THE CITY OF BURLESON TEXAS

City Council
Regular Meeting Agenda

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

Monday, March 7, 2022 | **Live Stream at** https://www.burlesontx.com/880/Streaming-Video | **Council Chambers**

5:30 P.M. REGULAR SESSION

1. **CALL TO ORDER**

Invocation - Gloria Gillaspie, Open Door Church

Pledge of Allegiance to the US Flag

Texas Pledge:
Honor the Texas Flag; I pledge allegiance to thee, Texas, one state under God; one and indivisible

2. **PUBLIC PRESENTATIONS**

A. Proclamations

B. Presentations
- Bleeding Disorders Awareness Month (*Recipient: Karla Brown, Texas Central Hemophilia Association*)

C. Community Interest Items
This is a standing item on the agenda of every regular meeting of the City Council. An "item of community interest" includes the following:

- expressions of thanks, congratulations, or condolence;
- information regarding holiday schedules;
- honorary recognitions of city officials, employees, or other citizens;
- reminders about upcoming events sponsored by the city or other entity that is scheduled to be attended by city official or city employee; and
- announcements involving imminent public health and safety threats to the city.

3. **CHANGES TO POSTED AGENDA**

A. Items to be continued or withdrawn.

B. Items to be withdrawn from Consent Agenda for separate discussion or items to be added to the Consent Agenda.

4. **CITIZEN APPEARANCES**

Other than public hearings and items listed on the posted agenda, citizens in attendance who desire to speak to City Council may speak during this section.

Speakers in attendance: Each person will be allowed three (3) minutes to speak and will not be interrupted by City Council or staff. If you would like to speak, please fill out a speaker card and give the completed card to the City Secretary prior to addressing City Council.

Speakers not in attendance: Each person must fill out an online speaker card. Online speaker cards will be for items posted on the agenda only and must be submitted 30 minutes prior to the posted start time of the meeting. Online speaker cards will be read aloud by the City Secretary at the time the item is presented. Online speaker cards can be found on the city's website, www.burlesontx.com on the agenda/notices page.

Please note that City Council may only take action on items posted on the agenda. The Texas Open Meetings Act prohibits the City Council from deliberating or taking action on an item not listed on the agenda. City Council may, however, receive your comments on the unlisted item, ask clarifying questions, respond with facts, and explain policy.

5. **CONSENT AGENDA**

All items listed below are considered to be routine by the City Council and will be enacted with one motion. There will be no separate discussion of the items unless a Councilmember or citizen so requests, in which event the item will be removed from the consent agenda and considered in its normal sequence. Approval of the consent agenda authorizes the City Manager to implement each item in accordance with staff recommendations.

A. Consider approval of the city council minutes from the February 18, 2022 special meeting and the February 21, 2022 regular meeting. *(Staff Contact: Amanda Campos, City Secretary)*

Attachments

Department Memo
minutes 2.18.22
minutes 2.21.22

B. Consider approval of a final plat of Hidden Vistas, Phase 10, Lots 1-6 and 7X, Block 1, with an approximate address of 1250 Valley Crest Drive (Case 21-169). *(Staff Contact: Tony McIlwain, Director of Development Services) (The Planning and Zoning Commission recommended approval unanimously.)*

Attachments

Staff Memo
Location Map
Final Plat

C. Consider approval of a facility use agreement with Burleson Farmer's Market for the use of the Mayor Vera Calvin Plaza in Old Town for the upcoming season. *(Staff Contact: Joni Van Noy, Old Town Administrator)*

Attachments

Department Memo

Staff Presentation
Draft Agreement

D. Consider approval of a resolution authorizing the City Manager to execute all necessary agreements with VOYA Financial to provide financial and administrative services to the City of Burleson 457b participants. *(Staff Contact: Rick DeOrdio, Director of Human Resources)*

Attachments
Department Memo
Staff Presentation
Proposed Resolution

E. Consider approval of an ordinance approving an amended and restated service and assessment plan for the Parks at Panchasarp Farms Public Improvement District JC-1; making a finding of special benefit to the property in phase #2 of the district; levying special assessments against the property within phase #2 of the district and establishing a lien on the property; providing for payment of the assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing for the method of assessment and the payment of assessments; providing for penalties and interest on delinquent assessments; providing for severability; and providing an effective date. (Final Reading) *(Staff Contact: Matt Ribitzki, Deputy City Attorney/Compliance Manager)*

Attachments
Department Memo
Presentation
Proposed Ordinance

F. Consider approval of a resolution designating certain members of Council to represent the City at the Tarrant Regional Transportation Coalition, the Regional Transportation Council, and the North Central Texas Council of Governments. *(Staff Contact: Eric Oscarson, Director of Public Works)*

Attachments
Department Memo
Staff Presentation
Resolution

6. **GENERAL**

A. Consider approval of an ordinance designating a school zone along Hidden Creek Parkway near Bransom Elementary school; directing the city manager or designee to erect the appropriate signage; incorporating the recitals into the body of the ordinance; repealing all ordinances or parts of ordinances in conflict herewith; providing a severability clause; finding and determining that the meeting at which this ordinance is passed is open to the public as required by law; providing for an effective date and publication; and providing for penalties. *(First and Final Reading) (Staff Presenter: Michelle McCullough, Assistant Director of Public Works)*

Attachments

Department Memo
Presentation
Proposed Ordinance

B. Receive a report on the City's response to the 2019 Coronavirus Disease (Covid-19) and consider the approval and/or continuation and renewal of a new 13th Declaration or current 12th Declaration of Local Disaster and Public Health Emergency regarding Covid-19. *(Staff Presenters: K.T. Freeman, Fire Chief, and Matt Ribitzki, Deputy City Attorney/Compliance Manager)*

Attachments
Department Memo
FD Presentation
Declaration Presentation
Current 12th Declaration
Proposed Declaration

C. Approve a resolution accepting the results of the September 30, 2021 annual audit, Annual Comprehensive Financial Report for the period ending September 30, 2021, and the Single Audit Report as of September 30, 2021. *(Staff Presenter: Martin Avila, Director of Finance)*

Attachments
Dept Memo Audit_ACFR_Single Audit 3.7.2022
Audit_ACFR_Single Audit Presentation
City of Burleson ACFR 9.30.2021 Report
City of Burleson Single Audit Report 9.30.2021
Resolution Accepting Audit_ACFR_Single Audit 3.7.2022

D. Consider approval of a five-year contract with Hoot’s Lawn Care, LLC for Tier 1 and Tier 3 West Litter Services in the amount not to exceed $457,537.50. *(Staff Presenter: Jen Basham, Parks and Recreation Director)*

Attachments
Department Memo
Staff Presentation
Resolution
RFP
Bid Tabulation
1295

E. Consider approval of a five-year contract with BrightView Landscape Services, Inc. for Tier 2 and Tier 3 East Litter Services in the amount not to exceed $466,996.45. *(Staff Presenter: Jen Basham, Parks and Recreation Director)*

Attachments
Department Memo
Staff Presentation

Resolution
RFP
Bid Tabulation
1295

7. **REPORTS AND PRESENTATIONS**

A. Receive a report, hold a discussion, and provide staff guidance regarding city ordinance Chapter 78, Traffic and Vehicles, Article II, as it pertains to parking. *(Staff Presenter: Billy J. Cordell, Chief of Police)*

Attachments
Department Memo
Chapter 78 Ordinance
Presentation

B. Receive a report, hold a discussion, and provide staff direction regarding proposed TxDOT improvements to I-35W. *(Staff Presenter: Paul Mitchell, Assistant Director of Public Works)*

Attachments
Department Memo
Staff Presentation

C. Receive a report, hold a discussion, and give staff direction on the preliminary financial overview of the general fund, upcoming budget process for fiscal year 2022-2023 and receive any additional direction from City Council regarding the annual budget for fiscal year 2022-2023. *(Staff Presenter: Martin Avila, Finance Director)*

Attachments
Dept Memo Preliminary GF Financial Overview and FY2022-2023 Budget Process Overview
GF Overview and FY2023 Budget Process Presentation

D. Receive a report, hold a discussion, and provide feedback regarding Honey Tour. *(Staff Presenter: Jen Basham, Director of Parks and Recreation)*

Attachments
Department Memo
Staff Presentation

8. **CITY COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS OR REPORTS**

9. **RECESS INTO EXECUTIVE SESSION**
Pursuant to Section 551.071, Texas Government Code, the Council reserves the right to convene in Executive Session(s), from time to time as deemed necessary during this meeting for any posted agenda item, to receive advice from its attorney as permitted by law.

A. **Pending or Contemplated Litigation or to Seek the Advice of the City Attorney Pursuant to Section 551.071**
- Land Use, Design Standards, and Density in the City's Transit Oriented

Development District
- Extraterritorial Jurisdiction between the Cities of Burleson, Crowley, and Fort Worth

B. **Discussion Regarding Possible Purchase, Exchange, Lease, or Value of Real Property Pursuant to Section 551.072**
   - Discuss and receive direction on certain parcels of real property for municipal purposes where deliberation in open session would have a detrimental effect on the position of negotiations with third parties
   - 430 N Burleson Blvd in Burleson, Johnson County, Texas

C. **Deliberation regarding a negotiated contract for a prospective gift or donation to the state or the governmental body Pursuant to Section 551.073**

D. **Personnel Matters Pursuant to Section 551.074**

E. **Deliberation regarding (1) the deployment, or specific occasions for implementation of security personnel or devices; or (2) a security audit Pursuant to Sec. 551.076**

F. **Deliberation Regarding Commercial or Financial Information Received from or the Offer of a Financial or Other Incentive made to a Business Prospect Seeking to Locate, Stay or Expand in or Near the Territory of the City and with which the City is conducting Economic Development Negotiations Pursuant to Section 551.087**
   - Project Warehouse
   - Hyder Ranch

G. **Pursuant to Sec. 418.0183(f), deliberation of information related to managing emergencies and disasters including those caused by terroristic acts (must be tape recorded)**

CERTIFICATE

I hereby certify that the above agenda was posted on this the **2nd of March 2022, by 5:00 p.m.**, on the official bulletin board at the Burleson City Hall, 141 W. Renfro, Burleson, Texas.

Amanda Campos

Amanda Campos
City Secretary

ACCESSIBILITY STATEMENT

The Burleson City Hall is wheelchair accessible. The entry ramp is located in the front of the building, accessible from Warren St. Accessible parking spaces are also available in the Warren St. parking lot. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the A.D.A. Coordinator at 817-426-9600, or TDD 1-800-735-2989.

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT: **City Secretary Office**

DATE: **03/07/2022**

SUBJECT

Consider approval of the city council minutes from the February 18, 2022 special meeting and the February 21, 2022 regular meeting. *(Staff Contact: Amanda Campos, City Secretary)*

Attachments

Department Memo
minutes 2.18.22
minutes 2.21.22

Respectfully submitted:

Amanda Campos, TRMC
City Secretary
817-426-9665 | acampos@burlesontx.com

DEPARTMENT MEMO

DEPARTMENT: City Secretary's Office

FROM: Amanda Campos, City Secretary

MEETING: March 7, 2022

SUBJECT:

Consider approval of the city council minutes from the February 18, 2022 and February 21, 2022 regular council meeting. *(Staff Contact: Amanda Campos, City Secretary)*

SUMMARY:

The City Council duly and legally met on February 18, 2022 and February 21, 2022 regular council meeting.

OPTIONS:

Council may approve the minutes as presented or approve with amendments

RECOMMENDATION:

Approval

FISCAL IMPACT:

N/A

STAFF CONTACT:

Name: Amanda Campos, TRMC

Department: City Secretary's Office

Email: acampos@burlesontx.com

Phone: 817-429-9665

BURLESON CITY COUNCIL SPECIAL MEETING
February 18, 2022
DRAFT MINUTES

ROLL CALL

Council present:
Victoria Johnson
Rick Green
Jimmy Stanford
Chris Fletcher
Tamara Payne
Dan McClendon
Ronnie Johnson

Council Absent:

Staff present
Bryan Langley, City Manager
Tommy Ludwig, Deputy City Manager
Amanda Campos, City Secretary
Monica Solko, Deputy City Secretary
Allen Taylor, City Attorney
Matt Ribitzki, Deputy City Attorney

CALL TO ORDER – 9:01 AM

1. RECESS INTO EXECUTIVE SESSION

A. Pending or Contemplated Litigation or to Seek the Advice of the City Attorney Pursuant to Section 551.071

Motion was made by Ronnie Johnson and Victoria Johnson to convene into executive session at 9:02 a.m.

Motion passed 7-0.

Motion was made by Victoria Johnson and Dan McClendon to reconvene into open session at 9:28 a.m.

Motion passed 7-0

3. GENERAL

A. Consider and take action on a motion to reconsider the approval of an ordinance calling a special bond election to be held May 7, 2022. (Presenter Dan McClendon, Mayor Pro Tem)

Mayor Pro Tem Dan McClendon presented an item to reconsider the approval of an ordinance calling a special bond election.

DRAFT

- Katherine Reading, 201 Meandering Lane, came forward and spoke on the process of the Bond Committee.

- Bill Janusch, 117 NE Clinton Street, came forward to speak on the Bond Committee process and expressed concerns on the bond election.

- Alicia Mo, spoke against the item.

- Brock Ostander, spoke against the item.

Motion made by Dan McClendon and Chris Fletcher to reconsider.

Motion failed 2-4-1, with Chris Fletcher and Dan McClendon voting in Favor, Victoria Johnson, Rick Green, Jimmy Stanford and Ronnie Johnson voting against and Tamara Payne abstaining.

B. Consider and take action on a motion to reconsider to reconsider the approval of a resolution declaring the intent and commitment to create a contract with the voters; stipulating the proceeds from the bond shall be used for the projects identified in the ordinance calling the May 2022 bond election; directing the City Manager to implement the May 2022 bond program in accordance with the specific projects and programs set forth in this resolution and the propositions approved by the voters; and declaring an effective date. (Presenter: Dan McClendon, Mayor Pro Tem)

No action taken.

2. CITIZEN APPEARANCES

- Jaime Jones, Irene St., expressed gratitude for the Burleson Police Department treating everyone fairly.

ADJOURNMENT

Motion made by Tamara Payne and Jimmy Stanford to adjourn.

Mayor Fletcher adjourned the meeting at 10:39 a.m.

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Monica Solko
Deputy City Secretary

DRAFT

BURLESON CITY COUNCIL REGULAR MEETING
February 21, 2022
DRAFT MINUTES

ROLL CALL

Council present:
Victoria Johnson
Rick Green
Jimmy Stanford
Chris Fletcher
Tamara Payne
Dan McClendon
Ronnie Johnson

Council Absent:

Staff present
Bryan Langley, City Manager
Tommy Ludwig, Deputy City Manager
Amanda Campos, City Secretary
Monica Solko, Deputy City Secretary
Allen Taylor, City Attorney
Matt Ribitzki, Deputy City Attorney

1. CALL TO ORDER –5:33 PM

Invocation – Theo Stewart, Texas Health Huguley Hospital
Pledge of Allegiance to the US Flag
Texas Pledge

2. PUBLIC PRESENTATIONS

A. Proclamations

- None at this time.

B. Presentations

- None at this time.

C. Community Interest Items

- City Fest was a great success Thank you to all city staff who worked hard to ensure the safety of the citizens during the icy weather last week.
- Black History Month in February.

3. CHANGES TO POSTED AGENDA

A. Items to be continued or withdrawn

- None at this time.

B. Items to be withdrawn from Consent Agenda for separate discussion or items to be added to the Consent Agenda.

- Move items 7C and 7D to consent

Motion made by Dan McClendon and Rick Green to move items 7C and 7D to the consent agenda.

Motion passed 7-0.

4. CITIZEN APPEARANCES

- Sarah Carlson, 1158 Crossvine Drive, and expressed concerns with the Council deliberation at the last Council meeting.
- Richard Collins, Sierra Vista, expressed concerns with the bond election meeting deliberation between Council and the exclusion of citizen comments.

5. CONSENT AGENDA

A. City council minutes from the February 7, 2022 regular meeting. (Staff Contact: Amanda Campos, City Secretary)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

B. Replat for M.A. Clark's Addition, Lots 2R1 and 2R2, Block 40, Lot 2R, Block 72, located directly south of the E. Tabb Street and N. Baker Street intersection (Case 21-118). (Staff Contact: Tony McIlwain, Director of Development Services) (The Planning and Zoning Commission recommended unanimous approval.)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

C. CSO#1991-02-2022, resolution authorizing participation with the State of Texas through the Office of the Attorney General in resolving opioid-related claims against Endo/Par under the terms and conditions set forth in the Endo/Par Texas State-Wide Opioid Settlement Agreement between Endo/Par, the State of Texas, and the Counties of Dallas, Bexar, Harris, and Tarrant. (Staff Contact: Matt Ribitzki, Deputy City Attorney/Compliance Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

D. CSO#1992-02-2022, resolution authorizing participation with the State of Texas through the Office of the Attorney General in resolving opioid-related claims against Teva under the terms and conditions set forth in the Teva Texas State-Wide Opioid Settlement Agreement between Teva, the State of Texas, and the Counties of Dallas, Bexar, Harris, and Tarrant. (Staff Contact: Matt Ribitzki, Deputy City Attorney/Compliance Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

E. CSO#1993-02-2022, Memorandum of Understanding between the City of Burleson and Burleson Independent School District for shelter and mass care activities during emergency situations. (Staff Contact: Will Allen, Emergency Operations Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

F. CSO#1994-02-2022, Memorandum of Understanding between the City of Burleson and First Baptist Church Burleson for shelter and mass care activities during emergency situations. (Staff Contact: Will Allen, Emergency Operations Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

G. CSO#1995-02-2022, Memorandum of Understanding between the City of Burleson and Burleson Church of Christ for shelter and mass care activities during emergency situations. (Staff Contact: Will Allen, Emergency Operations Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

H. CSO#1996-02-2022, Memorandum of Understanding between the City of Burleson and Pathway Church for shelter and mass care activities during emergency situations. (Staff Contact: Will Allen, Emergency Operations Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

I. CSO#1997-02-2022, resolution accepting and approving the City's Disaster Debris Management Plan. (Staff Contact: Will Allen, Emergency Operations Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

J. CSO#1998-02-2022, resolution authorizing continued participation with the Atmos Cities Steering Committee; authorizing the payment of the 2022 assessment to the Atmos Cities Steering Committee in the amount not to exceed $2,484.30 to fund regulatory and related activities related to the Atmos Energy Corporation; and declaring an effective date. (Staff Contact: Matt Ribitzki, Deputy City Attorney/Compliance Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

K. CSO#1999-02-2022, resolution formally adopting the name of the dog park located at 620 Memorial Plaza Drive as Burleson Bark Park. (Staff Contact: Jen Basham, Director of Parks and Recreation)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

7. GENERAL – MOVED TO CONSENT

C. CSO#2003-02-2022, maintenance contract with Canon Solutions America for copier support and maintenance for five-year for all City departments through an intergovernmental cooperative purchasing agreement with Omnia Partners in the amount not to exceed $204,219. (Staff Presenter: Justin Scharnhorst, Purchasing Manager)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

D. CSO#2004-02-2022, resolution ratifying the termination of the local transportation advance funding agreement for the Alsbury Extension Phase II Project and authorizing the City Manager to reimburse the Texas Department of Transportation an amount not to exceed $292,114.58 for the return of federally earmarked funds and costs expended under the agreement. (Staff Presenter: Eric Oscarson, Director of Public Works)

Motion made by Tamara Payne and Dan McClendon to approve.

Motion passed 7-0.

6. DEVELOPMENT APPLICATIONS

A. CSO#2000-02-2022, ordinance amending ordinance B-582, the zoning ordinance of the City of Burleson, Texas, by amending the official zoning map and changing the zoning on approximately 37.92 acres from "A" Agricultural, to "I" Industrial District, to allow for the development of a cold storage warehouse and office facility, making this ordinance cumulative of prior ordinances, providing a severability clause; providing a penalty clause, and providing for an effective date at 7001 FM 917 (Case 21-157). (First and Final Reading) (Staff Presenter: Tony McIlwain, Director of Development Services) (The Planning and Zoning Commission recommended approval by unanimous vote)

Director of Development Services Tony McIlwain presented the zoning ordinance to allow for the development of a cold storage warehouse and office facility.

Mayor Fletcher opened the public hearing. Time 5:49 p.m.

Ben Milligan, 610 McVoid Road, Springtown, the Developer of the project was available to answer questions that Council may have.

Mayor Fletcher closed the public hearings. Time 5:54 p.m.

Motion made by Dan McClendon and Rick Green to approve.

Motion passed 7-0.

B. CSO#2001-02-2022, resolution of support for a housing tax credit application to the Texas Department of Housing and Community Affairs for Thomas Square Apartments, an existing senior living community at 551 SW Thomas Street, Thomas Square Apartments (Case 22- 023):. (Staff Presenter: Tony McIlwain, Director of Development Services)

Director of Development Services Tony McIlwain presented a resolution supporting for a housing tax credit application to the Texas Department Housing and Community.

Debra Welcha Sr Development Director,

Motion made by Tamara Payne and Victoria Johnson to approve.

Motion passed 7-0.

City Secretary Amanda Campos requested clarification on the resolution concerning the commitment to VOA of funding assistance in the amount of $500.

Tamara Payne clarified that the motion was to approve and include the $500 and Victoria Johnson agreed to the clarification.

7. GENERAL

A. Ordinance approving an amended and restated service and assessment plan for the Parks at Panchasarp Farms Public Improvement District JC-1; making a finding of special benefit to the property in Phase #2 of the district; levying special assessments against property within phase #2 of the district and establishing a lien on such property; providing for payment of the assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing for the method of assessment and the payment of assessments; providing penalties and interest on delinquent assessments; providing for severability; and providing an effective date. (First Reading) (Staff Presenter: Matt Ribitzki, Deputy City Attorney/Compliance Manager).

Deputy City Attorney/Compliance Manager Matt Ribitzki presented an ordinance approving an amended and restated service and assessment plan for the Parks at Panchasarp Farms Public Improvement District JC-1.

Mayor Fletcher opened the public hearing. Time 6:04 p.m.

Mayor Fletcher closed the public hearings. Time 6:14 p.m.

Motion made by Jimmy Stanford and Ronnie Johnson to approve.

Motion passed 7-0.

B. CSO#2002-02-2022, ordinance amending the City budget for fiscal year 2021-2022 by increasing appropriations of ARPA Grant Fund for American Rescue Plan (ARPA) ACT stimulus funds in the amount of $8,000,000 for various purposes allowable per federal grant guidelines; increasing appropriations of the Equipment Replacement Fund in the amount of $3,000,000 to transfer excess fund balance to the General Fund; increasing appropriations of the Equipment Replacement Fund Proprietary in the amount of $1,000,000 to transfer excess fund balance to the Water and Sewer Fund; and finding that this ordinance may be considered and approved at only one meeting because time is of the essence. (First and Final Reading) (Staff Presenter: Martin Avila, Director of Finance)

Director of Finance Martin Avila presented an ordinance amending the city budget for fiscal year 2021-2022 by increasing appropriations of ARPA Grant fund for American Rescue Plan (ARPA) Act stimulus funds in the amount of $8,000,000.

Motion made by Tamara Payne and Ronnie Johnson to approve and find that time is of the essence.

Motion passed 7-0.

C. CSO#2003-02-2022, maintenance contract with Canon Solutions America for copier support and maintenance for five-year for all City departments through an intergovernmental cooperative purchasing agreement with Omnia Partners in the amount not to exceed $204,219. (Staff Presenter: Justin Scharnhorst, Purchasing Manager) MOVED TO CONSENT

Item 7C was moved and voted with the consent agenda above.

D. CSO#2004-02-2022, resolution ratifying the termination of the local transportation advance funding agreement for the Alsbury Extension Phase II Project and authorizing the City Manager to reimburse the Texas Department of Transportation an amount not to exceed $292,114.58 for the return of federally earmarked funds and costs expended under the agreement. (Staff Presenter: Eric Oscarson, Director of Public Works) MOVED TO CONSENT

Item 7D was moved and voted with the consent agenda above.

E. CSO#2005-02-2022, contract with Siddon Martin Emergency Group for the purchase of four Demers 2023 MXP 153 Ford F450 Type I Gas 4X4 Ambulances through an interlocal agreement with the Houston Galveston Area Council in the amount not to exceed $1,200,000. (Staff presenter: K.T. Freeman, Fire Chief)

Fire Chief K.T. Freeman presented a contract with Siddon Martin Emergency Group for the purchase of four Demers 2023 MXP 153 Ford F450 Type I Gas 4x4 ambulances.

Motion made by Tamara Johnson and Jimmy Stanford to approve.

Motion passed 7-0.

8. REPORTS AND PRESENTATIONS.

A. Receive a report, hold a discussion, and give staff direction regarding a Home Improvement Rebate Program. (Staff Presenter: Lisa Duello, Neighborhood Services Director)

Neighborhood Services Lisa Duello presented and discussed a Home Improvement Rebate Program.

After a brief discussion and questions, Council consensus was to move forward with the Home Improvement Rebate program.

B. Receive a report, hold a discussion, and give staff direction regarding participation in regional transportation programs. (Staff Presenter: Eric Oscarson, Director of Public Works)

Director of Public Works Eric Oscarson presented and discussed participation in regional transportation programs.

After a brief discussion and questions, Council consensus was to move forward.

TRTC – Chris Fletcher and Jimmy Stanford
RTC – Dan McClendon
NCTCOG – Victoria Johnson

9. CITY COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS OR REPORTS

- Work session and presentation on the Master Thoroughfare Plan with hike and bike trails.
- Comprehensive Land Use Plan.
- Mayor Vera at 10 a.m. and interment at 2 p.m. funeral
- Development requirements for littering.
- Old Town parking area speeding traffic

10. RECESS INTO EXECUTIVE SESSION

A. Pending or Contemplated Litigation or to Seek the Advice of the City Attorney Pursuant to Section 551.071

B. Discussion Regarding Possible Purchase, Exchange, Lease, or Value of Real Property Pursuant to Section 551.072

- Discuss and Receive Direction Regarding Real Property Located at 124 NW Magnolia (124 SW Haskew), Burleson, Johnson County, Texas

C. Deliberation regarding a negotiated contract for a prospective gift or donation to the state or the governmental body Pursuant to Section 551.073

D. Deliberation Regarding Commercial or Financial Information Received from or the Offer of a Financial or Other Incentive made to a Business Prospect Seeking to Locate, Stay or Expand in or Near the Territory of the City and with which the

City is conducting Economic Development Negotiations Pursuant to Section 551.087

Motion was made by Tamara Payne and Victoria Johnson to convene into executive session at 7:30 p.m.

Motion passed 7-0.

Motion was made by Tamara Payne and Dan McClendon to reconvene into open session at 7:39 p.m.

Motion passed 7-0

ADJOURNMENT

Motion made by Victoria Johnson and Jimmy Stanford to adjourn.

Mayor Fletcher adjourned the meeting at 7:39 p.m.

_____

Monica Solko
Deputy City Secretary

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Development Services**
DIRECTOR:	**Tony McIlwain**
DATE:	**03/07/2022**

SUBJECT

Consider approval of a final plat of Hidden Vistas, Phase 10, Lots 1-6 and 7X, Block 1, with an approximate address of 1250 Valley Crest Drive (Case 21-169). *(Staff Contact: Tony McIlwain, Director of Development Services) (The Planning and Zoning Commission recommended approval unanimously.)*

Attachments

Staff Memo
Location Map
Final Plat

Respectfully submitted:

Tony McIlwain
Director, Development Services
817-426-9684
tmcilwain@burlesontx.com

DEPARTMENT MEMO

DEPARTMENT: **Development Services**

FROM: **Lidon Pearce**

MEETING: **February 22, 2021**

SUBJECT:

Final plat of Hidden Vistas, Phase 10, Lots 1-6 and 7X, Block 1; located at 1250 Valley Crest Drive (Case 21-169): Consider approval for a final plat of Hidden Vistas, Phase 10.

SUMMARY:

On December 27, 2021, an application for a Final Plat consisting of 3.111 acres, was submitted by Peter Thomas on behalf of Burleson Hidden Vistas LP. The Hidden Vistas Phase 10 development contains 6 residential lots and 1 HOA lot of open space. The subject property is zoned Planned Development (PD).

Development Overview:

Single-family lots

This development is proposing to construct single-family, detached homes. All lots, as well as the overall density, are in compliance with the approved Planned Development.

Engineering Update:

There was no required update to the TIA or drainage plan with this submittal.

OPTIONS:

1. Recommend approval of the final plat
2. Recommend denial of the final plat

RECOMMENDATION:

Recommend approval of the final plat of Hidden Vistas, Phase 10, Lots 1-6 and 7X, Block 1, located at 1250 Valley Crest Dr. (Case 21-169)

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

May 7, 2018 – City Council approved a PD amendment for Hidden Vistas and a revised Preliminary Plat.

April 10, 2018 – Planning and Zoning Commission recommended approval of a PD amendment for Hidden Vistas and a revised Preliminary Plat.

August 24, 2006 - City Council approved the Planned Development Ordinance which created the Hidden Vistas Development

FISCAL IMPACT:

None

PUBLIC NOTIFICATION:

No public notice is required for this request.

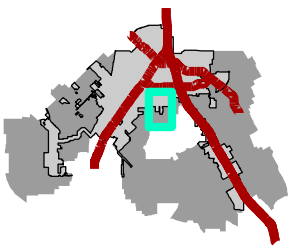
STAFF CONTACT:

Name:	Lidon Pearce
Department:	Planner, Development Services
Email:	lpearce@burlesontx.com
Phone:	817-426-9649



Hidden Vistas Phase 10
Final Plat
Case 21-169

THE CITY OF BURLESON TEXAS

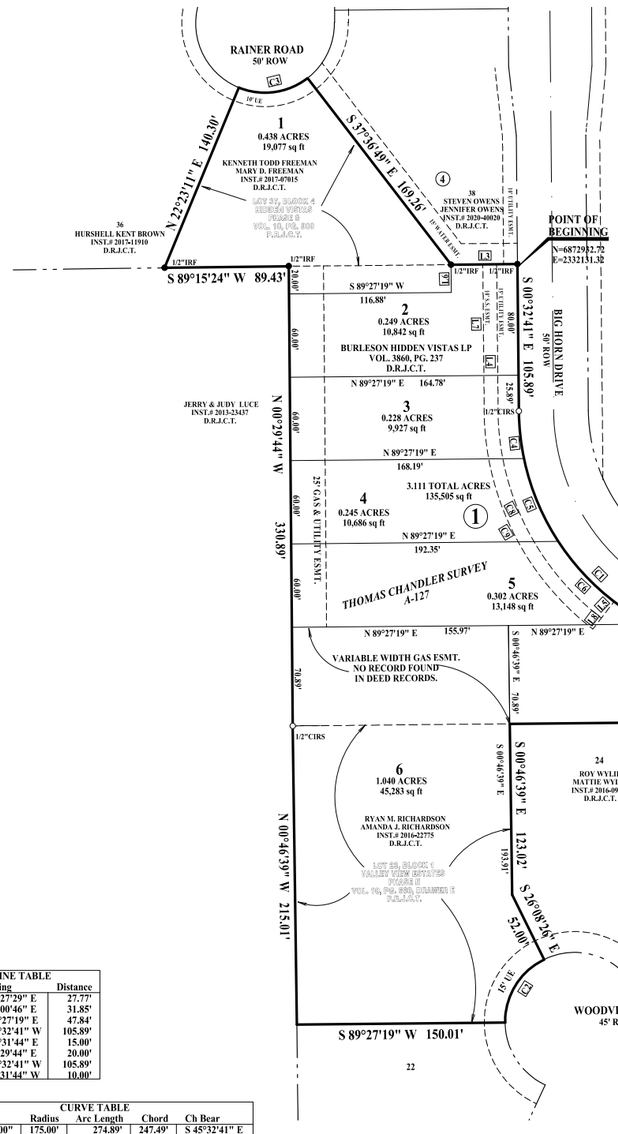


Vicinity Map

SCALE 1"=50'

LEGEND

●	IRON ROD FND.
X	"X" IN CONC.
○	CAPPED I.R. SET
Ø	POWER POLE
☼	LIGHT POLE
⋈	WATER VALVE
WM	WATER METER
Ⓔ	ELEC. MANHOLE
Ⓢ	SAN. SEW. M.H.
Ⓖ	GAS RISER
TEL	TEL. PED
□	FENCE CORNER
UL	UNDERG. CABLE
◇	FIRE HYDRANT



LINE TABLE		
Id	Bearing	Distance
L1	S 49°27'29" E	27.77'
L2	S 05°00'46" E	31.85'
L3	N 89°27'19" E	47.84'
L4	N 00°32'41" W	105.89'
L5	N 37°31'44" E	15.00'
L6	S 00°29'44" E	20.00'
L7	N 00°32'41" W	105.89'
L8	S 37°31'44" W	10.00'

CURVE TABLE					
Id	Delta	Radius	Arc Length	Chord	Ch Bear
C1	90°00'00"	175.00'	274.89'	247.49'	S 45°32'41" E
C2	64°24'17"	50.00'	56.20'	53.29'	S 31°39'36" W
C3	60°00'00"	50.00'	52.36'	50.00'	N 82°23'11" E
C4	11°14'27"	175.00'	34.33'	34.28'	S 06°09'54" E
C5	21°17'33"	175.00'	65.03'	64.66'	S 22°25'54" E
C6	29°11'14"	175.00'	89.15'	88.19'	S 47°40'17" E
C7	28°16'47"	175.00'	86.38'	85.50'	S 76°24'17" E
C8	51°55'35"	190.00'	172.19'	166.36'	S 26°30'28" E
C9	51°55'35"	200.00'	181.26'	175.12'	S 26°30'28" E

PLAT NOTES:

1. ALL LOT CORNERS, ANGLE POINTS, POINTS OF TANGENCY AND POINTS OF CURVATURE WERE PHYSICALLY SET, SAID POINTS WERE MARKED WITH 1/2" IRON RODS WITH A CAP STAMPED "RPLS 4818", DRIVEN INTO THE GROUND, UNLESS OTHERWISE NOTED.

2. PROPOSED LOTS SHALL BE GRADED INDIVIDUALLY IN ACCORDANCE WITH THE DRAINAGE/GRADING PLAN PER THE CONSTRUCTION PLANS. THE BUILDER SHALL SUBMIT A GRADING PLAN WITH THE BUILDING PERMIT APPLICATION FOR REVIEW.

SUBDIVISION NOTES:

1. ALL FENCES ALONG OPEN SPACE LOTS, SHALL BE MADE OF WROUGHT IRON.

2. COMMON AREA TO BE MAINTAINED BY THE H.O.A.

FINISH FLOOR NOTES:

THE CITY OF BURLESON RESERVES THE RIGHT TO REQUIRE MINIMUM FINISH FLOOR ELEVATIONS ON ANY LOT WITHIN THIS SUBDIVISION. THE MINIMUM ELEVATIONS SHOWN ARE BASED ON THE MOST CURRENT INFORMATION AVAILABLE AT THE TIME THIS PLAT IS FILED AND MAY BE SUBJECT TO CHANGE.

FLOODPLAIN NOTE:

NO PORTION OF THE BEFERENCED SITE IS WITHIN AN EXISTING 100 YEAR FLOOD PLAIN AS DETERMINED BY THE FLOOD INSURANCE RATE MAP FOR JOHNSON COUNTY, TEXAS AND INCORPORATED AREAS, COMMUNITY PANEL NUMBER 48251C0065J, EFFECTIVE DATE DECEMBER 4, 2012.

SUBDIVISION NOTES:

1. DRIVEWAY APPROACH LOCATIONS ON CORNER LOTS SHALL BE LOCATED TO LINE UP WITH THE SIDE OF THE HOUSE OR GARAGE THAT IS FARTHEST FROM THE INTERSECTION.

2. ALL FENCES ALONG OPEN SPACE LOTS, SHALL BE MADE OF WROUGHT IRON.

3. COMMON AREAS TO BE MAINTAINED BY THE H.O.A.

UTILITY EASEMENT NOTE

ANY PUBLIC UTILITY, INCLUDING THE CITY OF BURLESON, SHALL HAVE THE RIGHT TO MOVE AND KEEP MOVED ALL OR PART OF ANY BUILDING, FENCES, TREES, SHRUBS, OTHER GROWTHS OR IMPROVEMENTS WHICH IN ANY WAY ENDANGER OR INTERFERE WITH THE CONSTRUCTION, MAINTENANCE, OR EFFICIENCY OF ITS RESPECTIVE SYSTEMS ON ANY OF THE EASEMENTS SHOWN ON THE PLAT; AND ANY PUBLIC UTILITY, INCLUDING THE CITY OF BURLESON, SHALL HAVE THE RIGHT AT ALL TIMES OF INGRESS AND EGRESS TO AND FROM AND UPON SAID EASEMENTS FOR THE PURPOSE OF CONSTRUCTION, RECONSTRUCTION, INSPECTION, PATROLING, MAINTAINING AND ADDING TO OR REMOVING ALL OR PART OF ITS RESPECTIVE SYSTEMS WITHOUT THE NECESSITY AT ANY TIME OF PROCURING THE PERMISSION OF ANYONE.

BASIS FOR BEARINGS:

THE BEARINGS FOR THIS SURVEY ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, TEXAS NORTH CENTRAL ZONE (4202), NORTH AMERICAN DATUM 1983, USING STATIC OBSERVATION AND NOAA/NGS OPUS CALCULATIONS.

PROPERTY DESCRIPTION

BEING a 3.111 acre tract of land the Thomas Chandler Survey, Abstract Number 127, situated in the City of Burleson, Johnson County, Texas, and being a portion of that certain tract of land described in deed Burleson Hidden Vistas LP, recorded in Volume 3860, Page 237, Deed Records, Johnson County, Texas, being all of that certain tract of land described as Lot 23, Block 1, Valley View Estates, Phase II, an addition to the City of Burleson, Johnson County, Texas, as recorded in Volume 10, Page 560, Drawer E, Plat Records, Johnson County, Texas and in deed to Ryan M. Richardson and Amanda J. Richardson, recorded in Instrument Number 2016-22775, Deed Records, Johnson County, Texas and being all of that certain tract of land described as Lot 37, Block 4, Hidden Vistas, Phase 8, an addition to the City of Burleson, Johnson County, Texas as recorded in Volume 10, Page 900, Plat Records, Johnson County, Texas and in deed to Kenneth Todd Freeman and Mary D. Freeman, recorded in Instrument Number 2017-67015, Deed Records, Johnson County, Texas. The bearings for this description are based on the Texas State Plane Coordinate System, Texas North Central Zone (4202) North American Datum 1983, using static observation and NOAA/NGS Opus calculations. Said 3.111 acre tract of land being described by metes and bounds as follows:

BEGINNING at a 1/2" iron rod found at the southeast corner of a certain tract of land described as Lot 38, of said Block 4, Hidden Vistas, Phase 8, and being in the west right of way line of Big Horn Drive, a 50' wide right of way;

THENCE along the north and said west right of way lines of Big Horn Drive, the following courses and distances;

South 00°32'41" East, a distance of 105.89 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the point of curvature of a tangent curve, concave to the northeast, having a radius of 175.00 Feet a central angle of 90°00'00", and a chord of 247.49 Feet bearing South 45°32'41" East;

Southerly along said curve, a distance of 274.89 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set;

North 89°27'19" East, a distance of 275.68 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the northwest corner of a corner clip at the said south right of way line and the west right of way line of Valley Crest Drive, a 45' wide right of way;

THENCE South 49°27'29" East, along said corner clip, a distance of 27.77 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the southeast corner of said corner clip;

THENCE South 05°00'46" East, departing said south right of way line and continuing along the said west right of way line of Valley Crest Drive, a distance of 31.85 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the northeast corner of Valley View Estates, Phase II, an addition to the City of Burleson, Johnson County, Texas as recorded in Volume 10, Page 560, Drawer E, Plat Records Johnson County, Texas;

THENCE South 89°27'19" West, departing said west right of way line of Valley Crest Drive and continuing along the north line of said Valley View Estates, a distance of 482.76 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the northwest corner of Lot 24 of said Valley View Estates and the northeast corner of said Lot 23;

THENCE South 00°46'39" East, along the east line of said Lot 24 and the west line of said Lot 23, a distance of 123.02 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set;

THENCE South 26°08'26" East, continuing along said east and west lines, a distance of 52.00 Feet a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the common south corner of said Lots 23 and 24 and in the northerly right of way line of Woodview Court, a 45 foot wide right of way for the point of curvature of a non-tangent curve, concave to the southeast, having a radius of 50.00 Feet a central angle of 64°24'17", and a chord of 53.29 Feet bearing South 31°39'36" West;

THENCE southwesterly along a southeast line of said Lot 23 and said northerly right of way line and said curve, a distance of 56.20 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the most southerly southeast corner of said Lot 23;

THENCE South 89°27'19" West, departing said northerly right of way line and said southeast line and continuing along the south line of said Lot 23,a distance of 150.01 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set for the southwest corner of said Lot 23 and in the east line of that certain tract of land described in deed to Jerry and Judy Luce, recorded in Instrument Number 2013-23437, Deed Records, Johnson County, Texas;

THENCE North 00°46'39" West, departing said south line and continuing along the west line of said Lot 23 and said east line, a distance of 215.01 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set;

THENCE North 00°29'44" West, departing said west line and continuing along said east line, a distance of 330.89 Feet to a 1/2" iron rod with plastic cap stamped "RPLS 4818" set to a 1/2" iron rod found in the south line of said Lot 37;

THENCE South 89°15'24" West, departing said east line and continuing along the south line of said Lot 37 and a north line of said Luce tract, a distance of 89.43 Feet to a 1/2" iron rod found;

THENCE North 22°23'11" East, departing said north and south lines and continuing along a westerly line of said Lot 37, a distance of 140.30 Feet to a iron rod in the south right of way line of Rainer Road, a 50 foot wide right of way for the point of curvature of a non-tangent curve, concave to the north, having a radius of 50.00 Feet a central angle of 60°00'00", and a chord of 50.00 Feet bearing North 82°23'11" East;

THENCE easterly along said south right of way line and said curve, a distance of 52.36 Feet to a iron rod for the northeast corner of said Lot 37 and the northwest corner of Lot 38 of said Block 4;

THENCE South 37°36'49" East, departing said right of way line and continuing along the common line of said Lots 37 and 38, a distance of 169.26 Feet to a 1/2" iron rod found for the southwest corner of said Lot 38 and the southeast corner of said Lot 37;

THENCE North 89°27'19" East, departing said common line and continuing along the south line of said Lot 38, a distance of 47.84 Feet to the POINT OF BEGINNING and containing a computed area of 3.111 Acres, more or less.

PLAT FILED _____, 2022

VOLUME _____, PAGE _____,
DRAWER ____

JOHNSON COUNTY PLAT RECORDS

BY: _____
COUNTY CLERK

Approved by the City Council of Burleson, Texas
This the ____ day of _____, 2022

by: _____
Mayor

by: _____
City Secretary

THEREFORE, KNOW ALL MEN BY THESE PRESENTS:
That We, Burleson Hidden Vistas, LP, Kenneth Todd and Mary D. Freeman, and Ryan M. and Amanda J. Richardson do hereby adopt this plat designating the hereinabove described property as HIDDEN VISTAS - PHASE TEN, an Addition to the City of Burleson, Johnson County, Texas and do hereby dedicate to the public's use forever all streets, rights-of-way, alleys and easements shown thereon. The City or any public utility shall have the right to remove and keep removed all or part of any buildings, fences, trees, shrubs or other improvements or growths in which any way endanger or interfere with the construction, maintenance or efficiency of its respective systems on any of these easements, and the City or any public utility shall at all times have the right of ingress and egress to and from and upon said easement for the purpose of constructing, reconstructing, inspecting and patrolling without the necessity at any time of procuring the permission of anyone. This plat approved subject to all platting ordinances, rules, regulations and resolutions of the City of Burleson, Texas.

IN WITNESS THEREOF this dedication was executed the ____ day of _____, 2022.

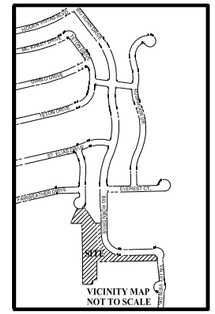
by _____
Peter Thomas
Burleson Hidden Vistas, LP

State of Texas

County of Tarrant

BEFORE ME, the undersigned authority, on this day personally appeared Peter Thomas of Burleson Hidden Vistas, LP, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he did the same for the purposes and considerations expressed.

by _____
Notary Public in and for the State of Texas
My Commission expires: _____



IN WITNESS THEREOF this dedication was executed the ____ day of _____, 2022.

by _____
Kenneth Todd Freeman

State of Texas

County of Tarrant

BEFORE ME, the undersigned authority, on this day personally appeared Kenneth Todd Freeman, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he did the same for the purposes and considerations expressed.

by _____
Notary Public in and for the State of Texas
My Commission expires: _____

IN WITNESS THEREOF this dedication was executed the ____ day of _____, 2022.

by _____
Mary D. Freeman

State of Texas

County of Tarrant

BEFORE ME, the undersigned authority, on this day personally appeared Mary D. Freeman, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he did the same for the purposes and considerations expressed.

by _____
Notary Public in and for the State of Texas
My Commission expires: _____

IN WITNESS THEREOF this dedication was executed the ____ day of _____, 2022.

by _____
Ryan M. Richardson

State of Texas

County of Tarrant

BEFORE ME, the undersigned authority, on this day personally appeared Ryan M. Richardson, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he did the same for the purposes and considerations expressed.

by _____
Notary Public in and for the State of Texas
My Commission expires: _____

IN WITNESS THEREOF this dedication was executed the ____ day of _____, 2022.

by _____
Amanda J. Richardson

State of Texas

County of Tarrant

BEFORE ME, the undersigned authority, on this day personally appeared Amanda J. Richardson, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he did the same for the purposes and considerations expressed.

by _____
Notary Public in and for the State of Texas
My Commission expires: _____

Surveyor's Certificate

THIS is to certify that I, Johnny D.L. Williams, a Registered Professional Land Surveyor of the State of Texas, have platted the above subdivision from an actual survey on the ground, and that this plat correctly represents that survey made by me or under my direction and supervision.

PRELIMINARY - FOR REVIEW ONLY
NOT TO BE FILED FOR ANY REASON

Johnny D.L. Williams
Registered Professional Land Surveyor
Texas Registration No. 4818
TBPLS Firm Reg. No. 10138500
DATE: JANUARY 28, 2022

FINAL PLAT
SHOWING
LOTS 1-6 AND 7X, BLOCK 1
HIDDEN VISTAS, PHASE 10
AN ADDITION TO THE CITY OF BURLESON
JOHNSON COUNTY, TEXAS
AND BEING IN THE
THOMAS CHANDLER SURVEY
ABSTRACT NO. 127
3.111 ACRES

CASE NUMBER 21-169

SURVEYOR:
WHITFIELD-HALL SURVEYORS
REGISTERED PROFESSIONAL
LAND SURVEYORS
3559 WILLIAMS ROAD, SUITE 107
FORT WORTH, TEXAS 76116
TBPLS FIRM REG. NO. 10138500
(817) 560-2916
Johnny@whitfieldhall.org

OWNER/DEVELOPER:
BURLESON HIDDEN VISTAS, LP
P.O. BOX 939
BURLESON, TEXAS 76097
(817) 426-3113
(817) 426-3116 fax
CONTACT: PETER THOMAS
tclle@aol.com

TPELS FIRM REG. NO. 10138500 JOB NO. 17-112

2017\17-112 Hidden Vistas phase 9\HIDDEN VISTAS PH 10\17-112 FP HIDDEN VISTAS PH 10 nov 2 new .pcs

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Economic Development**
DIRECTOR:	**Alex Philips**
DATE:	**03/07/2022**

SUBJECT

Consider approval of a facility use agreement with Burleson Farmer's Market for the use of the Mayor Vera Calvin Plaza in Old Town for the upcoming season. *(Staff Contact: Joni Van Noy, Old Town Administrator)*

Attachments

Department Memo
Staff Presentation
Draft Agreement

Respectfully submitted:

Joni Van Noy
Old Town Administrator
jvannoy@burlesontx.com
817-426-9689

THE CITY OF BURLESON TEXAS

City Council

DEPARTMENT MEMO

DEPARTMENT: **Development Services**

FROM: **Alex Philips, Economic Development Director**

MEETING: **February 21, 2022**

SUBJECT:

Consider approval of a Minute Order for a facility use agreement with Burleson Farmer's Market during the 2022 market season *(Staff Presenter: Alex Philips, Economic Development Director)*

SUMMARY:

The Burleson Farmer's Market (BFM) seeks to begin its Saturday market activities within the Mayor Vera Calvin Plaza beginning April 2, 2022. Beginning in 2020, the market officially moved its operation from West City Hall parking lot to the Mayor Vera Calvin Plaza promenade as well as four (4) on street parking stalls located along S. Warren St. for mobile food vending.

Last season, the market received management approval to utilize a portion of the Plaza's lawn area for a special Date Night Farmer's Market. The additional space and added vendors brought more visitors to the market and was a great success. This year, the operator is seeking approval to add a small portion of the lawn space to the weekly market perimeters. The additional space would add approximately 3,600 sq. ft. of area to the market boundary.

Additionally, at Staff's request, the owner is agreeable to incorporating a requirement into his agreement with the City in which would require a minimum of 25% of participating vendors to offer edible items for sale. We feel this requirement will enhance the authenticity of the Farmer's Market.

This request is effectively a renewal of the previous year's agreement with the following edits:

1. Revised site map to include a portion of the lawn space for additional vendors.
2. An increase of $167.00/day the market operates due to the additional space to be occupied as mentioned above. This changes the fee from $287.50/day to $454.50/day.

3. Verbiage added to incorporate a minimum of 25% vendors to offer edible items for sale.

BFM is granted exclusive use of the promenade, on-street parking stalls located along S. Warren St., and a portion of the lawn space as shown in attached exhibit from 7:00 a.m. to 2:00 p.m. on Saturdays; with the exceptions of: any election day falling within the season; or any early voting day falling on a Saturday during season; or potential run-off election dates; or a conflicting special event that the city and/or public events committee has approved. The original agreement was amended in August 2019 to add a provision to the agreement that BFM may hold a Sunday market in the event that a Saturday market is cancelled due to inclement weather or BFM seeks a special Sunday market in place of a Saturday market (allowed once per month).

BFM shall pay a fee of $454.50/day for the use of the City's property. This fee was calculated based on an hourly rate when compared to the fee established to reserve the Plaza, in its entirety, for private events. The fee was presented to and approved by Council in July 2020.

BFM is held to certain standards for the clean-up of the parking lot. A clean-up fee of $200 has been established to levy in the event the requirement is not met on a given day in which the market is held.

BFM must provide a Certificate of Insurance indicating personal injury insurance coverage of not less than $1,000,000 with the City named as an additional insured. For any reason, the City has the right to terminate or amend the agreement, provided that four-day notice is given to BFM if they are in good standing.

The City will make every effort to work with BFM to allow continued operation through construction and/or special events. BFM is managed by Chaz Forster (requesting applicant). Mr. Forster has indicated his support for this agreement as presented to City Council.

OPTIONS:

1. Accept the proposed facility use agreement with Burleson Farmer's Market
2. Modify the proposed facility use agreement with Burleson Farmer's Market
3. Deny the proposed facility use agreement with Burleson Farmer's Market

FISCAL IMPACT:

N/A

STAFF CONTACT:

Name: Joni Van Noy

Department: Economic Development

Email: jvannoy@burlesontx.com

Phone: 817-426-9689



Economic Development

Burleson Farmer's Market


Additional space requested; would allow up to 40 additional vendors



BFM Synopsis

1. Operator: Walnut Creek Farms (9 years)

2. Operates Saturdays beginning April 2, 2022 through December; 7 a.m. to 2 p.m. (includes time for vendor set up/take down)

3. Proposed fee: $454.50/day ($167 increase due to utilization of portion of lawn area). ***

4. May operate up to four (4) special edition “Date Night” Farmer's Markets on a Friday or Saturday p.m. rather than a.m. ***

5. May operate Sunday market in place of Saturday with prior approval in the event there is a scheduling conflict with an approved special event, election, etc.

6. Utilizes the MVCP promenade, four (4) on-street parking stalls located along S. Warren St., and portion of lawn area ***

7. Added verbiage in agreement requiring minimum of 25% vendors provide home grown/prepared edible products for sale for Farmer's Market authenticity ***

Options



Approve a facility use agreement for Burleson Farmers Market for 2022 season



Deny a facility use agreement for Burleson Farmers Market for 2022 season



Other direction from Council

FACILTIES USAGE AGREEMENT
BETWEEN
CITY OF BURLESON
AND
BURLESON FARMER'S MARKET

This AGREEMENT is made by and between the City of Burleson, Texas ("City") and Burleson Farmer's Market ("BFM"). City and BFM may sometimes hereinafter be referred to individually as a "Party" or collectively as the "Parties."

WHEREAS, City is the owner of the area of land hereinafter called "Mayor Vera Calvin Plaza in Old Town" and/or "promenade"); and

WHEREAS, BFM desires to enter into an agreement so that BFM may use a portion of the Mayor Vera Calvin Plaza in Old Town (promenade) for the purpose of a farmer's market; and

WHEREAS, City and BFM have determined that such an agreement would benefit both parties.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

Article I
Appointment and Exclusivity

1.01 The City hereby designates, appoints and authorizes BFM to be the only renter of the designated space included as Attachment 1 as agreed upon Saturday morning times. BFM hereby accepts such appointment and agrees to discharge its responsibilities as provided herein during the term of this Agreement. It is agreed and understood, however, that the City remains the owner of the property.

Article II
Rights and Duties of BFM

2.1 BFM will have the right to conduct the farmer's market activities on the above-mentioned property upon this agreement's execution beginning April 2, 2022 until December 10, 2022. The hours of operation shall be limited to between 7:00 AM and 2:00 PM on Saturdays; or Sundays with prior approval.

2.2 BFM will have rights to operate one (1) market a month on a Sunday rather than a Saturday at their discretion. When a Sunday market is held, that market takes the place of the Saturday market for that week. Coordination between BFM and the city will ensure there are no conflicting events when a Sunday market is proposed.

2.3 BFM will have the right to operate up to four (4) special edition "Date Night" farmers market. Coordination between BFM and the city will ensure there are no conflicting events when a special edition evening market is proposed.

2.4 BFM will have the right to operate a market on a Sunday in the event that a Saturday market is cancelled due to inclement weather. Coordination between BFM and the city will ensure there are no conflicting events when a Sunday market is proposed.

2.5 BFM shall not have the right to operate on any election or run-off election date(s), as parking and the public spaces surrounding City Hall will be utilized solely for voting activities.

2.6 BFM guarantees a minimum of 25% of participating vendors will provide home grown/ prepared food or drinks to elevate the authenticity of a true Farmer's Market.

2.7 BFM shall cease operation of any particular date at the request of City with at least 10 days' notice.

2.8 BFM acknowledges that the parking spaces located along Warren St. are public parking and may be occupied upon arrival for set-up. In the case that vehicles are parked within spaces BFM intends to utilize, the City shall have no requirement to cause removal of any vehicles. If a vehicle is parked within the market area, BFM shall set-up the market in a way that the vehicle is not impeded from exiting.

2.9 BFM agrees to keep and restore the utilized area to an equal or better condition than that prior to any activities. This includes trash and debris pickup. BFM will make any and all repairs to used space under this Agreement that may be necessary to repair or restore any damage caused by BFM, its officers, agents, employees or invitees.

2.10 BFM acknowledges that generators of any kind shall not be permitted. Electrical hookups are provided and available within the Mayor Vera Calvin Plaza in Old Town and may be utilized as needed.

2.11 BFM shall be allowed to host up to four (4) mobile food vendors per market. All food trucks/mobile food vendors shall have all appropriate food handling licenses and permitting as required by the City's Environmental Services division. Failure to comply with any permitting requirements may result in a particular vendor being banned from participating in future markets at the City's discretion.

2.12 BFM shall be allowed to host food vendors to sample open or time/temperature controlled for safety (TCS) foods. These food vendors shall hold all appropriate licenses and permits as required by the City's Environmental Services. Failure to comply with any permitting requirements may result in a particular vendor being

banned from participating in future markets at the City's discretion. All foods must be produced at a permitted food facility or comply with cottage food laws (ex: jams, jellies, honey, tamales, cheeses, etc.). This does not include uncut produce vendors or vendors selling non TCS foods that are packaged and not sampled (ex: jams, jellies, honey, etc. that are not sampled on site).

2.13 BFM shall comply with all local, state, and federal regulations. This includes regulations of the Tarrant County Public Health office when applicable.

Article III
Terms

3.1 The City and BFM agree that upon BFM's payment of four hundred fifty-four dollars and fifty cents ($454.50) per day that the market operates.

3.2 BFM shall be required to pay Two Hundred Dollars ($200.00) as a clean-up fee in the case that the property is not restored to the condition prior to activities. The fee shall be assessed at the City's discretion.

3.3 BFM shall ensure the compliance and abidance of vendors to the vendor rules and code of conduct as stated on www.burlesonfarmersmarket.com.

Article IV
Insurance and Hold Harmless

4.1 BFM agrees to provide City a certificate of insurance as proof that it has secured and paid for a policy providing general liability insurance covering all risks related to the use, maintenance, existence or location of the areas used under this Agreement. The amounts of such insurance shall not be less than $1,000,000.00 for personal injury or death, each occurrence. The certificate of insurance shall be provided to the City prior to the issuance of any permit and any usage of the City's property.

4.2 City shall be named as an additional insured under the above-described policies, and each such policy shall contain endorsements waiving subrogation rights against City and providing that such policies may not be cancelled unless City is provided with written notice of such intent to cancel at least thirty (30) days prior to any such cancellation. Each such insurance policy shall be procured from a company authorized to do business in the State of Texas and shall be satisfactory to City. BFM shall provide evidence satisfactory to City that such coverage has been procured and is being maintained at all times during the term of this Agreement.

4.3 **BFM SHALL, AT ITS SOLE COST AND EXPENSE, INDEMNIFY AND HOLD HARMLESS CITY AND ALL ITS OFFICERS, DIRECTORS, EMPLOYEES, AND AGENTS, AND ANY OFFICER, EMPLOYEE, OR OFFICIAL OF THE CITY OF BURLESON, TEXAS (HEREINAFTER REFERRED TO AS "INDEMNITEES"), FROM AND AGAINST ANY AND ALL LIABILITY, OBLIGATIONS, DAMAGES, PENALTIES, CLAIMS, LIENS, COSTS, CHARGES, LOSSES AND EXPENSES (INCLUDING, WITHOUT LIMITATION, REASONABLE FEES AND EXPENSES OF ATTORNEYS, EXPERT WITNESSES AND CONSULTANTS), WHICH MAY BE IMPOSED UPON, INCURRED BY OR BE ASSERTED AGAINST THE INDEMNITEES BY REASON OF ANY ACT OR OMISSION OF BFM, ITS PERSONNEL, EMPLOYEES, AGENTS, CONTRACTORS OR SUBCONTRACTORS, RESULTING IN PERSONAL INJURY, BODILY INJURY, SICKNESS, DISEASE OR DEATH TO ANY PERSON OR DAMAGE TO, LOSS OF OR DESTRUCTION OF TANGIBLE OR INTANGIBLE PROPERTY, LIBEL, SLANDER, INVASION OR PRIVACY AND UNAUTHORIZED USE OF ANY TRADEMARK, TRADE NAME, COPYRIGHT, PATENT, SERVICE MARK OR ANY OTHER RIGHT OF ANY PERSON, FIRM OR CORPORATION WHICH MAY ARISE OUT OF OR BE IN ANY WAY CONNECTED WITH BFM'S OPERATION, MAINTENANCE, USE OR CONDITION OF THE AREAS DESIGNATED FOR BFM'S USE UNDER THIS AGREEMENT.**

Article V
Severability

5.01 If any provision of this Agreement is held to be invalid, illegal or unenforceable by a final order entered by a court of competent jurisdiction, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired. For purposes of this Agreement, a court order shall be final only to the extent that all available legal rights and remedies pertaining to such order, including without limitation all available appeals, have been exhausted.

Article VI
Termination

6.01 The City retains the sole and exclusive right to terminate this Agreement at any time, provided BFM is notified four (4) days in advance of said Termination. Should BFM violate any term of this Agreement, the four-day notice is waived and the Agreement terminates upon notification to BFM by City.

Article VII
Independent Contractor

7.01 In executing this Agreement and in performing their respective obligations, the City and BFM are acting independently and not in any form of partnership or joint venture. The City assumes no responsibilities or liabilities to any third parties in connection with this Agreement.

Article VIII
Miscellaneous

8.1 City may be excused from performance under this Agreement when performance is prevented as the result of an act of God, strike, war, civil disturbance, epidemic, or court order, provided that City has prudently and promptly acted to take any and all steps that are within City's control to ensure performance and to shorten the duration of the event of Force Majeure. If City suffers an event of Force Majeure, it shall provide notice of the event to the BFM immediately. Subject to this provision, such nonperformance shall not be deemed an event of default.

8.2 All notices required or permitted by this Agreement will be delivered either (a) by certified mail, postage prepaid, effective five days after mailing, or (b) by hand delivery, effective upon delivery, in either case addressed as follows (or to such other address as a party may specify to the other party by notice delivered in accordance with the terms hereof):

To BFM:	**To the City:**
Burleson Farmer's Market c/o Chaz Forster, Operator 1004 Terragon Dr. Burleson, Texas 76028	City of Burleson c/o City Manager 141 W. Renfro St. Burleson, TX 76028

8.3 This written Agreement constitutes the entire Agreement between the Parties, and any prior oral agreement which purports to vary from the terms hereof shall be void.

8.4 This Agreement shall not be amended or modified other than in a written agreement signed by both Parties. Any amendment, modification, addition or change to this Agreement shall be in writing and shall be approved and executed in the same manner as this Agreement.

8.5 Neither Party may assign or transfer this Agreement or any interest in this Agreement without prior written consent of the other Party.

8.6 Regardless of the actual drafter of this Agreement, this Agreement shall, in the event of any dispute over its meaning or application, be interpreted fairly and reasonably and neither more strongly for or against either Party.

8.7 This Agreement is made and shall be construed in accordance with the laws of the State of Texas and venue for any dispute arising out of this Agreement shall lie in Johnson County, Texas.

8.8 [This section intentionally left blank.]

8.9 Nothing contained in this Agreement shall be construed as a waiver of the city's governmental immunity, or of any damage caps or limitations imposed by law, or any other legal protections granted to the city by law, except to the extent expressly provided or necessarily implied herein.

8.10 Nothing contained in this Agreement shall be construed as the granting of any permit or permission required by any city ordinance or regulation, or the waiver of any requirement of any city ordinance or regulation.

(Signature pages to follow)

EXECUTED this_____day of_____, 2022.

BY:_____
Bryan Langley, City Manager

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

Before me,_____, the undersigned notary public, on this day personally appeared Bryan Langley as City Manager of the City of Burleson, who is known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she executed that instrument for the purposes and consideration therein expressed, and in that capacity therein stated.

Given under my hand and seal of office this_____day of_____, 2022.

_____
Notary Public, State of Texas

My Commission Expires:_____

Commission Number:_____

Executed on the date first written above.

EXECUTED this_____day of_____, 2022.

BY:_____
Chaz Forster
Burleson Farmer's Market

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

Before me,_____, the undersigned notary public, on this day personally appeared Chaz Forster,_____of the Burleson Farmer's Market, who is known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she executed that instrument for the purposes and consideration therein expressed, and in that capacity therein stated.

Given under my hand and seal of office this_____day of_____, 2022.

_____
Notary Public, State of Texas

My Commission Expires:_____

Commission Number:_____

Attachment 1



City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Human Resources**
DIRECTOR:	**Rick DeOrdio**
DATE:	**03/07/2022**

SUBJECT

Consider approval of a resolution authorizing the City Manager to execute all necessary agreements with VOYA Financial to provide financial and administrative services to the City of Burleson 457b participants. *(Staff Contact: Rick DeOrdio, Director of Human Resources)*

Attachments

Department Memo
Staff Presentation
Proposed Resolution

Respectfully submitted:

Rick DeOrdio

Director of Human Resources

817-426-9641

DEPARTMENT MEMO

DEPARTMENT: Human Resources

FROM: Rick DeOrdio, Director of Human Resources

MEETING: March 7, 2021

SUBJECT:

Consider a resolution for City Council to authorize the City Manager to execute all contracts and agreements necessary for VOYA Financial to provide financial and administrative services to the City of Burleson 457b participants for a 5 year term. *(Staff Presenter: Rick DeOrdio, Director of Human Resources)*

SUMMARY:

The City offers a well-designed menu of benefits for employees to select from based upon the specific needs of their family situations. One of these retirement benefits is a 457b Deferred Compensation plan that the city has no financial participation in.

The City has utilized ICMARC as its Deferred Compensation service provider for over 20 years, and no change in funds or review of fees has been performed until recently. After a review of the plan and an unproductive discussion with ICMARC, the city went out for proposals for a service provider through an RFP that would give financial education and guidance, a full menu of higher performing funds as well as a substantial lowering of fund fees to participants. There were 8 responses received in the RFP process.

The City received the proposals and engaged a consultant, Trusted Capital Group, to analyze the submissions. After a thorough review of the proposals and discussions with employee participants and groups, the staff recommendation is for VOYA Financial to provide these financial services going forward.

The contract will be executed in the coming months, after the full scope of services has been agreed upon. The authorization is requested prior to the contract being presented due to the 60 day notification of termination requirement with the current administrator. The full scope of services that the new administrator will provide will be determined during the set-up process with VOYA occurring in the next 60 days. There is no financial impact to the City with this program.

OPTIONS:

1. Approve the resolution authorizing the City Manager to execute all contracts and agreements necessary for VOYA Financial to provide financial and administrative services to the City of Burleson 457b participants for a 5 year term and the cost to the City of such contracts and agreements shall not exceed the maximum dollar amounts for procurement contracts that may be executed by the

City Manager without City Council approval set forth in City Council Policy No. 36 (Purchasing Policy).

2. Deny the resolution authorizing the City Manager to execute all contracts and agreements necessary for VOYA Financial to provide financial and administrative services to the City of Burleson 457b participants for a 5 year term and the cost to the City of such contracts and agreements shall not exceed the maximum dollar amounts for procurement contracts that may be executed by the City Manager without City Council approval set forth in City Council Policy No. 36 (Purchasing Policy).

RECOMMENDATION:

Approve the resolution authorizing the City Manager to execute all contracts and agreements necessary for VOYA Financial to provide financial and administrative services to the City of Burleson 457b participants for a 5 year term and the cost to the City of such contracts and agreements shall not exceed the maximum dollar amounts for procurement contracts that may be executed by the City Manager without City Council approval set forth in City Council Policy No. 36 (Purchasing Policy).

FISCAL IMPACT:

There is no financial impact to the city.

STAFF CONTACT:
Rick DeOrdio
Director of Human Resources
rdeordio@burlesontx.com
817-426-9641

THE CITY OF BURLESON TEXAS

Deferred Compensation Plan

March 7, 2022

Historical Information

- ICMA-RC has been the financial and service provider of the plan for many years
- The funds have not been reviewed or changed based upon performance and fees charged
- Employee contributions are the only funds that go into the 457b plan
- A 5 year contract was requested to ensure timely service provider reviews

Evaluation Factors

- A review of funds need to occur annually in order to insure top performance for participants
- Funds need to be able to be changed when necessary
- Fees charged to each fund needs to be reviewed to be sure participants get the best returns on their investments
- Financial planning and fund education were requested

Recommendation from RFP submissions

- An RFP was done to receive proposals for the services
- Trusted Capital Group was hired to analyze the proposals received
- After a fund by fund analysis was done VOYA came out ahead
- VOYA offered all the services that staff was looking for
- A review of the recommendation was made to the City Manager's Office and employee participants
- The Benefits Committee, employee participants and public safety employee associations all approved the change to VOYA

Council Feedback and Direction

Options:

1. Approve a Resolution to authorize the City Manager to execute all contracts and agreements for VOYA Financial to provide financial and administrative services to the City of Burleson for a 5 year term.
2. Do not approve a Resolution to authorize the City Manager to execute all contracts and agreements for VOYA Financial to provide financial and administrative services to the City of Burleson for a 5 year term.

Recommendation:

1. Approve a Resolution to authorize the City Manager to execute all contracts and agreements for VOYA Financial to provide financial and administrative services to the City of Burleson for a 5 year term.

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE ALL NECESSARY CONTRACTS AND AGREEMENTS WITH VOYA FINANCIAL (VOYA) TO PROVIDE INVESTMENT AND FINANCIAL SERVICES FOR THE CITY PLANS FOR A 5 YEAR TERM.

WHEREAS, the City of Burleson, Texas ("City"), 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 desires to offer its employees competitive benefits packages, including retirement accounts knows as 457B plans; and

WHEREAS, the City solicited proposals from financial and investment service providers to increase the competitiveness of the City's 457B plans; and

WHEREAS, VOYA Financial has been selected in a proposal process to provide financial and administrative services, training and education for the employees participating in the 457b plans; and

WHEREAS, the City does not have any financial participation in the plan; and

WHEREAS, the City Council desires to approve utilizing VOYA to provide investment and financial services for the City 457B Plans.

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

Section 1.

The City Council authorizes the City manager to execute all necessary contracts and agreements with VOYA Financial to be the new provider of financial and administrative services for the participating employees in the City's 457b deferred compensation plans; however, the contracts and agreements described above shall be limited to a term of no greater than five years, and the cost to the City of such contracts and agreements shall not exceed the maximum dollar amounts for procurement contracts that may be executed by the City Manager without City Council approval set forth in City Council Policy No. 36 (Purchasing Policy).

Section 2.

This resolution shall take effect immediately from and after its passage.

PASSED, APPROVED, AND SO RESOLVED by the City Council of the City of Burleson, Texas, on the _____ day of _____, 20_____.

_____

Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO LEGAL FORM:

_____

Amanda Campos, City Secretary

_____

E. Allen Taylor, Jr., City Attorney

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT: **Legal**

DATE: **03/07/2022**

SUBJECT

Consider approval of an ordinance approving an amended and restated service and assessment plan for the Parks at Panchasarp Farms Public Improvement District JC-1; making a finding of special benefit to the property in phase #2 of the district; levying special assessments against the property within phase #2 of the district and establishing a lien on the property; providing for payment of the assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing for the method of assessment and the payment of assessments; providing for penalties and interest on delinquent assessments; providing for severability; and providing an effective date. (Final Reading) *(Staff Contact: Matt Ribitzki, Deputy City Attorney/Compliance Manager)*

Attachments

Department Memo
Presentation
Proposed Ordinance

Respectfully submitted:

Matt Ribitzki
x9664

THE CITY OF BURLESON TEXAS

City Council

DEPARTMENT MEMO

DEPARTMENT: **Legal**

FROM: **Matt Ribitzki, Deputy City Attorney/Compliance Manager**

MEETING: **March 7, 2022**

SUBJECT:

Consider approval of an ordinance approving an amended and restated service and assessment plan for the Parks at Panchasarp Farms Public Improvement District JC-1; making a finding of special benefit to the property in Phase #2 of the district; levying special assessments against property within phase #2 of the district and establishing a lien on such property; providing for payment of the assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing for the method of assessment and the payment of assessments; providing penalties and interest on delinquent assessments; providing for severability; and providing an effective date. (Final Reading) *(Staff Contact: Matt Ribitzki, Deputy City Attorney/Compliance Manager)*

SUMMARY:

The Parks at Panchasarp Farms is a residential development off of Lakewood Drive that includes 8 total phases. Phase 1 of the development has been completed, and Phase 2 of the development is currently under construction and nearing completion. In total, the development includes 659 single family lots, a multi-family site, a commercial site, a school site, and 25 acres of parks and open space.

The purpose of the proposed ordinance is to levy the PID assessment on Phase 2 of the development. Levying the assessment will include a public hearing on the matter. City Council already levied the PID assessment on Phase 1 on February 3, 2020, and this process will not result in any additional assessments being levied on the homeowners of that phase.

A PID is a defined geographical area established to provide specific types of public improvements or maintenance which are financed by assessing property owners within the area. PIDs are regulated by Chapter 372 of the Texas Local Government Code. The City adopted an updated PID policy on November 12, 2018, to guide in the development and management of PIDs. Also at the November 12, 2018, meeting, Council approved a contract with MuniCap, Inc. for PID Administrative Services.

The Parks at Panchasarp Farms PD Ordinance and preliminary plat show dedication of 25 acres of parkland and development of four themed parks along with landscaped trail connections. The required parkland dedication for this development is 10.13 acres. Given that the parkland dedication and park improvements are significantly in excess of the City's requirements, the development achieves two of the considerations for PID projects: 1) advance the City's trail and park plans, and 2) exceed the City's requirements for design, building standards, amenities and landscaping.

Council approved the creation of the PID on February 4, 2019, which included all 8 phases of The Parks at Panchasarp Farms development. On February 3, 2020, Council approved a Service and Assessment Plan for Phase 1 of the development.

The PID assessments are proposed to cover two functions: the capital costs associated with construction of the park improvements and the ongoing maintenance costs for the parks.

Capital PID. The development contains 8 phases with themed parks included in Phases 2, 3A, 4, and 5. The remainder of the phases each have park improvements related to landscaping and trail connectivity. The total estimated costs for all phases is $2,831,839. This amount is listed in the preliminary SAP and remains consistent with the SAP for Phase 1 previously passed by Council in February of 2020.

Operations and Maintenance (O&M) PID. The operations and maintenance budget for the park improvements is approximately $230,000. This includes routine maintenance such as mowing and seasonal plantings as well as a sinking fund for equipment replacement. It is assumed that the City will contribute funds to the PID in the amount of $60,000 which would be typical for a development of this size. This makes the PID O&M budget approximately $170,000 per year.

On January 18, 2022, the City Council adopted a resolution concerning the Parks at Panchasarp Farms PID JC-1 that:

1. Accepted the preliminary Service and Assessment Plan.
2. Made a preliminary determination of the estimated cost for the park improvements.
3. Made a final determination of the costs of the park improvements and approval of the final Service and Assessment plan will be subject to a public hearing.
4. Set a public hearing date of February 21, 2022, for the Service and Assessment Plan.
5. Authorized staff to publish notice of the public hearing and make the documents available for inspection by the public.

The purpose of the public hearing is to receive comments from the public regarding the proposed special assessments to be levied on Phase 2 properties within the PID, which are expected to be approximately $482,718. The annual installments are anticipated to be levied at a tax rate equivalent of $0.2129 per $100 of assessed value. This amount includes both capital expenses associated with the park improvements and operation and maintenance costs described above.

The attached ordinance accomplishes the following:

1. Approves the Service and Assessment Plan;
2. Finds that there is a special benefit to the property;
3. Levies the special assessments against the property within the district;
4. Establishes a lien on the property;
5. Approves the assessment rolls;
6. Provides the method of assessment and payment of the assessments; and
7. Other related, customary matters.

OPTIONS:

1) Approve the ordinance, or

2) Deny the ordinance.

RECOMMENDATION:

N/A

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

On November 12, 2018, the City Council approved a Public Improvement District Policy.

On December 10, 2018, the City Council approved a resolution accepting a PID petition and set a public hearing date to consider the creation of the Parks at Pachasarp Farms Public Improvement District JC-1.

On February 4, 2019, the City Council approved a resolution creating the Parks at Pachasarp Farms Public Improvement District JC-1.

On November 11, 2019, the City Council held a work session to give staff feedback on the assessment rates of the Parks at Pachasarp Farms Public Improvement District JC-1.

On January 6, 2020, the City Council approved a resolution adopting a preliminary service and assessment plan of Phase 1 of the development and set a public hearing date to levy the assessment.

On February 3, 2020, the City Council held a public hearing and approved an ordinance adopting a service and assessment plan and levying an assessment on Phase 1.

On June 15, 2020, the City Council approved an interlocal agreement with Johnson County for collection of assessments from the Parks at Pachasarp Farms Public Improvement District JC-1.

On September 21, 2020, the City Council approved a resolution adopting the 2020-21 annual service plan update.

On September 7, 2021, the City Council approved an ordinance adopting the 2021-22 annual service plan update.

On January 18, 2022, the City Council approved a resolution setting the public hearing and approving a preliminary Service and Assessment Plan.

On February 21, 2022, the City Council held a public hearing and approved an ordinance on first reading adopting a service and assessment plan and levying an assessment on Phase 2.

FISCAL IMPACT:

None.

STAFF CONTACT:

Matt Ribitzki, Deputy City Attorney
Legal Department
mribitzki@burlesontx.com
817-426-9664

THE CITY OF BURLESON TEXAS

Parks at Panchasarp Farms Public Improvement District

PRESENTED TO THE CITY COUNCIL ON
MARCH 7, 2022

Parks Panchasarp Farms PID: Background

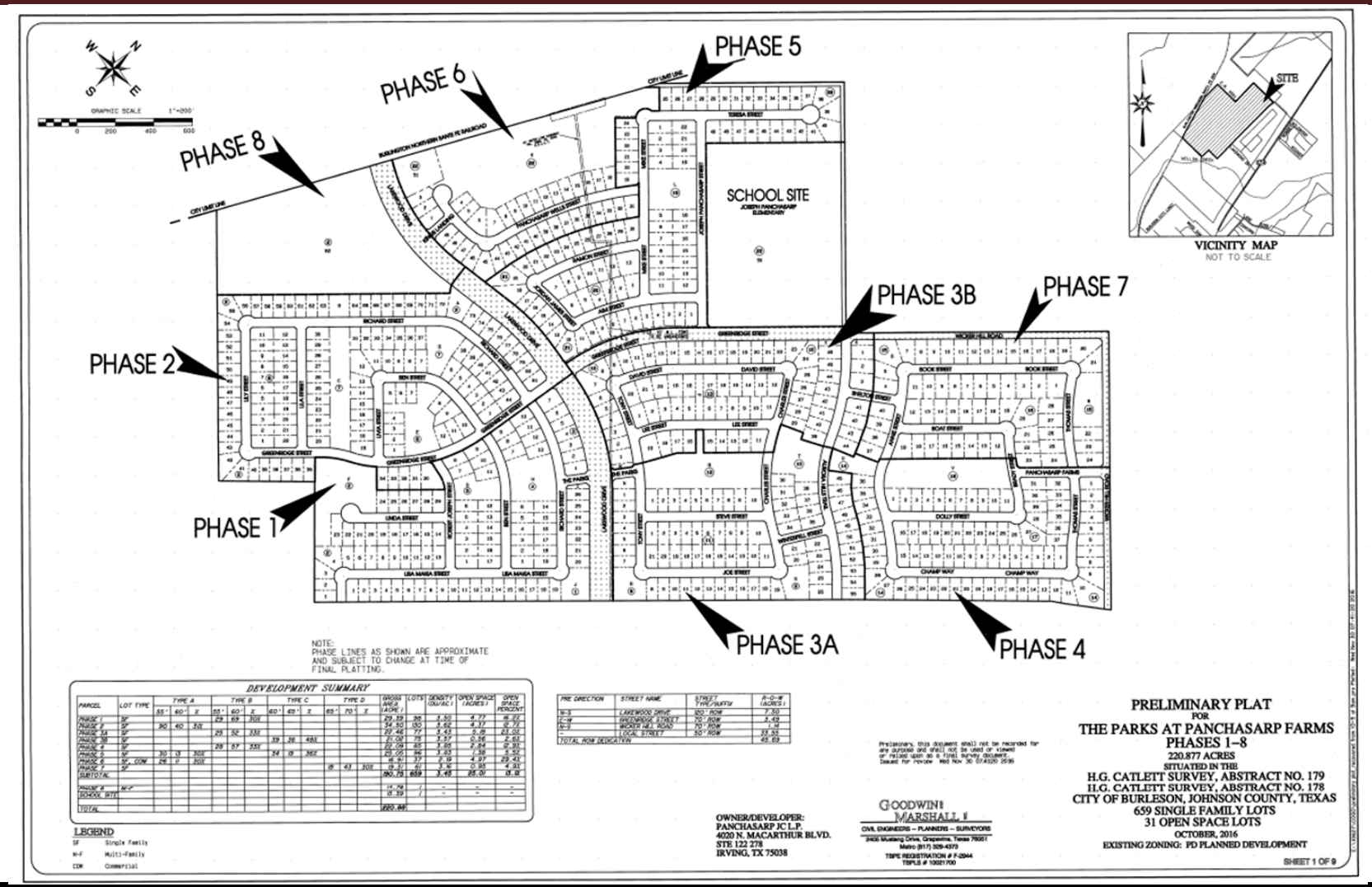
- A Public Improvement District (PID) is a defined geographical area established to provide specific types of public improvements or maintenance which are financed by assessing property owners within the area.
- Regulated by Chapter 372 of the Texas Local Government Code.
- Guided by City's PID Policy adopted November 12, 2018.

Parks Panchasarp Farms PID: PID Map

PID Map

The development includes:

- 659 Single Family Lots
- Multi-Family Lot
- Commercial Site
- School Site
- 25 Acres of Parks

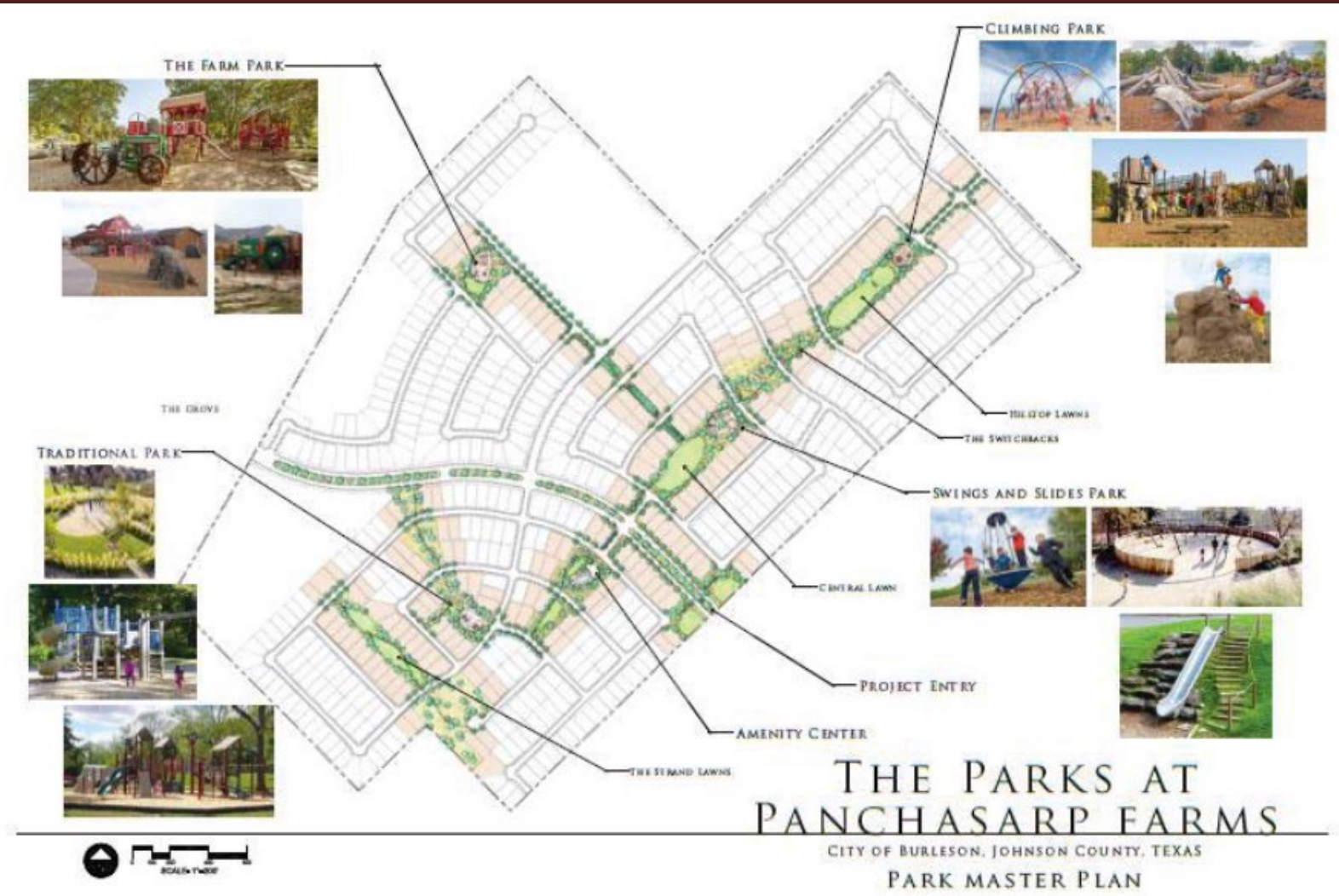


Parks Panchasarp Farms PID: Parks Plan

Parks Plan

Parkland Dedication:

- 10.13 Acres (Required)
- 25 Acres (Provided)



Parks Panchasarp Farms PID: Timeline

- November 12, 2018: the City Council approved a PID Policy.
- February 4, 2019: the City Council created the Parks at Panchasarp Farms Public Improvement District JC-1.
- November 11, 2019: the City Council held a work session on the assessment rates in the PID.
- February 3, 2020: the City Council approved an ordinance adopting a service and assessment plan and levying an assessment on Phase 1 of the development.
- On January 18, 2022: the City Council approved a resolution approving a preliminary service and assessment plan setting tonight's public hearing.
- February 21, 2022: the City Council conducted a public hearing and approved an ordinance adopting a service and assessment plan and levying an assessment on Phase 2 of the development.

Parks Panchasarp Farms PID: Parks Plan

Project Costs

- Total: $2,931,839
- Phase 1 Portion: $374,055
- Phase 2 Portion: $482,718
- Future Phases: $2,075,067

Allocation of Park Improvements

Authorized Improvement	Budgeted Costs
Grading improvements	$143,200
Irrigation improvements	$316,310
Landscaping improvements	$960,004
Site furnishings improvements	$177,200
Site elements improvements	$447,954
Playground improvements	$517,812
Other soft costs including PID creation costs	$369,359
Total Park Improvements	**$2,931,839**
Phase #1	
Projected total Equivalent Units	81.48
% of total units	12.76%
Proportionate Share of Costs	$374,055
Phase #2	
Projected total Equivalent Units	105.15
% of total units	16.46%
Proportionate Share of Costs	$482,718
Future Phases	
Projected total Equivalent Units	452.01
% of total units	70.78%
Proportionate Share of Costs	$2,075,067

Parks Panchasarp Farms PID: Assessment

Assessment Rate

- November 11, 2019, Council Work Session Set Max Rate of $0.227
- Phase 2 Assessment Rate: $0.2129

Assessment Rate Max (per $100 valuation)
$0.227
Capital PID Amount Funded
$2,931,839
Assessment per Average Home ($290,200)
$658.75

Parks Panchasarp Farms PID: Assessment

Assessment Rate

- The PID Policy states that the maximum PID assessment per $100 valuation, when added to the total tax rate, may not exceed the highest total tax rate in effect for any property in the City.
- The assessment rate of $0.213 continues to meet the PID Policy requirement:

$2.4458 + $0.213 = $2.6588
(Tax Rate + PID Rate = T&P Total)

$2.6588 < $2.7928
(T&P Total < Highest Tax Rate in City)

	Johnson			Tarrant	
	BISD	JISD	AISD	BISD	CISD
City	$0.6859	$0.6859	$0.6859	$0.6859	$0.6859
ISD	$1.4946	$1.2900	$1.3720	$1.4946	$1.2658
County	$0.3797	$0.3797	$0.3797	$0.2290	$0.2290
JC Lateral Rd	$0.0403	$0.0403	$0.0403		
Hill College		$0.0499	$0.0500		
Tarrant College				$0.1302	$0.1302
Tarrant Hospital				$0.2244	$0.2244
TC Regional Water				$0.0287	$0.0287
Total	$2.6005	$2.4458	$2.5279	$2.7928	$2.5640

Parks Panchasarp Farms PID: SAP

The Proposed Ordinance:

- Approves the Service and Assessment Plan;
  - Specific financing information for the assessments.
  - Lists authorized improvements.
  - Provides total estimated cost of all park improvements: $2,931,839.
  - Provides estimated cost and total collections of Phase 2: $482,718.
- Finds that there is a specific benefit to the property;
- Provides a method of assessment;
- Levies an assessment on the property in Phase 2; and
- Establishes a lien on the property.

Parks Panchasarp Farms PID: Action Requested

Approve or Deny an Ordinance:

- Approves the Service and Assessment Plan;
- Finds that there is a specific benefit to the property;
- Provides a method of assessment;
- Levies an assessment on the property in Phase 2; and
- Establishes a lien on the property.

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON ACCEPTING AND APPROVING AN AMENDED AND RESTATED SERVICE AND ASSESSMENT PLAN FOR THE PARKS AT PANCHASARP FARMS PUBLIC IMPROVEMENT DISTRICT JC-1; MAKING A FINDING OF SPECIAL BENEFIT TO THE PROPERTY IN PHASE #2 OF THE DISTRICT; LEVYING SPECIAL ASSESSMENTS AGAINST PROPERTY WITHIN PHASE #2 OF THE DISTRICT AND ESTABLISHING A LIEN ON SUCH PROPERTY; PROVIDING FOR PAYMENT OF THE ASSESSMENTS IN ACCORDANCE WITH CHAPTER 372, TEXAS LOCAL GOVERNMENT CODE, AS AMENDED; PROVIDING FOR THE METHOD OF ASSESSMENT AND THE PAYMENT OF THE ASSESSMENTS, PROVIDING PENALTIES AND INTEREST ON DELINQUENT ASSESSMENTS, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a petition was submitted and filed with the City Secretary (the "City Secretary") of the City of Burleson, Texas (the "City") pursuant to the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code, as amended (the "PID Act"), requesting the creation of a public improvement district in the City to be known as the Parks at Panchasarp Farms Public Improvement District JC-1 (the "District"); and

WHEREAS, the petition contained the signatures of the owners of taxable property representing more than fifty percent of the appraised value of taxable real property liable for assessment within the District, as determined by the then current ad valorem tax rolls of the Johnson Central Appraisal District, and the signature of the property owners who owned taxable real property that constituted more than fifty percent of the area of all taxable property within the District that is liable for assessment; and

WHEREAS, on February 4, 2019, after due notice, the City Council of the City (the "City Council") held a public hearing in the manner required by law on the advisability of the public improvements and services described in the petition as required by Sec. 372.009 of the PID Act and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution CSO# 981-02-2019 adopted by a majority of the members of the City Council, authorized and created the District in accordance with its finding as to the advisability of the Authorized Improvements (the "Authorization Resolution"), which authorization was effective upon publication as required by the PID Act; and

WHEREAS, following adoption of the Authorization Resolution, the City published the Authorization Resolution in a newspaper of general circulation in the City; and

WHEREAS, no written protests regarding the creation of the District from any owners of record of property within the District were filed with the City Secretary within twenty (20) days after publication of the Authorization Resolution; and

WHEREAS, on January 18, 2022, the City Council adopted a resolution approving a preliminary amended and restated service and assessment plan update, determining the total costs of the Phase #2 Improvements (as defined in the Service and Assessment Plan, defined below), calling for a public hearing to consider the levying of the Assessments against the property within Phase #2 (as defined in the Service and Assessment Plan) of the District (the "Phase #2 Assessments"), authorizing and directing the filing of a proposed assessment roll for Phase #2 of the District (the "Phase #2 Assessment Roll"), authorizing and directing the publication of notice of a public hearing to consider the levying of the Phase #2 Assessments against the property within Phase #2 of the District (the "Levy and Assessment Hearing") in a newspaper of general circulation in the City, and directing related action; and

WHEREAS, on January 18, 2022, the City Secretary filed the Phase #2 Assessment Roll and made the same available for public inspection; and

WHEREAS, the City Secretary, pursuant to Section 372.016(b) of the PID Act, published notice of the Levy and Assessment Hearing in a newspaper of general circulation in the City; and

WHEREAS, the City Secretary, pursuant to Section 372.016(c) of the PID Act, mailed the notice of the Levy and Assessment Hearing to the last known address of the owners of the property liable for the Phase #2 Assessments; and

WHEREAS, the City Council opened the Levy and Assessment Hearing on *February 21, 2022* and at which all persons who appeared, or requested to appear, in person or by their attorney, were given the opportunity to contend for or contest the Phase #2 Assessment Roll, and the proposed Phase #2 Assessments, and to offer testimony pertinent to any issue presented on the amount of the Phase #2 Assessments, the allocation of costs of the Phase #2 Improvements, the purposes of the Phase #2 Assessments, the special benefits of the Phase #2 Improvements, and the penalties and interest on annual installments and on delinquent annual installments of the Phase #2 Assessments; and

WHEREAS, the owners of 100% of the property subject to the proposed assessment within Phase #2 (the "Landowners") had actual knowledge of the Levy and Assessment Hearing to be held on February 21, 2022, and support the levy of assessments against the property within Phase #2 in accordance with the Service and Assessment Plan to finance the Phase #2 Improvements for benefit of the property within Phase #2; and

WHEREAS, the City Council finds and determines that the Phase #2 Assessment Roll and the Panchasarp Farms Public Improvement District JC-1 Service and Assessment Plan, dated February 3, 2020, as updated for Phase #2 on February 21, 2022, (as amended and updated, the

"Service and Assessment Plan"), attached hereto as ***Exhibit A*** and which is incorporated herein for all purposes, should be approved and that the Phase #2 Assessments should be levied as provided in this Ordinance and the Service and Assessment Plan and the Phase #2 Assessment Roll attached thereto as Appendix G; and

WHEREAS, the City Council further finds that there were no written objections or evidence submitted to the City Secretary in opposition to the Service and Assessment Plan, the allocation of costs of the Phase #2 Improvements, the Phase #2 Assessment Roll, or the levy of the Phase #2 Assessments; and

WHEREAS, at the Levy and Assessment Hearing, the Landowners, or their representatives, who are the persons to be assessed pursuant to this Ordinance, have indicated their approval and acceptance of the levy of the Phase #2 Assessments against their property located within Phase #2; and

WHEREAS, the City Council closed the Levy and Assessment Hearing, and, after considering all written and documentary evidence presented at the hearing, including all written comments and statements filed with the City, determined to proceed with the adoption of this Ordinance in conformity with the requirements of the PID Act.

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

Section 1. Terms.

Terms not otherwise defined herein are defined in the Service and Assessment Plan.

Section 2. Findings.

The findings and determinations set forth in the preambles hereof are hereby incorporated by reference and made a part of this Ordinance for all purposes as if the same were restated in full in this Section. The City Council hereby finds, determines, and ordains, as follows:

(a) The apportionment of the costs of the Phase #2 Improvements (as reflected in the Service and Assessment Plan) and the Administrative Expenses (as reflected in the Service and Assessment Plan) is fair and reasonable, reflects an accurate presentation of the special benefit each assessed Parcel within Phase #2 of the District will receive from the construction of the Phase #2 Improvements identified in the Service and Assessment Plan, and is hereby approved;

(b) The Service and Assessment Plan covers a period of at least five years and defines the annual indebtedness and projected costs for the Phase #2 Improvements and has been reviewed and updated annually, including by the Service and Assessment Plan attached hereto;

(c) The Service and Assessment Plan apportions the cost of the Phase #2 Improvements to be assessed against the property in Phase #2 of the District and such apportionment is made on the basis of special benefits accruing to the property because of the Phase #2 Improvements;

(d) All of the real property in Phase #2 of the District which is being assessed in the amounts shown in the Phase #2 Assessment Roll will be benefited by the Phase #2 Improvements proposed to be constructed as described in the Service and Assessment Plan, and each assessed Parcel will receive special benefits in each year equal to or greater than each annual installment of the Phase #2 Assessments and will receive special benefits during the term of the Phase #2 Assessments equal to or greater than the total amount assessed;

(e) The method of apportionment of the costs of the Phase #2 Improvements and the Administrative Expenses set forth in the Service and Assessment Plan results in imposing equal shares of the costs of the Phase #2 Improvements and Administrative Expenses on property similarly benefited, and results in a reasonable classification and formula for the apportionment of the costs and Administrative Expenses;

(f) The Service and Assessment Plan should be approved as the service plan and assessment plan for the District as described in Sections 372.013 and 372.014 of the PID Act;

(g) The Phase #2 Assessment Roll in the form attached as Appendix G to the Service and Assessment Plan should be approved as the Phase #2 Assessment Roll for Phase #2 of the District;

(h) The provisions of the Service and Assessment Plan relating to due and delinquency dates for the Phase #2 Assessments, interest on Annual Installments, interest and penalties on delinquent Phase #2 Assessments and delinquent Annual Installments, and procedures in connection with the imposition and collection of Phase #2 Assessments should be approved and will expedite collection of the Phase #2 Assessments in a timely manner in order to provide the services and improvements needed and required for Phase #2 of the District; and

(i) A written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public for the time required by law preceding this meeting, as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter hereof has been discussed, considered, and formally acted upon.

Section 3. Service and Assessment Plan.

The Service and Assessment Plan is hereby accepted and approved pursuant to Sections 372.013 and 372.014 of the PID Act as the service plan and the assessment plan for the District.

Section 4. Phase #2 Assessment Roll.

The Phase #2 Assessment Roll is hereby accepted and approved pursuant to Section 372.016 of the PID Act as the Phase #2 Assessment Roll for Phase #2 of the District.

Section 5. Levy and Payment of Special Assessments for the Estimated Costs of Phase #2 Improvements.

(a) The City Council hereby levies an assessment on each Parcel of Phase #2 Assessed Property (excluding Non-Benefitted Property) located within Phase #2 of the District, as shown and described in the Service and Assessment Plan and the Phase #2 Assessment Roll, in the respective amounts shown on the Phase #2 Assessment Roll as a special assessment on the properties set forth in the Phase #2 Assessment Roll. The amount of the Phase #2 Annual Installments shall be reviewed and determined annually by the City Council following the City Council's annual review of the Service and Assessment Plan for the District. Pursuant to Section 372.015(d), the amount of assessment for each property owner may be adjusted following the annual review of the Service and Assessment Plan.

(b) The levy of the Phase #2 Assessments shall be effective on the date of adoption of this Ordinance levying the Phase #2 Assessments and strictly in accordance with the terms of the Service and Assessment Plan and the PID Act.

(c) The collection of the Phase #2 Assessments shall be as described in the Service and Assessment Plan. The collection of the first Annual Installment of the Phase #2 Assessments hereby levied against each Parcel of Phase #2 Assessed Property shall commence upon the earlier of: (i) with tax bills sent the first October following the issuance of the first building permit for each Lot within Phase #2, such that Phase #2 Assessments are billed only for Lots for which a building permit has been issued, (ii) with tax bills sent the first October after issuance of a series of Bonds for Phase #2 Assessed Property, such that upon the issuance of Bonds, all Assessments in the applicable Phase shall begin collection, or (iii) with tax bills sent the first October occurring after the expiration of two years from the date of the levy of Phase #2 Assessments on the Phase #2 Assessed Property, such that all Phase #2 Assessments in Phase #2 begin collection immediately after the expiration of such two year period. Such first Annual Installment for a Phase #2 Lot or Parcel for which collection has begun, shall be due by January 31st of the following calendar year.

(d) Each Phase #2 Assessment may be prepaid in whole or in part at any time or may be paid in Annual Installments pursuant to the terms of the Service and Assessment Plan.

(e) Each Phase #2 Assessment shall bear interest at the rate or rates specified in the Service and Assessment Plan.

(f) Each Annual Installment shall be collected each year in the manner set forth in the Service and Assessment Plan.

(g) The Administrative Expenses for the Phase #2 Assessed Property shall be calculated pursuant to the terms of the Service and Assessment Plan.

Section 6. Method of Assessment.

The method of apportioning the estimated costs of the Phase #2 Improvements and the Administrative Expenses is as set forth in the Service and Assessment Plan.

Section 7. Penalties and Interest on Delinquent Assessments.

Delinquent Phase #2 Assessments shall be subject to the penalties, interest, procedures, and foreclosure sales set forth in the Service and Assessment Plan and as allowed by law.

Section 8. Prepayments of Assessments.

As provided in Section VI of the Service and Assessment Plan, the owner of any Phase #2 Assessed Property may prepay the Phase #2 Assessments levied by this Ordinance.

Section 9. Lien Priority.

The City Council and the owners of property in Phase #2 of the District intend for the obligations, covenants and burdens on the landowners of the Phase #2 Assessed Property, including without limitation the property owners' obligations related to payment of the Phase #2 Assessments and the Annual Installments thereof, to constitute covenants that shall run with the land. The Phase #2 Assessments and the Annual Installments thereof which are levied hereby shall be binding upon the landowners, as the owners of the Phase #2 Assessed Property, and their respective transferees, legal representatives, heirs, devisees, successors and assigns in the same manner and for the same period as such parties would be personally liable for the payment of ad valorem taxes under applicable law. The Phase #2 Assessments shall have lien priority as specified in the Service and Assessment Plan and the PID Act.

Section 10. Appointment of Initial Administrator and Collector of Assessments.

(a) Appointment of Administrator.

MuniCap, Inc. has been appointed and designated to serve, or until otherwise determined by the City Council, as the Administrator of the Service and Assessment Plan and of the Phase #2 Assessments levied by this Ordinance. The Administrator shall perform the duties of the Administrator described in the Service and Assessment Plan, in this Ordinance and in any contract between the City and the Administrator. The Administrator's fees, charges and expenses for providing such service shall constitute Administrative Expenses.

(b) Collector.

The City shall by future action, appoint a third-party collector of the Phase #2 Assessments. The City is hereby authorized to enter into an agreement with a third-party for the collection of the Phase #2 Assessments. The City may also contract with other qualified collection agents selected by the City or may collect the Phase #2 Assessments on its own behalf. The costs of such collection contracts shall constitute Administrative Expenses.

Section 11. Applicability of Tax Code.

To the extent not inconsistent with this Ordinance, and not inconsistent with the PID Act or the other laws governing public improvement districts, the provisions of the Texas Tax Code, as amended, governing enforcement of ad valorem tax liens shall be applicable to the imposition and collection of Phase #2 Assessments by the City.

Section 12. Filing in Land Records and with County Clerk.

The City Secretary is directed to cause a copy of this Ordinance, including the Service and Assessment Plan and the Phase #2 Assessment Roll, to be recorded in the real property records of Johnson County. The City Secretary is further directed to similarly file each Annual Service Plan Update approved by the City Council.

Not later than the seventh day after the date of the adoption of this Ordinance, City staff is hereby authorized and directed to file a copy of the Service and Assessment Plan (including the Appendices to the Service and Assessment Plan) with the county clerk of each county in which all or a part of the District is located.

Section 13. Approval of Reimbursement Agreement.

The Phase #2 Reimbursement Agreement is hereby authorized and approved in substantially final form attached hereto as Exhibit B and the Mayor and the City Manager of the City are each hereby authorized and directed to execute and deliver such Phase #2 Reimbursement Agreement with such changes as may be required to carry out the purpose of this Ordinance and approved by the Mayor or the City Manager, as applicable, such approval to be evidenced by the execution thereof.

Section 14. Approval of Landowner Agreement.

The Phase #2 Landowner Agreement is hereby authorized and approved in substantially final form attached hereto as Exhibit C and the Mayor and the City Manager of the City are each hereby authorized and directed to execute and deliver such Phase #2 Landowner Agreement with such changes as may be required to carry out the purpose of this Ordinance and approved by the Mayor or the City Manager, as applicable, such approval to be evidenced by the execution thereof.

Section 15. Severability.

If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity or any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 16. Effective Date.

This Ordinance shall take effect, and the levy of the Phase #2 Assessments, and the provisions and terms of the Service and Assessment Plan shall be and become effective upon passage and execution hereof.

[Remainder of Page Intentionally Left Blank; Signature page follows]

PASSED AND APPROVED:

First Reading: the _____ day of _____, 20_____.

Final Reading: the _____ day of _____, 20_____.

ATTEST: **CITY OF BURLESON**

_____ _____

City Secretary Chris Fletcher, Mayor

STATE OF TEXAS §

§

COUNTY OF JOHNSON §

This instrument was acknowledged before me on the _____ day of _____, 2022 by Chris Fletcher, as Mayor of the City of Burleson, Texas on behalf of said City.

_____

Notary Public, State of Texas

(SEAL)

Exhibit A

Service and Assessment Plan

PANCHASARP FARMS PUBLIC IMPROVEMENT DISTRICT

CITY OF BURLESON, TEXAS

SERVICE AND ASSESSMENT PLAN

February 3, 2020

Updated for Phase #2 on March 21, 2022

PREPARED BY:

MUNICAP, INC.
PUBLIC FINANCE

PANCHASARP FARMS PUBLIC IMPROVEMENT DISTRICT

SERVICE AND ASSESSMENT PLAN

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I. PLAN DESCRIPTION AND DEFINED TERMS

A. INTRODUCTION

On February 4, 2019, the City Council of the City of Burleson, Texas passed and approved Resolution CSO#981-02-2019 approving and authorizing the creation of the Panchasarp Farms Public Improvement District (the "PID") to finance the costs of certain public improvements for the benefit of property in such public improvement district, all of which is located within the City.

The property in the PID is proposed to be developed in multiple phases, and the PID will finance public improvements as the property is developed. Assessments will be imposed on the property for the public improvements to be constructed.

Chapter 372 of the Texas Local Government Code, the "Public Improvement District Assessment Act" (as amended, the "PID Act"), governs the creation and operation of public improvement districts within the State of Texas. This Panchasarp Farms Public Improvement District Service and Assessment Plan (the "Service and Assessment Plan") has been prepared in accordance with the PID Act and specifically Sections 372.013, 372.014, 372.015 and 372.016, which address the requirements of a service and assessment plan and the assessment roll. According to Section 372.013 of the PID Act, a service plan "must (i) cover a period of at least five years; (ii) define the annual indebtedness and the projected costs for improvements; and (iii) include a copy of the notice form required by Section 5.014, Property Code." The service plan is described in Section IV of this Service and Assessment Plan. The copy of the notice form required by Section 5.014 of the Texas Property Code, as amended, is attached hereto as Appendix E.

Section 372.014 of the PID Act requires that "an assessment plan must be included in the annual service plan." The assessment plan is described in Section V of this Service and Assessment Plan.

Section 372.015 of the PID Act requires that "the governing body of the municipality or county shall apportion the cost of an improvement to be assessed against property in an improvement district." The method of assessing the Authorized Improvements and apportionment of such costs to the property in the PID is included in Section V of this Service and Assessment Plan.

Section 372.016 of the PID Act requires that "after the total cost of an improvement is determined, the governing body of the municipality or county shall prepare a proposed assessment roll. The roll must state the assessment against each parcel of land in the district, as determined by the method of assessment chosen by the municipality or county under this subchapter." The Assessment Rolls for the PID are included as Appendix F and Appendix G to this Service and Assessment Plan. The Assessments as shown on the Assessment Rolls are based on the method of assessment and apportionment of costs described in Section V of this Service and Assessment Plan.

B. DEFINITIONS

Capitalized terms used herein shall have the meanings ascribed to them as follows:

"**Actual Cost(s)**" means, with respect to an Authorized Improvement, the demonstrated, reasonable, allocable, and allowable costs of constructing such Authorized Improvement. Actual Cost may include (a) the costs for the design, planning, financing, administration, management, acquisition, installation, construction and/or implementation of such Authorized Improvement, including general contractor construction management fees, if any, (b) the costs of preparing the construction plans for such Authorized Improvement, (c) the fees paid for obtaining permits, licenses or other governmental approvals for such Authorized Improvement, (d) the costs for external professional costs associated with such Authorized Improvement, such as engineering, geotechnical, surveying, land planning, architectural landscapers, advertising, marketing and research studies, appraisals, legal, accounting and similar professional services, taxes (property and franchise), (e) the costs of all labor, bonds and materials, including equipment and fixtures, incurred by contractors, builders and material men in connection with the acquisition, construction or implementation of the Authorized Improvements, (f) all related permitting, zoning and public approval expenses, architectural, engineering, legal, and consulting fees, financing charges, taxes, governmental fees and charges (including inspection fees, County permit fees, development fees), insurance premiums and miscellaneous expenses.

Actual Costs may include general contractor's fees in an amount up to a percentage equal to the percentage of work completed and accepted by the City or construction management fees in an amount up to five percent of the eligible Actual Costs described in a Certification for Payment. The amounts expended on legal costs, taxes, governmental fees, insurance premiums, permits, financing costs, and appraisals shall be excluded from the base upon which the general contractor and construction management fees are calculated.

"Administrative Expenses" mean the administrative, organization, maintenance and operation costs associated with, or incident to, the administration, organization, maintenance and operation of the PID, including, but not limited to, the costs of: (i) creating and organizing the PID, including conducting hearings, preparing notices and petitions, and all costs incident thereto, including engineering fees, legal fees and consultant fees, (ii) the annual administrative, organization, maintenance, and operation costs and expenses associated with, or incident and allocable to, the administration, organization, maintenance, and operation of the Authorized Improvements of the PID, (iii) computing, levying, billing and collecting Assessments or the Annual Installments thereof, (iv) maintaining the record of installments of the Assessments and the system of registration and transfer of the Bonds, (v) issuing, paying and redeeming any Bonds, (vi) investing or depositing of monies, (vii) complying with the PID Act and other laws applicable to any Bonds, (viii) the Trustee's reasonable fees and expenses relating to any Bonds, including reasonable fees, (ix) legal counsel, engineers, accountants, financial advisors, investment bankers or other consultants and advisors, and (x) administering the construction of the Authorized Improvements. Administrative Expenses do not include payment of the actual principal of, redemption premium, if any, and interest on the Bonds. Administrative Expenses collected and not expended for actual Administrative Expenses shall be carried forward and applied to reduce Administrative Expenses in subsequent years to avoid the over-collection of amounts to pay Administrative Expenses.

"Administrator" means the employee or designee of the City, identified in any indenture of trust relating to a series of Bonds or identified in any other agreement approved by the City Council, who shall have the responsibilities provided for herein.

"Annual Installment" means, with respect to each Parcel, each annual payment of: (i) the Assessments including any applicable interest, as shown on the Phase #1 Assessment Roll and Phase #2 Assessment Roll attached hereto as Appendix F and Appendix G, respectively, or in an Annual Service Plan Update, and calculated as provided in Section VI of this Service and Assessment Plan, (ii) the Administrative Expenses, and (iii) the Maintenance Expense.

"Annual Service Plan Update" has the meaning set forth in the second paragraph of Section IV of this Service and Assessment Plan.

"Assessed Property" means any property that benefits from the Authorized Improvements within the PID on which Assessments have been imposed as shown in the Assessment Roll, as the Assessment Roll is updated each year by the Annual Service Plan Update. Assessed Property includes Parcels within the PID other than Non-Benefited Property.

"Assessment" means an assessment levied against a Parcel imposed pursuant to an Assessment Ordinance and the provisions herein, as shown on any Assessment Roll, subject to reallocation upon the subdivision of such Parcel or reduction according to the provisions herein and the PID Act. An Assessment for a Parcel consists of the Annual Installments to be collected in all years and amounts collected to pay Administrative Expenses and interest on all Assessments.

"Assessment Ordinance" means an Assessment Ordinance adopted by the City Council approving the Service and Assessment Plan (including amendments or supplements to the Service and Assessment Plan) and levying the Assessments.

"Assessment Revenues" mean the revenues actually received by or on behalf of the City from the collection of Assessments.

"Assessment Roll" or **"Assessment Rolls"** means collectively or separately, as applicable, the Phase #1 Assessment Roll and Phase #2 Assessment Roll included in this Service and Assessment Plan as Appendix F and Appendix G, respectively, or any other Assessment Roll in an amendment or supplement to this Service and Assessment Plan or in an Annual Service Plan Update, as each may be updated, modified, or amended from time to time in accordance with the procedures set forth in this Service and Assessment Plan and in the PID Act.

"Authorized Improvements" mean those public improvements described in Appendix B of this Service and Assessment Plan and Section 372.003 of the PID Act, acquired, constructed and installed in accordance with this Service and Assessment Plan, and any future updates and/or amendments.

"Bonds" mean any bonds issued in one or more series for financing the Authorized Improvements and secured in whole or in part by the Assessment Revenues.

"**Budgeted Cost(s)**" means the amounts budgeted to construct the Authorized Improvements as used in the preparation of this Service and Assessment Plan.

"Certification for Payment" means the certificate to be provided by the Developer, or his designee, to substantiate the Actual Cost of one or more Authorized Improvements, which may be in segments or sections.

"City" means the City of Burleson, Texas.

"City Council" means the duly elected governing body of the City.

"County" means Johnson County, Texas.

"**Delinquent Collection Costs"** mean interest, penalties and expenses incurred or imposed with respect to any delinquent installment of an Assessment in accordance with the PID Act and the costs related to pursuing collection of a delinquent Assessment and foreclosing the lien against the Assessed Property, including attorney's fees.

"Developer" means PF Farms, LLC, a Texas limited liability company and its successors and assigns.

"**Future Phase(s)**" means Phase or Phases that are fully developed after Phase #1 and Phase #2 as such areas are generally depicted in Appendix A. The Future Phases are subject to adjustment and are shown for example only.

"**Future Phase Assessed Property**" means all Parcels within the Future Phases other than Non-Benefited Property.

"Homebuyer Disclosure" means the form of notice required by the PID Act and Section 5.014 of the Texas Property Code, as amended. A copy of the homebuyer disclosure for the PID is attached as Appendix E.

"Homeowner Association" or **"HOA"** means a homeowners' association or property owners' association established for the benefit of property owners within the PID.

"Homeowner Association Property" or **"HOA Property"** means property within the PID owned by or irrevocably offered for dedication to, whether in fee simple or through an easement, a Homeowners' Association established for the benefit of a group of homeowners or property owners within the PID.

"Lot" means a tract of land described as a "lot" in a subdivision plat recorded in the official public records of Johnson County, Texas.

"Lot Type" means a classification of final building lots with similar characteristics (e.g. commercial, light industrial, multifamily residential, single family residential, etc.), as determined by the Administrator and confirmed by the City Council. In the case of single family residential

lots, the Lot Type shall be further defined by classifying the residential lots by the estimated final average home value for each lot as of the date of the recorded subdivision plat, considering factors such as density, lot size, proximity to amenities, view premiums, location, and any other factors that may impact the average home value on the lot, as determined by the Administrator and confirmed by the City Council.

"Non-Benefited Property" means Parcels that accrue no special benefit from the Authorized Improvements, including Public Property and easements that create an exclusive use for a public utility provider. Property identified as Non-Benefited Property at the time the Assessments (i) are imposed or (ii) are reallocated pursuant to a subdivision of a Parcel that is not assessed. Assessed Property converted to Non-Benefited Property, if the Assessments may not be reallocated pursuant to the provisions herein, remains subject to the Assessments and requires the Assessments to be prepaid as provided for in Section VI.E.

"Parcel" or **"Parcels"** means a parcel or parcels within the PID identified by either a tax map identification number assigned by the Johnson County Central Appraisal District for real property tax purposes or by lot and block number in a final subdivision plat recorded in the official public records for real property in Johnson County.

"Park Improvements" mean those public improvements described in Section III of this Service and Assessment Plan, constructed and installed in accordance with this Service and Assessment Plan, and any future updates and/or amendments.

"Phase" means one or more Parcels within the PID that will be developed in the same general time period. The Parcels within a Phase will be assessed in connection with the issuance of Bonds for Authorized Improvements (or the portion thereof) designated in an update to this Service and Assessment Plan that specially benefit the Parcels within the Phase.

"Phase #1" means the initial Phase to be developed, identified as "Phase #1" generally shown in Appendix A, as specifically depicted and described as the sum of all Parcels shown in Appendix F.

"**Phase #1 Assessed Property**" means all Parcels within Phase #1 other than Non-Benefited Property and shown in the Phase #1 Assessment Roll against which an Assessment relating to the Phase #1 Improvements is levied.

"**Phase #1 Assessment Revenues**" mean the actual revenues received by or on behalf of the City from the collection of Assessments levied against Phase #1 Assessed Property, or the Annual Installments thereof, for the Phase #1 Improvements.

"Phase #1 Assessment Roll" means the document included in this Service and Assessment Plan as Appendix F**,** as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act, including updates prepared in connection with the issuance of Bonds or in connection with any Annual Service Plan Update.

"Phase #1 Improvements" means the Park Improvements allocable to the Phase #1 Assessed Property.

"Phase #1 Reimbursement Agreement" means that certain Panchasarp Farms Public Improvement District Phase #1 Reimbursement Agreement, dated February 3, 2020, by and between the City and the Developer in which the Developer agrees to fund certain Actual Costs of the Phase #1 Improvements and the City agrees to reimburse the Developer for a portion of such Actual Costs of the Phase #1 Improvements funded by the Developer with interest as permitted by the PID Act.

"Phase #2" means the second Phase to be developed, identified as "Phase #2" generally shown in Appendix A, as specifically depicted and described as the sum of all Parcels shown in Appendix G.

"**Phase #2 Assessed Property**" means all Parcels within Phase #2 other than Non-Benefited Property and shown in the Phase #2 Assessment Roll against which an Assessment relating to the Phase #2 Improvements is levied.

"**Phase #2 Assessment Revenues**" mean the actual revenues received by or on behalf of the City from the collection of Assessments levied against Phase #2 Assessed Property, or the Annual Installments thereof, for the Phase #2 Improvements.

"Phase #2 Assessment Roll" means the document included in this Service and Assessment Plan as Appendix G**,** as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act, including updates prepared in connection with the issuance of Bonds or in connection with any Annual Service Plan Update.

"Phase #2 Improvements" means the Park Improvements allocable to the Phase #2 Assessed Property.

"Phase #2 Reimbursement Agreement" means that certain Panchasarp Farms Public Improvement District Phase #2 Reimbursement Agreement, dated February 21, 2022, by and between the City and the Developer in which the Developer agrees to fund certain Actual Costs of the Phase #2 Improvements and the City agrees to reimburse the Developer for a portion of such Actual Costs of the Phase #2 Improvements funded by the Developer with interest as permitted by the PID Act.

"PID" has the meaning set forth in Section I.A. of this Service and Assessment Plan.

"PID Act" means Texas Local Government Code Chapter 372, Public Improvement District Assessment Act, Subchapter A, Public Improvement Districts, as amended.

"Planned Development" means the zoning classification established as PD – Planned Development pursuant to Ordinance CSO#560-01-2017 adopted by the City Council designating the zoning and development standards.

"**Prepayment Costs**" mean interest and expenses to the date of prepayment, plus any additional expenses related to the prepayment allowed by applicable law, reasonably expected to be incurred by or imposed upon the City as a result of any prepayment of an Assessment, including Administrative Expenses.

"Public Property" means property, right of way and easements within the boundaries of the PID that is owned by or irrevocably offered for dedication to the federal government, the State of Texas, Johnson County, the City, a school district or any other public agency or political subdivision, whether in fee simple or through an exclusive use easement.

"Service and Assessment Plan" means this Service and Assessment Plan prepared for the PID pursuant to the PID Act, as the same may be amended from time to time.

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II. PROPERTY INCLUDED IN THE PID

A. PROPERTY INCLUDED IN THE PID

The PID is presently located within the City and contains approximately 220.88 acres of land. A map of the property within the PID is shown on Appendix A to this Service and Assessment Plan.

At completion, the PID is expected to consist of approximately 659 single family residential units and 250 multi-family units, landscaping, and infrastructure necessary to provide roadways, drainage, and utilities to the PID. The estimated number of units is based upon the proposed development plan.

B. PROPERTY INCLUDED IN PHASE #1

Phase #1 consists of approximately 29.39 acres and is projected to consist of 98 single family residential units. A phasing map of the property depicting the boundaries of each proposed Phase is shown in Appendix A.

C. PROPERTY INCLUDED IN PHASE #2

Phase #2 consists of approximately 31.512 acres and is projected to consist of 130 single family residential units. A phasing map of the property depicting the boundaries of each proposed Phase is shown in Appendix A.

D. PROPERTY INCLUDED IN FUTURE PHASES

The Future Phases consist of approximately 159.978 acres and is projected to consist of 431 single family residential units and 250 multi-family units. There are no Bonds anticipated to be issued as part of Phase #1 or Phase #2. However, as Future Phases are developed, reimbursement agreements may be executed and/or Bonds may be issued for each new phase. In connection with the issuance of each new series of Bonds and/or execution of new reimbursement agreements, this Service and Assessment Plan will be updated to add additional details of each new Phase(s) as shown for Phase #1 in Section II.B. A map of the projected property within each Future Phase is shown in Appendix A. The Future Phases are shown for illustrative purposes only and are subject to adjustment.

The estimated number of units at the build-out of the PID is based on the land use approvals for the property, the anticipated subdivision of property in the PID, and the Developer's estimate of the highest and best use of the property within the PID.

III. DESCRIPTION OF THE AUTHORIZED IMPROVEMENTS

A. AUTHORIZED IMPROVEMENT OVERVIEW

Section 372.003 of the PID Act defines the improvements that may be undertaken by a municipality or county through the establishment of a public improvement district, as follows:

372.003. Authorized Improvements

(a) If the governing body of a municipality or county finds that it promotes the interests of the municipality or county, the governing body may undertake an improvement project that confers a special benefit on a definable part of the municipality or county or the municipality's extraterritorial jurisdiction. A project may be undertaken in the municipality or county or the municipality's extraterritorial jurisdiction.

(b) A public improvement may include:

(i) landscaping;

(ii) erection of fountains, distinctive lighting, and signs;

(iii) acquiring, constructing, improving, widening, narrowing, closing, or rerouting of sidewalks or of streets, any other roadways, or their rights-of way;

(iv) construction or improvement of pedestrian malls;

(v) acquisition and installation of pieces of art;

(vi) acquisition, construction, or improvement of libraries;

(vii) acquisition, construction, or improvement of off-street parking facilities;

(viii) acquisition, construction, improvement, or rerouting of mass transportation facilities;

(ix) acquisition, construction, or improvement of water, wastewater, or drainage facilities or improvements;

(x) the establishment or improvement of parks;

(xi) projects similar to those listed in Subdivisions (i)-(x);

(xii) acquisition, by purchase or otherwise, of real property in connection with an authorized improvement;

(xiii) special supplemental services for improvement and promotion of the district, including services relating to advertising, promotion, health and sanitation, water and wastewater, public safety, security, business recruitment, development, recreation, and cultural enhancement;

(xiv) payment of expenses incurred in the establishment, administration and operation of the district; and

(xv) the development, rehabilitation, or expansion of affordable housing

After analyzing the public improvement projects authorized by the PID Act, the City has determined at this time to undertake only Authorized Improvements listed in Section III.B. below and described in Appendix B and shown on the diagram included as Appendix C for the benefit of the Assessed Property. Any change to the list of Authorized Improvements will require the approval of the City and an update to this Service and Assessment Plan.

B. Description of Estimated Costs of Parks Improvements

The descriptions of the Parks Improvements are presented below, as provided by the developer. The Budgeted Costs of the are shown in Table III-A and may be revised in an Annual Service Plan Update as needed.

Park Improvements:

The Park Improvements within the PID include grading, irrigation, landscaping, site furnishings, site elements, and playground equipment. All Park Improvement projects will be designed and constructed in accordance with City standards and specifications and will be owned and operated by the City.

Additional details of the Authorized Improvements are shown in Appendix B attached to this Service and Assessment Plan. The method of cost allocation is explained in Section V.C.

The Budgeted Costs of the Park Improvements shown in Table III-A may be revised in Annual Service Plan Updates. Savings from one budget line item may be applied to a cost increase in another budget line item upon approval by the City. These savings may be applied only to increases in costs of the Authorized Improvements (i.e., the improvements for the benefit of property within the PID). The detailed costs of the Authorized Improvements are shown in Appendix B to this Service and Assessment Plan.

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Table III-A
Authorized Improvements - Park Improvements

Description	Budgeted Costs
Grading improvements	$143,200
Irrigation improvements	$316,310
Landscaping improvements	$960,004
Site furnishings improvements	$177,200
Site elements improvements	$447,954
Playground improvements	$517,812
Other soft costs including PID creation costs	$369,359
Total Improvement Costs	**$2,931,839**

C. Description of Estimated Costs of Phase #1 Improvements

The Phase #1 Improvements include a proportional share of the Parks Improvements described above that proportionally benefit Phase #1. The costs of the Projects are shown in Table III-B. The costs shown in Table III-B are estimates and may be revised in Annual Service Plan Updates, including such other improvements as deemed necessary to further improve the properties within the PID.

Table III-B
Authorized Improvements - Phase #1 Improvements

Description	Total Cost	% Allocation[1]	Phase #1's Share of Total Costs
Grading improvements	$143,200	12.76%	$18,270
Irrigation improvements	$316,310	12.76%	$40,356
Landscaping improvements	$960,004	12.76%	$122,481
Site furnishings improvements	$177,200	12.76%	$22,608
Site elements improvements	$447,954	12.76%	$57,152
Playground improvements	$517,812	12.76%	$66,064
Other soft costs including PID creation costs	$369,359	12.76%	$47,124
Total Improvement Costs	**$2,931,839**		**$374,055**

[1]See Section V.C for allocation of Authorized Improvements.

D. Description of Estimated Costs of Phase #2 Improvements

The Phase #2 Improvements include a proportional share of the Parks Improvements described above that proportionally benefit Phase #2. The costs of the Projects are shown in Table III-C. The costs shown in Table III-C are estimates and may be revised in Annual Service Plan Updates, including such other improvements as deemed necessary to further improve the properties within the PID.

Table III-C
Authorized Improvements - Phase #2 Improvements

Description	Total Cost	% Allocation[1]	Phase #2's Share of Total Costs
Grading improvements	$143,200	16.46%	$23,577
Irrigation improvements	$316,310	16.46%	$52,079
Landscaping improvements	$960,004	16.46%	$158,062
Site furnishings improvements	$177,200	16.46%	$29,175
Site elements improvements	$447,954	16.46%	$73,754
Playground improvements	$517,812	16.46%	$85,256
Other soft costs including PID creation costs	$369,359	16.46%	$60,814
Total Improvement Costs	**$2,931,839**		**$482,718**

[1]See Section V.C for allocation of Authorized Improvements.

E. FUTURE PHASES

As Future Phases are developed and/or Bonds are issued, this SAP will be amended to identify the allocable Authorized Improvements that confer a special benefit to the property inside each Future Phase (e.g. a Table III-D will be added to show the costs for the specific Authorized Improvements Allocable to the specific Future Phase being developed.)

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IV. SERVICE PLAN

A. SOURCES AND USES OF FUNDS

The PID Act requires the service plan to cover a period of at least five years. The service plan is required to define the annual projected costs and indebtedness for the Authorized Improvements undertaken within the PID during the five-year period. The Phase #1 portion of the Park Improvements have been completed. The Phase #2 Portion of the Park Improvements is anticipated to be completed in 2-3 months. The remaining Park Improvements allocable to Future Phases will be allocated and completed once such Future Phase is developed.

The Budgeted Costs for the Authorized Improvements are $2,931,839. The service plan shall be reviewed and updated at least annually for the purpose of determining the annual budget for Administrative Expenses, updating the Actual Costs of the Authorized Improvements, and updating the Assessment Roll(s). Any update to this Service and Assessment Plan is herein referred to as an "Annual Service Plan Update."

The Actual Costs of the Phase #1 Improvements in the amount of $374,055 were financed by the Developer and reimbursable under the Phase #1 Reimbursement Agreement. Bonds may be issued in the future; and, to the extent provided by law, the proceeds from the Bonds will be used to reimburse certain Actual Costs paid by the Developer under the terms of the Phase #1 Reimbursement Agreement and/or to pay any unpaid Actual Costs of the Authorized Improvements required to be paid under the PID Reimbursement Agreement.

The Budgeted Costs of the Phase #2 Improvements in the amount of $482,718 will be financed by the Developer and reimbursable under the Phase #2 Reimbursement Agreement. Bonds may be issued in the future; and, to the extent provided by law, the proceeds from the Bonds will be used to reimburse certain Actual Costs paid by the Developer under the terms of the Phase #2 Reimbursement Agreement and/or to pay any unpaid Actual Costs of the Authorized Improvements required to be paid under the PID Reimbursement Agreement.

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Table IV-A shows the sources and uses for the Authorized Improvements allocable to Phase #1.

Table IV-A
Sources and Uses – Phase #1

Sources of Funds	Total
Assessments – Phase #1 Reimbursement Agreement	$374,055
Other funding sources	$0
Total Sources	**$374,055**

Uses of Funds	
Authorized Improvements	
Grading improvements	$18,270
Irrigation improvements	$40,356
Landscaping improvements	$122,481
Site furnishings improvements	$22,608
Site elements improvements	$57,152
Playground improvements	$66,064
Other soft costs including PID creation costs	$47,124
Total Uses	**$374,055**

Table IV-B shows the estimated sources and uses for the Authorized Improvements allocable to Phase #2.

Table IV-B
Estimated Sources and Uses – Phase #2

Sources of Funds	Total
Assessments – Phase #2 Reimbursement Agreement	$482,718
Other funding sources	$0
Total Sources	**$482,718**

Uses of Funds	
Authorized Improvements	
Grading improvements	$23,577
Irrigation improvements	$52,079
Landscaping improvements	$158,062
Site furnishings improvements	$29,175
Site elements improvements	$73,754
Playground improvements	$85,256
Other soft costs including PID creation costs	$60,814
Total Uses	**$482,718**

B. FIVE -YEAR SERVICE PLAN

Aggregate

The aggregate annual projected costs and annual projected indebtedness for the Authorized Improvements is shown in Table IV-C. The annual projected costs and indebtedness is subject to revision, and each shall be updated in the Annual Service Plan Update to reflect any changes in the costs or indebtedness expected for each year.

Table IV-C
Annual Projected Costs and Annual Projected Indebtedness – Aggregate

Year	Annual Projected Cost	Annual Projected Indebtedness	Other Funding Sources
2020	$374,055	$374,055	$0
2021	$0	$0	$0
2022	$482,718	$482,718	$0
2023	$0	$0	$0
2024	$0	$0	$0
2025	$0	$0	$0
2026	$0	$0	$0
2027	$0	$0	$0
Total	**$856,773**	**$856,773**	**$0**

The annual projected costs shown in Table IV-C are the annual expenditures relating to the Authorized Improvements shown in Table III-A. The difference between the annual projected cost and the annual projected indebtedness, if any, represents an amount funded by the Developer, which may be reimbursed with future Bond proceeds to the extent available.

Phase #1

The annual projected costs and annual projected indebtedness for Phase #1 is shown in Table IV-D. The annual projected costs and indebtedness is subject to revision, and each shall be updated in the Annual Service Plan Update to reflect any changes in the costs or indebtedness expected for each year.

Table IV-D
Annual Projected Costs and Annual Projected Indebtedness – Phase #1

Year	Annual Projected Cost	Annual Projected Indebtedness	Other Funding Sources	Projected Phase #1 Annual Installments
2021 & Prior	$374,055	$374,055	$0	$58,192
2022	$0	$0	$0	$58,129
2023	$0	$0	$0	$58,708
2024	$0	$0	$0	$58,622
2025	$0	$0	$0	$59,178
2026	$0	$0	$0	$59,069
2027	$0	$0	$0	$59,603
Total	**$374,055**	**$374,055**	**$0**	**$411,502**

The annual projected costs shown in Table IV-D are the annual expenditures relating to the Phase #1 Improvements shown in Table III-B. The difference between the annual projected cost and the annual projected indebtedness, if any, represents an amount funded by the Developer, which may be reimbursed with future Bond proceeds to the extent available.

Phase #2

The annual projected costs and annual projected indebtedness for Phase #2 is shown in Table IV-E. The annual projected costs and indebtedness is subject to revision, and each shall be updated in the Annual Service Plan Update to reflect any changes in the costs or indebtedness expected for each year.

Table IV-E
Annual Projected Costs and Annual Projected Indebtedness – Phase #2

Year	Annual Projected Cost	Annual Projected Indebtedness	Other Funding Sources	Projected Phase #2 Annual Installments
2022	$482,718	$482,718	$0	$71,959
2023	$0	$0	$0	$71,926
2024	$0	$0	$0	$72,722
2025	$0	$0	$0	$72,664
2026	$0	$0	$0	$73,435
2027	$0	$0	$0	$73,353
Total	**$482,718**	**$482,718**	**$0**	**$436,060**

The annual projected costs shown in Table IV-E are the annual expenditures relating to the Phase #2 Improvements shown in Table III-C. The difference between the annual projected cost and the annual projected indebtedness, if any, represents an amount funded by the Developer, which may be reimbursed with future Bond proceeds to the extent available.

C. Repair and Maintenance of the Authorized Improvements

Administrative and operation expenses of the PID shall include expenses of regular repair and maintenance of the Authorized Improvements and major repair and extraordinary maintenance ("Maintenance Assessment") in order to operate and maintain the applicable Authorized Improvements in a manner consistent with the City's standards for similar public improvements throughout the City. The Annual Installments shall include in Administrative Expenses an amount to pay such Maintenance Assessments. After dedication or conveyance of the Authorized Improvements, the Developer is no longer responsible for the maintenance or operation of the Authorized Improvements and only assessment revenues from the Maintenance Assessment may be used for maintenance of the Authorized Improvements.

D. Homebuyer Disclosure

The PID Act requires that this Service and Assessment Plan, and each Annual Service Plan Update, include a copy of the Notice form (required by Section 5.014 of the Texas Property Code). The homebuyer disclosure is attached hereto as Appendix E and may be updated in an Annual Service Plan Update.

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V. ASSESSMENT PLAN

A. INTRODUCTION

The PID Act requires the City Council to apportion the costs of the Authorized Improvements on the basis of special benefits conferred upon the property because of the Authorized Improvements. The PID Act provides that the costs of the Authorized Improvements may be assessed: (i) equally per front foot or square foot; (ii) according to the value of the property as determined by the governing body, with or without regard to improvements on the property; or (iii) in any other manner that results in imposing equal shares of the cost on property similarly benefited. The PID Act further provides that the governing body may establish by ordinance or order reasonable classifications and formulas for the apportionment of the cost between the municipality and the area to be assessed and the methods of assessing the special benefits for various classes of improvements.

The proposed Authorized Improvement program anticipates a reimbursement agreement potentially followed by a series of bond financings that are intended to finance the public infrastructure required for the development. This financing may be undertaken in phases to coincide with the private investment and development of the Authorized Improvements. Following the execution of the Phase #1 Reimbursement Agreement and Phase #2 Reimbursement Agreement, subsequent financings are to be issued and/or executed over the upcoming decade as the subsequent phases (e.g. Phase #3) of the development are gradually constructed.

The purpose of this gradual levy of Assessment and related execution of a reimbursement agreement and/or issuance of bonds in phases is to mirror the actual development of the Authorized Improvements. The levy of Assessment and related execution of a reimbursement agreement and/or issuance of bonds are most prudently and efficiently utilized when directly coinciding with construction of public infrastructure needed for private development that is to occur once the infrastructure is completed; it is most effective to issue the Bonds and/or execute the reimbursement agreement when the infrastructure is needed, not before. Furthermore, there is no economic advantage, and several disadvantages, to issuing debt and encumbering property within the PID prior to the need for the Authorized Improvements.

For purposes of this Service and Assessment Plan, the City Council has determined that the costs of the Park Improvements shall be allocated as described below:

1. The Actual Costs of the Phase #1 Improvements and Phase #2 Improvements shall be allocated on the basis of the relative value of Parcels once such property is developed, and that such method of allocation will result in the imposition of equal shares of the costs of the Authorized Improvements to Parcels similarly benefited.

2. The City Council has concluded that larger more expensive homes are likely to be built on the larger lots, and that larger more expensive homes are likely to make greater use of and receive greater benefit from the Authorized Improvements. In determining the relative values of Parcels, the City Council has taken into consideration (i) the type of

development (i.e., residential, commercial, etc.), (ii) single-family lot sizes and the size of homes likely to be built on lots of different sizes, (iii) current and projected home prices provided by the Developer, (iv) the Authorized Improvements to be provided and the estimated costs, and (v) the ability of different property types to utilize and benefit from the Authorized Improvements.

3. The Assessed Property is classified into different Lot Types as described in Appendix D based on the type and size of proposed development on each Parcel.

4. Equivalent Units are calculated for each Lot Type based on the relative value of each Lot Type.

5. The Actual Costs of the Park Improvements are proportionally allocated to the Phase #1 Assessed Property, Phase #2 Assessed Property, and the Future Phases Assessed Property and based on the ratio of total projected Equivalent Units for the Phase #1 Assessed Property, Phase #2 Assessed Property, and the Future Phases Assessed Property.

6. The Actual Costs of the Phase #1 Improvements are allocated to each Parcel within the Phase #1 Assessed Property based on the total Equivalent Units for each Parcel.

7. The Actual Costs of the Phase #2 Improvements are allocated to each Parcel within the Phase #2 Assessed Property based on the total Equivalent Units for each Parcel.

8. The Future Phases Assessed Property's proportional share of the costs for the Park Improvements will be reallocated as each future phase is developed and allocated to each Parcel within the Future Phases Assessed Property based on the total projected Equivalent Units for each Parcel.

Table V-A provides the allocation of Budgeted Costs of the Authorized Improvements to Phase #1 and Phase #2.

At this time, it is impossible to determine with absolute certainty the amount of special benefit each Parcel within the Future Phases will receive from the Authorized Improvements that will benefit each individual phase. Therefore, Parcels will only be assessed for the special benefits conferred upon the Parcel at this time because of the Phase #1 Improvements and Phase #2 Improvements.

In connection with the issuance of Bonds and/or execution of a reimbursement agreement, this Service and Assessment Plan will be updated to reflect the special benefit each Parcel of Assessed Property within a Future Phase receives from the specific Authorized Improvements funded with those Bonds issued with respect to that Future Phase. Prior to assessing Parcels located within Future Phases in connection with execution of a reimbursement agreement and/or issuance of Bonds, each owner of the Parcels to be assessed must acknowledge that the Authorized Improvements to be financed confer a special benefit on their Parcel and must consent to the imposition of the Assessments to pay for the Actual Costs of such Authorized Improvements.

This section of this Service and Assessment Plan currently (i) describes the special benefit received by each Parcel within Phase #1 and Phase #2 as a result of the Phase #1 Improvements and Phase #2 Improvements, (ii) provides the basis and justification for the determination that this special benefit exceeds the amount of the Assessments to be levied on the Phase #1 Assessed Property and Phase #2 Assessed Property, respectively, for such improvements, and (iii) establishes the methodologies by which the City Council allocates and reallocates the special benefit of the Phase #1 Improvements to Phase #1 Assessed Property and Phase #2 Improvements to the Phase #2 Assessed Property in a manner that results in equal shares of the Actual Costs of such improvements being apportioned to Parcels similarly benefited. The determination by the City Council of the assessment methodologies set forth below is the result of the discretionary exercise by the City Council of its legislative authority and governmental powers and is conclusive and binding on the Developer and all future owners and developers of the Assessed Property.

As Future Phases are developed, in connection with the execution of a reimbursement agreement and/or issuance of Bonds this Service and Assessment Plan will be updated based on the City's determination of the assessment methodology for each Future Phase.

B. SPECIAL BENEFIT

Assessed Property must receive a direct and special benefit from the Authorized Improvements, and this benefit must be equal to or greater than the amount of the Assessments. The Authorized Improvements are provided for the benefit of the Assessed Property. The Authorized Improvements (more particularly described in line-item format in Appendix B to this Service and Assessment Plan) and the costs of issuance and payment of costs incurred in the establishment of the PID shown in Table IV-A are authorized by the PID Act. These Authorized Improvements are provided specifically for the benefit of the Assessed Property.

Each owner of the Assessed Property has acknowledged that the Authorized Improvements confer a special benefit on the Assessed Property and has consented to the imposition of the Assessments to pay for the Actual Costs associated therewith. Each of the owners is acting in its interest in consenting to this apportionment and levying of the Assessments because the special benefit conferred upon the Assessed Property by the Authorized Improvements exceeds the amount of the Assessments.

The Authorized Improvements provide a special benefit to the Assessed Property as a result of these improvements being constructed on the Assessed Property or in close proximity to the Assessed Property and the specific purpose of these Authorized Improvements of providing infrastructure for the Assessed Property. In other words, the Assessed Property could not be used in the manner proposed without the construction of the Authorized Improvements. The Authorized Improvements are being provided specifically to meet the needs of the Assessed Property as required for the proposed use of the property.

The Assessments are being levied to provide the Authorized Improvements that are required for the highest and best use of the Assessed Property (i.e., the use of the property that is most valuable, including any costs associated with that use). Highest and best use is defined as "the reasonably probable and legal use of property, which is physically possible, appropriately supported,

financially feasible, and that results in the highest value." (*Dictionary of Real Estate Appraisal, Third Edition*.) The Authorized Improvements are required for the proposed use of the Assessed Property to be physically possible, appropriately supported, financially feasible, and maximally productive.

The Developer has evaluated the potential use of the property and has determined that the highest and best use of the property is the use intended and the legal use for the property as described in Section II of this Service and Assessment Plan. The use of the Assessed Property as described herein will require the construction of the Authorized Improvements.

Each owner of the Assessed Property will ratify, confirm, accept, agree to and approve; (i) the determinations and findings by the City Council as to the special benefits described in this Service and Assessment Plan and the Assessment Ordinance; and (ii) the levying of Assessments on the Assessed Property. Use of the Assessed Property as described in this Service and Assessment Plan and as authorized by the PID Act requires that Authorized Improvements be acquired, constructed, installed, and/or improved. Funding the Actual Costs of the Authorized Improvements through the PID has been determined by the City Council to be beneficial to the City and the PID. The Authorized Improvements result in a special benefit to the Assessed Property, and this special benefit exceeds the amount of the Assessment. This conclusion is based on and supported by the evidence, information, and testimony provided to the City Council.

In summary, the Authorized Improvements result in a special benefit to the Assessed Property for the following reasons:

1. The Authorized Improvements are being provided specifically for the use of the Assessed Property, are necessary for the proposed best use of the property and provide a special benefit to the Assessed Property;

2. The Developer has consented to the imposition of the Assessments for the purpose of providing the Authorized Improvements and the Developer is acting in its interest by consenting to the imposition of the Assessments;

3. The Authorized Improvements are required for the highest and best use of the property;

4. The highest and best use of the Assessed Property is the use of the Assessed Property that is most valuable (including any costs associated with the use of the Assessed Property);

C. ALLOCATION OF COSTS TO ASSESSED PROPERTY

The Park Improvements will provide a special benefit to all property in the PID. Accordingly, the estimated Park Improvement costs must be allocated throughout all Assessed Property in the District. Table V-A summarizes the allocation of Budgeted Costs of the Authorized Improvements. The Budgeted Costs shown in Table V-A may be revised in Annual Service Plan Updates, but the related Assessment may not be increased.

As shown in Appendix D, Phase #1 is projected to contain 98 residential units representing 81.48 total Equivalent Units. Phase #2 is projected to contain 130 residential units representing 105.15 total Equivalent Units Future Phases are projected to contain 431 single family residential units 250 multi-family residential units representing total Equivalent Units of 452.01, resulting in total Equivalent Units of 638.64 (i.e. 81.48 + 105.15 + 452.01 = 638.64) within the PID. As a result, 12.76 percent of the Budgeted Costs of Park Improvements (i.e. 81.48 ÷ 638.64 = 12.76%) are allocated to the Phase #1 Assessed Property, 16.46 percent of the Budgeted Costs of Park Improvements (i.e. 105.15 ÷ 638.64 = 16.46%) are allocated to the Phase #2 Assessed Property, and 70.78 percent of the Budgeted Costs of Authorized Improvements (i.e., 452.01 ÷ 638.64 = 70.78%) are allocated to the Future Phases Assessed Property.

Table V-A
Allocation of Park Improvements

Authorized Improvement	Budgeted Costs
Grading improvements	$143,200
Irrigation improvements	$316,310
Landscaping improvements	$960,004
Site furnishings improvements	$177,200
Site elements improvements	$447,954
Playground improvements	$517,812
Other soft costs including PID creation costs	$369,359
Total Park Improvements	**$2,931,839**
Phase #1	
Projected total Equivalent Units	81.48
% of total units	12.76%
Proportionate Share of Costs	$374,055
Phase #2	
Projected total Equivalent Units	105.15
% of total units	16.46%
Proportionate Share of Costs	$482,718
Future Phases	
Projected total Equivalent Units	452.01
% of total units	70.78%
Proportionate Share of Costs	$2,075,067

D. Assessment Methodology

The Actual Costs may be assessed by the City Council against the Assessed Property so long as the special benefit conferred upon the Assessed Property by the Authorized Improvements equals or exceeds the Assessments. The Actual Costs may be assessed using any methodology that results in the imposition of equal shares of the Actual Costs on Assessed Property similarly benefited.

1. Assessment Methodology for Phase #1 Improvements

For purpose of this Service and Assessment Plan, the City Council has determined that the Actual Costs of the Authorized Improvements to be financed by the Developer and reimbursable under the Phase #1 Reimbursement Agreement, shall be allocated to the Assessed Property by spreading the entire Assessment across the Parcels based on the estimated number of Equivalent Units anticipated to be developed on each Parcel within Phase #1.

Based on the Budgeted Costs of the Authorized Improvements, as set forth in Table III-B, the City Council has determined that the benefit to Assessed Property of the Authorized Improvements is at least equal to the Assessments levied on the Assessed Property.

Upon subsequent divisions of any Parcel, the Assessment applicable to it will then be apportioned pro rata based on the estimated number of Equivalent Units of each newly created Parcel. For residential Lots, when final residential building sites are platted, Assessments will be apportioned proportionately among each Parcel based on the ratio of the estimated number of Equivalent Units at the time residential Lots are platted to the total estimated number of Equivalent Units in the platted Parcel, as determined by the Administrator and confirmed by the City Council.

The Assessment and Annual Installments for each Parcel or Lot located within Phase #1 is shown on the Phase #1 Assessment Roll, attached as Appendix F, and no Assessment shall be changed except as authorized by this Service and Assessment Plan or the PID Act. The Assessment per unit, projected leverage, and tax rate equivalent is shown in Appendix D.

2. Assessment Methodology for Phase #2 Improvements

For purpose of this Service and Assessment Plan, the City Council has determined that the Actual Costs of the Authorized Improvements to be financed by the Developer and reimbursable under the Phase #2 Reimbursement Agreement, shall be allocated to the Assessed Property by spreading the entire Assessment across the Parcels based on the estimated number of Equivalent Units anticipated to be developed on each Parcel within Phase #2.

Based on the Budgeted Costs of the Authorized Improvements, as set forth in Table III-C, the City Council has determined that the benefit to Assessed Property of the Authorized Improvements is at least equal to the Assessments levied on the Assessed Property.

Upon subsequent divisions of any Parcel, the Assessment applicable to it will then be apportioned pro rata based on the estimated number of Equivalent Units of each newly created Parcel. For residential Lots, when final residential building sites are platted, Assessments will be apportioned proportionately among each Parcel based on the ratio of the estimated number of Equivalent Units at the time residential Lots are platted to the total estimated number of Equivalent Units in the platted Parcel, as determined by the Administrator and confirmed by the City Council.

The Assessment and Annual Installments for each Parcel or Lot located within Phase #2 is shown on the Phase #2 Assessment Roll, attached as Appendix G, and no Assessment shall be changed

except as authorized by this Service and Assessment Plan or the PID Act. The Assessment per unit, projected leverage, and tax rate equivalent is shown in Appendix D.

3. Assessment Methodology for Future Phases

When Future Phases are developed and Bonds for Future Phase issued and/or a reimbursement agreement executed, this Service and Assessment Plan will be updated to determine the assessment methodology that results in the imposition of equal shares of the Actual Costs on Assessed Property similarly benefited within Future Phases.

E. ASSESSMENTS

The Assessments will be levied on each Parcel according to the Phase #1 Assessment Roll and Phase #2 Assessment Roll, attached hereto as Appendix F and Appendix G, respectively. The Annual Installments for the Phase #1 Reimbursement Agreement a Phase #2 Reimbursement Agreement will be collected at the time and in the amounts shown on the Phase #1 Assessment Roll and Phase #2 Assessment Roll, respectively, subject to any revisions made during an Annual Service Plan Update.

F. ADMINISTRATIVE EXPENSES

The cost of administering the PID and collecting the Annual Installments shall be paid for on a pro rata basis by each Parcel based on the amount of Assessment levied against the Parcel. The Administrative Expenses shall be collected as part of and in the same manner as Annual Installments in the amounts shown on the Assessment Roll, which may be revised based on actual costs incurred in Annual Service Plan Updates.

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VI. TERMS OF THE ASSESSMENTS

A. AMOUNT OF ASSESSMENTS AND ANNUAL INSTALLMENTS FOR PARCELS LOCATED WITHIN PHASE #1 OF THE PID

The Assessment and Annual Installments for each Assessed Property located within Phase #1 is shown on the Phase #1 Assessment Roll, attached as Appendix F, and no Assessment shall be changed except as authorized by this Service and Assessment Plan and the PID Act.

The Phase #1 Annual Installments shall be collected in an amount sufficient to pay (i) principal and interest on the Phase #1 Reimbursement Agreement, (ii) to pay Administrative Expenses related to the PID, and (iii) to pay Maintenance Expenses related to the Authorized Improvements. The Annual Installment for each Parcel shall be calculated by taking into consideration any available funds.

B. AMOUNT OF ASSESSMENTS AND ANNUAL INSTALLMENTS FOR PARCELS LOCATED WITHIN PHASE #2 OF THE PID

The Assessment and Annual Installments for each Assessed Property located within Phase #2 is shown on the Phase #2 Assessment Roll, attached as Appendix G, and no Assessment shall be changed except as authorized by this Service and Assessment Plan and the PID Act.

The Phase #2 Annual Installments shall be collected in an amount sufficient to pay (i) principal and interest on the Phase #2 Reimbursement Agreement, (ii) to pay Administrative Expenses related to the PID, and (iii) to pay Maintenance Expenses related to the Authorized Improvements. The Annual Installment for each Parcel shall be calculated by taking into consideration any available funds.

C. AMOUNT OF ASSESSMENTS AND ANNUAL INSTALLMENTS FOR PARCELS LOCATED WITHIN FUTURE PHASES OF THE PID

The Assessments, and Annual Installments thereof, for each Parcel of Assessed Property within the Future Phases will be shown as a separate Assessment Roll once such Assessments are levied.

As Future Phases are developed, this Service and Assessment Plan will be amended to determine the Assessment and Annual Installments for each Future Phase Assessed Property (e.g., Appendix H will be added). The Assessments for each Future Phase shall not exceed the benefit received by each Future Phase Assessed Property.

D. REALLOCATION OF ASSESSMENTS

1. Subdivision

Upon the subdivision of any Parcel based upon a recorded subdivision plat, the Assessment for the Parcel prior to the subdivision shall be reallocated among the new subdivided Parcels according to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

A = the Assessment for each new subdivided Parcel
B = the Assessment for the Parcel prior to subdivision
C = the estimated number of Equivalent Units to be built on each new subdivided Parcel
D = the sum of the estimated number of Equivalent Units to be built on all of the new subdivided Parcels

The calculation of the estimated number of Equivalent Units to be built on a Parcel shall be performed by the Administrator based on a recorded plat.

The sum of the Assessments for all newly subdivided Parcels shall equal the Assessment for the Parcel prior to subdivision. The calculation shall be made separately for each newly subdivided Parcel. The reallocation of an Assessment for a Parcel that is a homestead under Texas law may not exceed the Assessment prior to the reallocation and to the extent the reallocation would exceed such amount, it shall be prepaid by such amount by the party requesting the subdivision of the Parcels.

Any reallocation pursuant to this section shall be reflected in an Annual Service Plan Update approved by the City Council.

2. Consolidation

Upon the consolidation of two or more Parcels, the Assessment for the consolidated Parcel shall be the sum of the Assessments for the Parcels prior to consolidation. The reallocation of an Assessment for a Parcel that is a homestead under Texas law may not exceed the Assessment prior to the reallocation and to the extent the reallocation would exceed such amount, it shall be prepaid by such amount by the party requesting the consolidation of the Parcels. Any reallocation pursuant to this section shall be reflected in an Annual Service Plan Update approved by the City Council.

E. MANDATORY PREPAYMENT OF ASSESSMENTS

1. Prior to the City approving a subdivision plat, the Administrator will certify that such plat will not result in the Assessment per Parcel to exceed the Maximum Assessment per Unit. If a subdivision of a Parcel or consolidation of Parcels results in a reallocated Assessment per unit for a Parcel that would exceed the Maximum Assessment per Unit shown in this Service and Assessment Plan, the owner shall pay to the City at the time of the subdivision or consolidation the amount by which the reallocated Assessment for the Parcel exceeds the Maximum Assessment per Unit plus, if applicable, accrued interest through the date of such payment. Prepayment Costs, if any, that result from such owner-initiated subdivision or consolidation shall be paid by the owner to the City at the time of the subdivision or consolidation.

2. If a Parcel subject to Assessments is transferred to a party that is exempt from the payment of the Assessment under applicable law, or if an owner causes a Parcel subject to Assessments

to become Non-Benefited Property, the owner of such Parcel shall pay to the City the full amount of the principal portion of the Assessment on such Parcel, plus all Prepayment Costs and Delinquent Collection Costs, prior to any such transfer or act.

3. The payments required above shall be treated the same as any Assessment that is due and owing under the PID Act, the Assessment Ordinance, and this Service and Assessment Plan, including the same lien priority, penalties, procedures, and foreclosure specified by the PID Act.

F. REDUCTION OF ASSESSMENTS

1. If after all Authorized Improvements to be funded with a series of Bonds and/or reimbursement agreement have been completed and Actual Costs for such Authorized Improvements are less than the Budgeted Costs of the Authorized Improvements used to calculate the Assessments securing such series of Bonds and/ or related reimbursement agreement, resulting in excess proceeds being available to redeem Bonds and/or reduce obligations under a reimbursement agreement, and the case may be, and such excess proceeds are applied to redeem Bonds and/or the obligations under a reimbursement agreement may be reduced as provided in any applicable indenture of trust or the terms of the reimbursement agreement, then the Assessment securing such series of Bonds and/or related reimbursement agreement for each Parcel of Assessed Property shall be reduced by the City Council pro rata such that the sum of the resulting reduced Assessments for all Assessed Properties equals the actual reduced Actual Costs. The Assessments shall not be reduced to an amount less than the related outstanding series of Bonds and/or amounts due under a related reimbursement agreement. If all of the Authorized Improvements are not completed, the City may reduce the Assessments in another method if it determines such method would better reflect the benefit received by the Parcels from the Authorized Improvements completed.

