$50
E. Carnival & Circus	\$50

19. Administrative fee (Applied when changes are made to previously reviewed and/or permitted projects for residential or commercial -- i.e. revised site plan, floor plan, etc.)

A. First Revision	\$75
B. Second Revision	\$150
C. Each Additional Revision	
	\$200/each

20. Modular buildings/construction trailers (Utilities require separate permit - see #5 - one trade only permits)

	\$50
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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.
22. Credit Card Processing Fee	3.25% of the payment amount

City Manager's Office

PERMIT/SERVICE	FEE
1. Limousine Service Permit	\$25/Year
2. 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
3. Transfer fee for transfer of annual license to operate any manufactured home park, mobile home park or travel trailer park within the City	\$25

City Secretary's Office

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

Code Enforcement

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

Cemetery

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

Economic Development/TIF

PERMIT/SERVICE	FEE
Mayor Vera Calvin Plaza in Old Town:	
1. Plaza reservation: half-day (up to 6 hours)	\$2,500 + \$1,500 refundable deposit
2. Plaza reservation: full day (in excess of 6 hours)	\$5,000 + \$2,500 refundable deposit

Engineering

PERMIT/SERVICE	FEE
1. Construction Plan Review	Plan review fees are due at submittal
A. Residential	\$500 + \$90.62 per hour x 4.28 hours x number of lots
B. Commercial	\$500 + \$90.62 per hour x 3.44 hours x number of acres (up to 15 acres)
2. Construction Inspection (\$1,000.00 + the following costs)	
A. Water Line	\$0.91 per linear foot
B. Sewer Line	\$0.91 per linear foot
C. Storm Sewer	\$1.36 per linear foot
D. Roadway Paving (public and private)	\$1.17 per square yard
E. Sidewalk / Trail	\$2.87 per square yard
F. Handicap Ramps	\$29.24 each
G. Water and Sewer Services	\$17.91 each
H. Sewer Manholes	\$37.38 each
I. Storm Manholes / Inlets	\$37.38 each
J. Lift Station	\$1,279.26 each
K. Public Infrastructure not listed (includes private storm infrastructure associated with roadway)	\$51.17 per hour (estimated prior to Notice to Proceed for Public Improvements)

L. Final Inspections	\$51.17 per hour (Two hour minimum)
M. Construction Materials Testing	Applicant pays directly to City-approved vendor
N. Traffic Signal	\$831.51 per leg
3. Inspection Overtime Rate	\$74.52 per hour (Two hour minimum)
4. Closing / Abandoning of	
A. Right-of-Way	\$550.00
B. Easement	\$250.00
5. Sign Installation	\$700.00 per pole
6. Easement/Right of Way Use Agreement	\$525.00
7. Easement/Right of Way Use Agreement - Old Town	525
8. Traffic Study Fee	\$1,000 application fee (due at submittal) + Cost of Consultant Review(due prior to final acceptance of study)
9. Flood Study Reviews (Includes detention/retention analysis)	\$1,000 application fee (due at submittal) + Cost of Consultant Review(due prior to final acceptance of study)

Environmental Health

PERMIT/SERVICE	FEE
1. Food Safety Inspection Fees	
A. Grocery	
1. ≤ 5,000 sq. ft.	\$275
2. > 5,000 sq. ft.	\$400
B. Food Service	
1. ≤ 500 sq. ft.	\$150
2. > 500 ≤ 1,500 sq. ft.	\$200
3. > 1,500 ≤ 3,000 sq. ft.	\$275
4. > 3,000 ≤ 6,000 sq. ft.	\$350
5. > 6,000 sq. ft.	\$400
C. Child Care Food Service	\$150
D. Catering Operation	\$250
E. Temporary Food Service	\$50
F. Food Court	\$200 per establishment
G. Adjunct Operation	
1. Food Service	\$150 per independent operation
2. Food Store ≤ 5,000 sq. ft.	\$150 per independent operation
3. Food Store > 5,000 sq. ft.	\$200 per independent operation
H. Commissary	
1. No food prep	\$100
2. With food prep	\$200
I. Mobile Units	
1. Prepackaged food only	\$100
2. Open and/or food prep	\$200
3. Push Carts	\$200
J. Plan Review	
1. ≤ 500 sq. ft.	\$0
2. >500 ≤ 3,000 sq. ft.	\$50
3. >3,000 sq. ft.	\$100
K. Late Fee	The late fee increases 10% for each 30 day block until permit fee and late fee is paid. Permits that are more than 90 days overdue will be required to be reapplied for.
1. From 1-30 days	10% of fee owed
2. From 31-60 days	20% of fee owed
2. On-site sewage facility fees	DETERMINED BY TARRANT COUNTY
A. New System	
1. Application Fee	\$0
2. Water research fee	\$10
3. Permit Fee	\$250
4. Total for new system	\$260
B. Reinspection of system	\$75
C. Repair of system previously permitted	\$100
3. Beer and Wine Permit	One half the state fee assessed for each State permit issued
4. Mixed Beverage Permit- After third year of operations	One half the state fee assessed for each State permit issued
5. Municipal Settings Designation	
A. Application Fee	\$2,000
B. Third-party environmental review fee	\$5,000
6. Miscellaneous Permits	
A. Swimming Pool, Spa & Interactive Water Feature	
1. Plan Review and Opening Inspection	\$150
2. Annual Permit	\$250
3. Required Reinspection	\$75
7. Food Truck Operational Site permit	\$50 for Six Months
8. Seasonal Permit (Farmers Market and Snow Cone Stand)	\$100
9. Food Handler Class Fee	\$15

Fire Department

PERMIT/SERVICE	FEE
1. Hazardous Materials Response	Cost + 10%
2. CPR Training Class	Overtime for Instructor
3. Fire Fighter Training Courses	
A. Fire Officer 1	\$250.00 per student
B. Fire Officer 2	\$250.00 per student
C. Instructor Certification	\$150.00 per student
D. Driver/Operator	\$150.00 per student
4. Commercial / Public Fire Inspections*	
A. 1 - 6,000 Sq Ft	\$50.00
B. 6,001-25,000 Sq Ft	\$75.00
C. 25,001-50,000 Sq Ft	\$100.00
D. 50,001 and Above Sq Ft	\$200.00
5. Multi Family / Residence Fire Inspection*	\$50 per building
*Fees take effect on 1/1/2026	

