
Wednesday, March 05, 2025
9:00 AM

City Hall Annex - 135 W. Ellison,
Suite 109, Second Floor
Conference Room
Burleson, TX 76028

1. **CALL TO ORDER**

2. **CITIZEN APPEARANCES**

Each person in attendance who desires to speak to the Committee on an item NOT posted on the agenda, shall speak during this section. A speaker card must be filled out and turned in to the City Secretary prior to addressing the Committee. Each speaker will be allowed three minutes to speak.

Each person in attendance who desires to speak on an item posted on the agenda shall speak when the item is called forward for consideration.

3. **GENERAL**

A. Consider and take possible action on the minutes from the November 6, 2024 Finance Committee meeting. *(Staff Contact: Lisandra Leal, Assistant City Secretary)*

4. **REPORTS AND PRESENTATIONS**

A. Receive a report and provide possible recommendations regarding the BTX-IT strategic plan and vision for 2022-2028. *(Staff Contact: James Grommersch, Chief Technology Officer)*

B. Receive a report and provide possible recommendations regarding the Texas Municipal Retirement System (TMRS) and New Non-Retroactive Cost of Living Adjustment (COLA). *(Staff Contact: Cheryl Marthiljohni, Director of Human Resources)*

C. Receive a report and provide possible recommendations regarding the fiscal year 2023-2024 Annual Comprehensive Financial Report (ACFR), Single Audit Report, and the Annual Audit. *(Staff Contact: Gloria Platt, Director of Finance)*

D. Receive a report and provide possible recommendations regarding the January 2025 monthly financial and investment reports. *(Staff Contact: Gloria Platt, Director of Finance)*

5. **REQUESTS FOR FUTURE AGENDA ITEMS AND REPORTS**

6. **ADJOURN**

Gloria Platt, CGFO, CPFIM
Finance Department | Director of Finance
Email: gplatt@burlesontx.com
Phone: 817-426-9883

CERTIFICATE

I hereby certify that the above agenda was posted on this the 26th of February 2025, by 5:00 p.m., on the official bulletin board at the Burleson City Hall, 141 W. Renfro, Burleson, Texas.



Amanda Campos

City Secretary

ACCESSIBILITY STATEMENT

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Finance Committee

DEPARTMENT: City Secretary's Office
FROM: Lisandra Leal, Assistant City Secretary
MEETING: March 5, 2025

SUBJECT:

Consider and take possible action on the minutes from the November 6, 2024 Finance Committee meeting. (*Staff Contact: Lisandra Leal, Assistant City Secretary*)

SUMMARY:

The Finance Committee duly and legally met on November 6, 2024 for a regular meeting.

OPTIONS:

- 1) Committee may approve the minutes as presented or approve with amendments.

RECOMMENDATION:

Approve.

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

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Lisandra Leal, TRMC
Assistant City Secretary
lleal@burlesontx.com
817-426-9687

FINANCE COUNCIL COMMITTEE
NOVEMBER 6, 2024
DRAFT MINUTES

Council present:

Dan McClendon
 Larry Scott
 Adam Russell, Chair

Council Absent:Staff present

Tommy Ludwig City Manager
 Harlan Jefferson, Deputy City Manager
 Eric Oscarson, Deputy City Manager
 Monica Solko, Deputy City Secretary
 Lisandra Leal, Assistant City Secretary
 Gloria Platt, Director of Finance

1. CALL TO ORDER – Time: 9:00 am.

Chair Adam Russell called the meeting to order. **Time: 9:00 a.m.**

2. CITIZEN APPEARANCES

- Sayeda Syed, 6705 Sapphire Cir N, Colleyville, TX, spoke regarding the Tarrant County Appraisal District Board Elections.

3. GENERAL**A. Consider approval of the minutes from the August 7, 2024 Finance Committee meeting. (Staff Contact: Monica Solko, Deputy City Secretary)**

Motion made by Dan McClendon and seconded by Larry Scott to approve.

Motion passed 3-0.

B. Receive a report, hold a discussion, provide staff direction regarding the impact of the Tarrant Appraisal District (TAD) and Central Appraisal District of Johnson County's Reappraisal Plans for 2025-2026. (Staff Contact: Harlan Jefferson, Deputy City Manager)

Harlan Jefferson, Deputy City Manager, reported on the impact of the Tarrant County Appraisal District (TAD) and Central Appraisal District of Johnson County's reappraisal plans for 2025-2026. Discussion included CAD's purpose and function, legislative background, CADs core responsibilities, purpose of reappraisal plan, appraisal frequency with key changes, properties requiring annual review, sustaining 2024 values, board approval requirements and projected fiscal impact.

General Fund Forecast

	FY 22-23 Actual	FY 23-24 Adopted	FY 23-24 Revised	FY 23-24 Year-End	FY 24-25 Proposed	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
Beginning Fund Balance*	\$21,924,165	\$ 18,495,600	\$ 18,495,600	\$ 19,606,713	\$ 17,421,851	\$ 18,226,759	\$ 18,376,568	\$ 17,398,179	\$ 16,506,818
Property Tax	\$23,636,639	\$ 26,745,080	\$ 26,745,080	\$ 27,160,500	\$ 28,465,390	\$ 30,030,986	\$ 31,682,691	\$ 33,425,239	\$ 35,263,627
Sales Tax	\$14,902,992	\$ 15,394,411	\$ 15,394,411	\$ 15,052,022	\$ 15,503,578	\$ 15,968,685	\$ 16,447,746	\$ 16,941,178	\$ 17,449,413
Other Revenue	\$13,963,477	\$ 15,861,607	\$ 15,861,607	\$ 15,972,259	\$ 18,428,035	\$ 17,241,814	\$ 16,315,652	\$ 16,415,379	\$ 16,525,633
Total Revenue	\$52,503,108	\$ 58,001,098	\$ 58,001,098	\$ 58,184,781	\$ 62,397,003	\$ 63,241,486	\$ 64,446,088	\$ 66,781,796	\$ 69,238,673
Base Expenses	\$54,042,859	\$ 58,572,604	\$ 59,221,693	\$ 58,820,723	\$ 60,635,025	\$ 61,932,599	\$ 64,564,681	\$ 66,937,283	\$ 69,250,912
Incentives (ED)	\$ 1,888,814	\$ 1,200,000	\$ 948,920	\$ 948,920	\$ 957,070	\$ 1,159,077	\$ 851,297	\$ 727,374	\$ 704,418
Cash Funding Projects	\$ -	\$ 1,400,000	\$ 600,000	\$ 600,000					
Total Expenditures	\$55,931,673	\$ 62,347,861	\$ 60,770,613	\$ 60,369,643	\$ 61,592,095	\$ 63,091,676	\$ 65,415,978	\$ 67,664,657	\$ 69,955,330
Change in Fund Balance	\$ (3,428,565)	\$ (4,346,763)	\$ (2,769,515)	\$ (2,184,862)	\$ 804,908	\$ 149,810	\$ (969,890)	\$ (882,861)	\$ (716,657)
Ending Fund Balance	\$18,495,600	\$ 14,148,837	\$ 15,726,085	\$ 17,421,851	\$ 18,226,759	\$ 18,376,568	\$ 17,406,679	\$ 16,515,318	\$ 15,790,161
FB % of Expenditure	33.07%	22.69%	25.88%	28.86%	29.59%	29.13%	26.61%	24.41%	22.57%

Reappraisal Fiscal Impact (O&M Property Tax Revenue)

O&M Property Tax Revenue	2025	2026	2027	2028	2029
Five Year Forecast Property Tax Revenue (@ 5.5% Growth Rate)	-	\$30,030,986	\$31,682,691	\$33,425,239	\$35,263,627
Revised Five Year Forecast Property Tax Revenue (@ 4.0% Growth Rate)	-	\$29,603,848	\$30,788,002	\$32,019,522	\$33,300,303
	-				
Difference	-	\$(427,138)	\$(894,689)	\$(1,405,717)	\$(1,963,324)

Larry Trammell, 4109 CR707, Cleburne, TX, elected member of Central Appraisal District of Johnson County, came forward and informed the committee he is available for questions.

After brief discussion and questions, the committee requested the item be brought forward to the full council.

C. Receive a report, hold a discussion, and provide staff direction regarding the sales tax options permitted under state law. (Staff Contact: Harlan Jefferson, Deputy City Manager)

Harlan Jefferson, Deputy City Manager, reported on the sales tax option permitted under state law to the committee. Discussion included sales tax available to local taxing entities, city's current sales tax structure, sales tax options currently available to the city, forecast for general fund, 4A fund, and 4B fund, revenue changes for the 4A fund and 4B fund, proposed amendments to CIP, and financial impact of proposed amendments to the CIP.

The committee was in favor of not cutting funds from 4A and 4B and requested staff to present the option of combining 4A and 4B funds at a future committee meeting.

D. Receive a report, hold a discussion, and provide staff direction regarding the September 2024 monthly financial and investment reports. (Staff Contact: Gloria Platt, Director of Finance)

Gloria Platt, Director of Finance, presented the September 2024 monthly financial and investment reports to the committee. Discussion included, financial summary, economic analysis, investment reports and special interest.

After brief discussion and questions, the committee was happy with the presentation.

4. BOARD REQUESTS FOR FUTURE AGENDA ITEMS OR REPORTS

- None.

5. EXECUTIVE SESSION

In accordance with Chapter 551 of the Texas Government Code, the Committee may convene in Executive Session in the City Council Workroom at City Hall to conduct a closed meeting to discuss any item listed on this agenda.

- **Pending or Contemplated Litigation or to Seek the Advice of the City Attorney Pursuant to Section 551.071**

No executive session needed.

6. ADJOURN

There being no further business Chair Adam Russell adjourned the meeting.

Time: 10:07 a.m.

Lisandra Leal
Assistant City Secretary

Finance Committee

DEPARTMENT: Information Technology
FROM: James Grommersch, Chief Technology Officer
MEETING: March 5, 2025

SUBJECT:

Receive a report and provide possible recommendations regarding the BTX-IT strategic plan and vision for 2022-2028. *(Staff Contact: James Grommersch, Chief Technology Officer)*

SUMMARY:

BTX-IT's strategic plan and vision for 2022-2028 outlines a comprehensive approach to modernizing the City of Burleson's technology ecosystem, strengthening cybersecurity, and ensuring IT services align with regulatory frameworks and long-term operational goals. The plan focuses on improving governance, optimizing IT investments, and integrating industry best practices such as ITIL and Agile methodologies to enhance service delivery. With an emphasis on strategic planning, BTX-IT aims to create a resilient and efficient technology infrastructure that supports city operations and enhances services for residents.

A key component of the strategy is enhancing IT governance through structured review processes, including the implementation of the IT Governance Committee (ITGC) and the Technology Investment Review Document (TIRD). These initiatives ensure that technology purchases are aligned with the City's strategic priorities, reducing redundant expenditures and maximizing in-house capabilities. Additionally, BTX-IT is actively addressing technical debt, improving project management workflows, and streamlining IT service management through the adoption of Agile principles and ITIL frameworks.

Cybersecurity remains a top priority, with BTX-IT aligning its security posture with the NIST 2.0 Cybersecurity Framework to better protect city assets and mitigate evolving threats. Initiatives such as multi-factor authentication (MFA), endpoint protection enhancements, and Compliance as a Service (CaaS) reinforce adherence to CJIS, PCI, HIPAA, and other regulatory requirements.

To further enhance resilience, the department has expanded its data center capabilities, improved disaster recovery processes, and plans to improve the network through initiatives, like Air Fiber, to reduce reliance on third-party providers.

Looking ahead, BTX-IT is focused on addressing challenges such as the need for an IT Equipment Replacement Fund, modernizing aging Council Chambers technology, and ensuring IT resources keep pace with the City's growth.

By prioritizing strategic investments, process improvements, and cross-departmental collaboration, the department is committed to driving innovation, increasing efficiency, and delivering secure, scalable IT solutions that align with the City's long-term vision.

RECOMMENDATION:

N/A

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

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Name: James Grommersch
Title: Chief Technology Officer
jgrommersch@burlesontx.com
817-426-9672

Vision and Strategic Plan



This presentation is for informational purposes only; no action is required.

The focus of this discussion is to highlight the digital transformation efforts that have taken place over the past three years within the department and outline our strategic direction through 2028.

Our goal is to provide the Council Committee with information on BTX-IT's progress and future plans, that align with the City's strategic objectives.

This is the first in a series of presentations, with future sessions dedicated to gathering input and direction on specific areas identified for improvement and development.



Mission

BTX-IT envisions a future where technology seamlessly empowers, innovates, and connects every facet of City Government.

Guided by continuous improvement and relationship building, we aspire to be a beacon of technological efficiency, reliability, and customer satisfaction.

Our vision is to transform the City's technology ecosystem into a strategic enabler, seamlessly aligning IT services with the evolving needs of our community.

By leveraging Enterprise IT Governance and industry best practices, we are committed to delivering secure, reliable, and scalable solutions that adapt to the dynamic challenges of the modern urban environment.

BTX-IT is collaborating with City Leadership and Department Heads to enhance the maturity of our technology ecosystem and reduce technical debt.

Technical debt refers to the need to rework systems or processes that were implemented without long-term strategic alignment or best practices.

We aim to improve our technology infrastructure by integrating best practices and frameworks to align with business needs, ensuring efficient service delivery and fostering a culture of excellence and resilience.

Our strategic initiatives include adopting the Information Technology Infrastructure Library (ITIL) & National Institute of Standards and Technology (NIST) frameworks, establishing robust project governance measures, and embracing Agile methodologies, all aimed at revolutionizing our IT service management.

The integration of the ITIL framework has been a cornerstone of our efforts to elevate our IT department's capacity.

ITIL, a renowned set of best practices, enhancing our ability to support the organization, proactively respond to change, and engage stakeholders effectively.

By focusing on incident management, problem management, change management, and service level management, ITIL ensures that our IT services are continually improved and aligned with the evolving needs of the City.

This structured approach to managing IT services fosters a mature, responsive, and resilient IT department.



Guiding Principles

BTX-IT is dedicated to building a resilient, forward-thinking, and citizen-focused technology ecosystem. In our pursuit of excellence, we strive to:

- **Optimize Service Delivery:**
Deliver efficient, reliable, and user-centric IT services by reducing downtime, enhancing responsiveness, and continuously refining processes.
- **Embrace Continuous Improvement:**
Foster a culture of learning and adaptation, ensuring ongoing enhancements in service quality, efficiency, and problem resolution.
- **Foster Collaboration:**
Act as a strategic partner, working across departments to align IT services with the City's objectives and operational needs.

Guiding Principles



- **Ensure Information Security:**
Maintain the highest security standards to protect sensitive data, fortify digital infrastructure, and proactively mitigate evolving threats.
- **Empower Stakeholders:**
Provide accessible, user-friendly technology solutions, supported by training and communication, to enhance productivity and service delivery.
- **Drive Innovation:**
Leverage cutting-edge technologies and forward-thinking strategies to position the City as a leader in smart, sustainable urban development.



BTX Ecosystem by the numbers



200+ Software Applications



10,000 Annual Support Tickets



3.5TB SharePoint Data Storage



78 Active Projects



10 Cloud Applications



600+ Workstations/Laptops



215 Public Safety Radios



100+ Servers



28TB Local File Storage



23,648,286,312 Annual Cyber Security Events Blocked



24,000 Annual 911 Calls



200 GIS Layers



3 Data Centers



270+ Mobile Devices



1.3 Million Annual Emails Scanned and Processed



671 Users



40 Online Maps



27,318 311 Calls



Cyber Security Framework

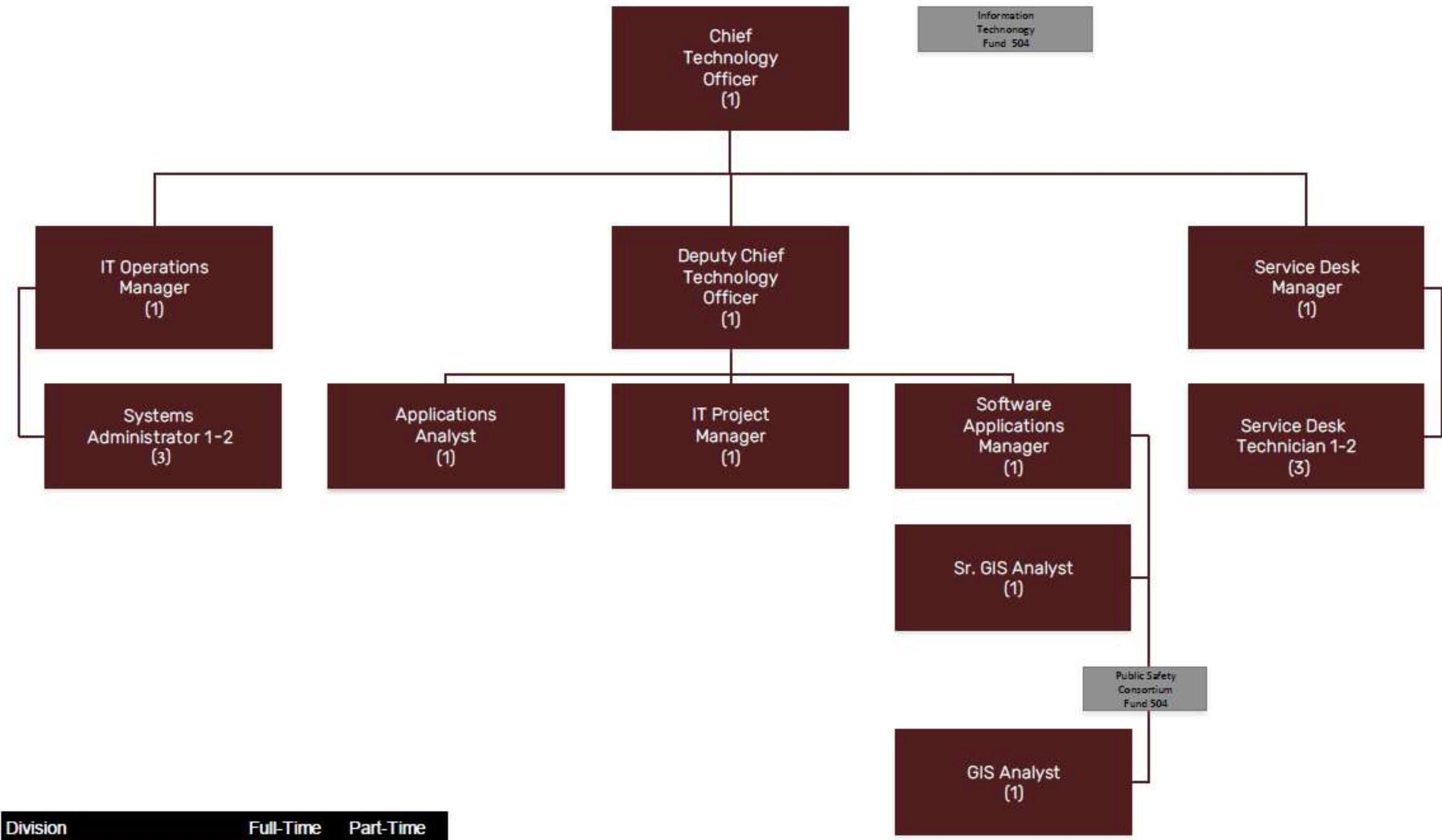
BTX-IT is strengthening cybersecurity by aligning with the National Institute of Standards and Technology (NIST) 2.0 Cybersecurity Framework. This strategic approach fortifies digital assets, ensures operational continuity, and enhances resilience against evolving threats.

By adopting the NIST framework, BTX-IT bolsters defenses, mitigates risks, and improves incident response. Employees gain the tools and confidence to serve the public securely and effectively.

Cybersecurity is a shared responsibility. Beyond technology, it involves people, processes, and culture. BTX-IT's commitment builds a secure, resilient IT environment that upholds the City's mission and safeguards the community.

Information Technology Organizational Chart

Item A.



Division	Full-Time	Part-Time
Information Technology	14	0
Public Safety Consortium	1	0
TOTAL	15	0

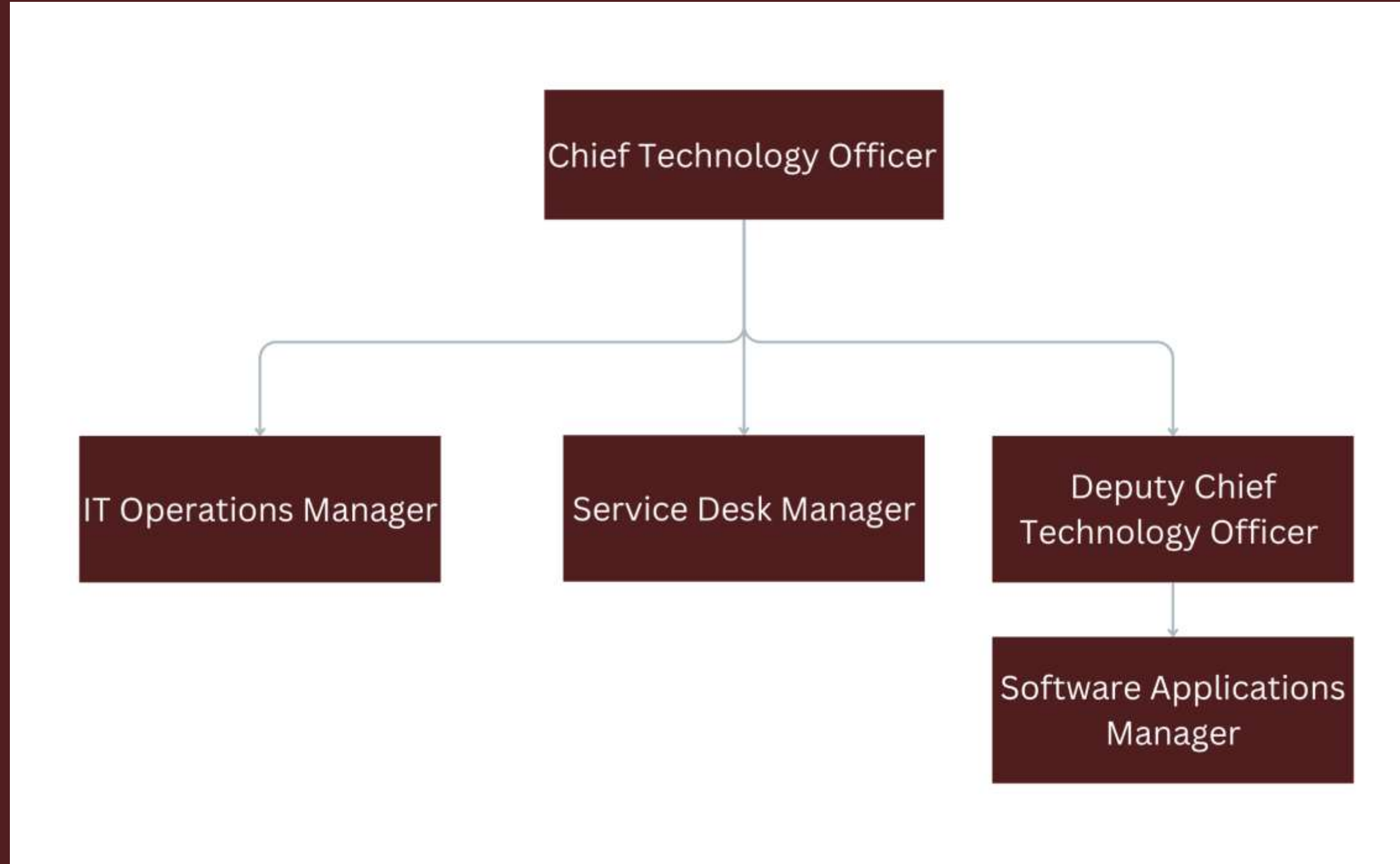
Administration:

The BTX-IT leadership team plays a critical role in shaping the City's technology landscape. We don't just manage IT— we set the strategic direction, ensuring every technology initiative aligns with long-term goals.

From budgeting and resource management to compliance and governance, we create a structured approach that keeps operations transparent and efficient.

By working closely with departments, we ensure technology solutions are not just functional but are tailored to enhance service delivery and operational effectiveness.

We focus on collaboration and innovation to ensure that the City's technology ecosystem is always evolving to meet future needs.



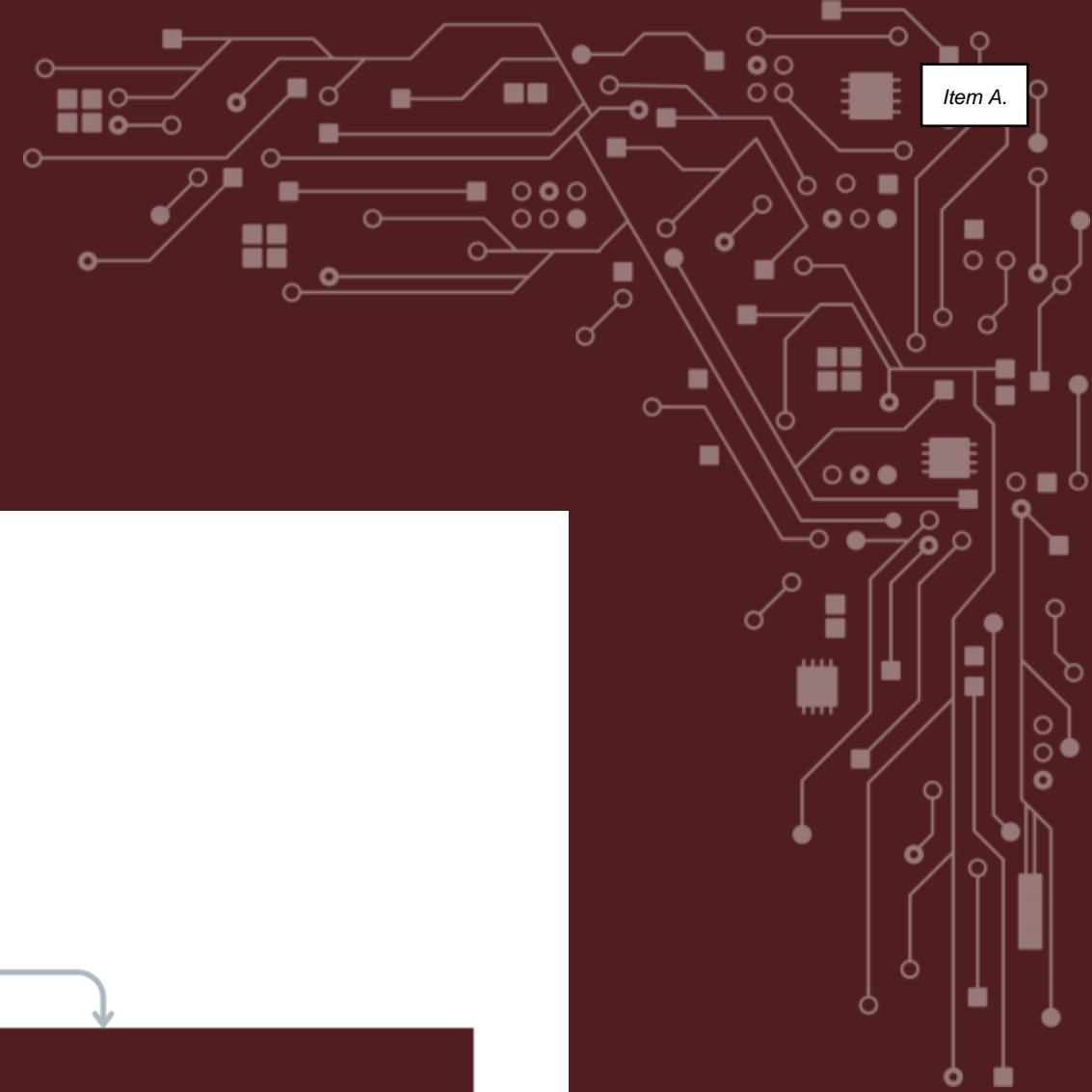
IT Operations:

The Infrastructure & Operations team is the backbone of the City's technology, ensuring that systems stay secure, reliable, and always accessible.