2. If all the Authorized Improvements are not undertaken, resulting in excess proceeds being available to redeem Bonds and/ or a need to reduce the obligations under a reimbursement agreement, and such excess proceeds shall be applied to redeem Bonds and/or reduce obligations under a reimbursement agreement, as the case may be, as provided in any applicable indenture of trust or the terms of the reimbursement agreement, then the Assessments and Annual Installments for each Parcel shall be appropriately reduced by the City Council to reflect only the amounts required to repay the Bonds and/or pay obligations under a reimbursement agreement, including interest on the Bonds and/or interest due under reimbursement agreement and Administrative Expenses. The City Council may reduce the Assessments and the Annual Installments for each Parcel (i) in an amount that represents the Authorized Improvements provided for each Parcel or (ii) by an equal percentage calculated based on number of units, if determined by the City Council to be the most fair and practical means of reducing the Assessments for each Parcel, such that the sum of the resulting reduced Assessments equals the amount required to repay the Bonds and/or pay obligations under a reimbursement agreement, including interest on the Bonds and/ or interest due under reimbursement agreement and Administrative Expenses. The principal portion of the Assessment for each Parcel shall be reduced pro rata to the reduction in the Assessments for each Parcel such that the sum of the resulting reduced principal portion of the Bonds and/or

obligations under a reimbursement agreement is equal to the outstanding principal amount of the Bonds and/or reimbursement agreement.

G. PAYMENT OF ASSESSMENTS

1. Payment in Full

(a) The Assessment for any Parcel (excluding the Maintenance Assessment) may be paid in full at any time. Such payment shall include all Prepayment Costs. If Bonds are issued, and prepayment in full will result in redemption of Bonds, the payment amount shall be reduced by the amount, if any, of interest through the date of redemption of Bonds and reserve funds applied to the redemption under any applicable indenture of trust, net of any other costs applicable to the redemption of such Bonds.

(b) If an Annual Installment has been billed prior to payment in full of an Assessment, the Annual Installment shall be due and payable and shall be credited against the payment-in-full amount

(c) Upon payment in full of the Assessment and all Prepayment Costs, the City shall deposit the payment in accordance with any indenture of trust, if applicable, or other relevant PID documents; whereupon, the Assessment shall be reduced to zero and the Assessment Roll revised accordingly, and the owner's obligation to pay the Assessment and Annual Installments thereof shall automatically terminate. The Administrator shall cause the revised Assessment Roll to be approved by the City Council as part of the next Annual Service Plan update. The City shall provide owner with a recordable notice of the termination of the Assessment. The City Manager or their designee is hereby authorized to execute any such notice or other lien release documents.

(d) At the option of the owner, the Assessment on any Parcel plus Prepayment Costs may be paid in part. Upon the payment of such amounts for a Parcel, the Assessment for the Parcel shall be reduced, the Assessment Roll shall be updated to reflect such partial payment, and the obligation to pay the Annual Installment for such Parcel shall be reduced to the extent the partial payment is made.

(e) Any payment of Assessment in full, or in part, does not preclude the obligation of paying the Maintenance Assessment. Any parcel, the assessment of which is paid in full or in part, shall continue to pay the Maintenance Assessment.

2. Payment in Annual Installments

The PID Act provides that an Assessment for a Parcel may be paid in full at any time. If not paid in full, the PID Act authorizes the Assessment to be paid in installments and additionally allows the City to collect interest, administrative expenses and other authorized charges in installments. An Assessment for a Parcel that is not paid in full will be collected in Annual Installments each year in the amounts shown on the Assessment Roll, as updated as provided for herein, which include interest, Administrative Expenses, and payments required for the Prepayment Reserve and Delinquency Reserve. Payment of the Annual Installments shall commence as set forth herein.

Phase #1

The interest on the unpaid portion of each Assessment shall be paid: (i) at the rate of the actual interest on Bonds secured by such Assessment, if such Bonds are issued by the City, or (ii) if Bonds are not issued, at a rate (i) not to exceed five hundred basis points above the highest average index rate for tax-exempt bond reported in a daily or weekly bond index approved by the City and reported in the month prior to the establishment of the Assessment and continuing for a period of five years from such date, and (ii) not to exceed two hundred basis points above such bond index rate for the period beginning with the sixth year and shall continue until the Assessment is paid in full. The Phase #1 Assessment Roll sets forth for each year the Annual Installment for each Parcel based on an interest rate of 5.10% for years 1 through 5 and 5.10% thereafter. Unless and until the City issues Bonds secured by Assessments levied against the Phase #1 Assessed Property, the interest on the Phase #1 Reimbursement Agreement shall be paid based on an interest rate of 5.10% per annum for years 1 through 5 and 5.10% per annum following the fifth Annual Installment in accordance with the Phase #1 Reimbursement Agreement. The index approved by the City is the *Bond Buyer Index* for which the highest average rate during the previous thirty days prior to the levy of Assessments was 3.10%. Furthermore, the Annual Installments may not exceed the amounts shown on the Phase #1 Assessment Roll. Upon the issuance of Bonds for the Phase #1 Improvements, the Phase #1 Reimbursement Agreement shall bear interest at the rate of the Bonds, plus additional interest under Section 372.018 of the PID Act, which rate may exceed the current rates set forth in the Phase #1 Assessment Roll.

Phase #2

The interest on the unpaid portion of each Assessment shall be paid: (i) at the rate of the actual interest on Bonds secured by such Assessment, if such Bonds are issued by the City, or (ii) if Bonds are not issued, at a rate (i) not to exceed five hundred basis points above the highest average index rate for tax-exempt bond reported in a daily or weekly bond index approved by the City and reported in the month prior to the establishment of the Assessment and continuing for a period of five years from such date, and (ii) not to exceed two hundred basis points above such bond index rate for the period beginning with the sixth year and shall continue until the Assessment is paid in full. The Phase #2 Assessment Roll sets forth for each year the Annual Installment for each Parcel based on an interest rate of 4.45% for years 1 through 5 and 4.45% thereafter. Unless and until the City issues Bonds secured by Assessments levied against the Phase #2 Assessed Property, the interest on the Phase #2 Reimbursement Agreement shall be paid based on an interest rate of 4.45% per annum for years 1 through 5 and 4.45% per annum following the fifth Annual Installment in accordance with the Phase #2 Reimbursement Agreement. The index approved by the City is the *Bond Buyer Index* for which the highest average rate during the previous thirty days prior to the levy of Assessments was 2.45%. Furthermore, the Annual Installments may not exceed the amounts shown on the Phase #2 Assessment Roll. Upon the issuance of Bonds for the Phase #2 Improvements, the Phase #2 Reimbursement Agreement shall bear interest at the rate of the Bonds, plus additional interest under Section 372.018 of the PID Act, which rate may exceed the current rates set forth in the Phase #2 Assessment Roll.

The Annual Installments shall be reduced to equal the actual costs of repaying the obligations and actual Administrative Expenses (as provided for in the definition of such term), taking into consideration any other available funds for these costs, such as interest income on account balances.

The City reserves and shall have the right and option to refund the Bonds in accordance with Section 372.027 of the PID Act, Chapter 1207 of the Texas Government Code or any other applicable authority provided by the laws of the State of Texas. In the event of such refunding, the Administrator shall recalculate the Annual Installments, and if necessary, may adjust, or decrease, the amount of the Annual Installments so that total Annual Installments of Assessments will be produced in annual amounts that are required to pay the refunding bonds when due and payable as required by and established in any ordinance and/or indenture authorizing and securing the refunding bonds, and such refunding bonds shall constitute Bonds for purposes of this Service and Assessment Plan.

H. COLLECTION OF ANNUAL INSTALLMENTS

No less frequently than annually, the Administrator shall prepare, and the City Council shall approve, an Annual Service Plan Update to allow for the billing and collection of Annual Installments. Each Annual Service Plan Update shall include an updated Assessment Roll and a calculation of the Annual Installment for each Parcel. Administrative Expenses shall be allocated among Parcels in proportion to the amount of the Annual Installments for the Parcels. Each Annual Installment shall be reduced by any credits or available funds applied under the applicable indenture of trust, including capitalized interest, interest earnings on any account balances, and any other funds available to the PID for such purpose, and including any existing deposits to a prepayment reserve. Annual Installments shall be collected by the City in the same manner and at the same time as ad valorem taxes and shall be subject to the same penalties, procedures, and foreclosure sale in case of delinquencies as are provided for ad valorem taxes of the City. The City Council may provide for other means of collecting the Annual Installments to the extent permitted under the PID Act. The Assessments shall have lien priority as specified in the PID Act.

The collection of the first Annual Installment for a Phase #1 Lot or Parcel shall commence upon the earlier of: (i) with tax bills sent the first October following the issuance of the first building permit for each Lot within each Phase, such that Assessments are billed only for Lots for which a building permit has been issued, (ii) with tax bills sent the first October after issuance of a series of Bonds for Phase #1 Assessed Property, such that upon the issuance of Bonds, all Assessments in the applicable Phase shall begin collection, or (iii) with tax bills sent the first October occurring after the expiration of two years from the date of the levy of Assessments on the Phase #1 Assessed Property, such that all Assessments in the applicable Phase begin collection immediately after the expiration of such two year period. Such first Annual Installment for a Phase #1 Lot or Parcel for which collection has begun, shall be due by January 31st of the following calendar year. Collection of the Assessments commenced for Forty-one (41) Lots withing Phase #1 with the issuance of building permits as of June 30, 2020. Collection of the Assessments commenced for fifty-five (55) Lots withing Phase #1 with the issuance of building permits as of June 30, 2021. Collection of the Assessments on the remaining two (2) Lots will be triggered in 2022-2023 following the expiration of two years from the date of the levy of Assessments on the Phase #1 Assessed Property

The collection of the first Annual Installment for a Phase #2 Lot or Parcel shall commence upon the earlier of: (i) with tax bills sent the first October following the issuance of the first building permit for each Lot within each Phase, such that Assessments are billed only for Lots for which a building permit has been issued, (ii) with tax bills sent the first October after issuance of a series of Bonds for Phase #2 Assessed Property, such that upon the issuance of Bonds, all Assessments in the applicable Phase shall begin collection, or (iii) with tax bills sent the first October occurring after the expiration of two years from the date of the levy of Assessments on the Phase #2 Assessed Property, such that all Assessments in the applicable Phase begin collection immediately after the expiration of such two year period. Such first Annual Installment for a Phase #2 Lot or Parcel for which collection has begun, shall be due by January 31st of the following calendar year.

Any sale of Assessed Property for nonpayment of the Annual Installments shall be subject to the lien established for the remaining unpaid Annual Installments against such Assessed Property and such Assessed Property may again be sold at a judicial foreclosure sale if the purchaser thereof fails to make timely payment of the non-delinquent Annual Installments against such Assessed Property as they become due and payable.

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VII. THE ASSESSMENT ROLL

A. PHASE #1 ASSESSMENT ROLL

The Phase #1 Assessed Property has been assessed for the special benefits conferred upon the property resulting from the Phase #1 Improvements. Table VII-A summarizes the $374,055 in special benefit received by the Phase #1 Assessed Property from the Phase #1 Improvements. The amount of the Phase #1 Reimbursement Agreement for the Phase #1 Improvements is $374,055, which is equal to the benefit received by the Phase #1 Assessed Property. Accordingly, the total Assessment to be applied to all the Phase #1 Assessed Property is $374,055 plus Administrative Expenses and Maintenance Expenses. The Assessment for each Phase #1 Assessed Property is calculated based on the allocation methodologies described in Section V.C and is summarized in the Phase #1 Assessment Roll. The Phase #1 Assessment Roll is attached hereto as Appendix F.

Table VII-A
Phase #1
Special Benefit Summary

Special Benefit	Total Cost
Total Authorized Improvements[(a)]	$374,055
Total Special Benefit	**$374,055**
Special Benefit:	
Total Special Benefit	$374,055
Projected Special Assessment	$374,055
Excess Benefit	**$0**

(a) See Table III-B for details.

B. PHASE #2 ASSESSMENT ROLL

The Phase #2 Assessed Property has been assessed for the special benefits conferred upon the property resulting from the Phase #2 Improvements. Table VII-B summarizes the $482,718 in special benefit received by the Phase #2 Assessed Property from the Phase #2 Improvements. The amount of the Phase #2 Reimbursement Agreement for the Phase #2 Improvements is $482,718, which is equal to the benefit received by the Phase #2 Assessed Property. Accordingly, the total Assessment to be applied to all the Phase #2 Assessed Property is $482,718 plus Administrative Expenses and Maintenance Expenses. The Assessment for each Phase #2 Assessed Property is calculated based on the allocation methodologies described in Section V.C and is summarized in the Phase #2 Assessment Roll. The Phase #2 Assessment Roll is attached hereto as Appendix G.

Table VII-B
Phase #2
Special Benefit Summary

Special Benefit	Total Cost
Total Authorized Improvements[(a)]	$482,718
Total Special Benefit	**$482,718**
Special Benefit:	
Total Special Benefit	$482,718
Projected Special Assessment	$482,718
Excess Benefit	**$0**

(a) See Table III-C for details.

C. Future Phases Assessment Roll

As Future Phases are developed, this Service and Assessment Plan will be updated to determine the Assessment for each Parcel located within the Phase (e.g., Appendix H will be added).

D. Annual Assessment Roll Updates

The Administrator shall prepare, and shall submit to the City Council for approval, annual updates to the Assessment Rolls in conjunction with the Annual Service Plan Update to reflect the following matters, together with any other changes helpful to the Administrator or the City and permitted by the PID Act: (i) the identification of each Parcel (ii) the Assessment for each Parcel of Assessed Property, including any adjustments authorized by this Service and Assessment Plan or in the PID Act; (iii) the Annual Installment for the Assessed Property for the year (if the Assessment is payable in installments); and (iv) payments of the Assessment, if any, as provided by Section VI.G of this Service and Assessment Plan.

If Bonds are issued, the Assessment Roll shall be updated, which update may be done in the next Annual Service Plan Update, to reflect any changes resulting from the issuance of the Bonds. This update shall reflect the actual interest on the Bonds on which the Annual Installments shall be paid, any reduction in the Assessments, and any revisions in the Actual Costs to be funded by the Bonds and Developer funds.

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VIII. MISCELLANEOUS PROVISIONS

A. ADMINISTRATIVE REVIEW

The City may elect to designate a third party to serve as Administrator at any time in the City's sole discretion. The City shall notify Developer in writing at least thirty (30) days in advance before appointing a third-party Administrator. The current PID Administrator is MuniCap, Inc.

To the extent consistent with the PID Act, an owner of an Assessed Parcel claiming that a calculation error has been made in the Assessment Roll(s), including the calculation of the Annual Installment, shall send a written notice describing the error to the City not later than thirty (30) days after the date any amount which is alleged to be incorrect is due prior to seeking any other remedy. If the Owner fails to give such notice, such Owner shall be deemed to have accepted the calculation of the Assessment Roll (including the Annual Installments) and to have waived any objection to the calculation. The Administrator shall promptly review the notice, and if necessary, meet with the Assessed Parcel owner, consider written and oral evidence regarding the alleged error and decide whether, in fact, such a calculation error occurred.

If the Administrator determines that a calculation error has been made and the Assessment Roll should be modified or changed in favor of the Assessed Parcel owner, such change or modification shall be presented to the City Council for approval to the extent permitted by the PID Act or other applicable laws. A cash refund may not be made for any amount previously paid by the Assessed Parcel owner (except for the final year during which the Annual Installment shall be collected or if it is determined there are sufficient funds to meet the expenses of the PID for the current year), but an adjustment may be made in the amount of the Annual Installment to be paid in the following year. The decision of the Administrator regarding a calculation error relating to the Assessment Roll may be appealed to the City Council. Any amendments made to the Assessment Roll(s) pursuant to calculation errors shall be made pursuant to the PID Act.

The decision of the Administrator, or if such decision is appealed to the City Council, the decision of the City Council, shall be conclusive as long as there is a reasonable basis for such determination. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to any other appeal or legal action by such owner.

B. TERMINATION OF ASSESSMENTS

Each Assessment shall be extinguished on the date the Assessment is paid in full, including unpaid Annual Installments, Prepayment Costs and Delinquent Collection Costs, if any. After the extinguishment of an Assessment and the collection of any delinquent Annual Installments and Delinquent Collection Costs, the City shall provide the owner of the affected Parcel a recordable "Notice of the PID Assessment Termination."

C. AMENDMENTS

Amendments to the Service and Assessment Plan can be made as permitted or required by the PID Act and under Texas law.

To the extent permitted by the PID Act, the City Council reserves the right to amend this Service and Assessment Plan without notice under the PID Act and without notice to property owners of Parcels:

(i) to correct mistakes and clerical errors; (ii) to clarify ambiguities; (iii) to provide procedures for the collection and enforcement of Assessments, Prepayment Costs, Collection Costs, and other charges imposed by the Service and Assessment Plan, and (iv) as may be required by the Attorney General of Texas in connection with the issuance of any series of Bonds.

D. ADMINISTRATION AND INTERPRETATION OF PROVISIONS

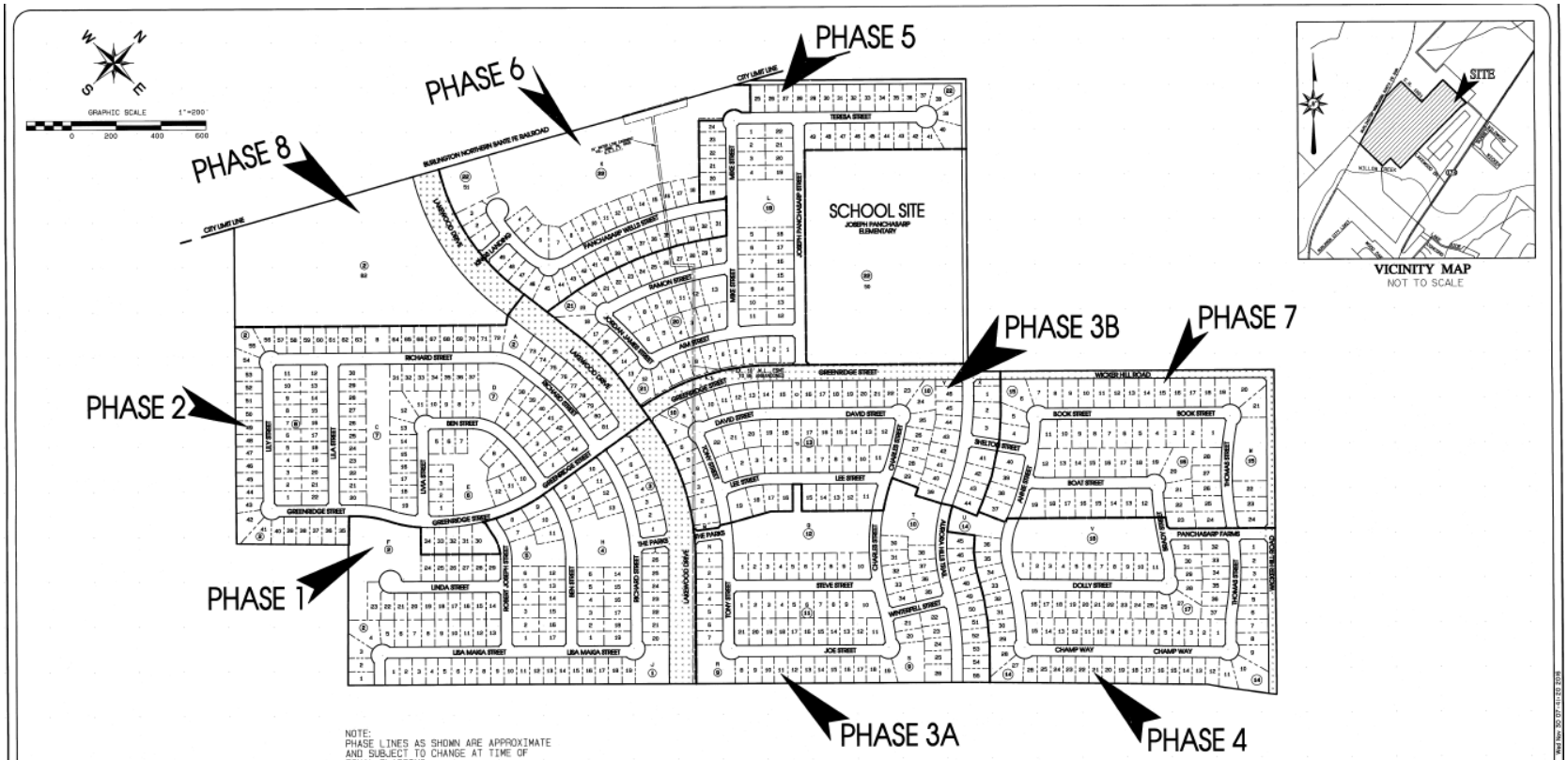
The City Council shall administer the PID, this Service and Assessment Plan, and all Annual Service Plan Updates consistent with the PID Act, and shall make all interpretations and determinations related to the application of this Service and Assessment Plan unless stated otherwise herein; such interpretations and determinations shall be conclusive

E. SEVERABILITY

If any provision, section, subsection, sentence, clause or phrase of this Service and Assessment Plan or the application of same to an Assessed Parcel or any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Service and Assessment Plan or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Service and Assessment Plan that no part hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other part hereof, and all provisions of this Service and Assessment Plan are declared to be severable for that purpose.

If any provision of this Service and Assessment Plan is determined by a court to be unenforceable, the unenforceable provision shall be deleted from this Service and Assessment Plan and the unenforceable provision shall, to the extent possible, be rewritten to be enforceable and to give effect to the intent of the City.

APPENDIX A
THE PID MAP



VICINITY MAP
NOT TO SCALE

NOTE:
PHASE LINES AS SHOWN ARE APPROXIMATE AND SUBJECT TO CHANGE AT TIME OF FINAL PLATTING.

DEVELOPMENT SUMMARY

PARCEL	LOT TYPE	TYPE A			TYPE B			TYPE C			TYPE D			GROSS AREA (ACRE)	LOTS	DENSITY (DU/AC)	OPEN SPACE (ACRES)	OPEN SPACE PERCENT
		55'	60'	%	55'	60'	%	60'	65'	%	65'	70'	%					
PHASE 1	SF				29	69	30%							29.39	98	3.50	4.77	16.2%
PHASE 2	SF		90	40	30%									34.50	120	3.62	6.37	18.5%
PHASE 3A	SF					25	52	33%						22.46	72	3.43	5.18	23.0%
PHASE 3B	SF								39	36	48%			21.06	75	3.57	0.56	2.6%
PHASE 4	SF					26	67	33%						22.09	85	3.85	2.04	9.2%
PHASE 5	SF		30	13	30%				34	19	36%			25.05	96	3.83	1.39	5.5%
PHASE 6	SF, COM		26	11	30%									16.91	37	2.19	6.97	39.4%
PHASE 7	SF											18	43	30%	19.51	61	3.13	0.95	4.9%
SUBTOTAL															590.75	659	3.45	28.01	13.9%
PHASE 8	M-F														14.76	1	–	–	–
SCHOOL SITE															15.39	1	–	–	–
TOTAL															220.88				

PRE DIRECTION	STREET NAME	STREET TYPE/SUFFIX	R-O-W (ACRES)
N-S	LAKEWOOD DRIVE	80' ROW	7.50
E-W	GREENRIDGE STREET	70' ROW	3.49
N-S	WICKER HILL ROAD	70' ROW	.14
–	LOCAL STREET	50' ROW	33.55
TOTAL ROW DEDICATION			45.69

LEGEND

SF	Single Family
M-F	Multi-Family
COM	Commercial

OWNER/DEVELOPER:
PANCHASARP JC L.P.
4020 N. MACARTHUR BLVD.
STE 122 278
IRVING, TX 75038

Preliminary, this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document.
Issued for review Wed Nov 30 07:41:20 2016

GOODWIN MARSHALL
CIVIL ENGINEERS – PLANNERS – SURVEYORS
2405 Mustang Drive, Grapevine, Texas 76051
Metro (817) 329-4373
TBPE REGISTRATION # F-2944
TBPLS # 10021700

PRELIMINARY PLAT
FOR
THE PARKS AT PANCHASARP FARMS
PHASES 1–8
220.877 ACRES
SITUATED IN THE
H.G. CATLETT SURVEY, ABSTRACT NO. 179
H.G. CATLETT SURVEY, ABSTRACT NO. 178
CITY OF BURLESON, JOHNSON COUNTY, TEXAS
659 SINGLE FAMILY LOTS
31 OPEN SPACE LOTS
OCTOBER, 2016
EXISTING ZONING: PD PLANNED DEVELOPMENT

APPENDIX B
AUTHORIZED IMPROVEMENTS

The Parks @ Panchasarp Farms 10%

Preliminary Construction Cost Estimate
September 2019

Phase 1

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	100	$90.00	$9,000.00
	Total Grading				**$9,000.00**
2	**Irrigation**				
	Irrigation includes:				
	Installation of Hunter Irrigation System				
	Total Irrigation				**$105,000.00**
3	**Landscaping**				
	Landscaping includes:				
	Installation of Bend-A-Board edging				
	Installation of Trees, shrubs, and groundcover				
	Bark Mulch @ 2" depth in planter beds				
	Maintenance until acceptance				
	Total Landscaping / Site Improvements				**$166,235.00**
4	**Site Furnishings**				
	Benches	EA	3	$1,000.00	$3,000.00
	Light Bollard (Installed including wiring, etc.)	EA	19	$1,000.00	$19,000.00
	Trash Receptacle	EA	1	$500.00	$500.00
	Total Site Furnishings				**$22,500.00**
5	**Site Elements**				
	Trails/ Sidewalk	LF	1,034	$26.00	$26,884.00
	Architectural Enhancement Fence	LS	1	$6,500.00	$6,500.00
	Total Site Elements				**$33,384.00**

Sub-Total		$336,119
Mobilization	2.0%	$6,722
Final Cleanup	1.0%	$3,361
Total		**$346,203**
Contingency	10.0%	$380,822.83
Total + Inflation Rate	**1.5%**	**$351,396**
Contingency	10.0%	$386,535.17

NOTES:

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The Parks @ Panchasarp Farms 10%

Preliminary Construction Cost Estimate
September 2019

Phase 2

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	80	$90.00	$7,200.00
	Total Grading				**$7,200.00**
2	**Irrigation**				
	Turf areas	SF	9,600	$0.30	$2,880.00
	Plant Beds - Drip Irrigation	SF	14,000	$0.50	$7,000.00
	Valves for tree irrigation in Native Seed areas	EA	10	$1,250.00	$12,500.00
	Controller	EA	2	$2,000.00	$4,000.00
	Point of Connection	EA	2	$3,700.00	$7,400.00
	Total Irrigation				**$33,780.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	130,000.00	$0.11	$14,300.00
	Turf Hydromulch	SF	9,600	$0.11	$1,056.00
	Trees - 2" Cal.	EA	75	$500.00	$37,500.00
	Shrubs - 3 Gal.	EA	300	$35.00	$10,500.00
	Perennials - 1 Gal.	EA	200	$12.00	$2,400.00
	Bend-A-Board	LF	1,800	$5.00	$9,000.00
	Bark Mulch (3" depth)	CY	129.63	$55.00	$7,129.63
	Top Soil - 6" in shrub area	CY	259.26	$55.00	$14,259.26
	Top Soil - 4" in grass area	CY	117.33	$55.00	$6,453.33
	Top Soil - 2" in native soil	CY	770.37	$55.00	$42,370.37
	Tree Stakes	EA	150	$8.00	$1,200.00
	Total Landscaping / Site Improvements				**$146,168.59**
4	**Site Furnishings**				
	Benches	EA	2	$1,000.00	$2,000.00
	Shade Structure (Installed)	EA	1	$30,000.00	$30,000.00
	Light Bollard (Installed including wiring, etc.)	EA	10	$1,000.00	$10,000.00
	Trash Receptacles	EA	2	$500.00	$1,000.00
	Pet Potty Stations	EA	1	$350.00	$350.00
	Picnic Table	EA	2	$1,000.00	$2,000.00
	Bike Rack	EA	2	$300.00	$600.00
	Total Site Furnishings				**$45,950.00**
5	**Site Elements**				
	Trails/ Sidewalk	LF	3,000	$26.00	$78,000.00
	Total Site Elements				**$78,000.00**
6	**Playground**				
	Play Equipment (Equipment and Installation)	LS	1	$100,000.00	$100,000.00
	Safety Fall Surfacing	SF	7,200	$1.00	$7,200.00
	14" Concrete Turndown thickened edge	LF	529	$29.00	$15,341.00
	ADA Accesible Concrete Ramp to Playground	SF	40	$26.00	$1,040.00
	Playground Drainage Mat	LS	1	$2,500.00	$2,500.00
	Excavation for Playground depth	CY	360	$3.50	$1,260.00
	Total Site Elements				**$127,341.00**

Sub-Total		$438,440
Mobilization	2.0%	$8,769
Final Cleanup	1.0%	$4,384
Total		**$451,593**
Contingency	10.0%	$496,752.06
Total + Inflation Rate	**1.5%**	**$458,367**
Contingency	10.0%	$504,203.34

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The Parks @ Panchasarp Farms 10%
Preliminary Construction Cost Estimate
September 2019

Phase 3A

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	70	$90.00	$6,300.00
	Total Grading				**$6,300.00**
2	**Irrigation**				
	Turf areas	SF	40,100	$0.30	$12,030.00
	Plant Beds - Drip Irrigation	SF	35,000	$0.50	$17,500.00
	Valves for tree irrigation in Native Seed areas	EA	9	$1,250.00	$11,250.00
	Controller	EA	2	$2,000.00	$4,000.00
	Point of Connection	EA	2	$3,700.00	$7,400.00
	Total Irrigation				**$52,180.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	80,000.00	$0.11	$8,800.00
	Turf Hydromulch	SF	40,100	$0.11	$4,411.00
	Trees - 2" Cal.	EA	85	$500.00	$42,500.00
	Shrubs - 3 Gal.	EA	400	$35.00	$14,000.00
	Perennials - 1 Gal.	EA	200	$12.00	$2,400.00
	Bend-A-Board	LF	1,500	$5.00	$7,500.00
	Bark Mulch (3" depth)	CY	200.00	$55.00	$11,000.00
	Top Soil - 6" in shrub area	CY	250.00	$55.00	$13,750.00
	Top Soil - 4" in grass area	CY	450.00	$55.00	$24,750.00
	Top Soil - 2" in native soil	CY	450.00	$55.00	$24,750.00
	Tree Stakes	EA	170	$8.00	$1,360.00
	Total Landscaping / Site Improvements				**$155,221.00**
4	**Site Furnishings**				
	Benches	EA	3	$1,000.00	$3,000.00
	Shade Structure (Installed)	EA	1	$30,000.00	$30,000.00
	Trash Receptacles	EA	2	$500.00	$1,000.00
	Pet Potty Stations	EA	1	$350.00	$350.00
	Picnic Table	EA	2	$1,000.00	$2,000.00
	Bike Rack	EA	2	$300.00	$600.00
	Total Site Furnishings				**$36,950.00**
5	**Site Elements**				
	Trails/ Sidewalk	LF	2,600	$26.00	$67,600.00
	Total Site Elements				**$67,600.00**
6	**Playground**				
	Play Equipment (Equipment and Installation)	LS	1	$100,000.00	$100,000.00
	Safety Fall Surfacing	SF	12,000	$1.00	$12,000.00
	14" Concrete Turndown thickened edge	LF	450	$29.00	$13,050.00
	ADA Accesible Concrete Ramp to Playground	SF	40	$26.00	$1,040.00
	Playground Drainage Mat	LS	1	$2,500.00	$2,500.00
	Excavation for Playground depth	CY	450	$3.50	$1,575.00
	Total Site Elements				**$130,165.00**

Sub-Total		$448,416
Mobilization	2.0%	$8,968
Final Cleanup	1.0%	$4,484
Total		**$461,868**
Contingency	10.0%	$508,055.33
Total + Inflation Rate	**1.5%**	**$468,797**
Contingency	10.0%	$515,676.16

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The Parks @ Panchasarp Farms 10%

Preliminary Construction Cost Estimate
September 2019

Phase 3B

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	20	$90.00	$1,800.00
	Total Grading				**$1,800.00**
2	**Irrigation**				
	Plant Beds - Drip Irrigation	SF	24,000	$0.50	$12,000.00
	Valves for tree irrigation in Native Seed areas	EA	4	$1,250.00	$5,000.00
	Controller	EA	1	$2,000.00	$2,000.00
	Point of Connection	EA	1	$3,700.00	$3,700.00
	Total Irrigation				**$22,700.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	14,000.00	$0.11	$1,540.00
	Trees - 2" Cal.	EA	100	$500.00	$50,000.00
	Shrubs - 3 Gal.	EA	200	$35.00	$7,000.00
	Perennials - 1 Gal.	EA	200	$12.00	$2,400.00
	Bark Mulch (3" depth)	CY	150.00	$55.00	$8,250.00
	Top Soil - 6" in shrub area	CY	220.00	$55.00	$12,100.00
	Top Soil - 2" in native soil	CY	70.00	$55.00	$3,850.00
	Tree Stakes	EA	140	$8.00	$1,120.00
	Total Landscaping / Site Improvements				**$86,260.00**
4	**Site Furnishings**				
	Benches	EA	1	$1,000.00	$1,000.00
	Total Site Furnishings				**$1,000.00**
5	**Site Elements**				
	Trails/ Sidewalk	LF	1,800	$26.00	$46,800.00
	Total Site Elements				**$46,800.00**

Sub-Total		$158,560
Mobilization	2.0%	$3,171
Final Cleanup	1.0%	$1,586
Total		**$163,317**
Contingency	10.0%	$179,648.48
Total + Inflation Rate	**1.5%**	**$165,767**
Contingency	10.0%	$182,343.21

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The Parks @ Panchasarp Farms 10%
Preliminary Construction Cost Estimate
September 2019

Phase 4

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	100	$90.00	$9,000.00
	Total Grading				**$9,000.00**
2	**Irrigation**				
	Turf areas	SF	41,000	$0.30	$12,300.00
	Plant Beds - Drip Irrigation	SF	18,000	$0.50	$9,000.00
	Valves for tree irrigation in Native Seed areas	EA	20	$1,250.00	$25,000.00
	Controller	EA	1	$2,000.00	$2,000.00
	Point of Connection	EA	1	$3,700.00	$3,700.00
	Total Irrigation				**$52,000.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	52,000.00	$0.11	$5,720.00
	Turf Hydromulch	SF	41,000	$0.11	$4,510.00
	Trees - 2" Cal.	EA	125	$500.00	$62,500.00
	Shrubs - 3 Gal.	EA	400	$35.00	$14,000.00
	Perennials - 1 Gal.	EA	300	$12.00	$3,600.00
	Bend-A-Board	LF	1,200	$5.00	$6,000.00
	Bark Mulch (3" depth)	CY	150.00	$55.00	$8,250.00
	Top Soil - 6" in shrub area	CY	300.00	$55.00	$16,500.00
	Top Soil - 4" in grass area	CY	450.00	$55.00	$24,750.00
	Top Soil - 2" in native soil	CY	320.00	$55.00	$17,600.00
	Tree Stakes	EA	250	$8.00	$2,000.00
	Total Landscaping / Site Improvements				**$165,430.00**
4	**Site Furnishings**				
	Benches	EA	2	$1,000.00	$2,000.00
	Shade Structure (Installed)	EA	1	$30,000.00	$30,000.00
	Trash Receptacles	EA	2	$500.00	$1,000.00
	Pet Potty Stations	EA	1	$350.00	$350.00
	Picnic Table	EA	2	$1,000.00	$2,000.00
	Bike Rack	EA	1	$300.00	$300.00
	Total Site Furnishings				**$35,650.00**
5	**Site Elements**				
	Trails/ Sidewalk	LF	4,200	$26.00	$109,200.00
	Total Site Elements				**$109,200.00**
6	**Playground**				
	Play Equipment (Equipment and Installation)	LS	1	$100,000.00	$100,000.00
	Safety Fall Surfacing	SF	10,000	$1.00	$10,000.00
	14" Concrete Turndown thickened edge	LF	529	$29.00	$15,341.00
	ADA Accesible Concrete Ramp to Playground	SF	40	$26.00	$1,040.00
	Playground Drainage Mat	LS	1	$2,500.00	$2,500.00
	Excavation for Playground depth	CY	360	$3.50	$1,260.00
	Total Site Elements				**$130,141.00**

Sub-Total		$501,421
Mobilization	2.0%	$10,028
Final Cleanup	1.0%	$5,014
Total		**$516,464**
Contingency	10.0%	$568,109.99
Total + Inflation Rate	**1.5%**	**$524,211**
Contingency	10.0%	$576,631.64

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The Parks @ Panchasarp Farms 10%
Preliminary Construction Cost Estimate
September 2019

Phase 5

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	20	$90.00	$1,800.00
	Total Grading				**$1,800.00**
2	**Irrigation**				
	Turf areas	SF	7,500	$0.30	$2,250.00
	Plant Beds - Drip Irrigation	SF	19,500	$0.50	$9,750.00
	Valves for tree irrigation in Native Seed areas	EA	4	$1,250.00	$5,000.00
	Controller	EA	1	$2,000.00	$2,000.00
	Point of Connection	EA	1	$3,700.00	$3,700.00
	Total Irrigation				**$22,700.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	26,500.00	$0.11	$2,915.00
	Turf Hydromulch	SF	7,500	$0.11	$825.00
	Trees - 2" Cal.	EA	50	$500.00	$25,000.00
	Shrubs - 3 Gal.	EA	300	$35.00	$10,500.00
	Perennials - 1 Gal.	EA	200	$12.00	$2,400.00
	Bend-A-Board	LF	700	$5.00	$3,500.00
	Bark Mulch (3" depth)	CY	150.00	$55.00	$8,250.00
	Top Soil - 6" in shrub area	CY	300.00	$55.00	$16,500.00
	Top Soil - 4" in grass area	CY	92.00	$55.00	$5,060.00
	Top Soil - 2" in native soil	CY	163.00	$55.00	$8,965.00
	Tree Stakes	EA	100	$8.00	$800.00
	Total Landscaping / Site Improvements				**$84,715.00**
4	**Site Furnishings**				
	Benches	EA	2	$1,000.00	$2,000.00
	Shade Structure (Installed)	EA	1	$30,000.00	$30,000.00
	Trash Receptacles	EA	1	$500.00	$500.00
	Pet Potty Stations	EA	1	$350.00	$350.00
	Picnic Table	EA	2	$1,000.00	$2,000.00
	Bike Rack	EA	1	$300.00	$300.00
	Total Site Furnishings				**$35,150.00**
5	**Site Elements**				
	Trails/ Sidewalk	LF	1,900	$26.00	$49,400.00
	Total Site Elements				**$49,400.00**
6	**Playground**				
	Play Equipment (Equipment and Installation)	LS	1	$100,000.00	$100,000.00
	Safety Fall Surfacing	SF	12,000	$1.00	$12,000.00
	14" Concrete Turndown thickened edge	LF	450	$29.00	$13,050.00
	ADA Accesible Concrete Ramp to Playground	SF	40	$26.00	$1,040.00
	Playground Drainage Mat	LS	1	$2,500.00	$2,500.00
	Excavation for Playground depth	CY	450	$3.50	$1,575.00
	Total Site Elements				**$130,165.00**

Sub-Total		$323,930
Mobilization	2.0%	$6,479
Final Cleanup	1.0%	$3,239
Total		**$333,648**
Contingency	10.0%	$367,012.69
Total + Inflation Rate	**1.5%**	**$338,653**
Contingency	10.0%	$372,517.88

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The Parks @ Panchasarp Farms 10%

Preliminary Construction Cost Estimate
September 2019

Phase 6

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	20	$90.00	$1,800.00
	Total Grading				**$1,800.00**
2	**Irrigation**				
	Plant Beds - Drip Irrigation	SF	5,300	$0.50	$2,650.00
	Valves for tree irrigation in Native Seed areas	EA	2	$1,250.00	$2,500.00
	Controller	EA	1	$2,000.00	$2,000.00
	Point of Connection	EA	1	$3,700.00	$3,700.00
	Total Irrigation				**$10,850.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	30,000.00	$0.11	$3,300.00
	Trees - 2" Cal.	EA	90	$500.00	$45,000.00
	Shrubs - 3 Gal.	EA	200	$35.00	$7,000.00
	Perennials - 1 Gal.	EA	200	$12.00	$2,400.00
	Bark Mulch (3" depth)	CY	49.00	$55.00	$2,695.00
	Top Soil - 6" in shrub area	CY	98.00	$55.00	$5,390.00
	Tree Stakes	EA	40	$8.00	$320.00
	Total Landscaping / Site Improvements				**$66,105.00**
4	**Site Elements**				
	Trails/ Sidewalk	LF	195	$26.00	$5,070.00
	Total Site Elements				**$5,070.00**

Sub-Total		$83,825
Mobilization	2.0%	$1,677
Final Cleanup	1.0%	$838
Total		**$86,340**
Contingency	10.0%	$94,973.73
Total + Inflation Rate	**1.5%**	**$87,635**
Contingency	10.0%	$96,398.33

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3) Construction estimate does not include design fees, permits or fees associated with approvals.
4) Common Excavation quantities are an estimate from a preliminary grading plan

The Parks @ Panchasarp Farms 10%

Preliminary Construction Cost Estimate
September 2019

Phase 7

Item	Activity	Unit	Quantity	Unit Cost	Total Cost
1	**Grading**				
	Fine Grading/Rototilling	HR	70	$90.00	$6,300.00
	Total Grading				**$6,300.00**
2	**Irrigation**				
	Plant Beds - Drip Irrigation	SF	12,800	$0.50	$6,400.00
	Valves for tree irrigation in Native Seed areas	EA	4	$1,250.00	$5,000.00
	Controller	EA	1	$2,000.00	$2,000.00
	Point of Connection	EA	1	$3,700.00	$3,700.00
	Total Irrigation				**$17,100.00**
3	**Landscaping**				
	Native Grass Hydro Seeding	SF	50,900.00	$0.11	$5,599.00
	Trees - 2" Cal.	EA	70	$500.00	$35,000.00
	Shrubs - 3 Gal.	EA	200	$35.00	$7,000.00
	Perennials - 1 Gal.	EA	100	$12.00	$1,200.00
	Bend-A-Board	LF	690	$5.00	$3,450.00
	Bark Mulch (3" depth)	CY	118.00	$55.00	$6,490.00
	Top Soil - 6" in shrub area	CY	236.00	$55.00	$12,980.00
	Top Soil - 2" in native soil	CY	314.00	$55.00	$17,270.00
	Tree Stakes	EA	110	$8.00	$880.00
	Total Landscaping / Site Improvements				**$89,869.00**
4	**Site Elements**				
	Trails/ Sidewalk	LF	2,250	$26.00	$58,500.00
	Total Site Elements				**$58,500.00**

Sub-Total		$171,769
Mobilization	2.0%	$3,435
Final Cleanup	1.0%	$1,718
Total		**$176,922**
Contingency	10.0%	$194,614.28
Total + Inflation Rate	**1.5%**	**$179,576**
Contingency	10.0%	$197,533.49

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The Parks @ Panchasarp Farms 10%

Preliminary Construction Cost Estimate
September 2019

Overall Cost

Total		**$2,536,354**
Contingency	10.0%	$2,789,989.38
Total + Inflation Rate	**1.5%**	**$2,574,399**
Contingency	10.0%	$2,831,839.22

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APPENDIX C
DIAGRAMS OF THE AUTHORIZED IMPROVEMENTS

PARKS AT PANCHASARP FARMS

Phase 1 Hardscape and Landscape Construction Documents

Developer:

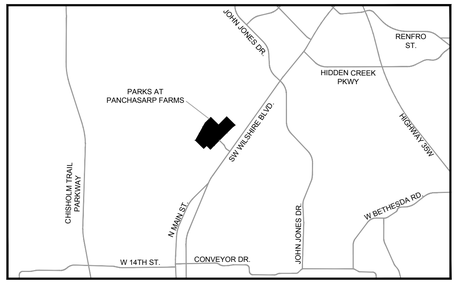
JC PANCHASARP LP
BEN PANCHASARP
4020 N. MACARTHUR BOULEVARD, SUITE 122-278
IRVING,TX 75038
214.223.9983

Design Consultants:

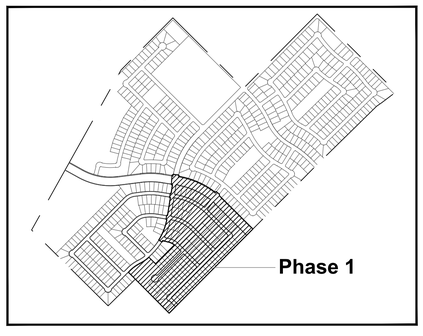
LANDSCAPE ARCHITECT:
LANGVARDT DESIGN GROUP
ERIC LANGVARDT, LA
328 W. 200 S.
SALT LAKE CITY, UT 84101
801.505.8090

CIVIL ENGINEER:
GOODWIN AND MARSHALL, INC
MATT GOODWIN
2405 MUSTANG DRIVE
GRAPEVINE, TX 76051
817.329.4373

Vicinity Map:



Phase Key Map:



Sheet Index:

Cover	SHEET C1.0	COVER SHEET					
Hardscape	SHEET H1.0	HARDSCAPE COVER SHEET	**Landscape**	SHEET L1.0	LANDSCAPE COVER SHEET	**Structural**	SHEET SW1 THINWALL
	SHEET H2.0	OVERALL HARDSCAPE PLAN		SHEET L2.0	OVERALL LANDSCAPE PLAN		SHEET SW2 THINWALL
	SHEET H3.0	HARDSCAPE PLAN		SHEET L3.0	LANDSCAPE PLAN		SHEET SW3 THINWALL
	SHEET H4.0	HARDSCAPE PLAN		SHEET L4.0	LANDSCAPE PLAN		
	SHEET H5.0	HARDSCAPE PLAN		SHEET L5.0	LANDSCAPE PLAN		
	SHEET H6.0	HARDSCAPE PLAN		SHEET L6.0	LANDSCAPE PLAN		
	SHEET H7.0	HARDSCAPE PLAN		SHEET L7.0	LANDSCAPE PLAN		
	SHEET H8.0	HARDSCAPE PLAN		SHEET L8.0	LANDSCAPE PLAN		
	SHEET H9.0	HARDSCAPE DETAILS		SHEET L9.0	LANDSCAPE DETAILS		
	SHEET H10.0	HARDSCAPE DETAILS					
	SHEET H11.0	HARDSCAPE DETAILS					

Site Data:

TOTAL SITE AREA:	1,332,170 SF / 30.58 ACRES
PROJECT LANDSCAPE AREA:	334,720 SF / 7.68 ACRES
CITY MAINTAINED LANDSCAPE AREA:	NONE
TOTAL TURF AREA:	79,749 SF / 1.57 ACRES

LDG — EST. 2006 — LANGVARDT DESIGN GROUP — PLANNING & LANDSCAPE ARCHITECTURE — SALT LAKE CITY

PARKS @ PF
PHASE 1
CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — CHRIS ERIC LANGVARDT — STATE OF TEXAS

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
COVER SHEET

SHEET NUMBER:
C1.0
SHEET 1 OF 31

PARKS AT PANCHASARP FARMS

Phase 1 Hardscape
Construction Documents

Hardscape Quantities:

	Type	Units	Quantity
Concrete			
OPEN SPACE 5' SIDEWALK	'GREY'	L.F.	753
Masonry Walls			
COMMUNITY ENTRY STONE/WOOD WALL	6'-0"	L.F.	80
COMMUNITY STONE WALL	6'-0"	L.F.	120
SECONDARY STONE WALL	4'-0"	L.F.	45
ENTRY MONUMENT COLUMN	8'-0"	S.F.	36
SCREENING WALL	6'-0"	L.F.	897
SCREENING WALL COLUMN	7'-6"	EA.	15
Fencing			
WOOD SPLIT RAIL FENCE	3 RAIL	L.F.	173
LIMESTONE RAIL FENCE COLUMN	STONE	EA.	4
Site Furniture			
BENCH	6 FT. BACKLESS	EA.	2
LITTER RECEPTACLE	TRASH	EA.	1
Recreation Amenities			
MULTI-PURPOSE PLAY LAWN	TURF	SF.	8,834
Edging			
BEND-A-BOARD PLASTIC 2X4 EDGING	EDGING	LF.	2,393

Note:

1. QUANTITIES ARE FOR REFERENCE PURPOSES ONLY.

2. WALLS, RAMADAS AND OTHER AMENITIES SHALL BE SUBMITTED TO BUILDING SAFETY FOR REVIEW, APPROVAL, PERMITTING AND INSPECTION

Construction Notes:

1. 10 FT. CONCRETE SIDEWALK (TYP.) COLOR: GREY, FOR REFERENCE ONLY - SEE CIVIL PLANS
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14. STONE SPLIT RAIL COLUMN SEE DETAIL 7, SHEET H10
15. NOT USED
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17. LITTER RECEPTACLE SEE DETAIL 3, SHEET H11
18. BOLLARD SEE DETAIL 4, SHEET H11
19. STEEL LANDSCAPE EDGING SEE DETAIL 5, SHEET H11
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23. RECREATIONAL TURF AREA
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25. STREET LIGHT FOR REFERENCE ONLY - SEE CIVIL PLANS

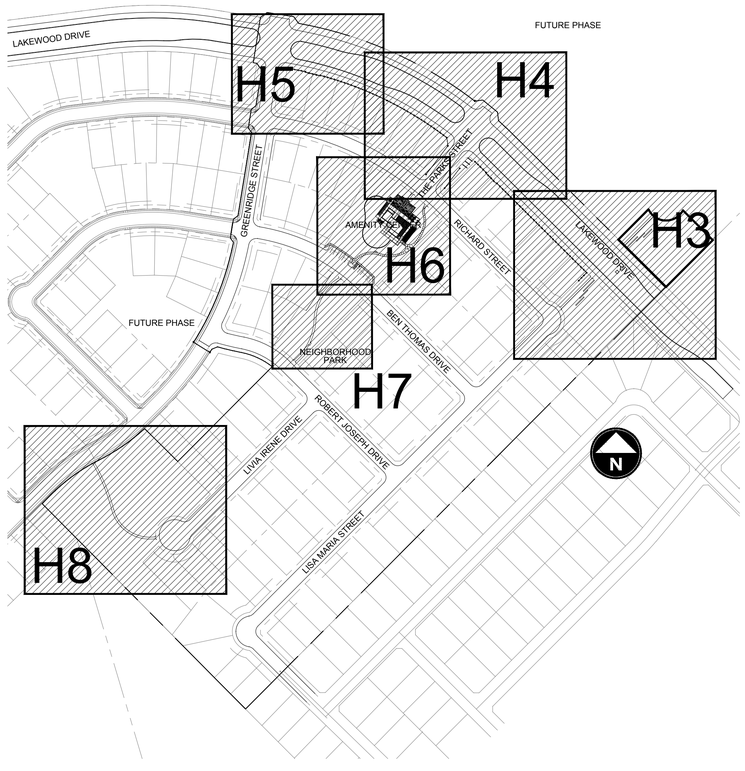
Note:

ALL SIDEWALKS LOCATED IN THE PUBLIC RIGHT-OF-WAY SHALL BE CONSTRUCTED FROM THE APPROVED CIVIL ENGINEERING PLANS.

Sheet Index:

SHEET H1.0	HARDSCAPE COVER SHEET
SHEET H2.0	OVERALL HARDSCAPE PLAN
SHEET H3.0	HARDSCAPE PLAN
SHEET H4.0	HARDSCAPE PLAN
SHEET H5.0	HARDSCAPE PLAN
SHEET H6.0	HARDSCAPE PLAN
SHEET H7.0	HARDSCAPE PLAN
SHEET H8.0	HARDSCAPE PLAN
SHEET H9.0	HARDSCAPE DETAILS
SHEET H10.0	HARDSCAPE DETAILS
SHEET H11.0	HARDSCAPE DETAILS

KEY MAP:



LDG
EST. 2006
LANGVARDT DESIGN GROUP
PLANNING & LANDSCAPE ARCHITECTURE
SALT LAKE CITY

PARKS @ PF
PHASE 1
CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGVARDT
6267
STATE OF TEXAS

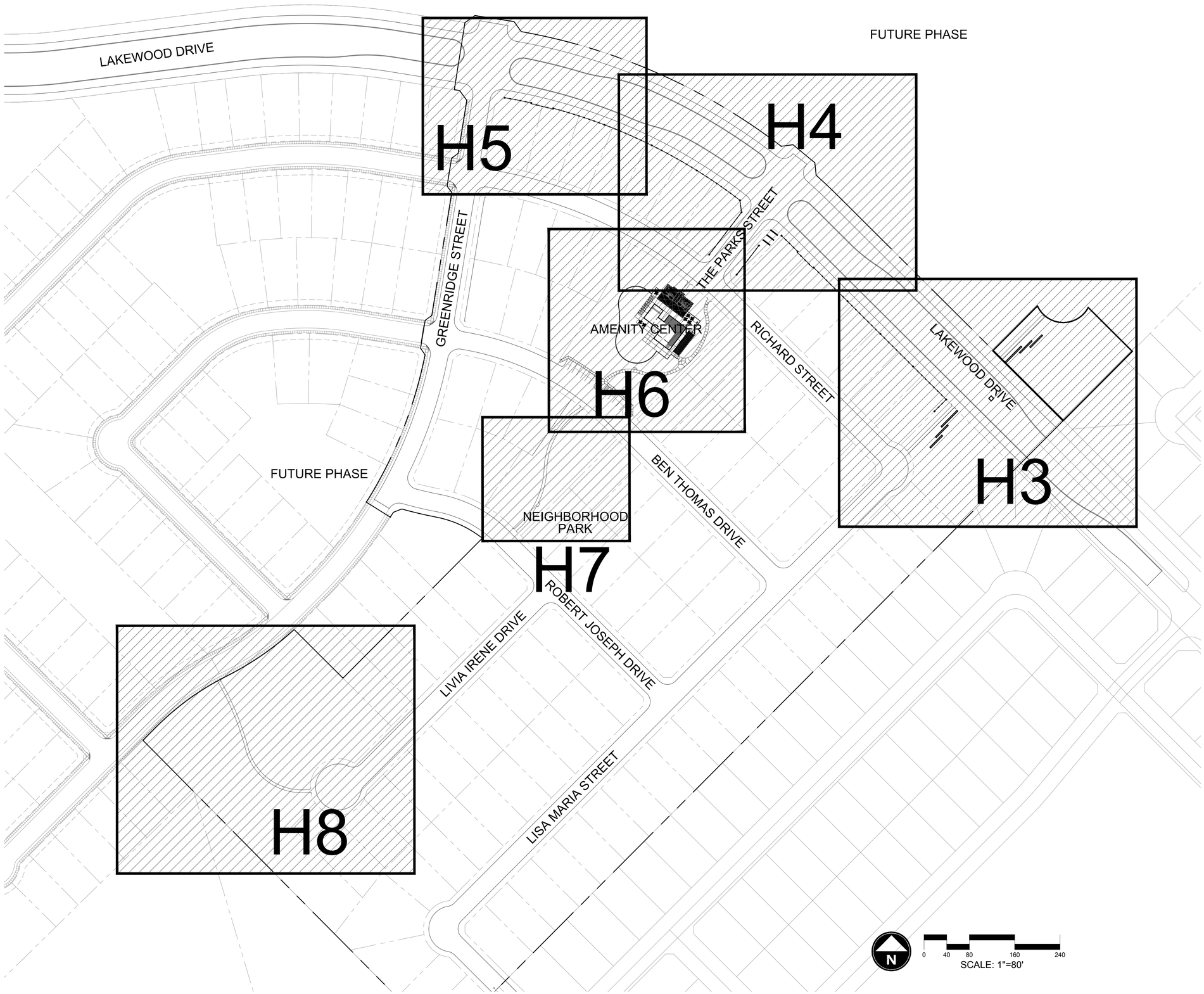
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE COVER SHEET

SHEET NUMBER:
H1.0
SHEET 2 OF 31



Construction Notes:

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LANGVARDT DESIGN GROUP
EST. 2006
LDG
SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGVARDT
STATE OF TEXAS

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
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DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
OVERALL HARDSCAPE PLAN

SHEET NUMBER:
H2.0
SHEET 3 OF 31

FUTURE PHASE

PHASE 1 BOUNDARY

120' RIGHT OF WAY

LAKEWOOD DR.

AREA OUTSIDE OF PHASE 1 BOUNDARY TO BE BUILT DURING PHASE 1 CONSTRUCTION

10' P.U.E.

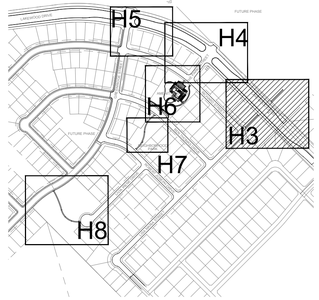
50' RIGHT OF WAY

LISA MARIA DR.

FUTURE BACK OF CURB OF LAKEWOOD DRIVE

PROPERTY BOUNDARY

KEY MAP:



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N

0 10 20 40 60

SCALE: 1"=20'

LDG EST. 2006 LANGVARDT DESIGN GROUP PLANNING & LANDSCAPE ARCHITECTURE SALT LAKE CITY

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT CHRIS ERIC LANGVARDT 2625 STATE OF TEXAS

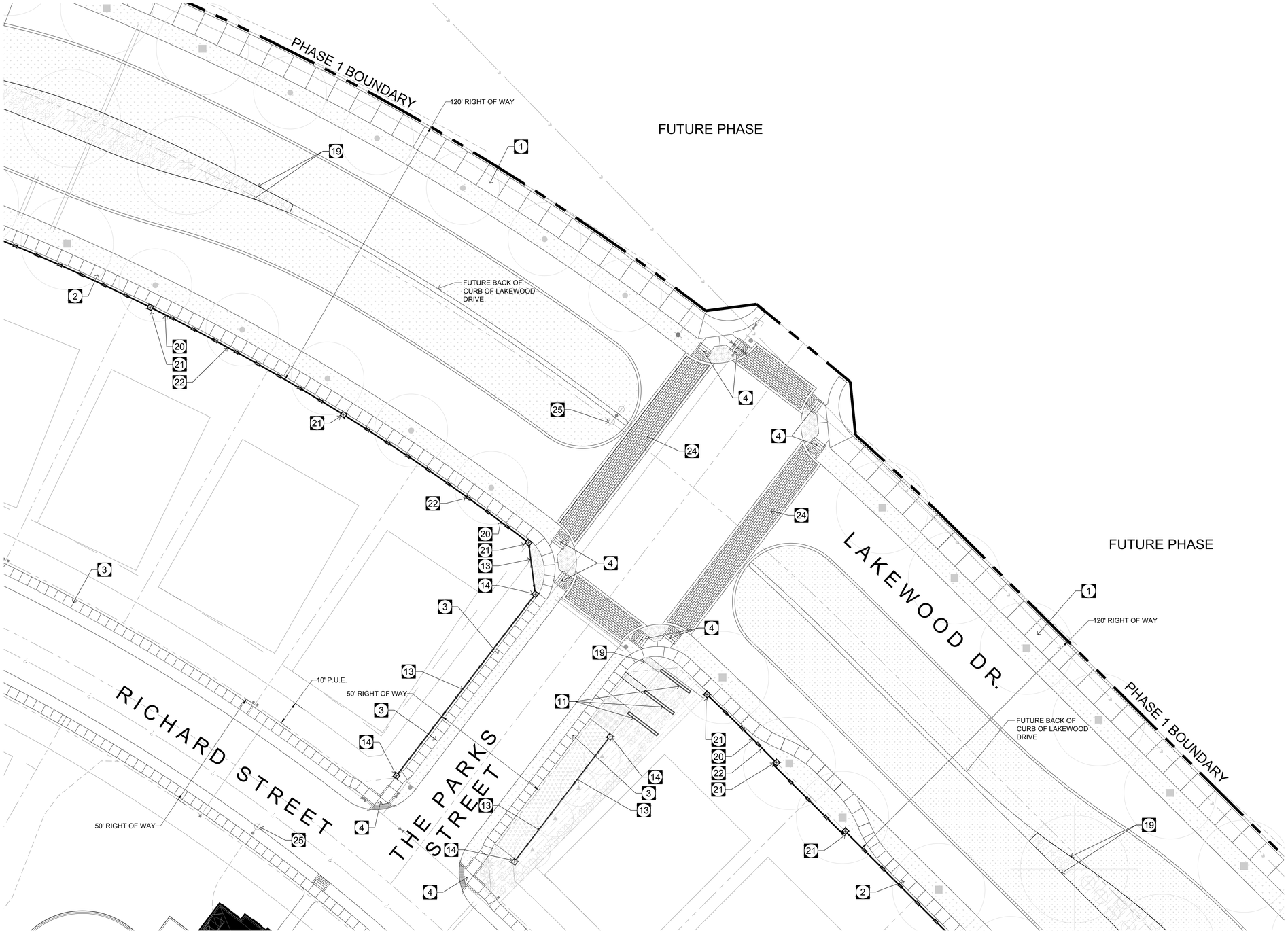
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
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IRVING, TX 75038

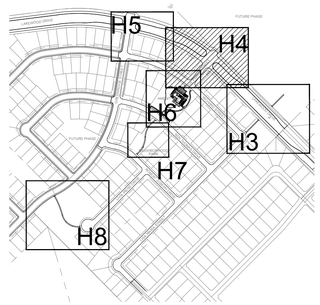
DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE PLAN

SHEET NUMBER:
H3.0
SHEET 4 OF 31



KEY MAP:



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LANGVARDT DESIGN GROUP
EST. 2006
LDG
SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
ERIC LANGVARDT
STATE OF TEXAS

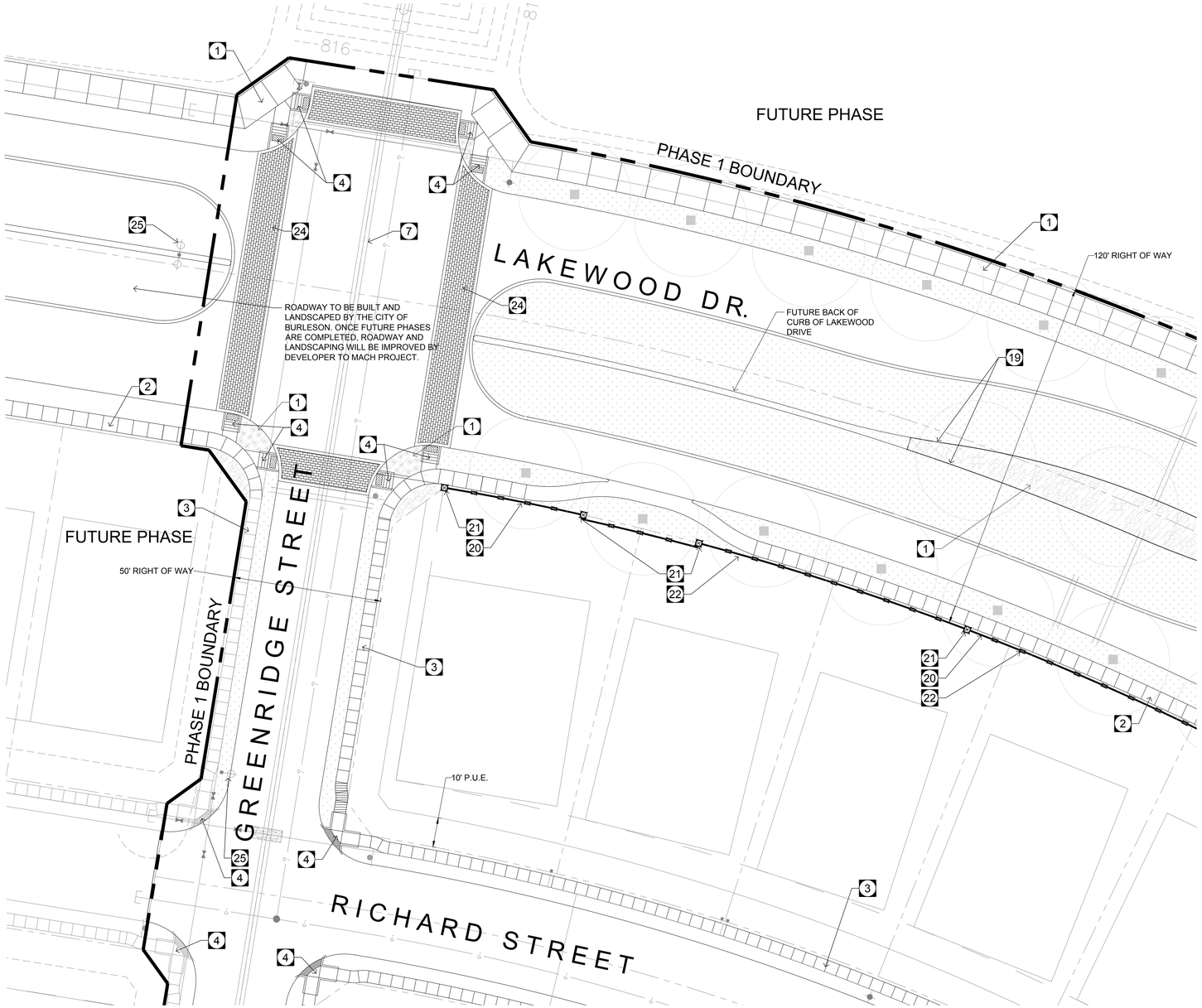
PREPARED FOR:

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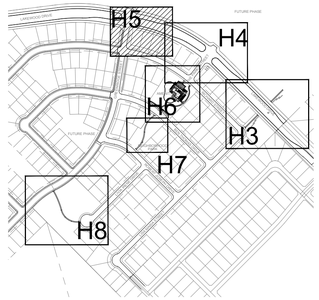
DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE PLAN

SHEET NUMBER:
H4.0
SHEET 5 OF 31



KEY MAP:



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19. 2X4 BEND-A-BOARD EDGING SEE DETAIL 5, SHEET H11
20. THINWALL SEE DETAIL 1, SHEET H11
21. THINWALL COLUMN SEE DETAIL 1, SHEET H11
22. THINWALL PILASTER SEE DETAIL 1, SHEET H11
23. RECREATIONAL TURF AREA
24. DECORATIVE CROSSWALK FOR REFERENCE ONLY - SEE CIVIL PLANS
25. STREET LIGHT FOR REFERENCE ONLY - SEE CIVIL PLANS

N

0 10 20 40 60

SCALE: 1"=20'

LANGVARDT DESIGN GROUP
EST. 2006
LDG
SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
ERIC LANGVARDT
STATE OF TEXAS

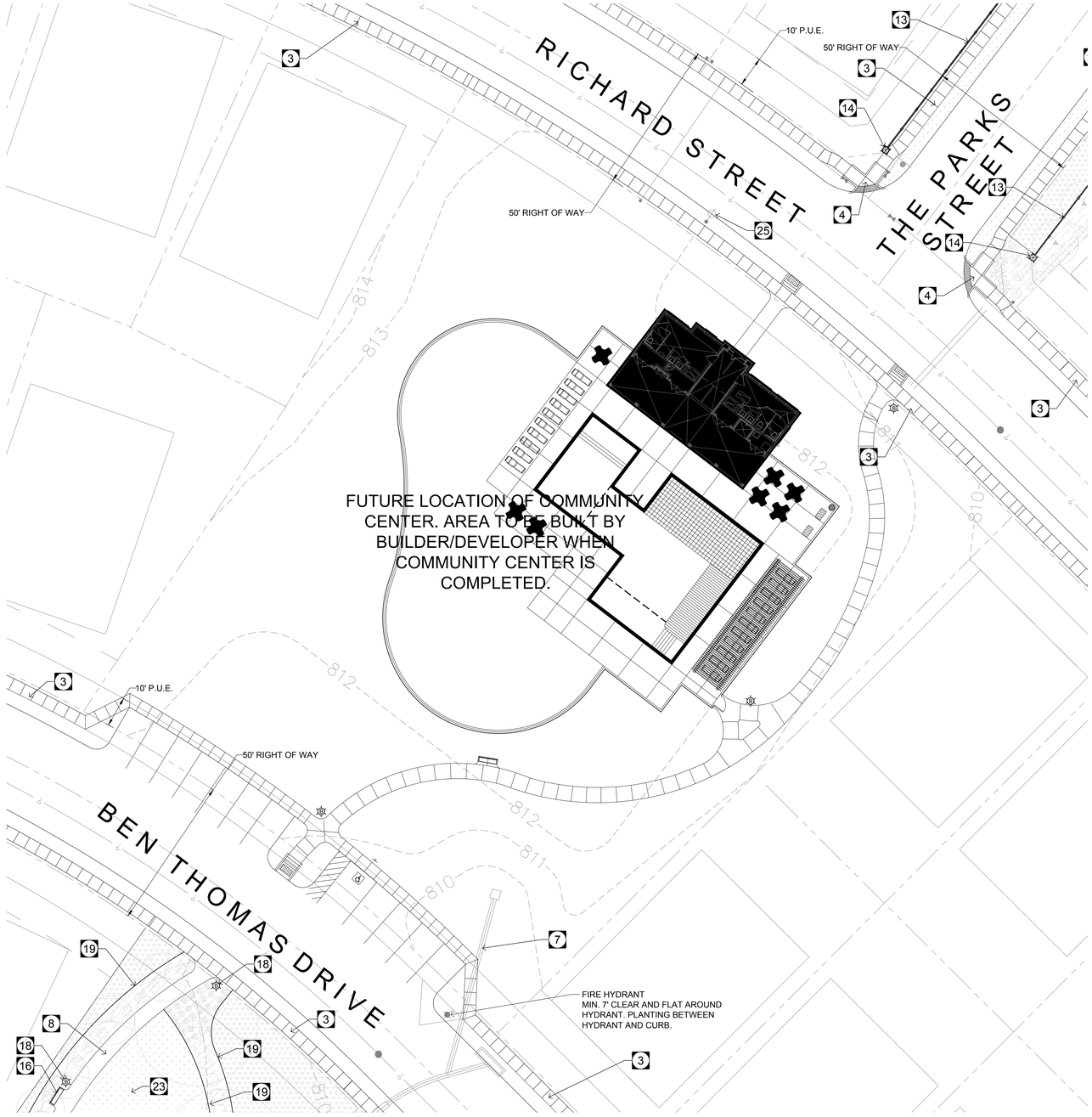
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

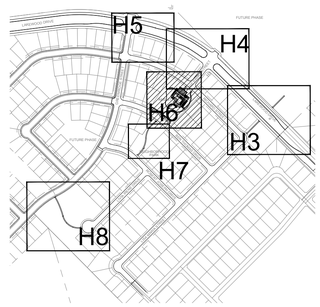
DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE PLAN

SHEET NUMBER:
H5.0
SHEET 6 OF 31



KEY MAP:



Construction Notes:

1. 10 FT. CONCRETE SIDEWALK (TYP.) COLOR: GREY, FOR REFERENCE ONLY - SEE CIVIL PLANS
2. 5 FT. CONCRETE SIDEWALK (TYP.) COLOR: GREY, FOR REFERENCE ONLY - SEE CIVIL PLANS
3. 4 FT. CONCRETE SIDEWALK (TYP.) COLOR: GREY, FOR REFERENCE ONLY - SEE CIVIL PLANS
4. ADA HANDICAP ACCESSIBLE RAMP (TYP.) FOR REFERENCE ONLY - SEE CIVIL PLANS
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6. DRAINAGE OUTLET FOR REFERENCE ONLY - SEE CIVIL PLANS
7. DRAINAGE PIPE FOR REFERENCE ONLY - SEE CIVIL PLANS
8. 5 FT. CONCRETE SIDEWALK (TYP.) COLOR: GREY, SEE DETAIL 1, SHEET H9
9. COMMUNITY ENTRY WOOD/STONE WALL, SEE DETAIL 2, SHEET H9
10. COMMUNITY STONE WALL, SEE DETAIL 9, SHEET H9
11. SECONDARY STONE WALL, SEE DETAIL 1, SHEET H10
12. ENTRY MONUMENT COLUMN, SEE DETAILS 4, SHEET H10
13. SPLIT RAIL FENCE SEE DETAILS 7, SHEET H10
14. STONE SPLIT RAIL COLUMN SEE DETAIL 7, SHEET H10
15. NOT USED
16. BENCH, SEE DETAIL 2, SHEET H11
17. LITTER RECEPTACLE SEE DETAIL 3, SHEET H11
18. BOLLARD SEE DETAIL 4, SHEET H11
19. 2X4 BEND-A-BOARD EDGING SEE DETAIL 5, SHEET H11
20. THINWALL SEE DETAIL 1, SHEET H11
21. THINWALL COLUMN SEE DETAIL 1, SHEET H11
22. THINWALL PILASTER SEE DETAIL 1, SHEET H11
23. RECREATIONAL TURF AREA
24. DECORATIVE CROSSWALK FOR REFERENCE ONLY - SEE CIVIL PLANS
25. STREET LIGHT FOR REFERENCE ONLY - SEE CIVIL PLANS

N

0 10 20 40 60

SCALE: 1"=20'

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CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — CHRIS ERIC LANGVARDT — 2259 — STATE OF TEXAS

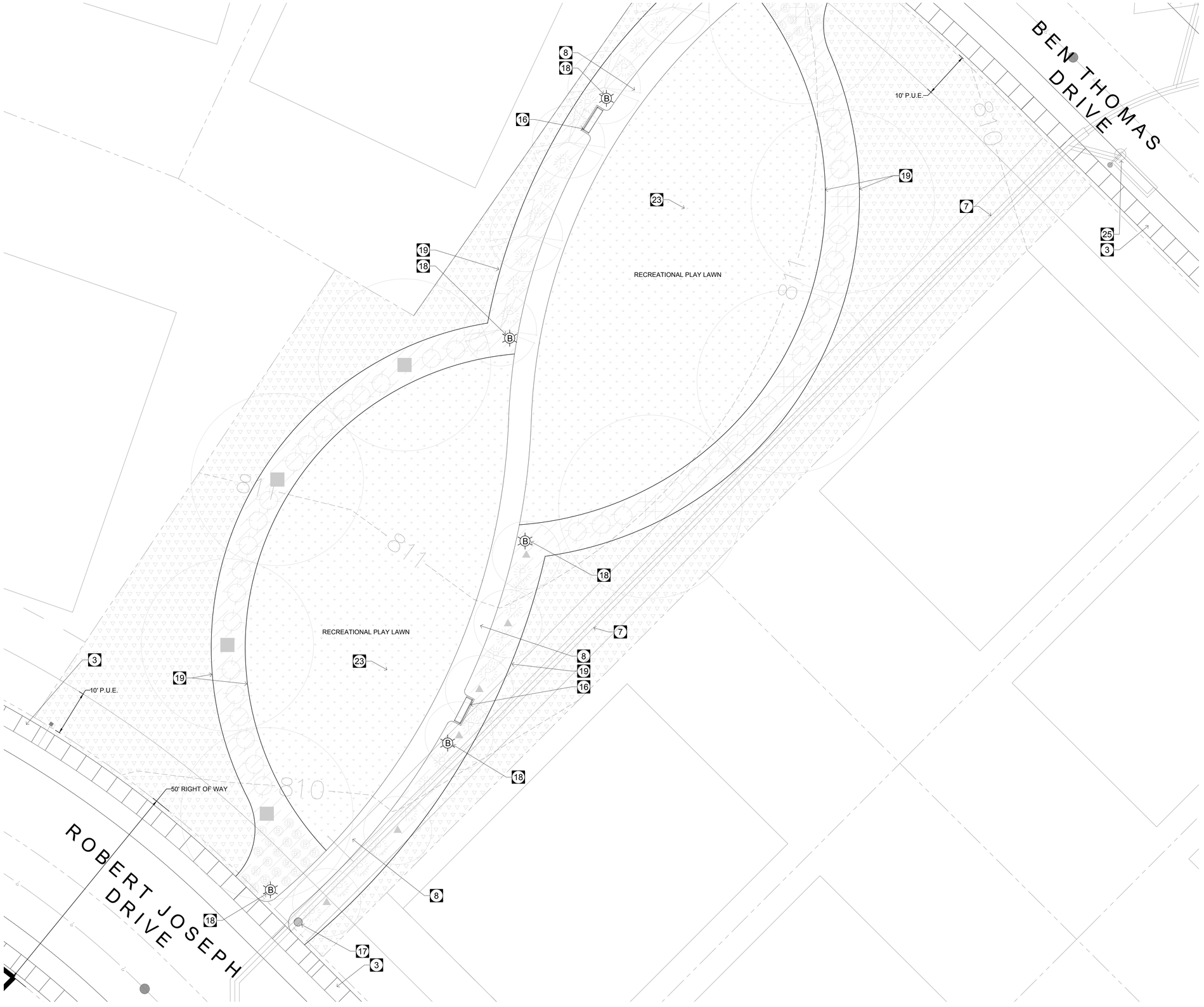
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

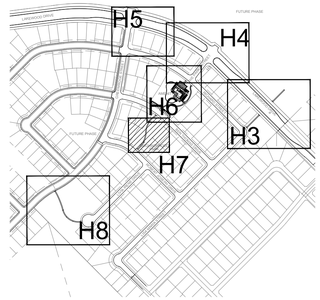
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DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE PLAN

SHEET NUMBER:
H6.0
SHEET 7 OF 31



KEY MAP:



Construction Notes:

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11. SECONDARY STONE WALL, SEE DETAIL 1, SHEET H10
12. ENTRY MONUMENT COLUMN, SEE DETAILS 4, SHEET H10
13. SPLIT RAIL FENCE SEE DETAILS 7, SHEET H10
14. STONE SPLIT RAIL COLUMN SEE DETAIL 7, SHEET H10
15. NOT USED
16. BENCH, SEE DETAIL 2, SHEET H11
17. LITTER RECEPTACLE SEE DETAIL 3, SHEET H11
18. BOLLARD SEE DETAIL 4, SHEET H11
19. 2X4 BEND-A-BOARD EDGING SEE DETAIL 5, SHEET H11
20. THINWALL SEE DETAIL 1, SHEET H11
21. THINWALL COLUMN SEE DETAIL 1, SHEET H11
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23. RECREATIONAL TURF AREA
24. DECORATIVE CROSSWALK FOR REFERENCE ONLY - SEE CIVIL PLANS
25. STREET LIGHT FOR REFERENCE ONLY - SEE CIVIL PLANS

N

0 5 10 20 30

SCALE: 1"=10'

LDG EST. 2006 LANGVARDT DESIGN GROUP PLANNING & LANDSCAPE ARCHITECTURE SALT LAKE CITY

PARKS @ PF

PHASE 1 CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT CHRIS ERIC LANGVARDT 2599 STATE OF TEXAS

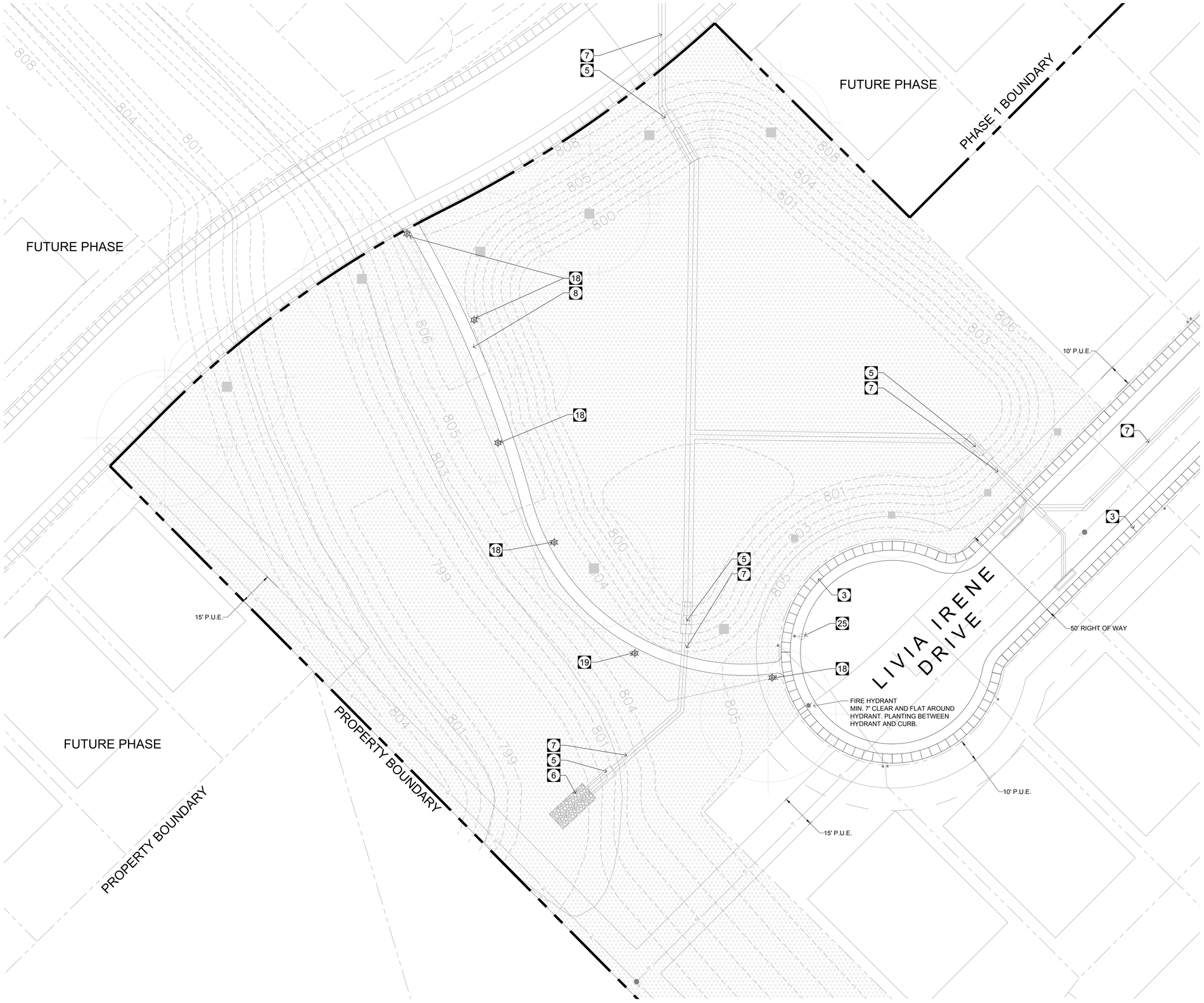
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

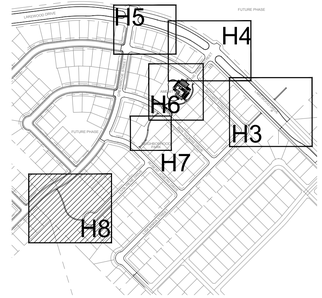
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PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE PLAN

SHEET NUMBER:
H7.0
SHEET 8 OF 31



KEY MAP:



Construction Notes:

1. 10 FT. CONCRETE SIDEWALK (TYP.) COLOR: GREY, FOR REFERENCE ONLY - SEE CIVIL PLANS
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11. SECONDARY STONE WALL, SEE DETAIL 1, SHEET H10
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13. SPLIT RAIL FENCE SEE DETAILS 7, SHEET H10
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15. NOT USED
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25. STREET LIGHT FOR REFERENCE ONLY - SEE CIVIL PLANS

N

0 10 20 40 60

SCALE: 1"=20'

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PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — CHRIS ERIC LANGVARDT — 2501 — STATE OF TEXAS

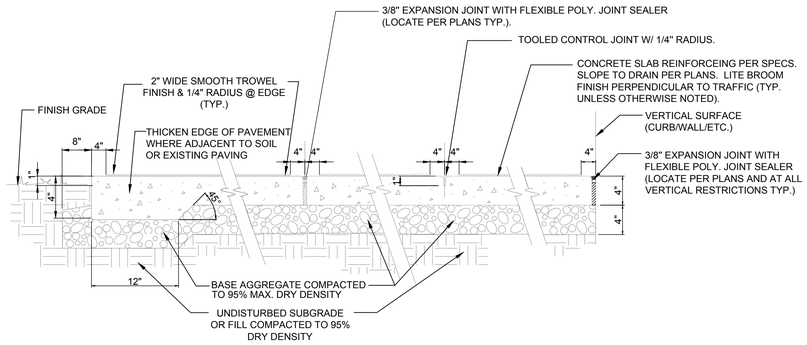
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

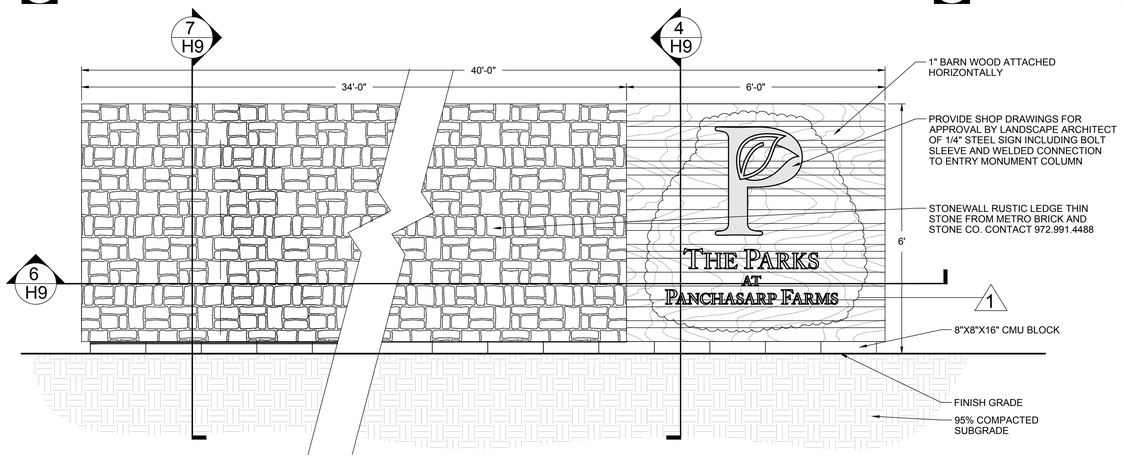
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REVISIONS:	

SHEET TITLE:
HARDSCAPE PLAN

SHEET NUMBER:
H8.0
SHEET 9 OF 31

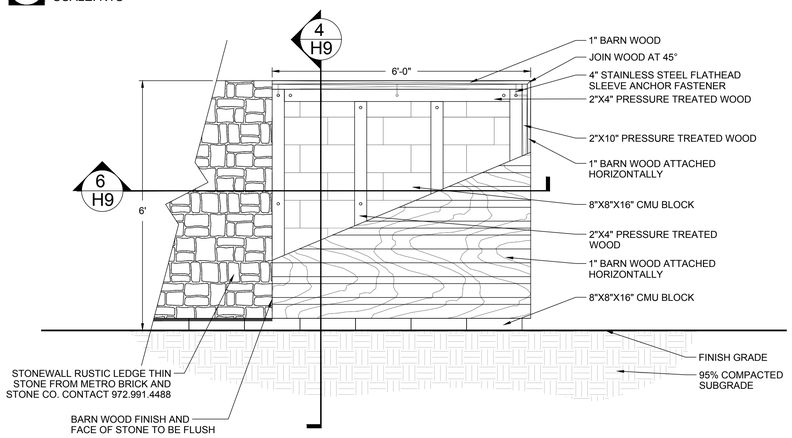


1 CONCRETE PAVEMENT



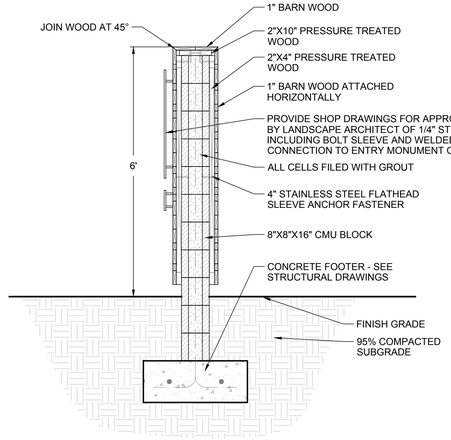
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SCALE: NTS



3 COMMUNITY ENTRY WOOD/ STONE WALL

SCALE: NTS

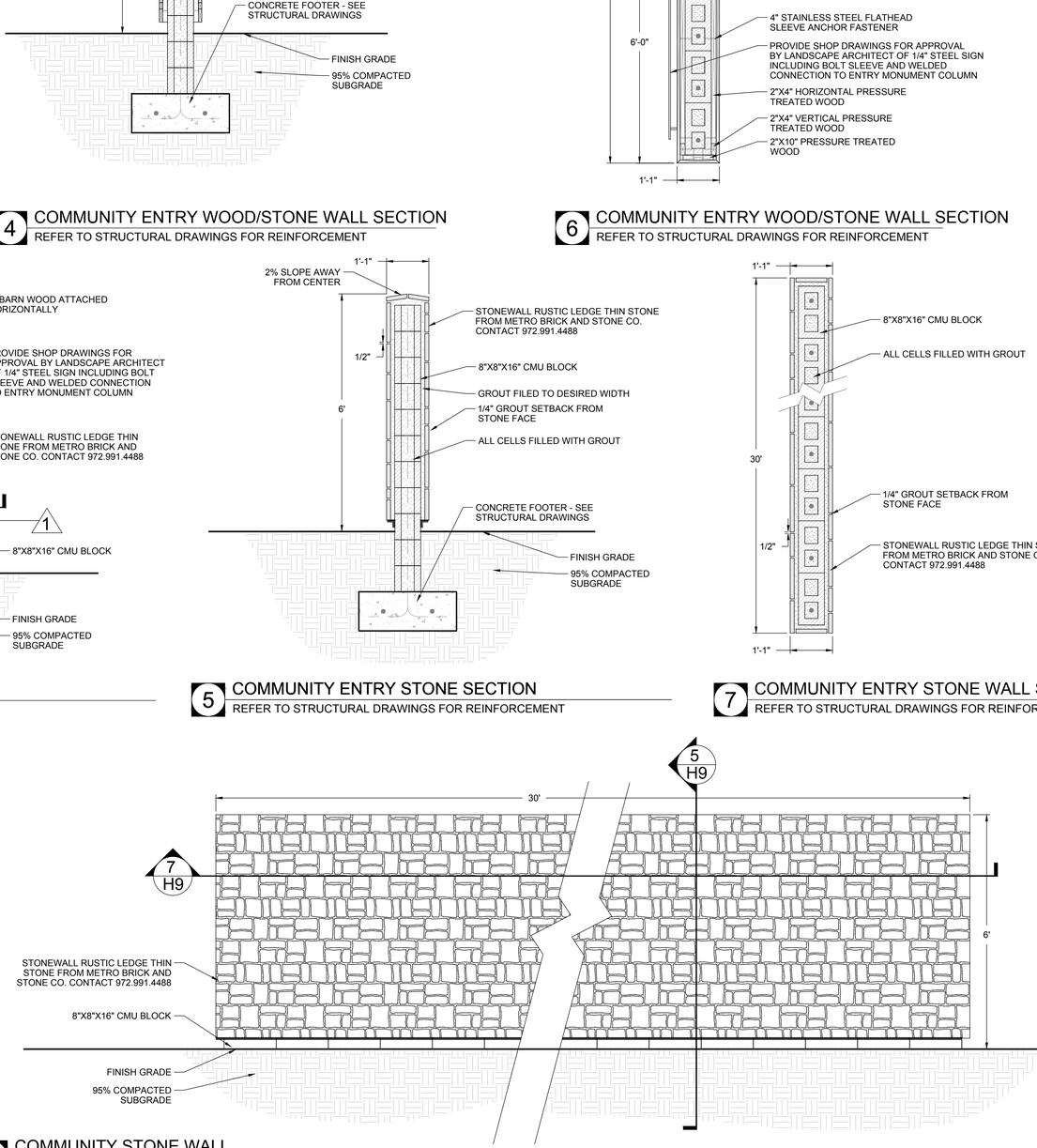


4 COMMUNITY ENTRY WOOD/STONE WALL SECTION

REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT

5 COMMUNITY ENTRY STONE SECTION

REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT

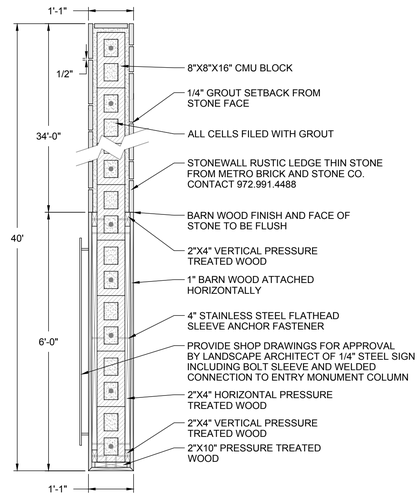


8 COMMUNITY STONE WALL

SCALE: NTS

6 COMMUNITY ENTRY WOOD/STONE WALL SECTION

REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT



7 COMMUNITY ENTRY STONE WALL SECTION

REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT

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CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
ERIC LANGVARDT
STATE OF TEXAS

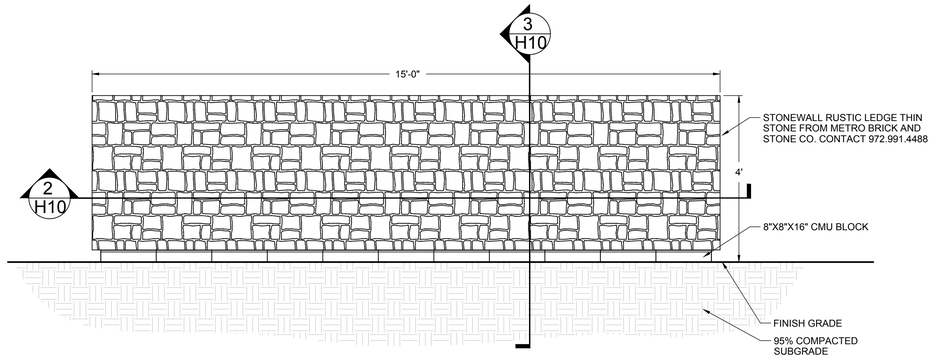
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

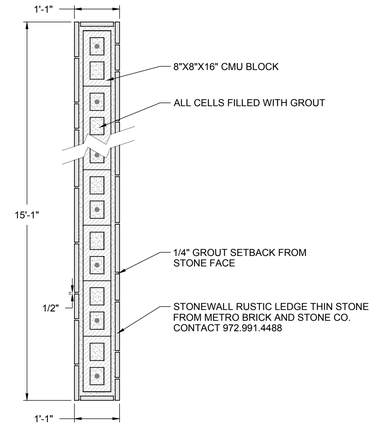
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REVIEW BY:	TK
VERSION:	
REVISIONS:	

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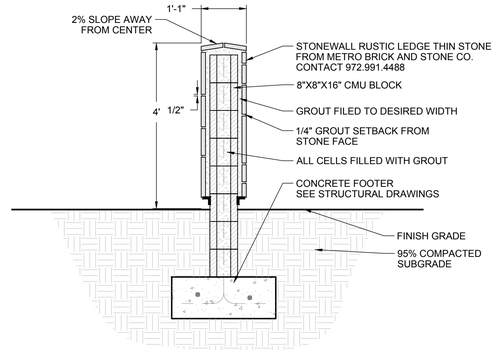
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H9.0
SHEET 10 OF 31



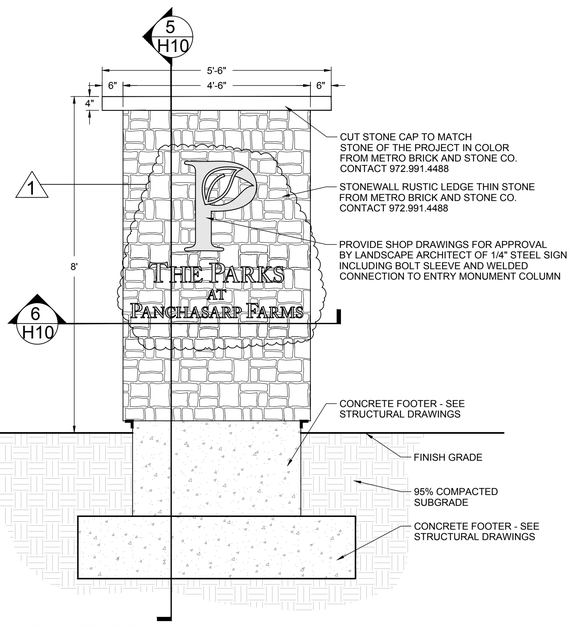
1 COMMUNITY SECONDARY STONE WALL
SCALE: NTS



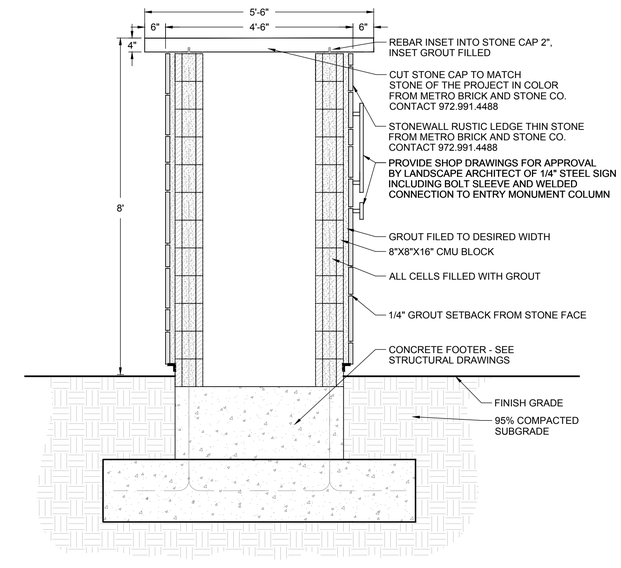
2 SECONDARY STONE WALL SECTION
REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT



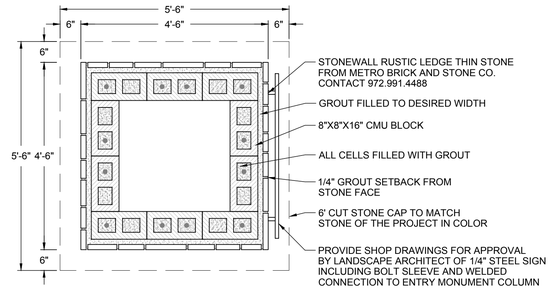
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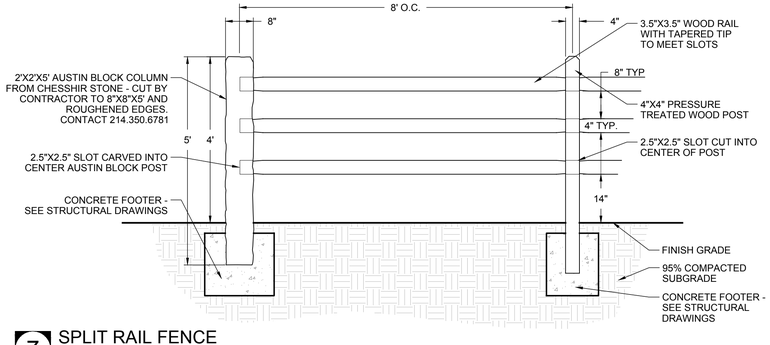
4 ENTRY MONUMENT COLUMN
SCALE: NTS



5 ENTRY MONUMNET COLUMN
REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT



6 ENTRY MONUMENT COLUMN SECTION
REFER TO STRUCTURAL DRAWINGS FOR REINFORCEMENT



7 SPLIT RAIL FENCE
SCALE: NTS

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SALT LAKE CITY
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PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF
PHASE 1
CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
ERIC LANGVARDT
STATE OF TEXAS

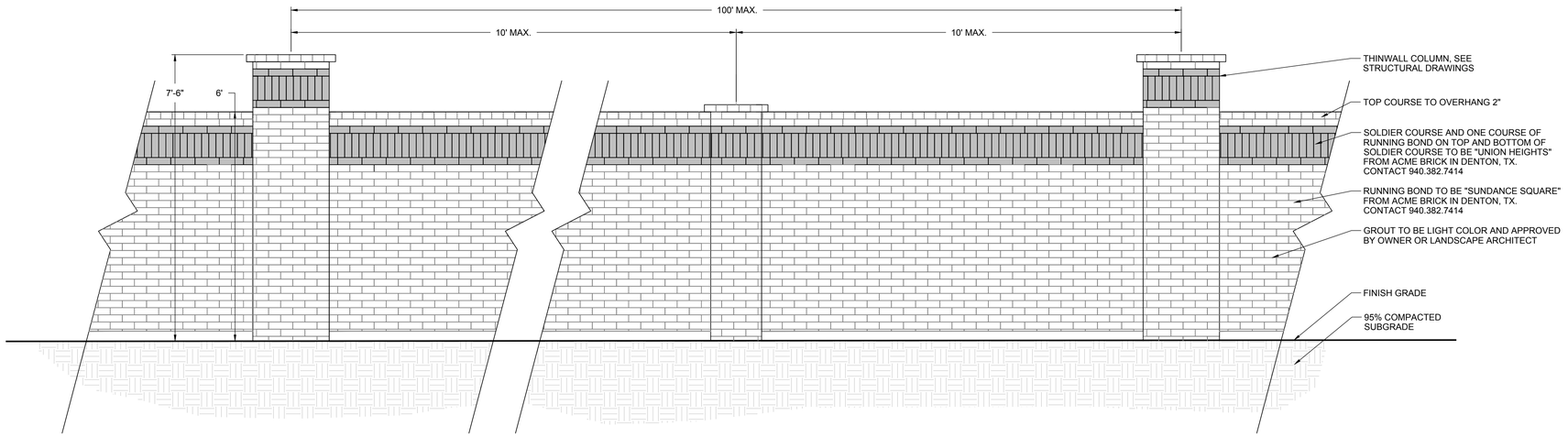
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	
1	10.08.18 SIGN REVISION

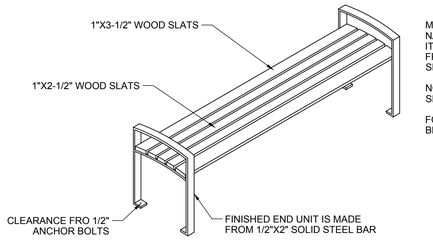
SHEET TITLE:
HARDSCAPE DETAILS

SHEET NUMBER:
H10.0
SHEET 11 OF 31



1 THINWALL

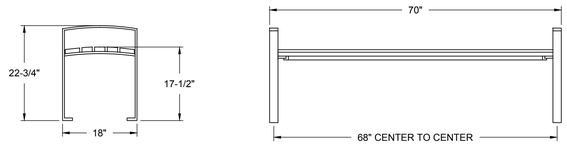
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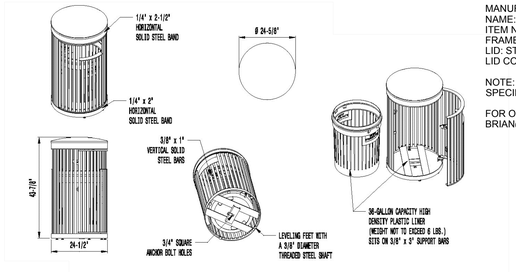
MANUFACTURER: VICTOR STANLEY
NAME: EVA BACKLESS BENCH
ITEM NUMBER: EVA-23-W
FRAME COLOR: BLACK
SLATS: WOOD

NOTE: INSTALL PER MANUFACTURERS SPECIFICATIONS AND RECOMMENDATIONS.

FOR ORDERING CONTACT: BRIAN VAVRINA
BRIAN@BV-ASSOCIATES.COM - PH:800.496.0487



2 BENCH



MANUFACTURER: VICTOR STANLEY
NAME: SDC-36 STEEL RECEPTACLE
ITEM NUMBER: SDC-36
FRAME COLOR: BLACK
LID: STANDARD WITH SOLID CONVEX LID
LID COLOR: BLACK

NOTE: INSTALL PER MANUFACTURERS SPECIFICATIONS AND RECOMMENDATIONS.

FOR ORDERING CONTACT: BRIAN VAVRINA
BRIAN@BV-ASSOCIATES.COM - PH:800.496.0487

3 LITTER RECEPTACLE

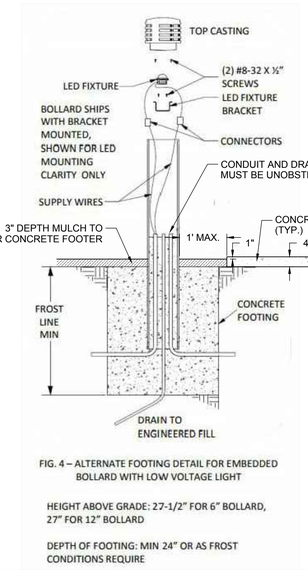


FIG. 4 – ALTERNATE FOOTING DETAIL FOR EMBEDDED BOLLARD WITH LOW VOLTAGE LIGHT

HEIGHT ABOVE GRADE: 27-1/2" FOR 6" BOLLARD, 27" FOR 12" BOLLARD

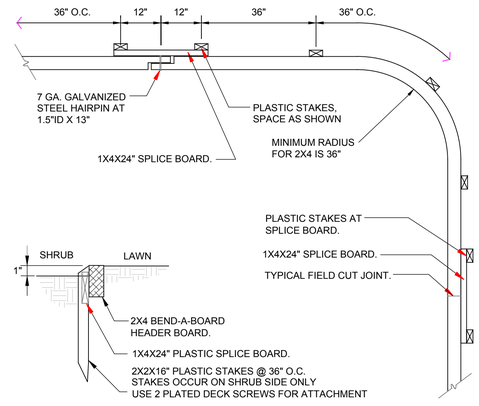
DEPTH OF FOOTING: MIN 24" OR AS FROST CONDITIONS REQUIRE

MANUFACTURER: LANDSCAPE FORMS
NAME: ANNAPOLIS BOLLARD
STYLE: 6" EMBEDDED
COLOR: POWDER COATED STORMCLOUD

NOTE: INSTALL PER MANUFACTURERS SPECIFICATIONS AND RECOMMENDATIONS.

FOR ORDERING CONTACT: PATTI REDD
PATTIR@LANDSCAPEFORMS.COM
PH: 800-430-6206 EXT:1327

4 BOLLARD



5 BEND-A-BOARD PLASTIC 2X4 EDGING

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PLANNING & LANDSCAPE ARCHITECTURE
SALT LAKE CITY

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGVARDT
STATE OF TEXAS
6505

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
HARDSCAPE DETAILS

SHEET NUMBER:
H11.0
SHEET 12 OF 31

PARKS AT PANCHASARP FARMS

Phase 1 Landscape Construction Documents

Plant Schedule

QUANTITY	SYMBOL	BOTANICAL/COMMON NAME	SIZE	SIZE
		TREES		
3	+	TAXODIUM DISTICHUM 'BALD' CYPRESS	3" CAL.	SINGLE TRUNK
24	•	PISTACHIA CHINENSIS CHINESE PISTACHE	3" CAL.	SINGLE TRUNK
9		CHILOPSIS LINEARIS DESERT WILLOW	3" CAL.	MULTI-TRUNK
2		QUERCUS VIRGINIANA 'LIVE' OAK	3" CAL.	SINGLE TRUNK
10	*	QUERCUS TEXANA 'TEXAS RED' OAK	3" CAL.	SINGLE TRUNK
35	■	ULMUS CRASSIFOLIA CEDAR ELM	3" CAL.	SINGLE TRUNK
15	▲	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD	3" CAL.	SINGLE TRUNK
8	■	QUERCUS MACROCARPA BUR OAK	3" CAL.	SINGLE TRUNK
		SHRUBS		
58	⊗	RHUS AROMATICA 'GRO-LOW' 'GRO-LOW AROMATIC' SUMAC	3 GAL.	FULL BRANCH PATTERN
12	⊘	SPIRAEA X BUMALDA 'GOLD MOUND' SPIRAEA 'GOLD MOUND'	3 GAL.	FULL BRANCH PATTERN
85	⊗	LEUCOPHYLLU M CANDIDUM 'THUNDER CLOUD' TEXAS SAGE 'THUNDER CLOUD'	3 GAL.	FULL BRANCH PATTERN
42	⊕	BUXUS MICROPHYLLA JAPONICA 'WINTER GEM' KOREAN BOXWOOD 'WINTER GEM'	3 GAL.	FULL BRANCH PATTERN
		ACCENTS		
3	✳	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HERPERALOE	3 GAL.	
		ORNAMENTAL GRASSES		
314	B	CAREX TUMUICOLA 'BERKELEY' SEDGE	1 GAL.	
4	D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS	3 GAL.	
85	A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS	3 GAL.	
74	P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS	3 GAL.	
		GROUNDCOVERS		
77,220 SF.		CYNODON DACTYLON BERMUDA GRASS	SEED	REFER TO LANDSCAPE DETAILS
81	✳	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA	1 GAL.	REFER TO LANDSCAPE DETAILS
45		SALVIA ROEMERIANA 'CEDAR' SAGE	1 GAL.	REFER TO LANDSCAPE DETAILS
147,748 SF.		TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"	SEED	SEE NOTE 22 LANDSCAPE NOTES
		MATERIALS		
134 CY		SHREDDED BARK MULCH 'FINE SHREDDED'	SHREDDED, 2" DEPTH	

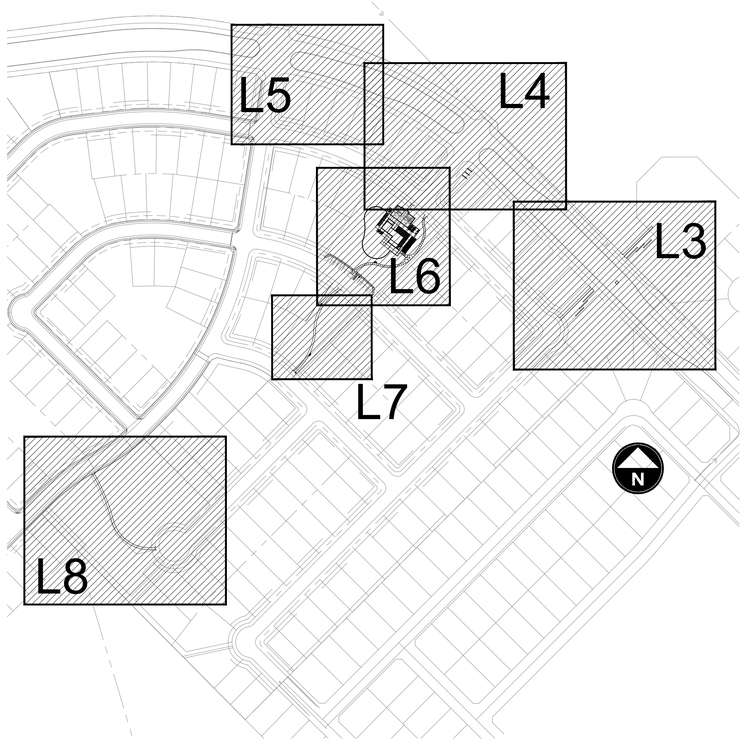
Landscape Notes:

1. CONTRACTOR TO OBTAIN PERMITS FROM LOCAL AGENCIES AND UTILITY COMPANIES HAVING JURISDICTION OVER THE SITE.
2. CONTRACTOR TO VERIFY LOCATIONS OF ALL UNDERGROUND UTILITIES PRIOR TO ANY INSTALLATION.
3. CONTRACTOR SHALL PROVIDE ALL LABOR, MATERIALS AND EQUIPMENT NECESSARY TO INSTALL THE WORK INDICATED ON THE LANDSCAPE DOCUMENTS. THEY SHALL BE RESPONSIBLE FOR CAREFUL SITE INSPECTION, DETAILED REVIEW OF THE PLANS, AND COORDINATION WITH OTHER CONTRACTORS ON-SITE PRIOR TO ANY INSTALLATION. ANY DISCREPANCIES SHALL IMMEDIATELY BE BROUGHT TO THE ATTENTION OF THE OWNERS AGENT.
4. PRIOR TO INITIATING THESE LANDSCAPE IMPROVEMENTS, THE LANDSCAPE CONTRACTOR MUST SCHEDULE A PRE-CONSTRUCTION MEETING ON-SITE WITH THE APPROVAL OF THE OWNER AND THE GENERAL CONTRACTOR. THE OWNERS REPRESENTATIVE AND/OR THE PROJECT LANDSCAPE ARCHITECT MUST BE PRESENT. THE PURPOSE OF THIS MEETING IS TO RESOLVE ANY EXISTING SITE CONDITIONS THAT MAY BE IN CONFLICT WITH THESE LANDSCAPE CONSTRUCTION DOCUMENTS AND THEREFORE IMPACT THE INSTALLATION OF ANY OF THESE PROPOSED IMPROVEMENTS. THIS FIRST MEETING SHOULD BE SCHEDULED TO OCCUR AFTER THE COMPLETION OF ON-SITE AND OFF-SITE IMPROVEMENTS INCLUDING: ALL UNDERGROUND UTILITIES, MASS GRADING AND STREET IMPROVEMENTS.
5. DAMAGE TO EXISTING LANDSCAPING, UNDERGROUND UTILITIES, IRRIGATION LINES, ELECTRICAL LINES, ETC. SHALL BE REPAIRED AT CONTRACTORS EXPENSE.
6. ANY DISCREPANCIES FOUND BETWEEN THE PLANS AND THE SITE CONDITIONS SHALL BE BROUGHT TO THE ATTENTION OF THE LANDSCAPE ARCHITECT.
7. ALL QUANTITIES PROVIDED ARE FOR REFERENCE ONLY. LANDSCAPE CONTRACTOR SHALL VERIFY ALL QUANTITIES PRIOR TO FINAL BID.
8. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL FINISH GRADES IN LANDSCAPED AREAS. HE SHALL DETERMINE, WITH THE GENERAL CONTRACTOR, THE EXTENT OF ROUGH GRADING AND/OR FINE GRADING TO BE ESTABLISHED BY OTHERS.
9. ALL GRADING AND DRAINAGE SHALL BE IN ACCORDANCE WITH THE PLANS PREPARED BY THE PROJECT CIVIL ENGINEER, OR AS DIRECTED BY THE OWNER'S AGENT. PROVIDE POSITIVE DRAINAGE AWAY FROM THE BUILDING(S) IN ALL CONDITIONS. CONTRACTOR TO MEET ALL EXISTING GRADES AT PROJECT BOUNDARIES. FINISH GRADE SHALL BE 1" BELOW THE TOP OF ADJACENT WALKS, CURBS AND HEADERS FOR PLANTER BEDS.
10. ALL AREAS DISTURBED DURING CONSTRUCTION TO BE FINE GRADED. ADJACENT UNDISTURBED AREAS DAMAGED OR DISTURBED TO BE RESTORED TO ITS ORIGIINAL CONDITION AT THE CONTRACTORS EXPENSE.
11. STAKE LOCATIONS OF ALL TREES AND HEADERS FOR APPROVAL PRIOR TO INSTALLATION OF ANY PLANT MATERIAL.
12. ALL PLANT MATERIAL SHALL BE HEALTHY, VIGOROUS, WELL BRANCHED AND DENSELY FOLIATED (WHEN IN LEAF) AS IS TYPICAL FOR THE SPECIES. THEY SHALL HAVE HEALTHY WELL DEVELOPED ROOT SYSTEMS (NOT POT BOUND), A NORMAL HABIT OF GROWTH CONSISTENT WITH INDUSTRY STANDARDS, AND FREE OF ANY BRUISES, CUTS OR OTHER ABNORMALITIES. PLANT MATERIAL SHALL BE SIZED IN ACCORDANCE WITH THE AMERICAN STANDARD FOR NURSERY STOCK, LATEST EDITION, PUBLISHED BY THE AMERICAN ASSOCIATION OF NURSERYMEN AND THE ARIZONA NURSERYMAN ASSOCIATION STANDARDS.
13. ALL RIGHT-OF-WAY PLANT MATERIAL MUST BE IN COMPLIANCE WITH THE DEPARTMENT OF WATER RESOURCES LOW WATER USE PLANT LIST. DO NOT SUBSTITUTE PLANT MATERIAL SELECTIONS OR ALTER QUANTITIES FROM THE APPROVED LANDSCAPE OR IRRIGATION PLANS WITHOUT PRIOR APPROVAL FROM THE CITY'S LANDSCAPE ARCHITECT.
14. BACKFILL MIXTURES, EXCEPT AS NOTED, TO BE COMPRISED OF 50% NATIVE SOIL, 25% SAND AND 25% DECOMPOSED GRANULAR BARK MULCH, AND 2 LBS. DISPERSAL PER CUBIC YARD OF BACKFILL.
15. ADD AGRI-FORM FERTILIZER TABLETS AT THE FOLLOWING RATES:
    - 1 GALLON PLANT - 1 TABLET
    - 5 GALLON PLANT - 2 TABLETS
    - 15 GALLON PLANT - 4 TABLETS
    - BOXED TREE - 6 TABLETS (MIN.)
16. TABLETS TO BE PLACED NO DEEPER THAN 6" BELOW SOIL SURFACE.
17. LANDSCAPE CONTRACTOR IS RESPONSIBLE FOR ALL PLANTS SHOWN ON PLANTING PLAN. DO NOT SUBSTITUTE PLANTS BY TYPE OR QUANTITY WITHOUT WRITTEN APPROVAL FROM THE LANDSCAPE ARCHITECT OR OWNER'S AGENT.
18. THE OWNER'S AGENT RESERVES THE RIGHT TO REJECT ANY SELECTION OF PLANT MATERIAL THAT DOES NOT SATISFY THE INTENT OF THE LANDSCAPE DESIGN BASED ON SIZE, SHAPE, EVIDENCE OF STRESS OF IMPROPER CARE.
19. PRIOR TO INITIATING THE 90 DAY MAINTENANCE PERIOD, COMPLETE ANY INITIAL PUNCH LIST ITEMS, THEN OBTAIN APPROVAL FROM OWNERS AGENT OF SUBSTANTIAL COMPLETION. DETERMINE WITH OWNER'S AGENT THE START DATE FOR THE 90 DAY MAINTENANCE PERIOD. CONTRACTOR TO THEN MAINTAIN LANDSCAPE WHICH MAY INCLUDE WATERING, WEEDING, PRUNING AND REPLACEMENT OF ANY MATERIAL THAT HAS DIED OR IS SHOWING EVIDENCE OF STRESS. SUBMIT WRITTEN REQUEST FOR FINAL PUNCH LIST ONE WEEK PRIOR TO END OF MAINTENANCE PERIOD.
20. PROVIDE OWNER WITH A WRITTEN GUARANTEE OF ONE (1) YEAR FOR ALL TREES AND A PERIOD OF SIX (6) MONTHS FOR ALL OTHER PLANT MATERIAL DATED FROM THE START OF THE MAINTENANCE PERIOD AGAINST DEFECTS INCLUDING DEATH AND UNSATISFACTORY GROWTH. PROVIDE OWNER WITH WRITTEN INSTRUCTIONS OUTLINING MAINTENANCE PROCEDURES TO BE ADOPTED IN ORDER TO PROTECT ALL GUARANTEED PLANT MATERIAL. INCLUDE WATERING SCHEDULE AND FERTILIZER PROGRAM.
21. ALL LANDSCAPE IMPROVEMENTS SHALL BE MAINTAINED BY THE PARKS AT PANCHASARP FARMS H.O.A. THIS INCLUDES ALL STREETSCAPE AREAS, INCLUDING THE RIGHT OF WAY, AND ALL INTERIOR LANDSCAPE TRACTS AND EASEMENTS.
22. ALL DISTURBED AREA TO BE RESEEDED WITH "BLACKLAND PRAIRIE MIX" FROM NATIVE AMERICAN SEED COMPANY AT A RATE OF 1LB PER 1,000 SF

Sheet Index:

SHEET L1.0	LANDSCAPE COVER SHEET
SHEET L2.0	OVERALL LANDSCAPE PLAN
SHEET L3.0	LANDSCAPE PLAN
SHEET L4.0	LANDSCAPE PLAN
SHEET L5.0	LANDSCAPE PLAN
SHEET L6.0	LANDSCAPE PLAN
SHEET L7.0	LANDSCAPE PLAN
SHEET L8.0	LANDSCAPE PLAN
SHEET L9.0	LANDSCAPE DETAILS

KEY MAP:



LDG
EST. 2006
LANGVARDT DESIGN GROUP
PLANNING & LANDSCAPE ARCHITECTURE
SALT LAKE CITY

PARKS @ PF
PHASE 1
CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CRAIG ERIC LANGVARDT
STATE OF TEXAS
6506

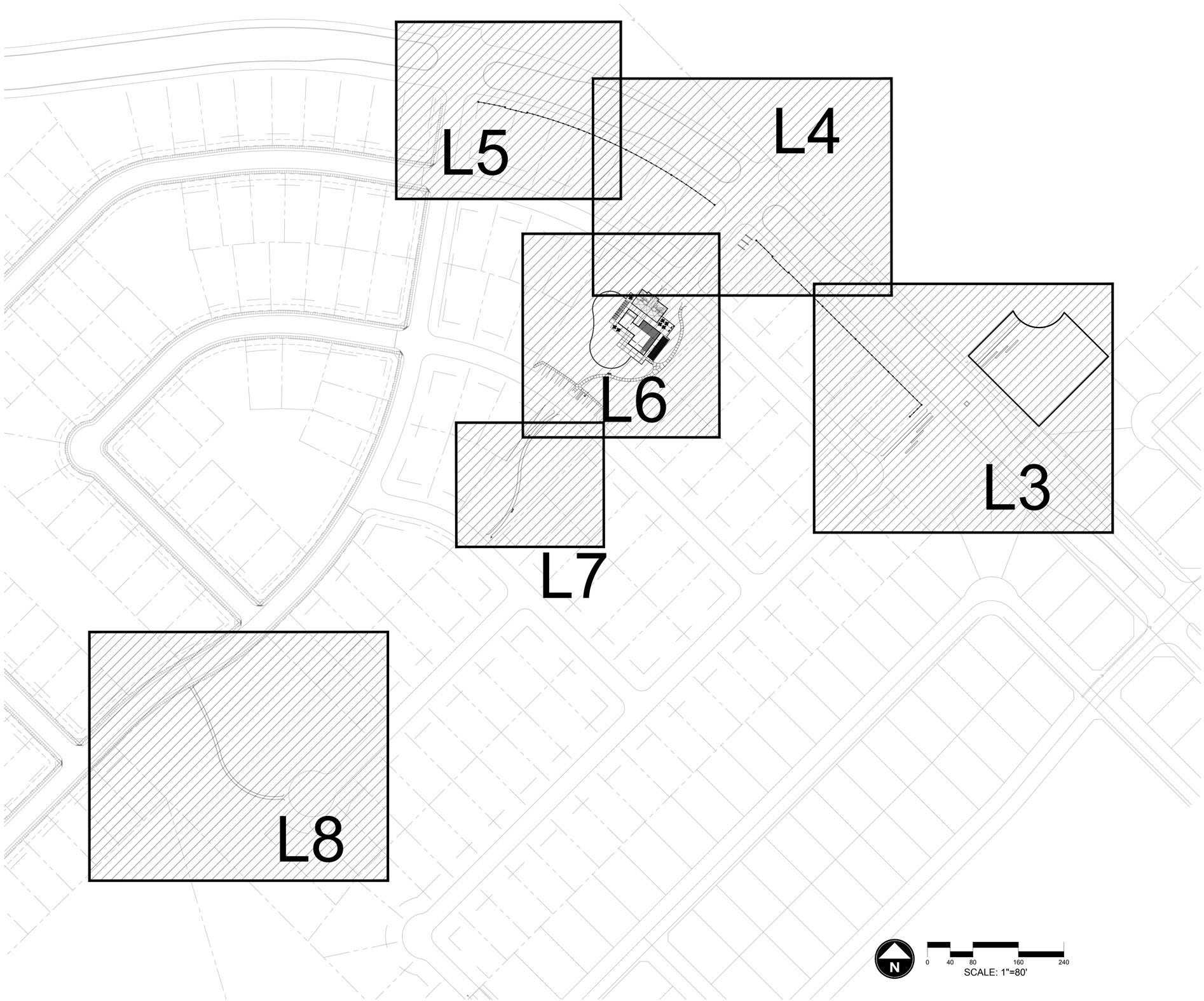
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
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REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
LANDSCAPE COVER SHEET

SHEET NUMBER:
L1.0
SHEET 13 OF 31



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS 'THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT 'WILLOW
	QUERCUS VIRGINIANA 'LIVE' OAK
	QUERCUS TEXANA 'TEXAS RED' OAK
	FRAXINUS PENNSYLVANICA GREEN ASH
	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD
	QUERCUS MACROCARPA BUR OAK
SHRUBS	
	RHUS AROMATICA 'GRO-LOW' 'GRO-LOW AROMATIC' SUMAC
	SPIRAEA X BUMALDA 'GOLD MOUND' SPIRAEA 'GOLD MOUND'
	LEUCOPHYLLU M CANDIDUM 'THUNDER CLOUD' TEXAS SAGE 'THUNDER CLOUD'
	BUXUS MICROPHYLLA JAPONICA 'WINTER GEM' KOREAN BOXWOOD 'WINTER GEM'
ACCENTS	
	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HESPERALOE
ORNAMENTAL GRASSES	
B	CAREX TUMUICOLA 'BERKELEY' SEDGE
D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS
A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS
P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS
GROUNDCOVERS	
	CYNODON DACTYLON BERMUDA GRASS
	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA
	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"
MATERIALS	
	SHREDDED BARK MULCH "FINE SHREDDED"

N

0 40 80 160 240

SCALE: 1"=80'

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PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
ERIC LANGVARDT
STATE OF TEXAS

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
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SHEET TITLE:
OVERALL LANDSCAPE PLAN

SHEET NUMBER:
L2.0
SHEET 14 OF 31

FUTURE PHASE

PHASE 1 BOUNDARY

120' RIGHT OF WAY

LAKEWOOD DR.

AREA OUTSIDE OF PHASE 1 BOUNDARY TO BE BUILT DURING PHASE 1 CONSTRUCTION

10' P.U.E.

50' RIGHT OF WAY

FUTURE BACK OF CURB OF LAKEWOOD DRIVE

LISA MARIA DR.

PROPERTY BOUNDARY

KEY MAP:



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT WILLOW
	QUERCUS VIRGINIANA 'LIVE' OAK
	QUERCUS TEXANA 'TEXAS RED' OAK
	FRAXINUS PENNSYLVANICA GREEN ASH
	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD
	QUERCUS MACROCARPA BUR OAK
SHRUBS	
	RHUS AROMATICA 'GRO-LOW' 'GRO-LOW AROMATIC' SUMAC
	SPIRAEA X BUMALDA 'GOLD MOUND' SPIRAEA 'GOLD MOUND'
	LEUCOPHYLLU M CANDIDUM 'THUNDER CLOUD' TEXAS SAGE 'THUNDER CLOUD'
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ACCENTS	
	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HESPERALOE
ORNAMENTAL GRASSES	
B	CAREX TUMUICOLA 'BERKELEY' SEDGE
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A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS
P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS
GROUNDCOVERS	
	CYNODON DACTYLON BERMUDA GRASS
	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA
	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"
MATERIALS	
	SHREDDED BARK MULCH 'FINE SHREDDED'

1 LANDSCAPE MULCH, SEE DETAIL 1, SHEET L9

N

0 10 20 40 60

SCALE: 1"=20'

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PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT CHRIS ERIC LANGVARDT 2298 STATE OF TEXAS

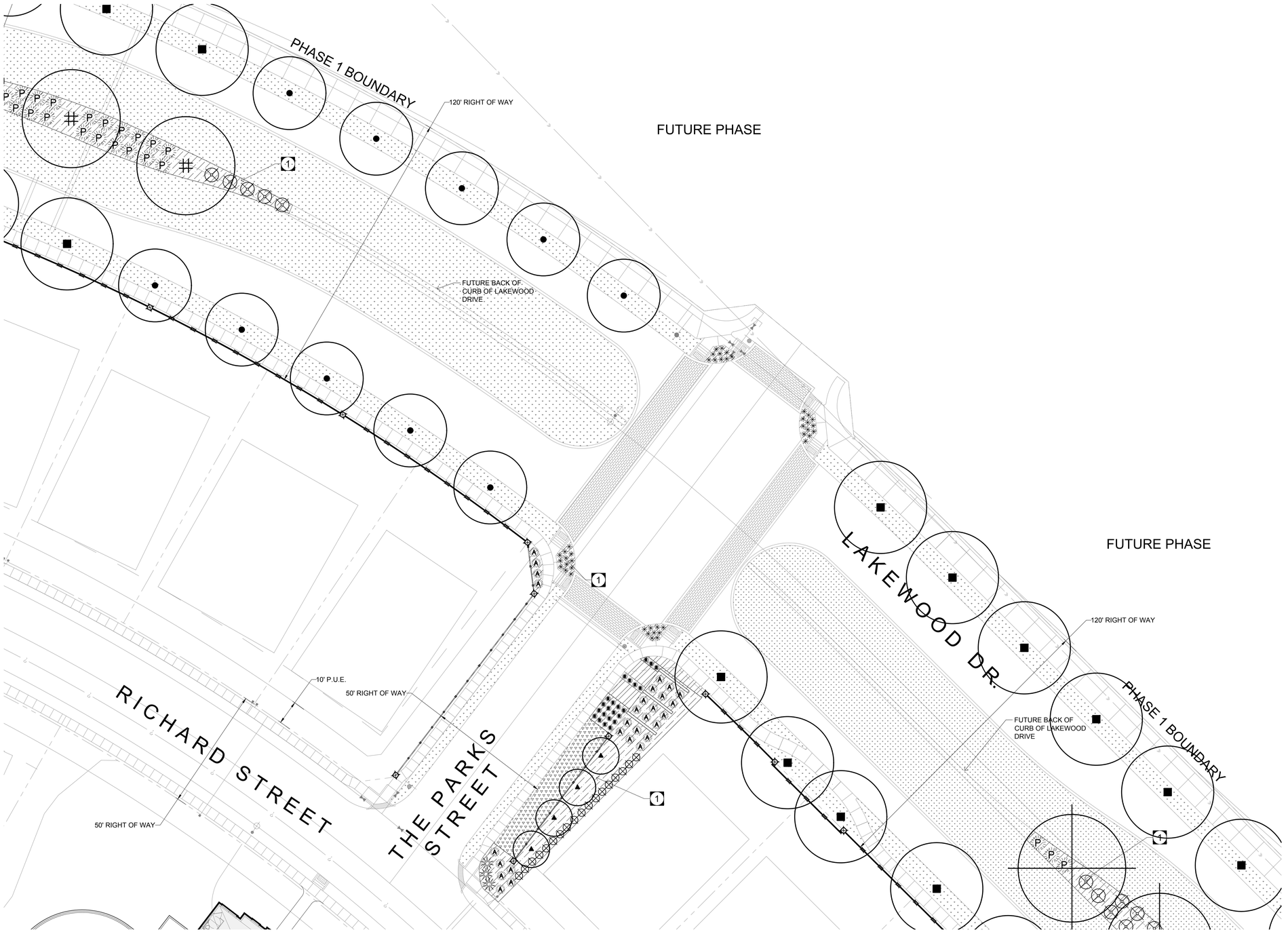
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

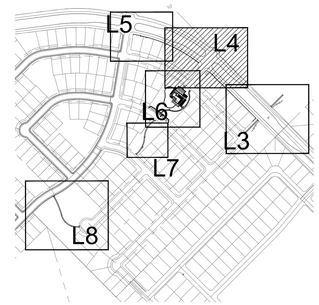
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REVISIONS:	

SHEET TITLE:
LANDSCAPE PLAN

SHEET NUMBER:
L3.0
SHEET 15 OF 31



KEY MAP:



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT WILLOW
	QUERCUS VIRGINIANA 'LIVE' OAK
	QUERCUS TEXANA 'TEXAS RED' OAK
	FRAXINUS PENNSYLVANICA GREEN ASH
	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD
	QUERCUS MACROCARPA BUR OAK
SHRUBS	
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	BUXUS MICROPHYLLA JAPONICA 'WINTER GEM' KOREAN BOXWOOD 'WINTER GEM'
ACCENTS	
	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HESPERALOE
ORNAMENTAL GRASSES	
B	CAREX TUMUICOLA 'BERKELEY' SEDGE
D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS
A	MISCANTHUS 'PURPURASCENS' 'AUTUMN FLAME' GRASS
P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS
GROUNDCOVERS	
	CYNODON DACTYLON BERMUDA GRASS
	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA
	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"
MATERIALS	
	SHREDDED BARK MULCH 'FINE SHREDDED'

1 LANDSCAPE MULCH, SEE DETAIL 1, SHEET L9

N

0 10 20 40 60

SCALE: 1"=20'

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SALT LAKE CITY

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PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGVARDT
2502
STATE OF TEXAS

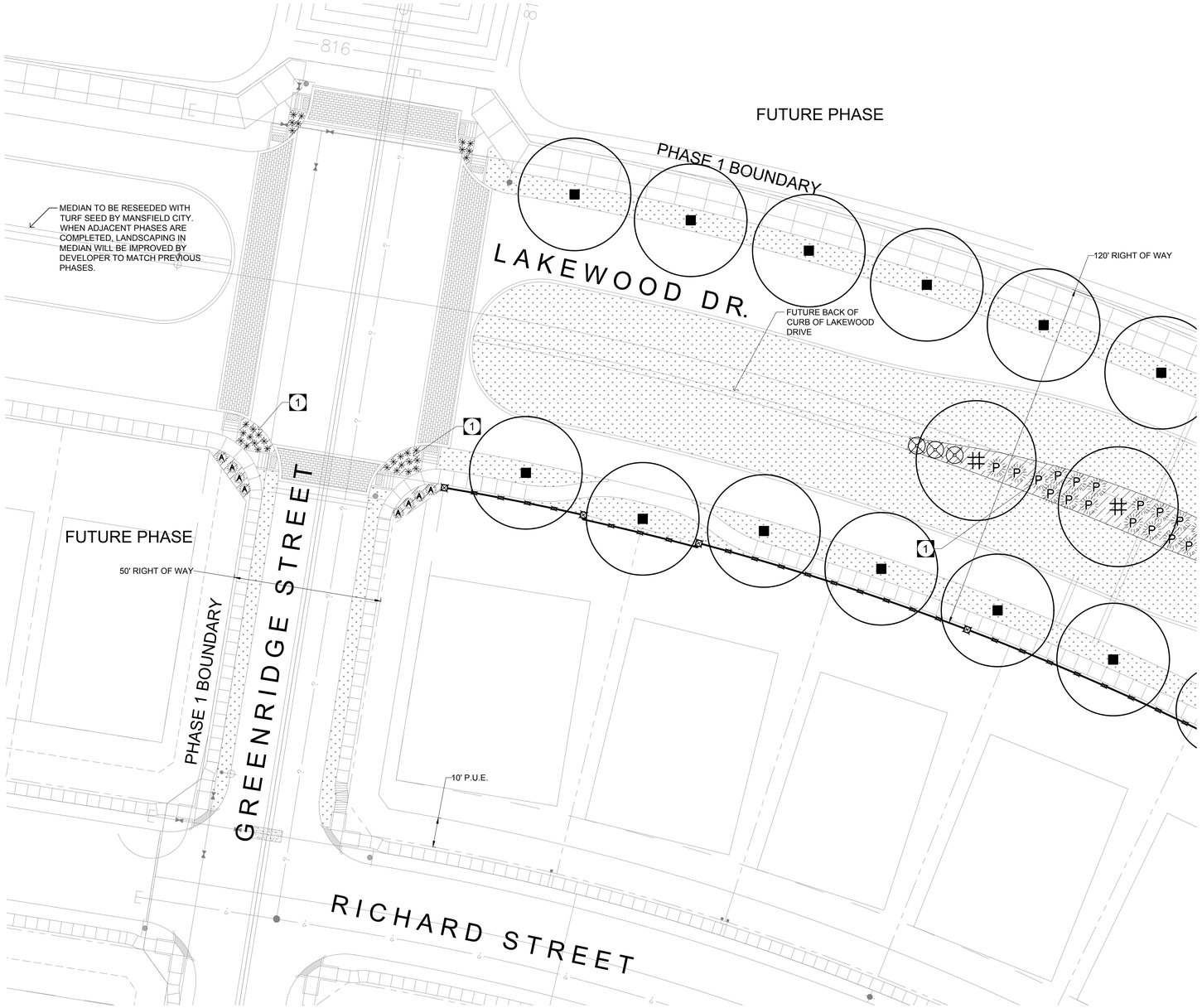
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4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

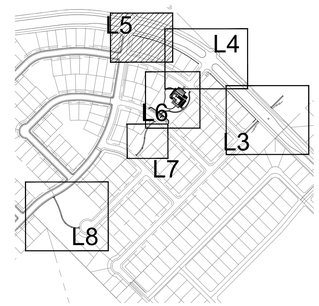
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SHEET TITLE:
LANDSCAPE PLAN

SHEET NUMBER:
L4.0
SHEET 16 OF 31



KEY MAP:



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT WILLOW
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	QUERCUS TEXANA 'TEXAS RED' OAK
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	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"
MATERIALS	
	SHREDDED BARK MULCH 'FINE SHREDDED'

1 LANDSCAPE MULCH, SEE DETAIL 1, SHEET L9

N

0 10 20 40 60

SCALE: 1"=20'

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PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGVARDT
2259
STATE OF TEXAS

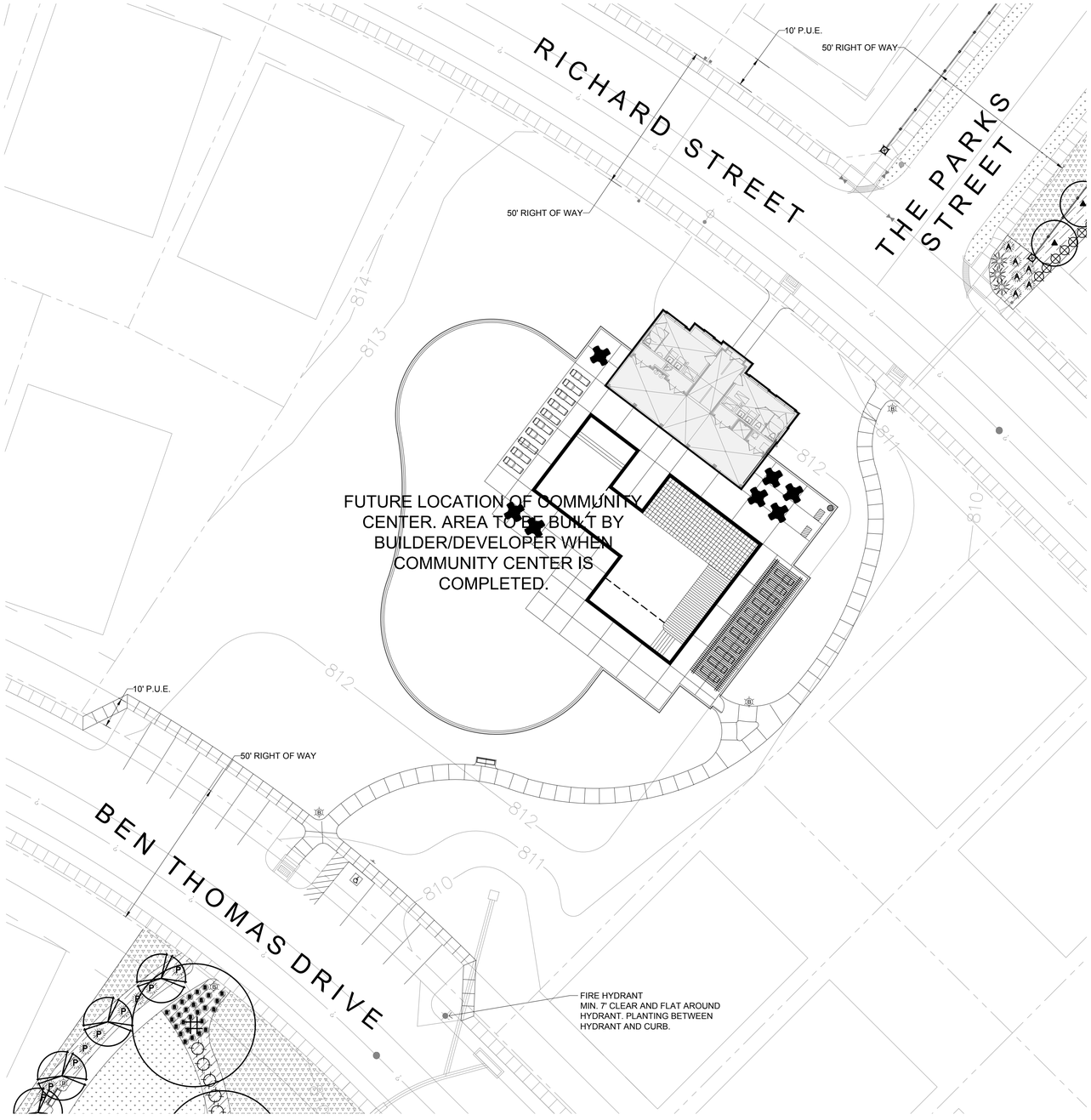
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

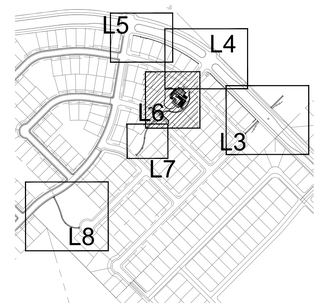
DATE:	JULY 2019
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SHEET TITLE:
LANDSCAPE PLAN

SHEET NUMBER:
L5.0
SHEET 17 OF 31



KEY MAP:



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT WILLOW
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	QUERCUS TEXANA 'TEXAS RED' OAK
	FRAXINUS PENNSYLVANICA GREEN ASH
	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD
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ACCENTS	
	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HESPERALOE
ORNAMENTAL GRASSES	
B	CAREX TUMUICOLA 'BERKELEY' SEDGE
D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS
A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS
P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS
GROUNDCOVERS	
	CYNODON DACTYLON BERMUDA GRASS
	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA
	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"
MATERIALS	
	SHREDDED BARK MULCH 'FINE SHREDDED'

1 LANDSCAPE MULCH, SEE DETAIL 1, SHEET L9

N

0 10 20 40 60

SCALE: 1"=20'

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PARKS @ PF
PHASE 1 CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — ERIC LANGVARDT — STATE OF TEXAS

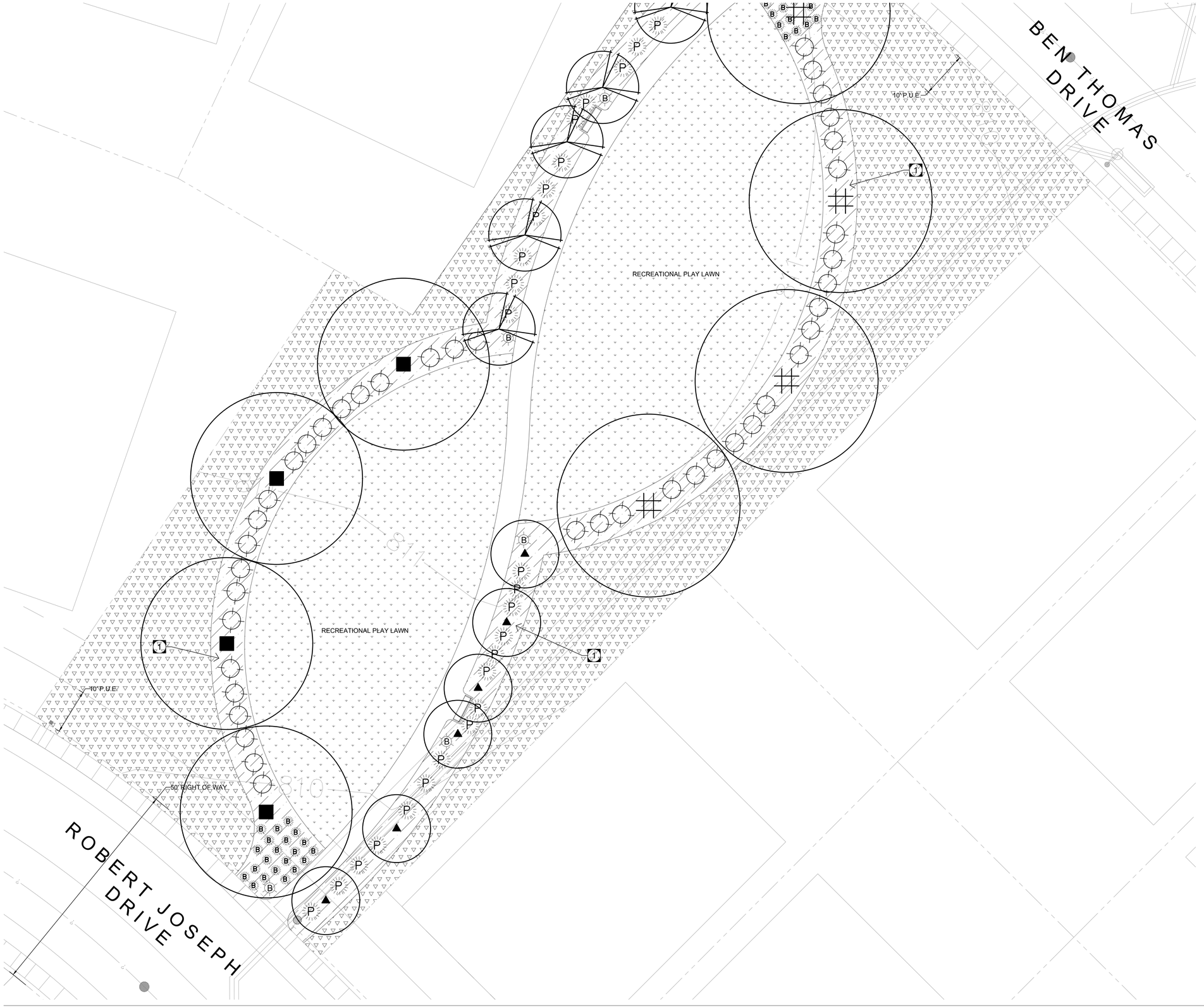
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

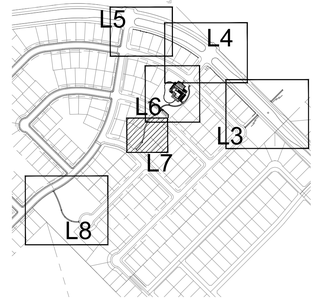
DATE:	JULY 2019
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REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
LANDSCAPE PLAN

SHEET NUMBER:
L6.0
SHEET 18 OF 31



KEY MAP:



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT WILLOW
	QUERCUS VIRGINIANA 'LIVE' OAK
	QUERCUS TEXANA 'TEXAS RED' OAK
	FRAXINUS PENNSYLVANICA GREEN ASH
	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD
	QUERCUS MACROCARPA BUR OAK
SHRUBS	
	RHUS AROMATICA 'GRO-LOW' 'GRO-LOW AROMATIC' SUMAC
	SPIRAEA X BUMALDA 'GOLD MOUND' SPIRAEA 'GOLD MOUND'
	LEUCOPHYLLU M CANDIDUM 'THUNDER CLOUD' TEXAS SAGE 'THUNDER CLOUD'
	BUXUS MICROPHYLLA JAPONICA 'WINTER GEM' KOREAN BOXWOOD 'WINTER GEM'
ACCENTS	
	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HESPERALOE
ORNAMENTAL GRASSES	
B	CAREX TUMUICOLA 'BERKELEY' SEDGE
D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS
A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS
P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS
GROUNDCOVERS	
	CYNODON DACTYLON BERMUDA GRASS
	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA
	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX 'BLACKLAND PRAIRIE MIX'
MATERIALS	
	SHREDDED BARK MULCH 'FINE SHREDDED'

1 LANDSCAPE MULCH, SEE DETAIL 1, SHEET L9

N

0 5 10 20 30

SCALE: 1"=10'

LANGVARDT DESIGN GROUP
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SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

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CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT ERIC LANGVARDT STATE OF TEXAS

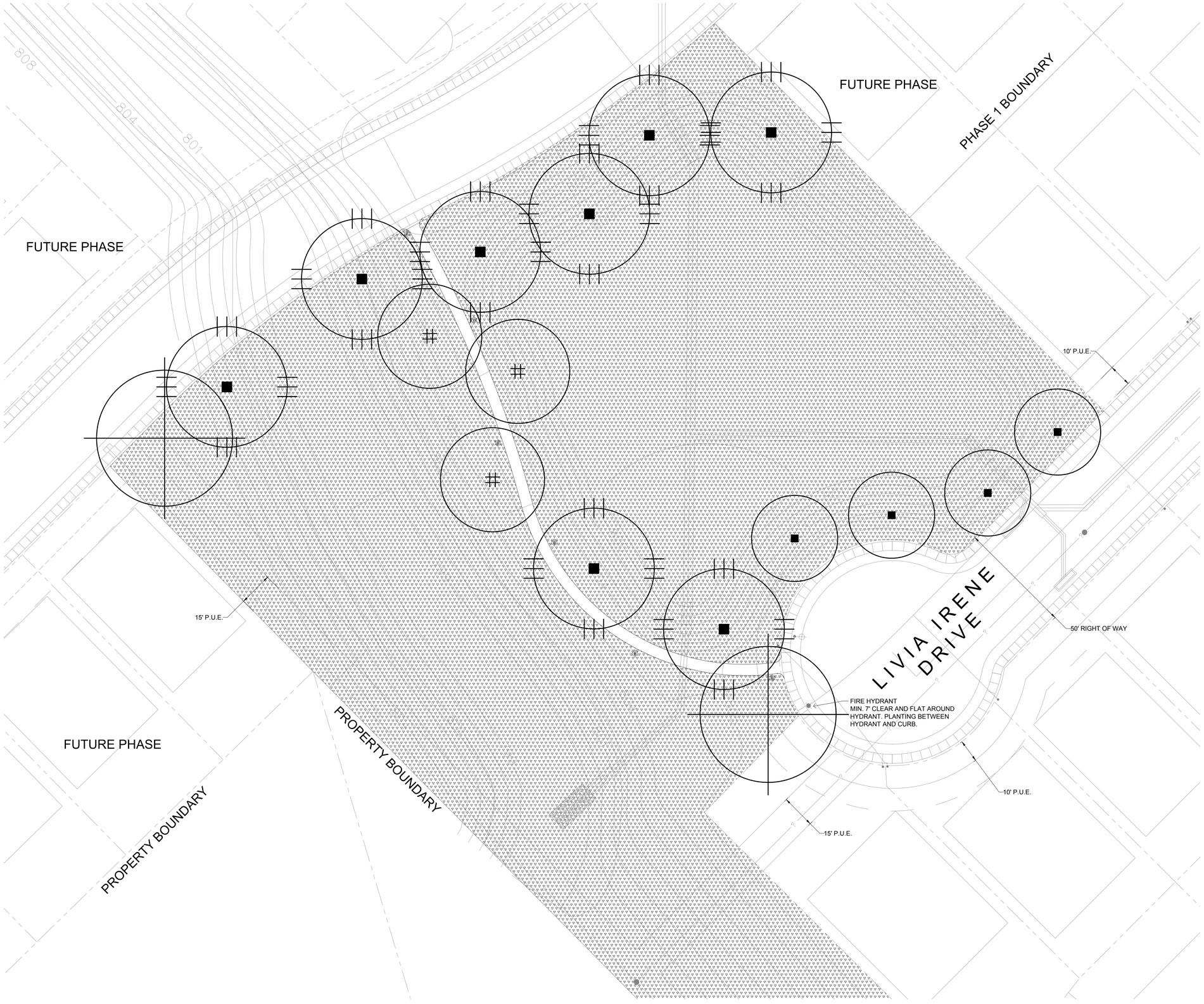
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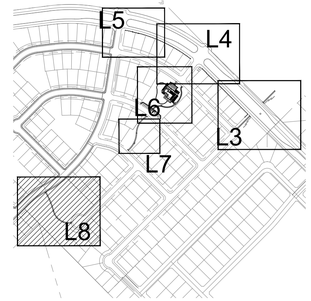
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REVISIONS:	

SHEET TITLE:
LANDSCAPE PLAN

SHEET NUMBER:
L7.0
SHEET 19 OF 31



KEY MAP:



Plant Schedule

SYMBOL	BOTANICAL/COMMON NAME
TREES	
	TAXODIUM DISTICHUM 'BALD' CYPRESS
	GLEDITSIA TRIACANTHOS THORNLESS HONEYLOCUST
	CHILOPSIS LINEARIS DESERT WILLOW
	QUERCUS VIRGINIANA 'LIVE' OAK
	QUERCUS TEXANA 'TEXAS RED' OAK
	FRAXINUS PENNSYLVANICA GREEN ASH
	CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD
	QUERCUS MACROCARPA BUR OAK
SHRUBS	
	RHUS AROMATICA 'GRO-LOW' 'GRO-LOW AROMATIC' SUMAC
	SPIRAEA X BUMALDA 'GOLD MOUND' SPIRAEA 'GOLD MOUND'
	LEUCOPHYLLU M CANDIDUM 'THUNDER CLOUD' TEXAS SAGE 'THUNDER CLOUD'
	BUXUS MICROPHYLLA JAPONICA 'WINTER GEM' KOREAN BOXWOOD 'WINTER GEM'
ACCENTS	
	HESPERALOE NOCTURNA 'NIGHT BLOOMING' HESPERALOE
ORNAMENTAL GRASSES	
B	CAREX TUMUICOLA 'BERKELEY' SEDGE
D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS
A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS
P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS
GROUNDCOVERS	
	CYNODON DACTYLON BERMUDA GRASS
	SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA
	SALVIA ROEMERIANA 'CEDAR' SAGE
	TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"
MATERIALS	
	SHREDDED BARK MULCH 'FINE SHREDDED'

1 LANDSCAPE MULCH, SEE DETAIL 1, SHEET L9

N

0 10 20 40 60

SCALE: 1"=20'

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CITY OF BURLESON, TEXAS

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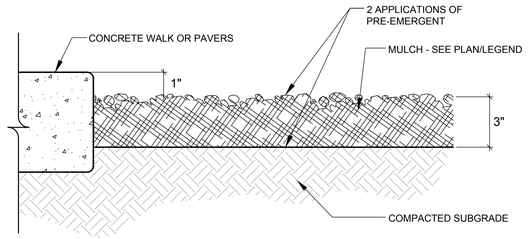
PREPARED FOR:

JC PANCHASARP LP
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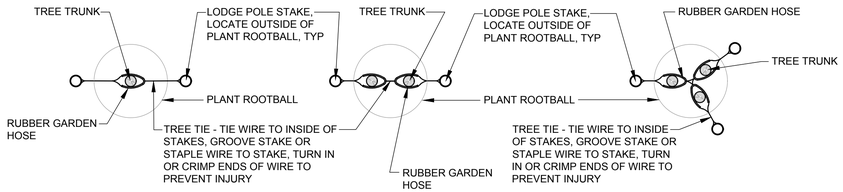
SHEET TITLE:
LANDSCAPE PLAN

SHEET NUMBER:
L8.0
SHEET 20 OF 31



NOTES:
1. SUBMIT MATERIAL TO LANDSCAPE ARCHITECT FOR APPROVALS.
2. PRE-EMERGENT SHALL BE APPLIED TO FINISH GRADE BEFORE INSTALLATION OF MULCH.
3. FINAL APPLICATION OF PRE-EMERGENT SHALL BE APPLIED TO FINISH GRADE AFTER INSTALLATION OF MULCH IS RAKED SMOOTH AND UNIFORM.

