



Fiscal Year 2023 - 2024 MONTHLY FINANCIAL REPORT **JANUARY**

ABOUT THIS REPORT

The Financial Services Department is dedicated to excellence in local government, comprehensive fiscal management, compliance, and reporting. The Comprehensive Monthly Financial Report (CMFR) 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 Emergency Medical Billing Report, Johnson County Property Tax Office Report, Scheduled Budget Transfers Report, and Department Budget Transfers Report.

This CMFR includes January 2024 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.

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**City of Burleson
 Comprehensive Monthly Financial Report**

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City of Burleson Comprehensive 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

REPORT NOTES

January 2024

GENERAL FUND

Revenues

General Fund revenues totals \$29,354,312 through January 31, 2024. This represents an increase of 17.4% from revenue earned in the preceding year. Charges for services decreased \$46,383 or 59.3% resulting from a decrease in engineering development activity for the period. Miscellaneous revenue decreased \$71,505 or 35.0% due to a revised cell tower lease income schedule. Operating grants and contributions materially increased \$253,931 or 2,272.9% as a result of ARPA contributions.

Following is a percentage summary of total revenues from each major source of General Fund revenue for fiscal year 2023-24, to date.

Taxes	\$ 25,751,867	87.7%
Franchise Fees	460,652	1.6%
Charges for Services	31,808	0.1%
Licenses, permits and fees	525,159	1.8%
Fines	254,755	0.9%
Investment Earnings	319,869	1.1%
Other Revenues	397,686	1.4%
Cost Allocation	1,224,859	4.2%
Transfers In	387,657	1.3%
Total	\$ 29,354,312	100.0%

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over	
	2024	2023	2023	
			Amount	Percent
Property Taxes	\$ 23,239,576	\$ 19,607,429	\$ 3,632,147	18.5%
Sales & Use Taxes	2,512,291	2,345,979	166,312	7.1%
Franchise Fess	460,652	436,106	24,546	5.6%
Investment Earnings	319,869	158,138	161,731	102.3%
License, Permit & Fee	525,159	325,051	200,108	61.6%
Fines	254,755	269,316	(14,561)	-5.4%
Charges for Services	31,808	78,191	(46,383)	-59.3%
Miscellaneous	132,583	204,088	(71,505)	-35.0%
Cost Allocation Rev	1,224,859	1,291,333	(66,474)	-5.1%
Operating Grant & Contributions	265,103	11,172	253,931	2272.9%
Transfer In	387,657	278,484	109,173	39.2%
	\$ 29,354,312	\$ 25,005,287	\$ 4,349,025	17.4%

REPORT NOTES

January 2024

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$19,978,269 through January 31, 2024. A decrease of \$1,215,472 or 5.7% from the preceding year.

Prior Year Comparison of General Fund Expenditures by Department
through month January 2024

	Fiscal Year-to-Date		Increase/(Decrease) over 2023		Material Variance Drivers
	2024	2023	Amount	Percent	
City Council	\$ 34,386	\$ 9,825	\$ 24,561	250.0%	Expense timing with travel, training, projects and event expenditures
City Manager's Office	461,217	234,773	226,444	96.5%	City Managers Office restructure
City Secretary's Office	227,418	198,526	28,892	14.6%	Open position filled with salary and benefits offset with a reduction of election expenses
Communications	143,565	182,507	(38,942)	-21.3%	
Finance	558,298	680,915	(122,617)	-18.0%	
Non-Departmental	671,496	454,128	217,368	47.9%	Contribution to Burleson Opportunity Fund, recruiting and settlements
Human Resources	264,501	330,228	(65,727)	-19.9%	
Judicial	41,614	39,319	2,295	5.8%	
Legal Services	238,944	138,288	100,656	72.8%	Administrative position moved from CMO to Legal, salary increases, timing with legal expenses
Municipal Court	125,933	85,393	40,540	47.5%	Vacant position filled
Records Management	36,507	33,179	3,328	10.0%	Salary merit increase, records storage and shredding
Purchasing	109,006	217,274	(108,268)	-49.8%	
Fire	3,857,420	3,833,357	24,063	0.6%	
Police	5,770,200	5,982,309	(212,109)	-3.5%	
Marshals Service	68,873	66,793	2,080	3.1%	
PS Communication	745,171	725,818	19,353	2.7%	
Drainage Maint	165,586	212,032	(46,446)	-21.9%	
Engineering/Capital	191,111	323,547	(132,436)	-40.9%	
Engineering/Development	172,065	214,815	(42,750)	-19.9%	
Engineering/Inspection	172,394	227,694	(55,300)	-24.3%	
Facilities Maintenance	261,216	355,950	(94,734)	-26.6%	
Public Works Admin	348,267	390,986	(42,719)	-10.9%	
Streets Pavement Maint	1,331,312	1,145,906	185,406	16.2%	One position, FY2023-24 budget addition, maintenance expense, pavement slurry PO year end rollover
Traffic Maint	215,444	270,509	(55,065)	-20.4%	
Animal Services	235,583	203,899	31,684	15.5%	Electric gate, covers over kennels and operating supplies
Code Enforcement	123,408	131,243	(7,835)	-6.0%	
Environmental Services	80,652	84,191	(3,539)	-4.2%	
Neighborhood Svcs Admin	74,486	73,554	932	1.3%	
Building Inspections	301,343	286,155	15,188	5.3%	
Community Development	147,874	165,708	(17,834)	-10.8%	
Development Services	111,471	106,057	5,414	5.1%	
Economic Development	17,188	-	17,188	0.0%	
Incentive Payments	-	1,000,000	(1,000,000)	0.0%	
Library	487,514	550,521	(63,007)	-11.4%	
Parks	530,720	560,735	(30,015)	-5.4%	
Parks & Recreation Admin	1,452	17,217	(15,765)	-91.6%	
ROW Maintenance	187,359	63,889	123,470	193.3%	Two positions, FY2023-24 budget addition, maintenance expense reclass from 4B FY23
Senior Citizens Center	67,275	72,622	(5,347)	-7.4%	
Special Events	-	23,879	(23,879)	-100.0%	
Transfer Out	1,400,000	1,500,000	(100,000)	-6.7%	
Totals	\$ 19,978,269	\$ 21,193,741	\$ (1,215,472)	-5.7%	

Expenditures for General Fund purposes through month January 2024 are outlined as a percentage basis as follows:

Division	Total	Percent
General Government	\$ 2,912,885	15%
Public Safety	10,441,664	52%
Public Works	2,857,395	14%
Neighborhood Services	514,128	3%
Development Services	577,876	3%
Culture & Recreation	1,274,321	6%
Transfer Out	1,400,000	7%
	\$ 19,978,269	100%

REPORT NOTES

January 2024

WATER AND SEWER FUND

Revenues

Operating revenue in the water and sewer fund was \$8,655,710 through January 31, 2024, an increase of \$305,402 or 3.7% compared to revenues reported for the same time period in the preceding year.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Charges for Services	\$ 7,735,851	\$ 7,760,091	\$ (24,240)	-0.3%
License, Permit & Fee	4,290	3,345	945	28.3%
Investment Earnings	349,180	138,841	210,339	151.5%
Miscellaneous	15,345	16,063	(718)	-4.5%
Impact Fee	539,632	420,730	118,902	28.3%
Transfer In	11,412	11,238	174	0.0%
	\$ 8,655,710	\$ 8,350,308	\$ 305,402	3.7%

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Water Revenue	\$ 3,968,868	\$ 3,915,559	\$ 53,309	1%
Sewer Revenue	3,396,872	3,512,218	(115,346)	-3%
Sewer Surcharge	190,676	169,690	20,987	12%
Connections & Extensions	28,691	30,846	(2,155)	-7%
Penalties	150,743	131,778	18,965	14%
	\$ 7,735,851	\$ 7,760,091	\$ (24,240)	-0.3%

REPORT NOTES

January 2024

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through January 31, 2024 totaled \$3,776,504. This represents an overall decrease of \$1,017,663 or 21.2% under the preceding year, as water is reconciling water invoices from Fort Worth. Personnel expenses increased \$120,766 or 13.4% as a result of market adjustments, water and wastewater reorganizations from the FY2023-24 budget and personnel final pay distributions. Furniture and equipment increased \$8,094 or 87.3% with minor furniture and equipment as a result of a sewer pump replacement and purchase of recycling hoppers. Insurance increased \$22,452 or 27.4% as a result of increased premiums. Capital expenditures increased by \$164,258 or 978.6% as a result of a water main replacement. Transfer out increased by \$109,173 or 39.2% as a result of increased franchise and PILOT fees to the general fund.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Personnel	\$ 1,020,904	\$ 900,138	\$ 120,766	13.4%
Personnel Development	11,423	22,834	(11,411)	-50.0%
Supplies	13,694	31,808	(18,114)	-56.9%
Minor Furn & Equip	17,361	9,267	8,094	87.3%
Outside Services	20,239	41,018	(20,779)	-50.7%
Water Purchases	-	1,034,335	(1,034,335)	-100.0%
Sewer Treatment	413,299	656,527	(243,228)	-37.0%
Infr Maint & Repair	41,538	45,857	(4,319)	-9.4%
Equip Maint & Repair	8,599	11,601	(3,002)	-25.9%
Utilities	74,318	81,428	(7,110)	-8.7%
Insurance	104,263	81,811	22,452	27.4%
Misc	425,548	416,914	8,634	2.1%
Contribution to ISF	631,571	710,807	(79,236)	-11.1%
Cost Allocation Exp	425,047	454,553	(29,506)	-6.5%
Capital Expenditures	181,043	16,785	164,258	978.6%
Transfers Out	387,657	278,484	109,173	39.2%
	\$ 3,776,504	\$ 4,794,167	\$ (1,017,663)	-21.2%

REPORT NOTES

January 2024

4A SALES TAX FUND

Revenues

4A revenue through January 31, 2024 is \$1,495,806 through January 31, 2024 an increase of \$106,519 or 7.7% for revenues reported for the same period in the preceding year.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease)	
	2024	2023	Amount	Percent
Sales & Use Taxes	\$ 1,229,922	\$ 1,147,947	\$ 81,975	7%
Investment Earnings	79,796	43,747	36,049	82%
Miscellaneous	186,088	197,593	(11,505)	-6%
	\$ 1,495,806	\$ 1,389,287	\$ 106,519	7.7%

Expenditures

Expenditures through January 31, 2024 are \$502,861 a decrease of \$11,332 or 2.2% for expenses reported for the same period in the preceding year. Personnel expenses increased \$24,863 or 17.7% as a result of salary increases and personnel transfer from general fund Communications. Personnel development increased \$21,476 or 166.0% from increased memberships and licenses, travel and training. Outside services increased by \$28,589 or 60.7% as a result of hotel consulting expenses. Contributions to the technology fund increased \$26,973 or 57.9% as a result of technology cost increases and fund allocations.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease)	
	2024	2023	Amount	Percent
Personnel	\$ 165,085	\$ 140,222	\$ 24,863	17.7%
Personnel Development	34,413	12,937	21,476	166.0%
Supplies	-	1,368	(1,368)	-100.0%
Outside Services	75,683	47,094	28,589	60.7%
Utilities	-	1,703	(1,703)	-100.0%
Claims and Insurance	2,115	5,847	(3,732)	-176.5%
Miscellaneous	99,824	194,467	(94,643)	-48.7%
Incentive Payments	-	-	-	0.0%
Contribution to ISF	73,554	46,581	26,973	57.9%
Cost Allocation Exp	52,187	58,974	(6,787)	-11.5%
Transfers Out-Debt Service	-	-	-	0.0%
Transfers Out	-	5,000	(5,000)	-100.0%
	\$ 502,861	\$ 514,193	\$ (11,332)	-2.2%