EMERGENCY MEDICAL AMBULANCE SERVICE	FEE
ALS-E-A0427	
Advanced Life Support – Emergent (ALS-E) – A patient is in more critical condition, and a paramedic is required to assist in the treatment.	\$1,600
ALS-Non-Emergent-A0426	
Advanced Life Support – Non-Emergent (ALS-Non-Emergent) – Transportation by ground ambulance vehicle and the provision of medically necessary supplies and services including the provision of at least one ALS intervention by ALS personnel trained to the level of the EMT-Intermediate or paramedic.	\$1,600
ALS2-A0433	
Advanced Life Support 2 (ALS 2) – ALS-E combined with specific medication or interventions delivered.	\$1,750
BLS-Non-Emergent-A0428	
Basic Life Support - Non-Emergent (BLS-Non-Emergent) - Transportation by ground ambulance vehicle as defined by the state. The ambulance must be staffed by an individual who is qualified as an EMT-Basic per state guidelines.	\$1,400
BLS-E-A0429	
Basic Life Support – Emergent (BLS-E) – An emergency transport provided by certified Emergency Medical Technicians (EMTs).	\$1,400
SCT-A0434	
Specialty Care Transport – Interfacility transport of a critically ill patient, which requires specially trained paramedics.	\$2,200
ALS DISP - A0398	
Advanced Life Support Disposables – A bundled fee designed to cover supplies used during ALS-E or ALS 2 transports.	\$400
BLS DISP - A0382	
Basic Life Support Disposables – A bundled fee designed to cover supplies used during BLS-E transports	\$350
O2 - A0422	
A fee for oxygen.	\$150
Mileage - A0425	A
fee per mile of transport.	\$24
TNT - A0998	
Treatment No Transport (TNT) – A fee that can be assessed when specific interventions are performed, but the patient is not transported.	\$175

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

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

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

SERVICE MITIGATION*	FEE
1. Motor Vehicle Incident Mitigation	
A. Level 1	\$602
B. Level 2	\$687
C. Level 3	\$838
D. EV Car Fire	\$838 plus cost of blanket
E. Engine	\$554 per hour
F. Truck	\$693 per hour
G. Chief Officer	\$347 per hour
H. Miscellaneous Equipment	\$416
I. Heavy Extrication Tools Used	\$1,811
J. Create Landing Zone	\$553
2. Hazardous Materials Response	
A. Level 1	\$972
B. Level 2	\$3,473
C. Level 3	\$8,199
D. Engine	\$554 per hour
E. Truck	\$693 per hour

3. Fire Investigation Team	\$554 per hour
4. Fire Marshal / Operations Chief Response	\$347 per hour, per vehicle
5. Illegal Fire Response	
A. Per Engine	\$554 per hour
B. Per Truck	\$693 per hour
6. Water-Related Incident Response	
A. Level 1	\$554 per hour, plus \$68 per hour, per person
B. Level 2	\$1,110 per hour, plus \$68 per hour, per person
C. Level 3	\$2,747 per hour, plus \$68 per hour, per person
7. Back County or Special Rescue	
A. Level 1	\$554 for first response vehicle, plus \$68 per rescue person. Additional rates of \$554 per hour per response vehicle and \$58 per hour per rescue person
8. Natural Gas Leak Response	
A. Level 1	\$523 per hour
B. Level 2	\$748 per hour, plus \$68 per hour, per person
C. Level 3	\$932 per hour, plus \$68 per hour, per person
*Fees in this section take effect on 1/1/2026	

Finance

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

Fire Prevention

PERMIT/SERVICE	FEE
1. Fire Alarm System	
A. 1 to 10 Devices	\$125
B. 11 to 25 Devices	\$150
C. 26 to 50 Devices	\$175
D. 51 to 100 Devices	\$225
E. 101 to 200 Devices	\$300
F. 201 to 500 Devices	\$450
G. Over 500 Devices	\$450 plus \$75 for each additional; 100 devices or fraction thereof in excess of 25.
H. Plan review fee for all fire alarm systems	25% of permit fee
2. Automatic Sprinkler System Fees	
A. Underground Installation	\$165
B. 1 to 20 Sprinklers	\$125
C. 21 to 100 Sprinklers	\$200
D. 101 to 150 Sprinklers	\$250
E. 151 to 200 Sprinklers	\$300
F. Over 200 Sprinklers	\$300 plus \$75 for each additional 100 sprinklers or fraction thereof
G. Fire Pump - Additional	\$300
H. Residential Systems	\$150
I. Plan review fee for all automatic sprinkler systems	25% of permit fee
3. Other Extinguishing System	\$150
4. Underground Storage Tanks Installation/Removal, Combustible/Flammable Liquid	\$125 per tank
5. Pyrotechnic Display	\$150 per display per day
6. LPG Installation - portable containers of greater than 125 gallons water capacity at properties where natural gas service is not available	\$125 per container
7. Above Ground Storage Tanks Installation/Removal, Combustible/Flammable Liquid	\$125 per tank
8. Authorized Burning Permit	\$250 per trench/pit, plus \$25 each burn day
9. Carnival/Circus Permit	\$50
10. Foster Home Inspections	\$35
11. Daycare/Health Facilities Licensing Inspections	\$75
12. Other Permits required by Fire Code	\$50
13. Re-inspections Fees	\$45
14. Registration of firms selling and/or servicing hand fire extinguishers, "Vent-a-Hood" fire extinguisher systems, and fire sprinklers within the City	\$50 annually
15. Installation of Special Locking Systems	\$250
16. Gate Installation Permit (Required for gates across private streets or electric gates across fire lanes)	\$50
17. Standpipe Systems	\$50 each standpipe
18. Tent Permit	\$100
19. Public Event Permit Fee	\$250
20. Gas Well Fees	
A. Oil and Gas Well Permit	\$5,000 per wellhead
B. Road Damage Remediation Fee	Assessment per lane mile x Access lane miles per site x OCI (Overall Condition Indicator)
C. Gas Well Pad Site Annual Inspection Fee	\$5,000 per pad site (due June 1 annually)