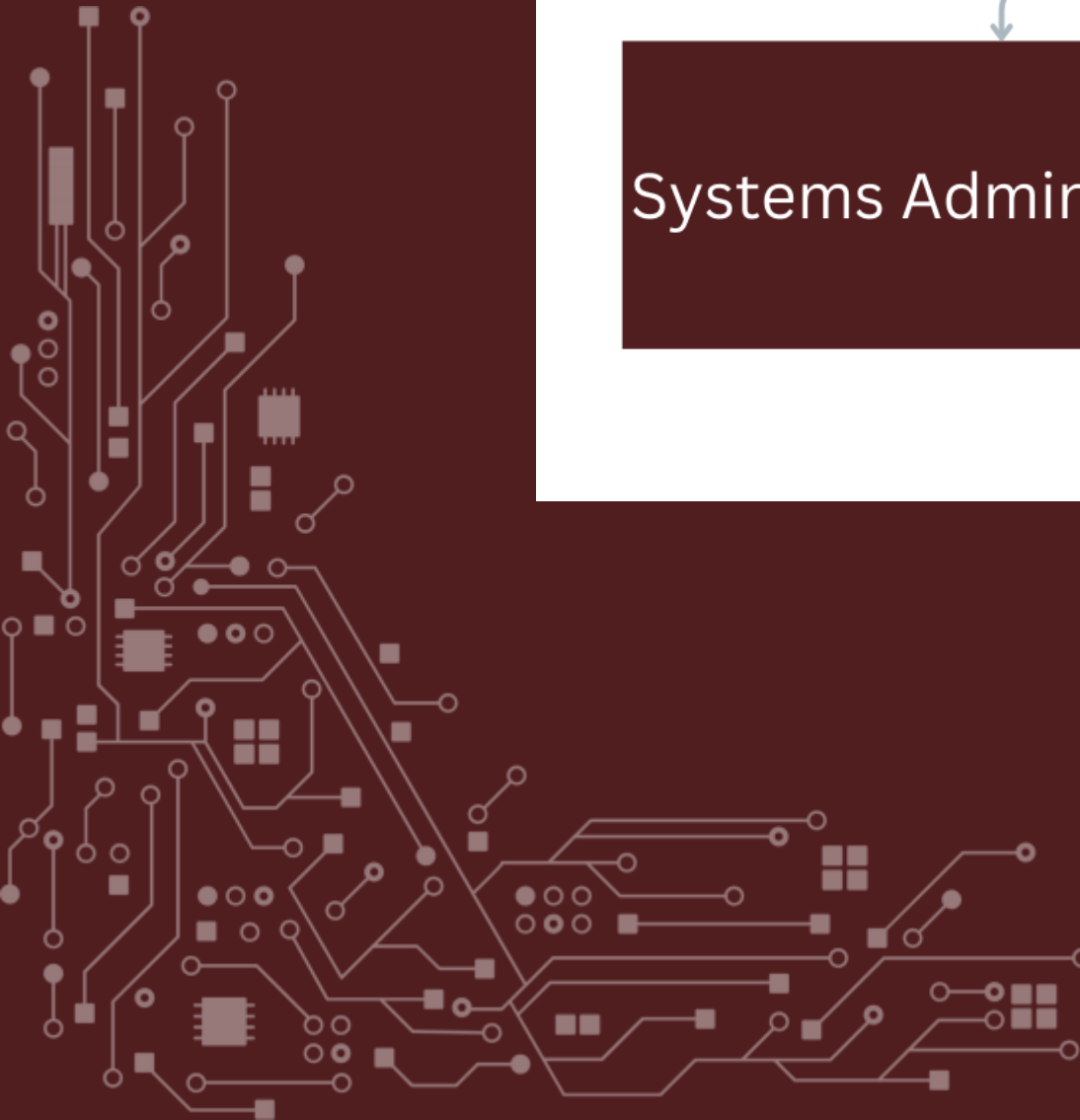
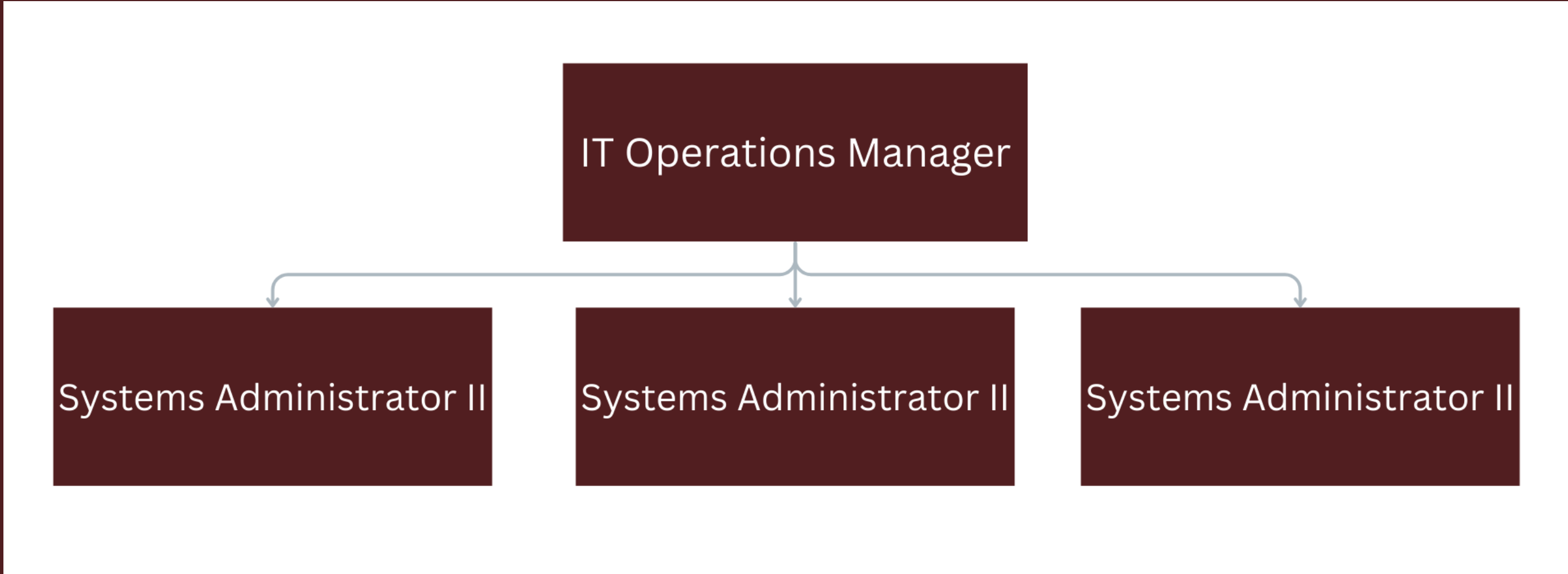
They manage the network, servers, and IT infrastructure, making sure every department has the tools they need to operate smoothly.

From protecting critical data to implementing cybersecurity measures, they work behind the scenes to keep threats at bay and ensure disaster recovery plans are in place.

Their efforts don't just maintain technology—they power the City's daily operations, ensuring stability, security, and efficiency every step of the way.



Item A.



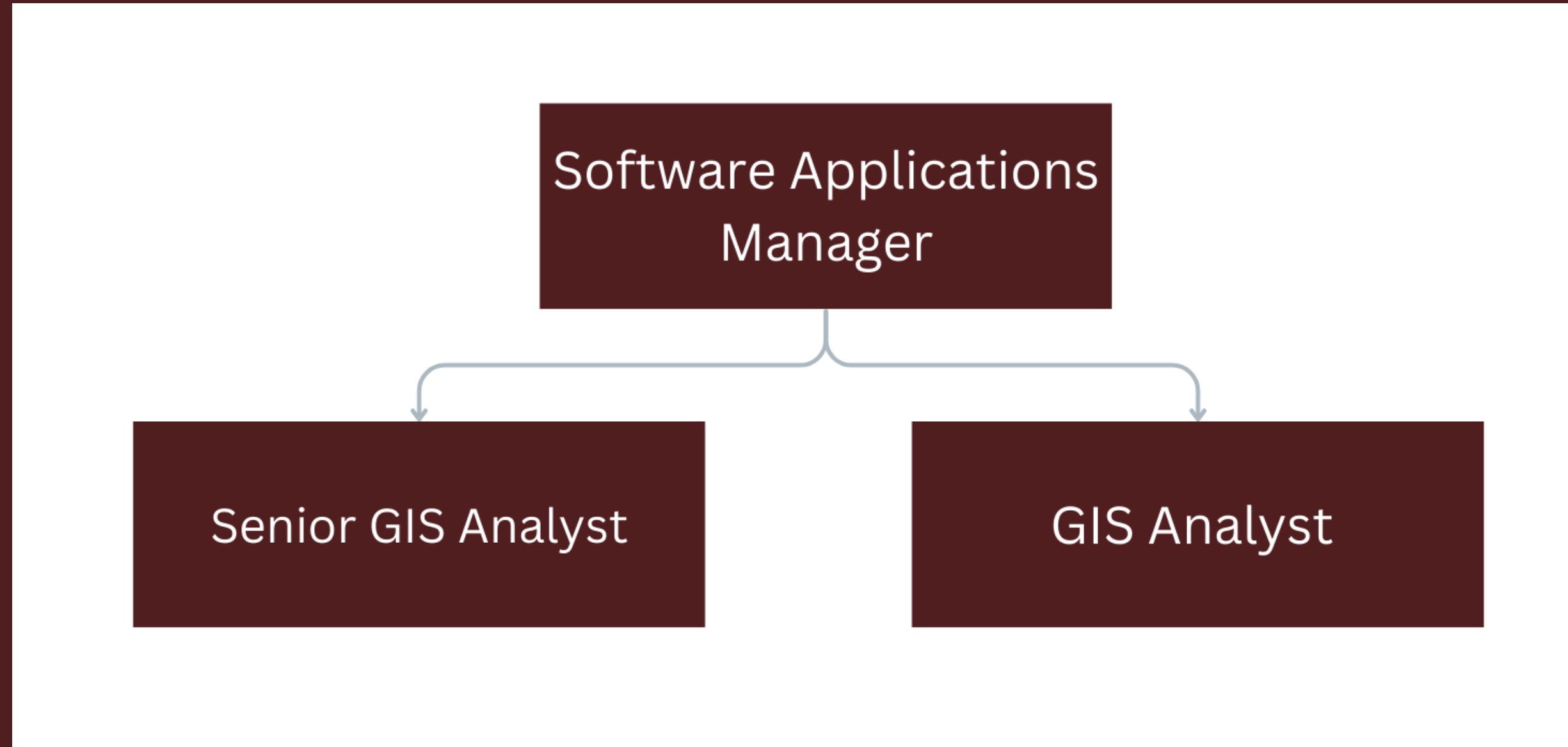
Geographic Information Services (GIS):

The GIS division transforms complex spatial data into meaningful insights that help shape the City's future.

From mapping infrastructure and zoning to supporting emergency response, permitting and work orders, they provide and manage the critical data departments need to make informed decisions.

By visualizing information through interactive maps and analytics, GIS enhances planning, improves city services, and even helps the public stay informed through online tools.

Their work isn't just about maps—it's about using location-based intelligence to drive smarter, more efficient urban development.



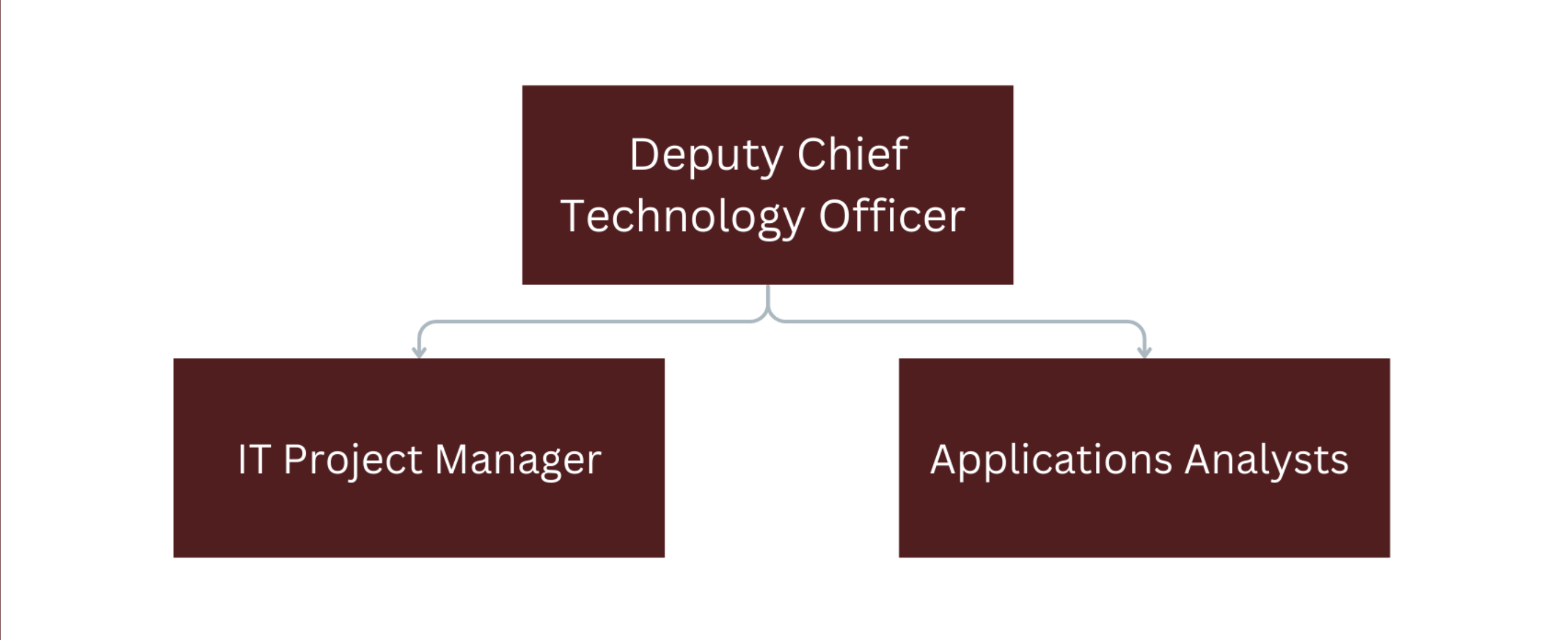
Applications & Project Management Office (PMO):

The App & PMO division ensures that the City's software and IT projects are strategically managed to meet business needs and improve service delivery.

From enterprise applications to system upgrades, they make sure technology is well-integrated, secure, and optimized for performance.

Beyond managing software, this team keeps IT projects on track—delivering solutions on time, within scope, and on budget.

By streamlining application management and project execution, they help departments work smarter, improve efficiency, and drive digital transformation across the City.



Service Desk:

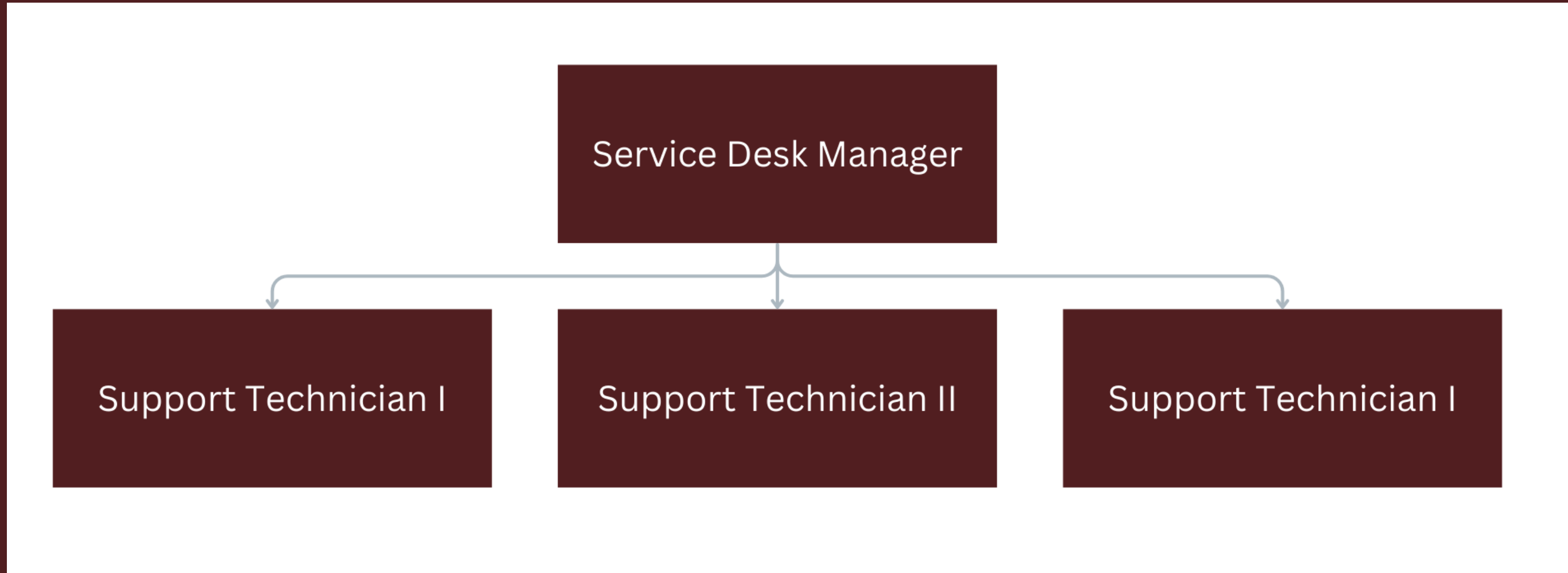
The Service Desk is the first line of support, making sure City employees have the technology they need to serve the community.

Whether it's troubleshooting issues, deploying hardware and software, or providing IT support for first responders, they ensure systems stay up and running.

But they do more than just fix problems—they drive innovation, implement new technologies, and train staff to use IT tools effectively.

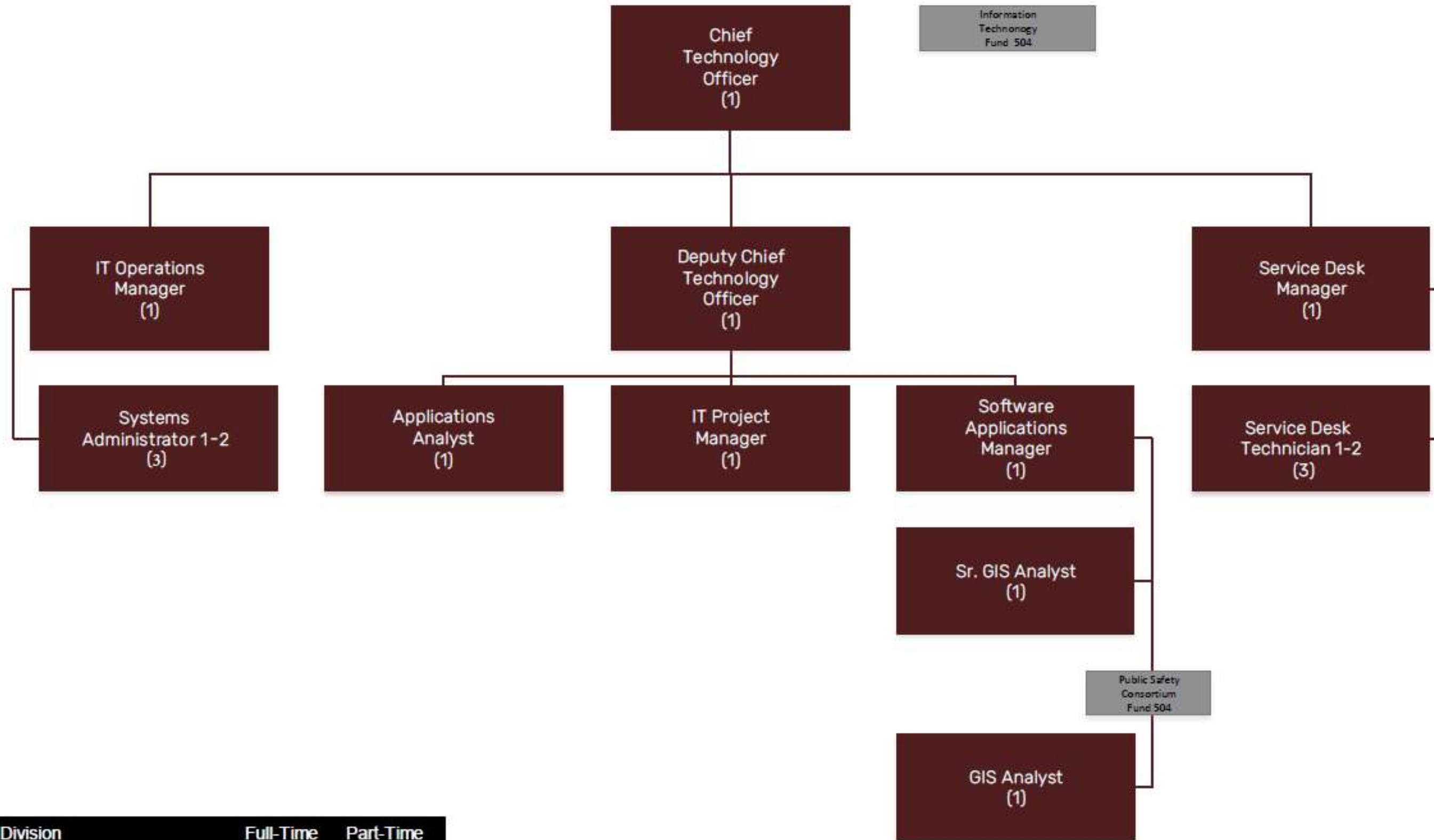
With a focus on fast, reliable service, the Service Desk keeps City operations smooth, responsive, and ready for anything.

Divisions



Information Technology Organizational Chart

Item A.



Division	Full-Time	Part-Time
Information Technology	14	0
Public Safety Consortium	1	0
TOTAL	15	0

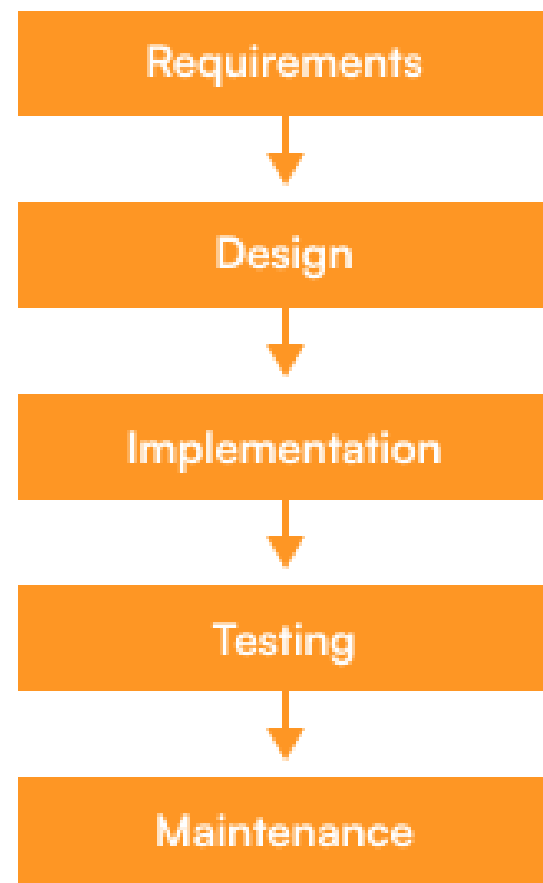
We blend Agile principles with ITIL best practices to create a dynamic and efficient approach to technology project management.

Agile allows us to stay flexible, adapt quickly to changing needs, and deliver value in small, impactful iterations. By engaging stakeholders early and continuously refining solutions, we ensure our technology truly serves its users.

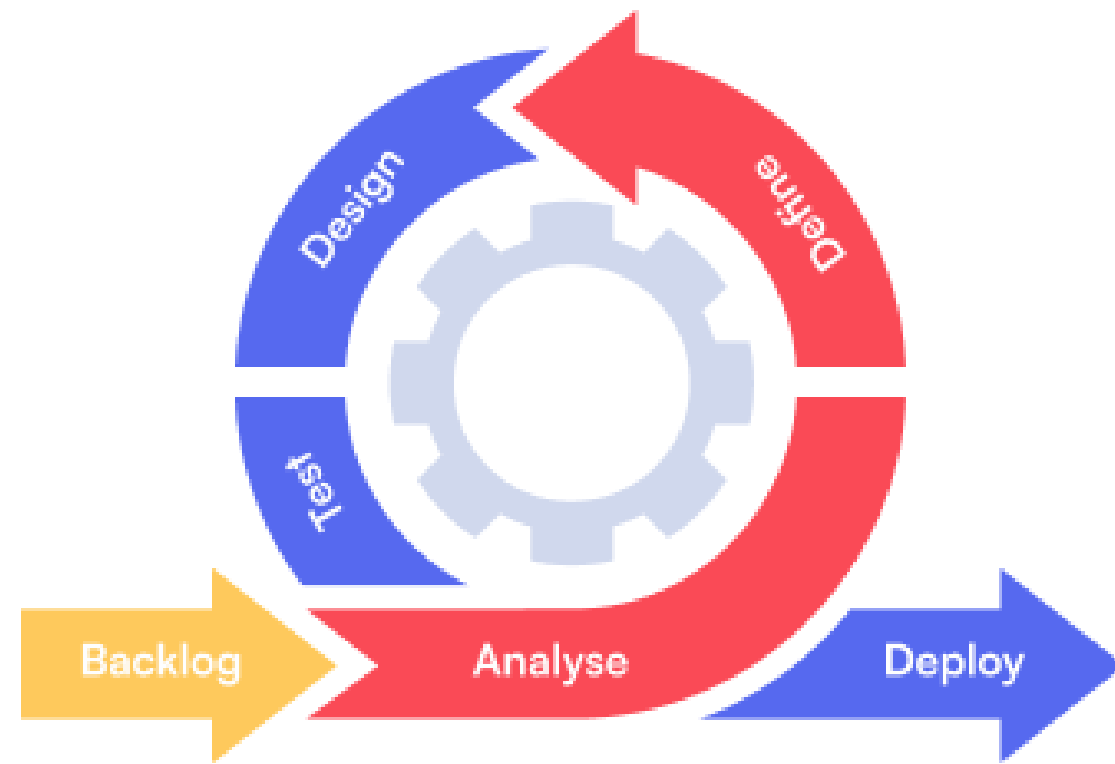
At the same time, ITIL provides a structured framework for IT service management, improving service reliability, incident resolution, and operational efficiency.

This balance between Agile's adaptability and ITIL's consistency has led to transformative projects that strengthen the City's technology ecosystem.

By embracing both methodologies, we ensure that our IT strategy is efficient, user-focused, and always evolving to meet the needs of the City and its residents.



Waterfall methodology



Agile methodology

Project Management & Governance

We have established governance measures for technology project implementations in collaboration with the City Manager's Office (CMO) and Finance.

Projects undergo a thorough submission process, allowing us to collaborate closely with requesting staff and vendors to gather essential information and plan resource allocation.

This governance ensures that projects are well-supported and that resources are allocated effectively for implementation, ongoing support, and maintenance.

By integrating ITIL, Agile, and robust project governance, we have enhanced our IT service management, aligning closely with the City's needs and delivering high-quality services to our stakeholders.

BTX Challenges & Areas for Growth

BTX-IT has made significant progress with modernizing our technology ecosystem, but key challenges remain that could impact long-term efficiency, sustainability, and cost-effectiveness.

Addressing these challenges will take time, with some solutions spanning multiple years due to strategic planning, funding constraints, and resource availability. While certain items may be phased in over time, others may require supplemental budget requests.

Additionally, IT funding is allocated based on the utilization of the technology components we provide, with the majority of contributions coming from the General Fund. This approach ensures that costs are distributed equitably based on departmental usage and technological needs.

Let's take a closer look at five critical areas that need attention.

Right now, the City does not have a dedicated IT Equipment Replacement Fund for critical systems like servers and dispatch consoles.

This means:

Ⓜ **Unpredictable costs** – Large, unexpected expenses instead of planned, incremental investments.

⚠ **Risk of failure** – Aging equipment without a structured refresh cycle could disrupt essential services.

What's needed? A sustainable funding model that ensures proactive equipment replacement—avoiding budget spikes and reducing risk.

While Network on Demand has improved scalability, it has also increased reliance on third-party providers—driving up service fees and limiting infrastructure control.

- ◆ Exploring alternatives like Air Fiber could:
 - ✓ Reduce service fees and increase network independence.
 - ✓ Improve connectivity for critical systems like traffic management, crime center cameras, and water sites.
 - ✓ Replace costly cellular-based IoT networks with one-time infrastructure investments.

A strategic approach to connectivity will improve reliability and lower long-term costs and help with future projects that require connectivity.

The technology in Council Chambers is over 10 years old—with multiple disconnected systems for streaming, recording, voting, and agenda management.

- The challenge?
- ✗ Outdated hardware with limited support.
- ✗ No structured replacement plan, leading to potential disruptions.
- ✓ A modernization strategy would:
 - ◆ Improve public engagement and meeting transparency.
 - ◆ Ensure reliable, long-term functionality.
 - ◆ Reduce ongoing maintenance headaches.

Without action, failures in aging components could severely impact operations.

The City's document management lacks standardization, leading to inefficiencies and compliance challenges.

📁 What's the problem?

✗ Inconsistent retention practices.

✗ Difficulties in finding and managing digital records.

✗ Growing storage costs and legal risks.

💡 A modern document management system would:

✓ Streamline retention and organization.

✓ Improve searchability and accessibility.