REPORT NOTES

January 2024

4B SALES TAX FUND

Revenues

4B revenue was \$1,305,859 through January 31, 2024 an increase of \$129,602 or 11.0% compared to revenue reported for the same time period in the preceding year.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Sales & Use Taxes	\$ 1,229,922	\$ 1,147,947	\$ 81,975	7%
Investment Earnings	75,937	28,310	47,627	168%
	\$ 1,305,859	\$ 1,176,257	\$ 129,602	11.0%

Expenditures

Expenditures through January 31, 2024 totaled \$1,916,449. This represents an overall decrease of \$1,690,756 or 46.9% reduction under the preceding year. Personnel cost increased \$15,736 or 15.7% as a result of merit increases and special event overtime. Outside services increased \$2,182 or 123.2% as a result of financial services allocation with Weaver and Hilltop Securities expenses. Infrastructure maintenance and repair decreased \$59,223 or 100% as no parks mowing and landscaping has been recorded for the period. Miscellaneous expenses increased \$58,121 or 222.7% as a result of the adding turf at the veterans memorial. Incentive payments increased \$100,000 or 100% as a result of a Heim BBQ payment. Contributions to ISF decreased \$7,947 or 43.8% as a result of the FY2024 I.T. budget allocation. Cost allocation expenses decreased by \$16,954 or 33.2% due to a reduction with the FY2024 budget cost allocation for 4B. Transfer out to Parks Performance Fund increased \$107,582 or 10.3% as a result of an increased budget allocation for FY2024. Transfer to non-bond CIP was \$2,057,444 for FY2023 for Cindy Park and Elk Ridge Park construction. Transfer out to golf increased \$167,156 or 68.8 due to the inclusion of debt with the operations transfer. This will be adjusted in the next period.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Personnel	\$ 116,170	\$ 100,434	\$ 15,736	15.7%
Minor Furn & Equip	6,745	6,709	36	0.5%
Outside Services	3,953	1,771	2,182	123.2%
Infr Maint & Repair	-	59,223	(59,223)	-100.0%
Miscellaneous	84,221	26,100	58,121	222.7%
Incentive Payments	100,000	-	100,000	0.0%
Contribution to ISF	10,200	18,147	(7,947)	-43.8%
Cost Allocation Exp	34,082	51,036	(16,954)	-33.2%
Transfer Out-Parks Perf Fund	1,151,074	1,043,493	107,581	10.3%
Transfer Out-Non Bond CIP	-	2,057,444	(2,057,444)	-100.0%
Transfer Out-Golf	410,004	242,848	167,156	68.8%
	\$ 1,916,449	\$ 3,607,205	\$ (1,690,756)	-46.9%

REPORT NOTES

January 2024

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$1,802,110 through January 31, 2024 an increase of \$175,272 or 10.8% compared to revenue reported for the same time period in the preceding year.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Charges for Services	\$ 648,376	\$ 582,509	\$ 65,867	11%
Investment Earnings	1,687	783	904	115%
Miscellaneous	973	53	920	1736%
Transfer In-4B	1,151,074	1,043,493	107,581	10%
	\$ 1,802,110	\$ 1,626,838	\$ 175,272	10.8%

Expenditures

Expenditures through January 31, 2024 totaled \$1,615,115. This represents an overall increase of \$76,241 or a 5.0% increase from the preceding year. Personnel development increased by \$1,245 or 22.6% as a result of additional conference registrations. Minor furniture and equipment increased by \$1,773 or 29.2% as a result of replacing pool light fixtures. Infrastructure maintenance and repair increased by \$10,919 or 25.5% as a result of metal roof repair at Russell Farm. Equipment maintenance and repair increased by \$9,569 or 75.2% as a result of pool and fitness equipment repairs. Utilities increased \$18,704 or 12.8% as a result of an increase with communication and electricity. Insurance costs increased by \$13,503 or 16.3% as a result of increased premiums.

A comparison between FY2023 and FY2024 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2023	
	2024	2023	Amount	Percent
Personnel	\$ 835,583	\$ 807,615	\$ 27,968	3.5%
Personnel Development	6,758	5,513	1,245	22.6%
Supplies	29,311	39,112	(9,801)	-25.1%
Minor Furn & Equip	7,842	6,069	1,773	29.2%
Outside Services	14,456	16,607	(2,151)	-13.0%
Infr Maint & Repair	53,658	42,739	10,919	25.5%
Equip Maint & Repair	22,295	12,726	9,569	75.2%
Utilities	165,028	146,324	18,704	12.8%
Insurance	96,284	82,781	13,503	16.3%
Miscellaneous	33,244	31,508	1,736	5.5%
Contribution to ISF	101,963	118,742	(16,779)	-14.1%
Cost Allocation Exp	231,585	212,517	19,068	9.0%
Capital Expenditures	17,108	16,621	487	2.9%
	\$ 1,615,115	\$ 1,538,874	\$ 76,241	5.0%

City of Burleson
Financial Statement
as of January 31, 2024

Jan-24

General Fund - Schedule of Revenues
Budget vs. Actuals

Percent of Year
Expired **33%**

DESCRIPTION	PRIOR YEAR TO DATE	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AMOUNT	BUDGET BALANCE	PERCENT BUDGET COLLECTED OBLIGATED	PERCENT BUDGET COLLECTED OBLIGATED PRIOR YEARS
Ad Val Taxes - General	19,522,717	26,384,580	26,384,580	23,149,267	3,235,313	87.74%	79.93%
Ad Val Taxes - Delinquent	48,688	128,750	128,750	56,166	72,584	43.62%	38.95%
Ad Val Taxes - Pen & Int	36,023	231,750	231,750	34,143	197,607	14.73%	16.01%
PROPERTY TAXES TOTAL	\$ 19,607,429	\$ 26,745,080	\$ 26,745,080	\$ 23,239,576	\$ 3,505,504	86.89%	79.14%
Sales Tax	2,295,892	15,188,281	15,188,281	2,459,846	12,728,435	16.20%	15.57%
Liquor Tax	50,087	206,130	206,130	52,444	153,686	25.44%	25.03%
SALES TAX TOTAL	\$ 2,345,979	\$ 15,394,411	\$ 15,394,411	\$ 2,512,291	\$ 12,882,120	16.32%	15.70%
W&S Franchise Fee	317,583	1,016,215	1,016,215	338,735	677,480	33.33%	32.36%
Electric Util Franchise	-	1,939,094	1,939,094	-	1,939,094	0.00%	0.00%
Telephone Franchise Fees	2,908	57,750	57,750	81	57,669	0.14%	5.29%
Teleable Franchise Fees	129	67,601	67,601	-	67,601	0.00%	0.20%
Natural Gas Franchise Fee	-	440,892	440,892	-	440,892	0.00%	0.00%
Solid Waste Franchise Fee	34,291	324,360	324,360	10,953	313,407	3.38%	12.64%
SW Internal Srv Franchise	81,194	332,658	332,658	110,882	221,776	33.33%	29.53%
FRANCHISE FEES TOTAL	\$ 436,106	\$ 4,178,570	\$ 4,178,570	\$ 460,652	\$ 3,717,918	11.02%	11.04%
INVESTMENT EARNINGS TOTAL	\$ 158,138	\$ 750,000	\$ 750,000	\$ 319,869	\$ 430,131	42.65%	21.09%
LICENSE, PERMIT, FEE TOTAL	\$ 325,051	\$ 1,678,255	\$ 1,678,255	\$ 525,159	\$ 1,153,096	31.29%	21.13%
FINES TOTAL	\$ 269,316	\$ 955,000	\$ 955,000	\$ 254,755	\$ 700,245	26.68%	29.76%
CHARGES FOR SERVICES TOTAL	\$ 78,191	\$ 418,500	\$ 418,500	\$ 31,808	\$ 386,692	7.60%	18.73%
MISC TOTAL	\$ 204,088	\$ 614,500	\$ 614,500	\$ 132,583	\$ 481,917	21.58%	33.25%
Cost Allocation From SRF	14,153	47,019	47,019	15,683	31,336	33.35%	33.21%
Cost allocation from 4A	58,975	156,564	156,564	52,188	104,376	33.33%	33.33%
Cost allocation from 4B	51,036	102,250	102,250	34,082	68,168	33.33%	33.33%
Cost allocation from PPF	212,517	694,770	694,770	231,586	463,184	33.33%	33.33%
Cost allocation from HMF	6,450	25,853	25,853	8,621	17,232	33.35%	33.33%
Cost allocation from TIF	11,970	36,492	36,492	12,164	24,328	33.33%	33.33%
Cost allocation from Misc SRF	-	18,177	18,177	6,057	12,120	33.32%	NA
Cost allocation from DS	186	952	952	394	558	41.39%	33.33%
Cost allocation from WS	454,553	1,275,127	1,275,127	425,047	850,080	33.33%	35.84%
Cost allocation from SW	69,055	51,629	51,629	17,213	34,416	33.34%	33.33%
Cost allocation from Golf	111,869	279,860	279,860	93,292	186,568	33.34%	39.16%
Cost allocation from CEM	1,081	3,858	3,858	257	3,601	6.66%	33.33%
Cost allocation from ERF	1,998	5,687	5,687	1,895	3,792	33.32%	33.33%
Cost allocation from ESF	62,482	169,143	169,143	56,383	112,760	33.33%	33.33%
Cost allocation from SSR	76,200	255,342	255,342	85,110	170,232	33.33%	33.33%
Cost allocation from HIF	158,808	554,663	554,663	184,887	369,776	33.33%	33.33%
COST ALLOCATION REV TOTAL	\$ 1,291,333	\$ 3,677,386	\$ 3,677,386	\$ 1,224,859	\$ 2,452,527	33.31%	34.63%
Receipts from Counties	-	8,500	8,500	-	8,500	0.00%	0.00%
Receipts From Federal Govn	-	966,340	966,340	-	966,340	0.00%	N/A
INTERGOVERNMENTAL TOTAL	\$ -	\$ 974,840	\$ 974,840	\$ -	\$ 974,840	0.00%	0.00%
School Resource Officers	-	1,032,145	1,032,145	258,036	774,109	25.00%	0.00%
Auto Task Force Reimb	11,583	66,950	66,950	7,067	59,884	10.55%	38.61%
Reimbursable Overtime	(411)	7,500	7,500	-	7,500	0.00%	-5.48%
OPER GRANT & CONTR TOTAL	\$ 11,172	\$ 1,106,595	\$ 1,106,595	\$ 265,103	\$ 841,492	23.96%	1.00%
Transfer In from ERF-Government	-	345,000	345,000	-	345,000	N/A	N/A
Transfer from Water & Sewer	278,484	1,162,961	1,162,961	387,657	775,304	33.33%	32.60%
TRANSFER IN TOTAL	\$ 278,484	\$ 1,507,961	\$ 1,507,961	\$ 387,657	\$ 1,120,304	25.71%	32.60%
TOTAL REVENUE	\$ 25,005,285	\$ 58,001,098	\$ 58,001,098	\$ 29,354,311	\$ 28,646,787	50.61%	46.65%