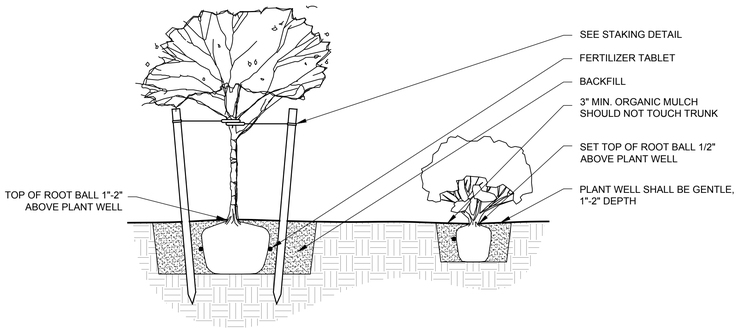
1 LANDSCAPE MULCH



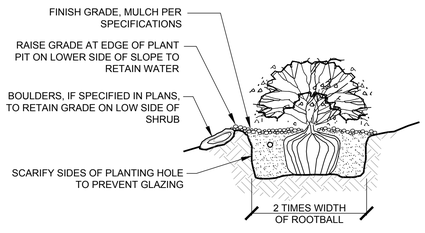
TREE STAKING PLAN - STANDARD TREE STAKING PLAN - MULTIPLE TREE STAKING PLAN - MULTIPLE

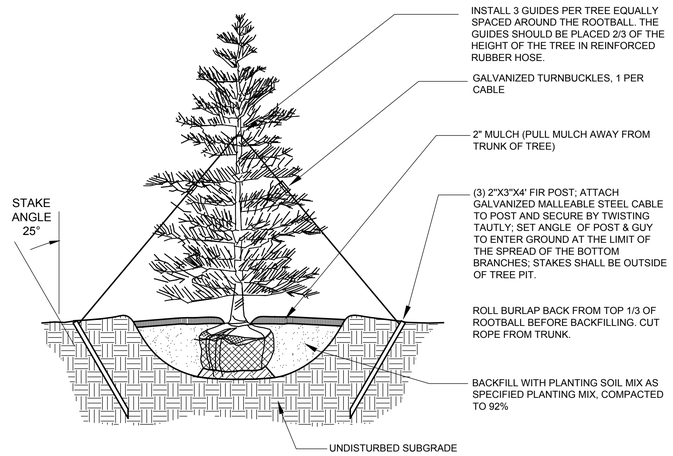
2 TREE STAKING DETAIL
note: only provide staking if conditions require it

BACKFILL:
ONE PART MULCH TO THREE PARTS NATIVE SOIL.
PLANTING PIT SIZES:
1 GAL. OR 5 GAL. - 2X WIDTH OF ROOT BALL, DEPTH = ROOT BALL + 6"
15 GAL. OR LARGER - 3X WIDTH OF ROOT BALL, DEPTH = ROOT BALL + 12"
FERTILIZER TABLETS (21 GRAM AGRIFORM TABLETS)
1 PER 1 GAL., 3 PER 5 GAL., 5 PER 15 GAL., 1 PER 3" OF BOX SIZE (24" BOX OR LARGER)

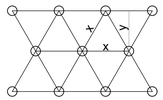


3 TREE AND SHRUB PLANTING DETAIL





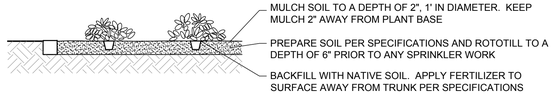
5 EVERGREEN TREE PLANTING AND STAKING
note: only provide staking if conditions require it



NOTE:
ALL GROUNDCOVERS TO BE PLANTED ON CENTER (SEE PLANT LEGEND) IN A TRIANGULAR PATTERN.

PLANT SPACING

SPACING (x)	ROW (y)	AREA PER PLANT
3 FT. O.C.	2.60 FT.	7.80 FT²
4 FT. O.C.	3.46 FT.	13.84 FT²



6 PERENNIAL/GROUNDCOVER PLANTING DETAIL

Plant Schedule

QUANTITY	SYMBOL	BOTANICAL/COMMON NAME	SIZE	SIZE
TREES				
3		TAXODIUM DISTICHUM 'BALD' CYPRESS	3" CAL.	SINGLE TRUNK
24		PISTACHIA CHINENSIS CHINESE PISTACHE	3" CAL.	SINGLE TRUNK
9		CHILOPSIS LINEARIS DESERT WILLOW	3" CAL.	MULTI-TRUNK
2		QUERCUS VIRGINIANA 'LIVE' OAK	3" CAL.	SINGLE TRUNK
10		QUERCUS TEXANA 'TEXAS RED' OAK	3" CAL.	SINGLE TRUNK
35		ULMUS CRASSIFOLIA CEDAR ELM	3" CAL.	SINGLE TRUNK
15		CERCIS CANADENSIS VAR. TEXENSIS 'TEXAS' REDBUD	3" CAL.	SINGLE TRUNK
8		QUERCUS MACROCARPA BUR OAK	3" CAL.	SINGLE TRUNK
SHRUBS				
58		RHUS AROMATICA 'GRO-LOW' 'GRO-LOW AROMATIC' SUMAC	3 GAL.	FULL BRANCH PATTERN
12		SPIRAEA X BUMALDA 'GOLD MOUND' SPIRAEA 'GOLD MOUND'	3 GAL.	FULL BRANCH PATTERN
85		LEUCOPHYLLU M CANDIDUM 'THUNDER CLOUD' TEXAS SAGE 'THUNDER CLOUD'	3 GAL.	FULL BRANCH PATTERN
42		BUXUS MICROPHYLLA JAPONICA 'WINTER GEM' KOREAN BOXWOOD 'WINTER GEM'	3 GAL.	FULL BRANCH PATTERN
ACCENTS				
3		HESPERALOE NOCTURNA 'NIGHT BLOOMING' HERPERALOE	3 GAL.	
ORNAMENTAL GRASSES				
314	B	CAREX TUMUICOLA 'BERKELEY' SEDGE	1 GAL.	
4	D	PANICUM VIRGATUM 'DALLAS BLUE' 'DALLAS BLUE' SWITCHGRASS	3 GAL.	
85	A	MISCANTHUS 'PUPURASCENS' 'AUTUMN FLAME' GRASS	3 GAL.	
74	P	PENNISETUM SETACEUM RUBRUM 'PURPLE' FOUNTAIN GRASS	3 GAL.	
GROUNDCOVERS				
77,220 SF.		CYNODON DACTYLON BERMUDA GRASS	SEED	REFER TO LANDSCAPE DETAILS
81		SALVIA X 'INDIGO SPIRES' 'INDIGO SPIRES' SALVIA	1 GAL.	REFER TO LANDSCAPE DETAILS
45		SALVIA ROEMERIANA 'CEDAR' SAGE	1 GAL.	REFER TO LANDSCAPE DETAILS
147,748 SF.		TEXAS NATIVE GRASS MIX "BLACKLAND PRAIRIE MIX"	SEED	SEE NOTE 22 LANDSCAPE NOTES
MATERIALS				
134 CY		SHREDDED BARK MULCH 'FINE SHREDDED'	SHREDDED, 2" DEPTH	

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PARKS @ PF
PHASE 1
CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — CHRIS ERIC LANGVARDT — 2306 — STATE OF TEXAS

PREPARED FOR:
JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
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SHEET TITLE:
LANDSCAPE DETAILS

SHEET NUMBER:
L9.0
SHEET 21 OF 31

IRRIGATION SCHEDULE - HOA MAINTAINED AREAS

SYMBOL	MANUFACTURER	MODEL NUMBER	DESCRIPTION	DETAIL NUMBER
◷ ⊖ ○	HUNTER	PROS-04-PRS30 WITH PRO SPRAY 8 FEET NOZZLES	POP-UP SPRAY HEAD	13
① ② ③	HUNTER	PROS-04-PRS40-CV WITH MP ROTATOR 3000 SERIES NOZZLES	POP-UP SPRAY HEAD	13
L R	HUNTER	PROS-04-PRS40-CV WITH MP ROTATOR CORNER AND SIDE STRIP NOZZLES	POP-UP SPRAY HEAD	13
▲	HUNTER	PROS-04-PRS30 WITH MSBN-50Q NOZZLE	TREE / SHRUB BUBBLER	12
◓	RAINBIRD	PEB	ELECTRIC CONTROL VALVE	12
⊕	RAINBIRD	XCZ-075-PRF or XCZ-100-PRF	DRIP VALVE ASSEMBLY	12
▽	RAINBIRD	44-LRC	QUICK COUPLING VALVE	7
(A)(B)(C)(D)	HUNTER	I-CORE-M - (STATION # AS REQUIRED) w/ PED-SS (STAINLESS STEEL PEDESTAL)	ELECTRIC CONTROLLER	1
N/S	GUARDSHACK	GS-.5	BACKFLOW PREVENTER ENCLOSURE	2
(R)	HUNTER	SOLAR SYNC - WSS-SEN	WEATHER SENSOR DEVICE	4
⧄	FEBCO	825YA	RP BACKFLOW PREVENTER	3
(F)	FEBCO	FEBCO 650A (SIZE PER LINE)	WYE STRAINER	3
N/S	OLD CASTLE	REFER TO SPECIFICATIONS AND DETAILS	VALVE BOXES	VARIOUS
N/S	MATCO	201X	MANUAL DRAIN VALVE	5
⋈		LINE SIZE - 2 1/2" AND SMALLER	GATE VALVE	6
(FS)	DATA INDUSTRIAL	IR220P - 1"	MASTER CONTROL VALVE	10
◎	RAINBIRD	PESB	FLOW SENSOR	11
—·—		CLASS 200 BE	PVC MAINLINE	8
———		TYPE K COPPER	HARD COPPER PIPE	3
———		CLASS 200 BE (1" & LARGER)	PVC LATERAL	8
▬▬		CLASS 160	PVC SLEEVING	9
∿∿∿	TORO	BLUE STRIPE	POLY DRIP TUBING - 3/4" MIN. WIDTH	1000-14, 6 / I1.9
N/S		XERI-BUG	DRIP EMITTERS	16
⊳	RAINBIRD		DRIP LINE BLOW-OUT STUB	17
(M)			WATER METER	PER CITY WATER REQUIREMENTS
(P)		MODEL NUMBER TO BE DETERMINED	BOOSTER PUMP	IF REQUIRED

③ A (controller) — NUMBER OF SPARE WIRES - 2 CONTROL AND 1 SPARE WIRES TO WHICH CONTROLLER - SEE CONSTRUCTION NOTES

OPM — CONTROLLER & STATION NO. / CONTROL VALVE SIZE

IRRIGATION CONSTRUCTION NOTES:

1. DRAWINGS AND BASE INFORMATION: ALL BASE INFORMATION HAS BEEN PROVIDED BY GOODWIN MARSHALL INC., CIVIL ENGINEERS (GM). THE CONTRACTOR IS RESPONSIBLE TO NOTIFY GM OF ANY DISCREPANCIES BETWEEN THE UTILITY OR PLANTING PLANS AND THE IRRIGATION PLAN. IF CONTRACTOR FAILS TO NOTIFY GM AND MAKES CHANGES TO THE IRRIGATION SYSTEM DESIGN, HE/SHE ASSUMES ALL COSTS AND LIABILITIES ASSOCIATED WITH THOSE FIELD CHANGES. REFER TO SPECIFICATIONS FOR ADDITIONAL PROJECT REQUIREMENTS.

2. SYSTEM PRESSURE: GM HAS CONTACTED THE LOCATE WATER DISTRICT THAT SERVES THE SITE, AND THEY HAVE BEEN TOLD THAT THE STATIC WATER PRESSURE IN THIS AREA SHOULD BE (TO BE DETERMINED) PSI. THE CONTRACTOR IS RESPONSIBLE TO FIELD VERIFY PRESSURE PRIOR TO COMMENCING ANY CONSTRUCTION AND NOTIFY GM OF ANY VARIANCE FROM THE STATED PRESSURE IMMEDIATELY. WRITTEN DOCUMENTATION OF PRESSURE TEST RESULTS SHALL BE PROVIDED TO GM AT CONSTRUCTION ONSET. IF CONTRACTOR FAILS TO FIELD VERIFY AND/OR NOTIFY GM OF ANY VARIATIONS FROM THIS PRESSURE, THEN HE/SHE ASSUMES ALL CONSTRUCTION AND ENGINEERING COSTS ASSOCIATED WITH SYSTEM MODIFICATIONS REQUIRED TO ACCOMMODATE ACTUAL SITE PRESSURE. THIS SYSTEM HAS BEEN DESIGNED FOR A STATIC PRESSURE OF 85 PSI MINIMUM. SHOULD SUFFICIENT PRESSURE NOT BE AVAILABLE, A BOOSTER PUMP WILL BE REQUIRED.

3. IRRIGATION SYSTEM OPERATION INTENT: THIS IRRIGATION SYSTEM HAS BEEN DESIGNED TO IRRIGATE THE ESTABLISHED LANDSCAPE WITHIN A FOUR NIGHT PER WEEK, FIVE HOUR PER NIGHT WATERING WINDOW. ESTABLISHMENT WATERING WILL REQUIRE UP TO TWICE AS MUCH IRRIGATION FOR A FOUR TO SIX WEEK PERIOD. THE DESIGN IS BASED UPON THE FOLLOWING PROJECTED WEEKLY APPLICATION RATES AFTETER ESTABLISHMENT. THESE FIGURES ARE BASED ON A 30-YEAR AVERAGE WEATHER DATA AND WILL NEED TO BE ADJUSTED DUE TO SEASONAL CHANGES AND WEATHER CONDITIONS ABOVE AND BELOW THE AVERAGE VALUES UTILIZED.
   BERMUDA GRASS: 1.49" PER WEEK PEAK SEASON
   ORNAMENTAL PLANTINGS 0.54" PER WEEK PEAK SEASON

4. EQUIPMENT INSTALLATION: IT IS THE INTENT OF THIS DESIGN THAT ALL IRRIGATION EQUIPMENT BE INSTALLED WITHIN PROPERTY LIMITS AND WITHIN LANDSCAPED AREAS. ANY EQUIPMENT OTHER THAN VALVE BOXES OR SLEEVING THAT CONTAINS PIPE OR WIRES SHOWN OUTSIDE OF THESE LIMITS IS SHOWN IN THAT LOCATION FOR GRAPHICAL CLARITY ONLY. ALL VALVE BOXES SHALL BE INSTALLED A MIN. OF 2'-0" FROM EDGE OF ANY PAVED SURFACES UNLESS INDICATED ON THE PLANS. ALL VALVE BOXES SHALL BE PLACED A MINIMUM OF 3'-0" FROM THE CENTERLINE OF ANY DRAINAGE SWALE. ALL VALVE BOXES WITHIN PAVEMENT SHALL BE TIER 15 RATED BOXES FOR HEAVY DUTY NON-DELIBERATE TRAFFIC. BOX LID COLOR SHALL MATCH ADJACENT MATERIALS, I.E. GREEN IN TURF, TAN IN WOOD MULCH, GRAY IN STONE MULCH, PURPLE FOR RECLAIMED WATER SYSTEMS (IF REQ.). REFER TO LANDSCAPE PLANS FOR MATERIAL COLORS AND TYPES. ALL BOXES SHALL BE INSTALLED TO BE FLUSH WITH GRADE AND IN AN ORDERLY MANNER.

5. MANUAL DRAIN VALVES: CONTRACTOR TO INSTALL ONE MANUAL DRAIN ON PRESSURE SUPPLY LINE DIRECTLY DOWNSTREAM OF BACKFLOW PREVENTER AND AT ALL LOW POINT AND DEAD ENDS OF PRESSURE SUPPLY PIPING TO INSURE COMPLETE DRAINAGE OF SYSTEM. CONTRACTOR SHALL BE RESPONSIBLE FOR DETERMINING THESE LOCATION IN-FIELD AND INSTALLATION LOCATIONS SHALL BE NOTED ON AS-BUILTS.

6. POP-UP SPRAY NOZZLES: CONTRACTOR TO INSTALL PLASTIC NOZZLES ON ALL POP-UP SPRAY HEADS. INSTALL 15 SERIES NOZZLES ON ALL HEADS SPACED AT 12' TO 14'. INSTALL 12 SERIES NOZZLES ON ALL HEADS SPACED 10' TO 11'. INSTALL 10 SERIES NOZZLES ON ALL HEADS SPACED AT 8' TO 9'. INSTALL 8 SERIES NOZZLES ON ALL HEADS SPACED 6' TO 7'. INSTALL 5' NOZZLES ON ALL HEADS SPACED AT 5'. INSTALL SIDE STRIP NOZZLES ON ALL HEADS WITH AN 'L' OR 'R' DESIGNATION. VARIABLE ARC NOZZLES SHOULD BE UTILIZED ADJACENT TO CURVILINEAR SHRUB BEDS OR FOR ANY ANGLES THAT ARE NOT A STANDARD NOZZLE ANGLE.

7. DRIP IRRIGATION: REFER TO IRRIGATION DETAIL SHEET FOR DRIP EMITTER QUANTITIES AND PLACEMENT.

8. UNLABELED PIPING: ALL UNLABELED PIPING SHALL BE 1" MINIMUM UNLESS OTHERWISE NOTED.

9. SLEEVING: ALL SLEEVING UNDER PAVED SURFACES SHOWN ON PLANS BY CONTRACTOR UNLESS OTHERWISE NOTED. SLEEVING SHALL BE INSTALLED IN THE SIZES AND QUANTITIES SHOWN, BUT NOT LABELED, FOLLOW THE SCHEDULE BELOW. ALL MAINLINE, CONTROL WIRES AND DRIP LINES UNDER PAVED SURFACES ARE TO BE INSTALLED IN SLEEVING. ALL MAINLINE SLEEVE LOCATIONS TO INCLUDE SEPARATE WIRE SLEEVE.

SLEEVED PIPE SIZE/WIRE QUANTITY	REQ. SLEEVE SIZE & (QUANTITY)
$\frac{3}{4}$" - 1 $\frac{1}{4}$" PIPING	2" PVC (1)
1 $\frac{1}{2}$" - 2" PIPING	4" PVC (1)
2 $\frac{1}{2}$" - 3" PIPING	6" PVC (1)
1 - 25 CONTROL WIRES	2" PVC (1)
26 - 50 CONTROL WIRES	3" PVC (1)

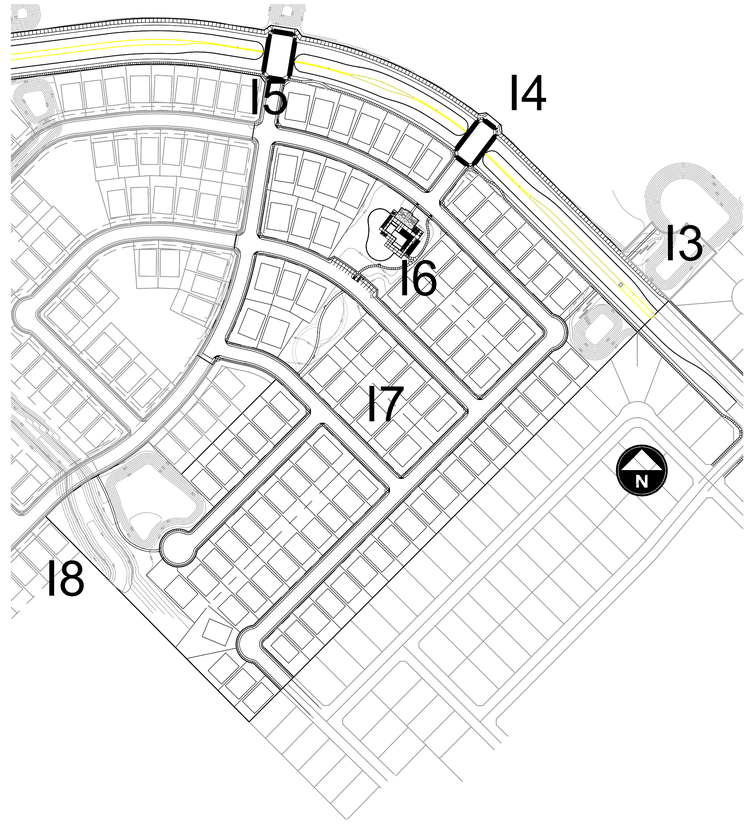
10. SPARE CONTROL WIRES: CONTRACTOR SHALL EXTEND THREE WIRES (ONE COMMON AND 2 CONTROL WIRES) FROM EACH CONTROLLER TO THE END OF THE MAINLINE SERVING THAT CONTROLLER OR AS SHOWN ON THE PLANS. INSTALL SPARE WIRES IN 10" ROUND VALVE BOX WITH QUICK COUPLING VALVE. REFER TO SPECIFICATIONS FOR WIRE COLOR. SEE IRRIGATION SCHEDULE FOR ADDITIONAL INFORMATION.

11. ADJUSTMENT: CONTRACTOR SHALL FINE TUNE / ADJUST THE IRRIGATION SYSTEM TO REDUCE / AVOID OVERSPRAY ONTO HARD SURFACES BY ADJUSTING NOZZLE DIRECTION AND NOZZLE RADIUS.

12. PLANS AND SPECIFICATIONS: CONTRACTOR RESPONSIBLE TO ENSURE WORK CONFORMS TO PLANS AND SPECIFICATIONS. AT ONSET OF CONSTRUCTION, VERIFY PLANS ARE CURRENT. WHERE REQUIRED BY THE CITY, CONTRACTOR SHALL CONSTRUCT ONLY OFF CITY APPROVED STAMPED PLANS AND CONSISTENTLY WITH CITY SPECIFICATIONS. REVISIONS TO CITY STAMPED PLANS SHALL CONFORM TO CITY FIELD CHANGE PROCEDURES AND DOCUMENTATION.

13. SIMULTANEOUS ZONE OPERATION: THIS IRRIGATION SYSTEM HAS BEEN DESIGNED TO OPERATE MULTIPLE ZONES SIMULTANEOUSLY BASED ON INDIVIDUAL ZONE FLOW. THE DESIGN IS INTENDED TO OPERATE MULTIPLE VALVES, UP TO THE MAXIMUM FLOW IN THE POINT OF CONNECTION NOTE. REFER TO CONTROLLER SPECIFICATION FOR MAXIMUM SIMULTANEOUS VALVE COUNT.

KEY MAP:



EST. 2006 LDG SALT LAKE CITY — LANGVARDT DESIGN GROUP — PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — CRAIG DAVID LANGVARDT — STATE OF TEXAS

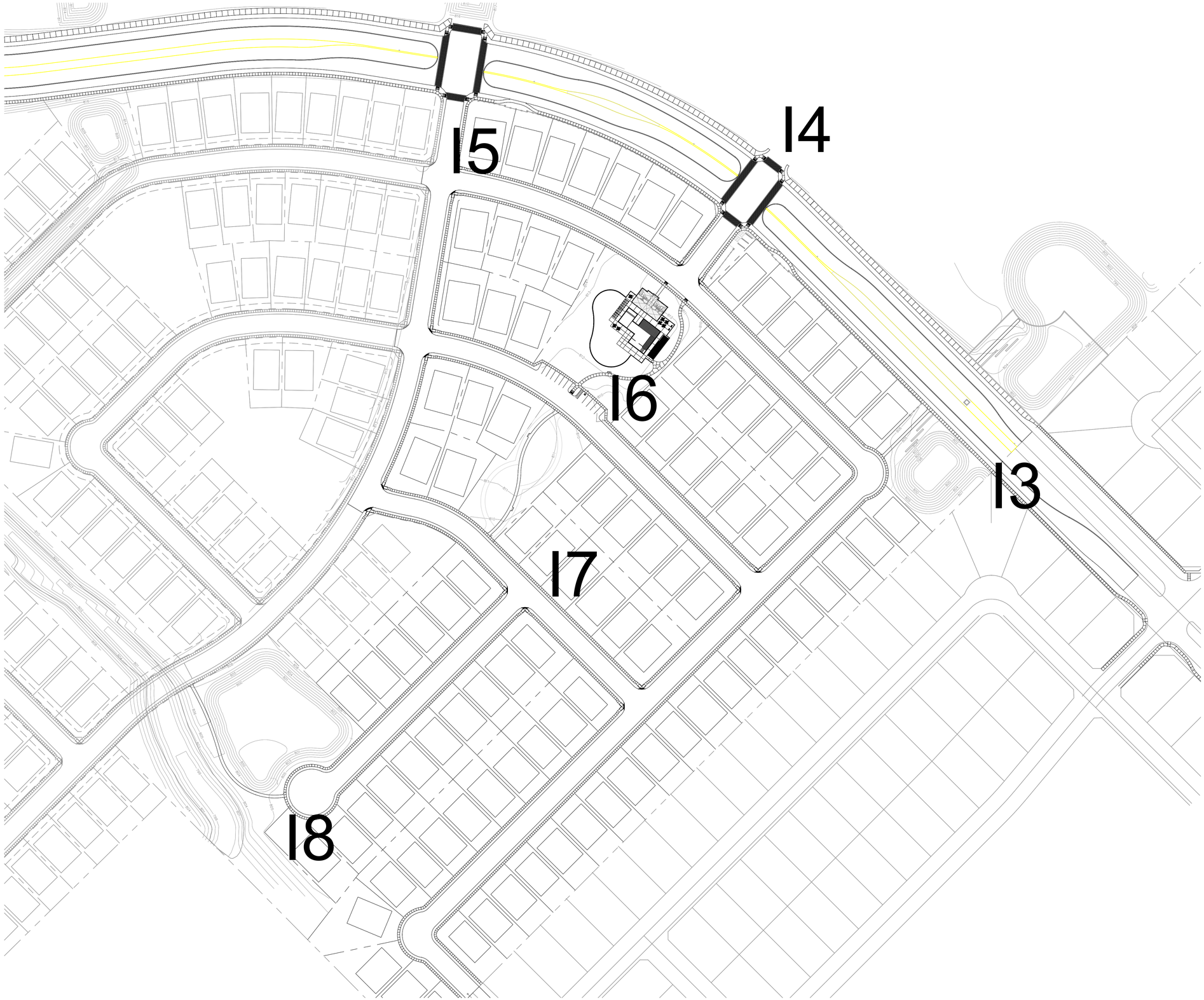
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
IRRIGATION COVER SHEET

SHEET NUMBER:
I1.0



N

0 40 80 160 240

SCALE: 1"=80'

LDG
EST. 2006
LANGUART DESIGN GROUP
PLANNING & LANDSCAPE ARCHITECTURE
SALT LAKE CITY

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRISTOPHER C. LANGUART
STATE OF TEXAS

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
OVERALL
IRRIGATION PLAN

SHEET NUMBER:
I2.0

POINT OF CONNECTION #1 - 1"

PEAK FLOW REQUIREMENT: 37 GPM. REQUIRED STATIC PRESSURE: 80 PSI MIN. TIE ONTO EXISTING COPPER STUB-OUT DOWNSTREAM OF WATER METER AT APPROXIMATELY 42" DEPTH IN THIS APPROXIMATE LOCATION. EXTEND TYPE K SOFT COPPER AT 42" MIN. DEPTH TO BACKFLOW PREVENTER LOCATION. INSTALL ONE 2" STOP AND WASTE VALVE, ONE 1-1/2" BACKFLOW PREVENTER, ONE MANUAL DRAIN VALVE, ONE QUICK COUPLING VALVE, ONE 1" FLOW SENSOR, ONE 1-1/2" MASTER VALVE, ONE 2" GATE VALVE, AND EXTEND PVC MAINLINE AS SHOWN. EXTEND 2-WIRE FROM FLOW SENSOR TO DATA RETRIEVAL UNIT LOCATED IN CONTROLLER "B". SEE DETAIL SHEET FOR REQUIRED PIPE LENGTHS UPSTREAM AND DOWNSTREAM OF FLOW SENSING UNIT. WORK SHALL CONFORM TO LOCAL CODE. FEES AND PERMITS ASSOCIATED WITH WORK ARE TO BE OBTAINED AND PAID FOR BY CONTRACTOR. FINAL BACKFLOW PREVENTER LOCATION SHALL BE REVIEWED AND APPROVED BY CONSULTANT PRIOR TO INSTALLATION.

CONTROLLER LOCATION "A"

PEDESTAL MOUNT ONE CONTROLLER (REFER TO SCHEDULE FOR MODEL & STATION COUNT) AT INDICATED LOCATION. EXTEND 2-WIRE CABLE FROM THE FLOW SENSOR AND 2-WIRE CABLE FROM MASTER VALVE TO ASSOCIATED CONTROLLER. CONNECT TO THE APPROPRIATE SENSOR INPUT PORTS. FEES AND PERMITS ASSOCIATED WITH WORK ARE TO BE OBTAINED AND PAID BY CONTRACTOR. FINAL CONTROLLER LOCATION SHALL BE APPROVED BY CONSULTANT PRIOR TO INSTALLATION. MOUNT ONE RAIN SENSOR ON FENCE WHERE THERE IS 20 FT. OF CLEARANCE FROM ANY OVERHANG OR OBSTRUCTING FEATURE. INSTALL RAIN SENSOR RECEIVER IN CONTROLLER ENCLOSURE. FINAL RAIN SENSOR LOCATION SHALL BE APPROVED BY CONSULTANT PRIOR TO INSTALLATION.

PHASE 1 BOUNDARY

FUTURE PHASE

All Irrigation Material to be installed in landscape areas. Equipment shown in other areas is necessary for clarity of drawing only, typ.

All Irrigation Material to be installed in landscape areas. Equipment shown in other areas is necessary for clarity of drawing only, typ.

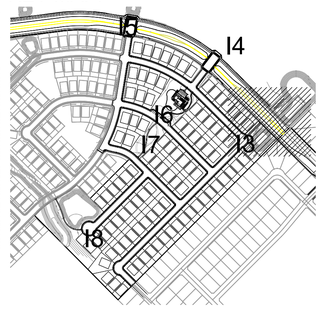
AREA OUTSIDE OF PHASE 1 BOUNDARY TO BE BUILT DURING PHASE 1 CONSTRUCTION

LAKEWOOD DR.

LISA MARIA DR.

PROPERTY BOUNDARY

KEY MAP:



REFER TO SHEET

I1.0	IRRIGATION SCHEDULE
I1.0	IRRIGATION NOTES
I3.0 - I8.0	IRRIGATION PLANS
I9.0 - I10.0	IRRIGATION DETAILS

Know what's below. Call before you dig.

CALL 3 BUSINESS DAYS IN ADVANCE BEFORE YOU DIG, GRADE, OR EXCAVATE FOR THE MARKING OF UNDERGROUND MEMBER UTILITIES.

N

0 10 20 40 60

SCALE: 1"=20'

LANGHART DESIGN GROUP
EST. 2006
LDG
SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1 CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGHART
STATE OF TEXAS

PREPARED FOR:

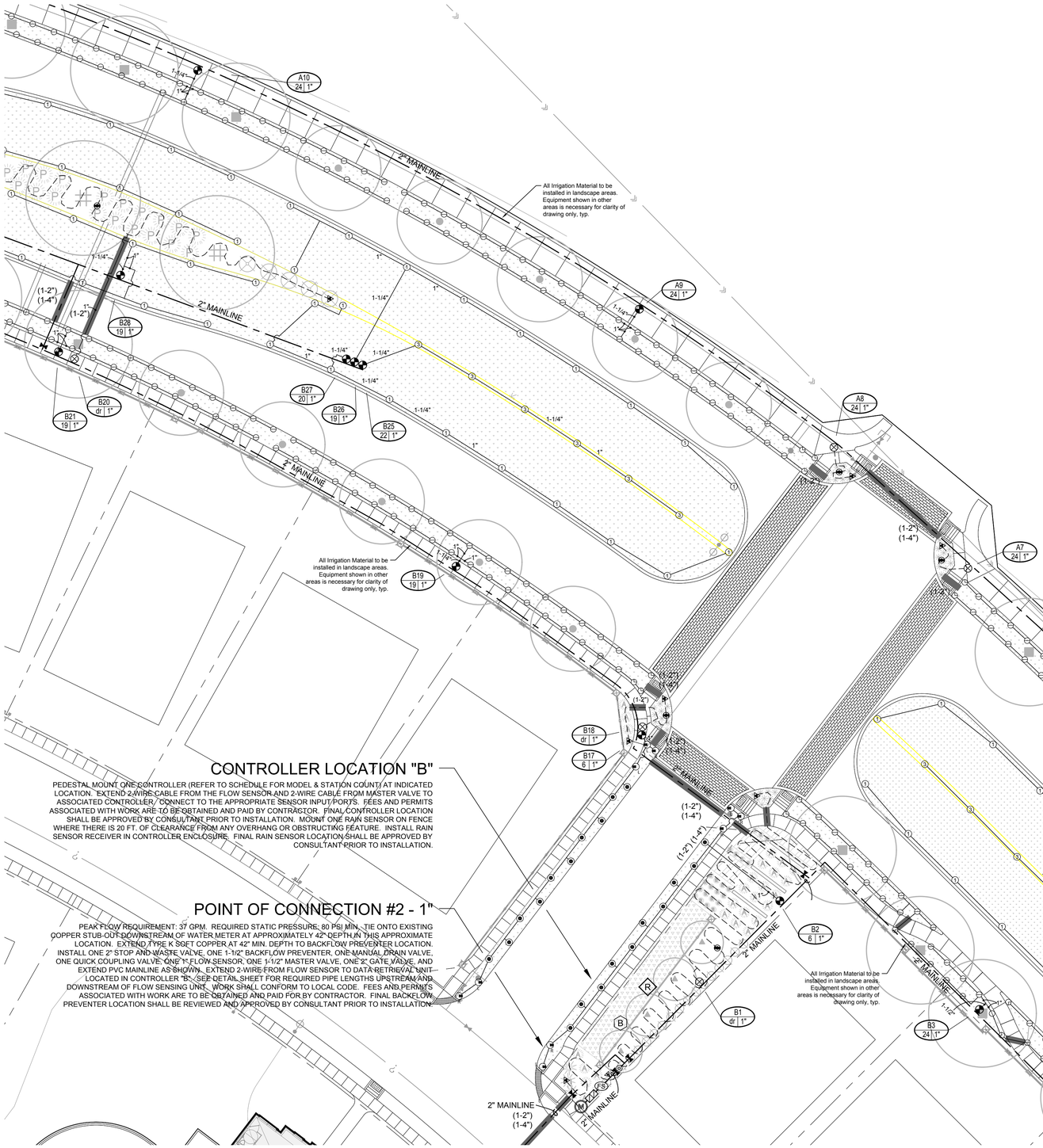
JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
IRRIGATION PLAN

SHEET NUMBER:
I3.0

SHEET 24 OF 31



KEY MAP:



REFER TO SHEET

I1.0	IRRIGATION SCHEDULE
I1.0	IRRIGATION NOTES
I3.0 - I8.0	IRRIGATION PLANS
I9.0 - I10.0	IRRIGATION DETAILS

811 Know what's below. Call before you dig.

CALL 3 BUSINESS DAYS IN ADVANCE BEFORE YOU DIG, GRADE, OR EXCAVATE FOR THE MARKING OF UNDERGROUND MEMBER UTILITIES.

N

0 10 20 40 60

SCALE: 1"=20'

LANGVARDT DESIGN GROUP
EST. 2006
LDG
SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
CHRIS LANGVARDT
STATE OF TEXAS

PREPARED FOR:

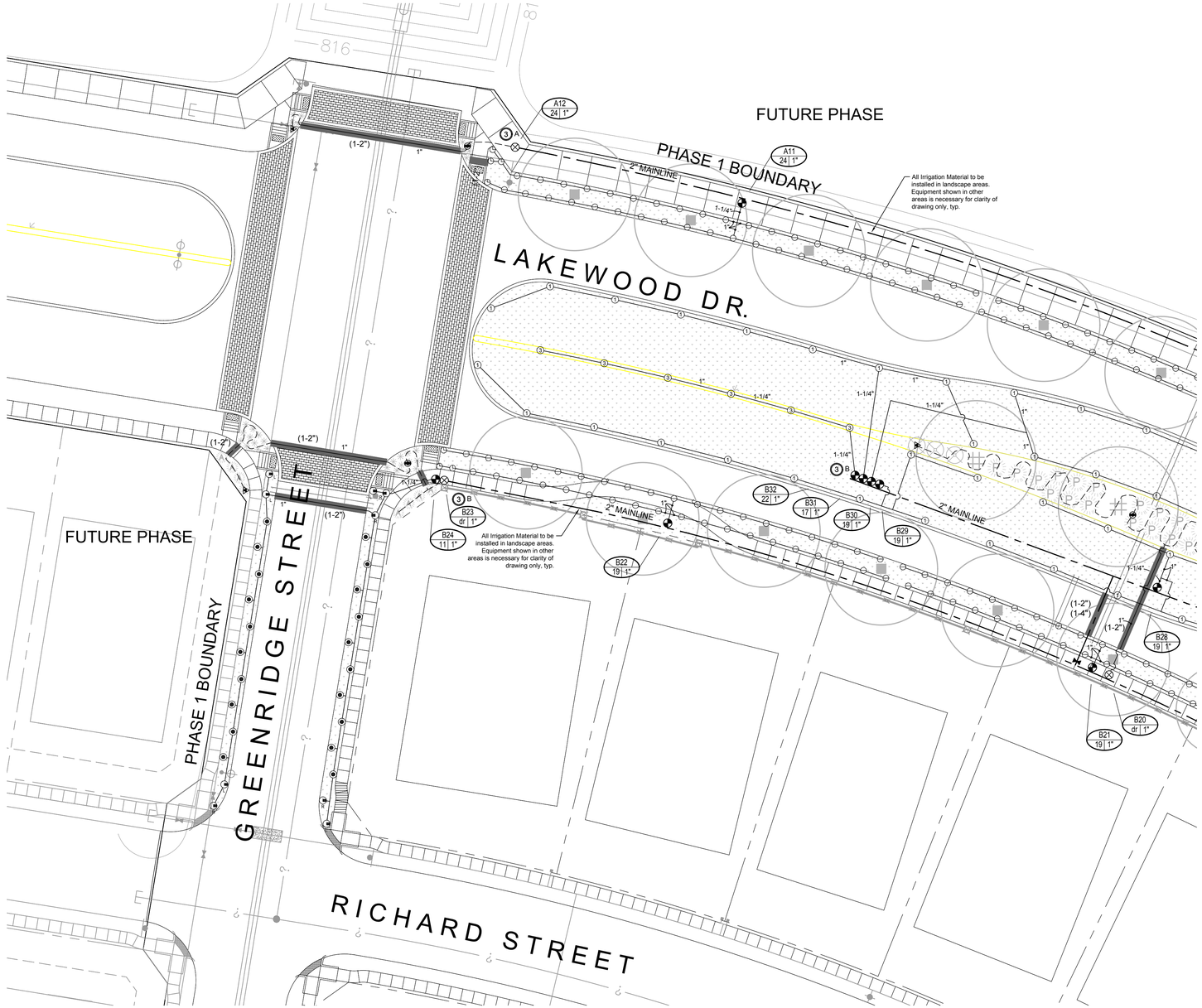
JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
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IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
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VERSION:	
REVISIONS:	

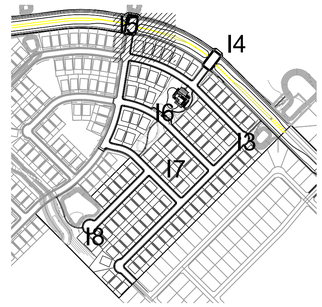
SHEET TITLE:
IRRIGATION PLAN

SHEET NUMBER:
I4.0

SHEET 25 OF 31



KEY MAP:



REFER TO SHEET

I1.0	IRRIGATION SCHEDULE
I1.0	IRRIGATION NOTES
I3.0 - I8.0	IRRIGATION PLANS
I9.0 - I10.0	IRRIGATION DETAILS

811 Know what's below. Call before you dig.

CALL 3 BUSINESS DAYS IN ADVANCE BEFORE YOU DIG, GRADE, OR EXCAVATE FOR THE MARKING OF UNDERGROUND MEMBER UTILITIES.

N

0 10 20 40 60

SCALE: 1"=20'

LDG — EST. 2006 — SALT LAKE CITY — LANGSCAPE DESIGN GROUP — PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — ERIC LANGHARDT — STATE OF TEXAS

PREPARED FOR:

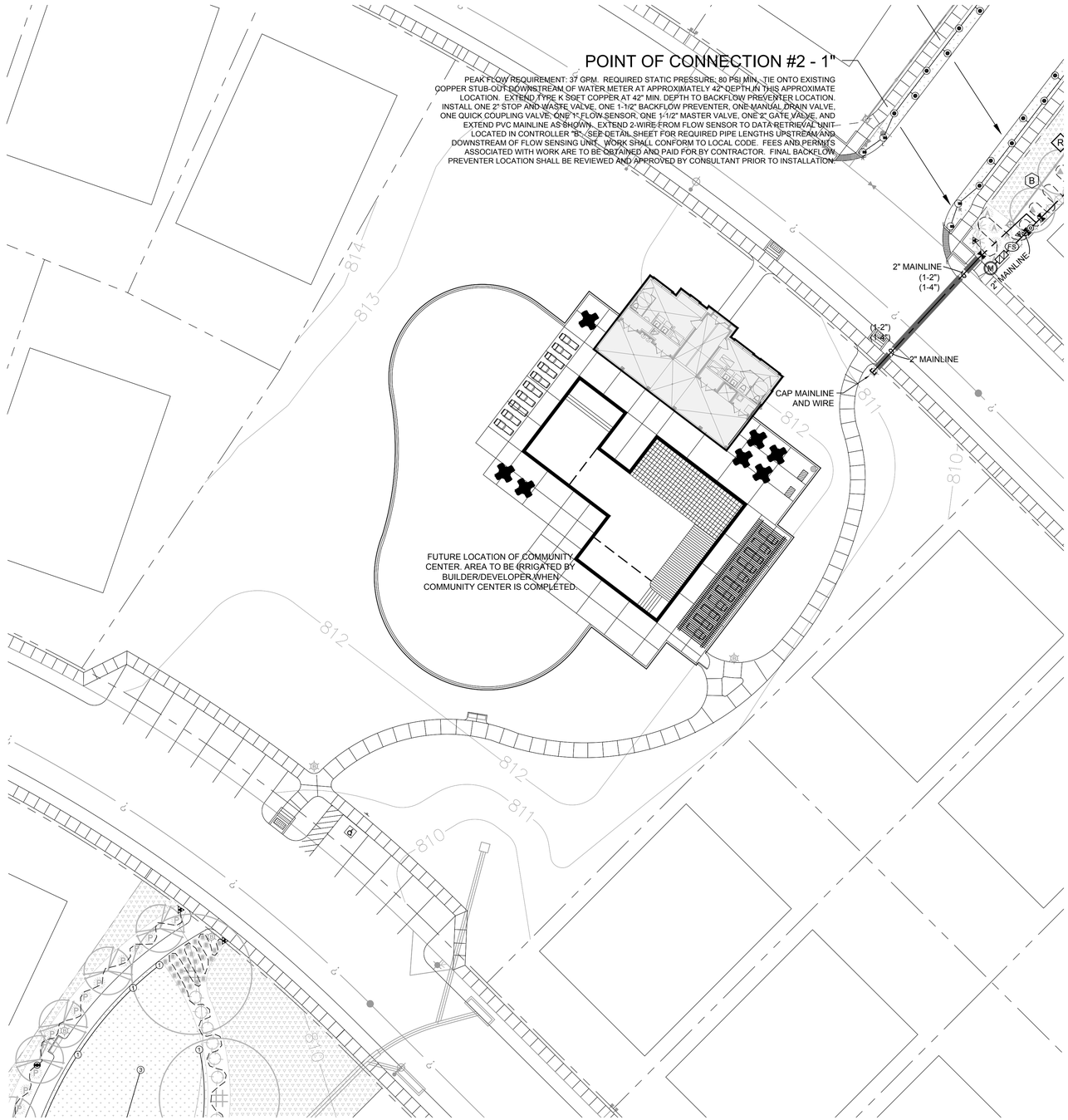
JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
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DRAWN BY:	TK
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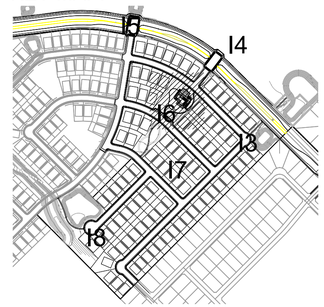
SHEET TITLE:
IRRIGATION PLAN

SHEET NUMBER:
I5.0

SHEET 26 OF 31



KEY MAP:



REFER TO SHEET

I1.0	IRRIGATION SCHEDULE
I1.0	IRRIGATION NOTES
I3.0 - I8.0	IRRIGATION PLANS
I9.0 - I10.0	IRRIGATION DETAILS

Know what's **below.** **Call** before you dig.

CALL 3 BUSINESS DAYS IN ADVANCE BEFORE YOU DIG, GRADE, OR EXCAVATE FOR THE MARKING OF UNDERGROUND MEMBER UTILITIES.

N

0 10 20 40 60

SCALE: 1"=20'

LDG — EST. 2006 — LANGHART DESIGN GROUP — PLANNING & LANDSCAPE ARCHITECTURE — SALT LAKE CITY

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT — CHRIS ERIC LANGHART — STATE OF TEXAS

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
IRRIGATION PLAN

SHEET NUMBER:
I6.0

SHEET 27 OF 31

POINT OF CONNECTION #3 - 5/8"

PEAK FLOW REQUIREMENT: 15 GPM. REQUIRED STATIC PRESSURE: 80 PSI MIN. TIE ONTO EXISTING COPPER STUB-OUT DOWNSTREAM OF WATER METER AT APPROXIMATELY 42" DEPTH IN THIS APPROXIMATE LOCATION. EXTEND TYPE K SOFT COPPER AT 42" MIN. DEPTH TO BACKFLOW PREVENTER LOCATION. INSTALL ONE 1-1/4" STOP AND WASTE VALVE, ONE 3/4" BACKFLOW PREVENTER, ONE MANUAL DRAIN VALVE, ONE QUICK COUPLING VALVE, ONE 3/4" FLOW SENSOR, ONE 1" MASTER VALVE, ONE 1-1/4" GATE VALVE, AND EXTEND PVC MAINLINE AS SHOWN. EXTEND 2-WIRE FROM FLOW SENSOR TO DATA RETRIEVAL UNIT LOCATED IN CONTROLLER "D". SEE DETAIL SHEET FOR REQUIRED PIPE LENGTHS UPSTREAM AND DOWNSTREAM OF FLOW SENSING UNIT. WORK SHALL CONFORM TO LOCAL CODE. FEES AND PERMITS ASSOCIATED WITH WORK ARE TO BE OBTAINED AND PAID FOR BY CONTRACTOR. FINAL BACKFLOW PREVENTER LOCATION SHALL BE REVIEWED AND APPROVED BY CONSULTANT PRIOR TO INSTALLATION.

CONTROLLER LOCATION "C"

PEDESTAL MOUNT ONE CONTROLLER (REFER TO SCHEDULE FOR MODEL & STATION COUNT) AT INDICATED LOCATION. EXTEND 2-WIRE CABLE FROM THE FLOW SENSOR AND 2-WIRE CABLE FROM MASTER VALVE TO ASSOCIATED CONTROLLER. CONNECT TO THE APPROPRIATE SENSOR INPUT PORTS. FEES AND PERMITS ASSOCIATED WITH WORK ARE TO BE OBTAINED AND PAID BY CONTRACTOR. FINAL CONTROLLER LOCATION SHALL BE APPROVED BY CONSULTANT PRIOR TO INSTALLATION. MOUNT ONE RAIN SENSOR ON FENCE WHERE THERE IS 20 FT. OF CLEARANCE FROM ANY OVERHANG OR OBSTRUCTING FEATURE. INSTALL RAIN SENSOR RECEIVER IN CONTROLLER ENCLOSURE. FINAL RAIN SENSOR LOCATION SHALL BE APPROVED BY CONSULTANT PRIOR TO INSTALLATION.

BEN THOMAS DRIVE

ROBERT JOSEPH DRIVE

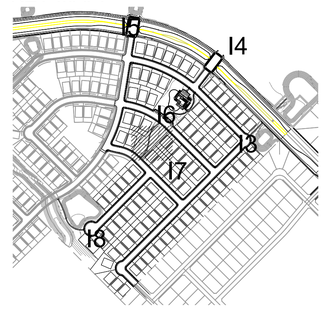
1-1/4" MAINLINE

1-1/4" MAINLINE

(1-2") (1-4")

C8 8 | 1"
C7 11 | 1"
C6 8 | 1"
C5 dr | 1"
C4 dr | 1"
C3 8 | 1"
C2 11 | 1"
C1 8 | 1"

KEY MAP:



REFER TO SHEET

I1.0	IRRIGATION SCHEDULE
I1.0	IRRIGATION NOTES
I3.0 - I8.0	IRRIGATION PLANS
I9.0 - I10.0	IRRIGATION DETAILS

811 Know what's below. Call before you dig.

CALL 3 BUSINESS DAYS IN ADVANCE BEFORE YOU DIG, GRADE, OR EXCAVATE FOR THE MARKING OF UNDERGROUND MEMBER UTILITIES.

N

0 5 10 20 30

SCALE: 1"=10'

LDG LANGVARDT DESIGN GROUP EST. 2006 PLANNING & LANDSCAPE ARCHITECTURE SALT LAKE CITY

PARKS @ PF

PHASE 1
CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT CHRIS ERIC LANGVARDT STATE OF TEXAS

PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
IRRIGATION PLAN

SHEET NUMBER:
I7.0

SHEET 28 OF 31

FUTURE PHASE

PHASE 1 BOUNDARY

FUTURE PHASE

FUTURE PHASE

PROPERTY BOUNDARY

PROPERTY BOUNDARY

1-1/4" MAINLINE

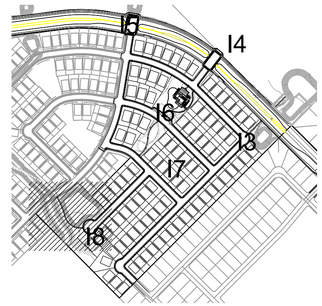
(1-2")

(1-2")

(1-2")

LIVIA IRENE DRIVE

KEY MAP:



REFER TO SHEET

I1.0	IRRIGATION SCHEDULE
I1.0	IRRIGATION NOTES
I3.0 - I8.0	IRRIGATION PLANS
I9.0 - I10.0	IRRIGATION DETAILS

CONTROLLER LOCATION "D"

PEDESTAL MOUNT ONE CONTROLLER (REFER TO SCHEDULE FOR MODEL & STATION COUNT) AT INDICATED LOCATION. EXTEND 2-WIRE CABLE FROM THE FLOW SENSOR AND 2-WIRE CABLE FROM MASTER VALVE TO ASSOCIATED CONTROLLER. CONNECT TO THE APPROPRIATE SENSOR INPUT PORTS. FEES AND PERMITS ASSOCIATED WITH WORK ARE TO BE OBTAINED AND PAID BY CONTRACTOR. FINAL CONTROLLER LOCATION SHALL BE APPROVED BY CONSULTANT PRIOR TO INSTALLATION. MOUNT ONE RAIN SENSOR ON FENCE WHERE THERE IS 20 FT. OF CLEARANCE FROM ANY OVERHANG OR OBSTRUCTING FEATURE. INSTALL RAIN SENSOR RECEIVER IN CONTROLLER ENCLOSURE. FINAL RAIN SENSOR LOCATION SHALL BE APPROVED BY CONSULTANT PRIOR TO INSTALLATION.

POINT OF CONNECTION #4 - 5/8"

PEAK FLOW REQUIREMENT: 15 GPM. REQUIRED STATIC PRESSURE: 80 PSI MIN. TIE ONTO EXISTING COPPER STUB-OUT DOWNSTREAM OF WATER METER AT APPROXIMATELY 42" DEPTH IN THIS APPROXIMATE LOCATION. EXTEND TYPE K SOFT COPPER AT 42" MIN. DEPTH TO BACKFLOW PREVENTER LOCATION. INSTALL ONE 1-1/4" STOP AND WASTE VALVE, ONE 3/4" BACKFLOW PREVENTER, ONE MANUAL DRAIN VALVE, ONE QUICK COUPLING VALVE, ONE 3/4" FLOW SENSOR, ONE 1" MASTER VALVE, ONE 1-1/4" GATE VALVE, AND EXTEND PVC MAINLINE AS SHOWN. EXTEND 2-WIRE FROM FLOW SENSOR TO DATA RETRIEVAL UNIT LOCATED IN CONTROLLER "D". SEE DETAIL SHEET FOR REQUIRED PIPE LENGTHS UPSTREAM AND DOWNSTREAM OF FLOW SENSING UNIT. WORK SHALL CONFORM TO LOCAL CODE. FEES AND PERMITS ASSOCIATED WITH WORK ARE TO BE OBTAINED AND PAID FOR BY CONTRACTOR. FINAL BACKFLOW PREVENTER LOCATION SHALL BE REVIEWED AND APPROVED BY CONSULTANT PRIOR TO INSTALLATION.

Know what's below. Call before you dig.

CALL 3 BUSINESS DAYS IN ADVANCE BEFORE YOU DIG, GRADE, OR EXCAVATE FOR THE MARKING OF UNDERGROUND MEMBER UTILITIES.

N

0 10 20 40 60

SCALE: 1"=20'

LDG EST. 2006 LANGDALE DESIGN GROUP PLANNING & LANDSCAPE ARCHITECTURE SALT LAKE CITY

PARKS @ PF

PHASE 1 CONSTRUCTION DOCUMENTS

CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT CHRISTOPHER ERIC LANGDALE 6505 STATE OF TEXAS

PREPARED FOR:

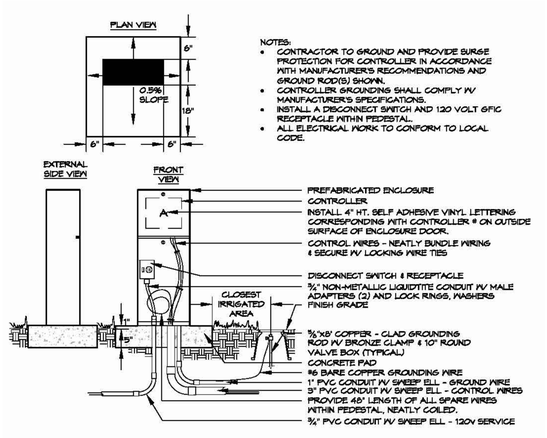
JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

SHEET TITLE:
IRRIGATION PLAN

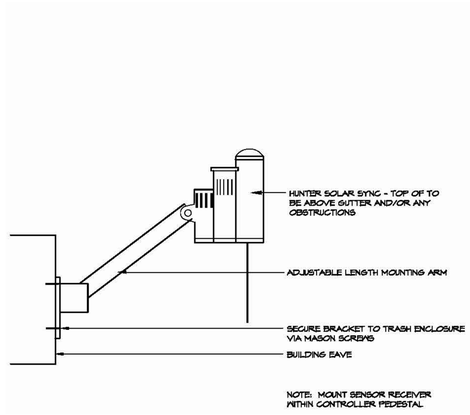
SHEET NUMBER:
I8.0

SHEET 29 OF 31

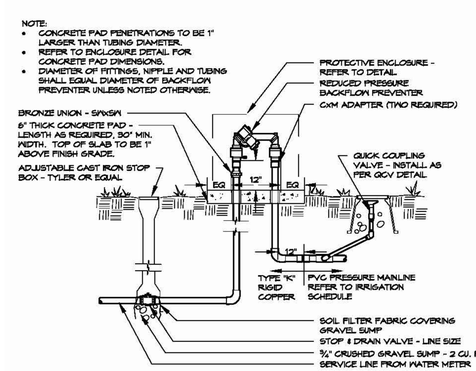


NOTES:
- CONTRACTOR TO GROUND AND PROVIDE SURGE PROTECTION FOR CONTROLLER IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS AND GROUND ROD(S) SHOWN.
- CONTROLLER GROUNDING SHALL COMPLY W/ MANUFACTURER'S SPECIFICATIONS.
- INSTALL A DISCONNECT SWITCH AND 120 VOLT GFIC RECEPTACLE WITHIN PEDESTAL.
- ALL ELECTRICAL WORK TO CONFORM TO LOCAL CODE.

1 PEDESTAL CONTROLLER
NTS

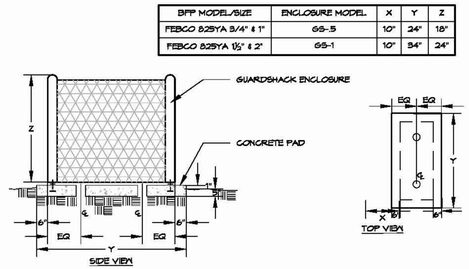


2 ET MANAGEMENT DEVICE
NTS



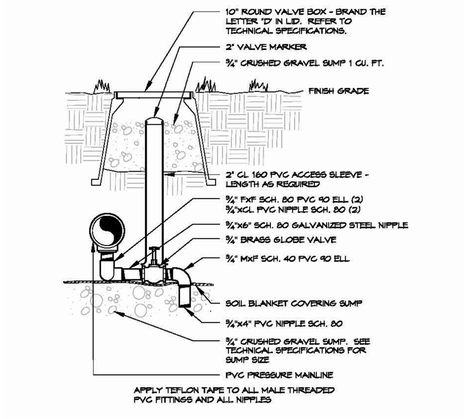
NOTE:
- CONCRETE PAD PENETRATIONS TO BE 1" LARGER THAN TUBING DIAMETER.
- REFER TO ENCLOSURE DETAIL FOR CONCRETE PAD DIMENSIONS.
- DIAMETER OF FITTINGS, NIPPLE AND TUBING SHALL EQUAL DIAMETER OF BACKFLOW PREVENTER UNLESS NOTED OTHERWISE.

BFP MODEL/SIZE	ENCLOSURE MODEL	X	Y	Z
FEBCO 825YA 3/4" & 1"	GS-3	10"	24"	18"
FEBCO 825YA 1½" & 2"	GS-1	10"	34"	24"

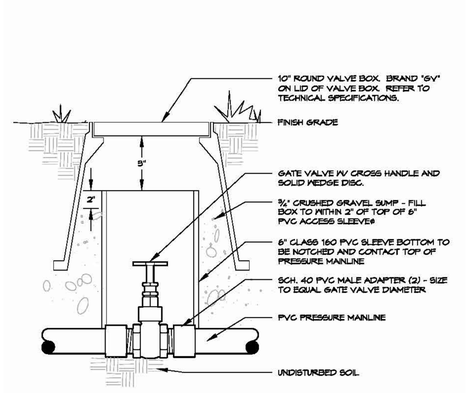


NOTES:
- PAD PENETRATIONS FOR BACKFLOW PREVENTER RISERS TO BE 1" LARGER THAN RISER DIAMETER.
- TOP SURFACE OF CONCRETE PAD SHALL BE 1" ABOVE FINISH GRADE.
- INSTALL ENCLOSURE ANCHORS AS PER MANUFACTURER'S RECOMMENDATIONS.
- PROVIDE OWNER WITH KEYED PADLOCK FOR ENCLOSURE.
- PROVIDE ENCLOSURE IN FEDERAL GREEN COLOR, UNLESS OTHERWISE NOTED (SEE SCHEDULE).

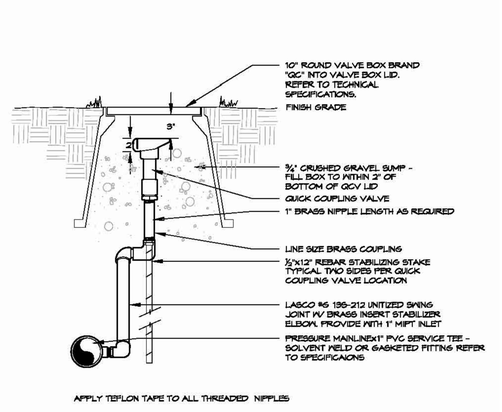
3 BACKFLOW PREVENTER & ENCLOSURE (GUARDSHACK)
NTS



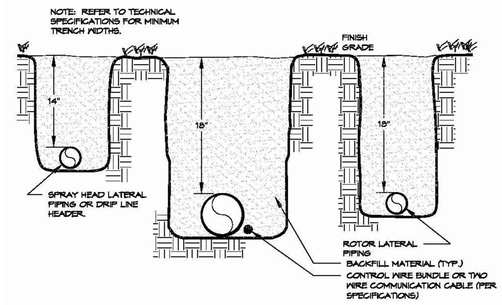
4 MANUAL DRAIN VALVE
NTS



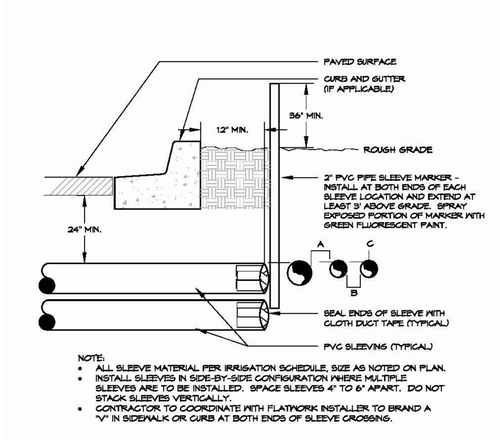
5 GATE VALVE
NTS



6 QUICK COUPLING VALVE
NTS

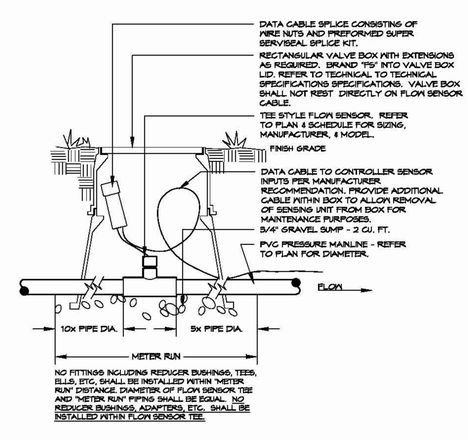


7 TRENCH
NTS



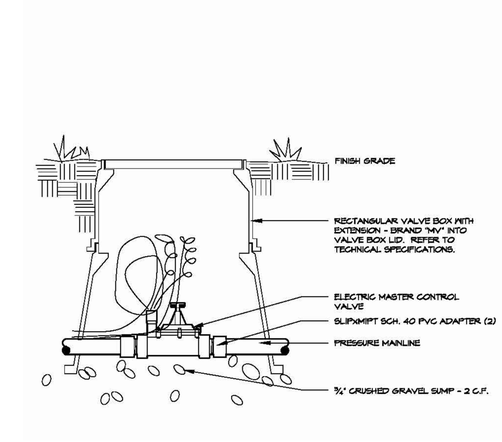
NOTE:
- ALL SLEEVE MATERIAL PER IRRIGATION SCHEDULE, SIZE AS NOTED ON PLAN.
- INSTALL SLEEVES IN SIDE-BY-SIDE CONFIGURATION WHERE MULTIPLE SLEEVES ARE TO BE INSTALLED. SPACE SLEEVES 4" TO 6" APART. DO NOT STACK SLEEVES VERTICALLY.
- CONTRACTOR TO COORDINATE WITH FLATWORK INSTALLER TO BRAND A "V" IN SIDEWALK OR CURB AT BOTH ENDS OF SLEEVE CROSSING.

8 IRRIGATION SLEEVING
NTS



NO FITTINGS INCLUDING REDUCER BUSHINGS, TEES, ELLS, ETC, SHALL BE INSTALLED WITHIN "METER RUN" DISTANCE. DIAMETER OF FLOW SENSOR TEE AND "METER RUN" PIPING SHALL BE EQUAL. NO REDUCER BUSHINGS, ADAPTERS, ETC. SHALL BE INSTALLED WITHIN FLOW SENSOR TEE.

9 FLOW SENSOR
NTS



10 MASTER VALVE
NTS

LANGVARDT DESIGN GROUP
EST. 2006
LDG
SALT LAKE CITY
PLANNING & LANDSCAPE ARCHITECTURE

PARKS @ PF
PHASE 1
CONSTRUCTION DOCUMENTS
CITY OF BURLESON, TEXAS

REGISTERED LANDSCAPE ARCHITECT
THE STATE OF TEXAS

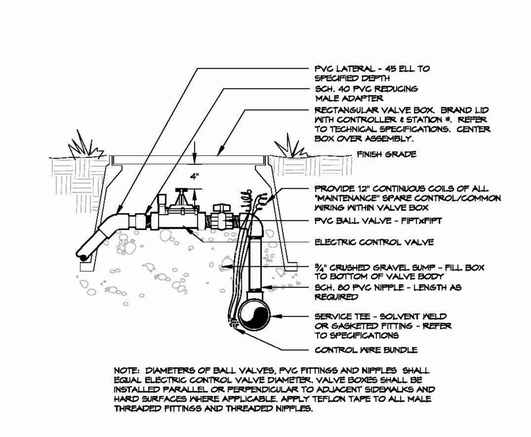
PREPARED FOR:

JC PANCHASARP LP
4020 N. MACARTHUR BLVD.
STE 122-258
IRVING, TX 75038

DATE:	JULY 2019
PROJECT:	000.0000.81
DRAWN BY:	TK
REVIEW BY:	TK
VERSION:	
REVISIONS:	

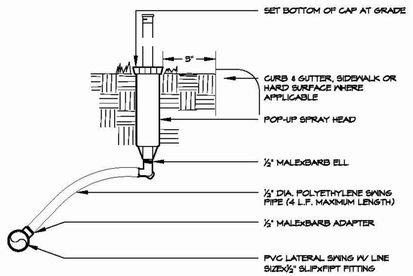
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IRRIGATION DETAILS

SHEET NUMBER:
I9.0
SHEET 30 OF 31



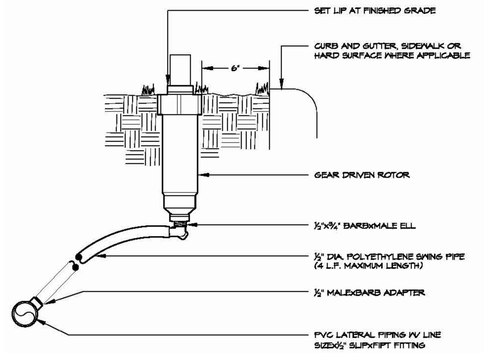
NOTE: DIAMETERS OF BALL VALVES, PVC FITTINGS AND NIPPLES SHALL EQUAL ELECTRIC CONTROL VALVE DIAMETER. VALVE BOXES SHALL BE INSTALLED PARALLEL OR PERPENDICULAR TO ADJACENT SIDEWALKS AND HARD SURFACES WHERE APPLICABLE. APPLY TEFLON TAPE TO ALL MALE THREADED FITTINGS AND THREADED NIPPLES.

1 ELECTRIC CONTROL VALVE
NTS



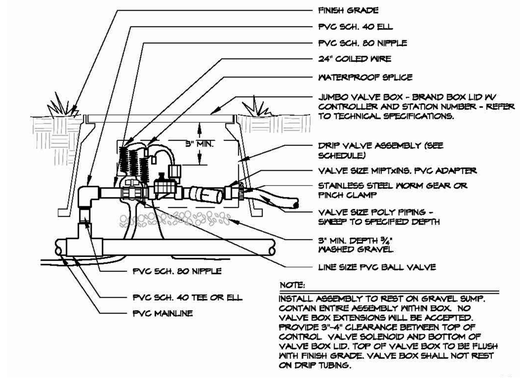
NOTE:
- SET HEAD PERPENDICULAR TO FINISH GRADE.
- APPLY TEFLON TAPE TO MALE PVC THREADED FITTINGS.
- DOUBLE CLAMP 1½" & 2" DIAMETER FITTINGS.

2 POP-UP SPRAY HEAD
NTS



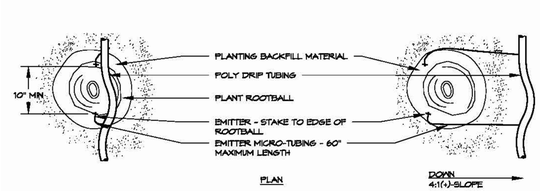
SET HEAD PERPENDICULAR TO FINISH GRADE

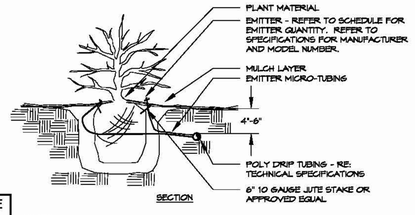
3 ROTOR HEAD
NTS



NOTE:
INSTALL ASSEMBLY TO REST ON GRAVEL SUMP. CONTAIN ENTIRE ASSEMBLY WITHIN BOX. NO VALVE BOX EXTENSIONS WILL BE ACCEPTED. PROVIDE 3"-4" CLEARANCE BETWEEN TOP OF CONTROL VALVE SOLENOID AND BOTTOM OF VALVE BOX LID. TOP OF VALVE BOX TO BE FLUSH WITH FINISH GRADE. VALVE BOX SHALL NOT REST ON DRIP TUBING.

4 DRIP VALVE
NTS

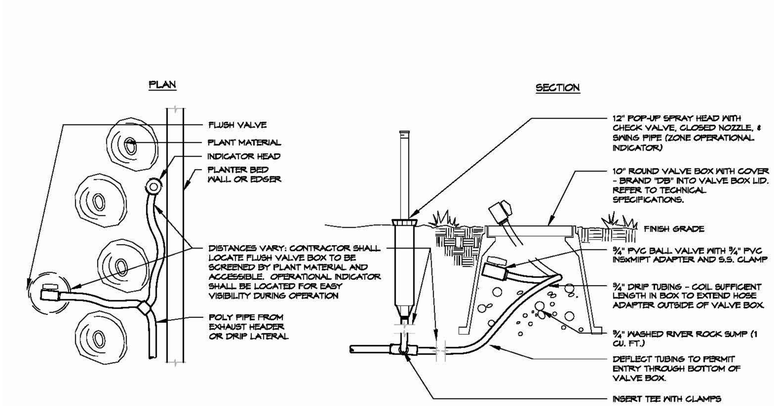




PLANT SIZE	EMITTER FLOW RATE	EMITTER QTY. AT MULCHED BED LOCATIONS	EMITTER QTY. AT NATIVE SEED LOCATIONS
1 - 2 GALLON MATERIAL	0.5 GPH	ONE EACH	ONE EACH
5 GALLON MATERIAL	0.5 GPH	TWO EACH	TWO EACH
1½" CALIPER TREE	1.0 GPH	THREE EACH	FOUR EACH
2" CALIPER TREE	1.0 GPH	FOUR EACH	SIX EACH
2½" CALIPER TREE	1.0 GPH	SIX EACH	EIGHT EACH
3" CALIPER TREE	1.0 GPH	EIGHT EACH	TEN EACH
3½" CALIPER TREE	1.0 GPH	NINE EACH	ELEVEN EACH
4" CALIPER TREE	1.0 GPH	TEN EACH	TWELVE EACH
6 FT. CONIFEROUS TREE	1.0 GPH	FOUR EACH	SIX EACH
8 FT. CONIFEROUS TREE	1.0 GPH	SIX EACH	NINE EACH
10 FT. CONIFEROUS TREE	1.0 GPH	EIGHT EACH	TWELVE EACH
12 FT. CONIFEROUS TREE	1.0 GPH	TEN EACH	FOURTEEN EACH

NOTES:
- INSTALL EMITTERS ON OPPOSING SIDES OF ROOTBALL. THREE OR MORE EMITTERS SHALL BE EQUALLY SPACED AROUND ROOT BALL.
- EMITTERS ARE TO BE INSTALLED TO CLEAR SURFACE BY A MINIMUM OF 1" AND A MAXIMUM OF 2".
- FLUSH ALL LINES THOROUGHLY, INCLUDING EMITTER MICRO-TUBING PRIOR TO EMITTER INSTALLATION.
- IF PLANTING ON A 4:1 SLOPE OR STEEPER, INSTALL BOTH EMITTERS ON UPHILL SIDE OF ROOT BALL.
- EMITTERS SHALL BE SELF-FLUSHING, PRESSURE COMPENSATING-TYPE UNLESS NOTED OTHERWISE WITHIN TECHNICAL SPECIFICATIONS.
- DRIP VALVE ZONES ARE DESIGNED TO ACCOUNT FOR DIFFERENCES IN PLANT REQUIREMENTS (HYDROZONES) AND SUN EXPOSURE.
- CONTRACTOR SHALL ENSURE HYDROZONES ARE VALVED SEPARATELY AS SHOWN ON PLAN.
- SITE CONDITIONS MAY DICTATE THAT MULTIPLE SUN EXPOSURES ARE VALVED TOGETHER DURING THE DESIGN PROCESS. CONTRACTOR SHALL ADJUST EMITTER SCHEDULE AS FOLLOWS:
  - ** EMITTER QUANTITIES SHALL REMAIN THE SAME BUT EMITTER GALLONAGES SHALL BE DOUBLED FOR PLANTS WITH SOUTH AND WEST EXPOSURES.
  - ** EMITTER QUANTITIES AND GALLONAGE SHALL BE AS SHOWN IN SCHEDULE FOR PLANTS WITH NORTH AND EAST EXPOSURES.
  - ** PLANTINGS WITH NORTH AND EAST EXPOSURE SHALL DICTATE VALVE RUN-TIMES AND CONTRACTOR SHALL ADJUST SCHEDULING ACCORDINGLY.

5 DRIP EMITTER
NTS



6 DRIP FLUSH VALVE
NTS

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PLANNING & LANDSCAPE ARCHITECTURE

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REGISTERED LANDSCAPE ARCHITECT
CHRIS ERIC LANGVARDT
STATE OF TEXAS

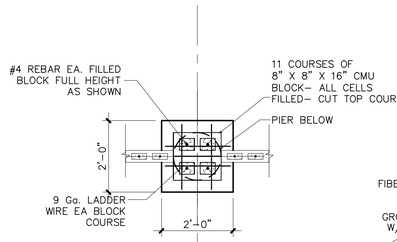
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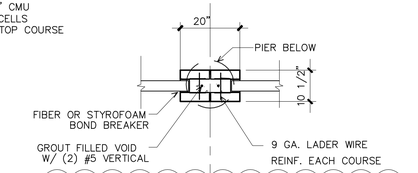
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IRRIGATION DETAILS

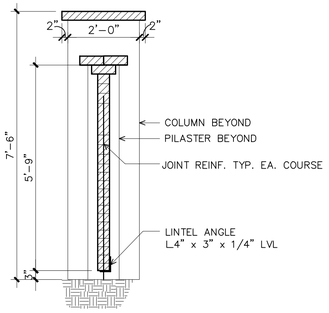
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SHEET 31 OF 31



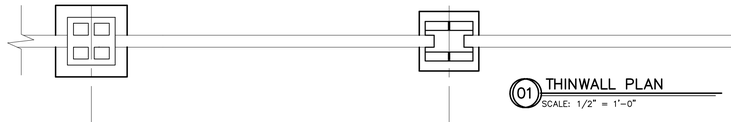
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SCALE: 1/2" = 1'–0"



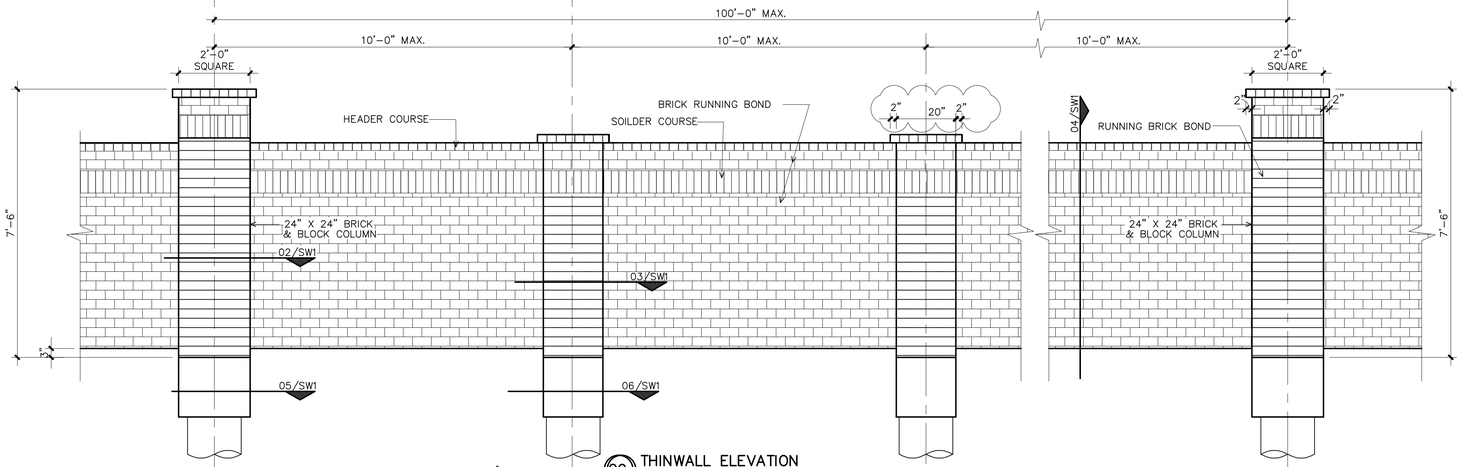
03 SECTION – PILASTER (@10'–0" O.C.)
SCALE: 1/2" = 1'–0"



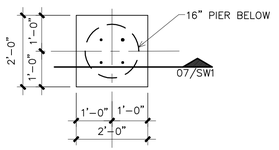
04 SECTION – THINWALL
SCALE: 1/2" = 1'–0"



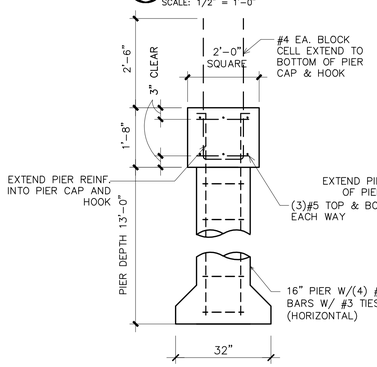
01 THINWALL PLAN
SCALE: 1/2" = 1'–0"



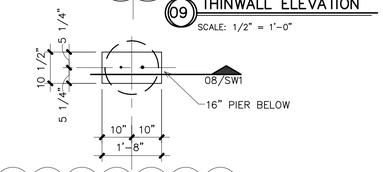
09 THINWALL ELEVATION
SCALE: 1/2" = 1'–0"



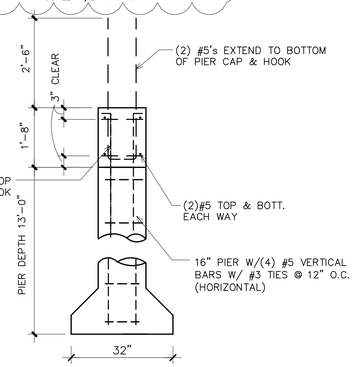
05 PLAN SECTION
SCALE: 1/2" = 1'–0"



07 SECTION – 24" X 24" COLUMN FOOTING
SCALE: 1/2" = 1'–0"



06 PLAN SECTION
SCALE: 1/2" = 1'–0"



08 SECTION – PILASTER FOOTING
SCALE: 1/2" = 1'–0"

GENERAL

1. Do not scale contract drawings for the purpose of establishing dimensions.
2. Verify existing conditions and dimensions prior to beginning work or fabrication materials.
3. Coordinate with the Architectural, Mechanical, Plumbing, and Electrical Drawings and verify the location of all chases, inserts, openings, sleeves, finishes, depressions, pads, wall openings, and other project requirements.

CONCRETE MASONRY UNITS

1. Masonry units shall be 8" x 16" or 12" x 16" hollow load–bearing concrete masonry units meeting ASTM C90 grade N. Mortar shall be type M.
2. Concrete for grouted cells, bond beams and lintels shall meet 2,500 psi compressive strength and shall meet the requirements noted in "Concrete" above.
3. Horizontal joint reinforcement shall be "Truss Type" cold drawn steel wire conforming to ASTM A82, 9 gauge by 9 gauge, spaced 16 inches on center vertically. Reinforcement shall have 2 horizontal wires for 8" units. Provide special "L" and "T" shaped sections at wall intersections. Lap horizontal wires at least 12" at splices.
4. Vertical cell reinforcement shall be deformed type bars conforming to ASTM–A 615, Grade 60, placed as shown on the drawings. Vertical bar reinforcement shall be lapped 40 bar diameters at splices. Stagger splices of adjacent bars at least 4'–0"
5. Provide corner bars at intersections of reinforced bond and lintel beams equal in size and number to horizontal reinforcing lapped 30 bar diameters each way.
6. Vertical reinforcing in grouted cells and pilasters shall be held in place by bar positioners set in the masonry joints.

REINFORCEMENTS

1. Reinforcing Materials:
   a. All reinforcing steel shall be deformed type bars and conform to ASTM–A 615, Grade 60, placed as shown on the drawings.
   b. All ties and stirrups shall conform to the requirements of ASTM–A 615, grade 40.
2. Reinforcing Workmanship:
   a. Reinforcement steel shall be fabricated in accordance with the CRSI Standard Details. Reinforcing bars shall be cold–bent only. Use of heat to bend reinforcement steel shall be cause for rejection.
   b. Reinforcement steel, bars and wire fabric shall be thoroughly cleaned before placing and again before the concrete is placed, shall be accurately positioned and secured in place. Provide standard bar chairs to support steel above the ground, no brick or porous materials may be used to support the steel off the ground.
   c. Stirrups shall be accurately and securely wired to bars at both top and bottom.
   d. Install all reinforcement with the following clearances between reinforcing steel and face of concrete:
      Footing bottom: 3"
      Earth–formed footing sides: 2"
      Footing top: place in top 3"
   e. Splices within continuous unscheduled reinforcing steel shall have a minimum lap of 30 bar diameters.

DRILLED PIERS

1. Bottom of pier holes shall be smooth, dry and free of all loose material before pouring concrete.
2. The Contractor shall verify the depth of the pier prior to cutting pier reinforcing cages. Thirty bar diameter laps will be allowed in the pier steel if no more than 50% of the bars are lapped in any eight foot length of the pier.
3. Pier holes shall be concreted within eight hours of drilling.

DESIGN CRITERIA AND BUILDING CODE

1. Design Loads are as follows:
   Wind Loads – Basic wind speed.....115 mph
   Exposure.....B"
2. This project has been designed in accordance with the International Building Code, 2015 Edition, Life Safety Code, OSHA, and Geotechnical report from Rone Engineering, dates June 12. 2017 Project # 17–21720, w/addendum dated Aug. 8, 2017.

CAST–IN–PLACE CONCRETE

1. Concrete Materials:
   a. Concrete shall be normal weight concrete having sand and gravel or crushed stone aggregates, mixed with ASTM–C150, Type I or Type III Portland Cement to meet a minimum compressive strength of 3000 psi at 28 days minimum.
   b. Submit mix design(s) for approval. Use no admixtures except as noted herewith or as approved.
   c. Water used for concrete shall be clean water and free from injurious amounts of oils, acids, alkalies, organic or other deleterious substances.
   d. All concrete permanently exposed to the weather shall contain an air–entraining admixture resulting in 3––6 as recommended by the manufacturer.
   e. The contractor shall use Ready Mixed Concrete, with a slump range of 4" to 6". Water reducing admixtures submitted in the design mix are acceptable with the resulting increase in allowable slump.
2. Concrete Workmanship:
   a. Fresh poured concrete shall be tamped into place by steel rammer, slicing tools or mechanical vibrator, until concrete is thoroughly compact and without void.
   b. Make excavations for footings to undisturbed soil or to the depth noted on the drawings. Leave the bottom bearing surface clean and smooth. If footing excavations are made deeper than intended, only concrete shall be used for fill. Remove all loose material from footing excavations prior to concrete pour.

H & A ENGINEERS, INC.
731 EL BARCO, CORSICANA, TEXAS 75109 Metro 817/268–8621
TBPE FIRM REGISTRATION NUMBER F–753 903–641–0427

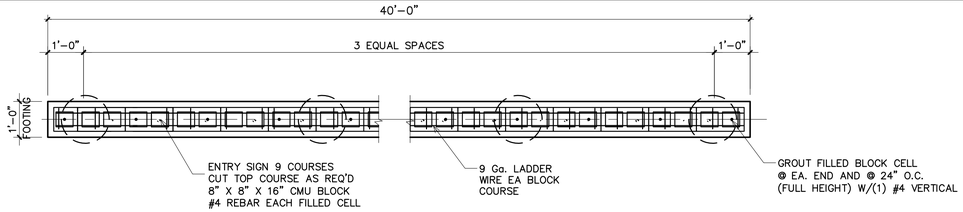
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BURLESON, TEXAS

DATE: 8–15–17
DRAWN BY: L.A.C.
CHECKED BY: J.L.H.
C–THOMAS KEARNS–FOOTINGS
REVISIONS: 7–9–19

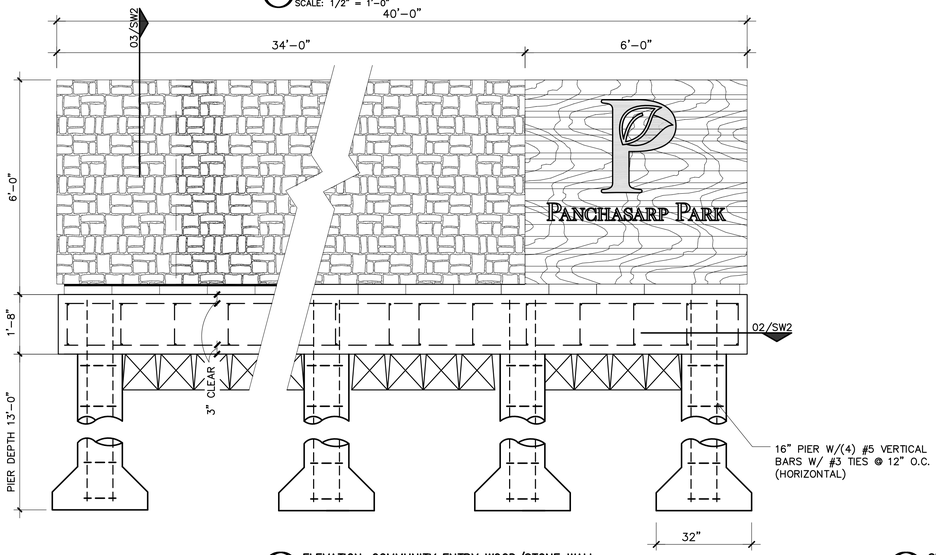
STATE OF TEXAS
JAY L. HANSEN
46402
REGISTERED PROFESSIONAL ENGINEER
7–9–19

SHEET: THINWALL

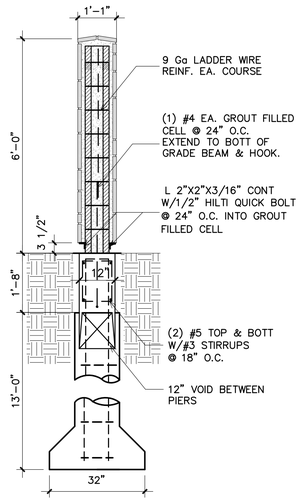
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OF 3 SHEETS



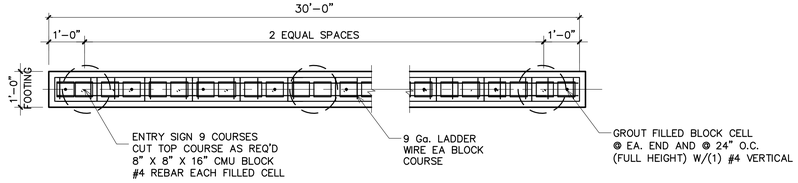
02 PLAN–COMMUNITY ENTRY WOOD/STONE WALL
SCALE: 1/2" = 1'-0"



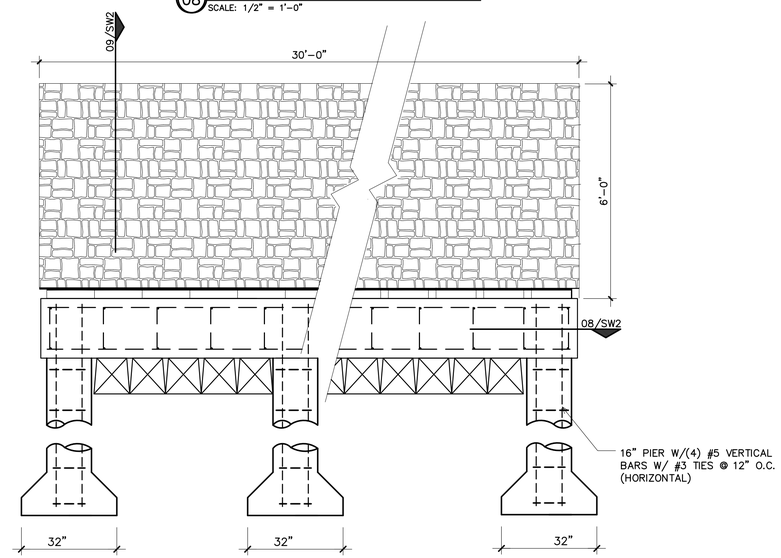
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SCALE: 1/2" = 1'-0"



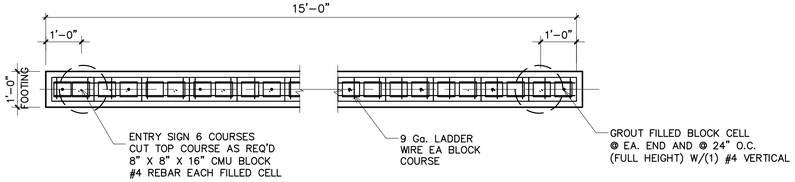
03 SECTION–COMMUNITY ENTRY WOOD/STONE WALL
SCALE: 1/2" = 1'-0"



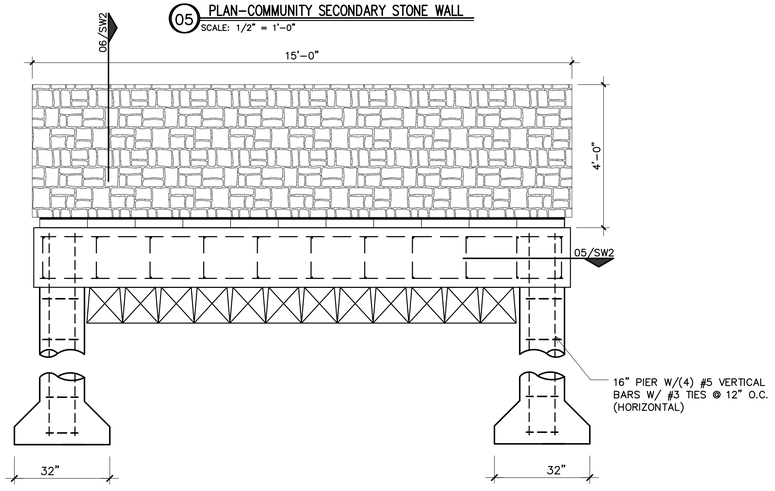
08 PLAN–COMMUNITY STONE WALL
SCALE: 1/2" = 1'-0"



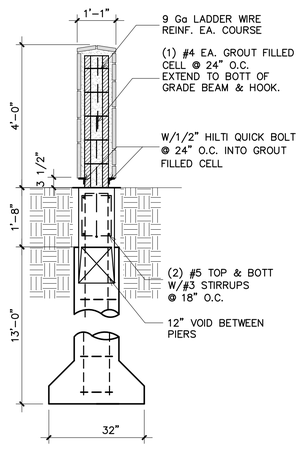
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SCALE: 1/2" = 1'-0"



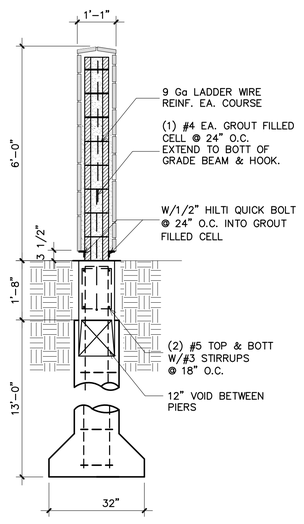
05 PLAN–COMMUNITY SECONDARY STONE WALL
SCALE: 1/2" = 1'-0"



04 ELEVATION–COMMUNITY SECONDARY STONE WALL
SCALE: 1/2" = 1'-0"



06 SECTION–COMMUNITY SECONDARY STONE WALL
SCALE: 1/2" = 1'-0"



09 SECTION–COMMUNITY STONE WALL
SCALE: 1/2" = 1'-0"

H & A ENGINEERS, INC.
731 EL BARCO, CORSICANA, TEXAS 75109
TBPE FIRM REGISTRATION NUMBER F-753
Metro 817/268-8621
903-641-0427

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DATE:
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DRAWN BY:
L.A.C.
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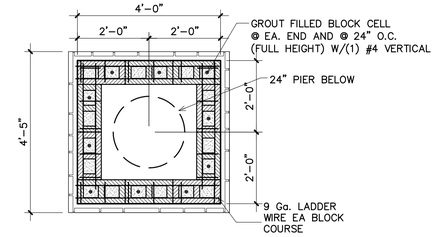
REVISIONS:

STATE OF TEXAS
JAY L. HANSEN
46402
REGISTERED PROFESSIONAL ENGINEER
8-15-17

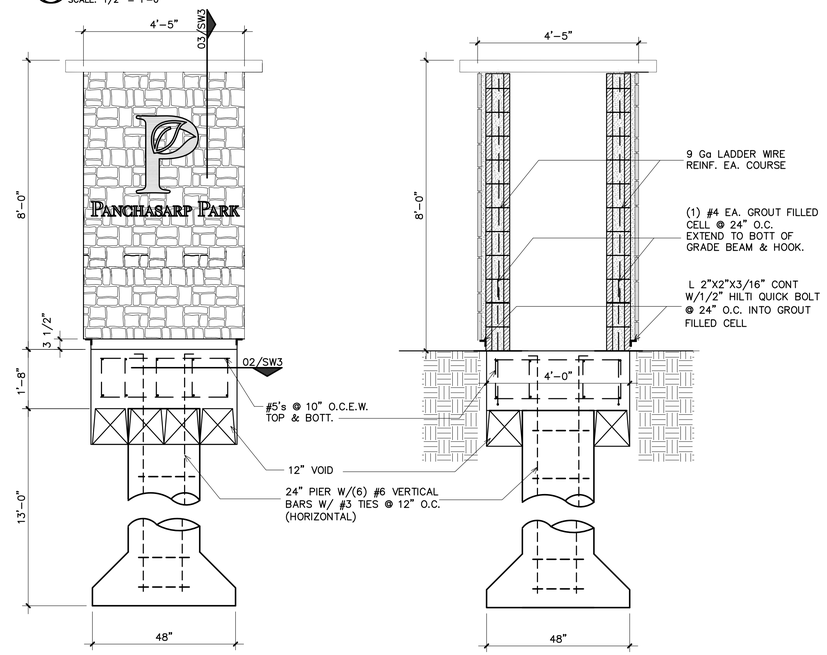
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THINWALL

SW2

OF 3 SHEETS

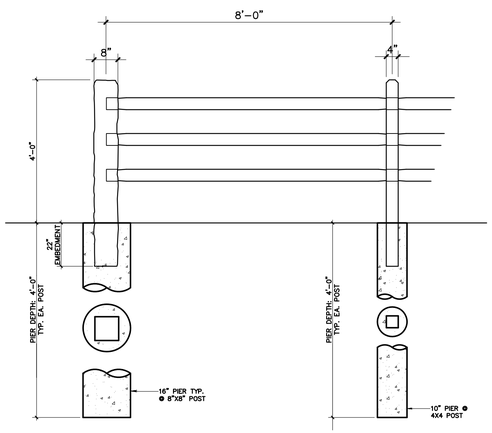


02 PLAN-ENTRY MONUMENT COLUMN
SCALE: 1/2" = 1'-0"



01 ELEVATION-ENTRY MONUMENT COLUMN
SCALE: 1/2" = 1'-0"

03 SECTION-ENTRY MONUMENT COLUMN
SCALE: 1/2" = 1'-0"



04 ELEVATION-RAIL FENCE
SCALE: 1/2" = 1'-0"

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REVISIONS:

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JAY L. HANSEN
46402
REGISTERED
PROFESSIONAL ENGINEER
8-15-17

SHEET:
THINWALL

SW3

OF 3 SHEETS

APPENDIX D
LAND USE CLASS, EQUIVALENT UNITS, ASSESSMENT PER EQUIVALENT UNIT

APPENDIX D

For purposes of calculating and allocating the Assessments, the Assessed Property has been classified in one of three Lot Types.

"Lot Type 1" means lots identified as such on the Assessment Roll, being Lots typically with a Lot width of approximately 70 feet and more fully described in the development standards of the Planned Development.

"Lot Type 2" means lots identified as such on the Assessment Roll, being Lots typically with a Lot width of approximately 65 feet and more fully described in the development standards of the Planned Development.

"Lot Type 3" means lots identified as such on the Assessment Roll, being Lots typically with a Lot width of approximately 60 feet and more fully described in the development standards of the Planned Development.

"Lot Type 4" means lots identified as such on the Assessment Roll, being Lots typically with a Lot width of approximately 55 feet and more fully described in the development standards of the Planned Development.

"Lot Type 5" means lots identified as such on the Assessment Roll, being Lots identified as multi-family Lots and more fully described in the development standards of the Planned Development.

A) Proposed Development

Table D-1 shows the original proposed residential units to be developed within the PID.

Table D-1
Proposed Development within the PID - Original

Lot Type	Description	Proposed Development	
Lot Type 1	70 Ft Lots	43	Units
Lot Type 2	65 Ft Lots	73	Units
Lot Type 3	60 Ft Lots	315	Units
Lot Type 4	55 Ft Lots	228	Units
Lot Type 5	Multi-Family	250	Units
Total		**909**	**Units**

Table D-2 shows the updated (2021) proposed residential units to be developed within the PID.

Table D-2
Proposed Development within the PID – Updated 2021

Lot Type	Description	Proposed Development	
Lot Type 1	70 Ft Lots	43	Units
Lot Type 2	65 Ft Lots	73	Units
Lot Type 3	60 Ft Lots	304	Units
Lot Type 4	55 Ft Lots	239	Units
Lot Type 5	Multi-Family	250	Units
Total		**909**	**Units**

Table D-3 shows the original proposed Lot Types within Phase #1.

Table D-3
Proposed Development – Phase #1 - Original

Lot Type	Description	Proposed Development	
Lot Type 1	70 Ft Lots	0	Units
Lot Type 2	65 Ft Lots	0	Units
Lot Type 3	60 Ft Lots	69	Units
Lot Type 4	55 Ft Lots	29	Units
Lot Type 5	Multi-Family	0	Units
Total		**98**	**Units**

Table D-4 shows the updated (2021) proposed Lot Types within Phase #1.

Table D-4
Proposed Development – Phase #1 – Updated 2021

Lot Type	Description	Proposed Development	
Lot Type 1	70 Ft Lots	0	Units
Lot Type 2	65 Ft Lots	0	Units
Lot Type 3	60 Ft Lots	58	Units
Lot Type 4	55 Ft Lots	40	Units
Lot Type 5	Multi-Family	0	Units
Total		**98**	**Units**

Table D-5 shows the proposed Lot Types within Phase #2.

Table D-5
Proposed Development – Phase #2

Lot Type	Description	Proposed Development	
Lot Type 1	70 Ft Lots	0	Units
Lot Type 2	65 Ft Lots	0	Units
Lot Type 3	60 Ft Lots	35	Units
Lot Type 4	55 Ft Lots	95	Units
Lot Type 5	Multi-Family	0	Units
Total		**130**	**Units**

Table D-6 shows the proposed Lot Types within Future Phases.

Table D-6
Proposed Development – Future Phases

Lot Type	Description	Proposed Development	
Lot Type 1	70 Ft Lots	43	Units
Lot Type 2	65 Ft Lots	73	Units
Lot Type 3	60 Ft Lots	211	Units
Lot Type 4	55 Ft Lots	104	Units
Lot Type 5	Multi-Family	250	Units
Total		**681**	**Units**

As explained under Section V.C, for purpose of this Service and Assessment Plan, the City Council has determined that the Actual Costs of the portion of the Park Improvements to be financed shall be allocated to the Assessed Property by spreading the entire Assessment across the Parcels based on the estimated Equivalent Units.

For purposes of this Service and Assessment Plan, the City Council has determined that the Assessments shall be allocated to the Assessed Property on the basis of the average home value of each Lot Type, and that such method of allocation will result in the imposition of equal shares of the Assessments on Parcels similarly benefited. In determining the average home value of each Lot Type, the City Council has taken into consideration (i) the type of lots (i.e., 70 Ft, 65 Ft, etc.); (ii) current and projected home prices; (iii) the costs of the Authorized Improvements, and (iv) the ability of different property types to utilize and benefit from the Authorized Improvements.

Having taken into consideration the matters described above, the City Council has determined that allocating the Assessments among Parcels based on average home value is best accomplished by creating classifications of benefited Parcels based on the "Lot Types" defined above. These classifications (from Lot Type 1 (70 Ft Lots) representing the highest value to Lot Type 5 (Multi-Family Lot) representing the lowest value for residential lots are set forth in Table D-7. Assessments are allocated to each Lot Type on the basis of the average home value for each class of lots. This is accomplished by giving each Lot Type an Equivalent Unit factor. Equivalent Units are the ratio of the average value of lots within each assessment class, setting the Equivalent Unit factor for Lot Type 1 (70 Ft Lots) to 1.0.

Table D-7
Equivalent Unit Factors

Lot Type	Estimated Average Unit Value	Equivalent Unit Factor	
Lot Type 1 (70 Ft Lot)	$340,000	1.00	per dwelling unit
Lot Type 2 (65 Ft Lot)	$315,000	0.93	per dwelling unit
Lot Type 3 (60 Ft Lot)	$293,000	0.86	per dwelling unit
Lot Type 4 (55 Ft Lot)	$269,000	0.79	per dwelling unit
Lot Type 6 (Multi-Family)	$105,000	0.31	per dwelling unit

The original total estimated Equivalent Units for Phase #1 are shown in Table D-8 as calculated based on the Equivalent Unit factors shown in Table D-7, estimated Lot Types and number of units estimated to be built within Phase #1.

Table D-8
Equivalent Units- Phase #1 - Original

Lot Type	No. of units	Equivalent Unit Factor	Total Equivalent Units
Lot Type 1 (70 Ft Lot)	0	1.00	0.00
Lot Type 2 (65 Ft Lot)	0	0.93	0.00
Lot Type 3 (60 Ft Lot)	69	0.86	59.34
Lot Type 4 (55 Ft Lot)	29	0.79	22.91
Lot Type 6 (Multi-Family)	0	0.31	0.00
Total Equivalent Units	**98**		**82.25**

The updated total estimated Equivalent Units for Phase #1 are shown in Table D-9 as calculated based on the Equivalent Unit factors shown in Table D-7, estimated Lot Types and number of units estimated to be built within Phase #1.

Table D-9
Equivalent Units- Phase #1 – Updated 2021

Lot Type	No. of units	Equivalent Unit Factor	Total Equivalent Units
Lot Type 1 (70 Ft Lot)	0	1.00	0.00
Lot Type 2 (65 Ft Lot)	0	0.93	0.00
Lot Type 3 (60 Ft Lot)	58	0.86	49.88
Lot Type 4 (55 Ft Lot)	40	0.79	31.60
Lot Type 6 (Multi-Family)	0	0.31	0.00
Total Equivalent Units	**98**		**81.48**

The total estimated Equivalent Units for Phase #2 are shown in Table D-10 as calculated based on the Equivalent Unit factors shown in Table D-7, estimated Lot Types and number of units estimated to be built within Phase #2.

Table D-10
Equivalent Units- Phase #2

Lot Type	No. of units	Equivalent Unit Factor	Total Equivalent Units
Lot Type 1 (70 Ft Lot)	0	1.00	0.00
Lot Type 2 (65 Ft Lot)	0	0.93	0.00
Lot Type 3 (60 Ft Lot)	35	0.86	30.10
Lot Type 4 (55 Ft Lot)	95	0.79	75.05
Lot Type 6 (Multi-Family)	0	0.31	0.00
Total Equivalent Units	**130**		**105.15**

The total estimated Equivalent Units for Future Phases are shown in Table D-11 as calculated based on the Equivalent Unit factors shown in Table D-7, estimated Lot Types and number of units estimated to be built within Future Phases.

Table D-11
Estimated Equivalent Units- Future Phases

Lot Type	No. of units	Equivalent Unit Factor	Total Equivalent Units
Lot Type 1 (70 Ft Lot)	43	1.00	43.00
Lot Type 2 (65 Ft Lot)	73	0.93	67.89
Lot Type 3 (60 Ft Lot)	211	0.86	181.46
Lot Type 4 (55 Ft Lot)	104	0.79	82.16
Lot Type 6 (Multi-Family)	250	0.31	77.50
Total Equivalent Units	**681**		**452.01**

B) Allocation of Assessments to Lots within the Phase #1 (Original)

The original total amount of the Phase #1 Reimbursement Agreement payable from Assessments, which represented the total Assessment to be allocated on all Parcels within Phase #1, was $377,134 As shown in Table D-8, there were a total of 82.25 estimated Equivalent Units in Phase #1, which resulted in an Assessment per Equivalent Unit of $4,585.22.

The Assessment per dwelling unit or acre was calculated as the product of (i) $4,585.22 multiplied by (ii) the applicable Equivalent Unit value for each Lot Type. For example, the Assessment for a Lot Type 3 (60 Ft Lot) dwelling unit was $3,943.29 (i.e. $4,585.22 × 0.86 = $3,948.05). The Assessment for a Lot Type 4 (55 Ft Lot) dwelling unit was $3,622.33 (i.e. $4,585.22 × 0.79 = $3,626.70). Table D-12 sets forth the original Assessment per dwelling unit for each applicable Lot Type.

Table D-12
Assessment Per Unit – Phase #1 - Original

Description	No. of Units	Assessment Per Equivalent Unit	Equivalent Unit Factor	Assessment per Unit		Total Assessments
Lot Type 3 (60 Ft Lot)	69	$4,585.22	0.86	$3,943.29	per unit	$272,087
Lot Type 4 (55 Ft Lot)	29	$4,585.22	0.79	$3,622.33	per unit	$105,047
Total	**98**					**$374,134**

The original projected tax rate equivalent per unit calculated based on the estimated finished home values for each unit is shown in Table D-13.

Table D-13
Estimated Tax Rate Equivalent per Unit – Phase #1 – Original

Description	No. of Units	Projected Home Value per unit	Projected Average Annual Installment per Unit	Tax Rate Equivalent (per $100 Home Value)
Lot Type 3 (60 Ft Lot)	69	$293,000	$634.44	$0.217
Lot Type 4 (55 Ft Lot)	29	$269,000	$582.80	$0.217

C) Allocation of Assessments to Lots within the Phase #1 (Updated 2021)

The current total amount of the Phase #1 Reimbursement Agreement payable from Assessments, which represents the total Assessment to be allocated on all Parcels within Phase #1, is $374,055 As shown in Table D-9, there are a total of 81.48 estimated Equivalent Units in Phase #1, resulting in an Assessment per Equivalent Unit of $4,590.75.

The Assessment per dwelling unit or acre is calculated as the product of (i) $4,590.75 multiplied by (ii) the applicable Equivalent Unit value for each Lot Type. For example, the Assessment for a Lot Type 3 (60 Ft Lot) dwelling unit is $3,948.05 (i.e. $4,590.75 × 0.86 = $3,948.05). The Assessment for a Lot Type 4 (55 Ft Lot) dwelling unit is $3,626.70 (i.e. $4,590.75 × 0.79 = $3,626.70). Table D-14 sets forth the updated Assessment per dwelling unit for each applicable Lot Type.

Table D-14
Assessment Per Unit – Phase #1 – Updated 2021

Description	No. of Units	Assessment Per Equivalent Unit	Equivalent Unit Factor	Assessment per Unit		Total Assessments
Lot Type 3 (60 Ft Lot)	58	$4,590.75	0.86	$3,948.05	per unit	$228,987
Lot Type 4 (55 Ft Lot)	40	$4,590.75	0.79	$3,626.70	per unit	$145,068
Total	**98**					**$374,055**

The updated projected tax rate equivalent per unit calculated based on the estimated finished home values for each unit is shown in Table D-15

Table D-15
Estimated Tax Rate Equivalent per Unit – Phase #1 – Updated 2021

Description	No. of Units	Projected Home Value per unit	Projected Average Annual Installment per Unit	Tax Rate Equivalent (per $100 Home Value)
Lot Type 3 (60 Ft Lot)	58	$293,000	$635.21	$0.217
Lot Type 4 (55 Ft Lot)	40	$269,000	$583.50	$0.217

D) Allocation of Assessments to Lots within the Phase #2

The total amount of the Phase #2 Reimbursement payable from Assessments, which represents the total Assessment to be allocated on all Parcels within Phase #2, is $482,718. As shown in Table D-10, there are a total of 105.15 estimated Equivalent Units in Phase #2, resulting in an Assessment per Equivalent Unit of $4,590.75.

The Assessment per dwelling unit or acre is calculated as the product of (i) $4,590.75 multiplied by (ii) the applicable Equivalent Unit value for each Lot Type. For example, the Assessment for a Lot Type 3 (60 Ft Lot) dwelling unit is $3,948.05 (i.e. $4,590.75 × 0.86 = $3,948.05). The Assessment for a Lot Type 4 (55 Ft Lot) dwelling unit is $3,626.70 (i.e. $4,590.75 × 0.79 = $3,626.70). Table D-16 sets forth the Assessment per dwelling unit for each applicable Lot Type.

Table D-16
Assessment Per Unit – Phase #2

Description	No. of Units	Assessment Per Equivalent Unit	Equivalent Unit Factor	Assessment per Unit		Total Assessments
Lot Type 3 (60 Ft Lot)	35	$4,590.75	0.86	$3,948.05	per unit	$138,182
Lot Type 4 (55 Ft Lot)	95	$4,590.75	0.79	$3,626.70	per unit	$344,536
Total	**130**					**$482,718**

The updated projected tax rate equivalent per unit calculated based on the estimated finished home values for each unit is shown in Table D-17

Table D-17
Estimated Tax Rate Equivalent per Unit – Phase #2

Description	No. of Units	Projected Home Value per unit	Projected Average Annual Installment per Unit	Tax Rate Equivalent (per $100 Home Value)
Lot Type 3 (60 Ft Lot)	35	$293,000	$618.90	$0.211
Lot Type 4 (55 Ft Lot)	95	$269,000	$568.52	$0.211

APPENDIX E
HOMEBUYER DISCLOSURE

AFTER RECORDING RETURN TO:

_____
_____
_____
_____
_____][1]

NOTICE OF OBLIGATION TO PAY IMPROVEMENT DISTRICT ASSESSMENT TO
CITY OF BURLESON, TEXAS
CONCERNING THE FOLLOWING PROPERTY

_____
STREET ADDRESS

LOT TYPE _____ PRINCIPAL ASSESSMENT: $_____

As the purchaser of the real property described above, you are obligated to pay assessments to the City of Burleson, Texas (the "City"), for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within ***Panchasarp Farms Public Improvement District*** (the "District") created under Subchapter A, Chapter 372, Local Government Code.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from the City. The exact amount of each annual installment will be approved each year by the City Council in the annual service plan update for the district. More information about the assessments, including the amounts and due dates, may be obtained from the City.

Your failure to pay any assessment or any annual installment may result in penalties and interest being added to what you owe or in a lien on and the foreclosure of your property.

[1] To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Johnson County.

[The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above.

DATE: DATE:

SIGNATURE OF PURCHASER

SIGNATURE OF PURCHASER

The undersigned seller acknowledges providing this notice to the potential purchaser before the effective date of a binding contract for the purchase of the real property at the address described above.

DATE: DATE:

SIGNATURE OF SELLER

SIGNATURE OF SELLER][2]

[2] To be included in copy of the notice required by Section 5.014, Tex. Prop. Code, to be executed by seller in accordance with Section 5.014(a-1), Tex. Prop. Code.

[The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above. The undersigned purchaser acknowledged the receipt of this notice including the current information required by Section 5.0143, Texas Property Code, as amended.

DATE: DATE:

SIGNATURE OF PURCHASER

SIGNATURE OF PURCHASER

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

The foregoing instrument was acknowledged before me by_____ and _____, known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument and acknowledged to me that he or she executed the same for the purposes therein expressed.

Given under my hand and seal of office on this _____, 20__.

Notary Public, State of Texas][3]

[3] To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Johnson County.

The undersigned seller acknowledges providing a separate copy of the notice required by Section 5.014 of the Texas Property Code including the current information required by Section 5.0143, Texas Property Code, as amended, at the closing of the purchase of the real property at the address above.

DATE: DATE:

SIGNATURE OF SELLER SIGNATURE OF SELLER

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

The foregoing instrument was acknowledged before me by _____and _____ , known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument and acknowledged to me that he or she executed the same for the purposes therein expressed.

Given under my hand and seal of office on this_____ , 20__.

Notary Public, State of Texas][4]

[4] To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Johnson County.

APPENDIX F
PHASE #1 ASSESSMENT ROLL

Appendix F-1

Phase #1 Assessment Roll - Aggregate

Parcel	**All Parcels**
Assessment	**$374,055**
Total Units	**81.48**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
1	$5,741	$19,077	$21,892	$11,483	$58,192
2	$5,741	$18,784	$21,892	$11,712	$58,129
3	$6,379	$18,491	$21,892	$11,946	$58,708
4	$6,379	$18,166	$21,892	$12,185	$58,622
5	$7,017	$17,841	$21,892	$12,429	$59,178
6	$7,017	$17,483	$21,892	$12,678	$59,069
7	$7,655	$17,125	$21,892	$12,931	$59,603
8	$7,655	$16,734	$21,892	$13,190	$59,471
9	$8,293	$16,344	$21,892	$13,454	$59,982
10	$8,931	$15,921	$21,892	$13,723	$60,466
11	$8,931	$15,466	$21,892	$13,997	$60,285
12	$9,569	$15,010	$21,892	$14,277	$60,748
13	$10,207	$14,522	$21,892	$14,277	$60,898
14	$10,845	$14,002	$21,892	$14,277	$61,015
15	$10,845	$13,448	$21,892	$14,277	$60,462
16	$11,483	$12,895	$21,892	$14,277	$60,547
17	$12,120	$12,310	$21,892	$14,277	$60,599
18	$12,758	$11,692	$21,892	$14,277	$60,619
19	$13,396	$11,041	$21,892	$14,277	$60,606
20	$14,034	$10,358	$21,892	$14,277	$60,561
21	$14,672	$9,642	$21,892	$14,277	$60,483
22	$15,948	$8,894	$21,892	$14,277	$61,010
23	$16,586	$8,080	$21,892	$14,277	$60,835
24	$17,224	$7,234	$21,892	$14,277	$60,627
25	$18,500	$6,356	$21,892	$14,277	$61,024
26	$19,138	$5,413	$21,892	$14,277	$60,719
27	$20,413	$4,437	$21,892	$14,277	$61,019
28	$21,051	$3,395	$21,892	$14,277	$60,616
29	$22,327	$2,322	$21,892	$14,277	$60,818
30	$23,200	$1,183	$21,892	$14,277	$60,552
Total	**$374,055**	**$363,664**	**$656,751**	**$410,992**	**$1,805,462**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-2

Phase #1 Assessment Roll – 2020-21 Trigger

Lot(s)	**41**
Assessment	**$156,728**
Total Equivalent Units	**34.14**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2020	$2,406	$7,993	$9,173	$4,811	$24,382
9/30/2021	$2,406	$7,870	$9,173	$4,907	$24,356
9/30/2022	$2,673	$7,748	$9,173	$5,006	$24,599
9/30/2023	$2,673	$7,611	$9,173	$5,106	$24,563
9/30/2024	$2,940	$7,475	$9,173	$5,208	$24,796
9/30/2025	$2,940	$7,325	$9,173	$5,312	$24,750
9/30/2026	$3,207	$7,175	$9,173	$5,418	$24,973
9/30/2027	$3,207	$7,012	$9,173	$5,527	$24,918
9/30/2028	$3,475	$6,848	$9,173	$5,637	$25,132
9/30/2029	$3,742	$6,671	$9,173	$5,750	$25,335
9/30/2030	$3,742	$6,480	$9,173	$5,865	$25,259
9/30/2031	$4,009	$6,289	$9,173	$5,982	$25,453
9/30/2032	$4,277	$6,085	$9,173	$5,982	$25,516
9/30/2033	$4,544	$5,867	$9,173	$5,982	$25,565
9/30/2034	$4,544	$5,635	$9,173	$5,982	$25,333
9/30/2035	$4,811	$5,403	$9,173	$5,982	$25,369
9/30/2036	$5,078	$5,158	$9,173	$5,982	$25,391
9/30/2037	$5,346	$4,899	$9,173	$5,982	$25,399
9/30/2038	$5,613	$4,626	$9,173	$5,982	$25,394
9/30/2039	$5,880	$4,340	$9,173	$5,982	$25,375
9/30/2040	$6,148	$4,040	$9,173	$5,982	$25,342
9/30/2041	$6,682	$3,726	$9,173	$5,982	$25,563
9/30/2042	$6,949	$3,386	$9,173	$5,982	$25,490
9/30/2043	$7,217	$3,031	$9,173	$5,982	$25,403
9/30/2044	$7,751	$2,663	$9,173	$5,982	$25,569
9/30/2045	$8,019	$2,268	$9,173	$5,982	$25,441
9/30/2046	$8,553	$1,859	$9,173	$5,982	$25,567
9/30/2047	$8,820	$1,423	$9,173	$5,982	$25,398
9/30/2048	$9,355	$973	$9,173	$5,982	$25,483
9/30/2049	$9,721	$496	$9,173	$5,982	$25,371
Total	**$156,728**	**$152,375**	**$275,178**	**$172,205**	**$756,486**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-2-A
Phase #1 Assessment Roll by Lot Type – 2020-21 Trigger

Lot Type	**Lot Type 3 (60 Ft)**
Equivalent Unit Factor	**0.86**
Assessment	**$3,948.05**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2020	$61	$201	$231	$121	$614
9/30/2021	$61	$198	$231	$124	$614
9/30/2022	$67	$195	$231	$126	$620
9/30/2023	$67	$192	$231	$129	$619
9/30/2024	$74	$188	$231	$131	$625
9/30/2025	$74	$185	$231	$134	$623
9/30/2026	$81	$181	$231	$136	$629
9/30/2027	$81	$177	$231	$139	$628
9/30/2028	$88	$173	$231	$142	$633
9/30/2029	$94	$168	$231	$145	$638
9/30/2030	$94	$163	$231	$148	$636
9/30/2031	$101	$158	$231	$151	$641
9/30/2032	$108	$153	$231	$151	$643
9/30/2033	$114	$148	$231	$151	$644
9/30/2034	$114	$142	$231	$151	$638
9/30/2035	$121	$136	$231	$151	$639
9/30/2036	$128	$130	$231	$151	$640
9/30/2037	$135	$123	$231	$151	$640
9/30/2038	$141	$117	$231	$151	$640
9/30/2039	$148	$109	$231	$151	$639
9/30/2040	$155	$102	$231	$151	$638
9/30/2041	$168	$94	$231	$151	$644
9/30/2042	$175	$85	$231	$151	$642
9/30/2043	$182	$76	$231	$151	$640
9/30/2044	$195	$67	$231	$151	$644
9/30/2045	$202	$57	$231	$151	$641
9/30/2046	$215	$47	$231	$151	$644
9/30/2047	$222	$36	$231	$151	$640
9/30/2048	$236	$25	$231	$151	$642
9/30/2049	$245	$12	$231	$151	$639
Total	**$3,948**	**$3,838**	**$6,932**	**$4,338**	**$19,056**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-2-B

Phase #1 Assessment Roll by Lot Type – 2020-21 Trigger

Lot Type	**Lot Type 4 (55 Ft)**
Equivalent Unit Factor	**0.79**
Assessment	**$3,626.70**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2020	$56	$185	$212	$111	$564
9/30/2021	$56	$182	$212	$114	$564
9/30/2022	$62	$179	$212	$116	$569
9/30/2023	$62	$176	$212	$118	$568
9/30/2024	$68	$173	$212	$121	$574
9/30/2025	$68	$170	$212	$123	$573
9/30/2026	$74	$166	$212	$125	$578
9/30/2027	$74	$162	$212	$128	$577
9/30/2028	$80	$158	$212	$130	$582
9/30/2029	$87	$154	$212	$133	$586
9/30/2030	$87	$150	$212	$136	$585
9/30/2031	$93	$146	$212	$138	$589
9/30/2032	$99	$141	$212	$138	$590
9/30/2033	$105	$136	$212	$138	$592
9/30/2034	$105	$130	$212	$138	$586
9/30/2035	$111	$125	$212	$138	$587
9/30/2036	$118	$119	$212	$138	$588
9/30/2037	$124	$113	$212	$138	$588
9/30/2038	$130	$107	$212	$138	$588
9/30/2039	$136	$100	$212	$138	$587
9/30/2040	$142	$93	$212	$138	$586
9/30/2041	$155	$86	$212	$138	$592
9/30/2042	$161	$78	$212	$138	$590
9/30/2043	$167	$70	$212	$138	$588
9/30/2044	$179	$62	$212	$138	$592
9/30/2045	$186	$52	$212	$138	$589
9/30/2046	$198	$43	$212	$138	$592
9/30/2047	$204	$33	$212	$138	$588
9/30/2048	$216	$23	$212	$138	$590
9/30/2049	$225	$11	$212	$138	$587
Total	**$3,627**	**$3,526**	**$6,368**	**$3,985**	**$17,505**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix D-2
Panchasarp Farms Public Improvement District
Phase #1 Assessment Roll Summary - 2020-21 Trigger Parcels

Parcel	Estimated No. of units	Lot Type	Total Equivalent Units	Outstanding Assessments	Principal	Interest	Administrative Expenses	Maintenance Expenses	Annual Installment
126.2233.01030	1	60 Ft	Prepaid	Prepaid	Prepaid	Prepaid	$123.62	$231.06	$354.68
126.2233.01050	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.01120	1	60 Ft	Prepaid	Prepaid	Prepaid	Prepaid	$123.62	$231.06	$354.68
126.2233.01130	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.01140	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02020	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02030	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02040	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02050	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02070	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02080	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02130	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02140	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02150	1	60 Ft	Prepaid	Prepaid	Prepaid	Prepaid	$123.62	$231.06	$354.68
126.2233.02190	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02200	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02210	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02220	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02230	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02240	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.02250	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02280	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.02290	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.03020	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.03030	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.03060	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.03070	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.04050	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.04090	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.04140	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.04160	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.04170	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.05040	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.05050	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.05070	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.05090	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.05100	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.05110	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.05150	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.05160	1	55 Ft	0.79	$3,566.55	$55.67	$181.89	$113.56	$212.25	$563.37
126.2233.05170	1	60 Ft	0.86	$3,882.58	$60.60	$198.01	$123.62	$231.06	$613.29
126.2233.01001	0	Common Area	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.01002	0	Common Area	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.02001	0	Common Area	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.04001	0	Common Area	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.05001	0	Common Area	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**41.00**		**31.56**	**$142,481.51**	**$2,223.79**	**$7,266.56**	**$4,907.38**	**$9,172.59**	**$23,570.32**

Appendix F-3

Phase #1 Assessment Roll – 2021-22 Trigger

Lot(s)	**55**
Assessment	**$209,430**
Total Equivalent Units	**45.62**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2021	$3,214	$10,681	$12,257	$6,429	$32,581
9/30/2022	$3,214	$10,517	$12,257	$6,558	$32,546
9/30/2023	$3,572	$10,353	$12,257	$6,689	$32,870
9/30/2024	$3,572	$10,171	$12,257	$6,822	$32,822
9/30/2025	$3,929	$9,989	$12,257	$6,959	$33,133
9/30/2026	$3,929	$9,788	$12,257	$7,098	$33,072
9/30/2027	$4,286	$9,588	$12,257	$7,240	$33,371
9/30/2028	$4,286	$9,369	$12,257	$7,385	$33,297
9/30/2029	$4,643	$9,151	$12,257	$7,533	$33,584
9/30/2030	$5,000	$8,914	$12,257	$7,683	$33,855
9/30/2031	$5,000	$8,659	$12,257	$7,837	$33,753
9/30/2032	$5,357	$8,404	$12,257	$7,994	$34,012
9/30/2033	$5,715	$8,131	$12,257	$7,994	$34,096
9/30/2034	$6,072	$7,839	$12,257	$7,994	$34,162
9/30/2035	$6,072	$7,530	$12,257	$7,994	$33,852
9/30/2036	$6,429	$7,220	$12,257	$7,994	$33,900
9/30/2037	$6,786	$6,892	$12,257	$7,994	$33,929
9/30/2038	$7,143	$6,546	$12,257	$7,994	$33,940
9/30/2039	$7,500	$6,182	$12,257	$7,994	$33,933
9/30/2040	$7,858	$5,799	$12,257	$7,994	$33,907
9/30/2041	$8,215	$5,398	$12,257	$7,994	$33,864
9/30/2042	$8,929	$4,980	$12,257	$7,994	$34,159
9/30/2043	$9,286	$4,524	$12,257	$7,994	$34,061
9/30/2044	$9,643	$4,051	$12,257	$7,994	$33,945
9/30/2045	$10,358	$3,559	$12,257	$7,994	$34,167
9/30/2046	$10,715	$3,030	$12,257	$7,994	$33,996
9/30/2047	$11,429	$2,484	$12,257	$7,994	$34,164
9/30/2048	$11,786	$1,901	$12,257	$7,994	$33,938
9/30/2049	$12,501	$1,300	$12,257	$7,994	$34,051
9/30/2050	$12,989	$662	$12,257	$7,994	$33,902
Total	**$209,430**	**$203,613**	**$367,709**	**$230,111**	**$1,010,863**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-3-A
Phase #1 Assessment Roll by Lot Type – 2021-22 Trigger

Lot Type	**Lot Type 3 (60 Ft)**
Equivalent Unit Factor	**0.86**
Assessment	**$3,948.05**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2021	$61	$201	$231	$121	$614
9/30/2022	$61	$198	$231	$124	$614
9/30/2023	$67	$195	$231	$126	$620
9/30/2024	$67	$192	$231	$129	$619
9/30/2025	$74	$188	$231	$131	$625
9/30/2026	$74	$185	$231	$134	$623
9/30/2027	$81	$181	$231	$136	$629
9/30/2028	$81	$177	$231	$139	$628
9/30/2029	$88	$173	$231	$142	$633
9/30/2030	$94	$168	$231	$145	$638
9/30/2031	$94	$163	$231	$148	$636
9/30/2032	$101	$158	$231	$151	$641
9/30/2033	$108	$153	$231	$151	$643
9/30/2034	$114	$148	$231	$151	$644
9/30/2035	$114	$142	$231	$151	$638
9/30/2036	$121	$136	$231	$151	$639
9/30/2037	$128	$130	$231	$151	$640
9/30/2038	$135	$123	$231	$151	$640
9/30/2039	$141	$117	$231	$151	$640
9/30/2040	$148	$109	$231	$151	$639
9/30/2041	$155	$102	$231	$151	$638
9/30/2042	$168	$94	$231	$151	$644
9/30/2043	$175	$85	$231	$151	$642
9/30/2044	$182	$76	$231	$151	$640
9/30/2045	$195	$67	$231	$151	$644
9/30/2046	$202	$57	$231	$151	$641
9/30/2047	$215	$47	$231	$151	$644
9/30/2048	$222	$36	$231	$151	$640
9/30/2049	$236	$25	$231	$151	$642
9/30/2050	$245	$12	$231	$151	$639
Total	**$3,948**	**$3,838**	**$6,932**	**$4,338**	**$19,056**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-3-B

Phase #1 Assessment Roll by Lot Type – 2021-22 Trigger

Lot Type	**Lot Type 4 (55 Ft)**
Equivalent Unit Factor	**0.79**
Assessment	**$3,626.70**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2021	$56	$185	$212	$111	$564
9/30/2022	$56	$182	$212	$114	$564
9/30/2023	$62	$179	$212	$116	$569
9/30/2024	$62	$176	$212	$118	$568
9/30/2025	$68	$173	$212	$121	$574
9/30/2026	$68	$170	$212	$123	$573
9/30/2027	$74	$166	$212	$125	$578
9/30/2028	$74	$162	$212	$128	$577
9/30/2029	$80	$158	$212	$130	$582
9/30/2030	$87	$154	$212	$133	$586
9/30/2031	$87	$150	$212	$136	$585
9/30/2032	$93	$146	$212	$138	$589
9/30/2033	$99	$141	$212	$138	$590
9/30/2034	$105	$136	$212	$138	$592
9/30/2035	$105	$130	$212	$138	$586
9/30/2036	$111	$125	$212	$138	$587
9/30/2037	$118	$119	$212	$138	$588
9/30/2038	$124	$113	$212	$138	$588
9/30/2039	$130	$107	$212	$138	$588
9/30/2040	$136	$100	$212	$138	$587
9/30/2041	$142	$93	$212	$138	$586
9/30/2042	$155	$86	$212	$138	$592
9/30/2043	$161	$78	$212	$138	$590
9/30/2044	$167	$70	$212	$138	$588
9/30/2045	$179	$62	$212	$138	$592
9/30/2046	$186	$52	$212	$138	$589
9/30/2047	$198	$43	$212	$138	$592
9/30/2048	$204	$33	$212	$138	$588
9/30/2049	$216	$23	$212	$138	$590
9/30/2050	$225	$11	$212	$138	$587
Total	**$3,627**	**$3,526**	**$6,368**	**$3,985**	**$17,505**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix D-3
Panchasarp Farms Public Improvement District
Phase #1 Assessment Roll Summary - 2021-22 Trigger Parcels

Parcel	Estimated No. of units	Lot Type	Total Equivalent Units	Outstanding Assessments	Principal	Interest	Administrative Expenses	Maintenance Expenses	Annual Installment
126.2233.01010	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01020	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01040	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01060	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01070	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01080	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01090	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01100	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01110	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01150	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01160	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01170	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01180	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01190	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01200	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01210	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01220	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01230	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01240	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.01250	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.01001	0	Common Area	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.01002	0	Common Area	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.02010	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.02060	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.02090	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.02100	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.02110	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.02120	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.02160	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.02170	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.02180	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.02260	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.02270	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.02001	0	Common Area	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.03010	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.03040	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.03050	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.04010	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.04020	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04030	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.04040	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04060	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04070	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.04080	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.04100	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04110	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04120	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04130	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04180	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.04190	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.04001	0	Common Area	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
126.2233.05010	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.05020	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.05030	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.05060	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.05080	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.05120	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.05130	1	55 Ft	0.79	$3,626.70	$55.67	$184.96	$111.33	$212.25	$564.21
126.2233.05140	1	60 Ft	0.86	$3,948.05	$60.60	$201.35	$121.20	$231.06	$614.20
126.2233.05001	0	Common Area	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**55**		**45.62**	**$209,430.19**	**$3,214.49**	**$10,680.94**	**$6,428.97**	**$12,256.98**	**$32,581.38**

Appendix F-4

Phase #1 Assessment Roll – 2022-23 Trigger

Lot(s)	**2**
Assessment	**$7,896**
Total Equivalent Units	**1.72**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2022	$121	$403	$462	$242	$1,228
9/30/2023	$121	$397	$462	$247	$1,227
9/30/2024	$135	$390	$462	$252	$1,239
9/30/2025	$135	$383	$462	$257	$1,237
9/30/2026	$148	$377	$462	$262	$1,249
9/30/2027	$148	$369	$462	$268	$1,247
9/30/2028	$162	$361	$462	$273	$1,258
9/30/2029	$162	$353	$462	$278	$1,255
9/30/2030	$175	$345	$462	$284	$1,266
9/30/2031	$189	$336	$462	$290	$1,276
9/30/2032	$189	$326	$462	$295	$1,273
9/30/2033	$202	$317	$462	$301	$1,282
9/30/2034	$215	$307	$462	$301	$1,286
9/30/2035	$229	$296	$462	$301	$1,288
9/30/2036	$229	$284	$462	$301	$1,276
9/30/2037	$242	$272	$462	$301	$1,278
9/30/2038	$256	$260	$462	$301	$1,279
9/30/2039	$269	$247	$462	$301	$1,280
9/30/2040	$283	$233	$462	$301	$1,279
9/30/2041	$296	$219	$462	$301	$1,278
9/30/2042	$310	$204	$462	$301	$1,277
9/30/2043	$337	$188	$462	$301	$1,288
9/30/2044	$350	$171	$462	$301	$1,284
9/30/2045	$364	$153	$462	$301	$1,280
9/30/2046	$391	$134	$462	$301	$1,288
9/30/2047	$404	$114	$462	$301	$1,282
9/30/2048	$431	$94	$462	$301	$1,288
9/30/2049	$444	$72	$462	$301	$1,280
9/30/2050	$471	$49	$462	$301	$1,284
9/30/2051	$490	$25	$462	$301	$1,278
Total	**$7,896**	**$7,677**	**$13,864**	**$8,676**	**$38,112**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-4-A

Phase #1 Assessment Roll by Lot Type – 2022-23 Trigger

Lot Type	**Lot Type 3 (60 Ft)**
Equivalent Unit Factor	**0.86**
Assessment	**$3,948.05**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2022	$61	$201	$231	$121	$614
9/30/2023	$61	$198	$231	$124	$614
9/30/2024	$67	$195	$231	$126	$620
9/30/2025	$67	$192	$231	$129	$619
9/30/2026	$74	$188	$231	$131	$625
9/30/2027	$74	$185	$231	$134	$623
9/30/2028	$81	$181	$231	$136	$629
9/30/2029	$81	$177	$231	$139	$628
9/30/2030	$88	$173	$231	$142	$633
9/30/2031	$94	$168	$231	$145	$638
9/30/2032	$94	$163	$231	$148	$636
9/30/2033	$101	$158	$231	$151	$641
9/30/2034	$108	$153	$231	$151	$643
9/30/2035	$114	$148	$231	$151	$644
9/30/2036	$114	$142	$231	$151	$638
9/30/2037	$121	$136	$231	$151	$639
9/30/2038	$128	$130	$231	$151	$640
9/30/2039	$135	$123	$231	$151	$640
9/30/2040	$141	$117	$231	$151	$640
9/30/2041	$148	$109	$231	$151	$639
9/30/2042	$155	$102	$231	$151	$638
9/30/2043	$168	$94	$231	$151	$644
9/30/2044	$175	$85	$231	$151	$642
9/30/2045	$182	$76	$231	$151	$640
9/30/2046	$195	$67	$231	$151	$644
9/30/2047	$202	$57	$231	$151	$641
9/30/2048	$215	$47	$231	$151	$644
9/30/2049	$222	$36	$231	$151	$640
9/30/2050	$236	$25	$231	$151	$642
9/30/2051	$245	$12	$231	$151	$639
Total	**$3,948**	**$3,838**	**$6,932**	**$4,338**	**$19,056**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix F-4-B

Phase #1 Assessment Roll by Lot Type – 2022-23 Trigger

Lot Type	**Lot Type 4 (55 Ft)**
Equivalent Unit Factor	**0.79**
Assessment	**$3,626.70**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
9/30/2022	$56	$185	$212	$111	$564
9/30/2023	$56	$182	$212	$114	$564
9/30/2024	$62	$179	$212	$116	$569
9/30/2025	$62	$176	$212	$118	$568
9/30/2026	$68	$173	$212	$121	$574
9/30/2027	$68	$170	$212	$123	$573
9/30/2028	$74	$166	$212	$125	$578
9/30/2029	$74	$162	$212	$128	$577
9/30/2030	$80	$158	$212	$130	$582
9/30/2031	$87	$154	$212	$133	$586
9/30/2032	$87	$150	$212	$136	$585
9/30/2033	$93	$146	$212	$138	$589
9/30/2034	$99	$141	$212	$138	$590
9/30/2035	$105	$136	$212	$138	$592
9/30/2036	$105	$130	$212	$138	$586
9/30/2037	$111	$125	$212	$138	$587
9/30/2038	$118	$119	$212	$138	$588
9/30/2039	$124	$113	$212	$138	$588
9/30/2040	$130	$107	$212	$138	$588
9/30/2041	$136	$100	$212	$138	$587
9/30/2042	$142	$93	$212	$138	$586
9/30/2043	$155	$86	$212	$138	$592
9/30/2044	$161	$78	$212	$138	$590
9/30/2045	$167	$70	$212	$138	$588
9/30/2046	$179	$62	$212	$138	$592
9/30/2047	$186	$52	$212	$138	$589
9/30/2048	$198	$43	$212	$138	$592
9/30/2049	$204	$33	$212	$138	$588
9/30/2050	$216	$23	$212	$138	$590
9/30/2051	$225	$11	$212	$138	$587
Total	**$3,627**	**$3,526**	**$6,368**	**$3,985**	**$17,505**

1 - The interest is calculated using 5.10% interest rate for years 1 through 5 and an interest rate of 5.10% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

APPENDIX G
PHASE #2 ASSESSMENT ROLL

Appendix G-1
Phase #2 Assessment Roll - Aggregate

Parcel	**All Parcels**
Assessment	**$482,718**
Total Units	**105.15**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
1	$7,409	$21,481	$28,251	$14,818	$71,959
2	$7,409	$21,151	$28,251	$15,115	$71,926
3	$8,232	$20,822	$28,251	$15,417	$72,722
4	$8,232	$20,455	$28,251	$15,725	$72,664
5	$9,056	$20,089	$28,251	$16,040	$73,435
6	$9,056	$19,686	$28,251	$16,360	$73,353
7	$9,879	$19,283	$28,251	$16,688	$74,101
8	$9,879	$18,843	$28,251	$17,021	$73,995
9	$10,702	$18,404	$28,251	$17,362	$74,719
10	$11,525	$17,927	$28,251	$17,709	$75,413
11	$11,525	$17,415	$28,251	$18,063	$75,254
12	$12,349	$16,902	$28,251	$18,425	$75,926
13	$13,172	$16,352	$28,251	$18,425	$76,200
14	$13,995	$15,766	$28,251	$18,425	$76,437
15	$13,995	$15,143	$28,251	$18,425	$75,814
16	$14,818	$14,520	$28,251	$18,425	$76,015
17	$15,641	$13,861	$28,251	$18,425	$76,178
18	$16,465	$13,165	$28,251	$18,425	$76,306
19	$17,288	$12,432	$28,251	$18,425	$76,396
20	$18,111	$11,663	$28,251	$18,425	$76,450
21	$18,934	$10,857	$28,251	$18,425	$76,467
22	$20,581	$10,015	$28,251	$18,425	$77,271
23	$21,404	$9,099	$28,251	$18,425	$77,179
24	$22,227	$8,146	$28,251	$18,425	$77,049
25	$23,874	$7,157	$28,251	$18,425	$77,707
26	$24,697	$6,095	$28,251	$18,425	$77,468
27	$26,343	$4,996	$28,251	$18,425	$78,015
28	$27,167	$3,823	$28,251	$18,425	$77,666
29	$28,813	$2,614	$28,251	$18,425	$78,103
30	$29,939	$1,332	$28,251	$18,425	$77,947
Total	**$482,718**	**$409,495**	**$847,537**	**$530,386**	**$2,270,136**

1 - The interest is calculated using an interest rate 4.45% for years 1 through 5 and an interest rate of 4.45% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix G-2
Phase #2 Assessment Roll by Lot Type

Lot Type	**Lot Type 3 (60 Ft)**
Equivalent Unit Factor	**0.86**
Assessment	**$3,948.05**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
1	$61	$176	$231	$121	$589
2	$61	$173	$231	$124	$588
3	$67	$170	$231	$126	$595
4	$67	$167	$231	$129	$594
5	$74	$164	$231	$131	$601
6	$74	$161	$231	$134	$600
7	$81	$158	$231	$136	$606
8	$81	$154	$231	$139	$605
9	$88	$151	$231	$142	$611
10	$94	$147	$231	$145	$617
11	$94	$142	$231	$148	$615
12	$101	$138	$231	$151	$621
13	$108	$134	$231	$151	$623
14	$114	$129	$231	$151	$625
15	$114	$124	$231	$151	$620
16	$121	$119	$231	$151	$622
17	$128	$113	$231	$151	$623
18	$135	$108	$231	$151	$624
19	$141	$102	$231	$151	$625
20	$148	$95	$231	$151	$625
21	$155	$89	$231	$151	$625
22	$168	$82	$231	$151	$632
23	$175	$74	$231	$151	$631
24	$182	$67	$231	$151	$630
25	$195	$59	$231	$151	$636
26	$202	$50	$231	$151	$634
27	$215	$41	$231	$151	$638
28	$222	$31	$231	$151	$635
29	$236	$21	$231	$151	$639
30	$245	$11	$231	$151	$638
Total	**$3,948**	**$3,349**	**$6,932**	**$4,338**	**$18,567**

1 - The interest is calculated using an interest rate 4.45% for years 1 through 5 and an interest rate of 4.45% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Appendix G-3
Phase #2 Assessment Roll by Lot Type

Lot Type	**Lot Type 4 (55 Ft)**
Equivalent Unit Factor	**0.79**
Assessment	**$3,626.70**

			Administration Expense		
Year	**Principal**	**Interest[1]**	**Maintenance Assessment**	**Other Administrative Expenses[2]**	**Annual Installment**
1	$56	$161	$212	$111	$541
2	$56	$159	$212	$114	$540
3	$62	$156	$212	$116	$546
4	$62	$154	$212	$118	$546
5	$68	$151	$212	$121	$552
6	$68	$148	$212	$123	$551
7	$74	$145	$212	$125	$557
8	$74	$142	$212	$128	$556
9	$80	$138	$212	$130	$561
10	$87	$135	$212	$133	$567
11	$87	$131	$212	$136	$565
12	$93	$127	$212	$138	$570
13	$99	$123	$212	$138	$572
14	$105	$118	$212	$138	$574
15	$105	$114	$212	$138	$570
16	$111	$109	$212	$138	$571
17	$118	$104	$212	$138	$572
18	$124	$99	$212	$138	$573
19	$130	$93	$212	$138	$574
20	$136	$88	$212	$138	$574
21	$142	$82	$212	$138	$575
22	$155	$75	$212	$138	$581
23	$161	$68	$212	$138	$580
24	$167	$61	$212	$138	$579
25	$179	$54	$212	$138	$584
26	$186	$46	$212	$138	$582
27	$198	$38	$212	$138	$586
28	$204	$29	$212	$138	$584
29	$216	$20	$212	$138	$587
30	$225	$10	$212	$138	$586
Total	**$3,627**	**$3,077**	**$6,368**	**$3,985**	**$17,056**

1 - The interest is calculated using an interest rate 4.45% for years 1 through 5 and an interest rate of 4.45% thereafter.

2 - The Administrative Expenses shown include estimates for the operations and maintenance of the Authorized Improvements, Assessment collection costs, and other PID administration expenses. These estimates will be updated each year as part of the Annual Service Plan update.

Exhibit B

Phase #2 Reimbursement Agreement

PARKS AT PANCHASARP FARMS PUBLIC IMPROVEMENT DISTRICT JC-1
PHASE #2 REIMBURSEMENT AGREEMENT

This Parks at Panchasarp Farms Public Improvement District JC-1 Phase #2 Reimbursement Agreement (this "Reimbursement Agreement") is executed by and among the **CITY OF BURLESON, TEXAS**, a home-rule municipality of the State of Texas (the "City") and **PF FARMS, LLC**, a Texas limited liability company (the "Developer") (individually referred to as a "Party" and collectively as the "Parties") to be effective March 7, 2022 (the "Effective Date").

RECITALS

WHEREAS, capitalized terms used in this Reimbursement Agreement shall have the meanings given to them in this Reimbursement Agreement or in the *Parks at Panchasarp Farms Public Improvement District JC-1 Service and Assessment Plan*, dated February 3, 2020, as updated for Phase #2 on February 21, 2022, as the same may be amended, supplemented, and updated from time to time (the "SAP" or "Service and Assessment Plan") passed and approved by the City Council of the City on March 7, 2022; and

WHEREAS, on February 4, 2019 the City Council passed and approved Resolution CSO# 981-02-2019 authorizing the creation of the Parks at Panchasarp Farms Public Improvement District JC-1 (the "District"), covering approximately 220.88 acres of land described by metes and bounds in said Resolution (the "District Property"); and

WHEREAS, the purpose of the District is to finance public improvements (the "Authorized Improvements") as provided by Chapter 372, Texas Local Government Code, as amended (the "PID Act") that promote the interests of the City and confer a special benefit on the Assessed Property within the District; and

WHEREAS, the District Property is being developed in phases, and special assessments for each phase have been or will be levied against the Assessed Property within such phase to pay the costs of Authorized Improvements that confer a special benefit on the Assessed Property within such phase; and

WHEREAS, Phase #2 Improvements (as defined in the SAP) have been constructed within Phase #2 of the District Property, as described and depicted in the SAP; and

WHEREAS, on January 18, 2022, the City Council passed and approved a Resolution determining, among other things, the estimated costs of the Phase #2 Improvements; and

WHEREAS, on February 21, 2022, the City Council conducted a first reading and on March 7, 2022, the City Council conducted a second reading and passed and approved an Ordinance (the "Assessment Ordinance") which, among other things, approved the SAP (including the Phase #2 Assessment Roll), levied assessments, and established the dates upon which interest on assessments will begin to accrue and collection of assessments will begin; and

WHEREAS, in addition to approving the SAP, the Assessment Ordinance levied assessments against property within Phase #2 (the "Phase #2 Assessed Property") for the Phase #2

Improvements in accordance with the Phase #2 Assessment Roll attached as Appendix G to the SAP; and

WHEREAS, the SAP established $482,718.00 as the cost of the Phase #2 Improvements to be assessed against Phase #2 of the District Property (the "Phase #2 Improvements Costs"); and

WHEREAS, the SAP allocated the Phase #2 Improvements Costs to Phase #2 of the District Property, and the SAP contemplated the allocation of the Phase #2 Improvements Costs among the single family and multifamily residential lots to be created from the subdivision of the District Property; and

WHEREAS, assessments against lots within Phase #2 of the District (the "Phase #2 Assessments") will be reflected on the Phase #2 Assessment Roll as approved by the City Council; and

WHEREAS, the SAP and the Assessment Ordinance provide, in part, that an Assessment or Assessments may be paid in full at any time, and if an Assessment is not paid in full, it shall be due and payable in Annual Installments plus interest for a period of 30 years or until the Assessment is paid in full; and

WHEREAS, all revenue received and collected by the City from the collection of the Phase #2 Assessments and Annual Installments (excluding Delinquent Collection Costs and Administrative Expenses, and Maintenance Expenses) (the "Phase #2 Assessment Revenue") shall be deposited as required by the PID Act into an assessment fund that is segregated from all other funds of the City (the "Phase #2 Assessment Fund"); and

WHEREAS, if Future Phase #2 Bonds (as defined below) are issued, Phase #2 Assessment Revenue shall be collected and deposited as provided in the indenture(s) authorizing the issuance of the Future Phase #2 Bonds; and

WHEREAS, the Phase #2 Assessment Revenue deposited into the Phase #2 Assessment Fund shall be used to reimburse Developer and its assigns for the Phase #2 Improvements Costs advanced by the Developer in an amount not to exceed $482,718.00, plus interest; and

WHEREAS, the obligations of the City to use the Phase #2 Assessments hereunder is authorized by the PID Act; and

WHEREAS, at the discretion of the City, it is anticipated that Future Phase #2 Bonds may be issued for all or a portion of the Phase #2 Improvements; therefore, prior to or contemporaneously with the issuance of any such bonds, Developer and City agree to amend this Reimbursement Agreement as determined necessary by City's bond counsel for issuance of any such bonds, for compliance with applicable law and for compliance with the obligations of the parties under this Reimbursement Agreement.

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS OF THE PARTIES SET FORTH IN THIS REIMBURSEMENT AGREEMENT AND FOR VALUABLE CONSIDERATION THE RECEIPT AND ADEQUACY OF WHICH ARE ACKNOWLEDGED, THE PARTIES AGREE AS FOLLOWS:

1. The recitals in the "WHEREAS" clauses of this Reimbursement Agreement are true and correct, create obligations of the Parties, and are incorporated as part of this Reimbursement Agreement for all purposes.

2. Strictly subject to the terms, conditions, and requirements and solely from the Phase #2 Assessment Revenues as herein provided and in accordance with the SAP, the City agrees to pay the Developer and its assigns, and the Developer and its assigns shall be entitled to receive from the City, the amount equal to the actual costs of the Phase #2 Improvements paid by the Developer for the Phase #2 Improvements Costs that were within budgeted costs, or authorized Cost Overruns in accordance with the SAP, that were paid by the Developer as evidenced by one or more Certifications for Payment (as defined below) approved by the City plus interest on the unpaid balance in accordance with the terms of this Reimbursement Agreement until the last year of Annual Installment collection shown in the SAP (the "Maturity Date"), and which shall be reimbursed to the Developer and its assigns in a principal amount not to exceed $482,718.00 (the "Reimbursement Amount"), plus interest accrued, as hereinafter provided. The City hereby covenants to create, concurrently with the execution of this Reimbursement Agreement, a separate fund to be designated the "Phase #2 Assessment Fund." The Reimbursement Amount is payable from Phase #2 Assessment Revenue to be deposited in the Phase #2 Assessment Fund, or from the net proceeds of Future Phase #2 Bonds, as described below:

    a. The Reimbursement Amount is payable solely from: (i) the Phase #2 Assessment Revenue received and collected by the City and deposited into the Phase #2 Assessment Fund; (ii) the net proceeds (after payment of costs of issuance, including the costs paid or incurred by the City and Administrative Expenses) of one or more series of bonds (the "Future Phase #2 Bonds") issued by the City and secured by the Phase #2 Assessment Revenue; or (iii) a combination of items (i) and (ii) immediately above. The Phase #2 Assessment Revenue shall be received, collected and deposited into the Phase #2 Assessment Fund subject to the following limitations:

        i. Calculation of the Phase #2 Assessments and the first Annual Installment for a Parcel shall begin as provided for in the SAP.

        ii. Until such time as Future Phase #2 Bonds are issued, the Phase #2 Assessments shall accrue interest at the per annum rates set forth in this Section 2. Interest shall continue on the unpaid principal amount of the

Phase #2 Assessments for a Parcel for the earlier of 30 years or until the Phase #2 Assessments for such Parcel are paid in full.

iii. The Developer and its assigns shall be reimbursed in a combined aggregate amount not to exceed $482,718.00 plus interest from the Phase #2 Assessment Fund and as allowed under this Section 2(a).

iv. The unpaid Reimbursement Amount shall bear simple interest per annum at the rate of (x) 4.45% for years 1 through 5, and (y) 4.45% thereafter, as shown in the SAP; provided that, in the event Future Phase #2 Bonds are issued, the per annum interest rate on the Reimbursement Amount shall not exceed, and shall be limited to, the per annum interest rate on such bonds. The interest rate has been approved by the City Council and is authorized by the PID Act and was determined based upon *the Bond Buyer Index*, a daily publication that publishes this interest rate index, which the highest average index rate for tax-exempt bonds reported in the previous month was 2.45%. The interest rates of 4.45% and 4.45% contained herein, as shown in the SAP, comply with Subsections 372.023(e)(1) and (e)(2) of the PID Act.

v. If Future Phase #2 Bonds are issued, the City shall bill, collect, and upon receipt, deposit all Phase #2 Assessment Revenue relating to such bonds in the manner set forth in the Indenture(s) authorizing such bonds.

3. The amount of the Reimbursement Amount that has not been paid, plus the interest accrued as described in Section 2(a)(iv) above, are collectively, the "Unpaid Balance." The Unpaid Balance is secured by and payable solely from the Phase #2 Assessment Revenue received and collected by the City and deposited into the Phase #2 Assessment Fund or from the net proceeds of the Future Phase #2 Bonds. No other City funds, revenue, taxes, or income of any kind shall be used to pay the Unpaid Balance, even if the Unpaid Balance is not paid in full by the Maturity Date, and such unpaid amount shall be canceled and for all purposes of this Reimbursement Agreement shall be deemed to have been conclusively and irrevocably PAID IN FULL, and such Unpaid Balance shall no longer be deemed to be payable. This Reimbursement Agreement shall not, under any circumstances, give rise to or create a charge against the general credit or taxing power of the City or a debt or other obligation of the City payable from any source other than Phase #2 Assessment Revenue received, collected and deposited into the Phase #2 Assessment Fund. The City covenants that it will comply with the provisions of this Reimbursement Agreement and the PID Act, including provisions relating to the administration of the District and the enforcement and collection of taxes and assessments, and all other covenants provided therein. Notwithstanding its collection efforts, if the City fails to receive all or any part of the Phase #2 Assessment Revenue and, as a result, is unable to make transfers from the Phase #2

Assessment Revenue Fund for payments to the Developer as required under this Reimbursement Agreement, such failure and inability shall not constitute a Failure or Default by the City under this Reimbursement Agreement.

4. If Future Phase #2 Bonds are issued, the net proceeds of such Future Phase #2 Bonds shall be used, from time to time, first to pay the Unpaid Balance due to the Developer under this Reimbursement Agreement for the costs of Phase #2 Improvements that have already been paid by the Developer and then to pay all or any portion of any Phase #2 Improvements Cost, as set forth in the SAP such that no Future Phase #2 Bonds are issued unless the funds necessary to complete the Phase #2 Improvements are deposited with the net proceeds of the Future Phase #2 Bonds on the closing date of the Future Phase #2 Bonds. Notwithstanding the foregoing, the Developer shall only be entitled to repayment of the costs of the Phase #2 Improvements as set forth in the SAP. If costs of completion of the Phase #2 Improvement is less than the amounts set forth in the SAP, the Developer shall not be entitled to such excess amounts.

