



**FISCAL YEAR 2024-2025**  
**MONTHLY FINANCIAL REPORT**  
**JULY 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 July 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 \$53,056,770 through July 31, 2025. This represents an increase of 8.0% from revenue earned in the preceding year. Investment Earnings decreased \$(165,227) or -16.7% from July 2025 compared to July 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 -5.0%. 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 \$(352,155) or -23.7% 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 \$(178,912) or -28.0% 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	\$ 40,666,329	76.6%
Franchise Fees	3,191,903	6.0%
Investment Earnings	822,838	1.6%
Licenses, permits and fees	1,130,948	2.1%
Fines	459,470	0.9%
Charges for Services	221,498	0.4%
Other Revenues	2,170,266	4.1%
Cost Allocation	3,145,082	5.9%
Transfers In	1,248,438	2.4%
<b>Total</b>	<b>\$ 53,056,770</b>	<b>100.0%</b>

A comparison between FY 2024 and FY 2025 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	\$ 27,246,133	\$ 30,259,911	\$ 3,013,778	11.1%
Sales Tax	9,729,490	10,213,834	484,344	5.0%
Liquor Tax	171,966	192,583	20,617	12.0%
Franchise Fees	3,068,248	3,191,903	123,655	4.0%
Investment Earnings	988,065	822,838	(165,227)	-16.7%
License, Permit & Fee	1,483,103	1,130,948	(352,155)	-23.7%
Fines	638,381	459,470	(178,912)	-28.0%
Charges for Services	179,155	221,498	42,344	23.6%
Miscellaneous	259,901	342,688	82,786	31.9%
Cost Allocation Rev	3,062,107	3,145,082	82,975	2.7%
Intergovernmental	560,014	992,777	432,763	77.3%
Operating Grant & Contributions	789,256	834,801	45,545	5.8%
Transfer In	969,135	1,248,438	279,303	28.8%
	<b>\$ 49,144,956</b>	<b>\$ 53,056,770</b>	<b>\$ 3,911,814</b>	<b>8.0%</b>

**GENERAL FUND**

**Expenditures**

Expenditures for General Fund purposes were \$50,987,875 through July 31, 2025. An increase of \$2,918,816 or 6.1% from the preceding year. Note that the Transfer out to the Street Maintenance Fund of \$1,668,240 to date is a new transfer this year. Also note that total current year actuals as a percent of budget is comparable year over year, 78.88% as of FY 2025 and 79.10% as of FY 2024. Prior Year Comparison of General Fund Expenditures by Department through July 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over		Material Variance Drivers
	2024	2025	Amount	Percent	
City Council	\$ 78,996	\$ 60,535	\$ (18,460)	-23.4%	
City Manager's Office	1,070,227	1,156,175	85,948	8.0%	
City Secretary's Office	697,442	696,444	(998)	-0.1%	
Communications	411,777	477,174	65,397	15.9%	Increased salaries expense due to filled vacancy
Finance	1,607,759	1,265,360	(342,398)	-21.3%	
Non-Departmental	1,086,938	1,246,111	159,173	14.6%	Tax services expense budgeted as non-departmental compared to Finance in prior year
Human Resources	868,780	1,014,177	145,397	16.7%	Increased salaries expense due to filled vacancy
Judicial	108,088	104,560	(3,528)	-3.3%	
Legal Services	624,530	665,342	40,811	6.5%	
Municipal Court	333,864	428,930	95,066	28.5%	Increased IT Contribution expense
Records Management	94,068	132,073	38,005	40.4%	Increased salaries expense due to payout for retiring employee
Purchasing	244,465	240,655	(3,810)	-1.6%	
Fire	9,742,894	9,437,412	(305,482)	-3.1%	
Police	14,600,008	15,513,588	913,580	6.3%	
Marshals Service	174,788	3,410	(171,378)	-98.0%	
PS Communication	1,921,841	2,218,278	296,437	15.4%	Decrease in reimbursement to/from non-grant
Drainage Maint	452,216	559,462	107,247	23.7%	Increase in equipment expense driven by budgeted flood warning system expenses.
Engineering/Capital	795,634	814,153	18,519	2.3%	
Engineering/Development	419,326	580,874	161,548	38.5%	Increase in engineering services expense
Engineering/Inspections	465,354	452,417	(12,937)	-2.8%	
Facilities Maintenance	736,815	967,672	230,857	31.3%	Increased building maint. & repair and engineering services expenses
Public Works Admin	895,807	755,832	(139,974)	-15.6%	
Streets Pavement Maint	2,495,699	2,746,569	250,871	10.1%	Increase in street maintenance and repair in line with increased budget for other outside services expense
Traffic Maint	564,062	966,143	402,081	71.3%	Increased signal maintenance & repair expenditures. Percent of budget is comparable year over year.
Animal Services	603,377	603,592	215	0.0%	
Code Enforcement	328,819	640,199	311,380	94.7%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Environmental Services	259,394	121,887	(137,508)	-53.0%	
Neighborhood Svcs Admin	192,406	1,013	(191,393)	-99.5%	
Building Inspections	800,204	705,996	(94,208)	-11.8%	
Community Development	330,935	601,810	270,875	81.9%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Development Services	298,050	14,018	(284,033)	-95.3%	
Economic Development	42,394	44,280	1,886	4.4%	
Incentive Payments	948,920	838,106	(110,814)	-11.7%	
Library	1,159,141	1,180,072	20,930	1.8%	
Parks	1,299,948	1,435,422	135,474	10.4%	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	533,159	441,850	(91,309)	-17.1%	
Senior Citizens Center	180,790	187,009	6,219	3.4%	
Special Events	-	-	-	N/A	
Transfer Out	600,000	1,668,240	1,068,240	178.0%	Transfers to the Street Maintenance Fund. Fund did not exist for FY 2024.
	\$ 48,069,059	\$ 50,987,875	\$ 2,918,816	6.1%	

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

Division	Total	Percent
General Government	\$ 7,487,536	15%
Public Safety	27,172,688	53%
Public Works	7,843,123	15%
Neighborhood Services	1,366,690	3%
Development Services	2,204,211	4%
Culture & Recreation	3,245,387	6%
Transfer Out	1,668,240	3%
	\$ 50,987,875	100%

## WATER AND SEWER FUND

### Revenues

Operating revenue in the Water and Sewer Fund was \$21,351,796 through July 31, 2025, a decrease of \$(407,425) or -1.9% 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 -6.9% 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 \$(190,679) or -24.6% 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 -6.5%. Impact Fee revenues decreased \$(382,956) or -42.2% 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 FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 19,987,707	\$ 20,138,097	\$ 150,390	0.8%
License, Permit & Fee	6,180	11,599	5,419	87.7%
Investment Earnings	774,153	583,474	(190,679)	-24.6%
Miscellaneous	48,255	58,022	9,766	20.2%
Impact Fee	908,529	525,574	(382,956)	-42.2%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	34,396	35,031	634	1.8%
	<u>\$ 21,759,221</u>	<u>\$ 21,351,796</u>	<u>\$ (407,425)</u>	<u>-1.9%</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	\$ 10,051,241	\$ 9,941,198	(110,043)	-1.1%
Sewer Revenue	9,115,244	9,233,644	118,400	1.3%
Sewer Surcharge	535,043	575,658	40,615	7.6%
Connections & Extensions	54,857	36,732	(18,125)	-33.0%
Penalties	231,322	350,865	119,542	51.7%
	<u>\$ 19,987,707</u>	<u>\$ 20,138,097</u>	<u>\$ 150,390</u>	<u>0.8%</u>

## WATER AND SEWER FUND

### Expenditures

The Water and Sewer Fund expenditures through July 31, 2025 totaled \$21,587,752. This represents an overall decrease of \$(1,724,257) or -7.4% compared to the preceding year. Personnel Development increased \$61,968 or 216.5% primarily due to the reclassification of a citywide membership expense to this account for the current year and going forward. Supplies expense increased \$14,235 or 16.5% driven by an increase in billing processing costs paid to our third party billing company. Minor furniture and equipment expense increased \$66,548 or 143.4% due to an increase in meters expense for the Water Services Division. Outside Services expense increased \$55,959 or 39.5% driven by expenses paid for leak detection services for the Water Services Division. Infrastructure Maintenance & Repair expense increased \$20,060 or 14.8% due to pavement repairs for water main break on Hidden Creek. Equipment Maintenance & Repair expense increased \$8,218 or 48.3% driven by a pump repair on Hulen. Insurance expense increased \$26,482 or 25.0% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$178,695 or 11.3% due to Wastewater Services Contribution to Equipment Services Fund.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 2,563,597	\$ 2,470,676	\$ (92,921)	-3.6%
Personnel Development	28,627	90,595	61,968	216.5%
Supplies	86,493	100,728	14,235	16.5%
Minor Furn & Equip	46,420	112,968	66,548	143.4%
Outside Services	141,623	197,583	55,959	39.5%
Water Purchases	3,859,940	3,036,698	(823,242)	-21.3%
Sewer Treatment	4,768,105	4,142,172	(625,933)	-13.1%
Infr Maint & Repair	135,947	156,007	20,060	14.8%
Equip Maint & Repair	17,029	25,247	8,218	48.3%
Utilities	213,380	217,151	3,772	1.8%
Insurance	105,760	132,242	26,482	25.0%
Misc	1,023,974	990,246	(33,728)	-3.3%
Contribution to ISF	1,578,935	1,757,630	178,695	11.3%
Cost Allocation Exp	1,062,607	1,094,500	31,893	3.0%
Capital Expenditures	340,458	64,730	(275,727)	-81.0%
Debt Service Charges	6,369,980	6,056,869	(313,111)	-4.9%
Transfers Out	969,135	941,710	(27,425)	-2.8%
	<b>\$ 23,312,009</b>	<b>\$ 21,587,752</b>	<b>\$ (1,724,257)</b>	<b>-7.4%</b>

## 4A SALES TAX FUND

### Revenues

4A revenue through July 31, 2025, is \$8,055,467 and an increase of \$2,681,896 or 49.9% for revenues reported for the same period in the preceding year. Sales tax increased \$242,175 or 5.0%. Sales tax revenue is collected in arrears. Collections received in July 2025 for May 2025 are included in the FY 2025 values. The increase in sale of capital due to the sale of land was offset by the expenditure to purchase land.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 4,864,744	\$ 5,106,919	\$ 242,175	5.0%
OFS-Sale of Capital	-	2,410,475	2,410,475	100%
Investment Earnings	217,519	208,076	(9,443)	-4.3%
Miscellaneous	291,308	329,997	38,690	13.3%
	<u>\$ 5,373,571</u>	<u>\$ 8,055,467</u>	<u>\$ 2,681,896</u>	<u>49.9%</u>

