



**FISCAL YEAR 2024-2025**  
**MONTHLY FINANCIAL REPORT**  
**JUNE 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 June 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.

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# City of Burleson Monthly Financial Report

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## 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 \$50,452,918 through June 30, 2025. This represents an increase of 7.5% from revenue earned in the preceding year. Investment Earnings decreased \$(118,536) or -13.2% from June 2025 compared to June 2024 due to lower interest rates and less available cash on hand. The timing of an adjustment for interest collected in FY 2025 for FY 2024 revenues reduces interest collected from the prior period in the amount of \$(49,741) or -5.5%. A comparable reversal of FY 2023 accrued revenues in FY 2024 was not recorded until FY 2024 year-end, and hence created a timing difference. License, Permit & Fees decreased \$(630,614) or -46.0% primarily due to a decrease in residential and commercial permits issued as compared to the same period in the prior year. A detailed comparison is provided on page 26 of the report. Fines decreased \$(175,314) or -29.3% 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.

	<b>Fiscal Year-to-Date 2025</b>	<b>Percentage of Total</b>
Taxes	\$ 39,215,860	77.7%
Franchise Fees	2,996,192	5.9%
Investment Earnings	781,175	1.5%
Licenses, permits and fees	739,289	1.5%
Fines	422,718	0.8%
Charges for Services	206,834	0.4%
Other Revenues	2,136,682	4.2%
Cost Allocation	2,830,574	5.6%
Transfers In	1,123,594	2.2%
<b>Total</b>	<b>\$ 50,452,918</b>	<b>100.0%</b>

A comparison between FY2024 and FY2025 is presented below:

	<b>Fiscal Year-to-Date</b>		<b>Increase/(Decrease) over 2024</b>	
	<b>2024</b>	<b>2025</b>	<b>Amount</b>	<b>Percent</b>
Property Taxes	\$ 27,126,727	\$ 30,155,046	\$ 3,028,319	11.2%
Sales Tax	8,524,433	8,898,246	373,813	4.4%
Liquor Tax	149,457	162,568	13,111	8.8%
Franchise Fees	2,890,283	2,996,192	105,909	3.7%
Investment Earnings	899,711	781,175	(118,536)	-13.2%
License, Permit & Fee	1,369,904	739,289	(630,614)	-46.0%
Fines	598,032	422,718	(175,314)	-29.3%
Charges for Services	158,665	206,834	48,170	30.4%
Miscellaneous	222,482	331,831	109,349	49.1%
Cost Allocation Rev	2,755,899	2,830,574	74,675	2.7%
Intergovernmental	560,014	992,777	432,763	77.3%
Operating Grant & Contributions	789,256	812,074	22,818	2.9%
Transfer In	872,222	1,123,594	251,372	28.8%
	<b>\$ 46,917,084</b>	<b>\$ 50,452,918</b>	<b>\$ 3,535,834</b>	<b>7.5%</b>

**GENERAL FUND**

**Expenditures**

Expenditures for General Fund purposes were \$46,066,569 through June 30, 2025. An increase of \$2,482,857 or 5.7% from the preceding year. Note that the Transfer out to the Street Maintenance Fund of \$1,665,557 to date is a new transfer this year. Also note that the current year actuals as a percent of budget, shown in the fund summary on page 12 of the report, are not outside of planning. Prior Year Comparison of General Fund Expenditures by Department through June 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over		Material Variance Drivers
	2024	2025	2024	2024	
			Amount	Percent	
City Council	\$ 74,451	\$ 55,700	\$ (18,751)	-25.2%	
City Manager's Office	966,046	1,044,088	78,041	8.1%	
City Secretary's Office	638,316	630,828	(7,487)	-1.2%	
Communications	368,983	427,155	58,172	15.8%	Increased salaries expense due to filled vacancy
Finance	1,494,025	1,146,727	(347,298)	-23.2%	
Non-Departmental	1,058,683	1,216,807	158,124	14.9%	Tax services expense budgeted as non-departmental compared to Finance in prior year
Human Resources	777,662	906,436	128,775	16.6%	Increased salaries expense due to filled vacancy
Judicial	97,494	94,963	(2,532)	-2.6%	
Legal Services	567,734	586,058	18,324	3.2%	
Municipal Court	299,356	375,639	76,284	25.5%	Increased IT Contribution expense
Records Management	83,906	119,375	35,469	42.3%	Increased salaries expense due to payout for retiring employee
Purchasing	218,806	214,877	(3,928)	-1.8%	
Fire	8,851,566	8,457,891	(393,675)	-4.4%	
Police	13,242,869	13,882,844	639,975	4.8%	
Marshals Service	158,235	626	(157,609)	-99.6%	
PS Communication	1,712,407	1,993,040	280,633	16.4%	Decrease in reimbursement to/from non-grant
Drainage Maint	398,928	432,071	33,143	8.3%	
Engineering/Capital	710,402	726,591	16,189	2.3%	
Engineering/Development	373,079	540,368	167,289	44.8%	Increase in engineering services expense
Engineering/Inspections	417,741	405,904	(11,837)	-2.8%	
Facilities Maintenance	578,316	871,042	292,726	50.6%	Increased building maint. & repair and engineering services expenses
Public Works Admin	805,331	671,410	(133,920)	-16.6%	
Streets Pavement Maint	2,297,196	2,628,457	331,262	14.4%	Increase in street maintenance and repair in line with increased budget for other outside services expense
Traffic Maint	488,525	765,918	277,394	56.8%	Increased signal maintenance & repair expenditures
Animal Services	544,916	541,207	(3,708)	-0.7%	
Code Enforcement	297,150	573,956	276,806	93.2%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Environmental Services	227,600	109,271	(118,329)	-52.0%	
Neighborhood Svcs Admin	173,023	1,013	(172,010)	-99.4%	
Building Inspections	730,007	640,066	(89,941)	-12.3%	
Community Development	301,592	542,520	240,928	79.9%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Development Services	268,472	12,740	(255,732)	-95.3%	
Economic Development	38,157	39,916	1,759	4.6%	
Incentive Payments	948,920	838,106	(110,814)	-11.7%	
Library	1,040,409	1,068,402	27,994	2.7%	
Parks	1,142,194	1,283,554	141,360	12.4%	Driven by increased salaries expense and water expenses
Parks & Recreation Admin	144	1,034	890	616.7%	Driven by increased travel and training expense
ROW Maintenance	428,607	387,162	(41,445)	-9.7%	
Senior Citizens Center	162,468	167,248	4,780	2.9%	
Special Events	-	-	-	N/A	
Transfer Out	600,000	1,665,557	1,065,557	177.6%	Transfers to the Street Maintenance Fund. Fund did not exist for FY2024.
	\$ 43,583,712	\$ 46,066,569	\$ 2,482,857	5.7%	

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

Division	Total	Percent
General Government	\$ 6,818,653	15%
Public Safety	24,334,401	53%
Public Works	7,041,762	15%
Neighborhood Services	1,225,447	3%
Development Services	2,073,348	5%
Culture & Recreation	2,907,401	6%
Transfer Out	1,665,557	4%
	\$ 46,066,569	100%

## WATER AND SEWER FUND

### Revenues

Operating revenue in the Water and Sewer Fund was \$18,173,934 through June 30, 2025, a decrease of \$(960,886) or -5.0% compared to revenues reported for the same time period in the preceding year. FY 2024 accrued revenues were reversed at the beginning of FY 2025, lowering FY 2025 revenues by \$(1,369,298) or -7.8% from collections for charges for services. A comparable reversal of FY 2023 accrued revenues in FY 2024 was not recorded until FY 2024 year-end, and hence created a timing difference. Investment Earnings decreased \$(156,527) or -22.2% from the same period in the prior year due to lower interest rates and less available cash on hand. Also, the timing of an adjustment for interest collected in FY 2025 for FY 2024 revenues reduces interest collected from the prior period in the amount of \$(50,181) or -7.1%. Impact Fee revenues decreased \$(348,844) or -41.8% primarily due to a decrease to both water and sewer impact fees collected 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	\$ 17,517,164	\$ 17,044,673	\$ (472,492)	-2.7%
License, Permit & Fee	6,005	10,444	4,439	73.9%
Investment Earnings	704,225	547,698	(156,527)	-22.2%
Miscellaneous	41,838	53,788	11,950	28.6%
Impact Fee	835,057	486,214	(348,844)	-41.8%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	30,531	31,119	588	1.9%
	<u>\$ 19,134,820</u>	<u>\$ 18,173,934</u>	<u>\$ (960,886)</u>	<u>-5.0%</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	\$ 8,588,491	\$ 8,255,386	(333,106)	-3.9%
Sewer Revenue	8,173,099	7,957,309	(215,790)	-2.6%
Sewer Surcharge	480,629	481,586	957	0.2%
Connections & Extensions	51,015	33,506	(17,508)	-34.3%
Penalties	223,930	316,886	92,956	41.5%
	<u>\$ 17,517,164</u>	<u>\$ 17,044,673</u>	<u>\$ (472,492)</u>	<u>-2.7%</u>

## WATER AND SEWER FUND

### Expenditures

The Water and Sewer Fund expenditures through June 30, 2025 totaled \$19,790,245. This represents an overall decrease of \$(935,187) or -4.5% compared to the preceding year. Personnel Development increased \$61,801 or 216.2% primarily due to the reclassification of a citywide membership expense to this account for the current year and going forward. Supplies expense increased \$14,561 or 18.7% driven by an increase in billing processing costs paid to our third party billing company. Minor furniture and equipment expense increased \$67,549 or 156.2% due to an increase in meters expense for the Water Services Division. Outside Services expense increased \$48,834 or 37.0% driven by expenses paid for leak detection services for the Water Services Division. Infrastructure Maintenance & Repair expense increased \$42,688 or 40.5% due to pavement repairs for water main break on Hidden Creek. Equipment Maintenance & Repair expense increased \$14,321 or 131.1% due to Equipment Maintenance & Repair expense for the Water Services Division. Insurance expense increased \$25,963 or 24.5% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$160,826 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	\$ 2,300,223	\$ 2,232,659	\$ (67,564)	-2.9%
Personnel Development	28,586	90,387	61,801	216.2%
Supplies	77,969	92,530	14,561	18.7%
Minor Furn & Equip	43,247	110,796	67,549	156.2%
Outside Services	131,911	180,744	48,834	37.0%
Water Purchases	3,054,045	2,612,410	(441,634)	-14.5%
Sewer Treatment	3,895,582	3,558,690	(336,892)	-8.6%
Infr Maint & Repair	105,498	148,186	42,688	40.5%
Equip Maint & Repair	10,927	25,247	14,321	131.1%
Utilities	184,537	185,715	1,178	0.6%
Insurance	105,760	131,723	25,963	24.5%
Misc	938,157	887,143	(51,014)	-5.4%
Contribution to ISF	1,421,041	1,581,867	160,826	11.3%
Cost Allocation Exp	956,347	985,050	28,703	3.0%
Capital Expenditures	229,400	64,069	(165,331)	-72.1%
Debt Service Charges	6,369,980	6,055,489	(314,491)	-4.9%
Transfers Out	872,222	847,539	(24,683)	-2.8%
	<b>\$ 20,725,433</b>	<b>\$ 19,790,245</b>	<b>\$ (935,187)</b>	<b>-4.5%</b>

## 4A SALES TAX FUND

### Revenues

4A revenue through June 30, 2025, is \$6,162,562 and an increase of \$1,439,912 or 30.5% for revenues reported for the same period in the preceding year. Sales tax increased \$186,909 or 4.4%. Sales tax revenue is collected in arrears. Collections received in June 2025 for April 2025 are included in the FY2025 values. The increase in sale of capital due to the sale of land was offset by the expenditure to purchase land.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 4,262,215	\$ 4,449,124	\$ 186,909	4.4%
OFS-Sale of Capital	-	1,217,460	1,217,460	100%
Investment Earnings	191,670	192,480	810	0.4%
Miscellaneous	268,764	303,498	34,733	12.9%
	<u>\$ 4,722,649</u>	<u>\$ 6,162,562</u>	<u>\$ 1,439,912</u>	<u>30.5%</u>