5. The Developer has the right to convey, transfer, assign, mortgage, pledge, or otherwise encumber, in whole or in part without the consent of (but with written notice to) the City, the Developer's right, title, or interest under this Reimbursement Agreement including, but not limited to, any right, title, or interest of the Developer in and to payment of the Unpaid Balance (any of the foregoing, a "Transfer," and the person or entity to whom the Transfer is made, a "Transferee"). The rights of the Developer to assignment are conditioned upon the Transferee agreeing, in writing, to assume the rights, title or interest being assigned and to be bound by the terms and conditions of this Reimbursement Agreement to the extent they apply to the rights, title or interest being assigned. An assignment by the Developer pursuant to this Section shall be effective upon delivery to the City of a copy of the fully executed assignment, which shall include the information required by Section 9 below and unambiguous provisions regarding any apportionment between the Developer and the Transferee of the right to receive payment of the Unpaid Balance or any other payment. The City may rely on any notice of a Transfer or executed assignment received from the Developer without obligation to investigate or confirm the validity or occurrence of such Transfer. The Developer waives all rights or claims against the City for any such funds provided to a third party as a result of a Transfer for which the City has received notice, and the Developer's sole remedy shall be to seek the funds directly from the third party. If the City determines in its sole discretion that the executed assignment received from the Developer does not unambiguously provide for the apportionment between the Developer and the Transferee of the right to receive payments of the Unpaid Balance or any other amount, the City will make such payments solely to that Developer until such time as the executed assignment is amended to unambiguously provide for such apportionment and the Transferee or other third party's sole remedy shall be to seek the funds directly from the Developer. No conveyance, transfer, assignment, mortgage, pledge or other

encumbrance shall be made by the Developer or any successor or assignee of the Developer that results in the City being an "obligated person" within the meaning of Rule 15c2-12 of the United States Securities and Exchange Commission. Any assignment by a Transferee of its rights, title or interest under this Reimbursement Agreement shall be subject to the requirements of the Developer under this Section 5.

6. The obligations of the City under this Reimbursement Agreement are non-recourse and payable only from the Phase #2 Assessment Fund or the net proceeds of the Future Phase #2 Bonds and such obligations do not create a debt or other obligation payable from any other City revenues, taxes, income, or property. None of the City or any of its elected or appointed officials or any of its officers or employees shall incur any liability hereunder to the Developer or any other party in their individual capacities by reason of this Reimbursement Agreement or their acts or omissions under this Reimbursement Agreement.

7. Nothing in this Reimbursement Agreement is intended to constitute a waiver by the City of any remedy the City may otherwise have outside this Reimbursement Agreement against the Developer, any Transferee, or any other person or entity involved in the design, construction or installation of the Phase #2 Improvements. The obligations of Developer hereunder shall be those as a Party hereto and not solely as an owner of property in the District. Nothing herein shall be constructed, nor is intended, to affect the City's or Developer's rights and duties to perform their respective obligations under other agreements, regulations and ordinances.

8. This Reimbursement Agreement is being executed and delivered, and is intended to be performed in the State of Texas. Except to the extent that the laws of the United States may apply to the terms hereof, the substantive laws of the State of Texas shall govern the validity, construction, enforcement, and interpretation of this Reimbursement Agreement. In the event of a dispute involving this Reimbursement Agreement, exclusive venue for such dispute shall lie in any court of competent jurisdiction in Johnson County, Texas.

9. Any notice required or contemplated by this Reimbursement Agreement shall be signed by or on behalf of the Party giving the Notice, and shall be deemed effective as follows: (i) when delivered by a national company such as FedEx or UPS with evidence of delivery signed by any person at the delivery address regardless of whether such person was the named addressee; or (ii) 72 hours after the notice was deposited with the United States Postal Service, Certified Mail, Return Receipt Requested. Any Party may change its address by delivering written notice of such change in accordance with this section. All Notices given pursuant to this Section shall be addressed as follows:

To the City: City of Burleson, Texas
Attn: City Manager

141 W Renfro Street
Burleson, Texas 76028

With a copy to: Taylor, Olson, Adkins, Sralla, & Elam, LLP
Attn: E. Allen Taylor, Jr., City Attorney
6000 Western Place, Ste. 200
Fort Worth, TX 76107

To the Landowner: PF Farms, LLC
Attn: Ben Panchasarp
4020 N. MacArthur Blvd, Suite 122-278
Irving, TX 75038

With a copy to: Winstead PC
Attn: Ross Martin
2728 N. Harwood Street, Suite 500
Dallas, TX 75201

10. Notwithstanding anything herein to the contrary, nothing herein shall otherwise authorize or permit the use by the City of the Phase #2 Assessments contrary to the provisions of the PID Act.

11. Remedies:

    a. If either Party fails to perform an obligation imposed on such Party by this Reimbursement Agreement (a "Failure") and such Failure is not cured after written notice and the expiration of the cure periods provided in this section, then such Failure shall constitute a "Default." Upon the occurrence of a Failure by a non-performing Party, the other Party shall notify the non-performing Party and all Transferees of the non-performing Party in writing specifying in reasonable detail the nature of the Failure. The non-performing Party to whom notice of a Failure is given shall have at least 30 days from receipt of the notice within which to cure the Failure; however, if the Failure cannot reasonably be cured within 30 days and the non-performing Party has diligently pursued a cure within such 30-day period and has provided written notice to the other Party that additional time is needed, then the cure period shall be extended for an additional 30-day period so long as the non-performing Party is diligently pursuing a cure. Any Transferee shall have the same rights as the Developer to enforce the obligations of the City under this Reimbursement Agreement and shall also have the right, but not the obligation, to cure any alleged Failure by the Developer within the same time periods that are provided to the Developer. The election by a Transferee to cure a Failure by the Developer shall constitute a cure by the Developer but shall not obligate the Transferee to be bound by this Reimbursement Agreement with respect to

Developer obligations under this Reimbursement Agreement unless the Transferee agrees to be bound or is bound as a result of a Transfer to the Transferee.

b. If the City is in Default, the Developer's sole and exclusive remedies shall be to: (1) seek a writ of mandamus to compel performance by the City; or (2) seek specific enforcement of this Reimbursement Agreement.

c. If the Developer is in Default, the City may pursue any legal or equitable remedy or remedies, including, without limitation, damages, and termination of this Reimbursement Agreement. The City shall not terminate this Reimbursement Agreement unless it delivers to the Developer a second notice expressly providing that the City will terminate within thirty (30) additional days. Termination or non-termination of this Reimbursement Agreement upon a Default shall not prevent the City from suing the Developer for specific performance, damages, actual damages, excluding punitive, special and consequential damages, injunctive relief or other available remedies with respect to obligations that expressly survive termination. In the event the Developer fails to pay any of the expenses or amounts or perform any obligation specified in this Reimbursement Agreement, then to the extent such failure constitutes a Default hereunder, the City may, but shall not be obligated to do so, pay any such amount or perform any such obligations and the amount so paid and the reasonable out of pocket costs incurred by the City in said performance shall be due and payable by the Developer to the City within thirty (30) days after the Developer's receipt of an itemized list of such costs.

d. No remedy herein conferred or reserved is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder now or hereafter existing at law or in equity.

e. The exercise of any remedy herein conferred or reserved shall not be deemed a waiver of any other available remedy.

12. To the extent there is a conflict between this Reimbursement Agreement and an Indenture securing the Future Phase #2 Bonds, the Indenture securing the Future Phase #2 Bonds shall control as the provisions relate to the Phase #2 Assessments.

13. The failure by a Party to insist upon the strict performance of any provision of this Reimbursement Agreement by the other Party, or the failure by a Party to exercise its rights upon a Default by the other Party shall not constitute a waiver of such Party's right to insist and demand strict compliance by such other Party with the provisions of this Reimbursement Agreement.

14. The City does not waive or surrender any of its governmental powers, immunities, or rights except to the extent permitted by law and necessary to allow the Developer to enforce its remedies under this Reimbursement Agreement.

15. Nothing in this Reimbursement Agreement, express or implied, is intended to or shall be construed to confer upon or to give to any person or entity other than the City and the Developer and its assigns any rights, remedies, or claims under or by reason of this Reimbursement Agreement, and all covenants, conditions, promises, and agreements in this Reimbursement Agreement shall be for the sole and exclusive benefit of the City and the Developer.

16. In this Reimbursement Agreement, time is of the essence and compliance with the times for performance herein is required.

17. The City represents and warrants that this Reimbursement Agreement has been approved by official action by the City Council of the City in accordance with all applicable public notice requirements (including, but not limited to, notices required by the Texas Open Meetings Act) and that the individual executing this Reimbursement Agreement on behalf of the City has been duly authorized to do so. The Developer represents and warrants that this Reimbursement Agreement has been approved by appropriate action of the Developer, and that the individual executing this Reimbursement Agreement on behalf of the Developer has been duly authorized to do so. Each Party respectively acknowledges and agrees that this Reimbursement Agreement is binding upon such Party and is enforceable against such Party, in accordance with its terms and conditions and to the extent provided by law.

18. This Reimbursement Agreement represents the entire agreement of the Parties and no other agreement, statement or promise made by any Party or any employee, officer or agent of any Party with respect to any matters covered hereby that is not in writing and signed by all the Parties to this Reimbursement Agreement shall be binding. This Reimbursement Agreement shall not be modified or amended except in writing signed by the Parties. If any provision of this Reimbursement Agreement is determined by a court of competent jurisdiction to be unenforceable for any reason, then: (a) such unenforceable provision shall be deleted from this Reimbursement Agreement; and (b) the remainder of this Reimbursement Agreement shall remain in full force and effect and shall be interpreted to give effect to the intent of the Parties.

19. This Reimbursement Agreement may be executed in any number of counterparts, each of which shall be deemed an original.

20. The term of this Reimbursement Agreement is the earlier of (i) thirty (30) years from the collection of the Assessment Revenue, (ii) until the Unpaid Balance is paid in full in accordance herewith, (iii) the issuance of Future Phase #2 Bonds, or (iv) termination

pursuant to a Default, whichever occurs first. The Developer shall be entitled to reimbursement for costs pursuant to a submitted Certification for Payment if the Developer has submitted a Certification for Payment prior a Default.

21. Each Party shall use good faith, due diligence and reasonable care in the performance of its respective obligations under this Reimbursement Agreement, and time shall be of the essence in such performance; however, in the event a Party is unable, due to force majeure, to perform its obligations under this Reimbursement Agreement, then the obligations affected by the force majeure shall be temporarily suspended. Within fifteen (15) business days after the occurrence of a force majeure, the Party claiming the right to temporarily suspend its performance, shall give Notice to all the Parties, including a detailed explanation of the force majeure and a description of the action that will be taken to remedy the force majeure and resume full performance at the earliest possible time. The term "force majeure" shall include events or circumstances that are not within the reasonable control of Party whose performance is suspended and that could not have been avoided by such Party with the good faith exercise of good faith, due diligence and reasonable care, such as by reason of floods, earthquakes or other acts of God, war, civil commotion, riots, strikes, picketing or other labor disputes, damage to work in progress by casualty or by other cause beyond the reasonable control of the Party (financial inability excepted).

22. Any amounts or remedies due pursuant to this Reimbursement Agreement are not subject to acceleration.

23. The City and the Developer agree that the Developer shall submit one or more Certifications for Payment in substantially the form of **Exhibit A** attached hereto (each a "Certification for Payment") for cost(s) of Phase #2 Improvements in an aggregate amount up to the maximum Unpaid Balance set forth in Section 3 hereof. The amount of each Certification for Payment approved by the City shall be added to the principal amount of the Reimbursement Amount, not to exceed the maximum Unpaid Balance set forth in Section 3 hereof.

24. Upon receipt of a Certification for Payment, substantially in the form of **Exhibit A** hereto (along with all accompanying documentation required by the City) from the Developer, the City engineer or other individual employed by the City to inspect infrastructure to be owned by the City for compliance with all rules and regulations applicable to the development and the infrastructure inspected (the "City Inspector") shall conduct a review in order to confirm that such request is complete, to confirm that the work with respect to such Phase #2 Improvement identified therein for which payment is requested was performed in accordance with all applicable governmental laws, rules and regulations and applicable plans therefor and with the terms of this Reimbursement Agreement, and to verify and approve the actual cost of such work specified in such Certification for Payment (collectively, the "Developer Compliance Requirements"), and shall, upon the conclusion of the review, forward the request to the City Manager of the City, or any other official or

agent of the City later authorized by the City Council to undertake the action referenced herein (the "City Representative"). The City Inspector and/or City Representative shall also conduct such review as is required in his discretion to confirm the matters certified in the Certification for Payment. The Developer agrees to cooperate with the City Inspector and/or City Representative in conducting each such review and to provide the City Inspector and/or City Representative with such additional information and documentation as is reasonably necessary for the City Inspector and/or City Representative to conclude each such review. Within twenty-one (21) business days of receipt of any Certification for Payment, the City Inspector shall either (i) approve and execute the Certification for Payment and forward the same to City Representative for approval (A) as an additional principal amount of the Reimbursement Amount for payment from those funds available in the Phase #2 Assessment Fund in accordance with this Reimbursement Agreement, or, (B) if Future Phase #2 Bonds have been issued by the City, the City Representative shall forward the Certification for Payment to the Trustee for payment pursuant to the related Indenture, or (ii) in the event the City Inspector disapproves the Certification for Payment, give written notification to the Developer of the City Inspector's disapproval, in whole or in part, of such Certification for Payment, specifying the reasons for such disapproval and the additional requirements to be satisfied for approval of such Certification for Payment. If a Certification for Payment seeking reimbursement is approved only in part, the City Inspector shall specify the extent to which the Certification for Payment is approved and shall deliver such partially approved Certification for Payment to the City Representative for approval in accordance with this Section 24, and any such partial work shall be processed for payment under this Section 24, notwithstanding such partial denial. If the City Inspector fails to act with respect to a Certification for Payment within the time period herein provided, the Developer shall submit the Certification for Payment directly to the City Representative for approval. Within fourteen (14) business days of receipt of any Certification for Payment, the City Representative shall approve or deny the Certification for Payment, and provide notice to the Administrator and Developer. The approval of the Certification for Payment by the City Representative shall constitute a representation by the City Representative of the Developer's compliance therein. If the City Representative denies the Certification for Payment, the denial must be in writing, stating the reason(s) for denial. The denial may be appealed to the City Council by the Developer in writing within thirty (30) days of being denied by the City Representative. Denial of the Certification for Payment by the City Council shall be attempted to be resolved by half-day mediation between the parties in the event an agreement is not otherwise reached by the parties, with the mediator's fee being paid by Developer. The Certification for Payment shall not be forwarded to the City Representative or the Trustee, if applicable, for payment until the dispute is resolved by the City and the Developer. The Developer shall deliver the approved or partially approved Certification for Payment by the City Representative as provided herein, or approved by the City Council, to the City Representative for payment from the Phase #2 Assessment Fund in accordance with this Reimbursement Agreement; provided, however, if Future Phase #2 Bonds have been issued, the City Representative shall provide the Certification for Payment to the Trustee for payment in accordance with the related Indenture.

25. The amount of a Certification for Payment approved by the City constituting a portion of the Reimbursement Amount shall accrue interest at the per annum rates set forth in Section 2 hereof from the date of approval by the City Representative of the Certification for Payment.

26. Upon the final completion of an Phase #2 Improvement (or its completed segment or phase thereof) and payment of all outstanding invoices for such Phase #2 Improvement, if the actual cost(s) of such Phase #2 Improvement (or its completed segment or phase thereof) is less than the budgeted cost(s) (a "Cost Underrun"), any remaining budgeted cost(s) will be available to pay cost overruns ("Cost Overruns") on any other Phase #2 Improvement (or its completed segment or phase thereof). The City shall promptly confirm to the Administrator that such remaining amounts are available to pay such Cost Overruns, and the Developer, the Administrator and the City Representative will agree how to use such moneys to secure the payment and performance of the work for other Phase #2 Improvements. Any Cost Underrun for any Phase #2 Improvement (or its completed segment or phase thereof) is available to pay Cost Overruns on any other Phase #2 Improvement (or its completed segment or phase thereof), and may be added to the amount approved for payment in any Certification for Payment, as agreed to by the Developer, the Administrator, and the City Representative.

27. The Developer hereby verifies that it and its parent companies, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott Israel and, to the extent this Reimbursement Agreement is a contract for goods or services, will not boycott Israel during the term of this Reimbursement Agreement. The foregoing verification is made solely to comply with Section 2271.002, Texas Government Code, and to the extent such Section does not contravene applicable Federal law. As used in the foregoing verification, 'boycott Israel' means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. The Developer understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with the Developer and exists to make a profit.

28. The Developer hereby represents that neither it nor any of its parent companies, wholly- or majority-owned subsidiaries, and other affiliates is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Texas Government Code, and posted on any of the following pages of such officer's internet website: https://comptroller.texas.gov/purchasing/docs/sudan-list.pdf, https://comptroller.texas.gov/purchasing/docs/iran-list.pdf, or https://comptroller.texas.gov/purchasing/docs/fto-list.pdf. The foregoing representation is made solely to comply with Section 2252.152, Texas Government Code, and to the extent such Section does not contravene applicable Federal law and excludes the Developer and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if

any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. The Developer understands "affiliate" to mean any entity that controls, is controlled by, or is under common control with the Developer and exists to make a profit.

29. To the extent this Reimbursement Agreement constitutes a contract for goods or services for which a written verification statement is required under Section 2274.002 (as added by Senate Bill 13 in the 87th Texas Legislative Session), Texas Government Code, as amended, the Developer hereby verifies that it and its parent companies, wholly- or majority- owned subsidiaries, and other affiliates, if any, do not boycott energy companies and, will not boycott energy companies during the term of this Reimbursement Agreement. The foregoing verification is made solely to comply with Section 2274.002, Texas Government Code, as amended, to the extent Section 2274.002, Texas Government Code does not contravene applicable Texas or federal law. As used in the foregoing verification, "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code. The Developer understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with the Developer and exists to make a profit.

30. To the extent this Reimbursement Agreement constitutes a contract for goods or services for which a written verification statement is required under Section 2274.002 (as added by Senate Bill 19 in the 87th Texas Legislative Session, "SB 19"), Texas Government Code, as amended, the Developer hereby verifies that it and its parent companies, wholly- or majority- owned subsidiaries, and other affiliates, if any,

(1) do not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association; and

(2) will not discriminate during the term of this Reimbursement Agreement against a firearm entity or firearm trade association.

The foregoing verification is made solely to comply with Section 2274.002, Texas Government Code, as amended, to the extent Section 2274.002, Texas Government Code does not contravene applicable Texas or federal law. As used in the foregoing verification, "discriminate against a firearm entity or firearm trade association" shall have the meaning assigned to such term in Section 2274.001(3) (as added by SB 19), Texas Government Code. The Developer understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with the Developer and exists to make a profit.

[SIGNATURE PAGES TO FOLLOW]

Executed by Developer and City to be effective on the Effective Date.

CITY OF BURLESON, TEXAS

By:_____
Name: Chris Fletcher
Title: Mayor

ATTEST:

_____
Name: Amanda Campos, TRMC, CMC
Title: City Secretary

[Signature Page for Parks at Panchasarp Farms PID JC-1 Phase #2 Reimbursement Agreement]

DEVELOPER:

PF FARMS, LLC,
a Texas limited liability company

By:_____
Name: Ben Panchasarp
Its: Manager

[Signature Page for Parks at Panchasarp Farms PID JC-1 Phase #2 Reimbursement Agreement]

Exhibit A

FORM OF CERTIFICATION FOR PAYMENT

The undersigned is an agent for PF Farms, LLC, a Texas limited liability company (the "Developer") and requests payment from the Phase #2 Assessment Fund (as defined in the Parks at Panchasarp Farms Public Improvement District JC-1 Phase #2 Reimbursement Agreement) from the City of Burleson, Texas (the "City") in the amount of $_____ for labor, materials, fees, and/or other general costs related to the construction of certain Phase #2 Improvements related to the Parks at Panchasarp Farms Public Improvement District JC-1 (the "Phase #2 Improvements"). Unless otherwise defined, any capitalized terms used herein shall have the meanings ascribed to them in the Parks at Panchasarp Farms Public Improvement District JC-1 Phase #2 Reimbursement Agreement (the "Phase #2 Reimbursement Agreement") dated March 7, 2022.

In connection to the above referenced payment, the Developer represents and warrants to the City as follows:

1. The undersigned is a duly authorized officer of the Developer, is qualified to execute this Certification for Payment on behalf of the Developer, and is knowledgeable as to the matters set forth herein.

2. The payment requested for the below referenced Phase #2 Improvements have not been the subject of any prior payment request submitted to the City or, if previously requested, no disbursement was made with respect thereto.

3. The itemized amounts listed for the Phase #2 Improvements below is a true and accurate representation of the costs associated with the creation, acquisition, or construction of said Phase #2 Improvement, and such costs are in compliance with the Phase #2 Reimbursement Agreement and the Service and Assessment Plan.

4. The Developer is in compliance with the terms and provisions of the Phase #2 Reimbursement Agreement and the Service and Assessment Plan.

5. All conditions set forth in the Phase #2 Reimbursement Agreement for the payment hereby requested have been satisfied.

6. The work with respect to the Phase #2 Improvement referenced below (or its completed segment) has been completed and the City may begin inspection of the Phase #2 Improvement.

7. The Developer agrees to cooperate with the City in conducting its review of the requested payment, and agrees to provide additional information and documentation as is reasonably necessary for the City to complete said review.

Payments requested should include the following:

Payee / Description of Phase #2 Improvement	Total Cost of Phase #2 Improvement	Budgeted Cost of Phase #2 Improvement	Amount to be paid from the Phase #2 Assessment Fund

Attached hereto are receipts, purchase orders, change orders, and similar instruments which support and validate the above requested payments. Also attached hereto are **"bills paid" affidavits and supporting documentation** in the standard form for City construction projects evidencing that any contractor or subcontractor having performed work on an Phase #2 Improvement described above has been paid in full for all work completed through the previous Certification for Payment.

Pursuant to the Phase #2 Reimbursement Agreement, after receiving this payment request, the City Inspector has inspected the Phase #2 Improvements (or completed segment) and confirmed that said work has been completed in accordance with approved plans and all applicable governmental laws, rules, and regulations.

Payments requested hereunder shall be made as directed below:

a. X amount to Person or Account Y for Z goods or services.

b. Payment instructions

I hereby declare that the above representations and warranties are true and correct.

Dated: _____.

DEVELOPER:

PF FARMS, LLC,
a Texas limited liability company

By:_____
Name: Ben Panchasarp
Its: Manager

APPROVAL OF REQUEST BY CITY

The City is in receipt of the attached Certification for Payment, acknowledges the Certification for Payment, and finds the Certification for Payment to be in order. After reviewing the Certification for Payment, the City approves the Certification for Payment. The City's approval of the Certificate for Payment shall not have the effect of estopping or preventing the City from asserting claims under the Phase #2 Reimbursement Agreement, the indenture (if any), the Service and Assessment Plan, or any other agreement between the parties or that there is a defect in the Phase #2 Improvements.

CITY OF BURLESON, TEXAS

By: _____

Name: _____

Title: _____

Date: _____

Exhibit C

Phase #2 Landowner Agreement

PHASE #2 LANDOWNER AGREEMENT

This **PHASE #2 LANDOWNER AGREEMENT** (the "Agreement"), is entered into as of March 7, 2022, between the City of Burleson, Texas (the "City"), a home-rule municipality of the State of Texas (the "State"), and JC Panchasarp, LP, a Texas limited partnership (the "Landowner").

RECITALS:

WHEREAS, capitalized terms used but not defined herein shall have the meanings given to them in the Service and Assessment Plan (as defined herein); and

WHEREAS, Landowner owns the Phase #2 Assessed Property described by a metes and bounds description attached as **Exhibit I** to this Agreement and which is incorporated herein for all purposes, comprising all of the non-exempt, privately-owned land described in **Exhibit I** (the "Landowner's Parcel") which is located within Phase #2 of the Parks at Panchasarp Farms Public Improvement District JC-1 (the "District") in the corporate limits of the City; and

WHEREAS, the City Council has adopted an assessment ordinance (including all exhibits and attachments thereto, the "Assessment Ordinance") for the Phase #2 Improvements and the Parks at Panchasarp Farms Public Improvement District JC-1 Service and Assessment Plan (as updated and amended, the "Service and Assessment Plan") and which is incorporated herein for all purposes, and has levied an assessment on the Phase #2 Assessed Property in Phase #2 of the District that will be used for the payment of certain infrastructure improvements and to pay the costs of constructing the Phase #2 Improvements that will benefit the Phase #2 Assessed Property; and

WHEREAS, the Declaration of Covenants, Conditions and Restrictions attached to this Agreement as **Exhibit II** and which are incorporated herein for all purposes includes the statutory notification required by Texas Property Code, Section 5.014, as amended, to be provided by the seller of residential property that is located in a public improvement district established under Chapter 372 of the Texas Local Government Code, as amended (the "PID Act"), to the purchaser.

NOW, THEREFORE, for and in consideration of the mutual promises, covenants, obligations and benefits hereinafter set forth, the City and the Landowner hereby contract, covenant and agree as follows:

DEFINITIONS; APPROVAL OF AGREEMENTS

Definitions. Capitalized terms used but not defined herein (including each exhibit hereto) shall have the meanings ascribed to them in the Service and Assessment Plan.

Affirmation of Recitals. The findings set forth in the Recitals of this Agreement are hereby incorporated as the official findings of the City Council.

I.

AGREEMENTS OF LANDOWNER

A. Affirmation and Acceptance of Agreements and Findings of Benefit. Landowner hereby ratifies, confirms, accepts, agrees to, and approves:

(i) the creation and boundaries of the District, and the boundaries of the Landowner's Parcel and the location and development of the Phase #2 Improvements on the Landowner's Parcel and on the property within Phase #2 of the District;

(ii) the determinations and findings as to the benefits by the City Council in the Service and Assessment Plan and the Assessment Ordinance; and

(iii) the Assessment Ordinance and the Service and Assessment Plan.

B. Acceptance and Approval of Phase #2 Assessments and Lien on Property. Landowner consents to, agrees to, acknowledges and accepts the following:

(i) each Assessment levied by the City on the Phase #2 Assessed Property within Phase #2 of the District (the "Phase #2 Assessments") as shown on the assessment roll attached as Appendix G to the Service and Assessment Plan (the "Phase #2 Assessment Roll");

(ii) the Phase #2 Improvements specially benefit Phase #2 of the District, and the Landowner's Parcel, in an amount at least equal to the Phase #2 Assessment levied on the Phase #2 Assessed Property within Phase #2 of the District, as such Phase #2 Assessment is shown on the Phase #2 Assessment Roll;

(iii) each Phase #2 Assessment is final, conclusive and binding upon Landowner and any subsequent owner of a Phase #2 Assessed Property, regardless of whether such landowner may be required to prepay a portion of, or the entirety of, such Phase #2 Assessment upon the occurrence of a mandatory prepayment event as provided in the Service and Assessment Plan;

(iv) the obligation to pay the Phase #2 Assessment levied on the Phase #2 Assessed Property owned by the Landowner and any subsequent owner of a Phase #2 Assessed Property when due and in the amount required by and stated in the Service and Assessment Plan and the Assessment Ordinance;

(v) each Phase #2 Assessment or reassessment, with interest, the expense of collection, and reasonable attorney's fees, if incurred, is a first and prior lien against the Phase #2 Assessed Property, superior to all other liens and monetary claims except liens or monetary claims for state, county, school district, or municipal ad valorem taxes, and is a personal liability of and charge against the owner of the Phase #2 Assessed Property regardless of whether such owner is named;

(vi) the Phase #2 Assessment lien on the Phase #2 Assessed Property is a lien and covenant that runs with the land and is effective from the date of the Assessment Ordinance and continues until the Phase #2 Assessment is paid and may be enforced by the governing body of the City in the same manner that an ad valorem tax lien against real property may be enforced by the City;

(vii) delinquent installments of the Assessment shall incur and accrue interest, penalties, and attorney's fees as provided in the PID Act;

(viii) the owner of a Phase #2 Assessed Property may pay at any time the entire Phase #2 Assessment, with interest that has accrued on the Phase #2 Assessment, on any parcel in the Landowner's Parcel;

(ix) the Annual Installments of the Phase #2 Assessments (as defined in the Service and Assessment Plan and Phase #2 Assessment Roll) may be adjusted, decreased and extended; and, the Landowner and any subsequent owner of a Phase #2 Property shall be obligated to pay their respective revised amounts of the Annual Installments, when due and without the necessity of further action, Phase #2 Assessments or reassessments by the City, the same as though they were expressly set forth herein; and

(x) Landowner has received, or hereby waives, all notices required to be provided to it under Texas law, including the PID Act, prior to the Effective Date (defined herein).

C. Mandatory Prepayment of Phase #2 Assessments. Landowner agrees and acknowledges that Landowner or subsequent landowners may have an obligation to prepay a Phase #2 Assessment upon the occurrence of a mandatory prepayment event, at the sole discretion of the City and as provided in the Service and Assessment Plan, as amended or updated.

D. Notice of Assessments. Landowner further agrees as follows:

(i) the Declaration of Covenants, Conditions and Restrictions in the form attached hereto as **Exhibit II** shall be terms, conditions and provisions running with the Landowner's Parcel and shall be recorded (the contents of which shall be consistent with the Assessment Ordinance and the Service and Assessment Plan as reasonably determined by the City) in the records of the County Clerk of Johnson County, as a lien and encumbrance against such Phase #2 Assessed Property, and Landowner hereby authorizes the City to so record such documents against the Phase #2 Assessed Property owned by Landowner;

(ii) in the event of any subdivision, sale, transfer or other conveyance by the Landowner of the right, title or interest of the Landowner in the Landowner's Parcel or any part thereof, the Landowner's Parcel, or any such part thereof, shall continue to be bound

by all of the terms, conditions and provisions of such Declaration of Covenants, Conditions and Restrictions and any purchaser, transferee or other subsequent owner shall take such Phase #2 Assessed Property(s) subject to all of the terms, conditions and provisions of such Declaration of Covenants, Conditions and Restrictions; and

(iii) Landowner shall comply with, and shall contractually obligate (and, upon the City's request, promptly provide written evidence of such contractual provisions to the City) any party who purchases any Phase #2 Assessed Property owned by Landowner, or any portion thereof, for the purpose of constructing residential properties that are eligible for "homestead" designations under State law, to comply with the Homebuyer Education Program described on **Exhibit III** to this Agreement. Such compliance obligation shall terminate as to each Lot if, and when, (i) a final certificate of occupancy for a residential unit on such Lot is issued by the City, and (ii) there is a sale of a Lot to an individual homebuyer, it being the intent of the undersigned that the Homebuyer Education Program shall apply only to a commercial builder who is in the business of constructing and/or selling residences to individual home buyers (a "Builder") but not to subsequent sales of such residence and Lot by an individual home buyer after the initial sale by a Builder.

Notwithstanding the provisions of this Section, upon the Landowner's request and the City's consent, in the City's sole and absolute discretion, the Declaration of Covenants, Conditions and Restrictions may be included with other written restrictions running with the land on property within the District, provided they contain all the material provisions and provide the same material notice to prospective property owners as does the document attached as **Exhibit II.**

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II.
OWNERSHIP AND CONSTRUCTION OF PHASE #2 IMPROVEMENTS

A. Ownership and Transfer of Phase #2 Improvements. Landowner acknowledges that the portion of the Phase #2 Improvements benefiting the Landowner's Parcel and the land (or easements, as applicable) needed therefor shall be owned by the City as constructed and/or conveyed to the City and Landowner will execute such conveyances and/or dedications of public rights of way and easements as may be reasonably required to evidence such ownership, as generally described on the current plats of the property within the District.

B. Grant of Easement and License, Construction of Phase #2 Improvements.

(i) Any subsequent owner of a Phase #2 Assessed Property shall, upon the request of the City or Landowner, grant and convey to the City or Landowner and its contractors, materialmen and workmen a temporary license and/or easement, as appropriate, to construct the Phase #2 Improvements on the Landowner's Parcel within the District, to stage on the Landowner's Parcel within the District construction trailers, building materials and equipment to be used in connection with such construction of the

Phase #2 Improvements and for passage and use over and across parts of the property within the District as shall be reasonably necessary during the construction of the Phase #2 Improvements. Any subsequent owner of a Phase #2 Assessed Property may require that each contractor constructing the Phase #2 Improvements cause such owner of a Phase #2 Assessed Property to be indemnified and/or named as an additional insured under liability insurance reasonably acceptable to such owner of a Phase #2 Assessed Property. The right to use and enjoy any easement and license provided above shall continue until the construction of the Phase #2 Improvements are complete; provided, however, any such license or easement shall automatically terminate upon the recording of the final plat for the Landowner's Parcel in the real property records of Johnson County, Texas.

(ii) Landowner hereby agrees that any right or condition imposed by any agreement with respect to the Phase #2 Assessments has been satisfied, and that Landowner shall not have any rights or remedies against the City under any law or principles of equity concerning the Phase #2 Assessments, with respect to the formation of the District, approval of the Service and Assessment Plan and the City's levy and collection of the Phase #2 Assessments.

III.
COVENANTS AND WARRANTIES; MISCELLANEOUS

A. Special Covenants and Warranties of Landowner.

Landowner represents and warrants to the City as follows:

(i) Landowner is duly organized, validly existing and, as applicable, in good standing under the laws of the state of its organization and have the full right, power and authority to enter into this Agreement, and to perform all the obligations required to be performed by Landowner hereunder.

(ii) This Agreement has been duly and validly executed and delivered by, and on behalf of, Landowner and, assuming the due authorization, execution and delivery thereof by and on behalf of the City and the Landowner, constitutes a valid, binding and enforceable obligation of such party enforceable in accordance with its terms. This representation and warranty is qualified to the extent the enforceability of this Agreement may be limited by applicable bankruptcy, insolvency, moratorium, reorganization or other similar laws of general application affecting the rights of creditors in general.

(iii) Neither the execution and delivery hereof, nor the taking of any actions contemplated hereby, will conflict with or result in a breach of any of the provisions of, or constitute a default, event of default or event creating a right of acceleration, termination or cancellation of any obligation under, any instrument, note, mortgage, contract,

judgment, order, award, decree or other agreement or restriction to which Landowner is a party, or by which Landowner or Landowner's Parcel is otherwise bound.

(iv) Landowner is, subject to all matters of record in the Johnson County, Texas Real Property Records, the sole owner of the Landowner's Parcel.

(v) The Landowner's Parcel is not subject to, or encumbered by, any covenant, lien, encumbrance or agreement which would prohibit (i) the creation of the District, (ii) the levy of the Phase #2 Assessments, or (iii) the construction of the Phase #2 Improvements on those portions of the property within Phase #2 of the District which are to be owned by the City, as generally described on the current plats of the property within the District (or, if subject to any such prohibition, the approval or consent of all necessary parties thereto has been obtained).

(vi) Landowner covenants and agrees to execute any and all documents necessary, appropriate or incidental to the purposes of this Agreement, as long as such documents are consistent with this Agreement and do not create additional liability of any type to, or reduce the rights of, such Landowner by virtue of execution thereof.

B. Waiver of Claims Concerning Phase #2 Improvements. The Landowner, with full knowledge of the provisions, and the rights thereof pursuant to such provisions, of applicable law, waives any claims against the City and its successors, assigns and agents, pertaining to the installation of the Phase #2 Improvements on the Landowner's Parcel.

C. Notices.

Any notice or other communication to be given to the City or Landowner under this Agreement shall be given by delivering the same in writing to:

To the City:	City of Burleson, Texas Attn: City Manager 141 W Renfro Street Burleson, TX 76028
With a copy to:	Taylor, Olson, Adkins, Sralla, & Elam, LLP Attn: E. Allen Taylor, Jr., City Attorney 6000 Western Place, Ste. 200 Fort Worth, TX 76107
To the Landowner:	JC Panchasarp, LP Attn: Ben Panchasarp 4020 N. MacArthur Blvd, Suite 122-278 Irving, TX 75038

With a copy to: Winstead PC
Attn: Ross Martin
2728 N. Harwood Street, Suite 500
Dallas, TX 75201

Any notice sent under this Agreement (except as otherwise expressly required) shall be written and mailed, or sent by electronic or facsimile transmission confirmed by mailing written confirmation at substantially the same time as such electronic or facsimile transmission, or personally delivered to an officer of the recipient at the address set forth herein.

Each recipient may change its address by written notice in accordance with this Section. Any communication addressed and mailed in accordance with this provision shall be deemed to be given when so mailed, any notice so sent by electronic or facsimile transmission shall be deemed to be given when receipt of such transmission is acknowledged, and any communication so delivered in person shall be deemed to be given when receipted for, or actually received by, the addressee.

D. Parties in Interest.

This Agreement is made solely for the benefit of the City and the Landowner and is not assignable, except, in the case of Landowner, in connection with the sale or disposition of all or substantially all of the parcels which constitute the Landowner's Parcel. However, the parties expressly agree and acknowledge that the City, the Landowner, each current owner of any parcel which constitutes the Landowner's Parcel, and the holders of or trustee for any bonds secured by Phase #2 Assessment revenues of the City or any part thereof to finance the costs of the Phase #2 Improvements, are express beneficiaries of this Agreement and shall be entitled to pursue any and all remedies at law or in equity to enforce the obligations of the parties hereto. This Agreement shall be recorded in the real property records of Johnson County, Texas.

E. Amendments.

This Agreement may be amended only by written instrument executed by the City and the Landowner. No termination or amendment shall be effective until a written instrument setting forth the terms thereof has been executed by the then-current owners of the property within the District and recorded in the Real Property Records of Johnson County, Texas.

F. Effective Date.

This Agreement shall become and be effective (the "Effective Date") upon the date of final execution by the latter of the City and the Landowner and shall be valid and enforceable on said date and thereafter.

G. Estoppels.

Within 10 days after written request from a party hereto, the other party shall provide a written certification, indicating whether this Agreement remains in effect as to a Phase #2 Assessed Property, and whether any party is then in default hereunder.

H. Termination.

This Agreement shall terminate and be of no further force and effect as to the Phase #2 Assessed Property upon payment in full of the Phase #2 Assessment(s) against such Phase #2 Assessed Property.

I. Representations.

No Boycott of Israel; No Business With Sanctioned Countries. The Landowner hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott Israel and, to the extent this Agreement is a contract for goods or services, will not boycott Israel during the term of this Agreement. The foregoing verification is made solely to comply with Section 2271.002, Texas Government Code, and to the extent such Section does not contravene applicable State or federal law. As used in the foregoing verification, 'boycott Israel' means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. The Landowner understands 'affiliate' to mean an entity that controls, is controlled by, or is under common control with the Landowner and exists to make a profit.

The Landowner represents that neither it nor any of its respective parent companies, wholly- or majority-owned subsidiaries, and other affiliates, if any, is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Texas Government Code, and posted on any of the following pages of such officer's internet website:

https ://comptroller.texas .gov/purchasing/docs/sudan-list.pdf,
https://comptroller.texas.gov/purchasing/docs/iran-list.pdf, or
https://comptroller.texas.gov/purchasing/docs/fto-list.pdf.

The foregoing representation is made solely to comply with Section 2252.152, Texas Government Code, and to the extent such Section does not contravene applicable Federal law and excludes the Landowner and any of its respective parent companies, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. The Landowner understands "affiliate" to mean any entity that controls, is controlled by, or is under common control with the Landowner and exists to make a profit.

Verification Regarding Energy Company Boycotts. To the extent this Agreement constitutes a contract for goods or services for which a written verification statement is required under Section 2274.002 (as added by Senate Bill 13 in the 87th Texas Legislative Session), Texas Government Code, as amended, the Landowner hereby verifies that it and its parent company, wholly- or majority- owned subsidiaries, and other affiliates, if any, do not boycott energy companies and, will not boycott energy companies during the term of this Agreement. The

foregoing verification is made solely to comply with Section 2274.002, Texas Government Code, as amended, to the extent Section 2274.002, Texas Government Code does not contravene applicable Texas or federal law. As used in the foregoing verification, "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code. The Landowner understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with the Landowner and exists to make a profit.

Verification Regarding Discrimination Against Firearm Entity or Trade Association. To the extent this Agreement constitutes a contract for goods or services for which a written verification statement is required under Section 2274.002 (as added by Senate Bill 19 in the 87th Texas Legislative Session, "SB 19"), Texas Government Code, as amended, the Landowner hereby verifies that it and its parent company, wholly- or majority- owned subsidiaries, and other affiliates, if any,

(1) do not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association; and

(2) will not discriminate during the term of this Agreement against a firearm entity or firearm trade association.

The foregoing verification is made solely to comply with Section 2274.002, Texas Government Code, as amended, to the extent Section 2274.002, Texas Government Code does not contravene applicable Texas or federal law. As used in the foregoing verification, "discriminate against a firearm entity or firearm trade association" shall have the meaning assigned to such term in Section 2274.001(3) (as added by SB 19), Texas Government Code. The Landowner understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with the Landowner and exists to make a profit.

[Signature pages to follow]

EXECUTED by the City and Landowner on the Effective Date.

Date: _____

CITY OF BURLESON, TEXAS

By: _____
Chris Fletcher, Mayor

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

This instrument was acknowledged before me on the _____ day of _____, 2022 by Chris Fletcher, Mayor of the City of Burleson, Texas on behalf of said City.

_____
Notary Public, State of Texas

(SEAL)

_____
Name printed or typed

Commission Expires:_____

[Signature Page Landowner Agreement]

LANDOWNER

Date:_____

JC PANCHASARP, LP,
a Texas limited partnership

By: PF Partners, LLC,
a Texas limited liability company,
its General Partner

By:_____
Name: Ben Panchasarp
Its: Manager

STATE OF TEXAS §
§
COUNTY OF _____ §

This instrument was acknowledged before me on the _____ day of _____, 2022 by Ben Panchasarp, Manager of PF Partners, LLC, a Texas limited liability company, General Partner of JC Panchasarp, LP, a Texas limited partnership, on behalf of said entity.

_____
Notary Public, State of Texas

LANDOWNER AGREEMENT - EXHIBIT I
METES AND BOUNDS DESCRIPTION OF LANDOWNER'S PARCEL

THE PARKS AT PANCHASARP FARMS PHASE 2
LEGAL DESCRIPTION

All that certain lot, tract, or parcel of land, situated in a portion of the H. G. Catlett Survey No. 16, Abstract No. 178, City of Burleson, Johnson County, Texas, being part of that certain tract described in a deed to Richard J. Panchasarp, Trustee recorded in Volume 1098, Page 172 of the Deed Records of Johnson County, Texas (DRJCT), and being more completely described as follows, to-wit:

BEGINNING at a 1" iron rod found for the most southerly corner of said Panchasarp tract and being an ell corner in the North line of Willow Creek Ranch as recorded in Volume 8, Page 648 of the Plat Records of Johnson County, Texas (PRJCT);

THENCE North 45 deg. 14 min. 55 sec. West along the Southwest line of said Panchasarp tract and the Northeast line of said Willow Creek Ranch, the Northeast line of a tract described in a deed to Steven Atkins recorded in Volume 2375, Page 867 (DRJCT), a distance of 974.19 feet to a 1/2" capped iron rod set stamped "GOODWIN & MARSHALL", hereinafter referred to as 1/2" capped iron rod set, from which a 1/2" iron rod found for the most westerly corner of said Panchasarp tract bears North 45 deg. 14 min. 55 sec. West – 442.28 feet;

THENCE North 44 deg. 45 min. 05 sec. East departing said Southwest and Northeast lines, a distance of 1,208.63 feet to a 1/2" capped iron rod set;

THENCE North 35 deg. 43 min. 52 sec. West, a distance of 43.08 feet to a 1/2" capped iron rod set in the South right-of-way line of Lakewood Drive as shown in the Final Plat of the Parks at Panchasarp Farms, Phase 1 recorded in Volume ____, Page ____ (DRJCT);

THENCE North 82 deg. 51 min. 03 sec. East along said South right-of-way line, a distance of 299.53 feet to a 1/2" capped iron rod set for a Point of Curvature of a circular curve to the right, having a radius of 940.00 feet, a central angle of 16 deg. 12 min. 0 sec., and being subtended by a chord which bears South 89 deg. 02 min. 57 sec. East - 264.89 feet;

THENCE in an easterly direction along said curve to the right and said South right-of-way line, a distance of 265.78 feet to a 1/2" capped iron rod set;

THENCE South 80 deg. 56 min. 57 sec. East tangent to said curve, a distance of 124.42 feet to a 1/2" capped iron rod set at the beginning of a corner clip at the intersection of said South right-of-way line and the West right-of-way line of Greenridge Drive as shown in said Final Plat of Phase 1;

THENCE South 35 deg. 49 min. 57 sec. East along said corner clip, a distance of 21.45 feet to a 1/2" capped iron rod set at the end of same;
THENCE in a southerly direction along the West right-of-way line of said Greenridge Drive the following nine (9) courses;

South 09 deg. 15 min. 07 sec. West, a distance of 94.80 feet to a 1/2" capped iron rod set;

South 54 deg. 09 min. 05 sec. West, a distance of 14.17 feet to a 1/2" capped iron rod set;

South 09 deg. 15 min. 07 sec. West, a distance of 50.00 feet to a 1/2" capped iron rod set;

South 35 deg. 50 min. 55 sec. East, a distance of 14.12 feet to a 1/2" capped iron rod set;

South 09 deg. 15 min. 07 sec. West, a distance of 220.00 feet to a 1/2" capped iron rod set;

South 54 deg. 09 min. 05 sec. West, a distance of 14.17 feet to a 1/2" capped iron rod set;

South 09 deg. 29 min. 14 sec. West, a distance of 50.00 feet to a 1/2" capped iron rod set;

South 34 deg. 27 min. 26 sec. East, a distance of 14.04 feet to a 1/2" capped iron rod set for a Point of Curvature of a non-tangent circular curve to the right, having a radius of 775.10 feet, a central angle of 20 deg. 48 min. 39 sec., and being subtended by a chord which bears South 21 deg. 43 min. 44 sec. West - 279.98 feet;

Continue in a southerly direction along said curve to the right, a distance of 281.53 feet to a 1/2" capped iron rod set for a point of terminus of said Greenridge Drive as shown in said Final Plat of Phase 1;

THENCE South 57 deg. 51 min. 57 sec. East radial to said curve and along said terminus line, a distance of 50.00 feet to a 1/2" capped iron rod set for the end of said terminus line, said point being a Point of Curvature of a circular curve to

the left radial to said line, having a radius of 825.10 feet, a central angle of 0 deg. 42 min. 1 sec., and being subtended by a chord which bears North 31 deg. 47 min. 03 sec. East - 10.09 feet;

THENCE in a northeasterly direction along said curve to the left and the East right-of-way line of said Greenridge Drive, a distance of 10.09 feet to a 1/2" capped iron rod set at the beginning of a corner clip at the intersection of said East right-of-way line and the South right-of-way line of Robert Joseph Street as shown in said Final Plat of Phase 1;

THENCE North 68 deg. 25 min. 17 sec. East along said corner clip, a distance of 15.90 feet to a 1/2" capped iron rod set at the end of same, said point being a Point of Curvature of a non-tangent circular curve to the left, having a radius of 825.00 feet, a central angle of 4 deg. 22 min. 7 sec., and being subtended by a chord which bears South 76 deg. 46 min. 32 sec. East - 62.89 feet;

THENCE in an easterly direction along said curve to the left and the South right-of-way line of said Robert Joseph Street, a distance of 62.90 feet to a 1/2" capped iron rod set for a Point of Curvature of a reverse circular curve to the right, having a radius of 190.11 feet, a central angle of 27 deg. 8 min. 41 sec., and being subtended by a chord which bears South 65 deg. 23 min. 15 sec. East - 89.23 feet;

THENCE in a southeasterly direction along said curve to the right and said South right-of-way line, a distance of 90.07 feet to a 1/2" capped iron rod set;

THENCE South 44 deg. 53 min. 29 sec. West departing said South right-of-way line and continue along the Northwest line of said Phase 1, a distance of 348.70 feet to a 1/2" capped iron rod set;

THENCE North 45 deg. 06 min. 31 sec. West along the Northeast line of said Phase 1, a distance of 121.46 feet to a 1/2" capped iron rod set in the South right-of-way line of said Greenridge Drive, said point being a Point of Curvature of a non-tangent circular curve to the right, having a radius of 525.07 feet, a central angle of 15 deg. 54 min. 31 sec., and being subtended by a chord which bears South 55 deg. 26 min. 30 sec. West - 145.32 feet;

THENCE in a southwesterly direction along said curve to the right and said South right-of-way line, a distance of 145.79 feet to a 1/2" capped iron rod set for a Point of Curvature of a reverse circular curve to the left, having a radius of 475.05 feet, a central angle of 18 deg. 38 min. 41 sec., and being subtended by a chord which bears South 54 deg. 04 min. 25 sec. West - 153.90 feet;

THENCE in a southwesterly direction along said curve to the left and said South right-of-way line, a distance of 154.59 feet to a 1/2" capped iron rod set;

THENCE South 44 deg. 45 min. 05 sec. West tangent to said curve and continue along said South right-of-way line, a distance of 32.06 feet to a 1/2" capped iron rod set;

THENCE South 44 deg. 42 min. 16 sec. East departing said South right-of-way line and continue along a Southwest line of said Phase 1, a distance of 127.39 feet to a 1/2" capped iron rod set at a previously found 1" iron rod (now obliterated) for an ell corner of said Panchasarp tract, from which a 1" iron rod found for the most southerly corner of said Panchasarp tract, the most southerly corner of said Phase 1, and being in the Northwest line of said Willow Creek Ranch bears South 44 deg. 42 min. 16 sec. East – 625.18 feet;

THENCE South 44 deg. 33 min. 22 sec. West departing said Phase 1 and continue along the Southeast line of said Panchasarp tract and the Northwest line of said Willow Creek Ranch, a distance of 498.11 feet to the **POINT OF BEGINNING**, containing 1,372,645 square feet or 31.512 acres of land, more or less.

LANDOWNER AGREEMENT - EXHIBIT II

DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS

This **DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS** (as it may be amended from time to time, this "Declaration") is made as of March 7, 2022 by JC Panchasarp, LP, a Texas limited partnership (the "Landowner").

RECITALS:

A. The Landowner holds record title to that portion of the real property located in Johnson County, Texas, which is described in the attached **Exhibit I** (the "Landowner's Parcel").

B. The City Council of the City of Burleson (the "City Council") upon a petition requesting the establishment of a public improvement district covering the property within the District to be known as the Parks at Panchasarp Farms Public Improvement District JC-1 (the "District") by the then current owners of 100% of the appraised value of the taxable real property and 100% of the area of all taxable real property within the area requested to be included in the District created such District, in accordance with the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code, as amended (the "PID Act").

C. The City Council has adopted an assessment ordinance to levy assessments for certain public improvements (including all exhibits and attachments thereto, the "Assessment Ordinance") and the Service and Assessment Plan included as an exhibit to the Assessment Ordinance (as updated and amended from time to time, the "Service and Assessment Plan"), and has levied the assessments (the "Assessments") on property in Phase #2 (as defined in the Service and Assessment Plan) of the District.

D. The statutory notification required by Texas Property Code, Section 5.014, as amended, to be provided by the seller of residential property that is located in a public improvement district established under Chapter 372 of the Texas Local Government Code, as amended, to the purchaser, is incorporated into this Declaration.

DECLARATIONS:

NOW, THEREFORE, the Landowner hereby declares that the Landowner's Parcel is and shall be subject to, and hereby imposes on the Landowner's Parcel, the following covenants, conditions and restrictions:

1. Acceptance and Approval of Assessments and Lien on Property:

(a) Landowner accepts each Assessment levied on the Landowner's Parcel owned by such Landowner.

(b) The Assessment (including any reassessment, the expense of collection, and reasonable attorney's fees, if incurred) is (a) a first and prior lien (the "Assessment Lien") against the property assessed, superior to all other liens or claims except for

liens or claims for state, county, school district or municipality ad valorem property taxes whether now or hereafter payable, and (b) a personal liability of and charge against the owners of the property to the extent of their ownership regardless of whether the owners are named. The Assessment Lien is effective from the date of the Assessment Ordinance until the Assessments are paid and may be enforced by the City in the same manner as an ad valorem property tax levied against real property that may be enforced by the City. The owner of any assessed property may pay, at any time, the entire Assessment levied against any such property. Foreclosure of an ad valorem property tax lien on property within Phase #2 of the District will not extinguish the Assessment or any unpaid but not yet due Annual Installments of the Assessment, and will not accelerate the due date for any unpaid and not yet due Annual Installments of the Assessment.

It is the clear intention of all parties to this Declarations, that the Assessments, including any Annual Installments of the Assessments (as such Annual Installments may be adjusted, decreased or extended), are covenants that run with the Landowner's Parcel and specifically binds the Landowner, its successors and assigns.

In the event of delinquency in the payment of any Annual Installment of the Assessment, the City is empowered to order institution of an action in district court to foreclose the related Assessment Lien, to enforce personal liability against the owner of the real property for the Assessment, or both. In such action the real property subject to the delinquent Assessment may be sold at judicial foreclosure sale for the amount of such delinquent property taxes and Assessment, plus penalties, interest and costs of collection.

2. Landowner or any subsequent owner of the Landowner's Parcel waives:

(a) any and all defects, irregularities, illegalities or deficiencies in the proceedings establishing the District and levying and collecting the Assessments or the annual installments of the Assessments;

(b) any and all notices and time periods provided by the PID Act including, but not limited to, notice of the establishment of the District and notice of public hearings regarding the levy of Assessments by the City Council concerning the Assessments;

(c) any and all defects, irregularities, illegalities or deficiencies in, or in the adoption of, the Assessment Ordinance by the City Council;

(d) any and all actions and defenses against the adoption or amendment of the Service and Assessment Plan, the City's finding of a 'special benefit' pursuant to the PID Act and the Service and Assessment Plan, and the levy of the Assessments; and

(e) any right to object to the legality of any of the Assessments or the Service and Assessment Plan or to any of the previous proceedings connected therewith which occurred prior to, or upon, the City Council's levy of the Assessments.

3. **Amendments:** This Declaration may be terminated or amended only by a document duly executed and acknowledged by the then-current owner(s) of the Landowner's Parcel and the City. No such termination or amendment shall be effective until a written instrument setting forth the terms thereof has been executed by the parties by whom approval is required as set forth above and recorded in the real Property Records of Johnson County, Texas.

4. **Third Party Beneficiary:** The City is a third-party beneficiary to this Declaration and may enforce the terms hereof.

5. **Notice to Subsequent Purchasers:** Upon the sale of a dwelling unit within the District, the purchaser of such property shall be provided a written notice that reads substantially similar to the following:

TEXAS PROPERTY CODE SECTION 5.014
NOTICE OF OBLIGATION TO PAY
IMPROVEMENT DISTRICT ASSESSMENT
TO THE CITY OF BURLESON, TEXAS
CONCERNING THE FOLLOWING PROPERTY:

LOT BLOCK PROPERTY ADDRESS

As the purchaser of the real property described above, you are obligated to pay assessments to the City of Burleson, Texas, for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within the Parks at Panchasarp Farms Public Improvement District JC-1 (the "District") created under the provisions of Subchapter A, Chapter 372, Texas Local Government Code, as amended.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from the City of Burleson, Texas. The exact amount of each annual installment will be approved each year by the City Council of the City of Burleson, Texas in the annual service plan update for the District. More information about the assessments, including the amounts and due dates, may be obtained from the City of Burleson, Texas, 141 W Renfro Street, Burleson, Texas 76028.

YOUR FAILURE TO PAY ANY ASSESSMENT OR ANY ANNUAL INSTALLMENT MAY RESULT IN PENALTIES AND INTEREST BEING ADDED TO WHAT YOU OWE OR IN A LIEN ON AND THE FORECLOSURE OF YOUR PROPERTY.

The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above.

[PURCHASER] [PURCHASER]

By:_____ By: _____

Name:_____ Name: _____

Date: _____ Date: _____

The undersigned seller executes this notice pursuant to Texas Property Code Section 5.014(a-1), as amended, before the effective date of a binding contract for purchase of the real property at the address described above.

[SELLER]

By: _____

Name: _____

Date: _____

EXECUTED by the undersigned on the date set forth below to be effective as of the date first above written.

JC PANCHASARP, LP,
a Texas limited partnership

By: PF Partners, LLC,
a Texas limited liability company,
its General Partner

By: _____
Name: Ben Panchasarp
Its: Manager

STATE OF TEXAS §
§
COUNTY OF _____ §

This instrument was acknowledged before me on the _____ day of February, 2022 by Ben Panchasarp, Manager of PF Partners, LLC, a Texas limited liability company, General Partner of JC Panchasarp, LP, a Texas limited partnership, on behalf of said entity.

_____
Notary Public, State of Texas

LANDOWNER AGREEMENT - EXHIBIT III

HOMEBUYER EDUCATION PROGRAM

As used in this **Exhibit III**, the recorded Notice of the Authorization and Establishment of the Parks at Panchasarp Farms Public Improvement District JC-1 and the Declaration of Covenants, Conditions and Restrictions in **Exhibit II** of this Agreement are referred to as the "Recorded Notices."

1. Any Landowner who is a Builder shall attach the Recorded Notices and the final Phase #2 Assessment Roll for such Phase #2 Assessed Property (or if the Phase #2 Assessment Roll is not available for such Phase #2 Assessed Property, then a schedule showing the maximum 30 year payment for such Phase #2 Assessed Property) as an addendum to any residential homebuyer's contract.

2. Any Landowner who is a Builder shall provide evidence of compliance with Paragraph 1 above, signed by such residential homebuyer, to the City upon the City's request.

3. Any Landowner who is a Builder shall prominently display signage in its model homes, if any, substantially in the form of the Recorded Notices.

4. If prepared and provided by the City, any Landowner who is a Builder shall distribute informational brochures about the existence and effect of the District in prospective homebuyer sales packets.

5. Any Landowner who is a Builder shall include Assessments in estimated property taxes, if such Builder estimates monthly ownership costs for prospective homebuyers.

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Public Works**
DIRECTOR:	**Eric Oscarson**
DATE:	**03/07/2022**

SUBJECT

Consider approval of a resolution designating certain members of Council to represent the City at the Tarrant Regional Transportation Coalition, the Regional Transportation Council, and the North Central Texas Council of Governments. *(Staff Contact: Eric Oscarson, Director of Public Works)*

Attachments

Department Memo
Staff Presentation
Resolution

Respectfully submitted:

Eric Oscarson
Director of Public Works
eoscarson@burlesontx.com
Phone: 817-426-9837

CITY OF BURLESON

City Hall
141 W. Renfro
Burleson, Texas
www.burlesontx.com

DEPARTMENT MEMO

DEPARTMENT: Public Works

FROM: Eric Oscarson, Director of Public Works

MEETING: March 7, 2022

SUBJECT:

Consider approval of a resolution designating certain members of Council to represent the City at the Tarrant Regional Transportation Coalition, the Regional Transportation Council, and the North Central Texas Council of Governments. *(Staff Presenter: Eric Oscarson, Director of Public Works)*

SUMMARY:

On February 21, 2022, City staff presented to City Council an overview of the multiple organizations that are involved in regional transportation.

The Tarrant Regional Transportation Coalition (TRTC), Regional Transportation Council (RTC), and North Central Texas Council of Governments (NCTCOG) are three groups that were discussed and identified as needing City Council representation.

City Council recommended to staff the following representatives:

TRTC: Mayor Chris Fletcher
Councilmember Jimmy Stanford

RTC: Mayor Pro Tem Dan McClendon

NCTCOG: Councilmember Victoria Johnson

Options:

1. Approve the resolution designating certain members of Council to represent the City at the Tarrant Regional Transportation Coalition, the Regional Transportation Council, and the North Central Texas Council of Governments.

2. Deny the resolution designating certain members of Council to represent the City at the Tarrant Regional Transportation Coalition, the Regional Transportation Council, and the North Central Texas Council of Governments.

RECOMMENDATION:

Staff recommends approval of a resolution designating certain members of Council to represent the City at the Tarrant Regional Transportation Coalition, the Regional Transportation Council, and the North Central Texas Council of Governments general assembly.

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

On February 21, 2022, City Council provided direction on designating certain members of Council to represent the City at regional transportation committees.

FISCAL IMPACT:

N/A

STAFF CONTACT:

Name:	Eric Oscarson
Department:	Public Works
Email:	eoscarson@burlesontx.com
Phone:	817-426-9837



CITY COUNCIL REPRESENTATION ON

North Central Texas Council of Governments (NCTCOG)
Tarrant Regional Transportation Coalition (TRTC)
Regional Transportation Council (RTC)



CITY COUNCIL MEETING

February 21, 2022

STAFF PRESENTATION

City staff presented to Council the different organizations that staff would recommend City Council participation in for regional transportation projects.

Staff requested input from City Council designating members to each of the three committees: North Central Texas Council of Governments General Assembly, Regional Transportation Council, and Tarrant Regional Transportation Coalition



COUNCIL RECOMMENDATION

- **TARRANT REGIONAL TRANSPORTATION COALITION**

  Mayor Chris Fletcher

  Councilmember Jimmy Stanford

- **REGIONAL TRANSPORTATION COUNCIL**

  Mayor Pro Tem Dan McClendon

- **NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS**

  Councilmember Victoria Johnson



RECOMMENDATION



CITY STAFF RECOMMENDS APPROVAL OF THE RESOLUTION DESIGNATING CERTAIN MEMBERS OF COUNCIL TO REPRESENT THE CITY AT THE TARRANT REGIONAL TRANSPORTATION COALITION, THE REGIONAL TRANSPORTATION COUNCIL, AND THE NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS GENERAL ASSEMBLY.

QUESTIONS?

- QUESTIONS FOR STAFF?



RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, DESIGNATING CERTAIN MEMBERS OF COUNCIL TO REPRESENT THE CITY AT THE TARRANT REGIONAL TRANSPORTATION COALITION, THE REGIONAL TRANSPORTATION COUNCIL, AND THE NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS GENERAL ASSEMBLY.

WHEREAS, on an annual basis, the City of Burleson ("City") is part of the Tarrant Regional Transportation Coalition, Regional Transportation Council, and the North Central Texas Council of Governments General Assembly; and

WHEREAS, the City Council finds that it is in the best interest of the City to appoint specific Council members to regularly attend and participate in such groups on behalf of the City; and

WHEREAS, the City Council desires to designate specific Council members to attend the meetings of the Tarrant Regional Transportation Coalition, Regional Transportation Council, and the North Central Texas Council of Governments General Assembly.

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

Section 1.

The City Council hereby designates that Mayor Chris Fletcher and Councilmember Jimmy Stanford should attend the meetings of the Tarrant Regional Transportation Coalition (TRTC) on behalf of the City Council and report back to the City Council periodically about the business affairs and plans of the TRTC.

The City Council hereby designates that Mayor Pro Tem Dan McClendon should attend the meetings of the Regional Transportation Council (RTC) on behalf of the City Council and report back to the City Council periodically about the business affairs and plans of the RTC.

The City Council hereby designates that Councilmember Victoria Johnson should attend the meetings of the North Central Texas Council of Governments (NCTCOG) General Assembly on behalf of the City Council and report back to the City Council periodically about the business affairs and plans of the NCTCOG General Assembly.

Section 2.

That the effect of this ordinance takes effect immediately.

PASSED, APPROVED, AND SO RESOLVED by the City Council of the City of Burleson, Texas, on the _____ day of _____, 20____.

_____
Chris Fletcher, Mayor City of Burleson, Texas

ATTEST:

_____
Amanda Campos, City Secretary

APPROVED AS TO FORM:

_____
E. Allen Taylor, Jr., City Attorney

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Public Works**
DATE:	**03/07/2022**

SUBJECT

Consider approval of an ordinance designating a school zone along Hidden Creek Parkway near Bransom Elementary school; directing the city manager or designee to erect the appropriate signage; incorporating the recitals into the body of the ordinance; repealing all ordinances or parts of ordinances in conflict herewith; providing a severability clause; finding and determining that the meeting at which this ordinance is passed is open to the public as required by law; providing for an effective date and publication; and providing for penalties. *(First and Final Reading) (Staff Presenter: Michelle McCullough, Assistant Director of Public Works)*

Attachments

Department Memo
Presentation
Proposed Ordinance

Respectfully submitted:

Michelle McCullough, P.E., CFM
Assistant Director of Public Works
817-426-9616
mmccullough@burlesontx.com

DEPARTMENT MEMO

DEPARTMENT: Public Works

FROM: Michelle McCullough, P.E., CFM

MEETING: March 7, 2022

SUBJECT:

Consider approval of an ordinance designating a school zone along Hidden Creek Parkway near Bransom Elementary school; directing the city manager or designee to erect the appropriate signage; incorporating the recitals into the body of the ordinance; repealing all ordinances or parts of ordinances in conflict herewith; providing a severability clause; finding and determining that the meeting at which this ordinance is passed is open to the public as required by law; providing for an effective date and publication; and providing for penalties. *(First and Final Reading)(Staff Presenter: Michelle McCullough, Assistant Director of Public Works)*

SUMMARY:

Staff retained Kimley-Horn and Associates (KHA) to perform a school zone evaluation along Hidden Creek Parkway near Bransom Elementary school due to the high volume of children crossing Hidden Creek Parkway at Hurst Road. There is an existing school zone along Hurst Road adjacent to the school.

The purpose of the study was to evaluate the existing pedestrian and vehicular patterns and provide mitigation recommendations to enhance safety. KHA utilized the publication *Comprehensive Guide to Traffic Control near Schools, Appendix A – Guidelines for Traffic Control for School Areas* which augment the *Texas Manual on Uniform Traffic Control Devices*. This publication provides additional background and information to determine the need for a school zone and all appropriate traffic control devices.

A school zone can be considered for the following conditions:

- School-age pedestrians are crossing the major roadway going to and from school
- School is located adjacent to highways or is visible from highways

School zones are typically not used at signalized or stop-controlled intersections because their traffic control creates gaps that school-age pedestrians can use to cross a roadway. However, a school zone may be warranted if critical issues exist, as determined by an engineering study.

KHA observed a significant number of school-age pedestrians crossing Hidden Creek Parkway going to and from school. There has been at least one vehicle-pedestrian collision reported at

the intersection. Based on those findings, KHA recommends a school zone be considered along Hidden Creek Parkway.

This ordinance will establish school zones along the following streets –

- Hidden Creek Parkway – 300 feet to the east from its intersection with Hurst Road and 300 feet to the west from its intersection with Hurst Road

The current speed limit on Hidden Creek Parkway is 40 mph and is recommended to be reduced to a 25 mile per hour speed zone from 45 minutes before to 15 minutes after the school start time and from 15 minutes before to 45 minutes after the school dismissal time on days school is in session. The reduced speed helps to protect children on their way to and from schools and reduces the risk of a crash's potential severity.

OPTIONS:

1) Approve an ordinance designating a school zone along Hidden Creek Parkway near Bransom Elementary school; directing the city manager or designee to erect the appropriate signage; incorporating the recitals into the body of the ordinance; repealing all ordinances or parts of ordinances in conflict herewith; providing a severability clause; finding and determining that the meeting at which this ordinance is passed is open to the public as required by law; providing for an effective date and publication; and providing for penalties.
2) Deny an ordinance designating a school zone along Hidden Creek Parkway near Bransom Elementary school; directing the city manager or designee to erect the appropriate signage; incorporating the recitals into the body of the ordinance; repealing all ordinances or parts of ordinances in conflict herewith; providing a severability clause; finding and determining that the meeting at which this ordinance is passed is open to the public as required by law; providing for an effective date and publication; and providing for penalties.

RECOMMENDATION:

Approve an ordinance designating a school zone along Hidden Creek Parkway near Bransom Elementary school; directing the city manager or designee to erect the appropriate signage; incorporating the recitals into the body of the ordinance; repealing all ordinances or parts of ordinances in conflict herewith; providing a severability clause; finding and determining that the meeting at which this ordinance is passed is open to the public as required by law; providing for an effective date and publication; and providing for penalties.

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

None

FISCAL IMPACT:

None

STAFF CONTACT:

Name: Michelle McCullough, P.E., CFM
Department: Public Works Assistant Director - Development
Email: mmccullough@burlesontx.com
Phone: 817-426-9616

SCHOOL ZONE ORDINANCE

Bransom Elementary (Hidden Creek Parkway)

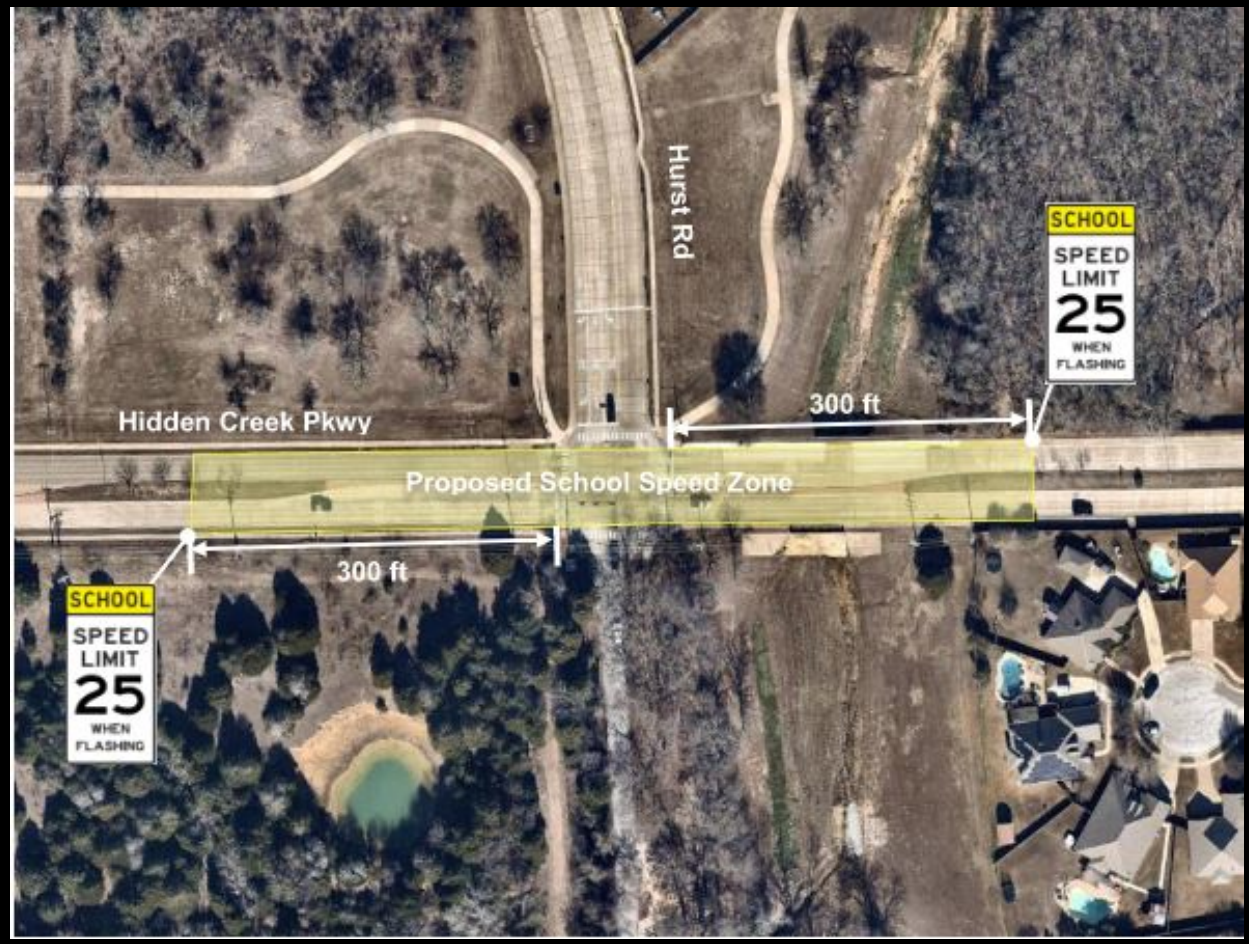
LOCATION MAP

BRANSOM ELEMENTARY SCHOOL



RECOMMENDATION

- **STAFF RECEIVED CONCERNS REGARDING SCHOOL-AGE PEDESTRIAN TRAFFIC ALONG HIDDEN CREEK PARKWAY**
- **KIMLEY-HORN WAS RETAINED TO PERFORM STUDY AND DETERMINE IF A SCHOOL ZONE WAS WARRANTED**
  - Typically school zones are not warranted at signals because they provide adequate gaps for pedestrians to cross
  - School zones can be warranted at signals if there is high school-age pedestrian activity crossing major roadways and/or the school is located adjacent to highways or visible form highways
- **HIDDEN CREEK PARKWAY HAS A 40 MPH POSTED SPEED LIMIT DURING NORMAL HOURS**
- **STUDY RECOMMENDS A 25 MPH SCHOOL ZONE RECOMMENDED SCHOOL ZONE 300 FEET WEST AND EAST OF THE INTERSECTION OF HIDDEN CREEK PARKWAY AND HURST ROAD**







DURING NORMAL HOURS

45 MINUTES BEFORE TO 15 MINUTES AFTER SCHOOL START TIME

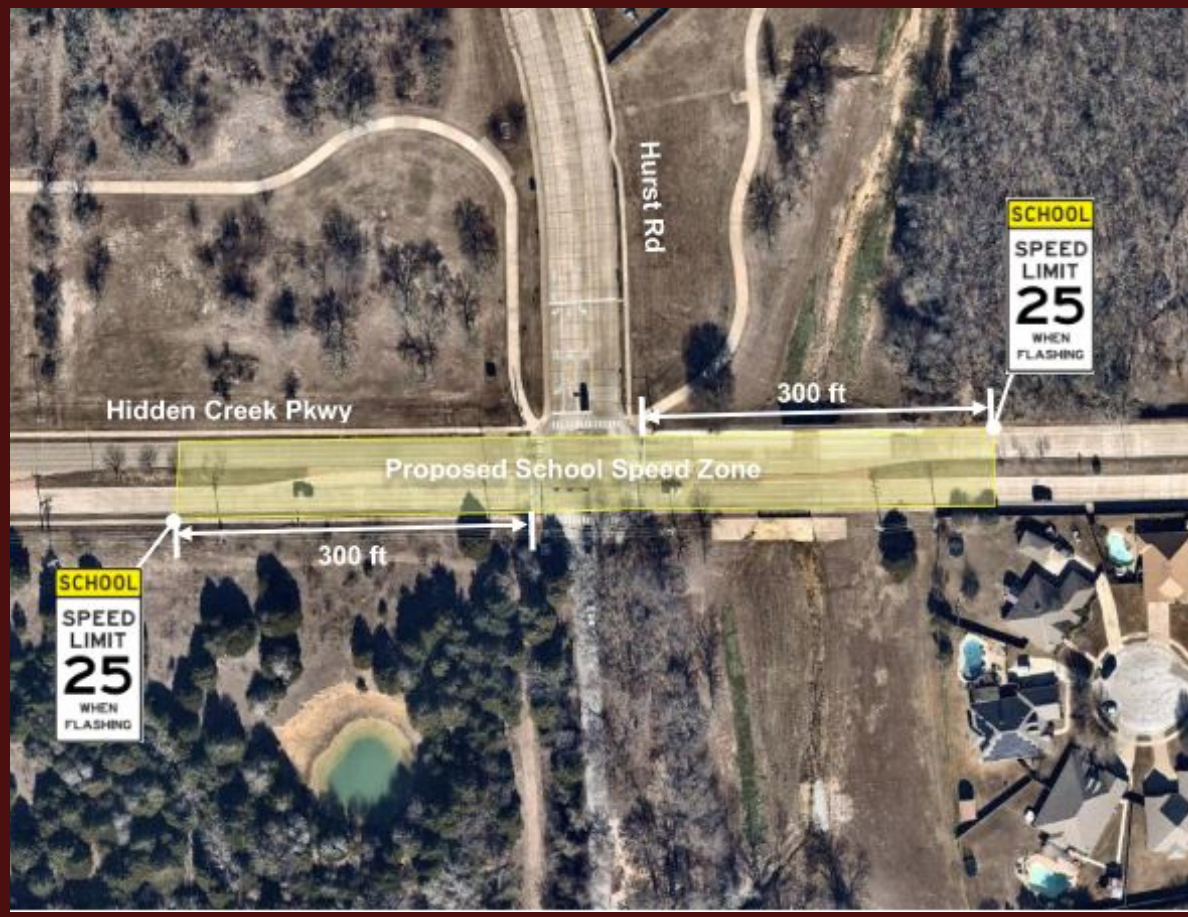
15 MINUTES BEFORE TO 45 MINUTES AFTER SCHOOL DISMISSAL TIME

OPTIONS

RECOMMENDED

APPROVE AN ORDINANCE DESIGNATING A SCHOOL ZONE ALONG HIDDEN CREEK PARKWAY NEAR BRANSOM ELEMENTARY SCHOOL; DIRECTING THE CITY MANAGER OR DESIGNEE TO ERECT THE APPROPRIATE SIGNAGE; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION; AND PROVIDING FOR PENALTIES

DENY AN ORDINANCE DESIGNATING A SCHOOL ZONE ALONG HIDDEN CREEK PARKWAY NEAR BRANSOM ELEMENTARY SCHOOL; DIRECTING THE CITY MANAGER OR DESIGNEE TO ERECT THE APPROPRIATE SIGNAGE; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION; AND PROVIDING FOR PENALTIES



ORDINANCE

AN ORDINANCE DESIGNATING A SCHOOL ZONE ALONG HIDDEN CREEK PARKWAY NEAR BRANSOM ELEMENTARY SCHOOL; FINDING THAT THIS ORDINANCE MAY BE CONSIDERED AND APPROVED IN ONLY ONE MEETING; DIRECTING THE CITY MANAGER OR DESIGNEE TO ERECT THE APPROPRIATE SIGNAGE; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION; AND PROVIDING FOR PENALTIES.

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 desires to provide for traffic safety near school locations; and

WHEREAS, the City desires to facilitate pedestrian traffic and protect children crossing streets near Bransom Elementary before and after school; and

WHEREAS, Section 545.356 of the Transportation Code authorizes cities to alter prima facie speed limits and establishes procedures for a city to set up speed zones and post speed limit signs; and

WHEREAS, Section 542.202 of the Transportation Code states that Subtitle C of Title 7 of the Transportation Code does not prevent a local authority from designating a highway under its jurisdiction as a school crossing zone; and

WHEREAS, the location of the school crossing zone described herein has been based upon an engineering and traffic investigation and study; and

WHEREAS, the City Council hereby finds and determines that the reduced speed limit set forth herein is reasonable and safe, in the best interest of the public, and is adopted in furtherance of the public health, safety, morals, and general welfare; and

WHEREAS, the City Council may consider and approve certain ordinances or ordinance amendments at only one meeting in accordance with Section 2-4 of the Code of Ordinances of the City of Burleson; and

WHEREAS, the City Council finds that this ordinance may be considered and approved in only one meeting because it is an ordinance setting or changing the applicable speed limit and creating a school zone.

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

Section 1. That certain portion of Hidden Creek Parkway beginning three hundred (300) feet west from its intersection with S Hurst Road to a point three hundred (300) feet east of its intersection with S Hurst Road, in the City of Burleson, Texas, as depicted in Exhibit "A", attached hereto and incorporated herein by reference for all purposes, is hereby designated a school crossing zone as defined in Section 541.302(13) of the Transportation Code (hereinafter the "School Zone"). The speed limit in the School Zone shall be twenty-five (25) miles per hour from forty-five (45) minutes before to fifteen (15) minutes after school start time and from fifteen (15) minutes before to forty-five (45) minutes after the school dismissal time on days school is in session. It shall be unlawful for any person to drive or operate any vehicle at a rate in excess of twenty-five (25) miles per hour in the School Zone during the times listed above.

Section 2. The City Manager or designee is hereby directed to erect or cause to be erected appropriate signage giving notice of the speed limits established herein and the provisions of this ordinance shall not be effective until such signs or markings are erected.

Section 3. The findings set forth above in the recitals of this Ordinance are incorporated into the body of this Ordinance as if fully set forth herein.

Section 4. This Ordinance shall be cumulative of all provisions of the City Code and other ordinances of the City of Burleson, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of other ordinances, in which event the conflicting provisions of the other ordinances are hereby repealed.

Section 5. That the terms and provisions of this Ordinance shall be deemed to be severable and that if any section, subsection, sentence, clause, or phrase of this Ordinance shall be declared to be invalid or unconstitutional, the same shall not affect the validity of any other section, subsection, sentence, clause, or phrase of this Ordinance and the remainder of such Ordinance shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.

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. Pursuant to Section 36 of the Charter of the City of Burleson, that this Ordinance shall take effect after its passage and publication, and that the City Secretary is hereby directed to give notice of the passage of this Ordinance by causing the captain or title and the penalty clause of this Ordinance to be published once in a newspaper of general circulation in the city and on the city's website.

Section 8. That a violation of this Ordinance shall be a Class C misdemeanor and the penalty for violating this Ordinance shall be as provided for in Section 1-14 of the Code of Ordinances of the City of Burleson which shall be a fine not exceeding $200.00.

PASSED AND APPROVED:

First and Final Reading: the _____ day of _____, 20_____.

_____
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

_____
Amanda Campos, City Secretary

APPROVED AS TO FORM

_____
E. Allen Taylor, Jr., City Attorney

EXHIBIT “A”


Hurst Rd
SCHOOL
SPEED LIMIT
25
WHEN FLASHING
Hidden Creek Pkwy
300 ft
Proposed School Speed Zone
300 ft
SCHOOL
SPEED LIMIT
25
WHEN FLASHING

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Legal**
DATE:	**03/07/2022**

SUBJECT

Receive a report on the City's response to the 2019 Coronavirus Disease (Covid-19) and consider the approval and/or continuation and renewal of a new 13th Declaration or current 12th Declaration of Local Disaster and Public Health Emergency regarding Covid-19. *(Staff Presenters: K.T. Freeman, Fire Chief, and Matt Ribitzki, Deputy City Attorney/Compliance Manager)*

Attachments

Department Memo
FD Presentation
Declaration Presentation
Current 12th Declaration
Proposed Declaration

Respectfully submitted:

Matt Ribitzki
x9664

DEPARTMENT MEMO

DEPARTMENT: **Legal**

FROM: **Matt Ribitzki, Deputy City Attorney/Compliance Manager**

MEETING: **March 7, 2022**

SUBJECT:

Receive a report on the City's response to the 2019 Coronavirus Disease (Covid-19), consider the approval and/or continuation and renewal of a new 13th Declaration or current 12th Declaration of Local Disaster and Public Health Emergency regarding Covid-19. *(Staff Presenters: K.T. Freeman, Fire Chief, and Matt Ribitzki, Deputy City Attorney/Compliance Manager)*

SUMMARY:

Fire Chief K.T. Freeman and Assistant Chief Casey Davis will apprise City Council of any issues related to the City's response to the Covid-19 public health emergency.

Regarding the current declaration of local disaster and public health emergency, Mayor Chris Fletcher issued and City Council simultaneously continued and renewed the current declaration on November 17, 2020 (the "November 17 Declaration").

The City's November 17 Declaration keeps the emergency declaration in place for the City and gives the City specific tools to use to combat Covid-19 if necessary. The City's November 17 Declaration (i) keeps the emergency declaration in place, (ii) continues to implement the City's Emergency Operations Plan, (iii) allows the City to take emergency measures necessary to promote health and suppress disease, if necessary, (iv) authorizes the City Manager to make emergency purchases of up to $100,000 ($200,000 aggregate), if necessary, and (v) authorizes the City Manager to close any City park or a portion of any City park, if necessary. A copy of the November 17 Declaration is included with the agenda packet. The City Council has continued and renewed the November 17 Declaration through March 7, 2022.

Because the range of Covid-19-related issues has changed significantly over the course of the last year, city staff is requesting that the Mayor issue and City Council contemporaneously continue and renew a new emergency declaration (the "Proposed Declaration"). The Proposed Declaration would keep the emergency declaration in place and continue to implement the City's Emergency Operations Plan. The Proposed Declaration would exclude some of the provisions present in the November 17 Declaration. Specifically, the Proposed Declaration would remove the provisions (i) allowing the City to take emergency measures necessary to promote health and suppress disease, if necessary, (ii) authorizing the City Manager to make emergency purchases of up to $100,000 ($200,000 aggregate), if necessary, and (iii) authorizing the City Manager to close any City park or a portion of any City park, if necessary.

Both the City's November 17 Declaration and the Proposed Order incorporate Governor Abbott's executive orders. Additionally, both proposed declarations (i) do not have a requirement that citizens wear a facial covering, (ii) do not limit the occupancy of businesses, (iii) do not restrict groups from gathering in certain numbers, (iv) do not require businesses to adopt a health and safety policy, (v) do not include a vaccine mandate, and (vi) do not require vaccine passports.

A summary of some of the provisions included and excluded in the City's November 17 Declaration and the Proposed Order is below:

Comparison of Emergency Declarations				
	November 17 Declaration		Proposed Declaration	
Declaration Provisions	Included	Excluded	Included	Excluded
Emergency Declaration	X		X	
Implements City's Emergency Operations Plan	X		X	
Incorporates Governor's executive orders	X		X	
Authorizes the City Manager to close any City park	X			X
Authorizes the City Manager to make emergency purchases of up to $100,000 ($200,000 aggregate)	X			X
Allows emergency measures necessary to promote health and suppress disease, including regulating ingress and egress from the City	X			X
Requires facial coverings		X		X
Limits the occupancy of businesses		X		X
Restricts groups from gathering in certain numbers		X		X
Requires businesses to adopt a health and safety policy		X		X

OPTIONS:

1) Continue and renew the November 17 Declaration through July 5, 2022, or another date in the future.
2) Continue and renew the Proposed Declaration through July 5, 2022, or another date in the future.
3) Take no action, and allow the November 17 Declaration to expire on March 8, 2022.

RECOMMENDATION:

Continue and renew the Proposed Declaration through July 5, 2022.

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

Mayor Chris Fletcher issued and City Council simultaneously continued and renewed a new declaration on November 17, 2020. The City Council continued and renewed the November 17th declaration through December 14, 2020. On December 14, 2020, the City Council continued and renewed the November 17th declaration through January 4, 2021. On January 4, 2021, the City Council continued and renewed the November 17th declaration through April 5, 2021. On March 5, 2021, the City Council continued and

renewed the November 17th declaration through June 7, 2021. On June 7, 2021, the City Council continued and renewed the November 17th declaration through September 7, 2021. On September 7, 2021, the City Council continued and renewed the November 17th declaration through November 8, 2022. On November 8, 2021, the City Council continued and renewed the November 17th declaration through March 7, 2022.

FISCAL IMPACT:

No Fiscal Impact

STAFF CONTACT:

Matt Ribitzki, Deputy City Attorney
Legal Department
mribitzki@burlesontx.com
817-426-9664

COVID-19 Update

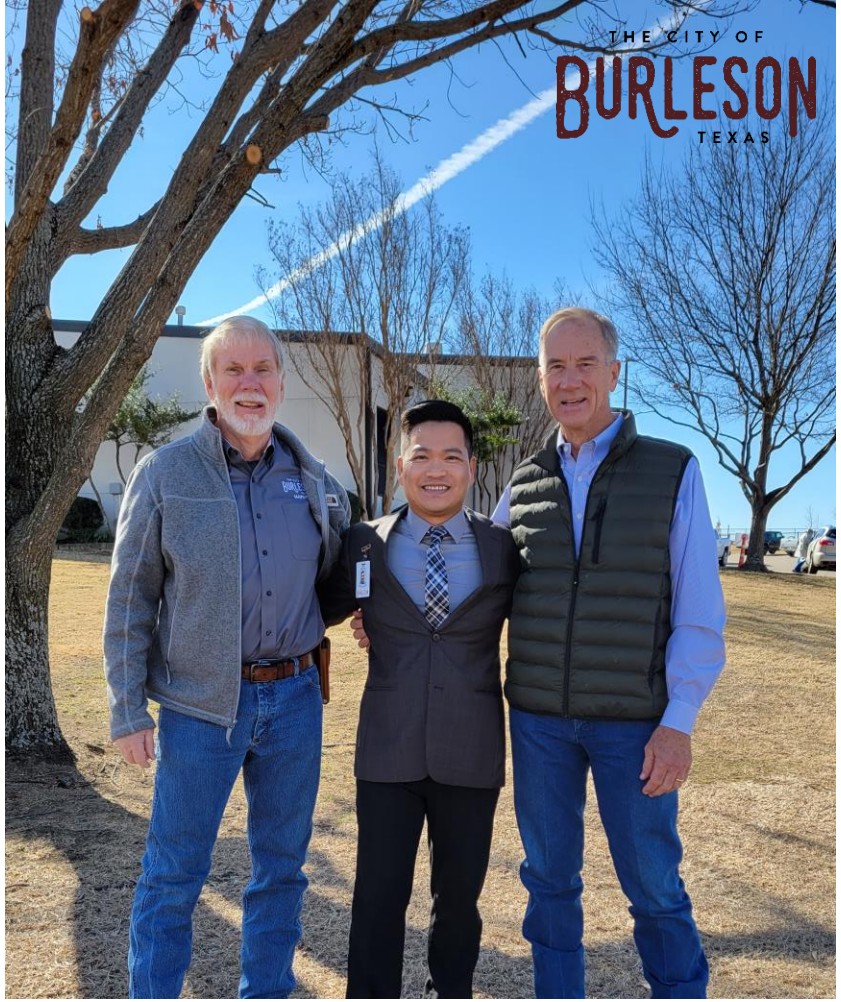
CITY COUNCIL PRESENTATION

MARCH 7, 2022

Discussion Objectives

- Public Health Relocation
- Operating Hours
- Testing-Vaccination-Call Center Services
- Current Statistics





Old Fire Station 2

COVID-19 Testing & Vaccines









Call Center - 682-312-2780

COVID-19 Testing

Station 2

- Mon – Fri 8a – 5p
- Drive Thru
- Scheduled daily and on demand as needed
- Squad mobile testing as needed

Testing Supplies

- TDEM providing rapid test
- FEMA / ARPA reimbursable if we need to buy additional test
- BinaxNow Rapid Antigen
- CareStart Rapid Antigen
- PCR as needed Huguley Lab

Appointments

- www.burlesontx.com/test
- Call Center – 682-312-2780

COVID-19 Vaccines

Station 2

- Mon – Fri 8a – 5p
- Scheduled daily and on demand as needed
- Squad mobile vaccine as needed

Vaccine

- Moderna 12 and older
- Pfizer 12 and older
  - The Pfizer vaccine is approved for children in the 5-11 year range. Burleson Public Health has taken the position of not offering the COVID-19 vaccine to this age range at the vaccine center. Public Health believes that children of this age range should ideally be vaccinated in their pediatrician's office.
- Johnson & Johnson 12 and Older
- Boosters 18 and older

Appointments

- www.burlesontx.com/vaccine
- Call Center – 682-312-2780

Case Management

- Patients that need assistance with health care
- City Employees
- ISD's
- Monoclonal Therapies
- Positivity Rate
- State Compliance

Numbers

Vaccines

- 56,253

Positivity Rate

- Tarrant CO 6.62%
- Johnson CO 5.8%

Active Cases

- 9



Questions Comments

THE CITY OF BURLESON TEXAS

Emergency Declaration

PRESENTED TO THE CITY COUNCIL ON
MARCH 7, 2022

Current 12th Emergency Declaration

- History of the 12th Declaration
  - Signed by Mayor Chris Fletcher on November 17, 2020.
  - Council has continued and renewed seven times, last time being November 8, 2021
  - Currently continued and renewed through March 7, 2021

- Terms in the 12th Declaration
  - Declares an emergency
  - Implements City's Emergency Operations Plan
  - Incorporated the Governor's executive orders
  - Authorizes the City Manager to close City parks
  - Allows the City Manager to make emergency purchases
  - Allows the City to take emergency measures to suppress disease

Proposed 13th Emergency Declaration

- Terms in the 13th Declaration
  - Declares an emergency
  - Implements City's Emergency Operations Plan
  - Incorporated the Governor's executive orders

- Terms Removed
  - Authorizes the City Manager to close City parks
  - Allows the City Manager to make emergency purchases
  - Allows the City to take emergency measures to suppress disease

Comparison of 12th and 13th Declarations

Comparison of Emergency Declarations				
	November 17 Declaration		Proposed Declaration	
Declaration Provisions	Included	Excluded	Included	Excluded
Emergency Declaration	X		X	
Implements City's Emergency Operations Plan	X		X	
Incorporates Governor's executive orders	X		X	
Authorizes the City Manager to close any City park	X			X
Authorizes the City Manager to make emergency purchases of up to $100,000 ($200,000 aggregate)	X			X
Allows emergency measures necessary to promote health and suppress disease, including regulating ingress and egress from the City	X			X
Requires facial coverings		X		X
Limits the occupancy of businesses		X		X
Restricts groups from gathering in certain numbers		X		X
Requires businesses to adopt a health and safety policy		X		X

Emergency Declaration

Options:

- Continue and renew the current 12th declaration through July 5, 2022 or another date

- Mayor approve the proposed 13th declaration, and City Council simultaneously continue and renew the 13th declaration through July 5, 2022 or another date

- Take no action allow the current 12th declaration to expire on March 8, 2022

CITY OF BURLESON
DECLARATION OF
LOCAL DISASTER AND PUBLIC HEALTH EMERGENCY
(12th Declaration and Order)

WHEREAS, in December 2019 a novel coronavirus, now designated COVID-19, was detected in Wuhan City, Hubei Province, China, with symptoms including fever, cough, and shortness of breath and with outcomes ranging from mild to severe illness and in some cases death;

WHEREAS, on January 30, 2020, the World Health Organization Director General declared the outbreak of COVID-19 as a Public Health Emergency of International Concern (PHEIC), advising countries to prepare for the containment, detection, isolation and case management, contact tracing and prevention of onward spread of the disease;

WHEREAS, on March 5, 2020, the World Health Organization Director General urged aggressive preparedness and activation of emergency plans to aggressively change the trajectory of this epidemic;

WHEREAS, on March 11, 2020 the World Health Organization (WHO) declared COVID-19 a worldwide pandemic;

WHEREAS, the Centers for Disease Control and Prevention is closely monitoring the growing number of cases that have spread into the United States and the identification of "community spread" cases of COVID-19 in the United States signals that transmission of the virus is occurring;

WHEREAS, COVID-19 spreads between people who are in close contact with one another through respiratory droplets produced when an infected person coughs or sneezes;

WHEREAS, the continued worldwide spread of COVID-19 presents an imminent threat of widespread illness, which requires emergency action;

WHEREAS, President Donald Trump declared a State of National Emergency for the United States of America on March 13, 2020;

WHEREAS, Governor Greg Abbott issued a State of Disaster for all Texas counties for COVID-19 on March 13, 2020;

WHEREAS, County Judge Glen Whitley issued a Declaration of Disaster Due to Public Health Emergency for Tarrant County for COVID-19 on March 19, 2020;

WHEREAS, pursuant to the Texas Disaster Act of 1975, the Mayor is designated as the emergency management director of the City of Burleson, and may exercise the powers granted to the governor on an appropriate local scale;

WHERAS, a declaration of local disaster and public health emergency includes the ability to reduce the possibility of exposure to disease, control the risk, promote health, compel persons to undergo additional health measures that prevent or control the spread of disease including isolation surveillance, quarantine, or placement of persons under public health observation, including the provision of temporary housing or emergency shelters for persons misplaced or evacuated and request assistance from the governor of state resources;

WHEREAS, the Mayor of the City of Burleson, executed an order of local disaster and public health emergency on March 14, 2020, in response to the COVID-19 pandemic;

WHEREAS, the Mayor of the City of Burleson, in response to the ever-changing COVID-19 pandemic, amended the declaration of local disaster and public health emergency on March 18, 2020, March 23, 2020, March 25, 2020, April 3, 2020, April 20, 2020, April 28, 2020, May 7, 2020, May 19, 2020, June 25, 2020, and June 30, 2020;

WHEREAS, on April 17, 2020, the Governor Abbott issued several executive orders, including Executive Order GA-16, which allowed non-essential, retail businesses to reopen at 12:01 a.m. on Friday, April 24, 2020, for pick up, delivery by mail, and delivery to the customer's doorstep; and

WHEREAS, Governor Abbott has issued subsequent executive orders and proclamations of the Governor, including GA-29 and GA-32, relating to the expanded opening of Texas in response to the COVID-19 disaster and to provide statewide measures to address the spread of COVID-19 and to continue to implement his Open Texas strategic plan ("Open Texas Plan");

WHEREAS, Governor Abbott has indicated that he intends to issue additional executive orders to implement additional phases of his Open Texas Plan as certain metrics are met related to containing the spread of COVID-19;

WHEREAS, the evolving nature of the COVID-19 emergency situation leads Mayor Chris Fletcher to believe that the City's mitigation efforts and emergency response must remain consistent with Governor Abbott's executive orders and Open Texas Plan;

WHEREAS, as of November 11, 2020, Tarrant County has 76,838 confirmed COVID-19 cases and 777 deaths as a result of the disease, with 5,403 of those cases coming between November 1, 2020, and November 7, 2020, which is the highest number of cases reported in Tarrant County's weekly count to date;

WHEREAS, as of November 11, 2020, the City has 1,308 confirmed COVID-19 cases and 5 death as a result of the disease, with 117 of those cases coming between November 1, 2020, and November 7, 2020, which is tied as the highest number of cases reported in the City's weekly count to date;

WHEREAS, as of November 17, 2020, the number of confirmed COVID-19 cases in the City and surrounding areas continue to increase at an alarming rate;

WHEREAS, Mayor Chris Fletcher has determined that additional extraordinary and immediate measures must be taken to respond quickly, prevent and alleviate the suffering of people exposed to and those infected with the virus, as well as those that could potentially be infected or impacted by COVID-19;

WHEREAS, Mayor Chris Fletcher hereby issues this 12th Declaration of Public Health Emergency to implement additional measures to ensure the protection of the general public in the City of Burleson;

WHEREAS, pursuant to the Texas Disaster Relief Act of 1975, this declaration of local disaster and public health emergency issued by Mayor Chris Fletcher may not be continued or renewed for a period of more than seven days except with the consent of the City Council;

WHEREAS, contemporaneously with the Mayor's execution of this declaration of local disaster and public health emergency, the City Council of the City of Burleson desires to continue and renew this declaration;

WHEREAS, by this 12th Declaration of Local Disaster and Public Health Emergency, Mayor Chris Fletcher declares all rules and regulations that may inhibit or prevent prompt response to this threat suspended for the duration of the incident; and

WHEREAS, pursuant to the authority granted to the Mayor under the Texas Disaster Act of 1975, Mayor Chris Fletcher authorizes the use of all available resources of state government and political subdivisions to assist in the City's response to this situation.

NOW, THEREFORE, BE IT DECLARED BY MAYOR CHRIS FLETCHER, MAYOR OF THE CITY OF BURLESON:

1. The foregoing recitals are incorporated herein and made findings of fact.

2. That all of the regulations provided herein are hereby declared to be governmental and for the health, safety, and welfare of the general public.

3. That the previously declared local state of disaster and public health emergency for the City of Burleson, Texas is hereby renewed, restated, and continued, as amended herein.

4. That this declaration of disaster and public health emergency shall continue through December 14, 2020, unless the same is otherwise removed or continued and renewed again by the City Council of the City of Burleson, Texas.

5. That this declaration of a local state of disaster and public health emergency shall be given prompt and general publicity and shall be filed promptly with the City Secretary, pursuant to §418.108(c) of the Texas Government Code.

6. That the City's Emergency Operations Plan shall continue to be implemented and executed.

7. That all provisions of this Declaration should be interpreted to effectuate this intent. To the greatest extent possible, this Declaration shall be interpreted as consistent with and supplemental to any executive order issued by the Texas Governor, including but not limited to Executive Orders GA-29 and GA-32. All provisions of the executive orders and proclamations of the Texas Governor either existing or subsequently issued, and which are made applicable to all jurisdictions by law, shall be automatically incorporated herein by reference as if written word for word and constitute terms of this Declaration, and shall be enforceable as if set forth herein without the necessity for the issuance of any further orders.

8. That this declaration authorizes the City to take any actions necessary to promote health and suppress disease, including quarantine, examining and regulating hospitals, and regulating ingress and egress from the City.

9. That this declaration authorizes the City to commandeer or use any private property, temporarily acquire, by lease or by other means, sites required for temporary housing units or emergency shelters for evacuees, subject to compensation requirements, pursuant to §418.020 of the Texas Government Code.

10. That any certified peace officer or other person with lawful authority is hereby authorized to enforce the provisions of this declaration in accordance with the authority granted under the Texas Disaster Act of 1975. That any person, firm, corporation, agent or employee thereof who violates any of the provisions of this Declaration commits an offense that is considered a class C misdemeanor and each day the violation continues shall be a separate offense punishable by a fine of not more than $1,000. A culpable mental state is not required for the commission of an offense under this Declaration and need not be proved. The penalty provided for in this Declaration is in addition to any other remedies that the City may have under City ordinances and state law, including said penalties outlined in the Texas Governor's executive orders issued to address the spread of COVID-19.

11. That in accordance with Sections 22-35 and 22-37 of the City of Burleson Code of Ordinances, the following provisions are hereby ordered:
    a. The City Manager or his designee is authorized to make application for local, state, and federal assistance as necessary and/or applicable;
    b. The City Manager is authorized to approve individual purchases up to $100,000.00 for general expenditures, which includes: fees, professional services, personal services, and other categories exempted from the bid process by the Local Government Code Section 252.022; and
    c. The City Manager is authorized to expend no more than an additional Two Hundred Thousand Dollars ($200,000.00) during this period to proceed with

the necessary emergency responses and essential functions not already budgeted.

12. No person shall use City playground structures, basketball courts, or any park amenity or property closed by the City. The City Manager may close playground structures, basketball courts, and any park amenity or property the City of Burleson deems as unsafe for the public.

13. That the sections, paragraphs, sentences, clauses and phrases of this declaration are severable and if any phrase, clause, sentence, paragraph or section of this declaration should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences paragraphs and sections that can be given effect without the invalid provision, and to this end, the provisions of this declaration are severable.

14. That this declaration is issued in accordance with and incorporates by reference any declaration or order of disaster previously issued and adopted by the City of Burleson. In the event of a conflict between this declaration and a prior declaration or order pertaining to COVID-19, this declaration prevails.

15. That this declaration shall take effect immediately.

ORDERED by Mayor Chris Fletcher and simultaneously continued and renewed by the City Council of the City of Burleson this the 17 day of November 2020.

Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

Amanda Campos, City Secretary

APPROVED AS TO FORM & LEGALITY:

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

CITY OF BURLESON
DECLARATION OF
LOCAL DISASTER AND PUBLIC HEALTH EMERGENCY
(13th Declaration and Order)

WHEREAS, in December 2019 a novel coronavirus, now designated COVID-19, was detected in Wuhan City, Hubei Province, China, with symptoms including fever, cough, and shortness of breath and with outcomes ranging from mild to severe illness and in some cases death;

WHEREAS, on March 11, 2020 the World Health Organization (WHO) declared COVID-19 a worldwide pandemic;

WHEREAS, the continued worldwide spread of COVID-19 presents an imminent threat of widespread illness, which requires emergency action;

WHEREAS, the continued worldwide spread of Covid-19 presents an imminent threat of widespread illness, which requires emergency action for the protection of the citizens of the city of Burleson, Texas;

WHEREAS, President Donald Trump declared a State of National Emergency for the United States of America on March 13, 2020;

WHEREAS, Governor Greg Abbott issued a State of Disaster for all Texas counties for COVID-19 on March 13, 2020;

WHEREAS, County Judge Glen Whitley issued a Declaration of Disaster Due to Public Health Emergency for Tarrant County for COVID-19 on March 19, 2020;

WHEREAS, pursuant to the Texas Disaster Act of 1975, the Mayor is designated as the emergency management director of the City of Burleson, and may exercise the powers granted to the governor on an appropriate local scale;

WHERAS, a declaration of local disaster and public health emergency includes the ability to reduce the possibility of exposure to disease, control the risk, promote health, compel persons to undergo additional health measures that prevent or control the spread of disease including isolation surveillance, quarantine, or placement of persons under public health observation, including the provision of temporary housing or emergency shelters for persons misplaced or evacuated and request assistance from the governor of state resources;

WHEREAS, the Mayor of the City of Burleson, executed an order of local disaster and public health emergency on March 14, 2020, in response to the COVID-19 pandemic;

WHEREAS, the Mayor of the City of Burleson, in response to the ever-changing COVID-19 pandemic, amended the declaration of local disaster and public health emergency on March 18, 2020, March 23, 2020, March 25, 2020, April 3, 2020, April 20, 2020, April 28, 2020, May 7, 2020, May 19, 2020, June 25, 2020, June 30, 2020, and November 17, 2020;

WHEREAS, Mayor Chris Fletcher has determined that additional extraordinary and immediate measures must be taken to respond quickly, prevent and alleviate the suffering of people exposed to and those infected with the virus, as well as those that could potentially be infected or impacted by COVID-19;

WHEREAS, Mayor Chris Fletcher hereby issues this 13th Declaration of Public Health Emergency to implement additional measures to ensure the protection of the general public in the City of Burleson;

WHEREAS, pursuant to the Texas Disaster Relief Act of 1975, this declaration of local disaster and public health emergency issued by Mayor Chris Fletcher may not be continued or renewed for a period of more than seven days except with the consent of the City Council;

WHEREAS, contemporaneously with the Mayor's execution of this declaration of local disaster and public health emergency, the City Council of the City of Burleson desires to continue and renew this declaration; and

WHEREAS, pursuant to the authority granted to the Mayor under the Texas Disaster Act of 1975, Mayor Chris Fletcher authorizes the use of all available resources of state government and political subdivisions to assist in the City's response to this situation.

NOW, THEREFORE, BE IT DECLARED BY MAYOR CHRIS FLETCHER, MAYOR OF THE CITY OF BURLESON:

1. The foregoing recitals are incorporated herein and made findings of fact.

2. That all of the regulations provided herein are hereby declared to be governmental and for the health, safety, and welfare of the general public.

3. That the previously declared local state of disaster and public health emergency for the City of Burleson, Texas is hereby renewed, restated, and continued, as amended herein.

4. That this declaration of disaster and public health emergency shall continue for seven days unless the same is otherwise removed or continued and renewed again by the City Council of the City of Burleson, Texas.

5. That this declaration of a local state of disaster and public health emergency shall be given prompt and general publicity and shall be filed promptly with the City Secretary, pursuant to §418.108(c) of the Texas Government Code.

6. That the City's Emergency Operations Plan shall continue to be implemented and executed.

7. That all provisions of this Declaration should be interpreted to effectuate this intent. To the greatest extent possible, this Declaration shall be interpreted as consistent

with and supplemental to any executive order issued by the Texas Governor. All provisions of the executive orders and proclamations of the Texas Governor either existing or subsequently issued, and which are made applicable to all jurisdictions by law, shall be automatically incorporated herein by reference as if written word for word and constitute terms of this Declaration, and shall be enforceable as if set forth herein without the necessity for the issuance of any further orders.

8. That the sections, paragraphs, sentences, clauses and phrases of this declaration are severable and if any phrase, clause, sentence, paragraph or section of this declaration should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences paragraphs and sections that can be given effect without the invalid provision, and to this end, the provisions of this declaration are severable.

9. That this declaration is issued in accordance with and incorporates by reference any declaration or order of disaster previously issued and adopted by the City of Burleson. In the event of a conflict between this declaration and a prior declaration or order pertaining to COVID-19, this declaration prevails.

10. That this declaration shall take effect immediately.

ORDERED by Mayor Chris Fletcher and simultaneously continued and renewed by the City Council of the City of Burleson this the ____ day of March 2022, until the _____ day of _____, 20____, pursuant to the terms herein.

_____
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

_____
Amanda Campos, City Secretary

APPROVED AS TO FORM & LEGALITY:

_____
E. Allen Taylor, Jr., City Attorney

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Finance**
DIRECTOR:	**Martin Avila**
DATE:	**03/07/2022**

SUBJECT

Approve a resolution accepting the results of the September 30, 2021 annual audit, Annual Comprehensive Financial Report for the period ending September 30, 2021, and the Single Audit Report as of September 30, 2021. *(Staff Presenter: Martin Avila, Director of Finance)*

Attachments

Dept Memo Audit_ACFR_Single Audit 3.7.2022
Audit_ACFR_Single Audit Presentation
City of Burleson ACFR 9.30.2021 Report
City of Burleson Single Audit Report 9.30.2021
Resolution Accepting Audit_ACFR_Single Audit 3.7.2022

Respectfully submitted:

MARTIN AVILA, CPA
Finance Department
Director
817-426-9651

DEPARTMENT MEMO

DEPARTMENT: Finance

FROM: Martin Avila, Finance Director

MEETING: March 7, 2022

SUBJECT:

Approve a resolution accepting the results of the September 30, 2021 annual audit, Annual Comprehensive Financial Report for the period ending September 30, 2021, and the Single Audit Report as of September 30, 2021. *(Staff Presenter: Martin Avila, Director of Finance.)*

BACKGROUND:

Each year, the City hires an independent accounting firm to conduct an audit of the City's basic financial statements. The purpose of the audit is to express an opinion as to whether the City's financial statements present fairly, in all material respects, the financial position of the City. On June 21, 2021, Council approved a 3 year professional service agreement with Weaver for audit services.

The ACFR represents the financial position of the City for the fiscal year ending September 30, 2021. The document includes the independent auditor's opinion of management's representations within the annual report. The auditors have provided the City a clean opinion (unmodified), which means that in the opinion of Weaver, the City's financial statements present fairly, in all material respects, the financial position of the City. A “clean” or “unmodified opinion” is the best opinion that may be rendered in an audit of the financial statements.

The audit specifically included the following items:

- Audit of the City's ACFR in accordance with generally accepted auditing standards.
- An evaluation of the City's internal control over financial reporting.
- Single Audit in accordance with generally accepted auditing standards and compliance with U.S Office of Management and budget (OMB) Compliance Supplement

The auditor's examination of internal controls was conducted at a level sufficient to gain an understanding of the internal control structure to determine the nature, timing, and extent of audit procedures. The auditors did not perform an audit of internal controls, but performed

limited tests of internal controls for the purpose of providing an opinion on the financial statements.

Additionally, the auditors examined, on a test basis, evidence supporting amounts and disclosures in the combined financial statements. The City did not receive a management letter as there were no material weaknesses or recommendations for strengthening controls identified.

Jackie Gonzalez, Audit Partner, Weaver will be providing a presentation regarding the results of the audit, and answer any questions City Council may have.

RECOMMENDATION:

Staff recommends acceptance of the ACFR

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

FISCAL IMPACT:

NA

STAFF CONTACT:

Martin Avila
Finance Director
mavila@burlesontx.com
817-426-9651



weaver
Assurance · Tax · Advisory

Audit Insights

City of Burleson, Texas

Year Ended September 30, 2021

Overview

- Introductions
- Audit Process
- Audit Results
- Financial Highlights
- Questions



weaver
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weaver
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Introductions

Meet Weaver – National Firm, Local Touch

We're a full-service CPA firm with 14 offices from coast-to-coast, and we're consistently ranked as one of the fasts-growing firms in the country. We take pride in combining leading technical knowledge with specific industry experience to provide highly customized services tailored to each client's needs.

Industries

- Government
- Not-for-profit
- Higher education
- Real estate
- Construction
- Hospitality
- Healthcare
- Professional services
- Private equity
- Insurance
- Technology
- Financial services
- Financial institutions
- Manufacturing and distribution
- Oil and gas
- Oilfield services
- Renewable energy

Services

Advisory Services

- Client advisory services
- Risk advisory services
- IT advisory services
- Transaction advisory services
- Forensic and litigation services

Assurance Services

- Audit, review and compilation
- Agreed-upon procedures
- Employee benefit plan audit
- SOC reporting
- Attestation services
- IFRS assessment and conversion

Tax Services

- Federal tax
- State and local tax
- International tax
- Private client services



Top 35 Firm nationwide

Best of the Best Firms (2021)
Inside Public Accounting

Allinial GLOBAL

AltCredit FUND INTELLIGENCE US SERVICES AWARDS 2020 Shortlisted

TIAG
A Worldwide Alliance of Independent Accounting Firms

weaver
Assurance • Tax • Advisory

Today's Presenters



Jackie Gonzalez, CPA
Partner, Government and Not for Profit Services

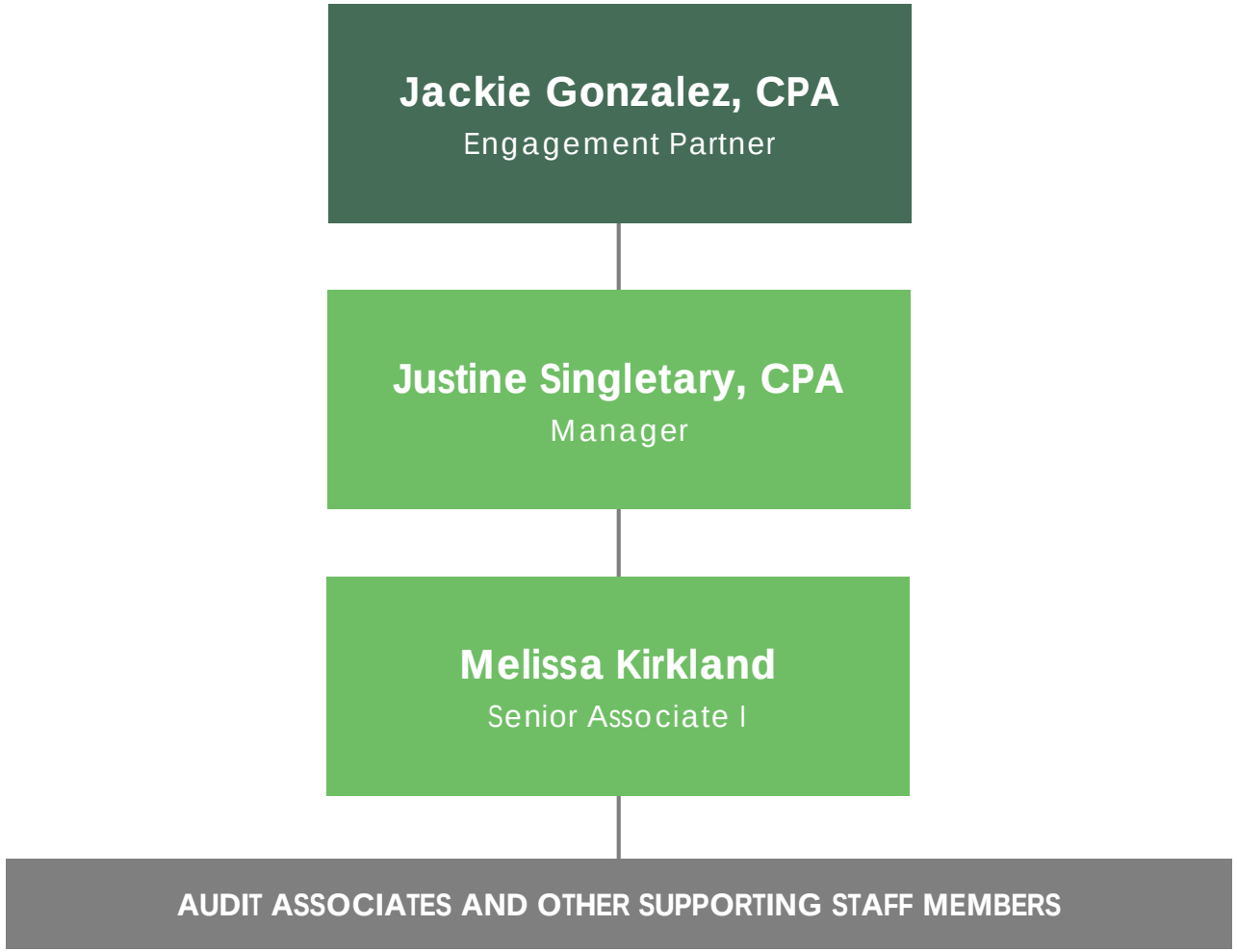
- Your relationship partner
- 17+ years of experience
- Member, GFOA Special Review Committee
- Practice emphasis in auditing and consulting for cities, school districts, counties and not for profit organizations
- Serves on the Inspire Advisory Board, as a Culture Ambassador and a Community Champion for the Weaver Foundation

Justine Singletary, CPA
Manager, Government and Not for Profit Services

- You audit manager
- 5 years of experience
- Practice emphasis in auditing and consulting for cities, school districts, counties and not for profit organizations.

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Audit Team



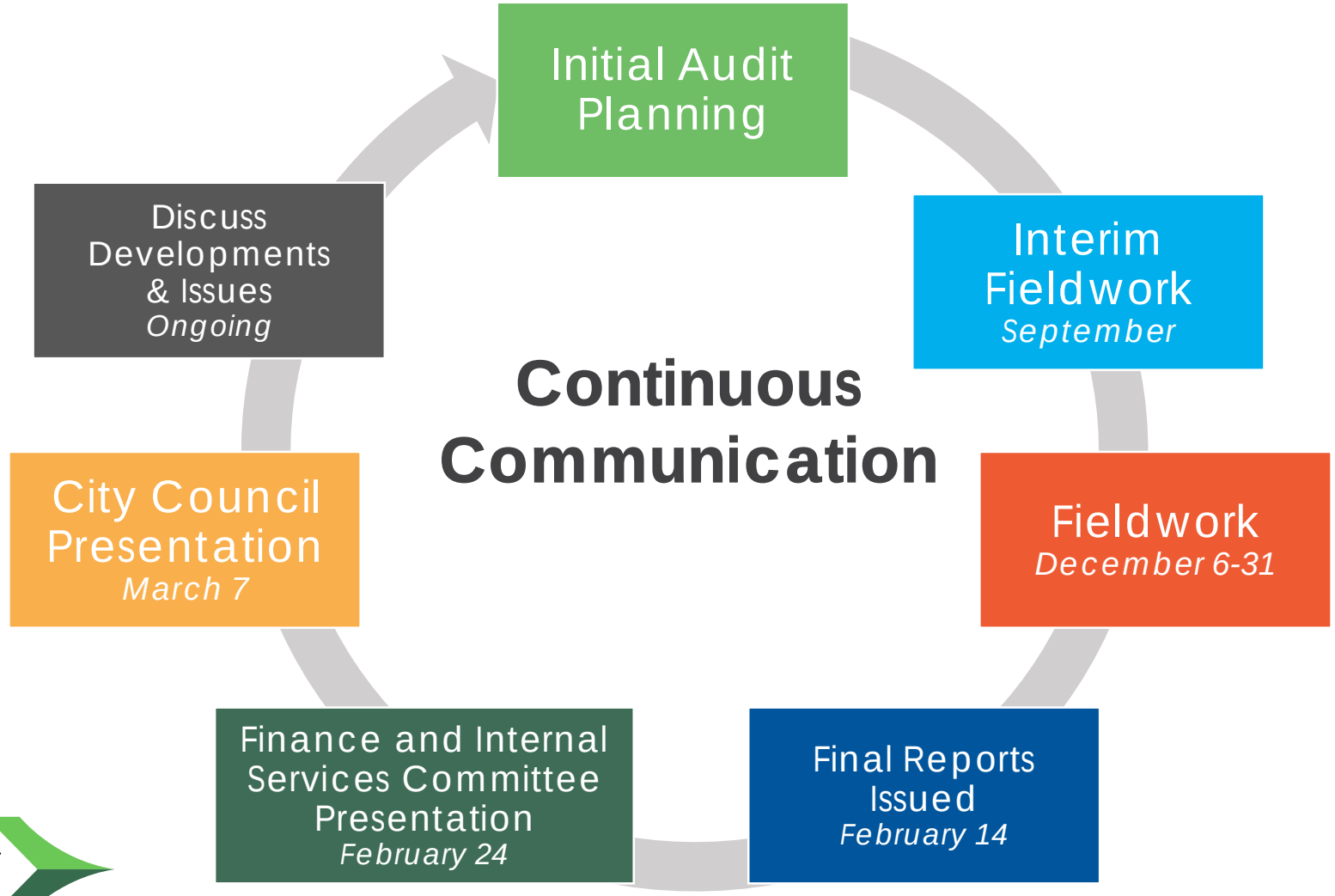
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Audit Process

The Audit Cycle



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Audit Process

- ✓ **Audit Standards** — The audit is performed in accordance with General Accepted Auditing Standards (**GAAS**), Generally Accepted Government Auditing Standards (**GAGAS**), Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (**Uniform Guidance**)

- ✓ **Risk-based approach** — Focused on specific risks, such as:
  - Revenue recognition and related receivables
  - Federal grant revenues and expenditures
  - Capital projects, purchasing and compliance with bidding procedures
  - Long-term debt, payables, accrued liabilities (Pension, OPEB) and expenditures

- ✓ **Identified significant and fraud risks** and designed responses to:
  - Misappropriation of assets
  - Management override of controls
  - Revenue recognition

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Audit Results

Audit Results – Financial Statements

Type of Report issued:	**UNMODIFIED**
Internal control over financial reporting:	
Any material weakness(es) identified?	No
Any significant deficiencies that are not material weaknesses?	None reported
Any noted noncompliance material to financial statements?	No

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Audit Results – Federal Awards

Type of Report Issued, Compliance on Major Programs:	**UNMODIFIED**
Low Risk Auditee?	No
Internal control over the major program:	
Any material weakness(es) identified?	No
Any significant deficiencies that are not material weaknesses?	None reported
Any audit findings required to be reported under 2 CFR 200.516(a)?	No

Major Program: Highway Planning and Construction Cluster (20.205)

Low Risk Auditee: The City will become a low risk auditee in fiscal year 2022 after having undergone single audits in two consecutive years with no findings.

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Financial Highlights – General Fund

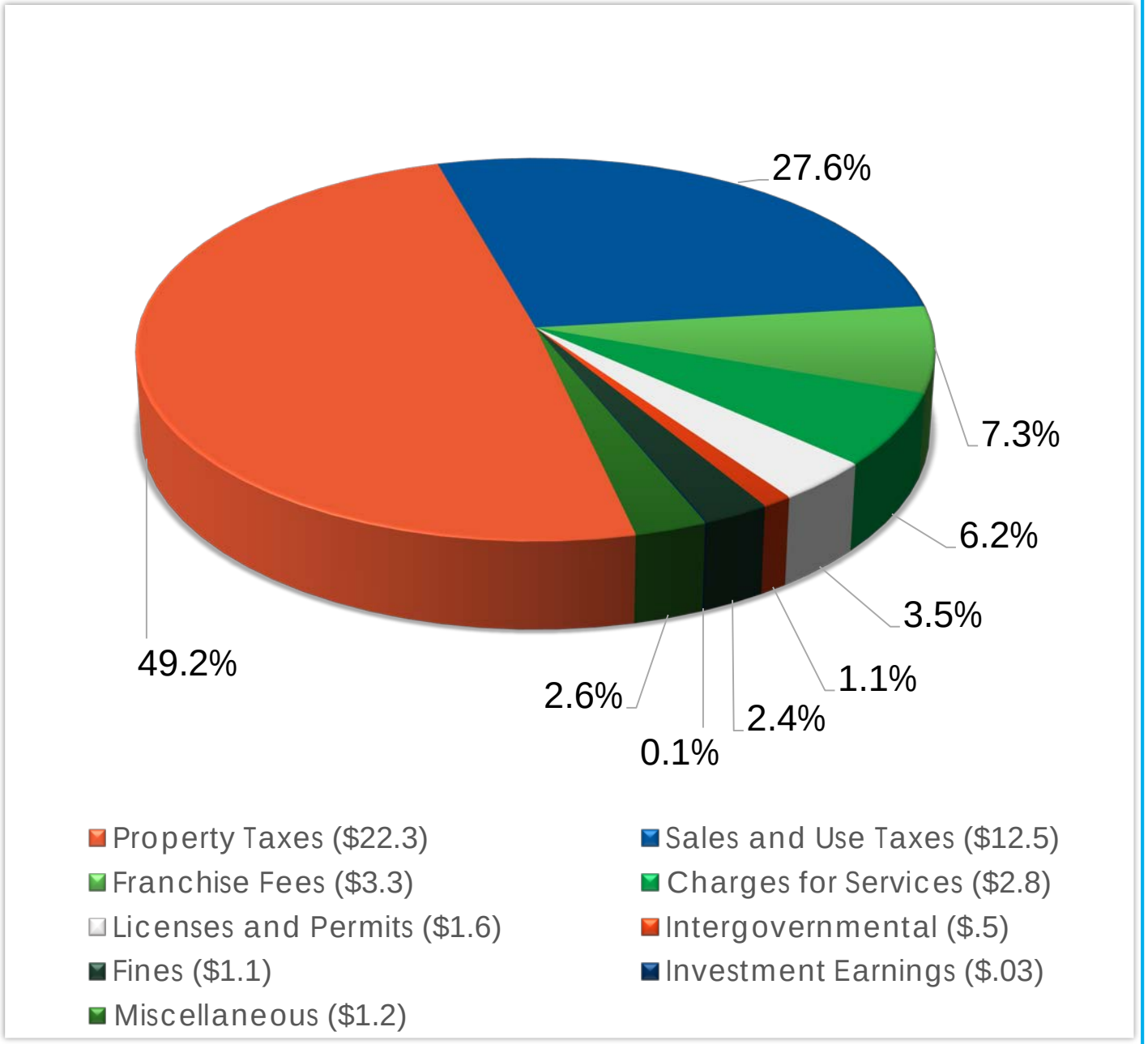
Financial Highlights – General Fund

ASSETS	$	21,062,350
LIABILITIES		2,039,375
DEFERRED INFLOWS OF RESOURCES		683,666
FUND BALANCES		
Nonspendable:		49,800
Committed:		
Debt service		465,429
Other purposes		234,175
Unassigned		17,589,905
Total Fund Balances	$	18,339,309
REVENUES		45,323,775
EXPENDITURES		43,107,251
Excess (deficiency) of revenues over (under) expenditures		2,216,524
OTHER FINANCING SOURCES (USES)		(5,248)
Net change in fund balance		2,211,276

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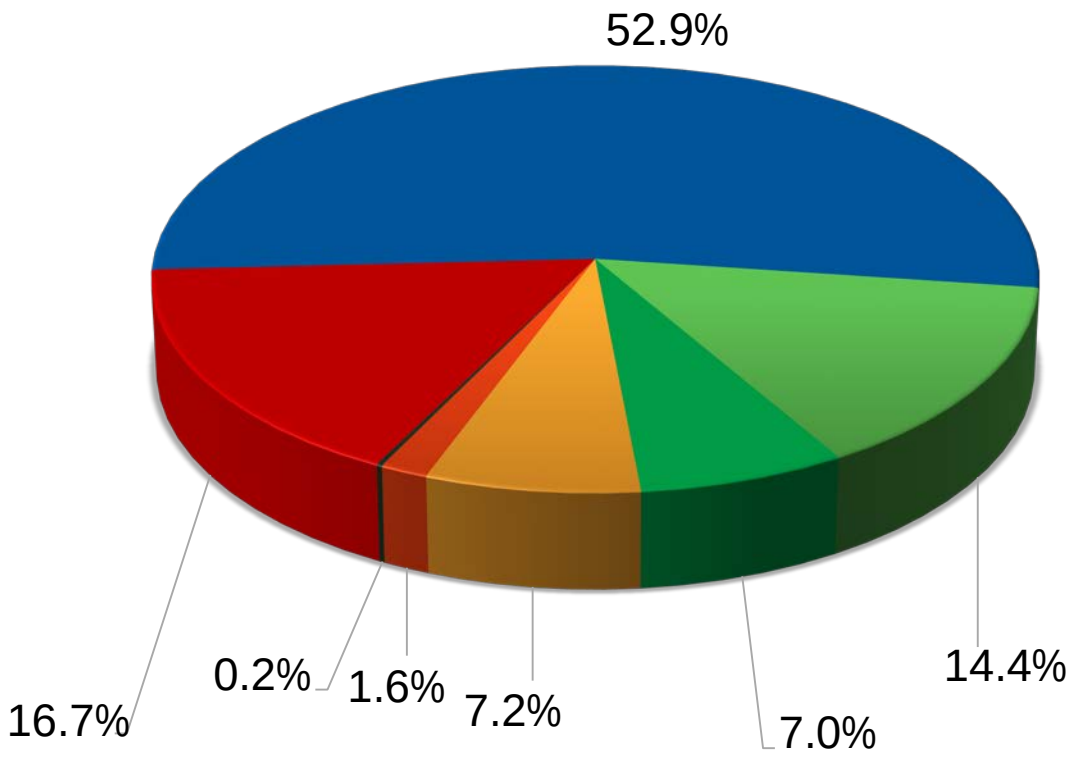
Financial Highlights – General Fund

Revenue – Fiscal Year 2021 (in millions)



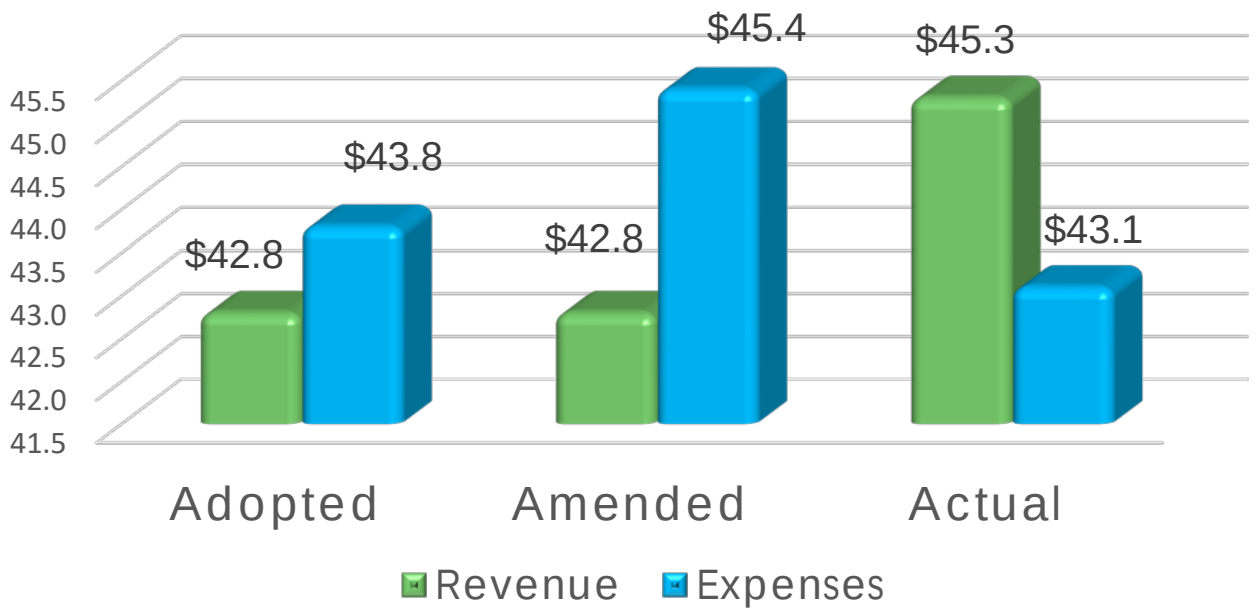
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Financial Highlights – General Fund Expenditures - Fiscal Year 2021(in millions)



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Financial Highlights – General Fund Budget to Actual — (in millions)



- Actual revenues of $45.3M were more than budgeted amounts by $2.5M
- Actual expenditures of $43.1M were less than budgeted expenditures by $2.3M
- Ending fund balance for FY 2021 totaled $18.3M
- Unassigned fund balance $17.6M, which is 38.8% of FY 2021 budgeted expenditures ($45.4M)

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QUESTIONS?

Let's Connect

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COVID-19 Resilience & Recover Resource Center

Jackie Gonzalez, CPA

Partner, Government & Not for Profit Services
Direct: 817.882.7758
Email: jackie.gonzalez@weaver.com

Justine Singletary, CPA

Manager, Government & Not for Profit Services
Direct: 817.882.7358
Email: justine.singletary@weaver.com

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021















THE CITY OF

BURLESON

TEXAS

THE CITY OF

BURLESON

TEXAS

CITY OF BURLESON, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED SEPTEMBER 30, 2021

CITY OFFICIALS

Chris Fletcher
Mayor

Dan McClendon	**Mayor Pro Tem**
Victoria Johnson	**Councilmember**
Rick Green	**Councilmember**
Jimmy Stanford	**Councilmember**
Tamara Payne	**Councilmember**
Ronnie Johnson	**Councilmember**

Bryan Langley
City Manager

Tommy Ludwig
Deputy City Manager

Martin Avila
Director of Finance

Tien Nguyen
Accounting Manager

Prepared by: Finance Department

THE CITY OF

BURLESON

TEXAS

City of Burleson, Texas

Annual Comprehensive Financial Report
For the Year Ended September 30, 2021

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City of Burleson, Texas
Annual Comprehensive Financial Report
For the Year Ended September 30, 2021

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Introductory Section

THE CITY OF
BURLESON
TEXAS

THE CITY OF BURLESON TEXAS

141 West Renfro
Burleson, Texas 76028-4261
www.burlesontx.com
February 14, 2022

TO: The Honorable Mayor, Members of the City Council, and Citizens of Burleson (the "City")

Submitted herewith is a copy of the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2021. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operation of the City, on a Government-wide and Fund basis. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

These statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of management's discussion and analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditor's report.

THE REPORTING ENTITY

The City is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of the State and the City's home rule Charter. Burleson was incorporated in 1912. The City operates under a Council-Manager form of government and provides a full range of services that include: police and fire protection, sanitation services, library services, construction and maintenance of streets and infrastructure, parks and recreation, code enforcement, planning and zoning, economic development, water and wastewater services, and general administrative services. The accompanying ACFR includes all governmental organizations and functions for which the City is financially accountable as well as its blended component units. Although legally separate entities, the Burleson 4B Community Services Development Corporation, the Burleson 4A Economic Development Corporation, Tax Increment Finance Reinvestment Zone Number Two, and Tax Increment Finance Reinvestment Zone Number Three are in substance part of the primary government's operations and are included as part of the primary government. Additional information on these component units can be found in the notes to the financial statements.

ECONOMY AND BUSINESS CLIMATE

Burleson is located along the southwestern edge of the Dallas / Fort Worth Metroplex, on Interstate Highway 35W, State Highway 174, and the Chisholm Trail Parkway toll road. Economically, this region is ranked as one of the most robust in Texas, a state that in recent years has trended well ahead of the national economy. Local measures of business activity have recovered and surpassed peak levels. The City is currently experiencing a strong expansion of business with more than $173 million in new taxable value added in 2021, with more in the development pipeline.

Although the City of Fort Worth adjoins much of Burleson's northern boundary, the remaining three directions are surrounded by an extensive extra-territorial jurisdiction (ETJ). The City's corporate limits include more than 28 square miles and its extraterritorial jurisdiction (ETJ) is comprised of approximately 35,000 acres. Combined, Burleson's city limit and ETJ include more than 23,000 undeveloped acres. In 2017, The Texas State Legislature significantly restricted cities' abilities to involuntarily annex within their ETJs. The City of Burleson was proactive prior to 2017 in obtaining development agreements in large, strategic portions of its ETJ. These development agreements allow the City to pursue annexation when these areas develop. This has allowed the City to work with property owners to ensure orderly development of these areas and program our capital improvements to ensure services are provided.

Once largely agricultural, these areas have developed into a form of semi-urban, residential use. With vibrant retail destinations and commercial development, many of the individuals residing in these adjacent areas shop, dine, and send their children to schools located in Burleson. Thus, functionally speaking, Burleson's estimated population of nearly 50,000 belies the true size of the community's economy. The combination of highway accessibility and more than 350,000 people located within a 15 minute drive-time create a community with a strong and growing trade area.

LONG TERM PLANNING

These focus areas create a roadmap for achieving the long-term goals and objectives that have been articulated by the City Council, and play a key role in the budget process, as well as long term financial planning of the City's major funds. The strategic focus areas are:

- Operational Excellence
- Infrastructure
- Community
- Public Safety

Five year projections are prepared for all of the City's major funds with the focus on maintaining year end fund balances that meet or exceed their requirements. In addition, the City continues to prepare five year capital improvement plans (CIP) for streets and drainage, parks, and water and wastewater projects. The five year projections and five year CIPs are presented to Council throughout the budget process and provides a great opportunity for feedback and direction. Incorporating the projections and CIP are crucial in the budget process to ensure the strategic focus areas are met and the City continues to be financially sound.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived from the control. The evaluation of costs and benefits requires estimates and judgments by management. We believe that the City's current system of internal accounting controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

In addition to the system of internal controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance of legal provisions embodied in the annual appropriation budget adopted by the City Council. Budgetary controls over the General and Water and Wastewater Funds are exercised at the departmental level. This level of control occurs at the fund level for other funds. Activities of the Governmental and Proprietary Fund are closely reviewed at mid-year. If necessary, the original budget is modified and incorporated into a proposed mid-year budget, which is then used as the working budget for the remainder of the fiscal year. The City also maintains an encumbrance accounting system as one technique to help prevent the overspending of authorized appropriations.

Information regarding general accounting policies can be found in the notes to the basic financial statements.

INDEPENDENT AUDIT

An annual audit is required to be made of the financial statements of the City of Burleson by an independent auditor. Weaver and Tidwell, LLP was selected by the City Council to perform the audit for fiscal year ended September 30, 2021. The audit opinion is included in this report.

AWARDS

The Government Finance Officers Association (GFOA) is currently reviewing the City's Annual Financial Report for the year ended September 30, 2020. The current pandemic has caused delays in the review process across the nation. To earn the Certificate of Achievement, the City published an easy-to-read and efficiently organized Annual Comprehensive Financial Report with contents that conformed to program standards. Such reports satisfied both GAAP and applicable legal requirements. The City believes that the Annual Comprehensive Financial Report for the year ended September 30, 2020 meets the Certificate of Achievement Program requirements and GFOA will recognize the City for the 30th consecutive year and receive this prestigious national award.

A Certificate of Achievement is valid for one year. The City believes that the Annual Comprehensive Financial Report for the year ended September 30, 2021 continues to meet the Certificate of Achievement Program requirements and thus is submitting it to GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Award for Distinguished Budget Presentation for the 32nd consecutive year for its annual appropriated budget dated Oct 1, 2020. To qualify for the Budget Award, the City's budget document was judged proficient in all categories.

ACKNOWLEDGEMENTS

I would like to thank the staff of the Finance Department, City Management, and Department Directors, Managers and Staff for their cooperative effort and help in the leadership and support of the City that made this report possible. Credit also must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Burleson's finances.

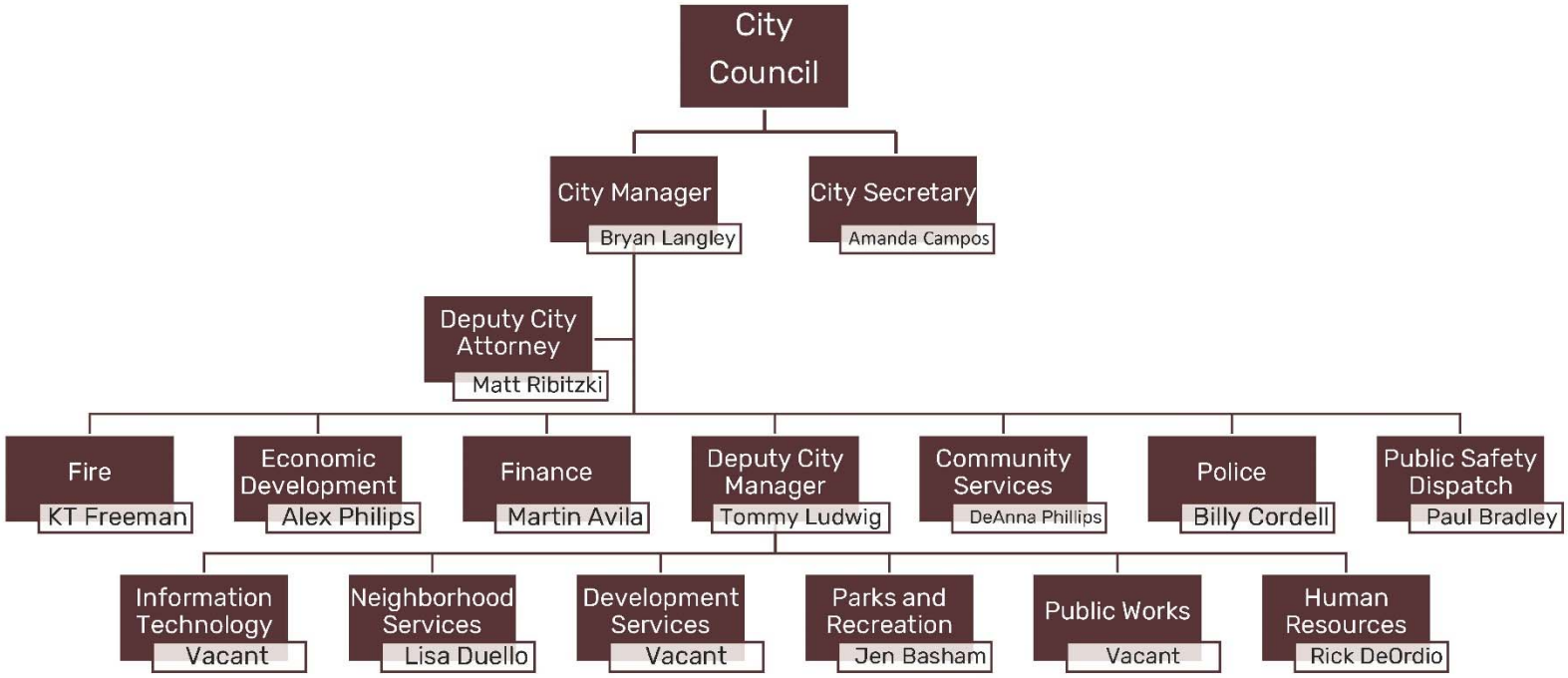
Respectfully Submitted,



Finance Department

GFOA Award application is currently under review at the time of issuance.

City of Burleson – Organizational Chart



Revised September 2021

THE CITY OF BURLESON TEXAS

CITY OF BURLESON, TEXAS
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2021

Elected Officials

Mayor	Chris Fletcher
Mayor Pro-Tem	Dan McClendon
Councilmember	Victoria Johnson
Councilmember	Rick Green
Councilmember	Tamara Payne
Councilmember	Jimmy Stanford
Councilmember	Ronnie Johnson

City Officials

City Manager	Bryan Langley
Deputy City Manager	Tommy Ludwig
Director of Finance	Martin Avila
Deputy City Attorney	Matt Ribitzki
Police Chief	Billy Cordell
City Secretary	Amanda Campos
Fire Chief	Kenneth Freeman
Director of Parks and Recreation	Jen Basham
Director of Human Resources	Rick DeOrdio
Director of Neighborhood Services	Lisa Duello
Director of Information Technology	Vacant
Director of Development Services	Vacant
Director of Public Works	Vacant
Director of Economic Development	Alex Philips
Director of Community Services	DeAnna Phillips

Financial Section

THE CITY OF
BURLESON
TEXAS

Independent Auditor's Report

Honorable Mayor, City Council
and City Manager
City of Burleson, Texas
Burleson, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Burleson, Texas (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule – General Fund, pension and other postemployment benefit information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, supplemental information including the combining fund statements and budgetary comparison schedules, and the statistical section listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information including the combining fund statements and budgetary comparison schedule listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
February 14, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Burleson's (City) annual financial report presents our discussion of the City's financial performance during the fiscal year ended September 30, 2021. Please read it in conjunction with the transmittal letter, which can be found preceding this narrative, and with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $297,495,465 (net position). Of this amount, $24,915,468 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.

- The City's total net position increased by $19,314,758 or 6.94% from previous year. The increase was from a $19,705,882 increase in net investment in capital assets resulting from additions in construction capital cost and land acquisitions netted against the decrease of related debt.

- As of the close of the current fiscal year, unassigned fund balance for the general fund was $17,589,905 or 41% of total general fund expenditures.

- The City's total debt decreased by $12,560,000 during the current fiscal year. The decrease represents the net effect of scheduled debt retirement , no new debt issued in the current year and the advanced refunding of General Obligation Refunding and Improvement Bonds and Combination Tax & Revenue Certificates of Obligation with the Series 2021 General Obligation Refunding Bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide Financial Statements - Government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing related to cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave).

Both of the government-wide statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, parks and recreation, and community development. The business-type activities include water and wastewater operations, solid waste collection, the City's Hidden Creek Golf Course, and a cemetery.

Fund Financial Statements - The fund financial statements provide detailed information about the most significant funds – not the City as a whole. A fund is a grouping of related accounts that the City uses to maintain control over resources that have been segregated for specific activities and objectives. Some funds are required by state law or bond covenants. The Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants. The City has two types of funds:

Governmental Funds - These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, bond supported capital projects fund, and covid relief grants fund, which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds – The City of Burleson maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and wastewater, solid waste, golf, and cemetery operations. Internal Service Funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the acquisition and replacement of major components of equipment used throughout the organization, such as the fleet of City vehicles, for the repair and maintenance of significant components of equipment used by the organization, and for the health self-insurance program.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The water & wastewater operations are considered to be a major fund of the City. All internal service funds are combined in a single presentation in the proprietary fund financial statements. Individual data for each of the nonmajor enterprise funds and internal service funds is provided in the form of combining statements elsewhere in this report.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $297,495,465 as of September 30, 2021.

The largest portion of the City's net position (85%) reflects its investments in capital assets (e.g. land, buildings, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these assets to provide service to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

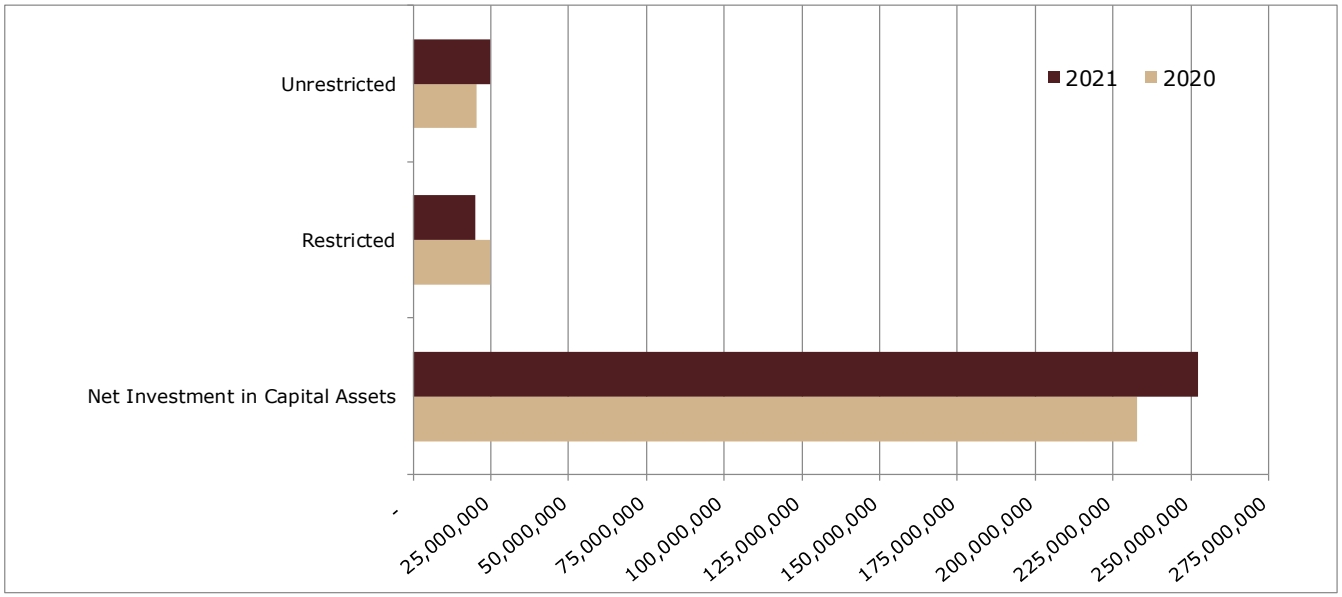
CITY OF BURLESON, TEXAS – NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Current & other assets	$ 74,719,190	$ 78,488,679	$ 16,261,516	$ 25,503,949	$ 90,980,706	$ 103,992,628
Noncurrent assets	232,204,621	240,302,688	153,033,373	144,082,827	385,237,994	384,385,515
Total assets	306,923,811	318,791,367	169,294,889	169,586,776	476,218,700	488,378,143
Total deferred outflows of resources	5,836,978	6,598,261	840,223	855,118	6,677,201	7,453,379
Noncurrent liabilities – due in more than one year	118,752,086	113,184,319	61,103,283	55,676,214	179,855,369	168,860,533
Other liabilities	14,118,939	18,891,148	7,823,747	7,772,080	21,942,686	26,663,228
Total liabilities	132,871,025	132,075,467	68,927,030	63,448,294	201,798,055	195,523,761
Total deferred inflows of resources	2,655,669	2,606,156	261,470	206,140	2,917,139	2,812,296
Net position:						
Net investment in capital asset	153,051,846	163,721,859	79,752,890	88,788,759	232,804,736	252,510,618
Restricted	17,468,108	12,460,606	7,415,521	7,608,773	24,883,629	20,069,379
Unrestricted	6,714,141	14,525,540	13,778,201	10,389,928	20,492,342	24,915,468
Total net position	$177,234,095	$190,708,005	$100,946,612	$106,787,460	$278,180,707	$ 297,495,465

An additional portion of the City's net position (7%) represents resources that are subject to external restriction on how they may have been used. The remaining balance of unrestricted net position (8%) may be used to meet the City's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

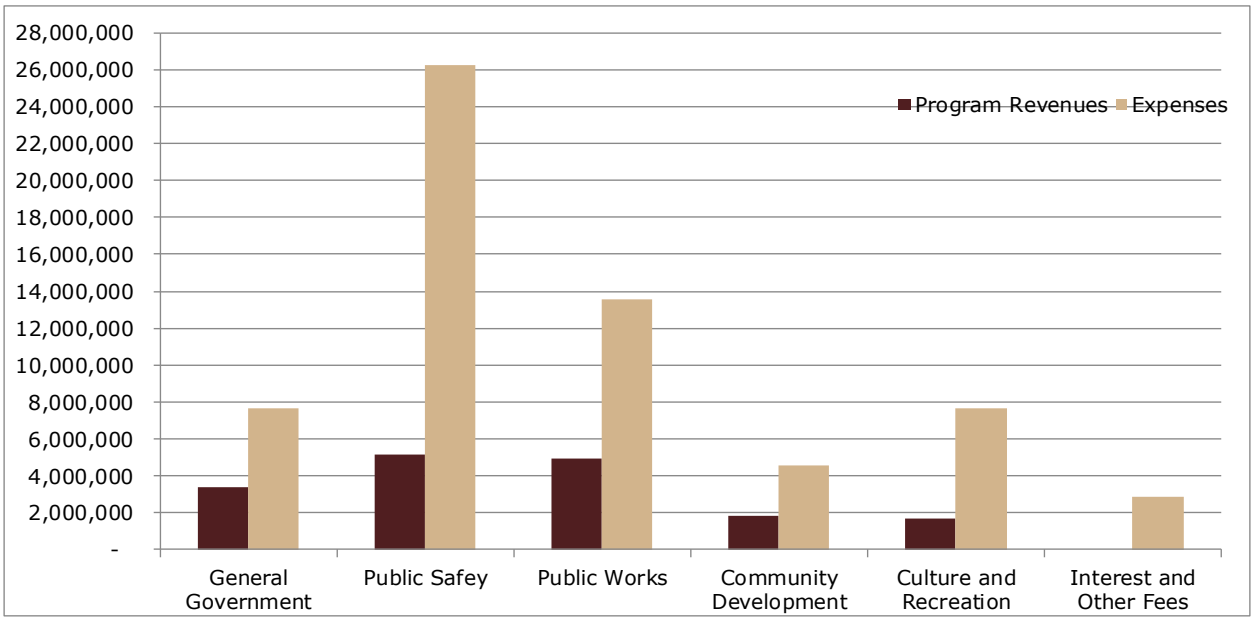
City of Burleson Net Position
September 30, 2020 and 2021



The City's overall net position increased $19,314,758 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased $13,473,910 from the prior fiscal year for an ending balance of $190,708,005. Increase primarily due to $10,670,013 from construction in progress capital cost and acquisitions of land offset net the reduction of outstanding debt due to no bonds issued in the current fiscal year.

Expenses and Program Revenues - Governmental Activities



Business-Type Activities. For the City's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of $106,787,460. The total increase in net position for business-type activities (water and wastewater, Hidden Creek Golf Course, solid waste, and the cemetery) was $5,840,848 or 6% from the prior fiscal year. The increase is primarily due to revenues exceeding expenses.

Overall, fiscal year 2021 expenses had a slight decrease of $182,583 or -0.75%. This reflects the overall management of cost containment in the business type activities.

CITY OF BURLESON, TEXAS – CHANGES IN NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Revenues:						
Program Revenues:						
Charges for services	$ 7,845,040	$ 8,780,004	$ 26,532,808	$ 26,713,025	$ 34,377,848	$ 35,493,029
Operating grants and contributions	2,998,564	5,981,907	8,549	14,260	3,007,113	5,996,167
Capital grants and contributions	5,699,075	2,253,873	3,818,739	2,980,216	9,517,814	5,234,089
General Revenues:						
Taxes:						
Property taxes levied for general purposes	28,894,199	29,343,869	-	-	28,894,199	29,343,869
Tax Increment Financing	777,021	905,662	-	-	777,021	905,662
Sales and use taxes	21,468,069	24,801,831	-	-	21,468,069	24,801,831
Hotel / motel taxes	190,187	455,115	-	-	190,187	455,115
Franchise fees	3,404,113	3,732,406	-	-	3,404,113	3,732,406
Investment income	1,950,288	78,034	581,231	44,697	2,531,519	122,731
Gain (loss) on sale of assets	1,877,727	70,477	16,300	15,575	1,894,027	86,052
Total revenues	75,104,283	76,403,178	30,957,627	29,767,773	106,061,910	106,170,951
Expenses						
General government	9,901,828	7,678,903	-	-	9,901,828	7,678,903
Public safety	21,647,212	26,227,399	-	-	21,647,212	26,227,399
Public works	14,839,605	13,597,575	-	-	14,839,605	13,597,575
Community development	4,216,584	4,587,759	-	-	4,216,584	4,587,759
Culture and recreation	7,940,337	7,697,763	-	-	7,940,337	7,697,763
Interest and other fees	3,122,881	2,886,794	-	-	3,122,881	2,886,794
Water & wastewater	-	-	18,543,022	18,640,527	18,543,022	18,640,527
Hidden Creek Golf course	-	-	2,321,398	1,895,172	2,321,398	1,895,172
Solid Waste	-	-	3,464,393	3,563,473	3,464,393	3,563,473
Cemetery	-	-	33,770	80,828	33,770	80,828
Total expenses	61,668,447	62,676,193	24,362,583	24,180,000	86,031,030	86,856,193
Change in net assets before transfers	13,435,836	13,726,985	6,595,044	5,587,773	20,030,880	19,314,758
Transfers	(1,768,268)	(253,075)	1,768,268	253,075	-	-
Change in net assets	11,667,568	13,473,910	8,363,312	5,840,848	20,030,880	19,314,758
Net assets - beginning	165,566,527	177,234,095	92,583,300	100,946,612	258,149,827	278,180,707
Net assets - ending	$177,234,095	$190,708,005	$100,946,612	$106,787,460	$278,180,707	$ 297,495,465

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City Council.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $57,804,876. The 70% or $40,406,482 of this total has constraints on its spending at because it is classified as either (1) non-spendable for inventory and prepaid items; (2) restricted for debt service, public safety, culture and recreation, economic development, tourism, capital projects, and other; and (3) committed for capital projects, debt service and other. Approximately 30% of the combined ending fund balance, or $17,398,394, constitutes unassigned fund balance.

