



FISCAL YEAR 2024-2025
MONTHLY FINANCIAL REPORT
AUGUST 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 August 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 \$56,132,497 through August 31, 2025. This represents an increase of 7.6% from revenue earned in the preceding year. Investment Earnings decreased \$(166,318) or -15.6% from August 2025 compared to August 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 -4.7%. 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 \$(409,870) or -25.2% 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 \$(197,325) or -28.5% due to fewer citations issued as compared to the same period in the prior year.

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

	Fiscal Year-to-Date 2025	Percentage of Total
Taxes	\$ 42,120,193	75.0%
Franchise Fees	3,618,222	6.4%
Investment Earnings	897,458	1.6%
Licenses, permits and fees	1,214,607	2.2%
Fines	494,600	0.9%
Charges for Services	230,380	0.4%
Other Revenues	2,724,166	4.9%
Cost Allocation	3,459,590	6.2%
Transfers In	1,373,281	2.4%
Total	\$ 56,132,497	100.0%

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	\$ 27,309,300	\$ 30,311,586	\$ 3,002,285	11.0%
Sales Tax	11,114,863	11,588,037	473,173	4.3%
Liquor Tax	193,011	220,570	27,560	14.3%
Franchise Fees	3,492,184	3,618,222	126,038	3.6%
Investment Earnings	1,063,776	897,458	(166,318)	-15.6%
License, Permit & Fee	1,624,477	1,214,607	(409,870)	-25.2%
Fines	691,925	494,600	(197,325)	-28.5%
Charges for Services	190,236	230,380	40,143	21.1%
Miscellaneous	269,443	351,433	81,990	30.4%
Cost Allocation Rev	3,368,315	3,459,590	91,275	2.7%
Intergovernmental	976,882	1,513,887	537,005	55.0%
Operating Grant & Contributions	811,540	858,846	47,306	5.8%
Transfer In	1,066,048	1,373,281	307,233	28.8%
	\$ 52,172,002	\$ 56,132,497	\$ 3,960,495	7.6%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$55,451,347 through August 31, 2025. An increase of \$2,974,329 or 5.7% from the preceding year. Note that the Transfer out to the Street Maintenance Fund of \$1,669,515 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, 85.78% as of FY 2025 and 86.35% as of FY 2024. Prior Year Comparison of General Fund Expenditures by Department through August 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024		Material Variance Drivers
	2024	2025	Amount	Percent	
City Council	\$ 82,040	\$ 62,972	\$ (19,068)	-23.2%	
City Manager's Office	1,170,585	1,264,872	94,286	8.1%	
City Secretary's Office	757,813	755,136	(2,677)	-0.4%	
Communications	453,316	521,706	68,390	15.1%	Increased salaries expense due to filled vacancy
Finance	1,708,720	1,385,120	(323,600)	-18.9%	
Non-Departmental	1,130,169	1,287,528	157,359	13.9%	Tax services expense budgeted as non-departmental compared to Finance in prior year
Human Resources	978,491	1,110,993	132,502	13.5%	Increased salaries expense due to filled vacancy
Judicial	118,385	114,870	(3,515)	-3.0%	
Legal Services	673,161	726,475	53,314	7.9%	
Municipal Court	369,675	462,427	92,752	25.1%	Increased IT Contribution expense
Records Management	102,878	139,818	36,940	35.9%	Increased salaries expense due to payout for retiring employee
Purchasing	273,000	259,741	(13,259)	-4.9%	
Fire	10,767,360	10,294,124	(473,236)	-4.4%	
Police	15,936,028	16,965,008	1,028,980	6.5%	
Marshals Service	190,812	3,410	(187,402)	-98.2%	
PS Communication	2,112,340	2,442,712	330,372	15.6%	Decrease in reimbursement to/from non-grant
Drainage Maint	509,619	633,716	124,096	24.4%	Increase in equipment expense driven by budgeted flood warning system expenses.
Engineering/Capital	866,990	898,404	31,414	3.6%	
Engineering/Development	498,743	621,853	123,111	24.7%	Increase in engineering services expense
Engineering/Inspections	512,856	495,663	(17,193)	-3.4%	
Facilities Maintenance	805,789	1,029,457	223,668	27.8%	Increased building maint. & repair and engineering services expenses
Public Works Admin	956,500	836,345	(120,155)	-12.6%	
Streets Pavement Maint	2,692,220	2,977,691	285,471	10.6%	Increase in street maintenance and repair in line with increased budget for other outside services expense
Traffic Maint	643,813	1,092,360	448,547	69.7%	Increased signal maintenance & repair expenditures. Percent of budget is comparable year over year.
Animal Services	662,544	662,134	(410)	-0.1%	
Code Enforcement	359,078	700,818	341,739	95.2%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Environmental Services	283,595	142,870	(140,725)	-49.6%	
Neighborhood Svcs Admin	210,451	1,013	(209,438)	-99.5%	
Building Inspections	866,660	771,713	(94,947)	-11.0%	
Community Development	359,268	661,067	301,799	84.0%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Development Services	327,022	15,296	(311,726)	-95.3%	
Economic Development	46,631	48,644	2,013	4.3%	
Incentive Payments	948,920	838,106	(110,814)	-11.7%	
Library	1,295,121	1,284,274	(10,847)	-0.8%	
Parks	1,437,807	1,593,041	155,234	10.8%	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	570,720	471,557	(99,163)	-17.4%	
Senior Citizens Center	197,753	207,864	10,111	5.1%	
Special Events	-	-	-	N/A	
Transfer Out	600,000	1,669,515	1,069,515	178.3%	Transfers to the Street Maintenance Fund. Fund did not exist for FY 2024.
	\$ 52,477,018	\$ 55,451,347	\$ 2,974,329	5.7%	

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

Division	Total	Percent
General Government	\$ 8,091,657	15%
Public Safety	29,705,255	54%
Public Works	8,585,489	15%
Neighborhood Services	1,506,834	3%
Development Services	2,334,826	4%
Culture & Recreation	3,557,770	6%
Transfer Out	1,669,515	3%
	\$ 55,451,347	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$24,026,809 through August 31, 2025, a decrease of \$(473,401) 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 -6.1% 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 \$(188,533) or -22.5% 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 -6.0%. Impact Fee revenues decreased \$(454,943) or -44.1% primarily due to a fewer new homes issuances year-over-year. Of the FY 2025 issuances, some are served by JCSUD water, for which the City would not collect water impact fees.

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	\$ 22,536,473	\$ 22,674,221	\$ 137,749	0.6%
License, Permit & Fee	7,195	12,964	5,769	80.2%
Investment Earnings	839,343	650,810	(188,533)	-22.5%
Miscellaneous	48,255	74,138	25,882	53.6%
Impact Fee	1,030,674	575,731	(454,943)	-44.1%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	38,271	38,946	674	1.8%
	<u>\$ 24,500,211</u>	<u>\$ 24,026,809</u>	<u>\$ (473,401)</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	\$ 11,569,477	\$ 11,347,333	(222,144)	-1.9%
Sewer Revenue	10,067,419	10,246,055	178,637	1.8%
Sewer Surcharge	594,838	651,200	56,362	9.5%
Connections & Extensions	62,148	42,044	(20,104)	-32.3%
Penalties	242,591	387,589	144,998	59.8%
	<u>\$ 22,536,473</u>	<u>\$ 22,674,221</u>	<u>\$ 137,749</u>	<u>0.6%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through August 31, 2025 totaled \$24,524,230. This represents an overall decrease of \$(1,576,173) or -6.0% compared to the preceding year. Personnel Development increased \$58,991 or 185.2% primarily due to the reclassification of a citywide membership expense to this account for the current year and going forward. Minor furniture and equipment expense increased \$66,998 or 140.2% due to an increase in meters expense for the Water Services Division. Outside Services expense increased \$162,802 or 99.7% driven by expenses paid for leak detection services in addition to expenses paid due to an emergency repair to a Hidden Creek water main. Equipment Maintenance & Repair expense increased \$8,285 or 48.6% driven by a pump repair on Hulen. Insurance expense increased \$26,866 or 25.4% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$196,564 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	\$ 2,796,675	\$ 2,706,391	\$ (90,284)	-3.2%
Personnel Development	31,857	90,848	58,991	185.2%
Supplies	94,879	103,819	8,939	9.4%
Minor Furn & Equip	47,801	114,799	66,998	140.2%
Outside Services	163,243	326,045	162,802	99.7%
Water Purchases	4,438,242	3,486,808	(951,434)	-21.4%
Sewer Treatment	5,095,118	4,752,521	(342,597)	-6.7%
Infr Maint & Repair	147,708	159,972	12,264	8.3%
Equip Maint & Repair	17,029	25,314	8,285	48.6%
Utilities	270,372	245,365	(25,007)	-9.2%
Insurance	105,760	132,626	26,866	25.4%
Misc	1,110,269	1,093,689	(16,581)	-1.5%
Contribution to ISF	1,736,829	1,933,393	196,564	11.3%
Cost Allocation Exp	1,168,867	1,203,950	35,083	3.0%
Capital Expenditures	393,261	105,869	(287,392)	-73.1%
Debt Service Charges	7,416,444	7,006,941	(409,503)	-5.5%
Transfers Out	1,066,048	1,035,881	(30,167)	-2.8%
	\$ 26,100,403	\$ 24,524,230	\$ (1,576,173)	-6.0%