### Expenditures

Expenditures through June 30, 2025, are \$7,590,960 and an increase of \$3,798,758 or 100.2% for expenses reported for the same period in the preceding year. Personnel increased \$98,641 or 24.5% due to salaries increase in Economic Development driven by the addition of a new position included in the budget for FY2025. Supplies expense increased \$1,055 or 25.2% due to promotional supplies. Infrastructure Maintenance and Repair expense increased \$13,581 or 100% due to Right-of-Way Maintenance and Repair expense. Utilities expense increased \$1,057 or 20.2% primarily driven by increased water expenses attributable to the Economic Development department. Incentives expenses increased by \$1,016,487, the increase is due to the timing of payments, which were made earlier in the fiscal year compared to the prior year, and due to companies meeting the required benchmarks to qualify for reimbursement. Contribution to Internal Service Fund increased \$181,914 or 109.9% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$1,693,498 or 100% due to a land acquisition offset by sale of land included in revenues above. Transfers Out-Debt Service increased \$728,858 or 28% due to increased transfers out to the General Debt Service Fund for debt service payments. Transfers Out increased \$102,082 or 100% due to transfer out to the General Fund for increased budgeted monthly personnel reimbursement.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 402,576	\$ 501,217	\$ 98,641	24.5%
Personnel Development	72,204	62,836	(9,368)	-13.0%
Supplies	4,187	5,242	1,055	25.2%
Outside Services	116,518	90,646	(25,872)	-22.2%
Infr Maint & Repair	-	13,581	13,581	100%
Utilities	5,224	6,281	1,057	20.2%
Miscellaneous	224,672	217,978	(6,694)	-3.0%
Incentives	79,170	1,095,657	1,016,487	1283.9%
Contribution to ISF	165,504	347,418	181,914	109.9%
Cost Allocation Exp	117,423	120,942	3,519	3.0%
Capital Expenditures	-	1,693,498	1,693,498	100%
Transfers Out-Debt Service	2,604,725	3,333,583	728,858	28.0%
Transfers Out	-	102,082	102,082	100%
	<u>\$ 3,792,203</u>	<u>\$ 7,590,960</u>	<u>\$ 3,798,758</u>	<u>100.2%</u>

## 4B SALES TAX FUND

### Revenues

4B revenue was \$4,595,528 through June 30, 2025, an increase of \$184,822 or 4.2% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in June 2025 for April 2025 are included in the FY2025 values. Investment Earnings decreased \$(47,993) or -32.3% from the same period in the prior year due to decreased interest rates and less available cash on hand. Also, the timing of an adjustment for interest collected in FY 2025 for FY 2024 revenues reduces interest collected from the prior period in the amount of \$(9,239) or -6.2%.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 4,262,215	\$ 4,449,124	\$ 186,909	4.4%
Investment Earnings	148,492	100,499	(47,993)	-32.3%
Miscellaneous	-	45,906	45,906	N/A
	<u>\$ 4,410,707</u>	<u>\$ 4,595,528</u>	<u>\$ 184,822</u>	<u>4.2%</u>

### Expenditures

Expenditures through June 30, 2025, are \$6,697,762 and an increase of \$646,408 or 10.7% for expenses reported for the same period in the preceding year. Supplies expense increased \$708 or 100% due to increased clothing expense for the Parks & Recreation department. Minor furniture and equipment expense increased by \$13,184 or 82.4% due to minor apparatus expense attributable to the Parks & Recreation department. Contribution to Internal Service Fund expense increased \$4,442 or 19.4% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$62,480 or 100% due to expenditures on Other Improvements. Transfer Out Debt Service increased \$891,077 or 58.5% due to transfers for increased bond payments.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 269,540	\$ 262,080	\$ (7,460)	-2.8%
Personnel Development	2,333	2,108	(225)	-9.6%
Supplies	-	708	708	100.0%
Minor Furn & Equip	15,998	29,182	13,184	82.4%
Outside Services	17,648	12,354	(5,294)	-30.0%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	148,730	105,704	(43,026)	-28.9%
Utilities	-	-	-	N/A
Incentive Payments	100,000	23,293	(76,707)	-76.7%
Contribution to ISF	22,945	27,387	4,442	19.4%
Cost Allocation Exp	76,687	78,993	2,306	3.0%
Capital Expenditures	-	62,480	62,480	100.0%
Transfer Out-Parks Perf Fund	2,589,924	2,437,461	(152,463)	-5.9%
Transfer Out-Debt Service	1,522,007	2,413,083	891,077	58.5%
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	1,285,542	1,242,928	(42,614)	-3.3%
	<u>\$ 6,051,355</u>	<u>\$ 6,697,762</u>	<u>\$ 646,408</u>	<u>10.7%</u>

## PARKS PERFORMANCE FUND

### Revenues

Parks Performance revenue was \$4,550,281 through June 30, 2025, an increase of \$33,655 or 0.7% compared to revenue reported for the same time period in the preceding 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	\$ 1,905,974	\$ 2,008,111	\$ 102,137	5.4%
Investment Earnings	16,269	42,441	26,173	160.9%
Miscellaneous	4,460	62,268	57,808	1296.2%
Transfer In-4B	2,589,924	2,437,461	(152,463)	-5.9%
	<u>\$ 4,516,626</u>	<u>\$ 4,550,281</u>	<u>\$ 33,655</u>	<u>0.7%</u>

### Expenditures

Expenditures through June 30, 2025, totaled \$3,795,159. This represents an overall decrease of \$(7,425) or a -0.2% decrease from the preceding year. Infrastructure Maintenance and Repair expense increased \$110,462 or 115.7% driven by replacement of air compressors and Chisenhall concrete cutting for sidewalk repairs. Insurance expense increased \$14,404 or 14.6% driven by increased annual insurance billing. Contribution to Internal Service Fund increased by \$49,812 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) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 2,135,645	\$ 2,011,486	\$ (124,158)	-5.8%
Personnel Development	16,365	14,503	(1,861)	-11.4%
Supplies	113,659	103,499	(10,160)	-8.9%
Minor Furn & Equip	14,013	9,071	(4,942)	-35.3%
Outside Services	37,115	35,897	(1,218)	-3.3%
Infr Maint & Repair	95,469	205,932	110,462	115.7%
Equip Maint & Repair	30,496	14,701	(15,795)	-51.8%
Utilities	383,458	400,494	17,036	4.4%
Insurance	98,869	113,273	14,404	14.6%
Miscellaneous	85,727	68,306	(17,421)	-20.3%
Contribution to ISF	229,413	279,225	49,812	21.7%
Cost Allocation Exp	521,076	536,724	15,648	3.0%
Capital Expenditures	41,280	2,047	(39,232)	-95.0%
	<u>\$ 3,802,584</u>	<u>\$ 3,795,159</u>	<u>\$ (7,425)</u>	<u>-0.2%</u>

## MEDICAL TRANSPORT FUND

### Revenues

Medical Transport revenue was \$1,502,726 through June 30, 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	\$ 720,373	\$ 1,474,004	\$ 753,631	104.6%
Investment Earnings	1,032	28,722	27,690	2683.2%
Transfer In	-	-	-	N/A
	<u>\$ 721,405</u>	<u>\$ 1,502,726</u>	<u>\$ 781,321</u>	<u>108.3%</u>

### Expenditures

Expenditures through June 30, 2025 totaled \$1,270,236. This represents an overall increase of \$736,850 or a 138.1% increase from the preceding year. Personnel increased by \$252,889 or 19.0% primarily due to increase in salaries expense for Fire Medical Transport. Personnel Grant Reimbursement declined \$454,006 or -48.7% due to fewer ARPA covered expenditures, as the City continues to approach total obligations. Contribution to Internal Service Fund increased by \$49,140 or 100% due to this is the first year the fund is paying a 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	\$ 1,328,766	\$ 1,581,655	\$ 252,889	19.0%
Personnel Grant Reimburse	(931,542)	(477,536)	454,006	-48.7%
Med Director/Lease	42,600	35,350	(7,250)	-17.0%
Supplies	93,563	81,627	(11,936)	-12.8%
Contribution to ISF	-	49,140	49,140	100.0%
	<u>\$ 533,387</u>	<u>\$ 1,270,236</u>	<u>\$ 736,850</u>	<u>138.1%</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 \$1,695,411 through June 30, 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	-	29,854	29,854	100.0%
Transfer In	-	1,665,557	1,665,557	100.0%
	<u>\$ -</u>	<u>\$ 1,695,411</u>	<u>\$ 1,695,411</u>	<u>N/A</u>

### Expenditures

Expenditures through June 30, 2025 totaled \$864,102. 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. All expenses are increased 100% because this fund was not budgeted 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
Outside Services	\$ -	\$ 24,286	\$ 24,286	100.0%
Infr Maint & Repair	-	833,761	833,761	100.0%
Capital Expenditures	-	6,055	6,055	100.0%
	<u>\$ -</u>	<u>\$ 864,102</u>	<u>\$ 864,102</u>	<u>N/A</u>

**Jun-25**

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

Percent of Year Expired **75.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	26,777,120	29,751,223	29,751,223	29,855,421	(104,198)	-	100.35%	101.49%
Ad Val Taxes - Delinquent	123,737	130,000	130,000	107,667	22,333	-	82.82%	96.11%
Ad Val Taxes - Pen & Int	225,869	230,000	230,000	191,957	38,043	-	83.46%	97.46%
<b>PROPERTY TAXES TOTAL</b>	<b>\$ 27,126,727</b>	<b>\$ 30,111,223</b>	<b>\$ 30,111,223</b>	<b>\$ 30,155,046</b>	<b>\$ (43,823)</b>	<b>\$ -</b>	<b>100.15%</b>	<b>101.43%</b>
Sales Tax	8,524,433	15,287,678	15,287,678	8,898,246	6,389,432	-	58.21%	56.13%
Liquor Tax	149,457	215,900	215,900	162,568	53,332	-	75.30%	72.51%
<b>SALES TAX TOTAL</b>	<b>\$ 8,673,890</b>	<b>\$ 15,503,578</b>	<b>\$ 15,503,578</b>	<b>\$ 9,060,814</b>	<b>\$ 6,442,764</b>	<b>\$ -</b>	<b>58.44%</b>	<b>56.34%</b>
W&S Franchise Fee	762,160	1,094,835	1,094,835	821,126	273,709	-	75.00%	75.00%
Electric Util Franchise	1,265,053	2,016,658	2,016,658	1,291,018	725,640	392,038	64.02%	65.24%
Telephone Franchise Fees	32,119	52,000	52,000	31,015	20,985	2,972	59.64%	55.62%
Telecable Franchise Fees	74,171	124,170	124,170	71,438	52,732	25,884	57.53%	109.72%
Natural Gas Franchise Fee	336,474	346,568	346,568	356,981	(10,413)	-	103.00%	76.32%
Solid Waste Franchise Fee	170,815	296,400	296,400	182,001	114,399	64,166	61.40%	52.66%
SW Internal Srv Franchise	249,492	323,484	323,484	242,613	80,871	-	75.00%	75.00%
<b>FRANCHISE FEES TOTAL</b>	<b>\$ 2,890,283</b>	<b>\$ 4,254,115</b>	<b>\$ 4,254,115</b>	<b>\$ 2,996,192</b>	<b>\$ 1,257,923</b>	<b>\$ 485,060</b>	<b>70.43%</b>	<b>69.17%</b>
<b>INVESTMENT EARNINGS TOTAL</b>	<b>\$ 899,711</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 781,175</b>	<b>\$ (181,175)</b>	<b>\$ 49,741</b>	<b>130.20%</b>	<b>119.96%</b>
<b>LICENSE, PERMIT, FEE TOTAL</b>	<b>\$ 1,369,904</b>	<b>\$ 1,554,968</b>	<b>\$ 1,554,968</b>	<b>\$ 739,289</b>	<b>\$ 815,679</b>	<b>\$ 2,539</b>	<b>47.54%</b>	<b>81.63%</b>
<b>FINES TOTAL</b>	<b>\$ 598,032</b>	<b>\$ 853,000</b>	<b>\$ 853,000</b>	<b>\$ 422,718</b>	<b>\$ 430,282</b>	<b>\$ -</b>	<b>49.56%</b>	<b>62.62%</b>
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$ 158,665</b>	<b>\$ 290,300</b>	<b>\$ 290,300</b>	<b>\$ 206,834</b>	<b>\$ 83,466</b>	<b>\$ -</b>	<b>71.25%</b>	<b>37.91%</b>
<b>MISC TOTAL</b>	<b>\$ 222,482</b>	<b>\$ 600,045</b>	<b>\$ 600,045</b>	<b>\$ 331,831</b>	<b>\$ 268,214</b>	<b>\$ -</b>	<b>55.30%</b>	<b>36.65%</b>
<b>SALE OF CAPITAL TOTAL</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>
Cost Allocation From SRF	35,268	37,710	37,710	28,296	9,414	-	75.04%	75.01%
Cost allocation from 4A	117,423	161,260	161,260	120,942	40,318	-	75.00%	75.00%
Cost allocation from 4B	76,687	105,320	105,320	78,993	26,327	-	75.00%	75.00%
Cost allocation from PPF	521,076	715,620	715,620	536,724	178,896	-	75.00%	75.00%
Cost allocation from HMF	19,391	26,630	26,630	19,971	6,659	-	74.99%	75.00%
Cost allocation from TIF	27,369	37,590	37,590	28,197	9,393	-	75.01%	75.00%
Cost allocation from Misc SRF	13,632	18,720	18,720	14,040	4,680	-	75.00%	75.00%
Cost allocation from DS	889	1,220	1,220	915	305	-	75.00%	93.38%
Cost allocation from WS	956,347	1,313,390	1,313,390	985,050	328,340	-	75.00%	75.00%
Cost allocation from SW	38,723	53,180	53,180	39,888	13,292	-	75.01%	75.00%
Cost allocation from Golf	209,897	288,260	288,260	216,198	72,062	-	75.00%	75.00%
Cost allocation from CEM	572	780	780	585	195	-	75.00%	14.83%
Cost allocation from ERF	4,265	5,850	5,850	4,388	1,463	-	75.00%	75.00%
Cost allocation from ESF	126,858	174,220	174,220	130,662	43,558	-	75.00%	75.00%
Cost allocation from SSR	191,505	263,000	263,000	197,253	65,747	-	75.00%	75.00%
Cost allocation from HIF	415,997	571,300	571,300	428,472	142,828	-	75.00%	75.00%
<b>COST ALLOCATION REV TOTAL</b>	<b>\$ 2,755,899</b>	<b>\$ 3,774,050</b>	<b>\$ 3,774,050</b>	<b>\$ 2,830,574</b>	<b>\$ 943,477</b>	<b>\$ -</b>	<b>75.00%</b>	<b>74.94%</b>
Receipts from Counties	-	8,500	8,500	-	8,500	-	0.00%	0.00%
Receipts From Federal Govn	560,014	990,822	990,822	992,777	(1,955)	-	100.20%	57.95%
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$ 560,014</b>	<b>\$ 999,322</b>	<b>\$ 999,322</b>	<b>\$ 992,777</b>	<b>\$ 6,545</b>	<b>\$ -</b>	<b>99.35%</b>	<b>57.45%</b>
School Resource Officers	774,109	1,036,996	1,036,996	777,747	259,249	-	75.00%	75.00%
Auto Task Force Reimb	14,133	41,618	41,618	30,340	11,278	-	72.90%	21.11%
Reimbursable Overtime	1,014	-	-	3,987	(3,987)	-	N/A	13.52%
<b>OPER GRANT &amp; CONTR TOTAL</b>	<b>\$ 789,256</b>	<b>\$ 1,078,614</b>	<b>\$ 1,078,614</b>	<b>\$ 812,074</b>	<b>\$ 266,540</b>	<b>\$ -</b>	<b>75.29%</b>	<b>71.32%</b>
Transfer from ERF-Government	-	-	-	-	-	-	N/A	0.00%
Transfer from WS	872,222	1,130,052	1,130,052	847,539	282,513	-	75.00%	75.00%
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	102,082	34,027	-	75.00%	N/A
Transfer From TIF2	-	231,964	231,964	173,973	57,991	-	75.00%	N/A
<b>TRANSFER IN TOTAL</b>	<b>\$ 872,222</b>	<b>\$ 3,223,621</b>	<b>\$ 3,223,621</b>	<b>\$ 1,123,594</b>	<b>\$ 2,100,027</b>	<b>\$ -</b>	<b>34.86%</b>	<b>57.84%</b>
<b>TOTAL REVENUE</b>	<b>\$ 46,917,084</b>	<b>\$ 64,042,836</b>	<b>\$ 64,042,836</b>	<b>\$ 50,452,918</b>	<b>\$ 13,589,918</b>	<b>\$ 537,340</b>	<b>78.78%</b>	<b>80.89%</b>