### Expenditures

Expenditures through July 31, 2025, are \$7,976,749 and an increase of \$3,694,628 or 86.3% for expenses reported for the same period in the preceding year. Personnel increased \$104,330 or 22.9% due to salaries increase in Economic Development driven by the addition of a new position included in the budget for FY 2025. Supplies expense increased \$2,212 or 52.8% due to promotional supplies. Infrastructure Maintenance and Repair expense increased \$16,368 or 100% due to Right-of-Way Maintenance and Repair expense. Utilities expense increased \$1,321 or 23.2% primarily driven by increased water expenses attributable to the Economic Development department. Incentives expenses increased by \$896,176, 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 \$202,126 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 \$113,424 or 100% due to transfer out to the General Fund for increased budgeted monthly personnel reimbursement.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 455,952	\$ 560,282	\$ 104,330	22.9%
Personnel Development	72,204	66,614	(5,591)	-7.7%
Supplies	4,187	6,399	2,212	52.8%
Outside Services	147,815	92,926	(54,889)	-37.1%
Infr Maint & Repair	-	16,368	16,368	100%
Utilities	5,695	7,016	1,321	23.2%
Miscellaneous	227,698	220,582	(7,116)	-3.1%
Incentives	449,481	1,345,657	896,176	199.4%
Contribution to ISF	183,894	386,020	202,126	109.9%
Cost Allocation Exp	130,470	134,380	3,910	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	-	113,424	113,424	100%
	<u>\$ 4,282,121</u>	<u>\$ 7,976,749</u>	<u>\$ 3,694,628</u>	<u>86.3%</u>

## 4B SALES TAX FUND

### Revenues

4B revenue was \$5,259,562 through July 31, 2025, an increase of \$204,901 or 4.1% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in July 2025 for May 2025 are included in the FY 2025 values. Investment Earnings decreased \$(54,689) or -33.9% 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 -5.7%.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 4,864,744	\$ 5,106,919	\$ 242,175	5.0%
Investment Earnings	161,426	106,737	(54,689)	-33.9%
Miscellaneous	28,490	45,906	17,415	61.1%
	<u>\$ 5,054,661</u>	<u>\$ 5,259,562</u>	<u>\$ 204,901</u>	<u>4.1%</u>

### Expenditures

Expenditures through July 31, 2025, are \$7,116,494 and a decrease of \$(11,356) or -0.2% for expenses reported for the same period in the preceding year. Supplies expense increased \$2,119 or 100% due to increased clothing expense for the Parks & Recreation department. Minor furniture and equipment expense increased by \$13,539 or 78.2% due to minor apparatus expense attributable to the Parks & Recreation department. Contribution to Internal Service Fund expense increased \$4,936 or 19.4% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$67,394 or 100% due to expenditures for various Parks and Russell Farms improvements. Transfer Out Debt Service increased \$891,077 or 58.5% due to transfers for increased bond payments.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 299,201	\$ 292,815	\$ (6,386)	-2.1%
Personnel Development	2,333	2,108	(225)	-9.6%
Supplies	-	2,119	2,119	100.0%
Minor Furn & Equip	17,310	30,849	13,539	78.2%
Outside Services	17,648	12,354	(5,294)	-30.0%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	167,912	105,905	(62,007)	-36.9%
Utilities	-	-	-	N/A
Incentive Payments	725,000	23,293	(701,707)	-96.8%
Contribution to ISF	25,494	30,430	4,936	19.4%
Cost Allocation Exp	85,208	87,770	2,562	3.0%
Capital Expenditures	-	67,394	67,394	100.0%
Transfer Out-Parks Perf Fund	2,877,694	2,708,290	(169,404)	-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	1,388,042	1,340,083	(47,959)	-3.5%
	<u>\$ 7,127,850</u>	<u>\$ 7,116,494</u>	<u>\$ (11,356)</u>	<u>-0.2%</u>

## PARKS PERFORMANCE FUND

### Revenues

Parks Performance revenue was \$5,045,777 through July 31, 2025, a decrease of \$(75) or -0.001% compared to revenue reported for the same time period in the preceding year.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 2,133,747	\$ 2,229,666	\$ 95,918	4.5%
Investment Earnings	20,064	45,561	25,497	127.1%
Miscellaneous	14,347	62,260	47,913	334.0%
Transfer In-4B	2,877,694	2,708,290	(169,404)	-5.9%
	<u>\$ 5,045,852</u>	<u>\$ 5,045,777</u>	<u>\$ (75)</u>	<u>-0.001%</u>

### Expenditures

Expenditures through July 31, 2025, totaled \$4,435,800. This represents an overall increase of \$135,943 or a 3.2% increase from the preceding year. Minor furniture and equipment expense increased \$14,383 or 97.0% driven by a budgeted purchase of Chisenhall scoreboard controllers. Outside Services expense increased \$59,962 or 142.0% due to athletic facility management expenses. Infrastructure Maintenance and Repair expense increased \$117,606 or 108.6% driven by replacement of air compressors and Chisenhall concrete cutting for sidewalk repairs. Insurance expense increased \$15,531 or 15.7% driven by increased annual insurance billing. Contribution to Internal Service Fund increased by \$55,347 or 21.7% primarily driven by increased Contribution to Equipment Services Fund expense.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 2,443,875	\$ 2,315,444	\$ (128,431)	-5.3%
Personnel Development	16,748	16,315	(432)	-2.6%
Supplies	144,539	136,368	(8,172)	-5.7%
Minor Furn & Equip	14,827	29,210	14,383	97.0%
Outside Services	42,230	102,191	59,962	142.0%
Infr Maint & Repair	108,250	225,856	117,606	108.6%
Equip Maint & Repair	31,186	15,002	(16,184)	-51.9%
Utilities	427,589	455,996	28,407	6.6%
Insurance	98,869	114,400	15,531	15.7%
Miscellaneous	96,588	74,217	(22,371)	-23.2%
Contribution to ISF	254,903	310,250	55,347	21.7%
Cost Allocation Exp	578,974	596,360	17,386	3.0%
Capital Expenditures	41,280	44,190	2,911	7.1%
	<u>\$ 4,299,857</u>	<u>\$ 4,435,800</u>	<u>\$ 135,943</u>	<u>3.2%</u>

## MEDICAL TRANSPORT FUND

### Revenues

Medical Transport revenue was \$1,662,229 through July 31, 2025. The City started collecting these revenues in October 2023.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 847,838	\$ 1,631,163	\$ 783,326	92.4%
Investment Earnings	2,397	31,066	28,669	1196.1%
Transfer In	-	-	-	N/A
	<u>\$ 850,235</u>	<u>\$ 1,662,229</u>	<u>\$ 811,994</u>	<u>95.5%</u>

### Expenditures

Expenditures through July 31, 2025 totaled \$1,325,781. This represents an overall increase of \$1,026,838 or a 343.5% increase from the preceding year. Personnel increased by \$287,933 or 19.6% primarily due to increase in salaries expense for Fire Medical Transport. Personnel Grant Reimbursement declined \$707,791 or -53.5% due to fewer ARPA covered expenditures, as the City continues to approach total obligations. Contribution to Internal Service Fund increased by \$54,600 or 100% due to this is the first year the fund is paying a Contribution to Equipment Services Fund.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 1,467,126	\$ 1,755,059	\$ 287,933	19.6%
Personnel Grant Reimburse	(1,322,267)	(614,476)	707,791	-53.5%
Med Director/Lease	47,800	40,350	(7,450)	-15.6%
Supplies	106,283	90,248	(16,035)	-15.1%
Contribution to ISF	-	54,600	54,600	100.0%
	<u>\$ 298,942</u>	<u>\$ 1,325,781</u>	<u>\$ 1,026,838</u>	<u>343.5%</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 \$1,699,739 through July 31, 2025. The City started collecting these revenues in October 2024, therefore this is no prior year comparison.

A comparison between FY 2024 and FY 2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Property Taxes	\$ -	\$ -	\$ -	N/A
Investment Earnings	-	31,499	31,499	100.0%
Transfer In	-	1,668,240	1,668,240	100.0%
	<u>\$ -</u>	<u>\$ 1,699,739</u>	<u>\$ 1,699,739</u>	<u>100.0%</u>

## Expenditures

Expenditures through July 31, 2025 totaled \$1,462,943. The Street Maintenance Fund has budgeted for outside services and maintenance and repair expense for FY 2025, 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 FY 2024 and FY 2025 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	-	1,432,602	1,432,602	100.0%
Capital Expenditures	-	6,055	6,055	100.0%
	<u>\$ -</u>	<u>\$ 1,462,943</u>	<u>\$ 1,462,943</u>	<u>100.0%</u>

**Jul-25**

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

Percent of Year Expired **83.3%**

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	26,866,224	29,751,223	29,751,223	29,939,830	(188,607)	-	100.63%	101.83%
Ad Val Taxes - Delinquent	130,617	130,000	130,000	112,801	17,199	-	86.77%	101.45%
Ad Val Taxes - Pen & Int	249,292	230,000	230,000	207,279	22,721	-	90.12%	107.57%
<b>PROPERTY TAXES TOTAL</b>	<b>\$ 27,246,133</b>	<b>\$ 30,111,223</b>	<b>\$ 30,111,223</b>	<b>\$ 30,259,911</b>	<b>\$ (148,688)</b>	<b>\$ -</b>	<b>100.49%</b>	<b>101.87%</b>
Sales Tax	9,729,490	15,287,678	15,287,678	10,213,834	5,073,844	-	66.81%	64.06%
Liquor Tax	171,966	215,900	215,900	192,583	23,317	-	89.20%	83.43%
<b>SALES TAX TOTAL</b>	<b>\$ 9,901,457</b>	<b>\$ 15,503,578</b>	<b>\$ 15,503,578</b>	<b>\$ 10,406,418</b>	<b>\$ 5,097,160</b>	<b>\$ -</b>	<b>67.12%</b>	<b>64.32%</b>
W&S Franchise Fee	846,845	1,094,835	1,094,835	912,363	182,473	-	83.33%	83.33%
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	33,177	52,000	52,000	32,851	19,149	2,972	63.17%	57.45%
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	235,315	296,400	296,400	257,683	38,717	64,166	86.94%	72.55%
SW Internal Srv Franchise	277,214	323,484	323,484	269,570	53,914	-	83.33%	83.33%
<b>FRANCHISE FEES TOTAL</b>	<b>\$ 3,068,248</b>	<b>\$ 4,254,115</b>	<b>\$ 4,254,115</b>	<b>\$ 3,191,903</b>	<b>\$ 1,062,212</b>	<b>\$ 485,060</b>	<b>75.03%</b>	<b>73.43%</b>
<b>INVESTMENT EARNINGS TOTAL</b>	<b>\$ 988,065</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 822,838</b>	<b>\$ (222,838)</b>	<b>\$ 49,741</b>	<b>137.14%</b>	<b>131.74%</b>
<b>LICENSE, PERMIT, FEE TOTAL</b>	<b>\$ 1,483,103</b>	<b>\$ 1,554,968</b>	<b>\$ 1,554,968</b>	<b>\$ 1,130,948</b>	<b>\$ 424,020</b>	<b>\$ 2,539</b>	<b>72.73%</b>	<b>88.37%</b>
<b>FINES TOTAL</b>	<b>\$ 638,381</b>	<b>\$ 853,000</b>	<b>\$ 853,000</b>	<b>\$ 459,470</b>	<b>\$ 393,530</b>	<b>\$ -</b>	<b>53.87%</b>	<b>66.85%</b>
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$ 179,155</b>	<b>\$ 290,300</b>	<b>\$ 290,300</b>	<b>\$ 221,498</b>	<b>\$ 68,802</b>	<b>\$ -</b>	<b>76.30%</b>	<b>42.81%</b>
<b>MISC TOTAL</b>	<b>\$ 269,901</b>	<b>\$ 600,045</b>	<b>\$ 600,045</b>	<b>\$ 342,688</b>	<b>\$ 257,357</b>	<b>\$ -</b>	<b>57.11%</b>	<b>42.82%</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	39,185	37,710	37,710	31,440	6,270	-	83.37%	83.34%
Cost allocation from 4A	130,470	161,260	161,260	134,380	26,880	-	83.33%	83.33%
Cost allocation from 4B	85,208	105,320	105,320	87,770	17,550	-	83.34%	83.33%
Cost allocation from PPF	578,974	715,620	715,620	596,360	119,260	-	83.33%	83.33%
Cost allocation from HMF	21,545	26,630	26,630	22,190	4,440	-	83.33%	83.34%
Cost allocation from TIF	30,410	37,590	37,590	31,330	6,260	-	83.35%	83.33%
Cost allocation from Misc SRF	15,147	18,720	18,720	15,600	3,120	-	83.33%	83.33%
Cost allocation from DS	988	1,220	1,220	1,017	203	-	83.33%	103.78%
Cost allocation from WS	1,062,607	1,313,390	1,313,390	1,094,500	218,890	-	83.33%	83.33%
Cost allocation from SW	43,025	53,180	53,180	44,320	8,860	-	83.34%	83.33%
Cost allocation from Golf	233,218	288,260	288,260	240,220	48,040	-	83.33%	83.33%
Cost allocation from CEM	635	780	780	650	130	-	83.33%	16.46%
Cost allocation from ERF	4,739	5,850	5,850	4,875	975	-	83.33%	83.33%
Cost allocation from ESF	140,953	174,220	174,220	145,180	29,040	-	83.33%	83.33%
Cost allocation from SSR	212,784	263,000	263,000	219,170	43,830	-	83.33%	83.33%
Cost allocation from HIF	462,219	571,300	571,300	476,080	95,220	-	83.33%	83.33%
<b>COST ALLOCATION REV TOTAL</b>	<b>\$ 3,062,107</b>	<b>\$ 3,774,050</b>	<b>\$ 3,774,050</b>	<b>\$ 3,145,082</b>	<b>\$ 628,968</b>	<b>\$ -</b>	<b>83.33%</b>	<b>83.27%</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	52,732	(11,114)	-	126.70%	21.11%
Reimbursable Overtime	1,014	-	-	4,322	(4,322)	-	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>\$ 834,801</b>	<b>\$ 243,813</b>	<b>\$ -</b>	<b>77.40%</b>	<b>71.32%</b>
Transfer from ERF-Government	-	-	-	-	-	-	N/A	0.00%
Transfer from WS	969,135	1,130,052	1,130,052	941,710	188,342	-	83.33%	83.33%
Transfer In	-	1,725,496	1,725,496	-	1,725,496	-	0.00%	N/A
Transfer from GF	-	-	-	-	-	-	N/A	N/A
Transfer From 4A	-	136,109	136,109	113,424	22,685	-	83.33%	N/A
Transfer From TIF2	-	231,964	231,964	193,303	38,661	-	83.33%	N/A
<b>TRANSFER IN TOTAL</b>	<b>\$ 969,135</b>	<b>\$ 3,223,621</b>	<b>\$ 3,223,621</b>	<b>\$ 1,248,438</b>	<b>\$ 1,975,184</b>	<b>\$ -</b>	<b>38.73%</b>	<b>64.27%</b>
<b>TOTAL REVENUE</b>	<b>\$ 49,144,956</b>	<b>\$ 64,042,836</b>	<b>\$ 64,042,836</b>	<b>\$ 53,056,770</b>	<b>\$ 10,986,066</b>	<b>\$ 537,340</b>	<b>82.85%</b>	<b>84.73%</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.