Of the $57,804,876 ending fund balance, $24,167,510 of nonmajor governmental funds is accounted for in "Other Governmental Funds". The General Fund balance is $18,339,309 at year end – an increase of $2,211,276. Continued construction work during the period exceeded the addition of new bond proceeds resulting in a decrease of fund balances in the Bond Funded Capital Projects fund by $6,554,637 finishing the year at $15,298,057.

Proprietary funds – The City's proprietary funds provide the same type of information found in business-type activities in the government-wide financial statements, but in more detail.

Year-end net position in the water and wastewater fund amounted to $100,569,953. Net position in the water and wastewater fund increased $5,553,164 which is approximately $3,000,000 less than prior year's increase. Difference due to decrease in transfers from other funds of $1,645,000 and decrease in capital contributions of $973,000. The $5,553,164 increase is primarily due to overall revenues exceeding expenses.

Overall, fiscal year 2021 expenses had a slight increase of $117,252 or 1%. This reflects the overall management of the business type activities and the ability to maintain cost.

General Fund Budgetary Highlights –

Total actual revenue collections exceeded the revised estimates by about $2,556,348 over the revised estimate, primarily due to sales tax revenues.

The general fund's final revised expenditure budget was approximately $1,611,769 more than the figure originally adopted. The increase was due to Council approved budget amendments in the amount of $1,500,000 to fund an incentive agreement between the City, Hill College and Burleson Independent School District in the amount of $1,000,000 and $500,000 for a fire alerting system. The remaining balance was from encumbrances from previous year rolled into the current year.

Actual year-end expenditures totaled about $2,260,991 less than the revised budget total. This decrease was primarily due to due to budget savings in various sections of the budget. Economic development incentives paid out was $871,000 less than budgeted. Economic development incentives are budgeted according to the incentive agreement, but are funded based on the actual results of the agreement. In addition, $1,246,000 was due to savings in several areas across the operating budget including benefits, employee development, maintenance & repair and supplies and services. The overall savings is due to budget management and focus on spending needs.

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business type activities as of September 30, 2021 amounts to $356,411,721 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment and roads. The total increase in capital assets for the current fiscal year was approximately 3%.

Capital Assets at Year End
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Land	$ 33,118,019	$ 38,300,084	5,283,537	$ 5,397,686	$ 38,401,556	$ 43,697,770
Buildings & improvements	65,605,849	78,425,585	3,397,683	3,224,127	69,003,532	81,649,712
Infrastructure	106,858,760	107,992,652	153	-	106,858,913	107,992,652
Machinery & equipment	4,508,353	4,670,966	64,643	42,052	4,572,996	4,713,018
Vehicles	3,647,805	2,519,407	1,017,365	927,555	4,665,170	3,446,962
Other	45,000	45,000	-	-	45,000	45,000
Water distribution system	-	-	50,577,612	53,093,669	50,577,612	53,093,669
Wastewater system	-	-	43,263,452	43,319,080	43,263,452	43,319,080
Capitalized interest	-	-	672,223	-	672,223	-
Intangible assets	-	-	1,497,562	1,437,497	1,497,562	1,437,497
Construction in progress	18,420,835	8,348,994	6,528,347	8,667,367	24,949,182	17,016,361
Total	$232,204,621	$240,302,688	$112,302,577	$116,109,033	$344,507,198	$356,411,721

Major capital asset events during the current fiscal year included the following:

- Construction costs related to arterial roads amount to approximately $4,405,437.
- Construction and right-of-way costs related to construction of water infrastructure amounted to approximately $2,517,155.
- Construction and right-of-way costs related to construction of sanitary sewer lines amounted to approximately $2,840,894.
- Cost of purchasing land and buildings to be used as City Facilities amounted to $8,993,729.
- Costs related to construction of City recreational facilities amounted to $1,365,348.
- Approximately $863,051 of water lines were donated by developers.
- Approximately $442,852 of sewer lines were donated by developers.
- Streets and sidewalks worth approximately $2,958,173. Were donated by developers.

Additional information on the City's capital assets can be found in Note 4 in the notes to basic financial statements.

DEBT ADMINISTRATION

At the end of the current fiscal year, the City had total bonded debt issues of $142,360,000. Of this amount, $63,820,000 comprises of general obligation (GO) outstanding bonds debt backed solely by the full faith and credit of the City, $75,840,000 represent certificate of obligation (CO) bonds secured by a combination of property taxes and a limited pledge of other revenues, and $2,700,000 secured by revenues generated from the City's water and wastewater utility. The total GO and CO outstanding debt of $139,660,000 includes self-supporting debt of $51,660,000 paid with revenues generated from the City's water and wastewater utility, $23,417,641 paid with revenue generated from sales tax dedicated to the Burleson 4B Community Service Corporation (Type 4B) and Burleson 4A Economic Development Service Corporation (Type A) and $5,120,000 to be paid with tax revenues generated from the Reinvestment Zone Number Two reflected in the TIF 2&3 fund, with the remaining balance of $59,462,359 paid directly from the debt rate portion of the property tax rate.

Additional information on the City's outstanding debt can be found in Note 8 in the notes to basic financial statements.

Outstanding Debt at Year End

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
General obligation bonds	$ 52,038,785	$ 46,569,428	$ 15,266,215	$ 17,250,572	$ 67,305,000	$ 63,820,000
Certificate of obligation bonds	41,875,000	40,045,000	42,015,000	35,795,000	83,890,000	75,840,000
Utility system revenue bonds	-	-	2,900,000	2,700,000	2,900,000	2,700,000
Sales tax revenue bonds	825,000	-	-	-	825,000	-
	$ 94,738,785	$ 86,614,428	$ 60,181,215	$ 55,745,572	$154,920,000	$142,360,000

The City maintains favorable bond ratings as assigned from the following rating agencies:

	Moody's Investors Service	Standard & Poor's	Fitch
General obligation bonds	Aa3	AA	AA
Water & wastewater revenue bonds	A1	AA-	AA-
4A sales tax revenue bonds	NA	AA-	NA
4B sales tax revenue bonds	NA	AA-	NA

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In fiscal year 2022 budget, City adopted a property tax rate of $0.6859 per $100 value which was $0.252 less than the previous rate of $0.7111 per $100 value. The property tax revenues are budgeted to increase 3.4% or about $730,000 from fiscal year 2021 primarily due to new growth. Sales tax revenues are budgeted to increase by about 3% or $357,000 from fiscal year 2021 year end projections. General Fund total revenues including transfers is $47,604,942 or 8.5% from fiscal year 2021 budget. General Fund total expenditures is $50,037,653 or 9.6% from prior year budget. The result is a $2,432,711 reduction in fund balance. This projected reduction continues to maintain an unassigned fund balance to a level above the City's policy target of 20% of annual operating expenses.

No increase in water rates nor sewer rates is proposed in the FY 2022 budget. Water and Sewer Fund has a strong financial position and ability to continue meetings its debt obligations.

Solid Waste budget has no increase in proposed rates. Revenues and working capital is sufficient to meet the obligations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Burleson's finances. Questions concerning any of the information provided in this report or requests for additional information may be obtained by contacting the City of Burleson, Attn: Finance Department, 141 West Renfro Street, Burleson, Texas 76028.

City of Burleson, Texas

Exhibit A-1

Statement of Net Position
September 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 71,513,436	$ 21,964,152	$ 93,477,588
Receivables			
Taxes, net	104,683	-	104,683
Accounts, net	1,381,800	3,370,454	4,752,254
Due from other governmental units	5,152,595	-	5,152,595
Accrued interest	17,757	11,583	29,340
Inventories	35,428	390,940	426,368
Prepaid items	49,800	-	49,800
Internal balances	233,180	(233,180)	-
Total current assets	78,488,679	25,503,949	103,992,628
Noncurrent assets:			
Restricted cash and investments	-	27,973,794	27,973,794
Capital assets:			
Nondepreciable	46,694,078	14,065,053	60,759,131
Depreciable, net of depreciation	193,608,610	102,043,980	295,652,590
Total noncurrent assets	240,302,688	144,082,827	384,385,515
Total assets	318,791,367	169,586,776	488,378,143
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	905,152	404,804	1,309,956
Deferred outflows related to pensions	4,688,427	370,845	5,059,272
Deferred outflows related to OPEB (RHP & SDBF)	1,004,682	79,469	1,084,151
Total deferred outflows of resources	6,598,261	855,118	7,453,379
LIABILITIES			
Accounts payable	1,892,118	1,953,937	3,846,055
Accrued liabilities	1,854,609	112,444	1,967,053
Accrued interest payable	282,641	156,419	439,060
Deposits payable	-	686,255	686,255
Unearned revenue	5,741,088	-	5,741,088
Current portion of:			
Bonds, leases, compensated absences	9,120,692	4,863,025	13,983,717
Total current liabilities	18,891,148	7,772,080	26,663,228
Noncurrent Liabilities			
Bonds, leases, compensated absences	90,936,225	53,916,438	144,852,663
Net pension liability	16,810,940	1,329,709	18,140,649
Total OPEB liability (RHP & SDBF)	5,437,154	430,067	5,867,221
Total noncurrent liabilities	113,184,319	55,676,214	168,860,533
Total liabilities	132,075,467	63,448,294	195,523,761
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	2,473,148	195,620	2,668,768
Deferred inflows related to OPEB (RHP & SDBF)	133,008	10,520	143,528
Total deferred inflows of resources	2,606,156	206,140	2,812,296
NET POSITION			
Net investment in capital assets	163,721,859	88,788,759	252,510,618
Restricted for			
Debt service	2,710,134	7,608,773	10,318,907
Public safety	414,059	-	414,059
Other purposes	5,203	-	5,203
Economic development/tourism	9,331,210	-	9,331,210
Unrestricted	14,525,540	10,389,928	24,915,468
TOTAL NET POSITION	$ 190,708,005	$ 106,787,460	$ 297,495,465

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas
Statement of Activities
For the Fiscal Year Ended September 30, 2021

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary Government			
Governmental activities:			
General government	$ 7,678,903	$ 3,360,440	$ 16,505
Public safety	26,227,399	1,760,414	3,363,690
Public works	13,597,575	161,465	2,537,322
Community development	4,587,759	1,850,978	-
Culture and recreation	7,697,763	1,646,707	64,390
Interest and other fees	2,886,794	-	-
Total governmental activities	62,676,193	8,780,004	5,981,907
Business type activities:			
Water and wastewater	18,640,527	21,895,086	-
Hidden Creek Golf Course	1,895,172	1,519,950	-
Solid waste	3,563,473	3,242,901	-
Cemetery	80,828	55,088	14,260
Total business-type activities	24,180,000	26,713,025	14,260
TOTAL PRIMARY GOVERNMENT	$ 86,856,193	$ 35,493,029	$ 5,996,167
General revenues:			
Taxes:			
Property			
Tax increment financing			
Sales and use			
Hotel occupancy taxes			
Franchise fees based on gross receipts			
Unrestricted investment earnings			
Gain on sale of capital assets			
Transfers between governmental and business-type activities			
Total general revenues and transfers			
Change in net position			
Net position - beginning			
Net position - ending			

The Notes to the Financial Statements are an integral part of this statement.

Program Revenues	Net (Expense) Revenue and Changes in Net Position		
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
$ -	$ (4,301,958)	$ -	$ (4,301,958)
-	(21,103,295)	-	(21,103,295)
2,249,673	(8,649,115)	-	(8,649,115)
-	(2,736,781)	-	(2,736,781)
4,200	(5,982,466)	-	(5,982,466)
-	(2,886,794)	-	(2,886,794)
2,253,873	(45,660,409)	-	(45,660,409)
2,980,216	-	6,234,775	6,234,775
-	-	(375,222)	(375,222)
-	-	(320,572)	(320,572)
-	-	(11,480)	(11,480)
2,980,216	-	5,527,501	5,527,501
$ 5,234,089	(45,660,409)	5,527,501	(40,132,908)
	29,343,869	-	29,343,869
	905,662	-	905,662
	24,801,831	-	24,801,831
	455,115	-	455,115
	3,732,406	-	3,732,406
	78,034	44,697	122,731
	70,477	15,575	86,052
	(253,075)	253,075	-
	59,134,319	313,347	59,447,666
	13,473,910	5,840,848	19,314,758
	177,234,095	100,946,612	278,180,707
	$ 190,708,005	$ 106,787,460	$ 297,495,465

City of Burleson, Texas

Exhibit B-1

Balance Sheet – Governmental Funds
September 30, 2021

	General	Bond Funded Capital Projects	COVID Relief Grants	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 16,934,796	$ 15,629,872	$ 5,591,665	$ 23,437,651	$ 61,593,984
Receivables:					
Taxes, net	27,300	-	-	77,383	104,683
Accounts, net	1,277,766	-	-	19,452	1,297,218
Due from other governmental units	2,264,647	-	-	2,887,948	5,152,595
Accrued interest	7,885	334	-	7,069	15,288
Due from other funds	500,156	-	-	-	500,156
Inventories	-	-	-	2,156	2,156
Prepaid items	49,800	-	-	-	49,800
Total Assets	$ 21,062,350	$ 15,630,206	$ 5,591,665	$ 26,431,659	$ 68,715,880
LIABILITIES					
Accounts payable	$ 769,621	$ 332,149	$ -	$ 753,802	$ 1,855,572
Accrued liabilities	1,269,754	-	-	532,574	1,802,328
Unearned revenue	-	-	5,591,665	149,423	5,741,088
Due to other funds	-	-	-	500,156	500,156
Total Liabilities	2,039,375	332,149	5,591,665	1,935,955	9,899,144
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - mowing liens	64,524	-	-	-	64,524
Unavailable revenue - grants	-	-	-	328,194	328,194
Unavailable revenue - franchise fees	619,142	-	-	-	619,142
Total Deferred Inflows of Resources	683,666	-	-	328,194	1,011,860
FUND BALANCES					
Nonspendable:					
Prepaid items	49,800	-	-	-	49,800
Restricted:					
Debt service	-	-	-	2,992,775	2,992,775
Public safety				414,059	414,059
Culture and recreation	-	-	-	1,378	1,378
Economic development	-	-	-	8,428,929	8,428,929
Tourism	-	-	-	902,281	902,281
Capital projects	-	15,298,057	-	-	15,298,057
Other purposes	-	-	-	5,203	5,203
Committed:					
Capital projects	-	-	-	11,614,396	11,614,396
Debt service	465,429	-	-	-	465,429
Other purposes	234,175	-	-	-	234,175
Unassigned	17,589,905	-	-	(191,511)	17,398,394
Total Fund Balances	18,339,309	15,298,057	-	24,167,510	57,804,876
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 21,062,350	$ 15,630,206	$ 5,591,665	$ 26,431,659	$ 68,715,880

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit B-2**

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
September 30, 2021

Total fund balances - governmental funds		$ 57,804,876
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		237,205,494
Internal service funds are used by the City's management for equipment maintenance and vehicle replacement. The assets and liabilities of certain internal service funds are included with governmental activities in the Statement of Net Position but are not included at the fund level.		12,264,754
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,011,860
Long-term liabilities and related balance sheet items are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Bonds payable	$ (92,318,609)	
Deferred charge on refunding	905,152	
Obligation under capital lease	(465,429)	
Accrued interest payable	(282,641)	
Compensated absences (net of ISF of $203,970)	(7,068,909)	
Net pension liability (net of ISF of $712,928)	(16,098,012)	
Deferred outflows related to pensions (net of ISF of $198,829)	4,489,598	
Deferred inflows related to pensions (net of ISF of $104,882)	(2,368,266)	
Total SDBF & RHP OPEB liability (net of ISF of $230,583)	(5,206,571)	
Deferred outflows related to SDBF & RHP OPEB (net of ISF of $42,606)	962,076	
Deferred inflows related to SDBF & RHP OPEB (net of ISF of $5,640)	(127,368)	
Combined adjustment		(117,578,979)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$190,708,005

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit B-3**

Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended September 30, 2021

	General	Bond Funded Capital Projects	COVID Relief Grants	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	$ 22,320,945	$ -	$ -	$ 7,928,586	$ 30,249,531
Sales and use taxes	12,486,273	-	-	12,315,558	24,801,831
Hotel occupancy taxes	-	-	-	455,115	455,115
Franchise fees	3,329,092	-	-	242,721	3,571,813
Charges for services	2,825,427	-	-	1,095,574	3,921,001
Licenses and permits	1,600,238	-	-	-	1,600,238
Intergovernmental	517,568	-	2,026,781	1,779,734	4,324,083
Fines	1,060,102	-	-	496,986	1,557,088
Contributions and donations	-	-	-	1,224,829	1,224,829
Investment earnings	30,770	19,663	-	11,877	62,310
Mineral lease	-	-	-	275,019	275,019
Street assessments	-	-	-	59,962	59,962
Miscellaneous	1,153,360	-	-	656,135	1,809,495
Total Revenues	45,323,775	19,663	2,026,781	26,542,096	73,912,315
EXPENDITURES					
Current:					
General government	7,241,128	-	-	3,898	7,245,026
Public safety	22,845,903	-	602,073	649,847	24,097,823
Public works	6,196,547	-	-	15,862	6,212,409
Community development	2,950,879	-	-	2,049,308	5,000,187
Culture and recreation	3,128,305	-	-	4,129,103	7,257,408
Capital outlay	668,485	6,574,300	-	7,010,061	14,252,846
Debt service:					
Principal retirement	57,897	-	-	8,124,358	8,182,255
Interest and fiscal agent charges	18,107	-	-	3,691,571	3,709,678
Total Expenditures	43,107,251	6,574,300	602,073	25,674,008	75,957,632
Excess (deficiency) of revenues over (under) expenditures	2,216,524	(6,554,637)	1,424,708	868,088	(2,045,317)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,872,442	-	-	13,437,445	16,309,887
Transfers out	(2,877,690)	-	-	(16,199,580)	(19,077,270)
Total other financing sources (uses)	(5,248)	-	-	(2,762,135)	(2,767,383)
Net change in fund balance	2,211,276	(6,554,637)	1,424,708	(1,894,047)	(4,812,700)
Fund balance, beginning	16,128,033	21,852,694	(1,424,708)	26,061,557	62,617,576
FUND BALANCE, ENDING	$ 18,339,309	$ 15,298,057	$ -	$ 24,167,510	$ 57,804,876

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit B-4**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended September 30, 2021

Net change in fund balances - total governmental funds		$ (4,812,700)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital outlay	$ 14,084,218	
Depreciation (net of internal service funds)	(8,900,244)	5,183,974
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is reported with governmental activities.		3,346,186
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(941,523)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		(2,193,656)
Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		9,126,583
Internal service funds are used by management to charge the costs of certain activities, such as equipment maintenance and vehicle replacement, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		3,765,046
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 13,473,910

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas

Exhibit C-1

Statement of Net Position – Proprietary Funds
September 30, 2021

	Business-Type Activities Enterprise Funds			
	Water & Wastewater	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS				
Current assets:				
Deposits and investments	$ 17,341,555	$ 3,149,452	$ 20,491,007	$ 11,392,597
Receivables:				
Accounts, net	2,884,980	478,474	3,363,454	91,582
Accrued interest	8,880	1,843	10,723	3,329
Inventories	355,373	32,760	388,133	33,272
Land held for sale of cemetery lots	-	2,807	2,807	-
Total current assets	20,590,788	3,665,336	24,256,124	11,520,780
Noncurrent assets:				
Restricted deposits and investments	27,890,949	82,845	27,973,794	-
Capital assets, net	112,386,968	2,794,509	115,181,477	4,024,750
Total noncurrent assets	140,277,917	2,877,354	143,155,271	4,024,750
Total assets	160,868,705	6,542,690	167,411,395	15,545,530
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	374,509	30,295	404,804	-
Deferred outflows related to pensions	245,375	125,470	370,845	198,829
Deferred outflows related to OPEB (RHP & SDBF)	52,582	26,887	79,469	42,606
Total deferred outflows of resources	672,466	182,652	855,118	241,435
LIABILITIES				
Current liabilities:				
Accounts payable	1,587,963	365,974	1,953,937	36,546
Accrued liabilities	67,758	44,686	112,444	52,281
Accrued interest payable	151,954	4,465	156,419	-
Customer deposits	668,666	17,589	686,255	-
Bonds, compensated absences	4,503,634	359,391	4,863,025	50,993
Total current liabilities	6,979,975	792,105	7,772,080	139,820
Noncurrent liabilities:				
Bonds, compensated absences	52,690,466	1,225,972	53,916,438	152,977
Net pension liability	879,821	449,888	1,329,709	712,928
Total OPEB liability (RHP & SDBF)	284,560	145,507	430,067	230,583
Total noncurrent liabilities	53,854,847	1,821,367	55,676,214	1,096,488
Total liabilities	60,834,822	2,613,472	63,448,294	1,236,308
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	129,435	66,185	195,620	104,882
Deferred inflows related to OPEB (RHP & SDBF)	6,961	3,559	10,520	5,640
Total deferred inflows of resources	136,396	69,744	206,140	110,522
NET POSITION				
Net investment in capital assets	86,473,916	1,387,287	87,861,203	4,024,750
Restricted for debt service	7,530,393	78,380	7,608,773	-
Unrestricted	6,565,644	2,576,459	9,142,103	10,415,385
TOTAL NET POSITION	$ 100,569,953	$ 4,042,126	$ 104,612,079	$ 14,440,135
Net position of business-type activity internal service funds			2,408,561	
Adjustment to reflect activity between governmental and business-type activities			(233,180)	
Net position of business-type activities			$ 106,787,460	

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit C-2**

Statement of Revenues, Expenses,
and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds			
	Water & Wastewater	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES				
Charges for goods and services	$ 21,430,066	$ 4,817,939	$ 26,248,005	$ 10,318,772
Penalties and interest	357,823	-	357,823	-
Miscellaneous	107,197	-	107,197	-
Mineral lease	-	14,260	14,260	-
Total operating revenues	21,895,086	4,832,199	26,727,285	10,318,772
OPERATING EXPENSES				
Water and wastewater services	11,631,279	-	11,631,279	-
Cost of golf operations	-	1,764,333	1,764,333	-
Cost of collecting revenues and other administrative expenses	2,467,427	-	2,467,427	6,348,779
Cost of cemetery operations	-	5,714	5,714	-
Cost of solid waste operations	-	3,575,421	3,575,421	-
Cost of equipment services	-	-	-	1,285,324
Materials, supplies, and cemetery lots	-	64,489	64,489	-
Depreciation	2,819,093	106,313	2,925,406	1,437,082
Total operating expenses	16,917,799	5,516,270	22,434,069	9,071,185
OPERATING INCOME (LOSS)	4,977,287	(684,071)	4,293,216	1,247,587
NON-OPERATING REVENUES (EXPENSES)				
Gain (loss) on disposition of capital assets	-	11,575	11,575	74,477
Investment earnings	40,199	3,104	43,303	17,117
Interest and fiscal agent charges	(1,787,910)	(41,071)	(1,828,981)	-
Total non-operating revenues	(1,747,711)	(26,392)	(1,774,103)	91,594
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,229,576	(710,463)	2,519,113	1,339,181
Transfers in	146,382	909,703	1,056,085	2,514,308
Transfers out	(803,010)	-	(803,010)	-
Impact fees	1,583,277	-	1,583,277	-
Capital contributions	1,396,939	-	1,396,939	-
CHANGE IN NET POSITION	5,553,164	199,240	5,752,404	3,853,489
NET POSITION AT BEGINNING OF YEAR	95,016,789	3,842,886	98,859,675	10,586,646
NET POSITION AT END OF YEAR	$100,569,953	$ 4,042,126	$104,612,079	$ 14,440,135
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				88,444
Change in net position of business-type activities				$ 5,840,848

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas

Exhibit C-3

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water & Wastewater	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 21,891,519	$ 4,839,614	$ 26,731,133	$ -
Refunds of customer deposits	31,276	-	31,276	-
Receipts from interfund services provided	-	-	-	10,228,255
Payments to suppliers and service providers	(9,246,144)	(4,686,574)	(13,932,718)	(5,579,035)
Payments to employees for salaries and benefits	(1,909,740)	(1,091,308)	(3,001,048)	(1,941,447)
Payments to other funds for services provided	(3,010,317)	-	(3,010,317)	-
Other receipts	-	14,260	14,260	-
Net cash provided by (used in) by operating activities	7,756,594	(924,008)	6,832,586	2,707,773
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments from other funds	146,382	909,703	1,056,085	2,514,308
Payments to other funds	(803,010)	-	(803,010)	-
Net cash provided by (used in) noncapital financing activities	(656,628)	909,703	253,075	2,514,308
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from sale of capital assets	-	11,575	11,575	74,477
Principal paid on bonds	(4,215,000)	(322,429)	(4,537,429)	-
Interest payments on bonds	(2,256,370)	(31,710)	(2,288,080)	-
Impact fees	1,583,277	-	1,583,277	-
Acquisition of capital assets	(5,306,297)	(80,294)	(5,386,591)	(945,146)
Net cash provided by (used in) capital and related financial activities	(10,194,390)	(422,858)	(10,617,248)	(870,669)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	32,602	1,566	34,168	14,459
Net cash provided by investing activities activities	32,602	1,566	34,168	14,459
Net increase (decrease) in cash and cash equivalents	(3,061,822)	(435,597)	(3,497,419)	4,365,871
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR (including restricted deposits and investments of $40,609,809 in the water and wastewater fund and $82,845 in nonmajor enterprise funds)	48,294,326	3,667,894	51,962,220	7,026,726
CASH AND CASH EQUIVALENTS - END OF YEAR (including restricted deposits and investments of $27,890,949 in the water and wastewater fund and $82,845 in nonmajor enterprise funds)	$ 45,232,504	$ 3,232,297	$ 48,464,801	$ 11,392,597

The Notes to the Financial Statements are an integral part of this statement.

Statement of Cash Flows - Proprietary Funds - Continued
For the Fiscal Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water & Wastewater	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	$ 4,977,287	$ (684,071)	$ 4,293,216	$ 1,247,587
Depreciation	2,819,093	106,313	2,925,406	1,437,082
Change in operating assets and liabilities:				
(Increase) decrease in accounts receivable	(3,567)	21,675	18,108	(90,517)
(Increase) decrease in inventories	47,586	70,737	118,323	(19,070)
(Increase) decrease in deferred outflows related to pension	(43,084)	29,014	(14,070)	(45,560)
(Increase) decrease in deferred outflows related to OPEB	8,697	14,089	22,786	(2,419)
Increase (decrease) in accounts payable	(139,462)	(182,135)	(321,597)	22,933
Increase (decrease) in accrued liabilities	11,360	9,511	20,871	13,529
Increase (decrease) in deposits payable	31,276	-	31,276	-
Increase (decrease) in compensated absences	55,704	(7,533)	48,171	46,698
Increase (decrease) in net pension liability and total OPEB liability	22,303	(276,877)	(254,574)	78,086
Increase (decrease) in deferred inflows related to pension	(34,277)	(25,793)	(60,070)	16,261
Increase (decrease) in deferred inflows related to OPEB	3,678	1,062	4,740	3,163
Net cash provided by (used in) operating activities	7,756,594	(924,008)	6,832,586	2,707,773
Noncash capital and related financing activities:				
Contributions from developers	1,396,939	-	1,396,939	-
Total noncash capital and related financing activities	$ 1,396,939	$ -	$ 1,396,939	$ -

The Notes to the Financial Statements are an integral part of this statement.

THE CITY OF
BURLESON
TEXAS

Note 1. Summary of Significant Accounting Policies

The City's major operations include public safety, public works, culture, recreation, and community development. In addition, the City owns and operates a water and wastewater system, solid waste system, a golf course, and a cemetery.

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of more significant policies.

A. Reporting Entity

The City of Burleson, Texas (the "City") Home Rule Charter was adopted by the voters at an election held on April 5, 1969. The City operates under a Council-Manager form of government. As required by the accounting principles generally accepted in the United States of America, the basic financial statements present the City (primary government) and its component units.

The Burleson Community Service Development Corporation ("BCSDC") was incorporated June 25, 1993 as a nonprofit industrial development corporation under the Development Corporation Act of 1979 ("Act"). The Corporation is organized exclusively for the purposes of benefiting and accomplishing public purposes of, and to act on behalf of, the City, and the specific purposes for which the Corporation is organized. This includes the construction and renovation of municipal buildings and other facilities. Although it is legally separate from the City, the BCSDC is reported as if it were part of the primary government (blended) because its Board of Directors is substantively the same as the City Council. Separate financial statements for the BCSDC are not available.

The Burleson 4A Economic Development Corporation (the "4A Corporation") was incorporated September 28, 2000. The Corporation as organized is to promote and provide for economic development within the City and the State of Texas in order to eliminate unemployment and underemployment, and to promote and encourage employment and the public welfare of, for, and on behalf of the City by developing, implementing, providing, and financing projects under the Act and as defined in Section 4A of the Act. Although it is legally separate from the City, the 4A Corporation is reported as a blended component unit because its Board of Directors is substantively the same as the City Council. Separate financial statements for the 4A Corporation are not available.

Tax Increment Finance Reinvestment Zone Number Two (TIF 2) was formed to finance and make public improvements serving only the City, under the authority of the Tax Increment Financing Act. The TIF is governed by a five-member board of directors, of which four members are appointed by the City Council. Although it is legally separate from the City, the TIF is reported as a blended component unit because its Board of Directors is substantively the same as the City Council. Separate financial statements for TIF 2 are not available.

Tax Increment Finance Reinvestment Zone Number Three (TIF 3) was formed to finance and make public improvements serving only the City, under the authority of the Tax Increment Financing Act. The TIF is governed by a five-member board of directors, of which four members are appointed by the City Council. Although it is legally separate from the City, the TIF is reported as a blended component unit because its Board of Directors is substantively the same as the City Council. Separate financial statements for TIF 3 are not available.

B. Basic Financial Statements

The basic financial statements include both government-wide financial statements (based on the City as a whole) and fund financial statements. The focus is on either the City as a whole or major individual funds (within the fund financial statements). Both the government-wide and fund financial statements categorize activities as either governmental or business-type activities.

The government-wide Statement of Net Position is, (a) presented for the primary government distinguishing between the governmental and business-type activities columns, and (b) reflected on a full accrual economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the respective fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured and basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the time of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees, sales taxes, hotel occupancy taxes and investment income (including unrealized gains and losses) are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The ***General Fund*** is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The ***Bond-Funded Capital Projects Fund*** is used to account for the acquisition and construction of various capital facilities and is funded by various sales tax revenue and general obligation bonds.

The ***COVID Relief Grants Fund*** - This fund accounts for the resources received from federal and state agencies to be used to react to the COVID-19 pandemic.
The City reports the following major enterprise fund:

The ***Water/Wastewater Fund*** is used to account for the provision of water and sewer services to residents of the City and certain nonresidents. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

Internal Service Funds are used to account for goods and services provided to City departments such as equipment and information technology services, the purchase of vehicles and equipment, and health self-insurance program.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and wastewater fund and various other funds of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various funds concerned.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

Substantially all operating deposits and investments are maintained in pooled deposit and investment accounts. Investment income relating to pooled deposits and investments is allocated to the individual funds primarily based on each fund's pro rata share of the total deposits and investments. For purposes of cash flows, the City considers cash on hand, demand deposits, and investments with original maturities of three months or less to be cash equivalents.

Legal provisions generally permit the City to invest in direct obligations of the Federal government, municipal investment pools and interest-bearing deposit accounts. During the year ended September 30, 2021, the City did not own any types of securities other than those permitted by state law.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the noncurrent portion of inter-fund loans). All other outstanding balances between funds are reported as due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reports in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible receivables. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectible receivables. The net property tax receivable is comprised of the property tax revenues collected within 60 days after year end. The City believes amounts remaining uncollected at sixty days after year-end are generally uncollectible.

The City's property taxes are levied on October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. Assessed values are established at 100% of estimated market value. The assessed value, net of exemptions, upon which the fiscal year 2021 levy was based, was approximately $4,420,528,942. Property taxes attach as an enforceable lien on property as of January 1. Taxes are due by January 31 following the October 1 levy date and are considered delinquent after January 31 of each year.

General property taxes are limited by the Texas Constitution to $2.50 per $100 assessed valuation. The City's Home Rule Charter authorizes assessment, levy, and collection of property taxes: a) at a rate not exceeding $1.00 per $100 of assessed valuation for the purpose of paying the general governmental operating costs of the City and b) at a rate sufficient to pay the principal and interest on bonds of the City. The City's combined tax rate for the year ended September 30, 2021 was $0.7111 per $100 of assessed valuation.

3. Inventories

All inventories are valued using the average cost method. Inventories of governmental funds are recorded as expenditures when consumed rather that when purchased.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

5. Restricted Assets

Certain bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

6. Capital Assets

Capital assets, which include land, buildings, improvements, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), purchased or acquired, are carried at historical cost, or estimated historical cost if historical cost is not available. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed. A capitalization threshold of $5,000 is used for all capital assets. Depreciation on capital assets is calculated on the straight-line basis over the following estimated useful lives.

Buildings	30 - 50 Years
Machinery and equipment	5 - 30 Years
Vehicles	5 - 30 Years
Water and sewer system	50 Years
Improvements other than building	20 Years
Infrastructure	15 - 40 Years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest accrued during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

7. Compensated Absences

Vacation and sick leave are granted to City employees in varying amounts. The City accrues vacation benefits as they are earned. In the event of termination, an employee is reimbursed for accumulated unused vacation days if the employee has at least six months service. The City's policy regarding unused sick leave allows terminated employees with at least five years of service to receive reimbursement of accumulated unused sick leave.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Other Post-Employment Benefits

TMRS Supplemental Death Benefits Fund. The City participates in the Texas Municipal Retirement System Supplemental Death Benefit Fund (TMRS SDBF), which is an optional single employer defined benefit life insurance plan that is administered by TMRS. It provides death benefits to active and, if elected, retired employees of participating employers. For purposes of measuring the total TMRS SDBF OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total TMRS SDBF liability and additions to/deductions from the City's total TMRS SDBF liability have been determined on the same basis as they are reported by TMRS. The TMRS SDBF expense and deferred (inflows)/outflows of resources related to TMRS SDBF, primarily result from changes in the components of the total TMRS SDBF liability. Most changes in the total TMRS SDBF liability will be included in TMRS SDBF expense in the period of the change. For example, changes in the total TMRS SDBF liability resulting from current-period service cost, interest on the TOL, and changes of benefit terms are required to be included in TMRS SDBF expense immediately. Changes in the total TMRS SDBF liability that have not been included in TMRS SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to TMRS SDBF.

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the City for benefits due and payable that are not reimbursed by plan assets. Information regarding the City's total OPEB liability is obtained from a report prepared by a consulting actuary.

10. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Difference in expected and actual economic experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following types of items that qualify for reporting in this category.

- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Difference in expected and actual economic experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available

11. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are applied.

It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

12. Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

13. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the City Manager to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

It is the goal of the City that unassigned fund balance of the General Fund should be at least 20% of General Fund annual expenditures. This percentage is the equivalent of 73 days of expenditures. To adhere to the principles of matching current revenues with current expenditures and minimizing property taxes, the City will take action to reduce the fund balance if the unassigned fund balance grows beyond 90 days of expenditures. At September 30, 2021, the General Fund unassigned fund balance equated to 149 days of expenditures.

E. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Proprietary Funds Operating And Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds and internal service funds are charges to customers for sales and services.
Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

F. Budgetary Information

Budget Policy – Prior to September 1, the City Manager submits to the City council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them. The proposed budget and all supporting schedules are filed with the City Secretary when submitted to the City Council. Public hearings are conducted to obtain taxpayer comments. Prior to September 30, the budget is adopted by affirmative vote of a majority of the members of the City Council.

Annual operating budgets are prepared on a budgetary basis for the General Fund, Debt Service funds and all special revenue funds except for the Grants Fund, COVID Relief Grants Fund, and Other Special Revenue Funds. Budgetary data for capital projects funds is budgeted over the life of the respective project and not on an annual basis.

Budgetary Data – Budget amounts presented in the required supplementary information reflect the original budget and the amended budget, which has been adjusted for legally authorized revisions to the annual budget during the year. Appropriations, except remaining project appropriations and encumbrances, lapse at the end of each fiscal year.

G. Accounting Pronouncements

The Government Accounting Standards Board (GASB) has issued the following statements which will be effective in future years as described below:

The GASB issued Statement No. 84, Fiduciary Activities, which was effective for fiscal year 2021. The objective of this Statement is to establish standards of accounting and financial reporting for fiduciary activities. This Statement applies to all state and governmental entities. The City implemented this standard in fiscal year 2021 but it had no impact on the City.

The GASB issued Statement No. 87, Leases – This statement changes the recognition requirements for certain lease assets and liabilities for leases that are currently classified as operating leases. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 90, Majority Equity Interests, An Amendment of GASB Statements No. 14 and 16, which was effective for fiscal year 2021. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement applies to all state and governmental entities. The City implemented this standard in fiscal year 2021 but it had no impact on the City.

The GASB issued Statement No. 92, Omnibus 2020. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 93, Replacement of Interbank Offered Rates. This Statement establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and leases. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This Statement modifies the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 98, The Annual Comprehensive Financial Report. This Statement was issued in October 2021 and establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The City implemented this standard in fiscal year 2021. The implementation of this standard changed the report name to the Annual Comprehensive Financial Report.

H. Oil and Gas Royalties

The City receives royalties related to various oil and gas leases for which the City acts as lessor. The royalties are generally payable to the City when production begins at the lease site, and revenue is recognized at the time the royalty is earned and considered measurable and available if received within 60 days of year-end.

Note 2. Cash and Investments

A. Cash Deposits with Financial Institutions

State statutes authorize the City's cash to be deposited in demand deposits, time deposits, or certificates of deposit, and require that all deposits be fully collateralized or insured.

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City's policy requires that all deposits with financial institutions must be collateralized to the extent not protected by FDIC insurance.

At September 30, 2021, the carrying amount of the City's deposits was $31,750,775. The bank balances were entirely covered either by Federal Depository Insurance or by collateral held by the City's agent in the City's name.

B. Investments

In accordance with the Texas Public Funds Investment Act and the City's investment policy, the City invests in:

a. Obligations of the United States or its agencies or instrumentalities.

b. Fully insured or collateralized financial deposits at commercial banks and savings and loan associations.

c. SEC registered, no load money market funds in accordance with state law.
d. Eligible statewide investment pools authorized by the City Council.

e. Repurchase Agreements (direct security repurchase agreements and reverse repurchase agreements in accordance with state law) collateralized by U.S. Treasury or U.S. Government Agency Securities.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles, which provides a framework for measuring fair value by establishing a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.

- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

As of September 30, 2021, the City had the following cash and investments:

	September 30,2021	(Level 1)	(Level 2)	(Level 3)	Percent of Total Investment Portfolio	Weighted Average Maturity (Days)*
Cash	$ 31,758,791	$ -	$ -	$ -	0%	N/A
Investments measured at net asset value/amortized cost per share:						
Investment pools:						
TexPool	18,065,381	-	-	-	20.1%	34
TexPool Prime	7,194,256	-	-	-	8.0%	53
TexStar	8	-	-	-	0.0%	43
LOGIC	48,766,558	-	-	-	54.4%	55
Lone Star	5,871,072	-	-	-	6.6%	46
Investments by fair value level:						
Debt securities:						
Municipal bonds	9,795,316	-	9,795,316	-	10.9%	147
Total investments	89,692,591	-	9,795,316	-		
Total cash and investments	$ 121,451,382	$ -	$ 9,795,316	$ -		

* Portfolio weighted average maturity (days) = 60

Investment Pools
Investment pools are not categorized as to investment risk since specific securities relating to the City cannot be identified. Under the TexPool Participation Agreement, administrative and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accountants. The State Comptroller is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool. TexPool investment pools are measured at amortized cost.

Under the LOGIC Participation Agreement, administrative and investment services to LOGIC are provided by Hilltop Securities, Inc. and JP Morgan Asset Management, Inc. as co-administrators. The administrators settle all trades for LOGIC and secure and value its assets every day. The fair value of the City's position in these pools is the same as the value of the pool shares. LOGIC investment pool is measured at net asset value.

The Lone Star Investment Pool is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Pool is governed by an 11 member Board of Trustees, consisting of individuals representing entities participating in the pool. The fair value of the District's position in the pool is the same as the value of the pool shares. The Lone Star Investment Pool is measured at amortized cost.

The City's investment pools each have a redemption notice period of one day and may redeem daily. The investment pools' authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

Interest Rate Risk
To limit interest and market rate risk from changes in interest rates, the City's adopted Investment Policy sets a maximum stated maturity limit of two years for operating funds. Non-operating funds on individual investment have a maximum maturity of three years. Debt service reserve funds have a stated maximum maturity of ten years. The Policy also sets a maximum maturity for debt service sinking funds of five years. The maximum weighted average maturity (WAM) is one year for operating funds and two years for non-operating funds.

Credit Risk
Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized rating agency.

A primary stated objective of the City's adopted Investment Policy is the safety or principal and avoidance of principal loss. Credit risk within the City's portfolio among the authorized investments approved by the City's adopted Investment Policy includes only financial deposits, repurchase agreements, SEC registered money market mutual funds, state and local obligations rated A by at least one nationally recognized securities rating agency (NRSRO) and statewide investment pools. Investments are made primarily in obligations of the US Government, its agencies, or instrumentalities.

State law and the City's adopted Investment Policy restricts financial deposits to those banks and savings and loans doing business in the state of Texas and further requires full insurance or collateralized from these depositories (banks only).

Repurchase agreements are limited to those with defined termination dates with primary dealers (as defined by the Federal Reserve) and Texas banks.

The City's adopted Investment Policy restricts investment in SEC registered money market mutual funds striving to maintain a $1 net asset value as defined by State law.

Local government investment pools in Texas are required to be rated AAA or equivalent by at least one nationally recognized securities rating organization. As of September 30, 2021, the City's investments in investment pools were all rated AAAm by Standard & Poor's.

Concentration of Credit Risk
Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. It is the policy of the City to diversity its investment portfolios. Whenever practical, assets held in the common investment portfolio shall be diversified to minimize the risk of loss resulting from one concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

Custodial Risk

To control custody and safekeeping risk, State law and the City's adopted Investment Policy requires collateral for all time and demand deposits, as well as collateral for repurchase agreements, be transferred delivery versus payment and held by an independent party approved by the City and held in the City's name. The custodian is required to provide original safekeeping receipts and monthly reporting of positions with position descriptions including market value.

Repurchase agreements and deposits must be collateralized to 102% and be executed under written agreements. Depository agreements are executed under the terms of US Financial Institutions Resource and Recovery Enforcement Act ("FIRREA"). The counterparty of each type of transaction is held contractually liable for monitoring and maintaining the required collateral margins daily.

Note 3. Receivables and Deferred Inflows of Resources

Receivables as of September 30, 2021 for the City's individual major funds, and nonmajor funds in the aggregate, including the applicable allowances for uncollectible amounts, are as follows:

	Governmental Funds			
	General	Bond Funded Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds
Receivables:				
Taxes	$ 629,254	$ -	$ 89,333	$ 718,587
Accounts	1,277,766	-	31,841	1,309,607
Intergovernmental	2,264,647	-	2,887,948	5,152,595
Interest	7,885	334	7,069	15,288
Gross receivables	4,179,552	334	3,016,191	7,196,077
Less: allowance for uncollectibles	(601,954)	-	(24,339)	(626,293)
Net total receivables	$ 3,577,598	$ 334	$ 2,991,852	$ 6,569,784
Deferred inflows of resources:				
Mowing liens	$ 64,524	$ -	$ -	$ 64,524
Grants	-	-	328,194	328,194
Franchise fees	619,142	-	-	619,142
Total deferred inflows	$ 683,666	$ -	$ 328,194	$ 1,011,860

	Enterprise Funds		
	Water and Wastewater	Other Non-major	Enterprise Funds Total
Receivables:			
Accounts	$ 1,838,968	$ 341,484	$ 2,180,452
Unbilled	1,051,007	142,755	1,193,762
Interest	8,880	1,843	10,723
Gross receivables	2,898,855	486,082	3,384,937
Less: Allowance for uncollectibles	(4,995)	(5,765)	(10,760)
Net total receivables	$ 2,893,860	$ 480,317	$ 3,374,177

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	$ 33,118,019	$ 5,182,065	$ -	$ -	$ 38,300,084
Construction in progress	18,420,835	8,475,182	-	(18,547,023)	8,348,994
Historical/Artwork collections	45,000	-	-	-	45,000
Total capital assets not being depreciated	51,583,854	13,657,247	-	(18,547,023)	46,694,078
Capital assets being depreciated:					
Buildings and improvements	49,258,486	2,978	-	6,169,397	55,430,861
Improvements other than buildings	41,641,323	558,754	-	8,949,050	51,149,127
Infrastructure	177,042,454	2,256,021	-	4,033,752	183,332,227
Vehicles	9,539,319	499,012	(199,155)	(631,519)	9,207,657
Machinery and equipment	17,408,268	1,232,763	(364,818)	26,343	18,302,556
Total capital assets being depreciated	294,889,850	4,549,528	(563,973)	18,547,023	317,422,428
Less accumulated depreciation for:					
Buildings	(11,612,106)	(1,050,613)	-	-	(12,662,719)
Improvements other than buildings	(13,681,854)	(1,809,830)	-	-	(15,491,684)
Infrastructure	(70,183,694)	(5,155,881)	-	-	(75,339,575)
Vehicles	(5,891,514)	(988,890)	192,154	-	(6,688,250)
Machinery and equipment	(12,899,915)	(1,096,493)	364,818	-	(13,631,590)
Total accumulated depreciation	(114,269,083)	(10,101,707)	556,972	-	(123,813,818)
Total capital assets being depreciated, net	180,620,767	(5,552,179)	(7,001)	18,547,023	193,608,610
Governmental activities capital assets, net	$ 232,204,621	$ 8,105,068	$ (7,001)	$ -	$ 240,302,688

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Business-type activities:					
Capital assets not being depreciated:					
Land	$ 5,283,537	$ 114,149	$ -	$ -	$ 5,397,686
Construction in progress	6,528,347	5,258,318	-	(3,119,298)	8,667,367
Total capital assets not being depreciated	11,811,884	5,372,467	-	(3,119,298)	14,065,053
Capital assets being depreciated:					
Water systems	69,828,056	1,006,355	-	3,069,863	73,904,274
Wastewater systems	57,726,723	442,852	-	877,530	59,047,105
Infrastructure	30,524	-	-	-	30,524
Buildings and improvements	7,431,950	-	-	67,868	7,499,818
Machinery and equipment	920,265	-	(43,692)	-	876,573
Vehicles	3,092,843	148,809	(22,995)	-	3,218,657
Intangible assets	3,047,865	-	-	-	3,047,865
Capitalized interest	895,963	-	-	(895,963)	-
Total capital assets being depreciated	142,974,189	1,598,016	(66,687)	3,119,298	147,624,816
Less accumulated depreciation for:					
Water systems	(19,250,444)	(1,482,336)	-	(77,825)	(20,810,605)
Wastewater systems	(14,463,271)	(1,175,003)	-	(89,751)	(15,728,025)
Infrastructure	(30,371)	(153)	-	-	(30,524)
Buildings and improvements	(4,034,267)	(185,260)	-	(56,164)	(4,275,691)
Machinery and equipment	(855,622)	(22,589)	43,690	-	(834,521)
Vehicles	(2,075,478)	(235,619)	19,995	-	(2,291,102)
Intangible assets	(1,550,303)	(60,065)	-	-	(1,610,368)
Capitalized interest	(223,740)	-	-	223,740	-
Total accumulated depreciation	(42,483,496)	(3,161,025)	63,685	-	(45,580,836)
Total capital assets being depreciated, net	100,490,693	(1,563,009)	(3,002)	3,119,298	102,043,980
Business-type activities capital assets, net	$ 112,302,577	$ 3,809,458	$ (3,002)	$ -	$ 116,109,033

Because the City maintains an internal service fund solely for the purpose of servicing business-type activities of the City, capital assets in this schedule are not equal to those reported in the statement of net position for proprietary funds. The net value of capital assets in the Proprietary Vehicle Replacement fund is $927,556 and is included in the above schedule.

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	$ 332,398
Public safety	1,634,637
Public works, which includes the depreciation of general infrastructure assets	6,999,638
Culture and recreation	1,135,034
Total governmental activities depreciation	$ 10,101,707
Business-type activities:	
Water and wastewater	$ 2,819,093
Golf course	94,443
Solid waste disposal and collection	1,245
Cemetery	10,625
Vehicle replacement fund	235,619
Total business-type activities depreciation	$ 3,161,025

Note 5. Capital Leases

In a prior year, the City entered into a lease agreement as lessee for financing the acquisition of a fire truck for the fire department.

This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

See the long-term debt note for the future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021.

The assets acquired through these capital leases are as follows:

	Governmental Activities
Asset:	
Machinery and equipment	$ 631,520
Less: Accumulated drpreciation	(157,880)
Total	$ 473,640

Note 6. Interfund Balances and Transactions

A. Interfund Receivables/Payables

The composition of interfund balances as of September 30, 2021, is as follows:

Receivable Fund	Payable Fund	Total
General Fund	Nonmajor Governmental	$ 500,156
Total		$ 500,156

The outstanding balances between funds result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Interfund receivables/payables are recorded between the governmental activities and business type activities in the government wide statement of net position resulting from allocation of interfund charges.

B. Interfund Transfers

Interfund transfers during the year ended September 30, 2021, were as follows:

Transfers Out:	Transfers in:	Amount
Nonmajor Governmental	General Fund	$ 2,069,432
Water & Wastewater	General Fund	803,010
General Fund	Water & Wastewater	146,382
General Fund	Internal Service Funds	2,514,308
General Fund	Nonmajor Governmental	217,000
Nonmajor Governmental	Nonmajor Governmental	13,220,445
Nonmajor Governmental	Nonmajor Enterprise	909,703
Total		$ 19,880,280

Transfers are used to (1) move revenues collected in the special revenue funds to finance various programs in accordance with budgetary authorizations, (2) move receipts restricted for debt service from the funds collecting the receipts to a debt service fund as debt service payments become due, (3) transfer additional funds to the Golf Course (4) and pay the water and solid waste utilities' payments in lieu of taxes. In the government-wide financial statements, interfund transfers are eliminated within the governmental activities column and business-type column, as appropriate.

C. Cost Reimbursements

The cost of the City's central general and administrative services is allocated to the designated special revenue and enterprise funds. These costs are reported as interfund services provided and used rather than interfund transactions and are treated as revenues in the General fund and expenses (expenditures) in the other funds. Interfund services provided and used are "arms-length" transactions between departments or funds that would be treated as revenues, expenditures, or expenses if they were with an external organization. The distinguishing aspects of interfund services provided and used are that each department or fund both gives and receives consideration.

Significant cost reimbursements made to the General Fund during the year were as follows:

Fund	Amount
Water and Wastewater	$ 1,680,207
4A Corp Special Revenue	256,118
BCSDC Special Revenue	10,000
Parks Performance Fund	345,668
Hotel Motel	26,780
Golf Course	120,510
Solid Waste	296,260
Total	$ 2,735,543

D. Franchise Fees

The City's enterprise funds, which use the public rights-of-way, pay franchise fees to the General Fund as if they were organizations separate from the City. These fees are not taxes but are compensation to the City for the use of the City's streets and public rights-of-way. These payments are reported as interfund services provided and used rather than interfund transactions and are treated as revenue (reported as franchise fees) in the General Fund and expenses in the enterprise funds. Such fees paid during the year were:

Fund	Amount
Water and Wastewater	$ 881,504
Solid Waste	236,488
Total	$ 1,117,992

E. Payments in Lieu of Property Taxes

For fiscal year 2021, the Water and Wastewater fund made a $803,010 payment in lieu of property taxes to the General Fund. The payment is calculated by applying the City's property tax rate to the net book value of the enterprise fund's capital assets and is included in property tax revenue in the General Fund.

Note 7. Long Term Debt and Obligations

A. General Obligation Bonds and Certificates of Obligation

The City issues general obligation bonds and certificates of obligation for the purpose of providing funds for the acquisition and construction of major capital facilities. General obligation bonds and certificates of obligation are issued for both governmental activities and business-type activities and are direct obligations issued on a pledge of the general taxing power for payment of the debt obligations of the City.

In the current year, the City issued Series 2021 General Obligation Refunding Bonds in the amount of $8,345,000. The bonds carry an interest rate of .96%. The proceeds were used to advance refund $3,995,000 of General Obligation Refunding Bonds, Series 2011 and $4,270,000 of Combination Tax & Revenue Certificates of Obligation, Series 2011. The net proceeds of $8,431,762 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the 2011 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The advance refunding reduced the City's total debt service payments by $1,057,571 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $998,215.

B. Revenue Bonds

Water and sewer revenue bonds are issued for the purpose of financing the acquisition and construction of major capital improvements for the water and sewer system and related facilities secured by a pledge of the net revenues of the water and sewer system.

Long-term debt transactions, including current portion, for the year ended September 30, 2021, are summarized as follows:

	Beginning Balance	Increased	Refunded/ Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation bonds	$ 52,038,785	$ -	$ 5,469,357	$ 46,569,428	$ 5,337,571
Certificates of obligation	41,875,000	-	1,830,000	40,045,000	1,905,000
Sales Tax revenue bonds	825,000	-	825,000	-	-
Compensated absences	5,535,177	4,113,321	2,375,619	7,272,879	1,818,220
Capital leases	523,326	-	57,897	465,429	59,901
Premium on debt	6,846,544	-	1,142,363	5,704,181	-
Governmental activites long-term debt	$ 107,643,832	$ 4,113,321	$ 11,700,236	$ 100,056,917	$ 9,120,692
Business-type activities:					
General Obligation bonds	$ 15,266,215	$ 8,345,000	$ 6,360,643	$ 17,250,572	$ 2,917,429
Certificates of obligation	42,015,000	-	6,220,000	35,795,000	1,675,000
Water & sewer revenue bonds	2,900,000	-	200,000	2,700,000	205,000
Compensated absences	214,210	258,454	210,284	262,380	65,596
Premium on debt	3,267,486	-	495,975	2,771,511	-
Business-type activites long-term debt	$ 63,662,911	$ 8,603,454	$ 13,486,902	$ 58,779,463	$ 4,863,025

Premium on debt is amortized over the life of the debt using the effective interest method.

The City's direct borrowings (capital leases) related to governmental and business-type activities are secured with equipment as collateral.

The City's outstanding certificates of obligations and revenue bonds related to governmental and business-type activities are secured with property tax revenue.

The revenue bonds are collateralized by the revenue of the combined utility system and the various special funds established by the bond ordinances. The ordinances provide that the revenue of the system is to be used, first, to pay operating and maintenance expenses of the system and, second, to establish and maintain the revenue bond funds. Should the City default on these bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the City.

Bonds payable at September 30, 2021, is comprised of the following individual issues:

	Interest Rate %	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental Activities:					
General obligation bonds:					
2012 Series	2.00 - 4.00	5/16/2012	5/16/2032	$ 5,040,000	$ 3,685,000
2014 Series	2.00 - 4.00	7/2/2014	3/1/2034	19,558,570	10,499,428
2015 Series	1.00 - 5.00	4/20/2015	3/1/2035	12,150,000	7,720,000
2016 Series	2.00 - 5.00	6/6/2016	3/1/2036	25,135,000	19,055,000
2017 Series	2.50 - 4.00	7/17/2017	3/1/2037	2,155,000	1,845,000
2020 Series	5.00	8/19/2020	3/1/2030	4,445,000	3,765,000
Total general obligated bonds				68,483,570	46,569,428
Certificates of obligation:					
2013 Tax and Revenue	2.00 - 3.00	5/1/2013	3/1/2033	4,620,000	3,035,000
2014 Tax and Revenue	2.00 - 4.00	7/2/2014	3/1/2034	4,685,000	3,475,000
2015 Tax and Revenue	1.00 - 5.00	4/20/2015	3/1/2035	6,565,000	5,160,000
2016 Tax and Revenue	2.00 - 5.00	6/6/2016	3/1/2036	3,855,000	3,150,000
2017 Tax and Revenue	2.50 - 4.00	7/17/2017	3/1/2037	2,810,000	2,385,000
2018 Tax and Revenue	3.50 - 4.00	5/16/2018	3/1/2038	13,745,000	12,400,000
2019 Tax and Revenue	3.00 - 5.00	5/6/2019	3/1/2039	7,415,000	7,010,000
2020 Tax and Revenue	2.00 - 5.00	8/19/2020	3/1/2040	3,560,000	3,430,000
Total certificates of obligation				47,255,000	40,045,000
Sales tax revenue bonds:					
2010 Sales Tax Revenue bonds	2.00 - 4.00	5/1/2010	9/1/2021	8,565,000	-
Total Sales Tax Revenue Bonds				8,565,000	-
Total governmental activites				124,303,570	86,614,428
Business-type Activities					
General obligation bonds:					
2011 water & sewer refunding	4.00 - 4.375	5/1/2011	3/1/2027	10,770,000	-
2014 Gold Course refunding	2.00 - 4.00	7/2/2014	3/1/2034	3,006,430	1,385,572
2015 Water & Sewer refunding	1.00 - 5.00	4/20/2015	3/1/2035	10,730,000	5,645,000
2016 Water & Sewer refunding	2.00 - 5.00	6/6/2016	3/1/2036	4,435,000	1,875,000
2021 Water & Sewer refunding	0.96	7/21/2021	3/1/2031	8,345,000	8,345,000
Total general obligated bonds				37,286,430	17,250,572
Certificates of obligation:					
2011 Tax and Revenue	4.00 - 4.375	5/1/2011	3/1/2031	7,075,000	-
2013 Tax and Revenue	2.00 - 3.00	5/1/2013	3/1/2033	2,160,000	1,420,000
2014 Tax and Revenue	2.00 - 4.00	7/2/2014	3/1/2034	5,480,000	4,055,000
2015 Tax and Revenue	1.00 - 5.00	4/20/2015	3/1/2035	4,855,000	3,805,000
2016 Tax and Revenue	2.00 - 5.00	6/6/2016	3/1/2036	5,750,000	4,695,000
2017 Tax and Revenue	2.50 - 4.00	7/17/2017	3/1/2037	7,400,000	6,290,000
2018 Tax and Revenue	3.50 - 4.00	5/16/2018	3/1/2038	8,135,000	7,335,000
2019 Tax and Revenue	3.00 - 5.00	5/6/2019	3/1/2038	4,470,000	4,225,000
2020 Tax and Revenue	2.00 - 5.00	8/19/2020	3/1/2040	4,090,000	3,970,000
Total certificates of obligation				49,415,000	35,795,000
Water and sewer revenue bonds					
2012 Improvement	2.00 - 4.00	4/15/2012	3/1/2032	4,300,000	2,700,000
Total water and sewer revenue bonds				4,300,000	2,700,000
Total business-type activities				$ 91,001,430	$ 55,745,572

The annual requirements to amortize all debt outstanding as of September 20, 2021, are as follows:

	Governmental Activities					
Year Ending September 30,	General Obligation	GO Interest	Certificate of Obligation	CO Interest	Capital Leases	Capital Lease Interest
2022	5,337,571	$ 1,895,907	$ 1,905,000	$ 1,475,419	$ 59,900	$ 16,104
2023	5,545,143	1,679,177	1,990,000	1,399,769	61,973	14,031
2024	5,781,428	1,447,409	2,060,000	1,317,150	64,118	11,887
2025	6,160,286	1,206,162	2,150,000	1,228,688	66,336	9,669
2026	4,810,000	964,806	2,250,000	1,135,944	68,631	7,373
2027-2031	13,350,000	2,277,988	12,610,000	4,207,034	144,471	7,540
2032-2036	5,440,000	469,688	12,715,000	1,707,600	-	-
2037-2041	145,000	2,447	4,365,000	169,888	-	-
Total	$ 46,569,428	$ 9,943,584	$ 40,045,000	$ 12,641,492	$ 465,429	$ 66,604

	Business-Type Activities					
Year Ending September 30,	General Obligation	GO Interest	Certificate of Obligation	CO Interest	Water and Wastewater Revenue Bonds	Water and Wastewater Interest
2022	$ 2,917,429	$ 450,302	$ 1,675,000	$ 1,324,769	$ 205,000	$ 96,325
2023	3,009,857	367,942	1,745,000	1,260,444	210,000	90,100
2024	3,093,572	276,776	1,825,000	1,188,025	220,000	83,650
2025	2,759,714	183,855	1,895,000	1,108,769	225,000	76,975
2026	1,940,000	105,618	1,980,000	1,026,094	235,000	68,900
2027-2031	3,530,000	95,306	11,190,000	3,830,497	1,310,000	194,600
2032-2036	-	-	11,880,000	1,531,194	295,000	5,900
2037-2041	-	-	3,605,000	132,731	-	-
Total	$ 17,250,572	$ 1,479,799	$ 35,795,000	$ 11,402,523	$ 2,700,000	$ 616,450

The ordinances authorizing the issuance of Water and Sewer serial bonds created the revenue bond debt service and retirement funds. The gross revenues of the waterworks system, after deduction of reasonable expenses of operation and maintenance, are pledged to such funds in amounts equal to the total annual principal and interest requirements of the bonds and amounts required to maintain the revenue bond and emergency funds. At September 30, 2021, the minimum amount required by the ordinances for the revenue bond debt service and retirement funds had been accumulated.

The revenue bond ordinances also require that the City charge for services sufficient to produce net revenues, as defined, in an amount not less than 1.25 times the average annual principal and interest requirement. At September 30, 2021, this requirement had been met.

The ordinance authorizing the issuance of General Obligation Bonds created the Debt Service Fund. All taxes levied and collected for an on account of said bonds are pledged to the Debt Service Fund in amounts authorized by the City Council, but never less than annual maturing interest and principal requirements with the provision that the principal portion will never be less than 2% of the outstanding principal amount. At September 30, 2021, this requirement had been met.

Compensated absences are typically liquidated by the fund to which they relate.

Note 8. Water and Sewer Contract

On July 19, 2010, the City entered into a contract with the City of Fort Worth, Texas, for the purchase of treated water to be effective January 1, 2011, and to expire on September 30, 2031. This contract requires the City to pay varying amounts based on annual consumption rates established under the terms of the contract. During fiscal year 2021, the City purchased $4,192,400 of treated water under the terms of this contract.
In 1987, the City entered a contract with the City of Fort Worth, Texas, for the transportation, treatment, and disposal of sanitary sewage. Under the terms of the contract, the City is required to make payments for sewage actually discharged based on rates and charges determined on an annual basis under the terms of the contract. During fiscal year 2021, the City paid $3,662,814 for the treatment and disposal of sanitary sewage under the terms of this contract.

Note 9. Employees' Retirement System

A. Texas Municipal Retirement System

Plan Description. The City participates as one of 895 plans in the defined benefit cash balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of the System with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided. TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring Member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the total Member contributions and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes. Plan provisions for the City are as follows:

Employee deposit rate	7%
Matching ratio (city to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years to any age, 5 yers at age 60 and above
Upodated service credit	100% Repeating, Transfers
Annuity increase to retirees	70% of CPI Repeating

Employees Covered by Benefit Terms. At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently recieveing benefits	162
Inactive employees entitled to but not yet receiving benefits	179
Active employees	346
Total	687

Contributions. The contribution rates for employees in TMRS are either 5%, 6%, or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 15.61% and 16.16% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021, were $4,144,156, and were equal to the required contributions.

Net Pension Liability. The City's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Within the governmental activities, the General Fund generally liquidates the net pension liability. In the business-type activities, the net pension liability is liquidated by the Utility Fund.

Actuarial Assumptions. The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.50% to 11.50% including inflati
Investment Rate of Return	6.75%

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a buildingblock method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate if Return (Arithmetic)
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Flexed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
Total	100.00%	

Discount Rate. The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that Member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive Members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2019	$ 111,688,190	$ 94,318,090	$ 17,370,100
Changes for the year:			
Service cost	4,785,763	-	4,785,763
Interest	7,567,698	-	7,567,698
Difference between expected and actual experience	1,555,110	-	1,555,110
Changes of assumptions	-	-	-
Contributions - employer	-	4,144,156	(4,144,156)
Contributions - employee	-	1,875,187	(1,875,187)
Net investment income	-	7,166,812	(7,166,812)
Benefit payments, including refunds of employee contributions	(3,934,066)	(3,934,066)	-
Administrative expense	-	(46,326)	46,326
Other changes	-	(1,807)	1,807
Net changes	9,974,505	9,203,956	770,549
Balance at 12/31/2020	$ 121,662,695	$ 103,522,046	$ 18,140,649

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) of 1-percentage-higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Decrease in Discount Rate (7.75%)
City's net pension liability	$ 37,387,667	$ 18,140,649	$ 2,543,132

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. The report may be obtained on the Internet at www.tmrs.com.

Pension Expense and Deferred Outflows and Inflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended September 30, 2021, the City recognized pension expense of $3,779,155. At September 30, 2021, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differecnces between expected and actual economic experience	$ 1,683,147	$ -
Changes in actuarial assumptions	214,126	-
Difference between projected and actual Investment earnings	-	2,668,768
Contributions subsequent to the measurment date	3,161,999	-
Total	$ 5,059,272	$ 2,668,768

$3,161,999 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2021 (i.e. recognized in the City's financial statements for the year ended September 30, 2022). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ending September 30,	Amount
2022	$ (401,238)
2023	541,291
2024	(1,064,985)
2025	150,332
2026	3,105

Note 10. Other Post-Employment Benefit Plans

A. TMRS Supplemental Death Benefits Fund

Plan Description. The City participates in a single employer, defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF) administered by the Texas Municipal Retirement System (TMRS). The SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan.
The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The city may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Benefits Provided. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of $7,500.

Employees Covered by Benefit Terms. At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently recieveing benefits	120
Inactive employees entitled to but not yet receiving benefits	49
Active employees	346
Total	515

Total OPEB Liability The City's total OPEB liability of $1,121,124 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.50% per annum
Discount rate	6.75%
Actuarial cost method	Entry Age Normal Method
Projected salary increase	3.50% to 11.50% including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables and due to the size of the City, rates are multiplied by an additional factor of 100%. . The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees is used with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor. Mortality rates for pre-retirement were based on the PUB(10) mortality tables, with the Public Safety table used for males and General Employee table used for females. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements.

Discount Rate. The discount rate was to measure the total OPEB liability was 2.00%. The discount rate was based on Fidelity Index's "20-Year Municipal GO AA Index" rate as of the measurement date.

Discount Rate Sensitivity Analysis. The following presents the total OPEB liability of the City, calculated using the discount rate of 2.00%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1- percentage-point lower (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	1% Decrease in Discount Rate (1.00%)	Discount Rate (2.00%)	1% Decrease in Discount Rate (3.00%)
Total OPEB Liability	$ 1,410,816	$ 1,121,124	$ 903,119

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended September 30, 2021, the City recognized OPEB expense of $123,331. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Within the governmental activities, the General Fund generally liquidates the total OPEB liability. In the business-type activities, the total OPEB liability is liquidated by the Utility Fund.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2019	$ 883,169
Changes for the year:	
Service cost	53,562
Interest	24,950
Difference between expected and actual experience	(4,333)
Changes of assumptions	169,132
Benefit payments	(5,356)
Net changes	237,955
Balance at 12/31/2020	$ 1,121,124

At September 30, 2021, the City reported deferred outflows and inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differecnces between expected and actual economic experience	$ -	$ 24,130
Changes in actuarial assumptions	276,888	31,518
Contributions subsequent to the measurment date	3,947	-
Total	$ 280,835	$ 55,648

$3,947 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the measurement year ending December 31, 2021 (i.e. recognized in the City's financial statements for the year ended September 30, 2022). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	Amount
2022	$ 44,819
2023	44,819
2024	41,927
2025	38,847
2026	35,165
Thereafter	15,665

B. Post-Retirement Healthcare Benefits

Plan Description. The City offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under City policy. This plan is administered by the City and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. To be eligible for this employer-provided subsidy, a participant much be at least age fifty-eight (58) and have at least twenty (20) or more years of service with the City. Eligible retirees may elect coverage that will include the same healthcare options offered to regular full-time employees at the same cost that the City pays for active employees. Retirees pay the same rate for coverage as employees pay if they are electing dependent coverage. Benefits commence at the first of the month following the day of retirement if the employee elects retiree or dependent coverage (at retiree's cost).

If an active employee passes away, the spouse and dependents will become eligible for retiree coverage if (1) the employee was eligible for retirement as defined by TMRS; and (2) the employee had dependent coverage at the time of death. The surviving spouse will continue to receive the benefits of the retiree health insurance program, at the rate charged for retiree only. If dependent children are already on the plan at the time of the retiree's death, the spouse may continue to cover the children (at retiree's spouse's cost).

Retirees are eligible for medical and prescription insurance until they become Medicare eligible. Since retirees pay the full premium for all other OPEB benefits (dental and vision), no liability is included in this valuation as no implicit subsidy exists for these benefits.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently recieveing benefits	12
Active employees	334
Total	346

Actuarial Assumptions. The Total OPEB Liability in the October 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.00% per annum
Salary increases	2.50% per annum
Discount rate	2.43%
Actuarial cost method	Entry Age Normal Method
Healthcare cost trend rates	8.53% initial medical trend rate for pre-6! retirees decreasing to an ultimate rate of 3.60% in the year 2041

Mortality rates were updated and are based upon the sex distinct PUB 2010 general employee mortality table with mortality improvement scale MP-2019. Per capita costs for Pre-65 retirees were derived based upon the fully insured rates on a retiree-only experience basis. Medicare eligible retirees are assumed to rescind the City's plan and take Medicare coverage. Any Medicare Part D subsidy was not reflected in the estimate. The participation rate for future retirees is based upon years of service at retirement. Any participant that retires prior to age 50 is assumed to waive the City's healthcare plan. For any future retiree assumed to elect retiree healthcare, their spouse is assumed to waive coverage. 40% of retirees are assumed to drop coverage at the time the employer subsidy ends. The per capita claims costs include a 7% load for administrative expenses and a 10% load for stop loss premiums where both are assumed to escalate with the healthcare trend rates each year.

Discount Rate. The discount rate of 2.43% is based upon the yield of 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The other financial assumptions for long-term inflation, payroll growth, and salary scale were taken from the TMRS actuary study. The per capita claims costs and how these costs are expected to escalate in the future were set by IPS Advisors who develop the funding rates.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.43%) in measuring the Total OPEB Liability.

	1% Decrease in Discount Rate (1.43%)	Discount Rate (2.43%)	1% Decrease in Discount Rate (3.43%)
Total OPEB Liability	$ 5,107,826	$ 4,746,097	$ 4,408,354

Healthcare Cost Trend Rate Sensitivity Analysis. The following schedule shows the impact of the Total OPEB Liability if the healthcare cost trend rate used was 1% less than and 1% greater than the rate that was used (8.53%) in measuring the Total OPEB Liability.

	1% Decrease in Rate	Healthcare Cost Trend Rate	1% Increase in Rate
Total OPEB Liability	$ 4,201,840	$ 4,746,097	$ 5,396,095

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources Related to OPEBs. At September 30, 2021, the City reported a liability of $4,746,097 for its Total OPEB Liability for this plan. The Total OPEB Liability was determined by an actuarial valuation as of October 1, 2019. For the year ended September 30, 2021, the City recognized OPEB expense of $478,660. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Within the governmental activities, the General Fund generally liquidates the total OPEB liability. In the business-type activities, the total OPEB liability is liquidated by the Utility Fund.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 9/30/2020	$ 4,569,608
Changes for the year:	
Service cost	214,853
Interest	101,983
Difference between expected and actual experience	(102,528)
Changes of assumptions	(37,819)
Net changes	176,489
Balance at 9/30/2021	$ 4,746,097

At September 30, 2021, the City reported deferred outflows and inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differecnces between expected and actual economic experience	$ 276,718	$ -
Changes in actuarial assumptions	526,598	87,880
Total	$ 803,316	$ 87,880

Amounts reported as deferred outflows and inflows of resources related to this OPEB plan will be recognized in OPEB expense as follows:

For the Year Ended September 30,	Amount
2022	$ 161,825
2023	161,825
2024	161,825
2025	125,187
2026	76,910
Thereafter	27,862

Note 11. Deferred Compensation Plan

The City participates in a deferred compensation plan which falls under Internal Revenue Code Section 457. Virtually all employees are eligible to participate in the plan. The deferred compensation plan allows the deferral of individual federal income taxes until funds are withdrawn. Funds may be withdrawn at termination, retirement, death or unforeseeable emergency. During the fiscal year 2021, employers or employees through salary reductions may contribute up to the limit of $19,500 compensation on behalf of the participant under this plan. Employees age 50 or older may contribute up to an additional $6,500, for a total of $26,000. Employees taking advantage of the special pre-retirement catch-up may be eligible to contribute up to double the normal limit, for a total of $39,000.

Note 12. Commitments and Contingencies

A. Contingencies

The City is a defendant in certain pending litigation. In the opinion of management, the potential claims against the City not covered by insurance would not materially affect the financial statements of the City.
The City has participated in a number of state and federally assisted grant programs. These programs were subject to financial and compliance audits by the grantors or their representatives, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits it not believed to be material.

B. Construction Commitments

The City has active construction projects as of September 30, 2021. At year-end the City has $7,984,185 of outstanding construction commitments.

C. Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Fund	Amount
General	$ 236,515
Bond-Funded capital projects	4,263,913
Nonmajor governmental	1,120,299
Water & wastewater	2,948,352
Nonmajor enterprise	51,770
Internal service funds	1,142,450
Total	$ 9,763,299

Note 13. Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance to cover these general liabilities from the Texas Municipal League, a non-public entity risk pool. As an insured, the City is not obligated to reimburse the pool for losses. The TML risk pool is self-sustaining through annual member premiums and stop loss reinsurance coverage through various commercial insurers for excess claims. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage in each of the past three fiscal years. Any losses reported, but unsettled or incurred and not reported, are believed to be insignificant to the City's financial statements.

The City offers health coverage to its employees and retirees in a managed care plan administered by United Health Care and funded by the City with both employee and City contributions. The City retains risk for up to $125,000 per covered enrollee per year and up to $1,369,818 per period benefit, and transfers risk in excess of these amounts to a reinsurer. The City's operating funds are charged with premiums for coverage provided by the Human Resources department based on approved annual budgets with adjustments based on estimates of the amounts needed to pay prior and current year claims. These interfund premiums are used to reduce the amount of actual expenditures.

Note 14. Tax Abatements

The City enters into economic development agreements subject to the Burleson Economic Development Incentives Program adopted in 1993. Abatement incentives are provided in accordance with Chapter 312 of the Texas Tax Code.

- For the fiscal year ended September 30, 2021, the property tax abatement agreement with Jam Real Property provides a 75% tax abatement for 7 years, beginning in 2018 for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $6,167.

- For the fiscal year ended September 30, 2021, there was one property tax abatement agreement in place. The agreement with McLane Burleson Properties provides a 80% tax abatement for 10 years, starting now for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $105,108.

- For the fiscal year ended September 30, 2021, there was one property tax abatement agreement in place. The agreement with Chicken E Food Services provides a 75% tax abatement for 7 years, beginning in 2014 for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $38,197.

- For the fiscal year ended September 30, 2021, there was one property tax abatement agreement in place. The agreement with Golden State Foods provides a 75% tax abatement for 7 years, beginning in 2020 for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $415,987.

Other incentives are provided according to Chapter 380 of the Texas Local Government Code. These consist of incentives tied to a percentage of property taxes paid, a percentage of sales taxes generated, or some other metric such as employment. The agreements are presented here in aggregate.

- Property tax rebate incentives – $649,079.
- Sales tax rebate incentives – $49,845.
- Grant payments for meeting other performance targets – $380,485.

Required Supplementary Information

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas **Exhibit D-1**
General Fund (Page 1 of 2)
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance - Positive
	Original	Final	GAAP Basis	(Negative)
REVENUES				
Property taxes	$ 21,828,822	$ 21,828,822	$ 22,320,945	$ 492,123
Sales taxes	10,288,306	10,288,306	12,486,273	2,197,967
Franchise fees	3,492,804	3,492,804	3,329,092	(163,712)
Licenses and permits	1,561,000	1,561,000	1,600,238	39,238
Intergovernmental	519,952	519,952	517,568	(2,384)
Charges for services	2,602,543	2,602,543	2,825,427	222,884
Fines and forfeitures	1,050,000	1,050,000	1,060,102	10,102
Investment earnings	350,000	350,000	30,770	(319,230)
Miscellaneous	1,074,000	1,074,000	1,153,360	79,360
Total revenues	42,767,427	42,767,427	45,323,775	2,556,348
EXPENDITURES				
General government:				
City Council	122,035	122,035	75,419	46,616
City Manager's office	714,319	714,070	717,793	(3,723)
Legal	384,468	384,468	539,886	(155,418)
Communications	493,952	484,837	519,442	(34,605)
City Secretary's office	793,534	778,600	751,240	27,360
Records management	104,169	126,762	115,163	11,599
Judicial	98,841	103,712	110,301	(6,589)
Human resources	624,392	669,433	741,261	(71,828)
Burleson university	146,987	156,493	132,870	23,623
Finance	1,474,724	1,473,106	1,486,048	(12,942)
Tax	400,648	400,648	387,149	13,499
Support services	130,307	130,176	155,967	(25,791)
Purchasing	221,219	203,502	179,503	23,999
Economic development	570,511	1,570,511	698,432	872,079
Non-Departmental	409,303	291,282	691,688	(400,406)
Total general government	6,689,409	7,609,635	7,302,162	307,473
Public safety:				
Police	14,396,598	13,331,823	13,072,231	259,592
Fire	7,367,863	7,403,951	7,515,427	(111,476)
Fire prevention	781,163	783,776	619,249	164,527
Emergency services	233,322	236,072	176,043	60,029
Municipal court	354,798	354,179	352,289	1,890
Dispatch services	-	1,557,724	1,367,116	190,608
Marshals service	356,258	357,101	332,675	24,426
Total public safety	23,490,002	24,024,626	23,435,030	589,596
Public works:				
Public works administration	916,223	916,894	941,874	(24,980)
Street drainage maintenance	537,061	537,061	558,073	(21,012)
Streets pavement maintenance	2,999,118	3,000,118	2,689,948	310,170
Traffic control maintenance	517,444	518,285	287,902	230,383
Engineering/capital	307,949	324,511	206,452	118,059
Engineering/development	753,572	831,166	861,401	(30,235)
Facilities maintenance	843,567	852,108	699,000	153,108
Total public works	6,874,934	6,980,143	6,244,650	735,493

	Budgeted Amounts		Actual Amounts	Variance - Positive
	Original	Final	GAAP Basis	(Negative)
Neighborhood services:				
Neighborhood services	270,387	274,447	270,608	3,839
Environmental services	431,389	443,333	406,364	36,969
Animal services	528,905	541,975	527,883	14,092
Code enforcement	357,597	350,495	341,815	8,680
Total neighborhood services	1,588,278	1,610,250	1,546,670	63,580
Community Development				
Building inspections	$ 726,782	$ 730,468	$ 739,346	$ (8,878)
Community development	728,540	749,560	457,252	292,308
Development services	297,655	297,309	232,427	64,882
Total community development	1,752,977	1,777,337	1,429,025	348,312
Culture and recreation:				
Library	1,360,890	1,357,585	1,307,119	50,466
Parks	1,497,133	1,494,638	1,404,078	90,560
Parks and recreation administration	232,817	235,803	204,394	31,409
Recreation	83,913	93,200	82,611	10,589
Senior citizens center	186,120	185,025	151,511	33,514
Total culture and recreation	3,360,873	3,366,251	3,149,713	216,538
Total expenditures	43,756,473	45,368,242	43,107,251	2,260,991
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(989,046)	(2,600,815)	2,216,524	4,817,339
OTHER FINANCING SOURCES (USES)				
Transfers in	772,262	772,262	2,872,442	(2,100,180)
Transfers out	180,381	280,381	(2,877,690)	3,158,071
Total other financing sources (uses)	952,643	1,052,643	(5,248)	1,057,891
NET CHANGE IN FUND BALANCE	(36,403)	(1,548,172)	2,211,276	5,875,230
FUND BALANCES - BEGINNING	16,128,033	16,128,033	16,128,033	-
FUND BALANCES - ENDING	$ 16,091,630	$ 14,579,861	$ 18,339,309	$ 5,875,230

City of Burleson, Texas

Notes to Required Supplementary Information
Budgetary Schedule
For the Year Ended September 30, 2021

BUDGETARY INFORMATION - The City follows these procedures annually in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The City Manager submits to the City Council a proposed budget for the fiscal year commencing the following October 1st. The budget includes proposed expenditures and the means of financing them.

2. The City Council reviews the proposed budget at specially scheduled sessions, which are open to the public. The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.

3. Prior to October 1st, the budget is legally adopted through passage of an ordinance. This budget is reported as the Original Budget in the budgetary comparison schedules.

4. During the fiscal year, changes to the adopted budget may be authorized as follows:
   a. Items requiring City Council action – appropriation of fund balance commitments; transfers of appropriations between funds; transfers between departments within funds; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.
   b. Items delegated to the City Manager – transfers within departments.

5. Annual budget is legally adopted and amended as required for the General Fund, the following special revenue funds: the BCSDC Special Revenue Fund, the 4A Corp Special Revenue Fund, the Parks Performance Fund, the Hotel/Motel Fund, the TIF 2&3 Fund, and the Municipal Court Fund. Project-length budgets are adopted for the capital project funds. All budgets are prepared on a budgetary basis, and budgetary comparisons for the general and major special revenue funds are presented on this basis in the required supplementary information. A debt service payment schedule for the debt service funds is also approved as part of the budget process. The budget is based on the modified accrual basis of accounting with the exception of certain non-cash expenditure accruals, which are not budgeted.

6. Budget amounts are reflected after all authorized amendments and revisions. This budget is reported as the Final Budget in the budgetary comparison schedules.

7. For each legally adopted operating budget, expenditures should not exceed budgeted appropriations at the fund level. Encumbrance accounting, under which purchase orders, contracts, and the other commitments are recorded to reserve the applicable appropriations, is employed in governmental funds. The City does, however, honor the contracts represented by year-end encumbrances and the subsequent year's appropriations provide authority to complete these transactions.

City of Burleson, Texas

Schedule of Changes in Net Pension Liability and
Related Ratios - Texas Municipal Retirement System
For the Year Ended September 30, 2021

Plan Year	2014	2015
A. Total Pension Liability		
	$ 2,909,890	$ 3,299,052
Service Cost	4,907,692	5,311,694
Interest (on the Total Pension Liability)	(42,330)	96,222
Difference between expected and actual experience	-	(200,754)
Change of assumptions	(2,232,107)	(2,164,637)
Benefit payments, including refunds of employee contributions		
Net change in total pension liability	5,543,145	6,341,577
Total pension liability - beginning	69,770,993	75,314,138
Total pension liability - ending (a)	75,314,138	81,655,715
B. Plan Fiduciary Net Position		
Contributions - employer	$ 2,850,708	$ 2,973,435
Contributions - employee	1,288,039	1,364,856
Net investment income	3,172,873	89,281
Benefit payments, including refunds of employee contributions	(2,232,107)	(2,164,637)
Administrative expenses	(33,119)	(54,372)
Other	(2,723)	(2,684)
Net change in plan fiduciary net position	5,043,671	2,205,879
Plan fiduciary net position - beginning	55,452,334	60,496,005
Plan fiduciary net position - ending (b)	60,496,005	62,701,884
C. Net Pension Liability - Ending (a) - (b)	$ 14,818,133	$ 18,953,831
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	80.32%	76.79%
E. Covered Payroll	$ 18,400,559	$ 19,497,945
F. Net Pension Liability as a Percentage of Covered Payroll	80.53%	97.21%

Notes to Schedule:

10 years of information is required to be provided in this schedule, but information prior to 2014 is not available.

2016	2017	2018	2019	2020
$ 3,628,862	$ 3,745,062	$ 3,887,921	$ 4,309,779	$ 4,785,763
5,536,081	5,991,443	6,464,469	6,966,885	7,567,698
324,293	34,315	37,485	658,640	1,555,110
-	-	-	364,920	-
(2,908,249)	(2,694,216)	(2,974,711)	(3,340,504)	(3,934,066)
6,580,987	7,076,604	7,415,164	8,959,720	9,974,505
81,655,715	88,236,702	95,313,306	102,728,470	111,688,190
88,236,702	95,313,306	102,728,470	111,688,190	121,662,695
$ 3,195,301	$ 3,326,528	$ 3,446,107	$ 3,812,900	$ 4,144,156
1,459,887	1,510,106	1,565,006	1,732,309	1,875,187
4,240,199	9,518,399	(2,405,770)	12,355,867	7,166,812
(2,908,249)	(2,694,216)	(2,974,711)	(3,340,504)	(3,934,066)
(47,857)	(49,301)	(46,457)	(69,735)	(46,326)
(2,578)	(2,499)	(2,430)	(2,096)	(1,807)
5,936,703	11,609,017	(418,255)	14,488,741	9,203,956
62,701,884	68,638,587	80,247,604	79,829,349	94,318,090
68,638,587	80,247,604	79,829,349	94,318,090	103,522,046
$ 19,598,115	$ 15,065,702	$ 22,899,121	$ 17,370,100	$ 18,140,649
77.79%	84.19%	77.71%	84.45%	85.09%
$ 20,855,530	$ 21,572,943	$ 22,357,225	$ 24,697,874	$ 26,780,992
93.97%	69.84%	102.42%	70.33%	67.74%

City of Burleson, Texas
Schedule of Pension Contributions
Texas Municipal Retirement System
For The Year Ended September 30, 2021

Fiscal Year	2014	2015
Actuarial determined contribution	$ 2,801,196	$ 2,929,061
Contributions in relation to the actuarially determined contribution	2,801,196	2,929,061
Contribution deficiency (excess)	-	-
Covered payroll	$ 18,190,435	$ 19,127,256
Contributions as a percentage of covered payroll	15.40%	15.31%

Notes to Schedule:

Valuation Date	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.
Other Information	There were no benefit changes during the year. 10 years of information is required to be provided in this schedule, but information prior to 2014 is not available

2016	2017	2018	2019	2020	2021
$ 3,290,623	$ 3,270,142	$ 3,413,058	$ 3,710,515	$ 4,023,849	$ 4,144,156
3,290,623	3,270,142	3,413,058	3,710,515	4,023,849	4,144,156
-	-	-	-	-	-
$ 21,503,209	$ 21,235,212	$ 21,235,212	$ 24,033,514	$ 26,033,943	$ 26,780,992
15.30%	15.40%	16.07%	15.44%	15.46%	15.47%

City of Burleson, Texas **Exhibit D-4**

Schedule of Changes In Total OPEB Liability and
Related Ratios - Texas Municipal Retirement System –
Supplemental Death Benefits Fund
For the Year Ended September 30, 2021

Plan Year Ended December 31,	2017	2018	2019	2020
A. Total OPEB Liability				
Service Cost	$ 32,359	$ 40,243	$ 37,047	$ 53,562
Interest (on the Total OPEB Liability)	22,672	23,726	26,040	24,950
Difference between expected and actual experience	-	(15,410)	(17,286)	(4,333)
Change of assumptions	62,411	(57,141)	156,463	169,132
Benefit payments, including refunds of employee contributions	(4,315)	(4,471)	(4,940)	(5,356)
Net change in total OPEB liability	113,127	(13,053)	197,324	237,955
Total OPEB liability - beginning	585,771	698,898	685,845	883,169
Total OPEB liability - ending	698,898	685,845	883,169	1,121,124
B. Covered Payroll	$ 21,572,943	$ 22,357,225	$ 24,697,874	$ 26,780,992
C. Total OPEB Liability as a Percentage of Covered Payroll	3.24%	3.07%	3.58%	4.19%

Notes to Schedule:

This schedule is required to have 10 years of information, but information prior to 2017 is not available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

City of Burleson, Texas **Exhibit D-5**

Schedule of Changes In Total OPEB Liability and
Related Ratios - Retiree Health Care Benefit Plan
For the Year Ended September 30, 2021

Measurement Date September 30,	2018	2019	2020	2021
A. Total OPEB Liability				
Service Cost	$ 148,455	$ 152,883	$ 152,373	$ 214,854
Interest (on the Total OPEB Liability)	118,786	128,811	139,215	101,983
Difference between expected and actual experience	326,732	-	141,692	-
Change of assumptions	256,399	52,121	541,708	(102,528)
Benefit payments	(83,018)	(42,529)	-	(37,819)
Net change in total OPEB liability	767,354	291,286	974,988	176,490
Total OPEB liability - beginning	2,535,980	3,303,334	3,594,620	4,569,608
Total OPEB liability - ending	3,303,334	3,594,620	4,569,608	4,746,098
B. Covered-Employee Payroll	$ 18,416,233	$ 22,342,123	$ 22,779,945	$ 26,486,753
C. Total OPEB Liability as a Percentage of Covered-Employee Payroll	17.94%	16.09%	20.06%	17.92%

Notes to Schedule:

No assets are accumulated in a trust for the retiree health care plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

This schedule is required to have 10 years of information, but information prior to 2018 is not available.

THE CITY OF
BURLESON
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Other Supplementary Information

Special Revenue Funds

Special Revenue Funds are used by the City to account for revenues derived from specific taxes, fees, donations, and grants which are designated to finance particular functions or activities of the City. The City has eight nonmajor special revenue funds which include:

The **BCSDC Special Revenue Fund** is used to account for the half cent sales tax collected to fund the activities of Burleson Community Services Development Corporation.

The **4A Corp Special Revenue Fund** is used to account for the half cent sales tax collected to fund the activities of Burleson 4A Economic Development Corporation.

The **Parks Performance Special Revenue Fund** is used to account for the operation of the City's recreational facilities that derive a large portion of their support from user fees. These include the Burleson Recreation Center, Chisenhall Fields and Hidden Creek Softball Complex.

The **Hotel/Motel Tax Fund** – This 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 rooms located within the corporate city limits and extraterritorial jurisdiction of the City. These funds are used to promote tourism, conventions, and related activities within the City.

The **Grants Fund** – This fund accounts for various miscellaneous grants from federal, state or local governments.

The **Tax Increment Financing District (TIF) 2&3** Fund – This fund accounts for the activity of the City's TIF. Revenues collected are primarily interlocal property tax increment funding. A TIF is a public financial method used as a subsidy for development and community improvement projects.

The **Municipal Court Fund** – This fund accounts for the Municipal Court fees assessed that are legally restricted to the purchase/maintenance of the Court's technology enhancements, Court security, improving the collections of court fees, and funding a portion of the juvenile case manager position.

The **Other Special Revenue Fund** – This fund accounts for the proceeds of other specific revenue sources that are legally restricted or committed to expenditures for specified purposes. Traffic safety, public safety, public works, culture and recreation, economic incentive funds, PEG fund, and PID funds are included under this heading.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for capital improvements that are financed by designated resources other than City obligation bonds.

The **Mineral Lease-Funded Capital Projects Fund** is used to account for the acquisition and construction of various capital facilities and is funded by various sales tax revenue and general obligation bonds.

The **4A Economic Development Corporation Non-Bond Funded Fund** 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. This special revenue fund accounts for the receipts of the sales tax revenue, and subsequent transfers to the debt service fund. Funds in excess of debt service requirements are utilized on authorized capital projects.

The **Burleson Community Services Development Corporation (4B) Non-Bond Funded Fund** is another component unit of the City. The BCSDC administers ½ cents sales tax. The proceeds of this tax are used to pay debt service on bonds issued for various capital improvements. The special revenue accounts for the receipt of the sales tax revenue, and subsequent transfer of the debt service fund. Funds in excess of debt service requirements are utilized on authorized capital projects.

The **Street Paving Fund** is used to account for funds deposited by developers in lieu of constructing public facilities such as streets and drainage.

The **Miscellaneous Non-Bond Funded Fund** includes the Park Dedication subfund and the miscellaneous non-bond funded capital project subfunds. These subfunds account for the proceeds of other sources of revenue and expenditures for authorized projects.

Debt Service Funds

The City's Debt Service Funds account for the accumulation of financial resources for the payment of principal and interest on the City's general obligation (property and sales tax supported) debt:

The **General Debt Service Fund** is used to account for the payment of debt supported by ad valorem taxes.

The **4A Economic Development Corporation Debt Service Fund** accounts for receipts of sales tax revenue and payment of debt service.

The **Burleson Community Service Development Corporation (4B) Debt Service** Fund accounts for the receipt of sales tax revenue and payment of debt service.

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City of Burleson, Texas **Exhibit E-1**
Nonmajor Governmental Funds (Page 1 of 2)
Combining Balance Sheet
September 30, 2021

	Special Reveue Funds				
	BCSDC Special Revenue	4A Corp Special Revenue	Parks Performance	Hotel/Motel	Grants
ASSETS					
Cash and investments	$ 3,900,984	$ 1,386,266	$ 487,200	$ 837,717	$ -
Receivables:					
Taxes, net	-	-	-	65,682	-
Accounts	-	-	4,153	1,900	-
Accrued interest	32	2	-	482	-
Due from other governments	1,124,140	1,124,140	-	-	637,655
Inventories	-	-	2,156	-	-
Total assets	5,025,156	2,510,408	493,509	905,781	637,655
LIABILITIES					
Current liabilities:					
Accounts payable	83,908	25,891	267,203	3,500	-
Accrued liabilities	-	9,725	76,883	-	-
Unearned revenue	-	-	149,423	-	-
Due to other funds	-	-	-	-	500,156
Total liabilities	83,908	35,616	493,509	3,500	500,156
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants	-	-	-	-	328,194
Total deferred inflows of resources	-	-	-	-	328,194
FUND BALANCES					
Restricted for:					
Debt service	-	-	-	-	-
Public safety	-	-	-	-	-
Culture and recreation	-	-	-	-	816
Economic development	4,941,248	2,474,792	-	-	-
Tourism	-	-	-	902,281	-
Other purposes	-	-	-	-	-
Committed for:					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	(191,511)
Total fund balances	4,941,248	2,474,792	-	902,281	(190,695)
Total liabilities, deferred inflows of resources and fund balances	$ 5,025,156	$ 2,510,408	$ 493,509	$ 905,781	$ 637,655

City of Burleson, Texas
Nonmajor Governmental Funds
Combining Balance Sheet
September 30, 2021

	Special Revenue Funds			Capital Projects Funds	
	TIF 2&3	Municipal Court	Other Special Revenue	Mineral Lease Funded Capital Projects	4A EDC Non-bond Funded
ASSETS					
Cash and investments	967,253	$ 415,789	581,665	$ 1,226,183	$ 2,395,989
Receivables:					
Taxes, net	-	-	-	-	-
Accounts	-	-	13,399	-	-
Accrued interest	-	-	-	525	1,417
Due from other governments	2,013	-	-	-	-
Inventories	-	-	-	-	-
Total assets	969,266	415,789	595,064	1,226,708	2,397,406
LIABILITIES					
Current liabilities:					
Accounts payable	6,254	178	95,008	16,442	-
Accrued liabilities	3,081	1,552	441,333	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	9,335	1,730	536,341	16,442	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted for:					
Debt service	-	-	-	-	-
Public safety	-	414,059	-	-	-
Culture and recreation	-	-	562	-	-
Economic development	959,931	-	52,958	-	-
Tourism	-	-	-	-	-
Other purposes	-	-	5,203	-	-
Committed for:					
Capital projects	-	-	-	1,210,266	2,397,406
Unassigned	-	-	-	-	-
Total fund balances	959,931	414,059	58,723	1,210,266	2,397,406
Total liabilities, deferred inflows of resources and fund balances	$ 969,266	$ 415,789	$ 595,064	$ 1,226,708	$ 2,397,406

Capital Projects Funds			Debt Service Funds			Total
BCSDC 4B Non-bond Funded	Street Paving Trust	Miscellaneous Non-bond Funded	General Debt Service	4A EDC Debt Service	BCSDC 4B Debt Service	Other Governmental Funds
$ 31,291	$ 3,360,914	$ 4,864,876	$ 2,229,872	$ 286,049	$ 465,603	$ 23,437,651
-	-	-	11,701	-	-	77,383
-	-	-	-	-	-	19,452
76	1,774	2,761	-	-	-	7,069
-	-	-	-	-	-	2,887,948
-	-	-	-	-	-	2,156
31,367	3,362,688	4,867,637	2,241,573	286,049	465,603	26,431,659
-	1,999	252,969	450	-	-	753,802
-	-	-	-	-	-	532,574
-	-	-	-	-	-	149,423
-	-	-	-	-	-	500,156
-	1,999	252,969	450	-	-	1,935,955
-	-	-	-	-	-	328,194
-	-	-	-	-	-	328,194
-	-	-	2,241,123	286,049	465,603	2,992,775
-	-	-	-	-	-	414,059
-	-	-	-	-	-	1,378
-	-	-	-	-	-	8,428,929
-	-	-	-	-	-	902,281
-	-	-	-	-	-	5,203
31,367	3,360,689	4,614,668	-	-	-	11,614,396
-	-	-	-	-	-	(191,511)
31,367	3,360,689	4,614,668	2,241,123	286,049	465,603	24,167,510
$ 31,367	$ 3,362,688	$ 4,867,637	$ 2,241,573	$ 286,049	$ 465,603	$ 26,431,659

THE CITY OF
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City of Burleson, Texas **Exhibit E-2**
Combining Statement of Revenues, Expenditures and (Page 1 of 2)
Changes in Fund Balances – Nonmajor Governmental Funds
For the Year Ended September 30, 2021

	Special Revenue Funds				
	BCSDC Special Revenue	4A Corp Special Revenue	Parks Performance	Hotel/Motel	Grants
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Sales and use taxes	6,157,779	6,157,779	-	-	-
Hotel occupancy taxes	-	-	-	455,115	-
Franchise fees	-	-	-	-	-
Charges for services	-	-	1,095,574	-	-
Intergovernmental	-	-	-	-	1,779,734
Fines	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Investment earnings	796	2,602	649	471	-
Mineral lease	-	-	-	-	-
Street assessments	-	-	-	-	-
Miscellaneous	-	189,795	1,989	26,250	-
Total revenues	6,158,575	6,350,176	1,098,212	481,836	1,779,734
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	393,082	1,381,491	-	-	-
Public safety	-	-	-	-	558,663
Public works	-	-	-	-	-
Culture and recreation	-	-	3,774,847	277,378	9,568
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal agent charges	-	-	-	-	-
Capital outlay	-	4,448,768	-	-	-
Total expenditures	393,082	5,830,259	3,774,847	277,378	568,231
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,765,493	519,917	(2,676,635)	204,458	1,211,503
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	2,676,635	-	-
Transfers out	(5,430,883)	(5,838,207)	-	-	(1,404,182)
Total other financing sources (uses)	(5,430,883)	(5,838,207)	2,676,635	-	(1,404,182)
NET CHANGE IN FUND BALANCE	334,610	(5,318,290)	-	204,458	(192,679)
FUND BALANCE, BEGINNING	4,606,638	7,793,082	-	697,823	1,984
FUND BALANCE, ENDING	$ 4,941,248	$ 2,474,792	$ -	$ 902,281	$ (190,695)

City of Burleson, Texas

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances – Nonmajor Governmental Funds
For the Year Ended September 30, 2021

	Special Revenue Funds			Capital Projects Funds	
	TIF 2&3	Municipal Court	Other Special Revenue	Mineral Lease Funded Capital Projects	4A EDC Non-bond Funded
REVENUES					
Property taxes	$ 905,662	$ -	$ -	$ -	$ -
Sales and use taxes	-	-	-	-	-
Hotel occupancy taxes	-	-	-	-	-
Franchise fees	-	-	242,721	-	-
Charges for services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Fines	-	496,986	-	-	-
Contributions and donations	-	-	87,488	-	-
Investment earnings	-	-	-	813	457
Mineral lease	-	-	-	275,019	-
Street assessments	-	-	43,777	-	-
Miscellaneous	13,579	-	424,522	-	-
Total revenues	919,241	496,986	798,508	275,832	457
EXPENDITURES					
Current:					
General government	-	-	3,898	-	-
Community development	181,217	-	93,518	-	-
Public safety	-	82,927	8,257	-	-
Public works	-	-	15,862	-	-
Culture and recreation	-	-	54,305	13,005	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal agent charges	-	-	-	-	-
Capital outlay	-	-	-	256,131	14,070
Total expenditures	181,217	82,927	175,840	269,136	14,070
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	738,024	414,059	622,668	6,696	(13,613)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	2,045,760
Transfers out	(397,249)	-	(1,238,954)	-	-
Total other financing sources (uses)	(397,249)	-	(1,238,954)	-	2,045,760
NET CHANGE IN FUND BALANCE	340,775	414,059	(616,286)	6,696	2,032,147
FUND BALANCE, BEGINNING	619,156	-	675,009	1,203,570	365,259
FUND BALANCE, ENDING	$ 959,931	$ 414,059	$ 58,723	$ 1,210,266	$ 2,397,406

Capital Projects Funds			Debt Service Funds			Total
BCSDC 4B Non-bond Funded	Street Paving Trust	Miscellaneous Non-bond Funded	General Debt Service	4A EDC Debt Service	BCSDC 4B Debt Service	Other Governmental Funds
$ -	$ -	$ -	$ 7,022,924	$ -	$ -	$ 7,928,586
-	-	-	-	-	-	12,315,558
-	-	-	-	-	-	455,115
-	-	-	-	-	-	242,721
-	-	-	-	-	-	1,095,574
-	-	-	-	-	-	1,779,734
-	-	-	-	-	-	496,986
-	1,133,141	4,200	-	-	-	1,224,829
388	3,829	1,351	-	134	387	11,877
-	-	-	-	-	-	275,019
-	16,185	-	-	-	-	59,962
-	-	-	-	-	-	656,135
388	1,153,155	5,551	7,022,924	134	387	26,542,096
-	-	-	-	-	-	3,898
-	-	-	-	-	-	2,049,308
-	-	-	-	-	-	649,847
-	-	-	-	-	-	15,862
-	-	-	-	-	-	4,129,103
-	-	-	4,838,771	1,905,587	1,380,000	8,124,358
-	-	-	2,738,432	487,861	465,278	3,691,571
225,783	44,000	2,021,309	-	-	-	7,010,061
225,783	44,000	2,021,309	7,577,203	2,393,448	1,845,278	25,674,008
(225,395)	1,109,155	(2,015,758)	(554,279)	(2,393,314)	(1,844,891)	868,088
-	-	4,079,809	397,249	2,393,447	1,844,545	13,437,445
-	(1,890,105)	-	-	-	-	(16,199,580)
-	(1,890,105)	4,079,809	397,249	2,393,447	1,844,545	(2,762,135)
(225,395)	(780,950)	2,064,051	(157,030)	133	(346)	(1,894,047)
256,762	4,141,639	2,550,617	2,398,153	285,916	465,949	26,061,557
$ 31,367	$ 3,360,689	$ 4,614,668	$ 2,241,123	$ 286,049	$ 465,603	$ 24,167,510

City of Burleson, Texas
Debt Service Funds
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	General Debt Service			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes and assessments	$ 6,986,296	$ 6,986,296	$ 7,022,924	$ 36,628
Investment earnings	-	-	-	-
Total revenues	6,986,296	6,986,296	7,022,924	36,628
EXPENDITURES				
Debt service:				
Principal retirement	4,838,770	4,838,770	4,838,771	(1)
Interest and fiscal agent charges	2,654,522	2,654,522	2,738,432	(83,910)
Bond issuance costs	-	90,000	-	90,000
Total expenditures	7,493,292	7,583,292	7,577,203	6,089
Excess (deficiency) of revenues over (under) expenditures	(506,996)	(596,996)	(554,279)	42,717
OTHER FINANCING SOURCES (USES)				
Transfers in	397,250	397,250	397,249	(1)
Total other financing sources (uses)	397,250	397,250	397,249	(1)
NET CHANGE IN FUND BALANCE	(109,746)	(199,746)	(157,030)	42,716
FUND BALANCE, BEGINNING	2,398,153	2,398,153	2,398,153	-
FUND BALANCE, ENDING	$ 2,288,407	$ 2,198,407	$ 2,241,123	$ 42,716

Exhibit E-3

BCSDC Debt Service				4A EDC Debt Service			
Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8,500	8,500	387	(8,113)	1,000	1,000	134	(866)
8,500	8,500	387	(8,113)	1,000	1,000	134	(866)
1,380,000	1,380,000	1,380,000	-	1,905,587	1,905,587	1,905,587	-
465,594	465,594	465,278	316	488,144	488,144	487,861	283
-	-	-	-	-	-	-	-
1,845,594	1,845,594	1,845,278	316	2,393,731	2,393,731	2,393,448	283
(1,837,094)	(1,837,094)	(1,844,891)	(7,797)	(2,392,731)	(2,392,731)	(2,393,314)	(583)
1,844,545	1,844,545	1,844,545	-	2,393,731	2,393,731	2,393,447	(284)
1,844,545	1,844,545	1,844,545	-	2,393,731	2,393,731	2,393,447	(284)
7,451	7,451	(346)	(7,797)	1,000	1,000	133	(867)
465,949	465,949	465,949	-	285,916	285,916	285,916	-
$ 473,400	$ 473,400	$ 465,603	$ (7,797)	$ 286,916	$ 286,916	$ 286,049	$ (867)

City of Burleson, Texas **Exhibit E-4**

Hotel/Motel Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Hotel occupancy taxes	$ 190,000	$ 190,000	$ 455,115	$ 265,115
Investment earnings	1,415	1,415	471	(944)
Miscellaneous	-	-	26,250	26,250
Total revenues	191,415	191,415	481,836	290,421
EXPENDITURES				
Current:				
Culture and recreation	365,631	365,631	277,378	88,253
Total expenditures	365,631	365,631	277,378	88,253
NET CHANGE IN FUND BALANCE	(174,216)	(174,216)	204,458	378,674
FUND BALANCE, BEGINNING	697,823	697,823	697,823	-
FUND BALANCE, ENDING	$ 523,607	$ 523,607	$ 902,281	$ 378,674

City of Burleson, Texas **Exhibit E-5**

BCSDC Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Sales tax	$ 5,086,473	$ 5,086,473	$ 6,157,779	$ 1,071,306
Investment earnings	25,000	25,000	796	(24,204)
Total revenues	5,111,473	5,111,473	6,158,575	1,047,102
EXPENDITURES				
Current:				
Community development	373,500	373,500	393,082	(19,582)
Total expenditures	373,500	373,500	393,082	(19,582)
EXCESS OF REVENUES OVER EXPENDITURES	4,737,973	4,737,973	5,765,493	1,027,520
OTHER FINANCING USES				
Transfers out	(6,359,604)	(6,359,604)	(5,430,883)	(928,721)
Total other financing uses	(6,359,604)	(6,359,604)	(5,430,883)	(928,721)
NET CHANGE IN FUND BALANCE	(1,621,631)	(1,621,631)	334,610	1,956,241
FUND BALANCE, BEGINNING	4,606,638	4,606,638	4,606,638	-
FUND BALANCE, ENDING	$ 2,985,007	$ 2,985,007	$ 4,941,248	$ 1,956,241

City of Burleson, Texas **Exhibit E-6**

4A Corp Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Sales tax	$ 5,086,472	$ 5,086,472	$ 6,157,779	$ 1,071,307
Investment earnings	25,000	25,000	2,602	(22,398)
Miscellaneous	155,625	155,625	189,795	34,170
Total revenues	5,267,097	5,267,097	6,350,176	1,083,079
EXPENDITURES				
Current:				
Community development	1,764,194	1,832,600	1,381,491	451,109
Capital outlay	-	5,900,000	4,448,768	1,451,232
Total expenditures	1,764,194	7,732,600	5,830,259	1,902,341
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,502,903	(2,465,503)	519,917	2,985,420
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,393,731)	(4,439,491)	(5,838,207)	1,398,716
Total other financing sources (uses)	(2,393,731)	(4,439,491)	(5,838,207)	1,398,716
NET CHANGE IN FUND BALANCE	1,109,172	(6,904,994)	(5,318,290)	1,586,704
FUND BALANCE, BEGINNING	7,793,082	7,793,082	7,793,082	-
FUND BALANCE, ENDING	$ 8,902,254	$ 888,088	$ 2,474,792	$ 1,586,704

City of Burleson, Texas **Exhibit E-7**

Parks Performance Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 1,185,024	$ 1,185,024	$ 1,095,574	$ (89,450)
Investment earnings	1,946	1,946	649	(1,297)
Miscellaneous	5,000	5,000	1,989	(3,011)
Total revenues	1,191,970	1,191,970	1,098,212	(93,758)
EXPENDITURES				
Current:				
Culture and recreation	4,553,355	4,553,355	3,774,847	778,508
Total expenditures	4,553,355	4,553,355	3,774,847	778,508
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,361,385)	(3,361,385)	(2,676,635)	684,750
OTHER FINANCING SOURCES (USES)				
Transfers in	3,361,385	3,361,385	2,676,635	684,750
Total other financing sources (uses)	3,361,385	3,361,385	2,676,635	684,750
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	$ -	$ -	$ -	$ -

City of Burleson, Texas **Exhibit E-8**

TIF 2&3 Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	$ 983,463	$ 983,463	$ 905,662	$ (77,801)
Miscellaneous	-	-	13,579	13,579
Total revenues	983,463	983,463	919,241	(64,222)
EXPENDITURES				
Current:				
Community development	235,762	235,762	181,217	54,545
Total expenditures	235,762	235,762	181,217	54,545
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	747,701	747,701	738,024	(9,677)
OTHER FINANCING USES				
Transfers out	(598,800)	(598,800)	(397,249)	(201,551)
Total other financing uses	(598,800)	(598,800)	(397,249)	(201,551)
NET CHANGE IN FUND BALANCE	148,901	148,901	340,775	191,874
FUND BALANCE, BEGINNING	619,156	619,156	619,156	-
FUND BALANCE, ENDING	$ 768,057	$ 768,057	$ 959,931	$ 191,874

City of Burleson, Texas **Exhibit E-9**

Municipal Court Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines	$ 442,500	$ 442,500	$ 496,986	$ 54,486
Total revenues	442,500	442,500	496,986	54,486
EXPENDITURES				
Current:				
Public safety	115,846	117,178	82,927	34,251
Total expenditures	115,846	117,178	82,927	34,251
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	326,654	325,322	414,059	88,737
NET CHANGE IN FUND BALANCE	326,654	325,322	414,059	88,737
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	$ 326,654	$ 325,322	$ 414,059	$ 88,737

Nonmajor Enterprise Funds

The **Golf Course Fund** accounts for the operations of the City's golf course, Hidden Creek Golf Course.

The **Solid Waste Fund** accounts for the operations of the City's solid waste collection utility.

The **Cemetery Enterprise Fund** accounts for the operations of the City's cemetery.

City of Burleson, Texas **Exhibit F-1**

Nonmajor Enterprise Funds
Combining Statement of Net Position
September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total
ASSETS				
Current assets:				
Deposits and investments	$ 190,927	$ 1,314,298	$ 1,644,227	$ 3,149,452
Receivables:				
Accounts	11,512	456,177	10,785	478,474
Accrued interest	-	873	970	1,843
Inventories	32,760	-	-	32,760
Land held for sale of cemetery lots	-	-	2,807	2,807
Total current assets	235,199	1,771,348	1,658,789	3,665,336
Noncurrent assets:				
Restricted deposits and investments	82,845	-	-	82,845
Capital assets, net	2,544,367	19,051	231,091	2,794,509
Total noncurrent assets	2,627,212	19,051	231,091	2,877,354
Total assets	2,862,411	1,790,399	1,889,880	6,542,690
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	30,295	-	-	30,295
Deferred outflows related to pensions	125,470	-	-	125,470
Deferred outflows related to OPEB (RHP & SDBF)	26,887	-	-	26,887
Total deferred outflows of resources	182,652	-	-	182,652
LIABILITIES				
Current liabilities:				
Accounts payable	$ 87,162	$ 272,337	$ 6,475	$ 365,974
Accrued liabilities	44,686	-	-	44,686
Accrued interest payable	4,465	-	-	4,465
Customer deposits	-	-	17,589	17,589
Bonds and compensated absences	359,391	-	-	359,391
Total current liabilities	495,704	272,337	24,064	792,105
Noncurrent liabilities:				
Bonds and compensated absences	1,225,972	-	-	1,225,972
Net pension liability	449,888	-	-	449,888
Total OPEB liability (RHP & SDBF)	145,507	-	-	145,507
Total noncurrent liabilities	1,821,367	-	-	1,821,367
Total liabilities	2,317,071	272,337	24,064	2,613,472
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	66,185	-	-	66,185
Deferred inflows related to OPEB (RHP & SDBF)	3,559	-	-	3,559
Total deferred inflows of resources	69,744	-	-	69,744
NET POSITION				
Net investment in capital assets	1,137,145	19,051	231,091	1,387,287
Restricted for debt service	78,380	-	-	78,380
Unrestricted	(557,277)	1,499,011	1,634,725	2,576,459
TOTAL NET POSITION	$ 658,248	$ 1,518,062	$ 1,865,816	$ 4,042,126

City of Burleson, Texas **Exhibit F-2**

Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses,
and Changes in Net Position
For the Year Ended September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total
OPERATING REVENUES				
Charges for goods and services	$ 1,519,950	$ 3,242,901	$ 55,088	$ 4,817,939
Mineral lease	-	-	14,260	14,260
Total operating revenues	1,519,950	3,242,901	69,348	4,832,199
OPERATING EXPENSES				
Cost of golf operations	1,764,333	-	-	1,764,333
Cost of cemetery operations	-	-	5,714	5,714
Cost of solid waste operations	-	3,575,421	-	3,575,421
Materials, supplies, and cemetery lots	-	-	64,489	64,489
Depreciation	94,443	1,245	10,625	106,313
Total operating expenses	1,858,776	3,576,666	80,828	5,516,270
OPERATING LOSS	(338,826)	(333,765)	(11,480)	(684,071)
NON-OPERATING REVENUES (EXPENSES)				
Gain on disposition of capital assets	11,575	-	-	11,575
Investment earnings	104	1,820	1,180	3,104
Interest and fiscal agent charges	(41,071)	-	-	(41,071)
Total non-operating revenues (expenses)	(29,392)	1,820	1,180	(26,392)
LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(368,218)	(331,945)	(10,300)	(710,463)
Transfers in	909,703	-	-	909,703
CHANGE IN NET POSITION	541,485	(331,945)	(10,300)	199,240
NET POSITION AT BEGINNING OF YEAR	116,763	1,850,007	1,876,116	3,842,886
NET POSITION AT END OF YEAR	$ 658,248	$ 1,518,062	$ 1,865,816	$ 4,042,126

City of Burleson, Texas **Exhibit F-3**

Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 1,511,755	$ 3,266,903	$ 60,956	$ 4,839,614
Payments to suppliers and service providers	(877,823)	(3,808,354)	(397)	(4,686,574)
Payments to employees for salaries and benefits	(1,090,804)	(504)	-	(1,091,308)
Other receipts	-	-	14,260	14,260
Net cash provided by (used in) operating activities	(456,872)	(541,955)	74,819	(924,008)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments from other funds	909,703	-	-	909,703
Net cash provided by noncapital financing activities	909,703	-	-	909,703
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from sale of capital assets	11,575	-	-	11,575
Principal paid on bonds	(322,429)	-	-	(322,429)
Interest payments on bonds	(31,710)	-	-	(31,710)
Acquisition of capital assets	-	-	(80,294)	(80,294)
Net cash used in capital and related financial activities	(342,564)	-	(80,294)	(422,858)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	108	1,105	353	1,566
Net cash provided by investing activities activities	108	1,105	353	1,566
Net increase (decrease) in cash and cash equivalents	110,375	(540,850)	(5,122)	(435,597)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR (including those reported in restricted accounts)	163,397	1,855,148	1,649,349	3,667,894
CASH AND CASH EQUIVALENTS - END OF YEAR (including restricted deposits and investments of $82,845 in the hidden creek golf course fund)	$ 273,772	$ 1,314,298	$ 1,644,227	$ 3,232,297

City of Burleson, Texas **Exhibit F-3**

Combining Financial Statements
Nonmajor Enterprise Funds
Combining Statement of Cash Flows – Continued
For the Year Ended September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total Nonmajor Enterprise Funds
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating income (loss)	$ (338,826)	$ (333,765)	$ (11,480)	$ (684,071)
Depreciation	94,443	1,245	10,625	106,313
Change in operating assets and liabilities:				
(Increase) decrease in accounts receivable	(8,195)	24,002	5,868	21,675
(Increase) decrease in inventories	6,249	-	64,488	70,737
(Increase) decrease in deferred outflows related to pension	29,014	-	-	29,014
(Increase) decrease in deferred outflows related to OPEB	14,089	-	-	14,089
Increase (decrease) in accounts payable	45,984	(233,437)	5,318	(182,135)
Increase (decrease) in accrued liabilities	9,511	-	-	9,511
Increase (decrease) in compensated absences	(7,533)	-	-	(7,533)
Increase (decrease) in net pension liability and total OPEB liability	(276,877)	-	-	(276,877)
Increase (decrease) in deferred inflows related to pension	(25,793)	-	-	(25,793)
Increase (decrease) in deferred inflows related to OPEB	1,062	-	-	1,062
Net cash provided by (used in) operating activities	$ (456,872)	$ (541,955)	$ 74,819	$ (924,008)

Internal Service Funds are used to account for the financing of goods and/or services provided by one department to another department within the City:

The **Equipment Services Fund** accounts for a full range of services in managing and maintaining the City's fleet of vehicles and equipment. All costs associated with these operations are charged to the using department to offset the adopted budget to this fund.

The **Governmental Vehicle Replacement Fund** provides for the replacement of vehicles and equipment utilized by all governmental City departments. The two equipment replacement funds enable the City to fund major equipment purchases without substantially affecting the stability of the ad valorem tax rate.

The **Business-Type Vehicle Replacement Fund** is used as a funding, management and planning tool that provides a systematic approach to the replacement of City-owned vehicles and equipment used by the Water-Wastewater, Golf and Solid Waste funds.

The **Support Services Fund** is designed to record the activities of support services function (currently only Information Technology) and allow for the costs of these services to be reflected as expenditures of the "customer" departments.

The **Health Insurance Fund** accounts for the City's self health insurance program.

City of Burleson, Texas

Exhibit G-1

Combining Statement of Net Position
Internal Service Funds
September 30, 2021

	Equipment Services	Governmental Vehicle Replacement	Business-type Vehicle Replacement	Support Services	Health Insurance	Total Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	$ 73,078	$ 5,901,992	$ 1,473,145	$ 761,726	$ 3,182,656	$ 11,392,597
Receivables:						
Accounts	-	47,200	7,000	33,438	3,944	91,582
Accrued interest	42	1,512	860	472	443	3,329
Inventories	33,272	-	-	-	-	33,272
Total current assets	106,392	5,950,704	1,481,005	795,636	3,187,043	11,520,780
Noncurrent assets:						
Capital assets, net	123,801	2,519,405	927,556	453,988	-	4,024,750
Total noncurrent assets	123,801	2,519,405	927,556	453,988	-	4,024,750
Total assets	230,193	8,470,109	2,408,561	1,249,624	3,187,043	15,545,530
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions	40,474	-	-	158,355	-	198,829
Deferred outflows related to OPEB (RHP & SDBF)	8,674	-	-	33,932	-	42,606
Total deferred outflows	49,148	-	-	192,287	-	241,435
LIABILITIES						
Current liabilities:						
Accounts payable	10,282	-	-	23,694	2,570	36,546
Compensated absences	2,091	-	-	48,902	-	50,993
Accrued liabilities	12,193	-	-	39,810	278	52,281
Total current liabilities	24,566	-	-	112,406	2,848	139,820
Noncurrent liabilities:						
Net pension liability	145,126	-	-	567,802	-	712,928
Total OPEB liability (RHP & SDBF)	46,938	-	-	183,645	-	230,583
Compensated absences	6,273	-	-	146,704	-	152,977
Total noncurrent liabilities	198,337	-	-	898,151	-	1,096,488
Total liabilities	222,903	-	-	1,010,557	2,848	1,236,308
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	21,350	-	-	83,532	-	104,882
Deferred inflows related to OPEB (RHP & SDBF)	1,147	-	-	4,493	-	5,640
Total deferred inflows	22,497	-	-	88,025	-	110,522
NET POSITION						
Net investment in capital assets	123,801	2,519,405	927,556	453,988	-	4,024,750
Unrestricted	(89,860)	5,950,704	1,481,005	(110,659)	3,184,195	10,415,385
Total net position	$ 33,941	$ 8,470,109	$ 2,408,561	$ 343,329	$ 3,184,195	$ 14,440,135

City of Burleson, Texas

Exhibit G-2

Combining Statement of Revenues, Expenses and
Changes in Fund Net Position - Internal Service Funds
September 30, 2021

	Equipment Services	Governmental Vehicle Replacement	Business-type Vehicle Replacement	Support Services	Health Insurance	Total Internal Service Funds
OPERATING REVENUES						
Charges for goods and services	$ 454,688	$ 1,678,171	$ 391,059	$ 2,285,978	$ 5,508,876	$ 10,318,772
Total operating revenues	454,688	1,678,171	391,059	2,285,978	5,508,876	10,318,772
OPERATING EXPENSES						
Personnel services	373,310	-	-	1,229,457	448,438	2,051,205
Professional and contracted services	-	-	-	-	72,786	72,786
Insurance	-	-	-	-	4,224,788	4,224,788
Repairs and maintenance	193,835	-	-	737,719	-	931,554
Materials and supplies	7,977	-	-	345,793	-	353,770
Depreciation	56,966	988,890	235,619	155,607	-	1,437,082
Total operating expenses	632,088	988,890	235,619	2,468,576	4,746,012	9,071,185
Operating income (loss)	(177,400)	689,281	155,440	(182,598)	762,864	1,247,587
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	-	69,750	4,000	727	-	74,477
Investment earnings	123	7,914	1,394	663	7,023	17,117
Total nonoperating revenues	123	77,664	5,394	1,390	7,023	91,594
Income (loss) before transfers	(177,277)	766,945	160,834	(181,208)	769,887	1,339,181
Transfers in	-	-	-	100,000	2,414,308	2,514,308
Change in net position	(177,277)	766,945	160,834	(81,208)	3,184,195	3,853,489
NET POSITION - BEGINNING OF YEAR	211,218	7,703,164	2,247,727	424,537	-	10,586,646
NET POSITION - ENDING OF YEAR	$ 33,941	$ 8,470,109	$ 2,408,561	$ 343,329	$ 3,184,195	$ 14,440,135

City of Burleson, Texas

Exhibit G-3

Combining Statement of Cash Flows
Internal Service Funds
September 30, 2021

	Equipment Services	Vehicle Replacement Governmental	Vehicle Replacement Business-Type	Support Services	Health Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts for interfund charges	$ 455,751	$ 1,630,971	$ 384,060	$ 2,252,540	$ 5,504,933	$ 10,228,255
Payments to vendors, suppliers and contractors	(217,025)	-	-	(1,067,006)	(4,295,004)	(5,579,035)
Payments to employees for services	(314,179)	-	-	(1,179,108)	(448,160)	(1,941,447)
Net cash provided by (used in) operating activities	(75,453)	1,630,971	384,060	6,426	761,769	2,707,773
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	-	-	-	100,000	2,414,308	2,514,308
Net cash provided by (used in) noncapital financing activities	-	-	-	100,000	2,414,308	2,514,308
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipts for sale of capital assets	-	69,750	4,000	727	-	74,477
Acquisition and construction of capital assets	-	(492,012)	(175,776)	(277,358)	-	(945,146)
Net cash used by capital and related financing activities	-	(422,262)	(171,776)	(276,631)	-	(870,669)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	90	6,874	654	262	6,579	14,459
Net cash provided by investing activities	90	6,874	654	262	6,579	14,459
Net increase (decrease) in cash and cash equivalents	(75,363)	1,215,583	212,938	(169,943)	3,182,656	4,365,871
CASH AND CASH EQUIVALENTS, beginning of year	148,441	4,686,409	1,260,207	931,669	-	7,026,726
CASH AND CASH EQUIVALENTS, end of year	$ 73,078	$ 5,901,992	$ 1,473,145	$ 761,726	$ 3,182,656	$ 11,392,597
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating income (loss)	$ (177,400)	$ 689,281	$ 155,440	$ (182,598)	$ 762,864	$ 1,247,587
Depreciation	56,966	988,890	235,619	155,607	-	1,437,082
Change in operating assets and liabilities:						
Decrease (increase) in accounts receivable	1,063	(47,200)	(6,999)	(33,438)	(3,943)	(90,517)
Decrease (increase) in inventories	(19,070)	-	-	-	-	(19,070)
Decrease (increase) in deferred outflows related to pension	(17,354)	-	-	(28,206)	-	(45,560)
Decrease (increase) in deferred outflows related to OPEB	(2,445)	-	-	26	-	(2,419)
Increase (decrease) in accounts payable	3,857	-	-	16,506	2,570	22,933
Increase (decrease) in accrued liabilities	5,130	-	-	8,121	278	13,529
Increase (decrease) in compensated absences	4,469	-	-	42,229	-	46,698
Increase (decrease) in net pension liability	61,518	-	-	16,568	-	78,086
Increase (decrease) in deferred inflows related to pension	7,040	-	-	9,221	-	16,261
Increase (decrease) in deferred inflows related to OPEB	773	-	-	2,390	-	3,163
Net cash provided by (used in) operating activities	$ (75,453)	$ 1,630,971	$ 384,060	$ 6,426	$ 761,769	$ 2,707,773

City of Burleson, Texas
Statistical Section (Unaudited)

This part of the City of Burleson's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents:

Financial Trends 1

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 5

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity 9

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information 13

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information 15

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports of the relevant year.

City of Burleson, Texas

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	2012	2013	2014	2015
Governmental activities:				
Net investment in capital assets	$ 96,854,973	$101,280,575	$102,518,051	$105,900,578
Restricted	9,129,987	10,262,236	11,786,219	13,626,779
Unrestricted	17,251,062	18,176,631	19,052,951	10,915,868
Total governmental activities net position	$123,236,022	$129,719,442	$133,357,221	$130,443,225
Business-type activities:				
Net investment in capital assets	$ 45,090,529	$ 53,375,788	$ 55,348,196	$ 59,041,199
Restricted	4,081,263	3,250,923	4,592,463	3,667,415
Unrestricted	10,417,168	6,943,042	7,355,782	7,251,796
Total business-type activities net position	$ 59,588,960	$ 63,569,753	$ 67,296,441	$ 69,960,410
Primary government:				
Net investment in capital assets	$141,945,502	$154,656,363	$157,866,247	$164,941,777
Restricted	13,211,250	13,513,159	16,378,682	17,294,194
Unrestricted	27,668,230	25,119,673	26,408,733	18,167,664
Total primary government activities net position	$182,824,982	$193,289,195	$200,653,662	$200,403,635

Table 1

2016	2017	2018	2019	2020	2021
$111,368,435	$127,316,098	$136,812,328	$148,085,539	$153,051,846	$163,721,859
11,548,400	12,262,240	13,166,573	13,232,818	17,468,108	12,460,606
10,908,958	8,167,997	4,245,368	4,248,170	6,714,141	14,525,540
$133,825,793	$147,746,335	$154,224,269	$165,566,527	$177,234,095	$190,708,005
$ 56,061,308	$ 68,346,297	$ 69,333,764	$ 75,777,424	$ 79,752,890	$ 88,788,759
4,592,463	1,049,746	1,049,746	5,225,080	7,415,521	7,608,773
12,448,245	10,499,641	15,642,520	11,580,796	13,778,201	10,389,928
$ 73,102,016	$ 79,895,684	$ 86,026,030	$ 92,583,300	$100,946,612	$106,787,460
$167,429,743	$195,662,395	$206,146,122	$223,862,963	$232,804,736	$252,510,618
16,140,863	13,311,986	14,216,319	18,457,898	24,883,629	20,069,379
23,357,203	18,667,638	19,887,888	15,828,966	20,492,342	24,915,468
$206,927,809	$227,642,019	$240,250,329	$258,149,827	$278,180,707	$297,495,465

City of Burleson, Texas
Changes in Net Position
Last Ten Fiscal Years (Unaudited)
(Accrual Basis of Accounting)

	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	$ 4,579,709	$ 4,779,683	$ 6,027,808	$ 5,567,804
Public safety	13,755,003	14,505,108	14,793,251	15,587,330
Public works	9,400,406	9,476,476	10,025,105	10,344,069
Community Development	1,443,045	1,534,915	2,071,758	2,467,564
Culture and recreation	6,050,849	6,148,475	6,851,657	7,062,534
Interest and other fees	3,490,537	3,256,327	3,319,768	3,218,658
Total governmental activities expenses	38,719,549	39,700,984	43,089,347	44,247,959
Business-type activities:				
Water and wastewater	13,858,927	14,553,979	14,699,969	15,692,100
Hidden Creek Golf Course	1,774,465	2,100,255	1,922,102	1,983,682
Solid Waste	2,451,503	2,595,756	2,742,100	2,779,193
Cemetery	17,743	10,994	11,498	11,891
Total business-type activities expenses	18,102,638	19,260,984	19,375,669	20,466,866
Total primary government expenses	$ 56,822,187	$ 58,961,968	$ 62,465,016	$ 64,714,825
Program Revenues:				
Governmental activities:				
Charges for services	$ 7,799,248	$ 8,127,467	$ 8,036,809	$ 7,773,637
Operating grants and contributions	721,595	603,962	294,371	829,724
Capital grants and contributions	2,624,666	3,769,399	3,752,163	2,983,243
Total governmental activities program revenues	11,145,509	12,500,828	12,083,343	11,586,604
Business-type activities				
Charges for services	18,442,552	19,788,547	20,526,744	21,331,913
Operating grants and contributions	364,359	561,332	1,004,948	846,581
Capital grants and contributions	1,800,117	2,976,121	1,938,294	1,766,788
Total business-type activities program revenues	20,607,028	23,326,000	23,469,986	23,945,282
Total primary government program revenues	$ 31,752,537	$ 35,826,828	$ 35,553,329	$ 35,531,886
Net (expense)/revenue				
Governmental activities	$(27,574,040)	$(27,200,156)	$(31,006,004)	$(32,661,355)
Business-type activities	2,504,390	4,065,016	4,094,317	3,478,416
Total primary government net expense	$(25,069,650)	$(23,135,140)	$(26,911,687)	$(29,182,939)

Table 2

2016	2017	2018	2019	2020	2021
$ 3,406,957	$ 7,611,844	$ 7,801,767	$ 8,762,392	$ 9,901,828	$ 7,678,903
18,135,674	18,619,648	19,356,978	20,396,702	21,647,212	26,227,399
11,100,276	11,263,930	12,173,830	12,650,861	14,839,605	13,597,575
4,701,517	2,740,816	4,902,487	5,138,466	4,216,584	4,587,759
7,801,924	8,091,904	8,134,817	8,053,419	7,940,337	7,697,763
3,237,341	3,118,052	2,954,294	3,242,540	3,122,881	2,886,794
48,383,689	51,446,194	55,324,173	58,244,380	61,668,447	62,676,193
16,333,488	16,349,125	17,605,194	18,910,941	18,543,022	18,640,527
2,049,089	2,141,509	2,046,511	2,194,026	2,321,398	1,895,172
2,846,497	2,957,738	3,047,978	3,179,444	3,464,393	3,563,473
11,152	11,910	12,528	28,894	33,770	80,828
21,240,226	21,460,282	22,712,211	24,313,305	24,362,583	24,180,000
$ 69,623,915	$ 72,906,476	$ 78,036,384	$ 82,557,685	$ 86,031,030	$ 86,856,193
$ 7,566,246	$ 8,782,144	$ 8,784,594	$ 8,480,206	$ 7,845,040	$ 8,780,004
971,500	1,592,388	1,426,293	738,026	2,998,564	5,981,907
2,144,534	11,440,915	6,353,066	7,595,136	5,699,075	2,253,873
10,682,280	21,815,447	16,563,953	16,813,368	16,542,679	17,015,784
22,263,652	23,108,557	25,809,983	25,405,060	26,532,808	26,713,025
827,614	1,108,892	-	16,442	8,549	14,260
1,067,383	4,020,669	2,272,247	3,512,382	3,818,739	2,980,216
24,158,649	28,238,118	28,082,230	28,933,884	30,360,096	29,707,501
$ 34,840,929	$ 50,053,565	$ 44,646,183	$ 45,747,252	$ 46,902,775	$ 46,723,285
$(37,701,409)	$(29,630,747)	$(38,760,220)	$(41,431,012)	$(45,125,768)	$(45,660,409)
2,918,423	6,777,836	5,370,019	4,620,579	5,997,513	5,527,501
$(34,782,986)	$(22,852,911)	$(33,390,201)	$(36,810,433)	$(39,128,255)	$(40,132,908)

City of Burleson, Texas
Changes in Net Position
Last Ten Fiscal Years (Unaudited)
(Accrual Basis of Accounting)

	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 15,414,948	$ 15,853,216	$ 16,377,575	$ 19,171,938
Tax Increment Financing	199,229	254,600	406,445	423,586
Sales and use taxes	14,818,398	14,110,028	16,051,878	16,689,391
Hotel/motel taxes	146,202	146,986	165,550	192,639
Franchise fees	2,760,074	2,659,237	2,968,801	3,242,051
Investment income	105,892	536,572	80,273	95,192
Gain on sale of assets	-	-	-	-
Lawsuit settlement	-	-	-	-
Transfers	(263,167)	122,937	(258,909)	(244,589)
Total governmental activities	33,181,576	33,683,576	35,791,613	39,570,208
Business-type activities:				
Investment income	48,613	38,714	26,334	29,790
Gain on sale of assets	-	-	-	-
Transfers	263,167	(122,937)	258,909	244,589
Total business-type revenues	311,780	(84,223)	285,243	274,379
Total primary government	$ 33,493,356	$ 33,599,353	$ 36,076,856	$ 39,844,587
Change in Net Position				
Governmental activities	$ 5,607,536	$ 6,483,420	$ 4,785,609	$ 6,908,853
Business-type activies	2,816,170	3,980,793	4,379,560	3,752,795
Total primary government	$ 8,423,706	$ 10,464,213	$ 9,165,169	$ 10,661,648

Table 2
(Continued)

2016	2017	2018	2019	2020	2021
$ 20,510,482	$ 21,776,804	$ 21,776,804	$ 26,785,864	$ 28,894,199	$ 29,343,869
457,438	536,812	536,812	683,559	777,021	905,662
16,595,528	17,099,917	17,099,917	19,660,908	21,468,069	24,801,831
219,250	222,652	222,652	237,665	190,187	455,115
3,166,620	3,113,999	3,113,999	3,383,906	3,404,113	3,732,406
243,568	471,436	471,436	1,772,832	1,950,288	78,034
-	-	-	105,767	1,877,727	70,477
-	-	-	-	-	-
(108,909)	329,669	329,669	(780,753)	(1,768,268)	(253,075)
41,083,977	43,551,289	43,551,289	51,849,748	56,793,336	59,134,319
114,274	311,582	311,582	1,114,808	581,231	44,697
-	33,919	33,919	41,100	16,300	15,575
108,909	(329,669)	(329,669)	780,753	1,768,268	253,075
223,183	15,832	15,832	1,936,661	2,365,799	313,347
$ 41,307,160	$ 43,567,121	$ 43,567,121	$ 53,786,409	$ 59,159,135	$ 59,447,666
$ 3,382,568	$ 13,920,542	$ 4,791,069	$ 10,418,736	$ 11,667,568	$ 13,473,910
3,141,606	6,793,668	5,385,851	6,557,240	8,363,312	5,840,848
$ 6,524,174	$ 20,714,210	$ 10,176,920	$ 16,975,976	$ 20,030,880	$ 19,314,758

City of Burleson, Texas
Fund Balances
Governmental Funds
Last Ten Fiscal Years (Unaudited)
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015
General Fund:				
Nonspendable	$ 59,031	$ 53,769	$ 24,806	$ 32,024
Committed to:				
Debt service	791,215	703,824	610,445	510,802
Other Purposes	149,771	718,732	513,332	809,956
Assigned to:				
Risk management	733,781	874,825	1,047,047	1,047,047
Unassigned	8,796,643	8,841,408	9,945,249	9,023,255
Total general fund	$ 10,530,441	$ 11,192,558	$ 12,140,879	$ 11,423,084
All Other Governmental Funds:				
Nonspendable	$ -	$ 300	$ 1,437	$ 1,389
Restricted for:				
Debt service	2,677,418	2,704,260	2,576,315	2,580,870
Public safety	-	-	-	-
Culture and recreation	-	-	-	10,000
Economic development	6,066,072	7,074,668	8,702,328	10,473,189
Tourism	386,497	483,308	507,576	572,720
Capital projects	-	-	-	18,992,927
Other purposes	-	-	-	-
Committed to:				
Culture and recreation	539,541	723,587	530,845	585,144
Economic development	67,249	140,743	272,383	409,834
Capital projects	13,779,002	19,994,818	27,119,647	8,843,780
Debt service	2,872,822	511,000	-	-
Unassigned	-	-	-	-
Total all other governmental funds	$ 26,388,601	$ 31,632,684	$ 39,710,531	$ 42,469,853

Table 3

2016	2017	2018	2019	2020	2021
$ 28,174	$ 26,769	$ 40,389	$ 14,997	$ 4,080	$ 49,800
404,607	291,558	802,860	622,908	523,325	465,429
251,257	299,254	586,007	320,191	220,044	234,175
1,047,047	1,047,047	1,047,047	1,369,818	1,260,078	-
9,273,423	8,334,083	7,534,128	9,391,334	14,120,506	17,589,905
$ 11,004,508	$ 9,998,711	$ 10,010,431	$ 11,719,248	$ 16,128,033	$ 18,339,309
$ 2,617	$ 5,190	$ 1,412	$ 1,620	$ -	$ -
2,530,494	2,545,853	2,682,681	2,315,108	3,150,018	2,992,775
-	-	-	-	-	414,059
1,096	408	409	1,924	1,984	1,378
8,406,131	9,597,492	10,428,389	10,147,192	13,620,267	8,428,929
623,803	647,895	721,237	770,518	697,823	902,281
16,233,204	15,166,607	27,103,803	28,908,327	21,852,694	15,298,057
-	-	-	-	-	5,203
683,099	889,250	875,940	981,885	-	-
484,485	395,759	73,618	73,618	73,618	-
8,325,229	8,127,991	6,416,935	8,263,131	8,517,847	11,614,396
-	-	-	-	-	-
-	-	-	-	(1,424,708)	(191,511)
$ 37,290,158	$ 37,376,445	$ 48,304,424	$ 51,463,323	$ 46,489,543	$ 39,465,567

City of Burleson, Texas
Changes in Fund Balances
Governmental Funds
Last Ten Fiscal Years (Unaudited)
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015
Revenues:				
Property taxes	$ 15,659,684	$ 16,247,528	$ 16,980,934	$ 19,856,938
Sales and use taxes	14,964,599	14,257,015	16,216,375	16,880,929
Franchise fees	2,755,431	2,714,231	2,940,465	3,193,511
Licenses and permits	1,014,677	1,147,361	1,446,281	1,415,034
Intergovernmental	278,234	212,609	242,262	287,832
Fines and forfeitures	1,212,414	1,127,906	1,282,599	1,422,084
Donations	443,361	391,353	52,110	533,822
Charges for services	3,394,823	3,267,802	3,555,560	3,727,378
Investment income	101,182	81,002	74,873	88,026
Mineral lease	1,096,666	1,058,233	969,979	521,976
Street assessments	80,031	86,535	70,473	166,226
Miscellaneous	1,391,018	2,296,743	1,581,916	1,874,647
Total revenues	42,392,120	42,888,318	45,413,827	49,968,403
Expenditures:				
Current:				
General government	4,698,889	5,109,652	4,596,577	5,178,035
Public safety	13,189,268	13,916,985	14,734,093	17,829,372
Public works	5,088,899	5,434,287	5,755,348	5,869,224
Community development	1,645,680	1,790,790	2,401,704	2,834,550
Culture and recreation	5,102,392	5,527,597	6,249,210	6,275,252
Capital outlay	4,986,097	1,723,052	11,310,554	10,414,349
Debt service:				
Principal	4,890,666	5,106,392	4,627,379	5,230,643
Interest and fiscal agent charges	3,493,688	3,262,591	3,202,770	3,815,653
Debt issuance costs	-	-	-	-
Total expenditures	43,095,579	41,871,346	52,877,635	57,447,078
Excess (deficiency) of revenues over (under) expenditures	(703,459)	1,016,972	(7,463,808)	(7,478,675)
Other financing sources (uses):				
Transfers in	7,482,456	7,193,956	6,214,654	8,009,497
Transfers out	(7,767,346)	(7,096,019)	(6,486,563)	(8,288,086)
Issuance of capital lease	-	-	-	-
Issuance of bonds	5,040,000	4,620,000	24,243,570	18,715,000
Payment to refunded bonds escrow agent	(5,239,802)	-	(10,009,448)	(11,047,964)
Premium	241,346	171,291	2,527,764	2,131,755
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	(243,346)	4,889,228	16,489,977	9,520,202
Net change in fund balances	$ (946,805)	$ 5,906,200	$ 9,026,169	$ 2,041,527
Debt service as a percentage of non-capital expenditures (1)	21.09%	22.65%	15.47%	19.75%

(1) There are some capital expenditures reported in various functional expenditure line items and are included in this

Table 4

2016	2017	2018	2019	2020	2021
$ 21,228,368	$ 22,662,335	$ 25,189,670	$ 27,469,423	$ 29,671,220	$ 30,249,531
16,798,919	17,305,748	18,729,392	19,878,538	21,650,326	25,256,946
3,150,851	3,089,998	3,249,704	3,353,554	3,386,680	3,571,813
1,335,198	1,356,969	1,351,498	1,408,566	1,855,309	1,600,238
599,310	1,345,592	1,022,835	535,884	1,421,536	4,324,083
1,402,152	1,543,257	1,445,053	1,116,297	600,142	1,557,088
251,840	133,652	227,283	859,829	1,104,396	1,224,829
3,840,360	4,127,562	4,046,803	4,191,285	4,631,276	3,921,001
223,806	428,422	920,364	1,535,153	731,941	62,310
268,183	311,715	308,858	274,053	164,269	275,019
143,429	47,481	27,947	686,010	48,425	59,962
1,578,783	1,831,166	1,787,707	1,635,999	937,024	1,809,495
50,821,199	54,183,897	58,307,114	62,944,591	66,202,544	73,912,315
5,356,449	6,958,826	7,467,748	8,133,737	9,344,073	7,245,026
18,320,238	17,536,369	19,465,973	18,304,389	20,336,457	24,097,823
6,416,556	6,020,703	6,807,958	6,711,307	6,196,124	6,212,409
5,057,885	3,159,634	5,449,827	5,189,610	4,010,870	5,000,187
6,867,778	7,076,266	7,186,446	7,200,075	6,707,818	7,257,408
14,986,952	9,629,088	5,084,668	9,574,077	12,831,619	14,252,846
5,741,552	6,295,335	663,791	7,270,453	7,727,653	8,182,255
3,558,020	3,901,892	3,536,470	3,946,604	3,816,809	3,709,678
-	-	173,355	123,526	152,729	-
66,305,430	60,578,113	55,836,236	66,453,778	71,124,152	75,957,632
(15,484,231)	(6,394,216)	2,470,878	(3,509,187)	(4,921,608)	(2,045,317)
12,017,189	10,673,496	6,990,660	8,750,700	9,658,184	16,309,887
(12,160,098)	(10,377,827)	(7,289,423)	(9,439,453)	(11,460,452)	(19,077,270)
-	-	631,520	-	-	-
30,051,092	4,965,000	13,745,000	7,415,000	8,005,000	-
(23,304,563)	-	-	-	(5,304,194)	-
3,282,340	214,037	278,976	727,114	1,585,693	-
-	-	212,088	-	1,872,402	-
9,885,960	5,474,706	14,568,821	7,453,361	4,356,633	(2,767,383)
$ (5,598,271)	$ (919,510)	$ 17,039,699	$ 3,944,174	$ (564,975)	$ (4,812,700)
19.22%	19.84%	18.71%	20.20%	19.54%	19.27%

City of Burleson, Texas **Table 5**

Assessed and Estimated Actual
Value of Taxable Property (Unaudited)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Residential Property	Industrial/ Commercial Property	Mineral Reserves	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2012	1,907,739,189	629,673,799	111,060,424	347,152,435	2,301,320,977	0.6900	2,301,320,977	100.0%
2013	1,949,702,876	690,001,727	111,483,802	341,644,076	2,409,544,329	0.6900	2,409,544,329	100.0%
2014	2,039,186,901	723,992,280	84,403,921	358,372,460	2,489,210,642	0.6900	2,488,710,642	100.0%
2015	2,237,761,861	730,854,710	184,302,872	369,333,494	2,783,585,949	0.7400	2,783,585,949	100.0%
2016	2,423,710,740	809,276,528	160,436,595	381,084,153	3,012,339,710	0.7400	3,012,339,710	100.0%
2017	2,770,858,176	865,977,924	42,719,357	435,249,706	3,244,305,751	0.7350	3,244,305,751	100.0%
2018	3,151,831,317	889,341,356	43,348,115	452,988,413	3,631,532,375	0.7350	3,631,532,375	100.0%
2019	3,561,153,075	939,220,256	50,736,216	543,091,182	4,008,018,365	0.7350	4,008,018,365	100.0%
2020	3,818,515,400	1,045,167,320	84,822,524	555,160,175	4,393,345,069	0.7200	4,393,345,069	100.0%
2021	4,106,205,404	1,180,701,936	52,344,989	631,482,062	4,707,770,267	0.7111	4,707,770,267	100.0%

Source: Johnson County Appraisal District

Note: Property in the city is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value.

City of Burleson, Texas **Table 6**

Direct and Overlapping Property Tax Rates (Unaudited)
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OVERLAPPING RATES										
Tarrant County	0.2640	0.2640	0.2640	0.2640	0.2640	0.2540	0.2440	0.2340	0.2340	0.2340
Tarrant County Hospital District	0.2279	0.2279	0.2279	0.2279	0.2279	0.2279	0.2244	0.2244	0.2244	0.2244
Tarrant County College	0.1490	0.1495	0.1495	0.1495	0.1495	0.1447	0.1401	0.1361	0.1302	0.1302
Tarrant County Regional Water District	0.0200	0.0200	0.0200	0.0200	0.0200	0.0194	0.0194	0.0194	0.0287	0.0287
Johnson County	0.3305	0.3332	0.3712	0.4054	0.4077	0.4227	0.4417	0.4417	0.3847	0.3847
Burleson Independent School District	1.5400	1.5400	1.5400	1.5400	1.5400	1.5400	1.6700	1.6700	1.5684	1.5383
Joshua Independent School District	1.4900	1.4900	1.4900	1.4200	1.6000	1.6100	1.6000	1.5200	1.4400	1.3960
Crowley Independent School District	1.6700	1.6700	1.6700	1.6500	1.6500	1.6500	1.6700	1.6700	1.5684	1.5398
CITY DIRECT RATES										
Operating & Maintenance	0.5278	0.5278	0.5278	0.5278	0.5278	0.5228	0.5228	0.5228	0.5106	0.5187
Interest & Sinking	0.1622	0.1622	0.1622	0.2122	0.2122	0.2122	0.2122	0.2122	0.2094	0.1924
Total Direct Rate	0.6900	0.6900	0.6900	0.7400	0.7400	0.7350	0.7350	0.7350	0.7200	0.7111

Sources: Tarrant Appraisal District, Johnson County Tax Office, City records

Note: All rates per $100 assessed value
Totals are not provided for columns since they would be meaningless.
Some of the jurisdictions are mutually exclusive

City of Burleson, Texas **Table 7**

Principal Property Taxpayers (Unaudited)
Current Year and Nine Years Ago

	2021			2012		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assesed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assesed Valuation
Halliburton Energy Services	$ 36,919,698	1	0.78 %	$ -		0.00 %
Burleson Gateway Station LP	34,966,413	2	0.74	-		0.00
Wagner Smith Equipment Co.	28,867,753	3	0.61	15,397,358	3	0.67
ABBY Burleson MF LLC	21,675,415	4	0.46			0.00
TEP Barnett USA LLC	20,052,129	5	0.43			0.00
MA Summercrest at Burleson LLC	18,866,285	6	0.40			0.00
Sam's Real Estate Business Tr/Sam's East Inc	16,238,679	7	0.34			0.00
Oncor Electric Delivery Co	15,629,982	8	0.33			0.00
EB Reserve LLC & RL Reserve LLC	15,533,048	9	0.33			0.00
JAHCO Burleson Town Center LLC	15,500,000	10	0.33			0.00
Chesapeake Operating LP	-		-	30,004,168	1	1.30
Burleson Commons LP	-		-	16,143,641	2	0.70
Encore MF Burleson LP	-		-	14,000,000	4	0.61
Devon Energy Production CO LP	-		-	13,892,871	5	0.60
Target Corporation	-		-	11,403,854	6	0.50
Baker Hughes Oilfield Operations, Inc/	-		-	10,843,996	7	0.47
Dragon Products	-		-	10,676,174	8	0.46
WalMart Stores Inc. #220	-		-	10,322,460	9	0.45
HEB Grocery Company LLP	-		-	10,139,455	10	0.44
Total	$224,249,402		4.75 %	$142,823,977		6.20 %

City of Burleson, Texas **Table 8**

Property Tax Levies and Collections (Unaudited)
Last Ten Fiscal Years

Fiscal Year Ended 9/30	Actual Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2011	15,505,272	15,313,022	98.76%	146,048	15,459,070	99.70%
2013	2012	16,055,008	15,864,234	98.81%	126,985	15,991,219	99.60%
2014	2013	16,528,604	16,348,465	98.91%	161,390	16,509,855	99.89%
2015	2014	19,537,616	19,313,610	98.85%	119,028	19,432,638	99.46%
2016	2015	20,896,042	20,713,371	99.13%	74,875	20,788,246	99.48%
2017	2016	22,079,157	21,915,940	99.26%	35,962	21,951,902	99.42%
2018	2017	24,363,253	24,227,984	99.44%	48,184	24,276,168	99.64%
2019	2018	26,776,792	26,583,649	99.28%	86,510	26,670,159	99.60%
2020	2019	28,878,855	28,571,233	98.93%	22,239	28,593,472	99.01%
2021	2020	29,922,991	29,874,354	99.84%	32,536	29,906,890	99.95%

Sources: Johnson County Tax Office reports

City of Burleson, Texas

Ratios of Outstanding Debt by Type
and General Bonded Debt Outstanding (Unaudited)
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES	
Fiscal Year	General Obligation Bonds	Certificates of Obligation (1)	Sales Tax Revenue Bonds	Capital Leases	General Obligation Bonds	Certificates of Obligation
2011	35,910,000	39,825,000	7,645,000	1,261,524	14,945,000	21,365,000
2012	36,836,000	35,220,000	6,725,000	896,606	14,499,000	20,555,000
2013	34,692,000	37,925,000	5,765,000	762,991	13,608,000	21,780,000
2014	49,584,570	33,800,000	5,140,000	621,676	11,770,430	23,220,000
2015	55,518,570	31,685,000	4,490,000	520,372	21,561,430	22,520,000
2016	68,653,213	20,895,000	3,815,000	419,067	24,816,787	24,050,000
2017	73,129,176	23,256,570	3,179,150	297,396	24,159,171	31,672,038
2018	63,172,356	33,695,000	2,380,000	806,613	20,087,644	36,690,000
2019	58,076,855	39,880,000	1,615,000	624,426	17,638,144	39,665,000
2020	52,038,785	41,875,000	825,000	523,326	15,266,215	42,015,000
2021	46,569,428	40,045,000	-	497,353	17,250,572	35,795,000

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Includes certificate of obligation secured by a combination of property and sales tax revenue.
(2) Includes governmental activities and business-type activities debt.
(3) See Table 13 for population and personal income data.

BUSINESS-TYPE ACTIVITIES				
Capital Leases	Water Revenue Bonds	Total Primary Government (2)	Percentage of Personal Income (3)	Per Capita (3)
307,838	10,590,000	131,849,362	13.65%	3,594
230,132	13,660,000	128,621,738	12.52%	3,373
171,101	12,740,000	127,444,092	11.45%	3,267
17,198	12,340,000	136,493,874	11.84%	3,353
14,653	6,520,000	142,830,025	12.15%	3,466
12,108	3,655,000	146,316,175	12.04%	3,438
8,937	3,582,475	159,284,913	12.33%	3,623
5,748	3,285,000	160,122,361	11.60%	3,569
2,326	2,708,028	160,209,779	10.81%	3,512
-	2,900,000	155,443,326	9.98%	3,340
-	2,700,000	142,857,353	8.94%	2,993

City of Burleson, Texas

Net General Bonded Debt Outstanding (Unaudited)
Last Ten Fiscal Years

Fiscal Year	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES	
	General Obligation Bonds	Certificates of Obligation (3)	Less: Amounts Available in Debt Service Fund	General Obligation Bonds (3)	Certificates of Obligation (3)
2012	36,836,000	35,220,000	819,907	14,499,000	20,555,000
2013	34,692,000	37,925,000	846,752	13,608,000	21,780,000
2014	49,584,570	33,800,000	857,274	11,770,430	26,220,000
2015	55,518,570	31,685,000	873,316	21,561,430	22,520,000
2016	68,653,213	20,895,000	815,726	24,816,787	24,050,000
2017	73,129,176	23,256,570	821,623	22,564,073	30,030,000
2018	63,172,356	33,695,000	935,135	20,087,644	36,690,000
2019	58,076,856	39,880,000	526,482	17,638,144	39,665,000
2020	52,038,785	41,875,000	2,398,153	15,266,215	42,015,000
2021	46,569,428	40,045,000	2,241,124	17,250,572	35,795,000

Details regarding the City's outstanding debt can be found in the notes to the financial statements.
(1) See Table 5 for taxable value of property data.
(2) See Table 13 for population and personal income data.
(3) Includes debt secured by a combination tax and revenue pledge.
(4) These bonds are serviced completely by revenue streams other than general property taxes.