City of Burleson
Financial Statement
as of January 31, 2024

Jan-24

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

Percent of Year
Expired **33%**

DIVISIONS	PRIOR YEAR TO DATE	ORIGINAL BUDGET	REVISED BUDGET	ENCUMBRANCE AMOUNT	ACTUAL AMOUNT	BUDGET BALANCE	PERCENT BUDGET COLLECTED OBLIGATED	PERCENT BUDGET COLLECTED OBLIGATED PRIOR YEARS
GENERAL GOVERNMENT								
City Council	9,825	112,750	112,750	2,742	34,386	75,622	32.93%	6.68%
City Manager's Office	234,773	829,374	856,374	837	461,217	394,320	53.95%	23.25%
City Secretary's Office	198,526	936,016	936,016	160,697	227,418	547,900	41.46%	24.49%
Communications	182,507	579,154	579,154	18,780	143,565	416,808	28.03%	32.90%
Finance	680,915	2,289,796	2,309,896	4,919	558,298	1,746,679	24.38%	29.78%
Non-Departmental	454,128	(149,527)	(149,527)	41,238	671,496	(862,261)	-476.66%	139.62%
Human Resources	330,228	1,164,109	1,164,109	52,549	264,501	847,058	27.24%	26.05%
Judicial	39,319	115,283	115,283	3,074	41,614	70,595	38.76%	34.01%
Legal Services	138,288	604,940	604,940	243,278	238,944	122,718	79.71%	23.37%
Municipal Court	85,393	501,104	501,104	7,848	125,933	367,323	26.70%	24.03%
Records Management	33,179	125,286	125,286	5,864	36,507	82,914	33.82%	29.06%
Purchasing	217,274	505,059	550,309	65,195	109,006	376,108	31.66%	47.01%
GENERAL GOVERNMENT TOTAL	\$ 2,604,354	\$ 7,613,344	\$ 7,705,694	\$ 607,024	2,912,885	\$ 4,185,785	45.68%	32.39%
PUBLIC SAFETY								
Fire	3,833,357	12,330,398	12,536,643	(96,788)	3,857,420	8,776,011	30.00%	34.59%
Police	5,982,309	18,028,984	18,028,984	394,276	5,770,200	11,864,508	34.19%	34.64%
Marshals Service	66,793	230,034	230,034	-	68,873	161,161	29.94%	28.18%
PS Communication	725,818	2,674,952	2,674,952	-	745,171	1,929,781	27.86%	32.69%
PUBLIC SAFETY TOTAL	\$ 10,608,276	\$ 33,264,368	\$ 33,470,613	\$ 297,487	10,441,664	\$ 22,731,461	32.09%	34.44%
PUBLIC WORKS								
Drainage Maint	212,032	597,156	597,156	149	165,586	431,421	27.75%	40.16%
Engineering/Capital	323,547	28,419	30,749	2,331	191,111	(162,693)	629.10%	3305.55%
Engineering/Development	214,815	956,024	1,120,774	157,786	172,065	790,923	29.43%	21.40%
Engineering/Inspection	227,694	297,638	306,657	14,059	172,394	120,204	60.80%	49.93%
Facilities Maintenance	355,950	1,190,840	1,181,840	172,502	261,216	748,122	36.70%	36.91%
Public Works Admin	390,986	1,081,034	1,081,034	14	348,267	732,753	32.22%	32.86%
Streets Pavement Maint	1,145,906	3,608,582	4,171,415	96,202	1,331,312	2,743,901	34.22%	30.46%
Traffic Maint	270,509	1,153,427	1,153,427	21,623	215,444	916,360	20.55%	27.11%
PUBLIC WORKS TOTAL	\$ 3,141,437	\$ 8,913,120	\$ 9,643,051	\$ 464,666	2,857,395	\$ 6,320,991	34.45%	35.25%
NEIGHBORHOOD SERVICES								
Animal Services	203,899	715,059	715,059	11,126	235,583	468,350	32.95%	30.20%
Code Enforcement	131,243	398,296	398,296	27,535	123,408	247,354	30.98%	33.08%
Environmental Services	84,191	335,478	335,478	42,838	80,652	211,988	24.04%	26.11%
Neighborhood Svcs Admin	73,554	227,398	227,398	-	74,486	152,912	32.76%	31.40%
NEIGHBORHOOD SERVICES TOTAL	492,887	1,676,231	1,676,231	81,499	514,128	1,080,604	30.67%	30.26%
DEVELOPMENT SERVICES								
Building Inspections	286,155	990,035	990,035	1,810	301,343	686,881	30.44%	31.18%
Community Development	165,708	511,966	511,966	11,070	147,874	353,022	28.88%	30.91%
Development Services	106,057	370,331	370,331	-	111,471	258,860	30.10%	29.76%
Economic Development	-	50,842	50,842	-	17,188	33,654	33.81%	NA
Incentive Payments	1,000,000	1,200,000	1,200,000	-	-	1,200,000	0.00%	52.94%
DEVELOPMENT SERVICES TOTAL	1,557,919	3,123,174	3,123,174	12,880	577,876	2,532,417	18.50%	42.12%
CULTURE & RECREATION								
Library	550,521	1,450,918	1,450,918	127,460	487,514	835,944	33.60%	36.83%
Parks	560,735	1,670,977	1,670,977	66,656	530,720	1,073,601	31.76%	32.98%
Parks & Recreation Admin	17,217	33,864	33,864	-	1,452	32,412	N/A	0.00%
ROW Maintenance	63,889	658,915	658,915	340,420	187,359	131,136	28.43%	13.82%
Senior Citizens Center	72,622	202,197	202,197	-	67,276	134,921	33.27%	27.17%
Special Events	23,884	-	-	-	-	-	N/A	0.00%
CULTURE & RECREATION TOTAL	1,288,867	4,016,871	4,016,871	534,535	1,274,322	2,208,014	31.72%	32.84%
TRANSFER OUT								
Transfer Out	-	165,496	165,496	-	-	165,496	0.00%	0.00%
Transfer Out-CPF	1,500,000	-	-	-	-	-	0.00%	NA
Transfer Out-Non Bond CIP	-	1,400,000	1,400,000	-	1,400,000	-	100.00%	NA
Transfer Out-IT Fund	-	1,000,000	1,000,000	-	-	1,000,000	0.00%	NA
TRANSFER OUT TOTAL	1,500,000	2,565,496	2,565,496	-	1,400,000	1,165,496	54.57%	342.27%
TOTAL EXPENDITURE	21,193,741	61,172,604	62,201,130	1,998,092	19,978,269	40,224,768	32.12%	36.89%

City of Burleson
Financial Statement
as of January 31, 2024

Jan-24

Water and Sewer Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

33%

DESCRIPTION	PRIOR YEAR TO DATE	ORIGINAL BUDGET	REVISED BUDGET	ENCUMBRANCE AMOUNT	ACTUAL	BUDGET BALANCE	PERCENT BUDGET COLLECTED OBLIGATED	PERCENT BUDGET COLLECTED OBLIGATED PRIOR YEARS
CHARGES FOR SERVICES	7,760,091	25,688,063	25,688,063	-	7,735,851	17,952,212	30.11%	31.6%
LICENSE, PERMIT & FEE	3,345	20,000	20,000	-	4,290	15,710	21.45%	16.73%
INVESTMENT EARNINGS	138,841	450,000	450,000	-	349,180	100,820	77.60%	34.49%
MISCELLANEOUS	16,063	41,422	41,422	-	15,345	26,077	37.04%	39.94%
IMPACT FEE	420,730	1,287,500	1,287,500	-	539,632	747,868	41.91%	32.68%
TRANSFER IN	11,238	209,239	209,239	-	11,412	197,827	5.45%	5.53%
TOTAL REVENUE	\$ 8,350,308	\$ 27,696,224	\$ 27,696,224	\$ -	\$ 8,655,709	\$ 19,040,515	31.25%	31.52%
PERSONNEL	900,138	3,249,099	3,249,099	-	1,020,904	2,228,195	31.42%	26.88%
PERSONNEL DEVELOPMNT	22,834	59,322	59,322	132	11,423	47,767	19.26%	43.01%
SUPPLIES	31,808	114,026	114,026	67,979	13,694	32,352	12.01%	32.43%
MINOR FURN & EQUIP	9,267	47,566	47,566	-	17,361	30,205	36.50%	12.65%
OUTSIDE SERVICES	41,018	168,016	188,390	46,847	20,239	121,304	10.74%	22.35%
WATER PURCHASES	1,034,335	4,931,579	4,931,579	-	-	4,931,579	0.00%	19.94%
SEWER TREATMENT	656,527	4,933,462	4,933,462	-	413,299	4,520,163	8.38%	16.58%
INFR MAINT & REPAIR	45,857	283,119	283,119	125,016	41,538	116,564	14.67%	16.20%
EQUIP MAINT & REPAIR	11,601	36,764	36,764	17,927	8,599	10,238	23.39%	31.56%
UTILITIES	81,428	279,095	279,095	-	74,318	204,777	26.63%	32.25%
CLAIMS AND INSURANCE	81,811	108,243	108,243	-	104,263	3,980	96.32%	88.27%
MISCELLANEOUS	416,914	1,421,415	1,401,041	95,731	425,548	879,762	30.37%	30.72%
CONTRIBUTION TO ISF	710,807	1,894,723	1,894,723	-	631,571	1,263,152	33.33%	46.38%
COST ALLOCATION EXP	454,553	1,275,127	1,275,127	-	425,047	850,080	33.33%	33.33%
CAPITAL EXPENDITURES	16,784	611,944	611,944	169,254	181,042	261,648	29.58%	1.84%
DEBT SERVICE CHARGES	-	7,401,282	7,401,282	-	-	7,401,282	0.00%	0.00%
TRANFERS OUT-GENERAL FUND	278,484	1,162,961	1,162,961	-	387,657	775,304	33.33%	32.60%
TOTAL EXPENDITURE	\$ 4,794,167	\$ 27,977,743	\$ 27,977,743	\$ 522,886	\$ 3,776,504	\$ 23,678,353	13.50%	17.97%

City of Burleson
Financial Statement
as of January 31, 2024

Jan-24

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

33%

DESCRIPTION	PRIOR YEAR TO DATE	ORIGINAL BUDGET	REVISED BUDGET	ENCUMBRANCE AMOUNT	ACTUAL	BUDGET BALANCE	PERCENT BUDGET COLLECTED OBLIGATED	PERCENT BUDGET COLLECTED OBLIGATED PRIOR YEARS
SALES & USE TAXES	1,147,947	7,594,138	7,594,138	-	1,229,922	6,364,216	16.20%	15.57%
SALE OF CAPITAL	-	2,375,000	2,375,000	-	-	2,375,000	0.00%	N/A
INVESTMENT EARNINGS	43,747	100,000	100,000	-	79,796	20,204	79.80%	48.61%
MISCELLANEOUS	197,593	290,000	290,000	-	186,088	103,912	64.17%	59.97%
TOTAL REVENUE	\$ 1,389,287	\$ 10,359,138	\$ 10,359,138	\$ -	\$ 1,495,806	8,863,332	14.44%	17.83%
PERSONNEL	140,222	567,999	567,999	-	165,085	402,914	29.06%	24.97%
PERSONNEL DEVELOPMNT	12,937	45,925	45,925	-	34,413	11,512	74.93%	28.17%
SUPPLIES	1,368	6,000	6,000	2,398	-	3,602	0.00%	22.79%
OUTSIDE SERVICES	47,094	430,250	430,250	72,975	75,683	281,592	17.59%	28.10%
INFR MAINT & REPAIR	1,703	30,000	30,000	-	-	30,000	0.00%	4.87%
UTILITIES	5,847	29,041	29,041	-	2,115	26,926	7.28%	18.83%
MISCELLANEOUS	194,467	378,669	378,669	50,750	99,824	228,095	26.36%	53.28%
INCENTIVE PAYMENTS	-	4,491,060	4,491,060	-	-	4,491,060	0.00%	0.00%
CONTRIBUTION TO ISF	46,581	220,674	220,674	-	73,554	147,120	33.33%	33.33%
COST ALLOCATION EXP	58,975	156,564	156,564	-	52,188	104,376	33.33%	33.33%
TRANSFER OUT-DEBT SERVICE	-	2,757,636	2,757,636	-	-	2,757,636	0.00%	0.00%
TRANFERS OUT	5,000	-	-	-	-	-	0.00%	1.88%
TOTAL EXPENDITURE	\$ 514,193	\$ 9,113,818	\$ 9,113,818	\$ 126,123	\$ 502,861	\$ 8,484,834	5.52%	13.37%