Jul-25

General Fund - Schedule of Expenditures  
Budget vs. Actuals

Percent of Year Expired 83.3%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
<b>GENERAL GOVERNMENT</b>									
City Council	78,996	92,394	(2,645)	89,749	4,186	60,535	25,028	67.45%	73.58%
City Manager's Office	1,070,227	1,357,479	50	1,357,529	2,223	1,156,175	199,130	85.17%	81.28%
City Secretary's Office	697,442	904,534	2,645	907,179	30,925	696,444	179,810	76.77%	81.94%
Communications	411,777	643,436	-	643,436	5,886	477,174	160,376	74.16%	72.72%
Finance	1,607,759	1,694,932	7,076	1,702,008	12,295	1,265,360	424,353	74.35%	70.35%
Non-Departmental	1,086,938	647,303	36,050	683,353	30,190	1,246,111	(592,948)	182.35%	149.07%
Human Resources	868,780	1,338,294	-	1,338,294	15,931	1,014,177	308,186	75.78%	75.99%
Judicial	108,088	137,369	-	137,369	305	104,560	32,505	76.12%	80.29%
Legal Services	624,530	848,920	116,753	965,673	67,776	665,342	232,555	68.90%	75.81%
Municipal Court	333,864	567,280	-	567,280	4,314	428,930	134,036	75.61%	70.66%
Records Management	94,068	130,494	-	130,494	265	132,073	(1,844)	101.21%	78.02%
Purchasing	244,465	322,931	14,743	337,674	15,787	240,655	81,232	71.27%	72.74%
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$ 7,226,934</b>	<b>\$ 8,685,366</b>	<b>\$ 174,672</b>	<b>\$ 8,860,038</b>	<b>\$ 190,082</b>	<b>\$ 7,487,536</b>	<b>\$ 1,182,420</b>	<b>84.51%</b>	<b>81.32%</b>
<b>PUBLIC SAFETY</b>									
Fire	9,742,894	11,761,445	26,994	11,788,439	137,260	9,437,412	2,213,767	80.06%	78.87%
Police	14,600,008	19,520,439	-	19,520,439	113,763	15,513,588	3,893,089	79.47%	80.39%
Marshals Service	174,788	-	-	-	-	3,410	(3,410)	N/A	79.34%
Public Safety Communications	1,921,841	3,069,572	-	3,069,572	2,079	2,218,278	849,215	72.27%	74.10%
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 26,439,530</b>	<b>\$ 34,351,456</b>	<b>\$ 26,994</b>	<b>\$ 34,378,450</b>	<b>\$ 253,102</b>	<b>\$ 27,172,688</b>	<b>\$ 6,952,661</b>	<b>79.04%</b>	<b>79.33%</b>
<b>PUBLIC WORKS</b>									
Drainage Maint	452,216	750,509	16,800	767,309	37,312	559,462	170,534	72.91%	60.99%
Engineering/Capital	795,634	1,325,753	142,044	1,467,797	88,169	814,153	565,475	55.47%	617.11%
Engineering/Development	419,326	797,380	158,154	955,534	168,762	580,874	205,898	60.79%	51.21%
Engineering/Inspections	465,354	605,476	-	605,476	-	452,417	153,059	74.72%	128.14%
Facilities Maintenance	736,815	953,348	224,532	1,177,880	30,721	967,672	179,487	82.15%	62.14%
Public Works Admin	895,807	986,813	256,000	986,813	340	755,832	230,640	76.59%	78.00%
Streets Pavement Maint	2,495,699	3,420,569	34,596	3,455,165	209,136	2,746,569	499,460	79.49%	65.87%
Traffic Maint	564,062	1,316,607	296,710	1,869,317	148,050	966,143	755,123	51.68%	54.02%
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 6,824,912</b>	<b>\$ 10,156,455</b>	<b>\$ 1,128,836</b>	<b>\$ 11,285,291</b>	<b>\$ 682,490</b>	<b>\$ 7,843,123</b>	<b>\$ 2,759,677</b>	<b>69.50%</b>	<b>74.03%</b>
<b>NEIGHBORHOOD SERVICES</b>									
Animal Services	603,377	803,528	6,000	809,528	4,945	603,592	200,991	74.56%	78.41%
Code Enforcement	328,819	798,381	-	798,381	11,005	640,199	147,176	80.19%	81.13%
Environmental Services	259,394	149,848	-	149,848	-	121,887	27,961	81.34%	83.16%
Neighborhood Svcs Admin	192,406	-	-	-	-	1,013	(1,013)	N/A	82.52%
<b>NEIGHBORHOOD SERVICES TOTAL</b>	<b>\$ 1,383,996</b>	<b>\$ 1,751,757</b>	<b>\$ 6,000</b>	<b>\$ 1,757,757</b>	<b>\$ 15,951</b>	<b>\$ 1,366,690</b>	<b>\$ 375,116</b>	<b>77.75%</b>	<b>80.47%</b>
<b>DEVELOPMENT SERVICES</b>									
Building Inspections	800,204	895,477	-	895,477	299	705,996	189,182	78.84%	78.51%
Community Development	330,935	767,650	-	767,650	8,378	601,810	157,461	78.40%	68.00%
Development Services	298,050	15,340	-	15,340	-	14,018	1,322	91.38%	80.12%
Economic Development	42,394	52,370	-	52,370	-	44,280	8,090	84.55%	83.38%
Incentive Payments	948,920	957,070	-	957,070	16,212	838,106	102,752	87.57%	100.00%
<b>DEVELOPMENT SERVICES TOTAL</b>	<b>\$ 2,420,504</b>	<b>\$ 2,687,907</b>	<b>\$ -</b>	<b>\$ 2,687,907</b>	<b>\$ 24,889</b>	<b>\$ 2,204,211</b>	<b>\$ 458,807</b>	<b>82.00%</b>	<b>84.11%</b>
<b>CULTURE &amp; RECREATION</b>									
Library	1,159,141	1,485,517	-	1,485,517	43,099	1,180,072	262,346	79.44%	79.62%
Parks	1,299,948	1,666,498	35,760	1,702,258	33,607	1,435,422	233,230	84.32%	79.91%
Parks & Recreation Admin	144	-	-	-	-	1,034	(1,034)	N/A	0.42%
ROW Maintenance	533,159	610,413	-	610,413	10,115	441,850	158,447	72.39%	66.19%
Senior Center	180,790	226,726	1,550	228,276	2,325	187,009	38,943	81.92%	83.65%
Special Events	-	-	-	-	-	-	-	N/A	N/A
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>\$ 3,173,183</b>	<b>\$ 3,989,154</b>	<b>\$ 37,310</b>	<b>\$ 4,026,464</b>	<b>\$ 89,146</b>	<b>\$ 3,245,387</b>	<b>\$ 691,932</b>	<b>80.60%</b>	<b>76.67%</b>
<b>TRANSFER OUT</b>									
Transfers Out	-	1,645,833	-	1,645,833	-	1,668,240	(22,407)	101.36%	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>\$ 1,668,240</b>	<b>\$ (22,407)</b>	<b>101.36%</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURE</b>	<b>\$ 48,069,059</b>	<b>\$ 63,267,928</b>	<b>\$ 1,373,812</b>	<b>\$ 64,641,740</b>	<b>\$ 1,255,660</b>	<b>\$ 50,987,875</b>	<b>\$ 12,398,205</b>	<b>78.88%</b>	<b>79.10%</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.