4A SALES TAX FUND

Revenues

4A revenue through August 31, 2025, is \$8,797,327 and an increase of \$2,685,261 or 43.9% for revenues reported for the same period in the preceding year. Sales tax increased \$236,590 or 4.3%. Sales tax revenue is collected in arrears. Collections received in August 2025 for June 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	\$ 5,557,430	\$ 5,794,020	\$ 236,590	4.3%
OFS-Sale of Capital	-	2,410,475	2,410,475	100%
Investment Earnings	243,447	237,666	(5,781)	-2.4%
Miscellaneous	311,189	355,166	43,977	14.1%
	<u>\$ 6,112,066</u>	<u>\$ 8,797,327</u>	<u>\$ 2,685,261</u>	<u>43.9%</u>

Expenditures

Expenditures through August 31, 2025, are \$8,953,895 and an increase of \$3,925,628 or 78.1% for expenses reported for the same period in the preceding year. Personnel increased \$109,525 or 21.6% 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 \$2,228 or 53.2% due to promotional supplies. Infrastructure Maintenance and Repair expense increased \$16,832 or 100% due to Right-of-Way Maintenance and Repair expense. 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 \$222,338 or 109.9% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$1,698,498 or 100% due to a land acquisition offset by sale of land included in revenues above. Transfers Out-Debt Service increased \$937,556 or 29.1% due to increased transfers out to the General Debt Service Fund for debt service payments. Transfers Out increased \$124,767 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	\$ 506,030	\$ 615,555	\$ 109,525	21.6%
Personnel Development	72,204	73,639	1,434	2.0%
Supplies	4,187	6,415	2,228	53.2%
Outside Services	180,268	103,435	(76,833)	-42.6%
Infr Maint & Repair	-	16,832	16,832	100%
Utilities	10,603	7,794	(2,809)	-26.5%
Miscellaneous	241,619	233,234	(8,385)	-3.5%
Incentives	449,481	1,345,657	896,176	199.4%
Contribution to ISF	202,284	424,622	222,338	109.9%
Cost Allocation Exp	143,517	147,818	4,301	3.0%
Capital Expenditures	-	1,698,498	1,698,498	100%
Transfers Out-Debt Service	3,218,074	4,155,630	937,556	29.1%
Transfers Out	-	124,767	124,767	100%
	<u>\$ 5,028,268</u>	<u>\$ 8,953,895</u>	<u>\$ 3,925,628</u>	<u>78.1%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$5,957,593 through August 31, 2025, an increase of \$197,452 or 3.4% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in August 2025 for June 2025 are included in the FY 2025 values. Investment Earnings decreased \$(56,554) or -32.5% 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 -5.3%.

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	\$ 5,557,430	\$ 5,794,020	\$ 236,590	4.3%
Investment Earnings	174,221	117,667	(56,554)	-32.5%
Miscellaneous	28,490	45,906	17,415	61.1%
	<u>\$ 5,760,141</u>	<u>\$ 5,957,593</u>	<u>\$ 197,452</u>	<u>3.4%</u>

Expenditures

Expenditures through August 31, 2025, are \$8,143,917 and an increase of \$276,757 or 3.5% 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 \$14,546 or 79.4% due to minor apparatus expense attributable to the Parks & Recreation department. Contribution to Internal Service Fund expense increased \$5,430 or 19.4% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$68,194 or 100% due to expenditures for various Parks and Russell Farms improvements. Transfer Out Debt Service increased \$1,227,852 or 68.3% 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	\$ 325,095	\$ 319,723	\$ (5,372)	-1.7%
Personnel Development	2,433	2,408	(25)	-1.0%
Supplies	-	2,119	2,119	100.0%
Minor Furn & Equip	18,312	32,858	14,546	79.4%
Outside Services	20,402	14,864	(5,538)	-27.1%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	169,512	108,598	(60,914)	-35.9%
Utilities	23,502	-	(23,502)	N/A
Incentive Payments	725,000	23,293	(701,707)	-96.8%
Contribution to ISF	28,043	33,473	5,430	19.4%
Cost Allocation Exp	93,729	96,547	2,818	3.0%
Capital Expenditures	-	68,194	68,194	100.0%
Transfer Out-Parks Perf Fund	3,165,464	2,979,119	(186,345)	-5.9%
Transfer Out-Debt Service	1,797,632	3,025,483	1,227,852	68.3%
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	1,498,036	1,437,238	(60,798)	-4.1%
	<u>\$ 7,867,160</u>	<u>\$ 8,143,917</u>	<u>\$ 276,757</u>	<u>3.5%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$5,526,863 through August 31, 2025, a decrease of \$(4,596) or -0.08% compared to revenue reported for the same time period in the preceding year. The overall decrease is driven by the decrease in the 4B subsidy. The other revenue line items presented below reflect year-over-year increases.

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	\$ 2,327,902	\$ 2,415,577	\$ 87,675	3.8%
Investment Earnings	23,739	51,184	27,445	115.6%
Miscellaneous	14,355	80,984	66,629	464.2%
Transfer In-4B	3,165,464	2,979,119	(186,345)	-5.9%
	<u>\$ 5,531,459</u>	<u>\$ 5,526,863</u>	<u>\$ (4,596)</u>	<u>-0.08%</u>

Expenditures

Expenditures through August 31, 2025, totaled \$4,959,545. This represents an overall increase of \$232,536 or a 4.9% increase from the preceding year. Minor furniture and equipment expense increased \$16,603 or 110.2% driven by a budgeted purchase of Chisenhall scoreboard controllers. Outside Services expense increased \$68,065 or 146.7% due to athletic facility management expenses. Infrastructure Maintenance and Repair expense increased \$167,540 or 141.3% driven by replacement of air compressors and Chisenhall concrete cutting for sidewalk repairs. Insurance expense increased \$16,365 or 16.6% driven by increased annual insurance billing. Contribution to Internal Service Fund increased by \$60,882 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	\$ 2,707,399	\$ 2,585,398	\$ (122,001)	-4.5%
Personnel Development	18,295	18,746	451	2.5%
Supplies	162,253	165,516	3,263	2.0%
Minor Furn & Equip	15,066	31,668	16,603	110.2%
Outside Services	46,405	114,470	68,065	146.7%
Infr Maint & Repair	118,569	286,109	167,540	141.3%
Equip Maint & Repair	36,227	16,457	(19,770)	-54.6%
Utilities	466,585	499,823	33,238	7.1%
Insurance	98,869	115,234	16,365	16.6%
Miscellaneous	98,797	83,476	(15,321)	-15.5%
Contribution to ISF	280,393	341,275	60,882	21.7%
Cost Allocation Exp	636,872	655,996	19,124	3.0%
Capital Expenditures	41,280	45,378	4,098	9.9%
	<u>\$ 4,727,009</u>	<u>\$ 4,959,545</u>	<u>\$ 232,536</u>	<u>4.9%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$1,857,309 through August 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	\$ 1,022,465	\$ 1,821,654	\$ 799,188	78.2%
Investment Earnings	3,934	35,655	31,722	806.4%
Transfer In	-	-	-	N/A
	<u>\$ 1,026,399</u>	<u>\$ 1,857,309</u>	<u>\$ 830,910</u>	<u>81.0%</u>

Expenditures

Expenditures through August 31, 2025 totaled \$1,515,036. This represents an overall increase of \$1,074,673 or a 244.0% increase from the preceding year. Personnel increased by \$330,637 or 20.7% 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 \$60,060 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	\$ 1,596,482	\$ 1,927,119	\$ 330,637	20.7%
Personnel Grant Reimburse	(1,322,267)	(614,476)	707,791	-53.5%
Med Director/Lease	53,000	45,640	(7,360)	-13.9%
Supplies	113,147	96,693	(16,455)	-14.5%
Contribution to ISF	-	60,060	60,060	100.0%
	<u>\$ 440,362</u>	<u>\$ 1,515,036</u>	<u>\$ 1,074,673</u>	<u>244.0%</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 \$1,701,334 through August 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	-	31,819	31,819	100.0%
Transfer In	-	1,669,515	1,669,515	100.0%
	<u>\$ -</u>	<u>\$ 1,701,334</u>	<u>\$ 1,701,334</u>	<u>100.0%</u>

Expenditures

Expenditures through August 31, 2025 totaled \$1,616,552. 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	\$ -	\$ 59,868	\$ 59,868	100.0%
Infr Maint & Repair	-	1,550,629	1,550,629	100.0%
Capital Expenditures	-	6,055	6,055	100.0%
	<u>\$ -</u>	<u>\$ 1,616,552</u>	<u>\$ 1,616,552</u>	<u>100.0%</u>