City of Burleson
Financial Statement
as of January 31, 2024

Jan-24

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of
Year Expired 33%

DESCRIPTION	PRIOR YEAR TO DATE	ORIGINAL BUDGET	REVISED BUDGET	ENCUMBRANCE AMOUNT	ACTUAL	BUDGET BALANCE	PERCENT BUDGET COLLECTED OBLIGATED	PERCENT BUDGET COLLECTED OBLIGATED PRIOR YEARS
SALES & USE TAXES	1,147,947	7,594,138	7,594,138	-	1,229,922	6,364,216	16.196%	15.57%
INVESTMENT EARNINGS	28,311	90,000	90,000	-	75,937	14,063	84.37%	34.53%
MISCELLANEOUS	-	40,259	40,259	-		40,259	0.00%	0.00%
TOTAL REVENUE	\$ 1,176,257	\$ 7,724,397	\$ 7,724,397	\$ -	\$1,305,859	\$ 6,418,538	16.91%	15.69%
PERSONNEL	100,434	353,048	353,048	-	116,170	236,878	32.90%	29.35%
PERSONNEL DEVELOPMNT	-	5,805	5,805	-	-	5,805	0.00%	0.00%
SUPPLIES	-	900	900	-	-	900	0.00%	0.00%
MINOR FURN & EQUIP	6,709	20,000	20,000	15,675	6,745	(2,420)	33.72%	33.55%
OUTSIDE SERVICES	1,771	9,225	9,225	-	3,953	5,272	42.86%	20.84%
INFR MAINT & REPAIR	59,223	-		(8,996)	-	8,996	0.00%	0.00%
MISCELLANEOUS	26,100	100,000	100,000	-	84,221	15,779	84.22%	11.50%
INCENTIVE PAYMENTS	-	501,667	501,667	23,890	100,000	377,777	19.93%	NA
CONTRIBUTION TO ISF	18,147	30,592	30,592	-	10,200	20,392	33.34%	33.33%
COST ALLOCATION EXP	51,036	102,250	102,250	-	34,082	68,168	33.33%	33.33%
CAPITAL EXPENDITURES	-	50,000	50,000	-	-	50,000	0.00%	0.00%
TRANSFER OUT-PARK PERF	1,043,493	3,453,234	3,453,234	-	1,151,074	2,302,160	33.33%	0.00%
TRANSFER OUT-DEBT SERVICE	-	2,224,218	2,224,218	-	-	2,224,218	0.00%	0.00%
TRANSFER OUT-NON BOND CIP	2,057,444	-	-	-	-	-	0.00%	0.00%
TRANSFER OUT-GOLF	242,848	1,230,004	1,230,004	-	410,004	820,000	33.33%	0.00%
TOTAL EXPENDITURE	3,607,205	\$ 8,080,943	\$ 8,080,943	\$ 30,569	\$1,916,449	\$ 6,133,925	23.72%	37.78%

City of Burleson
Financial Statement
as of January 31, 2024

Jan-24

PPF - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 33%

DESCRIPTION	PRIOR YEAR TO DATE	ORIGINAL BUDGET	REVISED BUDGET	ENCUMBRANCE AMOUNT	ACTUALS	BUDGET BALANCE	PERCENT BUDGET COLLECTED OBLIGATED	PERCENT BUDGET COLLECTED OBLIGATED PRIOR YEARS
CHARGES FOR SERVICES	582,509	2,194,990	2,194,990	-	648,376	1,546,614	29.54%	27.56%
INVESTMENT EARNINGS	783	10,000	10,000	-	1,687	8,313	16.87%	9.21%
MISCELLANEOUS	53	2,060	2,060	-	972	1,088	47.19%	2.67%
TRANSFER IN-4B	1,043,493	3,453,234	3,453,234	-	1,151,074	2,302,160	33.33%	31.02%
TOTAL REVENUE	\$ 1,626,838	\$ 5,660,284	\$ 5,660,284	\$ -	\$ 1,802,110	3,858,174	31.84%	29.64%
PERSONNEL	807,615	3,125,959	3,125,959	-	835,583	2,290,377	26.73%	28.63%
PERSONNEL DEVELOPMNT	5,513	19,284	19,284	-	6,758	12,526	35.05%	27.62%
SUPPLIES	39,112	197,747	197,747	113,744	29,311	54,692	14.82%	21.17%
MINOR FURN & EQUIP	6,069	28,660	28,660	6,900	7,842	13,918	27.36%	18.11%
OUTSIDE SERVICES	16,607	71,300	71,300	5,884	14,456	50,960	20.27%	23.29%
INFR MAINT & REPAIR	42,739	233,954	233,954	37,182	53,658	143,113	22.94%	11.57%
EQUIP MAINT & REPAIR	12,726	34,922	34,922	7,429	22,295	5,197	63.84%	65.26%
UTILITIES	146,324	544,407	544,407	3,267	165,028	376,112	30.31%	25.29%
CLAIMS AND INSURANCE	82,781	80,609	80,609	-	96,284	(15,675)	119.45%	105.55%
MISCELLANEOUS	31,508	149,961	149,961	72,694	33,244	44,023	22.17%	23.15%
CONTRIBUTION TO ISF	118,742	305,883	305,883	-	101,963	203,920	33.33%	39.52%
COST ALLOCATION EXP	212,517	694,770	694,770	-	231,586	463,184	33.33%	33.33%
CAPITAL EXPENDITURES	16,621	172,828	172,828	(17,108)	17,108	172,828	9.90%	7.01%
TOTAL EXPENDITURE	\$ 1,538,874	\$ 5,660,284	\$ 5,660,284	\$ 229,993	\$ 1,615,115	3,815,176	28.53%	28.04%

Section 2

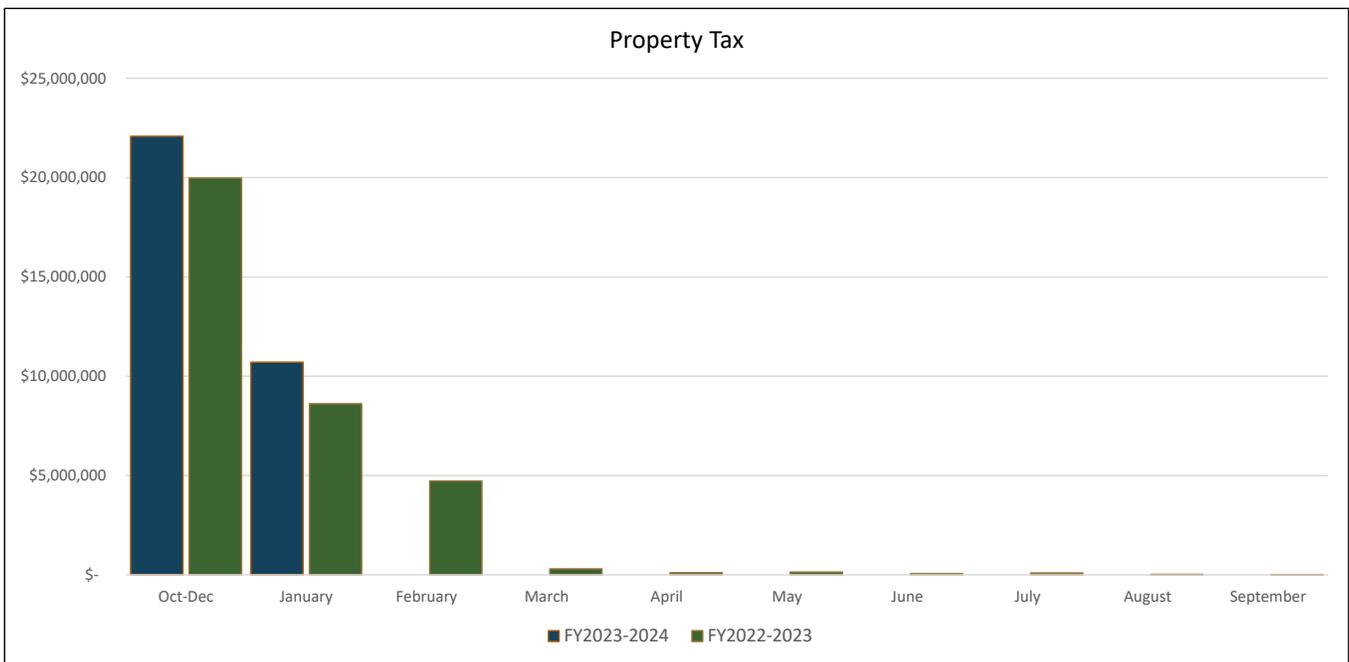
City of Burleson Comprehensive Monthly Financial Report

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

Economic Analysis

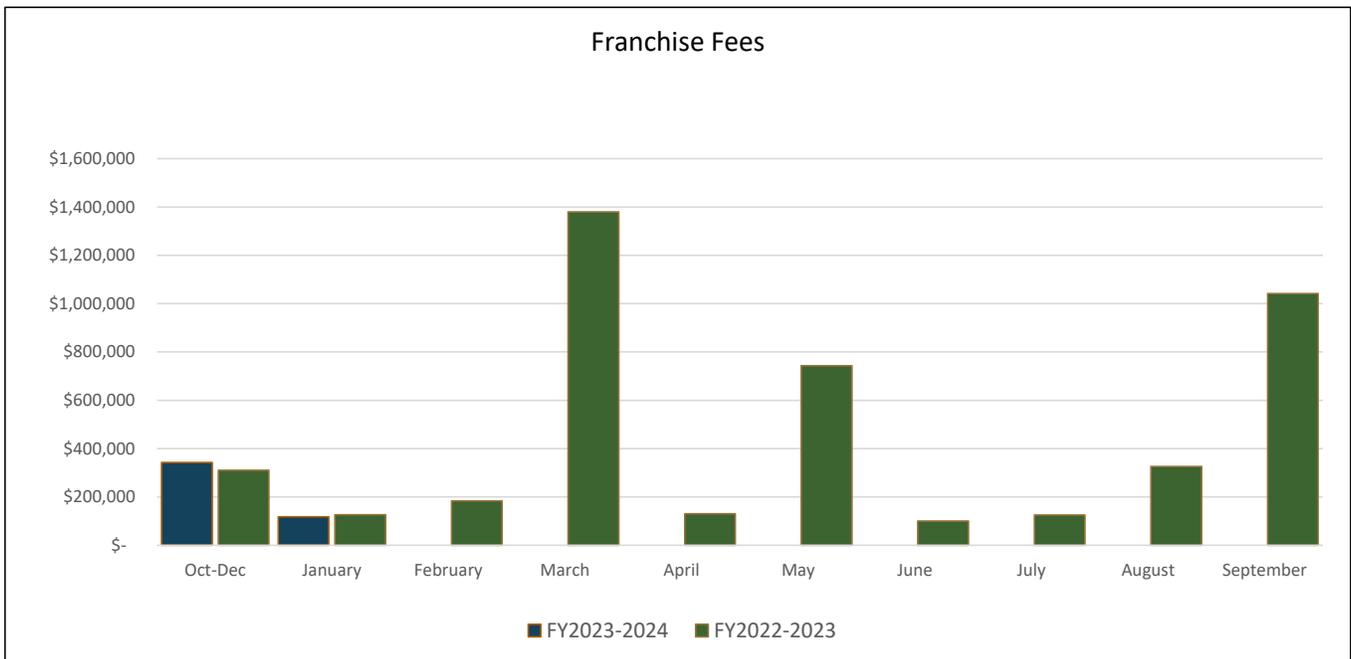
2023-2024 YEAR-TO-DATE
Current Property Tax
General Fund, Debt Service Fund & TIF Fund