# Jul-25

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

Percent of  
Year Expired

83.3%

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	19,987,707	28,308,689	-	28,308,689	-	20,138,097	8,170,592	1,369,298	71.14%	77.8%
LICENSE,PERMIT & FEE	6,180	20,000	-	20,000	-	11,599	8,401	441	58.00%	30.90%
INVESTMENT EARNINGS	774,153	450,000	-	450,000	-	583,474	(133,474)	50,181	129.66%	172.03%
MISCELLANEOUS	48,255	43,922	-	43,922	-	58,022	(14,100)	-	132.10%	116.50%
IMPACT FEE	908,529	1,030,000	-	1,030,000	-	525,574	504,426	-	51.03%	70.57%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	-	0.00%	N/A
TRANSFER IN	34,396	46,979	-	46,979	-	35,031	11,948	-	74.57%	16.44%
<b>TOTAL REVENUE</b>	<b>\$ 21,759,221</b>	<b>\$ 29,943,590</b>	<b>\$ -</b>	<b>\$ 29,943,590</b>	<b>\$ -</b>	<b>\$ 21,351,796</b>	<b>\$ 8,591,794</b>	<b>\$ 1,419,920</b>	<b>71.31%</b>	<b>78.56%</b>
PERSONNEL	2,563,597	3,425,811	-	3,425,811	-	2,470,676	955,135	-	72.12%	80.05%
PERSONNEL DEVELOPMNT	28,627	41,056	60,186	101,242	-	90,595	10,647	-	89.48%	48.26%
SUPPLIES	86,493	113,313	651	113,964	9,539	100,728	3,697	-	88.39%	75.85%
MINOR FURN & EQUIP	46,420	38,500	248,787	287,287	155,927	112,968	18,393	-	39.32%	97.59%
OUTSIDE SERVICES	141,623	491,148	26,307	517,455	174,036	197,583	145,836	-	38.18%	72.56%
WATER PURCHASES	3,859,940	5,796,517	(53,075)	5,743,442	-	3,036,698	2,706,744	-	52.87%	77.49%
SEWER TREATMENT	4,768,105	5,837,521	(3,726)	5,833,795	-	4,142,172	1,691,623	-	71.00%	82.21%
INFR MAINT & REPAIR	135,947	299,716	(14,980)	284,736	11,718	156,007	117,011	-	54.79%	48.02%
EQUIP MAINT & REPAIR	17,029	33,500	44	33,544	-	25,247	8,297	-	75.27%	46.32%
UTILITIES	213,380	423,747	-	423,747	-	217,151	206,596	-	51.25%	64.63%
INSURANCE	105,760	120,682	-	120,682	-	132,242	(11,560)	-	109.58%	97.71%
MISC	1,023,974	1,423,334	(35,800)	1,387,534	16,781	990,246	380,507	-	71.37%	72.31%
CONTRIBUTION TO ISF	1,578,935	2,109,150	-	2,109,150	-	1,757,630	351,520	-	83.33%	83.33%
COST ALLOCATION EXP	1,062,607	1,313,390	-	1,313,390	-	1,094,500	218,890	-	83.33%	83.33%
CAPITAL EXPENDITURES	340,458	263,500	162,394	101,106	163,521	64,730	(127,146)	-	64.02%	55.64%
DEBT SERVICE CHARGES	6,369,980	6,963,230	-	6,963,230	-	6,056,869	906,361	-	86.98%	86.07%
TRANFERS OUT	-	-	1,564,003	1,564,003	-	-	1,564,003	-	0.00%	N/A
TRANFERS OUT-GENERAL FUND	969,135	1,130,052	-	1,130,052	-	941,710	188,342	-	83.33%	83.33%
<b>TOTAL EXPENDITURE</b>	<b>\$ 23,312,009</b>	<b>\$ 29,824,167</b>	<b>\$ 1,954,791</b>	<b>\$ 31,454,170</b>	<b>\$ 531,522</b>	<b>\$ 21,587,752</b>	<b>\$ 9,334,896</b>	<b>\$ -</b>	<b>68.63%</b>	<b>80.61%</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.

# Jul-25

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

### Budget vs. Actuals

Percent of Year  
Expired

83.3%

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	4,864,744	7,643,839	-	7,643,839	-	5,106,919	2,536,920	-	66.81%	64.06%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	2,410,475	(35,475)	-	101.49%	0.00%
INVESTMENT EARNINGS	217,519	75,000	-	75,000	-	208,076	(133,076)	18,839	277.43%	217.52%
MISCELLANEOUS	291,308	301,575	-	301,575	-	329,997	(28,422)	-	109.42%	100.45%
<b>TOTAL REVENUE</b>	<b>\$ 5,373,571</b>	<b>\$ 10,395,414</b>		<b>\$ 10,395,414</b>	<b>\$ -</b>	<b>\$ 8,055,467</b>	<b>2,339,947</b>	<b>\$ 18,839</b>	<b>77.49%</b>	<b>51.87%</b>
PERSONNEL	455,952	741,125	-	741,125	-	560,282	180,843	-	75.60%	75.89%
PERSONNEL DEVELOPMNT	72,204	87,175	14,400	101,575	-	66,614	34,961	-	65.58%	157.22%
SUPPLIES	4,187	8,750	-	8,750	-	6,399	2,351	-	73.14%	69.79%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	-	0.00%	N/A
OUTSIDE SERVICES	147,815	144,067	18,475	162,542	11,353	92,926	58,263	-	57.17%	34.36%
INFR MAINT & REPAIR	-	27,500	-	27,500	8,693	16,368	2,439	-	59.52%	0.00%
UTILITIES	5,695	26,885	-	26,885	-	7,016	19,869	-	26.10%	15.34%
MISC	227,698	296,500	42,125	338,625	-	220,582	118,043	-	65.14%	60.13%
INCENTIVE PAYMENTS	449,481	4,755,900	1,231,785	5,987,685	295,632	1,345,657	4,346,396	-	22.47%	10.01%
CONTRIBUTION TO ISF	183,894	463,220	-	463,220	-	386,020	77,200	-	83.33%	83.33%
COST ALLOCATION EXP	130,470	161,260	-	161,260	-	134,380	26,880	-	83.33%	83.33%
CAPITAL EXPENDITURES	-	-	1,100,000	1,100,000	5,000	1,693,498	(598,498)	-	153.95%	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	-	113,424	22,685	-	83.33%	N/A
<b>TOTAL EXPENDITURE</b>	<b>\$ 4,282,121</b>	<b>\$ 10,976,718</b>	<b>\$ 2,406,785</b>	<b>\$ 13,383,503</b>	<b>\$ 320,679</b>	<b>\$ 7,976,749</b>	<b>\$ 5,086,076</b>	<b>\$ -</b>	<b>59.60%</b>	<b>44.54%</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.

# Jul-25

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

Percent of Year  
Expired **83.3%**

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	4,864,744	7,643,839	-	7,643,839	-	5,106,919	2,536,920	-	66.81%	64.06%
INVESTMENT EARNINGS	161,426	130,000	-	130,000	-	106,737	23,263	9,239	82.11%	179.36%
MISCELLANEOUS	28,490	41,467	-	41,467	-	45,906	(4,439)	-	110.70%	70.77%
<b>TOTAL REVENUE</b>	<b>\$ 5,054,661</b>	<b>\$ 7,815,306</b>	<b>\$ -</b>	<b>\$ 7,815,306</b>	<b>\$ -</b>	<b>\$ 5,259,562</b>	<b>\$ 2,555,744</b>	<b>\$ 9,239</b>	<b>67.30%</b>	<b>65.44%</b>
PERSONNEL	299,201	347,733	-	347,733	-	292,815	54,918	-	84.21%	84.75%
PERSONNEL DEVELOPMNT	2,333	4,865	-	4,865	-	2,108	2,757	-	43.33%	47.95%
SUPPLIES	-	900	2,500	3,400	-	2,119	1,281	-	62.33%	0.00%
MINOR FURN & EQUIP	17,310	32,000	-	32,000	180	30,849	971	-	96.40%	86.55%
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	167,912	143,940	(3,017)	140,923	26,665	105,905	8,353	-	75.15%	99.39%
UTILITIES	-	52,600	-	52,600	-	-	52,600	-	0.00%	0.00%
INCENTIVE PAYMENTS	725,000	136,150	-	136,150	-	23,293	112,857	-	17.11%	89.51%
CONTRIBUTION TO ISF	25,494	36,510	-	36,510	-	30,430	6,080	-	83.35%	83.34%
COST ALLOCATION EXP	85,208	105,320	-	105,320	-	87,770	17,550	-	83.34%	83.33%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	2,700	67,394	54	-	96.07%	0.00%
TRANSFER OUT-PARK PERF	2,877,694	3,249,948	-	3,249,948	-	2,708,290	541,658	-	83.33%	83.33%
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	1,388,042	1,165,865	-	1,165,865	-	1,340,083	(174,218)	-	114.94%	112.85%
<b>TOTAL EXPENDITURE</b>	<b>7,127,850</b>	<b>8,381,605</b>	<b>20,148</b>	<b>\$ 8,401,753</b>	<b>\$ 31,774</b>	<b>\$ 7,116,494</b>	<b>\$ 1,253,485</b>	<b>\$ -</b>	<b>84.70%</b>	<b>88.20%</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.

# Jul-25

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

Percent of Year Expired **83.3%**

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	2,133,747	2,369,627	-	2,369,627	-	2,229,666	139,961	-	94.09%	97.21%
INVESTMENT EARNINGS	20,064	10,300	-	10,300	-	45,561	(35,261)	2,877	442.34%	200.64%
MISCELLANEOUS	14,347	4,120	-	4,120	-	62,260	(58,140)	-	1511.17%	696.44%
TRANSFER IN-4B	2,877,694	3,249,948	-	3,249,948	-	2,708,290	541,658	-	83.33%	83.33%
<b>TOTAL REVENUE</b>	<b>\$ 5,045,852</b>	<b>\$ 5,633,995</b>	<b>\$ -</b>	<b>\$ 5,633,995</b>	<b>\$ -</b>	<b>\$ 5,045,777</b>	<b>\$ 588,218</b>	<b>\$ 2,877</b>	<b>89.56%</b>	<b>89.14%</b>
PERSONNEL	2,443,875	3,112,280	-	3,112,280	-	2,315,444	796,836	-	74.40%	78.18%
PERSONNEL DEVELOPMNT	16,748	19,284	4,453	23,737	-	16,315	7,422	-	68.73%	86.85%
SUPPLIES	144,539	184,547	2,709	187,256	42,088	136,368	8,801	-	72.82%	73.09%
MINOR FURN & EQUIP	14,827	48,660	(2,089)	46,571	9,738	29,210	7,623	-	62.72%	51.73%
OUTSIDE SERVICES	42,230	71,300	(13,042)	58,258	30,539	102,191	(74,472)	-	175.41%	59.23%
INFR MAINT & REPAIR	108,250	253,954	56,016	309,970	73,110	225,856	11,004	-	72.86%	46.27%
EQUIP MAINT & REPAIR	31,186	34,922	(4,884)	30,038	6,149	15,002	8,887	-	49.94%	89.30%
UTILITIES	427,589	557,996	612	558,608	7,323	455,996	95,289	-	81.63%	78.54%
INSURANCE	98,869	110,345	-	110,345	-	114,400	(4,055)	-	103.67%	122.65%
MISC	96,588	145,901	8,480	154,381	18,996	74,217	61,168	-	48.07%	64.41%
CONTRIBUTION TO ISF	254,903	372,300	-	372,300	-	310,250	62,050	-	83.33%	83.33%
COST ALLOCATION EXP	578,974	715,620	-	715,620	-	596,360	119,260	-	83.33%	83.33%
CAPITAL EXPENDITURES	41,280	6,886	50,000	56,886	2,273	44,190	10,423	-	77.68%	23.88%
<b>TOTAL EXPENDITURE</b>	<b>\$ 4,299,857</b>	<b>\$ 5,633,995</b>	<b>\$ 102,255</b>	<b>\$ 5,736,250</b>	<b>\$ 190,215</b>	<b>\$ 4,435,800</b>	<b>\$ 1,110,235</b>	<b>\$ -</b>	<b>77.33%</b>	<b>75.97%</b>