Golf Course

PERMIT/SERVICE	FEE
1. Green Fees (All Fees include 1/2 cart and applicable taxes)	
A. Monday through Friday Green Fees	
	(Standard Rate/Seniors & Active Military Rate)
1. M-F: Open - Noon	\$43/35 rate without cart: \$34/\$26 rate without cart: \$34/\$26
2. M-F: Noon - 3pm	\$43/35 rate without cart: \$34/\$26 rate without cart: \$34/\$26
3. M-F: 3pm - Close	\$29 without cart rate: \$20 without cart rate: \$20
4. Super Twilight @ 5pm	\$15 not cart inclusive Not cart inclusive
5. Senior Card (55+)	\$49.99 (year)
B. Saturday, Sunday, & Holidays Green Fees	
1. Sat & Sun (& Holidays): Open - Noon	\$44 - \$62 cart inclusive \$62 cart inclusive
2. Sat & Sun (& Holidays): Noon - 3pm	\$44 - \$62 cart inclusive \$62 cart inclusive
3. Sat & Sun (& Holidays): 3pm - Close	\$31 rate without cart: \$22 rate without cart: \$22
4. Super Twilight @ 5PM	\$15 not cart inclusive Not cart inclusive
C. Replay Green Fees	
1. 9 additional holes	\$9
2. 18 additional holes	\$18
3. Senior Card (55+)	\$25
All Golf fees listed are maximum fees to be charged. Golf course management has authority to adjust fees and run seasonal specials as needed to maximize play. In the event of a question or conflict, the City Council shall provide the final resolution.	
2. Cart Fees	
9 holes	\$9.00
18 holes	\$18.00
3. Monthly Membership Fees: both include unlimited range balls, 10% discount in the pro-shop & \$20 golf after 2pm.	
Silver	\$32.99
Gold - Golf discounts prior to 2pm daily	\$69.99

Library

PERMIT/SERVICE	FEE
1. Overdue Library Materials	No Charge
2. Overdue Interlibrary Loan Materials	No Charge
3. Replacement of Lost Materials	Cost or exact replacement
4. Damaged Library Materials	Cost or exact replacement
5. Black & White Copies/Printing	\$.10/Page
6. Use computer / internet / wireless internet	No Charge
7. Color Copies / Printing	\$.25/Page
8. Library Cards for Residents, Teachers and Students from schools within City Limits, TexShare Cardholders	No Charge
9. Non-Resident Fees	
Annually Renewable	\$25/ individual or \$50/ family
**In lieu of fee (patron can volunteer)	
10. Senior Non-Resident Fee (age 62 and over)	\$12.50/ individual
Annually Renewable	
11. Meeting Room Fees/ Usage Fees	Non-Cardholders / Businesses / Other For Profit Groups
A. Small conference room	\$25 minimum (1st 2 hours) + \$10 each addl. Hour
B. Large conference room	\$50 minimum (1st 2 hours) + \$25 each addl. hour
12. Proctoring Fee	\$20/exam
13. 3D Printing	\$.10/gram - \$1.00 minimum
14. Large Format Printing	\$5/ linear foot

Municipal Court

PERMIT/SERVICE	FEE
Return Check Fee	\$ 35 per
Credit Card Processing Fee	5% or minimum of \$2.50 per payment

Parks

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

B. Ballfield Rental Boys

\$400 per field per day minimum of 10 fields
max of 15 fields

Park Facilities (Warren, Chisenhall and Mistletoe)

1. Pavilion

A. Full Shelter \$20/HR

2. Tennis Courts

A. Tournament Reservations - Resident \$10/HR.

B. Tournament Reservations - Non-Resident \$15/HR.

Stage Rental Fees

(All fees are based on a 4 hour stage rental)

1. For Profit Organizations

\$3,300

A. Extra Speakers \$450

B. Additional Hours \$500/hour

C. Deposit \$1,000

D. Mileage greater than 5 miles \$20/mile

2. Not For Profit Org (501c3 required)

\$1,650

A. Extra Speakers \$450

B. Additional Hours \$250/hour

C. Deposit \$1,000

D. Mileage greater than 5 miles \$20/mile

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

Park Land Dedication

Fee in lieu of land - **Single Family**
(Charged with filing of the plat & only applicable if land is not dedicated) \$458

Park Development Fee - **Single Family**
(charged with filing of the plat) \$818

Fee in lieu of land - **Multi-Family**
(Charged with filing of the plat & only applicable if land is not dedicated) \$399

Park Development Fee - **Multi Family**
(charged with filing of the plat) \$711

Police Department

PERMIT/SERVICE	FEE
1. Copy Services for Accident Reports or information or Copy of Certification of no report	\$6.00/EA
2. Additional Fee for Certified Copies	2/EA
3. License for Sexually Oriented Businesses	
A. New license	\$500
B. License renewal	\$500
C. Non-conforming license	\$500
D. Reinstatement fee	\$500
E. Application for location exemption	\$250
4. Alarm System Fees	
A. Residential Permit Fee	\$50
B. Commercial Permit Fee	\$100 + \$10 Per Agent for More Than 5 Agents
C. Residential Permit Renewal	\$50 annually; \$25 if no false alarms within a 12-month period
D. Commercial Permit Renewal	\$100 annually; \$75 if no false alarms within a 12-month period
E. Residential Permit Reinstatement	\$50
F. Commercial Permit Reinstatement	\$100
G. False Alarm Response Fee	
1-3	\$0
4-5	\$50
6-7	\$75
8-9	\$100
10	\$100 and Police response revoked
5. Solicitor Permits/Registration	
A. Local - 1 year	\$100 (Non-refundable)
B. Interstate Commerce Registration - 1 year	\$0
6. Good Conduct Letter	\$8/Each

Planning

PERMIT/SERVICE	FEE
1. Preliminary Plat	
A. Residential	\$850 + \$15/lot

B. Non-residential	\$500 + \$20 per acre
2. Final Plat	
A. Residential	\$500 + \$10/lot
B. Non-residential	\$500 + \$15 per acre
3. Plat Revision	
A. Re-plat	\$500 + \$10/lot
B. Amending Plat	\$350
4. Plat Vacation/Short Form	\$300
5. Minor Plat	\$400
6. ETJ Plat Exemption Letters	\$50
7. Zoning Change/Specific Use Permit	
A. Less than 3 acres	\$700
B. 3.1 - 10 acres	\$900
C. 11 -29 acres	\$1,400
D. 30+ acres	\$1,600 + \$15/acre over 30 (\$2800 max)
8. Planned Development/Permit	\$1,000 + \$20 per acre
9. Preprinted Zoning Ordinances	Free Online
10. Pre-Printed Subdivision Policies	Free Online
11. Comprehensive Plan	Free Online
12. Comprehensive Plan Summary	Free Online
13. Interpretation request for new or unlisted uses in zoning ordinance (City refunds \$350 if no ordinance amendment is necessary)	\$500
14. Legal Filing Fees	
A. First sheet	\$100
C. Each additional sheet	\$25
15. Shopping Center Sign Package Review Fee	\$250
16. Commercial Site Plan (CSP) fee	\$500
17. Commercial Site Plan Amendment	\$250
18. Annexation/Disannexation Requests	\$500
19. Renotification Fee (at applicant's request)	\$125
20. Zoning Verification Letter fee	\$25
21. Roadway Impact Fees	Refer to Current Impact Fee Ordinance for Fees
22. Variances and Waiver Requests:	
A. Zoning Ordinance	\$250
B. Community Facility Policy	\$200
C. Landscape Requirements	\$250
D. Masonry Ordinance (new construction only)	\$250
E. Subdivision Ordinance	\$250
F. Old Town Design Standards (new construction only)	\$250
G. Commercial Site Plan	\$0
H. Fencing and Screening Ordinance	\$250
G. Any other Development-related Ordinance	\$250
23. Deployment of Wireless Network (small cell) Nodes in the Right of Way	Refer to the current Cell Nodes Ordinance for Fees
24. Emergency Warning System Cost (charged with filing of the plat)	\$25/acre
25. Short Term Rental	
A. Application	\$150 (Non-refundable)
B. Permit Renewal	\$150 (Non-refundable)
26. ETJ Release Application	\$200
27. Municipal Utility / Municipal Management District Application	\$4,000
28. Public Improvement District Application	\$2,000