Aug-25

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

Percent of Year
Expired **91.7%**

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	26,902,139	29,751,223	29,751,223	29,968,827	(217,604)	-	100.73%	101.96%
Ad Val Taxes - Delinquent	141,946	130,000	130,000	121,147	8,853	-	93.19%	110.25%
Ad Val Taxes - Pen & Int	265,216	230,000	230,000	221,611	8,389	-	96.35%	114.44%
PROPERTY TAXES TOTAL	\$ 27,309,300	\$ 30,111,223	\$ 30,111,223	\$ 30,311,586	\$ (200,363)	\$ -	100.67%	102.11%
Sales Tax	11,114,863	15,287,678	15,287,678	11,588,037	3,699,641	-	75.80%	73.18%
Liquor Tax	193,011	215,900	215,900	220,570	(4,670)	-	102.16%	93.64%
SALES TAX TOTAL	\$ 11,307,874	\$ 15,503,578	\$ 15,503,578	\$ 11,808,607	\$ 3,694,971	\$ -	76.17%	73.45%
W&S Franchise Fee	931,530	1,094,835	1,094,835	1,003,599	91,236	-	91.67%	91.67%
Electric Util Franchise	1,525,747	2,016,658	2,016,658	1,556,205	460,453	392,038	77.17%	78.68%
Telephone Franchise Fees	49,550	52,000	52,000	45,547	6,453	2,972	87.59%	85.80%
Teleable Franchise Fees	101,508	124,170	124,170	94,199	29,971	25,884	75.86%	150.16%
Natural Gas Franchise Fee	336,474	346,568	346,568	356,981	(10,413)	-	103.00%	76.32%
Solid Waste Franchise Fee	242,440	296,400	296,400	265,164	31,236	64,166	89.46%	74.74%
SW Internal Srv Franchise	304,936	323,484	323,484	296,527	26,957	-	91.67%	91.67%
FRANCHISE FEES TOTAL	\$ 3,492,184	\$ 4,254,115	\$ 4,254,115	\$ 3,618,222	\$ 635,893	\$ 485,060	85.05%	83.57%
INVESTMENT EARNINGS TOTAL	\$ 1,063,776	\$ 600,000	\$ 600,000	\$ 897,458	\$ (297,458)	\$ 49,741	149.58%	141.84%
LICENSE, PERMIT, FEE TOTAL	\$ 1,624,477	\$ 1,554,968	\$ 1,554,968	\$ 1,214,607	\$ 340,361	\$ 2,539	78.11%	96.80%
FINES TOTAL	\$ 691,925	\$ 853,000	\$ 853,000	\$ 494,600	\$ 358,400	\$ -	57.98%	72.45%
CHARGES FOR SERVICES TOTAL	\$ 190,236	\$ 290,300	\$ 290,300	\$ 230,380	\$ 59,920	\$ -	79.36%	45.46%
MISC TOTAL	\$ 269,443	\$ 600,045	\$ 600,045	\$ 351,433	\$ 248,612	\$ -	58.57%	44.39%
SALE OF CAPITAL TOTAL	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	0.00%	0.00%
Cost Allocation From SRF	43,102	37,710	37,710	34,584	3,126	-	91.71%	91.67%
Cost allocation from 4A	143,517	161,260	161,260	147,818	13,442	-	91.66%	91.67%
Cost allocation from 4B	93,729	105,320	105,320	96,547	8,773	-	91.67%	91.67%
Cost allocation from PPF	636,872	715,620	715,620	655,996	59,624	-	91.67%	91.67%
Cost allocation from HMF	23,699	26,630	26,630	24,409	2,221	-	91.66%	91.67%
Cost allocation from TIF	33,451	37,590	37,590	34,463	3,127	-	91.68%	91.67%
Cost allocation from Misc SRF	16,662	18,720	18,720	17,160	1,560	-	91.67%	91.67%
Cost allocation from DS	1,087	1,220	1,220	1,118	102	-	91.67%	114.18%
Cost allocation from WS	1,168,867	1,313,390	1,313,390	1,203,950	109,440	-	91.67%	91.67%
Cost allocation from SW	47,327	53,180	53,180	48,752	4,428	-	91.67%	91.67%
Cost allocation from Golf	256,539	288,260	288,260	264,242	24,018	-	91.67%	91.67%
Cost allocation from CEM	698	780	780	715	65	-	91.67%	18.09%
Cost allocation from ERF	5,213	5,850	5,850	5,363	488	-	91.67%	91.67%
Cost allocation from ESF	155,048	174,220	174,220	159,698	14,522	-	91.66%	91.67%
Cost allocation from SSR	234,063	263,000	263,000	241,087	21,913	-	91.67%	91.67%
Cost allocation from HIF	508,441	571,300	571,300	523,688	47,612	-	91.67%	91.67%
COST ALLOCATION REV TOTAL	\$ 3,368,315	\$ 3,774,050	\$ 3,774,050	\$ 3,459,590	\$ 314,460	\$ -	91.67%	91.60%
Receipts from Counties	-	8,500	8,500	-	8,500	-	0.00%	0.00%
Receipts From Federal Govn	976,882	990,822	990,822	1,513,887	(523,065)	-	152.79%	101.09%
INTERGOVERNMENTAL TOTAL	\$ 976,882	\$ 999,322	\$ 999,322	\$ 1,513,887	\$ (514,565)	\$ -	151.49%	100.21%
School Resource Officers	774,109	1,036,996	1,036,996	777,747	259,249	-	75.00%	75.00%
Auto Task Force Reimb	36,417	41,618	41,618	76,255	(34,637)	-	183.23%	54.40%
Reimbursable Overtime	1,014	-	-	4,844	(4,844)	-	N/A	13.52%
OPER GRANT & CONTR TOTAL	\$ 811,540	\$ 1,078,614	\$ 1,078,614	\$ 858,846	\$ 219,768	\$ -	79.62%	73.34%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	0.00%
Transfer from WS	1,066,048	1,130,052	1,130,052	1,035,881	94,171	-	91.67%	91.67%
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	124,767	11,342	-	91.67%	N/A
Transfer From TIF2	-	231,964	231,964	212,634	19,330	-	91.67%	N/A
TRANSFER IN TOTAL	\$ 1,066,048	\$ 3,223,621	\$ 3,223,621	\$ 1,373,281	\$ 1,850,340	\$ -	42.60%	70.69%
TOTAL REVENUE	\$ 52,172,002	\$ 64,042,836	\$ 64,042,836	\$ 56,132,497	\$ 7,910,339	\$ 537,340	87.65%	89.95%

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.

Aug-25

General Fund - Schedule of Expenditures Budget vs. Actuals

Percent of Year Expired **91.7%**

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
GENERAL GOVERNMENT									
City Council	82,040	92,394	(2,645)	89,749	4,186	62,972	22,591	70.16%	76.42%
City Manager's Office	1,170,585	1,357,479	50	1,357,529	2,223	1,264,872	90,434	93.17%	88.91%
City Secretary's Office	757,813	904,534	2,645	907,179	29,383	755,136	122,660	83.24%	89.03%
Communications	453,316	643,436	-	643,436	5,841	521,706	115,889	81.08%	80.06%
Finance	1,708,720	1,694,932	7,076	1,702,008	18,795	1,385,120	298,093	81.38%	74.77%
Non-Departmental	1,130,169	647,303	36,050	683,353	20,781	1,287,528	(624,956)	188.41%	154.99%
Human Resources	978,491	1,338,294	-	1,338,294	13,309	1,110,993	213,992	83.02%	85.59%
Judicial	118,385	137,369	-	137,369	305	114,870	22,194	83.62%	87.94%
Legal Services	673,161	848,920	116,753	965,673	29,381	726,475	209,817	75.23%	81.71%
Municipal Court	369,675	567,280	-	567,280	4,285	462,427	100,568	81.52%	78.24%
Records Management	102,878	130,494	-	130,494	265	139,818	(9,589)	107.14%	85.32%
Purchasing	273,000	322,931	14,743	337,674	15,342	259,741	62,591	76.92%	81.23%
GENERAL GOVERNMENT TOTAL	\$ 7,818,234	\$ 8,685,366	\$ 174,672	\$ 8,860,038	\$ 144,096	\$ 8,091,657	\$ 624,285	91.33%	87.98%
PUBLIC SAFETY									
Fire	10,767,360	11,761,445	26,994	11,788,439	121,518	10,294,124	1,372,797	87.32%	87.16%
Police	15,936,028	19,520,439	-	19,520,439	61,765	16,965,008	2,493,666	86.91%	87.75%
Marshals Service	190,812	-	-	-	-	3,410	(3,410)	N/A	86.61%
Public Safety Communications	2,112,340	3,069,572	-	3,069,572	2,184	2,442,712	624,676	79.58%	81.45%
PUBLIC SAFETY TOTAL	\$ 29,006,540	\$ 34,351,456	\$ 26,994	\$ 34,378,450	\$ 185,467	\$ 29,705,255	\$ 4,487,728	86.41%	87.03%
PUBLIC WORKS									
Drainage Maint	509,619	750,509	16,800	767,309	4,574	633,716	129,019	82.59%	68.73%
Engineering/Capital	866,990	1,325,753	142,044	1,467,797	79,372	898,404	490,021	61.21%	672.46%
Engineering/Development	498,743	797,380	158,154	955,534	163,618	621,853	170,062	65.08%	60.91%
Engineering/Inspections	512,856	605,476	-	605,476	-	495,663	109,813	81.86%	141.22%
Facilities Maintenance	805,789	953,348	224,532	1,177,880	27,793	1,029,457	120,630	87.40%	67.96%
Public Works Admin	956,500	986,813	-	986,813	333	836,345	150,134	84.75%	83.28%
Streets Pavement Maint	2,692,220	3,420,569	34,596	3,455,165	184,881	2,977,691	292,593	86.18%	71.06%
Traffic Maint	643,813	1,316,607	552,710	1,869,317	176,474	1,092,360	600,483	58.44%	61.66%
PUBLIC WORKS TOTAL	\$ 7,486,529	\$ 10,156,455	\$ 1,128,836	\$ 11,285,291	\$ 637,047	\$ 8,585,489	\$ 2,062,755	76.08%	81.20%
NEIGHBORHOOD SERVICES									
Animal Services	662,544	803,528	6,000	809,528	4,572	662,134	142,822	81.79%	86.10%
Code Enforcement	359,078	798,381	-	798,381	9,086	700,818	88,477	87.78%	88.59%
Environmental Services	283,595	149,848	-	149,848	-	142,870	6,978	95.34%	90.92%
Neighborhood Svcs Admin	210,451	-	-	-	-	1,013	(1,013)	N/A	90.26%
NEIGHBORHOOD SERVICES TOTAL	\$ 1,515,668	\$ 1,751,757	\$ 6,000	\$ 1,757,757	\$ 13,658	\$ 1,506,834	\$ 237,265	85.72%	88.12%
DEVELOPMENT SERVICES									
Building Inspections	866,660	895,477	-	895,477	161	771,713	123,603	86.18%	85.03%
Community Development	359,288	767,650	-	767,650	7,455	661,067	99,128	86.12%	73.82%
Development Services	327,022	15,340	-	15,340	-	15,296	44	99.71%	87.91%
Economic Development	46,631	52,370	-	52,370	-	48,644	3,726	92.89%	91.72%
Incentive Payments	948,920	957,070	-	957,070	16,212	838,106	102,752	87.57%	100.00%
DEVELOPMENT SERVICES TOTAL	\$ 2,548,501	\$ 2,687,907	\$ -	\$ 2,687,907	\$ 23,828	\$ 2,334,826	\$ 329,253	86.86%	88.56%
CULTURE & RECREATION									
Library	1,295,121	1,485,517	-	1,485,517	32,429	1,284,274	168,815	86.45%	88.95%
Parks	1,437,807	1,666,498	35,760	1,702,258	39,208	1,593,041	70,009	93.58%	88.38%
Parks & Recreation Admin	144	-	-	-	-	1,034	(1,034)	N/A	0.42%
ROW Maintenance	570,720	610,413	-	610,413	65,259	471,557	73,597	77.25%	70.85%
Senior Center	197,753	226,726	1,550	228,276	986	207,864	19,425	91.06%	91.50%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 3,501,546	\$ 3,989,154	\$ 37,310	\$ 4,026,464	\$ 137,882	\$ 3,557,770	\$ 330,812	88.36%	84.61%
TRANSFER OUT									
Transfers Out	-	1,645,833	-	1,645,833	-	1,669,515	(23,682)	101.44%	N/A
Transfer Out-Non Bond CIP	600,000	-	-	-	-	-	-	N/A	100.00%
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	\$ 600,000	\$ 1,645,833	\$ -	\$ 1,645,833	\$ -	\$ 1,669,515	\$ (23,682)	101.44%	100.00%
TOTAL EXPENDITURE	\$ 52,477,018	\$ 63,267,928	\$ 1,373,812	\$ 64,641,740	\$ 1,141,978	\$ 55,451,347	\$ 8,048,415	85.78%	86.35%