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**Jul-25**

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

Percent of Year Expired **83.3%**

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	847,838	1,960,251	-	1,960,251	-	1,631,163	329,088	123,547	83.21%	51.38%
INVESTMENT EARNINGS	2,397	40,000	-	40,000	-	31,066	8,934	1,117	77.66%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	-	0.00%	N/A
<b>TOTAL REVENUE</b>	<b>\$ 850,235</b>	<b>\$ 2,614,727</b>	<b>\$ -</b>	<b>\$ 2,614,727</b>	<b>\$ -</b>	<b>\$ 1,662,229</b>	<b>952,498</b>	<b>\$ 124,663</b>	<b>63.57%</b>	<b>51.53%</b>
PERSONNEL	1,467,126	2,339,951	-	2,339,951	-	1,755,059	584,892	-	75.00%	78.75%
PERSONNEL GRANT REIMBURSE	(1,322,267)	-	-	-	-	(614,476)	614,476	-	N/A	74.89%
MED DIRECTOR/LEASE	47,800	95,048	-	95,048	18,600	40,350	36,098	-	42.45%	73.48%
SUPPLIES	106,283	103,814	-	103,814	54,615	90,248	(41,049)	-	86.93%	79.06%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	54,600	10,920	-	83.33%	N/A
<b>TOTAL EXPENDITURE</b>	<b>\$ 298,942</b>	<b>\$ 2,604,333</b>	<b>\$ -</b>	<b>\$ 2,604,333</b>	<b>\$ 73,215</b>	<b>\$ 1,325,781</b>	<b>\$ 1,205,337</b>	<b>\$ -</b>	<b>50.91%</b>	<b>100.69%</b>

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**Jul-25**

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

Percent of  
Year Expired **83.3%**

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	-	31,499	(11,499)	-	157.49%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,668,240	(22,407)	-	101.36%	0.00%
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ -</b>	<b>\$ 1,699,739</b>	<b>(33,906)</b>	<b>\$ -</b>	<b>102.04%</b>	<b>N/A</b>
OUTSIDE SERVICES	-	30,000	29,489	60,389	-	24,286	36,103	-	40.22%	0.00%
INFR MAINT & REPAIR	-	1,635,833	(36,444)	1,599,389	166,787	1,432,602	0	-	89.57%	0.00%
CAPITAL EXPENDITURES	-	-	6,955	6,055	-	6,055	0	-	100.00%	0.00%
<b>TOTAL EXPENDITURE</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ -</b>	<b>\$ 1,665,833</b>	<b>\$ 166,787</b>	<b>\$ 1,462,943</b>	<b>\$ 36,103</b>	<b>\$ -</b>	<b>87.82%</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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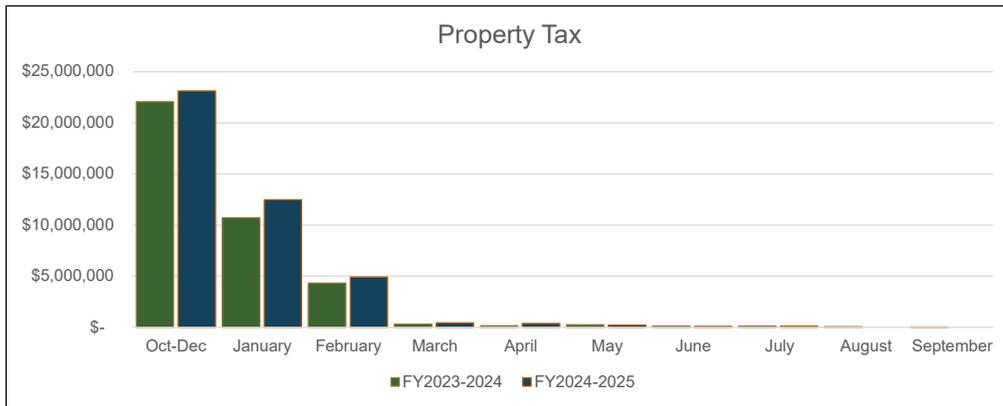
### **City of Burleson Monthly Financial Report**

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	103,389	0.25%	113,586	\$ (10,196)
August	41,351,620	-	0.00%	49,237	-
September	41,351,620	-	0.00%	13,029	-
	<u>\$ 41,351,620</u>	<u>\$ 41,657,613</u>	<u>100.74%</u>	<u>\$ 38,086,228</u>	<u>\$ 3,633,651</u>

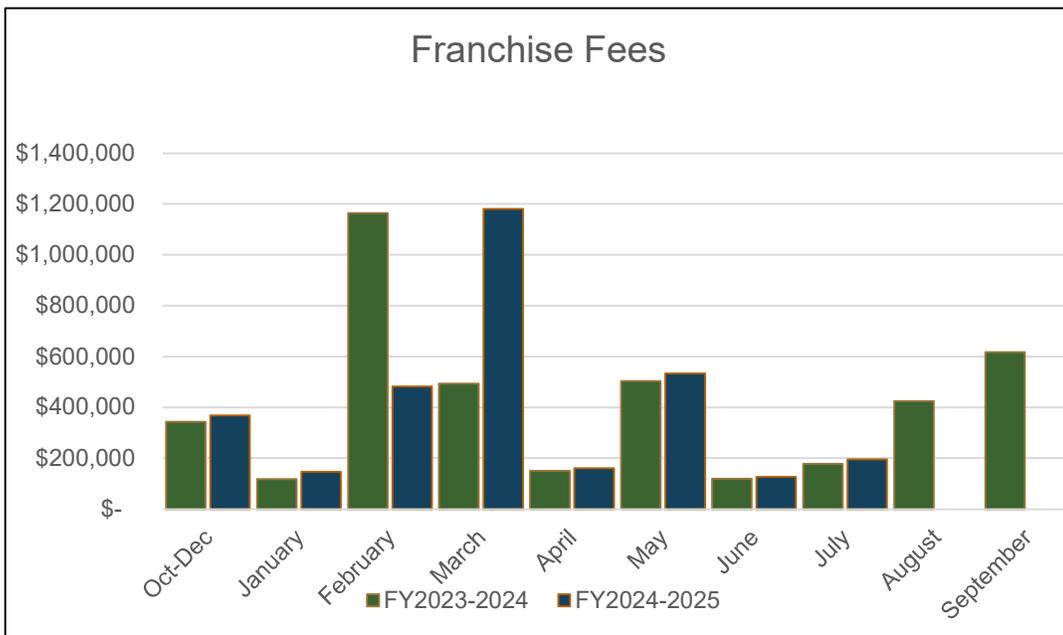


*Note: The majority of property tax revenues are collected during the months of December through February.*

2024-2025 YEAR-TO-DATE

Franchise Fees

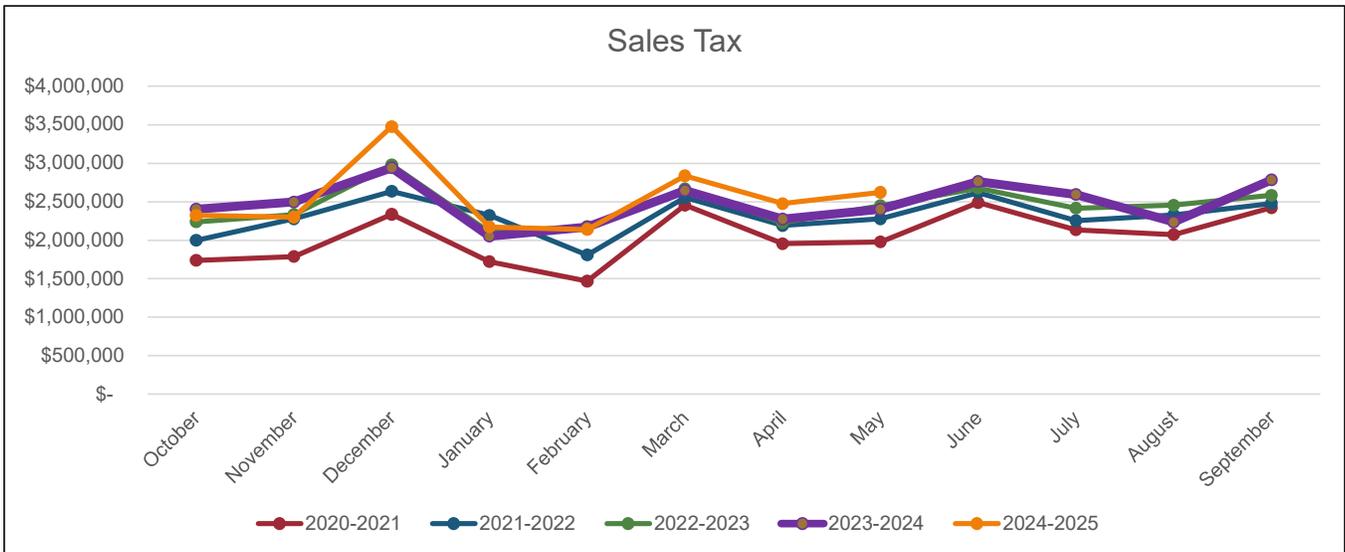
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,254,115	\$ 367,602	9%	\$ 342,647	\$ 24,955
January	4,254,115	146,135	3%	118,005	\$ 28,130
February	4,254,115	481,519	11%	1,164,268	\$ (682,750)
March	4,254,115	1,180,701	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	195,711	5%	177,965	\$ 17,747
August	4,254,115	-	-	423,936	-
September	4,254,115	-	-	617,734	-
	<b>\$ 4,254,115</b>	<b>\$ 3,191,903</b>	<b>75%</b>	<b>\$ 4,109,918</b>	<b>\$ 123,655</b>



2024-2025 YEAR-TO-DATE  
Sales Tax

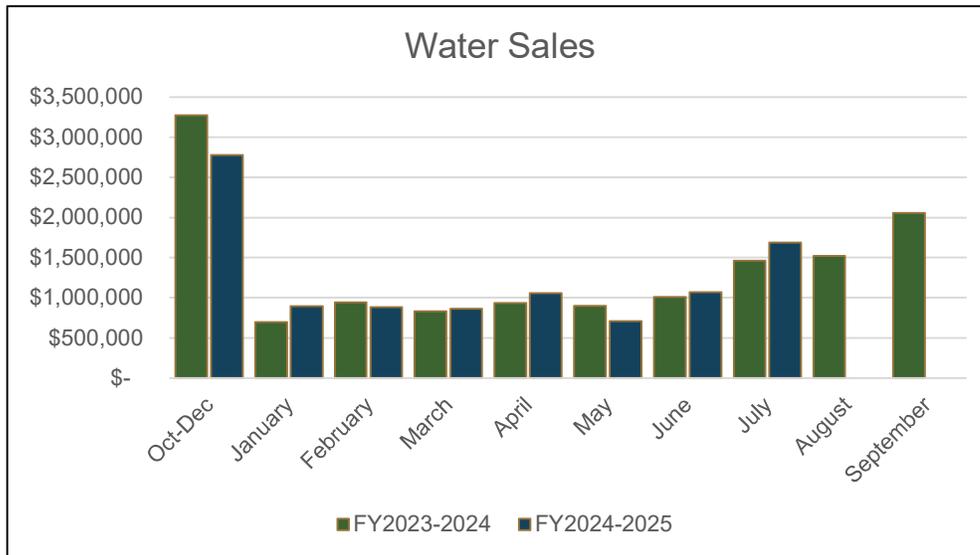
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609	3,475,055	18.21%
January	1,723,331	2,323,372	2,106,184	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	2,620,414	9.12%
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>\$ 20,336,304</b>	
		12.97%	5.65%	1.51%	4.94%	