✓ Ensure compliance while reducing costs.

A centralized solution will improve efficiency across departments.

As technology expands, so does the demand for support, security, and infrastructure management—making it essential for staffing to scale accordingly.

📈 The reality:

- ◆ More network-connected devices, applications, and services needing IT oversight.

- ◆ Higher demand without additional resources risks slower response times and operational strain.

🔗 What's next?

- ✓ Process automation and workforce planning to optimize efficiency.

- ✓ Strategic alignment to ensure IT keeps pace with the City's growth.

Technology alone isn't enough—we need the right people and processes to sustain success.

Addressing Challenges & Planning for the Future

These challenges highlight critical areas for future discussion as BTX-IT works to ensure the City's technology remains reliable, cost-effective, and aligned with strategic goals.

🚀 What's next?

✓ BTX-IT will present these issues at upcoming Council Committee meetings, providing deeper assessments and potential solutions.

✓ The goal is to identify priorities and seek guidance on next steps to ensure technology investments support the City's long-term success.

✓ Collaboration is key—by working together, we can build a stronger, smarter, and more sustainable technology ecosystem.

With proactive planning and strategic investment, we can drive innovation, enhance service reliability, and ensure operational excellence for years to come.

Thank you for your time and we look forward to continuing to digitally transform how Burleson does business.





BTX-IT Vision and Strategic Plan 2022-2028



The Burleson Information Technology Department (BTX-IT) provides business-integrated Information Technology (IT) services that improve the technology ecosystem, solve complex operational problems, and drive business outcomes. Every division of BTX-IT works on strategic initiatives that support the City of Burleson and its residents.

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Message from the Chief Technology Officer (CTO):

Mayor, Council, City Management, and Residents,

We are pleased to share an overview of the remarkable work being done by our Information Technology (IT) Department, BTX-IT, here in Burleson. Our team of fifteen dedicated full-time professionals brings a combined 150 years of experience, ensuring the reliable and innovative delivery of IT services that support city departments, council members, and residents.

BTX-IT manages a robust technology ecosystem that includes 70 interconnected networks, over 800 devices—ranging from squad cars, fire trucks, and ambulances to VoIP phones—and three data center locations. These data centers house over 100 servers, 10 storage area networks (SANs), numerous network switches, and more than 200 software applications critical to city operations.

Our cybersecurity program continues to evolve, implementing defense-in-depth strategies and staff training initiatives to safeguard city assets against evolving threats. Additionally, BTX-IT oversees Geographic Information Services (GIS), vendor contracts, and intergovernmental partnerships to enhance operational efficiency and service delivery.

Since assuming the CTO role in April 2022, we have worked closely with city leadership to address critical infrastructure challenges, strengthen disaster recovery plans, and deploy next-generation networks. Our asset management program and IT governance structure ensure effective project oversight and resource allocation. To further support compliance, we have introduced Compliance as a Service (CaaS), reinforcing adherence to NIST, CJIS, PCI, and HIPAA standards—ensuring that the City’s systems and processes meet stringent regulatory requirements.

Looking ahead, we are focused on strengthening the City’s technology foundation to better serve our residents and departments. This includes establishing an infrastructure equipment replacement fund to ensure sustainable technology investments and long-term cost savings. Additionally, we are working toward developing a city-owned interconnected network to enhance connectivity while reducing reliance on costly third-party providers. These initiatives, combined with continued cybersecurity enhancements and smart infrastructure planning, will help position Burleson for long-term success in an increasingly digital world.

We are excited about the future and remain committed to advancing technology solutions that drive efficiency, security, and innovation for the City of Burleson and its residents.

Respectfully,



James Grommersch | CGCIO, CGEIT, CSM, MOT
Chief Technology Officer



Executive Summary – State of IT

BTX-IT is committed to elevating the maturity of our technology ecosystem in alignment with the City’s strategic objectives. Our efforts have been focused on eliminating technical debt, strengthening governance, and enhancing service delivery through industry’s best practices. A cornerstone of this transformation has been the successful integration of the Information Technology Infrastructure Library (ITIL) framework, a globally recognized methodology for IT service management.

By adopting ITIL, BTX-IT has standardized processes, improved service efficiency, and strengthened alignment with business needs. This framework enables proactive change management, robust stakeholder engagement, and continual service improvements—ensuring that our IT services evolve to meet the City’s growing demands. Key ITIL processes, including incident management, problem management, change management, and service level management, have laid the foundation for a more mature, responsive, and resilient IT department.



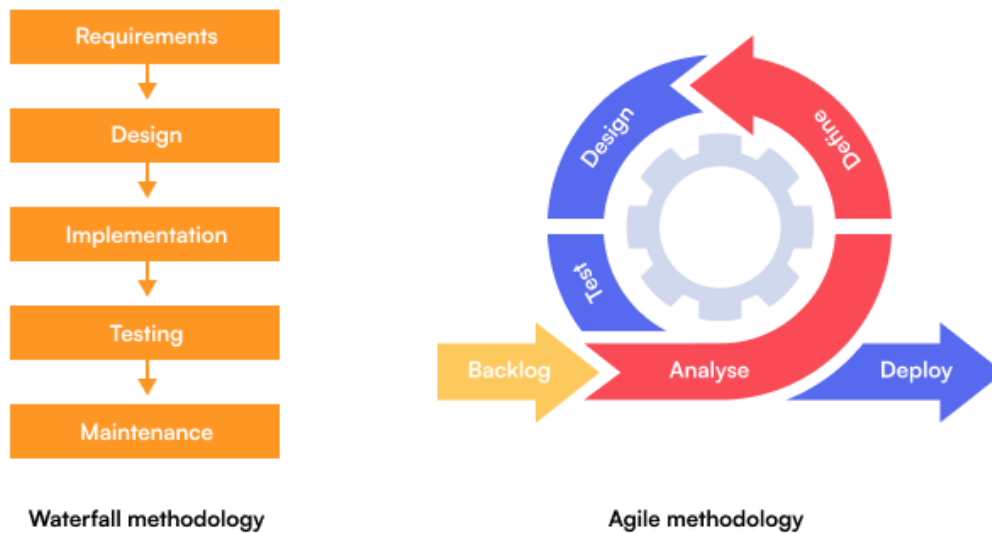
Strengthening Governance & Strategic Alignment

BTX-IT has worked closely with the City Manager’s Office (CMO), Executive leadership team, Finance, and Purchasing to enhance governance measures for technology investments. All IT projects now undergo a rigorous submission and review process, allowing for effective planning, resource allocation, and long-term sustainability.

To further reinforce governance, we are in the process of establishing the IT Governance Committee (ITGC) and introduced the Technology Information Review Document (TIRD). These initiatives will ensure that all technology purchases are aligned with the City’s strategic plan, increasing transparency, reducing redundant expenditures, and maximizing the use of in-house capabilities. This structured approach optimizes investments, lowers costs, and ensures that every technology initiative contributes directly to the City’s long-term goals.

Embracing Agile for IT Project Delivery

To enhance project execution, BTX-IT has adopted an Agile project management approach, which focuses on iterative, incremental progress. Over the past two years, Agile has been pivotal in improving project portfolio management, enabling rapid adaptation to evolving requirements, and ensuring timely delivery of critical initiatives. While Agile is our primary approach, we also accommodate traditional waterfall methodologies for projects where a more structured delivery model is required.



Future Outlook – Advancing IT Service Management

As part of our ongoing commitment to IT Service Management (ITSM) excellence, BTX-IT is developing a robust change management program that will involve collaboration between BTX-IT and all City Departments. This initiative will streamline processes, minimize disruptions, and ensure that technology changes align with operational and strategic goals.

By fostering cross-departmental collaboration and proactive communication, we will enhance service quality, optimize IT operations, and better support the needs of our community.

Commitment to Continual Improvement

As the City's technology service provider, BTX-IT remains vigilant in identifying emerging technology trends to enhance our operational capabilities. Our structured frameworks—ITIL, governance models, and Agile methodologies—position us to proactively meet the needs of the City and its residents, now

and in the future. Through these initiatives, we continue to drive efficiency, resilience, and long-term sustainability in our IT service delivery.

Mission | Vision | Guiding Principles

Mission:

BTX-IT envisions a future where technology seamlessly empowers, innovates, and connects every facet of City Government. Guided by continuous improvement and relationship building, we aspire to be a beacon of technological efficiency, reliability, and customer satisfaction.

Vision:

Our vision is to transform the City's technology ecosystem into a strategic enabler, seamlessly aligning IT services with the evolving needs of our community. By leveraging Enterprise IT Governance and industry best practices, we are committed to delivering secure, reliable, and scalable solutions that adapt to the dynamic challenges of the modern urban environment.

Guiding Principles:

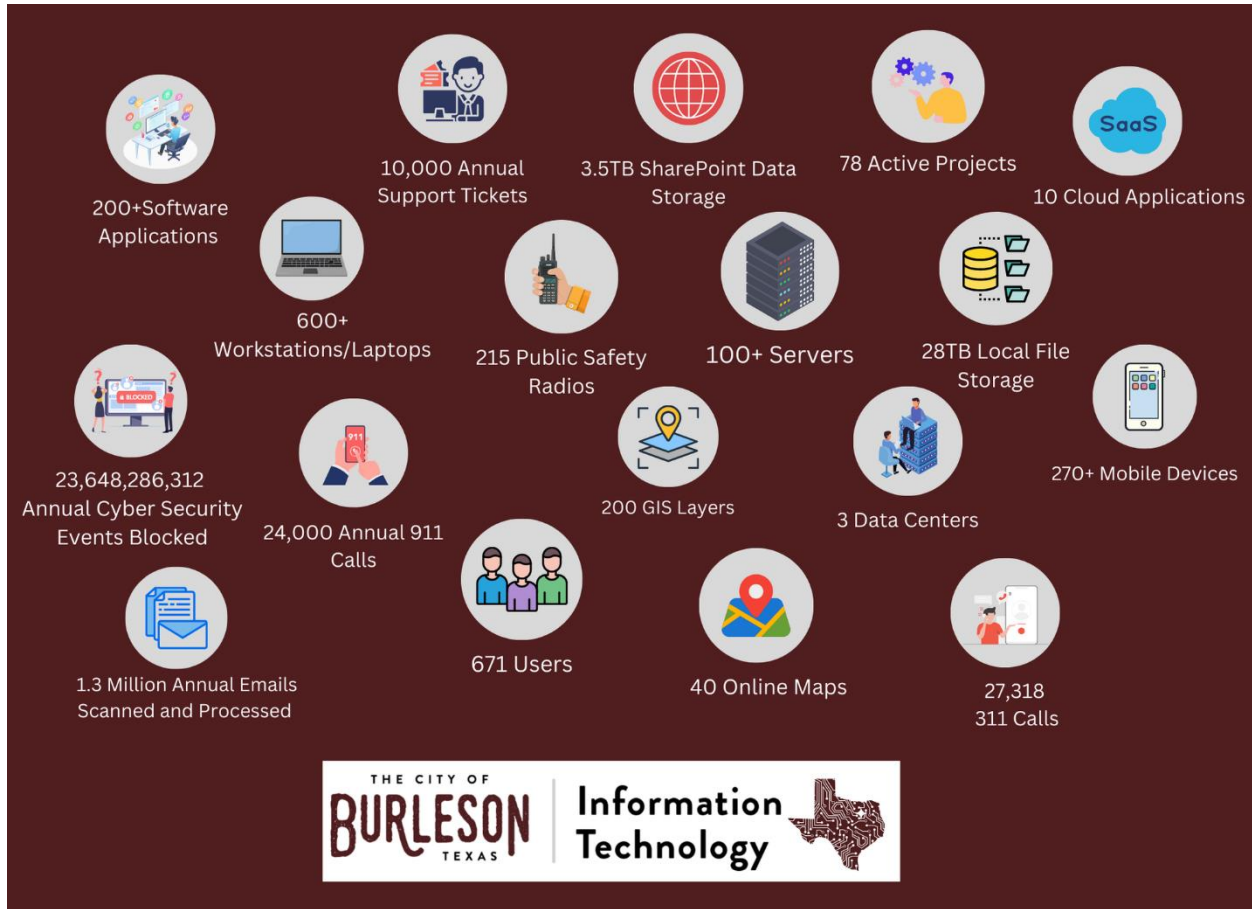
BTX-IT remains dedicated to building a resilient, forward-thinking, and citizen-focused technology ecosystem. In our pursuit of excellence, we strive to:

- **Optimize Service Delivery** – Deliver efficient, reliable, and user-centric IT services by reducing downtime, enhancing responsiveness, and continuously refining processes.
- **Embrace Continuous Improvement** – Foster a culture of learning and adaptation, ensuring ongoing enhancements in service quality, efficiency, and problem resolution.
- **Foster Collaboration** – Act as a strategic partner, working across departments to align IT services with the City's objectives and operational needs.
- **Ensure Information Security** – Uphold the highest security standards to protect sensitive data, fortify digital infrastructure, and mitigate emerging threats.
- **Empower Stakeholders** – Provide accessible, user-friendly technology solutions, supported by training and communication, to enhance productivity and service delivery.
- **Drive Innovation** – Leverage cutting-edge technologies and forward-thinking strategies to position the City as a leader in smart, sustainable urban development.

Technology Ecosystem by the Numbers:

BTX-IT ensures a resilient, efficient, and innovative technology infrastructure that empowers the City to fulfill its mission. By delivering excellence in IT services, we enable every department to operate seamlessly, leveraging technology to serve the community. The following diagram provides a comprehensive overview of our interconnected systems, highlights key metrics and illustrating the scale

and impact of our technology ecosystem in supporting City operations.



Commitment to Cybersecurity Excellence

BTX-IT is advancing its cybersecurity maturity by strategically aligning our technology ecosystem with the NIST 2.0 Cybersecurity Framework. This initiative is a crucial step in fortifying our defenses, enhancing resilience against evolving threats, and safeguarding sensitive information.

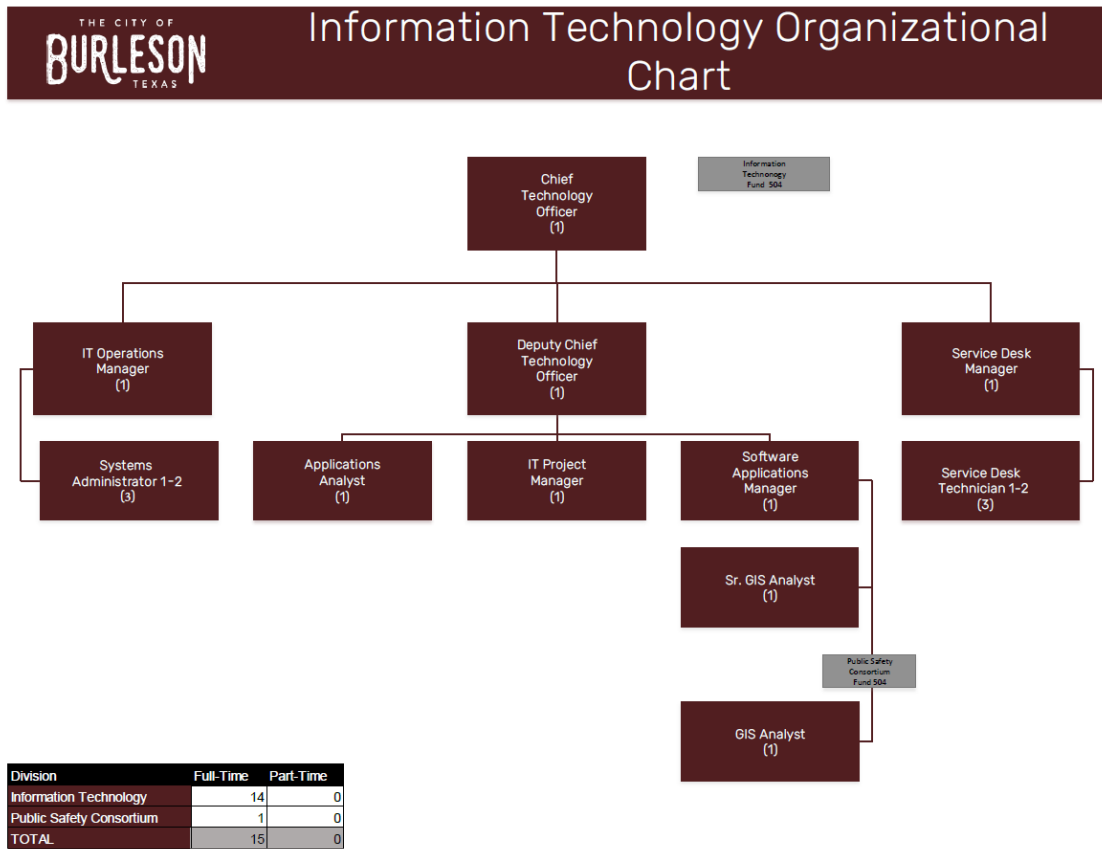
By adopting this framework, we are strengthening our cybersecurity posture, protecting the City's digital assets, and reinforcing our commitment to security and operational continuity. This alignment not only enhances our ability to mitigate risks but also empowers our employees to serve the public with confidence and excellence.

Together, we are building a more secure, resilient, and future-ready IT environment that supports the City's mission and ensures the safety of our community.

Divisions

BTX-IT is structured into five key divisions, each playing a crucial role in supporting the City's technology ecosystem and ensuring seamless operations across departments. These divisions collaborate daily to manage IT infrastructure, maintain software applications, ensure cybersecurity and compliance, oversee

IT projects, and provide technical support—empowering the City to leverage technology efficiently in serving the community.

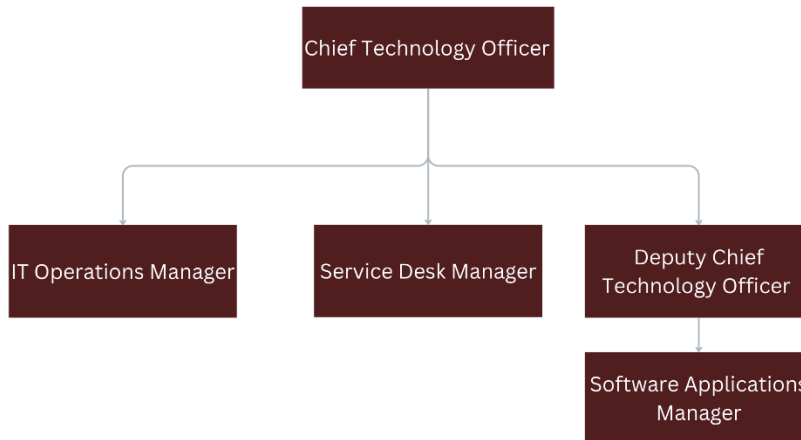


Administration

The BTX-IT leadership team provides strategic direction and governance, ensuring the City's technology initiatives align with long-term goals. This division:

- Develops technology roadmaps to drive innovation and efficiency.
- Manages budgeting, resource allocation, compliance, and policy enforcement to ensure transparent and effective operations.
- Standardizes IT governance and project planning to improve efficiency and transparency across departments.
- Works closely with departments to tailor technology solutions that enhance service delivery and operational effectiveness.

By fostering strong partnerships, the Administration team ensures IT solutions are designed to meet the City's evolving needs while maintaining fiscal responsibility.

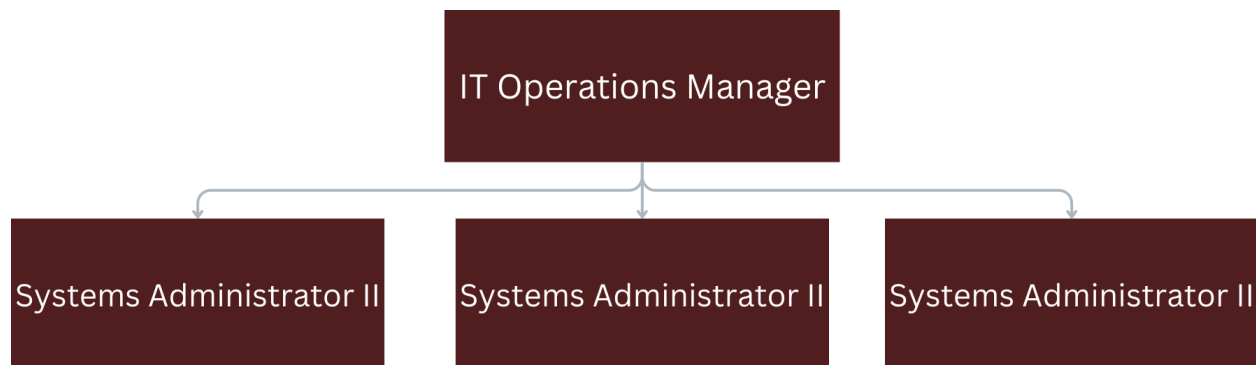


Infrastructure & Operations

The Infrastructure & Operations division manages and maintains the network, servers, and IT infrastructure, ensuring secure, reliable, and uninterrupted access for all departments. Key responsibilities include:

- Network & Server Management – Ensuring system stability, security, and performance.
- Data Protection & Disaster Recovery – Overseeing backups and mitigating risks to ensure continuity in case of cyber threats or data loss.
- Cybersecurity & Compliance – Implementing security protocols, access controls, patch management, and regular security audits.

By maintaining a robust and secure technology backbone, Infrastructure & Operations plays a pivotal role in keeping City services running efficiently.

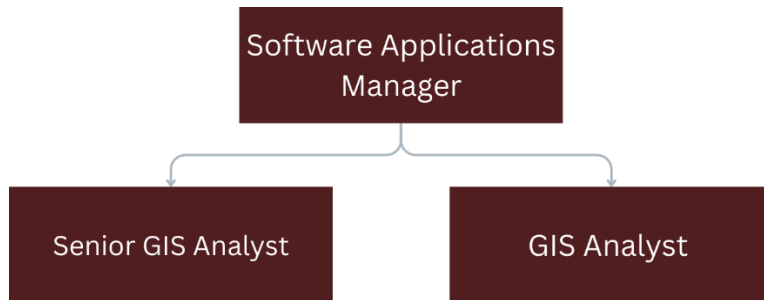


Geographic Information Services (GIS)

The GIS division manages and analyzes spatial data to support critical decision-making across the City. This division:

- Develops and maintains accurate city maps for infrastructure planning, zoning, and emergency response.
- Provides data visualization and analytics to enhance operational insights for departments like Public Works and Emergency Services.
- Improves citizen engagement and transparency by offering public access to interactive maps and spatial data through online portals.

By enabling location-based insights, GIS supports smart, data-driven urban development and improved public services.

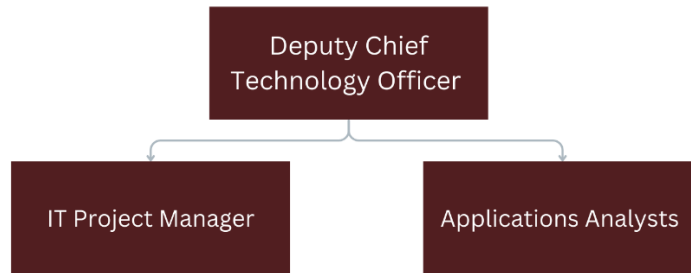


Applications & Project Management Office (App & PMO)

The App & PMO division ensures that software applications and IT projects are effectively managed and aligned with City priorities. This division:

- Oversees enterprise applications, ensuring software systems are well-integrated, secure, and optimized for performance.
- Manages software development, procurement, and upgrades, ensuring alignment with business needs.
- Implements project management best practices, ensuring IT projects are completed on time, within scope, and on budget.

By streamlining technology projects and application management, this division enhances operational efficiency, digital transformation, and service delivery across the City.



Service Desk

The Service Desk is the frontline support team, ensuring that City employees have the necessary tools and technology to perform their duties. Their key responsibilities include:

- Technical Support & Troubleshooting – Providing remote and onsite assistance for IT-related issues.
- Hardware & Software Management – Deploying and configuring computers, VoIP systems, cell phones, and software applications.
- First Responder IT Support – Maintaining and optimizing critical technologies used in police, fire, and emergency services.
- Special IT Projects & Training – Implementing new technologies, upgrading systems, and conducting user training.

The Service Desk ensures that IT remains efficient, responsive, and adaptive, enabling City employees to focus on serving the community effectively.



A Unified Approach to IT Excellence

Through these five divisions, BTX-IT ensures that technology is not just a support function but a strategic enabler for the City of Burleson. By maintaining a secure, resilient, and innovative technology

environment, we empower departments to operate efficiently, enhance citizen services, and drive forward-thinking urban development.

Leveraging Agile and ITIL for Project Efficiency and User-Centric Solutions

BTX-IT integrates Agile principles to drive iterative development, stakeholder collaboration, and continuous improvement throughout the project lifecycle. This adaptive approach enables us to respond swiftly to changes and deliver incremental value, ensuring our solutions remain aligned with evolving user needs.

At the same time, ITIL best practices have streamlined our IT service management, improving service delivery, incident management, and operational efficiency. ITIL's structured framework enhances consistency, reliability, and service quality, reinforcing our commitment to high-performance IT operations.

By combining Agile's flexibility with ITIL's process-driven approach, we achieve a balanced and effective project management strategy that prioritizes both efficiency and user satisfaction. We engage end users early, gather feedback continuously, and refine our solutions based on real-world needs—ensuring that technology not only meets technical requirements but is practical, impactful, and user-focused.

This synergy between Agile and ITIL has enabled BTX-IT to successfully complete numerous transformative projects, strengthening the City's technology ecosystem. As we move forward, this dual approach will continue to drive innovation, operational excellence, and enhanced services, empowering the City to better serve its residents.

Project Timelines, Past, Present, and Future.

BTX-IT has led major technology initiatives since the 2021-2022 fiscal year, significantly enhancing the City's technology ecosystem. These projects span internal IT improvements, citywide advancements, and regional collaborations, many of which have been presented to the City Council by sponsoring departments or directly by BTX-IT.

Past and Ongoing Projects

To maintain clarity, a list of key completed projects has been included in Appendix B, summarizing their impact on City operations. Highlights include:

- Major infrastructure upgrades such as the Data Center Refresh, Completion of Data Center Three, and Network on Demand implementation.
- Public safety enhancements like APX Next Radios Axon Body & Squad Cameras, ProQA Implementation, and CradlePoint Upgrades for Fire to improve operational efficiency.
- Operational improvements such as FreshService Implementation for streamlined IT service management and Tyler Munis Completion for financial and HR process enhancements.

- Strategic cost-saving initiatives, including the AT&T Account Audit and the Radio Network Audit, reducing unnecessary expenditures and optimizing city resources.
- Security and connectivity upgrades, including the Water Site Network and Security Connections, Duo Implementation for multi-factor authentication, and the Physical Site Security Program to enhance protection across City facilities.
- Improved citizen engagement and transparency through projects like 311 Implementation, Plaza Camera Implementation, and Senior Center Paging System, ensuring better communication and service accessibility.
- Enhanced public safety technology with projects such as Computer-Aided Dispatch (CAD) implementation, which improves emergency response coordination by integrating real-time location tracking, automated call handling, and dispatching capabilities for first responders.

The Appendix C Gantt chart visually represents the timeline of all projects, including completed and ongoing efforts. Looking ahead, a project volume reduction is anticipated after the 2024-2025 fiscal year, reflecting the introduction of governance measures aimed at managing workloads sustainably.

Challenges & Areas for Growth

While significant progress has been made, critical challenges remain that could impact long-term efficiency, sustainability, and cost-effectiveness. The following areas highlight key issues that require further discussion and strategic planning.

1. The Need for an IT Equipment Replacement Fund

The City does not have a dedicated IT Equipment Replacement Fund for servers, dispatch consolettes, and other critical infrastructure, resulting in unpredictable large-scale expenditures rather than planned, incremental investments. While we are aware of when these systems need replacement, we are not proactively allocating funds, leading to budget spikes and potential equipment failures that could disrupt essential services.

2. Dependence on Third-Party Connectivity & Infrastructure Gaps

While Network on Demand has improved connectivity and scalability, it has also increased reliance on third-party providers, resulting in high service fees and limited control over infrastructure. Past planning constraints make implementing a City-owned fiber ring costly and time-consuming.

BTX-IT is exploring modern alternatives such as Air Fiber, which could:

- Reduce reliance on third-party service fees and increase network independence.
- Improve connectivity for critical systems like Intelligent Traffic Systems, Real-Time Crime Center cameras, and water sites.
- Replace costly cellular-based IoT infrastructure with one-time Air Fiber investments.

3. Aging Council Chambers Technology & Lack of Replacement Planning

The Council Chambers technology is over 10 years old, with various components patched together instead of integrated into a modern, unified solution. Streaming, recording, voting, and agenda management all rely on separate, aging systems, leading to ongoing technical issues and compatibility challenges.