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.

Aug-25

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

Percent of
Year Expired

91.7%

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	22,536,473	28,308,689	-	28,308,689	-	22,674,221	5,634,468	1,369,298	80.10%	87.7%
LICENSE, PERMIT & FEE	7,195	20,000	-	20,000	-	12,964	7,036	441	64.82%	35.98%
INVESTMENT EARNINGS	839,343	450,000	-	450,000	-	650,810	(200,810)	50,181	144.62%	186.52%
MISCELLANEOUS	48,255	43,922	-	43,922	-	74,138	(30,216)	-	168.79%	116.50%
IMPACT FEE	1,030,674	1,030,000	-	1,030,000	-	575,731	454,269	-	55.90%	80.05%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	-	0.00%	N/A
TRANSFER IN	38,271	46,979	-	46,979	-	38,946	8,033	-	82.90%	18.29%
TOTAL REVENUE	\$ 24,500,211	\$ 29,943,590	\$ -	\$ 29,943,590	\$ -	\$ 24,026,809	\$ 5,916,781	\$ 1,419,920	80.24%	88.46%
PERSONNEL	2,796,675	3,425,811	-	3,425,811	-	2,706,391	719,420	-	79.00%	87.33%
PERSONNEL DEVELOPMNT	31,857	41,056	93,986	135,042	-	90,848	44,194	-	67.27%	53.70%
SUPPLIES	94,879	113,313	651	113,964	8,435	103,819	1,711	-	91.10%	83.21%
MINOR FURN & EQUIP	47,801	38,500	248,787	287,287	155,084	114,799	17,404	-	39.96%	100.49%
OUTSIDE SERVICES	163,243	491,148	26,307	517,455	59,005	326,045	132,405	-	63.01%	83.63%
WATER PURCHASES	4,438,242	5,796,517	(86,875)	5,709,642	-	3,486,808	2,222,834	-	61.07%	89.11%
SEWER TREATMENT	5,095,118	5,837,521	(3,726)	5,833,795	-	4,752,521	1,081,274	-	81.47%	87.85%
INFR MAINT & REPAIR	147,708	299,716	(14,980)	284,736	23,497	159,972	101,267	-	56.18%	52.17%
EQUIP MAINT & REPAIR	17,029	33,500	44	33,544	-	25,314	8,230	-	75.47%	46.32%
UTILITIES	270,372	423,747	-	423,747	-	245,365	178,382	-	57.90%	81.89%
INSURANCE	105,760	120,682	-	120,682	-	132,626	(11,944)	-	109.90%	97.71%
MISC	1,110,269	1,423,334	(35,800)	1,387,534	16,028	1,093,689	277,818	-	78.82%	78.41%
CONTRIBUTION TO ISF	1,736,829	2,109,150	-	2,109,150	-	1,933,393	175,757	-	91.67%	91.67%
COST ALLOCATION EXP	1,168,867	1,313,390	-	1,313,390	-	1,203,950	109,440	-	91.67%	91.67%
CAPITAL EXPENDITURES	393,261	263,500	162,394	101,106	124,311	105,869	(129,074)	-	104.71%	64.26%
DEBT SERVICE CHARGES	7,416,444	6,963,230	-	6,963,230	-	7,006,941	(43,711)	-	100.63%	100.20%
TRANSFERS OUT	-	-	1,564,003	1,564,003	-	-	1,564,003	-	0.00%	N/A
TRANSFERS OUT-GENERAL FUND	1,066,048	1,130,052	-	1,130,052	-	1,035,881	94,171	-	91.67%	91.67%
TOTAL EXPENDITURE	\$ 26,100,403	\$ 29,824,167	\$ 1,954,791	\$ 31,454,170	\$ 386,360	\$ 24,524,230	\$ 6,543,580	\$ -	77.97%	90.25%

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.

Aug-25

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

91.7%

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	5,557,430	7,643,839	-	7,643,839	-	5,794,020	1,849,819	-	75.80%	73.18%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	2,410,475	(35,475)	-	101.49%	0.00%
INVESTMENT EARNINGS	243,447	75,000	-	75,000	-	237,666	(162,666)	18,839	316.89%	243.45%
MISCELLANEOUS	311,189	301,575	-	301,575	-	355,166	(53,591)	-	117.77%	107.31%
TOTAL REVENUE	\$ 6,112,066	\$ 10,395,414		\$ 10,395,414	\$ -	\$ 8,797,327	1,598,087	\$ 18,839	84.63%	59.00%
PERSONNEL	506,030	741,125	-	741,125	-	615,555	125,570	-	83.06%	84.23%
PERSONNEL DEVELOPMNT	72,204	87,175	14,400	101,575	-	73,639	27,936	-	72.50%	157.22%
SUPPLIES	4,187	8,750	-	8,750	-	6,415	2,335	-	73.31%	69.79%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	-	0.00%	N/A
OUTSIDE SERVICES	180,268	144,067	18,475	162,542	19,196	103,435	39,911	-	63.64%	41.90%
INFR MAINT & REPAIR	-	27,500	-	27,500	8,229	16,832	2,439	-	61.21%	0.00%
UTILITIES	10,603	26,885	-	26,885	-	7,794	19,091	-	28.99%	28.56%
MISC	241,619	296,500	42,125	338,625	650	233,234	104,741	-	68.88%	63.81%
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	202,284	463,220	-	463,220	-	424,622	38,598	-	91.67%	91.67%
COST ALLOCATION EXP	143,517	161,260	-	161,260	-	147,818	13,442	-	91.66%	91.67%
CAPITAL EXPENDITURES	-	-	1,100,000	1,100,000	-	1,698,498	(598,498)	-	154.41%	N/A
TRANSFER OUT-DEBT SERVICE	3,218,074	4,126,727	-	4,126,727	-	4,155,630	(28,903)	-	100.70%	100.00%
TRANSFERS OUT	-	136,109	-	136,109	-	124,767	11,342	-	91.67%	N/A
TOTAL EXPENDITURE	\$ 5,028,268	\$ 10,976,718	\$ 2,406,785	\$ 13,383,503	\$ 323,707	\$ 8,953,895	\$ 4,105,901	\$ -	66.90%	52.30%

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.

Aug-25

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

91.7%

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	5,557,430	7,643,839	-	7,643,839	-	5,794,020	1,849,819	-	75.80%	73.18%
INVESTMENT EARNINGS	174,221	130,000	-	130,000	-	117,667	12,333	9,239	90.51%	193.58%
MISCELLANEOUS	28,490	41,467	-	41,467	-	45,906	(4,439)	-	110.70%	70.77%
TOTAL REVENUE	\$ 5,760,141	\$ 7,815,306	\$ -	\$ 7,815,306	\$ -	\$ 5,957,593	\$ 1,857,713	\$ 9,239	76.23%	74.57%
PERSONNEL	325,095	347,733	-	347,733	-	319,723	28,010	-	91.94%	92.08%
PERSONNEL DEVELOPMNT	2,433	4,865	-	4,865	-	2,408	2,457	-	49.49%	50.01%
SUPPLIES	-	900	1,219	2,119	-	2,119	(0)	-	100.02%	0.00%
MINOR FURN & EQUIP	18,312	32,000	1,840	33,840	530	32,858	452	-	97.10%	91.56%
OUTSIDE SERVICES	20,402	20,000	517	20,517	2,750	14,864	2,903	-	72.45%	221.16%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	-	N/A	N/A
MISC	169,512	143,940	(3,576)	140,364	18,400	108,598	13,366	-	77.37%	100.34%
UTILITIES	23,502	52,600	-	52,600	-	-	52,600	-	0.00%	46.02%
INCENTIVE PAYMENTS	725,000	136,150	-	136,150	-	23,293	112,857	-	17.11%	89.51%
CONTRIBUTION TO ISF	28,043	36,510	-	36,510	-	33,473	3,037	-	91.68%	91.67%
COST ALLOCATION EXP	93,729	105,320	-	105,320	-	96,547	8,773	-	91.67%	91.67%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	1,900	68,194	54	-	97.21%	0.00%
TRANSFER OUT-PARK PERF	3,165,464	3,249,948	-	3,249,948	-	2,979,119	270,829	-	91.67%	91.67%
TRANSFER OUT-DEBT SERVICE	1,797,632	3,035,774	-	3,035,774	-	3,025,483	10,291	-	99.66%	100.00%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	1,498,036	1,165,865	-	1,165,865	-	1,437,238	(271,373)	-	123.28%	121.79%
TOTAL EXPENDITURE	7,867,160	8,381,605	20,148	\$ 8,401,753	\$ 23,580	\$ 8,143,917	\$ 234,256	\$ -	96.93%	97.34%

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.