Table 10

Total General Bonded Debt	Less: Self-supported Debt (4)	Net General Bonded Debt Outstanding	Percentage of Actual Property Value (1)	Per Capita (2)
106,290,093	62,455,146	43,834,947	1.90%	1,150
107,158,248	61,140,001	46,018,247	1.91%	1,180
120,517,726	66,191,289	54,326,437	2.18%	1,334
130,411,684	73,906,740	56,504,944	2.03%	1,371
137,599,274	70,561,740	67,037,534	2.23%	1,575
148,158,196	72,145,034	76,013,162	2.34%	1,729
152,709,865	83,101,740	69,608,125	2.15%	1,552
154,733,518	90,211,289	64,522,229	1.61%	1,414
148,796,847	73,562,446	75,234,401	1.71%	1,617
137,418,876	68,218,869	69,200,007	1.59%	1,450

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas **Table 11**

Direct and Overlapping
Governmental Activities Debt (Unaudited)
September 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percent Applicable (1)	Estimated Share of Direct and Overlapping Debt
City of Burleson	$ 68,972,359	100%	$ 68,972,359
Johnson County	20,140,000	22.77%	4,585,878
Tarrant County	213,675,000	0.39%	833,333
Tarrant County Hospital District	14,495,000	0.39%	56,531
Tarrant County Junior College District	255,995,000	0.39%	998,381
Burleson ISD	317,767,015	62.03%	197,110,879
Joshua ISD	93,485,000	23.46%	21,931,581
Total overlapping debt			$ 225,516,582
Total direct and overlapping debt			$ 294,488,941
Per capita direct and overlapping debt			$ 6,170

(1) Overlapping percentage calculated as follows:

$$\frac{\text{Overlapping portion of the government's tax base}}{\text{Total tax base of the overlapping government}}$$

Population: 47,730

City of Burleson, Texas

Pledged – Revenue Bond Water and Sewer Coverage (Unaudited)
Last Ten Fiscal Years

	WATER AND SEWER DEBT				
				Revenue Bonds	
				Debt Service	
Fiscal Year	Gross Revenues(1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Principal	Interest
2012	15,465,869	10,028,487	5,437,382	1,230,000	874,716
2013	16,213,617	10,741,772	5,471,845	920,000	565,957
2014	17,263,299	10,908,767	6,354,532	400,000	492,016
2015	17,792,538	11,053,011	6,739,527	1,070,000	492,014
2016	18,593,177	10,989,736	7,603,441	890,000	365,595
2017	19,789,388	10,568,950	9,220,438	185,000	118,625
2018	22,369,878	11,552,023	10,817,855	185,000	114,925
2019	23,030,483	12,765,375	10,265,108	190,000	111,175
2020	22,316,565	12,719,362	9,597,203	195,000	106,838
2021	21,935,286	12,878,090	9,057,196	200,000	101,900

Notes:

(1) Includes operating revenues and interest income from pg. 21

(2) Direct operating expenses are total operating expenses excluding depreciation expense and net pension obligation expense.

Table 12

WATER AND SEWER DEBT

Revenue Bonds		Combination Tax & Revenue Bonds				Total
Debt Service		Debt Service				Water & Sewer
Total	Coverage	Principal	Interest	Total	Coverage	Bond Coverage
2,104,716	2.58	810,000	967,528	1,777,528	3.06	1.40
1,485,957	3.68	935,000	842,308	1,777,308	3.08	1.68
892,016	7.12	1,040,000	777,845	1,817,845	3.50	2.34
1,562,014	4.31	1,250,000	871,317	2,121,317	3.18	1.83
1,255,595	6.06	1,450,000	924,667	2,374,667	3.20	2.09
303,625	30.37	1,420,000	941,453	2,361,453	3.90	3.46
299,925	36.07	1,475,000	1,115,842	2,590,842	4.18	3.74
301,175	34.08	1,495,000	1,429,433	2,924,433	3.51	3.18
301,838	31.80	1,740,000	1,517,402	3,257,402	2.95	2.70
301,900	30.00	1,950,000	1,489,023	3,439,023	2.63	2.42

City of Burleson, Texas **Table 13**

Demographic and Economic Statistics (Unaudited)
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (2)	Per Capita Income (6)	Median Age (3)	Education Level In School (3)	Public School Enrollment (4)	Unemployment Rate (5)
2012	38,130	1,027,260	26,941	33.1	14.2	10,211	5.2%
2013	39,010	1,112,955	28,530	32.9	14.2	10,457	4.6%
2014	40,714	1,152,369	28,304	33.0	14.2	10,618	3.9%
2015	41,213	1,175,807	28,530	33.0	14.2	11,363	3.2%
2016	42,560	1,214,833	28,544	32.9	14.2	11,376	3.1%
2017	43,960	1,291,589	29,381	32.8	14.2	11,748	3.2%
2018	44,860	1,380,162	30,766	33.0	14.2	12,054	3.2%
2019	45,620	1,481,783	32,481	33.0	14.2	12,440	2.9%
2020	46,540	1,557,461	33,465	33.0	14.2	12,775	6.9%
2021	47,730	1,597,284	33,465	35.3	14.2	12,474	4.0%

Sources:
(1) North Central Texas Council of Governments(Census 2000 information average)
(2) Personal Income is derived by multiplying per capita income by the estimated population
(3) City of Burleson Economic Development
(4) Burleson Independent School District
(5) Texas Workforce Commission
(6) U.S. Census Bureau

City of Burleson, Texas **Table 14**

Principal Employers (Unaudited)
Current Year and Nine Years Ago

	2021			2012		
Employer	Employees	Rank	Percent	Employees	Rank	Percent
Burleson Independent School District	1,720	1	9.95 %	1,480	1	9.69 %
Wal-Mart	565	2	3.27	416	3	2.72
City of Burleson	443	3	2.56	383	2	2.51
H.E.B. Grocery	370	4	2.14	375	4	2.45
Champion Buildings Mfg	340	5	1.97	125	7	0.82
Lowe's Companies	195	6	1.13			
Basden Steel	150	7	0.87			
KWS Manufacturing	150	8	0.87	145	5	0.95
Golden State Foods	125	9	0.72			
Target	95	10	0.55			
Thomas Conveyor Mfg				115	8	0.75
Target				144	6	0.94
Idicom Buildings Mfg				85	9	0.56
Industrial Screw Conveyor Mfg				65	10	0.43
Total	4,153		24.03 %	3,333		21.82 %

Source: City of Burleson Economic Development Department (JobsEQ Report)

City of Burleson, Texas

Full-Time Equivalent City Government Employees
By Function/Program (Unaudited)
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016
General government and Administration					
City manager's office	4.50	4.50	4.00	4.00	5.00
City secretary's office	3.00	3.00	3.50	4.50	5.00
Support Services	1.00	1.00	1.00	1.00	1.00
Records management	1.00	1.00	1.00	1.00	1.00
Information technology	7.00	7.00	8.00	8.00	8.00
Economic development	1.00	2.50	2.00	2.00	2.50
Human resources	3.50	4.00	3.00	4.00	4.00
Communications	1.00	1.00	1.00	1.00	1.00
Library	10.00	10.46	11.50	12.50	11.00
Judicial	-	1.15	0.50	0.50	1.50
Legal	-	0.50	1.00	1.00	1.00
Finance	9.00	9.00	9.00	9.00	8.00
Purchasing	1.00	1.00	1.00	1.00	1.00
Public Safety					
Police	76.50	79.00	82.00	78.50	84.00
Dispatch**	-	-	-	-	-
Fire	34.00	34.00	36.00	38.00	40.00
Fire prevention	2.00	2.00	2.00	3.00	3.00
Emergency Services	-	-	-	-	-
Municipal court	8.00	8.50	6.50	8.00	3.00
Marshals Service	-	-	-	-	3.00
Public Works					
Public works administration	3.50	5.00	5.00	5.00	6.00
Street maintenance	19.00	20.00	18.00	17.00	17.00
Neighborhood services	1.00	2.00	2.00	2.00	2.00
Animal services	5.00	5.00	5.00	5.00	5.00
Environmental services	1.00	3.00	1.00	1.00	1.50
Facility maintenance	6.50	2.00	2.00	2.00	3.00
Planning	3.00	4.00	4.00	4.00	5.00
Building code enforcement	6.50	6.50	6.50	9.00	9.00
Community development	5.00	5.00	3.00	2.00	2.50
Engineering	9.70	10.00	9.00	9.00	12.00
Culture & Recreation					
Parks & recreation administration	3.30	3.25	2.00	3.00	2.00
Recreation	38.80	39.10	34.70	42.20	41.90
Park maintenance	9.50	12.50	11.00	11.50	12.00
Senior citizens center	1.50	1.50	2.00	2.00	2.00
Atheltic Fields	3.50	8.90	9.10	9.20	8.80
Russell Farm	1.00	1.00	1.00	1.00	1.00
Enterprise Operations and Administration					
Water/Wastewater					
Water & sewer services	22.00	21.00	19.00	19.00	21.00
Utility billing	8.00	8.00	8.00	8.00	8.00
Hidden Creek Golf Course					
Golf course administration	2.00	2.00	1.00	1.00	2.00
Golf course club house & pro shop	7.40	6.07	6.25	6.25	6.50
Golf course maintenance	8.00	8.00	7.00	6.00	8.50
Golf course food & beverage	6.00	5.70	4.50	4.50	4.30
Solid Waste	2.00	0.78	1.00	2.00	1.00
Internal Service Operations					
Equipment services	5.00	5.00	5.00	4.00	3.00
Total	340.7	354.91	340.05	352.65	368

*Source: City of Burleson Adopted Annual Operating Budget (beginning in FY 2019)
**Dispatch separated from Police into separate department beginning in FY2021

2017	2018	2019*	2020*	2021*
4.00	4.00	4.00	3.00	3.00
4.00	4.00	4.00	4.00	3.00
1.00	1.00	1.00	-	-
1.00	1.00	1.00	1.00	1.00
8.00	9.00	10.00	10.00	10.00
2.50	2.50	2.00	2.00	3.00
4.00	4.00	4.00	4.00	5.00
2.00	2.00	2.50	4.00	4.00
11.00	11.00	12.00	12.00	11.00
1.00	-	-	-	-
1.00	1.00	1.00	1.00	1.00
8.00	8.00	9.00	9.00	10.00
1.00	1.00	1.00	1.00	1.00
84.50	85.50	90.76	95.76	86.50
-	-	-	-	19.26
48.00	48.00	49.00	49.00	49.00
3.00	3.00	3.00	4.00	4.00
-	-	1.00	1.00	1.00
4.00	4.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00	3.00
6.00	6.00	6.00	6.00	6.00
18.00	17.00	17.00	20.00	22.00
2.00	2.00	2.00	2.00	2.00
5.50	5.50	5.00	5.50	5.50
2.00	2.00	2.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00
5.00	5.00	4.00	4.00	3.00
9.00	10.00	10.00	10.00	10.00
2.50	2.50	5.00	4.00	2.00
12.00	12.00	11.50	10.00	10.00
2.00	2.00	2.00	2.00	1.00
38.10	38.60	42.26	42.26	43.76
12.00	12.00	11.91	11.91	11.91
2.00	3.00	2.84	2.84	2.84
8.10	7.10	8.83	8.83	7.83
1.00	1.40	2.28	2.28	2.28
21.00	21.00	21.00	21.00	21.00
8.00	8.00	8.00	8.00	8.00
2.00	2.00	2.00	2.00	1.00
6.50	6.50	6.80	6.80	6.80
9.00	9.00	8.68	8.68	7.68
4.20	4.20	4.19	4.19	4.19
1.00	1.00	1.00	-	-
3.00	3.00	3.00	3.00	4.00
375.9	377.8	394.55	401.05	409.55

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas **Table 16**

Schedule of Insurance Policies in Force (Unaudited)
As of September 30, 2021

	AM Best Rating	Policy Number	Policy Period	Coverage	Deductibles	Liability Limits
Texas Municipal League Intergovernmental Risk Pool	A++	3511	10/1/2020 9/30/2021	General Liability	-	$1,000,000
				Real & Personal Property	$2,500	89,225,798
				Auto Liability	-	1,000,000
				Auto Physical Damage	1,000	Per schedule
				Law Enforcement Liability	1,000	2,000,000
				Errors & Omissions	5,000	2,000,000
				Public Employee Dishonesty	250	500,000
				Workers' Compensation	N/A	500,000

Source: Claims administrators - TML Claims, 18601 LBJ Freeway, Suite 210, Tower East Tower, Mesquite, TX 75150

City of Burleson, Texas
Operating Indicators by Function/Program (Unaudited)
Last Ten Fiscal Years

	2012	2013	2014	2015	2016
Public safety					
Police					
Total calls	75,506	78,426	83,937	82,340	72,900
Arrests	1,192	1,068	1,050	1,077	1,089
Traffic enforcement	7,380	7,929	8,981	6,470	6,312
Fire					
Number of calls for service	3,096	3,622	3,821	4,121	4,338
Inspections	1,152	2,038	2,719	3,957	4,012
Animal Control					
Animals Adopted	452	352	426	478	457
Animals Impounded	1,870	1,900	1,907	1,942	2,041
Environmental Health					
Permits[1]	-	-	-	-	-
Inspections	-	-	131	162	182
Community Development					
Permits Issued[3]	4,028	4,627	4,734	4,826	7,088
Inspections Made	8,065	11,015	13,827	15,071	15,186
Culture and Recreation					
Recreation					
Special Event Participants	45,800	33,725	28,415	38,181	41,300
Senior Citizen Participants[4]	33,357	34,219	35,124	33,535	37,688
Library					
Books in Collection	64,327	64,640	66,435	70,545	70,828
Materials borrowed[2]	437,547	406,379	432,189	413,732	436,033
Water and Sewer					
Number of water customers	12,844	13,251	13,501	13,877	14,224
Number of sewer connections	13,086	13,396	13,495	14,087	14,457
Gas Well					
Number of Permits	18	-	7	-	-
Number of Pad Site Inspections[5]	5,928	6,350	6,032	3,033	2,964

Source: Various City Departments

[1] All permits collected by Tarrant County Health Department
[2] Beginning 2017, Library discontinued counting in-house circulations.
[3] Permits issued include building, fire prevention, and garage sales.
[4] People counters installed in 2019 to track attendance.
[5] Frequency of Gas Well Pad Site Inspections changed beginning in 2019

Table 17

2017	2018	2019	2020	2021
63,460	59,062	45,349	44,477	56,916
1,045	1,107	1,210	1,276	1,221
11,374	8,733	6,672	5,162	7,754
4,491	4,274	4,505	4,473	5,174
2,895	1,427	3,281	2,139	2,170
564	719	799	674	660
2,352	1,777	1,860	1,585	1,697
265	294	336	334	388
521	507	447	529	670
4,829	4,844	4,560	4,610	3,864
14,225	13,104	12,276	15,207	13,495
44,225	44,500	45,200	17,585	19,295
36,450	35,247	55,032	Closed - Covid	14,749
70,210	68,980	65,951	65,107	63,559
333,290	338,654	348,100	287,183	278,508
14,432	14,588	15,185	15,437	15,641
14,513	14,849	15,666	16,050	16,304
-	-	-	-	-
3,380	3,276	1,000	1,000	126

City of Burleson, Texas

Miscellaneous Statistics (Unaudited)
Last Ten Fiscal Years

		2012	2013	2014	2015
Date of incorporation	May 12, 1912				
Date of charter	April 5, 1989				
Area incorporated	(square miles)	26.34	26.17	26.17	26.33
Form of government	Council/Manager				
Education:					
Attendance centers		15	15	15	15
Number of teachers		669	665	675	685
Number of students		10,211	10,457	10,618	10,807
Miles of streets [1]		200.00	185.00	181.00	185.17
Miles of sewers:					
Sanitary sewers		197.64	200.00	199.39	202.39
Storm sewers		54.50	49.00	49.70	49.47
Culture and recreation:					
Parks - number of acres		364	454	463.44	463.44
Number of municipal pools		2	2	2	2
Number of lighted ball diamonds		23	16	16	16
Number of community centers		1	2	2	2
Municipal water system:					
Number of water customers		12,844	13,251	13,501	13,877
Daily average consumption (gallons)		4,315,099	4,227,154	4,344,483	4,129,146
System capacity (gallons per day)		14,550,000	14,550,000	14,550,000	17,500,000
Miles of water mains		193.68	189.00	192.09	205.24
Number of fire hydrants		1,348	1,349	1,431	1,463
Municipal sewer system:					
Number of sewer connections		13,086	13,396	13,495	14,087
System capacity (gallons per day)		11,890,000	11,890,000	11,890,000	11,890,000
Number of street lights		1,421	1,421	1,442	1,457

Table 18

2016	2017	2018	2019	2020	2021
28.06	28.21	28.28	28.33	28.37	28.39
16	16	16	17	17	18
706	759	773	780	800	813
11,376	11,748	12,054	12,340	12,775	12,474
192.76	196.86	201.10	209.05	212.96	215.45
203.38	209.15	213.42	214.99	215.49	217.59
50.68	55.74	60.17	59.97	60.70	62.48
486.19	477.66	542.8	554.49	565.05	562.1
2	2	2	2	2	2
16	16	16	18	18	18
2	2	2	2	2	2
14,224	14,432	14,588	15,185	15,437	15,641
4,196,295	4,582,278	4,928,277	4,354,776	4,544,416	4,502,115
17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
204.72	208.61	211.44	212.49	216.14	220.73
1,497	1,553	1,568	1,587	1,628	1,661
14,457	14,513	14,849	15,666	16,050	16,304
11,890,000	11,890,000	11,890,000	11,890,000	11,890,000	11,890,000
1,539	1,576	1,588	1,638	1,640	1,638

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas

Single Audit Report
September 30, 2021

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
City Council
City of Burleson, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burleson, Texas (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 14, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

The Honorable Mayor and
City Council
City of Burleson, Texas

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
February 14, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards, in Accordance with Uniform Guidance

To the Honorable Mayor and
City Council
City of Burleson, Texas

Report on Compliance for Each Major Federal Program

We have audited the 's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the 's major federal programs for the year ended September 30, 2021. The City of Burleson's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Burleson's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Burleson's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City of Burleson's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Burleson complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of the City of Burleson is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the 's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program as a basis for designing the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Burleson's internal control over compliance.

The Honorable Mayor and
City Council
City of Burleson, Texas

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Burleson, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Burleson's basic financial statements. We have issued our report thereon dated February 14, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
February 14, 2022

City of Burleson, Texas

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

I. Summary of the Auditor's Results:

Financial Statements

a. An unmodified opinion was issued on the financial statements.

b. Internal control over financial reporting:

Material weakness(es) identified?	____Yes	__X__No
Significant deficiency(ies) identified that are not considered a material weakness?	____Yes	__X__None Reported

c. Noncompliance material to financial statements noted? ____Yes ____X__No

Major Programs

d. Internal control over major programs:

Material weakness(es) identified?	____Yes	____X__No
Significant deficiency (ies) identified that are not Considered a material weakness?	____Yes	____X__None Reported

e. An unmodified opinion was issued on compliance for the major Federal program.

f. Any audit findings disclosed that were required to be reported in accordance with 2 CFR 200.516(a)? ____Yes ____X__No

g. Identification of major program:

Program/Cluster Name	Assistance Listing Number	Amount
Highway Planning and Construction	20.205	$ 1,539,741

h. The dollar threshold used to distinguish between type A and type B programs. $750,000

i. Auditee qualified as a low-risk auditee? ____Yes ____X__No

City of Burleson, Texas

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

II. Findings Relating to the Financial Statements Which Are Required To Be Reported in Accordance with *Generally Accepted Government Auditing Standards*:

There were no matters reported

III. Findings and Questioned Costs for Federal Awards:

There were no matters reported

City of Burleson, Texas

Summary of Prior Audit Findings

For the Year Ended September 30, 2020

IV. Summary of Prior Year Findings

There were no matters reported

City of Burleson, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Justice			
Direct program:			
Crime Victim Assistance	16.575	3780302	$ 54,410
Training Simulator	16.738	4017101	71,100
Total U.S. Department of Justice			125,510
U.S. Department of Treasury			
Passed through Texas Department of Emergency Management			
COVID-19 - Coronavirus Relief Fund	21.019	N/A	219,001
COVID-19 - American Rescue Plan Act	21.027	N/A	383,073
Total Texas Department of Emergency Management			602,074
Total U.S. Department of Treasury			602,074
U.S. Department of Transportation			
Passed through Texas Department of Transportation			
Extension of Alsbury	20.205	CSJ #0902-50-104	111,352
Irene Gardens to Johnson SRTS	20.205	CSJ #0902-50-125	1,428,389
Total Texas Department of Transportation			1,539,741
Total U.S. Department of Transportation			1,539,741
Institute of Museum and Library Services			
Passed through the Texas State Library and Archives Commission			
TexTreasures Grant	45.310	LS-249990-OLS-21	8,755
Total Texas State Library and Archives Commission			8,755
Total Institute of Museum and Library Services			8,755
U.S. Department of Homeland Security			
Passed through Texas Department of Emergency Management			
COVID-19 Vaccine Public Assistance Grant	97.036	4485DRTXP0000001	389,819
Total Texas Department of Emergency Management			389,819
Total U.S. Department of Homeland Security			389,819
Total Expenditures of Federal Awards			$ 2,665,899

City of Burleson, Texas

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City, and is presented on the modified accrual basis of accounting as described in Note 1 to the basic financial statements for the year ended September 30, 2021. The information in the Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).*

The City elected not to use the de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, ACCEPTING THE ANNUAL AUDIT FOR FISCAL YEAR 2020-2021, APPROVING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDING SEPTEMBER 30, 2021, AND APPROVING THE SINGLE AUDIT REPORT AS OF SEPTEMBER 30, 2021.

WHEREAS, on an annual basis, the City of Burleson ("City") conducts an audit of the City's basic financial statements through an independent accounting firm; and

WHEREAS, the City retained Weaver and Tidwell, LLP, to conduct a financial audit of City for the fiscal year ending September 30, 2021; and

WHEREAS, Weaver and Tidwell, LLP, completed said financial audit; and

WHEREAS, the financial audit included a review of the City's Comprehensive Annual Financial Report for the fiscal year ending September 30, 2021 and an evaluation of the City's internal control over financial reporting; and

WHEREAS, Weaver and Tidwell, LLP, found the City's representations and financial statements in the Comprehensive Annual Financial Report for the year ending September 30, 2021, present fairly, in all material respects, the financial position of the City; and

WHEREAS, Weaver and Tidwell, LLP, did not issue a management letter after its audit of the City's internal control over financial reporting as there were no material weaknesses or recommendations for strengthening controls identified; and

WHEREAS, the City Council desires to accept the results of the audit, approve the City's Comprehensive Annual Financial Report for the fiscal year ending September 30, 2021, and approve the Single Audit Report as of September 30, 2021.

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

Section 1.

The City Council hereby accepts the results of the audit performed by Weaver and Tidwell, LLP, approves the City's Comprehensive Annual Financial Report for the fiscal year ending September 30, 2021, which is attached as Exhibit A, and approves the Single Audit Report as of September 30, 2021, which is attached as Exhibit B.

Section 2.

That the effect of this ordinance takes effect immediately.

PASSED, APPROVED, AND SO RESOLVED by the City Council of the City of Burleson, Texas, on the _____ day of _____, 20____.

_____
Chris Fletcher, Mayor City of Burleson, Texas

ATTEST:

_____
Amanda Campos, City Secretary

APPROVED AS TO FORM:

_____
E. Allen Taylor, Jr., City Attorney

EXHIBIT A

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021















THE CITY OF

BURLESON

TEXAS

THE CITY OF

BURLESON

TEXAS

CITY OF BURLESON, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED SEPTEMBER 30, 2021

CITY OFFICIALS

Chris Fletcher
Mayor

Dan McClendon	**Mayor Pro Tem**
Victoria Johnson	**Councilmember**
Rick Green	**Councilmember**
Jimmy Stanford	**Councilmember**
Tamara Payne	**Councilmember**
Ronnie Johnson	**Councilmember**

Bryan Langley
City Manager

Tommy Ludwig
Deputy City Manager

Martin Avila
Director of Finance

Tien Nguyen
Accounting Manager

Prepared by: Finance Department

THE CITY OF

BURLESON

TEXAS

City of Burleson, Texas

Annual Comprehensive Financial Report
For the Year Ended September 30, 2021

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City of Burleson, Texas
Annual Comprehensive Financial Report
For the Year Ended September 30, 2021

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Introductory Section

THE CITY OF
BURLESON
TEXAS

THE CITY OF BURLESON TEXAS

141 West Renfro
Burleson, Texas 76028-4261
www.burlesontx.com
February 14, 2022

TO: The Honorable Mayor, Members of the City Council, and Citizens of Burleson (the "City")

Submitted herewith is a copy of the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2021. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operation of the City, on a Government-wide and Fund basis. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

These statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of management's discussion and analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditor's report.

THE REPORTING ENTITY

The City is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of the State and the City's home rule Charter. Burleson was incorporated in 1912. The City operates under a Council-Manager form of government and provides a full range of services that include: police and fire protection, sanitation services, library services, construction and maintenance of streets and infrastructure, parks and recreation, code enforcement, planning and zoning, economic development, water and wastewater services, and general administrative services. The accompanying ACFR includes all governmental organizations and functions for which the City is financially accountable as well as its blended component units. Although legally separate entities, the Burleson 4B Community Services Development Corporation, the Burleson 4A Economic Development Corporation, Tax Increment Finance Reinvestment Zone Number Two, and Tax Increment Finance Reinvestment Zone Number Three are in substance part of the primary government's operations and are included as part of the primary government. Additional information on these component units can be found in the notes to the financial statements.

ECONOMY AND BUSINESS CLIMATE

Burleson is located along the southwestern edge of the Dallas / Fort Worth Metroplex, on Interstate Highway 35W, State Highway 174, and the Chisholm Trail Parkway toll road. Economically, this region is ranked as one of the most robust in Texas, a state that in recent years has trended well ahead of the national economy. Local measures of business activity have recovered and surpassed peak levels. The City is currently experiencing a strong expansion of business with more than $173 million in new taxable value added in 2021, with more in the development pipeline.

Although the City of Fort Worth adjoins much of Burleson's northern boundary, the remaining three directions are surrounded by an extensive extra-territorial jurisdiction (ETJ). The City's corporate limits include more than 28 square miles and its extraterritorial jurisdiction (ETJ) is comprised of approximately 35,000 acres. Combined, Burleson's city limit and ETJ include more than 23,000 undeveloped acres. In 2017, The Texas State Legislature significantly restricted cities' abilities to involuntarily annex within their ETJs. The City of Burleson was proactive prior to 2017 in obtaining development agreements in large, strategic portions of its ETJ. These development agreements allow the City to pursue annexation when these areas develop. This has allowed the City to work with property owners to ensure orderly development of these areas and program our capital improvements to ensure services are provided.

Once largely agricultural, these areas have developed into a form of semi-urban, residential use. With vibrant retail destinations and commercial development, many of the individuals residing in these adjacent areas shop, dine, and send their children to schools located in Burleson. Thus, functionally speaking, Burleson's estimated population of nearly 50,000 belies the true size of the community's economy. The combination of highway accessibility and more than 350,000 people located within a 15 minute drive-time create a community with a strong and growing trade area.

LONG TERM PLANNING

These focus areas create a roadmap for achieving the long-term goals and objectives that have been articulated by the City Council, and play a key role in the budget process, as well as long term financial planning of the City's major funds. The strategic focus areas are:

- Operational Excellence
- Infrastructure
- Community
- Public Safety

Five year projections are prepared for all of the City's major funds with the focus on maintaining year end fund balances that meet or exceed their requirements. In addition, the City continues to prepare five year capital improvement plans (CIP) for streets and drainage, parks, and water and wastewater projects. The five year projections and five year CIPs are presented to Council throughout the budget process and provides a great opportunity for feedback and direction. Incorporating the projections and CIP are crucial in the budget process to ensure the strategic focus areas are met and the City continues to be financially sound.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived from the control. The evaluation of costs and benefits requires estimates and judgments by management. We believe that the City's current system of internal accounting controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

In addition to the system of internal controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance of legal provisions embodied in the annual appropriation budget adopted by the City Council. Budgetary controls over the General and Water and Wastewater Funds are exercised at the departmental level. This level of control occurs at the fund level for other funds. Activities of the Governmental and Proprietary Fund are closely reviewed at mid-year. If necessary, the original budget is modified and incorporated into a proposed mid-year budget, which is then used as the working budget for the remainder of the fiscal year. The City also maintains an encumbrance accounting system as one technique to help prevent the overspending of authorized appropriations.

Information regarding general accounting policies can be found in the notes to the basic financial statements.

INDEPENDENT AUDIT

An annual audit is required to be made of the financial statements of the City of Burleson by an independent auditor. Weaver and Tidwell, LLP was selected by the City Council to perform the audit for fiscal year ended September 30, 2021. The audit opinion is included in this report.

AWARDS

The Government Finance Officers Association (GFOA) is currently reviewing the City's Annual Financial Report for the year ended September 30, 2020. The current pandemic has caused delays in the review process across the nation. To earn the Certificate of Achievement, the City published an easy-to-read and efficiently organized Annual Comprehensive Financial Report with contents that conformed to program standards. Such reports satisfied both GAAP and applicable legal requirements. The City believes that the Annual Comprehensive Financial Report for the year ended September 30, 2020 meets the Certificate of Achievement Program requirements and GFOA will recognize the City for the 30th consecutive year and receive this prestigious national award.

A Certificate of Achievement is valid for one year. The City believes that the Annual Comprehensive Financial Report for the year ended September 30, 2021 continues to meet the Certificate of Achievement Program requirements and thus is submitting it to GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Award for Distinguished Budget Presentation for the 32nd consecutive year for its annual appropriated budget dated Oct 1, 2020. To qualify for the Budget Award, the City's budget document was judged proficient in all categories.

ACKNOWLEDGEMENTS

I would like to thank the staff of the Finance Department, City Management, and Department Directors, Managers and Staff for their cooperative effort and help in the leadership and support of the City that made this report possible. Credit also must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Burleson's finances.

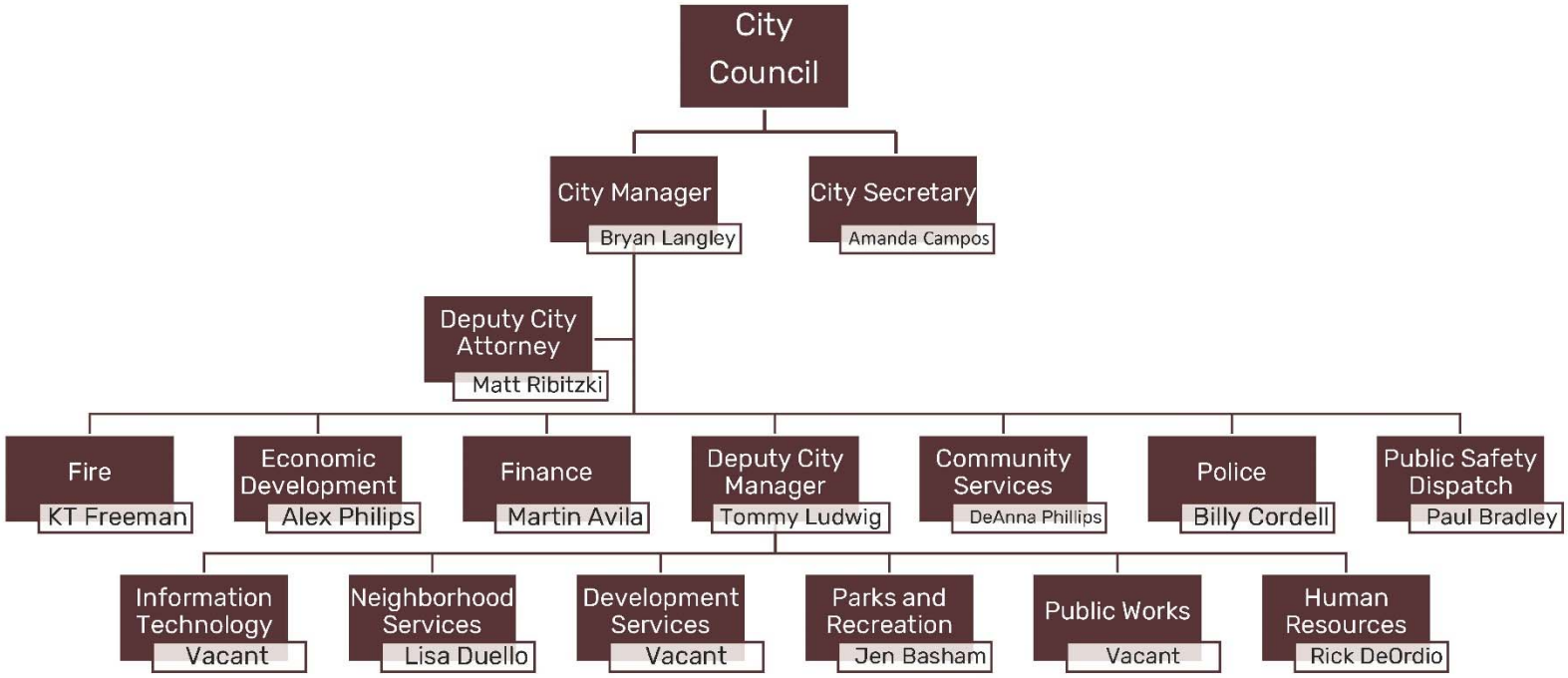
Respectfully Submitted,



Finance Department

GFOA Award application is currently under review at the time of issuance.

City of Burleson – Organizational Chart



Revised September 2021

THE CITY OF BURLESON TEXAS

CITY OF BURLESON, TEXAS
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2021

Elected Officials

Mayor	Chris Fletcher
Mayor Pro-Tem	Dan McClendon
Councilmember	Victoria Johnson
Councilmember	Rick Green
Councilmember	Tamara Payne
Councilmember	Jimmy Stanford
Councilmember	Ronnie Johnson

City Officials

City Manager	Bryan Langley
Deputy City Manager	Tommy Ludwig
Director of Finance	Martin Avila
Deputy City Attorney	Matt Ribitzki
Police Chief	Billy Cordell
City Secretary	Amanda Campos
Fire Chief	Kenneth Freeman
Director of Parks and Recreation	Jen Basham
Director of Human Resources	Rick DeOrdio
Director of Neighborhood Services	Lisa Duello
Director of Information Technology	Vacant
Director of Development Services	Vacant
Director of Public Works	Vacant
Director of Economic Development	Alex Philips
Director of Community Services	DeAnna Phillips

Financial Section

THE CITY OF
BURLESON
TEXAS

Independent Auditor's Report

Honorable Mayor, City Council
and City Manager
City of Burleson, Texas
Burleson, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Burleson, Texas (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule – General Fund, pension and other postemployment benefit information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, supplemental information including the combining fund statements and budgetary comparison schedules, and the statistical section listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information including the combining fund statements and budgetary comparison schedule listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
February 14, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Burleson's (City) annual financial report presents our discussion of the City's financial performance during the fiscal year ended September 30, 2021. Please read it in conjunction with the transmittal letter, which can be found preceding this narrative, and with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $297,495,465 (net position). Of this amount, $24,915,468 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.

- The City's total net position increased by $19,314,758 or 6.94% from previous year. The increase was from a $19,705,882 increase in net investment in capital assets resulting from additions in construction capital cost and land acquisitions netted against the decrease of related debt.

- As of the close of the current fiscal year, unassigned fund balance for the general fund was $17,589,905 or 41% of total general fund expenditures.

- The City's total debt decreased by $12,560,000 during the current fiscal year. The decrease represents the net effect of scheduled debt retirement , no new debt issued in the current year and the advanced refunding of General Obligation Refunding and Improvement Bonds and Combination Tax & Revenue Certificates of Obligation with the Series 2021 General Obligation Refunding Bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide Financial Statements - Government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing related to cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave).

Both of the government-wide statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, parks and recreation, and community development. The business-type activities include water and wastewater operations, solid waste collection, the City's Hidden Creek Golf Course, and a cemetery.

Fund Financial Statements - The fund financial statements provide detailed information about the most significant funds – not the City as a whole. A fund is a grouping of related accounts that the City uses to maintain control over resources that have been segregated for specific activities and objectives. Some funds are required by state law or bond covenants. The Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants. The City has two types of funds:

Governmental Funds - These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, bond supported capital projects fund, and covid relief grants fund, which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds – The City of Burleson maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and wastewater, solid waste, golf, and cemetery operations. Internal Service Funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the acquisition and replacement of major components of equipment used throughout the organization, such as the fleet of City vehicles, for the repair and maintenance of significant components of equipment used by the organization, and for the health self-insurance program.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The water & wastewater operations are considered to be a major fund of the City. All internal service funds are combined in a single presentation in the proprietary fund financial statements. Individual data for each of the nonmajor enterprise funds and internal service funds is provided in the form of combining statements elsewhere in this report.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $297,495,465 as of September 30, 2021.

The largest portion of the City's net position (85%) reflects its investments in capital assets (e.g. land, buildings, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these assets to provide service to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

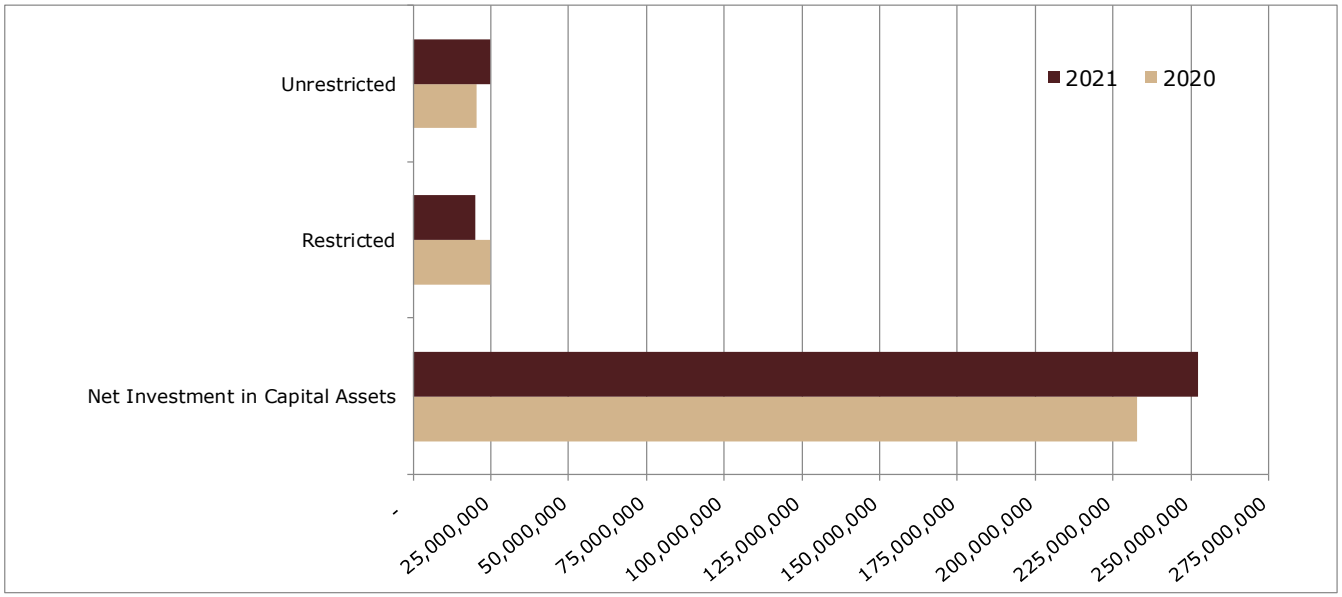
CITY OF BURLESON, TEXAS – NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Current & other assets	$ 74,719,190	$ 78,488,679	$ 16,261,516	$ 25,503,949	$ 90,980,706	$ 103,992,628
Noncurrent assets	232,204,621	240,302,688	153,033,373	144,082,827	385,237,994	384,385,515
Total assets	306,923,811	318,791,367	169,294,889	169,586,776	476,218,700	488,378,143
Total deferred outflows of resources	5,836,978	6,598,261	840,223	855,118	6,677,201	7,453,379
Noncurrent liabilities – due in more than one year	118,752,086	113,184,319	61,103,283	55,676,214	179,855,369	168,860,533
Other liabilities	14,118,939	18,891,148	7,823,747	7,772,080	21,942,686	26,663,228
Total liabilities	132,871,025	132,075,467	68,927,030	63,448,294	201,798,055	195,523,761
Total deferred inflows of resources	2,655,669	2,606,156	261,470	206,140	2,917,139	2,812,296
Net position:						
Net investment in capital asset	153,051,846	163,721,859	79,752,890	88,788,759	232,804,736	252,510,618
Restricted	17,468,108	12,460,606	7,415,521	7,608,773	24,883,629	20,069,379
Unrestricted	6,714,141	14,525,540	13,778,201	10,389,928	20,492,342	24,915,468
Total net position	$177,234,095	$190,708,005	$100,946,612	$106,787,460	$278,180,707	$ 297,495,465

An additional portion of the City's net position (7%) represents resources that are subject to external restriction on how they may have been used. The remaining balance of unrestricted net position (8%) may be used to meet the City's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

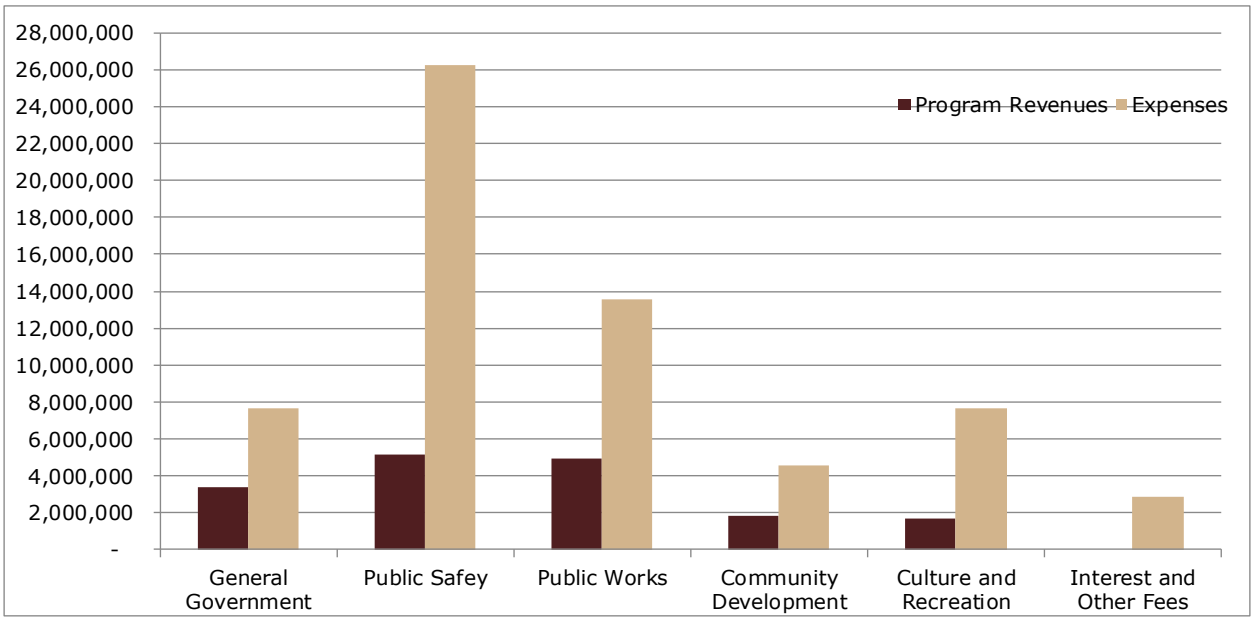
City of Burleson Net Position
September 30, 2020 and 2021



The City's overall net position increased $19,314,758 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased $13,473,910 from the prior fiscal year for an ending balance of $190,708,005. Increase primarily due to $10,670,013 from construction in progress capital cost and acquisitions of land offset net the reduction of outstanding debt due to no bonds issued in the current fiscal year.

Expenses and Program Revenues - Governmental Activities



Business-Type Activities. For the City's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of $106,787,460. The total increase in net position for business-type activities (water and wastewater, Hidden Creek Golf Course, solid waste, and the cemetery) was $5,840,848 or 6% from the prior fiscal year. The increase is primarily due to revenues exceeding expenses.

Overall, fiscal year 2021 expenses had a slight decrease of $182,583 or -0.75%. This reflects the overall management of cost containment in the business type activities.

CITY OF BURLESON, TEXAS – CHANGES IN NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Revenues:						
Program Revenues:						
Charges for services	$ 7,845,040	$ 8,780,004	$ 26,532,808	$ 26,713,025	$ 34,377,848	$ 35,493,029
Operating grants and contributions	2,998,564	5,981,907	8,549	14,260	3,007,113	5,996,167
Capital grants and contributions	5,699,075	2,253,873	3,818,739	2,980,216	9,517,814	5,234,089
General Revenues:						
Taxes:						
Property taxes levied for general purposes	28,894,199	29,343,869	-	-	28,894,199	29,343,869
Tax Increment Financing	777,021	905,662	-	-	777,021	905,662
Sales and use taxes	21,468,069	24,801,831	-	-	21,468,069	24,801,831
Hotel / motel taxes	190,187	455,115	-	-	190,187	455,115
Franchise fees	3,404,113	3,732,406	-	-	3,404,113	3,732,406
Investment income	1,950,288	78,034	581,231	44,697	2,531,519	122,731
Gain (loss) on sale of assets	1,877,727	70,477	16,300	15,575	1,894,027	86,052
Total revenues	75,104,283	76,403,178	30,957,627	29,767,773	106,061,910	106,170,951
Expenses						
General government	9,901,828	7,678,903	-	-	9,901,828	7,678,903
Public safety	21,647,212	26,227,399	-	-	21,647,212	26,227,399
Public works	14,839,605	13,597,575	-	-	14,839,605	13,597,575
Community development	4,216,584	4,587,759	-	-	4,216,584	4,587,759
Culture and recreation	7,940,337	7,697,763	-	-	7,940,337	7,697,763
Interest and other fees	3,122,881	2,886,794	-	-	3,122,881	2,886,794
Water & wastewater	-	-	18,543,022	18,640,527	18,543,022	18,640,527
Hidden Creek Golf course	-	-	2,321,398	1,895,172	2,321,398	1,895,172
Solid Waste	-	-	3,464,393	3,563,473	3,464,393	3,563,473
Cemetery	-	-	33,770	80,828	33,770	80,828
Total expenses	61,668,447	62,676,193	24,362,583	24,180,000	86,031,030	86,856,193
Change in net assets before transfers	13,435,836	13,726,985	6,595,044	5,587,773	20,030,880	19,314,758
Transfers	(1,768,268)	(253,075)	1,768,268	253,075	-	-
Change in net assets	11,667,568	13,473,910	8,363,312	5,840,848	20,030,880	19,314,758
Net assets - beginning	165,566,527	177,234,095	92,583,300	100,946,612	258,149,827	278,180,707
Net assets - ending	$177,234,095	$190,708,005	$100,946,612	$106,787,460	$278,180,707	$ 297,495,465

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City Council.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $57,804,876. The 70% or $40,406,482 of this total has constraints on its spending at because it is classified as either (1) non-spendable for inventory and prepaid items; (2) restricted for debt service, public safety, culture and recreation, economic development, tourism, capital projects, and other; and (3) committed for capital projects, debt service and other. Approximately 30% of the combined ending fund balance, or $17,398,394, constitutes unassigned fund balance.

Of the $57,804,876 ending fund balance, $24,167,510 of nonmajor governmental funds is accounted for in "Other Governmental Funds". The General Fund balance is $18,339,309 at year end – an increase of $2,211,276. Continued construction work during the period exceeded the addition of new bond proceeds resulting in a decrease of fund balances in the Bond Funded Capital Projects fund by $6,554,637 finishing the year at $15,298,057.

Proprietary funds – The City's proprietary funds provide the same type of information found in business-type activities in the government-wide financial statements, but in more detail.

Year-end net position in the water and wastewater fund amounted to $100,569,953. Net position in the water and wastewater fund increased $5,553,164 which is approximately $3,000,000 less than prior year's increase. Difference due to decrease in transfers from other funds of $1,645,000 and decrease in capital contributions of $973,000. The $5,553,164 increase is primarily due to overall revenues exceeding expenses.

Overall, fiscal year 2021 expenses had a slight increase of $117,252 or 1%. This reflects the overall management of the business type activities and the ability to maintain cost.

General Fund Budgetary Highlights –

Total actual revenue collections exceeded the revised estimates by about $2,556,348 over the revised estimate, primarily due to sales tax revenues.

The general fund's final revised expenditure budget was approximately $1,611,769 more than the figure originally adopted. The increase was due to Council approved budget amendments in the amount of $1,500,000 to fund an incentive agreement between the City, Hill College and Burleson Independent School District in the amount of $1,000,000 and $500,000 for a fire alerting system. The remaining balance was from encumbrances from previous year rolled into the current year.

Actual year-end expenditures totaled about $2,260,991 less than the revised budget total. This decrease was primarily due to due to budget savings in various sections of the budget. Economic development incentives paid out was $871,000 less than budgeted. Economic development incentives are budgeted according to the incentive agreement, but are funded based on the actual results of the agreement. In addition, $1,246,000 was due to savings in several areas across the operating budget including benefits, employee development, maintenance & repair and supplies and services. The overall savings is due to budget management and focus on spending needs.

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business type activities as of September 30, 2021 amounts to $356,411,721 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment and roads. The total increase in capital assets for the current fiscal year was approximately 3%.

Capital Assets at Year End
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Land	$ 33,118,019	$ 38,300,084	5,283,537	$ 5,397,686	$ 38,401,556	$ 43,697,770
Buildings & improvements	65,605,849	78,425,585	3,397,683	3,224,127	69,003,532	81,649,712
Infrastructure	106,858,760	107,992,652	153	-	106,858,913	107,992,652
Machinery & equipment	4,508,353	4,670,966	64,643	42,052	4,572,996	4,713,018
Vehicles	3,647,805	2,519,407	1,017,365	927,555	4,665,170	3,446,962
Other	45,000	45,000	-	-	45,000	45,000
Water distribution system	-	-	50,577,612	53,093,669	50,577,612	53,093,669
Wastewater system	-	-	43,263,452	43,319,080	43,263,452	43,319,080
Capitalized interest	-	-	672,223	-	672,223	-
Intangible assets	-	-	1,497,562	1,437,497	1,497,562	1,437,497
Construction in progress	18,420,835	8,348,994	6,528,347	8,667,367	24,949,182	17,016,361
Total	$232,204,621	$240,302,688	$112,302,577	$116,109,033	$344,507,198	$356,411,721

Major capital asset events during the current fiscal year included the following:

- Construction costs related to arterial roads amount to approximately $4,405,437.
- Construction and right-of-way costs related to construction of water infrastructure amounted to approximately $2,517,155.
- Construction and right-of-way costs related to construction of sanitary sewer lines amounted to approximately $2,840,894.
- Cost of purchasing land and buildings to be used as City Facilities amounted to $8,993,729.
- Costs related to construction of City recreational facilities amounted to $1,365,348.
- Approximately $863,051 of water lines were donated by developers.
- Approximately $442,852 of sewer lines were donated by developers.
- Streets and sidewalks worth approximately $2,958,173. Were donated by developers.

Additional information on the City's capital assets can be found in Note 4 in the notes to basic financial statements.

DEBT ADMINISTRATION

At the end of the current fiscal year, the City had total bonded debt issues of $142,360,000. Of this amount, $63,820,000 comprises of general obligation (GO) outstanding bonds debt backed solely by the full faith and credit of the City, $75,840,000 represent certificate of obligation (CO) bonds secured by a combination of property taxes and a limited pledge of other revenues, and $2,700,000 secured by revenues generated from the City's water and wastewater utility. The total GO and CO outstanding debt of $139,660,000 includes self-supporting debt of $51,660,000 paid with revenues generated from the City's water and wastewater utility, $23,417,641 paid with revenue generated from sales tax dedicated to the Burleson 4B Community Service Corporation (Type 4B) and Burleson 4A Economic Development Service Corporation (Type A) and $5,120,000 to be paid with tax revenues generated from the Reinvestment Zone Number Two reflected in the TIF 2&3 fund, with the remaining balance of $59,462,359 paid directly from the debt rate portion of the property tax rate.

Additional information on the City's outstanding debt can be found in Note 8 in the notes to basic financial statements.

Outstanding Debt at Year End

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
General obligation bonds	$ 52,038,785	$ 46,569,428	$ 15,266,215	$ 17,250,572	$ 67,305,000	$ 63,820,000
Certificate of obligation bonds	41,875,000	40,045,000	42,015,000	35,795,000	83,890,000	75,840,000
Utility system revenue bonds	-	-	2,900,000	2,700,000	2,900,000	2,700,000
Sales tax revenue bonds	825,000	-	-	-	825,000	-
	$ 94,738,785	$ 86,614,428	$ 60,181,215	$ 55,745,572	$154,920,000	$142,360,000

The City maintains favorable bond ratings as assigned from the following rating agencies:

	Moody's Investors Service	Standard & Poor's	Fitch
General obligation bonds	Aa3	AA	AA
Water & wastewater revenue bonds	A1	AA-	AA-
4A sales tax revenue bonds	NA	AA-	NA
4B sales tax revenue bonds	NA	AA-	NA

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In fiscal year 2022 budget, City adopted a property tax rate of $0.6859 per $100 value which was $0.252 less than the previous rate of $0.7111 per $100 value. The property tax revenues are budgeted to increase 3.4% or about $730,000 from fiscal year 2021 primarily due to new growth. Sales tax revenues are budgeted to increase by about 3% or $357,000 from fiscal year 2021 year end projections. General Fund total revenues including transfers is $47,604,942 or 8.5% from fiscal year 2021 budget. General Fund total expenditures is $50,037,653 or 9.6% from prior year budget. The result is a $2,432,711 reduction in fund balance. This projected reduction continues to maintain an unassigned fund balance to a level above the City's policy target of 20% of annual operating expenses.

No increase in water rates nor sewer rates is proposed in the FY 2022 budget. Water and Sewer Fund has a strong financial position and ability to continue meetings its debt obligations.

Solid Waste budget has no increase in proposed rates. Revenues and working capital is sufficient to meet the obligations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Burleson's finances. Questions concerning any of the information provided in this report or requests for additional information may be obtained by contacting the City of Burleson, Attn: Finance Department, 141 West Renfro Street, Burleson, Texas 76028.

City of Burleson, Texas

Exhibit A-1

Statement of Net Position
September 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 71,513,436	$ 21,964,152	$ 93,477,588
Receivables			
Taxes, net	104,683	-	104,683
Accounts, net	1,381,800	3,370,454	4,752,254
Due from other governmental units	5,152,595	-	5,152,595
Accrued interest	17,757	11,583	29,340
Inventories	35,428	390,940	426,368
Prepaid items	49,800	-	49,800
Internal balances	233,180	(233,180)	-
Total current assets	78,488,679	25,503,949	103,992,628
Noncurrent assets:			
Restricted cash and investments	-	27,973,794	27,973,794
Capital assets:			
Nondepreciable	46,694,078	14,065,053	60,759,131
Depreciable, net of depreciation	193,608,610	102,043,980	295,652,590
Total noncurrent assets	240,302,688	144,082,827	384,385,515
Total assets	318,791,367	169,586,776	488,378,143
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	905,152	404,804	1,309,956
Deferred outflows related to pensions	4,688,427	370,845	5,059,272
Deferred outflows related to OPEB (RHP & SDBF)	1,004,682	79,469	1,084,151
Total deferred outflows of resources	6,598,261	855,118	7,453,379
LIABILITIES			
Accounts payable	1,892,118	1,953,937	3,846,055
Accrued liabilities	1,854,609	112,444	1,967,053
Accrued interest payable	282,641	156,419	439,060
Deposits payable	-	686,255	686,255
Unearned revenue	5,741,088	-	5,741,088
Current portion of:			
Bonds, leases, compensated absences	9,120,692	4,863,025	13,983,717
Total current liabilities	18,891,148	7,772,080	26,663,228
Noncurrent Liabilities			
Bonds, leases, compensated absences	90,936,225	53,916,438	144,852,663
Net pension liability	16,810,940	1,329,709	18,140,649
Total OPEB liability (RHP & SDBF)	5,437,154	430,067	5,867,221
Total noncurrent liabilities	113,184,319	55,676,214	168,860,533
Total liabilities	132,075,467	63,448,294	195,523,761
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	2,473,148	195,620	2,668,768
Deferred inflows related to OPEB (RHP & SDBF)	133,008	10,520	143,528
Total deferred inflows of resources	2,606,156	206,140	2,812,296
NET POSITION			
Net investment in capital assets	163,721,859	88,788,759	252,510,618
Restricted for			
Debt service	2,710,134	7,608,773	10,318,907
Public safety	414,059	-	414,059
Other purposes	5,203	-	5,203
Economic development/tourism	9,331,210	-	9,331,210
Unrestricted	14,525,540	10,389,928	24,915,468
TOTAL NET POSITION	$ 190,708,005	$ 106,787,460	$ 297,495,465

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas
Statement of Activities
For the Fiscal Year Ended September 30, 2021

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary Government			
Governmental activities:			
General government	$ 7,678,903	$ 3,360,440	$ 16,505
Public safety	26,227,399	1,760,414	3,363,690
Public works	13,597,575	161,465	2,537,322
Community development	4,587,759	1,850,978	-
Culture and recreation	7,697,763	1,646,707	64,390
Interest and other fees	2,886,794	-	-
Total governmental activities	62,676,193	8,780,004	5,981,907
Business type activities:			
Water and wastewater	18,640,527	21,895,086	-
Hidden Creek Golf Course	1,895,172	1,519,950	-
Solid waste	3,563,473	3,242,901	-
Cemetery	80,828	55,088	14,260
Total business-type activities	24,180,000	26,713,025	14,260
TOTAL PRIMARY GOVERNMENT	$ 86,856,193	$ 35,493,029	$ 5,996,167
General revenues:			
Taxes:			
Property			
Tax increment financing			
Sales and use			
Hotel occupancy taxes			
Franchise fees based on gross receipts			
Unrestricted investment earnings			
Gain on sale of capital assets			
Transfers between governmental and business-type activities			
Total general revenues and transfers			
Change in net position			
Net position - beginning			
Net position - ending			

The Notes to the Financial Statements are an integral part of this statement.

Program Revenues	Net (Expense) Revenue and Changes in Net Position		
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
$ -	$ (4,301,958)	$ -	$ (4,301,958)
-	(21,103,295)	-	(21,103,295)
2,249,673	(8,649,115)	-	(8,649,115)
-	(2,736,781)	-	(2,736,781)
4,200	(5,982,466)	-	(5,982,466)
-	(2,886,794)	-	(2,886,794)
2,253,873	(45,660,409)	-	(45,660,409)
2,980,216	-	6,234,775	6,234,775
-	-	(375,222)	(375,222)
-	-	(320,572)	(320,572)
-	-	(11,480)	(11,480)
2,980,216	-	5,527,501	5,527,501
$ 5,234,089	(45,660,409)	5,527,501	(40,132,908)
	29,343,869	-	29,343,869
	905,662	-	905,662
	24,801,831	-	24,801,831
	455,115	-	455,115
	3,732,406	-	3,732,406
	78,034	44,697	122,731
	70,477	15,575	86,052
	(253,075)	253,075	-
	59,134,319	313,347	59,447,666
	13,473,910	5,840,848	19,314,758
	177,234,095	100,946,612	278,180,707
	$ 190,708,005	$ 106,787,460	$ 297,495,465

City of Burleson, Texas

Exhibit B-1

Balance Sheet – Governmental Funds
September 30, 2021

	General	Bond Funded Capital Projects	COVID Relief Grants	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 16,934,796	$ 15,629,872	$ 5,591,665	$ 23,437,651	$ 61,593,984
Receivables:					
Taxes, net	27,300	-	-	77,383	104,683
Accounts, net	1,277,766	-	-	19,452	1,297,218
Due from other governmental units	2,264,647	-	-	2,887,948	5,152,595
Accrued interest	7,885	334	-	7,069	15,288
Due from other funds	500,156	-	-	-	500,156
Inventories	-	-	-	2,156	2,156
Prepaid items	49,800	-	-	-	49,800
Total Assets	$ 21,062,350	$ 15,630,206	$ 5,591,665	$ 26,431,659	$ 68,715,880
LIABILITIES					
Accounts payable	$ 769,621	$ 332,149	$ -	$ 753,802	$ 1,855,572
Accrued liabilities	1,269,754	-	-	532,574	1,802,328
Unearned revenue	-	-	5,591,665	149,423	5,741,088
Due to other funds	-	-	-	500,156	500,156
Total Liabilities	2,039,375	332,149	5,591,665	1,935,955	9,899,144
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - mowing liens	64,524	-	-	-	64,524
Unavailable revenue - grants	-	-	-	328,194	328,194
Unavailable revenue - franchise fees	619,142	-	-	-	619,142
Total Deferred Inflows of Resources	683,666	-	-	328,194	1,011,860
FUND BALANCES					
Nonspendable:					
Prepaid items	49,800	-	-	-	49,800
Restricted:					
Debt service	-	-	-	2,992,775	2,992,775
Public safety				414,059	414,059
Culture and recreation	-	-	-	1,378	1,378
Economic development	-	-	-	8,428,929	8,428,929
Tourism	-	-	-	902,281	902,281
Capital projects	-	15,298,057	-	-	15,298,057
Other purposes	-	-	-	5,203	5,203
Committed:					
Capital projects	-	-	-	11,614,396	11,614,396
Debt service	465,429	-	-	-	465,429
Other purposes	234,175	-	-	-	234,175
Unassigned	17,589,905	-	-	(191,511)	17,398,394
Total Fund Balances	18,339,309	15,298,057	-	24,167,510	57,804,876
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 21,062,350	$ 15,630,206	$ 5,591,665	$ 26,431,659	$ 68,715,880

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit B-2**

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
September 30, 2021

Total fund balances - governmental funds		$ 57,804,876
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		237,205,494
Internal service funds are used by the City's management for equipment maintenance and vehicle replacement. The assets and liabilities of certain internal service funds are included with governmental activities in the Statement of Net Position but are not included at the fund level.		12,264,754
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,011,860
Long-term liabilities and related balance sheet items are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Bonds payable	$ (92,318,609)	
Deferred charge on refunding	905,152	
Obligation under capital lease	(465,429)	
Accrued interest payable	(282,641)	
Compensated absences (net of ISF of $203,970)	(7,068,909)	
Net pension liability (net of ISF of $712,928)	(16,098,012)	
Deferred outflows related to pensions (net of ISF of $198,829)	4,489,598	
Deferred inflows related to pensions (net of ISF of $104,882)	(2,368,266)	
Total SDBF & RHP OPEB liability (net of ISF of $230,583)	(5,206,571)	
Deferred outflows related to SDBF & RHP OPEB (net of ISF of $42,606)	962,076	
Deferred inflows related to SDBF & RHP OPEB (net of ISF of $5,640)	(127,368)	
Combined adjustment		(117,578,979)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$190,708,005

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit B-3**

Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended September 30, 2021

	General	Bond Funded Capital Projects	COVID Relief Grants	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	$ 22,320,945	$ -	$ -	$ 7,928,586	$ 30,249,531
Sales and use taxes	12,486,273	-	-	12,315,558	24,801,831
Hotel occupancy taxes	-	-	-	455,115	455,115
Franchise fees	3,329,092	-	-	242,721	3,571,813
Charges for services	2,825,427	-	-	1,095,574	3,921,001
Licenses and permits	1,600,238	-	-	-	1,600,238
Intergovernmental	517,568	-	2,026,781	1,779,734	4,324,083
Fines	1,060,102	-	-	496,986	1,557,088
Contributions and donations	-	-	-	1,224,829	1,224,829
Investment earnings	30,770	19,663	-	11,877	62,310
Mineral lease	-	-	-	275,019	275,019
Street assessments	-	-	-	59,962	59,962
Miscellaneous	1,153,360	-	-	656,135	1,809,495
Total Revenues	45,323,775	19,663	2,026,781	26,542,096	73,912,315
EXPENDITURES					
Current:					
General government	7,241,128	-	-	3,898	7,245,026
Public safety	22,845,903	-	602,073	649,847	24,097,823
Public works	6,196,547	-	-	15,862	6,212,409
Community development	2,950,879	-	-	2,049,308	5,000,187
Culture and recreation	3,128,305	-	-	4,129,103	7,257,408
Capital outlay	668,485	6,574,300	-	7,010,061	14,252,846
Debt service:					
Principal retirement	57,897	-	-	8,124,358	8,182,255
Interest and fiscal agent charges	18,107	-	-	3,691,571	3,709,678
Total Expenditures	43,107,251	6,574,300	602,073	25,674,008	75,957,632
Excess (deficiency) of revenues over (under) expenditures	2,216,524	(6,554,637)	1,424,708	868,088	(2,045,317)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,872,442	-	-	13,437,445	16,309,887
Transfers out	(2,877,690)	-	-	(16,199,580)	(19,077,270)
Total other financing sources (uses)	(5,248)	-	-	(2,762,135)	(2,767,383)
Net change in fund balance	2,211,276	(6,554,637)	1,424,708	(1,894,047)	(4,812,700)
Fund balance, beginning	16,128,033	21,852,694	(1,424,708)	26,061,557	62,617,576
FUND BALANCE, ENDING	$ 18,339,309	$ 15,298,057	$ -	$ 24,167,510	$ 57,804,876

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit B-4**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended September 30, 2021

Net change in fund balances - total governmental funds		$ (4,812,700)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital outlay	$ 14,084,218	
Depreciation (net of internal service funds)	(8,900,244)	5,183,974
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is reported with governmental activities.		3,346,186
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(941,523)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		(2,193,656)
Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		9,126,583
Internal service funds are used by management to charge the costs of certain activities, such as equipment maintenance and vehicle replacement, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		3,765,046
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 13,473,910

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas

Exhibit C-1

Statement of Net Position – Proprietary Funds
September 30, 2021

	Business-Type Activities Enterprise Funds			
	Water & Wastewater	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS				
Current assets:				
Deposits and investments	$ 17,341,555	$ 3,149,452	$ 20,491,007	$ 11,392,597
Receivables:				
Accounts, net	2,884,980	478,474	3,363,454	91,582
Accrued interest	8,880	1,843	10,723	3,329
Inventories	355,373	32,760	388,133	33,272
Land held for sale of cemetery lots	-	2,807	2,807	-
Total current assets	20,590,788	3,665,336	24,256,124	11,520,780
Noncurrent assets:				
Restricted deposits and investments	27,890,949	82,845	27,973,794	-
Capital assets, net	112,386,968	2,794,509	115,181,477	4,024,750
Total noncurrent assets	140,277,917	2,877,354	143,155,271	4,024,750
Total assets	160,868,705	6,542,690	167,411,395	15,545,530
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	374,509	30,295	404,804	-
Deferred outflows related to pensions	245,375	125,470	370,845	198,829
Deferred outflows related to OPEB (RHP & SDBF)	52,582	26,887	79,469	42,606
Total deferred outflows of resources	672,466	182,652	855,118	241,435
LIABILITIES				
Current liabilities:				
Accounts payable	1,587,963	365,974	1,953,937	36,546
Accrued liabilities	67,758	44,686	112,444	52,281
Accrued interest payable	151,954	4,465	156,419	-
Customer deposits	668,666	17,589	686,255	-
Bonds, compensated absences	4,503,634	359,391	4,863,025	50,993
Total current liabilities	6,979,975	792,105	7,772,080	139,820
Noncurrent liabilities:				
Bonds, compensated absences	52,690,466	1,225,972	53,916,438	152,977
Net pension liability	879,821	449,888	1,329,709	712,928
Total OPEB liability (RHP & SDBF)	284,560	145,507	430,067	230,583
Total noncurrent liabilities	53,854,847	1,821,367	55,676,214	1,096,488
Total liabilities	60,834,822	2,613,472	63,448,294	1,236,308
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	129,435	66,185	195,620	104,882
Deferred inflows related to OPEB (RHP & SDBF)	6,961	3,559	10,520	5,640
Total deferred inflows of resources	136,396	69,744	206,140	110,522
NET POSITION				
Net investment in capital assets	86,473,916	1,387,287	87,861,203	4,024,750
Restricted for debt service	7,530,393	78,380	7,608,773	-
Unrestricted	6,565,644	2,576,459	9,142,103	10,415,385
TOTAL NET POSITION	$ 100,569,953	$ 4,042,126	$ 104,612,079	$ 14,440,135
Net position of business-type activity internal service funds			2,408,561	
Adjustment to reflect activity between governmental and business-type activities			(233,180)	
Net position of business-type activities			$ 106,787,460	

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas **Exhibit C-2**

Statement of Revenues, Expenses,
and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds			
	Water & Wastewater	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES				
Charges for goods and services	$ 21,430,066	$ 4,817,939	$ 26,248,005	$ 10,318,772
Penalties and interest	357,823	-	357,823	-
Miscellaneous	107,197	-	107,197	-
Mineral lease	-	14,260	14,260	-
Total operating revenues	21,895,086	4,832,199	26,727,285	10,318,772
OPERATING EXPENSES				
Water and wastewater services	11,631,279	-	11,631,279	-
Cost of golf operations	-	1,764,333	1,764,333	-
Cost of collecting revenues and other administrative expenses	2,467,427	-	2,467,427	6,348,779
Cost of cemetery operations	-	5,714	5,714	-
Cost of solid waste operations	-	3,575,421	3,575,421	-
Cost of equipment services	-	-	-	1,285,324
Materials, supplies, and cemetery lots	-	64,489	64,489	-
Depreciation	2,819,093	106,313	2,925,406	1,437,082
Total operating expenses	16,917,799	5,516,270	22,434,069	9,071,185
OPERATING INCOME (LOSS)	4,977,287	(684,071)	4,293,216	1,247,587
NON-OPERATING REVENUES (EXPENSES)				
Gain (loss) on disposition of capital assets	-	11,575	11,575	74,477
Investment earnings	40,199	3,104	43,303	17,117
Interest and fiscal agent charges	(1,787,910)	(41,071)	(1,828,981)	-
Total non-operating revenues	(1,747,711)	(26,392)	(1,774,103)	91,594
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,229,576	(710,463)	2,519,113	1,339,181
Transfers in	146,382	909,703	1,056,085	2,514,308
Transfers out	(803,010)	-	(803,010)	-
Impact fees	1,583,277	-	1,583,277	-
Capital contributions	1,396,939	-	1,396,939	-
CHANGE IN NET POSITION	5,553,164	199,240	5,752,404	3,853,489
NET POSITION AT BEGINNING OF YEAR	95,016,789	3,842,886	98,859,675	10,586,646
NET POSITION AT END OF YEAR	$100,569,953	$ 4,042,126	$104,612,079	$ 14,440,135
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				88,444
Change in net position of business-type activities				$ 5,840,848

The Notes to the Financial Statements are an integral part of this statement.

City of Burleson, Texas

Exhibit C-3

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water & Wastewater	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 21,891,519	$ 4,839,614	$ 26,731,133	$ -
Refunds of customer deposits	31,276	-	31,276	-
Receipts from interfund services provided	-	-	-	10,228,255
Payments to suppliers and service providers	(9,246,144)	(4,686,574)	(13,932,718)	(5,579,035)
Payments to employees for salaries and benefits	(1,909,740)	(1,091,308)	(3,001,048)	(1,941,447)
Payments to other funds for services provided	(3,010,317)	-	(3,010,317)	-
Other receipts	-	14,260	14,260	-
Net cash provided by (used in) by operating activities	7,756,594	(924,008)	6,832,586	2,707,773
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments from other funds	146,382	909,703	1,056,085	2,514,308
Payments to other funds	(803,010)	-	(803,010)	-
Net cash provided by (used in) noncapital financing activities	(656,628)	909,703	253,075	2,514,308
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from sale of capital assets	-	11,575	11,575	74,477
Principal paid on bonds	(4,215,000)	(322,429)	(4,537,429)	-
Interest payments on bonds	(2,256,370)	(31,710)	(2,288,080)	-
Impact fees	1,583,277	-	1,583,277	-
Acquisition of capital assets	(5,306,297)	(80,294)	(5,386,591)	(945,146)
Net cash provided by (used in) capital and related financial activities	(10,194,390)	(422,858)	(10,617,248)	(870,669)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	32,602	1,566	34,168	14,459
Net cash provided by investing activities activities	32,602	1,566	34,168	14,459
Net increase (decrease) in cash and cash equivalents	(3,061,822)	(435,597)	(3,497,419)	4,365,871
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR (including restricted deposits and investments of $40,609,809 in the water and wastewater fund and $82,845 in nonmajor enterprise funds)	48,294,326	3,667,894	51,962,220	7,026,726
CASH AND CASH EQUIVALENTS - END OF YEAR (including restricted deposits and investments of $27,890,949 in the water and wastewater fund and $82,845 in nonmajor enterprise funds)	$ 45,232,504	$ 3,232,297	$ 48,464,801	$ 11,392,597

The Notes to the Financial Statements are an integral part of this statement.

Statement of Cash Flows - Proprietary Funds - Continued
For the Fiscal Year Ended September 30, 2021

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water & Wastewater	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	$ 4,977,287	$ (684,071)	$ 4,293,216	$ 1,247,587
Depreciation	2,819,093	106,313	2,925,406	1,437,082
Change in operating assets and liabilities:				
(Increase) decrease in accounts receivable	(3,567)	21,675	18,108	(90,517)
(Increase) decrease in inventories	47,586	70,737	118,323	(19,070)
(Increase) decrease in deferred outflows related to pension	(43,084)	29,014	(14,070)	(45,560)
(Increase) decrease in deferred outflows related to OPEB	8,697	14,089	22,786	(2,419)
Increase (decrease) in accounts payable	(139,462)	(182,135)	(321,597)	22,933
Increase (decrease) in accrued liabilities	11,360	9,511	20,871	13,529
Increase (decrease) in deposits payable	31,276	-	31,276	-
Increase (decrease) in compensated absences	55,704	(7,533)	48,171	46,698
Increase (decrease) in net pension liability and total OPEB liability	22,303	(276,877)	(254,574)	78,086
Increase (decrease) in deferred inflows related to pension	(34,277)	(25,793)	(60,070)	16,261
Increase (decrease) in deferred inflows related to OPEB	3,678	1,062	4,740	3,163
Net cash provided by (used in) operating activities	7,756,594	(924,008)	6,832,586	2,707,773
Noncash capital and related financing activities:				
Contributions from developers	1,396,939	-	1,396,939	-
Total noncash capital and related financing activities	$ 1,396,939	$ -	$ 1,396,939	$ -

The Notes to the Financial Statements are an integral part of this statement.

THE CITY OF
BURLESON
TEXAS

Note 1. Summary of Significant Accounting Policies

The City's major operations include public safety, public works, culture, recreation, and community development. In addition, the City owns and operates a water and wastewater system, solid waste system, a golf course, and a cemetery.

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of more significant policies.

A. Reporting Entity

The City of Burleson, Texas (the "City") Home Rule Charter was adopted by the voters at an election held on April 5, 1969. The City operates under a Council-Manager form of government. As required by the accounting principles generally accepted in the United States of America, the basic financial statements present the City (primary government) and its component units.

The Burleson Community Service Development Corporation ("BCSDC") was incorporated June 25, 1993 as a nonprofit industrial development corporation under the Development Corporation Act of 1979 ("Act"). The Corporation is organized exclusively for the purposes of benefiting and accomplishing public purposes of, and to act on behalf of, the City, and the specific purposes for which the Corporation is organized. This includes the construction and renovation of municipal buildings and other facilities. Although it is legally separate from the City, the BCSDC is reported as if it were part of the primary government (blended) because its Board of Directors is substantively the same as the City Council. Separate financial statements for the BCSDC are not available.

The Burleson 4A Economic Development Corporation (the "4A Corporation") was incorporated September 28, 2000. The Corporation as organized is to promote and provide for economic development within the City and the State of Texas in order to eliminate unemployment and underemployment, and to promote and encourage employment and the public welfare of, for, and on behalf of the City by developing, implementing, providing, and financing projects under the Act and as defined in Section 4A of the Act. Although it is legally separate from the City, the 4A Corporation is reported as a blended component unit because its Board of Directors is substantively the same as the City Council. Separate financial statements for the 4A Corporation are not available.

Tax Increment Finance Reinvestment Zone Number Two (TIF 2) was formed to finance and make public improvements serving only the City, under the authority of the Tax Increment Financing Act. The TIF is governed by a five-member board of directors, of which four members are appointed by the City Council. Although it is legally separate from the City, the TIF is reported as a blended component unit because its Board of Directors is substantively the same as the City Council. Separate financial statements for TIF 2 are not available.

Tax Increment Finance Reinvestment Zone Number Three (TIF 3) was formed to finance and make public improvements serving only the City, under the authority of the Tax Increment Financing Act. The TIF is governed by a five-member board of directors, of which four members are appointed by the City Council. Although it is legally separate from the City, the TIF is reported as a blended component unit because its Board of Directors is substantively the same as the City Council. Separate financial statements for TIF 3 are not available.

B. Basic Financial Statements

The basic financial statements include both government-wide financial statements (based on the City as a whole) and fund financial statements. The focus is on either the City as a whole or major individual funds (within the fund financial statements). Both the government-wide and fund financial statements categorize activities as either governmental or business-type activities.

The government-wide Statement of Net Position is, (a) presented for the primary government distinguishing between the governmental and business-type activities columns, and (b) reflected on a full accrual economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the respective fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured and basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the time of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees, sales taxes, hotel occupancy taxes and investment income (including unrealized gains and losses) are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The ***General Fund*** is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The ***Bond-Funded Capital Projects Fund*** is used to account for the acquisition and construction of various capital facilities and is funded by various sales tax revenue and general obligation bonds.

The ***COVID Relief Grants Fund*** - This fund accounts for the resources received from federal and state agencies to be used to react to the COVID-19 pandemic.
The City reports the following major enterprise fund:

The ***Water/Wastewater Fund*** is used to account for the provision of water and sewer services to residents of the City and certain nonresidents. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

Internal Service Funds are used to account for goods and services provided to City departments such as equipment and information technology services, the purchase of vehicles and equipment, and health self-insurance program.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and wastewater fund and various other funds of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various funds concerned.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

Substantially all operating deposits and investments are maintained in pooled deposit and investment accounts. Investment income relating to pooled deposits and investments is allocated to the individual funds primarily based on each fund's pro rata share of the total deposits and investments. For purposes of cash flows, the City considers cash on hand, demand deposits, and investments with original maturities of three months or less to be cash equivalents.

Legal provisions generally permit the City to invest in direct obligations of the Federal government, municipal investment pools and interest-bearing deposit accounts. During the year ended September 30, 2021, the City did not own any types of securities other than those permitted by state law.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the noncurrent portion of inter-fund loans). All other outstanding balances between funds are reported as due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reports in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible receivables. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectible receivables. The net property tax receivable is comprised of the property tax revenues collected within 60 days after year end. The City believes amounts remaining uncollected at sixty days after year-end are generally uncollectible.

The City's property taxes are levied on October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. Assessed values are established at 100% of estimated market value. The assessed value, net of exemptions, upon which the fiscal year 2021 levy was based, was approximately $4,420,528,942. Property taxes attach as an enforceable lien on property as of January 1. Taxes are due by January 31 following the October 1 levy date and are considered delinquent after January 31 of each year.

General property taxes are limited by the Texas Constitution to $2.50 per $100 assessed valuation. The City's Home Rule Charter authorizes assessment, levy, and collection of property taxes: a) at a rate not exceeding $1.00 per $100 of assessed valuation for the purpose of paying the general governmental operating costs of the City and b) at a rate sufficient to pay the principal and interest on bonds of the City. The City's combined tax rate for the year ended September 30, 2021 was $0.7111 per $100 of assessed valuation.

3. Inventories

All inventories are valued using the average cost method. Inventories of governmental funds are recorded as expenditures when consumed rather that when purchased.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

5. Restricted Assets

Certain bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

6. Capital Assets

Capital assets, which include land, buildings, improvements, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), purchased or acquired, are carried at historical cost, or estimated historical cost if historical cost is not available. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed. A capitalization threshold of $5,000 is used for all capital assets. Depreciation on capital assets is calculated on the straight-line basis over the following estimated useful lives.

Buildings	30 - 50 Years
Machinery and equipment	5 - 30 Years
Vehicles	5 - 30 Years
Water and sewer system	50 Years
Improvements other than building	20 Years
Infrastructure	15 - 40 Years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest accrued during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

7. Compensated Absences

Vacation and sick leave are granted to City employees in varying amounts. The City accrues vacation benefits as they are earned. In the event of termination, an employee is reimbursed for accumulated unused vacation days if the employee has at least six months service. The City's policy regarding unused sick leave allows terminated employees with at least five years of service to receive reimbursement of accumulated unused sick leave.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Other Post-Employment Benefits

TMRS Supplemental Death Benefits Fund. The City participates in the Texas Municipal Retirement System Supplemental Death Benefit Fund (TMRS SDBF), which is an optional single employer defined benefit life insurance plan that is administered by TMRS. It provides death benefits to active and, if elected, retired employees of participating employers. For purposes of measuring the total TMRS SDBF OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total TMRS SDBF liability and additions to/deductions from the City's total TMRS SDBF liability have been determined on the same basis as they are reported by TMRS. The TMRS SDBF expense and deferred (inflows)/outflows of resources related to TMRS SDBF, primarily result from changes in the components of the total TMRS SDBF liability. Most changes in the total TMRS SDBF liability will be included in TMRS SDBF expense in the period of the change. For example, changes in the total TMRS SDBF liability resulting from current-period service cost, interest on the TOL, and changes of benefit terms are required to be included in TMRS SDBF expense immediately. Changes in the total TMRS SDBF liability that have not been included in TMRS SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to TMRS SDBF.

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the City for benefits due and payable that are not reimbursed by plan assets. Information regarding the City's total OPEB liability is obtained from a report prepared by a consulting actuary.

10. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Difference in expected and actual economic experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following types of items that qualify for reporting in this category.

- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Difference in expected and actual economic experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available

11. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are applied.

It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

12. Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

13. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the City Manager to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

It is the goal of the City that unassigned fund balance of the General Fund should be at least 20% of General Fund annual expenditures. This percentage is the equivalent of 73 days of expenditures. To adhere to the principles of matching current revenues with current expenditures and minimizing property taxes, the City will take action to reduce the fund balance if the unassigned fund balance grows beyond 90 days of expenditures. At September 30, 2021, the General Fund unassigned fund balance equated to 149 days of expenditures.

E. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Proprietary Funds Operating And Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds and internal service funds are charges to customers for sales and services.
Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

F. Budgetary Information

Budget Policy – Prior to September 1, the City Manager submits to the City council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them. The proposed budget and all supporting schedules are filed with the City Secretary when submitted to the City Council. Public hearings are conducted to obtain taxpayer comments. Prior to September 30, the budget is adopted by affirmative vote of a majority of the members of the City Council.

Annual operating budgets are prepared on a budgetary basis for the General Fund, Debt Service funds and all special revenue funds except for the Grants Fund, COVID Relief Grants Fund, and Other Special Revenue Funds. Budgetary data for capital projects funds is budgeted over the life of the respective project and not on an annual basis.

Budgetary Data – Budget amounts presented in the required supplementary information reflect the original budget and the amended budget, which has been adjusted for legally authorized revisions to the annual budget during the year. Appropriations, except remaining project appropriations and encumbrances, lapse at the end of each fiscal year.

G. Accounting Pronouncements

The Government Accounting Standards Board (GASB) has issued the following statements which will be effective in future years as described below:

The GASB issued Statement No. 84, Fiduciary Activities, which was effective for fiscal year 2021. The objective of this Statement is to establish standards of accounting and financial reporting for fiduciary activities. This Statement applies to all state and governmental entities. The City implemented this standard in fiscal year 2021 but it had no impact on the City.

The GASB issued Statement No. 87, Leases – This statement changes the recognition requirements for certain lease assets and liabilities for leases that are currently classified as operating leases. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 90, Majority Equity Interests, An Amendment of GASB Statements No. 14 and 16, which was effective for fiscal year 2021. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement applies to all state and governmental entities. The City implemented this standard in fiscal year 2021 but it had no impact on the City.

The GASB issued Statement No. 92, Omnibus 2020. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 93, Replacement of Interbank Offered Rates. This Statement establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and leases. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This Statement modifies the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. This statement will become effective for the City in fiscal year 2022.

The GASB issued Statement No. 98, The Annual Comprehensive Financial Report. This Statement was issued in October 2021 and establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The City implemented this standard in fiscal year 2021. The implementation of this standard changed the report name to the Annual Comprehensive Financial Report.

H. Oil and Gas Royalties

The City receives royalties related to various oil and gas leases for which the City acts as lessor. The royalties are generally payable to the City when production begins at the lease site, and revenue is recognized at the time the royalty is earned and considered measurable and available if received within 60 days of year-end.

Note 2. Cash and Investments

A. Cash Deposits with Financial Institutions

State statutes authorize the City's cash to be deposited in demand deposits, time deposits, or certificates of deposit, and require that all deposits be fully collateralized or insured.

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City's policy requires that all deposits with financial institutions must be collateralized to the extent not protected by FDIC insurance.

At September 30, 2021, the carrying amount of the City's deposits was $31,750,775. The bank balances were entirely covered either by Federal Depository Insurance or by collateral held by the City's agent in the City's name.

B. Investments

In accordance with the Texas Public Funds Investment Act and the City's investment policy, the City invests in:

a. Obligations of the United States or its agencies or instrumentalities.

b. Fully insured or collateralized financial deposits at commercial banks and savings and loan associations.

c. SEC registered, no load money market funds in accordance with state law.
d. Eligible statewide investment pools authorized by the City Council.

e. Repurchase Agreements (direct security repurchase agreements and reverse repurchase agreements in accordance with state law) collateralized by U.S. Treasury or U.S. Government Agency Securities.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles, which provides a framework for measuring fair value by establishing a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.

- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

As of September 30, 2021, the City had the following cash and investments:

	September 30,2021	(Level 1)	(Level 2)	(Level 3)	Percent of Total Investment Portfolio	Weighted Average Maturity (Days)*
Cash	$ 31,758,791	$ -	$ -	$ -	0%	N/A
Investments measured at net asset value/amortized cost per share:						
Investment pools:						
TexPool	18,065,381	-	-	-	20.1%	34
TexPool Prime	7,194,256	-	-	-	8.0%	53
TexStar	8	-	-	-	0.0%	43
LOGIC	48,766,558	-	-	-	54.4%	55
Lone Star	5,871,072	-	-	-	6.6%	46
Investments by fair value level:						
Debt securities:						
Municipal bonds	9,795,316	-	9,795,316	-	10.9%	147
Total investments	89,692,591	-	9,795,316	-		
Total cash and investments	$ 121,451,382	$ -	$ 9,795,316	$ -		

* Portfolio weighted average maturity (days) = 60

Investment Pools
Investment pools are not categorized as to investment risk since specific securities relating to the City cannot be identified. Under the TexPool Participation Agreement, administrative and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accountants. The State Comptroller is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool. TexPool investment pools are measured at amortized cost.

Under the LOGIC Participation Agreement, administrative and investment services to LOGIC are provided by Hilltop Securities, Inc. and JP Morgan Asset Management, Inc. as co-administrators. The administrators settle all trades for LOGIC and secure and value its assets every day. The fair value of the City's position in these pools is the same as the value of the pool shares. LOGIC investment pool is measured at net asset value.

The Lone Star Investment Pool is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Pool is governed by an 11 member Board of Trustees, consisting of individuals representing entities participating in the pool. The fair value of the District's position in the pool is the same as the value of the pool shares. The Lone Star Investment Pool is measured at amortized cost.

The City's investment pools each have a redemption notice period of one day and may redeem daily. The investment pools' authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

Interest Rate Risk
To limit interest and market rate risk from changes in interest rates, the City's adopted Investment Policy sets a maximum stated maturity limit of two years for operating funds. Non-operating funds on individual investment have a maximum maturity of three years. Debt service reserve funds have a stated maximum maturity of ten years. The Policy also sets a maximum maturity for debt service sinking funds of five years. The maximum weighted average maturity (WAM) is one year for operating funds and two years for non-operating funds.

Credit Risk
Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized rating agency.

A primary stated objective of the City's adopted Investment Policy is the safety or principal and avoidance of principal loss. Credit risk within the City's portfolio among the authorized investments approved by the City's adopted Investment Policy includes only financial deposits, repurchase agreements, SEC registered money market mutual funds, state and local obligations rated A by at least one nationally recognized securities rating agency (NRSRO) and statewide investment pools. Investments are made primarily in obligations of the US Government, its agencies, or instrumentalities.

State law and the City's adopted Investment Policy restricts financial deposits to those banks and savings and loans doing business in the state of Texas and further requires full insurance or collateralized from these depositories (banks only).

Repurchase agreements are limited to those with defined termination dates with primary dealers (as defined by the Federal Reserve) and Texas banks.

The City's adopted Investment Policy restricts investment in SEC registered money market mutual funds striving to maintain a $1 net asset value as defined by State law.

Local government investment pools in Texas are required to be rated AAA or equivalent by at least one nationally recognized securities rating organization. As of September 30, 2021, the City's investments in investment pools were all rated AAAm by Standard & Poor's.

Concentration of Credit Risk
Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. It is the policy of the City to diversity its investment portfolios. Whenever practical, assets held in the common investment portfolio shall be diversified to minimize the risk of loss resulting from one concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

Custodial Risk

To control custody and safekeeping risk, State law and the City's adopted Investment Policy requires collateral for all time and demand deposits, as well as collateral for repurchase agreements, be transferred delivery versus payment and held by an independent party approved by the City and held in the City's name. The custodian is required to provide original safekeeping receipts and monthly reporting of positions with position descriptions including market value.

Repurchase agreements and deposits must be collateralized to 102% and be executed under written agreements. Depository agreements are executed under the terms of US Financial Institutions Resource and Recovery Enforcement Act ("FIRREA"). The counterparty of each type of transaction is held contractually liable for monitoring and maintaining the required collateral margins daily.

Note 3. Receivables and Deferred Inflows of Resources

Receivables as of September 30, 2021 for the City's individual major funds, and nonmajor funds in the aggregate, including the applicable allowances for uncollectible amounts, are as follows:

	Governmental Funds			
	General	Bond Funded Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds
Receivables:				
Taxes	$ 629,254	$ -	$ 89,333	$ 718,587
Accounts	1,277,766	-	31,841	1,309,607
Intergovernmental	2,264,647	-	2,887,948	5,152,595
Interest	7,885	334	7,069	15,288
Gross receivables	4,179,552	334	3,016,191	7,196,077
Less: allowance for uncollectibles	(601,954)	-	(24,339)	(626,293)
Net total receivables	$ 3,577,598	$ 334	$ 2,991,852	$ 6,569,784
Deferred inflows of resources:				
Mowing liens	$ 64,524	$ -	$ -	$ 64,524
Grants	-	-	328,194	328,194
Franchise fees	619,142	-	-	619,142
Total deferred inflows	$ 683,666	$ -	$ 328,194	$ 1,011,860

	Enterprise Funds		
	Water and Wastewater	Other Non-major	Enterprise Funds Total
Receivables:			
Accounts	$ 1,838,968	$ 341,484	$ 2,180,452
Unbilled	1,051,007	142,755	1,193,762
Interest	8,880	1,843	10,723
Gross receivables	2,898,855	486,082	3,384,937
Less: Allowance for uncollectibles	(4,995)	(5,765)	(10,760)
Net total receivables	$ 2,893,860	$ 480,317	$ 3,374,177

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	$ 33,118,019	$ 5,182,065	$ -	$ -	$ 38,300,084
Construction in progress	18,420,835	8,475,182	-	(18,547,023)	8,348,994
Historical/Artwork collections	45,000	-	-	-	45,000
Total capital assets not being depreciated	51,583,854	13,657,247	-	(18,547,023)	46,694,078
Capital assets being depreciated:					
Buildings and improvements	49,258,486	2,978	-	6,169,397	55,430,861
Improvements other than buildings	41,641,323	558,754	-	8,949,050	51,149,127
Infrastructure	177,042,454	2,256,021	-	4,033,752	183,332,227
Vehicles	9,539,319	499,012	(199,155)	(631,519)	9,207,657
Machinery and equipment	17,408,268	1,232,763	(364,818)	26,343	18,302,556
Total capital assets being depreciated	294,889,850	4,549,528	(563,973)	18,547,023	317,422,428
Less accumulated depreciation for:					
Buildings	(11,612,106)	(1,050,613)	-	-	(12,662,719)
Improvements other than buildings	(13,681,854)	(1,809,830)	-	-	(15,491,684)
Infrastructure	(70,183,694)	(5,155,881)	-	-	(75,339,575)
Vehicles	(5,891,514)	(988,890)	192,154	-	(6,688,250)
Machinery and equipment	(12,899,915)	(1,096,493)	364,818	-	(13,631,590)
Total accumulated depreciation	(114,269,083)	(10,101,707)	556,972	-	(123,813,818)
Total capital assets being depreciated, net	180,620,767	(5,552,179)	(7,001)	18,547,023	193,608,610
Governmental activities capital assets, net	$ 232,204,621	$ 8,105,068	$ (7,001)	$ -	$ 240,302,688

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Business-type activities:					
Capital assets not being depreciated:					
Land	$ 5,283,537	$ 114,149	$ -	$ -	$ 5,397,686
Construction in progress	6,528,347	5,258,318	-	(3,119,298)	8,667,367
Total capital assets not being depreciated	11,811,884	5,372,467	-	(3,119,298)	14,065,053
Capital assets being depreciated:					
Water systems	69,828,056	1,006,355	-	3,069,863	73,904,274
Wastewater systems	57,726,723	442,852	-	877,530	59,047,105
Infrastructure	30,524	-	-	-	30,524
Buildings and improvements	7,431,950	-	-	67,868	7,499,818
Machinery and equipment	920,265	-	(43,692)	-	876,573
Vehicles	3,092,843	148,809	(22,995)	-	3,218,657
Intangible assets	3,047,865	-	-	-	3,047,865
Capitalized interest	895,963	-	-	(895,963)	-
Total capital assets being depreciated	142,974,189	1,598,016	(66,687)	3,119,298	147,624,816
Less accumulated depreciation for:					
Water systems	(19,250,444)	(1,482,336)	-	(77,825)	(20,810,605)
Wastewater systems	(14,463,271)	(1,175,003)	-	(89,751)	(15,728,025)
Infrastructure	(30,371)	(153)	-	-	(30,524)
Buildings and improvements	(4,034,267)	(185,260)	-	(56,164)	(4,275,691)
Machinery and equipment	(855,622)	(22,589)	43,690	-	(834,521)
Vehicles	(2,075,478)	(235,619)	19,995	-	(2,291,102)
Intangible assets	(1,550,303)	(60,065)	-	-	(1,610,368)
Capitalized interest	(223,740)	-	-	223,740	-
Total accumulated depreciation	(42,483,496)	(3,161,025)	63,685	-	(45,580,836)
Total capital assets being depreciated, net	100,490,693	(1,563,009)	(3,002)	3,119,298	102,043,980
Business-type activities capital assets, net	$ 112,302,577	$ 3,809,458	$ (3,002)	$ -	$ 116,109,033

Because the City maintains an internal service fund solely for the purpose of servicing business-type activities of the City, capital assets in this schedule are not equal to those reported in the statement of net position for proprietary funds. The net value of capital assets in the Proprietary Vehicle Replacement fund is $927,556 and is included in the above schedule.

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	$ 332,398
Public safety	1,634,637
Public works, which includes the depreciation of general infrastructure assets	6,999,638
Culture and recreation	1,135,034
Total governmental activities depreciation	$ 10,101,707
Business-type activities:	
Water and wastewater	$ 2,819,093
Golf course	94,443
Solid waste disposal and collection	1,245
Cemetery	10,625
Vehicle replacement fund	235,619
Total business-type activities depreciation	$ 3,161,025

Note 5. Capital Leases

In a prior year, the City entered into a lease agreement as lessee for financing the acquisition of a fire truck for the fire department.

This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

See the long-term debt note for the future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021.

The assets acquired through these capital leases are as follows:

	Governmental Activities
Asset:	
Machinery and equipment	$ 631,520
Less: Accumulated drpreciation	(157,880)
Total	$ 473,640

Note 6. Interfund Balances and Transactions

A. Interfund Receivables/Payables

The composition of interfund balances as of September 30, 2021, is as follows:

Receivable Fund	Payable Fund	Total
General Fund	Nonmajor Governmental	$ 500,156
Total		$ 500,156

The outstanding balances between funds result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Interfund receivables/payables are recorded between the governmental activities and business type activities in the government wide statement of net position resulting from allocation of interfund charges.

B. Interfund Transfers

Interfund transfers during the year ended September 30, 2021, were as follows:

Transfers Out:	Transfers in:	Amount
Nonmajor Governmental	General Fund	$ 2,069,432
Water & Wastewater	General Fund	803,010
General Fund	Water & Wastewater	146,382
General Fund	Internal Service Funds	2,514,308
General Fund	Nonmajor Governmental	217,000
Nonmajor Governmental	Nonmajor Governmental	13,220,445
Nonmajor Governmental	Nonmajor Enterprise	909,703
Total		$ 19,880,280

Transfers are used to (1) move revenues collected in the special revenue funds to finance various programs in accordance with budgetary authorizations, (2) move receipts restricted for debt service from the funds collecting the receipts to a debt service fund as debt service payments become due, (3) transfer additional funds to the Golf Course (4) and pay the water and solid waste utilities' payments in lieu of taxes. In the government-wide financial statements, interfund transfers are eliminated within the governmental activities column and business-type column, as appropriate.

C. Cost Reimbursements

The cost of the City's central general and administrative services is allocated to the designated special revenue and enterprise funds. These costs are reported as interfund services provided and used rather than interfund transactions and are treated as revenues in the General fund and expenses (expenditures) in the other funds. Interfund services provided and used are "arms-length" transactions between departments or funds that would be treated as revenues, expenditures, or expenses if they were with an external organization. The distinguishing aspects of interfund services provided and used are that each department or fund both gives and receives consideration.

Significant cost reimbursements made to the General Fund during the year were as follows:

Fund	Amount
Water and Wastewater	$ 1,680,207
4A Corp Special Revenue	256,118
BCSDC Special Revenue	10,000
Parks Performance Fund	345,668
Hotel Motel	26,780
Golf Course	120,510
Solid Waste	296,260
Total	$ 2,735,543

D. Franchise Fees

The City's enterprise funds, which use the public rights-of-way, pay franchise fees to the General Fund as if they were organizations separate from the City. These fees are not taxes but are compensation to the City for the use of the City's streets and public rights-of-way. These payments are reported as interfund services provided and used rather than interfund transactions and are treated as revenue (reported as franchise fees) in the General Fund and expenses in the enterprise funds. Such fees paid during the year were:

Fund	Amount
Water and Wastewater	$ 881,504
Solid Waste	236,488
Total	$ 1,117,992

E. Payments in Lieu of Property Taxes

For fiscal year 2021, the Water and Wastewater fund made a $803,010 payment in lieu of property taxes to the General Fund. The payment is calculated by applying the City's property tax rate to the net book value of the enterprise fund's capital assets and is included in property tax revenue in the General Fund.

Note 7. Long Term Debt and Obligations

A. General Obligation Bonds and Certificates of Obligation

The City issues general obligation bonds and certificates of obligation for the purpose of providing funds for the acquisition and construction of major capital facilities. General obligation bonds and certificates of obligation are issued for both governmental activities and business-type activities and are direct obligations issued on a pledge of the general taxing power for payment of the debt obligations of the City.

In the current year, the City issued Series 2021 General Obligation Refunding Bonds in the amount of $8,345,000. The bonds carry an interest rate of .96%. The proceeds were used to advance refund $3,995,000 of General Obligation Refunding Bonds, Series 2011 and $4,270,000 of Combination Tax & Revenue Certificates of Obligation, Series 2011. The net proceeds of $8,431,762 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the 2011 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The advance refunding reduced the City's total debt service payments by $1,057,571 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $998,215.

B. Revenue Bonds

Water and sewer revenue bonds are issued for the purpose of financing the acquisition and construction of major capital improvements for the water and sewer system and related facilities secured by a pledge of the net revenues of the water and sewer system.

Long-term debt transactions, including current portion, for the year ended September 30, 2021, are summarized as follows:

	Beginning Balance	Increased	Refunded/ Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation bonds	$ 52,038,785	$ -	$ 5,469,357	$ 46,569,428	$ 5,337,571
Certificates of obligation	41,875,000	-	1,830,000	40,045,000	1,905,000
Sales Tax revenue bonds	825,000	-	825,000	-	-
Compensated absences	5,535,177	4,113,321	2,375,619	7,272,879	1,818,220
Capital leases	523,326	-	57,897	465,429	59,901
Premium on debt	6,846,544	-	1,142,363	5,704,181	-
Governmental activites long-term debt	$ 107,643,832	$ 4,113,321	$ 11,700,236	$ 100,056,917	$ 9,120,692
Business-type activities:					
General Obligation bonds	$ 15,266,215	$ 8,345,000	$ 6,360,643	$ 17,250,572	$ 2,917,429
Certificates of obligation	42,015,000	-	6,220,000	35,795,000	1,675,000
Water & sewer revenue bonds	2,900,000	-	200,000	2,700,000	205,000
Compensated absences	214,210	258,454	210,284	262,380	65,596
Premium on debt	3,267,486	-	495,975	2,771,511	-
Business-type activites long-term debt	$ 63,662,911	$ 8,603,454	$ 13,486,902	$ 58,779,463	$ 4,863,025

Premium on debt is amortized over the life of the debt using the effective interest method.

The City's direct borrowings (capital leases) related to governmental and business-type activities are secured with equipment as collateral.

The City's outstanding certificates of obligations and revenue bonds related to governmental and business-type activities are secured with property tax revenue.

The revenue bonds are collateralized by the revenue of the combined utility system and the various special funds established by the bond ordinances. The ordinances provide that the revenue of the system is to be used, first, to pay operating and maintenance expenses of the system and, second, to establish and maintain the revenue bond funds. Should the City default on these bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the City.

Bonds payable at September 30, 2021, is comprised of the following individual issues:

	Interest Rate %	Issue Date	Maturity Date	Original Issue	Amount Outstanding
Governmental Activities:					
General obligation bonds:					
2012 Series	2.00 - 4.00	5/16/2012	5/16/2032	$ 5,040,000	$ 3,685,000
2014 Series	2.00 - 4.00	7/2/2014	3/1/2034	19,558,570	10,499,428
2015 Series	1.00 - 5.00	4/20/2015	3/1/2035	12,150,000	7,720,000
2016 Series	2.00 - 5.00	6/6/2016	3/1/2036	25,135,000	19,055,000
2017 Series	2.50 - 4.00	7/17/2017	3/1/2037	2,155,000	1,845,000
2020 Series	5.00	8/19/2020	3/1/2030	4,445,000	3,765,000
Total general obligated bonds				68,483,570	46,569,428
Certificates of obligation:					
2013 Tax and Revenue	2.00 - 3.00	5/1/2013	3/1/2033	4,620,000	3,035,000
2014 Tax and Revenue	2.00 - 4.00	7/2/2014	3/1/2034	4,685,000	3,475,000
2015 Tax and Revenue	1.00 - 5.00	4/20/2015	3/1/2035	6,565,000	5,160,000
2016 Tax and Revenue	2.00 - 5.00	6/6/2016	3/1/2036	3,855,000	3,150,000
2017 Tax and Revenue	2.50 - 4.00	7/17/2017	3/1/2037	2,810,000	2,385,000
2018 Tax and Revenue	3.50 - 4.00	5/16/2018	3/1/2038	13,745,000	12,400,000
2019 Tax and Revenue	3.00 - 5.00	5/6/2019	3/1/2039	7,415,000	7,010,000
2020 Tax and Revenue	2.00 - 5.00	8/19/2020	3/1/2040	3,560,000	3,430,000
Total certificates of obligation				47,255,000	40,045,000
Sales tax revenue bonds:					
2010 Sales Tax Revenue bonds	2.00 - 4.00	5/1/2010	9/1/2021	8,565,000	-
Total Sales Tax Revenue Bonds				8,565,000	-
Total governmental activites				124,303,570	86,614,428
Business-type Activities					
General obligation bonds:					
2011 water & sewer refunding	4.00 - 4.375	5/1/2011	3/1/2027	10,770,000	-
2014 Gold Course refunding	2.00 - 4.00	7/2/2014	3/1/2034	3,006,430	1,385,572
2015 Water & Sewer refunding	1.00 - 5.00	4/20/2015	3/1/2035	10,730,000	5,645,000
2016 Water & Sewer refunding	2.00 - 5.00	6/6/2016	3/1/2036	4,435,000	1,875,000
2021 Water & Sewer refunding	0.96	7/21/2021	3/1/2031	8,345,000	8,345,000
Total general obligated bonds				37,286,430	17,250,572
Certificates of obligation:					
2011 Tax and Revenue	4.00 - 4.375	5/1/2011	3/1/2031	7,075,000	-
2013 Tax and Revenue	2.00 - 3.00	5/1/2013	3/1/2033	2,160,000	1,420,000
2014 Tax and Revenue	2.00 - 4.00	7/2/2014	3/1/2034	5,480,000	4,055,000
2015 Tax and Revenue	1.00 - 5.00	4/20/2015	3/1/2035	4,855,000	3,805,000
2016 Tax and Revenue	2.00 - 5.00	6/6/2016	3/1/2036	5,750,000	4,695,000
2017 Tax and Revenue	2.50 - 4.00	7/17/2017	3/1/2037	7,400,000	6,290,000
2018 Tax and Revenue	3.50 - 4.00	5/16/2018	3/1/2038	8,135,000	7,335,000
2019 Tax and Revenue	3.00 - 5.00	5/6/2019	3/1/2038	4,470,000	4,225,000
2020 Tax and Revenue	2.00 - 5.00	8/19/2020	3/1/2040	4,090,000	3,970,000
Total certificates of obligation				49,415,000	35,795,000
Water and sewer revenue bonds					
2012 Improvement	2.00 - 4.00	4/15/2012	3/1/2032	4,300,000	2,700,000
Total water and sewer revenue bonds				4,300,000	2,700,000
Total business-type activities				$ 91,001,430	$ 55,745,572

The annual requirements to amortize all debt outstanding as of September 20, 2021, are as follows:

	Governmental Activities					
Year Ending September 30,	General Obligation	GO Interest	Certificate of Obligation	CO Interest	Capital Leases	Capital Lease Interest
2022	5,337,571	$ 1,895,907	$ 1,905,000	$ 1,475,419	$ 59,900	$ 16,104
2023	5,545,143	1,679,177	1,990,000	1,399,769	61,973	14,031
2024	5,781,428	1,447,409	2,060,000	1,317,150	64,118	11,887
2025	6,160,286	1,206,162	2,150,000	1,228,688	66,336	9,669
2026	4,810,000	964,806	2,250,000	1,135,944	68,631	7,373
2027-2031	13,350,000	2,277,988	12,610,000	4,207,034	144,471	7,540
2032-2036	5,440,000	469,688	12,715,000	1,707,600	-	-
2037-2041	145,000	2,447	4,365,000	169,888	-	-
Total	$ 46,569,428	$ 9,943,584	$ 40,045,000	$ 12,641,492	$ 465,429	$ 66,604

	Business-Type Activities					
Year Ending September 30,	General Obligation	GO Interest	Certificate of Obligation	CO Interest	Water and Wastewater Revenue Bonds	Water and Wastewater Interest
2022	$ 2,917,429	$ 450,302	$ 1,675,000	$ 1,324,769	$ 205,000	$ 96,325
2023	3,009,857	367,942	1,745,000	1,260,444	210,000	90,100
2024	3,093,572	276,776	1,825,000	1,188,025	220,000	83,650
2025	2,759,714	183,855	1,895,000	1,108,769	225,000	76,975
2026	1,940,000	105,618	1,980,000	1,026,094	235,000	68,900
2027-2031	3,530,000	95,306	11,190,000	3,830,497	1,310,000	194,600
2032-2036	-	-	11,880,000	1,531,194	295,000	5,900
2037-2041	-	-	3,605,000	132,731	-	-
Total	$ 17,250,572	$ 1,479,799	$ 35,795,000	$ 11,402,523	$ 2,700,000	$ 616,450

The ordinances authorizing the issuance of Water and Sewer serial bonds created the revenue bond debt service and retirement funds. The gross revenues of the waterworks system, after deduction of reasonable expenses of operation and maintenance, are pledged to such funds in amounts equal to the total annual principal and interest requirements of the bonds and amounts required to maintain the revenue bond and emergency funds. At September 30, 2021, the minimum amount required by the ordinances for the revenue bond debt service and retirement funds had been accumulated.

The revenue bond ordinances also require that the City charge for services sufficient to produce net revenues, as defined, in an amount not less than 1.25 times the average annual principal and interest requirement. At September 30, 2021, this requirement had been met.

The ordinance authorizing the issuance of General Obligation Bonds created the Debt Service Fund. All taxes levied and collected for an on account of said bonds are pledged to the Debt Service Fund in amounts authorized by the City Council, but never less than annual maturing interest and principal requirements with the provision that the principal portion will never be less than 2% of the outstanding principal amount. At September 30, 2021, this requirement had been met.

Compensated absences are typically liquidated by the fund to which they relate.

Note 8. Water and Sewer Contract

On July 19, 2010, the City entered into a contract with the City of Fort Worth, Texas, for the purchase of treated water to be effective January 1, 2011, and to expire on September 30, 2031. This contract requires the City to pay varying amounts based on annual consumption rates established under the terms of the contract. During fiscal year 2021, the City purchased $4,192,400 of treated water under the terms of this contract.
In 1987, the City entered a contract with the City of Fort Worth, Texas, for the transportation, treatment, and disposal of sanitary sewage. Under the terms of the contract, the City is required to make payments for sewage actually discharged based on rates and charges determined on an annual basis under the terms of the contract. During fiscal year 2021, the City paid $3,662,814 for the treatment and disposal of sanitary sewage under the terms of this contract.

Note 9. Employees' Retirement System

A. Texas Municipal Retirement System

Plan Description. The City participates as one of 895 plans in the defined benefit cash balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of the System with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided. TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring Member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the total Member contributions and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes. Plan provisions for the City are as follows:

Employee deposit rate	7%
Matching ratio (city to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years to any age, 5 yers at age 60 and above
Upodated service credit	100% Repeating, Transfers
Annuity increase to retirees	70% of CPI Repeating

Employees Covered by Benefit Terms. At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently recieveing benefits	162
Inactive employees entitled to but not yet receiving benefits	179
Active employees	346
Total	687

Contributions. The contribution rates for employees in TMRS are either 5%, 6%, or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 15.61% and 16.16% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021, were $4,144,156, and were equal to the required contributions.

Net Pension Liability. The City's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Within the governmental activities, the General Fund generally liquidates the net pension liability. In the business-type activities, the net pension liability is liquidated by the Utility Fund.

Actuarial Assumptions. The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.50% to 11.50% including inflati
Investment Rate of Return	6.75%

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a buildingblock method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate if Return (Arithmetic)
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Flexed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
Total	100.00%	

Discount Rate. The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that Member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive Members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2019	$ 111,688,190	$ 94,318,090	$ 17,370,100
Changes for the year:			
Service cost	4,785,763	-	4,785,763
Interest	7,567,698	-	7,567,698
Difference between expected and actual experience	1,555,110	-	1,555,110
Changes of assumptions	-	-	-
Contributions - employer	-	4,144,156	(4,144,156)
Contributions - employee	-	1,875,187	(1,875,187)
Net investment income	-	7,166,812	(7,166,812)
Benefit payments, including refunds of employee contributions	(3,934,066)	(3,934,066)	-
Administrative expense	-	(46,326)	46,326
Other changes	-	(1,807)	1,807
Net changes	9,974,505	9,203,956	770,549
Balance at 12/31/2020	$ 121,662,695	$ 103,522,046	$ 18,140,649

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) of 1-percentage-higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Decrease in Discount Rate (7.75%)
City's net pension liability	$ 37,387,667	$ 18,140,649	$ 2,543,132

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. The report may be obtained on the Internet at www.tmrs.com.

Pension Expense and Deferred Outflows and Inflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended September 30, 2021, the City recognized pension expense of $3,779,155. At September 30, 2021, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differecnces between expected and actual economic experience	$ 1,683,147	$ -
Changes in actuarial assumptions	214,126	-
Difference between projected and actual Investment earnings	-	2,668,768
Contributions subsequent to the measurment date	3,161,999	-
Total	$ 5,059,272	$ 2,668,768

$3,161,999 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2021 (i.e. recognized in the City's financial statements for the year ended September 30, 2022). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ending September 30,	Amount
2022	$ (401,238)
2023	541,291
2024	(1,064,985)
2025	150,332
2026	3,105

Note 10. Other Post-Employment Benefit Plans

A. TMRS Supplemental Death Benefits Fund

Plan Description. The City participates in a single employer, defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF) administered by the Texas Municipal Retirement System (TMRS). The SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan.
The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The city may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Benefits Provided. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of $7,500.

Employees Covered by Benefit Terms. At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently recieveing benefits	120
Inactive employees entitled to but not yet receiving benefits	49
Active employees	346
Total	515

Total OPEB Liability The City's total OPEB liability of $1,121,124 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.50% per annum
Discount rate	6.75%
Actuarial cost method	Entry Age Normal Method
Projected salary increase	3.50% to 11.50% including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables and due to the size of the City, rates are multiplied by an additional factor of 100%. . The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees is used with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor. Mortality rates for pre-retirement were based on the PUB(10) mortality tables, with the Public Safety table used for males and General Employee table used for females. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements.

Discount Rate. The discount rate was to measure the total OPEB liability was 2.00%. The discount rate was based on Fidelity Index's "20-Year Municipal GO AA Index" rate as of the measurement date.

Discount Rate Sensitivity Analysis. The following presents the total OPEB liability of the City, calculated using the discount rate of 2.00%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1- percentage-point lower (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	1% Decrease in Discount Rate (1.00%)	Discount Rate (2.00%)	1% Decrease in Discount Rate (3.00%)
Total OPEB Liability	$ 1,410,816	$ 1,121,124	$ 903,119

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended September 30, 2021, the City recognized OPEB expense of $123,331. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Within the governmental activities, the General Fund generally liquidates the total OPEB liability. In the business-type activities, the total OPEB liability is liquidated by the Utility Fund.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2019	$ 883,169
Changes for the year:	
Service cost	53,562
Interest	24,950
Difference between expected and actual experience	(4,333)
Changes of assumptions	169,132
Benefit payments	(5,356)
Net changes	237,955
Balance at 12/31/2020	$ 1,121,124

At September 30, 2021, the City reported deferred outflows and inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differecnces between expected and actual economic experience	$ -	$ 24,130
Changes in actuarial assumptions	276,888	31,518
Contributions subsequent to the measurment date	3,947	-
Total	$ 280,835	$ 55,648

$3,947 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the measurement year ending December 31, 2021 (i.e. recognized in the City's financial statements for the year ended September 30, 2022). Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	Amount
2022	$ 44,819
2023	44,819
2024	41,927
2025	38,847
2026	35,165
Thereafter	15,665

B. Post-Retirement Healthcare Benefits

Plan Description. The City offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under City policy. This plan is administered by the City and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. To be eligible for this employer-provided subsidy, a participant much be at least age fifty-eight (58) and have at least twenty (20) or more years of service with the City. Eligible retirees may elect coverage that will include the same healthcare options offered to regular full-time employees at the same cost that the City pays for active employees. Retirees pay the same rate for coverage as employees pay if they are electing dependent coverage. Benefits commence at the first of the month following the day of retirement if the employee elects retiree or dependent coverage (at retiree's cost).

If an active employee passes away, the spouse and dependents will become eligible for retiree coverage if (1) the employee was eligible for retirement as defined by TMRS; and (2) the employee had dependent coverage at the time of death. The surviving spouse will continue to receive the benefits of the retiree health insurance program, at the rate charged for retiree only. If dependent children are already on the plan at the time of the retiree's death, the spouse may continue to cover the children (at retiree's spouse's cost).

Retirees are eligible for medical and prescription insurance until they become Medicare eligible. Since retirees pay the full premium for all other OPEB benefits (dental and vision), no liability is included in this valuation as no implicit subsidy exists for these benefits.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently recieveing benefits	12
Active employees	334
Total	346

Actuarial Assumptions. The Total OPEB Liability in the October 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.00% per annum
Salary increases	2.50% per annum
Discount rate	2.43%
Actuarial cost method	Entry Age Normal Method
Healthcare cost trend rates	8.53% initial medical trend rate for pre-6! retirees decreasing to an ultimate rate of 3.60% in the year 2041

Mortality rates were updated and are based upon the sex distinct PUB 2010 general employee mortality table with mortality improvement scale MP-2019. Per capita costs for Pre-65 retirees were derived based upon the fully insured rates on a retiree-only experience basis. Medicare eligible retirees are assumed to rescind the City's plan and take Medicare coverage. Any Medicare Part D subsidy was not reflected in the estimate. The participation rate for future retirees is based upon years of service at retirement. Any participant that retires prior to age 50 is assumed to waive the City's healthcare plan. For any future retiree assumed to elect retiree healthcare, their spouse is assumed to waive coverage. 40% of retirees are assumed to drop coverage at the time the employer subsidy ends. The per capita claims costs include a 7% load for administrative expenses and a 10% load for stop loss premiums where both are assumed to escalate with the healthcare trend rates each year.

Discount Rate. The discount rate of 2.43% is based upon the yield of 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The other financial assumptions for long-term inflation, payroll growth, and salary scale were taken from the TMRS actuary study. The per capita claims costs and how these costs are expected to escalate in the future were set by IPS Advisors who develop the funding rates.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.43%) in measuring the Total OPEB Liability.

	1% Decrease in Discount Rate (1.43%)	Discount Rate (2.43%)	1% Decrease in Discount Rate (3.43%)
Total OPEB Liability	$ 5,107,826	$ 4,746,097	$ 4,408,354

Healthcare Cost Trend Rate Sensitivity Analysis. The following schedule shows the impact of the Total OPEB Liability if the healthcare cost trend rate used was 1% less than and 1% greater than the rate that was used (8.53%) in measuring the Total OPEB Liability.

	1% Decrease in Rate	Healthcare Cost Trend Rate	1% Increase in Rate
Total OPEB Liability	$ 4,201,840	$ 4,746,097	$ 5,396,095

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources Related to OPEBs. At September 30, 2021, the City reported a liability of $4,746,097 for its Total OPEB Liability for this plan. The Total OPEB Liability was determined by an actuarial valuation as of October 1, 2019. For the year ended September 30, 2021, the City recognized OPEB expense of $478,660. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Within the governmental activities, the General Fund generally liquidates the total OPEB liability. In the business-type activities, the total OPEB liability is liquidated by the Utility Fund.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 9/30/2020	$ 4,569,608
Changes for the year:	
Service cost	214,853
Interest	101,983
Difference between expected and actual experience	(102,528)
Changes of assumptions	(37,819)
Net changes	176,489
Balance at 9/30/2021	$ 4,746,097

At September 30, 2021, the City reported deferred outflows and inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differecnces between expected and actual economic experience	$ 276,718	$ -
Changes in actuarial assumptions	526,598	87,880
Total	$ 803,316	$ 87,880

Amounts reported as deferred outflows and inflows of resources related to this OPEB plan will be recognized in OPEB expense as follows:

For the Year Ended September 30,	Amount
2022	$ 161,825
2023	161,825
2024	161,825
2025	125,187
2026	76,910
Thereafter	27,862

Note 11. Deferred Compensation Plan

The City participates in a deferred compensation plan which falls under Internal Revenue Code Section 457. Virtually all employees are eligible to participate in the plan. The deferred compensation plan allows the deferral of individual federal income taxes until funds are withdrawn. Funds may be withdrawn at termination, retirement, death or unforeseeable emergency. During the fiscal year 2021, employers or employees through salary reductions may contribute up to the limit of $19,500 compensation on behalf of the participant under this plan. Employees age 50 or older may contribute up to an additional $6,500, for a total of $26,000. Employees taking advantage of the special pre-retirement catch-up may be eligible to contribute up to double the normal limit, for a total of $39,000.

Note 12. Commitments and Contingencies

A. Contingencies

The City is a defendant in certain pending litigation. In the opinion of management, the potential claims against the City not covered by insurance would not materially affect the financial statements of the City.
The City has participated in a number of state and federally assisted grant programs. These programs were subject to financial and compliance audits by the grantors or their representatives, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits it not believed to be material.

B. Construction Commitments

The City has active construction projects as of September 30, 2021. At year-end the City has $7,984,185 of outstanding construction commitments.

C. Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Fund	Amount
General	$ 236,515
Bond-Funded capital projects	4,263,913
Nonmajor governmental	1,120,299
Water & wastewater	2,948,352
Nonmajor enterprise	51,770
Internal service funds	1,142,450
Total	$ 9,763,299

Note 13. Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance to cover these general liabilities from the Texas Municipal League, a non-public entity risk pool. As an insured, the City is not obligated to reimburse the pool for losses. The TML risk pool is self-sustaining through annual member premiums and stop loss reinsurance coverage through various commercial insurers for excess claims. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage in each of the past three fiscal years. Any losses reported, but unsettled or incurred and not reported, are believed to be insignificant to the City's financial statements.

The City offers health coverage to its employees and retirees in a managed care plan administered by United Health Care and funded by the City with both employee and City contributions. The City retains risk for up to $125,000 per covered enrollee per year and up to $1,369,818 per period benefit, and transfers risk in excess of these amounts to a reinsurer. The City's operating funds are charged with premiums for coverage provided by the Human Resources department based on approved annual budgets with adjustments based on estimates of the amounts needed to pay prior and current year claims. These interfund premiums are used to reduce the amount of actual expenditures.

Note 14. Tax Abatements

The City enters into economic development agreements subject to the Burleson Economic Development Incentives Program adopted in 1993. Abatement incentives are provided in accordance with Chapter 312 of the Texas Tax Code.

- For the fiscal year ended September 30, 2021, the property tax abatement agreement with Jam Real Property provides a 75% tax abatement for 7 years, beginning in 2018 for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $6,167.

- For the fiscal year ended September 30, 2021, there was one property tax abatement agreement in place. The agreement with McLane Burleson Properties provides a 80% tax abatement for 10 years, starting now for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $105,108.

- For the fiscal year ended September 30, 2021, there was one property tax abatement agreement in place. The agreement with Chicken E Food Services provides a 75% tax abatement for 7 years, beginning in 2014 for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $38,197.

- For the fiscal year ended September 30, 2021, there was one property tax abatement agreement in place. The agreement with Golden State Foods provides a 75% tax abatement for 7 years, beginning in 2020 for development of a restaurant distribution facility. In fiscal year 2021, this agreement resulted in abated property taxes of $415,987.

Other incentives are provided according to Chapter 380 of the Texas Local Government Code. These consist of incentives tied to a percentage of property taxes paid, a percentage of sales taxes generated, or some other metric such as employment. The agreements are presented here in aggregate.

- Property tax rebate incentives – $649,079.
- Sales tax rebate incentives – $49,845.
- Grant payments for meeting other performance targets – $380,485.

Required Supplementary Information

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas **Exhibit D-1**
General Fund (Page 1 of 2)
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance - Positive
	Original	Final	GAAP Basis	(Negative)
REVENUES				
Property taxes	$ 21,828,822	$ 21,828,822	$ 22,320,945	$ 492,123
Sales taxes	10,288,306	10,288,306	12,486,273	2,197,967
Franchise fees	3,492,804	3,492,804	3,329,092	(163,712)
Licenses and permits	1,561,000	1,561,000	1,600,238	39,238
Intergovernmental	519,952	519,952	517,568	(2,384)
Charges for services	2,602,543	2,602,543	2,825,427	222,884
Fines and forfeitures	1,050,000	1,050,000	1,060,102	10,102
Investment earnings	350,000	350,000	30,770	(319,230)
Miscellaneous	1,074,000	1,074,000	1,153,360	79,360
Total revenues	42,767,427	42,767,427	45,323,775	2,556,348
EXPENDITURES				
General government:				
City Council	122,035	122,035	75,419	46,616
City Manager's office	714,319	714,070	717,793	(3,723)
Legal	384,468	384,468	539,886	(155,418)
Communications	493,952	484,837	519,442	(34,605)
City Secretary's office	793,534	778,600	751,240	27,360
Records management	104,169	126,762	115,163	11,599
Judicial	98,841	103,712	110,301	(6,589)
Human resources	624,392	669,433	741,261	(71,828)
Burleson university	146,987	156,493	132,870	23,623
Finance	1,474,724	1,473,106	1,486,048	(12,942)
Tax	400,648	400,648	387,149	13,499
Support services	130,307	130,176	155,967	(25,791)
Purchasing	221,219	203,502	179,503	23,999
Economic development	570,511	1,570,511	698,432	872,079
Non-Departmental	409,303	291,282	691,688	(400,406)
Total general government	6,689,409	7,609,635	7,302,162	307,473
Public safety:				
Police	14,396,598	13,331,823	13,072,231	259,592
Fire	7,367,863	7,403,951	7,515,427	(111,476)
Fire prevention	781,163	783,776	619,249	164,527
Emergency services	233,322	236,072	176,043	60,029
Municipal court	354,798	354,179	352,289	1,890
Dispatch services	-	1,557,724	1,367,116	190,608
Marshals service	356,258	357,101	332,675	24,426
Total public safety	23,490,002	24,024,626	23,435,030	589,596
Public works:				
Public works administration	916,223	916,894	941,874	(24,980)
Street drainage maintenance	537,061	537,061	558,073	(21,012)
Streets pavement maintenance	2,999,118	3,000,118	2,689,948	310,170
Traffic control maintenance	517,444	518,285	287,902	230,383
Engineering/capital	307,949	324,511	206,452	118,059
Engineering/development	753,572	831,166	861,401	(30,235)
Facilities maintenance	843,567	852,108	699,000	153,108
Total public works	6,874,934	6,980,143	6,244,650	735,493

	Budgeted Amounts		Actual Amounts	Variance - Positive
	Original	Final	GAAP Basis	(Negative)
Neighborhood services:				
Neighborhood services	270,387	274,447	270,608	3,839
Environmental services	431,389	443,333	406,364	36,969
Animal services	528,905	541,975	527,883	14,092
Code enforcement	357,597	350,495	341,815	8,680
Total neighborhood services	1,588,278	1,610,250	1,546,670	63,580
Community Development				
Building inspections	$ 726,782	$ 730,468	$ 739,346	$ (8,878)
Community development	728,540	749,560	457,252	292,308
Development services	297,655	297,309	232,427	64,882
Total community development	1,752,977	1,777,337	1,429,025	348,312
Culture and recreation:				
Library	1,360,890	1,357,585	1,307,119	50,466
Parks	1,497,133	1,494,638	1,404,078	90,560
Parks and recreation administration	232,817	235,803	204,394	31,409
Recreation	83,913	93,200	82,611	10,589
Senior citizens center	186,120	185,025	151,511	33,514
Total culture and recreation	3,360,873	3,366,251	3,149,713	216,538
Total expenditures	43,756,473	45,368,242	43,107,251	2,260,991
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(989,046)	(2,600,815)	2,216,524	4,817,339
OTHER FINANCING SOURCES (USES)				
Transfers in	772,262	772,262	2,872,442	(2,100,180)
Transfers out	180,381	280,381	(2,877,690)	3,158,071
Total other financing sources (uses)	952,643	1,052,643	(5,248)	1,057,891
NET CHANGE IN FUND BALANCE	(36,403)	(1,548,172)	2,211,276	5,875,230
FUND BALANCES - BEGINNING	16,128,033	16,128,033	16,128,033	-
FUND BALANCES - ENDING	$ 16,091,630	$ 14,579,861	$ 18,339,309	$ 5,875,230

City of Burleson, Texas

Notes to Required Supplementary Information
Budgetary Schedule
For the Year Ended September 30, 2021

BUDGETARY INFORMATION - The City follows these procedures annually in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The City Manager submits to the City Council a proposed budget for the fiscal year commencing the following October 1st. The budget includes proposed expenditures and the means of financing them.

2. The City Council reviews the proposed budget at specially scheduled sessions, which are open to the public. The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.

3. Prior to October 1st, the budget is legally adopted through passage of an ordinance. This budget is reported as the Original Budget in the budgetary comparison schedules.

4. During the fiscal year, changes to the adopted budget may be authorized as follows:
   a. Items requiring City Council action – appropriation of fund balance commitments; transfers of appropriations between funds; transfers between departments within funds; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.
   b. Items delegated to the City Manager – transfers within departments.

5. Annual budget is legally adopted and amended as required for the General Fund, the following special revenue funds: the BCSDC Special Revenue Fund, the 4A Corp Special Revenue Fund, the Parks Performance Fund, the Hotel/Motel Fund, the TIF 2&3 Fund, and the Municipal Court Fund. Project-length budgets are adopted for the capital project funds. All budgets are prepared on a budgetary basis, and budgetary comparisons for the general and major special revenue funds are presented on this basis in the required supplementary information. A debt service payment schedule for the debt service funds is also approved as part of the budget process. The budget is based on the modified accrual basis of accounting with the exception of certain non-cash expenditure accruals, which are not budgeted.

6. Budget amounts are reflected after all authorized amendments and revisions. This budget is reported as the Final Budget in the budgetary comparison schedules.

7. For each legally adopted operating budget, expenditures should not exceed budgeted appropriations at the fund level. Encumbrance accounting, under which purchase orders, contracts, and the other commitments are recorded to reserve the applicable appropriations, is employed in governmental funds. The City does, however, honor the contracts represented by year-end encumbrances and the subsequent year's appropriations provide authority to complete these transactions.

City of Burleson, Texas

Schedule of Changes in Net Pension Liability and
Related Ratios - Texas Municipal Retirement System
For the Year Ended September 30, 2021

Plan Year	2014	2015
A. Total Pension Liability		
	$ 2,909,890	$ 3,299,052
Service Cost	4,907,692	5,311,694
Interest (on the Total Pension Liability)	(42,330)	96,222
Difference between expected and actual experience	-	(200,754)
Change of assumptions	(2,232,107)	(2,164,637)
Benefit payments, including refunds of employee contributions		
Net change in total pension liability	5,543,145	6,341,577
Total pension liability - beginning	69,770,993	75,314,138
Total pension liability - ending (a)	75,314,138	81,655,715
B. Plan Fiduciary Net Position		
Contributions - employer	$ 2,850,708	$ 2,973,435
Contributions - employee	1,288,039	1,364,856
Net investment income	3,172,873	89,281
Benefit payments, including refunds of employee contributions	(2,232,107)	(2,164,637)
Administrative expenses	(33,119)	(54,372)
Other	(2,723)	(2,684)
Net change in plan fiduciary net position	5,043,671	2,205,879
Plan fiduciary net position - beginning	55,452,334	60,496,005
Plan fiduciary net position - ending (b)	60,496,005	62,701,884
C. Net Pension Liability - Ending (a) - (b)	$ 14,818,133	$ 18,953,831
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	80.32%	76.79%
E. Covered Payroll	$ 18,400,559	$ 19,497,945
F. Net Pension Liability as a Percentage of Covered Payroll	80.53%	97.21%

Notes to Schedule:

10 years of information is required to be provided in this schedule, but information prior to 2014 is not available.

2016	2017	2018	2019	2020
$ 3,628,862	$ 3,745,062	$ 3,887,921	$ 4,309,779	$ 4,785,763
5,536,081	5,991,443	6,464,469	6,966,885	7,567,698
324,293	34,315	37,485	658,640	1,555,110
-	-	-	364,920	-
(2,908,249)	(2,694,216)	(2,974,711)	(3,340,504)	(3,934,066)
6,580,987	7,076,604	7,415,164	8,959,720	9,974,505
81,655,715	88,236,702	95,313,306	102,728,470	111,688,190
88,236,702	95,313,306	102,728,470	111,688,190	121,662,695
$ 3,195,301	$ 3,326,528	$ 3,446,107	$ 3,812,900	$ 4,144,156
1,459,887	1,510,106	1,565,006	1,732,309	1,875,187
4,240,199	9,518,399	(2,405,770)	12,355,867	7,166,812
(2,908,249)	(2,694,216)	(2,974,711)	(3,340,504)	(3,934,066)
(47,857)	(49,301)	(46,457)	(69,735)	(46,326)
(2,578)	(2,499)	(2,430)	(2,096)	(1,807)
5,936,703	11,609,017	(418,255)	14,488,741	9,203,956
62,701,884	68,638,587	80,247,604	79,829,349	94,318,090
68,638,587	80,247,604	79,829,349	94,318,090	103,522,046
$ 19,598,115	$ 15,065,702	$ 22,899,121	$ 17,370,100	$ 18,140,649
77.79%	84.19%	77.71%	84.45%	85.09%
$ 20,855,530	$ 21,572,943	$ 22,357,225	$ 24,697,874	$ 26,780,992
93.97%	69.84%	102.42%	70.33%	67.74%

City of Burleson, Texas
Schedule of Pension Contributions
Texas Municipal Retirement System
For The Year Ended September 30, 2021

Fiscal Year	2014	2015
Actuarial determined contribution	$ 2,801,196	$ 2,929,061
Contributions in relation to the actuarially determined contribution	2,801,196	2,929,061
Contribution deficiency (excess)	-	-
Covered payroll	$ 18,190,435	$ 19,127,256
Contributions as a percentage of covered payroll	15.40%	15.31%

Notes to Schedule:

Valuation Date	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.
Other Information	There were no benefit changes during the year. 10 years of information is required to be provided in this schedule, but information prior to 2014 is not available

2016	2017	2018	2019	2020	2021
$ 3,290,623	$ 3,270,142	$ 3,413,058	$ 3,710,515	$ 4,023,849	$ 4,144,156
3,290,623	3,270,142	3,413,058	3,710,515	4,023,849	4,144,156
-	-	-	-	-	-
$ 21,503,209	$ 21,235,212	$ 21,235,212	$ 24,033,514	$ 26,033,943	$ 26,780,992
15.30%	15.40%	16.07%	15.44%	15.46%	15.47%

City of Burleson, Texas **Exhibit D-4**

Schedule of Changes In Total OPEB Liability and
Related Ratios - Texas Municipal Retirement System –
Supplemental Death Benefits Fund
For the Year Ended September 30, 2021

Plan Year Ended December 31,	2017	2018	2019	2020
A. Total OPEB Liability				
Service Cost	$ 32,359	$ 40,243	$ 37,047	$ 53,562
Interest (on the Total OPEB Liability)	22,672	23,726	26,040	24,950
Difference between expected and actual experience	-	(15,410)	(17,286)	(4,333)
Change of assumptions	62,411	(57,141)	156,463	169,132
Benefit payments, including refunds of employee contributions	(4,315)	(4,471)	(4,940)	(5,356)
Net change in total OPEB liability	113,127	(13,053)	197,324	237,955
Total OPEB liability - beginning	585,771	698,898	685,845	883,169
Total OPEB liability - ending	698,898	685,845	883,169	1,121,124
B. Covered Payroll	$ 21,572,943	$ 22,357,225	$ 24,697,874	$ 26,780,992
C. Total OPEB Liability as a Percentage of Covered Payroll	3.24%	3.07%	3.58%	4.19%

Notes to Schedule:

This schedule is required to have 10 years of information, but information prior to 2017 is not available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

City of Burleson, Texas **Exhibit D-5**

Schedule of Changes In Total OPEB Liability and
Related Ratios - Retiree Health Care Benefit Plan
For the Year Ended September 30, 2021

Measurement Date September 30,	2018	2019	2020	2021
A. Total OPEB Liability				
Service Cost	$ 148,455	$ 152,883	$ 152,373	$ 214,854
Interest (on the Total OPEB Liability)	118,786	128,811	139,215	101,983
Difference between expected and actual experience	326,732	-	141,692	-
Change of assumptions	256,399	52,121	541,708	(102,528)
Benefit payments	(83,018)	(42,529)	-	(37,819)
Net change in total OPEB liability	767,354	291,286	974,988	176,490
Total OPEB liability - beginning	2,535,980	3,303,334	3,594,620	4,569,608
Total OPEB liability - ending	3,303,334	3,594,620	4,569,608	4,746,098
B. Covered-Employee Payroll	$ 18,416,233	$ 22,342,123	$ 22,779,945	$ 26,486,753
C. Total OPEB Liability as a Percentage of Covered-Employee Payroll	17.94%	16.09%	20.06%	17.92%

Notes to Schedule:

No assets are accumulated in a trust for the retiree health care plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

This schedule is required to have 10 years of information, but information prior to 2018 is not available.

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Other Supplementary Information

Special Revenue Funds

Special Revenue Funds are used by the City to account for revenues derived from specific taxes, fees, donations, and grants which are designated to finance particular functions or activities of the City. The City has eight nonmajor special revenue funds which include:

The **BCSDC Special Revenue Fund** is used to account for the half cent sales tax collected to fund the activities of Burleson Community Services Development Corporation.

The **4A Corp Special Revenue Fund** is used to account for the half cent sales tax collected to fund the activities of Burleson 4A Economic Development Corporation.

The **Parks Performance Special Revenue Fund** is used to account for the operation of the City's recreational facilities that derive a large portion of their support from user fees. These include the Burleson Recreation Center, Chisenhall Fields and Hidden Creek Softball Complex.

The **Hotel/Motel Tax Fund** – This 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 rooms located within the corporate city limits and extraterritorial jurisdiction of the City. These funds are used to promote tourism, conventions, and related activities within the City.

The **Grants Fund** – This fund accounts for various miscellaneous grants from federal, state or local governments.

The **Tax Increment Financing District (TIF) 2&3** Fund – This fund accounts for the activity of the City's TIF. Revenues collected are primarily interlocal property tax increment funding. A TIF is a public financial method used as a subsidy for development and community improvement projects.

The **Municipal Court Fund** – This fund accounts for the Municipal Court fees assessed that are legally restricted to the purchase/maintenance of the Court's technology enhancements, Court security, improving the collections of court fees, and funding a portion of the juvenile case manager position.

The **Other Special Revenue Fund** – This fund accounts for the proceeds of other specific revenue sources that are legally restricted or committed to expenditures for specified purposes. Traffic safety, public safety, public works, culture and recreation, economic incentive funds, PEG fund, and PID funds are included under this heading.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for capital improvements that are financed by designated resources other than City obligation bonds.

The **Mineral Lease-Funded Capital Projects Fund** is used to account for the acquisition and construction of various capital facilities and is funded by various sales tax revenue and general obligation bonds.

The **4A Economic Development Corporation Non-Bond Funded Fund** 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. This special revenue fund accounts for the receipts of the sales tax revenue, and subsequent transfers to the debt service fund. Funds in excess of debt service requirements are utilized on authorized capital projects.

The **Burleson Community Services Development Corporation (4B) Non-Bond Funded Fund** is another component unit of the City. The BCSDC administers ½ cents sales tax. The proceeds of this tax are used to pay debt service on bonds issued for various capital improvements. The special revenue accounts for the receipt of the sales tax revenue, and subsequent transfer of the debt service fund. Funds in excess of debt service requirements are utilized on authorized capital projects.

The **Street Paving Fund** is used to account for funds deposited by developers in lieu of constructing public facilities such as streets and drainage.

The **Miscellaneous Non-Bond Funded Fund** includes the Park Dedication subfund and the miscellaneous non-bond funded capital project subfunds. These subfunds account for the proceeds of other sources of revenue and expenditures for authorized projects.

Debt Service Funds

The City's Debt Service Funds account for the accumulation of financial resources for the payment of principal and interest on the City's general obligation (property and sales tax supported) debt:

The **General Debt Service Fund** is used to account for the payment of debt supported by ad valorem taxes.

The **4A Economic Development Corporation Debt Service Fund** accounts for receipts of sales tax revenue and payment of debt service.

The **Burleson Community Service Development Corporation (4B) Debt Service** Fund accounts for the receipt of sales tax revenue and payment of debt service.

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City of Burleson, Texas **Exhibit E-1**
Nonmajor Governmental Funds (Page 1 of 2)
Combining Balance Sheet
September 30, 2021

	Special Reveue Funds				
	BCSDC Special Revenue	4A Corp Special Revenue	Parks Performance	Hotel/Motel	Grants
ASSETS					
Cash and investments	$ 3,900,984	$ 1,386,266	$ 487,200	$ 837,717	$ -
Receivables:					
Taxes, net	-	-	-	65,682	-
Accounts	-	-	4,153	1,900	-
Accrued interest	32	2	-	482	-
Due from other governments	1,124,140	1,124,140	-	-	637,655
Inventories	-	-	2,156	-	-
Total assets	5,025,156	2,510,408	493,509	905,781	637,655
LIABILITIES					
Current liabilities:					
Accounts payable	83,908	25,891	267,203	3,500	-
Accrued liabilities	-	9,725	76,883	-	-
Unearned revenue	-	-	149,423	-	-
Due to other funds	-	-	-	-	500,156
Total liabilities	83,908	35,616	493,509	3,500	500,156
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants	-	-	-	-	328,194
Total deferred inflows of resources	-	-	-	-	328,194
FUND BALANCES					
Restricted for:					
Debt service	-	-	-	-	-
Public safety	-	-	-	-	-
Culture and recreation	-	-	-	-	816
Economic development	4,941,248	2,474,792	-	-	-
Tourism	-	-	-	902,281	-
Other purposes	-	-	-	-	-
Committed for:					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	(191,511)
Total fund balances	4,941,248	2,474,792	-	902,281	(190,695)
Total liabilities, deferred inflows of resources and fund balances	$ 5,025,156	$ 2,510,408	$ 493,509	$ 905,781	$ 637,655

City of Burleson, Texas
Nonmajor Governmental Funds
Combining Balance Sheet
September 30, 2021

	Special Revenue Funds			Capital Projects Funds	
	TIF 2&3	Municipal Court	Other Special Revenue	Mineral Lease Funded Capital Projects	4A EDC Non-bond Funded
ASSETS					
Cash and investments	967,253	$ 415,789	581,665	$ 1,226,183	$ 2,395,989
Receivables:					
Taxes, net	-	-	-	-	-
Accounts	-	-	13,399	-	-
Accrued interest	-	-	-	525	1,417
Due from other governments	2,013	-	-	-	-
Inventories	-	-	-	-	-
Total assets	969,266	415,789	595,064	1,226,708	2,397,406
LIABILITIES					
Current liabilities:					
Accounts payable	6,254	178	95,008	16,442	-
Accrued liabilities	3,081	1,552	441,333	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	9,335	1,730	536,341	16,442	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted for:					
Debt service	-	-	-	-	-
Public safety	-	414,059	-	-	-
Culture and recreation	-	-	562	-	-
Economic development	959,931	-	52,958	-	-
Tourism	-	-	-	-	-
Other purposes	-	-	5,203	-	-
Committed for:					
Capital projects	-	-	-	1,210,266	2,397,406
Unassigned	-	-	-	-	-
Total fund balances	959,931	414,059	58,723	1,210,266	2,397,406
Total liabilities, deferred inflows of resources and fund balances	$ 969,266	$ 415,789	$ 595,064	$ 1,226,708	$ 2,397,406

Capital Projects Funds			Debt Service Funds			Total
BCSDC 4B Non-bond Funded	Street Paving Trust	Miscellaneous Non-bond Funded	General Debt Service	4A EDC Debt Service	BCSDC 4B Debt Service	Other Governmental Funds
$ 31,291	$ 3,360,914	$ 4,864,876	$ 2,229,872	$ 286,049	$ 465,603	$ 23,437,651
-	-	-	11,701	-	-	77,383
-	-	-	-	-	-	19,452
76	1,774	2,761	-	-	-	7,069
-	-	-	-	-	-	2,887,948
-	-	-	-	-	-	2,156
31,367	3,362,688	4,867,637	2,241,573	286,049	465,603	26,431,659
-	1,999	252,969	450	-	-	753,802
-	-	-	-	-	-	532,574
-	-	-	-	-	-	149,423
-	-	-	-	-	-	500,156
-	1,999	252,969	450	-	-	1,935,955
-	-	-	-	-	-	328,194
-	-	-	-	-	-	328,194
-	-	-	2,241,123	286,049	465,603	2,992,775
-	-	-	-	-	-	414,059
-	-	-	-	-	-	1,378
-	-	-	-	-	-	8,428,929
-	-	-	-	-	-	902,281
-	-	-	-	-	-	5,203
31,367	3,360,689	4,614,668	-	-	-	11,614,396
-	-	-	-	-	-	(191,511)
31,367	3,360,689	4,614,668	2,241,123	286,049	465,603	24,167,510
$ 31,367	$ 3,362,688	$ 4,867,637	$ 2,241,573	$ 286,049	$ 465,603	$ 26,431,659

THE CITY OF
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City of Burleson, Texas **Exhibit E-2**
Combining Statement of Revenues, Expenditures and (Page 1 of 2)
Changes in Fund Balances – Nonmajor Governmental Funds
For the Year Ended September 30, 2021

	Special Revenue Funds				
	BCSDC Special Revenue	4A Corp Special Revenue	Parks Performance	Hotel/Motel	Grants
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Sales and use taxes	6,157,779	6,157,779	-	-	-
Hotel occupancy taxes	-	-	-	455,115	-
Franchise fees	-	-	-	-	-
Charges for services	-	-	1,095,574	-	-
Intergovernmental	-	-	-	-	1,779,734
Fines	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Investment earnings	796	2,602	649	471	-
Mineral lease	-	-	-	-	-
Street assessments	-	-	-	-	-
Miscellaneous	-	189,795	1,989	26,250	-
Total revenues	6,158,575	6,350,176	1,098,212	481,836	1,779,734
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	393,082	1,381,491	-	-	-
Public safety	-	-	-	-	558,663
Public works	-	-	-	-	-
Culture and recreation	-	-	3,774,847	277,378	9,568
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal agent charges	-	-	-	-	-
Capital outlay	-	4,448,768	-	-	-
Total expenditures	393,082	5,830,259	3,774,847	277,378	568,231
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,765,493	519,917	(2,676,635)	204,458	1,211,503
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	2,676,635	-	-
Transfers out	(5,430,883)	(5,838,207)	-	-	(1,404,182)
Total other financing sources (uses)	(5,430,883)	(5,838,207)	2,676,635	-	(1,404,182)
NET CHANGE IN FUND BALANCE	334,610	(5,318,290)	-	204,458	(192,679)
FUND BALANCE, BEGINNING	4,606,638	7,793,082	-	697,823	1,984
FUND BALANCE, ENDING	$ 4,941,248	$ 2,474,792	$ -	$ 902,281	$ (190,695)

City of Burleson, Texas

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances – Nonmajor Governmental Funds
For the Year Ended September 30, 2021

	Special Revenue Funds			Capital Projects Funds	
	TIF 2&3	Municipal Court	Other Special Revenue	Mineral Lease Funded Capital Projects	4A EDC Non-bond Funded
REVENUES					
Property taxes	$ 905,662	$ -	$ -	$ -	$ -
Sales and use taxes	-	-	-	-	-
Hotel occupancy taxes	-	-	-	-	-
Franchise fees	-	-	242,721	-	-
Charges for services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Fines	-	496,986	-	-	-
Contributions and donations	-	-	87,488	-	-
Investment earnings	-	-	-	813	457
Mineral lease	-	-	-	275,019	-
Street assessments	-	-	43,777	-	-
Miscellaneous	13,579	-	424,522	-	-
Total revenues	919,241	496,986	798,508	275,832	457
EXPENDITURES					
Current:					
General government	-	-	3,898	-	-
Community development	181,217	-	93,518	-	-
Public safety	-	82,927	8,257	-	-
Public works	-	-	15,862	-	-
Culture and recreation	-	-	54,305	13,005	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal agent charges	-	-	-	-	-
Capital outlay	-	-	-	256,131	14,070
Total expenditures	181,217	82,927	175,840	269,136	14,070
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	738,024	414,059	622,668	6,696	(13,613)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	2,045,760
Transfers out	(397,249)	-	(1,238,954)	-	-
Total other financing sources (uses)	(397,249)	-	(1,238,954)	-	2,045,760
NET CHANGE IN FUND BALANCE	340,775	414,059	(616,286)	6,696	2,032,147
FUND BALANCE, BEGINNING	619,156	-	675,009	1,203,570	365,259
FUND BALANCE, ENDING	$ 959,931	$ 414,059	$ 58,723	$ 1,210,266	$ 2,397,406

Capital Projects Funds			Debt Service Funds			Total
BCSDC 4B Non-bond Funded	Street Paving Trust	Miscellaneous Non-bond Funded	General Debt Service	4A EDC Debt Service	BCSDC 4B Debt Service	Other Governmental Funds
$ -	$ -	$ -	$ 7,022,924	$ -	$ -	$ 7,928,586
-	-	-	-	-	-	12,315,558
-	-	-	-	-	-	455,115
-	-	-	-	-	-	242,721
-	-	-	-	-	-	1,095,574
-	-	-	-	-	-	1,779,734
-	-	-	-	-	-	496,986
-	1,133,141	4,200	-	-	-	1,224,829
388	3,829	1,351	-	134	387	11,877
-	-	-	-	-	-	275,019
-	16,185	-	-	-	-	59,962
-	-	-	-	-	-	656,135
388	1,153,155	5,551	7,022,924	134	387	26,542,096
-	-	-	-	-	-	3,898
-	-	-	-	-	-	2,049,308
-	-	-	-	-	-	649,847
-	-	-	-	-	-	15,862
-	-	-	-	-	-	4,129,103
-	-	-	4,838,771	1,905,587	1,380,000	8,124,358
-	-	-	2,738,432	487,861	465,278	3,691,571
225,783	44,000	2,021,309	-	-	-	7,010,061
225,783	44,000	2,021,309	7,577,203	2,393,448	1,845,278	25,674,008
(225,395)	1,109,155	(2,015,758)	(554,279)	(2,393,314)	(1,844,891)	868,088
-	-	4,079,809	397,249	2,393,447	1,844,545	13,437,445
-	(1,890,105)	-	-	-	-	(16,199,580)
-	(1,890,105)	4,079,809	397,249	2,393,447	1,844,545	(2,762,135)
(225,395)	(780,950)	2,064,051	(157,030)	133	(346)	(1,894,047)
256,762	4,141,639	2,550,617	2,398,153	285,916	465,949	26,061,557
$ 31,367	$ 3,360,689	$ 4,614,668	$ 2,241,123	$ 286,049	$ 465,603	$ 24,167,510

City of Burleson, Texas
Debt Service Funds
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	General Debt Service			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes and assessments	$ 6,986,296	$ 6,986,296	$ 7,022,924	$ 36,628
Investment earnings	-	-	-	-
Total revenues	6,986,296	6,986,296	7,022,924	36,628
EXPENDITURES				
Debt service:				
Principal retirement	4,838,770	4,838,770	4,838,771	(1)
Interest and fiscal agent charges	2,654,522	2,654,522	2,738,432	(83,910)
Bond issuance costs	-	90,000	-	90,000
Total expenditures	7,493,292	7,583,292	7,577,203	6,089
Excess (deficiency) of revenues over (under) expenditures	(506,996)	(596,996)	(554,279)	42,717
OTHER FINANCING SOURCES (USES)				
Transfers in	397,250	397,250	397,249	(1)
Total other financing sources (uses)	397,250	397,250	397,249	(1)
NET CHANGE IN FUND BALANCE	(109,746)	(199,746)	(157,030)	42,716
FUND BALANCE, BEGINNING	2,398,153	2,398,153	2,398,153	-
FUND BALANCE, ENDING	$ 2,288,407	$ 2,198,407	$ 2,241,123	$ 42,716

Exhibit E-3

BCSDC Debt Service				4A EDC Debt Service			
Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8,500	8,500	387	(8,113)	1,000	1,000	134	(866)
8,500	8,500	387	(8,113)	1,000	1,000	134	(866)
1,380,000	1,380,000	1,380,000	-	1,905,587	1,905,587	1,905,587	-
465,594	465,594	465,278	316	488,144	488,144	487,861	283
-	-	-	-	-	-	-	-
1,845,594	1,845,594	1,845,278	316	2,393,731	2,393,731	2,393,448	283
(1,837,094)	(1,837,094)	(1,844,891)	(7,797)	(2,392,731)	(2,392,731)	(2,393,314)	(583)
1,844,545	1,844,545	1,844,545	-	2,393,731	2,393,731	2,393,447	(284)
1,844,545	1,844,545	1,844,545	-	2,393,731	2,393,731	2,393,447	(284)
7,451	7,451	(346)	(7,797)	1,000	1,000	133	(867)
465,949	465,949	465,949	-	285,916	285,916	285,916	-
$ 473,400	$ 473,400	$ 465,603	$ (7,797)	$ 286,916	$ 286,916	$ 286,049	$ (867)

City of Burleson, Texas **Exhibit E-4**

Hotel/Motel Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Hotel occupancy taxes	$ 190,000	$ 190,000	$ 455,115	$ 265,115
Investment earnings	1,415	1,415	471	(944)
Miscellaneous	-	-	26,250	26,250
Total revenues	191,415	191,415	481,836	290,421
EXPENDITURES				
Current:				
Culture and recreation	365,631	365,631	277,378	88,253
Total expenditures	365,631	365,631	277,378	88,253
NET CHANGE IN FUND BALANCE	(174,216)	(174,216)	204,458	378,674
FUND BALANCE, BEGINNING	697,823	697,823	697,823	-
FUND BALANCE, ENDING	$ 523,607	$ 523,607	$ 902,281	$ 378,674

City of Burleson, Texas **Exhibit E-5**

BCSDC Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Sales tax	$ 5,086,473	$ 5,086,473	$ 6,157,779	$ 1,071,306
Investment earnings	25,000	25,000	796	(24,204)
Total revenues	5,111,473	5,111,473	6,158,575	1,047,102
EXPENDITURES				
Current:				
Community development	373,500	373,500	393,082	(19,582)
Total expenditures	373,500	373,500	393,082	(19,582)
EXCESS OF REVENUES OVER EXPENDITURES	4,737,973	4,737,973	5,765,493	1,027,520
OTHER FINANCING USES				
Transfers out	(6,359,604)	(6,359,604)	(5,430,883)	(928,721)
Total other financing uses	(6,359,604)	(6,359,604)	(5,430,883)	(928,721)
NET CHANGE IN FUND BALANCE	(1,621,631)	(1,621,631)	334,610	1,956,241
FUND BALANCE, BEGINNING	4,606,638	4,606,638	4,606,638	-
FUND BALANCE, ENDING	$ 2,985,007	$ 2,985,007	$ 4,941,248	$ 1,956,241

City of Burleson, Texas **Exhibit E-6**

4A Corp Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Sales tax	$ 5,086,472	$ 5,086,472	$ 6,157,779	$ 1,071,307
Investment earnings	25,000	25,000	2,602	(22,398)
Miscellaneous	155,625	155,625	189,795	34,170
Total revenues	5,267,097	5,267,097	6,350,176	1,083,079
EXPENDITURES				
Current:				
Community development	1,764,194	1,832,600	1,381,491	451,109
Capital outlay	-	5,900,000	4,448,768	1,451,232
Total expenditures	1,764,194	7,732,600	5,830,259	1,902,341
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,502,903	(2,465,503)	519,917	2,985,420
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,393,731)	(4,439,491)	(5,838,207)	1,398,716
Total other financing sources (uses)	(2,393,731)	(4,439,491)	(5,838,207)	1,398,716
NET CHANGE IN FUND BALANCE	1,109,172	(6,904,994)	(5,318,290)	1,586,704
FUND BALANCE, BEGINNING	7,793,082	7,793,082	7,793,082	-
FUND BALANCE, ENDING	$ 8,902,254	$ 888,088	$ 2,474,792	$ 1,586,704

City of Burleson, Texas **Exhibit E-7**

Parks Performance Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 1,185,024	$ 1,185,024	$ 1,095,574	$ (89,450)
Investment earnings	1,946	1,946	649	(1,297)
Miscellaneous	5,000	5,000	1,989	(3,011)
Total revenues	1,191,970	1,191,970	1,098,212	(93,758)
EXPENDITURES				
Current:				
Culture and recreation	4,553,355	4,553,355	3,774,847	778,508
Total expenditures	4,553,355	4,553,355	3,774,847	778,508
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,361,385)	(3,361,385)	(2,676,635)	684,750
OTHER FINANCING SOURCES (USES)				
Transfers in	3,361,385	3,361,385	2,676,635	684,750
Total other financing sources (uses)	3,361,385	3,361,385	2,676,635	684,750
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	$ -	$ -	$ -	$ -

City of Burleson, Texas **Exhibit E-8**

TIF 2&3 Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	$ 983,463	$ 983,463	$ 905,662	$ (77,801)
Miscellaneous	-	-	13,579	13,579
Total revenues	983,463	983,463	919,241	(64,222)
EXPENDITURES				
Current:				
Community development	235,762	235,762	181,217	54,545
Total expenditures	235,762	235,762	181,217	54,545
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	747,701	747,701	738,024	(9,677)
OTHER FINANCING USES				
Transfers out	(598,800)	(598,800)	(397,249)	(201,551)
Total other financing uses	(598,800)	(598,800)	(397,249)	(201,551)
NET CHANGE IN FUND BALANCE	148,901	148,901	340,775	191,874
FUND BALANCE, BEGINNING	619,156	619,156	619,156	-
FUND BALANCE, ENDING	$ 768,057	$ 768,057	$ 959,931	$ 191,874

City of Burleson, Texas **Exhibit E-9**

Municipal Court Fund
Budgetary Comparison Schedule
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines	$ 442,500	$ 442,500	$ 496,986	$ 54,486
Total revenues	442,500	442,500	496,986	54,486
EXPENDITURES				
Current:				
Public safety	115,846	117,178	82,927	34,251
Total expenditures	115,846	117,178	82,927	34,251
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	326,654	325,322	414,059	88,737
NET CHANGE IN FUND BALANCE	326,654	325,322	414,059	88,737
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	$ 326,654	$ 325,322	$ 414,059	$ 88,737

Nonmajor Enterprise Funds

The **Golf Course Fund** accounts for the operations of the City's golf course, Hidden Creek Golf Course.