Note: The FY 2025 Adjustments for Prior Year column is meant to callout adjustments for YOY Comparison purposes that may cause differences due to timing of when these adjustments were recorded in the prior year. These adjustments are already included in the FY2025 actuals column as a reduction.

# Jun-25

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

Percent of Year Expired 75.0%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
<b>GENERAL GOVERNMENT</b>									
City Council	74,451	92,394	(2,645)	89,749	4,428	55,700	29,621	62.06%	69.35%
City Manager's Office	966,046	1,357,479	7,600	1,365,079	3,296	1,044,088	317,695	76.49%	73.37%
City Secretary's Office	638,316	904,534	2,645	907,179	31,315	630,828	245,036	69.54%	74.99%
Communications	368,983	643,436	-	643,436	6,970	427,155	209,311	66.39%	65.17%
Finance	1,494,025	1,694,932	7,076	1,702,008	14,570	1,146,727	540,711	67.37%	65.37%
Non-Departmental	1,058,683	647,303	36,050	683,353	30,540	1,216,807	(563,994)	178.06%	145.19%
Human Resources	777,662	1,338,294	-	1,338,294	13,891	906,436	417,967	67.73%	68.02%
Judicial	97,494	137,369	-	137,369	305	94,963	42,101	69.13%	72.42%
Legal Services	567,734	848,920	100,753	949,673	103,005	586,058	260,610	61.71%	68.91%
Municipal Court	299,356	567,280	-	567,280	4,749	375,639	186,892	66.22%	63.35%
Records Management	83,906	130,494	-	130,494	2,054	119,375	9,065	91.48%	69.59%
Purchasing	218,806	322,931	14,743	337,674	16,713	214,877	106,084	63.63%	65.11%
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$ 6,645,461</b>	<b>\$ 8,685,366</b>	<b>\$ 166,222</b>	<b>\$ 8,851,588</b>	<b>\$ 231,834</b>	<b>\$ 6,818,653</b>	<b>\$ 1,801,101</b>	<b>77.03%</b>	<b>74.78%</b>
<b>PUBLIC SAFETY</b>									
Fire	8,851,566	11,761,445	26,994	11,788,439	241,645	8,457,891	3,088,903	71.75%	71.65%
Police	13,242,869	19,520,439	-	19,520,439	254,579	13,882,844	5,383,015	71.12%	72.92%
Marshals Service	158,235	-	-	-	2,784	626	(3,410)	N/A	71.83%
Public Safety Communications	1,712,407	3,069,572	-	3,069,572	6,533	1,993,040	1,069,999	64.93%	66.03%
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 23,965,077</b>	<b>\$ 34,351,456</b>	<b>\$ 26,994</b>	<b>\$ 34,378,450</b>	<b>\$ 505,542</b>	<b>\$ 24,334,401</b>	<b>\$ 9,538,507</b>	<b>70.78%</b>	<b>71.91%</b>
<b>PUBLIC WORKS</b>									
Drainage Maint	398,928	750,509	16,800	767,309	117,284	432,071	217,954	56.31%	53.80%
Engineering/Capital	710,402	1,325,753	142,044	1,467,797	96,965	726,591	644,241	49.50%	551.00%
Engineering/Development	373,079	797,380	158,154	955,534	164,130	540,368	251,036	56.55%	45.56%
Engineering/Inspections	417,741	605,476	-	605,476	-	405,904	199,572	67.04%	115.03%
Facilities Maintenance	578,316	953,348	224,532	1,177,880	69,001	871,042	237,837	73.95%	48.77%
Public Works Admin	805,331	986,813	-	986,813	355	671,410	315,048	68.04%	70.12%
Streets Pavement Maint	2,297,196	3,420,569	34,596	3,455,165	270,218	2,628,457	556,489	76.07%	60.63%
Traffic Maint	488,525	1,316,607	296,710	1,613,317	185,847	765,918	661,551	47.47%	46.79%
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 6,069,516</b>	<b>\$ 10,156,455</b>	<b>\$ 872,836</b>	<b>\$ 11,029,291</b>	<b>\$ 903,801</b>	<b>\$ 7,041,762</b>	<b>\$ 3,083,729</b>	<b>63.85%</b>	<b>65.83%</b>
<b>NEIGHBORHOOD SERVICES</b>									
Animal Services	544,916	803,528	-	803,528	6,162	541,207	256,159	67.35%	70.81%
Code Enforcement	297,150	798,381	-	798,381	14,366	573,956	210,059	71.89%	73.32%
Environmental Services	227,600	149,848	-	149,848	3,716	109,271	36,861	72.92%	72.97%
Neighborhood Svcs Admin	173,023	-	-	-	-	1,013	(1,013)	N/A	74.21%
<b>NEIGHBORHOOD SERVICES TOTAL</b>	<b>\$ 1,242,689</b>	<b>\$ 1,751,757</b>	<b>\$ -</b>	<b>\$ 1,751,757</b>	<b>\$ 24,244</b>	<b>\$ 1,225,447</b>	<b>\$ 502,066</b>	<b>69.96%</b>	<b>72.25%</b>
<b>DEVELOPMENT SERVICES</b>									
Building Inspections	730,007	895,477	-	895,477	299	640,066	255,112	71.48%	71.62%
Community Development	301,592	767,650	-	767,650	8,585	542,520	216,545	70.67%	61.97%
Development Services	268,472	15,340	-	15,340	-	12,740	2,600	83.05%	72.17%
Economic Development	38,157	52,370	-	52,370	-	39,916	12,454	76.22%	75.05%
Incentive Payments	948,920	957,070	-	957,070	16,212	838,106	102,752	87.57%	100.00%
<b>DEVELOPMENT SERVICES TOTAL</b>	<b>\$ 2,287,147</b>	<b>\$ 2,687,907</b>	<b>\$ -</b>	<b>\$ 2,687,907</b>	<b>\$ 25,096</b>	<b>\$ 2,073,348</b>	<b>\$ 589,463</b>	<b>77.14%</b>	<b>79.48%</b>
<b>CULTURE &amp; RECREATION</b>									
Library	1,040,409	1,485,517	-	1,485,517	57,389	1,068,402	359,726	71.92%	71.46%
Parks	1,142,194	1,666,498	35,760	1,702,258	27,233	1,283,554	391,471	75.40%	70.21%
Parks & Recreation Admin	144	-	-	-	-	1,034	(1,034)	N/A	0.42%
ROW Maintenance	428,607	610,413	-	610,413	87,190	387,162	136,061	63.43%	53.21%
Senior Center	162,468	226,726	-	226,726	2,509	167,248	56,968	73.77%	75.17%
Special Events	-	-	-	-	-	-	-	N/A	N/A
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>\$ 2,773,822</b>	<b>\$ 3,989,154</b>	<b>\$ 35,760</b>	<b>\$ 4,024,914</b>	<b>\$ 174,321</b>	<b>\$ 2,907,401</b>	<b>\$ 943,192</b>	<b>72.24%</b>	<b>67.02%</b>
<b>TRANSFER OUT</b>									
Transfers Out	-	1,645,833	-	1,645,833	-	1,665,557	(19,724)	101.20%	N/A
Transfer Out-Non Bond CIP	600,000	-	-	-	-	-	-	N/A	100.00%
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
<b>TRANSFER OUT TOTAL</b>	<b>\$ 600,000</b>	<b>\$ 1,645,833</b>	<b>\$ -</b>	<b>\$ 1,645,833</b>	<b>\$ -</b>	<b>\$ 1,665,557</b>	<b>\$ (19,724)</b>	<b>101.20%</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURE</b>	<b>\$ 43,583,712</b>	<b>\$ 63,267,928</b>	<b>\$ 1,101,812</b>	<b>\$ 64,369,740</b>	<b>\$ 1,864,838</b>	<b>\$ 46,066,569</b>	<b>\$ 16,438,333</b>	<b>71.57%</b>	<b>71.72%</b>

Note: Encumbrances reduce budget balances available because a hold is placed on the budget for purchase orders encumbered. For this reason, encumbrances are reflected in the FY 2025 Budget Balance column. The FY 2025 Actual as Percent of Budget includes only the actual expenses paid to date and reflects a more equal comparison to the Prior Year Percent of Budget column as of the same period in the prior year.