Compounding the issue, there is no IT Equipment Replacement Fund for this infrastructure, making planned upgrades impossible. Without a structured refresh cycle, the City risks major disruptions if critical components fail, with limited options for repair due to outdated hardware and discontinued support. A long-term modernization plan would improve reliability, enhance public engagement, and ensure sustainability.

4. Document Management & Retention Improvements

The City's document management systems lack standardization, leading to inefficiencies, inconsistent retention practices, and compliance challenges. As digital records grow, a modern, centralized solution is essential for improving accessibility, reducing storage costs, and ensuring regulatory compliance.

A new document management system would:

- Streamline retention and organization across departments.
- Enhance searchability and accessibility for staff.
- Reduce storage needs and operational overhead.

5. Aligning Resources with Technology Growth

As the City's technology footprint continues to expand, so does the demand for technical support, application management, and infrastructure oversight. Sustaining high service availability and operational excellence requires a strategic balance between workload and workforce capacity to ensure continued success.

Recent growth trends highlight a steady increase in network-connected devices, applications, and City services requiring IT support. While staffing levels have remained largely the same, the responsibilities tied to managing, securing, and maintaining these systems continue to grow. Without a scalable approach to IT resource management, increased demand can lead to delays in response times, reduced proactive system oversight, and heightened operational risks—potentially impacting critical City services.

While this is not a direct request for additional staff, it is a critical acknowledgment that sustaining our current pace of innovation and operational excellence requires proper resourcing. Technology alone cannot ensure success—skilled professionals are essential to maintaining, securing, and advancing our digital infrastructure.

To ensure long-term success, BTX-IT will continue leveraging process improvements, automation, and strategic workforce planning to maximize efficiency while adapting to the City's growth.

Next Steps

These challenges represent key areas for future discussion. BTX-IT will bring these issues to the Council Committees and City Council to seek guidance on confirming priorities, direction for funding, and future technology needs. The goal is to ensure that technology investments align with the City’s strategic vision and operational requirements.

Addressing these challenges will take time, with some solutions spanning multiple years due to strategic planning, funding constraints, and resource availability. While certain items may be phased in overtime, others may require supplemental budget requests

We thank you for your time and we look forward to continuing to digitally transform how Burleson does business.

Appendix A – Definitions

A

- Agile – A project management approach that prioritizes flexibility, iterative progress, and continuous feedback to adapt to changing needs efficiently.

C

- Change Management – A structured approach to handling changes in IT systems, minimizing disruptions, and ensuring smooth transitions.
- Compliance as a Service (CaaS) – A structured program ensuring that BTX-IT adheres to industry regulations such as NIST, CJIS, PCI, and HIPAA.

D

- Disaster Recovery (DR) – The process of restoring IT services and data in the event of a failure, cyberattack, or natural disaster.
- Document Management System (DMS) – A digital solution for organizing, storing, and retrieving City records to improve efficiency and regulatory compliance.
- Duo – A multi-factor authentication (MFA) solution implemented to enhance cybersecurity and meet insurance requirements.

E

- Endpoint Protection – Security measures implemented to protect individual devices (e.g., laptops, phones) from cyber threats using machine learning and advanced detection tools.
- Enterprise IT Governance – A structured approach to managing IT investments, ensuring alignment with the City’s strategic goals, and optimizing resources.

G

- Governance – Policies, procedures, and oversight mechanisms ensuring that technology investments and IT operations align with City goals.

H

- HIPAA (Health Insurance Portability and Accountability Act) – A U.S. regulation requiring strict security and privacy protections for sensitive health data.

I

- Incident Management – The process of identifying, responding to, and resolving IT service disruptions efficiently.
- Information Technology Infrastructure Library (ITIL) – A globally recognized framework for IT service management that standardizes processes and improves efficiency.
- Intelligent Traffic Systems (ITS) – A digital infrastructure that optimizes traffic flow and improves safety through real-time monitoring and automated signals.

L

- Lead and Copper Rule Revisions (LCRR) – A regulatory requirement from the EPA focused on tracking and improving water quality compliance through GIS data.

M

- Multi-Factor Authentication (MFA) – A security process requiring users to verify their identity through multiple authentication methods before accessing systems.

N

- Network on Demand – A scalable connectivity solution used to improve internet speeds, redundancy, and cost management across City sites.
- NIST (National Institute of Standards and Technology) – A cybersecurity framework that BTX-IT follows to strengthen IT security and compliance.

P

- Personal Identifiable Information (PII) – Sensitive data that must be protected, such as Social Security numbers, addresses, and birth dates.
- Project Management Office (PMO) – A division within BTX-IT responsible for overseeing IT projects and ensuring they align with City priorities.

R

- Risk Management – The practice of identifying, assessing, and mitigating IT security risks to ensure operational resilience.

S

- Security Information and Event Management (SIEM) – A cybersecurity system that monitors, detects, and responds to security threats in real time.
- Software as a Service (SaaS) – A cloud-based software model where applications are hosted by a provider and accessed over the internet.

T

- Technical Debt – the accumulation of issues or problems within a software system or infrastructure, often caused by making short-term sacrifices, taking short cuts, or using workarounds, or poor cyber hygiene practices to meet delivery deadlines.
- Technology Investment Review Document (TIRD) – A formal process to evaluate and approve IT purchases, ensuring alignment with strategic goals.

U

- UPS (Uninterruptible Power Supply) – A backup power system used to prevent downtime during electrical outages.

V

- VoIP (Voice over Internet Protocol) – A communication technology used for digital phone services across City departments.

Appendix A – Completed Projects

- **Avaya Phone Implementation:** Deployment of a city-wide phone system with integrated disaster recovery (DR) capabilities. The system ensures seamless communication continuity across all departments, even during emergencies, by providing automatic failover and redundancy to safeguard critical operations.
- **Eventide Recorder Implementation:** The deployment of new recording software utilized by the Public Communications Department. This system captures, records, and archives all calls, and screen activity, ensuring comprehensive and reliable documentation of all communications for public safety and operational integrity.
- **Ambulance Services Implementation:** Involved setting up comprehensive technology solutions for Burleson Fire Department Ambulance services, including software, network connectivity, GPS tracking, and CAD integration. These enhancements ensure seamless communication, real-time tracking, and efficient dispatch operations, significantly improving the responsiveness and effectiveness of emergency medical services across the city.
- **Fire Department Records Management Server:** Setup and configuration of a dedicated reporting server for the Fire Department, specifically designed to retain and manage ambulance data from the previous service provider. This server not only ensures the retention of crucial historical data for reporting and analysis but also serves as a backup solution to our cloud provider, offering an additional layer of data security and retention. This implementation enhances the Fire Department's ability to access vital information, supporting improved decision-making and ensuring compliance with regulatory requirements.
- **Legacy HTE Reporting Server Implementation:** Implementation of a dedicated server for managing legacy reporting, ensuring access to historical data, and facilitating ongoing compliance and operational needs.
- **Control Center Implementation:** Deployment of a centralized control system that enhances monitoring and management of citywide cellular infrastructure, improving efficiency, costs and scalability across departments.
- **311 Implementation:** Implementation and subsequent enhancements to the 311 system, providing residents with an easy-to-use platform for reporting issues and accessing city services.
- **Plaza Camera Implementation:** Installation of broadcasting and security cameras in the city plaza, enhancing public engagement, streaming, safety and monitoring capabilities for events and daily operations.

- **Physical Site Security Program:** Development and implementation of a comprehensive security program to protect city facilities, including access control, surveillance, and incident response measures.
- **Animal Shelter Construction:** Integration of IT systems into the new animal shelter building, ensuring operational readiness and efficiency from day one.
- **TrackIT Enhancements:** Upgrades and restoration of services to the TrackIT system, improving the tracking and management of service requests across the city and allowing full functionality of the software.
- **ProQA Implementation:** The deployment of ProQA software in our emergency dispatch system is aimed at significantly improving the accuracy and consistency of emergency call handling. This software standardizes the call-taking process, ensuring that emergency dispatchers follow the correct protocols every time.
- **IA Pro:** implemented to streamline internal affairs processes, enhancing oversight and accountability within the police department and allowing for citizen comments on engagement.
- **Automate Implementation:** Introduction of automation software to streamline routine IT tasks, freeing up resources for more strategic initiatives.
- **Axon Body & Squad Cameras:** Deployment of Axon body and squad cameras for law enforcement, improving transparency and accountability.
- **Axon for Fire Marshals:** Implementation of Axon technology for Fire Marshals, enhancing their ability to document and manage fire-related incidents and investigations.
- **GIS Enterprise Implementation:** Upgraded licensing to gain full access to the Esri Suite, significantly enhancing our GIS capabilities. The upgrade provides the City with more functionality and tools, enabling more website features for staff, infrastructure management, and public services.
- **Data Center Refresh:** Overhaul of the city's server infrastructure in two data center locations, enhancing performance and enabling true disaster recovery capabilities.
- **Completion of Data Center Three:** Established a third data center, providing enhanced security, redundancy, and adaptability for the City's critical infrastructure.
- **Server Relocation Project:** Relocated servers to optimize performance and improve disaster recovery capabilities, supporting the new CAD system.

- **EPL Data Center Project:** Deployed high-speed fiber connections between data centers, enhancing disaster recovery and ensuring optimal performance.
- **Water Site Network and Security Connections:** Enhanced security at water tower locations by installing cameras and access controls, improving monitoring and operational safety.
- **AT&T Account Audit:** Conducted a proactive audit of AT&T accounts, resulting in significant cost savings and improved management of the City's telecommunications resources.
- **CradlePoint Upgrades for Fire:** Upgraded CradlePoint devices in fire trucks, improving coverage and reducing cellular infrastructure costs.
- **Completion of the Three Phases of Tyler Munis:** Successfully implemented Tyler Munis for financial, HR/Payroll, and utility billing, enhancing operational efficiency and financial management.
- **Completion of the Network on Demand:** Implemented a unified network across City sites, improving internet speeds, redundancy, and cost management.
- **Implementation of cloud backup solution:** Deployed a cloud solution for secure, off-site backup storage, enhancing disaster recovery and data compliance.
- **Implementation of enhanced endpoint protection:** Introduced a Machine Learning endpoint protection software advanced threat detection, significantly improving the City's cybersecurity posture.
- **Issued Cell Phones for Police:** Standardized communication for police staff, eliminating personal device stipends and enhancing emergency preparedness.
- **Senior Center Paging System:** Installed a paging system at the Senior Center, improving communication and safety for staff and residents.
- **Duo Implementation:** Deployed Duo for two-factor authentication, strengthening security and meeting cybersecurity insurance requirements.
- **FreshService Implementation:** Implemented FreshService to streamline IT service management, improving ticketing and service catalog processes.
- **Reading Rover Connectivity:** Enabled connectivity for the Reading Rover, providing internet access and information display for community outreach.

- **PD UPS Replacement:** Replaced the failing UPS at the Police Department, ensuring continuity of operations during power outages.
- **Ellison Building:** Integrated IT infrastructure into the Ellison Building, supporting operational readiness for City staff.
- **Parks Building:** Successfully implemented IT components at the Parks Building, ensuring it is equipped to support park staff effectively.
- **Upgrade ArcGIS Enterprise:** Upgraded ArcGIS Enterprise from a version in the mature support phase to ensure continued access to the latest features, improved performance, security updates, and compatibility with other ESRI products. This upgrade resolved known bugs and enhanced system stability for better user experiences and operational efficiency.
- **LCRR Project** Supported Burleson’s compliance with the EPA’s Lead and Copper Rule Revisions (LCRR) by analyzing and updating water service line material data. The GIS division integrated data sources, facilitated field verification, and built an interactive web map application to enhance transparency and compliance tracking.

Appendix C

	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project Year 0 (FY 21-22)	Beg Date	End Date																														
Avaya Phone Implementation	4/20	6/22																														
Next Generation Network	8/21	12/24																														
Ellison Construction	11/21	2/24																														
Animal Shelter Construction	2/22	12/22																														
TRACKIT Enhancements	3/22	12/22																														
Munis ERP	4/22	4/24																														
Plaza Network Improvements	5/22	8/23																														
Data Center Refreshes	8/22	6/23																														
	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project Year 1 (FY 22-23)	Beg Date	End Date																														
Parks Maintenance Building Construction	10/22	8/23																														
ArcGIS Enterprise Implementation	10/22	9/23																														
EPA Lead & Copper Compliance	10/22	9/24																														
Even Tide Implementation	11/22	12/22																														
KPI Dashboard	12/22	3/23																														
Physical Site Security	3/23	5/27																														
Pro QA	5/23	9/23																														
Automate	6/23	10/23																														
Cloud Backups	6/23	6/24																														
Cellular Account Management	7/23	9/23																														
Resilient Public Safety Communications	7/23	11/24																														
Duo Implementation	7/23	7/24																														
Ambulance Services Implementation	8/23	10/23																														
BTX GIS Website Implementation	8/23	10/23																														
Machine Learning Anti-Virus	8/23	10/23																														
Axon Camera Systems	8/23	5/24																														
	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project Year 2 (FY 23-24)	Beg Date	End Date																														
PD Redistricting	11/23	7/24																														
Fresh Service Implementation	1/24	5/24																														
Real Time Crime Center	3/24	7/27																														
APX Next Radio Implementation	4/24	3/25																														
ArcGIS Pro Migration	4/24	9/25																														
Windows 11 Implementation	5/24	9/25																														
Parks Security Cameras Implementation	6/24	5/25																														
HR ApplicantPro Implementation	6/24	9/24																														
UPS Exchange	6/24	6/25																														
PD Incident Command Vehicle	6/24	2/25																														
AI Implementation	6/24	12/25																														
VDI Implementation	6/24	6/25																														
PD Building Construction	6/24	8/26																														
Legacy Web Server Migration	6/24	3/25																														
Legacy SQL Server Migration	7/24	3/25																														
CaaS Implementation	8/24	9/26																														
CAD Implementation	9/24	9/26																														
	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project Year 3 (FY 24-25)	Beg Date	End Date																														
Fire Station 1 Remodel	10/24	11/25																														
Air Fiber Implementation	10/24	8/28																														
Lift Station Implementation	10/24	10/25																														
AMR/AMI Implementation	12/24	9/26																														
Intelligent Traffic System Implementation	12/24	12/25																														
	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project - Year 4 (FY25-26)	Beg Date	End Date																														
Council Chamber Tech Upgrade	10/25	5/26																														
Onsite Backups Upgrade	10/25	12/25																														
TRACKIT Upgrade Implementation	10/25	4/26																														
Fire Station 4 Implementation	1/26	3/29																														
	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project - Year 5 (FY26-27)	Beg Date	End Date																														
Data Center Refreshes	10/26	4/28																														
Smart City Implementation	1/27	9/28																														
	Year 0 Fiscal Year 2021-22				Year 1 Fiscal Year 2022-23				Year 2 Fiscal Year 2023-24				Year 3 Fiscal Year 2024-25				Year 4 Fiscal Year 2025-26				Year 5 Fiscal Year 2026-27				Year 6 Fiscal Year 2027-28				Year 7 Fiscal Year 2028-29			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Project - Year 6 (FY27-28)	Beg Date	End Date																														
VOIP Phone System Replacement	10/27	9/28																														
Firewall Replacement	11/27	6/28																														
Switching Replacement	11/27	3/29																														

Finance Committee

DEPARTMENT: Human Resources

FROM: Cheryl Marthiljohni, Director of Human Resources

MEETING: March 5, 2025

SUBJECT:

Receive a report and provide possible recommendations regarding the Texas Municipal Retirement System (TMRS) Non-Retroactive Cost of Living Adjustment (COLA). (*Staff Contact: Cheryl Marthiljohni, Director of Human Resources*)

SUMMARY:

An attractive element of the City of Burleson's overall benefit package is the Texas Municipal Retirement System (TMRS) retirement plan. As a TMRS Member, employees can qualify to receive a monthly retirement benefit for life and possibly the life of any beneficiary.

A COLA is a cost-of-living adjustment that increases a retiree's or beneficiary's monthly benefit to help offset inflation. TMRS uses the Consumer Price Index (CPI-U*) to measure inflation.

TMRS cities can provide a COLA that is 30%, 50%, or 70% of the change in the CPI-U. The City of Burleson provides a retro COLA for retirees at 70% of the Consumer Price Index (CPI-U).

Effective May 27, 2023, the Texas Legislature amended the TMRS Act to provide participating cities with a new repeating COLA option. Currently, a COLA must be calculated retroactively by looking back to the cumulative change in the Consumer Price Index (CPI-U) since each retiree's retirement date. The new non-retroactive repeating COLA option eliminates the retroactive calculation by only looking back to the change in the CPI-U for the one-year period that ends 12 months before the COLA's effective date (the "New COLA Option").

In almost every case, the New COLA Option will be slightly less expensive for a city than a repeating COLA calculated retroactively. While the impact of the New COLA Option on each retiree depends on many factors, no retiree's current monthly benefit will be reduced.

Cities that have a 70% retroactive repeating COLA as of January 1, 2023, can pass a new ordinance to maintain the 70% COLA with the non-retroactive calculation.

A city does not have to adopt the New COLA Option. All current repeating or ad hoc COLA options with the retroactive calculation are still in place. However, to adopt the New COLA Option, a city must pass an ordinance and provide it to TMRS by December 31 for a January 1

effective date. Adopting the New COLA Option replaces any previous COLA and remains in effect until the city adopts any ordinance impacting COLAs.

RECOMMENDATION:

Not applicable

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

Not applicable

REFERENCE:

Not applicable

FISCAL IMPACT:

Not applicable

STAFF CONTACT:

Cheryl Marthiljohni
Director of Human Resources
cmarthiljohni@burlesontx.com
817-426-9641



Human Resources

Texas Municipal Retirement System (TMRS)

Cheryl Marthiljohni, Director of Human Resources
Finance Committee Meeting – March 5, 2025

Today's Presenter

Anthony Mills, TMRS Director of Education Services





Texas Municipal Retirement System

City's Mandatory Retirement Plan

- Employees become a TMRS Member as soon as they begin working in a position with a TMRS city that normally requires 1,000 hours per year.
- As a TMRS Member, employees can qualify to receive a monthly retirement benefit for life and possibly the life of any beneficiary.
- Employees contribute a percentage (5%, 6%, 7%) of your paycheck to TMRS. The percentage is selected by the city and employees cannot change that percentage.
- Employee contributions are deposited into an employees TMRS account.
- City matches employee's account balance when they retire at your city's matching contribution rate (1:1, 1.5:1, 2:1).
- Employees earn a month of service credit for each month that they work for a TMRS participating city.
- Once the employee has received enough service credit, they become eligible to receive a TMRS lifetime monthly benefit at retirement.
- To be eligible to receive a TMRS monthly benefit for life, the employee must:
 - be at least 60 years old and have at least five years of service credit OR
 - have at least 20 years of service credit, regardless of the age



Burleson's TMRS Plan

7% Employee Deposit Rate (Mandatory)

2:1 City Match

Vested after 5 years of service

Updated Service Credit (USC) Rate 100%

Updated Service Credit (USC) Transfer

Retro Cost of Living Allowance (COLA) for Retirees at 70% of CPI-U*

Military Service Credit

Restricted Prior Service Credit

Supplemental Death benefit for employees and retirees

An attractive element of our overall benefit package is our TMRS retirement plan.

The City of Burleson has elected the maximum options for our plan design to be able to attract and retain employees.

**The Retro COLA is the only option in our current plan that we are reviewing – all other elections remain the same*



New Non-Retroactive Cost of Living Adjustment (COLA) Option

What Is a COLA?

- A COLA is a cost-of-living adjustment that increases a retiree's or beneficiary's monthly benefit to help offset inflation
- The Consumer Price Index (CPI-U*) is used to measure inflation
- TMRS cities can provide a COLA that is 30%, 50%, or 70% of the change in the CPI-U.

*CPI-U is Consumer Price Index for all Urban Consumers



New Repeating COLA Option Available for Cities

- Effective May 27, 2023, the Texas Legislature amended the TMRS Act to provide participating cities with a new repeating COLA option.
- Currently, a COLA must be calculated retroactively by looking back to the cumulative change in the Consumer Price Index (CPI-U) since each retiree's retirement date, commonly called the "catchup."
- The new non-retroactive repeating COLA option eliminates the retroactive calculation by only looking back to the change in the CPI-U for the one-year period that ends 12 months before the COLA's effective date (the "New COLA Option").
- In almost every case, the New COLA Option will be slightly less expensive for a city than a repeating COLA calculated retroactively.
- While the impact of the New COLA Option on each retiree depends on many factors, no retiree's current monthly benefit will be reduced.
- The city still must advance fund all COLAs for both current and future retirees.
- A city does not have to adopt the New COLA Option. All current repeating or ad hoc COLA options with the retroactive calculation are still in place



New Repeating COLA Option Available for Cities

Key Provisions

- To adopt the New COLA Option, a city must pass an ordinance and provide it to TMRS by December 31 for a January 1 effective date.
- Adopting the New COLA Option replaces any previous COLA and remains in effect until the city adopts any ordinance impacting COLAs.
- Because the New COLA Option is calculated based on the CPI-U during the year that ends 12 months before the COLA's effective date, each retiree will receive the same percentage increase to their monthly benefit. For example, if a city adopts a non-retroactive 50% repeating COLA effective January 1, 2024, each eligible retiree's benefit increase will be 3.23% (50% of 6.45% inflation during 2022).
- Cities can only use the New COLA Option to maintain or increase their COLA CPI-U percentage; they cannot decrease it.
- Cities that have a 70% retroactive repeating COLA as of January 1, 2023, can pass a new ordinance to maintain the 70% COLA with the non-retroactive calculation.
- The non-retroactive repeating 70% COLA will be slightly less expensive than the retroactive repeating 70% COLA.
- Future legislation being considered that may make this a "permanent" option for cities to consider.



Impact to Retirees, Employees, and City

Retirees/Employees:

- No plan design changes
- Monthly benefit **does not** reduce
- Continue providing annual increases to monthly benefit (70% CPI-U) - no benefit change
- Calculate COLA differently as a non-retro calculation vs. retro during the year that ends 12 months before the COLA's effective date, resulting in a decrease in the amount of COLA increase received.
- Each retiree will receive the same percentage increase to their monthly benefit regardless of the year retired.
- No plan design changes.

City:

- Continue funding retirement as we do today.
- The non-retro calculation is estimated to have recurring annual savings of \$189,000. This savings is recommended to be returned to the City's Unfunded Actuarial Liability for TMRS.
- No changes to the plan design.

Retro Vs. Non-Retro Projected Benefits
Retire in 2024 with \$2,500 Monthly Benefit

Example:

- Employee retires in 2024
- \$2,500 Monthly Benefit
- Assumes CPI-U grows at 2.5% after 2024
- As a repeating COLA city, COLA is applied each year

	2027	2046	2059
Retro 70%	\$2,596	\$3,700	\$4,817
Non-Retro 70%	\$2,595	\$3,608	\$4,521
DELTA	\$1	\$92	\$296

Benefit continues to increase; however, the Non-Retro COLA calculation decreases the amount of the COLA increase

Year	Dec CPI-U*	Retro 70%	% Increase Retro	Non-Retro 70%	% Increase Non-Retro	\$ Difference
2023	306.746					
2024	315.605	2,500		2,500		-
2025	323.495	2,500	0.00%	2,500	0.00%	-
2026	331.582	2,551	2.02%	2,551	2.02%	-
2027	339.872	2,596	1.76%	2,595	1.75%	0
2028	348.369	2,642	1.78%	2,641	1.75%	1
2029	357.078	2,689	1.79%	2,687	1.75%	2
2030	366.005	2,737	1.80%	2,734	1.75%	4
2031	375.155	2,787	1.82%	2,782	1.75%	5
2032	384.534	2,838	1.83%	2,830	1.75%	8
2033	394.147	2,890	1.84%	2,880	1.75%	10
2034	404.001	2,944	1.85%	2,930	1.75%	14
2035	414.101	2,999	1.86%	2,982	1.75%	17
2036	424.454	3,055	1.87%	3,034	1.75%	21
2037	435.065	3,112	1.89%	3,087	1.75%	26
2038	445.942	3,172	1.90%	3,141	1.75%	31
2039	457.091	3,232	1.91%	3,196	1.75%	36
2040	468.518	3,294	1.92%	3,252	1.75%	42
2041	480.231	3,358	1.93%	3,309	1.75%	49
2042	492.237	3,423	1.94%	3,367	1.75%	56
2043	504.543	3,490	1.95%	3,425	1.75%	64
2044	517.157	3,558	1.96%	3,485	1.75%	73
2045	530.086	3,628	1.97%	3,546	1.75%	82
2046	543.338	3,700	1.98%	3,608	1.75%	92
2047	556.921	3,774	1.99%	3,672	1.75%	103
2048	570.844	3,850	2.00%	3,736	1.75%	114
2049	585.115	3,927	2.01%	3,801	1.75%	126
2050	599.743	4,007	2.02%	3,868	1.75%	139
2051	614.737	4,088	2.03%	3,935	1.75%	153
2052	630.105	4,172	2.04%	4,004	1.75%	167
2053	645.858	4,257	2.05%	4,074	1.75%	183
2054	662.004	4,345	2.06%	4,146	1.75%	199
2055	678.554	4,435	2.07%	4,218	1.75%	216
2056	695.518	4,527	2.08%	4,292	1.75%	235
2057	712.906	4,621	2.09%	4,367	1.75%	254
2058	730.729	4,718	2.09%	4,444	1.75%	274
2059	748.997	4,817	2.10%	4,521	1.75%	296

* Assumes CPI-U grows at 2.5% after 2024.

2025 Plan Change Study – Non-Retro COLA

TMRS Comparison of Alternate Plan Design(s)

FOR CITIES

2025 Rates • Burleson

February 12, 2025

Plan Provisions	Current	Option 1
Employee Contribution Rate	7%	7%
City Matching Ratio	2 to 1	2 to 1
Updated Service Credit (USC)	100% (Repeating)	100% (Repeating)
Transfer USC *	Yes	Yes
COLA	70% (Repeating)	70% (Repeating)
Retroactive COLA	Yes	No
Retirement Eligibility Any Age	20 years	20 years
Vesting	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025
Normal Cost Rate	11.94%	11.76%
Prior Service Rate	<u>5.85%</u>	<u>5.52%</u>
Retirement Rate	17.79%	17.28%
Supplemental Death Rate	<u>0.19%</u>	<u>0.19%</u>
Total Contribution Rate	17.98%	17.47%
Unfunded Actuarial Liability	\$27,862,777	\$26,251,030
Funded Ratio	82.3%	83.1%
Benefit Increase Amortization Period	20 years	20 years

* As of the December 31, 2023 valuation date, there were 101 employees with service in other TMRS cities eligible for transfer USC.

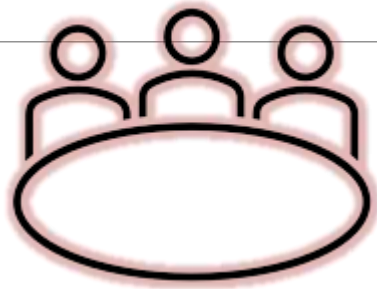
Next Steps



Education meetings for Retirees, Employee Benefits Committee, and Fire/PD Association Members



Return to Finance Committee during next schedule meeting to review Retiree and Employee feedback



Present to City Council in June-July for final direction prior to decision date of December 31, 2025, to be effective on January 1, 2026.

Council direction will include the following options:
(1) Change how the 70% COLA is calculated to a Non-Retro active COLA; **OR**
(2) Maintain the 70% COLA calculation at a Retro COLA (current calculation)



Item B.

Questions

Finance Committee

DEPARTMENT: Finance Department
FROM: Gloria Platt, Director of Finance
MEETING: March 5, 2025

SUBJECT:

Receive a report and provide possible recommendations regarding the fiscal year 2023-2024 Annual Comprehensive Financial Report (ACFR), Single Audit Report, and the Annual Audit. (*Staff Contact: Gloria Platt, Director of Finance*)

SUMMARY:

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, the Council approved a 3-year professional service agreement and two 1-year options with Weaver LLP for audit services.

The ACFR represents the financial position of the City for the fiscal year ending September 30, 2024. The document includes the independent auditor's opinion of management's representations within the annual report. The auditors have provided the City with 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 and Justine Singletary, Senior Manager with Weaver will be providing a presentation regarding the results of the audit and will answer any questions the Committee may have.

RECOMMENDATION:

Recommend approval to accept the Annual Comprehensive Financial Report, Single Audit, and Annual Audit as presented.

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

N/A

REFERENCE:

N/A

FISCAL IMPACT:

Proposed Expenditure/Revenue:
Account Number(s):
Fund:
Account Description:

STAFF CONTACT:

Gloria Platt, CGFO, CPFIM
Director of Finance
gplatt@burlesontx.com
817-426-9883



City of Burleson, Texas

For the Year Ended September 30, 2024

Finance Committee Presentation – March 5, 2025



Item C.