Records Management

PERMIT/SERVICE	FEE
1. Paper Copies	
A. Standard-Size Paper Copy (Measures less than 8.5 X 14)	\$.10 per page
B. Non-Standard Size Paper Copy (Larger than 8.5 X 14)	\$.50 per page
C. Specialty Paper	Actual Cost
2. Computer Diskette (CD/CDR)	\$1.00 each
3. Digital Video Disc (DVD)	\$3.00 each
4. Audio Cassette	\$1.00 each
5. VHS Video Cassette	\$2.50 each
6. Computer Magnetic Tape	Actual Cost
7. Data Cartridge	Actual Cost
8. Tape Cartridge	Actual Cost
9. Thumb Drive	Actual Cost
10. JAZ drive	Actual Cost
11. Other Electronic Media	Actual Cost
12. Miscellaneous Supplies	Actual Cost
13. Postage & Shipping	Actual Cost
14. Photographs	Actual Cost
15. Maps	Actual Cost
16. Other Costs	Actual Cost
17. Outsourced/Contracted Services (may not include development costs)	Actual Cost
18. Microfiche/Microform	

A. Paper Copy	\$.10 per page
B. Film/Fiche Copy	actual cost
C. Document Retrieval/Remote	actual cost
19. Computer Resource	
A. PC or LAN	\$1.00 per clock hour
B. Client/Server	\$2.20 per clock min
C. Midsize	\$1.50 per CPU min
D. Mainframe	\$10.00 per CPU min
20. Labor Charges	
A. Programming Time	\$28.50 per hour
B. Locating/Compiling/Reproducing	\$15.00 per hour
C. Labor Charge - CANNOT be charged for 50 or fewer pages; Overhead charge can only be added if there is a charge for labor (>50 pgs)	20% of labor cost
21. FAX	
A. Local	N/A
B. Long Distance, Same Area Code	N/A
C. Long Distance, Different Area Code	N/A
22. General Information	
A. Down Payments	50% of estimated cost if the requestor is given an itemized statement
*NO SALES TAX CAN BE CHARGED per AG	
B. Credit Card Transaction fee	fees may be recovered
23. Body Worn Camera Recordings	
A. Responsive to Request / AND	\$10.00 per recording
B. Audio or Video Footage	\$1.00 per full min

Russell Farm

PERMIT/SERVICE	FEE
1. Building Rental	
All rental rates based on hourly rates w/ a minimum 4 hour rental	
A. Chesapeake Building - Operational hours - 1800 sq. ft. - Max occupancy:145	\$55 per hour
B. Chesapeake Building - Non-operational hours	\$78 per hour
C. Baker Building - Operational Hours - 500 Sq ft. -Max occupancy: 50	\$38 per hour
D. Baker Building - Operational Hours	\$42 per hour
E. Baker Building - Non-operational Hours	\$65 per hour
F. Hay Barn/Outdoor Pavilion - Operational Hours - 1,110 sq. ft. - Max occupancy: 100	\$34 per hour
G. Hay Barn/Outdoor Pavilion - Non-Operational Hours	\$58 per hour
2. Reservation and Refund Policies	
A. All reservations must be made at Russell Farm with the Facility Supervisor.	
B. All refund/refund fees are paid at the Burleson Recreation Center.	
C. All reservations must be paid in full 48 hours prior to rental.	
D. Rental Deposit Fee: \$100.00 per building reserved.	
E. A deposit is required on facility rentals along with the completion of the Russell Farm Reservation contract. The deposit will be refunded if the area used has been left in	
3. Rental Cancellation Refunds:	
A. Rentals cancelled 30 calendar days or more prior to booking will receive 100% of the deposit.	
B. Rentals cancelled 29 - 15 calendar days or more prior to booking will receive 50% of the deposit.	
C. Rentals cancelled 14 calendar days or less prior to booking will receive 50% of the deposit.	
D. User shall not collect fees at the Russell Farm unless approval has been granted in writing by an authorized representative of the City's Park and Recreation Department.	
4. Educational Field Trip	\$5 per child

Utility Customer Service

PERMIT/SERVICE	FEE
1. Security Deposits	
A. Minimum Residential	\$135
B. Commercial	
1. Minimum for 3/4" Meter	\$ 135
2. Minimum for 1 1/2" Meter	\$ 160
3. Minimum for 2" Meter	\$ 185
4. Minimum for 3" Meter	\$ 210
5. Minimum for 4" Meter or Larger	\$ 260
C. Security Deposit for Fire Hydrant Meters	\$ 1,800
2. Penalty Amount for Late Bills	10% Excluding Tax
3. Returned Payment Fee	\$35
4. Extension Fee	\$5
5. Reconnect Fee	
A. Standard	\$35
B. Reconnect Fee After 5:00 PM and on weekends and holidays	\$50

6. Extra Trip Fee	\$15
7. Meter Test Fee	
A. For 3/4" or 1" Meter	\$30
B. For 1 1/2" Meter and Larger	\$125
8. Temporary Service Fee (2 day limit and 2,000 gallons)	\$30
9. Transfer Fee	\$15
10. Construction Meter Non-Read Fee	\$100
11. After Hours Turn-on Fee	\$50
12. Initiation Fee (in addition to deposit)	\$10
13. Tampering Fee	
A. First Occurrence	\$50
B. Second Occurrence	\$100
C. Third Occurrence	\$150
14. Pull Meter Fee	\$30
15. Credit Card Processing Fee	
A. In person or online	3.75% or minimum of \$2.50 per payment
B. Over the phone	3.75% or minimum of \$2.50 per payment + IVR Fee of \$0.50 (This IVR Fee is a direct charge from the vendor)