# Jun-25

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

Percent of  
Year Expired **75.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	17,517,164	28,308,689	-	28,308,689	-	17,044,673	11,264,016	1,369,298	60.21%	68.2%
LICENSE,PERMIT & FEE	6,005	20,000	-	20,000	-	10,444	9,556	441	52.22%	30.03%
INVESTMENT EARNINGS	704,225	450,000	-	450,000	-	547,698	(97,698)	50,181	121.71%	156.49%
MISCELLANEOUS	41,838	43,922	-	43,922	-	53,788	(9,866)	-	122.46%	101.00%
IMPACT FEE	835,057	1,030,000	-	1,030,000	-	486,214	543,786	-	47.21%	64.86%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	-	0.00%	N/A
TRANSFER IN	30,531	46,979	-	46,979	-	31,119	15,860	-	66.24%	14.59%
<b>TOTAL REVENUE</b>	<b>\$ 19,134,820</b>	<b>\$ 29,943,590</b>	<b>\$ -</b>	<b>\$ 29,943,590</b>	<b>\$ -</b>	<b>\$ 18,173,934</b>	<b>\$ 11,769,656</b>	<b>\$ 1,419,920</b>	<b>60.69%</b>	<b>69.09%</b>
PERSONNEL	2,300,223	3,425,811	-	3,425,811	-	2,232,659	1,193,152	-	65.17%	71.82%
PERSONNEL DEVELOPMNT	28,586	41,056	60,186	101,242	-	90,387	10,855	-	89.28%	48.19%
SUPPLIES	77,969	113,313	651	113,964	16,860	92,530	4,574	-	81.19%	68.38%
MINOR FURN & EQUIP	43,247	38,500	239,287	287,287	155,627	110,796	20,864	-	38.57%	90.92%
OUTSIDE SERVICES	131,911	491,148	31,307	522,455	139,001	180,744	202,710	-	34.60%	67.58%
WATER PURCHASES	3,054,045	5,796,517	(30,356)	5,743,442	-	2,612,410	3,131,032	-	45.49%	61.32%
SEWER TREATMENT	3,895,582	5,837,521	(3,726)	5,833,795	-	3,558,690	2,275,105	-	61.00%	67.17%
INFR MAINT & REPAIR	105,498	299,716	(27,480)	284,736	6,215	148,186	130,335	-	52.04%	37.26%
EQUIP MAINT & REPAIR	10,927	33,500	(675)	33,544	-	25,247	8,297	-	75.27%	29.72%
UTILITIES	184,537	423,747	-	423,747	2,217	185,715	235,814	-	43.83%	55.89%
INSURANCE	105,760	120,682	-	120,682	-	131,723	(11,041)	-	109.15%	97.71%
MISC	938,157	1,423,334	(35,800)	1,387,534	17,508	887,143	482,883	-	63.94%	66.25%
CONTRIBUTION TO ISF	1,421,041	2,109,150	-	2,109,150	-	1,581,867	527,283	-	75.00%	75.00%
COST ALLOCATION EXP	956,347	1,313,390	-	1,313,390	-	985,050	328,340	-	75.00%	75.00%
CAPITAL EXPENDITURES	229,400	263,500	167,394	96,106	164,183	64,069	(132,146)	-	66.66%	37.49%
DEBT SERVICE CHARGES	6,369,980	6,963,230	-	6,963,230	-	6,055,489	907,741	-	86.96%	86.07%
TRANFERS OUT	-	-	1,564,003	1,564,003	-	-	1,564,003	-	0.00%	N/A
TRANFERS OUT-GENERAL FUND	872,222	1,130,052	-	1,130,052	-	847,539	282,513	-	75.00%	75.00%
<b>TOTAL EXPENDITURE</b>	<b>\$ 20,725,433</b>	<b>\$ 29,824,167</b>	<b>\$ 1,964,791</b>	<b>\$ 31,454,170</b>	<b>\$ 501,610</b>	<b>\$ 19,790,245</b>	<b>\$ 11,162,315</b>	<b>\$ -</b>	<b>62.92%</b>	<b>71.66%</b>

Note: The FY 2025 Adjustments for Prior Year column is meant to callout adjustments for YOY Comparison purposes that may cause differences due to timing of when these adjustments were recorded in the prior year. These adjustments are already included in the FY2025 actuals column as a reduction. Encumbrances reduce budget balances available because a hold is placed on the budget for purchase orders encumbered. For this reason, encumbrances are reflected in the FY 2025 Budget Balance column. The FY 2025 Actual as Percent of Budget includes only the actual expenses paid to date to reflect a more equal comparison to the Prior Year Percent of Budget column as of the same period in the prior year.

# Jun-25

## 4A Sales Tax Fund - Schedule of Revenues and Expenditures

### Budget vs. Actuals

Percent of Year Expired **75.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	4,262,215	7,643,839	-	7,643,839	-	4,449,124	3,194,715	-	58.21%	56.13%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	1,217,460	1,157,540	-	51.26%	0.00%
INVESTMENT EARNINGS	191,670	75,000	-	75,000	-	192,480	(117,480)	18,839	256.64%	191.67%
MISCELLANEOUS	268,764	301,575	-	301,575	-	303,498	(1,923)	-	100.64%	92.68%
<b>TOTAL REVENUE</b>	<b>\$ 4,722,649</b>	<b>\$ 10,395,414</b>		<b>\$ 10,395,414</b>	<b>\$ -</b>	<b>\$ 6,162,562</b>	<b>4,232,852</b>	<b>\$ 18,839</b>	<b>59.28%</b>	<b>45.59%</b>
PERSONNEL	402,576	741,125	-	741,125	-	501,217	239,908	-	67.63%	67.01%
PERSONNEL DEVELOPMNT	72,204	87,175	14,400	101,575	-	62,836	38,739	-	61.86%	157.22%
SUPPLIES	4,187	8,750	-	8,750	-	5,242	3,508	-	59.91%	69.79%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	-	0.00%	N/A
OUTSIDE SERVICES	116,518	144,067	18,475	162,542	11,953	90,646	59,943	-	55.77%	27.08%
INFR MAINT & REPAIR	-	27,500	-	27,500	11,480	13,581	2,439	-	49.38%	0.00%
UTILITIES	5,224	26,885	-	26,885	-	6,281	20,604	-	23.36%	14.07%
MISC	224,672	296,500	42,125	338,625	-	217,978	120,647	-	64.37%	59.33%
INCENTIVE PAYMENTS	79,170	4,755,900	1,231,785	5,987,685	545,632	1,095,657	4,346,396	-	18.30%	1.76%
CONTRIBUTION TO ISF	165,504	463,220	-	463,220	-	347,418	115,802	-	75.00%	75.00%
COST ALLOCATION EXP	117,423	161,260	-	161,260	-	120,942	40,318	-	75.00%	75.00%
CAPITAL EXPENDITURES	-	-	-	-	-	1,693,498	(1,693,498)	-	N/A	N/A
TRANSFER OUT-DEBT SERVICE	2,604,725	4,126,727	-	4,126,727	-	3,333,583	793,144	-	80.78%	80.94%
TRANFERS OUT	-	136,109	-	136,109	-	102,082	34,027	-	75.00%	N/A
<b>TOTAL EXPENDITURE</b>	<b>\$ 3,792,203</b>	<b>\$ 10,976,718</b>	<b>\$ 1,306,785</b>	<b>\$ 12,283,503</b>	<b>\$ 569,066</b>	<b>\$ 7,590,960</b>	<b>\$ 4,123,477</b>	<b>\$ -</b>	<b>61.80%</b>	<b>39.44%</b>

Note: The FY 2025 Adjustments for Prior Year column is meant to callout adjustments for YOY Comparison purposes that may cause differences due to timing of when these adjustments were recorded in the prior year. These adjustments are already included in the FY2025 actuals column as a reduction. Encumbrances reduce budget balances available because a hold is placed on the budget for purchase orders encumbered. For this reason, encumbrances are reflected in the FY 2025 Budget Balance column. The FY 2025 Actual as Percent of Budget includes only the actual expenses paid to date to reflect a more equal comparison to the Prior Year Percent of Budget column as of the same period in the prior year.

# Jun-25

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

Percent of Year  
Expired **75.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	4,262,215	7,643,839	-	7,643,839	-	4,449,124	3,194,715	-	58.21%	56.13%
INVESTMENT EARNINGS	148,492	130,000	-	130,000	-	100,499	29,501	9,239	77.31%	164.99%
MISCELLANEOUS	-	41,467	-	41,467	-	45,906	(4,439)	-	110.70%	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 4,410,707</b>	<b>\$ 7,815,306</b>	<b>\$ -</b>	<b>\$ 7,815,306</b>	<b>\$ -</b>	<b>\$ 4,595,528</b>	<b>\$ 3,219,778</b>	<b>\$ 9,239</b>	<b>58.80%</b>	<b>57.10%</b>
PERSONNEL	269,540	347,733	-	347,733	-	262,080	85,653	-	75.37%	76.35%
PERSONNEL DEVELOPMNT	2,333	4,865	-	4,865	-	2,108	2,757	-	43.33%	47.95%
SUPPLIES	-	900	2,500	3,400	-	708	2,692	-	20.84%	0.00%
MINOR FURN & EQUIP	15,998	32,000	-	32,000	480	29,182	2,338	-	91.19%	79.99%
OUTSIDE SERVICES	17,648	20,000	517	20,517	2,228	12,354	5,934	-	60.22%	191.31%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	-	N/A	N/A
MISC	148,730	143,940	(3,017)	140,923	26,365	105,704	8,854	-	75.01%	88.04%
UTILITIES	-	52,600	-	52,600	-	-	52,600	-	0.00%	0.00%
INCENTIVE PAYMENTS	100,000	136,150	-	136,150	-	23,293	112,857	-	17.11%	12.35%
CONTRIBUTION TO ISF	22,945	36,510	-	36,510	-	27,387	9,123	-	75.01%	75.00%
COST ALLOCATION EXP	76,687	105,320	-	105,320	-	78,993	26,327	-	75.00%	75.00%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	7,614	62,480	54	-	89.07%	0.00%
TRANSFER OUT-PARK PERF	2,589,924	3,249,948	-	3,249,948	-	2,437,461	812,487	-	75.00%	75.00%
TRANSFER OUT-DEBT SERVICE	1,522,007	3,035,774	-	3,035,774	-	2,413,083	622,691	-	79.49%	84.67%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	1,285,542	1,165,865	-	1,165,865	-	1,242,928	(77,063)	-	106.61%	104.52%
<b>TOTAL EXPENDITURE</b>	<b>6,051,355</b>	<b>8,381,605</b>	<b>20,148</b>	<b>\$ 8,401,753</b>	<b>\$ 36,688</b>	<b>\$ 6,697,762</b>	<b>\$ 1,667,303</b>	<b>\$ -</b>	<b>79.72%</b>	<b>74.88%</b>

Note: The FY 2025 Adjustments for Prior Year column is meant to callout adjustments for YOY Comparison purposes that may cause differences due to timing of when these adjustments were recorded in the prior year. These adjustments are already included in the FY2025 actuals column as a reduction. Encumbrances reduce budget balances available because a hold is placed on the budget for purchase orders encumbered. For this reason, encumbrances are reflected in the FY 2025 Budget Balance column. The FY 2025 Actual as Percent of Budget includes only the actual expenses paid to date to reflect a more equal comparison to the Prior Year Percent of Budget column as of the same period in the prior year.

# Jun-25

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

Percent of Year Expired **75.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,905,974	2,369,627	-	2,369,627	-	2,008,111	361,516	-	84.74%	86.83%
INVESTMENT EARNINGS	16,269	10,300	-	10,300	-	42,441	(32,141)	2,877	412.05%	162.69%
MISCELLANEOUS	4,460	4,120	-	4,120	-	62,268	(58,148)	-	1511.36%	216.49%
TRANSFER IN-4B	2,589,924	3,249,948	-	3,249,948	-	2,437,461	812,487	-	75.00%	75.00%
<b>TOTAL REVENUE</b>	<b>\$ 4,516,626</b>	<b>\$ 5,633,995</b>	<b>\$ -</b>	<b>\$ 5,633,995</b>	<b>\$ -</b>	<b>\$ 4,550,281</b>	<b>\$ 1,083,714</b>	<b>\$ 2,877</b>	<b>80.76%</b>	<b>79.80%</b>
PERSONNEL	2,135,645	3,112,280	-	3,112,280	-	2,011,486	1,100,794	-	64.63%	68.32%
PERSONNEL DEVELOPMNT	16,365	19,284	4,453	23,737	-	14,503	9,234	-	61.10%	84.86%
SUPPLIES	113,659	184,547	2,709	187,256	75,196	103,499	8,561	-	55.27%	57.48%
MINOR FURN & EQUIP	14,013	48,660	(2,089)	46,571	29,738	9,071	7,762	-	19.48%	48.89%
OUTSIDE SERVICES	37,115	71,300	(13,042)	58,258	95,078	35,897	(72,717)	-	61.62%	52.05%
INFR MAINT & REPAIR	95,469	253,954	56,016	309,970	69,065	205,932	34,973	-	66.44%	40.81%
EQUIP MAINT & REPAIR	30,496	34,922	(4,884)	30,038	6,149	14,701	9,188	-	48.94%	87.33%
UTILITIES	383,458	557,996	612	558,608	7,702	400,494	150,411	-	71.70%	70.44%
INSURANCE	98,869	110,345	-	110,345	-	113,273	(2,928)	-	102.65%	122.65%
MISC	85,727	145,901	8,480	154,381	21,344	68,306	64,731	-	44.24%	57.17%
CONTRIBUTION TO ISF	229,413	372,300	-	372,300	-	279,225	93,075	-	75.00%	75.00%
COST ALLOCATION EXP	521,076	715,620	-	715,620	-	536,724	178,896	-	75.00%	75.00%
CAPITAL EXPENDITURES	41,280	6,886	50,000	56,886	44,416	2,047	10,423	-	3.60%	23.88%
<b>TOTAL EXPENDITURE</b>	<b>\$ 3,802,584</b>	<b>\$ 5,633,995</b>	<b>\$ 102,255</b>	<b>\$ 5,736,250</b>	<b>\$ 348,688</b>	<b>\$ 3,795,159</b>	<b>\$ 1,592,402</b>	<b>\$ -</b>	<b>66.16%</b>	<b>67.18%</b>