	2023-2024 Year Budgeted	2023-2024 Year Actual	Variance Actual to Budget	CY Actual / CY Projected % Variance	2022-2023 Year Actual	Variance to Actual Prior Year	CY Actual / PY Actual % Variance
Oct-Dec	\$ 21,910,722	\$ 22,081,853	\$ 171,132	1%	\$ 19,978,708	\$ 2,103,145	11%
January	9,452,047	10,709,826	1,257,779	13%	8,618,597	2,091,228	24%
February	5,179,426	-	-	-	4,722,721	-	-
March	333,142	-	-	-	303,766	-	-
April	122,480	-	-	-	111,680	-	-
May	153,146	-	-	-	139,642	-	-
June	69,287	-	-	-	63,178	-	-
July	105,674	-	-	-	96,356	-	-
August	29,691	-	-	-	27,073	-	-
September	14,555	-	-	-	13,272	-	-
	\$ 37,370,169	\$ 32,791,679	\$ 1,428,911		\$ 34,074,994	\$ 4,194,374	



2023-2024 YEAR-TO-DATE
Franchise Fees

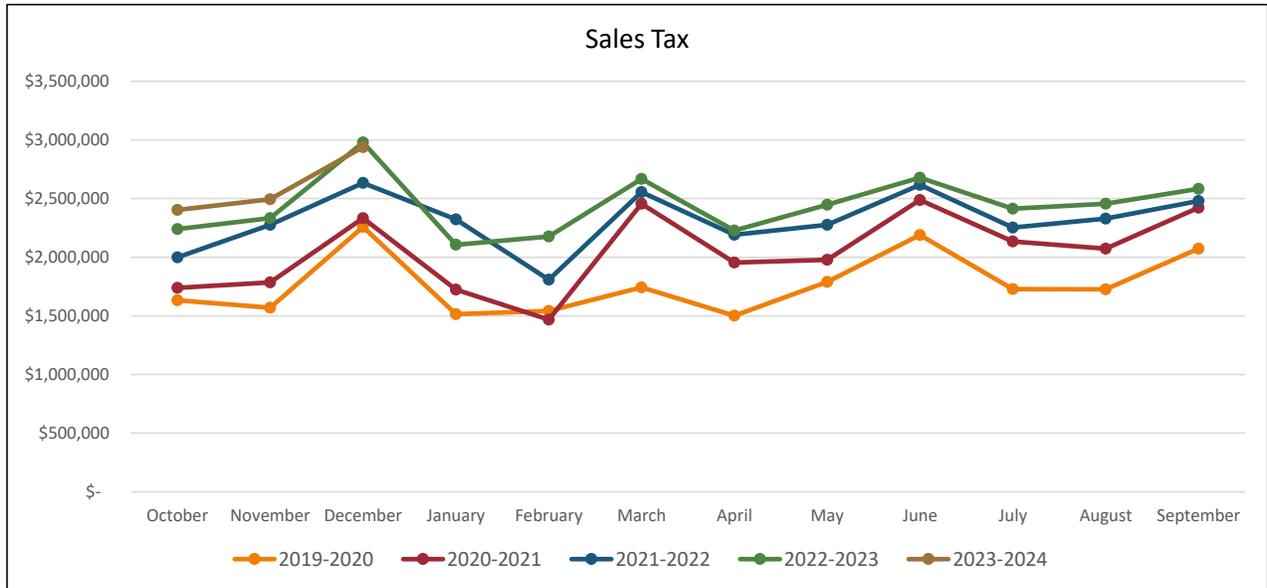
	2023-2024 Year Budgeted	2023-2024 Year Actual	Variance Actual to Budget	CY Actual / CY Projected % Variance	2022-2023 Year Actual	Variance to Actual Prior Year	CY Actual / PY Actual % Variance
Oct-Dec	\$ 290,183	\$ 342,647	\$ 52,464	18%	\$ 310,239	\$ 32,408	10%
January	117,731	118,005	274	0.23%	125,867	(7,862)	-6%
February	171,686	-	-	-	183,551	-	-
March	1,290,389	-	-	-	1,379,571	-	-
April	122,214	-	-	-	130,660	-	-
May	695,252	-	-	-	743,303	-	-
June	94,200	-	-	-	100,710	-	-
July	116,919	-	-	-	125,000	-	-
August	305,429	-	-	-	326,538	-	-
September	974,566	-	-	-	1,041,920	-	-
	\$ 4,178,570	\$ 460,652	\$ 52,738		\$ 4,467,360	\$ 24,546	



2023-2024 YEAR-TO-DATE
Sales Tax

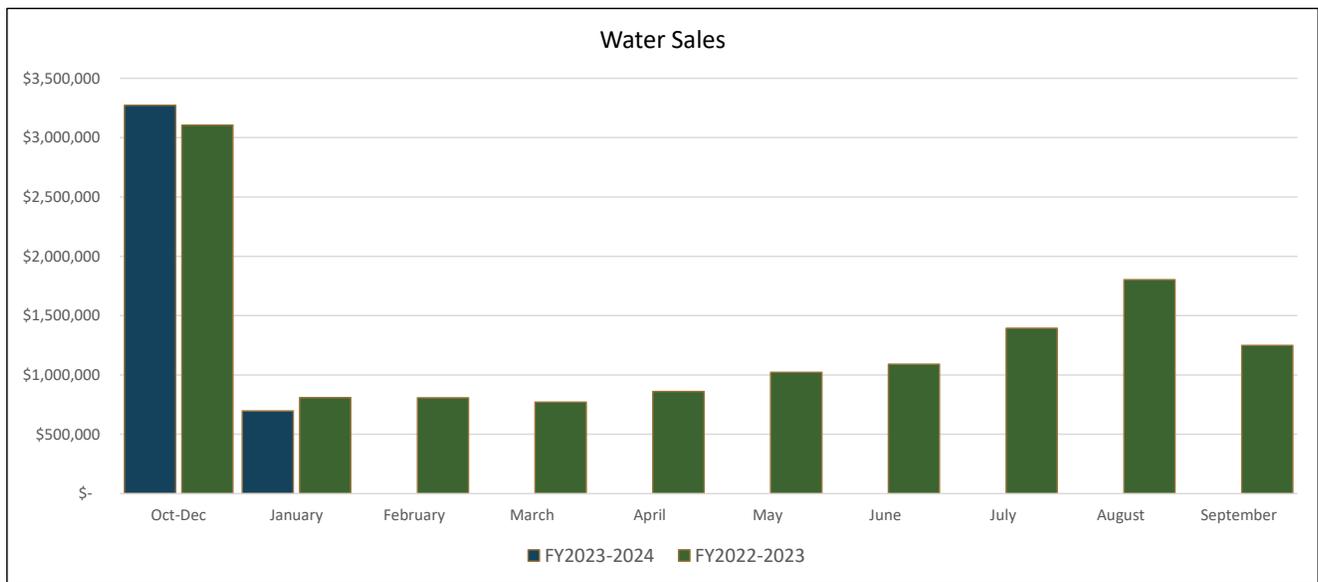
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Yr/Yr
October	\$ 1,632,334	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	7.31%
November	1,570,442	1,785,935	2,277,226	2,333,010	2,494,301	6.91%
December	2,258,661	2,334,339	2,633,076	2,978,264	2,939,609	-1.29%
January	1,513,574	1,723,331	2,323,372	2,106,184		
February	1,542,468	1,467,923	1,808,447	2,177,853		
March	1,742,284	2,455,249	2,555,920	2,667,094		
April	1,501,549	1,954,948	2,191,113	2,228,368		
May	1,789,675	1,977,450	2,277,057	2,448,603		
June	2,190,262	2,488,530	2,616,093	2,677,685		
July	1,728,928	2,134,485	2,252,940	2,414,432		
August	1,725,548	2,073,809	2,330,043	2,455,662		
September	2,074,223	2,422,750	2,479,445	2,582,720		
Year-Year %	\$ 21,269,948	\$ 24,558,069	\$ 27,743,096	\$ 29,309,327	\$ 7,837,092	3.79%
		15.46%	12.97%	5.65%		

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. December 2023 sales incurred represent the February 2024 sales tax amount.



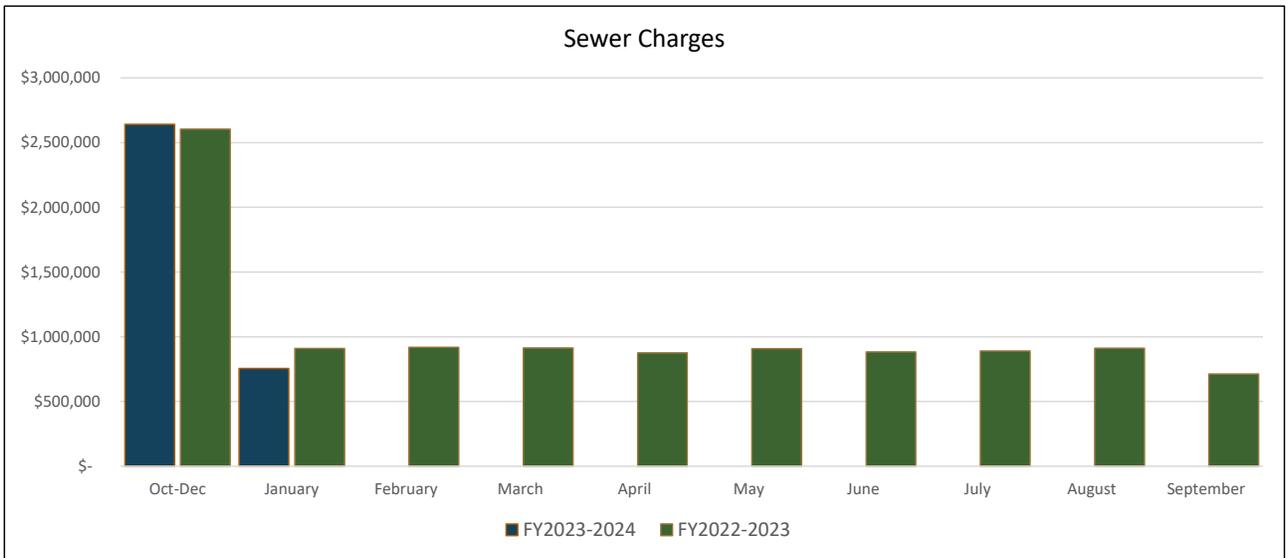
2023-2024 YEAR-TO-DATE
Water Sales

	2023-2024 Year Budgeted	2023-2024 Year Actual	Variance Actual to Budget	CY Actual / CY Projected % Variance	2022-2023 Year Actual	Variance to Actual Prior Year	CY Actual / PY Actual % Variance
Oct-Dec	\$ 3,272,368	\$ 3,272,795	\$ 427	0%	\$ 3,105,574	\$ 167,221	5%
January	853,487	696,073	(157,414)	-18%	809,985	(113,912)	-14%
February	851,276	-	-	-	807,886	-	-
March	812,735	-	-	-	771,310	-	-
April	906,378	-	-	-	860,180	-	-
May	1,077,659	-	-	-	1,022,730	-	-
June	1,149,139	-	-	-	1,090,567	-	-
July	1,467,979	-	-	-	1,393,155	-	-
August	1,900,475	-	-	-	1,803,607	-	-
September	1,316,119	-	-	-	1,249,036	-	-
	\$ 13,607,615	\$ 3,968,868	\$ (156,987)		\$ 12,914,030	\$ 53,309.25	