Aug-25

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

Percent of Year
Expired

91.7%

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	2,327,902	2,369,627	-	2,369,627	-	2,415,577	(45,950)	-	101.94%	106.06%
INVESTMENT EARNINGS	23,739	10,300	-	10,300	-	51,184	(40,884)	2,877	496.93%	237.39%
MISCELLANEOUS	14,355	4,120	-	4,120	-	80,984	(76,864)	-	1965.62%	696.83%
TRANSFER IN-4B	3,165,464	3,249,948	-	3,249,948	-	2,979,119	270,829	-	91.67%	91.67%
TOTAL REVENUE	\$ 5,531,459	\$ 5,633,995	\$ -	\$ 5,633,995	\$ -	\$ 5,526,863	\$ 107,132	\$ 2,877	98.10%	97.72%
PERSONNEL	2,707,399	3,112,280	-	3,112,280	-	2,585,398	526,882	-	83.07%	86.61%
PERSONNEL DEVELOPMNT	18,295	19,284	4,453	23,737	-	18,746	4,991	-	78.98%	94.87%
SUPPLIES	162,253	184,547	7,866	192,413	21,858	165,516	5,039	-	86.02%	82.05%
MINOR FURN & EQUIP	15,066	48,660	(2,089)	42,571	9,737	31,668	1,166	-	74.39%	52.57%
OUTSIDE SERVICES	46,405	71,300	65,958	140,258	18,100	114,470	7,688	-	81.61%	65.08%
INFR MAINT & REPAIR	118,569	253,954	56,016	318,470	28,773	286,109	3,589	-	89.84%	50.68%
EQUIP MAINT & REPAIR	36,227	34,922	(4,884)	30,038	5,271	16,457	8,310	-	54.79%	103.74%
UTILITIES	466,585	557,996	612	558,608	6,943	499,823	51,842	-	89.48%	85.71%
INSURANCE	98,869	110,345	-	110,345	-	115,234	(4,889)	-	104.43%	122.65%
MISC	98,797	145,901	3,323	141,724	13,794	83,476	44,454	-	58.90%	65.88%
CONTRIBUTION TO ISF	280,393	372,300	-	372,300	-	341,275	31,025	-	91.67%	91.67%
COST ALLOCATION EXP	636,872	715,620	-	715,620	-	655,996	59,624	-	91.67%	91.67%
CAPITAL EXPENDITURES	41,280	6,886	276,422	283,308	1,085	45,378	236,845	-	16.02%	23.88%
TOTAL EXPENDITURE	\$ 4,727,009	\$ 5,633,995	\$ 407,677	\$ 6,041,672	\$ 105,561	\$ 4,959,545	\$ 976,565	\$ -	82.09%	83.51%

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 reflects a more equal comparison to the Prior Year Percent of Budget column as of the same period in the prior year.

Aug-25

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

Percent of Year
Expired

91.7%

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	1,022,465	1,960,251	-	1,960,251	-	1,821,654	138,597	123,547	92.93%	61.97%
INVESTMENT EARNINGS	3,934	40,000	-	40,000	-	35,655	4,345	1,117	89.14%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	-	0.00%	N/A
TOTAL REVENUE	\$ 1,026,399	\$ 2,614,727	\$ -	\$ 2,614,727	\$ -	\$ 1,857,309	757,418	\$ 124,663	71.03%	62.21%
PERSONNEL	1,596,482	2,339,951	-	2,339,951	-	1,927,119	412,832	-	82.36%	85.69%
PERSONNEL GRANT REIMBURSE	(1,322,267)	-	-	-	-	(614,476)	614,476	-	N/A	74.89%
MED DIRECTOR/LEASE	53,000	95,048	-	95,048	13,310	45,640	36,098	-	48.02%	81.48%
SUPPLIES	113,147	103,814	-	103,814	48,171	96,693	(41,049)	-	93.14%	84.16%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	60,060	5,460	-	91.67%	N/A
TOTAL EXPENDITURE	\$ 440,362	\$ 2,604,333	\$ -	\$ 2,604,333	\$ 61,481	\$ 1,515,036	\$ 1,027,817	\$ -	58.17%	148.33%

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.

Aug-25

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

Percent of Year
Expired

91.7%

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	-	31,819	(11,819)	-	159.09%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,669,515	(23,682)	-	101.44%	0.00%
TOTAL REVENUE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ -	\$ 1,701,334	(35,501)	\$ -	102.13%	N/A
OUTSIDE SERVICES	-	30,000	30,389	60,389	-	59,868	521	-	99.14%	0.00%
INFR MAINT & REPAIR	-	1,635,833	(36,444)	1,599,389	48,760	1,550,629	0	-	96.95%	0.00%
CAPITAL EXPENDITURES	-	-	6,055	6,055	-	6,055	0	-	100.00%	0.00%
TOTAL EXPENDITURE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ 48,760	\$ 1,616,552	\$ 522	\$ -	97.04%	N/A

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

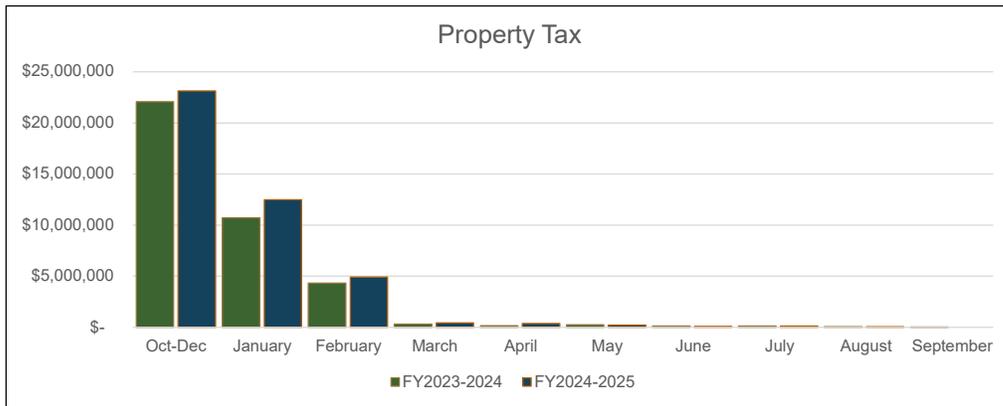
City of Burleson Monthly Financial Report

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	37,248	0.09%	49,237	\$ (11,989)
September	41,351,620	-	0.00%	13,029	-
	<u>\$ 41,351,620</u>	<u>\$ 41,694,860</u>	<u>100.83%</u>	<u>\$ 38,086,228</u>	<u>\$ 3,621,662</u>

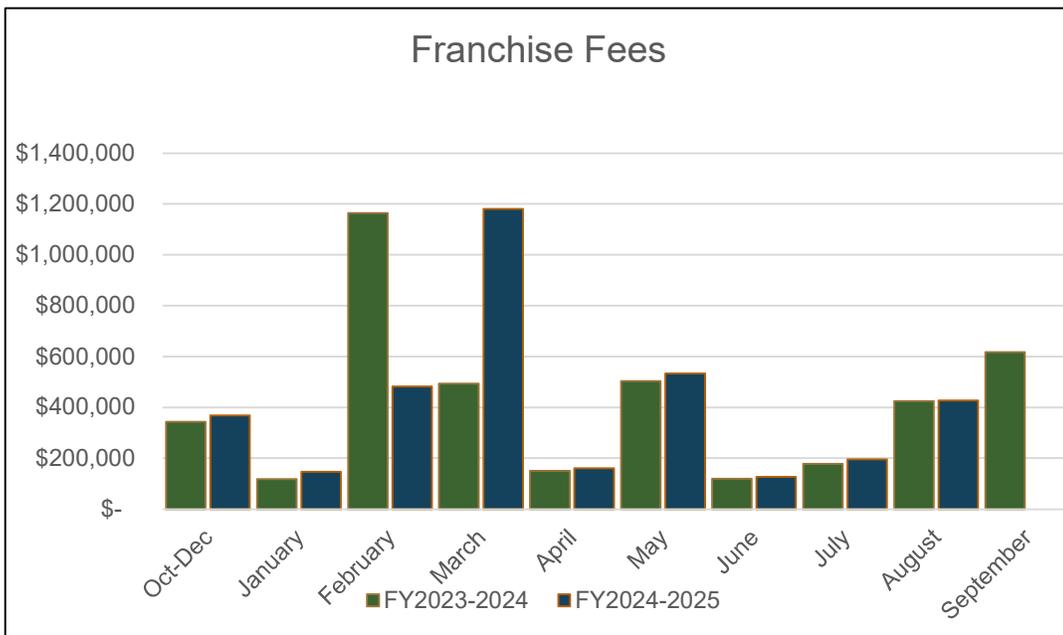


Note: The majority of property tax revenues are collected during the months of December through February.