Today's Presenters

Jackie Gonzalez, CPA *Partner, Assurance Services*

- ▶ Your relationship partner
- ▶ 20+ years of experience
- ▶ Practice emphasis in auditing and consulting for school districts, cities, counties and other governmental entities
- ▶ Member, GFOA Special Review Committee

Justine Singletary, CPA *Senior Manager, Assurance Services*

- ▶ Your audit manager
- ▶ 8+ years of experience
- ▶ Practice emphasis in auditing and consulting for school districts, cities, counties and other governmental entities

Weaver Team

City of Burleson Engagement Team

Jackie Gonzalez, CPA
Engagement Partner

Justine Singletary, CPA
Engagement Senior
Manager

Elise McCann
Engagement Senior

Associates and Other Supporting Staff Members

Quality Control Partner

Sara Dempsey, CPA
Partner,
Assurance Services

Meet Weaver



~1,000 TEAM
MEMBERS



15 U.S.
LOCATIONS



~\$200M IN
REVENUES



GLOBAL NETWORK
MEMBER FIRM

INDUSTRY PRACTICE AREAS

- | | | |
|--------------------|----------------------|--|
| » Government | » Real Estate | » Professional Services |
| » Not-for-Profit | » Private Equity | » Manufacturing, Distribution & Retail |
| » Higher Education | » Technology | » Hospitality & Entertainment |
| » Health Care | » Family Office | » Construction |
| » Energy | » Financial Services | |

“I have worked with several accounting firms, but I have never before had this kind of quality service. The information provided to us to make decisions for our company exceeds our expectations.”

—Client Feedback Survey

Government Experience

170+

PROFESSIONALS
WITH SIGNIFICANT
GOVERNMENT
EXPERIENCE

300+

CLIENTS
SERVED

OFFERINGS

- » External audit
- » Risk assessment
- » Internal Audit
- » Digital transformation
- » Grant compliance
- » Performance audit
- » Business process improvement
- » IT audit and cybersecurity
- » Agency restructuring and reorganization
- » Strategic planning
- » Organizational development
- » Valuation
- » Forensic accounting
- » Fraud investigation



20+ STATE
AGENCIES



40+ CITIES



20+ COLLEGES
& UNIVERSITIES



50+ SCHOOL
DISTRICTS



100+ LOCAL &
REGIONAL ENTITIES



50+ GFOA AWARD
RECIPIENTS

Audit Process

AUDIT STANDARDS

- » Performed the audit in accordance with:
 - » *Generally Accepted Auditing Standards (GAAS)*
 - » *Generally Accepted Government Auditing Standards (GAGAS)*
 - » Unmodified opinion issued

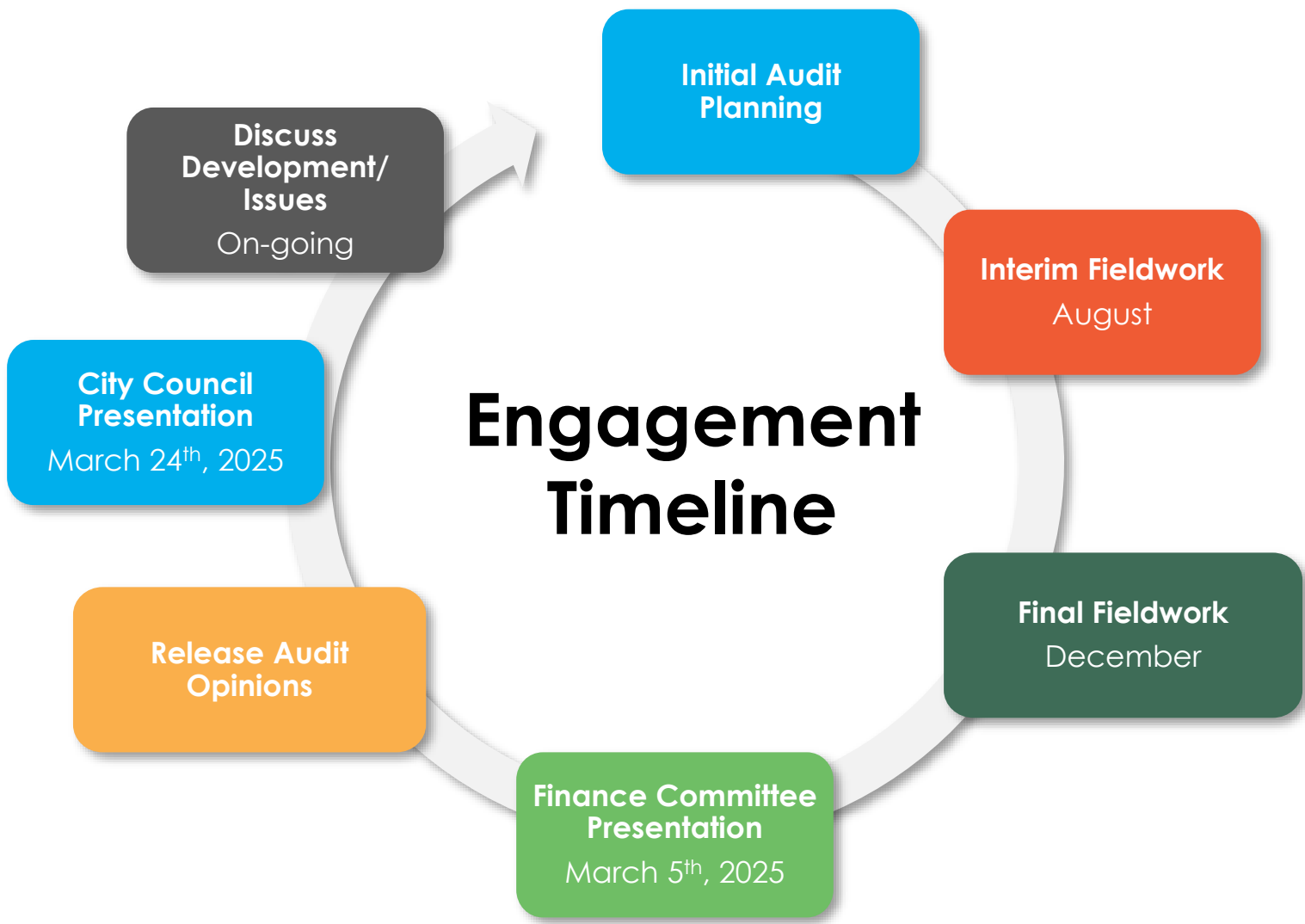
COMPLIANCE

- » Performed tests of the City of Burleson's compliance with certain provisions of laws, regulations, contracts and grant agreements, including items such as compliance with:
 - » Public Funds Investment Act (PFIA)

SINGLE AUDIT

- » Performed the single audit of federal awards in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*
- » Major Program: American Rescue Plan Act (21.027)
- » Unmodified opinion to be issued
- » No audit findings required to be reported under 2 CFR 200.516(a)
- » No material weaknesses or significant deficiencies identified related to internal controls over the major program

Audit Timeline



Significant Risks & Estimates

The following significant risks and estimates were identified during the performance of our risk assessment procedures:

SIGNIFICANT RISK IDENTIFIED	RESULTS OF WORK PERFORMED
Management Override of Controls <i>(Note: This is a presumed risk on all audit engagements.)</i>	No audit findings noted.
Financial Statement Presentation	No audit findings noted.
Risk of Fraud in Revenue Recognition	No audit findings noted.
Misappropriation of Cash	No audit findings noted.
SIGNIFICANT ESTIMATE	
Allowance for Doubtful Accounts – Property Taxes	
Allowance for Doubtful Accounts – Utility Revenue	

Audit Results – Financial Statements

Item C.

Type of Report To Be 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

Audit Results – Federal Awards

Item C.

Type of Report To Be Issued, Compliance on Major Programs:	UNMODIFIED
Low Risk Auditee?	Yes
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: American Rescue Plan Act (21.027)

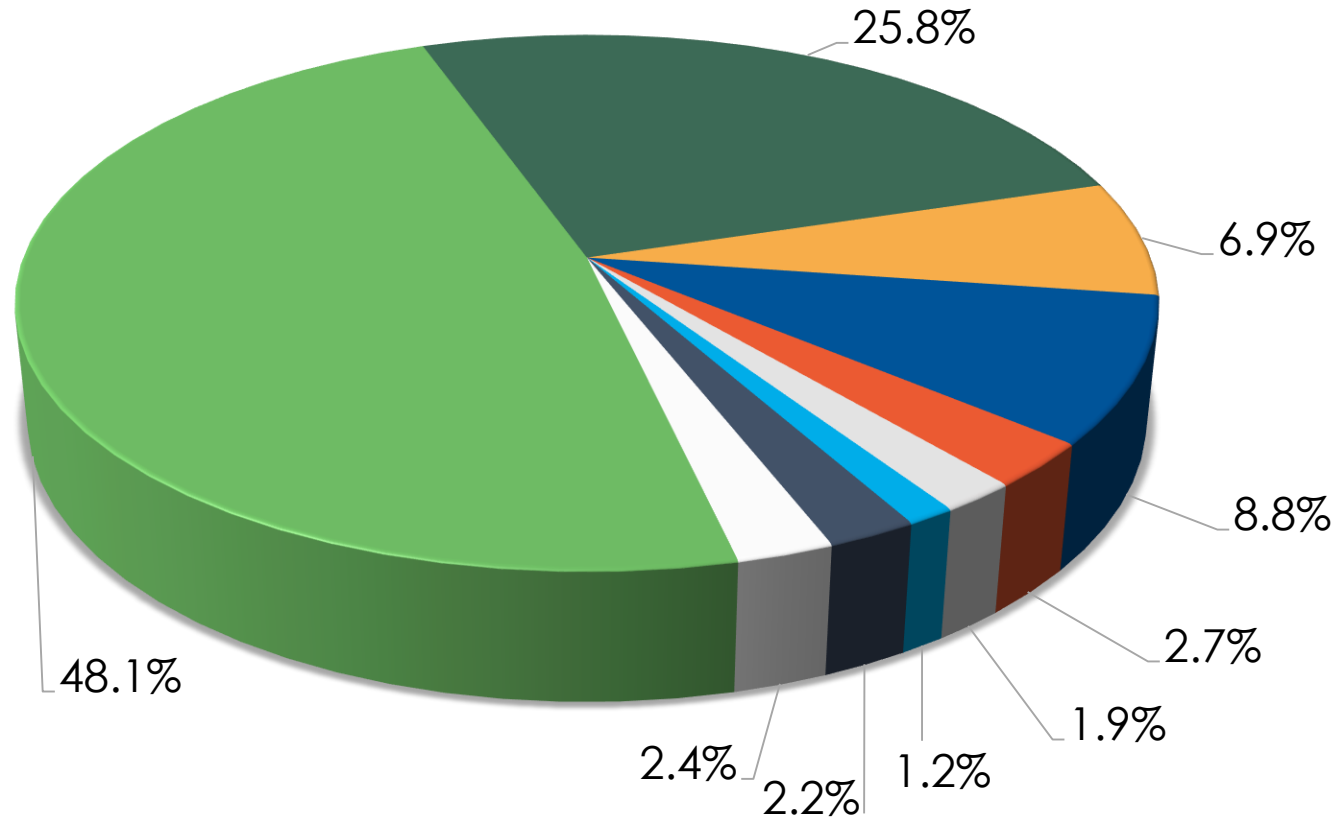
Uncorrected and Corrected Misstatements

- All known and likely misstatements identified during the audit, to date, other than those that are trivial, have been communicated to management.
- All adjustments, to date, have been posted to the City's financial statements. The most significant adjustments are:
 - Decrease in expenses and accounts payable in the Water and Wastewater fund by \$338,051
 - Decrease in expenses and accounts payable in the Bond-Funded Capital Projects fund by \$256,289

Financial Highlights – General Fund

ASSETS	\$ 26,359,099
LIABILITIES	3,235,392
DEFERRED INFLOWS OF RESOURCES	2,764,974
FUND BALANCES	
Nonspendable:	
Prepaid items	42,000
Unassigned	20,316,733
	<hr/>
Total Fund Balances	20,358,733
REVENUES	59,014,097
EXPENDITURES	<hr/> 57,713,925
Excess of revenues over expenditures	1,300,172
OTHER FINANCING SOURCES (USES)	562,961
Net Change in fund balance	<hr/> 1,863,133
Fund balance, beginning	18,495,600
	<hr/>
FUND BALANCE, ENDING	\$ 20,358,733

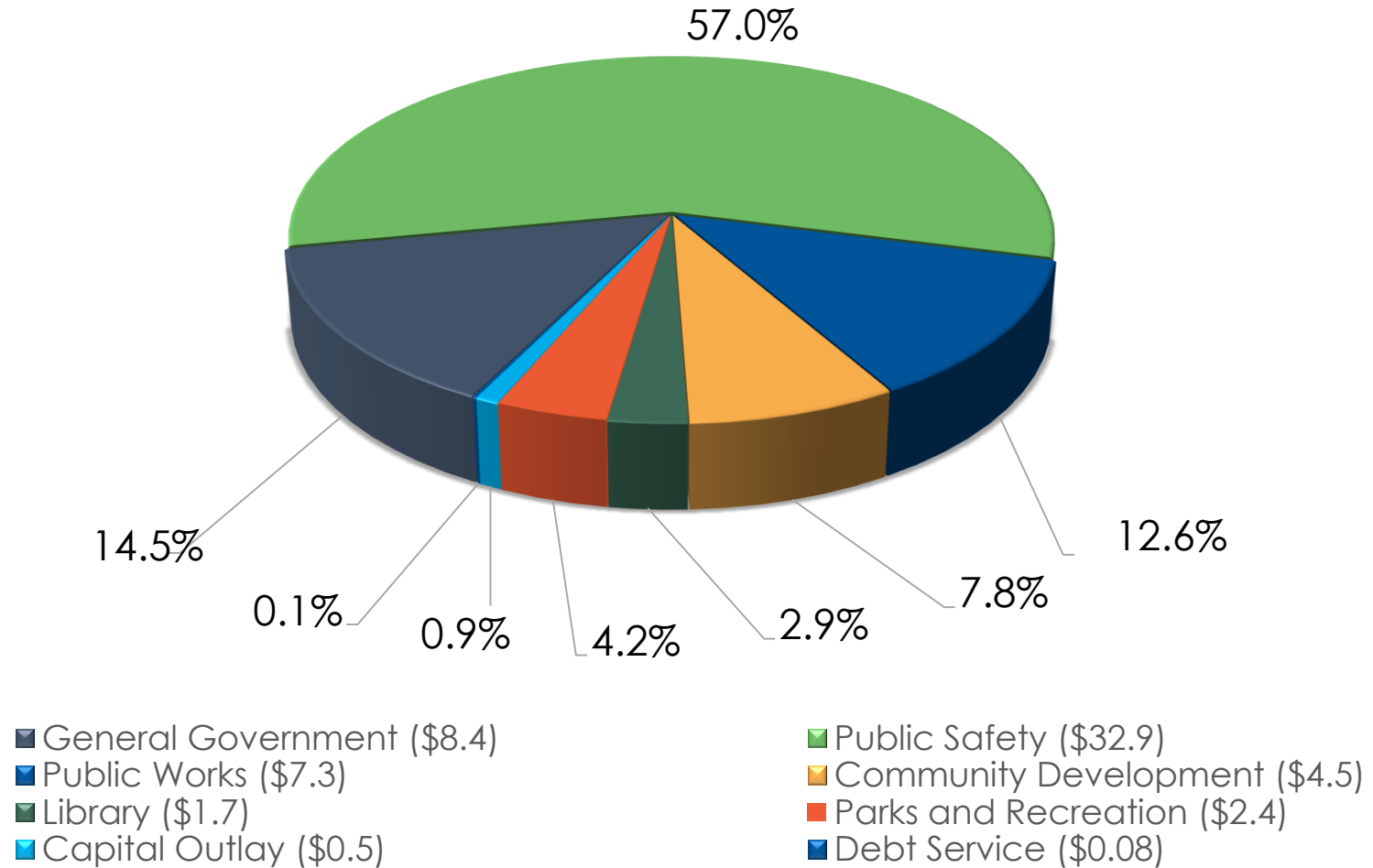
Financial Highlights – General Fund Revenue – Fiscal Year 2024 (in millions)



- Property Taxes (\$28.4)
- Franchise Fees (\$4.1)
- Licenses and Permits (\$1.6)
- Fines (\$0.7)

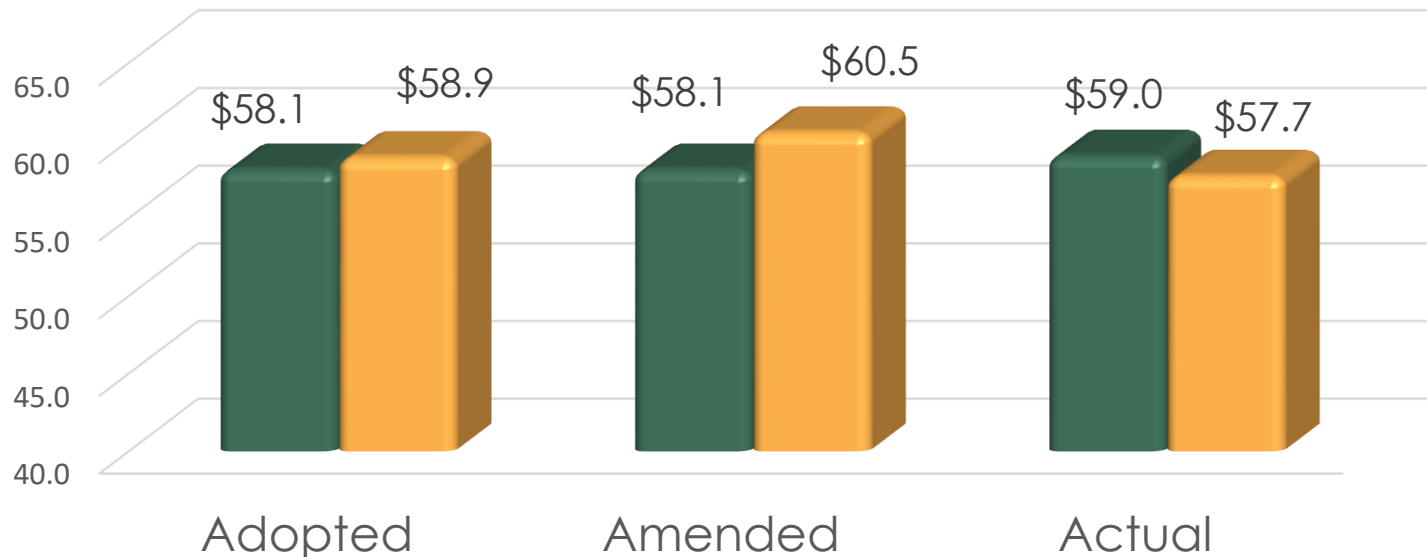
- Sales and Use Tax (\$15.2)
- Charges for Services (\$5.2)
- Intergovernmental (\$1.1)
- Investment Income (\$1.3)

Financial Highlights – General Fund Expenditures – Fiscal Year 2024 (in millions)



Financial Highlights – General Fund Budget to Actual – Fiscal Year 2024 (in millions)

■ Revenue ■ Expenses



- Actual revenues of \$59M were greater than the amended budgeted amounts by \$.9M
- Actual expenditures of \$57.7M were less than the budgeted expenditures by \$2.7M
- Ending fund balance for FY 2024 totaled \$20.4M
- Unassigned fund balance \$20.4M, which is 32% of FY 2025 budgeted expenditures (\$63.3M)



Jackie Gonzalez, CPA

Partner, Government & Not for Profit Services

817.882.7758

jackie.Gonzalez@weaver.com

Justine Singletary, CPA

Senior Manager, Government & Not for Profit Services

817.882.7358

justine.singletary@weaver.com

Finance Committee

DEPARTMENT: Finance
FROM: Gloria Platt, Director of Finance
MEETING: March 5, 2025

SUBJECT:

Receive a report and provide possible recommendations regarding the January 2025 monthly financial and investment reports. (Staff Contact: Gloria Platt, Director of Finance)

SUMMARY:

The Monthly Financial Report provides our audience (internal and external users) with a general awareness of the City's financial position and economic activity. The four major sections of the report are Financial Summary, Economic Analysis, Investment Reports, and Special Interest. We have added comments when revenue sources are 10% or more below projections or expenditures are 10% or more above budget.

RECOMMENDATION:

Staff recommends that the Committee discuss the January 2025 monthly financial and investment reports and present staff with comments, questions, or direction.

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

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

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Director of Finance
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817-426-9883



Monthly Financial and Investment Reports

PRESENTED TO THE FINANCE COMMITTEE ON
MARCH 5, 2025

Four Major Sections

Financial Summary

Economic Analysis

Investment Reports

Special Interest



THE CITY OF
BURLESON
TEXAS

**MONTHLY
FINANCIAL
REPORT**

QUESTIONS/COMMENTS



FISCAL YEAR 2024-2025 MONTHLY FINANCIAL REPORT JANUARY 2025

ABOUT THIS REPORT

The Financial Services Department is dedicated to excellence in local government, comprehensive fiscal management, compliance, and reporting. The Monthly Financial Report is directed at providing our audience (internal and external users) with a general awareness of the City's financial positions and economic activity.

This report is comprised of four sections:

1. The **Financial Summary** reports the performance of the major operating funds of the City. It provides comparative data for major revenue sources and expenditure items. Narrative disclosures are used to highlight any significant changes or fluctuations.
2. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.
3. The **Investment Reports** provide a description of investment activity, a summary of interest earnings, and the City's portfolio.
4. Reports of **Special Interests** include Emergicon and Department Transfer Reports.

This financial report includes January 2025 data. **This information is neither final nor audited.** Please provide us with any comments or suggestions you may have, and should you desire additional information feel free to contact the finance office.

City of Burleson
Finance Office
141 W. Renfro St.
Burleson, Texas 76028

Gloria Platt
Director of Finance, CGFO, CPFIM

City of Burleson Monthly Financial Report

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Section 1

City of Burleson Monthly Financial Report

This report is designed for internal use and does not include all the funds and accounts included in the Burleson operations. For a complete report, refer to the City of Burleson's Annual Comprehensive Financial Report, available through the City's Finance Department.

Financial Summary

GENERAL FUND

Revenues

General Fund revenues total \$31,484,767 through January 31, 2025. This represents an increase of 7.3% from revenue earned in the preceding year. Investment Earnings decreased \$67,196 or 21.0% due to lower interest rates. License, Permit & Fees decreased \$249,318 or 47.5% primarily due to a decrease in residential permits issued as compared to the same period in the prior year. Fines decreased \$80,006 or 31.4% due to fewer citations issued as compared to the same period in the prior year.

Following is a percentage summary of total revenues from each major source of General Fund revenue for fiscal year 2024-25, to date.

	Fiscal Year-to-Date 2025	Percentage of Total
Taxes	\$ 28,095,708	89.2%
Franchise Fees	513,737	1.6%
Investment Earnings	252,673	0.8%
Licenses, permits and fees	275,841	0.9%
Fines	174,749	0.6%
Charges for Services	30,993	0.1%
Other Revenues	384,527	1.2%
Cost Allocation	1,257,164	4.0%
Transfers In	499,375	1.6%
Total	\$ 31,484,767	100.0%

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Property Taxes	\$ 23,239,576	\$ 25,707,831	\$ 2,468,255	10.6%
Sales Tax	\$ 2,459,846	2,327,410	(132,436)	-5.4%
Liquor Tax	\$ 52,444	60,467	8,022	15.3%
Franchise Fees	\$ 460,652	513,737	53,085	11.5%
Investment Earnings	\$ 319,869	252,673	(67,196)	-21.0%
License, Permit & Fee	\$ 525,159	275,841	(249,318)	-47.5%
Fines	\$ 254,755	174,749	(80,006)	-31.4%
Charges for Services	\$ 31,808	30,993	(815)	-2.6%
Miscellaneous	\$ 132,583	124,980	(7,603)	-5.7%
Cost Allocation Rev	\$ 1,224,859	1,257,164	32,305	2.6%
Intergovernmental	\$ -	-	-	N/A
Operating Grant & Contributions	\$ 265,103	259,547	(5,556)	-2.1%
Transfer In	387,657	499,375	111,718	28.8%
	\$ 29,354,311	\$ 31,484,767	\$ 2,130,455	7.3%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$19,899,427 through January 31, 2025. A decrease of \$45,682 or 0.2% from the preceding year. Prior Year Comparison of General Fund Expenditures by Department through January 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over		Material Variance Drivers
	2024	2025	2024	2024	
			Amount	Percent	
City Council	\$ 34,386	\$ 23,880	\$ (10,506)	-30.6%	
City Manager's Office	461,217	448,979	(12,238)	-2.7%	
City Secretary's Office	227,418	279,325	51,907	22.8%	Primarily driven by increased election expenses
Communications	143,565	177,310	33,745	23.5%	Increased salaries expense due to filled vacancy
Finance	558,298	494,291	(64,006)	-11.5%	
Non-Departmental	671,496	701,491	29,995	4.5%	
Human Resources	264,501	357,950	93,449	35.3%	Increased salaries expense due to filled vacancy
Judicial	41,614	38,863	(2,750)	-6.6%	
Legal Services	238,944	198,006	(40,938)	-17.1%	
Municipal Court	125,933	156,575	30,643	24.3%	Increased IT Contribution expense
Records Management	36,507	37,115	607	1.7%	
Purchasing	109,006	96,446	(12,559)	-11.5%	
Fire	3,824,260	3,736,194	(88,066)	-2.3%	
Police	5,770,200	5,986,520	216,320	3.7%	
Marshals Service	68,873	626	(68,248)	-99.1%	
PS Communication	745,171	861,022	115,851	15.5%	Increase in overtime expense related to a change in shifts
Drainage Maint	165,586	152,599	(12,987)	-7.8%	
Engineering/Capital	191,111	282,141	91,030	47.6%	Increase in Outside Services engineering services expense
Engineering/Development	172,065	175,617	3,552	2.1%	
Engineering/Inspections	172,394	170,381	(2,013)	-1.2%	
Facilities Maintenance	261,216	341,468	80,252	30.7%	Increased building maint. & repair and engineering services expenses
Public Works Admin	348,267	249,159	(99,108)	-28.5%	
Streets Pavement Maint	1,331,312	916,480	(414,831)	-31.2%	
Traffic Maint	215,444	237,622	22,178	10.3%	Primarily driven by increased furniture & equipment and salaries expenses
Animal Services	235,583	226,597	(8,986)	-3.8%	
Code Enforcement	123,408	252,485	129,077	104.6%	Driven by increased salaries and benefits expense due to position reorganization
Environmental Services	80,652	52,455	(28,196)	-35.0%	
Neighborhood Svcs Admin	74,486	1,013	(73,473)	-98.6%	
Building Inspections	301,343	270,785	(30,559)	-10.1%	
Community Development	147,874	224,027	76,153	51.5%	Driven by increased salaries and benefits expense due to position reorganization
Development Services	111,471	5,507	(105,964)	-95.1%	
Economic Development	17,188	17,456	268	1.6%	
Incentive Payments	-	-	-	N/A	
Library	487,514	518,913	31,400	6.4%	
Parks	530,720	567,888	37,168	7.0%	
Parks & Recreation Admin	1,452	40	(1,412)	-97.2%	
ROW Maintenance	187,359	150,968	(36,391)	-19.4%	
Senior Citizens Center	67,276	70,691	3,415	5.1%	
Special Events	-	-	-	N/A	
Transfer Out	1,400,000	1,420,541	20,541	1.5%	
	\$ 19,945,109	\$ 19,899,427	\$ (45,682)	-0.2%	

Expenditures for General Fund purposes through January 2025 are outlined as a percentage basis as follows:

Division	Total	Percent
General Government	\$ 3,010,232	15%
Public Safety	10,584,362	53%
Public Works	2,525,467	13%
Neighborhood Services	532,550	3%
Development Services	517,775	3%
Culture & Recreation	1,308,501	7%
Transfer Out	1,420,541	7%
	\$ 19,899,427	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$9,517,518 through January 31, 2025, an increase of \$861,809 or 10.0% compared to revenues reported for the same time period in the preceding year. Investment Earnings decreased \$108,370 or 31.0% due to decreased interest rates. Impact Fee revenues decreased \$352,211 or 65.3% primarily due to a decrease in residential permits issued as compared to the same period in the prior year.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 7,735,851	\$ 9,042,330	\$ 1,306,479	16.9%
License, Permit & Fee	4,290	5,054	764	17.8%
Investment Earnings	349,180	240,810	(108,370)	-31.0%
Miscellaneous	15,345	30,255	14,910	97.2%
Impact Fee	539,632	187,421	(352,211)	-65.3%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	11,412	11,648	236	2.1%
	<u>\$ 8,655,710</u>	<u>\$ 9,517,518</u>	<u>\$ 861,809</u>	<u>10.0%</u>