*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. May 2025 sales incurred represent the July 2025 sales tax collection amount.*



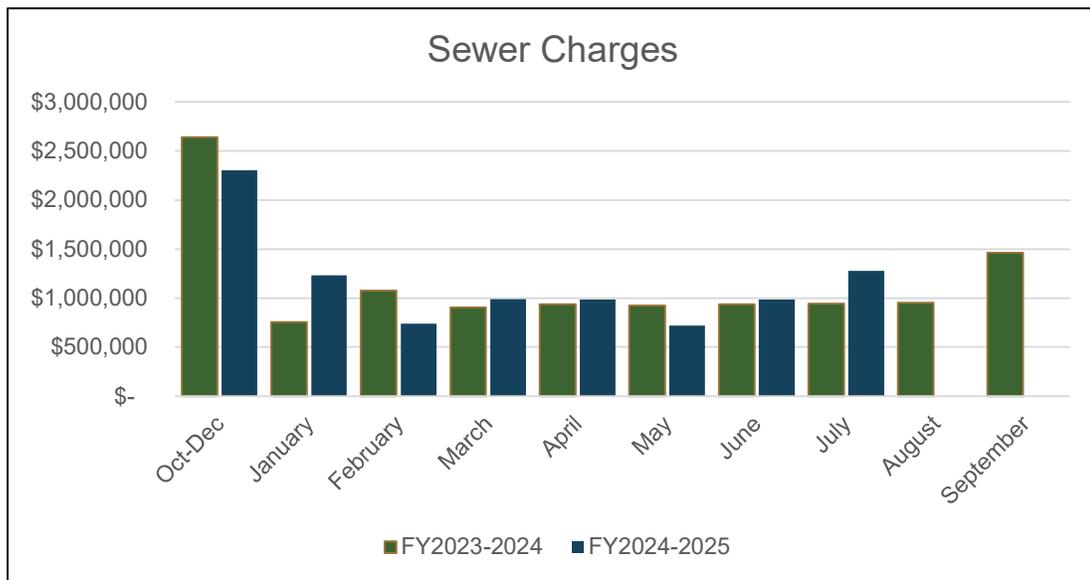
2024-2025 YEAR-TO-DATE  
Water Sales

	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	1,685,813	11%	1,462,749	\$ 223,063
August	15,144,131	-	-	1,518,236	-
September	15,144,131	-	-	2,053,020	-
	<b>\$ 15,144,131</b>	<b>\$ 9,941,198</b>	<b>66%</b>	<b>\$ 13,622,497</b>	<b>\$ (110,043)</b>



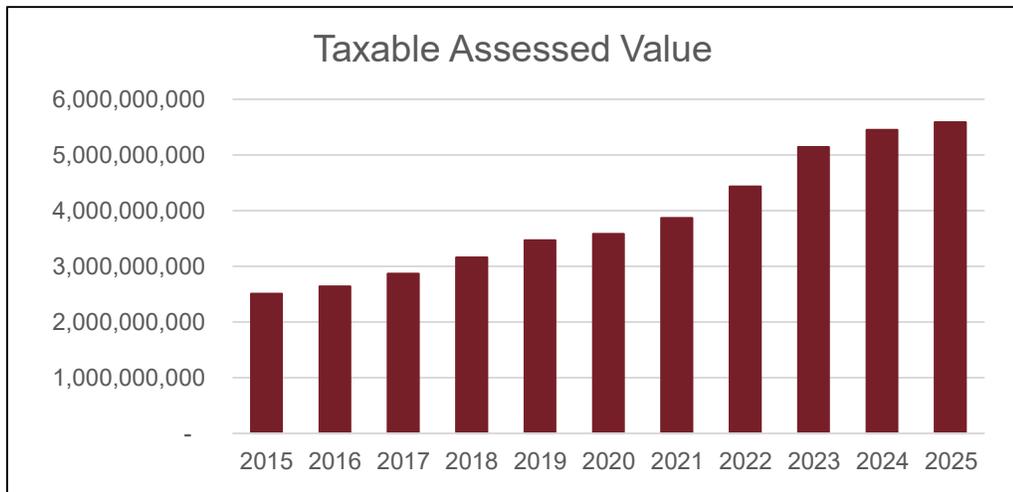
**2024-2025 YEAR-TO-DATE  
Sewer Charges**

	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	1,276,335	10%	942,145	\$ 334,190
August	12,226,753	-	-	952,175	-
September	12,226,753	-	-	1,464,062	-
	<b>\$ 12,226,753</b>	<b>\$ 9,233,644</b>	<b>76%</b>	<b>\$ 11,531,480</b>	<b>\$ 118,400</b>



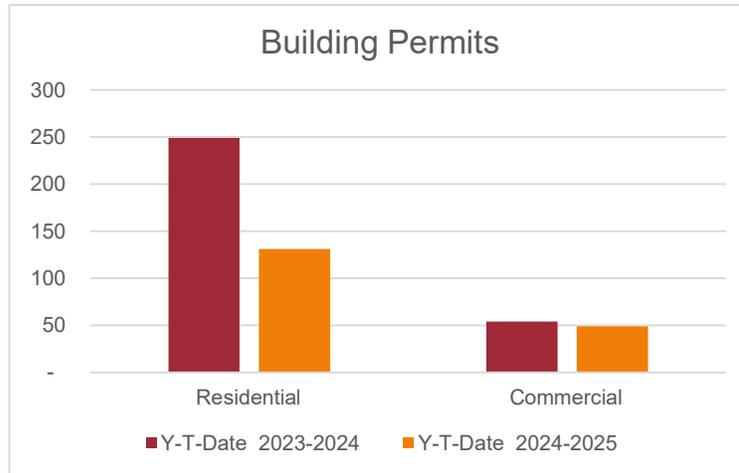
## APPRAISAL ROLL COMPARISON

Tax Year Ending	Certified Taxable Value	% chg from PY
2015	2,509,253,607	-
2016	2,640,189,455	5.22%
2017	2,864,695,326	8.50%
2018	3,158,477,838	10.26%
2019	3,464,531,315	9.69%
2020	3,580,262,197	3.34%
2021	3,865,654,867	7.97%
2022	4,433,184,219	14.68%
2023	5,144,004,660	16.03%
2024	5,449,777,686	5.94%
2025	5,589,084,770	2.56%

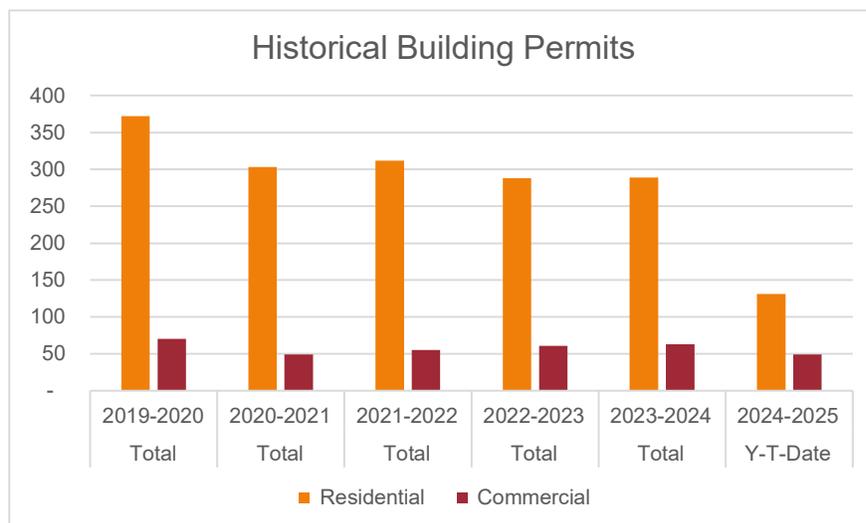


## BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	249	131
Commercial	54	49
<b>Total</b>	<b>303</b>	<b>180</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	131
Commercial	70	49	55	61	63	49
<b>Total</b>	<b>442</b>	<b>352</b>	<b>367</b>	<b>349</b>	<b>352</b>	<b>180</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 July 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

July 31, 2025

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



## Summary

### Month End Results by Investment Category:

Asset Type	June 30, 2025			July 31, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	3.32%	\$ 25,229,551	\$ 25,229,551	3.57%	\$ 19,842,417	\$ 19,842,417
Pools/Money Market Fund	4.41%	9,739,900	9,739,900	4.41%	9,566,385	9,566,385
Securities	4.37%	60,020,955	60,191,730	4.37%	60,024,682	60,090,487
Certificates of Deposit	4.56%	41,125,723	41,125,723	4.39%	41,014,762	41,014,762
<b>Total</b>	<b>4.52%</b>	<b>\$ 136,116,129</b>	<b>\$ 136,286,904</b>	<b>4.26%</b>	<b>\$ 130,448,245</b>	<b>\$ 130,514,050</b>

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

Total Portfolio	4.26%
Rolling Three Month Treasury	4.40%
Rolling Six Month Treasury	4.28%
TexPool	4.31%

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

Total Portfolio	4.60%
Rolling Three Month Treasury	4.49%
Rolling Six Month Treasury	4.48%
TexPool	4.45%

#### Interest Earnings (Approximate)

Monthly Interest Income	\$ 496,702
Fiscal Year-to-date	\$ 5,560,366

(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.

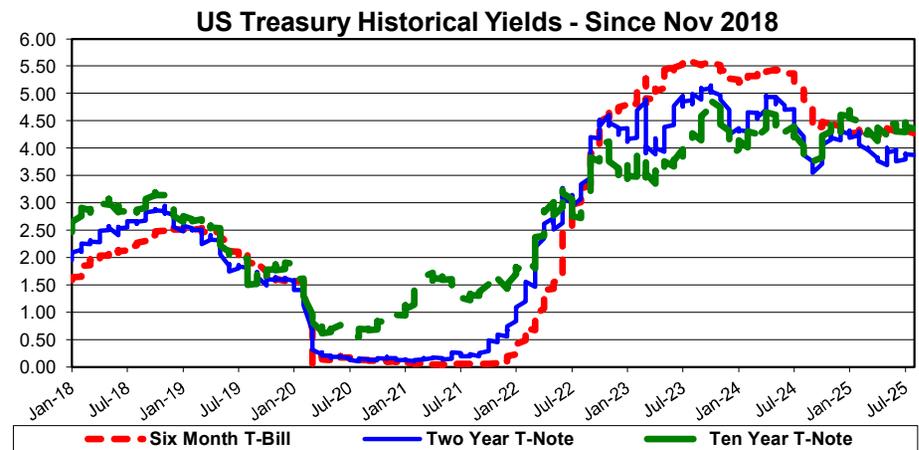
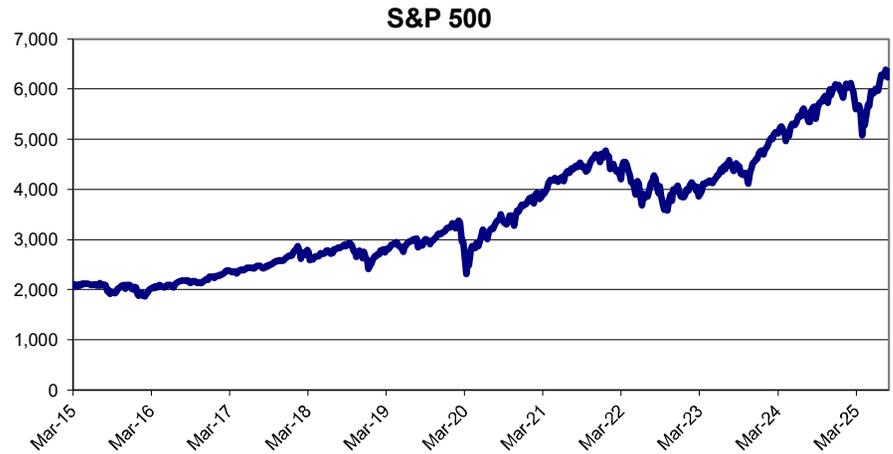
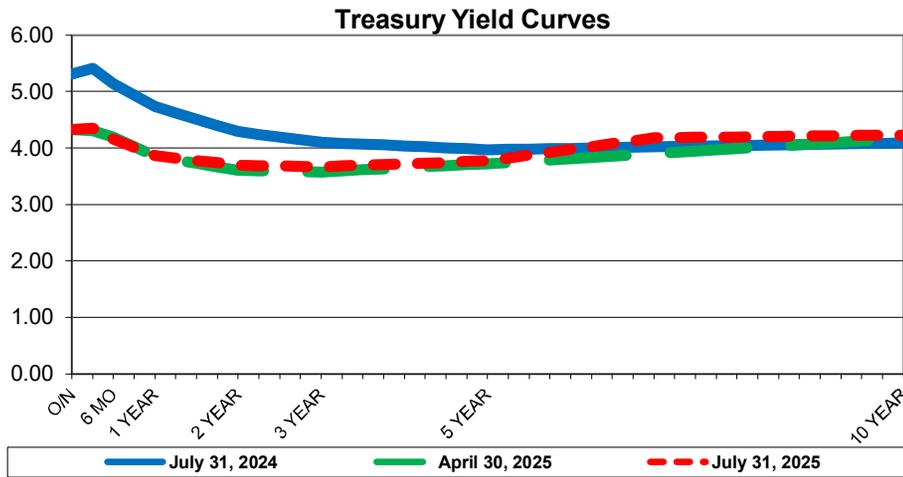
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