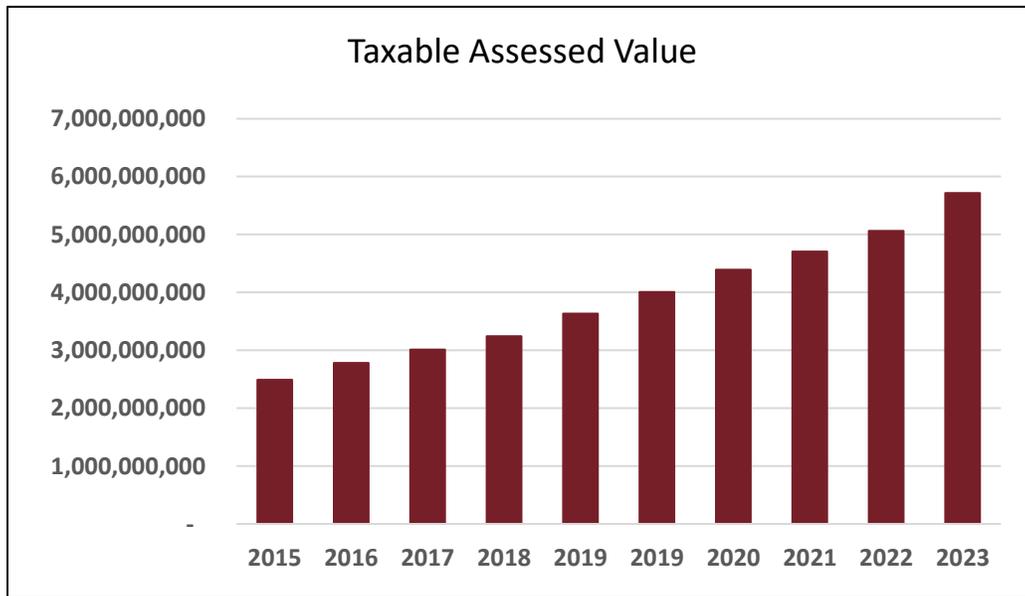
2023-2024 YEAR-TO-DATE
Sewer Charges

	2023-2024 Year Budgeted	2023-2024 Year Actual	Variance Actual to Budget	CY Actual / CY Projected % Variance	2022-2023 Year Actual	Variance to Actual Prior Year	CY Actual / PY Actual % Variance
Oct-Dec	\$ 2,755,941	\$ 2,641,338	\$ (114,603)	-4%	\$ 2,603,060	\$ 38,278	1%
January	962,554	755,534	(207,021)	-22%	909,158	(153,625)	-17%
February	972,045	-	-	-	918,123	-	-
March	967,374	-	-	-	913,711	-	-
April	927,947	-	-	-	876,471	-	-
May	960,843	-	-	-	907,542	-	-
June	934,122	-	-	-	882,303	-	-
July	942,194	-	-	-	889,927	-	-
August	964,692	-	-	-	911,177	-	-
September	754,630	-	-	-	712,768	-	-
	\$ 11,142,343	\$ 3,396,872	\$ (321,623)		\$ 10,524,240	\$ (115,346)	



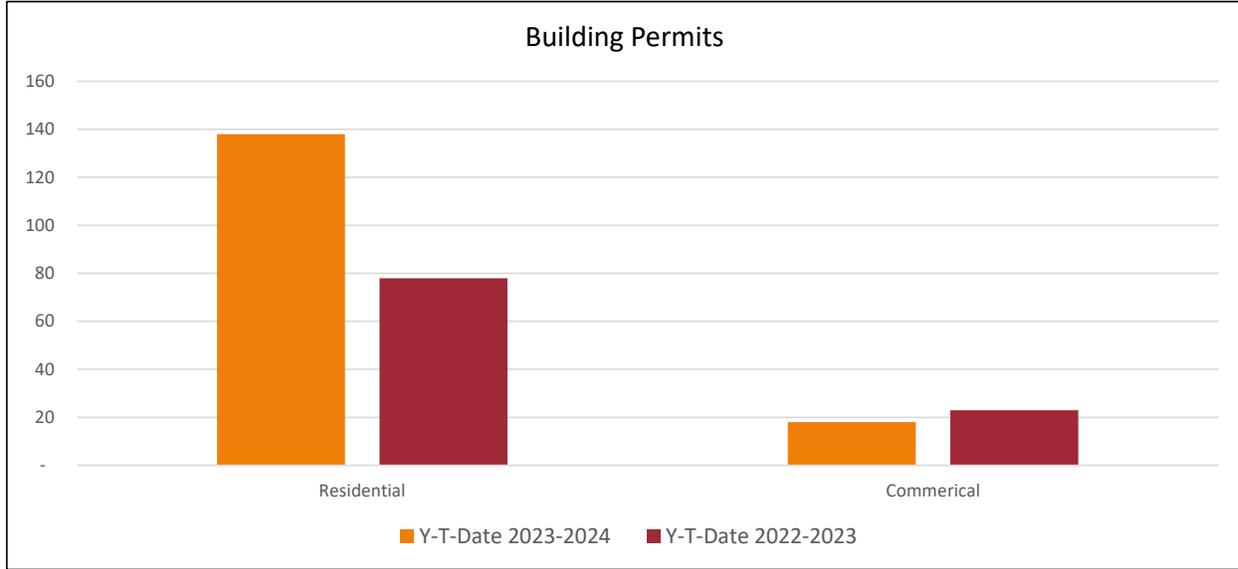
APPRAISAL ROLL COMPARISON

Fiscal Year Ending	Certified Taxable Value	% chg from PY
2015	2,489,210,642	3.3%
2016	2,783,585,949	11.8%
2017	3,012,339,710	8.2%
2018	3,244,305,751	7.7%
2019	3,631,532,375	11.9%
2019	4,008,018,365	10.4%
2020	4,393,345,069	9.6%
2021	4,707,770,267	7.2%
2022	5,063,981,931	7.6%
2023	5,715,360,285	12.9%

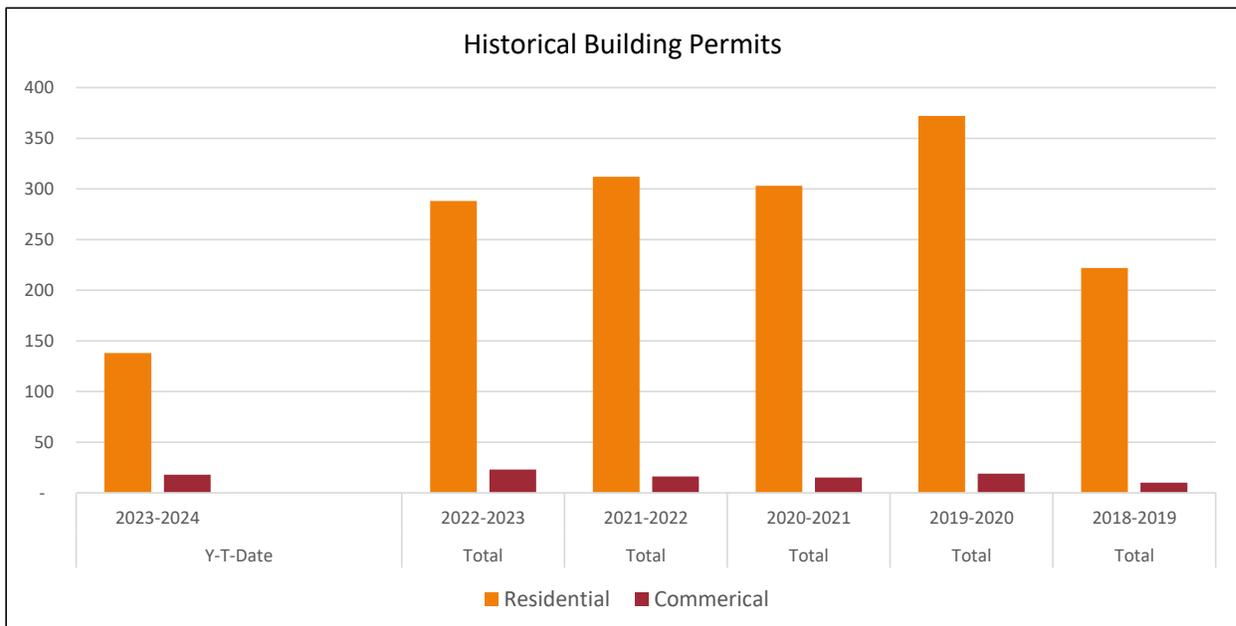


BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2022-2023
Residential	138	78
Commerical	18	23
Total	156	101



	Y-T-Date 2023-2024	Total 2022-2023	Total 2021-2022	Total 2020-2021	Total 2019-2020	Total 2018-2019
Residential	138	288	312	303	372	222
Commerical	18	23	16	15	19	10
Total	156	311	328	318	391	232



City of Burleson Comprehensive 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

INVESTMENT COMMITTEE REPORT

For the Month Ending January 2024

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).



MONTHLY FINANCIAL REPORT

January 31, 2024

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

Summary

Month End Results by Investment Category:

Asset Type	December 31, 2023			January 31, 2024		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	5.31%	\$ 18,603,885	\$ 18,603,885	4.77%	\$ 23,237,104	\$ 23,237,104
Pools/Money Market Fund	5.51%	57,544,455	57,544,455	5.45%	73,708,798	73,708,798
Securities	2.43%	24,991,457	24,792,655	2.43%	24,998,783	24,845,083
Certificates of Deposit	5.41%	31,972,661	31,972,661	5.50%	26,865,141	26,865,141
Total	4.88%	\$ 133,112,458	\$ 132,913,656	4.85%	\$ 148,809,826	\$ 148,656,126

Average Yield - Current Month (1)

Total Portfolio	4.85%
Rolling Three Month Treasury	5.48%
Rolling Six Month Treasury	5.44%
TexPool	5.35%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	4.85%
Rolling Three Month Treasury	5.53%
Rolling Six Month Treasury	5.47%
TexPool	5.36%

Interest Earnings (Approximate)

Monthly Interest Income	\$ 602,661
Fiscal Year-to-date	\$ 2,190,455

(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.