2024-2025 YEAR-TO-DATE

Franchise Fees

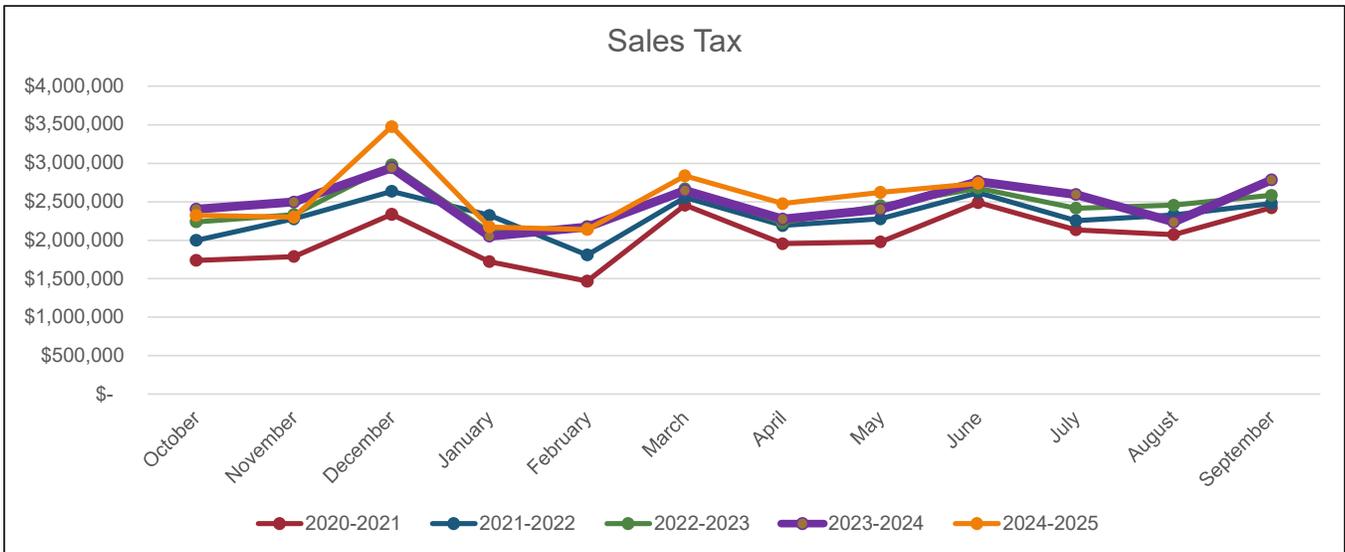
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,254,115	\$ 367,602	9%	\$ 342,647	\$ 24,955
January	4,254,115	146,135	3%	118,005	\$ 28,130
February	4,254,115	481,519	11%	1,164,268	\$ (682,750)
March	4,254,115	1,180,701	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	426,319	10%	423,936	\$ 2,383
September	4,254,115	-	-	617,734	-
	\$ 4,254,115	\$ 3,618,222	85%	\$ 4,109,918	\$ 126,038



2024-2025 YEAR-TO-DATE
Sales Tax

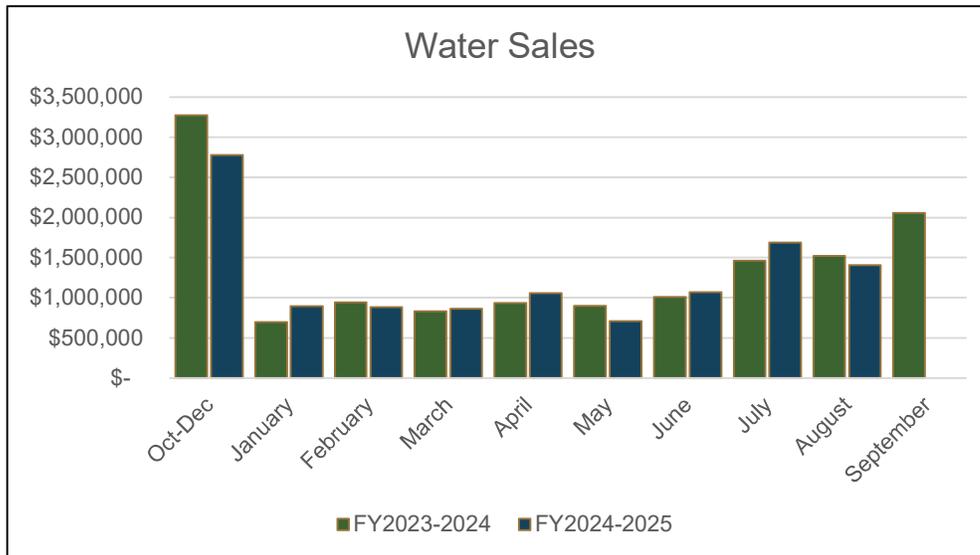
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609	3,475,055	18.21%
January	1,723,331	2,323,372	2,106,184	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	2,737,616	-0.89%
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		
Year-Year %	\$ 24,558,069	\$ 27,743,096	\$ 29,309,327	\$ 29,752,228	\$ 23,073,920	
		12.97%	5.65%	1.51%	4.21%	

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. June 2025 sales incurred represent the August 2025 sales tax collection amount.



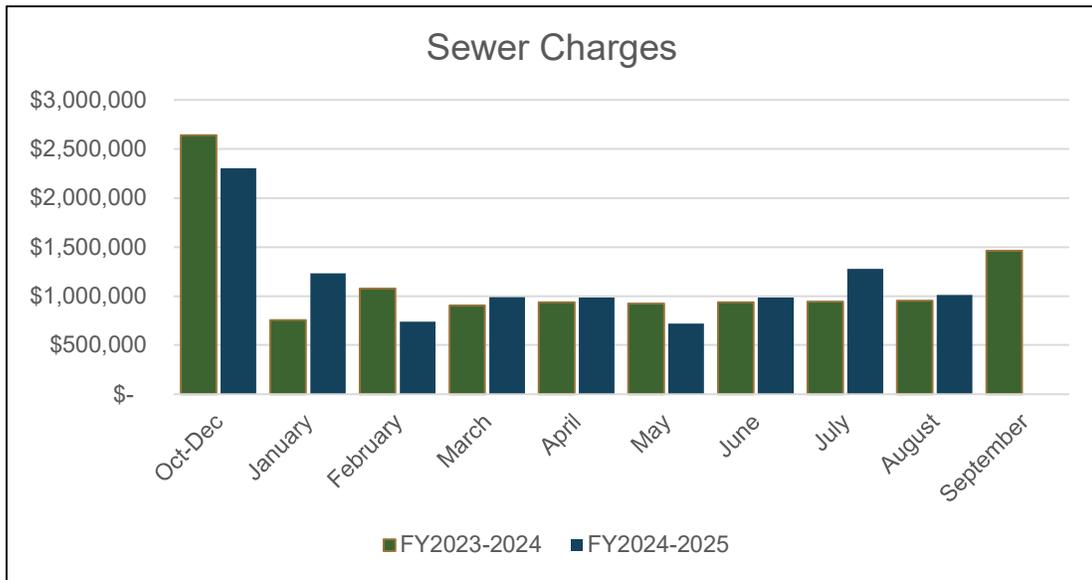
2024-2025 YEAR-TO-DATE
Water Sales

	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	1,406,135	9%	1,518,236	\$ (112,101)
September	15,144,131	-	-	2,053,020	-
	\$ 15,144,131	\$ 11,347,333	75%	\$ 13,622,497	\$ (222,144)



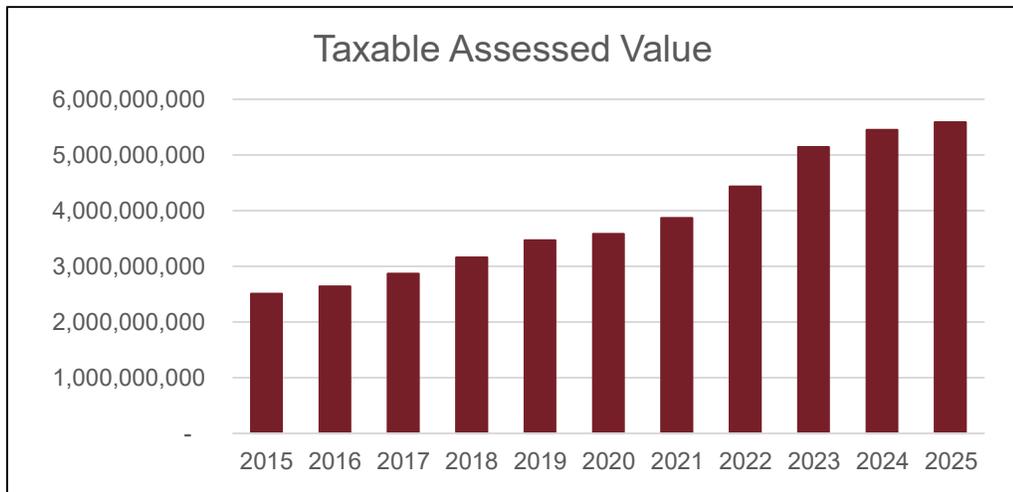
2024-2025 YEAR-TO-DATE
Sewer Charges

	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	1,012,411	8%	952,175	\$ 60,236
September	12,226,753	-	-	1,464,062	-
	\$ 12,226,753	\$ 10,246,055	84%	\$ 11,531,480	\$ 178,637