**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**

7/31/2025

The Federal Open Market Committee (FOMC) kept the Fed Funds target range at 4.25% - 4.50% (Effective Fed Funds trade +/-4.33%). Expectations for additional rate cuts are volatile with current estimates for two 0.25% cuts projected late 2025. July Non-Farm Payroll only added +73k new jobs, prior months' revisions decreased the Three Month Rolling Average to +35k (from the previous +150k). Second Quarter 2025 advance estimate GDP rebounded to + 3.0%. The previous quarter's Import reversed narrowing the trade deficit. The S&P 500 Stock Index reached a new high (+/- 6,400) from June's previous high (over 6,173). The yield curve still bottoms out in the 2-3 year maturity section. Crude Oil remains below \$70 per barrel. Inflation rose slightly and continues above the FOMC 2% target (Core PCE +/-2.8% and Core CPI +/-2.9%). Markets are still evaluating global economic outlooks, tariff negotiations and violent political disruptions.



## Investment Holdings

### July 31, 2025

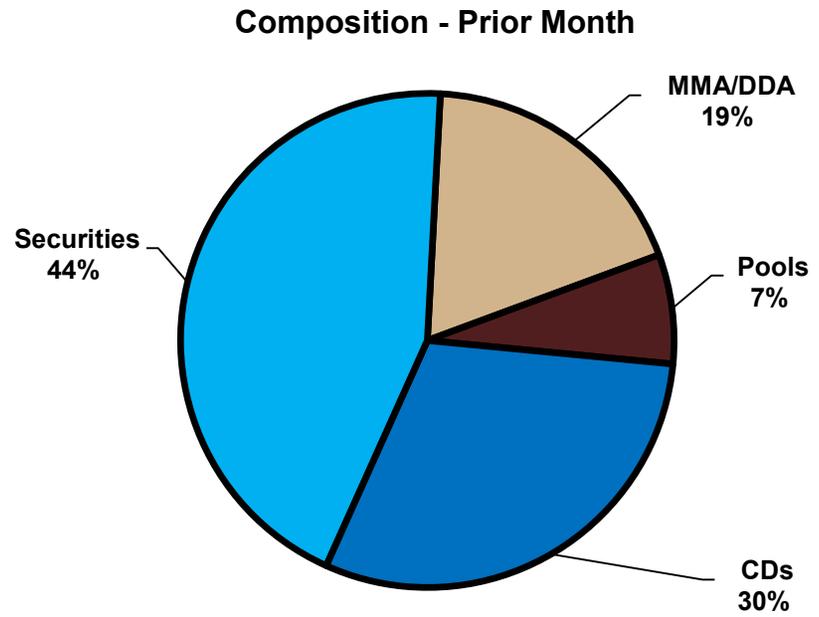
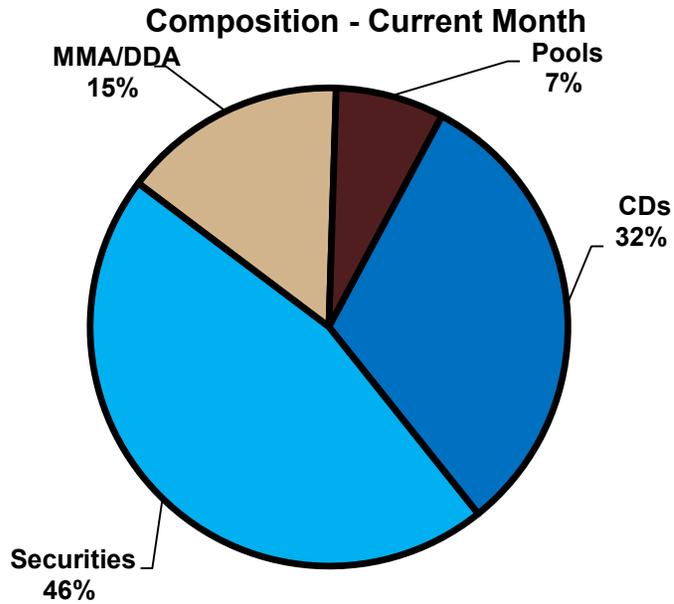


Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
InterBank MMA		4.75%	08/01/25	07/31/25	\$ 100,395	\$ 100,395	1.00	\$ 100,395	1	4.75%
InterBank ICS		4.65%	08/01/25	07/31/25	11,690,268	11,690,268	1.00	11,690,268	1	4.65%
SouthState Bank Cash		0.00%	08/01/25	07/31/25	4,450,820	4,450,820	1.00	4,450,820	1	0.00%
SouthState Bank MMA		4.59%	08/01/25	07/31/25	142,782	142,782	1.00	142,782	1	4.59%
NexBank IntraFi MMA Savings		4.45%	08/01/25	07/31/25	3,458,152	3,458,152	1.00	3,458,152	1	4.45%
TexPool	AAAm	4.31%	08/01/25	07/31/25	435,947	435,947	1.00	435,947	1	4.31%
LOGIC	AAAm	4.41%	08/01/25	07/31/25	9,130,438	9,130,438	1.00	9,130,438	1	4.41%
East West Bank CD		4.22%	08/14/25	03/14/25	5,081,585	5,081,585	100.00	5,081,585	14	4.31%
Treasury Note	Aaa/AA+	2.00%	08/15/25	10/09/24	5,000,000	4,995,425	99.89	4,994,531	15	4.29%
Treasury Note	Aaa/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,999,482	100.13	5,006,641	92	5.04%
Treasury Note	Aaa/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,022,400	100.14	10,014,062	122	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,720,386	15,720,386	100.00	15,720,386	178	4.80%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,076,095	5,076,095	100.00	5,076,095	231	4.20%
Federal Farm Credit Bank	Aaa/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,997,066	100.37	5,018,413	258	4.96%
Federal Farm Credit Bank	Aaa/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,003,982	100.56	5,027,925	316	4.78%
Treasury Note	Aaa/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,979,828	99.56	4,977,930	396	4.14%
Treasury Note	Aaa/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,019,265	100.58	5,028,906	441	4.29%
FAMCA	Aaa/AA+	4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.08	10,008,407	510	4.23%
Treasury Note	Aaa/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,007,234	100.14	10,013,672	564	4.07%
American Nat'l Bank & Trust CD		4.05%	03/25/27	03/27/25	5,070,954	5,070,954	100.00	5,070,954	602	4.13%
American Nat'l Bank & Trust CD		3.95%	04/29/27	05/01/25	5,050,027	5,050,027	100.00	5,050,027	637	4.03%
American Nat'l Bank & Trust CD		3.95%	07/01/27	07/03/25	5,015,716	5,015,716	100.00	5,015,716	700	4.03%
<b>Total Portfolio</b>					<b>\$ 130,423,563</b>	<b>\$ 130,448,245</b>		<b>\$ 130,514,050</b>	<b>256</b>	<b>4.26%</b>

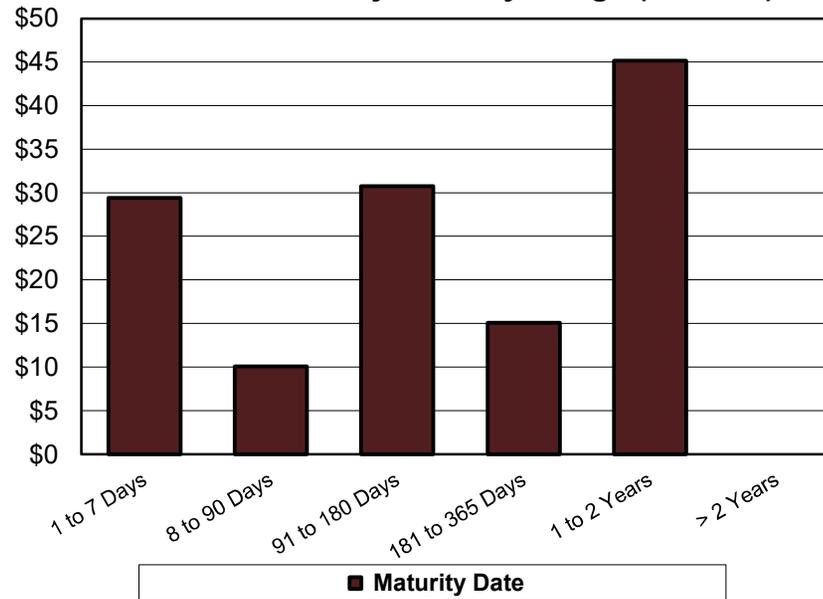
(1) (2)

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

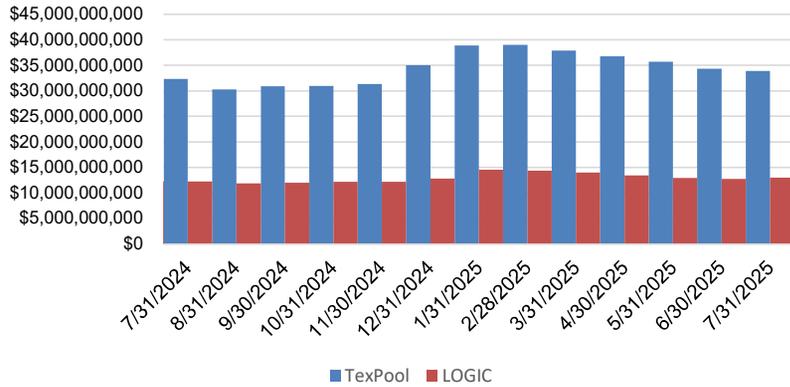
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.