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**Jun-25**

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

Percent of Year Expired **75.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	720,373	1,960,251	-	1,960,251	-	1,474,004	486,247	123,547	75.19%	43.66%
INVESTMENT EARNINGS	1,032	40,000	-	40,000	-	28,722	11,278	1,117	71.80%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	-	0.00%	N/A
<b>TOTAL REVENUE</b>	<b>\$ 721,405</b>	<b>\$ 2,614,727</b>	<b>\$ -</b>	<b>\$ 2,614,727</b>	<b>\$ -</b>	<b>\$ 1,502,726</b>	<b>1,112,001</b>	<b>\$ 124,663</b>	<b>57.47%</b>	<b>43.72%</b>
PERSONNEL	1,328,766	2,339,951	-	2,339,951	-	1,581,655	758,296	-	67.59%	71.32%
PERSONNEL GRANT REIMBURSE	(931,542)	-	-	-	-	(477,536)	477,536	-	N/A	52.76%
MED DIRECTOR/LEASE	42,600	95,048	-	95,048	23,600	35,350	36,098	-	37.19%	65.49%
SUPPLIES	93,563	103,814	-	103,814	63,236	81,627	(41,049)	-	78.63%	69.59%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	49,140	16,380	-	75.00%	N/A
<b>TOTAL EXPENDITURE</b>	<b>\$ 533,387</b>	<b>\$ 2,604,333</b>	<b>\$ -</b>	<b>\$ 2,604,333</b>	<b>\$ 86,836</b>	<b>\$ 1,270,236</b>	<b>\$ 1,247,261</b>	<b>\$ -</b>	<b>48.77%</b>	<b>179.66%</b>

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# Jun-25

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

Percent of Year  
Expired

75.0%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
PROPERTY TAXES	-	-	-	-	-	-	-	-	N/A	0.00%
INVESTMENT EARNINGS	-	20,000	-	20,000	-	29,854	(9,854)	-	149.27%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,665,557	(19,724)	-	101.20%	0.00%
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ -</b>	<b>\$ 1,695,411</b>	<b>(29,578)</b>	<b>\$ -</b>	<b>101.78%</b>	<b>N/A</b>
OUTSIDE SERVICES	-	30,000	35,000	65,000	-	24,286	40,714	-	37.36%	0.00%
INFR MAINT & REPAIR	-	1,635,833	(41,955)	1,593,878	765,628	833,761	(5,511)	-	52.31%	0.00%
CAPITAL EXPENDITURES	-	-	6,955	6,955	-	6,055	900	-	87.06%	0.00%
<b>TOTAL EXPENDITURE</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ 765,628</b>	<b>\$ 864,102</b>	<b>\$ 36,103</b>	<b>\$ -</b>	<b>51.87%</b>	<b>N/A</b>

Note: The FY 2025 Adjustments for Prior Year column is meant to callout adjustments for YOY Comparison purposes that may cause differences due to timing of when these adjustments were recorded in the prior year. These adjustments are already included in the FY2025 actuals column as a reduction. Encumbrances reduce budget balances available because a hold is placed on the budget for purchase orders encumbered. For this reason, encumbrances are reflected in the FY 2025 Budget Balance column. The FY 2025 Actual as Percent of Budget includes only the actual expenses paid to date to reflect a more equal comparison to the Prior Year Percent of Budget column as of the same period in the prior year.

## Section 2

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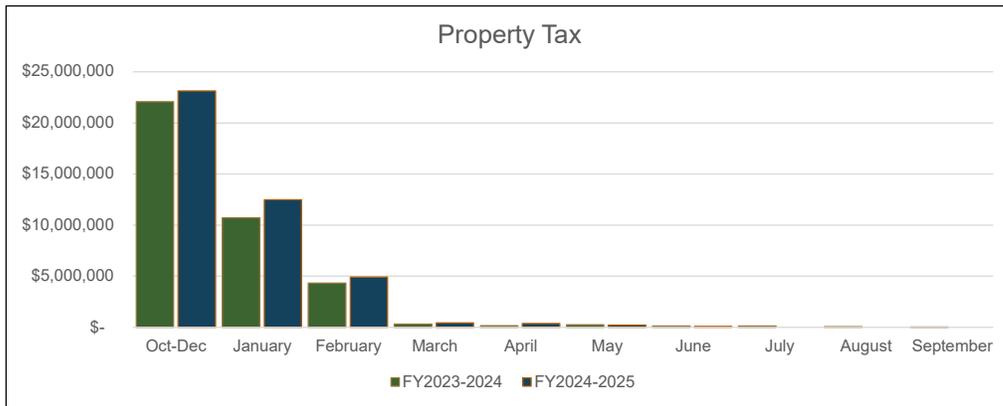
### **City of Burleson Monthly Financial Report**

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	55.93%	\$ 22,081,853	\$ 1,044,418
January	41,351,620	12,492,227	30.21%	10,709,826	\$ 1,782,401
February	41,351,620	4,893,977	11.84%	4,330,651	\$ 563,325
March	41,351,620	426,719	1.03%	298,534	\$ 128,185
April	41,351,620	338,456	0.82%	155,703	\$ 182,753
May	41,351,620	206,785	0.50%	231,075	\$ (24,290)
June	41,351,620	69,788	0.17%	102,734	\$ (32,946)
July	41,351,620	-	0.00%	113,586	-
August	41,351,620	-	0.00%	49,237	-
September	41,351,620	-	0.00%	13,029	-
	<u>\$ 41,351,620</u>	<u>\$ 41,554,223</u>	<u>100.49%</u>	<u>\$ 38,086,228</u>	<u>\$ 3,643,847</u>

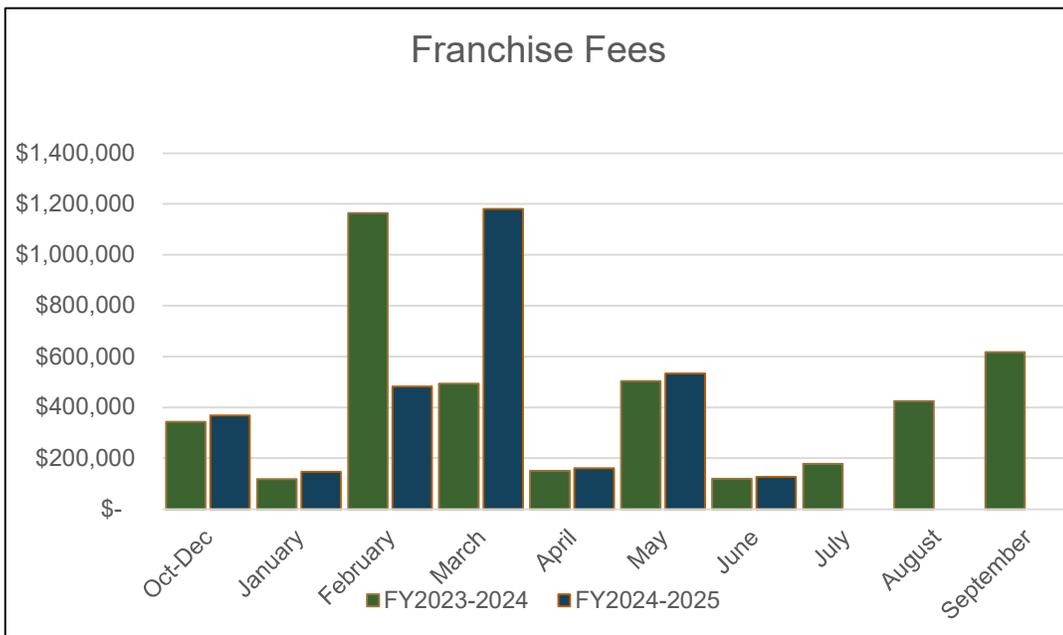


*Note: The majority of property tax revenues are collected during the months of December through February.*

2024-2025 YEAR-TO-DATE

Franchise Fees

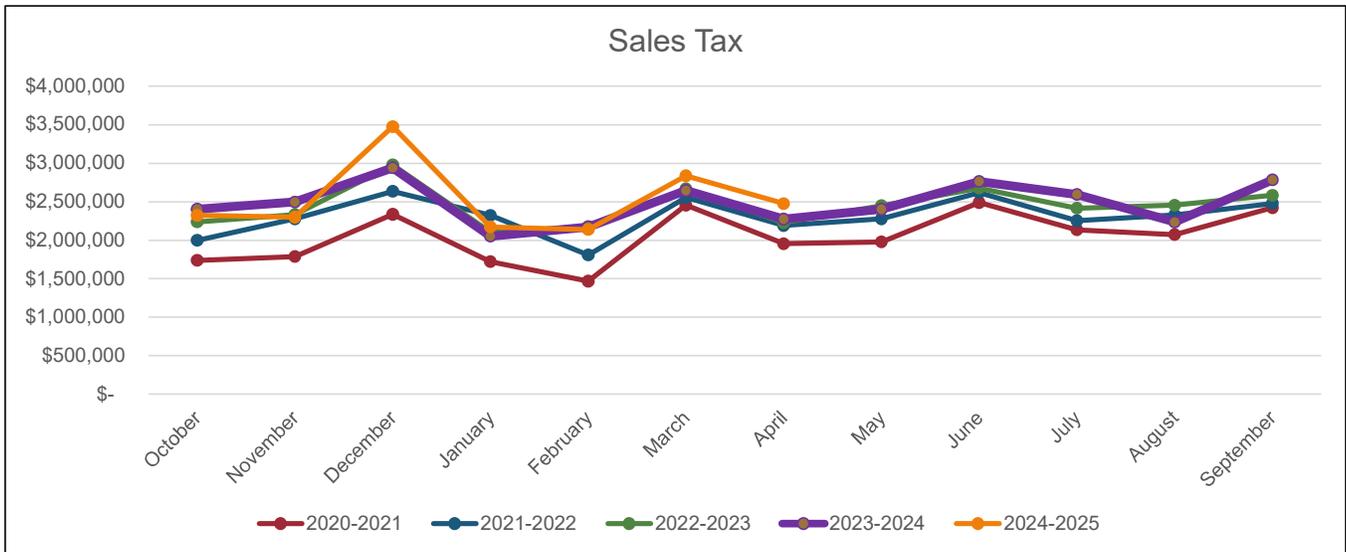
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,254,115	\$ 367,602	9%	\$ 342,647	\$ 24,955
January	4,254,115	146,135	3%	118,005	\$ 28,130
February	4,254,115	481,519	11%	1,164,268	\$ (682,750)
March	4,254,115	1,180,701	28%	493,529	\$ 687,172
April	4,254,115	160,404	4%	150,674	\$ 9,730
May	4,254,115	533,381	13%	502,745	\$ 30,636
June	4,254,115	126,451	3%	118,415	\$ 8,036
July	4,254,115	-	-	177,965	-
August	4,254,115	-	-	423,936	-
September	4,254,115	-	-	617,734	-
	<b>\$ 4,254,115</b>	<b>\$ 2,996,192</b>	<b>70%</b>	<b>\$ 4,109,918</b>	<b>\$ 105,909</b>