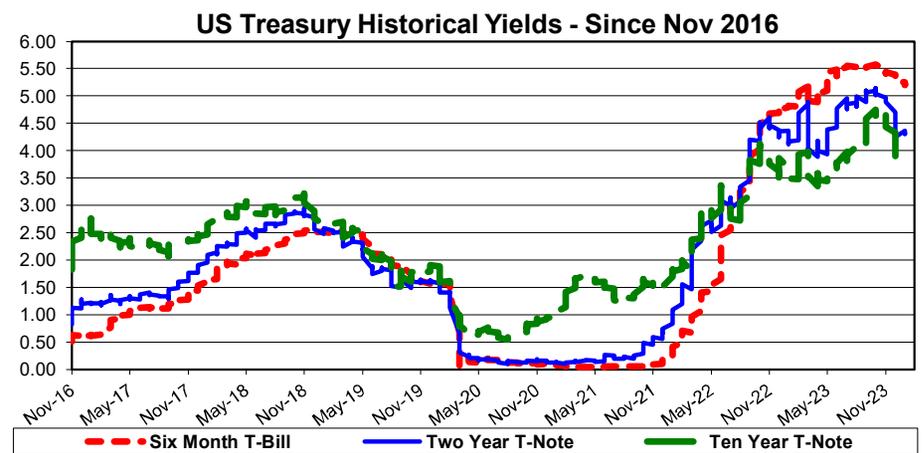
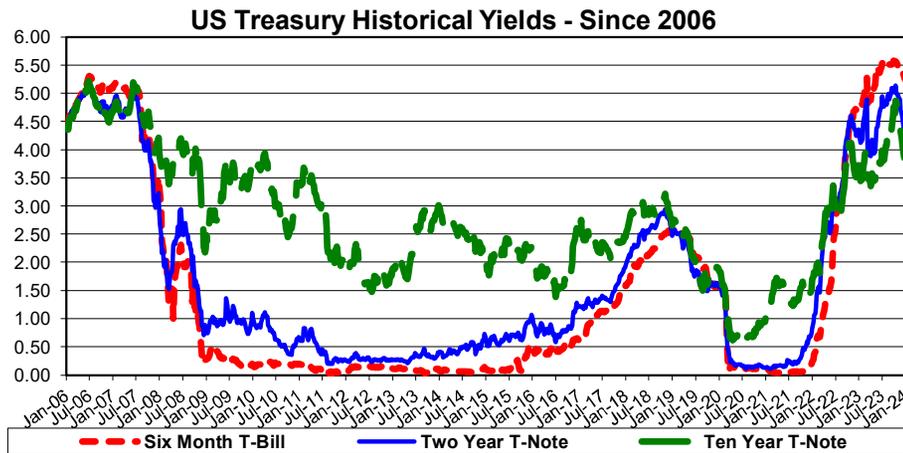
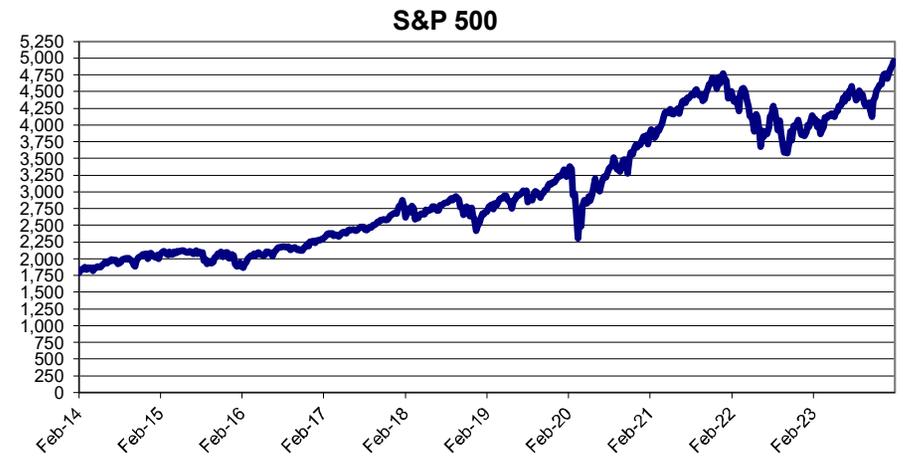
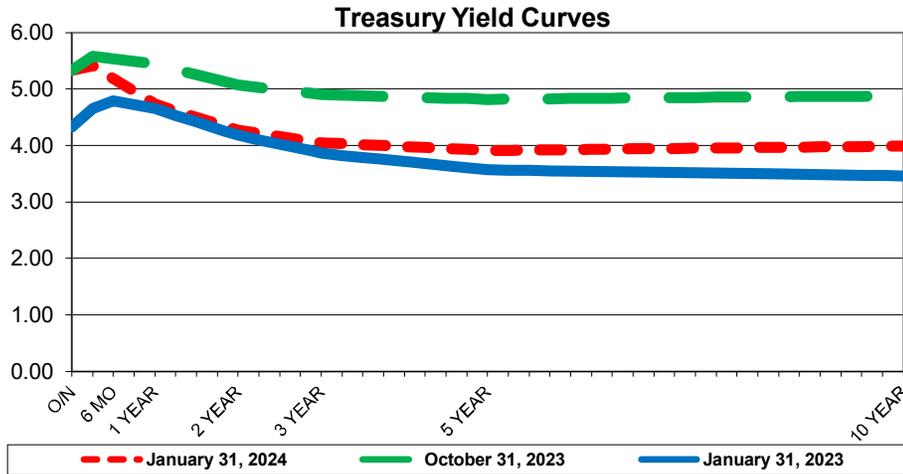
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

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

1/31/2024

The Federal Open Market Committee (FOMC) maintained the Fed Funds target range 5.25% - 5.50% (Effective Fed Funds are trading +/-5.33%). Any additional actions, up or down, will be data-dependent. Advance Estimate Fourth Quarter 2023 GDP posted 3.3% (above predictions). January Non-Farm Payroll added 353k new jobs (also above predictions). The Three Month Rolling Average bounced up to 289k. The S&P 500 Stock Index reached another new peak trading over 4,900. The yield curve shifted lower anticipating future FOMC target reductions. Crude Oil stabilized at +/- \$73 per barrel. Inflation continued to decline but still remained above the FOMC 2% target (Core PCE +/-2.9% and Core CPI +/-3.9%). Reduced global economic outlooks and ongoing/expanding military conflicts increase uncertainty.



Investment Holdings
January 31, 2024

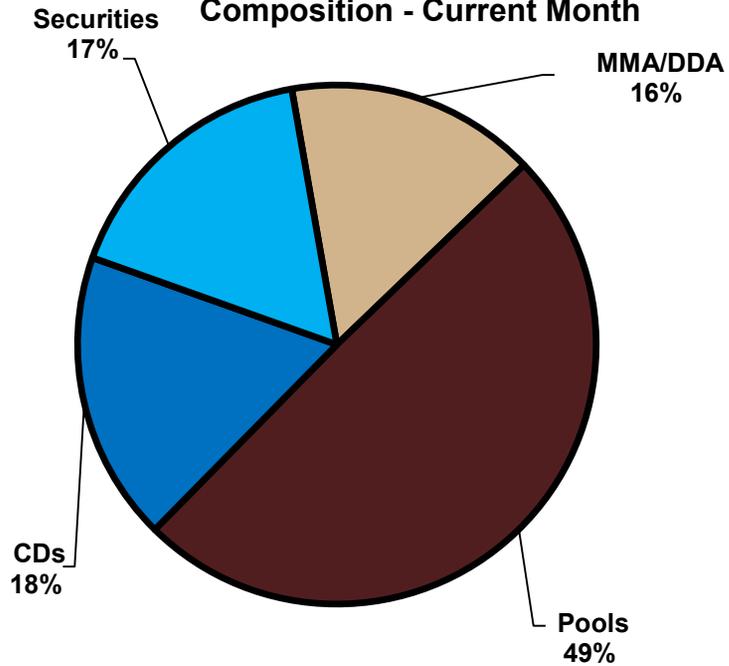
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
American National Bank MMA		0.11%	02/01/24	01/31/24	3,198,170	3,198,170	1.00	3,198,170	1	0.11%
American Nat'l Bank of TX MMA #2		5.10%	02/01/24	01/31/24	4,120,210	4,120,210	1.00	4,120,210	1	5.10%
InterBank MMA		5.78%	02/01/24	01/31/24	100,469	100,469	1.00	100,469	1	5.78%
InterBank ICS		5.65%	02/01/24	01/31/24	5,047,768	5,047,768	1.00	5,047,768	1	5.65%
NexBank IntraFi MMA Savings		5.60%	02/01/24	01/31/24	10,770,487	10,770,487	1.00	10,770,487	1	5.60%
TexPool	AAAm	5.35%	02/01/24	01/31/24	27,487,728	27,487,728	1.00	27,487,728	1	5.35%
LOGIC	AAAm	5.51%	02/01/24	01/31/24	46,221,070	46,221,070	1.00	46,221,070	1	5.51%
East West Bank CD		5.46%	02/15/24	06/15/23	5,175,782	5,175,782	100.00	5,175,782	15	5.61%
Treasury Note	Aaa/AA+	2.75%	02/15/24	11/17/22	5,000,000	4,996,349	99.90	4,995,088	15	4.60%
Treasury Note	Aaa/AA+	2.38%	02/29/24	01/31/22	5,000,000	5,004,716	99.77	4,988,403	29	1.17%
Treasury Note	Aaa/AA+	0.25%	03/15/24	03/10/22	5,000,000	4,991,546	99.41	4,970,334	44	1.68%
BOK Financial CDARS		4.88%	04/11/24	04/13/23	5,200,410	5,200,410	100.00	5,200,410	71	5.00%
East West Bank CD		5.61%	05/28/24	07/25/23	5,148,946	5,148,946	100.00	5,148,946	118	5.77%
East West Bank CD		5.33%	06/14/24	06/15/23	5,171,526	5,171,526	100.00	5,171,526	135	5.47%
Federal Farm Credit Bank	Aaa/AA+	3.25%	06/17/24	06/17/22	5,000,000	4,996,328	99.25	4,962,553	138	3.45%
Federal National Mortgage Ass'n	Aaa/AA+	1.75%	07/02/24	01/31/22	5,000,000	5,009,843	98.57	4,928,705	153	1.27%
East West Bank CD		5.41%	08/20/24	11/20/23	3,078,348	3,078,348	100.00	3,078,348	202	5.56%
East West Bank CD		5.58%	10/25/24	10/25/23	3,090,129	3,090,129	100.00	3,090,129	268	5.74%
Total Portfolio					\$ 148,811,043	\$ 148,809,826		\$ 148,656,126	35	4.85%

(1) (2)

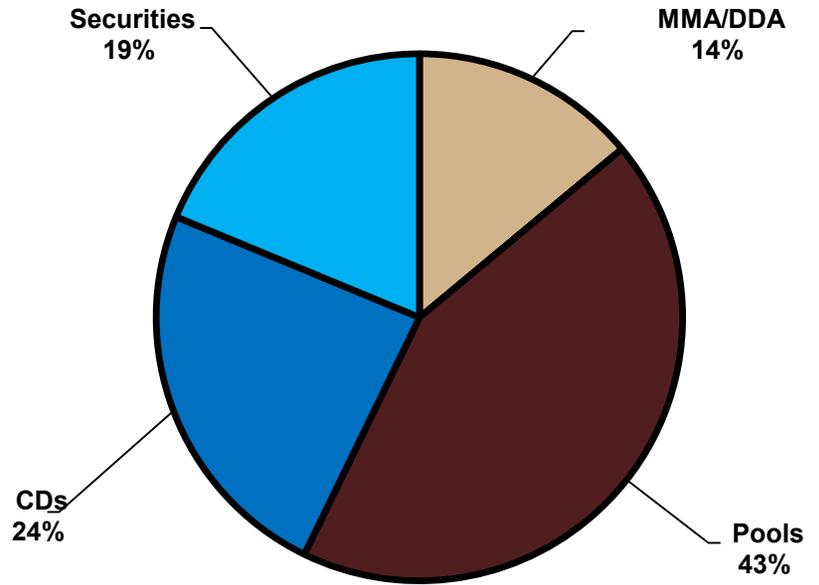
(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

(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.