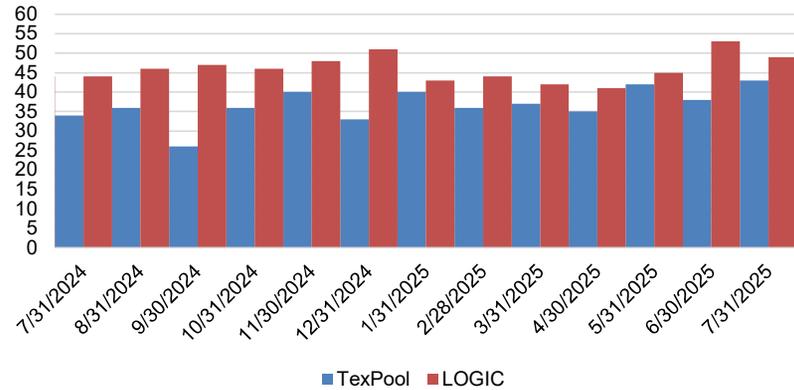
**Distribution by Maturity Range (Millions)**



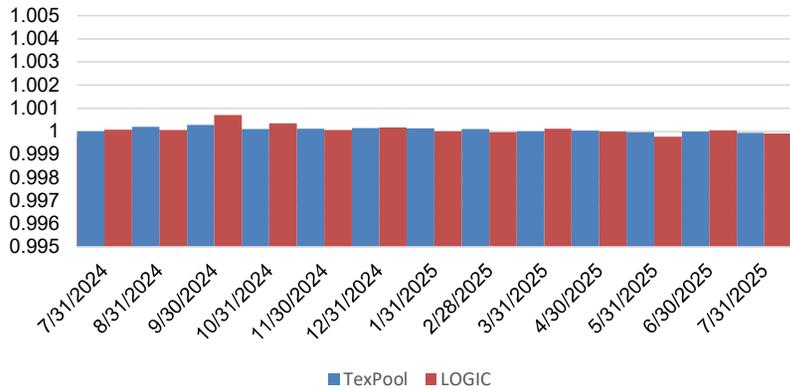
**Invested Balance**



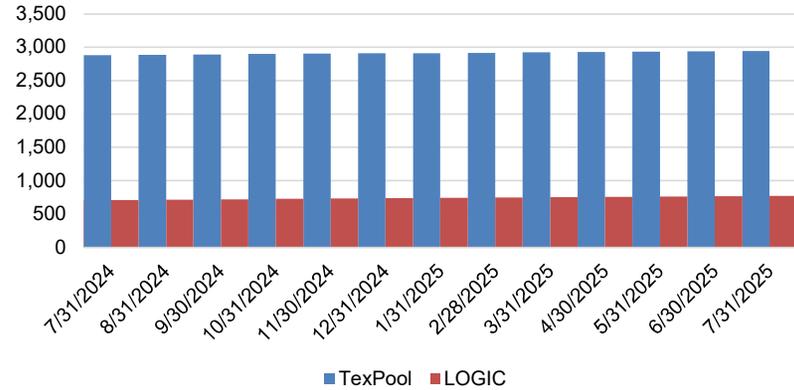
**Weighted Average Maturity in Days**



**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 - July 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	July 2025	July Var
Gross Charges	\$ 1,914,772	\$ 1,868,125	\$ 1,946,783	\$ 2,019,382	\$ 104,610	\$ 638,257	\$ 700,303	\$ 62,046
Cash Collections	390,039	637,510	635,289	543,130	153,091	130,013	222,737	92,724
Gross Charge/Txp	2,157	5,958	5,598	5,770	3,613	2,157	2,001	(156)
Cash/Txp (CPT)	439	2,046	1,827	1,565	1,126	439	636	197

540

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	July Var	July Var
Insurance	23.0%	8.9%	9.5%	8.6%	-14.4%	23.0%	7.1%	-15.9%
Medicaid	8.0%	4.6%	5.8%	3.7%	-4.3%	8.0%	3.1%	-4.9%
Medicare	56.0%	50.6%	39.6%	40.3%	-15.7%	56.0%	40.3%	-15.7%
Private Pay	13.0%	3.6%	3.4%	3.8%	-9.2%	13.0%	4.0%	-9.0%
Payer Research	0.0%	32.3%	41.6%	43.5%	43.5%	0.0%	45.5%	45.5%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0.0%</b>	<b>100%</b>	<b>100.0%</b>	<b>0.0%</b>

Level of Service	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	July Var	July Var
ALS Non Emergent A0426	0.0%	0.0%	0.5%	0.1%	0.1%	0.0%	0.0%	0.0%
ALS - Advanced Life Support A0427	68.0%	56.0%	53.6%	52.4%	-15.6%	68.0%	50.3%	-17.7%
ALS-2 Emergency A0433	3.0%	0.9%	1.1%	2.8%	-0.2%	3.0%	2.6%	-0.4%
BLS Non Emergency A0428	0.0%	0.2%	0.6%	0.9%	0.9%	0.0%	0.3%	0.3%
BLS - Basic Life Support A0429	29.0%	42.8%	44.2%	43.8%	14.8%	29.0%	46.8%	17.8%
SCT A0429 TXP	0.0%	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%	0.0%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0.0%</b>	<b>100%</b>	<b>100.0%</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	July Var	July Var
ALS Non Emergent A0426	-	-	5	1	1	-	-	-
ALS - Advanced Life Support A0427	604	537	559	549	(55)	201	176	(25)
ALS-2 Emergency A0433	27	11	11	30	3	9	9	-
BLS Non Emergency A0428	-	2	7	9	9	-	1	1
BLS - Basic Life Support A0429	257	393	460	459	202	86	164	78
Sct A0429 TXP	-	-	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>888</b>	<b>943</b>	<b>1,042</b>	<b>1,048</b>	<b>160</b>	<b>296</b>	<b>350</b>	<b>54</b>

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	July Var	July Var
	4,438	7,964	8,855	9,276	4,839	1,479	3,377	1,898

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 FY 2025 department transfers made as of July 31, 2025.

### **Property Tax Report from Johnson County Tax Office**

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

# Johnson County Tax Office

## YEAR-TO-DATE SUMMARY PART A

Tax Year = 2024 and Month = 7/31/2025 and Tax Units = {multiple}

**CURRENT YEAR INFORMATION**    Start Financial Year    10/01/2024    12

## BUC - CITY OF BURLESON

<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>
8,299,895,611	1,600,443,188	6,699,452,423	0.662700	44,397,271.21	42,010,374.46	2,330,962.49	44,341,336.95
<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	(2,305,767)	8,299,895,611			8,299,895,611	55,936.53	
<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	(3,116,226)	1,600,443,188			1,600,443,188		

YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT REFUND
1990	99.79	0.00	99.79	0.00	0.00	0.00	0.00	0.00	0.00
1991	108.70	0.00	108.70	0.00	0.00	0.00	0.00	0.00	0.00
1992	75.66	0.00	75.66	0.00	0.00	0.00	0.00	0.00	0.00
1993	22.10	0.00	22.10	0.00	0.00	0.00	0.00	0.00	0.00
1994	16.98	0.00	16.98	0.00	0.00	0.00	0.00	0.00	0.00
1995	16.67	0.00	16.67	0.00	0.00	0.00	0.00	0.00	0.00
1996	16.49	0.00	16.49	0.00	0.00	0.00	0.00	0.00	0.00
1997	16.27	0.00	16.27	0.00	0.00	0.00	0.00	0.00	0.00
1998	(83.92)	0.00	(83.92)	0.00	0.00	0.00	0.00	0.00	0.00
1999	51.12	0.00	51.12	0.00	0.00	4.25	72.78	10.00	0.00
2000	253.66	0.00	253.66	(15.77)	(15.77)	6.40	103.74	14.08	0.00
2001	(1,630.05)	0.00	(1,630.05)	(30.32)	(30.32)	0.00	0.00	0.00	0.00
2002	(2,197.49)	0.00	(2,197.49)	(15.11)	(437.00)	0.00	0.00	0.00	0.00
2003	(2,880.97)	0.00	(2,880.97)	(32.32)	(391.41)	0.00	0.00	0.00	0.00
2004	(8,082.22)	0.00	(8,082.22)	(617.65)	(797.19)	0.00	0.00	0.00	0.00
2005	2,976.36	0.00	2,976.36	(28.99)	(220.43)	0.00	0.00	0.00	0.00
2006	3,193.43	0.00	3,193.43	(288.71)	(496.95)	0.00	0.00	0.00	0.00
2007	6,170.26	0.00	6,170.26	(2,828.04)	(3,049.35)	0.00	0.00	0.00	0.00
2008	6,852.80	0.00	6,852.80	(897.98)	(1,130.47)	0.05	0.80	0.00	0.00
2009	6,906.89	0.00	6,906.89	(1,258.78)	(1,495.36)	14.41	139.93	29.54	0.00
2010	8,556.76	0.00	8,556.76	(1,417.41)	(1,642.41)	44.66	389.09	84.86	0.00
2011	11,215.71	0.00	11,215.71	(2,234.80)	(2,446.64)	41.56	328.75	75.22	0.00
2012	12,019.79	0.00	12,019.79	(926.56)	(1,126.92)	35.62	276.55	69.03	0.00
2013	16,439.23	(0.27)	16,438.96	(1,469.33)	(1,651.30)	29.87	339.87	92.80	0.00

# Johnson County Tax Office

## YEAR-TO-DATE SUMMARY PART A

Tax Year = 2024 and Month = 7/31/2025 and Tax Units = {multiple}

YEAR	START BALANCE	START REFUND DUE	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	YTD PENALTY	YTD INTEREST	YTD COL PEN	OVERPMT REFUND
2014	23,806.36	0.00	23,806.36	(5,795.54)	(5,969.00)	46.03	800.79	135.62	0.00
2015	28,303.26	0.00	28,303.26	0.00	(154.36)	74.20	1,005.12	206.25	0.00
2016	22,507.58	0.00	22,507.58	0.00	(132.09)	53.74	686.93	142.52	0.00
2017	24,244.25	0.00	24,244.25	0.00	(255.55)	201.00	1,655.11	500.42	0.00
2018	31,353.51	0.00	31,353.51	0.00	(232.16)	346.98	2,200.92	778.72	0.00
2019	44,704.88	(0.73)	44,704.15	0.00	(480.67)	518.28	2,901.17	1,123.80	0.00
2020	50,642.41	0.00	50,642.41	(147.35)	(978.15)	778.81	3,353.76	1,563.40	0.00
2021	60,788.74	(50.78)	60,737.96	(658.60)	(968.64)	1,117.57	3,609.76	2,082.98	0.00
2022	117,116.49	(4,945.58)	112,170.91	(1,051.79)	(5,018.91)	4,268.43	8,985.67	7,293.06	0.00
2023	312,858.64	(21,364.78)	291,493.86	(2,363.95)	(64,508.48)	16,997.74	17,944.46	25,478.23	0.00
2024	42,062,637.38	0.00	42,062,637.38	(15,531.88)	(52,262.92)	98,905.27	31,715.22	11,921.92	0.00
<b>TOTAL</b>	<b>42,839,097.52</b>	<b>(26,362.14)</b>	<b>42,812,735.38</b>	<b>(37,610.88)</b>	<b>(145,892.45)</b>	<b>123,484.87</b>	<b>76,510.42</b>	<b>51,602.45</b>	<b>0.00</b>