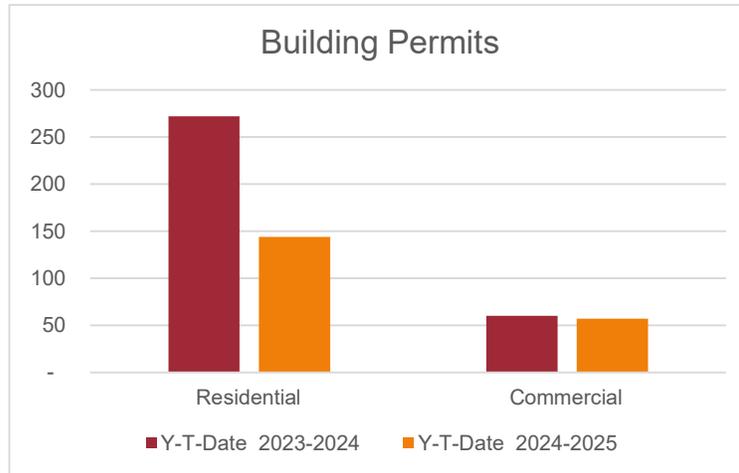
APPRAISAL ROLL COMPARISON

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%

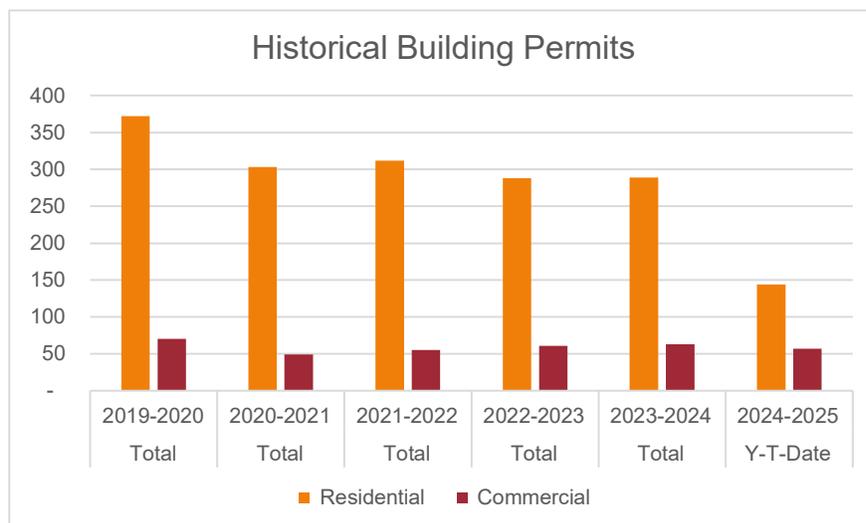


BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	272	144
Commercial	60	57
Total	332	201



	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	144
Commercial	70	49	55	61	63	57
Total	442	352	367	349	352	201



Section 3

City of Burleson Monthly Financial Report

COMPLIANCE REPORTS

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

Investment Reports

INVESTMENT COMMITTEE REPORT

For Month end August 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

August 31, 2025

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



Summary

Month End Results by Investment Category:

Asset Type	July 31, 2025			August 31, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	3.57%	\$ 19,842,417	\$ 19,842,417	3.55%	\$ 16,732,342	\$ 16,732,342
Pools/Money Market Fund	4.41%	9,566,385	9,566,385	4.39%	9,956,803	9,956,803
Securities	4.37%	60,024,682	60,090,487	4.38%	55,023,529	55,206,325
Certificates of Deposit	4.39%	41,014,762	41,014,762	4.36%	41,074,864	41,074,864
Total	4.26%	\$ 130,448,245	\$ 130,514,050	4.26%	\$ 122,787,538	\$ 122,970,334

Average Yield - Current Month (1)

Total Portfolio	4.26%
Rolling Three Month Treasury	4.38%
Rolling Six Month Treasury	4.25%
TexPool	4.31%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	4.53%
Rolling Three Month Treasury	4.48%
Rolling Six Month Treasury	4.46%
TexPool	4.44%

Interest Earnings (Approximate)

Monthly Interest Income	\$ 359,467
Fiscal Year-to-date	\$ 5,919,834

(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.

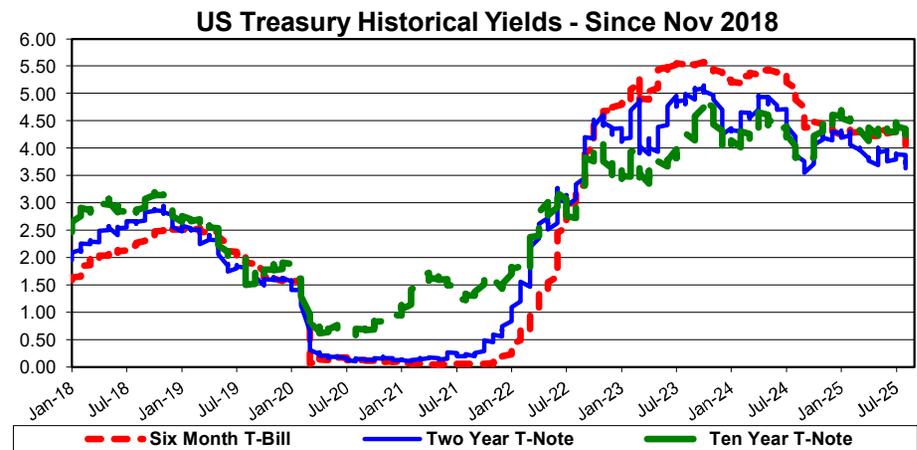
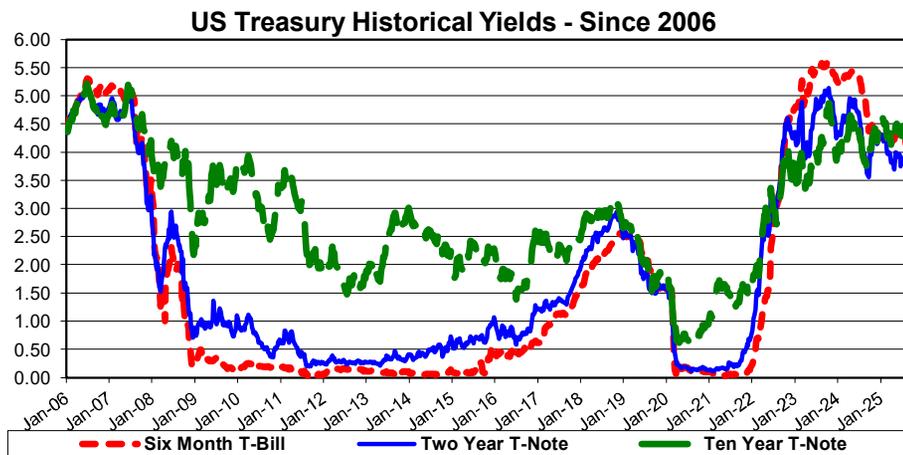
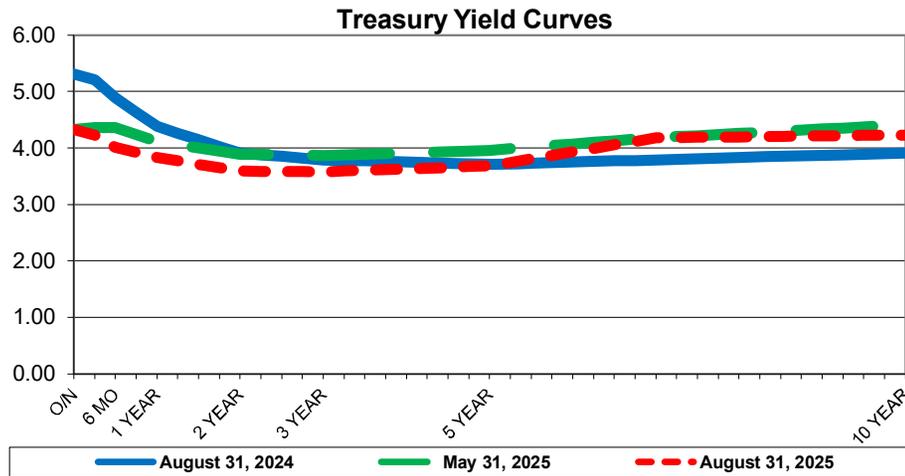
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

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

8/31/2025

The Federal Open Market Committee (FOMC) kept the Fed Funds target range at 4.25% - 4.50% (Effective Fed Funds trade +/-4.33%). Expectations for additional rate cuts have firmed with 0.25% in Sept and possibly two more 0.25% cuts projected before year-end. Aug Non-Farm Payroll only added +22k new jobs, prior months' revisions decreased the Three Month Rolling Average to +29k (from the previous +35k). Second Quarter 2025 second estimate GDP increased to + 3.3%. The S&P 500 Stock Index reached a new high (+/-6,500) from June's previous high (+/- 6,200). The yield curve still bottoms out at +/- 3 years. Crude Oil settle in the low \$60s. Inflation rose slightly and continues above the FOMC 2% target (Core PCE +/-2.9% and Core CPI +/-3.1%). The Markets still face uncertain economic outlooks, tariff impacts and political conflicts.