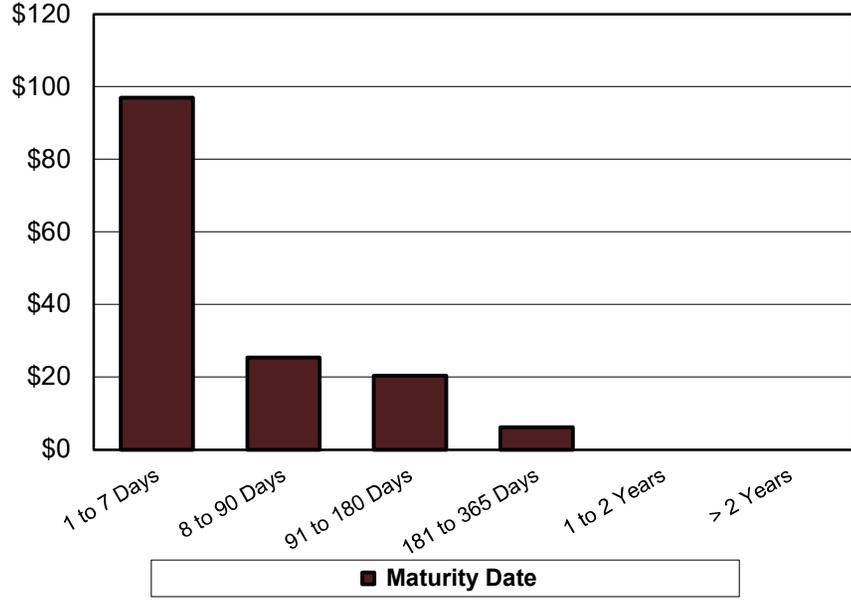
Composition - Current Month



Composition - Prior Month



Distribution by Maturity Range (Millions)



Section 4

City of Burleson Comprehensive Monthly Financial Report

Emergicon Fire and Department Budget Transfer Reports

Specific to the Fire Department and the Emergicon billing, the billing commenced partially with private pay in November 2023, after we registered our new Ambulance service and later obtained the ability to bill Medicare. Medicare is the first major step to implement all other government payors.

The delay in this process was attributed to supply chain issues, the ambulances were not delivered until near go-live subsequently causing a delay in obtaining our state licensing. This licensing was a prerequisite before initiating any billing registration with government or private payors. Due to these delays, Emergicon was unable to conduct its traditional onboarding processes before assuming the billing responsibilities for our service. The services commenced while the billing onboarding process was still underway.

As a result of this delay, billing faced a significant setback, and it only started gaining momentum towards the end of December. Nevertheless, we have successfully registered with the majority of government and private payors, promptly incorporating them into our billing system as the need arises.

Cash Collections or Cash Per Transport (CPT) - To accurately assess the success of EMS billing, it's essential to monitor the total revenue collections per month or cash per transport (revenue collections in each period divided by the number of transports in that same period). Scrutinizing the revenue inflow or breaking down that figure into cash per transport (CPT) is a tool that more reliably determines the trends of revenue projections and expectations.

Currently, there isn't sufficient data and billing revenue to make an accurate assessment of the CPT. Emergicon anticipates that by the end of the second quarter of the 2023/2024 budget year, we will start to observe a positive trend in ambulance call volume and billing. This assessment is grounded in approximately six months' worth of data.

Special Interests

Emergicon - Emergency Medical Billing

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 below was provided by Emergicon for operations from October 2023 through December 2023. The monthly plan information is derived from the annual proforma as provided by Emergicon.

Category	Quarter Plan	1Q24 (Oct-Dec)	Variance	Monthly Plan	January 2024	Variance
Gross Charges	\$ 1,914,772	\$ 1,776,139	\$ (138,634)	\$ 638,257	\$ 602,735	\$ (35,522)
Cash Collections	\$ 390,039	\$ 19,580	\$ (370,459)	\$ 130,013	\$ 80,624	\$ (49,389)
Gross Charge/Txp	\$ 539	\$ 5,171	\$ 4,632	\$ 2,157	\$ 1,815	\$ (342)
Cash/Txp (CPT)	\$ 439	\$ 60	\$ (379)	\$ 439	\$ 243	\$ (197)

Payer Mix	Quarter Plan	1Q24 (Oct-Dec)	Variance	Monthly Plan	January 2024	Variance
Medicare	56.0%	45.0%	-11.0%	56.0%	36.7%	-19.3%
Medicaid	8.0%	6.9%	-1.1%	8.0%	2.1%	-5.9%
Insurance	23.0%	16.7%	-6.3%	23.0%	4.2%	-18.8%
Private Pay	13.0%	7.6%	-5.4%	13.0%	5.4%	-7.6%
Totals	100%	76.2%	-23.8%	100%	48.4%	-51.6%

Level of Service	Quarter Plan	1Q24 (Oct-Dec)	Variance	Monthly Plan	January 2024	Variance
ALS - Advanced Life Support A0427	68.0%	48.2%	-19.8%	68.0%	48.5%	-19.5%
ALS Non Emergent A0426	0.0%	0.5%	0.5%	0.0%	3.6%	3.6%
ALS-2 Emergency A0433	3.0%	2.3%	-0.7%	3.0%	3.3%	0.3%
BLS - Basic Life Support A0429	29.0%	47.2%	18.2%	29.0%	34.3%	5.3%
BLS Non Emergency A0428	0.0%	1.8%	1.8%	0.0%	10.2%	10.2%
SCT A0434	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100%	100%		100%	100%	

Level of Service Volume	Quarter Plan	1Q24 (Oct-Dec)	Variance	Monthly Plan	January 2024	Variance
ALS - Advanced Life Support A0427	604	497	(107)	201	332	131
ALS Non Emergent A0426	-	5	5	-	161	161
ALS-2 Emergency A0433	27	23	(4)	9	12	3
BLS - Basic Life Support A0429	257	487	230	86	11	(75)
BLS Non Emergency A0428	-	18	18	-	114	114
SCT A0434	-	-	-	-	34	34
Totals	888	1,030	143	296	664	368

Ground Mileage A0425	4,438	9,391	4,954	1,479	2,562	1,083
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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

Johnson County Tax Office

BUC - CITY OF BURLESON

CURRENT YEAR INFORMATION

Start Financial Year 10/01/2023

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
7,964,790,382	1,625,088,561	6,339,701,821	0.632500	40,098,614.02	38,449,694.10	1,648,919.07	40,098,613.17
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
7,979,883,879	1,621,202,341	6,358,681,538	0.632500	40,218,660.73	38,541,629.76	1,639,582.48	40,181,212.24
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
7,964,790,382	15,093,497	7,979,883,879			7,979,883,879	37,447.06	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,625,088,561	(3,886,220)	1,621,202,341			1,621,202,341		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 01/31/2024								
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	(1,482.37)	(147.68)	(147.68)	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	(2,313.12)	(567.85)	(567.85)	0.00	0.00	(2,880.97)	0.00	0.00
2004	(6,144.99)	(1,628.06)	(1,628.06)	0.00	309.17	(8,082.22)	0.00	0.00
2005	3,284.46	0.00	0.00	0.00	308.10	2,976.36	0.00	9.38
2006	3,518.84	0.00	0.00	0.00	325.41	3,193.43	0.00	9.24
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	0.00	0.00	6,852.80	0.00	0.00
2009	7,748.73	(841.19)	(841.19)	0.23	0.23	6,907.31	0.00	0.00
2010	8,567.57	0.00	0.00	0.19	0.19	8,567.38	0.00	0.00
2011	11,252.85	0.00	0.00	0.53	0.94	11,251.91	0.00	0.00
2012	12,163.46	0.00	0.00	41.67	52.96	12,110.50	0.00	0.43
2013	21,438.74	(4,897.91)	(4,897.91)	9.12	18.46	16,522.37	(0.27)	0.11
2014	26,132.09	0.00	0.00	40.79	2,012.45	24,119.64	0.00	7.70
2015	31,172.84	0.00	0.00	77.70	2,205.57	28,967.27	0.00	7.07

Johnson County Tax Office

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 01/31/2024								
2016	24,524.51	0.00	0.00	2.65	924.05	23,600.46	0.00	3.76
2017	28,981.82	0.00	0.00	129.64	2,182.49	26,799.33	0.00	7.53
2018	43,300.99	(148.67)	(393.44)	22.43	2,134.01	40,773.54	(148.67)	4.97
2019	58,643.10	(292.67)	(574.94)	68.57	3,246.20	54,821.96	(160.92)	5.59
2020	65,514.80	(324.00)	(801.82)	182.42	2,669.37	62,043.61	(174.67)	4.12
2021	82,135.21	(327.39)	(997.97)	657.93	4,550.47	76,586.77	(183.87)	5.60
2022	264,749.90	(3,059.12)	(26,662.87)	26,219.10	52,364.69	185,722.34	(7,470.27)	21.99
2023	38,449,694.10	(2,300.48)	91,935.66	10,709,825.83	32,791,679.15	5,749,950.61	(22,882.16)	85.08
TOTAL	39,144,302.62	(14,535.02)	54,421.93	10,737,278.80	32,864,983.91	6,333,740.64	(31,020.83)	

SCHEDULED BUDGET TRANSFERS

FUNDS		Transfer Out							TOTAL TRANSFER OUT
		General Fund	4A Sales Tax	4B Sales Tax	TIF 2	Water & Sewer	Solid Waste	Equip Repl. Gvt'l	
Transfer In	General Fund					1,162,961		345,000	1,507,961
	Parks Performance Fund			3,453,234					3,453,234
	Debt Service Fund				653,013				653,013
	Debt Service Fund - 4A		2,757,636						2,757,636
	Debt Service Fund - 4B			2,224,218					2,224,218
	Non-bond Capital Projects Fund	1,400,000							1,400,000
	Water & Sewer Fund	165,496					43,743		209,239
	Golf Fund			1,230,004					1,230,004
	Support Services Fund	1,000,000							1,000,000
	TOTAL TRANSFER IN	\$ 2,565,496	\$ 2,757,636	\$ 6,907,456	\$ 653,013	\$ 1,162,961	\$ 43,743	\$ 345,000	\$ 14,435,305

Department Budget Transfers for January 2024 - Period 4

Transfer From	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	Trns from Cr. Amount
Period 4 (Jan)	General Fund	Facilities Maintenance	1013002	Janitorial Supplies	61010	\$ -	\$ 9,000
Transfer To Period	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	Trns from Cr. Amount
4 (Jan)	General Fund	Fire	1012201	Chemical Supplies	61015	\$ 9,000	\$ -

In order for Fire to order their own supplies, the supply budget was moved from Facilities to Fire.