**2024-2025 YEAR-TO-DATE**  
Sales Tax

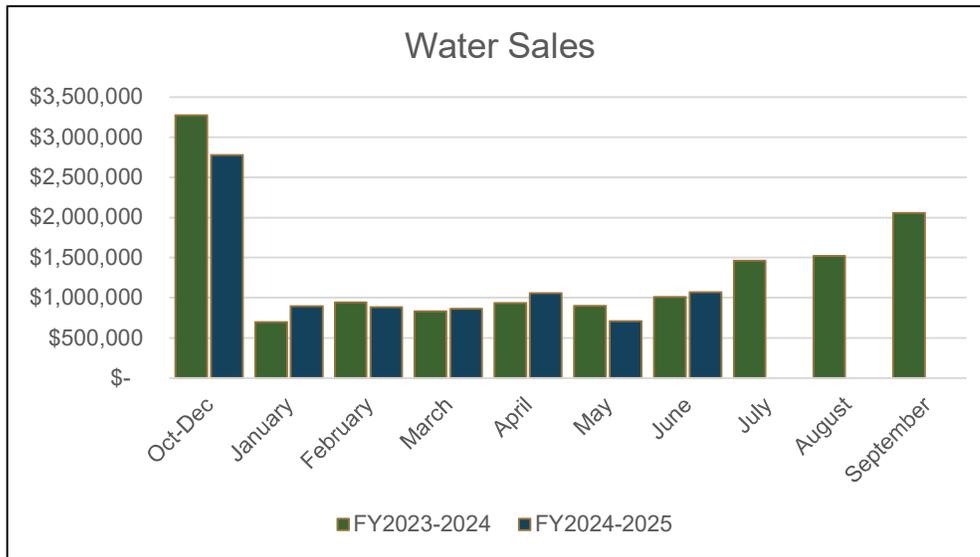
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609	3,475,055	18.21%
January	1,723,331	2,323,372	2,106,184	2,050,363	2,174,013	6.03%
February	1,467,923	1,808,447	2,177,853	2,173,995	2,136,609	-1.72%
March	2,455,249	2,555,920	2,667,094	2,643,269	2,834,924	7.25%
April	1,954,948	2,191,113	2,228,368	2,272,540	2,475,770	8.94%
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		
<b>Year-Year %</b>	<b>\$ 24,558,069</b>	<b>\$ 27,743,096</b>	<b>\$ 29,309,327</b>	<b>\$ 29,752,228</b>	<b>\$ 17,715,890</b>	
		12.97%	5.65%	1.51%	4.35%	

*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. April 2025 sales incurred represent the June 2025 sales tax collection amount.*



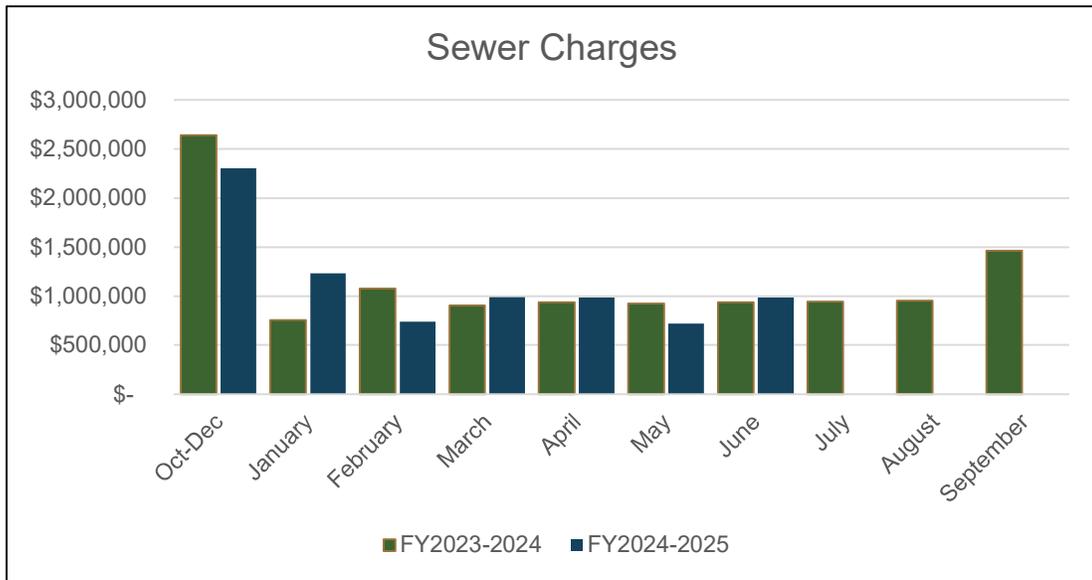
2024-2025 YEAR-TO-DATE  
Water Sales

	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 15,144,131	\$ 2,777,677	18%	\$ 3,272,795	\$ (495,118)
January	15,144,131	894,991	6%	696,073	\$ 198,918
February	15,144,131	882,223	6%	944,813	\$ (62,590)
March	15,144,131	863,796	6%	830,316	\$ 33,480
April	15,144,131	1,057,309	7%	932,429	\$ 124,880
May	15,144,131	710,839	5%	900,130	\$ (189,291)
June	15,144,131	1,068,550	7%	1,011,935	\$ 56,615
July	15,144,131	-	-	1,462,749	-
August	15,144,131	-	-	1,518,236	-
September	15,144,131	-	-	2,053,020	-
	<b>\$ 15,144,131</b>	<b>\$ 8,255,386</b>	<b>55%</b>	<b>\$ 13,622,497</b>	<b>\$ (333,106)</b>



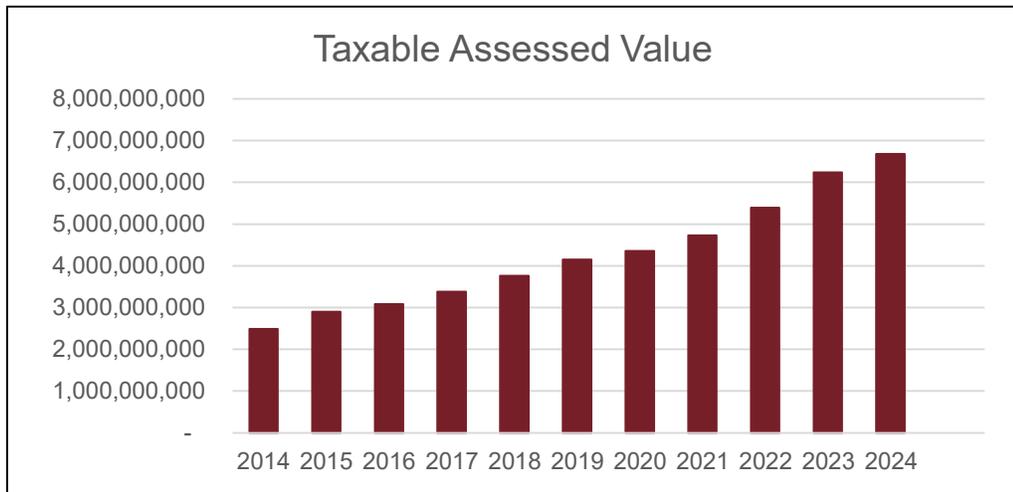
2024-2025 YEAR-TO-DATE  
Sewer Charges

	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 12,226,753	\$ 2,303,276	19%	\$ 2,641,338	\$ (338,062)
January	12,226,753	1,231,824	10%	755,534	\$ 476,290
February	12,226,753	739,565	6%	1,077,518	\$ (337,953)
March	12,226,753	989,212	8%	905,646	\$ 83,567
April	12,226,753	987,582	8%	934,841	\$ 52,741
May	12,226,753	719,706	6%	922,608	\$ (202,902)
June	12,226,753	986,144	8%	935,615	\$ 50,529
July	12,226,753	-	-	942,145	-
August	12,226,753	-	-	952,175	-
September	12,226,753	-	-	1,464,062	-
	<b>\$ 12,226,753</b>	<b>\$ 7,957,309</b>	<b>65%</b>	<b>\$ 11,531,480</b>	<b>\$ (215,790)</b>



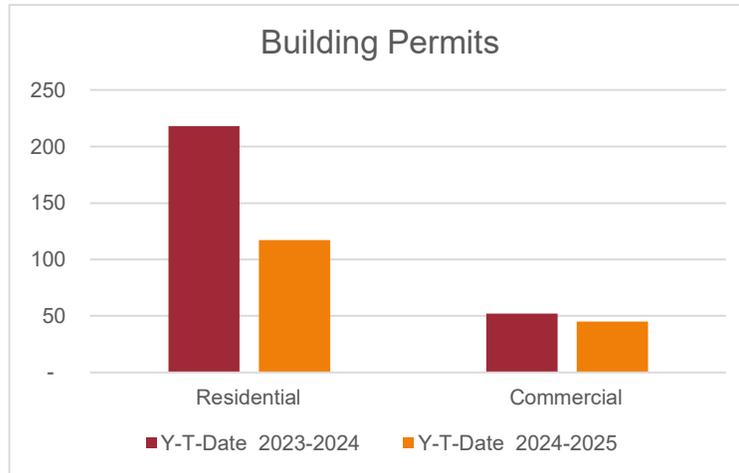
## APPRAISAL ROLL COMPARISON

Tax Year Ending	Certified Taxable Value	% chg from PY
2014	2,488,710,642	-
2015	2,897,517,758	16.43%
2016	3,086,950,718	6.54%
2017	3,383,396,267	9.60%
2018	3,760,434,828	11.14%
2019	4,151,854,531	10.41%
2020	4,356,847,366	4.94%
2021	4,732,777,275	8.63%
2022	5,395,041,820	13.99%
2023	6,238,588,521	15.64%
2024	6,682,231,203	7.11%

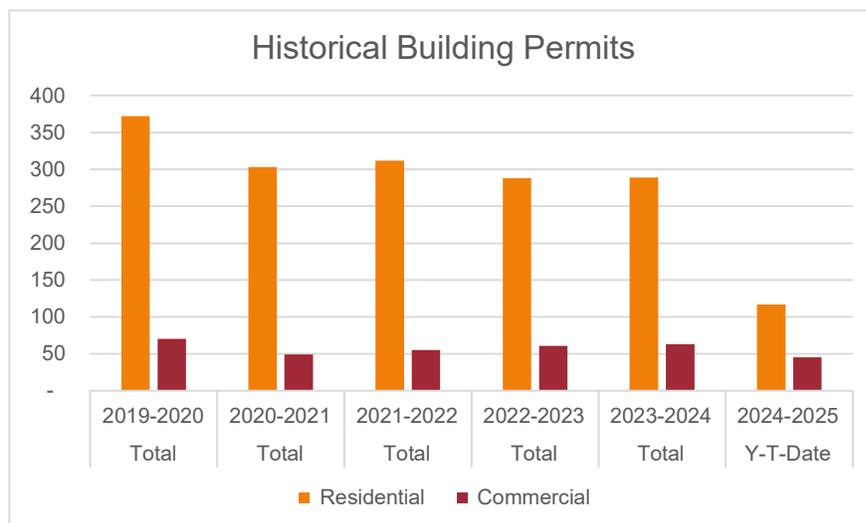


## BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	218	117
Commercial	52	45
<b>Total</b>	<b>270</b>	<b>162</b>



	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	117
Commercial	70	49	55	61	63	45
<b>Total</b>	<b>442</b>	<b>352</b>	<b>367</b>	<b>349</b>	<b>352</b>	<b>162</b>



## Section 3

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### 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

# **INVESTMENT COMMITTEE REPORT**

## **For Month end June 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).



## MONTHLY FINANCIAL REPORT

June 30, 2025

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



## Summary

### Month End Results by Investment Category:

Asset Type	May 31, 2025			June 30, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	4.25%	\$ 23,501,441	\$ 23,501,441	3.32%	\$ 25,229,551	\$ 25,229,551
Pools/Money Market Fund	4.42%	11,700,512	11,700,512	4.41%	9,739,900	9,739,900
Securities	4.43%	50,009,332	50,104,053	4.37%	60,020,955	60,191,730
Certificates of Deposit	4.74%	51,486,286	51,486,286	4.56%	41,125,723	41,125,723
<b>Total</b>	<b>4.52%</b>	<b>\$ 136,697,571</b>	<b>\$ 136,792,292</b>	<b>4.24%</b>	<b>\$ 136,116,129</b>	<b>\$ 136,286,904</b>

#### Average Yield - Current Month (1)

Total Portfolio	4.24%
Rolling Three Month Treasury	4.37%
Rolling Six Month Treasury	4.27%
TexPool	4.30%

#### Fiscal Year-to-Date Average Yield (2)

Total Portfolio	4.60%
Rolling Three Month Treasury	4.49%
Rolling Six Month Treasury	4.50%
TexPool	4.47%

#### Interest Earnings (Approximate)

Monthly Interest Income	\$ 738,440
Fiscal Year-to-date	\$ 5,063,665

(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.