The breakdown of the Charges for Services revenue is reflected in the preceding table as follows:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Water Revenue	\$ 3,968,868	\$ 4,495,815	\$ 526,947	13%
Sewer Revenue	3,396,872	4,060,839	663,967	20%
Sewer Surcharge	190,676	332,955	142,279	75%
Connections & Extensions	28,691	11,427	(17,264)	-60%
Penalties	150,743	141,294	(9,450)	-6%
	<u>\$ 7,735,851</u>	<u>\$ 9,042,330</u>	<u>\$ 1,306,479</u>	<u>16.9%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through January 31, 2025 totaled \$6,022,886. This represents an overall increase of \$2,246,383 or 59.5% over the preceding year. Personnel Development increased \$44,303 or 387.9% due to an increase in memberships and licenses expense attributable to the Water Services Division. Supplies increased \$26,255 or 191.7% due to an increase in postage expense for the Customer Services Department. Minor furniture and equipment expense increased \$16,503 or 95.1% due to an increase in meters expense for the Water Services Division. Outside Services increased \$8,067 or 39.9% due to purchase of water and sewer treatment expense increases for the Water Services Division. Water Purchases expense increased \$1,256,562 or 100% due to increased wholesale water services fees. Sewer Treatment expense increased \$1,051,125 or 254.3% due to increased wholesale wastewater services fees. Last year, there was a billing dispute which caused a delay in payment which produced zero payment or limited payment through January 2024. Insurance expense increased \$26,110 or 25.0% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$71,481 or 11.3% due to Wastewater Services Contribution to Equipment Services Fund.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 1,020,904	\$ 966,254	\$ (54,650)	-5.4%
Personnel Development	11,423	55,726	44,303	387.9%
Supplies	13,694	39,950	26,255	191.7%
Minor Furn & Equip	17,361	33,864	16,503	95.1%
Outside Services	20,239	28,306	8,067	39.9%
Water Purchases	-	1,256,562	1,256,562	100.0%
Sewer Treatment	413,299	1,464,424	1,051,125	254.3%
Infr Maint & Repair	41,538	40,800	(738)	-1.8%
Equip Maint & Repair	8,599	3,579	(5,020)	-58.4%
Utilities	74,318	71,847	(2,471)	-3.3%
Insurance	104,263	130,373	26,110	25.0%
Misc	425,548	369,151	(56,397)	-13.3%
Contribution to ISF	631,571	703,052	71,481	11.3%
Cost Allocation Exp	425,047	437,800	12,753	3.0%
Capital Expenditures	181,042	44,512	(136,530)	-75.4%
Debt Service Charges	-	-	-	N/A
Transfers Out	387,657	376,684	(10,973)	-2.8%
	<u>\$ 3,776,504</u>	<u>\$ 6,022,886</u>	<u>\$ 2,246,383</u>	<u>59.5%</u>

4A SALES TAX FUND

Revenues

4A revenue through January 31, 2025 is \$1,431,151 a decrease of \$64,654 or 4.3% for revenues reported for the same period in the preceding year. Sales tax revenue is collected in arrears. Collections received in January 2025 for November 2024 are included in the FY2025 values.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 1,229,922	\$ 1,163,706	\$ (66,216)	-5%
OFS-Sale of Capital	-	-	-	N/A
Investment Earnings	79,796	89,260	9,464	12%
Miscellaneous	186,088	178,186	(7,902)	-4%
	<u>\$ 1,495,806</u>	<u>\$ 1,431,151</u>	<u>\$ (64,654)</u>	<u>-4.3%</u>

Expenditures

Expenditures through January 31, 2025 are \$1,160,254 an increase of \$657,393 or 130.7% for expenses reported for the same period in the preceding year. Personnel increased \$34,040 or 20.6% due to salaries increase in Economic Development driven by the addition of a new position. Supplies expense increased \$184 or 100% due to office supplies expense. Infrastructure Maintenance and Repair expense increased \$4,242 or 100% due to Right-of-Way Maintenance and Repair expense. Utilities expense increased \$596 or 28.2% primarily driven by increased water expenses attributable to the Economic Development Department. Miscellaneous expense increased \$71,066 or 71.2% primarily attributable to an increase to Project/Meeting/Event expenses. Incentives expense increased by 100% from the same period in the preceding year due to an increase to 4A incentives paid. Contribution to Internal Service Fund increased \$80,854 or 109.9% due to increased IT contribution expense. Transfers Out increased \$45,370 or 100% due to increased transfers out to the General Fund.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over	
	2024	2025	Amount	Percent
Personnel	\$ 165,085	\$ 199,125	\$ 34,040	20.6%
Personnel Development	34,413	20,973	(13,440)	-39.1%
Supplies	-	184	184	100%
Outside Services	75,683	58,600	(17,083)	-22.6%
Infr Maint & Repair	-	4,242	4,242	100%
Utilities	2,115	2,711	596	28.2%
Miscellaneous	99,824	170,890	71,066	71.2%
Incentives	-	450,000	450,000	100%
Contribution to ISF	73,554	154,408	80,854	109.9%
Cost Allocation Exp	52,188	53,752	1,564	3.0%
Transfers Out-Debt Service	-	-	-	N/A
Transfers Out	-	45,370	45,370	100%
	<u>\$ 502,861</u>	<u>\$ 1,160,254</u>	<u>\$ 657,393</u>	<u>130.7%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$1,215,816 through January 31, 2025 a decrease of \$90,042 or 6.9% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in January 2025 for November 2024 are included in the FY2025 values. Investment Earnings revenue decreased \$23,826 or 31% due to lower interest rates.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 1,229,922	\$ 1,163,706	\$ (66,216)	-5%
Investment Earnings	75,937	52,110	(23,826)	-31%
Miscellaneous	-	-	-	N/A
	<u>\$ 1,305,859</u>	<u>\$ 1,215,816</u>	<u>\$ (90,042)</u>	<u>-6.9%</u>

Expenditures

Expenditures through January 31, 2025 totaled \$1,716,999. This represents an overall decrease of \$199,450 or 10.4% reduction under the preceding year. Personnel Development increased \$2,108 or 100% due to Travel and Training for the Parks & Recreation Department. Supplies expense increased \$708 or 100% due to increased clothing expense for the Parks & Recreation Department. Minor furniture and equipment expense increased by \$830 or 12.3% due to minor apparatus expense attributable to the Parks & Recreation Department. Contribution to Internal Service Fund expense increased \$1,972 or 19.3% due to increased IT Contribution expense. Capital Expenditures increased \$37,704 or 100% due to expenditures on Other Improvements.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 116,170	\$ 108,758	\$ (7,411)	-6.4%
Personnel Development	-	2,108	2,108	100.0%
Supplies	-	708	708	100.0%
Minor Furn & Equip	6,745	7,575	830	12.3%
Outside Services	3,953	517	(3,436)	-86.9%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	84,221	40,412	(43,810)	-52.0%
Utilities	-	-	-	N/A
Incentive Payments	100,000	-	(100,000)	N/A
Contribution to ISF	10,200	12,172	1,972	19.3%
Cost Allocation Exp	34,082	35,108	1,026	3.0%
Capital Expenditures	-	37,704	37,704	100.0%
Transfer Out-Parks Perf Fund	1,151,074	1,083,316	(67,758)	-5.9%
Transfer Out-Debt Service	-	-	-	N/A
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	410,004	388,620	(21,384)	-5.2%
	<u>\$ 1,916,449</u>	<u>\$ 1,716,999</u>	<u>\$ (199,450)</u>	<u>-10.4%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$1,789,252 through January 31, 2025 an decrease of \$12,858 or 0.7% compared to revenue reported for the same time period in the preceding year. Miscellaneous revenue decreased \$971 or approximately 100% due to lower Athletic Fields miscellaneous revenue from concession sales.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 648,376	\$ 692,727	\$ 44,351	7%
Investment Earnings	1,687	13,208	11,520	683%
Miscellaneous	972	1	(971)	-100%
Transfer In-4B	1,151,074	1,083,316	(67,758)	-6%
	<u>\$ 1,802,110</u>	<u>\$ 1,789,252</u>	<u>\$ (12,858)</u>	<u>-0.7%</u>

Expenditures

Expenditures through January 31, 2025 totaled \$1,539,635. This represents an overall decrease of \$75,480 or a 4.7% decrease from the preceding year. Personnel Development expense increased \$2,319 or 34.3% due to travel and training expense. Infrastructure Maintenance and Repair expense increased \$28,513 or 53.1% due to Other Maintenance and Repair expense and Grounds Maintenance and Repair expense. Insurance expense increased \$14,061 or 14.6% driven by increased annual insurance billing. Contribution to Internal Service Fund increased by \$22,137 or 21.7% primarily driven by increased Contribution to Equipment Services Fund expense.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease)	
	2024	2025	Amount	Percent
Personnel	\$ 835,583	\$ 754,609	\$ (80,974)	-9.7%
Personnel Development	6,758	9,077	2,319	34.3%
Supplies	29,311	26,362	(2,949)	-10.1%
Minor Furn & Equip	7,842	3,584	(4,258)	-54.3%
Outside Services	14,456	5,926	(8,530)	-59.0%
Infr Maint & Repair	53,658	82,172	28,513	53.1%
Equip Maint & Repair	22,295	4,330	(17,966)	-80.6%
Utilities	165,028	152,623	(12,404)	-7.5%
Insurance	96,284	110,345	14,061	14.6%
Miscellaneous	33,244	27,803	(5,441)	-16.4%
Contribution to ISF	101,963	124,100	22,137	21.7%
Cost Allocation Exp	231,586	238,544	6,958	3.0%
Capital Expenditures	17,108	160	(16,948)	-99.1%
	<u>\$ 1,615,115</u>	<u>\$ 1,539,635</u>	<u>\$ (75,480)</u>	<u>-4.7%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$604,413 through January 31, 2025. The City started collecting these revenues in October 2023.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 34,847	\$ 596,468	\$ 561,621	1611.7%
Investment Earnings	107	7,945	7,838	7311.5%
Transfer In	-	-	-	N/A
	<u>\$ 34,954</u>	<u>\$ 604,413</u>	<u>\$ 569,459</u>	<u>1629.2%</u>

Expenditures

Expenditures through January 31, 2025 totaled \$496,258. This represents an overall increase of \$284,026 or a 133.8% increase from the preceding year. Personnel increased by \$68,344 or 11.1% primarily due to increase in salaries for Fire Medical Transport. Contribution to Internal Service Fund increased by \$21,840 or 100% due to increased Contribution to Equipment Services Fund expense.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 617,866	\$ 686,209	\$ 68,344	11.1%
Personnel Grant Reimburse	(471,938)	(260,658)	211,279	-44.8%
Med Director/Lease	16,600	13,000	(3,600)	-21.7%
Supplies	49,703	35,867	(13,837)	-27.8%
Contribution to ISF	-	21,840	21,840	100.0%
	<u>\$ 212,231</u>	<u>\$ 496,258</u>	<u>\$ 284,026</u>	<u>133.8%</u>

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was \$1,427,627 through January 31, 2025. The City started collecting these revenues in October 2024, therefore this is no prior year comparison.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Property Taxes	\$ -	\$ -	\$ -	N/A
Investment Earnings	-	7,086	7,086	100.0%
Transfer In	-	1,420,541	1,420,541	100.0%
	<u>\$ -</u>	<u>\$ 1,427,627</u>	<u>\$ 1,427,627</u>	<u>N/A</u>

Expenditures

Expenditures through January 31, 2025 totaled \$386. The Street Maintenance Fund has budgeted for outside services and maintenance and repair expense for FY2025, as detailed in the fund's Schedule of Revenues and Expenditures within this report. Outside Services increased \$386 or 100% due to Engineering Services expense.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Outside Services	\$ -	\$ 386	\$ 386	100.0%
Infr Maint & Repair	-	-	-	N/A
	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 386</u>	<u>N/A</u>

Jan-25 **General Fund - Schedule of Revenues**
Budget vs. Actuals **Percent of Year Expired** **33.3%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	23,149,267	29,751,223	29,751,223	25,572,995	4,178,228	85.96%	87.74%
Ad Val Taxes - Delinquent	56,166	130,000	130,000	53,251	76,749	40.96%	43.62%
Ad Val Taxes - Pen & Int	34,143	230,000	230,000	81,585	148,415	35.47%	14.73%
PROPERTY TAXES TOTAL	\$ 23,239,576	\$ 30,111,223	\$ 30,111,223	\$ 25,707,831	\$ 4,403,392	85.38%	86.89%
Sales Tax	2,459,846	15,287,678	15,287,678	2,327,410	12,960,268	15.22%	16.20%
Liquor Tax	52,444	215,900	215,900	60,467	155,433	28.01%	25.44%
SALES TAX TOTAL	\$ 2,512,291	\$ 15,503,578	\$ 15,503,578	\$ 2,387,877	\$ 13,115,701	15.40%	16.32%
W&S Franchise Fee	338,735	1,094,835	1,094,835	364,945	729,890	33.33%	33.33%
Electric Util Franchise	-	2,016,658	2,016,658	-	2,016,658	0.00%	0.00%
Telephone Franchise Fees	81	52,000	52,000	1,745	50,255	3.36%	0.14%
Telecable Franchise Fees	-	124,170	124,170	-	124,170	0.00%	0.00%
Natural Gas Franchise Fee	-	346,568	346,568	-	346,568	0.00%	0.00%
Solid Waste Franchise Fee	10,953	296,400	296,400	39,219	257,181	13.23%	3.38%
SW Internal Srv Franchise	110,882	323,484	323,484	107,828	215,656	33.33%	33.33%
FRANCHISE FEES TOTAL	\$ 460,652	\$ 4,254,115	\$ 4,254,115	\$ 513,737	\$ 3,740,378	12.08%	11.02%
INVESTMENT EARNINGS TOTAL	\$ 319,869	\$ 600,000	\$ 600,000	\$ 252,673	\$ 347,327	42.11%	42.65%
LICENSE, PERMIT, FEE TOTAL	\$ 525,159	\$ 1,554,968	\$ 1,554,968	\$ 275,841	\$ 1,279,127	17.74%	31.29%
FINES TOTAL	\$ 254,755	\$ 853,000	\$ 853,000	\$ 174,749	\$ 678,251	20.49%	26.68%
CHARGES FOR SERVICES TOTAL	\$ 31,808	\$ 290,300	\$ 290,300	\$ 30,993	\$ 259,307	10.68%	7.60%
MISC TOTAL	\$ 132,583	\$ 600,045	\$ 600,045	\$ 124,980	\$ 475,065	20.83%	21.84%
SALE OF CAPITAL TOTAL	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000	0.00%	0.00%
Cost Allocation From SRF	15,683	37,710	37,710	12,576	25,134	33.35%	33.35%
Cost allocation from 4A	52,188	161,260	161,260	53,752	107,508	33.33%	33.33%
Cost allocation from 4B	34,082	105,320	105,320	35,108	70,212	33.33%	33.33%
Cost allocation from PPF	231,586	715,620	715,620	238,544	477,076	33.33%	33.33%
Cost allocation from HMF	8,621	26,630	26,630	8,876	17,754	33.33%	33.35%
Cost allocation from TIF	12,164	37,590	37,590	12,532	25,058	33.34%	33.33%
Cost allocation from Misc SRF	6,057	18,720	18,720	6,240	12,480	33.33%	33.32%
Cost allocation from DS	394	1,220	1,220	232	988	19.02%	41.39%
Cost allocation from WS	425,047	1,313,390	1,313,390	437,800	875,590	33.33%	33.33%
Cost allocation from SW	17,213	53,180	53,180	17,728	35,452	33.34%	33.34%
Cost allocation from Golf	93,292	288,260	288,260	96,088	192,172	33.33%	33.34%
Cost allocation from CEM	257	780	780	260	520	33.33%	6.66%
Cost allocation from ERF	1,895	5,850	5,850	1,256	4,594	21.47%	33.32%
Cost allocation from ESF	56,383	174,220	174,220	58,072	116,148	33.33%	33.33%
Cost allocation from SSR	85,110	263,000	263,000	87,668	175,332	33.33%	33.33%
Cost allocation from HIF	184,887	571,300	571,300	190,432	380,868	33.33%	33.33%
COST ALLOCATION REV TOTAL	\$ 1,224,859	\$ 3,774,050	\$ 3,774,050	\$ 1,257,164	\$ 2,516,886	33.31%	33.31%
Receipts from Counties	-	8,500	8,500	-	8,500	0.00%	0.00%
Receipts From Federal Govn	-	990,822	990,822	-	990,822	0.00%	0.00%
INTERGOVERNMENTAL TOTAL	\$ -	\$ 999,322	\$ 999,322	\$ -	\$ 999,322	0.00%	0.00%
School Resource Officers	258,036	1,036,996	1,036,996	259,249	777,747	25.00%	25.00%
Auto Task Force Reimb	7,067	41,618	41,618	-	41,618	0.00%	10.55%
Reimbursable Overtime	-	-	-	298	(298)	N/A	0.00%
OPER GRANT & CONTR TOTAL	\$ 265,103	\$ 1,078,614	\$ 1,078,614	\$ 259,547	\$ 819,067	24.06%	23.96%
Transfer from ERF-Government	-	-	-	-	-	N/A	0.00%
Transfer from WS	387,657	1,130,052	1,130,052	376,684	753,368	33.33%	33.33%
Transfer In	-	1,725,496	1,725,496	-	1,725,496	0.00%	N/A
Transfer from GF	-	-	-	-	-	N/A	N/A
Transfer From 4A	-	136,109	136,109	45,370	90,739	33.33%	N/A
Transfer From TIF2	-	231,964	231,964	77,321	154,643	33.33%	N/A
TRANSFER IN TOTAL	\$ 387,657	\$ 3,223,621	\$ 3,223,621	\$ 499,375	\$ 2,724,246	15.49%	25.71%
TOTAL REVENUE	\$ 29,354,311	\$ 64,042,836	\$ 64,042,836	\$ 31,484,767	\$ 32,558,069	49.16%	50.61%

Jan-25

**General Fund - Schedule of Expenditures
Budget vs. Actuals**

Percent of Year Expired 33.3%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
GENERAL GOVERNMENT									
City Council	34,386	92,394	(2,645)	89,749	5,732	23,880	60,137	32.99%	32.03%
City Manager's Office	461,217	1,357,479	1,300	1,365,079	50,334	448,979	865,766	36.58%	35.03%
City Secretary's Office	227,418	904,534	2,645	907,179	39,026	279,325	588,828	35.09%	26.72%
Communications	143,565	643,436	-	643,436	3,773	177,310	462,353	28.14%	25.35%
Finance	558,298	1,694,932	7,076	1,702,008	2,287	494,291	1,205,430	29.18%	24.43%
Non-Departmental	671,496	647,303	8,750	649,753	2,529	701,491	(54,267)	108.35%	92.09%
Human Resources	264,501	1,338,294	-	1,338,294	55,537	357,950	924,807	30.90%	23.14%
Judicial	41,614	137,369	-	137,369	1,877	38,863	96,628	29.66%	30.91%
Legal Services	238,944	848,920	8,253	857,173	245,654	198,006	413,512	51.76%	29.00%
Municipal Court	125,933	567,280	-	567,280	6,439	156,575	404,266	28.74%	26.65%
Records Management	36,507	130,494	-	130,494	10,728	37,115	82,652	36.66%	30.28%
Purchasing	109,006	322,931	14,743	337,674	30,206	96,446	211,022	37.51%	32.43%
GENERAL GOVERNMENT TOTAL	\$ 2,912,885	\$ 8,685,366	\$ 40,122	\$ 8,725,488	\$ 454,123	\$ 3,010,232	\$ 5,261,133	39.70%	32.78%
PUBLIC SAFETY									
Fire	3,824,260	11,761,445	26,994	11,788,439	252,540	3,736,194	7,799,706	33.84%	30.96%
Police	5,770,200	19,520,439	-	19,520,439	365,986	5,986,520	13,167,933	32.54%	31.77%
Marshals Service	68,873	-	-	-	2,784	626	(3,410)	N/A	31.26%
Public Safety Communications	745,171	3,069,572	-	3,069,572	-	861,022	2,208,550	28.05%	28.73%
PUBLIC SAFETY TOTAL	\$ 10,408,504	\$ 34,351,456	\$ 26,994	\$ 34,378,450	\$ 621,310	\$ 10,584,362	\$ 23,172,778	32.60%	31.23%
PUBLIC WORKS									
Drainage Maint	165,586	750,509	16,800	767,309	32,760	152,599	581,950	24.16%	22.33%
Engineering/Capital	191,111	1,325,753	142,044	1,467,797	130,855	282,141	1,054,802	28.14%	148.23%
Engineering/Development	172,065	797,380	158,154	955,534	202,178	175,617	577,739	39.54%	21.01%
Engineering/Inspections	172,394	605,476	-	605,476	-	170,381	435,095	28.14%	47.47%
Facilities Maintenance	261,216	953,348	224,532	1,177,880	174,876	341,468	661,536	43.84%	22.03%
Public Works Admin	348,267	986,813	-	986,813	494	249,159	737,160	25.30%	30.32%
Streets Pavement Maint	1,331,312	3,148,921	(110,904)	3,309,665	46,295	916,480	2,346,890	29.09%	35.14%
Traffic Maint	215,444	1,588,255	296,710	1,613,317	120,579	237,622	1,255,116	22.20%	20.63%
PUBLIC WORKS TOTAL	\$ 2,857,395	\$ 10,156,455	\$ 727,336	\$ 10,883,791	\$ 708,035	\$ 2,525,467	\$ 7,650,289	29.71%	30.99%
NEIGHBORHOOD SERVICES									
Animal Services	235,583	803,528	-	803,528	6,992	226,597	569,939	28.20%	30.61%
Code Enforcement	123,408	798,381	-	798,381	24,668	252,485	521,229	31.62%	30.45%
Environmental Services	80,652	149,848	-	149,848	3,749	52,455	93,644	35.01%	25.86%
Neighborhood Svcs Admin	74,486	-	-	-	-	1,013	(1,013)	N/A	31.95%
NEIGHBORHOOD SERVICES TOTAL	514,128	1,751,757	-	1,751,757	35,409	532,550	1,183,798	30.40%	29.89%
DEVELOPMENT SERVICES									
Building Inspections	301,343	895,477	-	895,477	500	270,785	624,192	30.24%	29.57%
Community Development	147,874	767,650	-	767,650	11,402	224,027	532,220	29.18%	30.38%
Development Services	111,471	15,340	-	15,340	-	5,507	9,833	35.90%	29.97%
Economic Development	17,188	52,370	-	52,370	-	17,456	34,914	33.33%	33.81%
Incentive Payments	-	957,070	-	957,070	953,981	-	3,089	0.00%	0.00%
DEVELOPMENT SERVICES TOTAL	577,876	2,687,907	-	2,687,907	965,884	517,775	1,204,248	19.26%	20.08%
CULTURE & RECREATION									
Library	487,514	1,485,517	-	1,485,517	129,896	518,913	836,708	34.93%	33.48%
Parks	530,720	1,666,498	-	1,666,498	28,573	567,888	1,070,037	34.08%	32.62%
Parks & Recreation Admin	1,452	-	-	-	-	40	(40)	N/A	4.26%
ROW Maintenance	187,359	610,413	-	610,413	154,721	150,968	304,723	24.73%	23.26%
Senior Center	67,276	226,726	-	226,726	349	70,691	155,686	31.18%	31.13%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	1,274,322	3,989,154	-	3,989,154	313,539	1,308,501	2,367,114	32.80%	30.79%
TRANSFER OUT									
Transfers Out	-	1,645,833	-	1,645,833	-	1,420,541	225,292	86.31%	N/A
Transfer Out-Non Bond CIP	1,400,000	-	-	-	-	-	-	N/A	233.33%
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	1,400,000	1,645,833	-	1,645,833	-	1,420,541	225,292	86.31%	233.33%
TOTAL EXPENDITURE	19,945,109	63,267,928	794,452	64,062,380	3,098,300	19,899,427	41,064,653	31.06%	32.82%

Jan-25

**Water and Sewer Fund - Schedule of Revenues and Expenditures
Budget vs. Actuals**

Percent of
Year Expired **33.3%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	7,735,851	28,308,689	-	28,308,689	-	9,042,330	19,266,359	31.94%	30.1%
LICENSE,PERMIT & FEE	4,290	20,000	-	20,000	-	5,054	14,946	25.27%	21.45%
INVESTMENT EARNINGS	349,180	450,000	-	450,000	-	240,810	209,190	53.51%	77.60%
MISCELLANEOUS	15,345	43,922	-	43,922	-	30,255	13,667	68.88%	37.04%
IMPACT FEE	539,632	-	-	-	-	187,421	(187,421)	N/A	41.91%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	N/A
TRANSFER IN	11,412	46,979	-	46,979	-	11,648	35,331	24.79%	5.45%
TOTAL REVENUE	\$ 8,655,710	\$ 28,913,590	\$ -	\$ 28,913,590	\$ -	\$ 9,517,518	\$ 19,396,072	32.92%	31.25%
PERSONNEL	1,020,904	3,425,811	-	3,425,811	-	966,254	2,459,557	28.21%	31.88%
PERSONNEL DEVELOPMNT	11,423	41,056	42,556	83,612	-	55,726	27,886	66.65%	19.26%
SUPPLIES	13,694	113,313	600	113,913	54,300	39,950	19,663	35.07%	12.01%
MINOR FURN & EQUIP	17,361	38,500	-	38,500	220,435	33,864	(215,799)	87.96%	36.50%
OUTSIDE SERVICES	20,239	491,148	(43,156)	447,992	69,172	28,306	350,514	6.32%	10.37%
WATER PURCHASES	-	5,796,517	-	5,796,517	-	1,256,562	4,539,955	21.68%	0.00%
SEWER TREATMENT	413,299	5,837,521	-	5,837,521	-	1,464,424	4,373,097	25.09%	7.13%
INFR MAINT & REPAIR	41,538	299,716	675	300,391	6,926	40,800	252,665	13.58%	14.67%
EQUIP MAINT & REPAIR	8,599	33,500	(675)	32,825	14,698	3,579	14,548	10.90%	23.39%
UTILITIES	74,318	423,747	-	423,747	2,217	71,847	349,683	16.96%	22.51%
CLAIMS AND INSURANCE	104,263	120,682	-	120,682	-	130,373	(9,691)	108.03%	96.32%
MISC	425,548	1,423,334	(12,000)	1,411,334	26,751	369,151	1,015,432	26.16%	30.05%
CONTRIBUTION TO ISF	631,571	2,109,150	-	2,109,150	-	703,052	1,406,098	33.33%	33.33%
COST ALLOCATION EXP	425,047	1,313,390	-	1,313,390	-	437,800	875,590	33.33%	33.33%
CAPITAL EXPENDITURES	181,042	263,500	12,000	275,500	164,183	44,512	66,805	16.16%	29.58%
DEBT SERVICE CHARGES	-	6,963,230	-	6,963,230	-	-	6,963,230	0.00%	0.00%
TRANFERS OUT	-	-	-	-	-	-	-	N/A	N/A
TRANFERS OUT-GENERAL FUND	387,657	1,130,052	-	1,130,052	-	376,684	753,368	33.33%	33.33%
TOTAL EXPENDITURE	\$ 3,776,504	\$ 29,824,167	\$ 0	\$ 29,824,167	\$ 558,682	\$ 6,022,886	\$ 23,242,599	20.19%	13.06%

Jan-25

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired

33.3%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	1,229,922	7,643,839	-	7,643,839	-	1,163,706	6,480,133	15.22%	16.20%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	-	2,375,000	0.00%	0.00%
INVESTMENT EARNINGS	79,796	75,000	-	75,000	-	89,260	(14,260)	119.01%	79.80%
MISCELLANEOUS	186,088	301,575	-	301,575	-	178,186	123,389	59.09%	64.17%
TOTAL REVENUE	\$ 1,495,806	\$ 10,395,414		\$ 10,395,414	\$ -	\$ 1,431,151	8,964,263	13.77%	14.44%
PERSONNEL	165,085	741,125	-	741,125	-	199,125	542,000	26.87%	27.48%
PERSONNEL DEVELOPMNT	34,413	87,175	-	87,175	-	20,973	66,202	24.06%	74.93%
SUPPLIES	-	8,750	-	8,750	-	184	8,566	2.10%	0.00%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	0.00%	N/A
OUTSIDE SERVICES	75,683	144,067	3,475	147,542	254	58,600	88,689	39.72%	17.59%
INFR MAINT & REPAIR	-	27,500	-	27,500	20,820	4,242	2,439	15.42%	0.00%
UTILITIES	2,115	26,885	-	26,885	-	2,711	24,174	10.08%	5.70%
MISC	99,824	296,500	-	296,500	1,556	170,890	124,054	57.64%	26.36%
INCENTIVE PAYMENTS	-	4,755,900	351,785	5,107,685	601,785	450,000	4,055,900	8.81%	0.00%
CONTRIBUTION TO ISF	73,554	463,220	-	463,220	-	154,408	308,812	33.33%	33.33%
COST ALLOCATION EXP	52,188	161,260	-	161,260	-	53,752	107,508	33.33%	33.33%
TRANSFER OUT-DEBT SERVICE	-	-	-	-	-	-	-	N/A	0.00%
TRANFERS OUT	-	4,262,836	-	4,262,836	-	45,370	4,217,466	0.00%	N/A
TOTAL EXPENDITURE	\$ 502,861	\$ 10,976,718	\$ 355,260	\$ 11,331,978	\$ 2,317,912	\$ 1,160,254	\$ 7,853,812	10.24%	5.23%