The **Solid Waste Fund** accounts for the operations of the City's solid waste collection utility.

The **Cemetery Enterprise Fund** accounts for the operations of the City's cemetery.

City of Burleson, Texas **Exhibit F-1**

Nonmajor Enterprise Funds
Combining Statement of Net Position
September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total
ASSETS				
Current assets:				
Deposits and investments	$ 190,927	$ 1,314,298	$ 1,644,227	$ 3,149,452
Receivables:				
Accounts	11,512	456,177	10,785	478,474
Accrued interest	-	873	970	1,843
Inventories	32,760	-	-	32,760
Land held for sale of cemetery lots	-	-	2,807	2,807
Total current assets	235,199	1,771,348	1,658,789	3,665,336
Noncurrent assets:				
Restricted deposits and investments	82,845	-	-	82,845
Capital assets, net	2,544,367	19,051	231,091	2,794,509
Total noncurrent assets	2,627,212	19,051	231,091	2,877,354
Total assets	2,862,411	1,790,399	1,889,880	6,542,690
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	30,295	-	-	30,295
Deferred outflows related to pensions	125,470	-	-	125,470
Deferred outflows related to OPEB (RHP & SDBF)	26,887	-	-	26,887
Total deferred outflows of resources	182,652	-	-	182,652
LIABILITIES				
Current liabilities:				
Accounts payable	$ 87,162	$ 272,337	$ 6,475	$ 365,974
Accrued liabilities	44,686	-	-	44,686
Accrued interest payable	4,465	-	-	4,465
Customer deposits	-	-	17,589	17,589
Bonds and compensated absences	359,391	-	-	359,391
Total current liabilities	495,704	272,337	24,064	792,105
Noncurrent liabilities:				
Bonds and compensated absences	1,225,972	-	-	1,225,972
Net pension liability	449,888	-	-	449,888
Total OPEB liability (RHP & SDBF)	145,507	-	-	145,507
Total noncurrent liabilities	1,821,367	-	-	1,821,367
Total liabilities	2,317,071	272,337	24,064	2,613,472
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	66,185	-	-	66,185
Deferred inflows related to OPEB (RHP & SDBF)	3,559	-	-	3,559
Total deferred inflows of resources	69,744	-	-	69,744
NET POSITION				
Net investment in capital assets	1,137,145	19,051	231,091	1,387,287
Restricted for debt service	78,380	-	-	78,380
Unrestricted	(557,277)	1,499,011	1,634,725	2,576,459
TOTAL NET POSITION	$ 658,248	$ 1,518,062	$ 1,865,816	$ 4,042,126

City of Burleson, Texas **Exhibit F-2**

Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses,
and Changes in Net Position
For the Year Ended September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total
OPERATING REVENUES				
Charges for goods and services	$ 1,519,950	$ 3,242,901	$ 55,088	$ 4,817,939
Mineral lease	-	-	14,260	14,260
Total operating revenues	1,519,950	3,242,901	69,348	4,832,199
OPERATING EXPENSES				
Cost of golf operations	1,764,333	-	-	1,764,333
Cost of cemetery operations	-	-	5,714	5,714
Cost of solid waste operations	-	3,575,421	-	3,575,421
Materials, supplies, and cemetery lots	-	-	64,489	64,489
Depreciation	94,443	1,245	10,625	106,313
Total operating expenses	1,858,776	3,576,666	80,828	5,516,270
OPERATING LOSS	(338,826)	(333,765)	(11,480)	(684,071)
NON-OPERATING REVENUES (EXPENSES)				
Gain on disposition of capital assets	11,575	-	-	11,575
Investment earnings	104	1,820	1,180	3,104
Interest and fiscal agent charges	(41,071)	-	-	(41,071)
Total non-operating revenues (expenses)	(29,392)	1,820	1,180	(26,392)
LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(368,218)	(331,945)	(10,300)	(710,463)
Transfers in	909,703	-	-	909,703
CHANGE IN NET POSITION	541,485	(331,945)	(10,300)	199,240
NET POSITION AT BEGINNING OF YEAR	116,763	1,850,007	1,876,116	3,842,886
NET POSITION AT END OF YEAR	$ 658,248	$ 1,518,062	$ 1,865,816	$ 4,042,126

City of Burleson, Texas **Exhibit F-3**

Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 1,511,755	$ 3,266,903	$ 60,956	$ 4,839,614
Payments to suppliers and service providers	(877,823)	(3,808,354)	(397)	(4,686,574)
Payments to employees for salaries and benefits	(1,090,804)	(504)	-	(1,091,308)
Other receipts	-	-	14,260	14,260
Net cash provided by (used in) operating activities	(456,872)	(541,955)	74,819	(924,008)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments from other funds	909,703	-	-	909,703
Net cash provided by noncapital financing activities	909,703	-	-	909,703
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipts from sale of capital assets	11,575	-	-	11,575
Principal paid on bonds	(322,429)	-	-	(322,429)
Interest payments on bonds	(31,710)	-	-	(31,710)
Acquisition of capital assets	-	-	(80,294)	(80,294)
Net cash used in capital and related financial activities	(342,564)	-	(80,294)	(422,858)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	108	1,105	353	1,566
Net cash provided by investing activities activities	108	1,105	353	1,566
Net increase (decrease) in cash and cash equivalents	110,375	(540,850)	(5,122)	(435,597)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR (including those reported in restricted accounts)	163,397	1,855,148	1,649,349	3,667,894
CASH AND CASH EQUIVALENTS - END OF YEAR (including restricted deposits and investments of $82,845 in the hidden creek golf course fund)	$ 273,772	$ 1,314,298	$ 1,644,227	$ 3,232,297

City of Burleson, Texas **Exhibit F-3**

Combining Financial Statements
Nonmajor Enterprise Funds
Combining Statement of Cash Flows – Continued
For the Year Ended September 30, 2021

	Hidden Creek Golf Course	Solid Waste	Cemetery	Total Nonmajor Enterprise Funds
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating income (loss)	$ (338,826)	$ (333,765)	$ (11,480)	$ (684,071)
Depreciation	94,443	1,245	10,625	106,313
Change in operating assets and liabilities:				
(Increase) decrease in accounts receivable	(8,195)	24,002	5,868	21,675
(Increase) decrease in inventories	6,249	-	64,488	70,737
(Increase) decrease in deferred outflows related to pension	29,014	-	-	29,014
(Increase) decrease in deferred outflows related to OPEB	14,089	-	-	14,089
Increase (decrease) in accounts payable	45,984	(233,437)	5,318	(182,135)
Increase (decrease) in accrued liabilities	9,511	-	-	9,511
Increase (decrease) in compensated absences	(7,533)	-	-	(7,533)
Increase (decrease) in net pension liability and total OPEB liability	(276,877)	-	-	(276,877)
Increase (decrease) in deferred inflows related to pension	(25,793)	-	-	(25,793)
Increase (decrease) in deferred inflows related to OPEB	1,062	-	-	1,062
Net cash provided by (used in) operating activities	$ (456,872)	$ (541,955)	$ 74,819	$ (924,008)

Internal Service Funds are used to account for the financing of goods and/or services provided by one department to another department within the City:

The **Equipment Services Fund** accounts for a full range of services in managing and maintaining the City's fleet of vehicles and equipment. All costs associated with these operations are charged to the using department to offset the adopted budget to this fund.

The **Governmental Vehicle Replacement Fund** provides for the replacement of vehicles and equipment utilized by all governmental City departments. The two equipment replacement funds enable the City to fund major equipment purchases without substantially affecting the stability of the ad valorem tax rate.

The **Business-Type Vehicle Replacement Fund** is used as a funding, management and planning tool that provides a systematic approach to the replacement of City-owned vehicles and equipment used by the Water-Wastewater, Golf and Solid Waste funds.

The **Support Services Fund** is designed to record the activities of support services function (currently only Information Technology) and allow for the costs of these services to be reflected as expenditures of the "customer" departments.

The **Health Insurance Fund** accounts for the City's self health insurance program.

City of Burleson, Texas

Exhibit G-1

Combining Statement of Net Position
Internal Service Funds
September 30, 2021

	Equipment Services	Governmental Vehicle Replacement	Business-type Vehicle Replacement	Support Services	Health Insurance	Total Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	$ 73,078	$ 5,901,992	$ 1,473,145	$ 761,726	$ 3,182,656	$ 11,392,597
Receivables:						
Accounts	-	47,200	7,000	33,438	3,944	91,582
Accrued interest	42	1,512	860	472	443	3,329
Inventories	33,272	-	-	-	-	33,272
Total current assets	106,392	5,950,704	1,481,005	795,636	3,187,043	11,520,780
Noncurrent assets:						
Capital assets, net	123,801	2,519,405	927,556	453,988	-	4,024,750
Total noncurrent assets	123,801	2,519,405	927,556	453,988	-	4,024,750
Total assets	230,193	8,470,109	2,408,561	1,249,624	3,187,043	15,545,530
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pensions	40,474	-	-	158,355	-	198,829
Deferred outflows related to OPEB (RHP & SDBF)	8,674	-	-	33,932	-	42,606
Total deferred outflows	49,148	-	-	192,287	-	241,435
LIABILITIES						
Current liabilities:						
Accounts payable	10,282	-	-	23,694	2,570	36,546
Compensated absences	2,091	-	-	48,902	-	50,993
Accrued liabilities	12,193	-	-	39,810	278	52,281
Total current liabilities	24,566	-	-	112,406	2,848	139,820
Noncurrent liabilities:						
Net pension liability	145,126	-	-	567,802	-	712,928
Total OPEB liability (RHP & SDBF)	46,938	-	-	183,645	-	230,583
Compensated absences	6,273	-	-	146,704	-	152,977
Total noncurrent liabilities	198,337	-	-	898,151	-	1,096,488
Total liabilities	222,903	-	-	1,010,557	2,848	1,236,308
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	21,350	-	-	83,532	-	104,882
Deferred inflows related to OPEB (RHP & SDBF)	1,147	-	-	4,493	-	5,640
Total deferred inflows	22,497	-	-	88,025	-	110,522
NET POSITION						
Net investment in capital assets	123,801	2,519,405	927,556	453,988	-	4,024,750
Unrestricted	(89,860)	5,950,704	1,481,005	(110,659)	3,184,195	10,415,385
Total net position	$ 33,941	$ 8,470,109	$ 2,408,561	$ 343,329	$ 3,184,195	$ 14,440,135

City of Burleson, Texas

Exhibit G-2

Combining Statement of Revenues, Expenses and
Changes in Fund Net Position - Internal Service Funds
September 30, 2021

	Equipment Services	Governmental Vehicle Replacement	Business-type Vehicle Replacement	Support Services	Health Insurance	Total Internal Service Funds
OPERATING REVENUES						
Charges for goods and services	$ 454,688	$ 1,678,171	$ 391,059	$ 2,285,978	$ 5,508,876	$ 10,318,772
Total operating revenues	454,688	1,678,171	391,059	2,285,978	5,508,876	10,318,772
OPERATING EXPENSES						
Personnel services	373,310	-	-	1,229,457	448,438	2,051,205
Professional and contracted services	-	-	-	-	72,786	72,786
Insurance	-	-	-	-	4,224,788	4,224,788
Repairs and maintenance	193,835	-	-	737,719	-	931,554
Materials and supplies	7,977	-	-	345,793	-	353,770
Depreciation	56,966	988,890	235,619	155,607	-	1,437,082
Total operating expenses	632,088	988,890	235,619	2,468,576	4,746,012	9,071,185
Operating income (loss)	(177,400)	689,281	155,440	(182,598)	762,864	1,247,587
NONOPERATING REVENUES (EXPENSES)						
Gain on sale of capital assets	-	69,750	4,000	727	-	74,477
Investment earnings	123	7,914	1,394	663	7,023	17,117
Total nonoperating revenues	123	77,664	5,394	1,390	7,023	91,594
Income (loss) before transfers	(177,277)	766,945	160,834	(181,208)	769,887	1,339,181
Transfers in	-	-	-	100,000	2,414,308	2,514,308
Change in net position	(177,277)	766,945	160,834	(81,208)	3,184,195	3,853,489
NET POSITION - BEGINNING OF YEAR	211,218	7,703,164	2,247,727	424,537	-	10,586,646
NET POSITION - ENDING OF YEAR	$ 33,941	$ 8,470,109	$ 2,408,561	$ 343,329	$ 3,184,195	$ 14,440,135

City of Burleson, Texas

Exhibit G-3

Combining Statement of Cash Flows
Internal Service Funds
September 30, 2021

	Equipment Services	Vehicle Replacement Governmental	Vehicle Replacement Business-Type	Support Services	Health Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts for interfund charges	$ 455,751	$ 1,630,971	$ 384,060	$ 2,252,540	$ 5,504,933	$ 10,228,255
Payments to vendors, suppliers and contractors	(217,025)	-	-	(1,067,006)	(4,295,004)	(5,579,035)
Payments to employees for services	(314,179)	-	-	(1,179,108)	(448,160)	(1,941,447)
Net cash provided by (used in) operating activities	(75,453)	1,630,971	384,060	6,426	761,769	2,707,773
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	-	-	-	100,000	2,414,308	2,514,308
Net cash provided by (used in) noncapital financing activities	-	-	-	100,000	2,414,308	2,514,308
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipts for sale of capital assets	-	69,750	4,000	727	-	74,477
Acquisition and construction of capital assets	-	(492,012)	(175,776)	(277,358)	-	(945,146)
Net cash used by capital and related financing activities	-	(422,262)	(171,776)	(276,631)	-	(870,669)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	90	6,874	654	262	6,579	14,459
Net cash provided by investing activities	90	6,874	654	262	6,579	14,459
Net increase (decrease) in cash and cash equivalents	(75,363)	1,215,583	212,938	(169,943)	3,182,656	4,365,871
CASH AND CASH EQUIVALENTS, beginning of year	148,441	4,686,409	1,260,207	931,669	-	7,026,726
CASH AND CASH EQUIVALENTS, end of year	$ 73,078	$ 5,901,992	$ 1,473,145	$ 761,726	$ 3,182,656	$ 11,392,597
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating income (loss)	$ (177,400)	$ 689,281	$ 155,440	$ (182,598)	$ 762,864	$ 1,247,587
Depreciation	56,966	988,890	235,619	155,607	-	1,437,082
Change in operating assets and liabilities:						
Decrease (increase) in accounts receivable	1,063	(47,200)	(6,999)	(33,438)	(3,943)	(90,517)
Decrease (increase) in inventories	(19,070)	-	-	-	-	(19,070)
Decrease (increase) in deferred outflows related to pension	(17,354)	-	-	(28,206)	-	(45,560)
Decrease (increase) in deferred outflows related to OPEB	(2,445)	-	-	26	-	(2,419)
Increase (decrease) in accounts payable	3,857	-	-	16,506	2,570	22,933
Increase (decrease) in accrued liabilities	5,130	-	-	8,121	278	13,529
Increase (decrease) in compensated absences	4,469	-	-	42,229	-	46,698
Increase (decrease) in net pension liability	61,518	-	-	16,568	-	78,086
Increase (decrease) in deferred inflows related to pension	7,040	-	-	9,221	-	16,261
Increase (decrease) in deferred inflows related to OPEB	773	-	-	2,390	-	3,163
Net cash provided by (used in) operating activities	$ (75,453)	$ 1,630,971	$ 384,060	$ 6,426	$ 761,769	$ 2,707,773

City of Burleson, Texas
Statistical Section (Unaudited)

This part of the City of Burleson's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents:

Financial Trends 1

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 5

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity 9

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information 13

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information 15

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports of the relevant year.

City of Burleson, Texas

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	2012	2013	2014	2015
Governmental activities:				
Net investment in capital assets	$ 96,854,973	$101,280,575	$102,518,051	$105,900,578
Restricted	9,129,987	10,262,236	11,786,219	13,626,779
Unrestricted	17,251,062	18,176,631	19,052,951	10,915,868
Total governmental activities net position	$123,236,022	$129,719,442	$133,357,221	$130,443,225
Business-type activities:				
Net investment in capital assets	$ 45,090,529	$ 53,375,788	$ 55,348,196	$ 59,041,199
Restricted	4,081,263	3,250,923	4,592,463	3,667,415
Unrestricted	10,417,168	6,943,042	7,355,782	7,251,796
Total business-type activities net position	$ 59,588,960	$ 63,569,753	$ 67,296,441	$ 69,960,410
Primary government:				
Net investment in capital assets	$141,945,502	$154,656,363	$157,866,247	$164,941,777
Restricted	13,211,250	13,513,159	16,378,682	17,294,194
Unrestricted	27,668,230	25,119,673	26,408,733	18,167,664
Total primary government activities net position	$182,824,982	$193,289,195	$200,653,662	$200,403,635

Table 1

2016	2017	2018	2019	2020	2021
$111,368,435	$127,316,098	$136,812,328	$148,085,539	$153,051,846	$163,721,859
11,548,400	12,262,240	13,166,573	13,232,818	17,468,108	12,460,606
10,908,958	8,167,997	4,245,368	4,248,170	6,714,141	14,525,540
$133,825,793	$147,746,335	$154,224,269	$165,566,527	$177,234,095	$190,708,005
$ 56,061,308	$ 68,346,297	$ 69,333,764	$ 75,777,424	$ 79,752,890	$ 88,788,759
4,592,463	1,049,746	1,049,746	5,225,080	7,415,521	7,608,773
12,448,245	10,499,641	15,642,520	11,580,796	13,778,201	10,389,928
$ 73,102,016	$ 79,895,684	$ 86,026,030	$ 92,583,300	$100,946,612	$106,787,460
$167,429,743	$195,662,395	$206,146,122	$223,862,963	$232,804,736	$252,510,618
16,140,863	13,311,986	14,216,319	18,457,898	24,883,629	20,069,379
23,357,203	18,667,638	19,887,888	15,828,966	20,492,342	24,915,468
$206,927,809	$227,642,019	$240,250,329	$258,149,827	$278,180,707	$297,495,465

City of Burleson, Texas
Changes in Net Position
Last Ten Fiscal Years (Unaudited)
(Accrual Basis of Accounting)

	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	$ 4,579,709	$ 4,779,683	$ 6,027,808	$ 5,567,804
Public safety	13,755,003	14,505,108	14,793,251	15,587,330
Public works	9,400,406	9,476,476	10,025,105	10,344,069
Community Development	1,443,045	1,534,915	2,071,758	2,467,564
Culture and recreation	6,050,849	6,148,475	6,851,657	7,062,534
Interest and other fees	3,490,537	3,256,327	3,319,768	3,218,658
Total governmental activities expenses	38,719,549	39,700,984	43,089,347	44,247,959
Business-type activities:				
Water and wastewater	13,858,927	14,553,979	14,699,969	15,692,100
Hidden Creek Golf Course	1,774,465	2,100,255	1,922,102	1,983,682
Solid Waste	2,451,503	2,595,756	2,742,100	2,779,193
Cemetery	17,743	10,994	11,498	11,891
Total business-type activities expenses	18,102,638	19,260,984	19,375,669	20,466,866
Total primary government expenses	$ 56,822,187	$ 58,961,968	$ 62,465,016	$ 64,714,825
Program Revenues:				
Governmental activities:				
Charges for services	$ 7,799,248	$ 8,127,467	$ 8,036,809	$ 7,773,637
Operating grants and contributions	721,595	603,962	294,371	829,724
Capital grants and contributions	2,624,666	3,769,399	3,752,163	2,983,243
Total governmental activities program revenues	11,145,509	12,500,828	12,083,343	11,586,604
Business-type activities				
Charges for services	18,442,552	19,788,547	20,526,744	21,331,913
Operating grants and contributions	364,359	561,332	1,004,948	846,581
Capital grants and contributions	1,800,117	2,976,121	1,938,294	1,766,788
Total business-type activities program revenues	20,607,028	23,326,000	23,469,986	23,945,282
Total primary government program revenues	$ 31,752,537	$ 35,826,828	$ 35,553,329	$ 35,531,886
Net (expense)/revenue				
Governmental activities	$(27,574,040)	$(27,200,156)	$(31,006,004)	$(32,661,355)
Business-type activities	2,504,390	4,065,016	4,094,317	3,478,416
Total primary government net expense	$(25,069,650)	$(23,135,140)	$(26,911,687)	$(29,182,939)

Table 2

2016	2017	2018	2019	2020	2021
$ 3,406,957	$ 7,611,844	$ 7,801,767	$ 8,762,392	$ 9,901,828	$ 7,678,903
18,135,674	18,619,648	19,356,978	20,396,702	21,647,212	26,227,399
11,100,276	11,263,930	12,173,830	12,650,861	14,839,605	13,597,575
4,701,517	2,740,816	4,902,487	5,138,466	4,216,584	4,587,759
7,801,924	8,091,904	8,134,817	8,053,419	7,940,337	7,697,763
3,237,341	3,118,052	2,954,294	3,242,540	3,122,881	2,886,794
48,383,689	51,446,194	55,324,173	58,244,380	61,668,447	62,676,193
16,333,488	16,349,125	17,605,194	18,910,941	18,543,022	18,640,527
2,049,089	2,141,509	2,046,511	2,194,026	2,321,398	1,895,172
2,846,497	2,957,738	3,047,978	3,179,444	3,464,393	3,563,473
11,152	11,910	12,528	28,894	33,770	80,828
21,240,226	21,460,282	22,712,211	24,313,305	24,362,583	24,180,000
$ 69,623,915	$ 72,906,476	$ 78,036,384	$ 82,557,685	$ 86,031,030	$ 86,856,193
$ 7,566,246	$ 8,782,144	$ 8,784,594	$ 8,480,206	$ 7,845,040	$ 8,780,004
971,500	1,592,388	1,426,293	738,026	2,998,564	5,981,907
2,144,534	11,440,915	6,353,066	7,595,136	5,699,075	2,253,873
10,682,280	21,815,447	16,563,953	16,813,368	16,542,679	17,015,784
22,263,652	23,108,557	25,809,983	25,405,060	26,532,808	26,713,025
827,614	1,108,892	-	16,442	8,549	14,260
1,067,383	4,020,669	2,272,247	3,512,382	3,818,739	2,980,216
24,158,649	28,238,118	28,082,230	28,933,884	30,360,096	29,707,501
$ 34,840,929	$ 50,053,565	$ 44,646,183	$ 45,747,252	$ 46,902,775	$ 46,723,285
$(37,701,409)	$(29,630,747)	$(38,760,220)	$(41,431,012)	$(45,125,768)	$(45,660,409)
2,918,423	6,777,836	5,370,019	4,620,579	5,997,513	5,527,501
$(34,782,986)	$(22,852,911)	$(33,390,201)	$(36,810,433)	$(39,128,255)	$(40,132,908)

City of Burleson, Texas
Changes in Net Position
Last Ten Fiscal Years (Unaudited)
(Accrual Basis of Accounting)

	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 15,414,948	$ 15,853,216	$ 16,377,575	$ 19,171,938
Tax Increment Financing	199,229	254,600	406,445	423,586
Sales and use taxes	14,818,398	14,110,028	16,051,878	16,689,391
Hotel/motel taxes	146,202	146,986	165,550	192,639
Franchise fees	2,760,074	2,659,237	2,968,801	3,242,051
Investment income	105,892	536,572	80,273	95,192
Gain on sale of assets	-	-	-	-
Lawsuit settlement	-	-	-	-
Transfers	(263,167)	122,937	(258,909)	(244,589)
Total governmental activities	33,181,576	33,683,576	35,791,613	39,570,208
Business-type activities:				
Investment income	48,613	38,714	26,334	29,790
Gain on sale of assets	-	-	-	-
Transfers	263,167	(122,937)	258,909	244,589
Total business-type revenues	311,780	(84,223)	285,243	274,379
Total primary government	$ 33,493,356	$ 33,599,353	$ 36,076,856	$ 39,844,587
Change in Net Position				
Governmental activities	$ 5,607,536	$ 6,483,420	$ 4,785,609	$ 6,908,853
Business-type activies	2,816,170	3,980,793	4,379,560	3,752,795
Total primary government	$ 8,423,706	$ 10,464,213	$ 9,165,169	$ 10,661,648

Table 2
(Continued)

2016	2017	2018	2019	2020	2021
$ 20,510,482	$ 21,776,804	$ 21,776,804	$ 26,785,864	$ 28,894,199	$ 29,343,869
457,438	536,812	536,812	683,559	777,021	905,662
16,595,528	17,099,917	17,099,917	19,660,908	21,468,069	24,801,831
219,250	222,652	222,652	237,665	190,187	455,115
3,166,620	3,113,999	3,113,999	3,383,906	3,404,113	3,732,406
243,568	471,436	471,436	1,772,832	1,950,288	78,034
-	-	-	105,767	1,877,727	70,477
-	-	-	-	-	-
(108,909)	329,669	329,669	(780,753)	(1,768,268)	(253,075)
41,083,977	43,551,289	43,551,289	51,849,748	56,793,336	59,134,319
114,274	311,582	311,582	1,114,808	581,231	44,697
-	33,919	33,919	41,100	16,300	15,575
108,909	(329,669)	(329,669)	780,753	1,768,268	253,075
223,183	15,832	15,832	1,936,661	2,365,799	313,347
$ 41,307,160	$ 43,567,121	$ 43,567,121	$ 53,786,409	$ 59,159,135	$ 59,447,666
$ 3,382,568	$ 13,920,542	$ 4,791,069	$ 10,418,736	$ 11,667,568	$ 13,473,910
3,141,606	6,793,668	5,385,851	6,557,240	8,363,312	5,840,848
$ 6,524,174	$ 20,714,210	$ 10,176,920	$ 16,975,976	$ 20,030,880	$ 19,314,758

City of Burleson, Texas
Fund Balances
Governmental Funds
Last Ten Fiscal Years (Unaudited)
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015
General Fund:				
Nonspendable	$ 59,031	$ 53,769	$ 24,806	$ 32,024
Committed to:				
Debt service	791,215	703,824	610,445	510,802
Other Purposes	149,771	718,732	513,332	809,956
Assigned to:				
Risk management	733,781	874,825	1,047,047	1,047,047
Unassigned	8,796,643	8,841,408	9,945,249	9,023,255
Total general fund	$ 10,530,441	$ 11,192,558	$ 12,140,879	$ 11,423,084
All Other Governmental Funds:				
Nonspendable	$ -	$ 300	$ 1,437	$ 1,389
Restricted for:				
Debt service	2,677,418	2,704,260	2,576,315	2,580,870
Public safety	-	-	-	-
Culture and recreation	-	-	-	10,000
Economic development	6,066,072	7,074,668	8,702,328	10,473,189
Tourism	386,497	483,308	507,576	572,720
Capital projects	-	-	-	18,992,927
Other purposes	-	-	-	-
Committed to:				
Culture and recreation	539,541	723,587	530,845	585,144
Economic development	67,249	140,743	272,383	409,834
Capital projects	13,779,002	19,994,818	27,119,647	8,843,780
Debt service	2,872,822	511,000	-	-
Unassigned	-	-	-	-
Total all other governmental funds	$ 26,388,601	$ 31,632,684	$ 39,710,531	$ 42,469,853

Table 3

2016	2017	2018	2019	2020	2021
$ 28,174	$ 26,769	$ 40,389	$ 14,997	$ 4,080	$ 49,800
404,607	291,558	802,860	622,908	523,325	465,429
251,257	299,254	586,007	320,191	220,044	234,175
1,047,047	1,047,047	1,047,047	1,369,818	1,260,078	-
9,273,423	8,334,083	7,534,128	9,391,334	14,120,506	17,589,905
$ 11,004,508	$ 9,998,711	$ 10,010,431	$ 11,719,248	$ 16,128,033	$ 18,339,309
$ 2,617	$ 5,190	$ 1,412	$ 1,620	$ -	$ -
2,530,494	2,545,853	2,682,681	2,315,108	3,150,018	2,992,775
-	-	-	-	-	414,059
1,096	408	409	1,924	1,984	1,378
8,406,131	9,597,492	10,428,389	10,147,192	13,620,267	8,428,929
623,803	647,895	721,237	770,518	697,823	902,281
16,233,204	15,166,607	27,103,803	28,908,327	21,852,694	15,298,057
-	-	-	-	-	5,203
683,099	889,250	875,940	981,885	-	-
484,485	395,759	73,618	73,618	73,618	-
8,325,229	8,127,991	6,416,935	8,263,131	8,517,847	11,614,396
-	-	-	-	-	-
-	-	-	-	(1,424,708)	(191,511)
$ 37,290,158	$ 37,376,445	$ 48,304,424	$ 51,463,323	$ 46,489,543	$ 39,465,567

City of Burleson, Texas
Changes in Fund Balances
Governmental Funds
Last Ten Fiscal Years (Unaudited)
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015
Revenues:				
Property taxes	$ 15,659,684	$ 16,247,528	$ 16,980,934	$ 19,856,938
Sales and use taxes	14,964,599	14,257,015	16,216,375	16,880,929
Franchise fees	2,755,431	2,714,231	2,940,465	3,193,511
Licenses and permits	1,014,677	1,147,361	1,446,281	1,415,034
Intergovernmental	278,234	212,609	242,262	287,832
Fines and forfeitures	1,212,414	1,127,906	1,282,599	1,422,084
Donations	443,361	391,353	52,110	533,822
Charges for services	3,394,823	3,267,802	3,555,560	3,727,378
Investment income	101,182	81,002	74,873	88,026
Mineral lease	1,096,666	1,058,233	969,979	521,976
Street assessments	80,031	86,535	70,473	166,226
Miscellaneous	1,391,018	2,296,743	1,581,916	1,874,647
Total revenues	42,392,120	42,888,318	45,413,827	49,968,403
Expenditures:				
Current:				
General government	4,698,889	5,109,652	4,596,577	5,178,035
Public safety	13,189,268	13,916,985	14,734,093	17,829,372
Public works	5,088,899	5,434,287	5,755,348	5,869,224
Community development	1,645,680	1,790,790	2,401,704	2,834,550
Culture and recreation	5,102,392	5,527,597	6,249,210	6,275,252
Capital outlay	4,986,097	1,723,052	11,310,554	10,414,349
Debt service:				
Principal	4,890,666	5,106,392	4,627,379	5,230,643
Interest and fiscal agent charges	3,493,688	3,262,591	3,202,770	3,815,653
Debt issuance costs	-	-	-	-
Total expenditures	43,095,579	41,871,346	52,877,635	57,447,078
Excess (deficiency) of revenues over (under) expenditures	(703,459)	1,016,972	(7,463,808)	(7,478,675)
Other financing sources (uses):				
Transfers in	7,482,456	7,193,956	6,214,654	8,009,497
Transfers out	(7,767,346)	(7,096,019)	(6,486,563)	(8,288,086)
Issuance of capital lease	-	-	-	-
Issuance of bonds	5,040,000	4,620,000	24,243,570	18,715,000
Payment to refunded bonds escrow agent	(5,239,802)	-	(10,009,448)	(11,047,964)
Premium	241,346	171,291	2,527,764	2,131,755
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	(243,346)	4,889,228	16,489,977	9,520,202
Net change in fund balances	$ (946,805)	$ 5,906,200	$ 9,026,169	$ 2,041,527
Debt service as a percentage of non-capital expenditures (1)	21.09%	22.65%	15.47%	19.75%

(1) There are some capital expenditures reported in various functional expenditure line items and are included in this

Table 4

2016	2017	2018	2019	2020	2021
$ 21,228,368	$ 22,662,335	$ 25,189,670	$ 27,469,423	$ 29,671,220	$ 30,249,531
16,798,919	17,305,748	18,729,392	19,878,538	21,650,326	25,256,946
3,150,851	3,089,998	3,249,704	3,353,554	3,386,680	3,571,813
1,335,198	1,356,969	1,351,498	1,408,566	1,855,309	1,600,238
599,310	1,345,592	1,022,835	535,884	1,421,536	4,324,083
1,402,152	1,543,257	1,445,053	1,116,297	600,142	1,557,088
251,840	133,652	227,283	859,829	1,104,396	1,224,829
3,840,360	4,127,562	4,046,803	4,191,285	4,631,276	3,921,001
223,806	428,422	920,364	1,535,153	731,941	62,310
268,183	311,715	308,858	274,053	164,269	275,019
143,429	47,481	27,947	686,010	48,425	59,962
1,578,783	1,831,166	1,787,707	1,635,999	937,024	1,809,495
50,821,199	54,183,897	58,307,114	62,944,591	66,202,544	73,912,315
5,356,449	6,958,826	7,467,748	8,133,737	9,344,073	7,245,026
18,320,238	17,536,369	19,465,973	18,304,389	20,336,457	24,097,823
6,416,556	6,020,703	6,807,958	6,711,307	6,196,124	6,212,409
5,057,885	3,159,634	5,449,827	5,189,610	4,010,870	5,000,187
6,867,778	7,076,266	7,186,446	7,200,075	6,707,818	7,257,408
14,986,952	9,629,088	5,084,668	9,574,077	12,831,619	14,252,846
5,741,552	6,295,335	663,791	7,270,453	7,727,653	8,182,255
3,558,020	3,901,892	3,536,470	3,946,604	3,816,809	3,709,678
-	-	173,355	123,526	152,729	-
66,305,430	60,578,113	55,836,236	66,453,778	71,124,152	75,957,632
(15,484,231)	(6,394,216)	2,470,878	(3,509,187)	(4,921,608)	(2,045,317)
12,017,189	10,673,496	6,990,660	8,750,700	9,658,184	16,309,887
(12,160,098)	(10,377,827)	(7,289,423)	(9,439,453)	(11,460,452)	(19,077,270)
-	-	631,520	-	-	-
30,051,092	4,965,000	13,745,000	7,415,000	8,005,000	-
(23,304,563)	-	-	-	(5,304,194)	-
3,282,340	214,037	278,976	727,114	1,585,693	-
-	-	212,088	-	1,872,402	-
9,885,960	5,474,706	14,568,821	7,453,361	4,356,633	(2,767,383)
$ (5,598,271)	$ (919,510)	$ 17,039,699	$ 3,944,174	$ (564,975)	$ (4,812,700)
19.22%	19.84%	18.71%	20.20%	19.54%	19.27%

City of Burleson, Texas **Table 5**

Assessed and Estimated Actual
Value of Taxable Property (Unaudited)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Residential Property	Industrial/ Commercial Property	Mineral Reserves	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2012	1,907,739,189	629,673,799	111,060,424	347,152,435	2,301,320,977	0.6900	2,301,320,977	100.0%
2013	1,949,702,876	690,001,727	111,483,802	341,644,076	2,409,544,329	0.6900	2,409,544,329	100.0%
2014	2,039,186,901	723,992,280	84,403,921	358,372,460	2,489,210,642	0.6900	2,488,710,642	100.0%
2015	2,237,761,861	730,854,710	184,302,872	369,333,494	2,783,585,949	0.7400	2,783,585,949	100.0%
2016	2,423,710,740	809,276,528	160,436,595	381,084,153	3,012,339,710	0.7400	3,012,339,710	100.0%
2017	2,770,858,176	865,977,924	42,719,357	435,249,706	3,244,305,751	0.7350	3,244,305,751	100.0%
2018	3,151,831,317	889,341,356	43,348,115	452,988,413	3,631,532,375	0.7350	3,631,532,375	100.0%
2019	3,561,153,075	939,220,256	50,736,216	543,091,182	4,008,018,365	0.7350	4,008,018,365	100.0%
2020	3,818,515,400	1,045,167,320	84,822,524	555,160,175	4,393,345,069	0.7200	4,393,345,069	100.0%
2021	4,106,205,404	1,180,701,936	52,344,989	631,482,062	4,707,770,267	0.7111	4,707,770,267	100.0%

Source: Johnson County Appraisal District

Note: Property in the city is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value.

City of Burleson, Texas **Table 6**

Direct and Overlapping Property Tax Rates (Unaudited)
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OVERLAPPING RATES										
Tarrant County	0.2640	0.2640	0.2640	0.2640	0.2640	0.2540	0.2440	0.2340	0.2340	0.2340
Tarrant County Hospital District	0.2279	0.2279	0.2279	0.2279	0.2279	0.2279	0.2244	0.2244	0.2244	0.2244
Tarrant County College	0.1490	0.1495	0.1495	0.1495	0.1495	0.1447	0.1401	0.1361	0.1302	0.1302
Tarrant County Regional Water District	0.0200	0.0200	0.0200	0.0200	0.0200	0.0194	0.0194	0.0194	0.0287	0.0287
Johnson County	0.3305	0.3332	0.3712	0.4054	0.4077	0.4227	0.4417	0.4417	0.3847	0.3847
Burleson Independent School District	1.5400	1.5400	1.5400	1.5400	1.5400	1.5400	1.6700	1.6700	1.5684	1.5383
Joshua Independent School District	1.4900	1.4900	1.4900	1.4200	1.6000	1.6100	1.6000	1.5200	1.4400	1.3960
Crowley Independent School District	1.6700	1.6700	1.6700	1.6500	1.6500	1.6500	1.6700	1.6700	1.5684	1.5398
CITY DIRECT RATES										
Operating & Maintenance	0.5278	0.5278	0.5278	0.5278	0.5278	0.5228	0.5228	0.5228	0.5106	0.5187
Interest & Sinking	0.1622	0.1622	0.1622	0.2122	0.2122	0.2122	0.2122	0.2122	0.2094	0.1924
Total Direct Rate	0.6900	0.6900	0.6900	0.7400	0.7400	0.7350	0.7350	0.7350	0.7200	0.7111

Sources: Tarrant Appraisal District, Johnson County Tax Office, City records

Note: All rates per $100 assessed value
Totals are not provided for columns since they would be meaningless.
Some of the jurisdictions are mutually exclusive

City of Burleson, Texas **Table 7**

Principal Property Taxpayers (Unaudited)
Current Year and Nine Years Ago

	2021			2012		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assesed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assesed Valuation
Halliburton Energy Services	$ 36,919,698	1	0.78 %	$ -		0.00 %
Burleson Gateway Station LP	34,966,413	2	0.74	-		0.00
Wagner Smith Equipment Co.	28,867,753	3	0.61	15,397,358	3	0.67
ABBY Burleson MF LLC	21,675,415	4	0.46			0.00
TEP Barnett USA LLC	20,052,129	5	0.43			0.00
MA Summercrest at Burleson LLC	18,866,285	6	0.40			0.00
Sam's Real Estate Business Tr/Sam's East Inc	16,238,679	7	0.34			0.00
Oncor Electric Delivery Co	15,629,982	8	0.33			0.00
EB Reserve LLC & RL Reserve LLC	15,533,048	9	0.33			0.00
JAHCO Burleson Town Center LLC	15,500,000	10	0.33			0.00
Chesapeake Operating LP	-		-	30,004,168	1	1.30
Burleson Commons LP	-		-	16,143,641	2	0.70
Encore MF Burleson LP	-		-	14,000,000	4	0.61
Devon Energy Production CO LP	-		-	13,892,871	5	0.60
Target Corporation	-		-	11,403,854	6	0.50
Baker Hughes Oilfield Operations, Inc/	-		-	10,843,996	7	0.47
Dragon Products	-		-	10,676,174	8	0.46
WalMart Stores Inc. #220	-		-	10,322,460	9	0.45
HEB Grocery Company LLP	-		-	10,139,455	10	0.44
Total	$224,249,402		4.75 %	$142,823,977		6.20 %

City of Burleson, Texas **Table 8**

Property Tax Levies and Collections (Unaudited)
Last Ten Fiscal Years

Fiscal Year Ended 9/30	Actual Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2011	15,505,272	15,313,022	98.76%	146,048	15,459,070	99.70%
2013	2012	16,055,008	15,864,234	98.81%	126,985	15,991,219	99.60%
2014	2013	16,528,604	16,348,465	98.91%	161,390	16,509,855	99.89%
2015	2014	19,537,616	19,313,610	98.85%	119,028	19,432,638	99.46%
2016	2015	20,896,042	20,713,371	99.13%	74,875	20,788,246	99.48%
2017	2016	22,079,157	21,915,940	99.26%	35,962	21,951,902	99.42%
2018	2017	24,363,253	24,227,984	99.44%	48,184	24,276,168	99.64%
2019	2018	26,776,792	26,583,649	99.28%	86,510	26,670,159	99.60%
2020	2019	28,878,855	28,571,233	98.93%	22,239	28,593,472	99.01%
2021	2020	29,922,991	29,874,354	99.84%	32,536	29,906,890	99.95%

Sources: Johnson County Tax Office reports

City of Burleson, Texas

Ratios of Outstanding Debt by Type
and General Bonded Debt Outstanding (Unaudited)
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES	
Fiscal Year	General Obligation Bonds	Certificates of Obligation (1)	Sales Tax Revenue Bonds	Capital Leases	General Obligation Bonds	Certificates of Obligation
2011	35,910,000	39,825,000	7,645,000	1,261,524	14,945,000	21,365,000
2012	36,836,000	35,220,000	6,725,000	896,606	14,499,000	20,555,000
2013	34,692,000	37,925,000	5,765,000	762,991	13,608,000	21,780,000
2014	49,584,570	33,800,000	5,140,000	621,676	11,770,430	23,220,000
2015	55,518,570	31,685,000	4,490,000	520,372	21,561,430	22,520,000
2016	68,653,213	20,895,000	3,815,000	419,067	24,816,787	24,050,000
2017	73,129,176	23,256,570	3,179,150	297,396	24,159,171	31,672,038
2018	63,172,356	33,695,000	2,380,000	806,613	20,087,644	36,690,000
2019	58,076,855	39,880,000	1,615,000	624,426	17,638,144	39,665,000
2020	52,038,785	41,875,000	825,000	523,326	15,266,215	42,015,000
2021	46,569,428	40,045,000	-	497,353	17,250,572	35,795,000

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Includes certificate of obligation secured by a combination of property and sales tax revenue.
(2) Includes governmental activities and business-type activities debt.
(3) See Table 13 for population and personal income data.

BUSINESS-TYPE ACTIVITIES				
Capital Leases	Water Revenue Bonds	Total Primary Government (2)	Percentage of Personal Income (3)	Per Capita (3)
307,838	10,590,000	131,849,362	13.65%	3,594
230,132	13,660,000	128,621,738	12.52%	3,373
171,101	12,740,000	127,444,092	11.45%	3,267
17,198	12,340,000	136,493,874	11.84%	3,353
14,653	6,520,000	142,830,025	12.15%	3,466
12,108	3,655,000	146,316,175	12.04%	3,438
8,937	3,582,475	159,284,913	12.33%	3,623
5,748	3,285,000	160,122,361	11.60%	3,569
2,326	2,708,028	160,209,779	10.81%	3,512
-	2,900,000	155,443,326	9.98%	3,340
-	2,700,000	142,857,353	8.94%	2,993

City of Burleson, Texas

Net General Bonded Debt Outstanding (Unaudited)
Last Ten Fiscal Years

Fiscal Year	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES	
	General Obligation Bonds	Certificates of Obligation (3)	Less: Amounts Available in Debt Service Fund	General Obligation Bonds (3)	Certificates of Obligation (3)
2012	36,836,000	35,220,000	819,907	14,499,000	20,555,000
2013	34,692,000	37,925,000	846,752	13,608,000	21,780,000
2014	49,584,570	33,800,000	857,274	11,770,430	26,220,000
2015	55,518,570	31,685,000	873,316	21,561,430	22,520,000
2016	68,653,213	20,895,000	815,726	24,816,787	24,050,000
2017	73,129,176	23,256,570	821,623	22,564,073	30,030,000
2018	63,172,356	33,695,000	935,135	20,087,644	36,690,000
2019	58,076,856	39,880,000	526,482	17,638,144	39,665,000
2020	52,038,785	41,875,000	2,398,153	15,266,215	42,015,000
2021	46,569,428	40,045,000	2,241,124	17,250,572	35,795,000

Details regarding the City's outstanding debt can be found in the notes to the financial statements.
(1) See Table 5 for taxable value of property data.
(2) See Table 13 for population and personal income data.
(3) Includes debt secured by a combination tax and revenue pledge.
(4) These bonds are serviced completely by revenue streams other than general property taxes.

Table 10

Total General Bonded Debt	Less: Self-supported Debt (4)	Net General Bonded Debt Outstanding	Percentage of Actual Property Value (1)	Per Capita (2)
106,290,093	62,455,146	43,834,947	1.90%	1,150
107,158,248	61,140,001	46,018,247	1.91%	1,180
120,517,726	66,191,289	54,326,437	2.18%	1,334
130,411,684	73,906,740	56,504,944	2.03%	1,371
137,599,274	70,561,740	67,037,534	2.23%	1,575
148,158,196	72,145,034	76,013,162	2.34%	1,729
152,709,865	83,101,740	69,608,125	2.15%	1,552
154,733,518	90,211,289	64,522,229	1.61%	1,414
148,796,847	73,562,446	75,234,401	1.71%	1,617
137,418,876	68,218,869	69,200,007	1.59%	1,450

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas **Table 11**

Direct and Overlapping
Governmental Activities Debt (Unaudited)
September 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percent Applicable (1)	Estimated Share of Direct and Overlapping Debt
City of Burleson	$ 68,972,359	100%	$ 68,972,359
Johnson County	20,140,000	22.77%	4,585,878
Tarrant County	213,675,000	0.39%	833,333
Tarrant County Hospital District	14,495,000	0.39%	56,531
Tarrant County Junior College District	255,995,000	0.39%	998,381
Burleson ISD	317,767,015	62.03%	197,110,879
Joshua ISD	93,485,000	23.46%	21,931,581
Total overlapping debt			$ 225,516,582
Total direct and overlapping debt			$ 294,488,941
Per capita direct and overlapping debt			$ 6,170

(1) Overlapping percentage calculated as follows:

$$\frac{\text{Overlapping portion of the government's tax base}}{\text{Total tax base of the overlapping government}}$$

Population: 47,730

City of Burleson, Texas

Pledged – Revenue Bond Water and Sewer Coverage (Unaudited)
Last Ten Fiscal Years

	WATER AND SEWER DEBT				
				Revenue Bonds	
				Debt Service	
Fiscal Year	Gross Revenues(1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Principal	Interest
2012	15,465,869	10,028,487	5,437,382	1,230,000	874,716
2013	16,213,617	10,741,772	5,471,845	920,000	565,957
2014	17,263,299	10,908,767	6,354,532	400,000	492,016
2015	17,792,538	11,053,011	6,739,527	1,070,000	492,014
2016	18,593,177	10,989,736	7,603,441	890,000	365,595
2017	19,789,388	10,568,950	9,220,438	185,000	118,625
2018	22,369,878	11,552,023	10,817,855	185,000	114,925
2019	23,030,483	12,765,375	10,265,108	190,000	111,175
2020	22,316,565	12,719,362	9,597,203	195,000	106,838
2021	21,935,286	12,878,090	9,057,196	200,000	101,900

Notes:

(1) Includes operating revenues and interest income from pg. 21

(2) Direct operating expenses are total operating expenses excluding depreciation expense and net pension obligation expense.

Table 12

WATER AND SEWER DEBT

Revenue Bonds		Combination Tax & Revenue Bonds				Total
Debt Service		Debt Service				Water & Sewer
Total	Coverage	Principal	Interest	Total	Coverage	Bond Coverage
2,104,716	2.58	810,000	967,528	1,777,528	3.06	1.40
1,485,957	3.68	935,000	842,308	1,777,308	3.08	1.68
892,016	7.12	1,040,000	777,845	1,817,845	3.50	2.34
1,562,014	4.31	1,250,000	871,317	2,121,317	3.18	1.83
1,255,595	6.06	1,450,000	924,667	2,374,667	3.20	2.09
303,625	30.37	1,420,000	941,453	2,361,453	3.90	3.46
299,925	36.07	1,475,000	1,115,842	2,590,842	4.18	3.74
301,175	34.08	1,495,000	1,429,433	2,924,433	3.51	3.18
301,838	31.80	1,740,000	1,517,402	3,257,402	2.95	2.70
301,900	30.00	1,950,000	1,489,023	3,439,023	2.63	2.42

City of Burleson, Texas **Table 13**

Demographic and Economic Statistics (Unaudited)
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (2)	Per Capita Income (6)	Median Age (3)	Education Level In School (3)	Public School Enrollment (4)	Unemployment Rate (5)
2012	38,130	1,027,260	26,941	33.1	14.2	10,211	5.2%
2013	39,010	1,112,955	28,530	32.9	14.2	10,457	4.6%
2014	40,714	1,152,369	28,304	33.0	14.2	10,618	3.9%
2015	41,213	1,175,807	28,530	33.0	14.2	11,363	3.2%
2016	42,560	1,214,833	28,544	32.9	14.2	11,376	3.1%
2017	43,960	1,291,589	29,381	32.8	14.2	11,748	3.2%
2018	44,860	1,380,162	30,766	33.0	14.2	12,054	3.2%
2019	45,620	1,481,783	32,481	33.0	14.2	12,440	2.9%
2020	46,540	1,557,461	33,465	33.0	14.2	12,775	6.9%
2021	47,730	1,597,284	33,465	35.3	14.2	12,474	4.0%

Sources:
(1) North Central Texas Council of Governments(Census 2000 information average)
(2) Personal Income is derived by multiplying per capita income by the estimated population
(3) City of Burleson Economic Development
(4) Burleson Independent School District
(5) Texas Workforce Commission
(6) U.S. Census Bureau

City of Burleson, Texas **Table 14**

Principal Employers (Unaudited)
Current Year and Nine Years Ago

	2021			2012		
Employer	Employees	Rank	Percent	Employees	Rank	Percent
Burleson Independent School District	1,720	1	9.95 %	1,480	1	9.69 %
Wal-Mart	565	2	3.27	416	3	2.72
City of Burleson	443	3	2.56	383	2	2.51
H.E.B. Grocery	370	4	2.14	375	4	2.45
Champion Buildings Mfg	340	5	1.97	125	7	0.82
Lowe's Companies	195	6	1.13			
Basden Steel	150	7	0.87			
KWS Manufacturing	150	8	0.87	145	5	0.95
Golden State Foods	125	9	0.72			
Target	95	10	0.55			
Thomas Conveyor Mfg				115	8	0.75
Target				144	6	0.94
Idicom Buildings Mfg				85	9	0.56
Industrial Screw Conveyor Mfg				65	10	0.43
Total	4,153		24.03 %	3,333		21.82 %

Source: City of Burleson Economic Development Department (JobsEQ Report)

City of Burleson, Texas

Full-Time Equivalent City Government Employees
By Function/Program (Unaudited)
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016
General government and Administration					
City manager's office	4.50	4.50	4.00	4.00	5.00
City secretary's office	3.00	3.00	3.50	4.50	5.00
Support Services	1.00	1.00	1.00	1.00	1.00
Records management	1.00	1.00	1.00	1.00	1.00
Information technology	7.00	7.00	8.00	8.00	8.00
Economic development	1.00	2.50	2.00	2.00	2.50
Human resources	3.50	4.00	3.00	4.00	4.00
Communications	1.00	1.00	1.00	1.00	1.00
Library	10.00	10.46	11.50	12.50	11.00
Judicial	-	1.15	0.50	0.50	1.50
Legal	-	0.50	1.00	1.00	1.00
Finance	9.00	9.00	9.00	9.00	8.00
Purchasing	1.00	1.00	1.00	1.00	1.00
Public Safety					
Police	76.50	79.00	82.00	78.50	84.00
Dispatch**	-	-	-	-	-
Fire	34.00	34.00	36.00	38.00	40.00
Fire prevention	2.00	2.00	2.00	3.00	3.00
Emergency Services	-	-	-	-	-
Municipal court	8.00	8.50	6.50	8.00	3.00
Marshals Service	-	-	-	-	3.00
Public Works					
Public works administration	3.50	5.00	5.00	5.00	6.00
Street maintenance	19.00	20.00	18.00	17.00	17.00
Neighborhood services	1.00	2.00	2.00	2.00	2.00
Animal services	5.00	5.00	5.00	5.00	5.00
Environmental services	1.00	3.00	1.00	1.00	1.50
Facility maintenance	6.50	2.00	2.00	2.00	3.00
Planning	3.00	4.00	4.00	4.00	5.00
Building code enforcement	6.50	6.50	6.50	9.00	9.00
Community development	5.00	5.00	3.00	2.00	2.50
Engineering	9.70	10.00	9.00	9.00	12.00
Culture & Recreation					
Parks & recreation administration	3.30	3.25	2.00	3.00	2.00
Recreation	38.80	39.10	34.70	42.20	41.90
Park maintenance	9.50	12.50	11.00	11.50	12.00
Senior citizens center	1.50	1.50	2.00	2.00	2.00
Atheltic Fields	3.50	8.90	9.10	9.20	8.80
Russell Farm	1.00	1.00	1.00	1.00	1.00
Enterprise Operations and Administration					
Water/Wastewater					
Water & sewer services	22.00	21.00	19.00	19.00	21.00
Utility billing	8.00	8.00	8.00	8.00	8.00
Hidden Creek Golf Course					
Golf course administration	2.00	2.00	1.00	1.00	2.00
Golf course club house & pro shop	7.40	6.07	6.25	6.25	6.50
Golf course maintenance	8.00	8.00	7.00	6.00	8.50
Golf course food & beverage	6.00	5.70	4.50	4.50	4.30
Solid Waste	2.00	0.78	1.00	2.00	1.00
Internal Service Operations					
Equipment services	5.00	5.00	5.00	4.00	3.00
Total	340.7	354.91	340.05	352.65	368

*Source: City of Burleson Adopted Annual Operating Budget (beginning in FY 2019)
**Dispatch separated from Police into separate department beginning in FY2021

2017	2018	2019*	2020*	2021*
4.00	4.00	4.00	3.00	3.00
4.00	4.00	4.00	4.00	3.00
1.00	1.00	1.00	-	-
1.00	1.00	1.00	1.00	1.00
8.00	9.00	10.00	10.00	10.00
2.50	2.50	2.00	2.00	3.00
4.00	4.00	4.00	4.00	5.00
2.00	2.00	2.50	4.00	4.00
11.00	11.00	12.00	12.00	11.00
1.00	-	-	-	-
1.00	1.00	1.00	1.00	1.00
8.00	8.00	9.00	9.00	10.00
1.00	1.00	1.00	1.00	1.00
84.50	85.50	90.76	95.76	86.50
-	-	-	-	19.26
48.00	48.00	49.00	49.00	49.00
3.00	3.00	3.00	4.00	4.00
-	-	1.00	1.00	1.00
4.00	4.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00	3.00
6.00	6.00	6.00	6.00	6.00
18.00	17.00	17.00	20.00	22.00
2.00	2.00	2.00	2.00	2.00
5.50	5.50	5.00	5.50	5.50
2.00	2.00	2.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00
5.00	5.00	4.00	4.00	3.00
9.00	10.00	10.00	10.00	10.00
2.50	2.50	5.00	4.00	2.00
12.00	12.00	11.50	10.00	10.00
2.00	2.00	2.00	2.00	1.00
38.10	38.60	42.26	42.26	43.76
12.00	12.00	11.91	11.91	11.91
2.00	3.00	2.84	2.84	2.84
8.10	7.10	8.83	8.83	7.83
1.00	1.40	2.28	2.28	2.28
21.00	21.00	21.00	21.00	21.00
8.00	8.00	8.00	8.00	8.00
2.00	2.00	2.00	2.00	1.00
6.50	6.50	6.80	6.80	6.80
9.00	9.00	8.68	8.68	7.68
4.20	4.20	4.19	4.19	4.19
1.00	1.00	1.00	-	-
3.00	3.00	3.00	3.00	4.00
375.9	377.8	394.55	401.05	409.55

THE CITY OF
BURLESON
TEXAS

City of Burleson, Texas **Table 16**

Schedule of Insurance Policies in Force (Unaudited)
As of September 30, 2021

	AM Best Rating	Policy Number	Policy Period	Coverage	Deductibles	Liability Limits
Texas Municipal League Intergovernmental Risk Pool	A++	3511	10/1/2020 9/30/2021	General Liability	-	$1,000,000
				Real & Personal Property	$2,500	89,225,798
				Auto Liability	-	1,000,000
				Auto Physical Damage	1,000	Per schedule
				Law Enforcement Liability	1,000	2,000,000
				Errors & Omissions	5,000	2,000,000
				Public Employee Dishonesty	250	500,000
				Workers' Compensation	N/A	500,000

Source: Claims administrators - TML Claims, 18601 LBJ Freeway, Suite 210, Tower East Tower, Mesquite, TX 75150

City of Burleson, Texas
Operating Indicators by Function/Program (Unaudited)
Last Ten Fiscal Years

	2012	2013	2014	2015	2016
Public safety					
Police					
Total calls	75,506	78,426	83,937	82,340	72,900
Arrests	1,192	1,068	1,050	1,077	1,089
Traffic enforcement	7,380	7,929	8,981	6,470	6,312
Fire					
Number of calls for service	3,096	3,622	3,821	4,121	4,338
Inspections	1,152	2,038	2,719	3,957	4,012
Animal Control					
Animals Adopted	452	352	426	478	457
Animals Impounded	1,870	1,900	1,907	1,942	2,041
Environmental Health					
Permits[1]	-	-	-	-	-
Inspections	-	-	131	162	182
Community Development					
Permits Issued[3]	4,028	4,627	4,734	4,826	7,088
Inspections Made	8,065	11,015	13,827	15,071	15,186
Culture and Recreation					
Recreation					
Special Event Participants	45,800	33,725	28,415	38,181	41,300
Senior Citizen Participants[4]	33,357	34,219	35,124	33,535	37,688
Library					
Books in Collection	64,327	64,640	66,435	70,545	70,828
Materials borrowed[2]	437,547	406,379	432,189	413,732	436,033
Water and Sewer					
Number of water customers	12,844	13,251	13,501	13,877	14,224
Number of sewer connections	13,086	13,396	13,495	14,087	14,457
Gas Well					
Number of Permits	18	-	7	-	-
Number of Pad Site Inspections[5]	5,928	6,350	6,032	3,033	2,964

Source: Various City Departments

[1] All permits collected by Tarrant County Health Department
[2] Beginning 2017, Library discontinued counting in-house circulations.
[3] Permits issued include building, fire prevention, and garage sales.
[4] People counters installed in 2019 to track attendance.
[5] Frequency of Gas Well Pad Site Inspections changed beginning in 2019

Table 17

2017	2018	2019	2020	2021
63,460	59,062	45,349	44,477	56,916
1,045	1,107	1,210	1,276	1,221
11,374	8,733	6,672	5,162	7,754
4,491	4,274	4,505	4,473	5,174
2,895	1,427	3,281	2,139	2,170
564	719	799	674	660
2,352	1,777	1,860	1,585	1,697
265	294	336	334	388
521	507	447	529	670
4,829	4,844	4,560	4,610	3,864
14,225	13,104	12,276	15,207	13,495
44,225	44,500	45,200	17,585	19,295
36,450	35,247	55,032	Closed - Covid	14,749
70,210	68,980	65,951	65,107	63,559
333,290	338,654	348,100	287,183	278,508
14,432	14,588	15,185	15,437	15,641
14,513	14,849	15,666	16,050	16,304
-	-	-	-	-
3,380	3,276	1,000	1,000	126

City of Burleson, Texas

Miscellaneous Statistics (Unaudited)
Last Ten Fiscal Years

		2012	2013	2014	2015
Date of incorporation	May 12, 1912				
Date of charter	April 5, 1989				
Area incorporated	(square miles)	26.34	26.17	26.17	26.33
Form of government	Council/Manager				
Education:					
Attendance centers		15	15	15	15
Number of teachers		669	665	675	685
Number of students		10,211	10,457	10,618	10,807
Miles of streets [1]		200.00	185.00	181.00	185.17
Miles of sewers:					
Sanitary sewers		197.64	200.00	199.39	202.39
Storm sewers		54.50	49.00	49.70	49.47
Culture and recreation:					
Parks - number of acres		364	454	463.44	463.44
Number of municipal pools		2	2	2	2
Number of lighted ball diamonds		23	16	16	16
Number of community centers		1	2	2	2
Municipal water system:					
Number of water customers		12,844	13,251	13,501	13,877
Daily average consumption (gallons)		4,315,099	4,227,154	4,344,483	4,129,146
System capacity (gallons per day)		14,550,000	14,550,000	14,550,000	17,500,000
Miles of water mains		193.68	189.00	192.09	205.24
Number of fire hydrants		1,348	1,349	1,431	1,463
Municipal sewer system:					
Number of sewer connections		13,086	13,396	13,495	14,087
System capacity (gallons per day)		11,890,000	11,890,000	11,890,000	11,890,000
Number of street lights		1,421	1,421	1,442	1,457

Table 18

2016	2017	2018	2019	2020	2021
28.06	28.21	28.28	28.33	28.37	28.39
16	16	16	17	17	18
706	759	773	780	800	813
11,376	11,748	12,054	12,340	12,775	12,474
192.76	196.86	201.10	209.05	212.96	215.45
203.38	209.15	213.42	214.99	215.49	217.59
50.68	55.74	60.17	59.97	60.70	62.48
486.19	477.66	542.8	554.49	565.05	562.1
2	2	2	2	2	2
16	16	16	18	18	18
2	2	2	2	2	2
14,224	14,432	14,588	15,185	15,437	15,641
4,196,295	4,582,278	4,928,277	4,354,776	4,544,416	4,502,115
17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
204.72	208.61	211.44	212.49	216.14	220.73
1,497	1,553	1,568	1,587	1,628	1,661
14,457	14,513	14,849	15,666	16,050	16,304
11,890,000	11,890,000	11,890,000	11,890,000	11,890,000	11,890,000
1,539	1,576	1,588	1,638	1,640	1,638

THE CITY OF
BURLESON
TEXAS

EXHIBIT B

City of Burleson, Texas

Single Audit Report
September 30, 2021

C O N T E N T S

Page

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
City Council
City of Burleson, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burleson, Texas (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 14, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

The Honorable Mayor and
City Council
City of Burleson, Texas

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
February 14, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards, in Accordance with Uniform Guidance

To the Honorable Mayor and
City Council
City of Burleson, Texas

Report on Compliance for Each Major Federal Program

We have audited the 's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the 's major federal programs for the year ended September 30, 2021. The City of Burleson's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Burleson's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Burleson's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City of Burleson's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Burleson complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of the City of Burleson is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the 's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program as a basis for designing the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Burleson's internal control over compliance.

The Honorable Mayor and
City Council
City of Burleson, Texas

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Burleson, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Burleson's basic financial statements. We have issued our report thereon dated February 14, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
February 14, 2022

City of Burleson, Texas

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

I. Summary of the Auditor's Results:

Financial Statements

a. An unmodified opinion was issued on the financial statements.

b. Internal control over financial reporting:

Material weakness(es) identified?	____Yes	__X__No
Significant deficiency(ies) identified that are not considered a material weakness?	____Yes	__X__None Reported

c. Noncompliance material to financial statements noted? ____Yes ____X__No

Major Programs

d. Internal control over major programs:

Material weakness(es) identified?	____Yes	____X__No
Significant deficiency (ies) identified that are not Considered a material weakness?	____Yes	____X__None Reported

e. An unmodified opinion was issued on compliance for the major Federal program.

f. Any audit findings disclosed that were required to be reported in accordance with 2 CFR 200.516(a)? ____Yes ____X__No

g. Identification of major program:

Program/Cluster Name	Assistance Listing Number	Amount
Highway Planning and Construction	20.205	$ 1,539,741

h. The dollar threshold used to distinguish between type A and type B programs. $750,000

i. Auditee qualified as a low-risk auditee? ____Yes ____X__No

City of Burleson, Texas

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

II. Findings Relating to the Financial Statements Which Are Required To Be Reported in Accordance with *Generally Accepted Government Auditing Standards*:

There were no matters reported

III. Findings and Questioned Costs for Federal Awards:

There were no matters reported

City of Burleson, Texas

Summary of Prior Audit Findings

For the Year Ended September 30, 2020

IV. Summary of Prior Year Findings

There were no matters reported

City of Burleson, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Justice			
Direct program:			
Crime Victim Assistance	16.575	3780302	$ 54,410
Training Simulator	16.738	4017101	71,100
Total U.S. Department of Justice			125,510
U.S. Department of Treasury			
Passed through Texas Department of Emergency Management			
COVID-19 - Coronavirus Relief Fund	21.019	N/A	219,001
COVID-19 - American Rescue Plan Act	21.027	N/A	383,073
Total Texas Department of Emergency Management			602,074
Total U.S. Department of Treasury			602,074
U.S. Department of Transportation			
Passed through Texas Department of Transportation			
Extension of Alsbury	20.205	CSJ #0902-50-104	111,352
Irene Gardens to Johnson SRTS	20.205	CSJ #0902-50-125	1,428,389
Total Texas Department of Transportation			1,539,741
Total U.S. Department of Transportation			1,539,741
Institute of Museum and Library Services			
Passed through the Texas State Library and Archives Commission			
TexTreasures Grant	45.310	LS-249990-OLS-21	8,755
Total Texas State Library and Archives Commission			8,755
Total Institute of Museum and Library Services			8,755
U.S. Department of Homeland Security			
Passed through Texas Department of Emergency Management			
COVID-19 Vaccine Public Assistance Grant	97.036	4485DRTXP0000001	389,819
Total Texas Department of Emergency Management			389,819
Total U.S. Department of Homeland Security			389,819
Total Expenditures of Federal Awards			$ 2,665,899

City of Burleson, Texas

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City, and is presented on the modified accrual basis of accounting as described in Note 1 to the basic financial statements for the year ended September 30, 2021. The information in the Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).*

The City elected not to use the de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Parks & Rec**
DIRECTOR:	**Jennifer Basham**
DATE:	**03/07/2022**

SUBJECT

Consider approval of a five-year contract with Hoot's Lawn Care, LLC for Tier 1 and Tier 3 West Litter Services in the amount not to exceed $457,537.50. *(Staff Presenter: Jen Basham, Parks and Recreation Director)*

Attachments

Department Memo
Staff Presentation
Resolution
RFP
Bid Tabulation
1295

Respectfully submitted:

Jen Basham, CPRE
Director
Parks and Recreation
jbasham@burlesontx.com
817-426-9201

DEPARTMENT MEMO

DEPARTMENT: **Parks and Recreation**

FROM: **Jen Basham, Parks and Recreation Director**

MEETING: **March 7, 2022**

SUBJECT:

Consider approval of a five-year contract with Hoot's Lawn Care, LLC. for Tier 1 and Tier 3 West Litter Services in the amount not to exceed $457,537.50. *(Staff Presenter: Jen Basham, Parks and Recreation Director)*

SUMMARY:

Due to increased demand in higher quality services throughout the City, additional litter removal services are needed to ensure parks, medians, and rights-of-way remain clean and pristine.

An RFP was advertised for grounds maintenance contract services in three categories, namely Landscaping, Litter Removal, and Mow/Trim services. Each category features service Tiers that determine the frequency and scope of services for each property being maintained. In the RFP process, bid submissions were scored by five criteria including background of company, ability to provide services, work chart and certifications, cost, and top three in terms of scope of cost.

Hoot's Lawn Care LLC. is being recommended for the following services:

1. Tier 1 Litter Services: $58,100.00
2. Tier 3 West Litter Services: $29,050.00

Five-year contract annualized summary with 5% contingency:

Year 1	Year 2	Year 3	Year 4	Year 5	**Total Contract**
$91,507.50	$91,507.50	$91,507.50	$91,507.50	$91,507.50	**$457,537.50**

In the case that Hoot's Lawn Care LLC. is unable to perform, we would move to the next highest-ranking respondent.

OPTIONS:

1) Approve a contract with Hoot's Lawn Care LLC. for Tier 1 and Tier 3 West Litter Services within Burleson including a 5% contingency in the amount not to exceed $457,537.50 over five years.
2) Approve with changes
3) Deny all proposals and re-bid.

RECOMMENDATION:

Staff recommends Option (1) approval of a contract with Hoot's Lawn Care LLC. for Tier 1 and Tier 3 West Litter Services within Burleson including a 5% contingency in the amount not to exceed $457,537.50 over five years.

FISCAL IMPACT:

The total $91,507.50 is budgeted in the current 2021-22 fiscal year.

Budgeted Y/N: Y

Fund Name: General

Full Account #: **001-6013-453.41**-15

STAFF CONTACT:

Jen Basham, CPRE
Director
Parks and Recreation
jbasham@burlesontx.com
817-426-9201

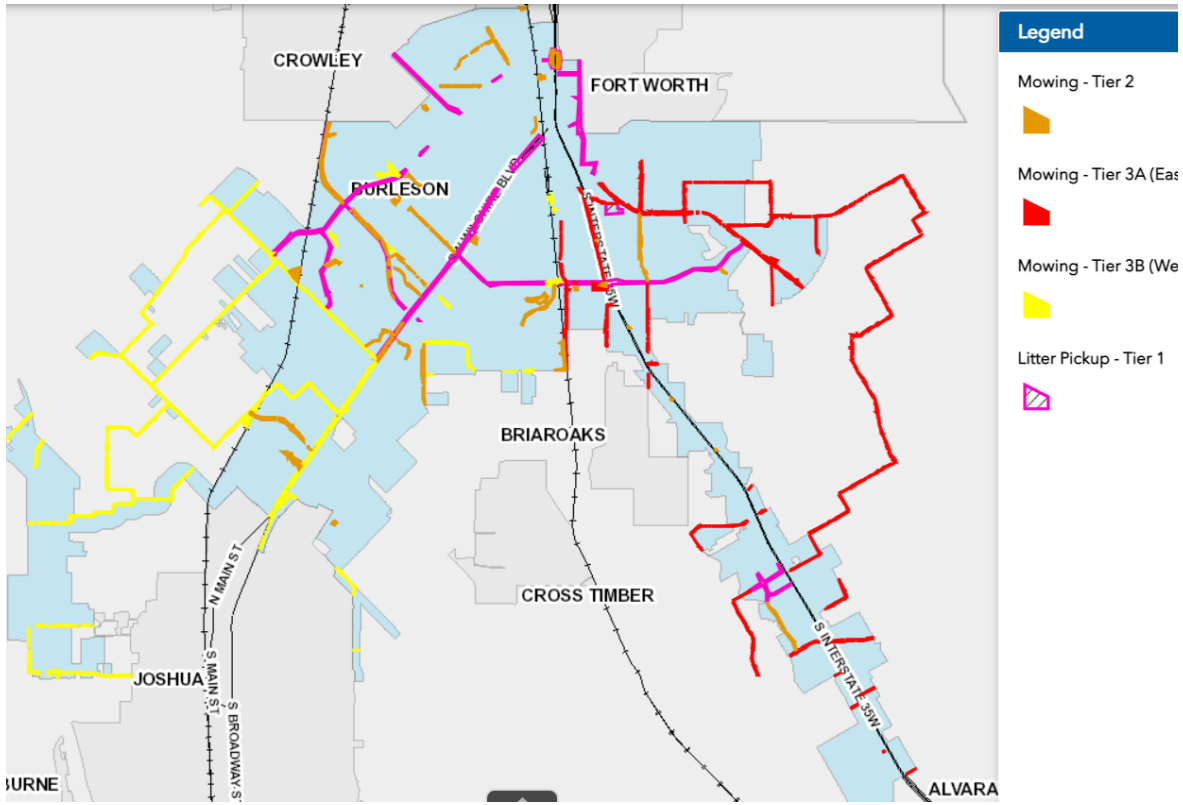


Litter Abatement Contracts

City Council-March 7, 2022
Staff Presenter: Jen Basham, Director of Parks and Recreation

Litter Removal Services - *NEW SERVICE*

Service being added to supplement a service gap with mowing and landscape contracts



- **Litter removal in over 110 properties representing over 260 acres within the City of Burleson**
  - Ground litter removal
  - Removal of litter six (6) feet into water from embankment
  - Changing out trash receptacle liners
  - Broken glass removal
  - Removal of small, fallen tree limbs

BTX MADE

Litter Removal Service Tiers



- **Tier 1**
  - Two services per week (104 services per year)
  - Highly programmed areas such as parks, city facilities, and high-visibility rights-of-way
- **Tier 2**
  - One service per week (52 services per year)
  - Moderately visible properties, medians and right-of-ways
- **Tier 3 (East and West)**
  - bi-weekly services (26 services per year)
  - Low traffic and visibility rights-of-way

Litter services per year do not include litter removal conducted prior to mowing services

BTX MADE

RFP for Litter Services

Scoring criteria

- Background of company (20%)
- Ability to provide services (20%)
- Work chart and certifications (30%)
- Cost (10%)
- Top 3 in terms of scope and cost (20%)

Three (3) year contract term

Five (5) responsive bidders

- Brightview Landscape Services
- Brown S. Tractor Mowing
- Hoot's Lawn Care

  MG Lawn & Landscape

  Webb's Landscape Management



BTX MADE

Litter Removal Services Bid Recommendations

Three (3) responsive bidders total for Litter Removal category

Tier 1 recommended award:

- **Hoot's Lawn Care**
- Bid amount: $58,100.00 (annually x 5 years)

Tier 2 Recommended Award

- **BrightView Landscape Services**
- Bid amount: $55,429.20 (annually x 5 years)

Tier 3 East Recommended Award:

- **BrightView Landscape Services**
- Bid amount: $33,522.50 (annually x 5 years)

Tier 3 West Recommended Award:

- **Hoot's Lawn Care**

  Bid Amount: $29,050.00 (annually x 5 years)



TOTAL ANNUAL LITTER REMOVAL SERVICES COST (INCLUDING 5% CONTINGENCY): $184,906.20

BTX MADE

5-year Award* Summary by Vendor

Includes 5% contingency

	Year 1	Year 2	Year 3	Year 4	Year 5	5-year Total
Hoot's Lawn Care	$91,507.50	91,507.50	91,507.50	91,507.50	91,507.50	**$457,537.50**
Brightview Landscape	93,399.29	93,399.29	93,399.29	93,399.29	93,399.29	**$466,996.45**

In-house cost analysis:
Projected to cost $279,859 more over a 5 year period

BTX MADE

Funding

- Litter contracts were originally brought before City Council and authorized for approval on December 13, 2021.
- The contracts were to be funded by 4B but after further research it was determined that services were not eligible for such funding.
- After reviewing General Fund forecasts, staff ascertained there was sufficient funding to absorb the cost of contract litter services from the General Fund and are making the recommendation to move forward accordingly.



BrightView Litter Services Contract

Staff Recommendation



Approve 5 year contract with BrightView Landscaping for Tier 2 litter and Tier 3 East Litter in the amount of $466,996.45



Deny 5-year contract with BrightView Landscaping for Tier 2 and Tier 3 East Litter Abatement in the amount of $466,996.45

BTX MADE

Hoot's Lawn Care Litter Contract

Staff Recommendation



Approve 5 year contract with Hoot's Lawn Care for Tier 1 and Tier 3 West litter abatement in the amount of $457,537.50



Deny 5 year contract with Hoot's Lawn Care for Tier 1 and Tier 3 West litter abatement in the amount of $457,537.50

BTX MADE

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, ACCEPTING A BID FROM HOOT'S LAWN CARE FOR TIER 1 AND TIER 3 WEST LITTER SERVICES.

WHEREAS, the City of Burleson, Texas ("City"), 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 issued a request for bids in bid reference number 2021-027 for Litter, Mowing, and Ornamental Landscape Services that closed on October 14, 2021 at 3:00 pm; and

WHEREAS, the City Council desires to approve and accept a bid from Hoot's Lawn Care as the best value.

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

Section 1.

The City Council hereby approves and accepts the bid of Hoot's Lawn Care for Tier 1 and Tier 3 West Litter Services.

Section 2.

Funding for these expenditures includes a 5% contingency that will shall only be used if and when necessary and shall not exceed $457,537.50 for a five-year term.

Section 3.

This resolution shall take effect immediately from and after its passage.

PASSED, APPROVED, AND SO RESOLVED by the City Council of the City of Burleson, Texas, on the 7th day of March, 2022.

_____
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM & LEGALITY:

_____

_____

Amanda Campos, City Secretary

E. Allen Taylor, Jr., City Attorney

City of Burleson

REQUEST FOR PROPOSALS

Proposal Reference Number: 2021-027

Project Title: Litter, Mowing and Ornamental Landscape Services

Proposal Closing Date: 3:00 P.M.(CST), October 14, 2021

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Burleson, Texas

Request for Proposals

1. Introduction

A. Project Overview: The City of Burleson is requesting Proposals with the intent of awarding a contract for the purchase of goods and services contained in Appendix A – Scope of Services.

B. Questions: Following are contacts for questions as identified.

1. RFP Clarifications: All questions related to requirements or processes of this RFP should be submitted in writing to the Purchasing Manager identified in section 2 below.

2. Scope of Service Questions: All questions related to the scope of services should be submitted in writing to the contact person(s) noted in Appendix A – Scope of Services.

3. Replies: Responses to inquiries which directly affect an interpretation or effect a change to this RFP will be issued in writing by addendum posted to City website. All such addenda issued by City prior to the submittal deadline shall be considered part of the RFP. The City shall not be bound by any reply to an inquiry unless such reply is made by such formal written addendum.

4. Acknowledgement of Addenda: The Proposer must acknowledge all addenda by signing and returning such document(s) or by initialing appropriate area of the Proposal.

C. Notification of Errors or Omissions: Proposers shall promptly notify the City of any omissions, ambiguity, inconsistency or error that they may discover upon examination of this RFP. The City shall not be responsible or liable for any errors and/or misrepresentation that result from the solicitations which are inadvertently incomplete, ambiguous, inconsistent or obviously erroneous.

D. Conflict of Interest Questionnaire (Form CIQ): A person or business, and their agents, who seek to contract or enter into an agreement with the City, are required by Texas Local Government Code, Chapter 176, to file a conflict of interest questionnaire (FORM CIQ) which is found in Appendix C. The form must be filed with the City Secretary no later than seven (7) days after the date the person or business begins contract discussions or negotiations with the City, or submits an application, response to a request for proposals or bids, correspondence, or other writing related to any potential agreement with the City.

E. Form 1295 Certificate of Interested Parties: In 2015, the Texas Legislature adopted House Bill 1295, which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The law applies only to a contract of a governmental entity or state agency that either (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a value of at least $1 million. The disclosure requirement applies to a contract entered into on or after January 1, 2016. Please go to the Texas Ethics Commission webpage (www.ethics.state.tx.us) for full instructions and to complete the required steps for creation of Form 1295. Once the form is completed online, printed and signed please return the form with your proposal submission.

2. Definitions

Proposal: The signed and executed submittal of the entirety of Appendix B – Proposal.

Proposer: The Proposer and the Proposer's designated contact signing the first page of the Proposal.

City of Burleson ("City"): The City of Burleson, Texas.

Project: The name of this Request for Proposals as identified on the cover sheet and first page of Appendix A – Scope of Services.

Purchasing Manager: The City of Burleson Purchasing Manager is Justin Scharnhorst.
Phone: (817) 426-9646
E-Mail: jscharnhorst@burlesontx.com

Request for Proposals (RFP): The entirety of this document, including all Appendices and Addenda.

3. General Information

A. Tax Exempt Status: City purchases are exempt from State Sales Tax and Federal Excise Tax. Do not include tax in the Proposal. City will furnish Excise Tax Exemption Certificate upon request.

B. Public Inspection of Proposals: The City strictly adheres to the Texas Public Information Act (Texas Government Code Chapter 552.001, et seq.) and all other governing statutes, regulations, and laws regarding the disclosure of RFP information. Proposals are not available for public inspection until after the contract award. If the Proposer has notified the City, in writing, that the Proposal contains trade secrets or confidential information, the City will generally take reasonable steps to prevent disclosure of such information, in accordance with the Public Information Act. This is a statement of general policy only, and in no event shall the City be liable for disclosure of such information by the City in response to a request, regardless of the City's failure to take any such reasonable steps, even if the City is negligent in failing to do so.

4. RFP Withdrawals and/or Amendments

A. RFP Withdrawal: The City reserves the right to withdraw this RFP for any reason.

B. RFP Amendments: The City reserves the right to amend any aspect of this RFP by formal written Addendum prior to the Proposal submittal deadline and will endeavor to notify all potential Proposers that have registered with the City, but failure to notify shall impose no obligation or liability on the City.

5. Estimated Quantities

The City does not guarantee to purchase any minimum or maximum quantity but does contemplate purchasing exclusively during the term of the contract from the successful vendor.

6. Proposal Submittal Requirements

A. Submittal Packet – Required Content: All proposals must be submitted electronically. The Proposer must visit https://burlesontx.bonfirehub.com/login and register. Once registered for this complimentary service, the Proposer may submit Proposal Documents electronically by selecting the appropriate Proposal Identification.

B. Submittal Deadline: It is the Proposer's responsibility to have the Proposal Documents correctly electronically submitted by the submittal deadline. No extensions will be granted and no late submissions will be accepted.

C. Proposals Received Late: Proposers are encouraged to submit their proposals as soon as possible. The time and date of receipt as recorded within the Bonfire electronic system shall be the official time of receipt. The City is not responsible for late submission regardless of the reason. Late Proposals will not be considered under any circumstances.

D. Alterations or Withdrawals of Proposal Document: Any submitted Proposal may be withdrawn or a revised proposal substituted prior to the submittal deadline. Proposal Documents cannot be altered, amended or withdrawn by the Proposer after the submittal deadline, unless such alteration, amendment or withdrawal notice is approved in writing by the Purchasing Manager.

E. Proposal Document Format: All Proposal Documents must be prepared in single-space type, on standard 8-1/2" x 11" vertically oriented pages, numbered at the bottom. The City only accepts electronic submissions via https://burlesontx.bonfirehub.com/login. Any other format (via telephone, fax, email, etc.) may be rejected by the City at its discretion.

F. Validity Period: Once the submittal deadline has passed, any Proposal Document shall constitute an irrevocable bid to provide the commodities and/or services set forth in the Scope of Services at the price(s) shown in the Proposal Document. Such proposal shall be irrevocable until the earlier of the expiration of ninety (90) days from the submittal deadline, or until a contract has been awarded by the City.

7. Proposal Evaluation and Contract Award

A. Proposal Evaluation and Contract Award Process: An award of a contract to provide the goods or services specified herein will be made using competitive sealed proposals, in accordance with Chapter 252 of the Texas Local Government Code and with the City's purchasing policy. The City will evaluate all proposals to determine which proposers are reasonably qualified for the award of the contract, applying the anticipated evaluation factors and emphasis to be placed on each factor as identified in the Scope of Services. The City may, at its option, conduct discussions with or accept proposal revisions from any reasonably qualified proposer. The City reserves the right to determine which proposal will be most advantageous to the City.

B. Completeness: If the Proposal is incomplete or otherwise fails to conform to the requirements of the RFP, City alone will determine whether the variance is so significant as to render the Proposal non-responsive, or whether the variance may be cured by the Proposer or waived by the City, such that the Proposal may be considered for award.

C. Ambiguity: Any ambiguity in the Proposal as a result of omission, error, lack of clarity or non-compliance by the Proposer with specifications, instructions and all conditions shall be construed in the favor of the City. In the event of a conflict between these standard RFP requirements and details provided in Appendix A – Scope of Services or Appendix B – Proposal, the Appendices shall prevail.

D. Unit Prices and Extensions: If unit prices and their extensions do not coincide, the City may accept the price most beneficial to the City, and the Proposer will be bound thereby.

E. Additional Information: City may request any other information necessary to determine Proposer's ability to meet the minimum standards required by this RFP.

F. Partial Contract Award: City reserves the right to award one contract for some or all the requirements proposed or award multiple contracts for various portions of the requirements to different Proposers

based on the unit prices proposed in response to this request, or to reject any and all Proposals and re-solicit for Proposals, as deemed to be in the best interest of City.

G. Terminate for Cause: The occurrence of any one or more of the following events will justify termination of the contract by the City of Burleson for cause:

1. The successful proposer fails to perform in accordance with the provisions of these specifications; or

2. The successful proposer violates any of the provisions of these specifications; or

3. The successful proposer disregards laws or regulations of any public body having jurisdiction; or

4. The successful proposer transfers, assigns, or conveys any or all of its obligations or duties under the contract to another without written consent of the City.

5. If one or more of the events identified in Subparagraphs G i) through iv) occurs, the City of Burleson may, terminate the contract by giving the successful proposer seven (7) days written notice. In such case, the successful proposer shall only be entitled to receive payment for goods and services provided before the effective date of termination. The successful proposer shall not receive any payment on account of loss of anticipated profits or revenue or other economic loss resulting from such termination.

6. When the contract has been so terminated by the City of Burleson, such termination shall not affect any rights or remedies of the City then existing or which may thereafter accrue.

H. Terminate for Convenience: This contract may be cancelled or terminated at any time by giving vendor thirty (30) days written notice. Vendor may be entitled to payment for services actually performed; to the extent said services are satisfactory.

Appendix A – Scope of Services

1. **Project Title:** Litter, Mowing and Ornamental Landscape Services

2. **Scope of Services Contact**

Questions about the technical nature of the Scope of Services, etc. may be directed to **JUSTIN SCHARNHORST**, Phone. 817-426-9646, e-mail: jscharnhorst@burlesontx.com.

3. **Special Conditions**

The following special conditions shall prevail over areas of conflict in previous pages:

NONE

4. **Proposal Evaluation Factors**

Emphasis	Factor
20%	Background of the company
20%	Ability to provide services *Vendor must demonstrate their ability to provide the requested services at the expected level of service.
30%	Cost *if a vendor is only participating on one tier the same factors are still applicable.
10%	Work chart including any applicable certifications
20%	Top three contracts in terms of price and scope – demonstrating the vendor's ability to handle the services requested in this RFP.

5. **Key Events Schedule**

Deadline for Submittal of Written Questions	October 7, 2021
Sealed Proposals Due to and Opened by City	October 14, 2021
Anticipated Award Date	November 8, 2021

6. **Scope of Services**

The City of Burleson is seeking to secure a qualified contractor to provide enhanced Landscaping services, Rights of Way and median mowing in accordance with the specifications provided herein.

MOW/TRIM MAINTENANCE SERVICES

Mow/trim Maintenance Services will be accomplished based on tiers outlined in the interactive map that is provided as part of this RFP. **Vendors will have the ability to bid on one or all Tiers of this service contract.** The frequency of the service cycles will be a weekly service *average* for 40 annual mow cycles for Tier 1 properties, bi-weekly service *average* for 28 annual mowing cycles for Tier 2 properties and a monthly service *average* for 9 annual mowing cycles for Tier 3 (A and B) properties as routine service standards. The frequency of services may be increased or decreased at the request of the City based upon seasonal demands to comply with service standards. It will be the vendor's responsibility to provide a level of service that is consistent with the expectations of the City that is outlined in the map. Schedules will be approved in advance by the Deputy Director of Parks or their

designee. Each property will serve as a bid line in each Tier to include the following services for that property:

Tier 1 - Mowing of high-visibility and traffic areas within Burleson's City Limits on 7-day average service cycles during the growing season. Requires finish-cut mowing

- Requires litter/debris removal prior to mowing
- Some sections include bar ditches
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Tier 2 – Mowing within Burleson's City Limits on 14-day average cycles during the growing season.

- Requires finish-cut mowing
- Requires litter/debris removal prior to mowing
- Some sections include bar ditches
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Tier 3 A – Mowing ROW outside the City limits of the Burleson on 28-day average cycles during the growing season

- May require rough-cut mowers when mowed monthly, depending on season including boom mowers
- Requires litter/debris removal prior to mowing
- Several sections include bar ditches adjacent to fence lines
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Tier 3 B – Mowing ROW outside the City limits of the Burleson on 28-day average cycles during the growing season.

- May require rough-cut mowers when mowed monthly, depending on season
- Requires litter/debris removal prior to mowing
- Several sections include bar ditches adjacent to fence lines
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Finish-cut Mowing Additions (cost per acre) – for new Tier 1 or 2 park land acquired not featured as a current property.

Rough-cut Mowing Additions (cost per acre) – for new Tier 3 park land acquired not featured as a current property.

ORNAMENTAL LANDSCAPING MAINTENANCE SERVICES

Ornamental Landscaping Maintenance Services will be accomplished based on tiers outlined in the interactive map that is provided as part of this RFP. Vendors will have the ability to bid on one to all Tiers of this service contract. The frequency of the service cycles will be as follows for each tier (schedules will be created monthly to be approved by Deputy Director of Parks). Each property will serve as a bid line in each Tier to include the following services for that property:

Tier Premier – Premier landscaping beds in downtown, old town and Mayor Vera Calvin Plaza

- Weekly inspections (reports must be submitted weekly)
- Weekly irrigation report (reports must be submitted weekly)
- Plant replacements (hourly rate plus materials cost)
- Up to 52 cycles for hand-weeding, suckering trees and litter removal
- Up to 52 cycles for keeping mulch and soils contained in bedding areas
- Up to 4 nutsedge treatments per year
- Up to 6 pre-emergent applications per year

- Up to 4 (quarterly) fertilizer applications per year
- Up to 4 insecticide applications per year
- Up to 6 leaf removal services per year
- 1 perennial plant and ornamental grass trimming per year
- Up to 6 shrub trimmings per year
- Up to 4 ground cover prunings per year
- Up to 2 tree root fertilizations
- Up to 10 paved area post emergent applications
- Granite and gravel hardscape maintenance
- Up to 2 soil tests per year

Tier 1 – Landscaping beds in ultra-high traffic areas

- Weekly inspections that include watering recommendations (reports must be submitted weekly)
- Plant replacements (hourly rate plus materials cost)
- Up to 52 cycles for hand-weeding, suckering trees and litter removal
- Up to 52 cycles for keeping mulch and soils contained in bedding areas
- Up to 2 nutsedge treatments per year
- Up to 4 pre-emergent applications per year
- Up to 4 (quarterly) fertilizer applications per year
- Up to 4 insecticide applications per year
- Up to 4 leaf removal services per year
- 1 perennial plant and ornamental grass trimming per year
- Up to 5 shrub trimmings per year

Tier 2 – Landscaping beds in high traffic areas

- Monthly inspections that include watering recommendations (reports must be submitted weekly)
- Plant replacements (hourly rate plus materials cost)
- Up to 38 cycles for hand-weeding, suckering trees and litter removal
- Up to 38 cycles for keeping mulch and soils contained in bedding areas
- Up to 2 nutsedge treatments per year
- Up to 3 pre-emergent applications per year
- Up to 4 (quarterly) fertilizer applications per year
- Up to 4 insecticide applications per year
- Up to 4 leaf removal services per year
- 1 perennial plant and ornamental grass trimming per year
- Up to 4 shrub trimmings per year

Premier Tier Landscape Additions (cost per square foot) – for new Premier Tier beds acquired not featured as a current property.

Tier 1 Landscape Additions (cost per square foot) – for new Tier 1 beds acquired not featured as a current property.

Tier 2 Landscape Additions (cost per square foot) – for new Tier 2 beds acquired not featured as a current property.

Irrigation Maintenance – Hourly rate plus parts (all tiers)

LITTER REMOVAL SERVICES

Litter Removal Services will be accomplished based on tiers outlined in the interactive map that is provided as part of this RFP. Vendors will have the ability to bid on one to all Tiers of this service contract. The frequency of the service cycles will be as follows for each tier (schedules will be created monthly to be approved by Deputy Director of Parks). Each property will serve as a bid line in each Litter Removal Tiers to include the following services for that property:

- Remove all litter and debris from property without driving motorized vehicles on property without express written permission from Deputy Director of Parks.
- Service all receptacles on property each service by removing liner and replacing with new liner to minimize odors, pests and unsanitary conditions.
- Ensure all receptacle lids are in place and receptacles are structurally intact.
- Report all damaged receptacles or vandalism to Deputy of Parks or designee.
- Remove all litter along shorelines of creeks, lakes or drainage areas six (6) feet into the water from shoreline or embankment.
- Removal charcoal debris from park grills
- Remove all tree limbs on the ground that are less than or equal to four (4) inches in diameter and less than or equal to eight (8) inches in length. Contractor is required as a matter of compliance to report all larger limbs on ground to Deputy Director of Parks or designee.
- Remove all types of broken or shattered glass from property.
- Remove small litter such as bottle caps from property to ensure it is not allowed to accumulate.
- Report any and all encounters of hazardous materials to Deputy Director of Parks or designee including, but not limited to, dead animals
- Dispose of all litter/debris collected from property at an off-site, authorized landfill location at the contractor's expense.

Tier 1: Litter removal services in high traffic and visibility areas to be serviced twice weekly, year-round on average (104 cycles).

Tier 2: Litter removal services in moderate traffic and visibility areas to be serviced once weekly, year-round on average (52 cycles).

Tier 3: Litter removal services in right-of-way or low-maintenance areas to be serviced bi-weekly, year-round on average (26 cycles).

High Service Litter Removal Additions (cost per acre): for new Tier 1 or 2 park land acquired not featured as a current property.

Low Service Litter Removal Additions (cost per acre): for new Tier 3 park land acquired not featured as a current property.

8. Point of Contact

The Purchasing Manager, identified below, is the sole point of contact regarding the bidding documents from the date of issuance until selection of the successful vendor. The point of contact for inquiries concerning this bid is:

Justin Scharnhorst
Purchasing Manager
City of Burleson
141 W. Renfro
Burleson, Texas 76010

jscharnhorst@burlesontx.com

9. Restriction on Communication

All communications relating to this sealed bid must be directed to the City's contact person named above. All other communications between a Vendor and City staff and public officials concerning this bid are prohibited. Failure to comply with this requirement may result in the City disqualifying the Vendor's bid.

10. RFP Process

Each bidder shall carefully examine all bid documents and any and all addenda or other revisions, and thoroughly familiarize with all requirements prior to submitting a bid. The bidder submitting the request will be responsible for its prompt delivery. . All inquiries shall be directed Bonfire.

11. Requirements Contract

The Parks & Recreation Director or designee has the authority to cancel maintenance cycles at any time. The cancellation will be based upon need, prevailing weather conditions and available funding. It is assumed that the Contractor shall be notified of any cancellation(s) at such time that a Notice To Proceed is issued for any maintenance cycle.

Any quantities that are included in the scope of work reflect the current expectations of the City for the period of the contract. The amount is only an estimate and the contractor understands and agrees that the City is under no obligation to the contractor to buy any amount of services as a result of having provided this estimate or of having any typical or measurable requirement in the past. The contractor further understands and agrees that the City may require services in excess of the estimated annual contract amount and that the quantity actually used whether in excess of, or less than, the estimated annual contract amount and that the quantity actually used shall not give rise to any claim for compensation other than the total of the unit prices in the contract for the quantity actually used.

If new properties that require maintenance are acquired, the City will provide the contractor with at least 30 days' notice to allowing time to augment staffing levels.

12. Transitional Period

In the event that a new Contractor(s) is (are) not selected by the City of Burleson, it shall be incumbent upon the Contractor to continue the contract under the same terms and conditions until new contracts can be completely operational. At no time shall this transition period extend more than ninety (90) days beyond the original expiration date of the existing contract and any extension thereof.

13. Addition or Deletion

The City reserves the right to add or remove items as circumstances warrant. The City of Burleson reserves the right to purchase additional units under the terms of this specification.

14. Contract Term

The contract shall be for a term of one year beginning upon City Council approval. The City and contractor may, upon mutual consent, extend the contract for four additional one-year periods after the initial term, upon written request of the contractor presented no later than forty-five (45) days prior to the expiration of the contract. The rates can be adjusted upward or downward at this time at a percentage not to exceed the effective change in the price index (CPI) for the previous twelve (12) months.

At the City's discretion, the effective change rate shall be based on either the local or national index average rate for all items. If agreement cannot be reached, the contract is terminated at the end of the current contract period.

Should funding not be approved by the City Council for any given budget year during the contract term, the contract will become null and void upon the completion of the appropriated funding.

15. Contract

The bid document, as amended by addendum, returned and awarded by Burleson City Council shall constitute the contract.

16. Method of Award

Vendors will have the ability to bid on one or all Tiers of this service contract.

The City of Burleson intends to award a contract to the vendor who provides goods or services at the best value for the City of Burleson. The City may choose to award the contract based on the lowest responsible bid or the best value ranking, whichever is deemed to be in the best interest of the City. In determining the best value for the City of Burleson, the City will consider price and relevant experience/references to the extent to which the goods or services conform to the specifications herein.

Each vendor is responsible for submitting all relevant, factual, and correct information with their bid. The City reserves the right to award this contract by tier.

17. Bid Evaluation

The City reserves the right to accept or reject in part or in whole any bid submitted, and to waive any technicalities for the best interest of the City. The City reserves the right to determine "or equal" status.

18. Contractor Selection

If awarded, the contract shall be based on the City's evaluation criteria of price, equipment, ability to maintain adequate staffing levels, experience/references and compliance with bid requirements. A responsive bidder shall have submitted a complete sealed bid packet within the stated timeline and in accordance with the bid specifications. A responsible bidder shall demonstrate the ability to successfully deliver the supplies, equipment and/or services being procured.

A responsive bidder is defined to be one who submits a completed sealed bid packet within the stated time deadline and in accordance with the bid specifications.

A responsible bidder is defined to be one who demonstrates via their responses to the selection criteria his or her ability to successfully deliver the supplies, equipment, or services being procured.

19. Bidders Qualification Requirements

Each bidder is responsible for submitting all relevant, factual and correct information with their bid. The below listed criteria will be assessed by the vendors submitted data. If additional sheets are attached to the bid specification, the bidder shall clearly cross-reference the appropriate location in the solicitation (i.e. page number, paragraph, subject, etc.)

1. Landscape Maintenance Service Contractor shall have a minimum of five- (5) consecutive years' experience in commercial landscape maintenance, which includes manicured grass maintenance, shrub and bed maintenance, planting and maintenance of trees, and irrigation system maintenance and installation.

2. Contractors bidding on the Premiere Tier shall have a minimum of five- (5) consecutive years' of *highly skilled* experience in commercial landscape maintenance encompassing the items mentioned above. Experience would preferably include work for elite commercial properties in the DFW area.

3. Contractor shall have successfully completed a landscape maintenance contract of similar size and scope of these contract specifications.

4. Contractor must submit with their bid, a list of equipment to be used for this contract. The list of equipment should include year, model, make, and number of hours on all equipment to be used. Equipment can be subject to inspection by the City representative. Contractor may use attached form.

5. Contractor shall have in his or her employment at the time of the bid the minimum number of employees to successfully execute the bid as specified.

6. Contractor must be able to demonstrate the ability to maintain adequate staffing levels for contract compliance.

7. Contractor shall be capable of securing the specified insurance in the amount of the contract within fifteen (15) working days after the formal acceptance of the proposal.

8. Contractor shall provide a minimum of 3 current references with the bid. References shall be from clients the contractor has served in a similar capacity within the last 24 months.

20. Contractor's Responsibility for Work

1. The Contractor shall be responsible for the complete performance of all of the work under the Contract.

2. Contractor shall be responsible for furnishing all tools, equipment, labor, supplies and incidentals required to complete the work

21. Cancellation

The Contractor shall strictly comply with the provisions of the contract with an adequate number of quality personnel and equipment to perform the work described in these specifications**. Non-performance or non-compliance with the requirements of this specification by the awarded vendor(s) shall be basis for the termination of the contract by the City immediately.**

The Contractor shall be given forty-eight hours following receipt of notification of default in which to remedy the deficiencies. If the deficiencies are not remedied as a result of the notification, the contract shall be terminated.

At the discretion of the City, subsequent notification(s) may be issued upon the occurrence of each default(s) and the contractor shall have forty-eight hours following receipt of the second notification to remedy the deficiencies. If deficiencies are not remedied following the subsequent notification(s) period, the Contractor shall be deemed in default of the contract and the contract shall be terminated.

The City shall not pay for services or supplies that are deemed by the City to be unsatisfactory. Vendors will be given reasonable opportunity, before termination, to correct any deficiencies; however, this in no way may be construed as negating the basis for cancellation.

22. Invoicing

Invoicing shall be accomplished on a monthly. Contractor must include the approved mowing schedule for the billing month showing each of the properties completed marked as complete. Invoices shall be detailed indicating date of request, job number, job description, quantity, and price. Invoices MUST reference the City of Burleson Bid /Contract Number 2021-027. Failure to include the contract number can delay payment. To expedite payment, invoices will be reviewed by the user department for accuracy then authorization will be forwarded to the Finance Department for payment.

Payment terms shall be Net 30, and payments shall be made on approved invoices in accordance with the Texas Prompt Payment Act. Please provide a detail listing of all work performed and submit invoice at the end of each month. Invoices are to be prepared in duplicate and submitted to:

City of Burleson
Finance Department/Accounts Payable
141 W. Renfro
Burleson TX 76028

And an electronic copy to the following addresses:
Finance@burlesontx.com
dlopez@burlesontx.com

23. General Requirements

Site visit can be arranged upon request to the Purchasing Manager.

General Contractor's Work. The City reserves the right to reject any and all bids.

Each bid shall contain a written operational plan outlining bidders proposed work scheduled to ensure compliance of cycle time. Any proposal without an operational plan will be considered non-responsive.

Bids shall also include a completed "Bidders Questionnaire" which is part of the operational plan as well as an equipment list and past work history to determine whether or not a bidder can adequately perform the necessary work. The City has the right to inspect all equipment dedicated for use on this project prior to award of the bid. During inspection the Contractor must have all equipment which will be dedicated to the Contract on hand or have original receipt of purchase or lease to show ownership. All equipment the bidder is committing to this Contract, if awarded, should be included in the listing. Past experience has shown that it is absolutely essential to have back-up equipment to allow for breakdowns.

It is the spirit and intent of these specifications and plans to secure for the City, and Director, the work described, complete in every respect, and the general conditions there for shall be complied with, whether items are specifically mentioned or not.

24. Site Work

Grounds Maintenance Specifications

A. Definitions:

Project Area: Shall refer to geographic area(s) of the City designated to receive specified grounds maintenance services. This area includes medians, rights-of-way and landscape beds. See Maps.

Maintenance Schedule: Shall mean the time periods established for the project including scheduled, routine service visits.

Maintenance Cycle: Shall refer to each time period in the maintenance schedule for the project year. A beginning and ending date, in which all prescribed maintenance activities for each area shall be completed, define each time period.

Director: The term Director shall mean the duly appointed officer of the Department of Parks and Recreation of the City who is empowered by the City Charter or by the City Council to enter into a Contract on behalf of the City.

Inspector: Shall mean the Deputy Director of Parks or authorized designee, who shall monitor the Contractor's progress within the Project Area he is assigned. The inspector shall have no duty to inspect, but may inspect at his discretion.

Inclement Weather: Shall mean wet or rainy weather when the condition of the soil is such that the rutting of property will not allow cutting of grass to be accomplished satisfactorily. This determination shall be made at the sole discretion of the Deputy Director of Parks or designee.

Trash and Litter: Shall mean any debris within the Project Area such as paper, cans, bottles, limbs four (4") inches diameter or smaller, trash bags, rocks, etc., which is not intended to be present as part of the landscape. The project area includes streets, sidewalks, curbs, catch basins, gutters, hillsides, ditches, etc. *Removal of debris will require sweeping or blowing off of hard surfaces such as sidewalks and concrete noses of medians.*

No visible litter or debris in finished product after mowing

Debris / Litter Cleanup: Shall mean the removal of trash and litter from the assigned contracted areas as determined by the Deputy Director of Parks.

All areas (landscape, mulch, decomposed granite, hardscapes curb and gutter, etc.) shall be inspected and debris removed two time a week (Mondays & Fridays). The contractor must notify the Deputy Director of Parks or designee of the specific location of all extremely large or hazardous items that are not removed.

Trimming: Shall refer to the cutting or removal of all plant material immediately adjacent to Project Area structures, poles, trees, signs, planting beds, etc. Also, includes removal of all plant material from expansion joints and any other cracks in curbs, sidewalks (both sides), driveways and any other concrete surface within the median or rights of way.

All chemical treatments shall be performed under the direction of a commercial applicator license through the SPCB or TDA. Trimming may be accomplished by manual or chemical means. Chemical edging must be in accordance with SPCB or TDA rules and regulations. Approval must be obtained by the Deputy Director of Parks or designee prior to application. Chemical edging cannot be visible and all chemical treatments shall be growth regulators, however, herbicides can be used in nose cones and concrete areas only.

See Chemical Applications section below.

**No vegetation taller than existing turf around structures and obstacles **

Edging: Shall refer to the vertical removal of any and all plant material no lower than 4 inches, which encroaches over or onto sidewalks (both sides), curbs, steps, driveways, and pavements. Edge cut shall remove vegetation from concrete services.

**Visible separation of turf from concrete and no vegetation overhanging onto concrete surface.

Chemical Applications: Shall refer to the use of a herbicide (such as Roundup and/or approved equal containing a pre-emergent such as Oust or an approved equal) as an alternative to the physical removal or cutting of plant material from areas to be trimmed. Band of chemical application shall not exceed six inches (6") from target structure of chemical treatment. Approval of herbicides must be obtained from the Deputy Director of Parks or designee prior to herbicide application. Application must be in compliance with label directions and the Texas Department of Agriculture (TDA) rules and regulations. TDA Pesticide Applicator Records must be sent to the Deputy Director of Parks or designee following any approved pest application service no later than the morning of the following business day. Treated weeds that are left after kill by chemical application shall be removed from area.

Applications of pre-emergent and post emergent weed controls shall be applied to control weeds without damaging turf. Pre-emergent weed controls should be applied twice a year (Fall before September 30th & winter before February 25th).

Chemical edging cannot be visible and all chemical treatments shall be growth regulators, however, herbicides can be used in nose cones and concrete areas only.

**Visible separation of turf from concrete and no vegetation overhanging onto concrete surface and no larger than a 6" band around obstacles.

Scalping: Shall refer to any action resulting in the mowing of any turf area below a three-inch (3") height down to and including the soil.

** No scalped areas.

Mulch Areas or Tree Rings: Shall refer to those areas adjacent to trees, shrub beds, and other purposefully planted landscape areas in which all plant growth is removed and a protective covering of organic substances is placed to prevent evaporation of moisture, control weed growth, prevent mechanical damage to landscape and for aesthetic reasons.

Work Record Summary: Shall mean a written record detailing times and locations of when the contractor and employees were on the job site completing work per contract specifications.

Median: Shall mean the center island of the listed streets from curb line to curb line plus all traffic triangles, where they exist, on sides of the intersections. This includes curb gutter joints where the curb meets the roadway and concrete paved areas from end of grass to the curb.

Rights of Way: Shall mean the area extending from the right or left of the center line of the road bed or paved surface to the nearest property line; that includes but is not limited to curbs, sidewalks, walkways, drainage ditches, burrow ditches and any other areas owned, dedicated, used or reserved for public use.

Soil Moisture: Shall mean weekly soil Check for proper soil moisture levels. Monitor turf for signs of droughts stress and over-watering. Report conditions to Deputy Director of Parks as encountered during each service cycle, at a minimum and more frequently when extreme conditions exist.

Fertilization: Shall mean turf shall be fertilized 3 times a year. Apply a balanced N-P-K Slow release fertilizer – spring, midsummer, and late summer. Specified dates to be determined by the Deputy Director of Parks.

Shrub and Plant Pruning: Shall mean shrubs shall be pruned only as necessary to maintain the natural form of the plant, to maintain growth within space limitations, and to eliminate damage to diseased plants. The Deputy Director of Parks shall determine shrub and plant pruning.

Mulch Areas / Granite Areas / Hardscapes: Shall mean landscaped areas of this contract. Keep areas free from all broadleaf or grassy weeds. Weed control herbicide shall be applied to control weeds without damage to the desirable plant material. The contractor is responsible for damage to the plants caused by herbicide.

Mulch should be maintained with a consistent, smooth, even surface and a minimum depth of three inches.

Crushed granite gravel should be maintained with a consistent, smooth, compacted, even surface and at a minimum depth of 6 inches. Quantities below the minimum threshold must be reported to the Deputy Director of Parks by the morning of the following business day.

Uniforms: Contractor shall provide and require its employees to wear a uniform that bears the company name, logo, and employee's name. Uniforms are not to be dirty, stained or torn. Uniforms shall be worn at all times while on the job. Contractor shall provide and ensure the wearing of protective clothing, masks, eye protection, etc., as required by laws, regulation, ordinances, and/or manufacturer's instruction for material and equipment. All employees of contractor working on right-of-ways or medians must utilize personal protective equipment such as safety vest to insure their visibility to drivers.

Warning Devices and Barricades: The Contractor shall furnish and maintain such warning devices, barricades, lights, signs, and other devices as may be necessary or appropriate of required by the City to protect persons or property in, near of adjacent to the jobsite. The contractor shall comply with all applicable Federal, State, and Local laws regarding occupational safety and health as well as providing protection of the environment. This shall include but not be limited to compliance with U.S. Department of Labor-Occupational Safety and Health Administration (OSHA), and U.S. Environmental Protection Agency (EPA) guidelines and regulations. No separate compensation shall be paid to the contractor for such measures.

Subcontracts: Contractor may hire qualified subcontractors to perform functions or work requiring specialized equipment. Contractor is liable for any damages caused by the sub-contractor that they appoint to complete the work. Contractor must notify the Deputy Director of

Parks in writing for any work performed by a subcontractor and proof of adequate insurance coverage must be provided.

B. Work Orders, Assignments and Inspection of Work:

1. Initial Clean-Up: On the first clean-up prior to the first ROW mowing the City will provide free disposal of trash and debris collected. All disposal of trash and debris after that will be charged at the published rates.

2. Disposal of Large Item: Contractor shall contact the Deputy Director of Parks for disposal of large item. i.e.; couches, refrigerator, tires washer and dryer. The City will collect the item for disposal.

3. Inspectors Duties: The Deputy Director of Parks or designee may make inspections, re-inspections, monitor Contractor activities, ensure the work performed in the assigned project area is done to the quality level prescribed in this Contract and in accordance with prescribed time schedules; however the Deputy Director of Parks or designee has no duty or obligation to make inspections. Upon determination of any violation of the specifications and/or terms of this contract, the Inspector shall record, process, and submit all pertinent information to the Deputy Director of Parks for appropriate action.

4. Contact: The Contractor shall notify the Deputy Director of Parks or designee prior to daily mowing operations. This contact is for the purpose of discussing areas to be maintained, Contractor's work schedule for the day, areas to be inspected for approval. Failure to contact the Deputy Director of Parks, or designee, before mowing begins may constitute a breach of Contract.
5. Scheduling: Once routine service schedules are approved by the City, contractor will submit monthtly schedules at least one week prior to the beginning of the service month. Any request by contractor to deviate from schedule due to weather or related concerns should be submitted to the Deputy Director of Parks or designee no later than the beginning of the scheduled work day. If approved, a proposed rescheduled date will be provided by the contractor for City approval. A summary of completed services will be provided to the Deputy Director in writing no later than the morning of the following business day.
6. Time to Complete Work: Contractor shall begin work and proceed with all reasonable dispatch to completion. The Contractor will be required to maintain all project areas assigned to them in the time allotted (maintenance cycle) for each project area. Work started within a project area should be completed in consecutive days.

7. Verification of work: Contractor will email a service log to the Deputy Director of Parks or designee for each service day **before noon on the following calendar day** outlining services rendered by the property.

   Inclement weather may result in the cancellation or delay of a mowing cycle. Deputy Director of Parks will be responsible for cancellation of cycles.

8. Failure to Maintain Maintenance Schedule: Failure on the part of the Contractor to maintain the required production rate for a project area shall be sufficient reason for the Deputy Director of Parks to have the work in question or portions thereof completed by others if the Contractor shall not cure the default within forty-eight (48) hours of written notice of the default. If others complete work, any additional cost caused by a higher bid price will be deducted from the original contractor's next payment, if any.

   Failure to maintain the mowing schedule shall be determined in the following manner:

All project areas shall be maintained according to the maintenance schedule assigned. Final assessment of each area may be made by the Inspector on the morning following the end of each mowing cycle. If the Contractor fails to meet the Contract specifications within the time limits of the schedule, then that portion of the work may be removed from his responsibility and may be reassigned to another contractor.

Contractor shall correct any deficiencies in work within 48 hours of written or verbal notification. In the event the Contractor fails to correct the default to the satisfaction of the City within the specified time, or such greater time as the City may permit, the City shall exercise all rights, including the right to terminate the Contract in whole or part. The Contractor shall pay all costs and attorney's fees incurred by the City in the enforcement of any provision herein or within this document.

9. Assessment of Damage to Trees During Grounds Maintenance Operations: Trees in the Contract area may be checked by the assigned Inspector before work begins, and random checks may be carried out during the Contract period at the option of Parks and Recreation.

   The Contractor should inspect, upon Contract award, all trees for existing damages prior to conducting any work activity in the assigned project area. Observed tree damage shall be documented by memo to the Deputy Director of Parks.

10. Protection of Existing Sites, Structures and Utilities: Where performance of maintenance activities endangers adjacent sites, structures and utilities, the Contractor shall at his own expense carefully protect all such sites, structures and utilities so that there will be no loss or utilities service damage. In case of damage to existing sites, structures or utilities, the Contractor shall restore the site, structure or utility to its original condition and position without compensation from the City.

THIS IS A REQUIREMENTS CONTRACT
The Deputy Director of Parks or designee has the authority to cancel maintenance cycles at any time. The cancellation will be based upon need, prevailing weather conditions and available funding. It is assumed that the Contractor shall be notified of any cancellation(s) by the Deputy Director of Parks no later than 48 hours prior to job to begin.

The Deputy Director of Parks or designee reserves the right to rearrange the mowing cycle and locations within the District at any time. This determination will be made by the City and communicated to the Contractor in writing via e-mail or fax.

C. Mowing and Trimming

Contractor shall remove all trash and litter from the entire area prior to initiating any mowing of the turf areas. All mowing equipment shall be of rotary type mowers (Toro Groundsmaster, Jacobsen Turf Cat, brush hog/bat wing or equal) equipped with sharp blades so as not to tear, but cleanly cut the blades of grass. All grass shall be cut at a height of 3-4". Fence lines, cyclone, barbwire or any wire shall be mowed within 4" and trimmed with a string trimmer on remaining 4". All brick or cinder block walls shall be trimmed up the structure.

All mowing must be completely mowed to the next natural barrier (i.e. street, intersection, dead end, etc.) within 24 hours of start of mowing of said area.

The Inspector may at his or her discretion issue a work order for any maintenance cycle for litter only. This constitutes a litter removal cycle that requires removal of any trash and litter within the assigned project area.

** Zero visible litter and debris on finished mowing areas.

E. Work Crew

Each work crew shall have a designated person on the work site with the authority to respond to inquiries about work details or priorities.

The Contractor will assign only qualified, trained, competent and reliable personnel to perform the services. The City shall have the right to request the immediate removal from its premises of any employee of the Contractor or of the Contractor's subcontractors.

F. Safety of Work Crew

Contractor shall wear and/or display proper warning devices (safety vest, flashers, strobe lights, warning signs, etc.) in order to ensure both employee and public safety. Contractor and his employees shall dress and remain dressed in a presentable fashion due to high public visibility of these employees. Should problems occur, Contractor will be advised of the circumstances and shall take appropriate action.

The Contractor shall be responsible for furnishing all signs and traffic controls in accordance with the Texas Manual on Uniform Traffic Control Devices, and make adjustments as required by Inspector.

All signs must be mounted on their own stands and be mounted not less than three feet (3 ft.) from the bottom of the sign to the natural ground line. Each sign shall have two brightly colored safety flags attached to it. It will not be permissible to hang or lean these signs. The signs shall be erected in such a manner that they will not obstruct the traveling public view of the normal roadway signing.

**Proper warning devices and clothing due to high visibility of employees who work on roadways.

G. Identification

All Contractor vehicles under the performance of this Contract that are licensed for travel on public roads shall have the name of the Contractor neatly exhibited on each side of the vehicle. Vehicles shall park in areas that do not create potential hazardous traffic situations.

H. Communication

Contractor shall provide communication equipment as necessary to perform the services of this Contract. This may include 2-way radios, pagers, cellular phones, telephone answering devices, fax machine etc. The Contractor or his designate shall respond to communication requests from the Deputy Director of Parks or designee, within four (4) hours during the normal working hours of 7:30 a.m. to 5:00 p.m.

Four-hour turnaround time for information between City and Contractor

G. Prohibition/Non-Storm Water Discharges

No person shall introduce or cause to be introduced into the municipal separate storm sewer system (MS4) any discharge that is not composed entirely of storm water.

No person shall dump, spill, leak, pump, pour, emit, empty, discharge, leach, dispose, or otherwise introduce or cause, allow, or permit to be introduced any of the following substances into the MS4:

1. Any used motor oil, antifreeze, or any other motor vehicle fluid;

2. Any garbage, rubbish, yard waste, or other floatable material;

3. Any wastewater from any vehicle washing;

4. Any wastewater from the wash-down or other cleaning of pavement that contains any harmful quantity of soap, detergent, solvent, degreaser, emulsifier, dispersant, or any other harmful cleaning substance, or that is at a temperature that has been elevated by induced heating; or any wastewater from the wash-down or other cleaning of any pavement where any spill, leak, or other release of oil, motor fuel, or other petroleum or hazardous substance has occurred, unless all harmful quantities of such released material have been previously removed;

5. Any ready-mixed concrete, mortar, or asphalt base material or hydro mulch material, or any wastewater or substance from the cleaning of any vehicle or equipment containing, or used in transporting or applying, such material;

6. Any substance or material that will damage, block, or clog the MS4;

No person shall use or cause to be used any pesticide or herbicide contrary to any directions for use on any labeling required by state or federal statute or regulation.

No person shall use or cause to be used any pesticide, herbicide, or fertilizer in any manner that the person knows, or reasonably should know, is likely to cause, or does cause, a harmful quantity of the pesticide, herbicide, or fertilizer to enter the MS4 or waters of the United States.

No person shall dispose of, discard, store, or transport a pesticide, herbicide, or fertilizer, or a pesticide, herbicide, or fertilizer container, in a manner that the person knows, or reasonably should know, is likely to cause, or does cause, a harmful quantity of the pesticide, herbicide, or fertilizer to enter the MS4 or waters of the United States.

No person shall apply used oil to a road or land for dust suppression, weed abatement, or other similar use that introduces used oil into the environment.

Burleson Code of Ordinances Chapter 82. Article IV. Stormwater Pollution Control

For more information call Environmental Services at 817-426-9842.

BIDDERS QUESTIONNAIRE

Any and all firms considering this contract, must complete and submit the information requested below. This is a part of the bid and bidders who fail to submit this information will be considered non-responsive.

CONTRACTOR NAME_____

PHYSICAL ADDRESS OF EQUIPMENT_____

_____

_____

TELEPHONE_____ FAX_____

EMAIL_____ DATE_____

24 hour Emergency Contact: Name:_____

24 Hour Emergency Telephone:_____

State the number of years your firm has provided landscape maintenance and mowing services_____Years.

State the number of employees who will be designated to work on this contract_____

1. Develop a plan of action for assignment of your crew. List the man-hours needed to perform the contract requirements for each crew member.

_____

_____

_____

2. Briefly describe the maintenance program to provide litter removal for the contract areas.

_____

_____

_____

3. Briefly describe the maintenance program used to keep Hidden Creek Parkway, Alsbury Blvd, Renfro St, 174 (Wilshire Blvd) and John Jones Dr. mowed and weed free.

_____

_____

_____

4. Briefly describe the maintenance program for the landscape beds in the contract**.**

_____

_____

_____

EQUIPMENT LIST
(List all equipment you plan to dedicate to this project(s))-

_____

_____

_____

_____

_____

_____

_____

Attach a separate sheet if necessary. All equipment must be equipped with safe guards as outlined by ANSI and OSHA.

Appendix B – Proposal

All proposals submitted to the City of Burleson shall include this page with the submitted Proposal.	
RFP Number:	**2021-027**
Project Title:	Litter, Mowing and Ornamental Landscape Services
Submittal Deadline:	**October 14, 2021, 3:00 P.M. (CST)**

Submit Electronically* to:
https://burlesontx.bonfirehub.com/login
* Requires email account login and password.

Proposer Information:

Proposer's Legal Name:			
Address:			
City, State & Zip			
Federal Employers Identification Number #			
Phone Number:		**Fax Number:**	
E-Mail Address:			

Proposer Authorization

I, the undersigned, have the authority to execute this Proposal in its entirety as submitted and enter into a contract on behalf of the Proposer.

Printed Name and Position of Authorized Representative: _____

Signature of Authorized Representative: _____

Signed this _____(day) of _____(month),_____(year)

I learned of this Request for Proposals by the following means:

- ☐ Newspaper Advertisement
- ☐ Burleson Website
- ☐ Mailed Me a Copy
- ☐ Bonfire
- ☐ City E-mail Notification
- ☐ Cold Call to City
- ☐ Other

I. ***REQUIRED PROPOSAL INFORMATION. IN ORDER FOR A PROPOSAL TO BE CONSIDERED COMPLETE, AND TO BE EVALUATED FOR A CONTRACT AWARD BY THE CITY, PROPOSER MUST SUBMIT ALL OF THE FOLLOWING INFORMATION***:

1. Proposed Products and/or Services

A. Product or Service Description: Proposers should utilize this section to describe the technical aspects, capabilities, features and options of the product and/or service proposed in accordance with the required Scope of Services as identified in Appendix A. Promotional literature, brochures, or other technical information may be used.

B. Additional Hardware Descriptions: Proposers should also include in this section a detailed description of what additional hardware and/or software, if any, would be required by the City in order to fully utilize the goods and/or services proposed.

C. Guarantees and Warranties: Each Proposer shall submit a complete copy of any warranties or guarantees provided by the manufacturer or Proposer with the Proposal submitted.

D. Project Schedule/Delivery Date: Proposer must provide a project schedule noting all projected completion dates for segments of the Project, from start-up to completion, and all delivery dates for goods covered by the RFP. The Proposal must show the number of days required to deliver and install the product or equipment after the receipt of the City's Purchase Order.

2. Cost of Proposed Products and/or Services

A. Pricing: Pricing shall reflect the full Scope of Services defined herein, inclusive of all associated cost for delivery, labor, insurance, taxes, overhead, and profit.

B. Schedule of Pricing: Proposer shall quote unit pricing in accordance with the itemized listing of products or contract segments stated in the Scope of Services and using the following format:

For this procurement the schedule of pricing is not available in hardcopy. You may access it via the online portal (www.burlesontx.bonfirehub.com). To submit your schedule of pricing, please download the Bid Table and fill it in accordingly, per the sample below.

For instructions on how to complete Bid Tables, please refer to this article on Bonfire's Support Website. **Please note:** even if you do not have additional responses, you must download and re-upload the blank document. This is to confirm that you do not require any additional costs. If you have any additional items, please fill out the Additional Responses template accordingly.

3. Term of Contract and Option to Extend

Any contract resulting from this RFP shall be effective **for 1 year from date of award.** The City anticipates that contract shall be renewed pursuant to the availability of funds and at the discretion of the City. The following clauses shall be included in the contract:

A. Option Clause: It is agreed that City will have the option to extend the contract for up to four (4) additional years, in one-year intervals. To exercise this option, the City shall serve notice 30 days prior to contract termination or to the end of any one-year extension. The Option to Extend will not be considered if funding is unavailable or if the contractor's past performance is not within the industry standard.

B. Escalation Clause: Should market conditions prevail which dictate an increase, the successful contractor may submit documentation requesting permission to increase pricing no later than 30 days after receiving notice from the City of its intent to extend the agreement. Escalation may only occur at the time of renewal and only upon securing the approval of the City in writing. Requests for price adjustments must be solely for the purpose of accommodating an increase in the contractor's cost, not profits.

Vendors shall show in this quote their anticipated percent of escalation if/when the option to extend is exercised. The percent quoted will be a maximum. In addition, the percentage proposed will be a factor in determining the best value to the City. It is the average price over the period of the contract that will be the price factor considered in the evaluation of this quote. Quotes in which negative or no escalation is shown will be considered as 0% escalation.

4. Proposer's Experience / Staff

A. Project Team: Identify all members of the Proposer's team (including both team members and management) who will be providing any services proposed and include information which details their experience.

B. Removal or Replacement of Staff: If an assigned staff person must be removed or replaced for any reason, the replacement person must be approved by City prior to joining the project.

C. Business Establishment: State the number of years the Proposer's business has been established and operating. If Proposer's business has changed names or if the principals operating the business operate any similar businesses under different names, or have operated any other businesses or changed the legal status or form of the business within the last five (5) years, all names, of predecessor business names, affiliated entities, and previous business entities operated by the principals, if different than present, must be provided;

State the number of years' experience the business has: _____; and the number of employees: _____.

D. Project Related Experience: All Proposals must include detailed information that details the Proposer's experience and expertise in providing the requested services that demonstrates the Proposer's ability to logically plan and complete the requested project.

5. References

Proposer shall provide four (4) references where Proposer has performed similar to or the same types of services as described herein.

Reference #1:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

Reference #2:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

Reference #3:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

Reference #4:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

6. Trade Secrets and/or Confidential Information

Trade Secrets and/or Confidential Information: This proposal ___ (does) ___ (does not) contain trade secrets and/or confidential information. If applicable, describe such trade secrets and confidential information, and the basis for your assertion that such material qualifies for legal protection from disclosure.

7. Federal, State and/or Local Identification Information

A. Centralized Master Bidders List registration number: _____.

B. Prime contractor HUB / MWBE registration number: _____.

C. An individual Proposer acting as a sole proprietor must also enter the Proposer's Social Security Number: #_____-_____-_____.

8. Emergency Business Services Contact Notice

During a natural disaster, or homeland security event, there may be a need for the City of Burleson to access your business for products or services after normal business hours and/or holidays. The City may request City employee pick up or vendor delivery of product or services.

For this purpose, a primary and secondary emergency contact name and phone number are required. It is critical the vendor's emergency contact information remains current. City shall be contacted by E-mail with any change to a contact name or phone number of these emergency contacts.

All products or services requested during an emergency event are to be supplied as per the established contract prices, terms and conditions. The vendor shall provide the fee (pricing) for an after-hours emergency opening of the business, if any. In general, orders will be placed using a City of Burleson procurement card (Master Card) or City issued Purchase Order. The billing is to include the emergency opening fee, if applicable.

The contractor shall provide the names, phone numbers and fee (pricing), if any, for an after-hours emergency opening of the business listed below.

Business Name: _____

Contract #: _____

Description: _____

Primary Contact (Name):_____

Primary Contact Phone Numbers: Home: _____ Cell: _____

Secondary Contact (Name):_____

Secondary Contact Phone Numbers: Home: _____ Cell: _____

After Hours emergency opening fee, if applicable: $_____

9. Cooperative Governmental Purchasing Notice

Other governmental entities maintaining interlocal agreements with the City, may desire, but are not obligated, to purchase goods and services defined in this RFP from the successful Bidder. All purchases by governmental entities, other than the City, will be billed directly to and paid by that governmental entity. The City will not be responsible for another governmental entity's debts. Each governmental entity will place their own orders with the successful Bidder and be responsible for ensuring full compliance with the RFP specifications. Prior to other governmental entities placing orders, the City will notify the successful Bidder of their intent.

Please indicate below if you will permit other governmental entities to purchase from your agreement with the City.

[ ] Yes, Others can purchase [ ] No, Only the City can purchase

II. *CONTRACT TERMS AND CONDITIONS. EXCEPT WHERE PROPOSER MAKES SPECIFIC EXCEPTION IN THE SUBMITTED PROPOSAL, ANY CONTRACT RESULTING FROM THIS RFP WILL CONTAIN THE FOLLOWING TERMS AND CONDITIONS, WHICH PROPOSER HEREBY ACKNOWLEDGES, AND TO WHICH PROPOSER AGREES BY SUBMITTING A PROPOSAL*:

1. Delivery of Products and/or Services

A. Payment Terms: Unless otherwise specified in the Scope of Services or otherwise agreed to in writing by the City, payment terms for the City are Net 30 days upon receipt of invoice.

B. Warranty of Products and Services: All products furnished under this contract shall be warranted to be merchantable and good quality and fit for the purposes intended as described in this Proposal, to the satisfaction of City and in accordance with the specifications, terms, and conditions of the Scope of Services, and all services performed shall be warranted to be of a good and workmanlike quality, in addition to, and not in lieu of, any other express written warranties provided.

C. Late Delivery or Performance: If Proposer fails to deliver acceptable goods or services within the timeframes established in the Project Schedule, the City shall be authorized to purchase the goods or services from another source and assess any increase in costs to the defaulting Proposer, who agrees to pay such costs within ten days of invoice.

D. Title to Goods and Risk of Loss: For goods to be provided by Proposers hereunder, if any, the title and risk of loss of the goods shall not pass to City until City actually receives, takes possession, and accepts the goods and the installation of such goods, has tested the system, and determined that it is in good and acceptable working order.

2. Miscellaneous

A. Independent Contractor: Proposer agrees that Proposer and Proposer's employees and agents have no employer-employee relationship with City. Proposer agrees that if Proposer is selected and awarded a contract, City shall not be responsible for the Federal Insurance Contribution Act (FICA) payments, Federal or State unemployment taxes, income tax withholding, Workers Compensation Insurance payments, or any other insurance payments, nor will City furnish any medical or retirement benefits or any paid vacation or sick leave.

B. Assignments: The rights and duties awarded the successful Proposer shall not be assigned to another without the written consent of the Purchasing Manager. Such consent shall not relieve the assigner of liability in the event of default by the assignee.

C. Liens: Proposer shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods, and services which may be provided to the City by Proposer or Proposer's vendor(s), and if the City requests, a proper release of all liens or satisfactory evidence of freedom from liens shall be delivered to the City.

D. Gratuities / Bribes: Proposer certifies that no bribes in the form of entertainment, gifts, or otherwise, were offered or given by the successful Proposer, or its agent or representative, to any City officer, employee or elected representative, with respect to this RFP or any contract with the City, and that if any such bribe is found to have been made this shall be grounds for voiding of the contract.

E. Financial Participation: Proposer certifies that it has not received compensation from the City to participate in preparing the specifications or RFP on which the Proposal is based and acknowledges that this contract may be terminated and/or payment withheld if this certification is inaccurate.

F. Required Licenses: Proposer certifies that he holds all licenses required by the State of Texas for a provider of the goods and/or services described by the Scope of Services herein.

G. Authority to Submit Proposal and Enter Contract: The person signing on behalf of Proposer certifies that the signer has authority to submit the Proposal on behalf of the Proposer and to bind the Proposer to any resulting contract.

H. Compliance with Applicable Law: Proposer agrees that the contract will be subject to, and Proposer will strictly comply with, all applicable federal, state, and local laws, ordinances, rules, and regulations.

I. Compliance with HB 89: Proposer agrees per HB 89 vendor shall not boycott Israel at any time while providing products or services to the City of Burleson.

[ ] Yes, we agree [ ] No, we do not agree [ ] N/A

J. Compliance with SB 252: Proposer agrees per SB 252 vendor shall not do business with Iran, Sudan or a foreign terrorist organization while providing products or services to the City of Burleson.

[ ] Yes, we agree [ ] No, we do not agree

3. Financial Responsibility Provisions

A. Insurance: The Proposer, consistent with its status as an independent contractor, shall carry, and shall require any of its subcontractors to carry, at least the following insurance in such form, with such companies, and in such amounts (unless otherwise specified) as City may require:

1. Worker's Compensation and Employer's Liability insurance, including All States Endorsement, to the extent required by federal law and complying with the laws of the State of Texas;

2. Commercial General Liability insurance, including Blanket Contractual Liability, Broad Form Property Damage, Personal Injury, Completed Operations/Products Liability, Premises Liability, Medical Payments, Interest of Employees as additional insureds, and Broad Form General Liability Endorsements, for at least One Million Dollars ($1,000,000) Combined Single Limit Bodily Injury and Property Damage on an occurrence basis;

3. Comprehensive Automobile Liability insurance covering all owned, non-owned or hired automobiles to be used by the Contractor, with coverage for at least One Million Dollars ($1,000,000) Combined Single Limit Bodily Injury and Property Damage.

B. **Indemnification: Proposer agrees to defend, indemnify and hold harmless the City, all of its officers, Council members, agents and employees from and against all claims, actions, suits, demands, proceedings, costs, damages and liabilities, including reasonable attorneys' fees,**

court costs and related expenses, arising out of, connected with, or resulting from any acts or omissions of Proposer or any agent, employee, subcontractor, or supplier of Proposer in the execution or performance of this contract without regard to whether such persons are under the direction of City agents or employees.

Appendix C – Form CIQ

INFORMATION REGARDING VENDOR CONFLICT OF INTEREST QUESTIONNAIRE

WHO: The following persons must file a Conflict of Interest Questionnaire with the City if the person has an employment or business relationship with an officer of the City that results in taxable income exceeding $2,500 during the preceding twelve – month period, or an officer or a member of the officer's family has accepted gifts with an aggregate value of more than $250 during the previous twelve – month period and the person engages in any of the following actions:

1. contracts or seeks to contract for the sale or purchase of property, goods or services with the City, including any of the following:
   a. written and implied contracts, utility purchases, purchase orders, credit card purchases and any purchase of goods and services by the City;
   b. contracts for the purchase or sale of real property, personal property including an auction of property;
   c. tax abatement and economic development agreements;
2. submits a bid to sell goods or services, or responds to a request for proposal for services;
3. enters into negotiations with the City for a contract; or
4. applies for a tax abatement and/or economic development incentive that will result in a contract with the City

THE FOLLOWING ARE CONSIDERED OFFICERS OF THE CITY:

1. Mayor and City Council Members;
2. City Manager;
3. Board and Commission members and appointed members by the Mayor and City Council;
4. Directors of 4A and 4B development corporations;
5. The executive directors or managers of 4A and 4B development corporations; and
6. Directors of the City of Burleson who have authority to sign contracts on behalf of the City.

EXCLUSIONS: A questionnaire statement need not be filed if the money paid to a local government official was a political contribution, a gift to a member of the officer's family from a family member; a contract or purchase of less than $2,500 or a transaction at a price and subject to terms available to the public; a payment for food, lodging, transportation or entertainment; or a transaction subject to rate or fee regulation by a governmental entity or agency.

WHAT: A person or business that contracts with the City or who seeks to contract with the City must file a "Conflict of Interest Questionnaire" (FORM CIQ) which is available online at www.ethics.state.tx.us and a copy of which is attached to this guideline. The form contains mandatory disclosures regarding "employment or business relationships" with a municipal officer. Officials may be asked to clarify or interpret various portions of the questionnaire.

WHEN: The person or business must file:

1. the questionnaire – no later than seven days after the date the person or business begins contract discussions or negotiations with the municipality, or submits an application, responds to a request for proposals or bids, correspondence, or other writing related to a potential contract or agreement with the City; and
2. an updated questionnaire – within seven days after the date of an event that would make a filed questionnaire incomplete or inaccurate.

It does not matter if the submittal of a bid or proposal results in a contract. The statute requires a vendor to file a FORM CIQ at the time a proposal is submitted or negotiations commence.

WHERE: The vendor or potential vendor must mail or deliver a completed questionnaire to the Finance Department. ***The Finance Department is required by law to post the statements on the City's website.***

ENFORCEMENT: Failure to file a questionnaire is a Class C misdemeanor punishable by a fine not to exceed $500. It is an exception to prosecution that the person files a FORM CIQ not later than seven business days after the person received notice of a violation.

NOTE: The City does not have a duty to ensure that a person files a Conflict of Interest Questionnaire.

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. *See* Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

OFFICE USE ONLY

Date Received

1 **Name of person who has a business relationship with local governmental entity.**

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.**

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 **Name of local government officer with whom filer has employment or business relationship.**

_____

Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

☐ Yes ☐ No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes ☐ No

D. Describe each employment or business relationship with the local government officer named in this section.

4

_____ _____

Signature of person doing business with the governmental entity Date

Adopted 06/29/2007

Appendix D – No Intent to Submit Form

If your firm has chosen <u>not</u> to submit a proposal for this procurement, please complete this form and submit to:

City of Burleson
Purchasing Division, Department of Finance
141 West Renfro
Burleson, Texas 76028

Please check all items that apply:

- ☐ Do not sell the item(s) required
- ☐ Cannot be competitive
- ☐ Cannot meet specifications highlighted in the attached request
- ☐ Job too large
- ☐ Do not wish to do business with the City of Burleson
- ☐ Cannot submit electronically
- ☐ Cannot provide Insurance required
- ☐ Cannot provide Bonding required
- ☐ Cannot comply with Indemnification requirement
- ☐ Job too small
- ☐ Other: _____

Company Name (Please print)**:** _____

Authorized Officer Name (Please print): _____

Telephon**e: (_____) _____** Fax: **(_____) _____**

Article I. **HOUSE BILL 89 VERIFICATION FORM**

Prohibition on Contracts with Companies Boycotting Israel

The 85th Texas Legislature approved new legislation, effective Sept. 1, 2017, which amends Texas Local Government Code Section 1. Subtitle F, Title 10, Government Code by adding Chapter 2270 which states that a governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:

1) **does not boycott Israel; and**
2) **will not boycott Israel during the term of**

the Contract Pursuant to Section 2270.001, Texas

Government Code:

1. "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes; and

2. "Company" means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.

I, (authorized official) , do hereby depose and verify the truthfulness and accuracy of the contents of the statements submitted on this certification under the provisions of Subtitle F, Title 10, Government Code Chapter 2270 and that the company named below:

1) **does not boycott Israel currently; and**
2) **will not boycott Israel during the term of the contract; and**
3) **is not currently listed on the State of Texas Comptroller's Companies that Boycott Israel List located at https://comptroller.texas.gov/purchasing/publications/divestment.php**

Company Name

_____

Signature of Authorized Official

_____

Title of Authorized Official Date

_____

Article II. **HOUSE BILL 1295 CERTIFICATE OF INTERESTED PARTIES**

CERTIFICATE OF INTERESTED PARTIES — FORM 1295

OFFICE USE ONLY

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

1 **Name of business entity filing form, and the city, state and country of the business entity's place of business.**

2 **Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

3 **Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

4 Name of Interested Party	City, State, Country (place of business)	Nature of Interest (check applicable)	
		Controlling	Intermediary

5 **Check only if there is NO Interested Party.** ☐

6 **UNSWORN DECLARATION**

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20_____.
(month) (year)

_____
Signature of authorized agent of contracting business entity
(Declarant)

ADD ADDITIONAL PAGES AS NECESSARY

Must file online at www.ethics.state.tx.us/File

	Landscaping		
	Premier Tier	Tier 1	Tier 2
BrightView Landscape Services,	$78,157.76	$43,453.90	$96,663.12
Brown S Tractor Mowing,	NB	NB	NB
Hoot's Lawn Care,	$98,200.00	$191,800.00	$177,300.00
MG Lawn & Landscape,	NB	NB	NB
Webb's Landscape Management	$78,007.28	$30,094.98	$77,529.48

Premier Low Bid	Webb's
Premier Recommend	BrightView
Tier 1 Low Bid	Webb's
Tier 1 Recommend	Webb's
Tier 2 Low Bid	Webb's
Tier 2 Recommend	Webb's

Proposed no. of vendors under service 2

Comments: Considering BrightView's experience and credentials, their scorecard would make them the best selection for Premier despite their bid for cost being slightly higher than Webb's ($150 difference per year)

	Mow/Trim			
	Tier 1	Tier 2	Tier 3 West	Tier 3 East
BrightView Landscape Services,	$35,313.75	$107,983.08	$85,111.40	$70,925.10
Brown S Tractor Mowing,	NB	NB	$67,566.51	$49,962.45
Hoot's Lawn Care,	$28,500.00	$97,505.00	$77,860.00	$58,800.00
MG Lawn & Landscape,	$39,280.00	$172,920.00	$130,375.00	$112,000.00
Webb's Landscape Management	$24,340.00	NB	NB	NB

Tier 1 Low Bid		Webb's
Tier 1 Recommend		Webb's
Tier 2 Low Bid		Hoot's
Tier 2 Recommend		Hoot's
Tier 3 East Low Bid		Brown S
Tier 3 East Recommend		Brown S
Tier 3 West Low Bid		Brown S
Tier 3 West Recommend		Hoot's

Proposed no. of vendors under service 3

Comments: While Brown S is the lowest cost vendor for Tier 3, their lack of equipment and inexperience elicits concerns as to whether they will be able to take on both sections of Tier 3. Recommend awarding West to Hoot's. And East to Brown S. Under this scenario, we would forgo savings of $10,293.49/yr. which may be offset by the avoiding risk of contractor defaulting due to inability to provide services.

	Litter			
	Tier 1	Tier 2	Tier 3 West	Tier 3 East
BrightView Landscape Services,	$162,685.00	$55,429.20	$30,002.75	$33,522.50
Brown S Tractor Mowing,	NB	NB	NB	$46,275.58
Hoot's Lawn Care,	$58,100.00	$63,560.00	$29,050.00	$44,520.00
MG Lawn & Landscape,	NB	NB	NB	NB
Webb's Landscape Management	NB	NB	NB	NB

Tier 1 Low Bid		Hoot's
Tier 1 Recommend		Hoot's
Tier 2 Low Bid		BrightView
Tier 2 Recommend		BrightView
Tier 3 East Low Bid		BrightView
Tier 3 East Recommend		BrightView
Tier 3 West Low Bid		Hoot's
Tier 3 West Recommend		Hoot's

Proposed no. of vendors under service 2

Comments: There are concerns over Hoot's ability to staff under contingency for mowing and litter with only 7 employees dedicated to all services in all Tiers. Would consider awarding Tier 3 West to Brightview if Hoot's shares concerns or cannot provide contingency plan to increase staffing if an employee is incapacitated. Although Brightview has more credentials that may trump the $952.75 savings in awarding Hoot's, better results may be yielding in awarding Hoot's since they also are recommended for Tier 3 West mowing award.

Annual Litter	Litter +5%	5-year +5%
$176,101.70	$184,906.79	$924,533.93

Tier 1 Staff	$193,403.00	Tier 1 Contract OLD	$185,638.00
Equipment	$71,207.00		
	$264,610.00	Tier 1 Icost Increase	$78,972.00 Year 1 with Equipment
		Tier 1 Icost Increase	$7,765.00

Recommended Award Summary by Vendor

Brightview	Amount
Landscape	
Premier	$78,157.76
Litter	
Tier 2	$55,429.20
Tier 3E	$33,522.50
All Services Total	**$167,109.46**
AST Plus 5%	**$175,464.93**
Mow/Land Total (Ml	**$78,157.76**
MLT + 5%	**$82,065.65**
MLT +5% 5-year	**$410,328.24**
Litter Total	**$88,951.70**
Litter +5%	**$93,399.29**
Litter +5% 5-year	**$466,996.43**

Brown S.	Amount
Mowing	
Tier 3E	$49,962.45
All Services Total	**$49,962.45**
AST Plus 5%	**$52,460.57**
Mow/Land Total (MLT)	**$49,962.45**
MLT + 5%	**$52,460.57**
MLT + 5% 5-year	**$262,302.86**

Hoot's	Amount
Mowing	
Tier 2	$97,505.00
Tier 3W	$77,860.00
Litter	
Tier 1	$58,100.00
Tier 3W	$29,050.00
All Services Total	**$262,515.00**
AST Plus 5%	**$275,640.75**
Mow/Land Total (MLT)	**$175,365.00**
MLT + 5%	**$184,133.25**
MLT + 5% 5-year	**$920,666.25**
Litter Total	**$87,150.00**
Litter +5%	**$91,507.50**
Litter +5% 5-year	**$457,537.50**

Webb's	Amount
Landscape	
Tier 2	$77,529.48
Tier 1	$30,094.98
Mowing	
Tier 1	$24,340.00
All Services Total	**$131,964.46**
AST Plus 5%	**$138,562.68**
Mow/Land Total (MLT)	**$131,964.46**
MLT + 5%	**$138,562.68**
MLT + 5% 5-year	**$692,813.42**

Total annual all services	Total all services +5%	Total all services +5% 5-year
$611,551.37	$642,128.94	$3,210,644.69
MLT for all vendors	**MLT +5% all vendors**	
$435,449.67	$457,222.15	
MLT all vendors 5-year	**MLT +5% all vendors 5-year**	
	$2,286,110.77	

Annual Litter	Litter +5%	5-year +5%
$176,101.70	$184,906.79	$924,533.93

114-1014-415.41-02	$0.35	**BV**	
106-0000-565.41-15	$0.50	114	$82,065.65
110-1014-415.41-15	$0.00	**WEBB**	
	$0.85	110	$25,000.00
		106	$113,562.68
		BST	
		106	$52,460.57
		HOOTS	
		106	$184,133.25

Annual Cost by Service NEW

Landscaping		$185,782.22
Litter		$176,101.70
Mowing		$249,667.45
Total		**$611,551.37**

NEW CONTRACT PLUS 5%

Landscaping		$195,071.33
Litter		$184,906.79
Mowing		$262,150.82
Total		**$642,128.94**

Annual Cost by Service OLD

Landscaping	$135,302.60
Litter (N/A)	$0.00
Mowing	$329,917.78
Total	**$465,220.38**

OLD CONTRACT PLUS 10%

Landscaping	$148,832.86
Litter (N/A)	$0.00
Mowing	$362,909.56
Total	**$511,742.42**

Annual Cost Increase by Service

Landscaping	$50,479.62
Litter	$176,101.70
Mowing	-$80,250.33
Total	**$146,330.99**

ANNUAL COST INCREASE BY SERVICE WITH 10% CONTIGENCY INCLUDED

Landscaping	$46,238.47
Litter	$184,906.79
Mowing	-$100,758.74
Total	**$130,386.52**

Landscaping notes: New contract features 4 NEW properties
Litter notes: All new service
Mowing notes: Includes 3 NEW properties under Tier 1, excludes former Tier 1 properties

5-year MLT
$2,286,110.77

NEW CONTRACT PLUS 5% OVER 5 YEARS

Landscaping		$975,356.66
Litter		$924,533.93
Mowing		$1,310,754.11
Total		**$3,210,644.69**

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY
CERTIFICATION OF FILING

Certificate Number:
2021-812654

Date Filed:
10/13/2021

Date Acknowledged:

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Hoot's Lawn Care, LLC
Burleson, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

City of Burleson

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

2021-027
Litter, Mowing and Ornamental Landscape Services

4 Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
		Controlling	Intermediary
Fullerton , Houston	Cleburne, TX United States	X	

5 Check only if there is NO Interested Party. ☐

6 UNSWORN DECLARATION

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____County, State of _____, on the _____day of _____, 20_____.
(month) (year)

_____
Signature of authorized agent of contracting business entity
(Declarant)

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Parks & Rec**
DIRECTOR:	**Jennifer Basham**
DATE:	**03/07/2022**

SUBJECT

Consider approval of a five-year contract with BrightView Landscape Services, Inc. for Tier 2 and Tier 3 East Litter Services in the amount not to exceed $466,996.45. *(Staff Presenter: Jen Basham, Parks and Recreation Director)*

Attachments

Department Memo
Staff Presentation
Resolution
RFP
Bid Tabulation
1295

Respectfully submitted:

Jen Basham, CPRE
Director
Parks and Recreation
jbasham@burlesontx.com
817-426-9201

DEPARTMENT MEMO

DEPARTMENT: **Parks and Recreation**

FROM: **Jen Basham, Parks and Recreation Director**

MEETING: **March 7, 2022**

SUBJECT:

Consider approval of a five-year contract with BrightView Landscape Services, Inc. for Tier 2 and Tier 3 East Litter Services in the amount not to exceed $466,996.45. *(Staff Presenter: Jen Basham, Parks and Recreation Director)*

SUMMARY:

Due to increased demand in higher quality services throughout the City, additional litter removal services are needed to ensure parks, medians, and rights-of-way remain clean and pristine.

An RFP was advertised for grounds maintenance contract services in three categories, namely Landscaping, Litter Removal, and Mow/Trim services. Each category features service Tiers that determine the frequency and scope of services for each property being maintained. In the RFP process, bid submissions were scored by five criteria including background of company, ability to provide services, work chart and certifications, cost, and top three in terms of scope of cost.

BrightView Landscape Services, Inc. is being recommended for the following services:

1. Tier 2 Litter Removal Services: $55,429.20
2. Tier 3 East Litter Removal Services: $33,522.50

Five-year contract annualized summary with 5% contingency:

Year 1	Year 2	Year 3	Year 4	Year 5	Total Contract
$93,399.29	$93,399.29	$93,399.29	$93,399.29	$93,399.29	**$466,996.45**

In the case that BrightView Landscape, Inc. is unable to perform, we would move to the next highest-ranking respondent.

OPTIONS:

1) Approve a contract with BrightView Landscape Services, Inc. for Premier Tier Landscaping services within Burleson including a 5% contingency in the amount not to exceed $466,996.45 over five years.
2) Approve with changes
3) Deny all proposals and re-bid.

RECOMMENDATION:

Staff recommends Option (1) approval of a contract with BrightView Landscape Services, Inc. for Premier Tier Landscaping services within Burleson including a 5% contingency in the amount not to exceed $466,996.45 over five years.

FISCAL IMPACT:

The total $93,399.29 is budgeted in the current 2021-22 fiscal year.