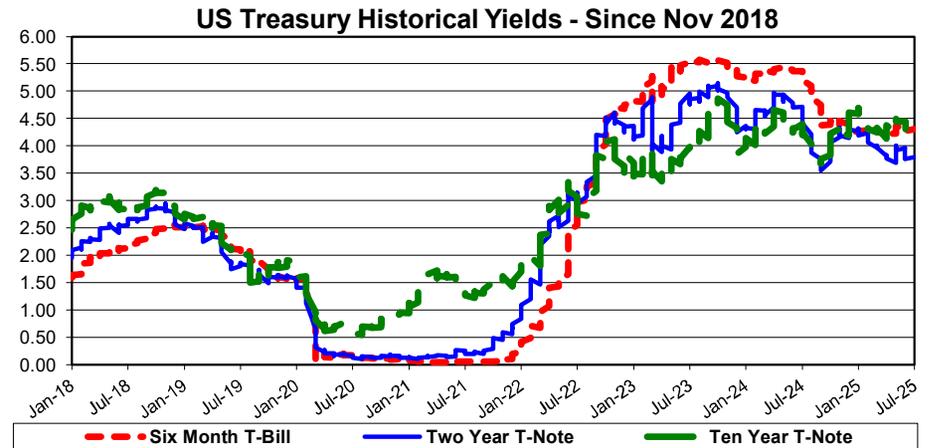
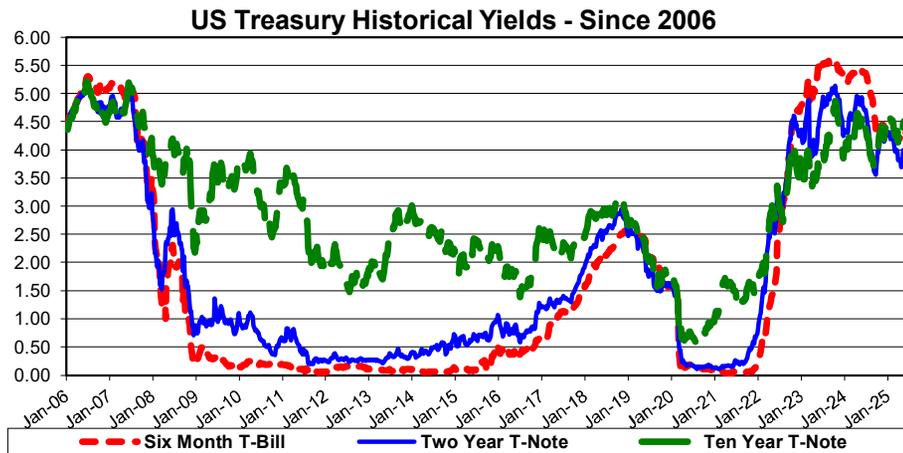
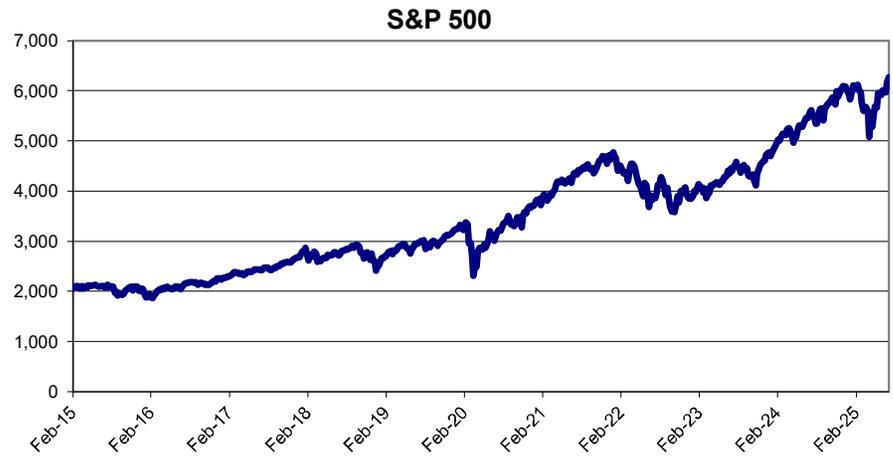
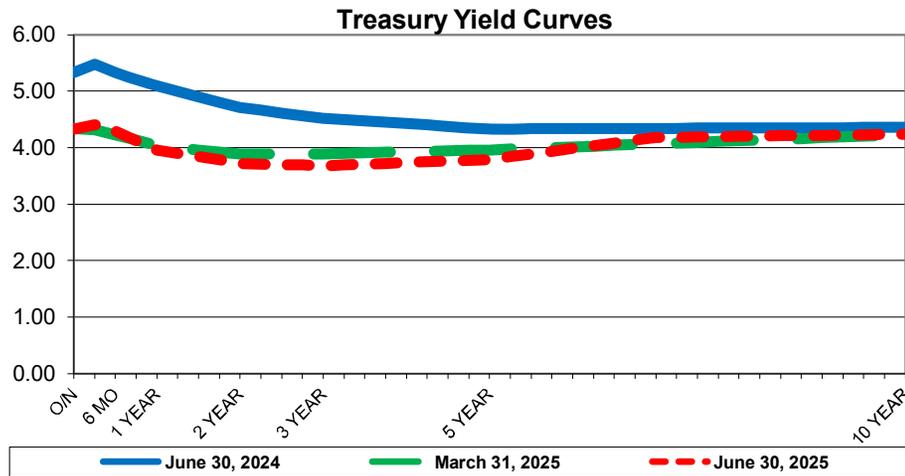
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

**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

6/30/2025

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 are volatile with current estimates for two 0.25% cuts projected late 2025. June Non-Farm Payroll added +147k new jobs, prior months' revisions increased the Three Month Rolling Average to +150k (from the previous +135k). First Quarter 2025 final estimate GDP declined slightly to -0.5%. An Import surge increased the trade deficit. The S&P 500 Stock Index reached a new high (+/-6,175) from February's previous high (over 6,115). The yield curve still bottoms out in the 2-3 year maturity section. Crude Oil remains below \$70 per barrel. Inflation continues above the FOMC 2% target (Core PCE +/-2.7% and Core CPI +/-2.8%). Uncertainty abounds throughout global economic outlooks, tariff negotiations and violent political disruptions.



## Investment Holdings

June 30, 2025

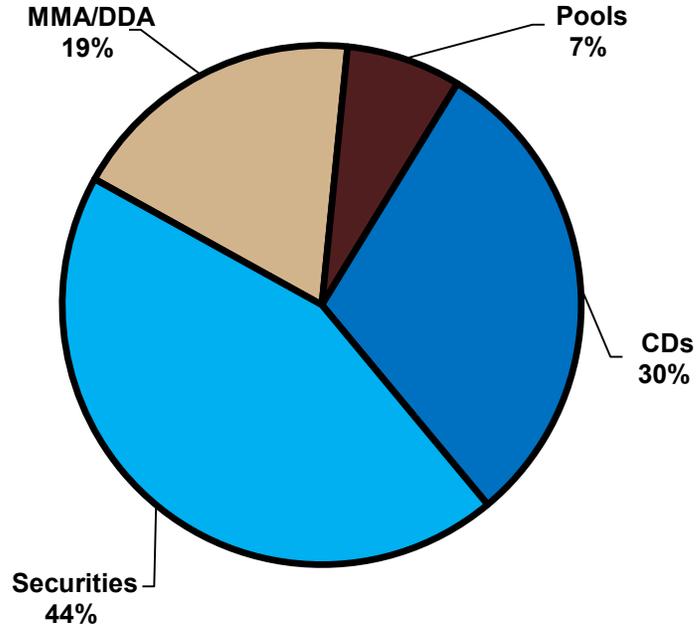
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
InterBank MMA		4.75%	07/01/25	06/30/25	\$ 100,382	\$ 100,382	1.00	\$ 100,382	1	4.75%
InterBank ICS		4.65%	07/01/25	06/30/25	13,246,715	13,246,715	1.00	13,246,715	1	4.65%
SouthState Bank Cash		0.00%	07/01/25	06/30/25	7,042,573	7,042,573	1.00	7,042,573	1	0.00%
SouthState Bank MMA		4.59%	07/01/25	06/30/25	1,394,774	1,394,774	1.00	1,394,774	1	4.59%
NexBank IntraFi MMA Savings		4.45%	07/01/25	06/30/25	3,445,107	3,445,107	1.00	3,445,107	1	4.45%
TexPool	AAAm	4.30%	07/01/25	06/30/25	116,051	116,051	1.00	116,051	1	4.30%
LOGIC	AAAm	4.41%	07/01/25	06/30/25	9,623,849	9,623,849	1.00	9,623,849	1	4.41%
East West Bank CD		5.25%	07/02/25	06/17/24	5,257,381	5,257,381	100.00	5,257,381	2	5.39%
East West Bank CD		4.22%	08/14/25	03/14/25	5,063,406	5,063,406	100.00	5,063,406	45	4.31%
Treasury Note	Aaa/AA+	2.00%	08/15/25	10/09/24	5,000,000	4,985,971	99.68	4,984,180	46	4.29%
Treasury Note	Aaa/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,999,307	100.21	5,010,547	123	5.04%
Treasury Note	Aaa/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,028,091	100.21	10,021,094	153	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,659,891	15,659,891	100.00	15,659,891	209	4.80%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,058,388	5,058,388	100.00	5,058,388	262	4.20%
Federal Farm Credit Bank	Aaa/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,996,713	100.55	5,027,378	289	4.96%
Federal Farm Credit Bank	Aaa/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,004,372	100.68	5,034,085	347	4.78%
Treasury Note	Aaa/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,978,249	99.76	4,987,891	427	4.14%
Treasury Note	Aaa/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,020,619	100.90	5,044,922	472	4.29%
FAMCA	Aaa/AA+	4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.33	10,033,197	541	4.23%
Treasury Note	Aaa/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,007,632	100.48	10,048,438	595	4.07%
American Nat'l Bank & Trust CD		4.05%	03/25/27	03/27/25	5,053,542	5,053,542	100.00	5,053,542	633	4.13%
American Nat'l Bank & Trust CD		3.95%	04/29/27	05/01/25	5,033,114	5,033,114	100.00	5,033,114	668	4.03%
<b>Total Portfolio</b>					<b>\$ 136,095,174</b>	<b>\$ 136,116,129</b>		<b>\$ 136,286,904</b>	<b>241</b>	<b>4.24%</b>

(1) (2)

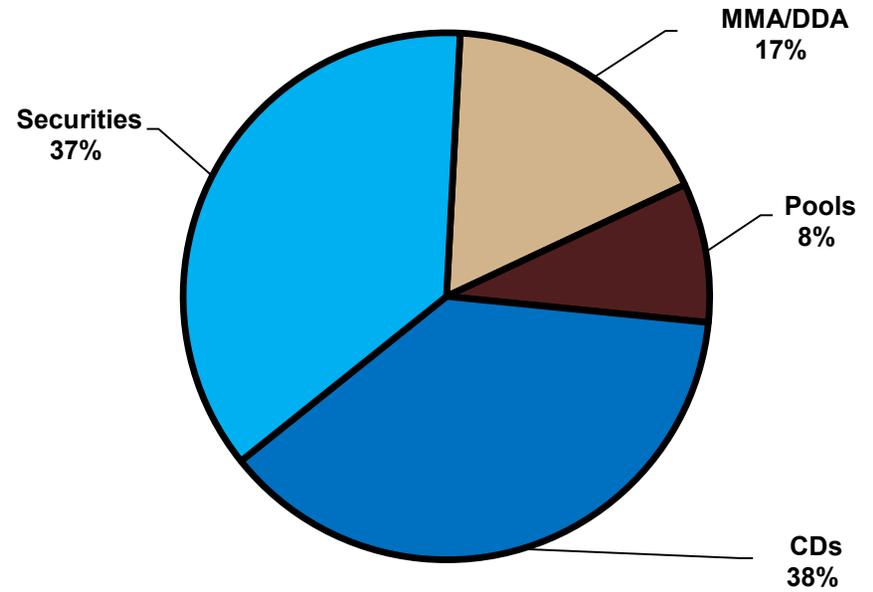
(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

(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.