Solid Waste

PERMIT/SERVICE	FEE
1. Solid Waste Collection Service application fee	\$75.00
2. Solid Waste Franchise Fee (Commercial Haulers):	8% of gross collection revenue, remitted quarterly

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Burleson	817-426-9600
Taxing Unit Name	Phone (area code and number)
141 W. Renfro Street, Burleson, TX 76028	https://www.burlesontx.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,687,378,800
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,033,747,701
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,653,631,099
4.	Prior year total adopted tax rate.	\$ 0.6627 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 100,508,340	
	B. Prior year values resulting from final court decisions:..... - \$ 88,287,080	
	C. Prior year value loss. Subtract B from A. ³	\$ 12,221,260
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 12,221,260

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,665,852,359
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 17,169,858</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 18,049,203</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 35,219,061
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 317,934</p> <p>B. Current year productivity or special appraised value: - \$ 973</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 316,961
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 35,536,022
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 209,908,699
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,420,407,638
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 35,921,041
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 97,490
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 36,018,531
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 6,623,421,577</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 210,055,952</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 6,413,365,625

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>264,926,890</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>1,313,334</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>266,240,224</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>1,090,521,079</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ <u>5,589,084,770</u>
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ <u>10,933</u>
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ <u>124,923,349</u>
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>124,934,282</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>5,464,150,488</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ <u>0.6591</u> /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(5)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4704 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,665,852,359
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 26,652,169
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 69,212 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 924,614 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -855,402 E. Add Line 31 to 32D.	\$ 25,796,767
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,464,150,488
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.4721 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²⁶ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0000 _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 _____/\$100
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 _____/\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.0000 _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 _____/\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.4721 _____/\$100
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 _____</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.0000 _____/\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.4721 _____/\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.4886 _____/\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 14,624,867</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ 1,695,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0</p> <p>D. Subtract amount paid from other resources – \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 12,929,867
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 30,924
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 12,898,943
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 101.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.00 %</p> <p>C. Enter the 2023 actual collection rate. 101.00 %</p> <p>D. Enter the 2022 actual collection rate. 101.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	101.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 12,771,230
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,589,084,770
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.2285 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.7171 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,589,084,770
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6591 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.6591 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.7171 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.7171 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,589,084,770
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.7171 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.6627 /\$100 \$ 0.0160 /\$100 \$ 0.6467 /\$100 \$ 0.6627 /\$100 \$ -0.0160 /\$100 \$ 5,449,777,686 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.6724 /\$100 \$ 0.0399 /\$100 \$ 0.6325 /\$100 \$ 0.6325 /\$100 \$ 0.0000 /\$100 \$ 5,144,004,660 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.6971 /\$100 \$ 0.0339 /\$100 \$ 0.6632 /\$100 \$ 0.6572 /\$100 \$ 0.0060 /\$100 \$ 4,433,184,219 \$ 265,991
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 265,991 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0047 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.7218 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4721 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,589,084,770
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0089 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.2285 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.0000 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6627 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,420,407,638
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,464,150,488
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(B-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.7218</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.6591 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

- Voter-approval tax rate.** \$ 0.7218 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

- De minimis rate.** \$ 0.0000 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here ▶ Scott Porter, TAC
 Printed Name of Taxing Unit Representative

sign here ▶ J. Scott Porter
 Taxing Unit Representative

7/29/25
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2025 Tax Rates

Property tax rates in City of Burleson.

This notice concerns the 2025 property tax rates for City of Burleson. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.6591/\$100
This year's voter-approval tax rate	\$0.7218/\$100

To see the full calculations, please visit 2 North Mill Street, Cleburne, TX 76033 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
M&O Fund Balance	20,923,324
I&S Fund Balance	4,676,225

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
GO Refunding Series 2012	31,544	9,755	0	41,299
CO Series 2015	180,000	86,600	0	266,600
GO Refunding and Improvement Series 2015	1,100,000	102,700	0	1,202,700
CO Series 2016	85,000	42,100	0	127,100
GO Refunding and Improvement Series 2016	1,345,000	282,975	0	1,627,975
CO Series 2017	130,000	59,494	0	189,494
GO Bonds Series 2017	100,000	46,056	0	146,056
CO Series 2018	370,000	192,081	0	562,081
CO Series 2019	315,000	217,175	0	532,175
CO Series 2020	165,000	96,825	0	261,825
GO Series 2020	415,000	104,625	0	519,625
GO Bonds Series 2022	50,000	52,800	0	102,800
CO Series 2023	10,000	16,700	0	26,700
GO Bonds Series 2023	300,000	396,088	0	696,088
CO Series 2024	165,000	232,675	0	397,675
GO Bonds Series 2024	680,000	505,600	0	1,185,600
CO Series 2025	5,170,000	921,377	0	6,091,377
GO Bonds Series 2025	245,000	402,697	0	647,697

Total required for 2025 debt service	\$14,624,867
- Amount (if any) paid from funds listed in unencumbered funds	\$1,695,000
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$30,924
= Total to be paid from taxes in 2025	\$12,898,943
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2025	\$-127,713
= Total debt levy	\$12,771,230

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Scott Porter, Johnson County Tax Assessor-Collector on 07/29/2025 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

ORDINANCECSO#5906-09-2025

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, APPROVING THE 2025 TAX ROLLS; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Burleson, Texas (the "City") received the certified 2025 tax rolls of the City of Burleson; and

WHEREAS, the City desires to approve the tax rolls in accordance with state law.

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

Section 1

That the City Council hereby approves the 2025 tax rolls of the City of Burleson, Texas, which will result in a tax levy in the estimated amount of \$46,678,788.00 (of which \$1,516,184.00 is tax revenue from the Tax Increment Reinvestment Zone Number Two) based on the Certified Appraisal Rolls as approved and provided by the Appraisal Review Boards of the Johnson Central Appraisal District and the Tarrant Central Appraisal District.

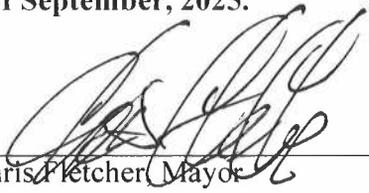
Section 2

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 3

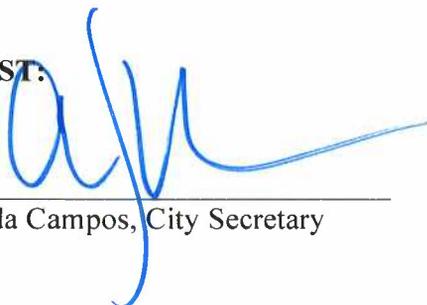
This ordinance shall become effective immediately upon its passage and approval.