Budgeted Y/N: Y

Fund Name: General Fund

Full Account #: **001-6013-453.**41-**15**

STAFF CONTACT:

Jen Basham, CPRE
Director
Parks and Recreation
jbasham@burlesontx.com
817-426-9201

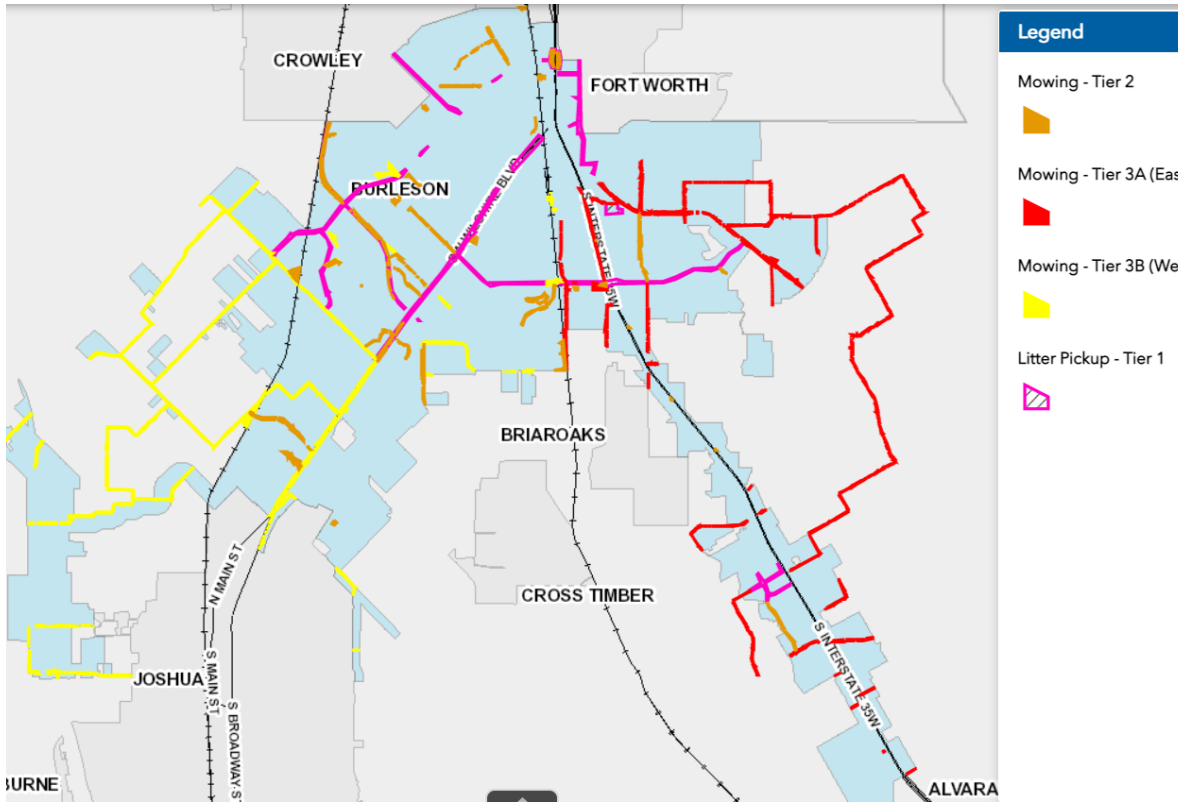


Litter Abatement Contracts

City Council-March 7, 2022
Staff Presenter: Jen Basham, Director of Parks and Recreation

Litter Removal Services - *NEW SERVICE*

Service being added to supplement a service gap with mowing and landscape contracts



- **Litter removal in over 110 properties representing over 260 acres within the City of Burleson**
  - Ground litter removal
  - Removal of litter six (6) feet into water from embankment
  - Changing out trash receptacle liners
  - Broken glass removal
  - Removal of small, fallen tree limbs

BTX MADE

Litter Removal Service Tiers



- **Tier 1**
  - Two services per week (104 services per year)
  - Highly programmed areas such as parks, city facilities, and high-visibility rights-of-way
- **Tier 2**
  - One service per week (52 services per year)
  - Moderately visible properties, medians and right-of-ways
- **Tier 3 (East and West)**
  - bi-weekly services (26 services per year)
  - Low traffic and visibility rights-of-way

Litter services per year do not include litter removal conducted prior to mowing services

BTX MADE

RFP for Litter Services

Scoring criteria

- Background of company (20%)
- Ability to provide services (20%)
- Work chart and certifications (30%)
- Cost (10%)
- Top 3 in terms of scope and cost (20%)

Three (3) year contract term

Five (5) responsive bidders

- Brightview Landscape Services
- Brown S. Tractor Mowing
- Hoot's Lawn Care

  MG Lawn & Landscape

  Webb's Landscape Management



BTX MADE

Litter Removal Services Bid Recommendations

Three (3) responsive bidders total for Litter Removal category

Tier 1 recommended award:

- **Hoot's Lawn Care**
- Bid amount: $58,100.00 (annually x 5 years)

Tier 2 Recommended Award

- **BrightView Landscape Services**
- Bid amount: $55,429.20 (annually x 5 years)

Tier 3 East Recommended Award:

- **BrightView Landscape Services**
- Bid amount: $33,522.50 (annually x 5 years)

Tier 3 West Recommended Award:

- **Hoot's Lawn Care**

  Bid Amount: $29,050.00 (annually x 5 years)



TOTAL ANNUAL LITTER REMOVAL SERVICES COST (INCLUDING 5% CONTINGENCY): $184,906.20

BTX MADE

5-year Award* Summary by Vendor

Includes 5% contingency

	Year 1	Year 2	Year 3	Year 4	Year 5	5-year Total
Hoot's Lawn Care	$91,507.50	91,507.50	91,507.50	91,507.50	91,507.50	**$457,537.50**
Brightview Landscape	93,399.29	93,399.29	93,399.29	93,399.29	93,399.29	**$466,996.45**

In-house cost analysis:
Projected to cost $279,859 more over a 5 year period

BTX MADE

Funding

- Litter contracts were originally brought before City Council and authorized for approval on December 13, 2021.
- The contracts were to be funded by 4B but after further research it was determined that services were not eligible for such funding.
- After reviewing General Fund forecasts, staff ascertained there was sufficient funding to absorb the cost of contract litter services from the General Fund and are making the recommendation to move forward accordingly.



BrightView Litter Services Contract

Staff Recommendation



Approve 5 year contract with BrightView Landscaping for Tier 2 litter and Tier 3 East Litter in the amount of $466,996.45



Deny 5-year contract with BrightView Landscaping for Tier 2 and Tier 3 East Litter Abatement in the amount of $466,996.45

BTX MADE

Hoot's Lawn Care Litter Contract

Staff Recommendation



Approve 5 year contract with Hoot's Lawn Care for Tier 1 and Tier 3 West litter abatement in the amount of $457,537.50



Deny 5 year contract with Hoot's Lawn Care for Tier 1 and Tier 3 West litter abatement in the amount of $457,537.50

BTX MADE

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, ACCEPTING A BID FROM BRIGHTVIEW LANDSCAPE SERVICES, INC. FOR TIER 2 AND TIER 3 EAST LITTER SERVICES.

WHEREAS, the City of Burleson, Texas ("City"), 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 issued a request for bids in bid reference number 2021-027 for Litter, Mowing, and Ornamental Landscape Services that closed on October 14, 2021 at 3:00 pm; and

WHEREAS, the City Council desires to approve and accept a bid from BrightView Landscape Services, Inc. as the best value.

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

Section 1.

The City Council hereby approves and accepts the bid of BrightView Landscape Service, Inc. for Tier 2 and Tier 3 East Litter Services.

Section 2.

Funding for these expenditures includes a 5% contingency that will shall only be used if and when necessary and shall not exceed $466,996.45 for a five-year term.

Section 3.

This resolution shall take effect immediately from and after its passage.

PASSED, APPROVED, AND SO RESOLVED by the City Council of the City of Burleson, Texas, on the 7th day of March, 2022.

_____
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

_____

APPROVED AS TO FORM & LEGALITY:

_____

Amanda Campos, City Secretary

E. Allen Taylor, Jr., City Attorney

City of Burleson

REQUEST FOR PROPOSALS

Proposal Reference Number: 2021-027

Project Title: Litter, Mowing and Ornamental Landscape Services

Proposal Closing Date: 3:00 P.M.(CST), October 14, 2021

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Burleson, Texas

Request for Proposals

1. Introduction

A. Project Overview: The City of Burleson is requesting Proposals with the intent of awarding a contract for the purchase of goods and services contained in Appendix A – Scope of Services.

B. Questions: Following are contacts for questions as identified.

1. RFP Clarifications: All questions related to requirements or processes of this RFP should be submitted in writing to the Purchasing Manager identified in section 2 below.

2. Scope of Service Questions: All questions related to the scope of services should be submitted in writing to the contact person(s) noted in Appendix A – Scope of Services.

3. Replies: Responses to inquiries which directly affect an interpretation or effect a change to this RFP will be issued in writing by addendum posted to City website. All such addenda issued by City prior to the submittal deadline shall be considered part of the RFP. The City shall not be bound by any reply to an inquiry unless such reply is made by such formal written addendum.

4. Acknowledgement of Addenda: The Proposer must acknowledge all addenda by signing and returning such document(s) or by initialing appropriate area of the Proposal.

C. Notification of Errors or Omissions: Proposers shall promptly notify the City of any omissions, ambiguity, inconsistency or error that they may discover upon examination of this RFP. The City shall not be responsible or liable for any errors and/or misrepresentation that result from the solicitations which are inadvertently incomplete, ambiguous, inconsistent or obviously erroneous.

D. Conflict of Interest Questionnaire (Form CIQ): A person or business, and their agents, who seek to contract or enter into an agreement with the City, are required by Texas Local Government Code, Chapter 176, to file a conflict of interest questionnaire (FORM CIQ) which is found in Appendix C. The form must be filed with the City Secretary no later than seven (7) days after the date the person or business begins contract discussions or negotiations with the City, or submits an application, response to a request for proposals or bids, correspondence, or other writing related to any potential agreement with the City.

E. Form 1295 Certificate of Interested Parties: In 2015, the Texas Legislature adopted House Bill 1295, which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The law applies only to a contract of a governmental entity or state agency that either (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a value of at least $1 million. The disclosure requirement applies to a contract entered into on or after January 1, 2016. Please go to the Texas Ethics Commission webpage (www.ethics.state.tx.us) for full instructions and to complete the required steps for creation of Form 1295. Once the form is completed online, printed and signed please return the form with your proposal submission.

2. Definitions

Proposal: The signed and executed submittal of the entirety of Appendix B – Proposal.

Proposer: The Proposer and the Proposer's designated contact signing the first page of the Proposal.

City of Burleson ("City"): The City of Burleson, Texas.

Project: The name of this Request for Proposals as identified on the cover sheet and first page of Appendix A – Scope of Services.

Purchasing Manager: The City of Burleson Purchasing Manager is Justin Scharnhorst.
Phone: (817) 426-9646
E-Mail: jscharnhorst@burlesontx.com

Request for Proposals (RFP): The entirety of this document, including all Appendices and Addenda.

3. General Information

A. Tax Exempt Status: City purchases are exempt from State Sales Tax and Federal Excise Tax. Do not include tax in the Proposal. City will furnish Excise Tax Exemption Certificate upon request.

B. Public Inspection of Proposals: The City strictly adheres to the Texas Public Information Act (Texas Government Code Chapter 552.001, et seq.) and all other governing statutes, regulations, and laws regarding the disclosure of RFP information. Proposals are not available for public inspection until after the contract award. If the Proposer has notified the City, in writing, that the Proposal contains trade secrets or confidential information, the City will generally take reasonable steps to prevent disclosure of such information, in accordance with the Public Information Act. This is a statement of general policy only, and in no event shall the City be liable for disclosure of such information by the City in response to a request, regardless of the City's failure to take any such reasonable steps, even if the City is negligent in failing to do so.

4. RFP Withdrawals and/or Amendments

A. RFP Withdrawal: The City reserves the right to withdraw this RFP for any reason.

B. RFP Amendments: The City reserves the right to amend any aspect of this RFP by formal written Addendum prior to the Proposal submittal deadline and will endeavor to notify all potential Proposers that have registered with the City, but failure to notify shall impose no obligation or liability on the City.

5. Estimated Quantities

The City does not guarantee to purchase any minimum or maximum quantity but does contemplate purchasing exclusively during the term of the contract from the successful vendor.

6. Proposal Submittal Requirements

A. Submittal Packet – Required Content: All proposals must be submitted electronically. The Proposer must visit https://burlesontx.bonfirehub.com/login and register. Once registered for this complimentary service, the Proposer may submit Proposal Documents electronically by selecting the appropriate Proposal Identification.

B. Submittal Deadline: It is the Proposer's responsibility to have the Proposal Documents correctly electronically submitted by the submittal deadline. No extensions will be granted and no late submissions will be accepted.

C. Proposals Received Late: Proposers are encouraged to submit their proposals as soon as possible. The time and date of receipt as recorded within the Bonfire electronic system shall be the official time of receipt. The City is not responsible for late submission regardless of the reason. Late Proposals will not be considered under any circumstances.

D. Alterations or Withdrawals of Proposal Document: Any submitted Proposal may be withdrawn or a revised proposal substituted prior to the submittal deadline. Proposal Documents cannot be altered, amended or withdrawn by the Proposer after the submittal deadline, unless such alteration, amendment or withdrawal notice is approved in writing by the Purchasing Manager.

E. Proposal Document Format: All Proposal Documents must be prepared in single-space type, on standard 8-1/2" x 11" vertically oriented pages, numbered at the bottom. The City only accepts electronic submissions via https://burlesontx.bonfirehub.com/login. Any other format (via telephone, fax, email, etc.) may be rejected by the City at its discretion.

F. Validity Period: Once the submittal deadline has passed, any Proposal Document shall constitute an irrevocable bid to provide the commodities and/or services set forth in the Scope of Services at the price(s) shown in the Proposal Document. Such proposal shall be irrevocable until the earlier of the expiration of ninety (90) days from the submittal deadline, or until a contract has been awarded by the City.

7. Proposal Evaluation and Contract Award

A. Proposal Evaluation and Contract Award Process: An award of a contract to provide the goods or services specified herein will be made using competitive sealed proposals, in accordance with Chapter 252 of the Texas Local Government Code and with the City's purchasing policy. The City will evaluate all proposals to determine which proposers are reasonably qualified for the award of the contract, applying the anticipated evaluation factors and emphasis to be placed on each factor as identified in the Scope of Services. The City may, at its option, conduct discussions with or accept proposal revisions from any reasonably qualified proposer. The City reserves the right to determine which proposal will be most advantageous to the City.

B. Completeness: If the Proposal is incomplete or otherwise fails to conform to the requirements of the RFP, City alone will determine whether the variance is so significant as to render the Proposal non-responsive, or whether the variance may be cured by the Proposer or waived by the City, such that the Proposal may be considered for award.

C. Ambiguity: Any ambiguity in the Proposal as a result of omission, error, lack of clarity or non-compliance by the Proposer with specifications, instructions and all conditions shall be construed in the favor of the City. In the event of a conflict between these standard RFP requirements and details provided in Appendix A – Scope of Services or Appendix B – Proposal, the Appendices shall prevail.

D. Unit Prices and Extensions: If unit prices and their extensions do not coincide, the City may accept the price most beneficial to the City, and the Proposer will be bound thereby.

E. Additional Information: City may request any other information necessary to determine Proposer's ability to meet the minimum standards required by this RFP.

F. Partial Contract Award: City reserves the right to award one contract for some or all the requirements proposed or award multiple contracts for various portions of the requirements to different Proposers

based on the unit prices proposed in response to this request, or to reject any and all Proposals and re-solicit for Proposals, as deemed to be in the best interest of City.

G. Terminate for Cause: The occurrence of any one or more of the following events will justify termination of the contract by the City of Burleson for cause:

1. The successful proposer fails to perform in accordance with the provisions of these specifications; or

2. The successful proposer violates any of the provisions of these specifications; or

3. The successful proposer disregards laws or regulations of any public body having jurisdiction; or

4. The successful proposer transfers, assigns, or conveys any or all of its obligations or duties under the contract to another without written consent of the City.

5. If one or more of the events identified in Subparagraphs G i) through iv) occurs, the City of Burleson may, terminate the contract by giving the successful proposer seven (7) days written notice. In such case, the successful proposer shall only be entitled to receive payment for goods and services provided before the effective date of termination. The successful proposer shall not receive any payment on account of loss of anticipated profits or revenue or other economic loss resulting from such termination.

6. When the contract has been so terminated by the City of Burleson, such termination shall not affect any rights or remedies of the City then existing or which may thereafter accrue.

H. Terminate for Convenience: This contract may be cancelled or terminated at any time by giving vendor thirty (30) days written notice. Vendor may be entitled to payment for services actually performed; to the extent said services are satisfactory.

Appendix A – Scope of Services

1. **Project Title:** Litter, Mowing and Ornamental Landscape Services

2. **Scope of Services Contact**

Questions about the technical nature of the Scope of Services, etc. may be directed to **JUSTIN SCHARNHORST**, Phone. 817-426-9646, e-mail: jscharnhorst@burlesontx.com.

3. **Special Conditions**

The following special conditions shall prevail over areas of conflict in previous pages:

NONE

4. **Proposal Evaluation Factors**

Emphasis	Factor
20%	Background of the company
20%	Ability to provide services *Vendor must demonstrate their ability to provide the requested services at the expected level of service.
30%	Cost *if a vendor is only participating on one tier the same factors are still applicable.
10%	Work chart including any applicable certifications
20%	Top three contracts in terms of price and scope – demonstrating the vendor's ability to handle the services requested in this RFP.

5. **Key Events Schedule**

Deadline for Submittal of Written Questions	October 7, 2021
Sealed Proposals Due to and Opened by City	October 14, 2021
Anticipated Award Date	November 8, 2021

6. **Scope of Services**

The City of Burleson is seeking to secure a qualified contractor to provide enhanced Landscaping services, Rights of Way and median mowing in accordance with the specifications provided herein.

MOW/TRIM MAINTENANCE SERVICES

Mow/trim Maintenance Services will be accomplished based on tiers outlined in the interactive map that is provided as part of this RFP. **Vendors will have the ability to bid on one or all Tiers of this service contract.** The frequency of the service cycles will be a weekly service *average* for 40 annual mow cycles for Tier 1 properties, bi-weekly service *average* for 28 annual mowing cycles for Tier 2 properties and a monthly service *average* for 9 annual mowing cycles for Tier 3 (A and B) properties as routine service standards. The frequency of services may be increased or decreased at the request of the City based upon seasonal demands to comply with service standards. It will be the vendor's responsibility to provide a level of service that is consistent with the expectations of the City that is outlined in the map. Schedules will be approved in advance by the Deputy Director of Parks or their

designee. Each property will serve as a bid line in each Tier to include the following services for that property:

Tier 1 - Mowing of high-visibility and traffic areas within Burleson's City Limits on 7-day average service cycles during the growing season. Requires finish-cut mowing

- Requires litter/debris removal prior to mowing
- Some sections include bar ditches
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Tier 2 – Mowing within Burleson's City Limits on 14-day average cycles during the growing season.

- Requires finish-cut mowing
- Requires litter/debris removal prior to mowing
- Some sections include bar ditches
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Tier 3 A – Mowing ROW outside the City limits of the Burleson on 28-day average cycles during the growing season

- May require rough-cut mowers when mowed monthly, depending on season including boom mowers
- Requires litter/debris removal prior to mowing
- Several sections include bar ditches adjacent to fence lines
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Tier 3 B – Mowing ROW outside the City limits of the Burleson on 28-day average cycles during the growing season.

- May require rough-cut mowers when mowed monthly, depending on season
- Requires litter/debris removal prior to mowing
- Several sections include bar ditches adjacent to fence lines
- Pruning of epicormic sprouts or "suckers" on trees as encountered

Finish-cut Mowing Additions (cost per acre) – for new Tier 1 or 2 park land acquired not featured as a current property.

Rough-cut Mowing Additions (cost per acre) – for new Tier 3 park land acquired not featured as a current property.

ORNAMENTAL LANDSCAPING MAINTENANCE SERVICES

Ornamental Landscaping Maintenance Services will be accomplished based on tiers outlined in the interactive map that is provided as part of this RFP. Vendors will have the ability to bid on one to all Tiers of this service contract. The frequency of the service cycles will be as follows for each tier (schedules will be created monthly to be approved by Deputy Director of Parks). Each property will serve as a bid line in each Tier to include the following services for that property:

Tier Premier – Premier landscaping beds in downtown, old town and Mayor Vera Calvin Plaza

- Weekly inspections (reports must be submitted weekly)
- Weekly irrigation report (reports must be submitted weekly)
- Plant replacements (hourly rate plus materials cost)
- Up to 52 cycles for hand-weeding, suckering trees and litter removal
- Up to 52 cycles for keeping mulch and soils contained in bedding areas
- Up to 4 nutsedge treatments per year
- Up to 6 pre-emergent applications per year

- Up to 4 (quarterly) fertilizer applications per year
- Up to 4 insecticide applications per year
- Up to 6 leaf removal services per year
- 1 perennial plant and ornamental grass trimming per year
- Up to 6 shrub trimmings per year
- Up to 4 ground cover prunings per year
- Up to 2 tree root fertilizations
- Up to 10 paved area post emergent applications
- Granite and gravel hardscape maintenance
- Up to 2 soil tests per year

Tier 1 – Landscaping beds in ultra-high traffic areas

- Weekly inspections that include watering recommendations (reports must be submitted weekly)
- Plant replacements (hourly rate plus materials cost)
- Up to 52 cycles for hand-weeding, suckering trees and litter removal
- Up to 52 cycles for keeping mulch and soils contained in bedding areas
- Up to 2 nutsedge treatments per year
- Up to 4 pre-emergent applications per year
- Up to 4 (quarterly) fertilizer applications per year
- Up to 4 insecticide applications per year
- Up to 4 leaf removal services per year
- 1 perennial plant and ornamental grass trimming per year
- Up to 5 shrub trimmings per year

Tier 2 – Landscaping beds in high traffic areas

- Monthly inspections that include watering recommendations (reports must be submitted weekly)
- Plant replacements (hourly rate plus materials cost)
- Up to 38 cycles for hand-weeding, suckering trees and litter removal
- Up to 38 cycles for keeping mulch and soils contained in bedding areas
- Up to 2 nutsedge treatments per year
- Up to 3 pre-emergent applications per year
- Up to 4 (quarterly) fertilizer applications per year
- Up to 4 insecticide applications per year
- Up to 4 leaf removal services per year
- 1 perennial plant and ornamental grass trimming per year
- Up to 4 shrub trimmings per year

Premier Tier Landscape Additions (cost per square foot) – for new Premier Tier beds acquired not featured as a current property.

Tier 1 Landscape Additions (cost per square foot) – for new Tier 1 beds acquired not featured as a current property.

Tier 2 Landscape Additions (cost per square foot) – for new Tier 2 beds acquired not featured as a current property.

Irrigation Maintenance – Hourly rate plus parts (all tiers)

LITTER REMOVAL SERVICES

Litter Removal Services will be accomplished based on tiers outlined in the interactive map that is provided as part of this RFP. Vendors will have the ability to bid on one to all Tiers of this service contract. The frequency of the service cycles will be as follows for each tier (schedules will be created monthly to be approved by Deputy Director of Parks). Each property will serve as a bid line in each Litter Removal Tiers to include the following services for that property:

- Remove all litter and debris from property without driving motorized vehicles on property without express written permission from Deputy Director of Parks.
- Service all receptacles on property each service by removing liner and replacing with new liner to minimize odors, pests and unsanitary conditions.
- Ensure all receptacle lids are in place and receptacles are structurally intact.
- Report all damaged receptacles or vandalism to Deputy of Parks or designee.
- Remove all litter along shorelines of creeks, lakes or drainage areas six (6) feet into the water from shoreline or embankment.
- Removal charcoal debris from park grills
- Remove all tree limbs on the ground that are less than or equal to four (4) inches in diameter and less than or equal to eight (8) inches in length. Contractor is required as a matter of compliance to report all larger limbs on ground to Deputy Director of Parks or designee.
- Remove all types of broken or shattered glass from property.
- Remove small litter such as bottle caps from property to ensure it is not allowed to accumulate.
- Report any and all encounters of hazardous materials to Deputy Director of Parks or designee including, but not limited to, dead animals
- Dispose of all litter/debris collected from property at an off-site, authorized landfill location at the contractor's expense.

Tier 1: Litter removal services in high traffic and visibility areas to be serviced twice weekly, year-round on average (104 cycles).

Tier 2: Litter removal services in moderate traffic and visibility areas to be serviced once weekly, year-round on average (52 cycles).

Tier 3: Litter removal services in right-of-way or low-maintenance areas to be serviced bi-weekly, year-round on average (26 cycles).

High Service Litter Removal Additions (cost per acre): for new Tier 1 or 2 park land acquired not featured as a current property.

Low Service Litter Removal Additions (cost per acre): for new Tier 3 park land acquired not featured as a current property.

8. Point of Contact

The Purchasing Manager, identified below, is the sole point of contact regarding the bidding documents from the date of issuance until selection of the successful vendor. The point of contact for inquiries concerning this bid is:

Justin Scharnhorst
Purchasing Manager
City of Burleson
141 W. Renfro
Burleson, Texas 76010

jscharnhorst@burlesontx.com

9. Restriction on Communication

All communications relating to this sealed bid must be directed to the City's contact person named above. All other communications between a Vendor and City staff and public officials concerning this bid are prohibited. Failure to comply with this requirement may result in the City disqualifying the Vendor's bid.

10. RFP Process

Each bidder shall carefully examine all bid documents and any and all addenda or other revisions, and thoroughly familiarize with all requirements prior to submitting a bid. The bidder submitting the request will be responsible for its prompt delivery. . All inquiries shall be directed Bonfire.

11. Requirements Contract

The Parks & Recreation Director or designee has the authority to cancel maintenance cycles at any time. The cancellation will be based upon need, prevailing weather conditions and available funding. It is assumed that the Contractor shall be notified of any cancellation(s) at such time that a Notice To Proceed is issued for any maintenance cycle.

Any quantities that are included in the scope of work reflect the current expectations of the City for the period of the contract. The amount is only an estimate and the contractor understands and agrees that the City is under no obligation to the contractor to buy any amount of services as a result of having provided this estimate or of having any typical or measurable requirement in the past. The contractor further understands and agrees that the City may require services in excess of the estimated annual contract amount and that the quantity actually used whether in excess of, or less than, the estimated annual contract amount and that the quantity actually used shall not give rise to any claim for compensation other than the total of the unit prices in the contract for the quantity actually used.

If new properties that require maintenance are acquired, the City will provide the contractor with at least 30 days' notice to allowing time to augment staffing levels.

12. Transitional Period

In the event that a new Contractor(s) is (are) not selected by the City of Burleson, it shall be incumbent upon the Contractor to continue the contract under the same terms and conditions until new contracts can be completely operational. At no time shall this transition period extend more than ninety (90) days beyond the original expiration date of the existing contract and any extension thereof.

13. Addition or Deletion

The City reserves the right to add or remove items as circumstances warrant. The City of Burleson reserves the right to purchase additional units under the terms of this specification.

14. Contract Term

The contract shall be for a term of one year beginning upon City Council approval. The City and contractor may, upon mutual consent, extend the contract for four additional one-year periods after the initial term, upon written request of the contractor presented no later than forty-five (45) days prior to the expiration of the contract. The rates can be adjusted upward or downward at this time at a percentage not to exceed the effective change in the price index (CPI) for the previous twelve (12) months.

At the City's discretion, the effective change rate shall be based on either the local or national index average rate for all items. If agreement cannot be reached, the contract is terminated at the end of the current contract period.

Should funding not be approved by the City Council for any given budget year during the contract term, the contract will become null and void upon the completion of the appropriated funding.

15. Contract

The bid document, as amended by addendum, returned and awarded by Burleson City Council shall constitute the contract.

16. Method of Award

Vendors will have the ability to bid on one or all Tiers of this service contract.

The City of Burleson intends to award a contract to the vendor who provides goods or services at the best value for the City of Burleson. The City may choose to award the contract based on the lowest responsible bid or the best value ranking, whichever is deemed to be in the best interest of the City. In determining the best value for the City of Burleson, the City will consider price and relevant experience/references to the extent to which the goods or services conform to the specifications herein.

Each vendor is responsible for submitting all relevant, factual, and correct information with their bid. The City reserves the right to award this contract by tier.

17. Bid Evaluation

The City reserves the right to accept or reject in part or in whole any bid submitted, and to waive any technicalities for the best interest of the City. The City reserves the right to determine "or equal" status.

18. Contractor Selection

If awarded, the contract shall be based on the City's evaluation criteria of price, equipment, ability to maintain adequate staffing levels, experience/references and compliance with bid requirements. A responsive bidder shall have submitted a complete sealed bid packet within the stated timeline and in accordance with the bid specifications. A responsible bidder shall demonstrate the ability to successfully deliver the supplies, equipment and/or services being procured.

A responsive bidder is defined to be one who submits a completed sealed bid packet within the stated time deadline and in accordance with the bid specifications.

A responsible bidder is defined to be one who demonstrates via their responses to the selection criteria his or her ability to successfully deliver the supplies, equipment, or services being procured.

19. Bidders Qualification Requirements

Each bidder is responsible for submitting all relevant, factual and correct information with their bid. The below listed criteria will be assessed by the vendors submitted data. If additional sheets are attached to the bid specification, the bidder shall clearly cross-reference the appropriate location in the solicitation (i.e. page number, paragraph, subject, etc.)

1. Landscape Maintenance Service Contractor shall have a minimum of five- (5) consecutive years' experience in commercial landscape maintenance, which includes manicured grass maintenance, shrub and bed maintenance, planting and maintenance of trees, and irrigation system maintenance and installation.

2. Contractors bidding on the Premiere Tier shall have a minimum of five- (5) consecutive years' of *highly skilled* experience in commercial landscape maintenance encompassing the items mentioned above. Experience would preferably include work for elite commercial properties in the DFW area.

3. Contractor shall have successfully completed a landscape maintenance contract of similar size and scope of these contract specifications.

4. Contractor must submit with their bid, a list of equipment to be used for this contract. The list of equipment should include year, model, make, and number of hours on all equipment to be used. Equipment can be subject to inspection by the City representative. Contractor may use attached form.

5. Contractor shall have in his or her employment at the time of the bid the minimum number of employees to successfully execute the bid as specified.

6. Contractor must be able to demonstrate the ability to maintain adequate staffing levels for contract compliance.

7. Contractor shall be capable of securing the specified insurance in the amount of the contract within fifteen (15) working days after the formal acceptance of the proposal.

8. Contractor shall provide a minimum of 3 current references with the bid. References shall be from clients the contractor has served in a similar capacity within the last 24 months.

20. Contractor's Responsibility for Work

1. The Contractor shall be responsible for the complete performance of all of the work under the Contract.

2. Contractor shall be responsible for furnishing all tools, equipment, labor, supplies and incidentals required to complete the work

21. Cancellation

The Contractor shall strictly comply with the provisions of the contract with an adequate number of quality personnel and equipment to perform the work described in these specifications**. Non-performance or non-compliance with the requirements of this specification by the awarded vendor(s) shall be basis for the termination of the contract by the City immediately.**

The Contractor shall be given forty-eight hours following receipt of notification of default in which to remedy the deficiencies. If the deficiencies are not remedied as a result of the notification, the contract shall be terminated.

At the discretion of the City, subsequent notification(s) may be issued upon the occurrence of each default(s) and the contractor shall have forty-eight hours following receipt of the second notification to remedy the deficiencies. If deficiencies are not remedied following the subsequent notification(s) period, the Contractor shall be deemed in default of the contract and the contract shall be terminated.

The City shall not pay for services or supplies that are deemed by the City to be unsatisfactory. Vendors will be given reasonable opportunity, before termination, to correct any deficiencies; however, this in no way may be construed as negating the basis for cancellation.

22. Invoicing

Invoicing shall be accomplished on a monthly. Contractor must include the approved mowing schedule for the billing month showing each of the properties completed marked as complete. Invoices shall be detailed indicating date of request, job number, job description, quantity, and price. Invoices MUST reference the City of Burleson Bid /Contract Number 2021-027. Failure to include the contract number can delay payment. To expedite payment, invoices will be reviewed by the user department for accuracy then authorization will be forwarded to the Finance Department for payment.

Payment terms shall be Net 30, and payments shall be made on approved invoices in accordance with the Texas Prompt Payment Act. Please provide a detail listing of all work performed and submit invoice at the end of each month. Invoices are to be prepared in duplicate and submitted to:

City of Burleson
Finance Department/Accounts Payable
141 W. Renfro
Burleson TX 76028

And an electronic copy to the following addresses:
Finance@burlesontx.com
dlopez@burlesontx.com

23. General Requirements

Site visit can be arranged upon request to the Purchasing Manager.

General Contractor's Work. The City reserves the right to reject any and all bids.

Each bid shall contain a written operational plan outlining bidders proposed work scheduled to ensure compliance of cycle time. Any proposal without an operational plan will be considered non-responsive.

Bids shall also include a completed "Bidders Questionnaire" which is part of the operational plan as well as an equipment list and past work history to determine whether or not a bidder can adequately perform the necessary work. The City has the right to inspect all equipment dedicated for use on this project prior to award of the bid. During inspection the Contractor must have all equipment which will be dedicated to the Contract on hand or have original receipt of purchase or lease to show ownership. All equipment the bidder is committing to this Contract, if awarded, should be included in the listing. Past experience has shown that it is absolutely essential to have back-up equipment to allow for breakdowns.

It is the spirit and intent of these specifications and plans to secure for the City, and Director, the work described, complete in every respect, and the general conditions there for shall be complied with, whether items are specifically mentioned or not.

24. Site Work

Grounds Maintenance Specifications

A. Definitions:

Project Area: Shall refer to geographic area(s) of the City designated to receive specified grounds maintenance services. This area includes medians, rights-of-way and landscape beds. See Maps.

Maintenance Schedule: Shall mean the time periods established for the project including scheduled, routine service visits.

Maintenance Cycle: Shall refer to each time period in the maintenance schedule for the project year. A beginning and ending date, in which all prescribed maintenance activities for each area shall be completed, define each time period.

Director: The term Director shall mean the duly appointed officer of the Department of Parks and Recreation of the City who is empowered by the City Charter or by the City Council to enter into a Contract on behalf of the City.

Inspector: Shall mean the Deputy Director of Parks or authorized designee, who shall monitor the Contractor's progress within the Project Area he is assigned. The inspector shall have no duty to inspect, but may inspect at his discretion.

Inclement Weather: Shall mean wet or rainy weather when the condition of the soil is such that the rutting of property will not allow cutting of grass to be accomplished satisfactorily. This determination shall be made at the sole discretion of the Deputy Director of Parks or designee.

Trash and Litter: Shall mean any debris within the Project Area such as paper, cans, bottles, limbs four (4") inches diameter or smaller, trash bags, rocks, etc., which is not intended to be present as part of the landscape. The project area includes streets, sidewalks, curbs, catch basins, gutters, hillsides, ditches, etc. *Removal of debris will require sweeping or blowing off of hard surfaces such as sidewalks and concrete noses of medians.*

No visible litter or debris in finished product after mowing

Debris / Litter Cleanup: Shall mean the removal of trash and litter from the assigned contracted areas as determined by the Deputy Director of Parks.

All areas (landscape, mulch, decomposed granite, hardscapes curb and gutter, etc.) shall be inspected and debris removed two time a week (Mondays & Fridays). The contractor must notify the Deputy Director of Parks or designee of the specific location of all extremely large or hazardous items that are not removed.

Trimming: Shall refer to the cutting or removal of all plant material immediately adjacent to Project Area structures, poles, trees, signs, planting beds, etc. Also, includes removal of all plant material from expansion joints and any other cracks in curbs, sidewalks (both sides), driveways and any other concrete surface within the median or rights of way.

All chemical treatments shall be performed under the direction of a commercial applicator license through the SPCB or TDA. Trimming may be accomplished by manual or chemical means. Chemical edging must be in accordance with SPCB or TDA rules and regulations. Approval must be obtained by the Deputy Director of Parks or designee prior to application. Chemical edging cannot be visible and all chemical treatments shall be growth regulators, however, herbicides can be used in nose cones and concrete areas only.

See Chemical Applications section below.

**No vegetation taller than existing turf around structures and obstacles **

Edging: Shall refer to the vertical removal of any and all plant material no lower than 4 inches, which encroaches over or onto sidewalks (both sides), curbs, steps, driveways, and pavements. Edge cut shall remove vegetation from concrete services.

**Visible separation of turf from concrete and no vegetation overhanging onto concrete surface.

Chemical Applications: Shall refer to the use of a herbicide (such as Roundup and/or approved equal containing a pre-emergent such as Oust or an approved equal) as an alternative to the physical removal or cutting of plant material from areas to be trimmed. Band of chemical application shall not exceed six inches (6") from target structure of chemical treatment. Approval of herbicides must be obtained from the Deputy Director of Parks or designee prior to herbicide application. Application must be in compliance with label directions and the Texas Department of Agriculture (TDA) rules and regulations. TDA Pesticide Applicator Records must be sent to the Deputy Director of Parks or designee following any approved pest application service no later than the morning of the following business day. Treated weeds that are left after kill by chemical application shall be removed from area.

Applications of pre-emergent and post emergent weed controls shall be applied to control weeds without damaging turf. Pre-emergent weed controls should be applied twice a year (Fall before September 30th & winter before February 25th).

Chemical edging cannot be visible and all chemical treatments shall be growth regulators, however, herbicides can be used in nose cones and concrete areas only.

**Visible separation of turf from concrete and no vegetation overhanging onto concrete surface and no larger than a 6" band around obstacles.

Scalping: Shall refer to any action resulting in the mowing of any turf area below a three-inch (3") height down to and including the soil.

** No scalped areas.

Mulch Areas or Tree Rings: Shall refer to those areas adjacent to trees, shrub beds, and other purposefully planted landscape areas in which all plant growth is removed and a protective covering of organic substances is placed to prevent evaporation of moisture, control weed growth, prevent mechanical damage to landscape and for aesthetic reasons.

Work Record Summary: Shall mean a written record detailing times and locations of when the contractor and employees were on the job site completing work per contract specifications.

Median: Shall mean the center island of the listed streets from curb line to curb line plus all traffic triangles, where they exist, on sides of the intersections. This includes curb gutter joints where the curb meets the roadway and concrete paved areas from end of grass to the curb.

Rights of Way: Shall mean the area extending from the right or left of the center line of the road bed or paved surface to the nearest property line; that includes but is not limited to curbs, sidewalks, walkways, drainage ditches, burrow ditches and any other areas owned, dedicated, used or reserved for public use.

Soil Moisture: Shall mean weekly soil Check for proper soil moisture levels. Monitor turf for signs of droughts stress and over-watering. Report conditions to Deputy Director of Parks as encountered during each service cycle, at a minimum and more frequently when extreme conditions exist.

Fertilization: Shall mean turf shall be fertilized 3 times a year. Apply a balanced N-P-K Slow release fertilizer – spring, midsummer, and late summer. Specified dates to be determined by the Deputy Director of Parks.

Shrub and Plant Pruning: Shall mean shrubs shall be pruned only as necessary to maintain the natural form of the plant, to maintain growth within space limitations, and to eliminate damage to diseased plants. The Deputy Director of Parks shall determine shrub and plant pruning.

Mulch Areas / Granite Areas / Hardscapes: Shall mean landscaped areas of this contract. Keep areas free from all broadleaf or grassy weeds. Weed control herbicide shall be applied to control weeds without damage to the desirable plant material. The contractor is responsible for damage to the plants caused by herbicide.

Mulch should be maintained with a consistent, smooth, even surface and a minimum depth of three inches.

Crushed granite gravel should be maintained with a consistent, smooth, compacted, even surface and at a minimum depth of 6 inches. Quantities below the minimum threshold must be reported to the Deputy Director of Parks by the morning of the following business day.

Uniforms: Contractor shall provide and require its employees to wear a uniform that bears the company name, logo, and employee's name. Uniforms are not to be dirty, stained or torn. Uniforms shall be worn at all times while on the job. Contractor shall provide and ensure the wearing of protective clothing, masks, eye protection, etc., as required by laws, regulation, ordinances, and/or manufacturer's instruction for material and equipment. All employees of contractor working on right-of-ways or medians must utilize personal protective equipment such as safety vest to insure their visibility to drivers.

Warning Devices and Barricades: The Contractor shall furnish and maintain such warning devices, barricades, lights, signs, and other devices as may be necessary or appropriate of required by the City to protect persons or property in, near of adjacent to the jobsite. The contractor shall comply with all applicable Federal, State, and Local laws regarding occupational safety and health as well as providing protection of the environment. This shall include but not be limited to compliance with U.S. Department of Labor-Occupational Safety and Health Administration (OSHA), and U.S. Environmental Protection Agency (EPA) guidelines and regulations. No separate compensation shall be paid to the contractor for such measures.

Subcontracts: Contractor may hire qualified subcontractors to perform functions or work requiring specialized equipment. Contractor is liable for any damages caused by the sub-contractor that they appoint to complete the work. Contractor must notify the Deputy Director of

Parks in writing for any work performed by a subcontractor and proof of adequate insurance coverage must be provided.

B. Work Orders, Assignments and Inspection of Work:

1. Initial Clean-Up: On the first clean-up prior to the first ROW mowing the City will provide free disposal of trash and debris collected. All disposal of trash and debris after that will be charged at the published rates.

2. Disposal of Large Item: Contractor shall contact the Deputy Director of Parks for disposal of large item. i.e.; couches, refrigerator, tires washer and dryer. The City will collect the item for disposal.

3. Inspectors Duties: The Deputy Director of Parks or designee may make inspections, re-inspections, monitor Contractor activities, ensure the work performed in the assigned project area is done to the quality level prescribed in this Contract and in accordance with prescribed time schedules; however the Deputy Director of Parks or designee has no duty or obligation to make inspections. Upon determination of any violation of the specifications and/or terms of this contract, the Inspector shall record, process, and submit all pertinent information to the Deputy Director of Parks for appropriate action.

4. Contact: The Contractor shall notify the Deputy Director of Parks or designee prior to daily mowing operations. This contact is for the purpose of discussing areas to be maintained, Contractor's work schedule for the day, areas to be inspected for approval. Failure to contact the Deputy Director of Parks, or designee, before mowing begins may constitute a breach of Contract.
5. Scheduling: Once routine service schedules are approved by the City, contractor will submit monthtly schedules at least one week prior to the beginning of the service month. Any request by contractor to deviate from schedule due to weather or related concerns should be submitted to the Deputy Director of Parks or designee no later than the beginning of the scheduled work day. If approved, a proposed rescheduled date will be provided by the contractor for City approval. A summary of completed services will be provided to the Deputy Director in writing no later than the morning of the following business day.
6. Time to Complete Work: Contractor shall begin work and proceed with all reasonable dispatch to completion. The Contractor will be required to maintain all project areas assigned to them in the time allotted (maintenance cycle) for each project area. Work started within a project area should be completed in consecutive days.

7. Verification of work: Contractor will email a service log to the Deputy Director of Parks or designee for each service day **before noon on the following calendar day** outlining services rendered by the property.

   Inclement weather may result in the cancellation or delay of a mowing cycle. Deputy Director of Parks will be responsible for cancellation of cycles.

8. Failure to Maintain Maintenance Schedule: Failure on the part of the Contractor to maintain the required production rate for a project area shall be sufficient reason for the Deputy Director of Parks to have the work in question or portions thereof completed by others if the Contractor shall not cure the default within forty-eight (48) hours of written notice of the default. If others complete work, any additional cost caused by a higher bid price will be deducted from the original contractor's next payment, if any.

   Failure to maintain the mowing schedule shall be determined in the following manner:

All project areas shall be maintained according to the maintenance schedule assigned. Final assessment of each area may be made by the Inspector on the morning following the end of each mowing cycle. If the Contractor fails to meet the Contract specifications within the time limits of the schedule, then that portion of the work may be removed from his responsibility and may be reassigned to another contractor.

Contractor shall correct any deficiencies in work within 48 hours of written or verbal notification. In the event the Contractor fails to correct the default to the satisfaction of the City within the specified time, or such greater time as the City may permit, the City shall exercise all rights, including the right to terminate the Contract in whole or part. The Contractor shall pay all costs and attorney's fees incurred by the City in the enforcement of any provision herein or within this document.

9. Assessment of Damage to Trees During Grounds Maintenance Operations: Trees in the Contract area may be checked by the assigned Inspector before work begins, and random checks may be carried out during the Contract period at the option of Parks and Recreation.

   The Contractor should inspect, upon Contract award, all trees for existing damages prior to conducting any work activity in the assigned project area. Observed tree damage shall be documented by memo to the Deputy Director of Parks.

10. Protection of Existing Sites, Structures and Utilities: Where performance of maintenance activities endangers adjacent sites, structures and utilities, the Contractor shall at his own expense carefully protect all such sites, structures and utilities so that there will be no loss or utilities service damage. In case of damage to existing sites, structures or utilities, the Contractor shall restore the site, structure or utility to its original condition and position without compensation from the City.

THIS IS A REQUIREMENTS CONTRACT
The Deputy Director of Parks or designee has the authority to cancel maintenance cycles at any time. The cancellation will be based upon need, prevailing weather conditions and available funding. It is assumed that the Contractor shall be notified of any cancellation(s) by the Deputy Director of Parks no later than 48 hours prior to job to begin.

The Deputy Director of Parks or designee reserves the right to rearrange the mowing cycle and locations within the District at any time. This determination will be made by the City and communicated to the Contractor in writing via e-mail or fax.

C. Mowing and Trimming

Contractor shall remove all trash and litter from the entire area prior to initiating any mowing of the turf areas. All mowing equipment shall be of rotary type mowers (Toro Groundsmaster, Jacobsen Turf Cat, brush hog/bat wing or equal) equipped with sharp blades so as not to tear, but cleanly cut the blades of grass. All grass shall be cut at a height of 3-4". Fence lines, cyclone, barbwire or any wire shall be mowed within 4" and trimmed with a string trimmer on remaining 4". All brick or cinder block walls shall be trimmed up the structure.

All mowing must be completely mowed to the next natural barrier (i.e. street, intersection, dead end, etc.) within 24 hours of start of mowing of said area.

The Inspector may at his or her discretion issue a work order for any maintenance cycle for litter only. This constitutes a litter removal cycle that requires removal of any trash and litter within the assigned project area.

** Zero visible litter and debris on finished mowing areas.

E. Work Crew

Each work crew shall have a designated person on the work site with the authority to respond to inquiries about work details or priorities.

The Contractor will assign only qualified, trained, competent and reliable personnel to perform the services. The City shall have the right to request the immediate removal from its premises of any employee of the Contractor or of the Contractor's subcontractors.

F. Safety of Work Crew

Contractor shall wear and/or display proper warning devices (safety vest, flashers, strobe lights, warning signs, etc.) in order to ensure both employee and public safety. Contractor and his employees shall dress and remain dressed in a presentable fashion due to high public visibility of these employees. Should problems occur, Contractor will be advised of the circumstances and shall take appropriate action.

The Contractor shall be responsible for furnishing all signs and traffic controls in accordance with the Texas Manual on Uniform Traffic Control Devices, and make adjustments as required by Inspector.

All signs must be mounted on their own stands and be mounted not less than three feet (3 ft.) from the bottom of the sign to the natural ground line. Each sign shall have two brightly colored safety flags attached to it. It will not be permissible to hang or lean these signs. The signs shall be erected in such a manner that they will not obstruct the traveling public view of the normal roadway signing.

**Proper warning devices and clothing due to high visibility of employees who work on roadways.

G. Identification

All Contractor vehicles under the performance of this Contract that are licensed for travel on public roads shall have the name of the Contractor neatly exhibited on each side of the vehicle. Vehicles shall park in areas that do not create potential hazardous traffic situations.

H. Communication

Contractor shall provide communication equipment as necessary to perform the services of this Contract. This may include 2-way radios, pagers, cellular phones, telephone answering devices, fax machine etc. The Contractor or his designate shall respond to communication requests from the Deputy Director of Parks or designee, within four (4) hours during the normal working hours of 7:30 a.m. to 5:00 p.m.

Four-hour turnaround time for information between City and Contractor

G. Prohibition/Non-Storm Water Discharges

No person shall introduce or cause to be introduced into the municipal separate storm sewer system (MS4) any discharge that is not composed entirely of storm water.

No person shall dump, spill, leak, pump, pour, emit, empty, discharge, leach, dispose, or otherwise introduce or cause, allow, or permit to be introduced any of the following substances into the MS4:

1. Any used motor oil, antifreeze, or any other motor vehicle fluid;

2. Any garbage, rubbish, yard waste, or other floatable material;

3. Any wastewater from any vehicle washing;

4. Any wastewater from the wash-down or other cleaning of pavement that contains any harmful quantity of soap, detergent, solvent, degreaser, emulsifier, dispersant, or any other harmful cleaning substance, or that is at a temperature that has been elevated by induced heating; or any wastewater from the wash-down or other cleaning of any pavement where any spill, leak, or other release of oil, motor fuel, or other petroleum or hazardous substance has occurred, unless all harmful quantities of such released material have been previously removed;

5. Any ready-mixed concrete, mortar, or asphalt base material or hydro mulch material, or any wastewater or substance from the cleaning of any vehicle or equipment containing, or used in transporting or applying, such material;

6. Any substance or material that will damage, block, or clog the MS4;

No person shall use or cause to be used any pesticide or herbicide contrary to any directions for use on any labeling required by state or federal statute or regulation.

No person shall use or cause to be used any pesticide, herbicide, or fertilizer in any manner that the person knows, or reasonably should know, is likely to cause, or does cause, a harmful quantity of the pesticide, herbicide, or fertilizer to enter the MS4 or waters of the United States.

No person shall dispose of, discard, store, or transport a pesticide, herbicide, or fertilizer, or a pesticide, herbicide, or fertilizer container, in a manner that the person knows, or reasonably should know, is likely to cause, or does cause, a harmful quantity of the pesticide, herbicide, or fertilizer to enter the MS4 or waters of the United States.

No person shall apply used oil to a road or land for dust suppression, weed abatement, or other similar use that introduces used oil into the environment.

Burleson Code of Ordinances Chapter 82. Article IV. Stormwater Pollution Control

For more information call Environmental Services at 817-426-9842.

BIDDERS QUESTIONNAIRE

Any and all firms considering this contract, must complete and submit the information requested below. This is a part of the bid and bidders who fail to submit this information will be considered non-responsive.

CONTRACTOR NAME_____

PHYSICAL ADDRESS OF EQUIPMENT_____

_____

_____

TELEPHONE_____ FAX_____

EMAIL_____ DATE_____

24 hour Emergency Contact: Name:_____

24 Hour Emergency Telephone:_____

State the number of years your firm has provided landscape maintenance and mowing services_____Years.

State the number of employees who will be designated to work on this contract_____

1. Develop a plan of action for assignment of your crew. List the man-hours needed to perform the contract requirements for each crew member.

_____

_____

_____

2. Briefly describe the maintenance program to provide litter removal for the contract areas.

_____

_____

_____

3. Briefly describe the maintenance program used to keep Hidden Creek Parkway, Alsbury Blvd, Renfro St, 174 (Wilshire Blvd) and John Jones Dr. mowed and weed free.

_____

_____

_____

4. Briefly describe the maintenance program for the landscape beds in the contract**.**

_____

_____

_____

EQUIPMENT LIST
(List all equipment you plan to dedicate to this project(s))-

_____

_____

_____

_____

_____

_____

_____

Attach a separate sheet if necessary. All equipment must be equipped with safe guards as outlined by ANSI and OSHA.

Appendix B – Proposal

All proposals submitted to the City of Burleson shall include this page with the submitted Proposal.	
RFP Number:	**2021-027**
Project Title:	Litter, Mowing and Ornamental Landscape Services
Submittal Deadline:	**October 14, 2021, 3:00 P.M. (CST)**

Submit Electronically* to:
https://burlesontx.bonfirehub.com/login
* Requires email account login and password.

Proposer Information:

Proposer's Legal Name:			
Address:			
City, State & Zip			
Federal Employers Identification Number #			
Phone Number:		**Fax Number:**	
E-Mail Address:			

Proposer Authorization

I, the undersigned, have the authority to execute this Proposal in its entirety as submitted and enter into a contract on behalf of the Proposer.

Printed Name and Position of Authorized Representative: _____

Signature of Authorized Representative: _____

Signed this _____(day) of _____(month),_____(year)

I learned of this Request for Proposals by the following means:

- ☐ Newspaper Advertisement
- ☐ Burleson Website
- ☐ Mailed Me a Copy
- ☐ Bonfire
- ☐ City E-mail Notification
- ☐ Cold Call to City
- ☐ Other

I. ***REQUIRED PROPOSAL INFORMATION. IN ORDER FOR A PROPOSAL TO BE CONSIDERED COMPLETE, AND TO BE EVALUATED FOR A CONTRACT AWARD BY THE CITY, PROPOSER MUST SUBMIT ALL OF THE FOLLOWING INFORMATION***:

1. Proposed Products and/or Services

A. Product or Service Description: Proposers should utilize this section to describe the technical aspects, capabilities, features and options of the product and/or service proposed in accordance with the required Scope of Services as identified in Appendix A. Promotional literature, brochures, or other technical information may be used.

B. Additional Hardware Descriptions: Proposers should also include in this section a detailed description of what additional hardware and/or software, if any, would be required by the City in order to fully utilize the goods and/or services proposed.

C. Guarantees and Warranties: Each Proposer shall submit a complete copy of any warranties or guarantees provided by the manufacturer or Proposer with the Proposal submitted.

D. Project Schedule/Delivery Date: Proposer must provide a project schedule noting all projected completion dates for segments of the Project, from start-up to completion, and all delivery dates for goods covered by the RFP. The Proposal must show the number of days required to deliver and install the product or equipment after the receipt of the City's Purchase Order.

2. Cost of Proposed Products and/or Services

A. Pricing: Pricing shall reflect the full Scope of Services defined herein, inclusive of all associated cost for delivery, labor, insurance, taxes, overhead, and profit.

B. Schedule of Pricing: Proposer shall quote unit pricing in accordance with the itemized listing of products or contract segments stated in the Scope of Services and using the following format:

For this procurement the schedule of pricing is not available in hardcopy. You may access it via the online portal (www.burlesontx.bonfirehub.com). To submit your schedule of pricing, please download the Bid Table and fill it in accordingly, per the sample below.

For instructions on how to complete Bid Tables, please refer to this article on Bonfire's Support Website. **Please note:** even if you do not have additional responses, you must download and re-upload the blank document. This is to confirm that you do not require any additional costs. If you have any additional items, please fill out the Additional Responses template accordingly.

3. Term of Contract and Option to Extend

Any contract resulting from this RFP shall be effective **for 1 year from date of award.** The City anticipates that contract shall be renewed pursuant to the availability of funds and at the discretion of the City. The following clauses shall be included in the contract:

A. Option Clause: It is agreed that City will have the option to extend the contract for up to four (4) additional years, in one-year intervals. To exercise this option, the City shall serve notice 30 days prior to contract termination or to the end of any one-year extension. The Option to Extend will not be considered if funding is unavailable or if the contractor's past performance is not within the industry standard.

B. Escalation Clause: Should market conditions prevail which dictate an increase, the successful contractor may submit documentation requesting permission to increase pricing no later than 30 days after receiving notice from the City of its intent to extend the agreement. Escalation may only occur at the time of renewal and only upon securing the approval of the City in writing. Requests for price adjustments must be solely for the purpose of accommodating an increase in the contractor's cost, not profits.

Vendors shall show in this quote their anticipated percent of escalation if/when the option to extend is exercised. The percent quoted will be a maximum. In addition, the percentage proposed will be a factor in determining the best value to the City. It is the average price over the period of the contract that will be the price factor considered in the evaluation of this quote. Quotes in which negative or no escalation is shown will be considered as 0% escalation.

4. Proposer's Experience / Staff

A. Project Team: Identify all members of the Proposer's team (including both team members and management) who will be providing any services proposed and include information which details their experience.

B. Removal or Replacement of Staff: If an assigned staff person must be removed or replaced for any reason, the replacement person must be approved by City prior to joining the project.

C. Business Establishment: State the number of years the Proposer's business has been established and operating. If Proposer's business has changed names or if the principals operating the business operate any similar businesses under different names, or have operated any other businesses or changed the legal status or form of the business within the last five (5) years, all names, of predecessor business names, affiliated entities, and previous business entities operated by the principals, if different than present, must be provided;

State the number of years' experience the business has: _____; and the number of employees: _____.

D. Project Related Experience: All Proposals must include detailed information that details the Proposer's experience and expertise in providing the requested services that demonstrates the Proposer's ability to logically plan and complete the requested project.

5. References

Proposer shall provide four (4) references where Proposer has performed similar to or the same types of services as described herein.

Reference #1:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

Reference #2:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

Reference #3:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

Reference #4:

Client / Company Name:	
Contact Name:	Contact Title:
Phone:	Email:
Date and Scope of Work Provided:	

6. Trade Secrets and/or Confidential Information

Trade Secrets and/or Confidential Information: This proposal ___ (does) ___ (does not) contain trade secrets and/or confidential information. If applicable, describe such trade secrets and confidential information, and the basis for your assertion that such material qualifies for legal protection from disclosure.

7. Federal, State and/or Local Identification Information

A. Centralized Master Bidders List registration number: _____.

B. Prime contractor HUB / MWBE registration number: _____.

C. An individual Proposer acting as a sole proprietor must also enter the Proposer's Social Security Number: #_____-_____-_____.

8. Emergency Business Services Contact Notice

During a natural disaster, or homeland security event, there may be a need for the City of Burleson to access your business for products or services after normal business hours and/or holidays. The City may request City employee pick up or vendor delivery of product or services.

For this purpose, a primary and secondary emergency contact name and phone number are required. It is critical the vendor's emergency contact information remains current. City shall be contacted by E-mail with any change to a contact name or phone number of these emergency contacts.

All products or services requested during an emergency event are to be supplied as per the established contract prices, terms and conditions. The vendor shall provide the fee (pricing) for an after-hours emergency opening of the business, if any. In general, orders will be placed using a City of Burleson procurement card (Master Card) or City issued Purchase Order. The billing is to include the emergency opening fee, if applicable.

The contractor shall provide the names, phone numbers and fee (pricing), if any, for an after-hours emergency opening of the business listed below.

Business Name: _____

Contract #: _____

Description: _____

Primary Contact (Name):_____

Primary Contact Phone Numbers: Home: _____ Cell: _____

Secondary Contact (Name):_____

Secondary Contact Phone Numbers: Home: _____ Cell: _____

After Hours emergency opening fee, if applicable: $_____

9. Cooperative Governmental Purchasing Notice

Other governmental entities maintaining interlocal agreements with the City, may desire, but are not obligated, to purchase goods and services defined in this RFP from the successful Bidder. All purchases by governmental entities, other than the City, will be billed directly to and paid by that governmental entity. The City will not be responsible for another governmental entity's debts. Each governmental entity will place their own orders with the successful Bidder and be responsible for ensuring full compliance with the RFP specifications. Prior to other governmental entities placing orders, the City will notify the successful Bidder of their intent.

Please indicate below if you will permit other governmental entities to purchase from your agreement with the City.

[ ] Yes, Others can purchase [ ] No, Only the City can purchase

II. *CONTRACT TERMS AND CONDITIONS. EXCEPT WHERE PROPOSER MAKES SPECIFIC EXCEPTION IN THE SUBMITTED PROPOSAL, ANY CONTRACT RESULTING FROM THIS RFP WILL CONTAIN THE FOLLOWING TERMS AND CONDITIONS, WHICH PROPOSER HEREBY ACKNOWLEDGES, AND TO WHICH PROPOSER AGREES BY SUBMITTING A PROPOSAL*:

1. Delivery of Products and/or Services

A. Payment Terms: Unless otherwise specified in the Scope of Services or otherwise agreed to in writing by the City, payment terms for the City are Net 30 days upon receipt of invoice.

B. Warranty of Products and Services: All products furnished under this contract shall be warranted to be merchantable and good quality and fit for the purposes intended as described in this Proposal, to the satisfaction of City and in accordance with the specifications, terms, and conditions of the Scope of Services, and all services performed shall be warranted to be of a good and workmanlike quality, in addition to, and not in lieu of, any other express written warranties provided.

C. Late Delivery or Performance: If Proposer fails to deliver acceptable goods or services within the timeframes established in the Project Schedule, the City shall be authorized to purchase the goods or services from another source and assess any increase in costs to the defaulting Proposer, who agrees to pay such costs within ten days of invoice.

D. Title to Goods and Risk of Loss: For goods to be provided by Proposers hereunder, if any, the title and risk of loss of the goods shall not pass to City until City actually receives, takes possession, and accepts the goods and the installation of such goods, has tested the system, and determined that it is in good and acceptable working order.

2. Miscellaneous

A. Independent Contractor: Proposer agrees that Proposer and Proposer's employees and agents have no employer-employee relationship with City. Proposer agrees that if Proposer is selected and awarded a contract, City shall not be responsible for the Federal Insurance Contribution Act (FICA) payments, Federal or State unemployment taxes, income tax withholding, Workers Compensation Insurance payments, or any other insurance payments, nor will City furnish any medical or retirement benefits or any paid vacation or sick leave.

B. Assignments: The rights and duties awarded the successful Proposer shall not be assigned to another without the written consent of the Purchasing Manager. Such consent shall not relieve the assigner of liability in the event of default by the assignee.

C. Liens: Proposer shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods, and services which may be provided to the City by Proposer or Proposer's vendor(s), and if the City requests, a proper release of all liens or satisfactory evidence of freedom from liens shall be delivered to the City.

D. Gratuities / Bribes: Proposer certifies that no bribes in the form of entertainment, gifts, or otherwise, were offered or given by the successful Proposer, or its agent or representative, to any City officer, employee or elected representative, with respect to this RFP or any contract with the City, and that if any such bribe is found to have been made this shall be grounds for voiding of the contract.

E. Financial Participation: Proposer certifies that it has not received compensation from the City to participate in preparing the specifications or RFP on which the Proposal is based and acknowledges that this contract may be terminated and/or payment withheld if this certification is inaccurate.

F. Required Licenses: Proposer certifies that he holds all licenses required by the State of Texas for a provider of the goods and/or services described by the Scope of Services herein.

G. Authority to Submit Proposal and Enter Contract: The person signing on behalf of Proposer certifies that the signer has authority to submit the Proposal on behalf of the Proposer and to bind the Proposer to any resulting contract.

H. Compliance with Applicable Law: Proposer agrees that the contract will be subject to, and Proposer will strictly comply with, all applicable federal, state, and local laws, ordinances, rules, and regulations.

I. Compliance with HB 89: Proposer agrees per HB 89 vendor shall not boycott Israel at any time while providing products or services to the City of Burleson.

[ ] Yes, we agree [ ] No, we do not agree [ ] N/A

J. Compliance with SB 252: Proposer agrees per SB 252 vendor shall not do business with Iran, Sudan or a foreign terrorist organization while providing products or services to the City of Burleson.

[ ] Yes, we agree [ ] No, we do not agree

3. Financial Responsibility Provisions

A. Insurance: The Proposer, consistent with its status as an independent contractor, shall carry, and shall require any of its subcontractors to carry, at least the following insurance in such form, with such companies, and in such amounts (unless otherwise specified) as City may require:

1. Worker's Compensation and Employer's Liability insurance, including All States Endorsement, to the extent required by federal law and complying with the laws of the State of Texas;

2. Commercial General Liability insurance, including Blanket Contractual Liability, Broad Form Property Damage, Personal Injury, Completed Operations/Products Liability, Premises Liability, Medical Payments, Interest of Employees as additional insureds, and Broad Form General Liability Endorsements, for at least One Million Dollars ($1,000,000) Combined Single Limit Bodily Injury and Property Damage on an occurrence basis;

3. Comprehensive Automobile Liability insurance covering all owned, non-owned or hired automobiles to be used by the Contractor, with coverage for at least One Million Dollars ($1,000,000) Combined Single Limit Bodily Injury and Property Damage.

B. **Indemnification: Proposer agrees to defend, indemnify and hold harmless the City, all of its officers, Council members, agents and employees from and against all claims, actions, suits, demands, proceedings, costs, damages and liabilities, including reasonable attorneys' fees,**

court costs and related expenses, arising out of, connected with, or resulting from any acts or omissions of Proposer or any agent, employee, subcontractor, or supplier of Proposer in the execution or performance of this contract without regard to whether such persons are under the direction of City agents or employees.

Appendix C – Form CIQ

INFORMATION REGARDING VENDOR CONFLICT OF INTEREST QUESTIONNAIRE

WHO: The following persons must file a Conflict of Interest Questionnaire with the City if the person has an employment or business relationship with an officer of the City that results in taxable income exceeding $2,500 during the preceding twelve – month period, or an officer or a member of the officer's family has accepted gifts with an aggregate value of more than $250 during the previous twelve – month period and the person engages in any of the following actions:

1. contracts or seeks to contract for the sale or purchase of property, goods or services with the City, including any of the following:
   a. written and implied contracts, utility purchases, purchase orders, credit card purchases and any purchase of goods and services by the City;
   b. contracts for the purchase or sale of real property, personal property including an auction of property;
   c. tax abatement and economic development agreements;
2. submits a bid to sell goods or services, or responds to a request for proposal for services;
3. enters into negotiations with the City for a contract; or
4. applies for a tax abatement and/or economic development incentive that will result in a contract with the City

THE FOLLOWING ARE CONSIDERED OFFICERS OF THE CITY:

1. Mayor and City Council Members;
2. City Manager;
3. Board and Commission members and appointed members by the Mayor and City Council;
4. Directors of 4A and 4B development corporations;
5. The executive directors or managers of 4A and 4B development corporations; and
6. Directors of the City of Burleson who have authority to sign contracts on behalf of the City.

EXCLUSIONS: A questionnaire statement need not be filed if the money paid to a local government official was a political contribution, a gift to a member of the officer's family from a family member; a contract or purchase of less than $2,500 or a transaction at a price and subject to terms available to the public; a payment for food, lodging, transportation or entertainment; or a transaction subject to rate or fee regulation by a governmental entity or agency.

WHAT: A person or business that contracts with the City or who seeks to contract with the City must file a "Conflict of Interest Questionnaire" (FORM CIQ) which is available online at www.ethics.state.tx.us and a copy of which is attached to this guideline. The form contains mandatory disclosures regarding "employment or business relationships" with a municipal officer. Officials may be asked to clarify or interpret various portions of the questionnaire.

WHEN: The person or business must file:

1. the questionnaire – no later than seven days after the date the person or business begins contract discussions or negotiations with the municipality, or submits an application, responds to a request for proposals or bids, correspondence, or other writing related to a potential contract or agreement with the City; and
2. an updated questionnaire – within seven days after the date of an event that would make a filed questionnaire incomplete or inaccurate.

It does not matter if the submittal of a bid or proposal results in a contract. The statute requires a vendor to file a FORM CIQ at the time a proposal is submitted or negotiations commence.

WHERE: The vendor or potential vendor must mail or deliver a completed questionnaire to the Finance Department. ***The Finance Department is required by law to post the statements on the City's website.***

ENFORCEMENT: Failure to file a questionnaire is a Class C misdemeanor punishable by a fine not to exceed $500. It is an exception to prosecution that the person files a FORM CIQ not later than seven business days after the person received notice of a violation.

NOTE: The City does not have a duty to ensure that a person files a Conflict of Interest Questionnaire.

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. *See* Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

OFFICE USE ONLY

Date Received

1 **Name of person who has a business relationship with local governmental entity.**

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.**

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 **Name of local government officer with whom filer has employment or business relationship.**

_____

Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

☐ Yes ☐ No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes ☐ No

D. Describe each employment or business relationship with the local government officer named in this section.

4

_____ _____

Signature of person doing business with the governmental entity Date

Adopted 06/29/2007

Appendix D – No Intent to Submit Form

If your firm has chosen <u>not</u> to submit a proposal for this procurement, please complete this form and submit to:

City of Burleson
Purchasing Division, Department of Finance
141 West Renfro
Burleson, Texas 76028

Please check all items that apply:

- ☐ Do not sell the item(s) required
- ☐ Cannot be competitive
- ☐ Cannot meet specifications highlighted in the attached request
- ☐ Job too large
- ☐ Do not wish to do business with the City of Burleson
- ☐ Cannot submit electronically
- ☐ Cannot provide Insurance required
- ☐ Cannot provide Bonding required
- ☐ Cannot comply with Indemnification requirement
- ☐ Job too small
- ☐ Other: _____

Company Name (Please print)**:** _____

Authorized Officer Name (Please print): _____

Telephon**e: (_____) _____** Fax: **(_____) _____**

Article I. **HOUSE BILL 89 VERIFICATION FORM**

Prohibition on Contracts with Companies Boycotting Israel

The 85th Texas Legislature approved new legislation, effective Sept. 1, 2017, which amends Texas Local Government Code Section 1. Subtitle F, Title 10, Government Code by adding Chapter 2270 which states that a governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:

1) **does not boycott Israel; and**
2) **will not boycott Israel during the term of**

the Contract Pursuant to Section 2270.001, Texas

Government Code:

1. "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes; and

2. "Company" means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.

I, (authorized official) , do hereby depose and verify the truthfulness and accuracy of the contents of the statements submitted on this certification under the provisions of Subtitle F, Title 10, Government Code Chapter 2270 and that the company named below:

1) **does not boycott Israel currently; and**
2) **will not boycott Israel during the term of the contract; and**
3) **is not currently listed on the State of Texas Comptroller's Companies that Boycott Israel List located at https://comptroller.texas.gov/purchasing/publications/divestment.php**

Company Name

_____

Signature of Authorized Official

_____

Title of Authorized Official Date

_____

Article II. **HOUSE BILL 1295 CERTIFICATE OF INTERESTED PARTIES**

CERTIFICATE OF INTERESTED PARTIES — FORM 1295

OFFICE USE ONLY

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

1 **Name of business entity filing form, and the city, state and country of the business entity's place of business.**

2 **Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

3 **Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

4 Name of Interested Party	City, State, Country (place of business)	Nature of Interest (check applicable)	
		Controlling	Intermediary

5 **Check only if there is NO Interested Party.** ☐

6 **UNSWORN DECLARATION**

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20_____.
(month) (year)

_____
Signature of authorized agent of contracting business entity
(Declarant)

ADD ADDITIONAL PAGES AS NECESSARY

Must file online at www.ethics.state.tx.us/File

	Landscaping		
	Premier Tier	Tier 1	Tier 2
BrightView Landscape Services,	$78,157.76	$43,453.90	$96,663.12
Brown S Tractor Mowing,	NB	NB	NB
Hoot's Lawn Care,	$98,200.00	$191,800.00	$177,300.00
MG Lawn & Landscape,	NB	NB	NB
Webb's Landscape Management	$78,007.28	$30,094.98	$77,529.48

Premier Low Bid	Webb's
Premier Recommend	BrightView
Tier 1 Low Bid	Webb's
Tier 1 Recommend	Webb's
Tier 2 Low Bid	Webb's
Tier 2 Recommend	Webb's

Proposed no. of vendors under service 2

Comments: Considering BrightView's experience and credentials, their scorecard would make them the best selection for Premier despite their bid for cost being slightly higher than Webb's ($150 difference per year)

	Mow/Trim			
	Tier 1	Tier 2	Tier 3 West	Tier 3 East
BrightView Landscape Services,	$35,313.75	$107,983.08	$85,111.40	$70,925.10
Brown S Tractor Mowing,	NB	NB	$67,566.51	$49,962.45
Hoot's Lawn Care,	$28,500.00	$97,505.00	$77,860.00	$58,800.00
MG Lawn & Landscape,	$39,280.00	$172,920.00	$130,375.00	$112,000.00
Webb's Landscape Management	$24,340.00	NB	NB	NB

Tier 1 Low Bid		Webb's
Tier 1 Recommend		Webb's
Tier 2 Low Bid		Hoot's
Tier 2 Recommend		Hoot's
Tier 3 East Low Bid		Brown S
Tier 3 East Recommend		Brown S
Tier 3 West Low Bid		Brown S
Tier 3 West Recommend		Hoot's

Proposed no. of vendors under service 3

Comments: While Brown S is the lowest cost vendor for Tier 3, their lack of equipment and inexperience elicits concerns as to whether they will be able to take on both sections of Tier 3. Recommend awarding West to Hoot's. And East to Brown S. Under this scenario, we would forgo savings of $10,293.49/yr. which may be offset by the avoiding risk of contractor defaulting due to inability to provide services.

	Litter			
	Tier 1	Tier 2	Tier 3 West	Tier 3 East
BrightView Landscape Services,	$162,685.00	$55,429.20	$30,002.75	$33,522.50
Brown S Tractor Mowing,	NB	NB	NB	$46,275.58
Hoot's Lawn Care,	$58,100.00	$63,560.00	$29,050.00	$44,520.00
MG Lawn & Landscape,	NB	NB	NB	NB
Webb's Landscape Management	NB	NB	NB	NB

Tier 1 Low Bid		Hoot's
Tier 1 Recommend		Hoot's
Tier 2 Low Bid		BrightView
Tier 2 Recommend		BrightView
Tier 3 East Low Bid		BrightView
Tier 3 East Recommend		BrightView
Tier 3 West Low Bid		Hoot's
Tier 3 West Recommend		Hoot's

Proposed no. of vendors under service 2

Comments: There are concerns over Hoot's ability to staff under contingency for mowing and litter with only 7 employees dedicated to all services in all Tiers. Would consider awarding Tier 3 West to Brightview if Hoot's shares concerns or cannot provide contingency plan to increase staffing if an employee is incapacitated. Although Brightview has more credentials that may trump the $952.75 savings in awarding Hoot's, better results may be yielding in awarding Hoot's since they also are recommended for Tier 3 West mowing award.

Annual Litter	Litter +5%	5-year +5%
$176,101.70	$184,906.79	$924,533.93

Tier 1 Staff	$193,403.00	Tier 1 Contract OLD	$185,638.00
Equipment	$71,207.00		
	$264,610.00	Tier 1 Icost Increase	$78,972.00 Year 1 with Equipment
		Tier 1 Icost Increase	$7,765.00

Recommended Award Summary by Vendor

Brightview	Amount
Landscape	
Premier	$78,157.76
Litter	
Tier 2	$55,429.20
Tier 3E	$33,522.50
All Services Total	**$167,109.46**
AST Plus 5%	**$175,464.93**
Mow/Land Total (Ml	**$78,157.76**
MLT + 5%	**$82,065.65**
MLT +5% 5-year	**$410,328.24**
Litter Total	**$88,951.70**
Litter +5%	**$93,399.29**
Litter +5% 5-year	**$466,996.43**

Brown S.	Amount
Mowing	
Tier 3E	$49,962.45
All Services Total	**$49,962.45**
AST Plus 5%	**$52,460.57**
Mow/Land Total (MLT)	**$49,962.45**
MLT + 5%	**$52,460.57**
MLT + 5% 5-year	**$262,302.86**

Hoot's	Amount
Mowing	
Tier 2	$97,505.00
Tier 3W	$77,860.00
Litter	
Tier 1	$58,100.00
Tier 3W	$29,050.00
All Services Total	**$262,515.00**
AST Plus 5%	**$275,640.75**
Mow/Land Total (MLT)	**$175,365.00**
MLT + 5%	**$184,133.25**
MLT + 5% 5-year	**$920,666.25**
Litter Total	**$87,150.00**
Litter +5%	**$91,507.50**
Litter +5% 5-year	**$457,537.50**

Webb's	Amount
Landscape	
Tier 2	$77,529.48
Tier 1	$30,094.98
Mowing	
Tier 1	$24,340.00
All Services Total	**$131,964.46**
AST Plus 5%	**$138,562.68**
Mow/Land Total (MLT)	**$131,964.46**
MLT + 5%	**$138,562.68**
MLT + 5% 5-year	**$692,813.42**

Total annual all services	Total all services +5%	Total all services +5% 5-year
$611,551.37	$642,128.94	$3,210,644.69
MLT for all vendors	**MLT +5% all vendors**	
$435,449.67	$457,222.15	
MLT all vendors 5-year	**MLT +5% all vendors 5-year**	
	$2,286,110.77	

Annual Litter	Litter +5%	5-year +5%
$176,101.70	$184,906.79	$924,533.93

114-1014-415.41-02	$0.35	**BV**	
106-0000-565.41-15	$0.50	114	$82,065.65
110-1014-415.41-15	$0.00	**WEBB**	
	$0.85	110	$25,000.00
		106	$113,562.68
		BST	
		106	$52,460.57
		HOOTS	
		106	$184,133.25

Annual Cost by Service NEW

Landscaping		$185,782.22
Litter		$176,101.70
Mowing		$249,667.45
Total		**$611,551.37**

NEW CONTRACT PLUS 5%

Landscaping		$195,071.33
Litter		$184,906.79
Mowing		$262,150.82
Total		**$642,128.94**

Annual Cost by Service OLD

Landscaping	$135,302.60
Litter (N/A)	$0.00
Mowing	$329,917.78
Total	**$465,220.38**

OLD CONTRACT PLUS 10%

Landscaping	$148,832.86
Litter (N/A)	$0.00
Mowing	$362,909.56
Total	**$511,742.42**

Annual Cost Increase by Service

Landscaping	$50,479.62
Litter	$176,101.70
Mowing	-$80,250.33
Total	**$146,330.99**

ANNUAL COST INCREASE BY SERVICE WITH 10% CONTIGENCY INCLUDED

Landscaping	$46,238.47
Litter	$184,906.79
Mowing	-$100,758.74
Total	**$130,386.52**

Landscaping notes: New contract features 4 NEW properties
Litter notes: All new service
Mowing notes: Includes 3 NEW properties under Tier 1, excludes former Tier 1 properties

5-year MLT
$2,286,110.77

NEW CONTRACT PLUS 5% OVER 5 YEARS

Landscaping		$975,356.66
Litter		$924,533.93
Mowing		$1,310,754.11
Total		**$3,210,644.69**

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY
CERTIFICATION OF FILING

Certificate Number:
2021-811199

Date Filed:
10/11/2021

Date Acknowledged:

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Brightview Landscape Services, Inc.
Haltom City, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

City of Burleson

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

2021-027
Litter, Mowing and Ornamental Landscape Services

4 Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
		Controlling	Intermediary
Brightview Landscape is EXEMPT from this filing as we are publicly Traded.			

5 Check only if there is NO Interested Party. [X]

6 UNSWORN DECLARATION

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____County, State of _____, on the _____day of _____, 20_____.
(month) (year)

_____
Signature of authorized agent of contracting business entity
(Declarant)

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Police Department**
DIRECTOR:	**Billy J. Cordell**
DATE:	**03/07/2022**

SUBJECT

Receive a report, hold a discussion, and provide staff guidance regarding city ordinance Chapter 78, Traffic and Vehicles, Article II, as it pertains to parking. *(Staff Presenter: Billy J. Cordell, Chief of Police)*

Attachments

Department Memo
Chapter 78 Ordinance
Presentation

Respectfully submitted:

Billy J. Cordell
Chief of Police
817.426.9912

THE CITY OF BURLESON TEXAS

DEPARTMENT MEMO

DEPARTMENT:	**Police**
FROM:	**Billy J. Cordell**
MEETING:	**March** 07, 2022

SUBJECT:

Receive a report, hold a discussion, and provide staff guidance regarding city ordinance Chapter 78, Traffic and Vehicles, Article II, as it pertains to parking. (*Staff Presenter: Billy J. Cordell, Chief of Police*)

SUMMARY:

At the November 8, 2021 regular council meeting, Mr. Phillip Sanders addressed the council during the citizen comment section of the meeting. Mr. Sanders requested that council amend the city's code of ordinances, Chapter 78, Traffic and Vehicles, Article II, Parking, to allow recreational vehicles be parked on a public street in front of a residence for 72 hours. The current ordinance prohibits a recreational vehicle from being parked longer than 24 hours continuously.

The Police Department researched the current code pertaining directly to parking of recreational vehicles. Chapter 78, Article II, section 78-2, 78-41 and 78-42 address the definition of a recreational vehicle and the limitations of the parking in residential areas. While reviewing this element of the code, the police department discovered other items for Council consideration.

Other considerations pertaining to Chapter 78:

- Maximum time to park passenger cars and motorcycles of 24 hours
- Storing motor vehicles on streets
- Clarification of language

STAFF CONTACT:

Name:	**Billy J. Cordell, Chief of Police**
Department:	**Burleson Police Department**
Email:	**bcordell@burlesontx.com**
Phone:	**817.426.9912**

Chapter 78 - TRAFFIC AND VEHICLES

Footnotes:

--- (1) ---

Cross reference— *Any ordinances prescribing traffic regulations, not in conflict herewith saved from repeal, § 1-8(a)(11); courts, ch. 26; junked motor vehicles, § 34-141 et seq.; miscellaneous offenses, ch. 54; speed limits in parks and recreational areas, § 58-5; streets, sidewalks and other public places, ch. 70; vehicles for hire, ch. 90.*

State Law reference— *Authority of city relative to traffic, V.T.C.A., Transportation Code §§ 542.201—542.204.*

ARTICLE I. - IN GENERAL

Sec. 78-1. - Placement of signs, signals, markers and devices; generally.

The city manager shall place and maintain traffic control signs, signals, markers and devices as such official may deem necessary to regulate traffic under this chapter, or under state law, or to guide or warn traffic. A list of such designated sign locations shall be file in the city secretary's office.

(Code 1983, § 16-1; Ord. No. B-17, art. III, § 1, 6-25-1962)

Sec. 78-2. - Prima facie responsibility of owner for violation.

If any vehicle is found upon a street or highway in violation of any provision of this chapter and the identity of the driver cannot reasonably be determined, the owner, or person in whose name such vehicle is registered, shall be held prima facie responsible for such violation.

(Code 1983, § 16-8; Ord. No. B-17, art. II, § 8, 6-25-1962)

State Law reference— Responsibility for violations, V.T.C.A., Transportation Code §§ 542.302, 682.008.

Sec. 78-3. - Creation of noise with vehicle.

It shall be unlawful for any person to:

(1) Accelerate or race the motor of a vehicle from a sudden start or stop so as to cause a loud noise in a manner calculated to disturb the persons present;

(2) Bring a motor vehicle to a sudden start or stop when no necessity for the protection of another person, the driver or property exists, in a manner calculated to disturb the persons present.

(Code 1983, § 16-13; Ord. No. B-145, 5-13-1971)

Sec. 78-4. - Roller skating, rollerblading, and skateboarding within an area bounded by Renfro Street, Main Street, Bufford Street and Johnson Avenue.

No person shall skate by means of roller skates, rollerblading or skateboard upon the sidewalk areas within an area bounded by and including Renfro Street, Main Street, Bufford Street and Johnson Avenue.

(Code 1983, § 16-18; Ord. No. B-554, § I, 11-2-1995)

Sec. 78-5. - Use of bicycles, scooters and similar devices on sidewalks within an area bounded by Renfro Street, Main Street, Bufford Street and Johnson Avenue.

No person shall ride a bicycle, toy vehicle, scooter, or any type of coaster on any sidewalk within an area bounded by and including Renfro Street, Main Street, Bufford Street and Johnson Avenue.

(Code 1983, § 16-19; Ord. No. B-554, § I, 11-2-1995)

Secs. 78-6—78-40. - Reserved.

ARTICLE II. - PARKING

Footnotes:

--- (2) ---

Editor's note— *Ord. No. CSO#482-07-2016, § 1, adopted July 18, 2016, amended Art. II in its entirety to read as herein set out. Former Art. II, §§ 78-41—78-43 and 78-61—78-63, pertained to similar subject matter, and derived from Code 1983, §§ 16-30, 16-31, 16-46 and 16-47; Ord. No. B-17, 6-25-1962; Ord. No. B-77, 2-24-1968; Ord. No. B-310, 1-13-1983; Ord. No. B-322, 6-23-1983; Ord. No. B-352, 10-25-1984; Ord. No. B-558, 8-10-1995; Ord. No. B-704, 9-23-2003; Ord. No. B-734, 7-14-2005; Ord. No. B-558(A0308), 4-10-2008.*

DIVISION 1. - PUBLIC STREETS

Sec. 78-41. - Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Bicycle lane means a portion of a roadway that has been designated for preferential or exclusive use by bicyclists by pavement markings and, if used, signs.

Commercial equipment means any self-propelled or towable device that is used for profit which carries personal property or moves dirt, sand or gravel or compacts dirt, sand or gravel, and shall include trailers of any shape or design (except recreational vehicles and trailers which are primarily used for recreational purposes).

Motor vehicle means a self-propelled vehicle but does not include an electric bicycle or an electric personal assistive mobility device.

Motorcycle means a motor vehicle, other than a tractor, that is equipped with a rider's saddle and designed to have when propelled not more than three wheels on the ground.

Oversized commercial motor vehicle means any vehicle designated below:

(1) Tow trucks, dump trucks, truck-tractors, concrete mixing trucks, stake-bed trucks, buses, trailers; or

(2) Vehicles which are more than:

   a. Twenty feet in length from end to end; or

   b. Seven feet in width at their widest point, or

   c. More than seven feet in height at their highest point.

(3) *Exclusions:* The term oversize commercial motor vehicle shall exclude:

a. A recreational vehicle; or

b. A vehicle owned by a public or franchise utility that is located at the residence of an employee of said utility provided the employee is "on call" for emergency response outside normal business hours of 7:30 a.m. to 5:30 p.m.

Passenger car means a motor vehicle, other than a motorcycle, used to transport persons and designed to accommodate ten or fewer passengers, including the operator.

Public infrastructure means the system of public works of the city including but not limited to roads; bridges; water, wastewater and stormwater systems and public utility systems (electric, gas and communications).

Recreational vehicle means a vehicle which is built on a single chassis; 400 square feet or less when measured at the largest horizontal projections; designed to be self-propelled or permanently towable by a light duty truck; and designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

Residential district means any area in which residential living is permitted under the comprehensive zoning ordinance.

Right-of-way means the strip of land, dedicated to or owned by the State of Texas, any political subdivision of the State of Texas, or any public authority having jurisdiction, that contains or will contain a street, sidewalk, parkway, median, and/or other public facilities.

Roadway means the portion of a street that is improved, designated for, or ordinarily used for vehicular travel.

Street means any road, street, parkway, boulevard or way, inclusive of its right-of-way, under the jurisdiction of the City of Burleson and open to public travel.

Trailer means a vehicle without motive power designed to be pulled by a motor vehicle and to transport persons or property.

Vehicle means a device that can be used to transport or pull persons or property on a street.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016; Ord. No. CSO#630-05-2017 , § 1, 5-8-2017)

Sec. 78-42. - Stopping, standing, or parking prohibited in certain places.

(a) *Maximum parking time; non-residential districts.* An operator may not stop, stand, or park any vehicle that is unattended on a public street for a continuous period of time longer than 24 hours;

(b) *Maximum parking time; residential districts.* An operator may not stop, stand, or park on a public street or other public right-of-way in a residential district:

(1) Any passenger car or motorcyle that is unattended for a continuous period of time longer than 24 hours; or

(2) Any vehicle (other than a passenger car or motorcyle) on a public street or other public right-of-way in a residential district, unless it is for the purpose of expeditiously loading or unloading passengers or property;

(c) *Alleys.* An operator may not stop, stand, or park in any dedicated public alley any motor vehicle or trailer, unless it is for the purpose of loading or unloading goods or materials from or to property adjacent to an alley, in which case the motor vehicle or trailer may be stood, stopped, or parked for a time period not to exceed 30 minutes;

(d) *Parking for certain purposes prohibited.* An operator may not stop, stand, or park on any public street, playground, park, athletic field, or public school property any vehicle, boat, trailer, or any other type of vehicle for the purpose of displaying such vehicle for sale, repairing such vehicle (except repairs necessitated by an

emergency), or selling or exhibiting property of any nature;

(e) *Vehicles with expired license plate or registration.* An operator may not stop, stand, or park on a public street or alley a vehicle when the vehicle does not have lawfully affixed thereto a valid license plate(s) or registration windshield sticker for the current registration period;

(f) *State law.* An operator may not stop, stand, or park in any manner prohibited by V.T.C.A, Transportation Code ch. 545.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-43. - Parking of commercial motor vehicles and commercial equipment.

(a) *Parking on public property.* No person shall park or store any oversized commercial motor vehicle or commercial equipment upon any public property located in any zoning district, including but not limited to public streets, alleys, rights-of-way, sidewalks, parkways or other public property, except in designated parking spaces or designated loading zones, unless the oversized commercial vehicle or commercial equipment is:

(1) Parked in a dedicated public alley for less than 30 minutes for the purpose of loading or unloading goods or materials; or

(2) Parked in a district zoned for residential use between the hours of 7:30 a.m. and 5:30 p.m. for the purpose of providing a service to an adjacent residential property.

(b) *Exception.* It is an exception to subsection (a) if the oversized commercial motor vehicle or commercial equipment is:

(1) Utilized in providing an urgent service to a business or residence which cannot be performed during the hours of 7:30 a.m. to 5:30 p.m.; or

(2) Utilized by the city (or its contractor) or by a public or franchise utility (or its contractor) in constructing, maintaining, or repairing public infrastructure; or

(3) The vehicle is disabled or inoperable, and

a. The vehicle does not impede traffic, and

b. A towing service has been contacted to remove the vehicle from the right-of-way.

(c) *Disabled or inoperable vehicles.* In no case may a disabled or inoperable oversized commercial vehicle remain stopped, parked, or standing for more than four hours.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-44. - Parking on TxDOT streets, roads.

(a) *No stopping, standing, or parking.* A person shall not stop, stand, or park a vehicle in the right-of-way of a road owned or under the jurisdiction of the Texas Department of Transportation, provided signs are erected which prohibit or restrict the stopping, standing, or parking of a vehicle in said right-of-way.

(b) *Exception.* It is an exception to subsection (a) if:

(1) The vehicle is disabled or inoperable, and

(2) The vehicle does not impede traffic, and

(3) A towing service has been contacted to remove the vehicle from the right-of-way.

(c) *Disabled or inoperable vehicles.* In no case may a disabled or inoperable vehicle remain stopped, parked, or

standing in a right-of-way described by this section for more than four hours.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-45. - Obstructions from parked vehicles.

No person shall stop, stand or park a vehicle under such conditions as to leave available less than ten feet of the width of the roadway for free movement of vehicular traffic, except that a driver may stop temporarily during actual loading or unloading of passengers or when necessary in obedience to traffic regulations or traffic signs or signals of a police officer.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-46. - Storing motor vehicles on public streets prohibited.

It shall be unlawful for any person to store or allow the storage of a motor vehicle upon the public streets, alleys, sidewalks, or parkways of the city. For purposes of this section, a vehicle shall be considered stored if it has remained parked at, or nearly at, the same location for a continuous period of time in excess of five days.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-47. - Unauthorized parking on certain public property prohibited.

(a) *Unauthorized parking prohibited.* Except as provided in subsection (b), it shall be unlawful for any person to park, stop, stand, or vehicle, whether occupied or unoccupied:

(1) In a manner which blocks a public driveway or right-of-way, including sidewalks;

(2) For a period longer than four hours on any public parking lot upon which is located signage designating the parking lot for use of the public conducting business as a city facility; or

(3) On a public parking lot upon which is located signage designating the parking lot for city employees and/or city officials.

(b) *Exception:* It is an exception to subsection (a) if a person parks, stops, or stands a vehicle:

(1) Temporarily for the purpose of, and while actually conducting the activity of, loading or unloading passengers from such vehicle, or

(2) Pursuant to written authorization from the city manager or his designee.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016; Ord. No. CSO#630-05-2017 , § 2, 5-8-2017)

Sec. 78-48. - Parking near emergency vehicle.

A person shall not stop, stand, or park a vehicle:

(1) In a manner which interferes with the arrival, operation, or departure of any emergency vehicle responding to an emergency; or

(2) In a manner prohibited by V.T.C.A., Transportation Code ch. 545 or other applicable state law.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-49. - Parking on medians prohibited.

A person shall not stop, stand, or park a vehicle in or upon the strip of land between the lanes of opposing traffic on a divided street.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-50. - Passenger loading zones.

(a) It shall be unlawful for the driver of a vehicle to stop, stand or park longer than five minutes in any place marked as a passenger loading zone, and then only for the expeditious loading or unloading of persons.

(b) It shall be unlawful at any time to leave an unattended vehicle in any place marked as a passenger loading zone.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-51. - Citation; towing; evidence.

(a) The chief of police or any member of the police department designated by the chief of police is hereby authorized to issue parking citations to any person who has violated any portion of this article.

(b) The chief of police or his designee may effectuate the towing or removal of the vehicle of an individual cited under this article at the expense of the owner of said vehicle and, if towed, may have the vehicle impounded and detained until all towing and storage charges are paid by the owner.

(c) In a prosecution for an offense under this article or under applicable state law involving the stopping, standing, or parking of an unattended motor vehicle it is presumed that the registered owner of the vehicle is the person who stopped, stood, or parked the vehicle at the time and place the offense occurred.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-52. - Parking in bicycle lanes.

(a) It shall be unlawful for the driver of any vehicle or trailer to stop, stand or park in any dedicated bicycle lane.

(b) *Exception.* It is an exception to subsection (a) if a person stops or stands a vehicle or trailer in a bicycle lane:

(1) Momentarily while in the process of safely executing a turning movement onto a street or driveway; or

(2) When directed to do so by a police officer; or

(3) When the vehicle or trailer is being utilized by the city (or its contractor) or by a public or franchise utility (or its contractor) to construct, maintain or repair public infrastructure.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Sec. 78-53. - Authorized emergency vehicles exempt.

In operating an authorized emergency vehicle, the operator may park or stand the vehicle, irrespective of another provision of this article.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Secs. 78-54—78-65. - Reserved.

DIVISION 2. - PRIVATE PROPERTY

THE CITY OF BURLESON TEXAS

Burleson Police Department

Chief Billy J. Cordell

March 07, 2022

Ordinance History

Established 06/25/1962

Amended 1968:

- No parking longer than 24 hours



B-558 (A0308) (2008) restricts parking on a residential street to "…for the purposes of expeditiously loading or unloading…."

Existing Chapter 78, Article II Parking

Restrictions for street parking

Vehicle definitions

Blocking sidewalks

Storing vehicles on the street

Towing vehicles

State law vs city ordinance



Chapter 78, Article II, Parking
Recreational Vehicle Definition, 78-41

- Recreational Vehicle means a vehicle which is built on a single chassis; 400 SF or less, measured at the largest horizontal projections; designed to be self-propelled or permanently towable by a light truck; and is designed primarily not for use as a permanent dwelling but as a temporary living quarters for recreational , camping, travel, or seasonal use.

Stopping, Standing, or Parking Prohibited in Certain Places- Section 78-42 (b)(1)(2)

(b) ***Maximum parking time;*** residential districts. An operator may not stop, stand, or park on a public street or other public right-of-way in a residential district:

- **(1)** Any passenger car or motorcycle that is unattended for a continuous period of time longer than **24 hours**; or
- **(2)** Any vehicle (other than a passenger car or motorcycle) on a public street or other public right-of-way in a residential district, unless it is for the purpose of **expeditiously loading or unloading** passengers or property;

Blocking Sidewalks





Stopping, Standing, or Parking Prohibited in Certain Places

Chapter 78-42

(e) *Vehicles with expired license plate or registration.* An operator may not stop, stand, or park on a public street or alley a vehicle when the vehicle does not have lawfully affixed thereto a valid license plate(s) or registration windshield sticker for the current registration period;

Storing Motor Vehicles on Public Street-78-46

It shall be unlawful for any person to store or allow the storage of a motor vehicle upon the public streets, alleys, sidewalks, or parkways of the city. For purposes of this section, a vehicle shall be considered stored if it has remained parked at, or nearly at, the same location for a continuous period of time in excess of **five days**.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Citation; Towing; Evidence- Sec 78-51

The chief of police or any member of the police department designated by the chief of police is hereby **authorized to issue parking citations** to any person who has violated any portion of this article.

The chief of police or his designee **may effectuate the towing or removal of the vehicle of an individual cited** under this article at the expense of the owner of said vehicle and, if towed, may have the vehicle impounded and detained until all towing and storage charges are paid by the owner.

In a prosecution for an offense under this article or under applicable state law involving the stopping, standing, or parking of an unattended motor vehicle it is presumed that the registered owner of the vehicle is the person who stopped, stood, or parked the vehicle at the time and place the offense occurred.

(Ord. No. CSO#482-07-2016 , § 1, 7-18-2016)

Other Considerations

Safety of pedestrians and vehicular traffic

Width of the vehicle or trailer (section 78-45 requires minimum of 10’ clearance for free movement of vehicles)

Width of the street

Proximity to an intersection

Proximity to a railroad intersection

Vehicles/ trailers that create a hazardous driving condition

State law- Traffic Code 545.302

Recommendations

Maximum time to park passenger car/ motorcycle- 24 hours

- Staff recommendation- eliminate this section

RV parking on residential street- expeditiously loading or unloading passengers or property;

- Staff recommendation- eliminate vague language and add specific time

Options:

Revise ordinance per staff recommendations

Revise per Council direction

Take no action

Recommendations

Effectuate tow

Staff recommendation- Clarify language for better definition.

Storing motor vehicles on a public street-

Staff recommendation- shorten the timeframe from 5 days to 48 hours, eliminate section “e” that prohibits parking a vehicle on the street with expired license plate/ inspection, and combine the expired license plate/ inspection with a factor that makes the vehicle inoperable.

Options:

Revise ordinance per staff recommendations

Revise per Council direction

Take no action

Questions / Comments

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Public Works**
DATE:	**03/07/2022**

SUBJECT

Receive a report, hold a discussion, and provide staff direction regarding proposed TxDOT improvements to I-35W. *(Staff Presenter: Paul Mitchell, Assistant Director of Public Works)*

Attachments

Department Memo
Staff Presentation

Respectfully submitted:

Paul MItchell, P.E.
Assistant Director of Public Works
817.426.9610

DEPARTMENT MEMO

DEPARTMENT: Public Works

FROM: Eric Oscarson

MEETING: March 7, 2022

SUBJECT:

Receive a report, hold a discussion, and give direction regarding proposed TxDOT improvements to I-35W. *(Staff Presenter: Paul Mitchell, P.E. Assistant Director of Public Works)*

SUMMARY:

The proposed project is approximately 10 miles long and extends through portions of the cities of Fort Worth and Burleson located within Tarrant and Johnson counties, Texas. The purpose of the I-35W Segment 1 corridor study is to evaluate the reconstruction and widening of the existing I-35W corridor, to consider potential express lanes, and to evaluate improvements to the frontage roads, ramps and cross streets including the I-35W/I-20 and I-35W/SH 174 interchanges within the project limits.

TxDOT's efforts for the corridor study includes: conceptual layouts; alternatives analysis; geometric design schematics and environmental studies supported with public involvement; a value engineering study; drainage studies; traffic counts and analysis; 3-D design visualization; surveying and mapping of existing right of way; and subsurface utility engineering.

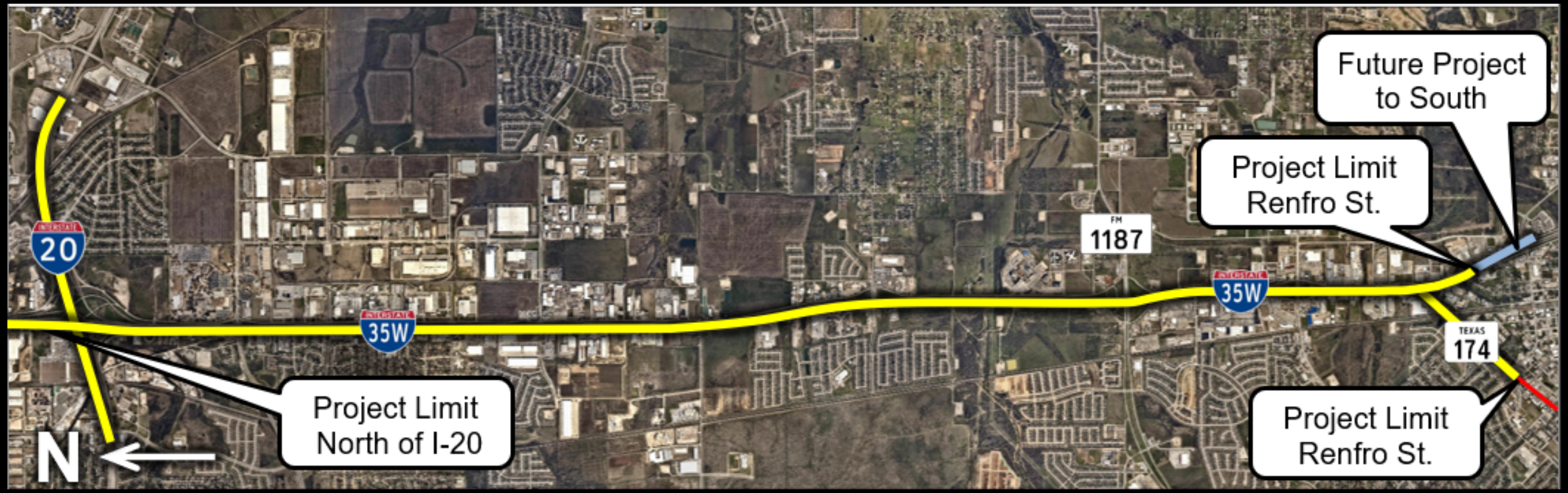
The existing I-35W interstate highway consists of three 12-foot general purpose lanes and two 12-foot frontage road lanes in each direction. TxDOT evaluated the section of I-35W from I-20 to East Renfro Street and is proposing to reconstruct and widen the main lanes with five to six 12-foot main lanes in each direction. Proposed frontage roads would be reconstructed to include two to three 12-foot lanes and 10-foot shared-use paths in each direction. TxDOT is also evaluating improvements along I-20 which have not yet been identified. An existing corridor map of the study area limits along I-20 was made available for public input via a virtual public meeting on April 27, 2021. All information and comments received from this virtual public meeting was considered for incorporation into the study.

On November 17, 2020 City Council received a report of the project overview and provided feedback on several alternatives for the schematic design of I-35W at FM 1187, the SH174 Interchange as well as SH 174 from Renfro to I-35W. On June 7th, 2021 Council received another report on the same intersections and interchange

alternatives and provided feedback. TxDOT staff explained the advantages and disadvantages of each alternative, On July 6th, Council received a report and provided feedback on the schematic design of I-35W at FM 1187, the SH174 Interchange as well as SH 174 from Renfro to I-35W. On January 21st, 2022, the Texas Department of Transportation (TxDOT) has requested that the City review and comment on the 30% Schematic Design of future I-35W configuration within Burleson city limits. Staff will compile any comments regarding the design and present them to TxDOT.

STAFF CONTACT:

Eric Oscarson
Public Works
eoscarson@burlesontx.com
817-426-9837



TxDOT I35W Segment I - 30% Schematic Design

March 7, 2022

Project Scope

Project Limits

I-35W from Seminary Drive to FM3391/East Renfro Street, I-20 from Hemphill Street to Campus Drive, and SH174 from I-35W to Northwest Newton Drive

Approximate Length

10 Miles

Number of Intersections Impacted within or adjacent to the City

13

Project Budget

$568 Million

Estimated Construction Dates

2027-2036

Project History



*** Previous comments received sent to TxDOT for incorporation into project**

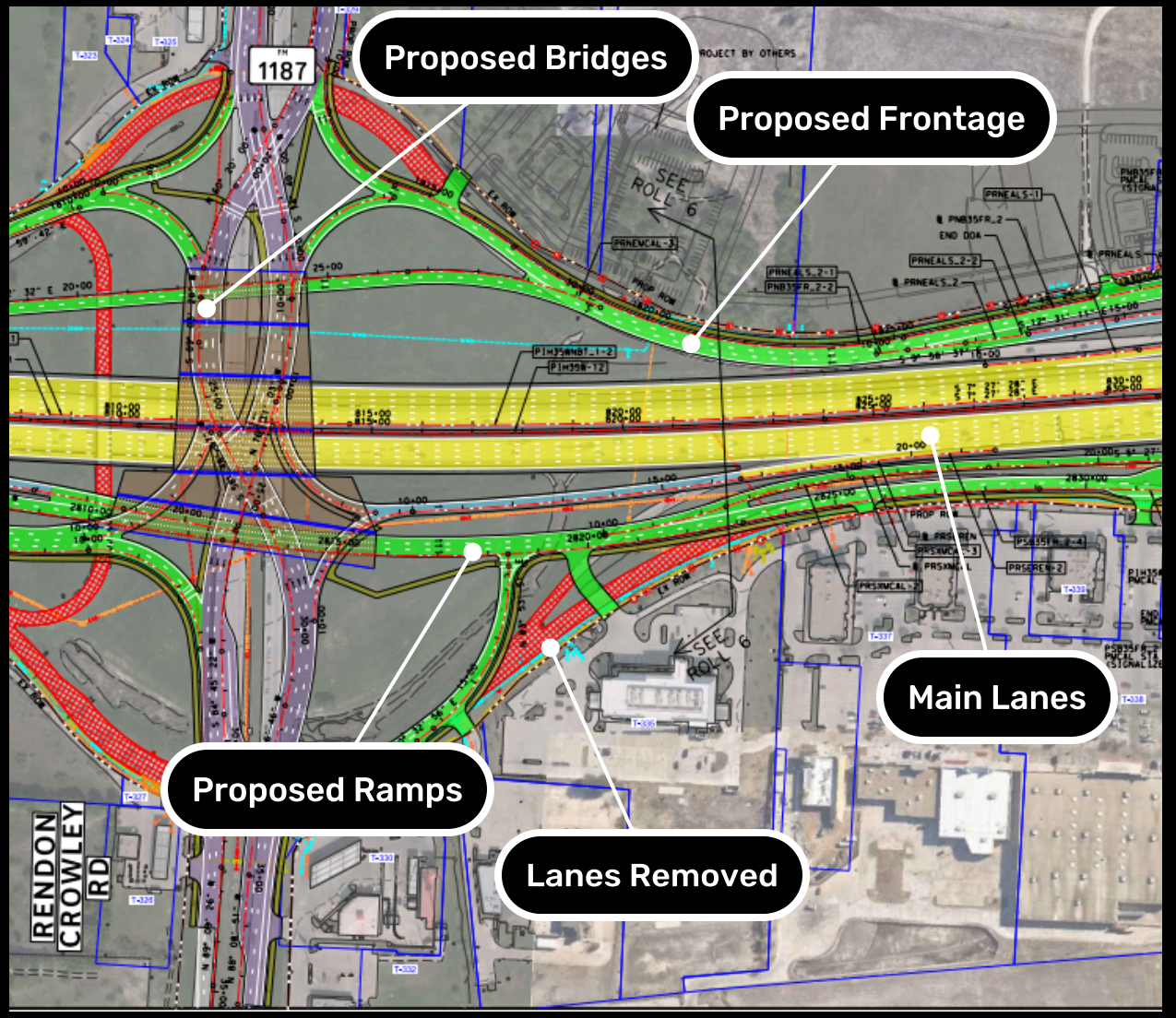
Objectives

- Review Schematic Design
- Identify any areas of concern



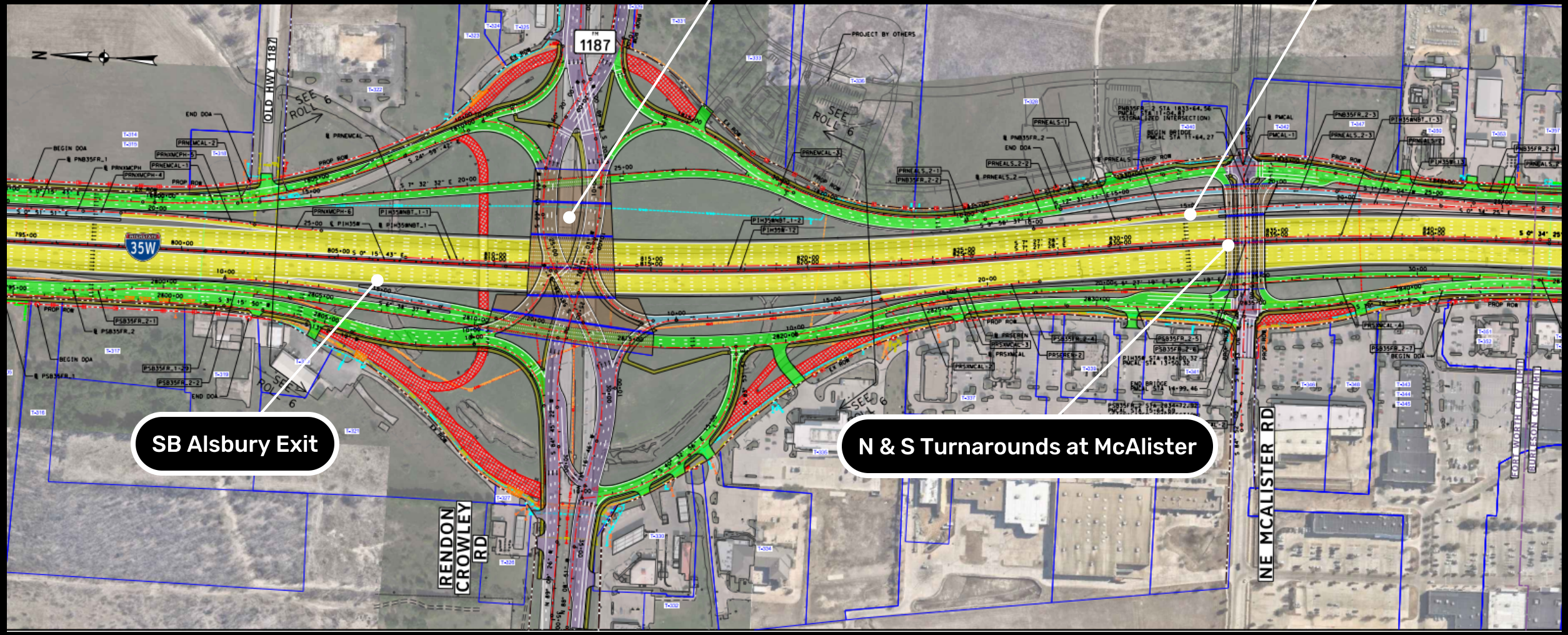
Map Legend

- PROPOSED BRIDGE BENT
- PROPOSED BRIDGE ABUTMENT
- PAVEMENT / BRIDGE TO BE REMOVED
- DRIVEWAY TO BE REMOVED
- DIRECTION OF TRAVEL
- EXISTING BRIDGE TO REMAIN
- PROPOSED BRIDGE
- PROPOSED MAIN LANES
- PROPOSED RAMP
- PROPOSED COLLECTOR-DISTRIBUTOR
- PROPOSED FRONTAGE ROAD/BYPASSES
- PROPOSED CROSS STREET
- PROPOSED SHOULDER
- PROPOSED SIDEWALK / SHARED-USE PATH



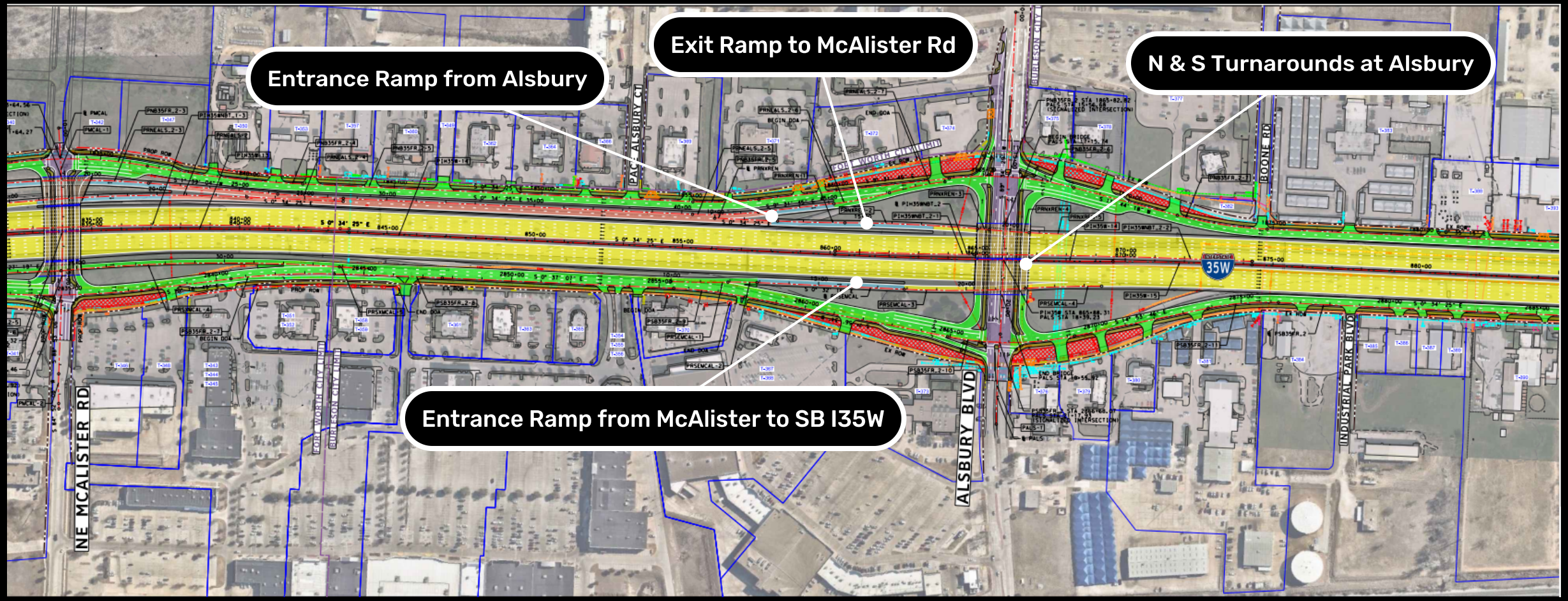
Key Elements

FM1187 & NE McAlister Road



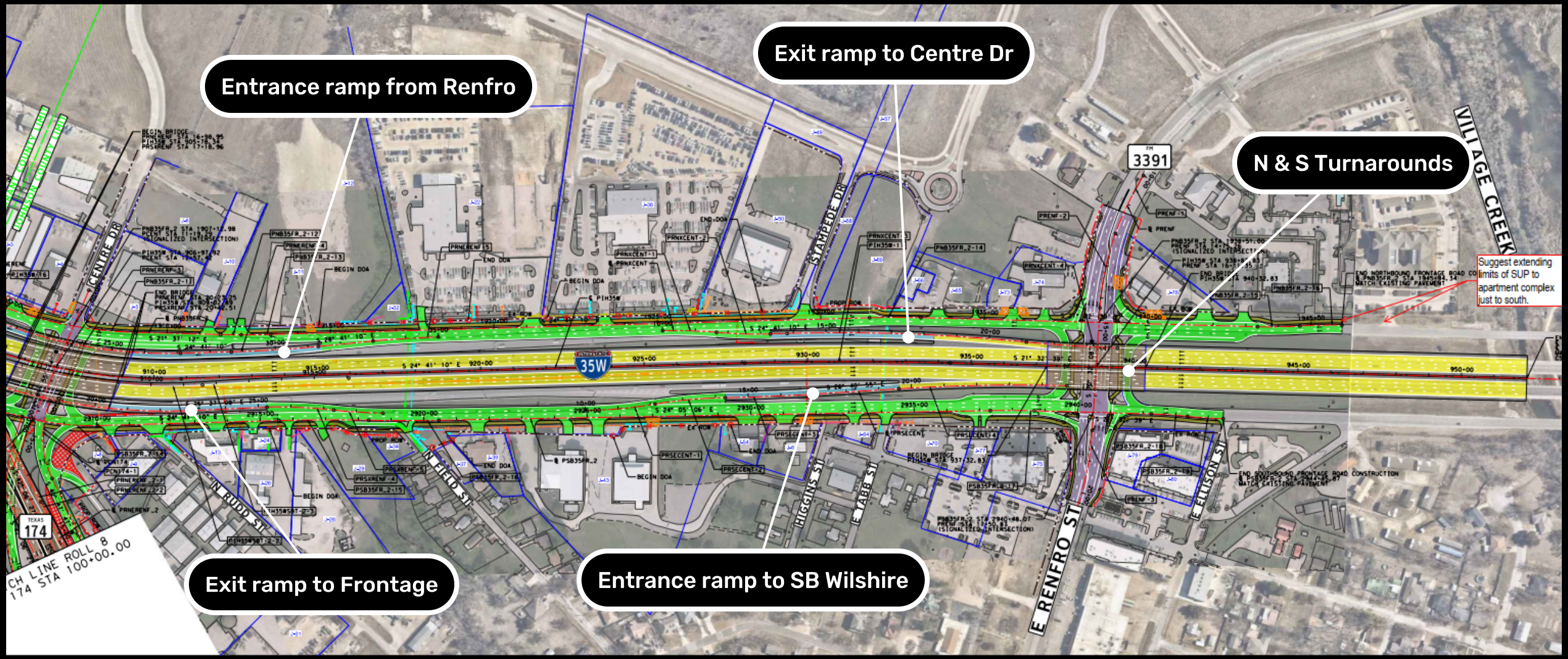
Key Elements

Alsbury Blvd



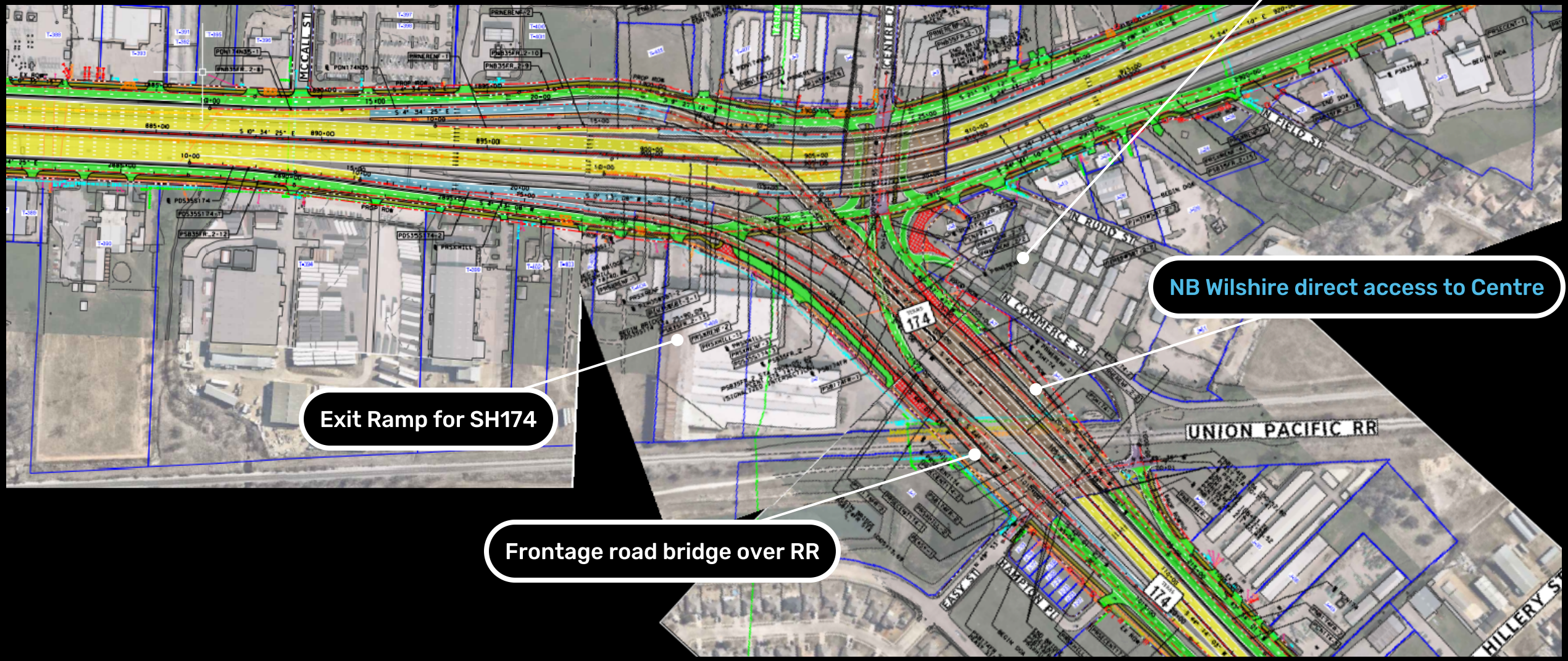
Key Elements

Renfro Street



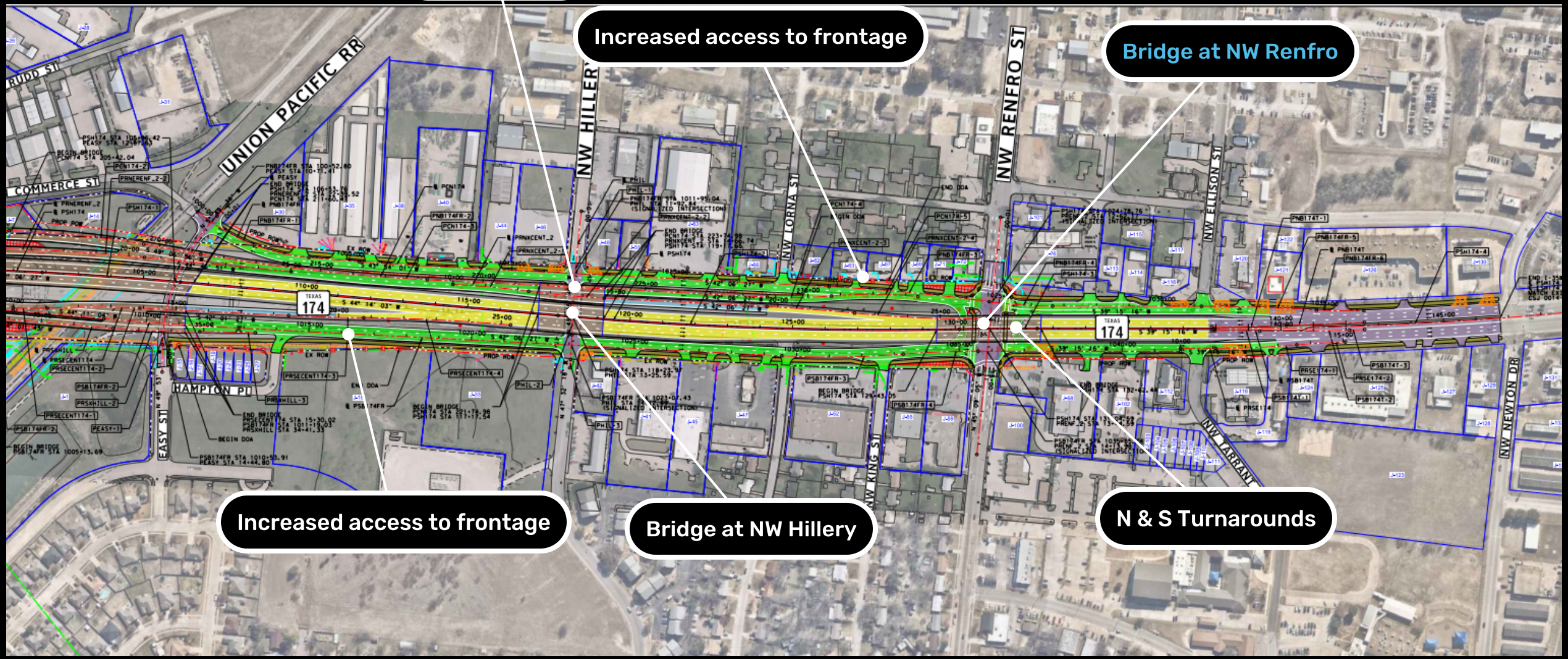
Key Elements

SH174 Interchange



Key Elements

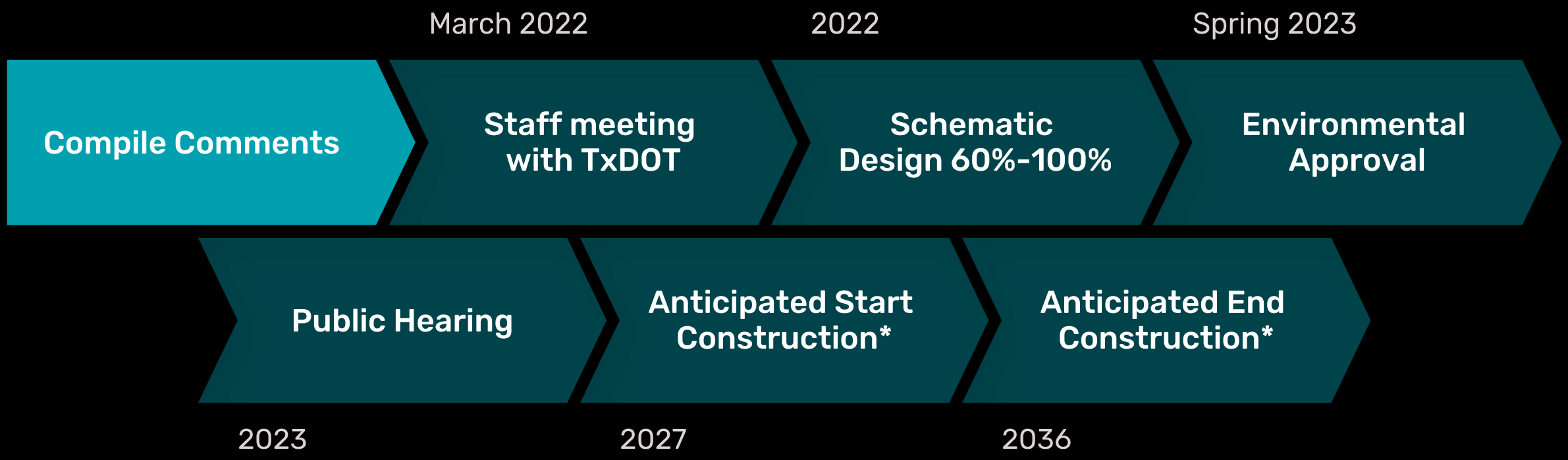
SH174 (Wilshire Blvd)



Feedback?



Next Steps



*Dependent on Funding

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Finance**
DIRECTOR:	**Martin Avila**
DATE:	**03/07/2022**

SUBJECT

Receive a report, hold a discussion, and give staff direction on the preliminary financial overview of the general fund, upcoming budget process for fiscal year 2022-2023 and receive any additional direction from City Council regarding the annual budget for fiscal year 2022-2023. *(Staff Presenter: Martin Avila, Finance Director)*

Attachments

Dept Memo Preliminary GF Financial Overview and FY2022-2023 Budget Process Overview
GF Overview and FY2023 Budget Process Presentation

Respectfully submitted:

MARTIN AVILA, CPA
Finance Department
Director
817-426-9651

DEPARTMENT MEMO

DEPARTMENT: Finance

FROM: Martin Avila, Finance Director

MEETING: March 7, 2022

SUBJECT:

Receive a report, hold a discussion, and give staff direction on the preliminary financial overview of the general fund, upcoming budget process for fiscal year 2022-2023 and receive any additional direction from City Council regarding the annual budget for fiscal year 2022-2023. (*Staff Presenter: Martin Avila, Finance Director)*

SUMMARY:

Present a financial overview of the general fund and budget process.

OPTIONS:

Staff seeking feedback on the financial overview of the general fund, upcoming budget process and any additional direction regarding the annual budget for fiscal year 2022-2023.

RECOMMENDATION:

N/A

FISCAL IMPACT:

No fiscal impact

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

N/A

STAFF CONTACT:

Martin Avila
Finance Director
mavila@burlesontx.com
817-426-9651

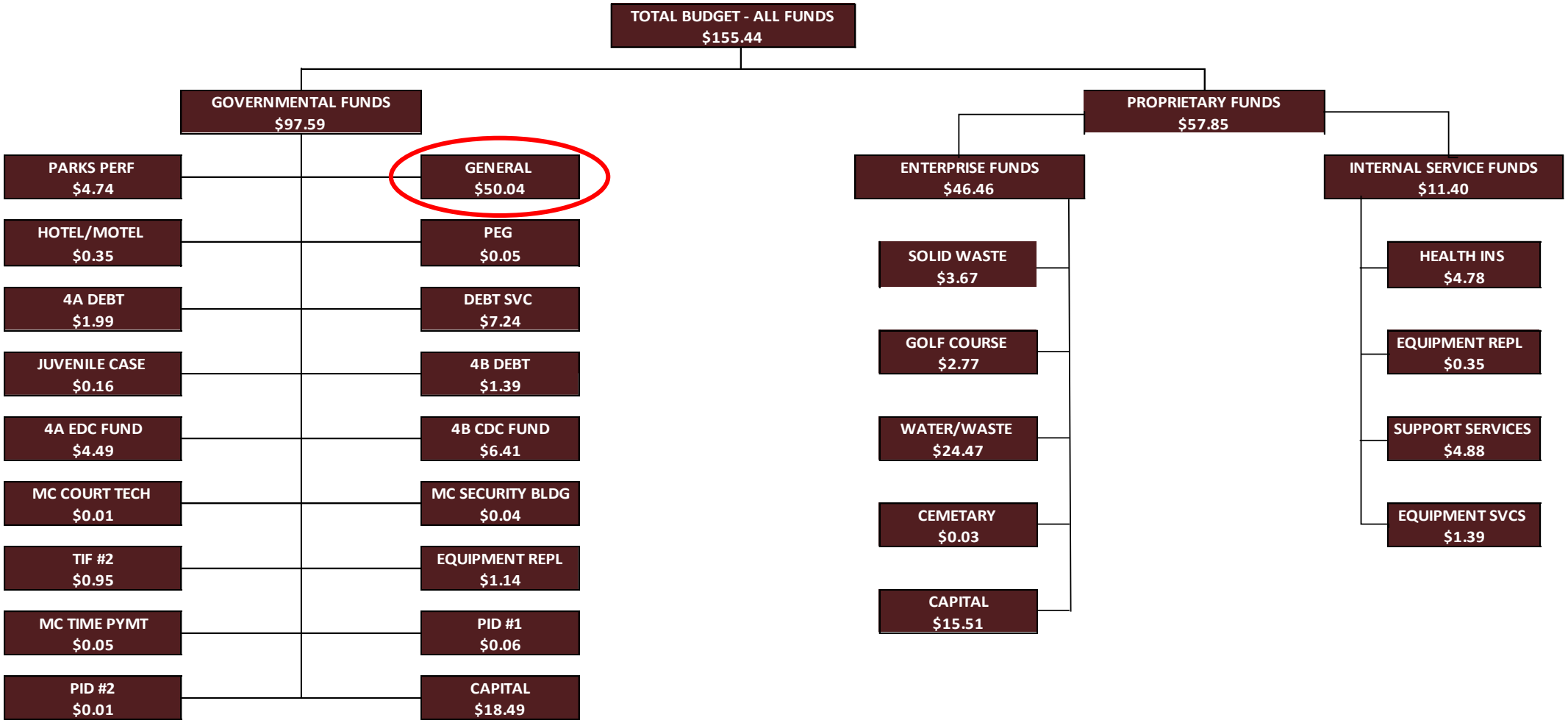
THE CITY OF BURLESON TEXAS

General Fund Financials and Budget Overview

Presentation Overview

- Budget Overview
- Strategic Plan Focus
- Key Budget Focus Areas
- Compensation and Benefits
- Cost Containment Initiatives
- Budget Process
- General Fund Assumptions
- **Preliminary** General Fund Financial Forecast

Overall Budget (in Millions)



Strategic Focus Areas

- Proposed Budget will be designed to accomplish the goals outlined in the City's Strategic Plan. The Plan is organized in four Strategic Focus Areas:
  - Operational Excellence
  - Infrastructure
  - Community
  - Public Safety
- Serves as a roadmap for achieving our long-term goals and objectives
  - Includes specific work plan items that are tied to the budget itself
- Strategic plan updates
  - Council held strategic plan retreat on March 1st
    - Plan will be updated accordingly and Council will be asked to approve the plan along with the budget itself in September
  - Work plan items for FY 2022-2023 will be identified

Key Focus Areas for Upcoming Budget

- Ensure financial sustainability over the planning horizon
  - Monitor key revenues
  - Update 5 year financial projections for all operating funds
  - Projections and associated action plans will be updated accordingly
- Enhance Public Safety services
  - Implement recommendations from police/fire strategic plans
  - Prepare for transition to Fire based medical transport plan
  - Incorporate fire station 4 operating and equipment cost in 5 year projections aligned with construction of fire station 4
- Maintain competitive compensation and benefits program for employees
- Develop capacity for cash funding capital projects
  - To be conservative, projected property tax revenue from Chisholm Summit development dedicated to capital projects
  - Maintain fund balance within financial policy guidelines

Key Focus Areas for Upcoming Budget

- Transparency and communication with the public
  - Continuation from prior year
  - Publish budget information on the City's website
  - Identify and address City Council priorities over the coming months
  - Incorporate input received from City Wide Survey – results will be presented to Council in April
- Capital Improvement Program (CIP) budget aligned with the operating budget
  - Provides needed information for operational impacts
  - Requires review of all outstanding CIP balances, not just the new bond issues that are being proposed in the coming year
  - Continued review of capital projects and projecting projects over the next 5 years
  - Determine reallocation of available funds to capital projects

Compensation and Benefits

- Continue to evaluate market adjustments for employees, including Police and Fire
- For planning purposes only, the financial forecast includes an average of 3.5% merit increase for employees. Effective 10/1/2022
- Actual recommended compensation will depend on market analysis, economic environment and financial capabilities
- No increases are projected for the City's portion of the insurance premium to the Health Insurance Fund
  - Employee premiums are also expected to remain the same
- Compensation and benefits will be discussed in greater detail later in June

Cost Containment

- Over the past three budgets, 13.0 FTEs have been eliminated with an annual savings of $1.7 million
  - Goal of the budget is to maintain these staffing reductions
  - Continue to evaluate positions as a result of attrition
- Continue focus on process improvements and implement Lean Government model to assess operations moving forward
- Limit tax levy growth to 3% for existing properties plus new construction added to the tax roll
  - Provides an inflationary adjustment for key revenue source
  - Over the past two fiscal years, budget has only captured growth associated with new construction
  - In line with SB2 requirement of not exceeding No New Revenue Rate by 3.5%

Cost Containment

- To the extent possible, cost will be recommended to be shared or transferred to more restrictive sources. (e.g. moved to 4B, 4A, TIF….as allowable)
- Based on recent cost allocation study, identified an additional $600,000 in cost recovery for administrative services provided to other funds
- Allocating ARPA funds to reimburse allowable General Fund expenditures
- All other expenses will be evaluated and recommended as appropriate, and specific recommendations will be brought forward in a future budget work sessions

Budget Process Overview

Budget Process Overview

- Financial projections and assumptions will continue to be refined over the coming months as more information becomes available
  - Proposed budget will be developed to match recurring revenues and expenses
- City Council direction and development of priorities throughout the process
- Citizen feedback during budget process
  - Creating a budget video and posting all of the budget presentation material online.
  - Interactive engagement with residents regarding priorities
- Over the coming months, additional funds and operational reviews will be provided to Council
- March
  - General Fund and Budget Process Overview

Budget Process Overview

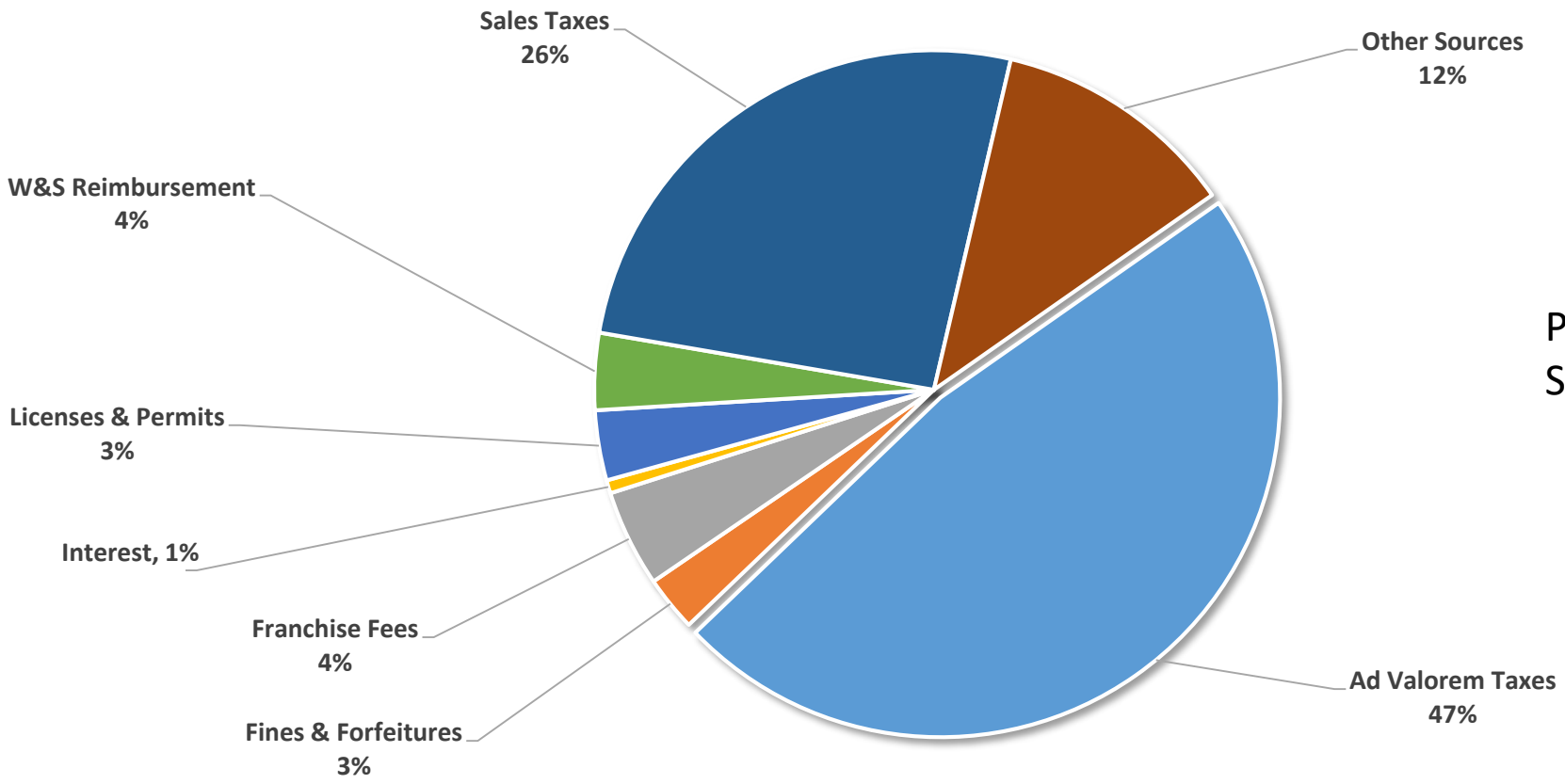
- April
  - 4A, 4B, PPF and Golf financial overview
  - Parks 5 year CIP
  - Operational updates
    - 4B Corporation, Parks, Golf
    - 4A Corporation
  - Citizen Survey results
- May
  - General Debt Service Financial Overview
  - General Government 5 year CIP Plan
  - W/WW Debt Service Financial Overview
  - W/WW 5 year CIP Plan
  - Operational Updates
    - Public Works
    - Police
    - Fire
    - Public Safety Communications
  - Process Improvement – Lean Gov
  - FY 2021-2022 Strategic Plan Update

Budget Process Overview

- June
  - Other Governmental and Proprietary Fund Financial Overview
  - IT Strategic Plan update- Enterprise Resource Planning (ERP)
  - Operational Updates
    - Hotel Motel/Old Town TIF #2 Update
    - Development Services Update
    - Community Services Update
  - Benefits and Compensation presentations
- July
  - General Fund financial update
  - Customer Service Operation
  - 311 System
  - FY2023 Strategic Plan
- August
  - Council work session to discuss budget and tax rate
  - Council sets date and time for the budget and tax rate public hearing
- September
  - Public Hearing, and first reading of ordinances to approve budget and tax rate
  - Final reading of the ordinances to approve the budget and tax rate
  - Post tax rate and budget in City's website after adoption

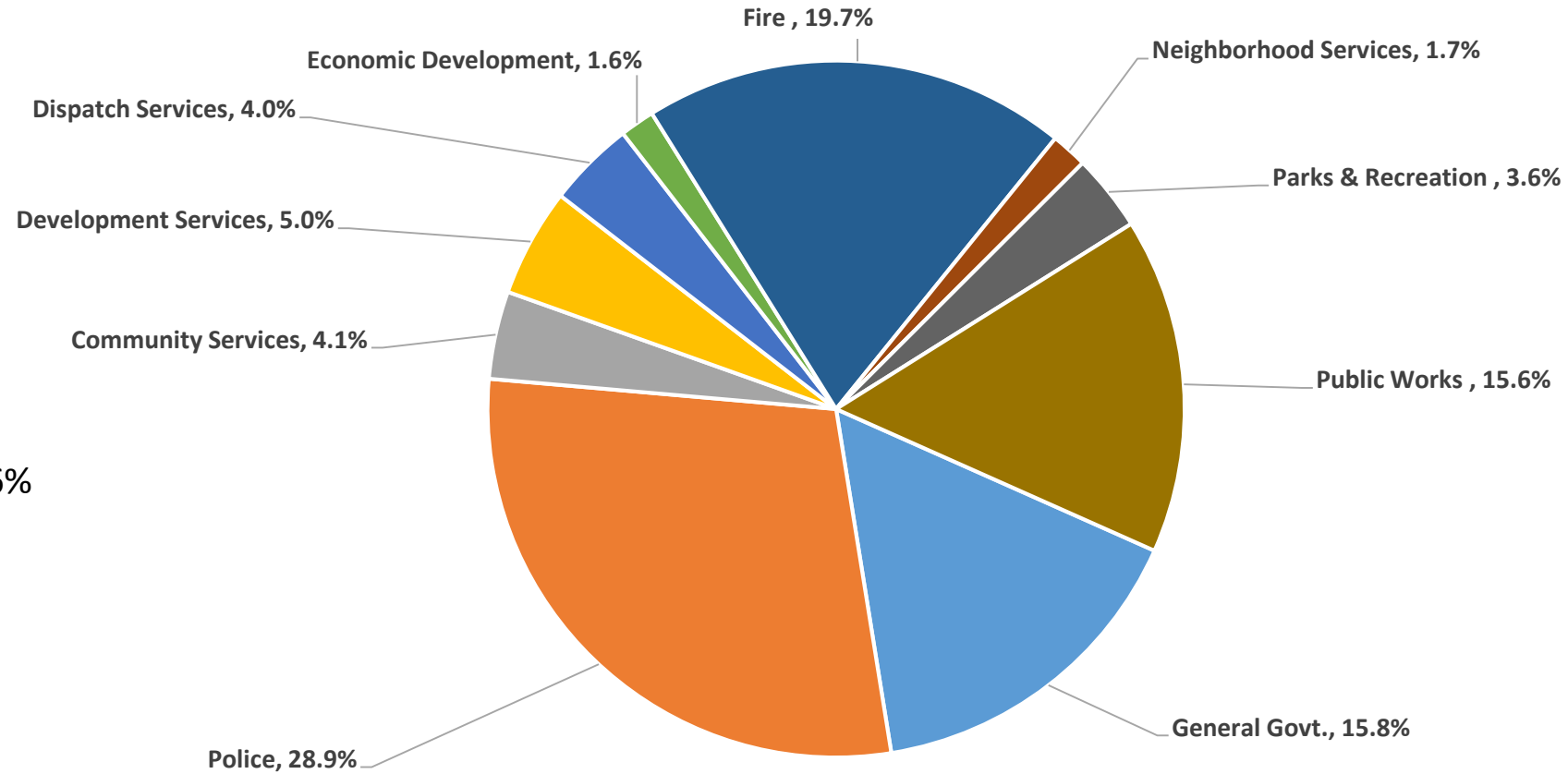
General Fund Overview

General Fund Revenue
FY 21-22 Adopted Budget- $47,604,942



Property Tax and Sales Tax- 73%

General Fund Expenditures by Function FY 2021-22 Adopted Budget - $50,037,653



Public Safety 52.6%

Tax Rate History

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

Prior Year Assumptions

	FY 22	FY 23	FY 24	FY25	FY26
Existing Appraised Value Growth	3%	3%	3%	3%	3%
New Construction- Tax Value	$173M	$125M	$127M	$130M	$133M
Sales Tax Growth	3%	5%	5%	5%	5%
Compensation*	3.5%	3.5%	3.5%	3.5%	3.5%

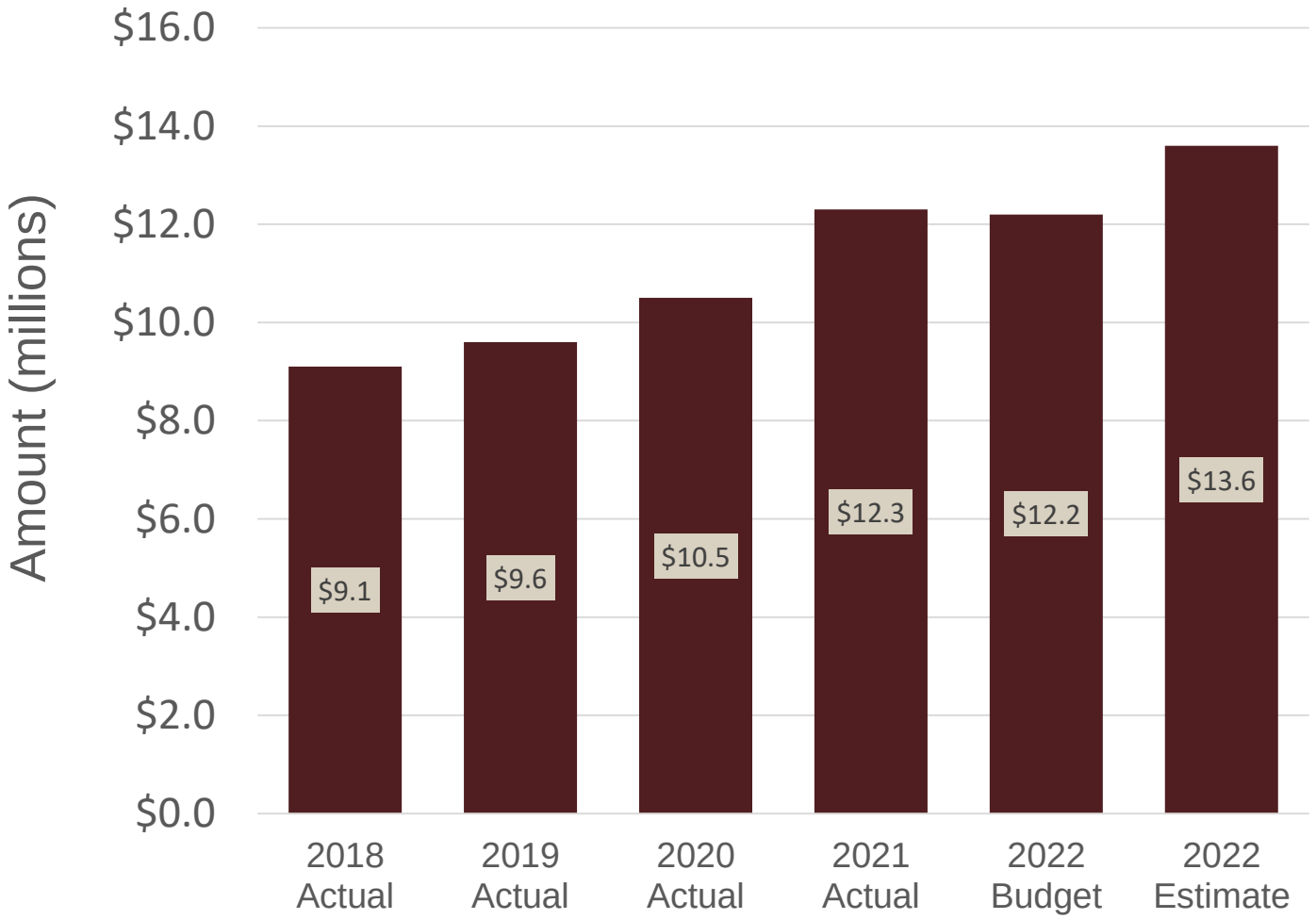
* Plus eligible step increase for Police/Fire

Current Assumptions

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Existing Appraised Value Growth	3%	3%	3%	3%	3%	3%
New Construction- Tax Value	$173M	$125M	$127M	$130M	$133M	$135
Sales Tax Growth	10.7%	3%	3%	3%	3%	3%
Compensation*	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%

* Plus eligible step increase for Police/Fire

General Fund Sales Tax 5 Year History



General Fund Budget Focus

- Cash Funding of Projects – Up to $8,500,000 for capital projects – based on 5 year projections
  - Reduces interest cost of future capital projects
  - Provides significant financial flexibility if unexpected economic conditions occur
- Increase Homestead exemption by an additional 1% for FY2024 and each year thereafter
  - First homestead exemption associated with FY 2023 was approved last year
- Continue with 3% increase tax levy
- Property tax rate
  - Increase in base value would lower City's tax rate
  - SB2 M&O can be 3.5% more than NNRR without requiring voter approval
  - Staff's goal is to lower to $0.6800 per $100 from $0.6859 per $100 value
    - $0.0059 cents

General Fund Budget Focus

- If base value grows 5% instead of current projection of 3% rate
  - Projected rate $0.6764/$100 value (allowing a 3% capture of tax levy)
  - $0.0095 decrease in the tax rate
- If base value grows 7%
  - Projected rate at $0.6673/$100 value (allowing a 3% capture of the tax levy)
  - $0.0186 decrease in the tax rate
- Capacity of fire station 4 operations and equipment
- Chisolm summit growth allocated to capital projects
- Other needs Council recommends

General Fund **Preliminary** Financial Forecast

	FY 21-22 Budget	FY 21-22 Estimate	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Beg Fund Balance	**$ 15,690,783**	**$ 18,339,917**	**$ 20,237,558**	**$ 17,115,284**	**$ 17,739,132**	**$ 17,983,885**	**$ 19,184,816**
Property Tax	$ 22,568,177	$ 22,938,974	$ 23,898,453	$ 25,243,249	$ 26,640,947	$ 28,106,310	$ 29,641,623
Property Tax- Chisolm Summit	$ -	$ -	$ -	$ -	$ 430,873	$ 861,746	$ 1,292,618
Homestead exemption	$ -	$ -	$ (175,000)	$ (300,000)	$ (400,000)	$ (525,000)	$ (625,000)
Sales Tax	$ 12,414,500	$ 13,740,840	$ 14,153,065	$ 14,577,657	$ 15,014,986	$ 15,465,436	$ 15,929,399
Other Revenue	$ 12,622,265	$ 15,258,459	$ 13,061,455	$ 15,232,882	$ 15,700,774	$ 16,209,552	$ 16,713,241
Total Revenue	**$ 47,604,942**	**$ 51,938,272**	**$ 50,937,972**	**$ 54,753,788**	**$ 57,387,580**	**$ 60,118,043**	**$ 62,951,881**
Base Expenses	$ 50,037,653	$ 50,040,631	$ 49,060,247	$ 50,189,210	$ 52,658,875	$ 53,888,642	$ 55,342,851
Future Supplemental	$ -	$ -	$ 1,000,000	$ 1,500,000	$ 2,000,000	$ 2,500,000	$ 3,000,000
Cash Funding Projects	$ -	$ -	$ 4,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,500,000
In-house Medical Transport	$ -	$ -	$ -	$ 1,440,730	$ 1,483,952	$ 1,528,470	$ 1,574,325
Fire Station 4 - Operation and Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,125,000
Total Expenditures	**$ 50,037,653**	**$ 50,040,631**	**$ 54,060,247**	**$ 54,129,940**	**$ 57,142,827**	**$ 58,917,112**	**$ 65,542,176**
Change in Fund Balance	$ (2,432,711)	$ 1,897,641	$ (3,122,275)	$ 623,849	$ 244,753	$ 1,200,931	$ (2,590,295)
Ending Fund Balance	**$ 13,258,072**	**$ 20,237,558**	**$ 17,115,284**	**$ 17,739,132**	**$ 17,983,885**	**$ 19,184,816**	**$ 16,594,522**
FB % of Expenditure	26.50%	40.44%	31.66%	32.77%	31.47%	32.56%	25.32%

Preliminary 5 year forecast includes $8,500,000 for cash funding capital projects

Council Considerations

- Is Council comfortable with the budget process?
- Is the plan to cash fund capital projects appropriate?
- Does the Council want to consider increasing the homestead exemption at a faster rate than previously planned?
- Does Council want to consider focusing on lowering tax rate further?
- Is the Council comfortable with increasing the base tax levy by 3%?
  - Stay within the SB2 requirement of 3.5% of NNRR, but not exceed the Voter Approval Rate which is in excess of 3.5%
- Other considerations Council may have?

QUESTIONS/COMMENTS

City of Burleson

City Council

City Hall
Council Chambers
141 W. Renfro
Burleson, TX 76028

AGENDA INFORMATION SHEET

DEPARTMENT:	**Parks & Rec**
DIRECTOR:	**Jen Basham**
DATE:	**03/07/2022**

SUBJECT

Receive a report, hold a discussion, and provide feedback regarding Honey Tour. *(Staff Presenter: Jen Basham, Director of Parks and Recreation)*

Attachments

Department Memo
Staff Presentation

Respectfully submitted:

Jen Basham, CPRE
Director- Parks and Recreation
City of Burleson
817-426-9201
jbasham@burlesontx.com

THE CITY OF BURLESON TEXAS

City Council

DEPARTMENT MEMO

DEPARTMENT:	Parks and Recreation
FROM:	Jen Basham
MEETING:	March 7 , 2022

SUBJECT:

Receive a report, hold a discussion, and provide feedback regarding Honey Tour. *(Staff Presenter: Jen Basham, Director - Parks and Recreation)*

SUMMARY:

The Burleson Chamber of Commerce has hosted Honey Tour for over 20 years in the community. In 2020 and 2021 the race had to be canceled due to COVID. The Chamber would like to bring the event back in 2023 with an enhanced experience. The event has traditionally held a bike race ranging between 7-67 miles throughout multiple communities starting from Centennial High School. The last year the event was held it grossed $48,599 in revenue.

For 2023 the Chamber would like to partner with the city to create a signature community events. The added components being proposed include:

- Carnival
- Food Trucks
- Live Entertainment

Vendors

The projected cost of the event for the enhancements are $23,160 with approximately $20,000 projected to be covered by sponsorships, carnival revenue, and food and vendor spaces.

If approved the Parks and Recreation Department will budget for the event in the FY 23 budget process.

Staff presented Honey Tour to Park Board on February 10, 2022 and received a unanimous recommendation to partner on the event with the Chamber of Commerce.

OPTIONS:

- Recommend moving forward as a partner in Honey Tour

- Request not moving forward as a partner in Honey Tour

RECOMMENDATION:

Staff recommends partnering with the Chamber of Commerce to host the 2023 Honey Tour.

FISCAL IMPACT:

NA

Budgeted Y/N: NA

Fund Name: NA

Full Account #:

Amount: NA

STAFF CONTACT:

Jen Basham
Director
Parks and Recreation
817-426-9201
jbasham@burlesontx.com



Honey Tour

City Council - March 7, 2022
Staff Presenter: Jen Basham, Director-Parks and Recreation



Agenda

1. Background
2. Key Information
3. Options

History of Honey Tour



- Honey Tour is a bike race that has been hosted by the Chamber of Commerce for over 20 years.
- The event consists of multiple bike races ranging from 7-67 miles
- The race has not been held since 2019

BTX MADE

History

- Honey Tour has traditionally brought thousands of racers and their families to Burleson for the event.
  - In 2019 the event grossed $48,599
- Honey Tour is scheduled to resume May 2023



BTX MADE



Enhancement through Partnership

- The Chamber of Commerce would like to partner with the City to create a signature special event that enhances the race
- Proposed additions include:
  - Vendors
  - Food Trucks
  - Live Music
  - Carnival

Partnership areas

- Chamber
  - Manage all aspects of the race
  - Including road closures, and safety staff
- City
  - Carnival
  - Food Trucks
  - Merchants
  - Entertainment
- Collaboration
  - Marketing & Branding
  - Sponsorships (split by area)
  - Community involvement
  - Volunteers



BTX MADE



Projected Cost for City to Partner

- Staff
  - Parks (5 staff x 20 hours)
  - Recreation (3 staff x 20 hours)
  - Public Works (1 staff x 5 hours)
  - Safety (paid for by Chamber)
  - Estimated $3,160
- Marketing

  $5,000

- Rentals
  - Light towers ($2,000)
  - Generators ($5,000)
  - Tables, Tents, Chairs ($6,000)
  - Port a lets ($2,000)
  - Estimated $15,000
- Carnival

  No cost, receive percentage of profit

- Estimated cost for city participation $23,160

  This event is HOT/MOT and 4B eligible

Projected Revenue for City

- Carnival

  10% of gross sales

- Sponsorships

  $10,000

- Vendor booths and food trucks

  $5,000

- Estimated Revenue $20,000

- Event will be budgeted for in the FY 23 budget process



BTX MADE

Direction



Staff Recommendation

Park Board Recommendation

- Recommend partnering with the Chamber of Commerce to host Honey Tour in 2023

- Recommend not partnering with the Chamber of Commerce to host Honey Tour in 2023

BTX MADE