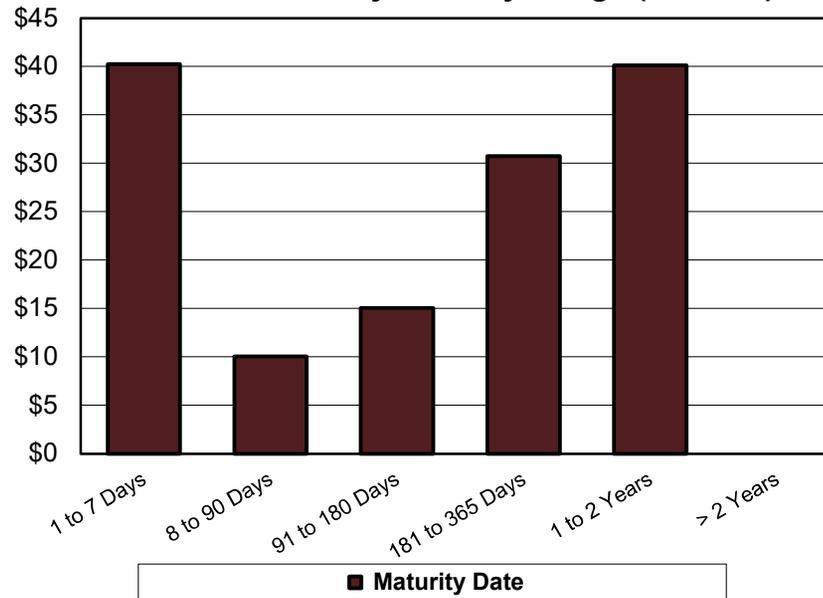
**Composition - Current Month**



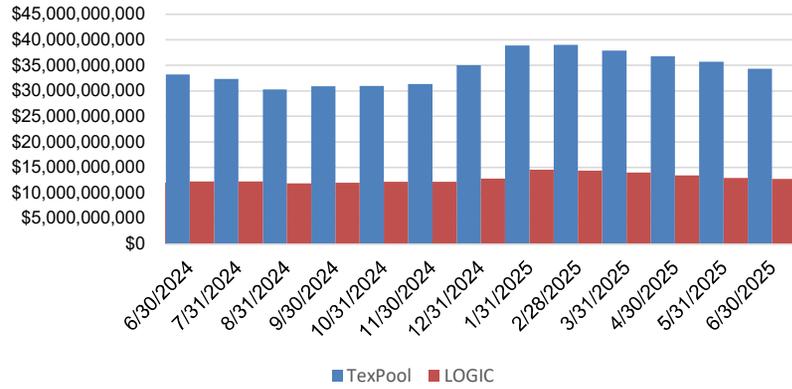
**Composition - Prior Month**



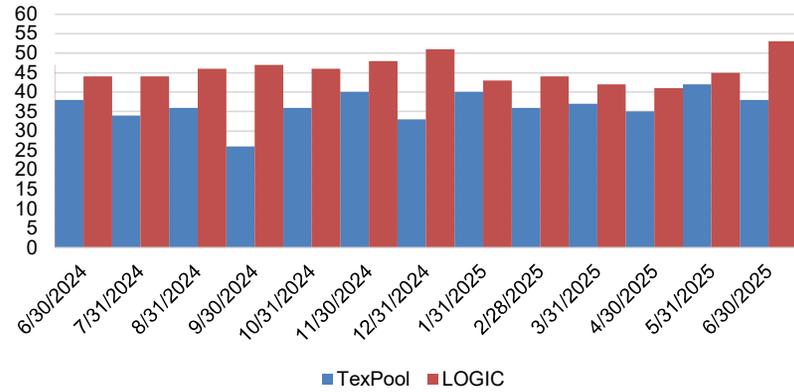
**Distribution by Maturity Range (Millions)**



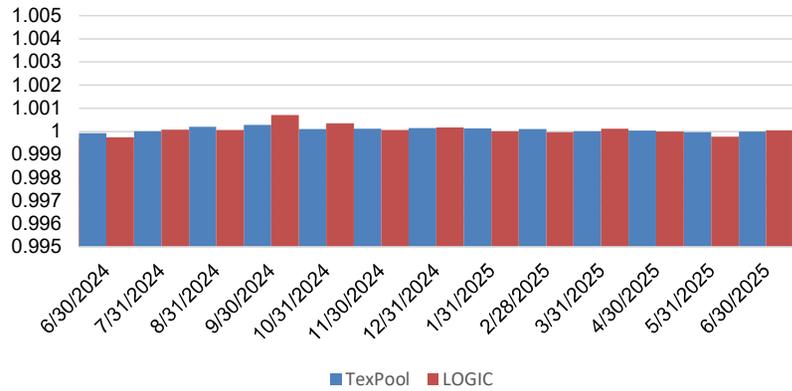
**Invested Balance**



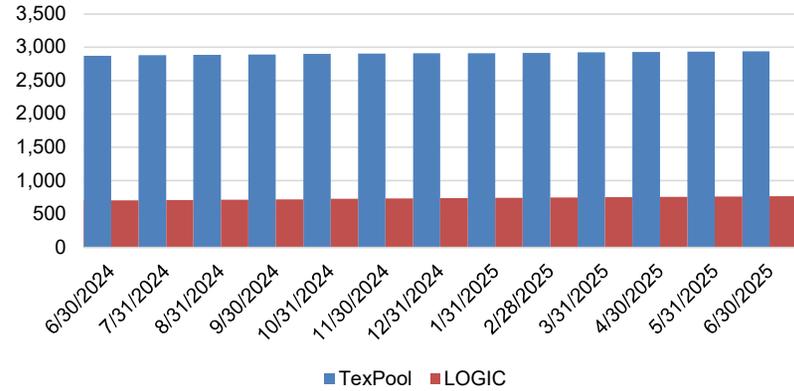
**Weighted Average Maturity in Days**



**Net Asset Value**



**Total Number of Participants**



## Section 4

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### **City of Burleson Monthly Financial Report**

This section contains the Emergicon and Department Transfer Reports.

### **Special Interests**

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*City of Burleson Monthly Financial Report*

## Emergicon - Emergency Medical Billing - June 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)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	June 2025	June Var
Gross Charges	\$ 1,914,772	\$ 1,868,125	\$ 1,946,783	\$ 1,966,657	\$ 51,885	\$ 638,257	\$ 647,578	\$ 9,321
Cash Collections	390,039	637,510	635,289	478,944	88,905	130,013	158,551	28,538
Gross Charge/Txp	2,157	5,958	5,598	5,674	3,517	2,157	1,905	(252)
Cash/Txp (CPT)	439	2,046	1,827	1,395	956	439	466	27

540

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	June 2025	June Var
Insurance	23.0%	8.9%	9.5%	9.2%	-13.8%	23.0%	9%	-14.2%
Medicaid	8.0%	4.6%	5.8%	4.2%	-3.8%	8.0%	5%	-3.3%
Medicare	56.0%	50.6%	39.6%	42.7%	-13.3%	56.0%	47%	-8.6%
Private Pay	13.0%	3.6%	3.4%	3.3%	-9.7%	13.0%	2%	-10.6%
Payer Research	0.0%	32.3%	41.6%	40.6%	40.6%	0.0%	37%	36.8%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0.0%</b>	<b>100%</b>	<b>100%</b>	<b>0.1%</b>

Level of Service	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	June 2025	June Var
ALS Non Emergent A0426	0.0%	0.0%	0.5%	0.1%	0.1%	0.0%	0%	0.0%
ALS - Advanced Life Support A0427	68.0%	56.0%	53.6%	53.3%	-14.7%	68.0%	53%	-14.8%
ALS-2 Emergency A0433	3.0%	0.9%	1.1%	2.6%	-0.4%	3.0%	2%	-1.2%
BLS Non Emergency A0428	0.0%	0.2%	0.6%	1.0%	1.0%	0.0%	1%	0.6%
BLS - Basic Life Support A0429	29.0%	42.8%	44.2%	43.0%	14.0%	29.0%	44%	15.4%
SCT A0429 TXP	0.0%	0.0%	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%	0%	0.0%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0.0%</b>	<b>100%</b>	<b>100%</b>	<b>0.0%</b>

Level of Service Volume	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	June 2025	June Var
ALS Non Emergent A0426	-	-	5	1	1	-	-	-
ALS - Advanced Life Support A0427	604	537	559	554	(50)	201	181	(20)
ALS-2 Emergency A0433	27	11	11	27	-	9	6	(3)
BLS Non Emergency A0428	-	2	7	10	10	-	2	2
BLS - Basic Life Support A0429	257	393	460	446	189	86	151	65
Sct A0429 TXP	-	-	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>888</b>	<b>943</b>	<b>1,042</b>	<b>1,038</b>	<b>150</b>	<b>296</b>	<b>340</b>	<b>44</b>

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	June 2025	June Var
	4,438	7,964	8,855	8,655	4,218	1,479	2,756	1,277

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 June 30, 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 = 06/30/2025 and Tax Units = {multiple}

**BUC - CITY OF BURLESON**

**CURRENT YEAR INFORMATION**

Start Financial Year 10/01/2024

<b>Start Value</b>	<b>Start Exemption</b>	<b>Start Taxable</b>	<b>Rate</b>	<b>Calc Start Levy</b>	<b>Actual Start Levy</b>	<b>Start Frozen Loss</b>	<b>Start + Frozen</b>
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
<b>Adjusted Value</b>	<b>Adjusted Exemption</b>	<b>Adj Taxable</b>	<b>Rate</b>	<b>Calc Adj Levy</b>	<b>Actual Current Levy</b>	<b>Adj Frozen Loss</b>	<b>Act Levy + Act Frozen</b>
8,300,679,766	1,599,764,321	6,700,915,445	0.662700	44,406,966.65	42,025,906.34	2,329,311.12	44,355,217.46
<b>Start Value</b>	<b>Net Value Adj</b>	<b>Start Value + Net Value Adj</b>			<b>Actual Current Value</b>	<b>Other Loss</b>	
8,302,201,378	(1,521,612)	8,300,679,766			8,300,679,766	51,751.50	
<b>Start Exemption</b>	<b>Net Exmp Adj</b>	<b>Start Exemp + Net Exmp Adj</b>			<b>Actual Current Exemption</b>		
1,603,559,414	(3,795,093)	1,599,764,321			1,599,764,321		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 06/30/2025								
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	6.47	35.42	15.70	0.00	69.28
2000	253.66	0.00	0.00	53.33	53.33	200.33	0.00	21.02
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	(421.89)	0.00	0.00	(2,619.38)	0.00	0.00
2003	(2,880.97)	0.00	(359.09)	0.00	0.00	(3,240.06)	0.00	0.00
2004	(8,082.22)	0.00	(179.54)	0.00	0.00	(8,261.76)	0.00	0.00
2005	2,976.36	0.00	(191.44)	0.00	0.00	2,784.92	0.00	0.00
2006	3,193.43	0.00	(208.24)	0.00	0.00	2,985.19	0.00	0.00
2007	6,170.26	0.00	(221.31)	0.00	0.00	5,948.95	0.00	0.00
2008	6,852.80	0.00	(232.49)	0.00	0.42	6,619.89	0.00	0.00
2009	6,906.89	0.00	(236.58)	0.00	123.05	6,547.26	0.00	1.84
2010	8,556.76	0.00	(225.00)	0.00	375.57	7,956.19	0.00	4.50
2011	11,215.71	0.00	(211.84)	0.00	354.18	10,649.69	0.00	3.21
2012	12,019.79	0.00	(200.36)	5.99	319.53	11,499.90	0.00	2.70
2013	16,438.96	0.00	(181.97)	224.51	258.55	15,998.44	(0.27)	1.59
2014	23,806.36	0.00	(173.46)	24.42	713.11	22,919.79	0.00	3.01
2015	28,303.26	0.00	(154.36)	360.12	1,281.05	26,867.85	0.00	4.55
2016	22,507.58	0.00	(132.09)	352.18	1,027.06	21,348.43	0.00	4.59

**YEAR-TO-DATE SUMMARY PART C**

Tax Year = 2024 AND Month = 06/30/2025 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 06/30/2025		
2017	24,244.25	0.00	(255.55)	341.59	1,774.53	22,214.17	0.00	7.39
2018	31,353.51	0.00	(232.16)	344.51	2,978.71	28,142.64	0.00	9.57
2019	44,704.15	0.00	(480.67)	640.01	4,630.52	39,592.96	(0.73)	10.47
2020	50,642.41	0.00	(830.80)	833.90	6,452.00	43,359.61	0.00	12.95
2021	60,737.96	0.00	(310.04)	2,283.24	12,366.96	48,060.96	(101.62)	20.46
2022	112,170.91	(328.60)	(3,967.12)	3,987.84	31,504.97	76,698.82	(337.37)	29.11
2023	291,493.86	(184.02)	(62,144.53)	10,986.15	76,552.16	152,797.17	(1,459.69)	33.37
2024	42,062,637.38	(962.11)	(36,731.04)	69,788.26	41,489,037.06	536,869.28	(7,001.87)	98.72
<b>TOTAL</b>	<b>42,812,735.38</b>	<b>(1,474.73)</b>	<b>(108,281.57)</b>	<b>90,232.52</b>	<b>41,629,838.18</b>	<b>1,074,615.63</b>	<b>(8,901.55)</b>	