PASSED AND APPROVED the 8th day of September, 2025.



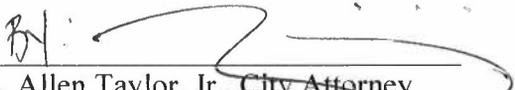
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:



Amanda Campos, City Secretary

APPROVED AS TO FORM:



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

First Reading: the 2nd day of September, 2025.

ORDINANCE CSO#5903-09-2025

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND TERMINATING SEPTEMBER 30, 2026, AND MAKING APPROPRIATIONS FOR EACH FUND; FINDING THE RECITALS ARE TRUE AND CORRECT; INSTRUCTING THE CITY MANAGER TO FILE THE BUDGET WITH THE COUNTY CLERK, POST TO THE CITY WEBSITE, AND ADD CERTAIN FORMS AS AN APPENDIX TO THE BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City Manager of the City of Burleson, Texas (hereinafter referred to as the "City") has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2025, and ending September 30, 2026, (hereinafter referred to as the "Budget"); and

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

WHEREAS, the notice of a public hearing on the Budget was published on August 20, 2025, in the *Fort Worth Star-Telegram*, which was not earlier than the 30th, or later than the 10th day before the date of the said public hearing; and

WHEREAS, an additional notice of the public hearing on the Budget was published in the *Cleburne Times-Review*; and

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

WHEREAS, the Burleson 4A Economic Development Corporation adopted the corporation's FY2025-2026 annual budget on August 18, 2025; and

WHEREAS, the City Council ratified the budget of the Burleson 4A Economic Development Corporation on September 2, 2025; and

WHEREAS, the Burleson Community Services Development Corporation adopted the corporation's FY2025-2026 annual budget on August 15, 2025; and

WHEREAS, the City Council ratified the budget of the Burleson Community Services Development Corporation on September 2, 2025; and

WHEREAS, the Tax Increment Reinvestment Zone Number Two, City of Burleson, Texas adopted the board's FY2024-2025 annual budget on August 18, 2025, by resolution; and

WHEREAS, such public hearing was held on September 2, 2025, prior approval of such date being hereby ratified and confirmed by the City Council, and all those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held and has determined that it should amend the Budget to include, among other things, additional expenditures; and

WHEREAS, the City Council has determined that adopting the Adopted Budget (defined below) is in the best interest of the City and its citizens.

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

Section 1

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

Section 2

That the annual budget attached hereto and incorporated herein for all purposes is adopted for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026 (the "Adopted Budget"); and there is hereby appropriated from the funds indicated such projects, operations, activities, purchases and other expenditures as proposed in the Adopted Budget.

Section 3

That, in accordance with state law, the City Manager shall file or cause to be filed a true and correct copy of the approved Adopted Budget, along with this ordinance, with the City Secretary and in the office of the County Clerks of Johnson and Tarrant County, Texas, and post a copy of the Budget on the City's Internet website. The Adopted Budget shall contain a cover page with the information required by Local Government Code § 102.007(d). Additionally, the City Manager shall include as appendices to the Adopted Budget copies of the following: (i) the tax rate calculation forms used to calculate the City's no-new-revenue tax rate and the voter-approval tax rate for tax year 2025, (ii) the Adopted Budget appropriation ordinance, and (iii) the tax levying ordinance.

Section 4

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

Section 5

That at any time during the fiscal year, the City Manager may transfer part or all of any unencumbered appropriation balance among or between accounts within a fund. The City

Council may, at the recommendation of the City Manager or on its own volition, transfer part or all of any unencumbered appropriation balance from one fund to another fund by ordinance or resolution.

Section 6

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

Section 7

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

Section 8

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

Section 9

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

Section 10

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

PASSED AND APPROVED this 8th day of September, 2025.

FIRST READING - SEPTEMBER 2, 2025

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

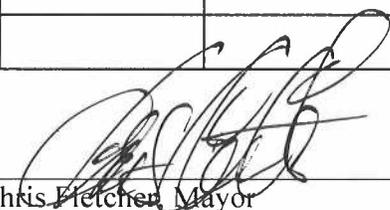
	Ave	Nay	Abstain	Absent
Chris Fletcher, Mayor	X			
Victoria Johnson, Place 1	X			
Phil Anderson, Place 2	X			
Alexa Boedeker, Place 3	X			
Larry Scott, Place 4	X			
Dan McClendon, Place 5	X			
Adam Russell, Place 6	X			

FINAL READING - SEPTEMBER 8, 2025

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

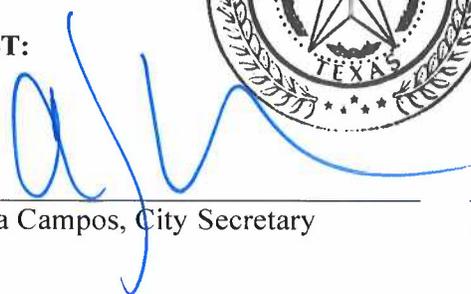
	Ave	Nay	Abstain	Absent
Chris Fletcher, Mayor	✓			
Victoria Johnson, Place 1	✓			
Phil Anderson, Place 2	✓			
Alexa Boedeker, Place 3	✓			
Larry Scott, Place 4	✓			
Dan McClendon, Place 5	✓			
Adam Russell, Place 6	✓			

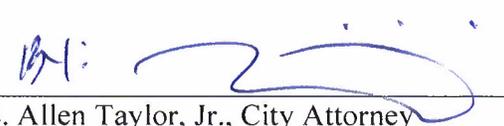



 Chris Fletcher, Mayor
 City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM:


 Amanda Campos, City Secretary


 E. Allen Taylor, Jr., City Attorney

MATT RIBITZKI

ORDINANCE CSO#5905-09-2025

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, LEVYING THE AD VALOREM PROPERTY TAX OF THE CITY OF BURLESON, TEXAS, FOR THE YEAR 2025, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY ON JANUARY 1, 2025, AND ADOPTING A TAX RATE OF \$0.7218 PER \$100 OF VALUATION FOR 2025; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL MAINTENANCE AND OPERATION EXPENSES AND FOR PAYMENT OF INTEREST AND PRINCIPAL ON OUTSTANDING CITY OF BURLESON DEBT; PROVIDING FOR ENFORCEMENT OF COLLECTIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, notice of the tax rate and public hearing on the tax rate was published on August 20, 2025, in the *Fort Worth Star-Telegram*, in accordance with state law; and

WHEREAS, an additional notice of the public hearing on the tax rate was published in the *Cleburne Times-Review*; and

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

WHEREAS, the City Council of the City of Burleson (the "City") held a public hearing on the proposed tax rate, and such public hearing was held on September 2, 2025, prior approval of such date being hereby ratified and confirmed by the City Council, and all those wishing to speak on the tax rate were heard; and

WHEREAS, this Ordinance sets a tax rate of \$0.7218 per \$100 of valuation that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in 2024; and

WHEREAS, the City Council has studied tax rate of \$0.7218 per \$100 of valuation and listened to the comments of the taxpayers at the public hearings held therefore, and has determined that the 2025 tax rate of tax rate of \$0.7218 per \$100 of valuation is in the best interest of the City and its citizens.