Jan-25

**4B Sales Tax Fund - Schedule of Revenues and Expenditures
Budget vs. Actuals**

Percent of Year
Expired

33.3%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	1,229,922	7,643,839	-	7,643,839	-	1,163,706	6,480,133	15.22%	16.20%
INVESTMENT EARNINGS	75,937	130,000	-	130,000	-	52,110	77,890	40.08%	84.37%
MISCELLANEOUS	-	41,467	-	41,467	-	-	41,467	0.00%	0.00%
TOTAL REVENUE	\$ 1,305,859	\$ 7,815,306	\$ -	\$ 7,815,306	\$ -	\$ 1,215,816	\$ 6,599,490	15.56%	16.91%
PERSONNEL	116,170	347,733	-	347,733	-	108,758	238,975	31.28%	32.90%
PERSONNEL DEVELOPMNT	-	4,865	-	4,865	-	2,108	2,757	43.33%	0.00%
SUPPLIES	-	900	-	900	-	708	192	78.72%	0.00%
MINOR FURN & EQUIP	6,745	32,000	-	32,000	3,726	7,575	20,699	23.67%	33.72%
OUTSIDE SERVICES	3,953	20,000	-	20,000	-	517	19,483	2.59%	42.86%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	N/A	N/A
MISC	84,221	143,940	-	143,940	9,401	40,412	94,127	28.08%	49.85%
UTILITIES	-	52,600	-	52,600	-	-	52,600	0.00%	0.00%
INCENTIVE PAYMENTS	100,000	136,150	-	136,150	-	-	136,150	0.00%	12.35%
CONTRIBUTION TO ISF	10,200	36,510	-	36,510	-	12,172	24,338	33.34%	33.34%
COST ALLOCATION EXP	34,082	105,320	-	105,320	-	35,108	70,212	33.33%	33.33%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	3,852	37,704	28,592	53.75%	0.00%
TRANSFER OUT-PARK PERF	1,151,074	3,249,948	-	3,249,948	-	1,083,316	2,166,632	33.33%	33.33%
TRANSFER OUT-DEBT SERVICE	-	3,035,774	-	3,035,774	-	-	3,035,774	0.00%	0.00%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	410,004	1,165,865	-	1,165,865	-	388,620	777,245	33.33%	33.33%
TOTAL EXPENDITURE	1,916,449	8,381,605	20,148	\$ 8,401,753	\$ 16,979	\$ 1,716,999	\$ 6,667,775	20.44%	23.71%

Jan-25

**Parks Performance Fund - Schedule of Revenues and Expenditures
Budget vs. Actuals**

Percent of Year
Expired

33.3%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	648,376	2,369,627	-	2,369,627	-	692,727	1,676,900	29.23%	29.54%
INVESTMENT EARNINGS	1,687	10,300	-	10,300	-	13,208	(2,908)	128.23%	16.87%
MISCELLANEOUS	972	4,120	-	4,120	-	1	4,119	0.02%	47.19%
TRANSFER IN-4B	1,151,074	3,249,948	-	3,249,948	-	1,083,316	2,166,632	33.33%	33.33%
TOTAL REVENUE	\$ 1,802,110	\$ 5,633,995	\$ -	\$ 5,633,995	\$ -	\$ 1,789,252	3,844,743	31.76%	31.84%
PERSONNEL	835,583	3,112,280	-	3,112,280	-	754,609	2,357,671	24.25%	26.73%
PERSONNEL DEVELOPMNT	6,758	19,284	-	19,284	-	9,077	10,207	47.07%	35.05%
SUPPLIES	29,311	184,547	-	184,547	21,465	26,362	136,720	14.28%	14.82%
MINOR FURN & EQUIP	7,842	48,660	-	48,660	3,662	3,584	41,413	7.37%	27.36%
OUTSIDE SERVICES	14,456	71,300	-	71,300	42,140	5,926	23,234	8.31%	20.27%
INFR MAINT & REPAIR	53,658	253,954	32,255	286,209	1,626	82,172	202,412	28.71%	22.94%
EQUIP MAINT & REPAIR	22,295	34,922	-	34,922	2,919	4,330	27,673	12.40%	63.84%
UTILITIES	165,028	557,996	-	557,996	9,601	152,623	395,772	27.35%	30.31%
CLAIMS AND INSURANCE	96,284	110,345	-	110,345	-	110,345	-	100.00%	119.45%
MISC	33,244	145,901	-	145,901	103,528	27,803	14,570	19.06%	22.17%
CONTRIBUTION TO ISF	101,963	372,300	-	372,300	-	124,100	248,200	33.33%	33.33%
COST ALLOCATION EXP	231,586	715,620	-	715,620	-	238,544	477,076	33.33%	33.33%
CAPITAL EXPENDITURES	17,108	6,886	-	6,886	-	160	6,726	2.32%	9.90%
TOTAL EXPENDITURE	1,615,115	5,633,995	32,255	5,666,250	184,941	1,539,635	3,941,674	27.17%	28.53%

Jan-25

**MEDICAL TRANSPORT - Schedule of Revenues and Expenditures
Budget vs. Actuals**

Percent of Year Expired **33.3%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUALS	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	34,847	1,960,251	-	1,960,251	-	596,468	1,363,783	30.43%	2.11%
INVESTMENT EARNINGS	107	40,000	-	40,000	-	7,945	32,055	19.86%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	0.00%	N/A
TOTAL REVENUE	\$ 34,954	\$ 2,614,727	\$ -	\$ 2,614,727	\$ -	\$ 604,413	2,010,314	23.12%	0.00%
PERSONNEL	617,866	2,339,951	-	2,339,951	-	686,209	1,653,742	29.33%	33.16%
PERSONNEL GRANT REIMBURSE	(471,938)	-	-	-	-	(260,658)	260,658	N/A	26.73%
MED DIRECTOR/LEASE	16,600	95,048	-	95,048	56,295	13,000	25,753	13.68%	25.52%
SUPPLIES	49,703	103,814	-	103,814	110,393	35,867	(42,445)	34.55%	36.97%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	21,840	43,680	33.33%	N/A
TOTAL EXPENDITURE	\$ 212,231	\$ 2,604,333	\$ -	\$ 2,604,333	\$ 166,688	\$ 496,258	\$ 1,941,388	19.06%	71.49%

Jan-25

**STREET MAINTENANCE FUND - Schedule of Revenues and Expenditures
Budget vs. Actuals**

Percent of Year Expired **33.3%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUALS	FY2025 BUDGET BALANCE	PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
PROPERTY TAXES	-	-	-	-	-	-	-	N/A	0.00%
INVESTMENT EARNINGS	-	20,000	-	20,000	-	7,086	12,914	0.00%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,420,541	225,292	86.31%	0.00%
TOTAL REVENUE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ -	\$ 1,427,627	238,206	85.70%	N/A
OUTSIDE SERVICES	-	30,000	-	65,000	13,100	386	51,514	0.59%	0.00%
INFR MAINT & REPAIR	-	1,635,833	-	1,593,878	98,251	-	1,495,627	0.00%	0.00%
CAPITAL EXPENDITURES	-	-	-	6,955	-	-	6,955	0.00%	0.00%
TOTAL EXPENDITURE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ 111,351	\$ 386	\$ 1,554,096	0.02%	N/A

Section 2

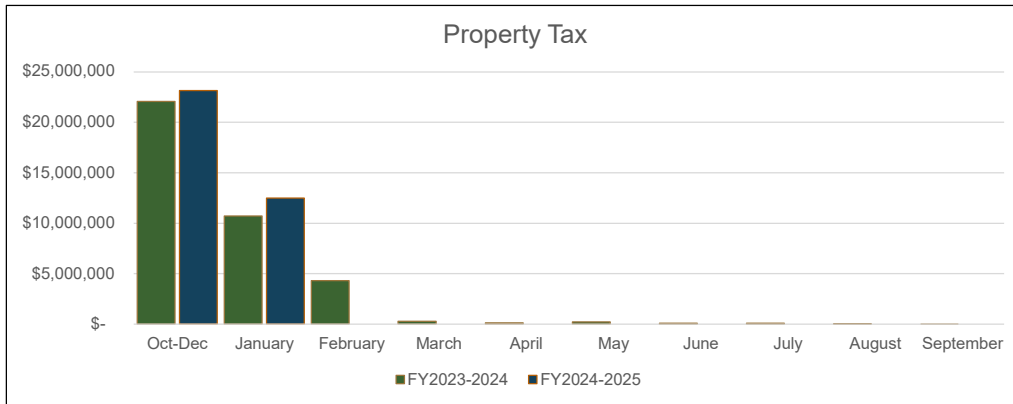
City of Burleson Monthly Financial Report

This section contains a summary of the key economic indicators by analyzing major revenue sources and building permit activity.

Economic Analysis

2024-2025 YEAR-TO-DATE
 Current Property Tax
 General Fund, Debt Service Fund & TIF Fund

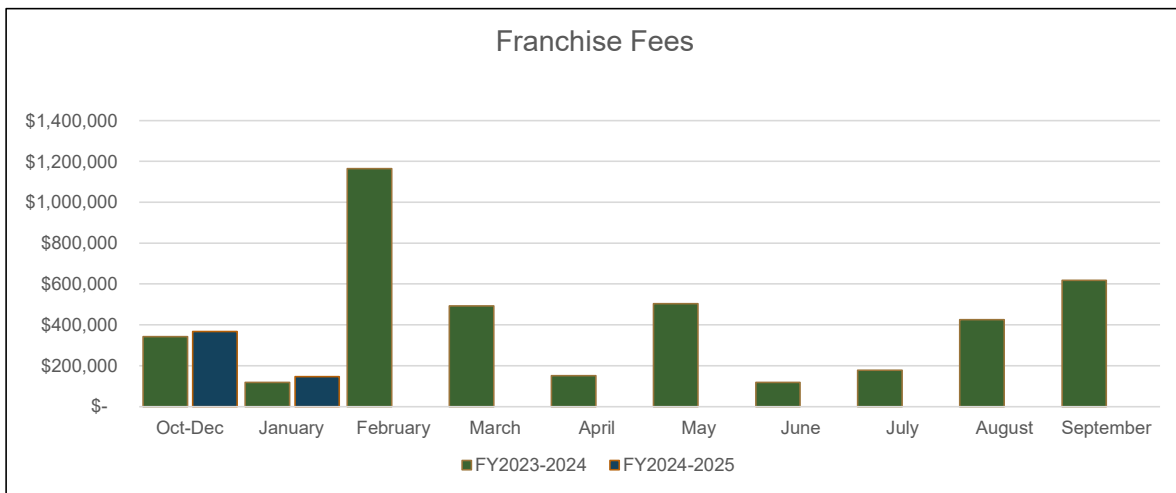
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 41,351,620	\$ 23,126,271	56%	\$ 22,081,853	\$ 1,044,418
January	41,351,620	12,492,227	30%	10,709,826	\$ 1,782,401
February	41,351,620	-	-	4,330,651	-
March	41,351,620	-	-	298,534	-
April	41,351,620	-	-	155,703	-
May	41,351,620	-	-	231,075	-
June	41,351,620	-	-	102,734	-
July	41,351,620	-	-	113,586	-
August	41,351,620	-	-	49,237	-
September	41,351,620	-	-	13,029	-
	\$ 41,351,620	\$ 35,618,498	86%	\$ 38,086,228	\$ 2,826,819



Note: The majority of property tax revenues are collected during the months of December through February.

2024-2025 YEAR-TO-DATE
Franchise Fees

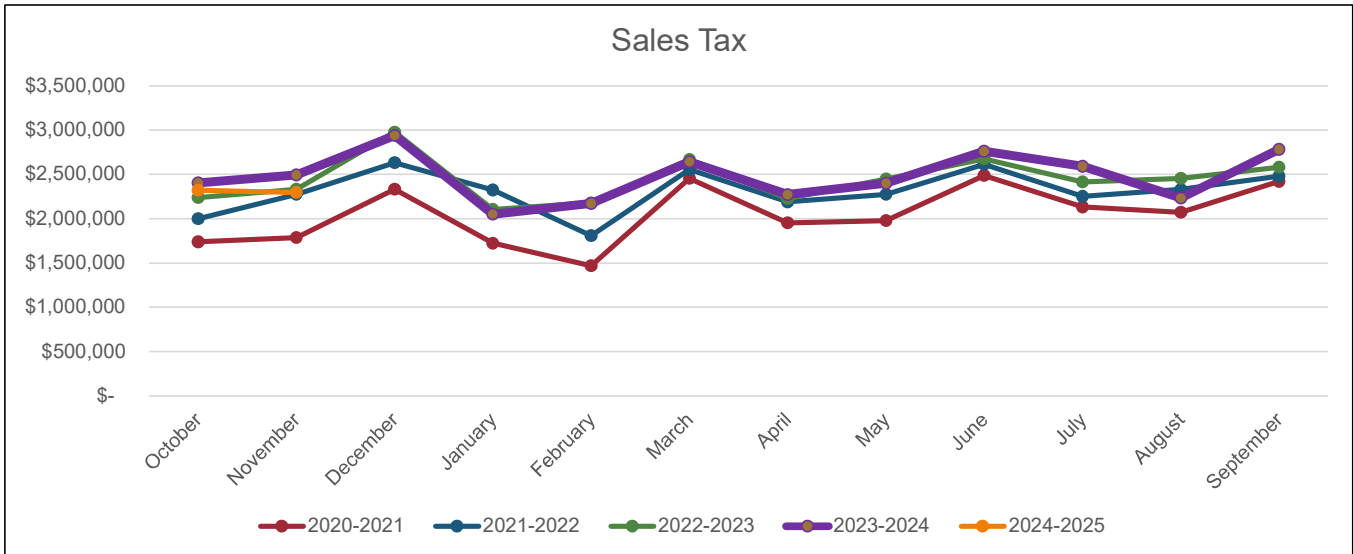
	2024-2025 Year Budgeted	2024-2025 Year Actual	Variance Actual to Budget	CY Actual / CY Projected % Variance	2023-2024 Year Actual	Variance to Actual Prior Year	CY Actual / PY Actual % Variance
Oct-Dec	\$ 354,669	\$ 367,602	\$ 12,933	4%	\$ 342,647	\$ 24,955	7%
January	122,145	146,135	\$ 23,990	20%	118,005	\$ 28,130	24%
February	1,205,116	-	-	-	1,164,268	-	-
March	510,845	-	-	-	493,529	-	-
April	155,960	-	-	-	150,674	-	-
May	520,383	-	-	-	502,745	-	-
June	122,570	-	-	-	118,415	-	-
July	184,209	-	-	-	177,965	-	-
August	438,810	-	-	-	423,936	-	-
September	639,407	-	-	-	617,734	-	-
	\$ 4,254,115	\$ 513,737	\$ 36,923		\$ 4,109,918	\$ 53,085	



2024-2025 YEAR-TO-DATE
Sales Tax

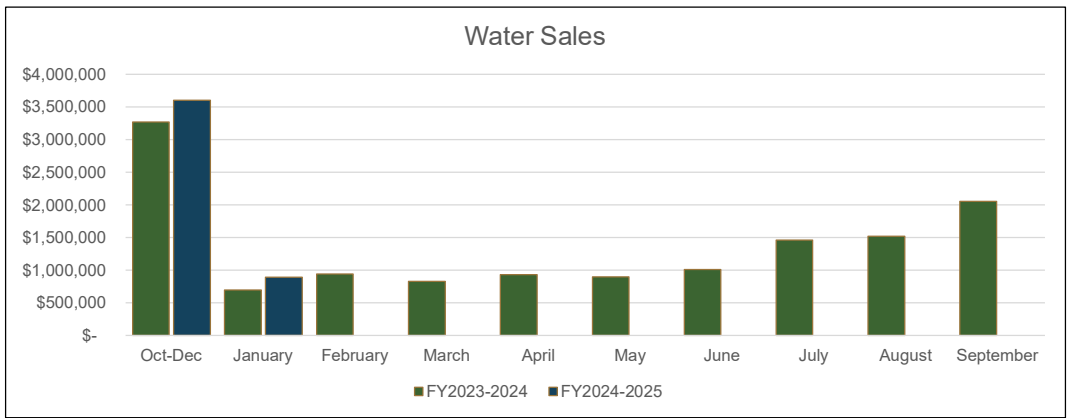
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609		
January	1,723,331	2,323,372	2,106,184	2,050,363		
February	1,467,923	1,808,447	2,177,853	2,173,995		
March	2,455,249	2,555,920	2,667,094	2,643,269		
April	1,954,948	2,191,113	2,228,368	2,272,540		
May	1,977,450	2,277,057	2,448,603	2,401,475		
June	2,488,530	2,616,093	2,677,685	2,762,150		
July	2,134,485	2,252,940	2,414,432	2,592,942		
August	2,073,809	2,330,043	2,455,662	2,234,574		
September	2,422,750	2,479,445	2,582,720	2,783,828		
	\$ 24,558,069	\$ 27,743,096	\$ 29,309,327	\$ 29,752,228	\$ 4,619,519	
Year-Year %		12.97%	5.65%	1.51%	-5.68%	

Note: The sales tax information from the Texas Comptroller of Public Accounts in reference to the City of Burleson Sales and Use Tax Collections for the most current period. November 2024 sales incurred represent the January 2025 sales tax collection amount.



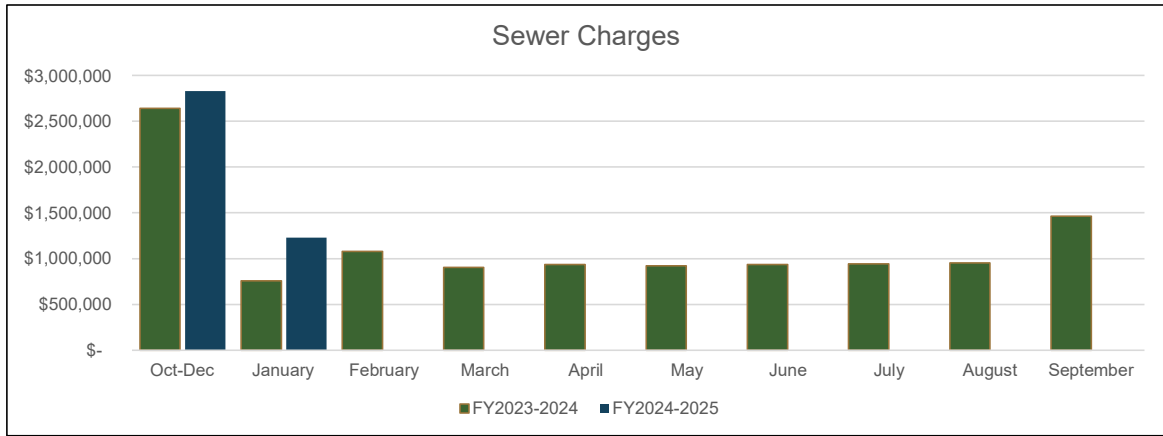
2024-2025 YEAR-TO-DATE
Water Sales

	2024-2025 Year Budgeted	2024-2025 Year Actual	Variance Actual to Budget	CY Actual / CY Projected % Variance	2023-2024 Year Actual	Variance to Actual Prior Year	CY Actual / PY Actual % Variance
Oct-Dec	\$ 3,638,366	\$ 3,600,824	\$ (37,542)	-1%	\$ 3,272,795	\$ 328,029	10%
January	773,825	894,991	\$ 121,167	16%	696,073	\$ 198,918	29%
February	1,050,349	-	-	-	944,813	-	-
March	923,062	-	-	-	830,316	-	-
April	1,036,581	-	-	-	932,429	-	-
May	1,000,675	-	-	-	900,130	-	-
June	1,124,969	-	-	-	1,011,935	-	-
July	1,626,139	-	-	-	1,462,749	-	-
August	1,687,823	-	-	-	1,518,236	-	-
September	2,282,343	-	-	-	2,053,020	-	-
	\$ 15,144,131	\$ 4,495,815	\$ 83,624		\$ 13,622,497	\$ 526,947	



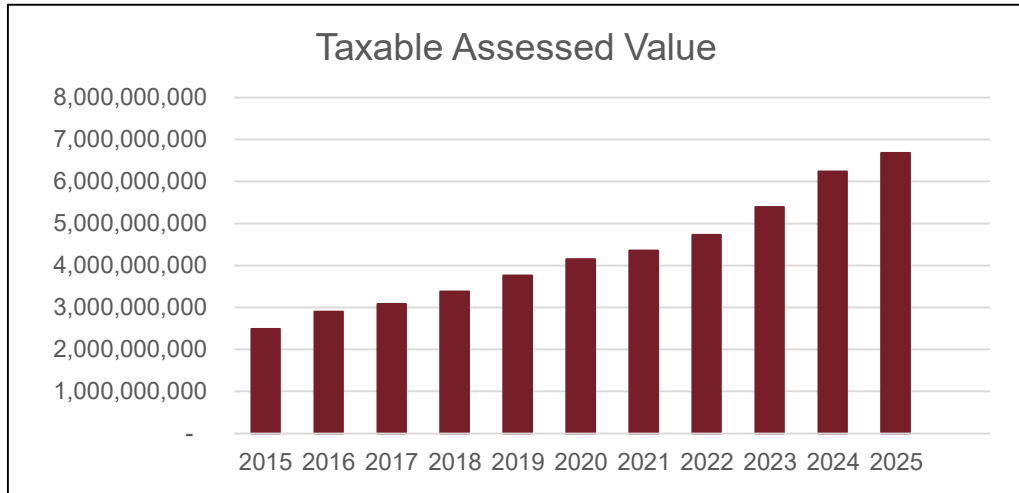
2024-2025 YEAR-TO-DATE
Sewer Charges

	2024-2025 Year	2024-2025 Year	Variance Actual to	CY Actual / CY	2023-2024 Year	Variance to	CY Actual / PY
	Budgeted	Actual	Budget	Projected %	Actual	Actual Prior	Actual % Variance
				Variance		Year	
Oct-Dec	\$ 2,800,594	\$ 2,829,015	\$ 28,421	1%	\$ 2,641,338	\$ 187,677	7%
January	801,087	1,231,824	\$ 430,737	54%	755,534	\$ 476,290	63%
February	1,142,485	-	-	-	1,077,518	-	-
March	960,250	-	-	-	905,646	-	-
April	991,206	-	-	-	934,841	-	-
May	978,235	-	-	-	922,608	-	-
June	992,026	-	-	-	935,615	-	-
July	998,950	-	-	-	942,145	-	-
August	1,009,585	-	-	-	952,175	-	-
September	1,552,335	-	-	-	1,464,062	-	-
	\$ 12,226,753	\$ 4,060,839	\$ 459,158		\$ 11,531,480	\$ 663,967	



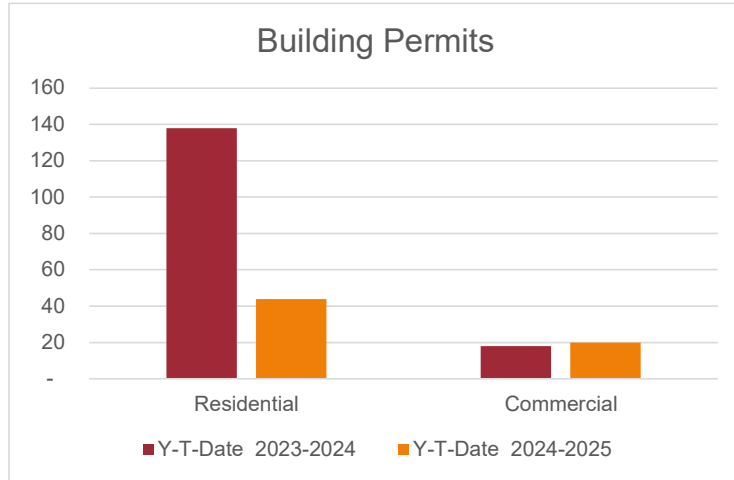
APPRAISAL ROLL COMPARISON

Fiscal Year Ending	Certified Taxable Value	% chg from PY
2015	2,488,710,642	-
2016	2,897,517,758	16.43%
2017	3,086,950,718	6.54%
2018	3,383,396,267	9.60%
2019	3,760,434,828	11.14%
2020	4,151,854,531	10.41%
2021	4,356,847,366	4.94%
2022	4,732,777,275	8.63%
2023	5,395,041,820	13.99%
2024	6,238,588,521	15.64%
2025	6,682,231,203	7.11%

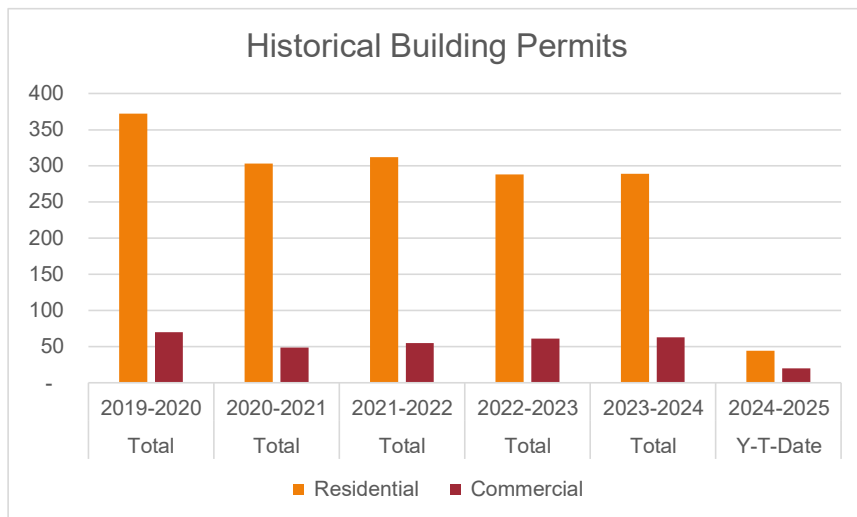


BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	138	44
Commercial	18	20
Total	156	64



	Total 2019-2020	Total 2020-2021	Total 2021-2022	Total 2022-2023	Total 2023-2024	Y-T-Date 2024-2025
Residential	372	303	312	288	289	44
Commercial	70	49	55	61	63	20
Total	442	352	367	349	352	64



Section 3

City of Burleson Monthly Financial Report

COMPLIANCE REPORTS

Funds of the City of Burleson are invested in accordance with Chapter 2256 of the “Public Funds Investment Act.” The Act clearly defines allowable investment instruments for local governments. The City of Burleson’s Investment Policy incorporates the provisions of the act and all investment transactions are executed in compliance with the Act and the Policy.

Investment Reports

City of Burleson Monthly Financial Report

INVESTMENT COMMITTEE REPORT

For Month end January 2025

The Investment Committee Report contains internal management reports for the City of Burleson investment program, which is in compliance with the policies and strategies as contained in the City's Investment Policy as approved by Council and in compliance with Section 2256.005 of the Public Funds Investment Act (PFIA).