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

Section 1

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

Section 2

That by authority of the Charter of the City of Burleson, Texas, and the laws of the State of Texas, there is hereby levied and adopted for the tax year 2025, on all taxable property situated within the corporate limits of the City of Burleson, Texas, on January 1, 2025, a tax rate of \$0.7218 for each \$100 of taxable value.

Section 3

That of the total tax rate, \$0.4933 for each \$100 of taxable value is hereby included, adopted and shall be distributed to fund maintenance and operation expenditures of the City in accordance with Section 26.05(a)(2) of the Texas Tax Code and any other applicable laws. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.20.**

Section 4

That of the total tax rate, \$0.2285 for each \$100 of taxable value is hereby included, adopted, and shall be distributed to pay the City's debt service as provided by Sections 26.04(e)(3)(C) and 26.05(a)(l) of the Texas Tax Code and any other applicable laws.

Section 5

That the City Manager, or the City Manager's designee, shall notify the tax assessor-collectors of Johnson and Tarrant counties of the ad valorem tax rate adopted by the City in this Ordinance before September 30, 2025.

Section 6

That the City Manager, or the City Manager's designee, shall include the following statement on the homepage of the City's Internet website: **THE CITY OF BURLESON, TEXAS, ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.20.**

Section 7

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

Section 8

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

Section 9

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

Section 10

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

Section 11

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

Section 12

That the City Secretary is hereby directed to record this Ordinance and the vote to adopt the tax rate.

PASSED AND APPROVED 8th day of September, 2025.

FIRST READING - SEPTEMBER 2, 2025

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

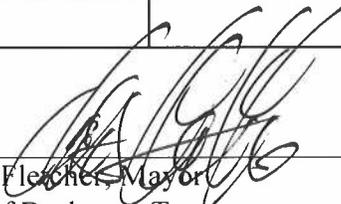
	Ave	Nay	Abstain	Absent
Chris Fletcher, Mayor	X			
Victoria Johnson, Place 1	X			
Phil Anderson, Place 2	X			
Alexa Boedeker, Place 3	X			
Larry Scott, Place 4	X			
Dan McClendon, Place 5	X			
Adam Russell, Place 6	X			

FINAL READING - SEPTEMBER 8, 2025

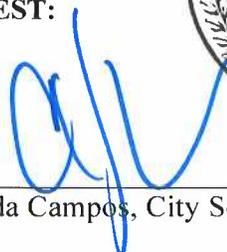
The motion to approve this Ordinance was made by Dan McClendon and seconded by Alexa Boedeker, and the Ordinance was passed and approved by the vote [AYE 7 - NAY 0]:

	Ave	Nay	Abstain	Absent
Chris Fletcher, Mayor	✓			
Victoria Johnson, Place 1	✓			
Phil Anderson, Place 2	✓			
Alexa Boedeker, Place 3	✓			
Larry Scott, Place 4	✓			
Dan McClendon, Place 5	✓			
Adam Russell, Place 6	✓			



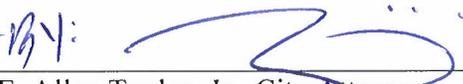

 Chris Fletcher, Mayor
 City of Burleson, Texas

ATTEST:



 Amanda Campos, City Secretary

APPROVED AS TO FORM:



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

ORDINANCE CSO#5907-09-2025

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

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

WHEREAS, the City Council passed an ordinance on September 12, 2022, which, among other things, provided a fee schedule that contained a list of all fees charged by the City of Burleson (save and except water and wastewater impact fees, trash, recycling, and garbage collection rates, and impact fees which are wholly contained in a separate ordinances); and

WHEREAS, the fee schedule needs to be amended to provide for fees effective for the 2025-2026 fiscal year; and

WHEREAS, the proposed amended fee schedule is attached hereto as Exhibit "A" and incorporated as part of this Ordinance (the "Incorporated Fee Schedule"); and

WHEREAS, the Incorporated Fee Schedule contains building permit fees and on September 2, 2025, the City Council held a public hearing on the reauthorization of all the fees in the Incorporated Fee Schedule, including the building permit fees; and

WHEREAS, such fee schedule is intended to repeal and replace existing fees in conflict with the Incorporated Fee Schedule, save and except water and wastewater fees, trash, recycling, and garbage collection rates, and impact fees, which are wholly contained in a separate ordinances; and

WHEREAS, the City Council desires that the Incorporated Fee Schedule replace the current fee schedule; and

WHEREAS, the City Council has determined that adopting the Incorporated Fee Schedule is in the best interest of the City, and further finds and determines that the rules, regulations, terms, conditions, provisions, and requirements of this ordinance are reasonable and necessary to protect public health, safety, and quality of life in the City.

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

Section 1

The City of Burleson hereby adopts the Incorporated Fee Schedule (attached hereto as

Exhibit “A” and incorporated herein for all purposes) and repeals and replaces any prior fee schedule in conflict with the Incorporated Fee Schedule, to be effective October 1, 2025.

Section 2

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

Section 3

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

Section 4

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Burleson, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

Section 5

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

Section 6

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 7

This ordinance shall be in full force and effect after its passage and publication as provided by law beginning October 1, 2025.

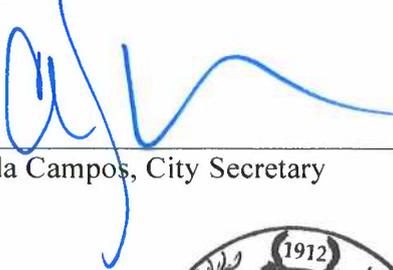
PASSED AND APPROVED the 8th day of September, 2025.

First Reading: the 2nd day of September, 2025.

First Reading: the 8th day of September, 2025.


Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:


Amanda Campos, City Secretary

APPROVED AS TO FORM:

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



ORDINANCE CSO#5908-09-2025

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

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

WHEREAS, the City Council passed an ordinance in September of 2024 which, among other things, provided rates to be charged for water and wastewater service; and

WHEREAS, the rates for water and wastewater may be amended from time to time as provided by Section 82-2 of the City of Burleson Code of Ordinances; and

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

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

WHEREAS, City Council desires to set new fees and rates related to industrial waste discharge; and

WHEREAS, the City Council has determined that adopting the rates for water and wastewater service as set forth herein is in the best interest of the City.

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

Section 1

The base water rates per meter size shall be as follows:

3/4	\$18.01
1	\$25.94
1.5	\$48.83
2	\$71.96
3	\$173.06
4	\$288.45
6	\$575.60
8	\$862.77

10 \$1,147.39
12 \$1,324.89

Section 2

In addition to the base water rate per meter size, the water rates for all areas of the City are as follows:

1 gallon to 10,000 gallons

Meter Size

All \$5.50/1000 gallons

10,001-20,000 gallons

Meter Size

All \$6.65/1000 gallons

Over 20,000 gallons

Meter Size

All \$7.38/1000 gallons

Gas Well Drilling

Meter Size

All \$15.62

Section 3

The base wastewater rate shall be as follows: \$21.76/month.

Section 4

The wastewater volume rates are as follows:

Residential

Residential wastewater volume will be determined as the average of water consumption billed in the months of January, February, and March up to a maximum of 12,000 gallons. If a customer has not established an average for these three months, wastewater volume will be determined as the citywide residential average for those months.

The rate applied to this volume will be \$6.04 per 1,000 gallons.

Maximum wastewater charge to residential customers using wastewater services only:

Maximum residential wastewater rate: \$94.24

Commercial

All usage: \$6.04 per 1000 gallons

Abnormal Sewage Surcharge

Commercial customers whose discharge is found to qualify under the abnormal sewage ordinance will be surcharged according to the following rates:

Biochemical Oxygen Demand (BOD) \$0.6030 per pound

Total Suspended Solids (TSS) \$0.3540 per pound

Section 5

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

Section 6

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

Section 7

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Burleson, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

Section 8

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

Section 9

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 10

This ordinance shall be in full force and effect October 1, 2025, and after its passage and publication as provided by law.

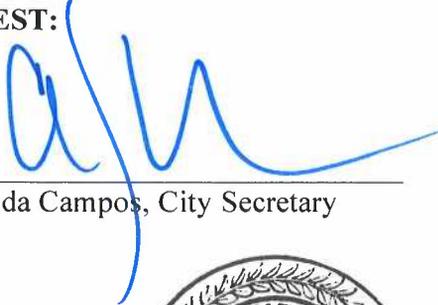
PASSED AND APPROVED the 8th day of September, 2025.

First Reading: the 2nd day of September, 2025.

First Reading: the 8th day of September, 2025.



Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:


Amanda Campos, City Secretary

APPROVED AS TO FORM:

BY: 

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



ORDINANCE CSO#5909-09-2025

AN ORDINANCE ESTABLISHING RATES TO BE CHARGED FOR THE COLLECTION AND DISPOSAL OF RESIDENTIAL AND NON-RESIDENTIAL SOLID WASTE, RECYCLABLES AND TRASH WITHIN THE CITY OF BURLESON; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; PROVIDING A SEVERABILITY CLAUSE, CUMLUATIVE CLAUSE, AND SAVINGS CLAUSE; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE.

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

WHEREAS, the City Council previously passed an ordinance, which, among other things, provided a set of fees for solid waste, recyclables, and trash collection; and

WHEREAS, the fees for solid waste, recyclables, and trash collection need to be amended and may be amended in accordance with Section 82-92 of the City of Burleson Code of Ordinances; and

WHEREAS, the City Council desires set fees for solid waste, recyclables, and trash collection for the upcoming fiscal year; and

WHEREAS, the City Council has determined that adopting the fees for solid waste, recyclables, and trash collection set forth herein is in the best interest of the City.

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

Section 1

The monthly charge for gathering and removal of all solid waste (as defined in Section 82-81 of the Code of Ordinances of the City of Burleson, Texas) for residential and non-residential units within the corporate limits of the City of Burleson shall be as follows:

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

Waste Collection	\$17.97	2X/Week
Recycling	\$ 3.34	
Admin and Overhead	\$ 1.10	
Litter Abatement	\$ 1.00	
Franchise Fee	\$ 1.70	
<hr/> Total	<hr/> \$25.11	

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

Minor Collection (10 bags or 1- 96 gallon container)		
Base Rate	\$28.31	2X/Week
Administration	\$ 1.10	
Litter Abatement	\$ 1.00	
Franchise Fee	\$ 2.26	
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Total	\$32.67	

Major Collection (20 bags or 2- 96 gallon containers)		
Base Rate	\$42.97	2X/Week
Administration	\$ 1.10	
Litter Abatement	\$ 1.00	
Franchise Fee	\$ 3.44	
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Total	\$48.51	

Section 2

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

Section 3

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

Section 4

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Burleson, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

Section 5

All rights and remedies of the City are expressly saved as to any and all provisions of any ordinance affecting solid waste, recyclables, and trash collection fees of the City and to any and all violations of the provisions of any prior ordinance pertaining to solid waste, recyclables, and trash collection fees and regulations within the City which have accrued as of the effective date of this ordinance; as to such accrued fees, collection activity, violations, and any pending litigation, both civil and criminal,

whether pending in court or not, under such prior ordinances, same shall not be affected by this ordinance but may be prosecuted and pursued until final disposition by the courts.

Section 6

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 7

This ordinance shall be in full force and effect October 1, 2025, and after its passage and publication as provided by law.

PASSED AND APPROVED the 8th day of September, 2025.

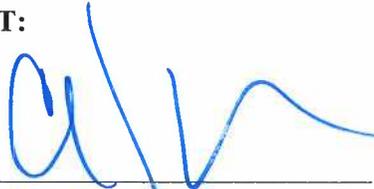
First Reading: the 2nd day of September, 2025.

First Reading: the 8th day of September, 2025.



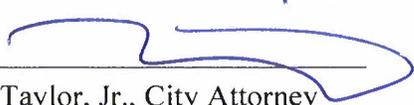
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:



Amanda Campos, City Secretary

APPROVED AS TO FORM:

BY: 

E. Allen Taylor, Jr., City Attorney

MATY RIBITZKI
SR. DEPUTY CITY ATTORNEY