THE CITY OF
BURLESON
TEXAS

MONTHLY FINANCIAL REPORT

January 31, 2025

**Prepared by
Valley View Consulting, L.L.C.**



Summary

Month End Results by Investment Category:

Asset Type	December 31, 2024			January 31, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	4.31%	\$ 9,845,773	\$ 9,845,773	3.90%	\$ 14,446,455	\$ 14,446,455
Pools/Money Market Fund	4.68%	20,218,715	20,218,715	4.48%	30,159,923	30,159,923
Securities	4.43%	54,932,973	55,015,412	4.43%	54,955,655	55,036,538
Certificates of Deposit	5.21%	61,903,566	61,903,566	5.21%	62,171,246	62,171,246
Total	4.86%	\$ 146,901,028	\$ 146,983,466	4.69%	\$ 161,733,278	\$ 161,814,161

Average Yield - Current Month (1)

Total Portfolio	4.69%
Rolling Three Month Treasury	4.56%
Rolling Six Month Treasury	4.63%
TexPool	4.56%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	4.69%
Rolling Three Month Treasury	4.76%
Rolling Six Month Treasury	4.82%
TexPool	4.73%

Interest Earnings (Approximate)

Monthly Interest Income	\$ 630,123
Fiscal Year-to-date	\$ 2,465,808

(1) **Month End Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

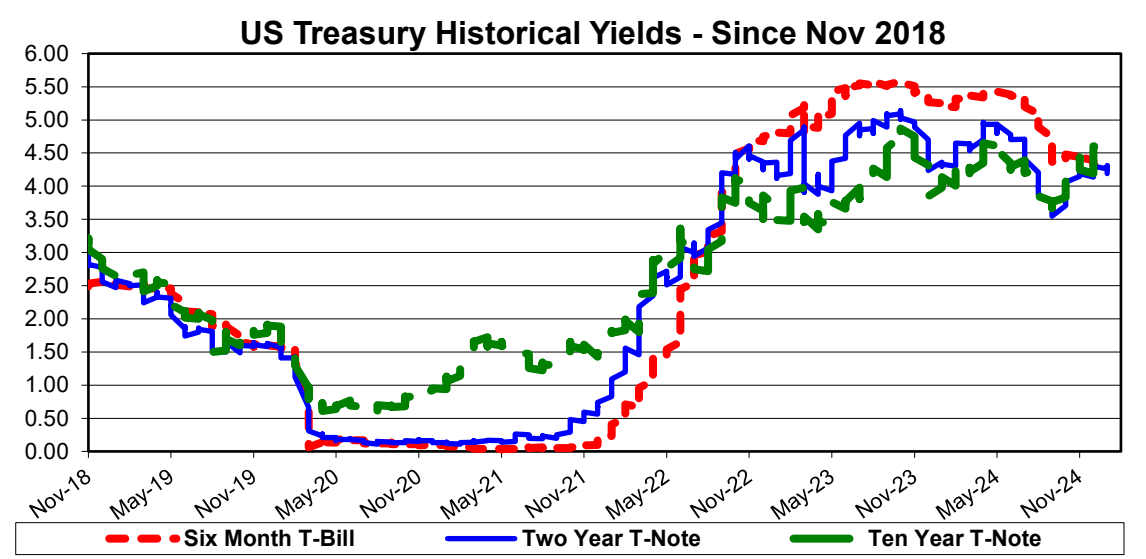
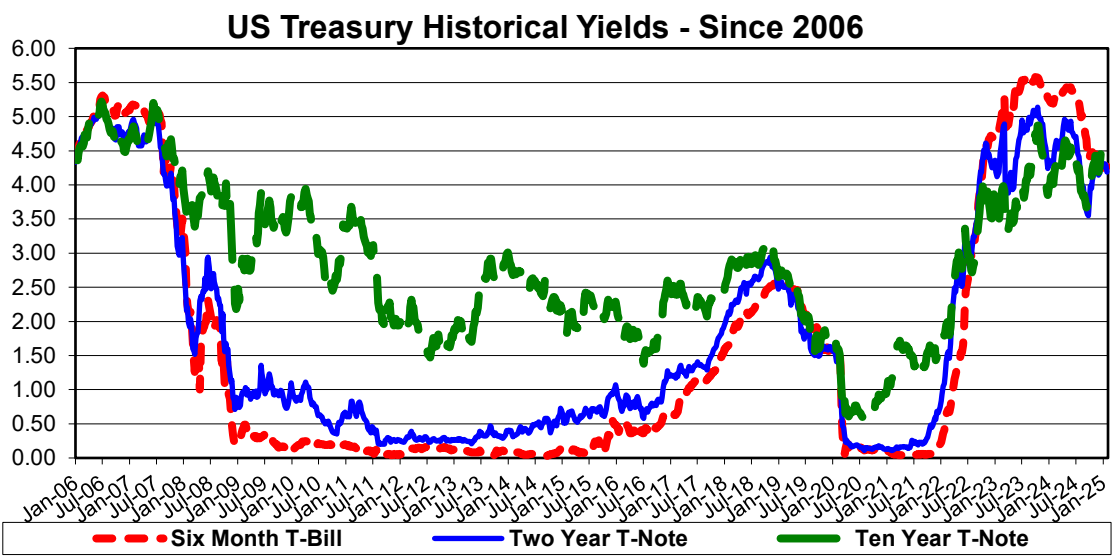
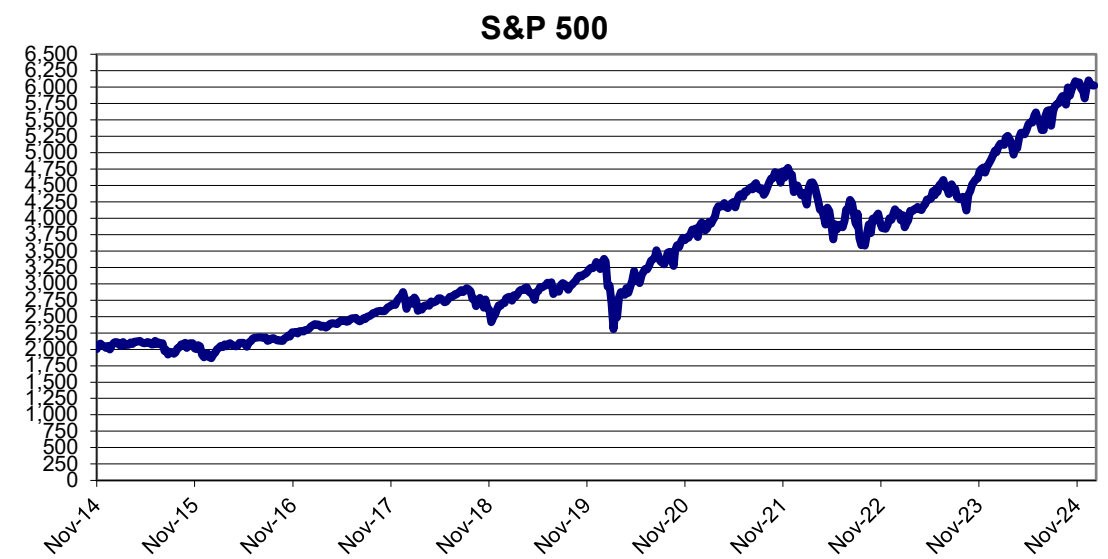
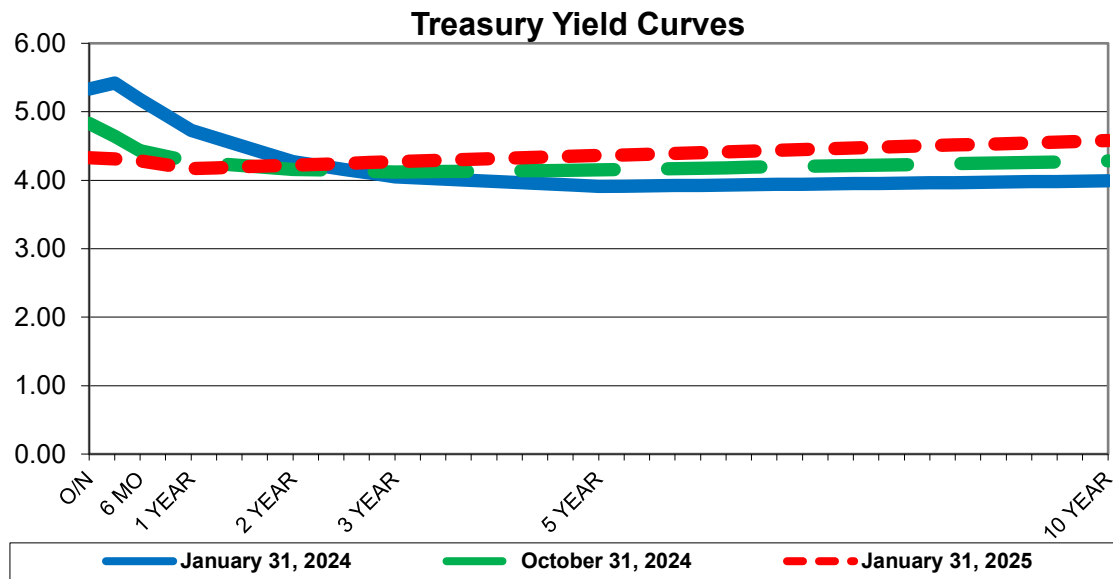
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

Investment Advisor Note: During market cycles where rates are rising, it is common to experience decreases in market value of current investments. This is due to the value the market places on the asset in terms of its buying or selling ability on the current market day. The City's Investment Policy establishes a "buy and hold" portfolio strategy where investment maturities are targeted to match with identified cash flow requirements, and the investments mature at the anticipated time the cash is needed. The City does not intend to liquidate or redeem securities prior to maturity and will therefore not recognize the losses from a pre-maturity sale. Instead, the City will report changes in market value as unrealized losses as required by the PFIA and current accounting standards. As the security approaches maturity, the unrealized loss will diminish, and at maturity the City will receive the full par value of the security.

Economic Overview

1/31/2025

The Federal Open Market Committee (FOMC) kept the Fed Funds target range at 4.25% - 4.50% (Effective Fed Funds trade +/-4.33%). Expectations for additional rate cuts have diminished with two 0.25% cuts projected during 2025. January Non-Farm Payroll slid to +143k new jobs, but the Three Month Rolling Average increased to +237 (from the previous +170k). Fourth Quarter 2024 GDP first estimate declined to +2.3%. The S&P 500 Stock Index experienced some volatility but still exceeds 6,000. The yield curve continued a slight checkmark shape. Crude Oil bounced +/- \$70 per barrel. Inflation remains above the FOMC 2% target (Core PCE +/-2.8% and Core CPI +/-3.2%). Declining global economic outlook and ongoing/expanding international political disruptions increases uncertainty.



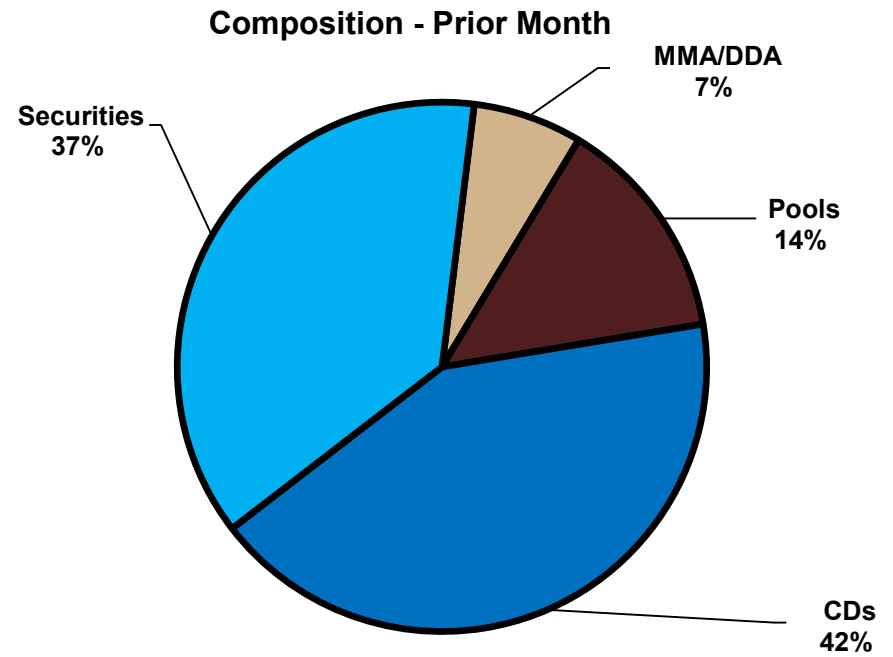
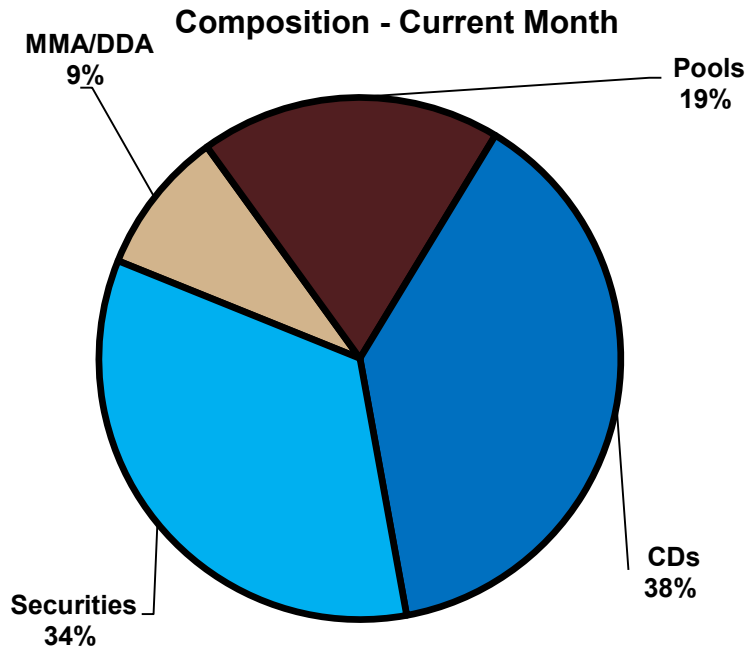
Investment Holdings
January 31, 2025

Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
InterBank MMA		4.75%	02/01/25	01/31/25	\$ 100,395	\$ 100,395	1.00	\$ 100,395	1	4.75%
InterBank ICS		4.65%	02/01/25	01/31/25	5,333,697	5,333,697	1.00	5,333,697	1	4.65%
Independent Financial Bank Cash		0.00%	02/01/25	01/31/25	2,767,617	2,767,617	1.00	2,767,617	1	0.00%
Independent Financial Bank MMA		5.48%	02/01/25	01/31/25	2,862,708	2,862,708	1.00	2,862,708	1	5.48%
NexBank IntraFi MMA Savings		4.55%	02/01/25	01/31/25	3,382,037	3,382,037	1.00	3,382,037	1	4.55%
TexPool	AAAm	4.39%	02/01/25	01/31/25	12,972,667	12,972,667	1.00	12,972,667	1	4.39%
LOGIC	AAAm	4.54%	02/01/25	01/31/25	17,187,256	17,187,256	1.00	17,187,256	1	4.54%
East West Bank CD		5.14%	02/24/25	03/22/24	15,682,521	15,682,521	100.00	15,682,521	24	5.27%
East West Bank CD		5.14%	03/24/25	03/22/24	5,227,507	5,227,507	100.00	5,227,507	52	5.27%
Federal Home Loan Bank	Aaa/AA+	0.00%	04/04/25	10/09/24	5,000,000	4,962,288	99.24	4,961,910	63	4.40%
East West Bank CD		5.26%	04/23/25	04/23/24	5,208,866	5,208,866	100.00	5,208,866	82	5.40%
East West Bank CD		5.25%	05/28/25	06/14/24	5,169,652	5,169,652	100.00	5,169,652	117	5.39%
East West Bank CD		5.28%	06/02/25	06/04/24	10,356,354	10,356,354	100.00	10,356,354	122	5.42%
East West Bank CD		5.25%	07/02/25	06/17/24	5,167,422	5,167,422	100.00	5,167,422	152	5.39%
Treasury Note	Aaa/AA+	2.00%	08/15/25	10/09/24	5,000,000	4,940,222	98.79	4,939,258	196	4.29%
Treasury Note	Aaa/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,998,463	100.51	5,025,391	273	5.04%
Treasury Note	Aaa/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,055,632	100.47	10,046,875	303	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,358,924	15,358,924	100.00	15,358,924	359	4.80%
Federal Farm Credit Bank	Aaa/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,995,007	100.76	5,037,835	439	4.96%
Federal Farm Credit Bank	Aaa/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,006,263	100.77	5,038,562	497	4.78%
Treasury Note	Aaa/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,970,609	99.30	4,965,039	577	4.14%
Treasury Note	Aaa/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,027,172	100.65	5,032,422	622	4.29%
FAMCA	Aaa/AA+	4.23%	12/23/26	12/23/24	10,000,000	10,000,000	99.89	9,989,246	691	4.23%
Total Portfolio					\$ 161,777,623	\$ 161,733,278		\$ 161,814,161	201	4.69%

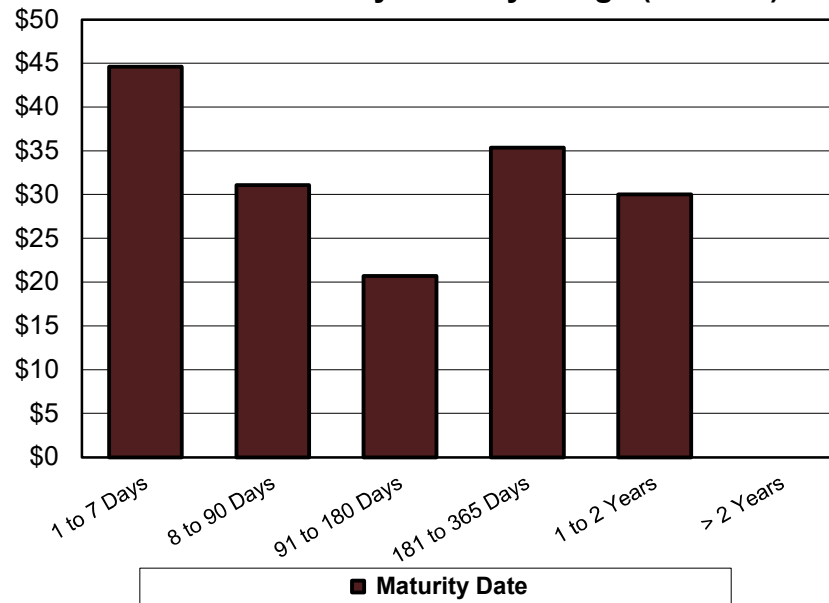
(1) (2)

(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

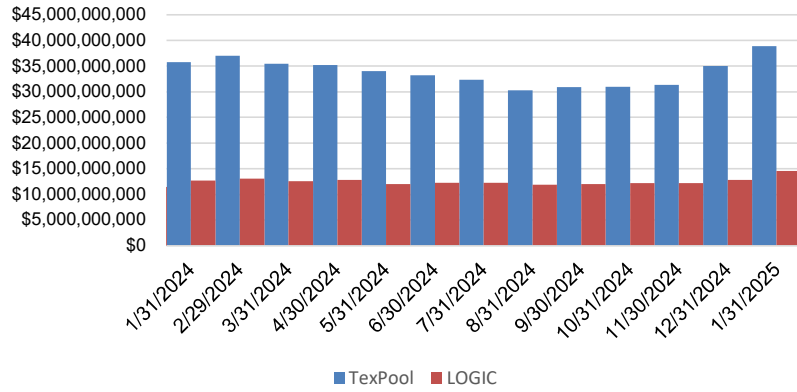
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.



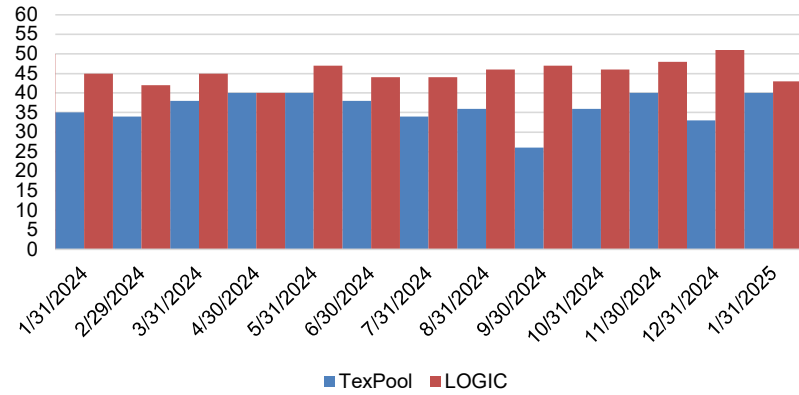
Distribution by Maturity Range (Millions)



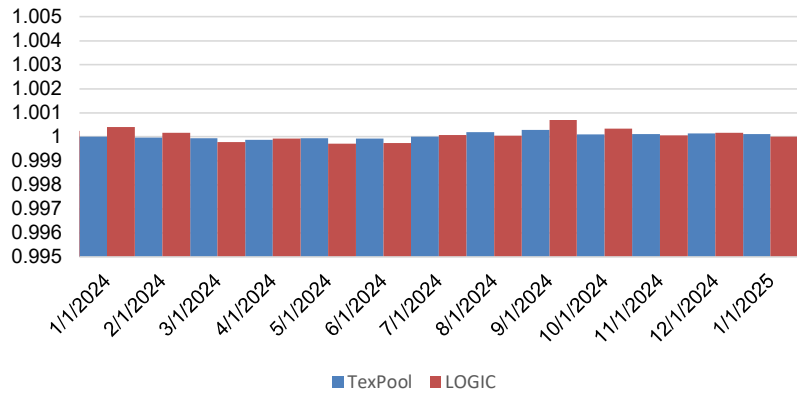
Invested Balance



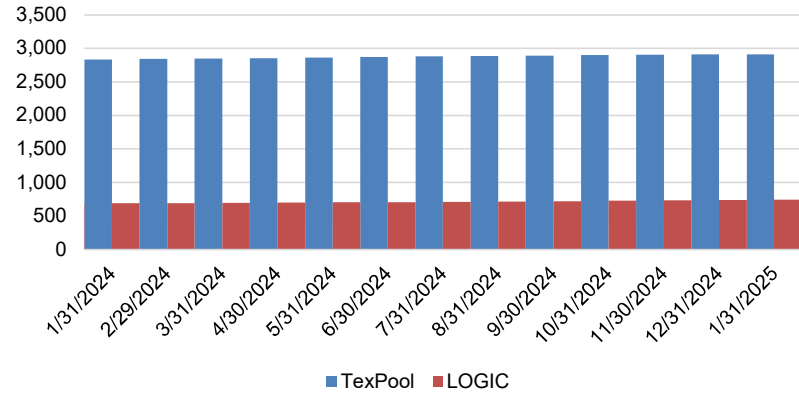
Weighted Average Maturity in Days



Net Asset Value



Total Number of Participants



Section 4

City of Burleson Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

City of Burleson Monthly Financial Report

Emergicon - Emergency Medical Billing - January 2025

On December 2022, the City entered into an agreement for specialized professional ambulance billing services with Emergicon, LLC for Emergicon to provide billing and claims management services for the City's emergency medical and ambulance services. The data source is Emergicon and the plan information is derived from the annual proforma as provided by Emergicon.

Category	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2025	January Var
Gross Charges	\$ 1,914,772	\$ 1,871,305	\$ (43,467)	\$ 638,257	\$ 691,970	\$ 53,713
Cash Collections	390,039	653,807	263,768	130,013	239,648	109,635
Gross Charge/Txp	2,157	5,914	3,757	2,157	1,891	(266)
Cash/Txp (CPT)	439	691	252	439	655	216

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2025	January Var
Insurance	23.0%	6.1%	-16.9%	23.0%	7.4%	-15.6%
Medicaid	8.0%	4.1%	-3.9%	8.0%	4.6%	-3.4%
Medicare	56.0%	44.5%	-11.5%	56.0%	38.5%	-17.5%
Private Pay	13.0%	2.4%	-10.6%	13.0%	4.1%	-8.9%
Payer Research	0.0%	42.9%	42.9%	0.0%	45.4%	45.4%
Totals	100%	100%	0.0%	100%	100%	0%

Level of Service	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2025	January Var
ALS Non Emergent A0426	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ALS - Advanced Life Support A0427	68.0%	55.1%	-12.9%	68.0%	56.0%	-12.0%
ALS-2 Emergency A0433	3.0%	0.8%	-2.2%	3.0%	1.1%	-1.9%
BLS Non Emergency A0428	0.0%	0.3%	0.3%	0.0%	0.5%	0.5%
BLS - Basic Life Support A0429	29.0%	43.7%	14.7%	29.0%	42.3%	13.4%
SCT A0429 TXP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service Others Cnt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100%	100%	0.0%	100%	100%	0.0%

Level of Service Volume	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2025	January Var
ALS Non Emergent A0426	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	533	(71)	201	205	4
ALS-2 Emergency A0433	27	10	(17)	9	4	(5)
BLS Non Emergency A0428	-	3	3	-	2	2
BLS - Basic Life Support A0429	257	407	150	86	155	69
Sct A0429 TXP	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-
Totals	888	953	65	296	366	70

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2025	January Var
	4,438	8,048	3,611	1,479	3,169	1,690

Note: Monthly Payer Mix line items are in process with Emergicon and will not total 100% until completed.

ALS = Advanced Life Support

BLS = Basic Life Support

SCT = Specialty Care Transport

Txp = Transport

Department Transfers

- There were no FY2025 department transfers made as of January 31, 2025.

Property Tax Report from Johnson County Tax Office

- This report shows year-to-date collections and outstanding levy.

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Month = 01/31/2025 and Tax Units = {multiple}

BUC - CITY OF BURLESON

CURRENT YEAR INFORMATION

Start Financial Year 10/01/2024

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
8,302,201,378	1,603,559,414	6,698,641,964	0.662700	44,391,900.30	42,062,637.38	2,329,265.31	44,391,902.69
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
8,311,663,650	1,598,668,786	6,712,994,864	0.662700	44,487,016.96	42,114,412.31	2,325,831.79	44,440,244.10
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
8,302,201,378	9,462,272	8,311,663,650			8,311,663,650	46,775.18	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,603,559,414	(4,890,628)	1,598,668,786			1,598,668,786		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 01/31/2025								
1990	99.79	0.00	0.00	0.00	0.00	99.79	0.00	0.00
1991	108.70	0.00	0.00	0.00	0.00	108.70	0.00	0.00
1992	75.66	0.00	0.00	0.00	0.00	75.66	0.00	0.00
1993	22.10	0.00	0.00	0.00	0.00	22.10	0.00	0.00
1994	16.98	0.00	0.00	0.00	0.00	16.98	0.00	0.00
1995	16.67	0.00	0.00	0.00	0.00	16.67	0.00	0.00
1996	16.49	0.00	0.00	0.00	0.00	16.49	0.00	0.00
1997	16.27	0.00	0.00	0.00	0.00	16.27	0.00	0.00
1998	(83.92)	0.00	0.00	0.00	0.00	(83.92)	0.00	0.00
1999	51.12	0.00	0.00	0.00	0.00	51.12	0.00	0.00
2000	253.66	0.00	0.00	0.00	0.00	253.66	0.00	0.00
2001	(1,630.05)	0.00	0.00	0.00	0.00	(1,630.05)	0.00	0.00
2002	(2,197.49)	0.00	0.00	0.00	0.00	(2,197.49)	0.00	0.00
2003	(2,880.97)	0.00	0.00	0.00	0.00	(2,880.97)	0.00	0.00
2004	(8,082.22)	0.00	0.00	0.00	0.00	(8,082.22)	0.00	0.00
2005	2,976.36	0.00	0.00	0.00	0.00	2,976.36	0.00	0.00
2006	3,193.43	0.00	0.00	0.00	0.00	3,193.43	0.00	0.00
2007	6,170.26	0.00	0.00	0.00	0.00	6,170.26	0.00	0.00
2008	6,852.80	0.00	0.00	0.42	0.42	6,852.38	0.00	0.00
2009	6,906.89	0.00	0.00	0.00	2.20	6,904.69	0.00	0.03
2010	8,556.76	0.00	0.00	1.10	2.59	8,554.17	0.00	0.03
2011	11,215.71	0.00	0.00	8.28	10.95	11,204.76	0.00	0.09
2012	12,019.79	0.00	0.00	17.03	32.60	11,987.19	0.00	0.27
2013	16,438.96	0.00	0.00	11.91	18.47	16,420.49	(0.27)	0.11
2014	23,806.36	0.00	0.00	29.21	77.53	23,728.83	0.00	0.32
2015	28,303.26	0.00	0.00	44.31	164.47	28,138.79	0.00	0.58
2016	22,507.58	0.00	0.00	1.06	6.60	22,500.98	0.00	

Johnson County Tax Office

Item D.

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Month = 01/31/2025 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
						AS OF 01/31/2025		
2017	24,244.25	0.00	0.00	2.88	321.35	23,922.90	0.00	1.32
2018	31,353.51	0.00	0.00	7.25	344.68	31,008.83	0.00	1.09
2019	44,704.15	0.00	(112.18)	525.31	1,171.48	43,420.49	(112.90)	2.62
2020	50,642.41	0.00	(439.79)	638.08	2,621.79	47,580.83	(439.78)	5.22
2021	60,737.96	0.00	(889.76)	93.68	5,476.42	54,371.78	(472.56)	9.15
2022	112,170.91	(689.72)	(3,342.72)	387.41	13,245.70	95,582.49	(1,919.42)	12.17
2023	291,493.86	(22,454.96)	(48,222.86)	1,735.86	48,537.43	194,733.57	(33,350.06)	19.95
2024	42,062,637.38	16,145.55	51,774.93	12,492,226.88	35,618,498.04	6,495,914.27	(22,475.73)	84.57
TOTAL	42,812,735.38	(6,999.13)	(1,232.38)	12,495,730.67	35,690,532.72	7,120,970.28	(58,770.72)	