Investment Holdings
August 31, 2025

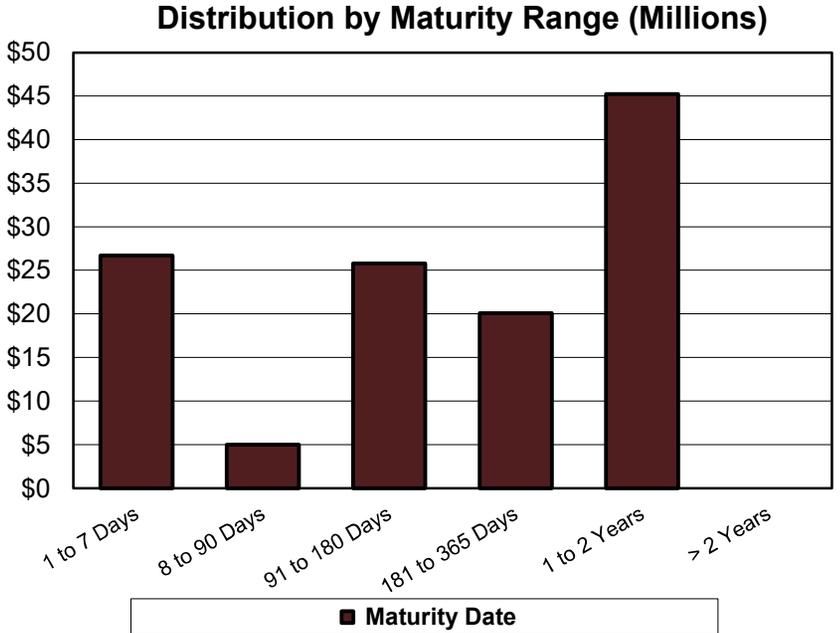
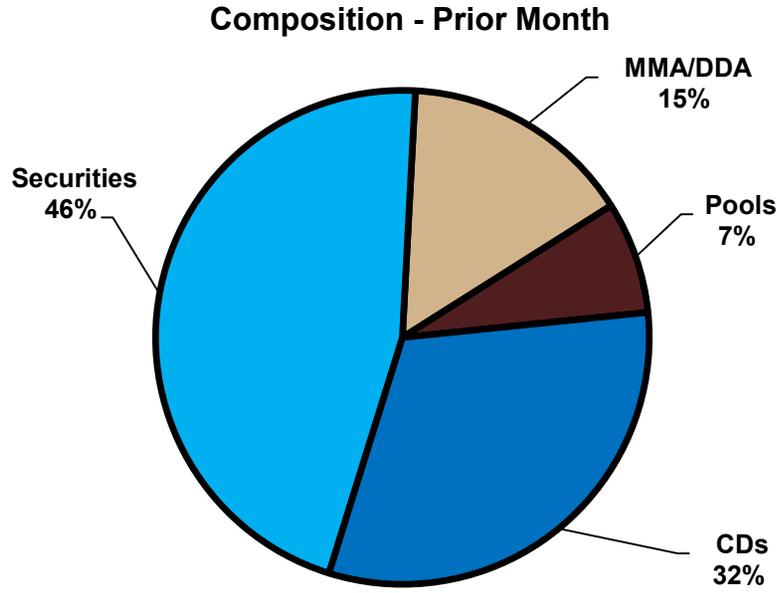
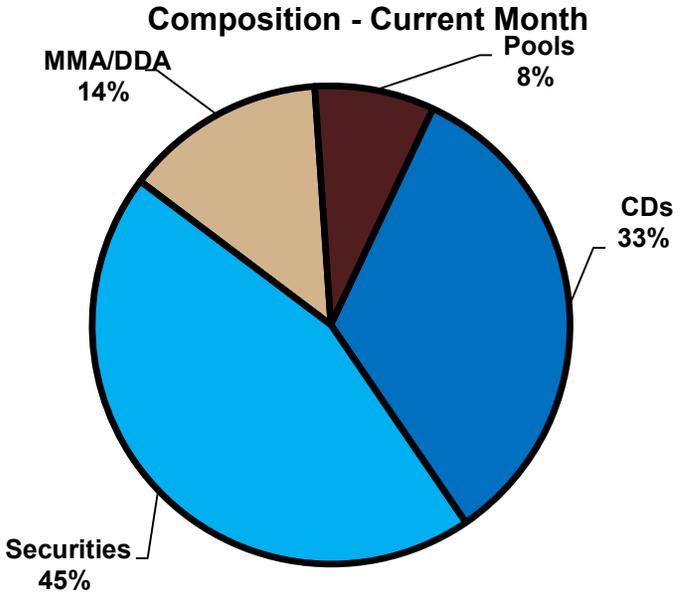


Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
InterBank MMA		4.75%	09/01/25	08/31/25	\$ 100,395	\$ 100,395	1.00	\$ 100,395	1	4.75%
InterBank ICS		4.65%	09/01/25	08/31/25	8,004,801	8,004,801	1.00	8,004,801	1	4.65%
SouthState Bank Cash		0.00%	09/01/25	08/31/25	3,789,848	3,789,848	1.00	3,789,848	1	0.00%
SouthState Bank MMA		4.59%	09/01/25	08/31/25	1,366,052	1,366,052	1.00	1,366,052	1	4.59%
NexBank IntraFi MMA Savings		4.45%	09/01/25	08/31/25	3,471,245	3,471,245	1.00	3,471,245	1	4.45%
TexPool	AAAm	4.31%	09/01/25	08/31/25	468,058	468,058	1.00	468,058	1	4.31%
LOGIC	AAAm	4.39%	09/01/25	08/31/25	9,488,745	9,488,745	1.00	9,488,745	1	4.39%
Treasury Note	Aa1/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,999,657	100.10	5,005,078	61	5.04%
Treasury Note	Aa1/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,016,708	100.14	10,014,453	91	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,783,138	15,783,138	100.00	15,783,138	147	4.80%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,093,863	5,093,863	100.00	5,093,863	200	4.20%
Federal Farm Credit Bank	Aa1/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,997,418	100.69	5,034,653	227	4.96%
Federal Farm Credit Bank	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,003,591	100.63	5,031,382	285	4.78%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,981,407	99.88	4,993,945	365	4.14%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,017,911	100.87	5,043,359	410	4.29%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.31	10,030,720	479	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,006,837	100.53	10,052,734	533	4.07%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,088,426	5,088,426	100.00	5,088,426	571	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,066,996	5,066,996	100.00	5,066,996	606	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,001,974	1,001,974	100.00	1,001,974	620	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,007,898	4,007,898	100.00	4,007,898	620	4.07%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,032,569	5,032,569	100.00	5,032,569	669	4.03%
Total Portfolio					\$ 122,764,010	\$ 122,787,538		\$ 122,970,334	274	4.26%

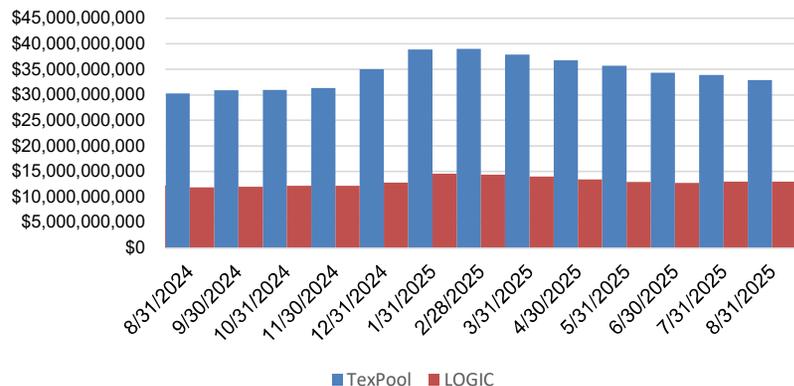
(1) (2)

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

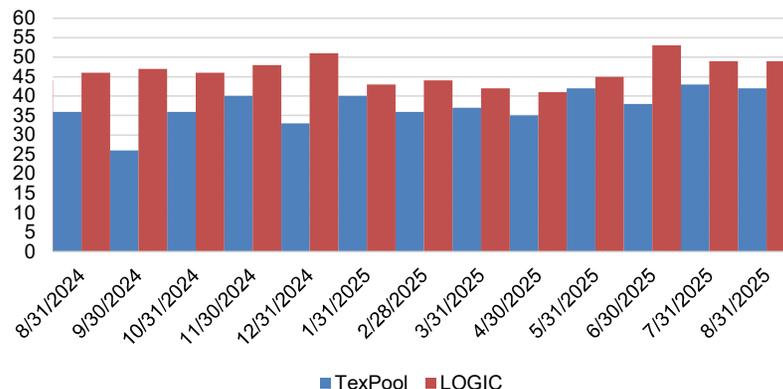
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.



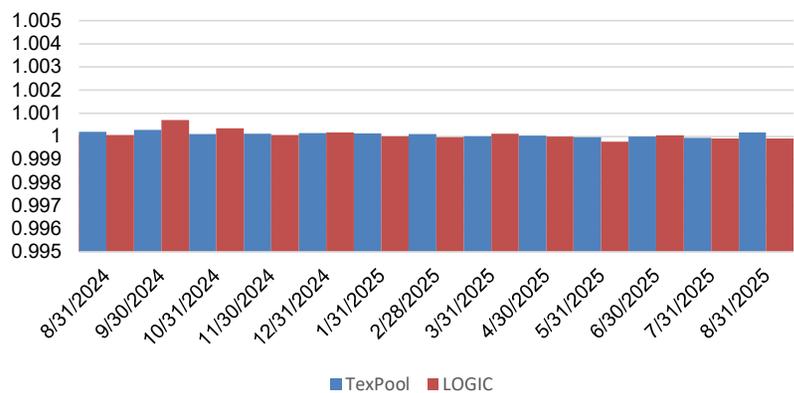
Invested Balance



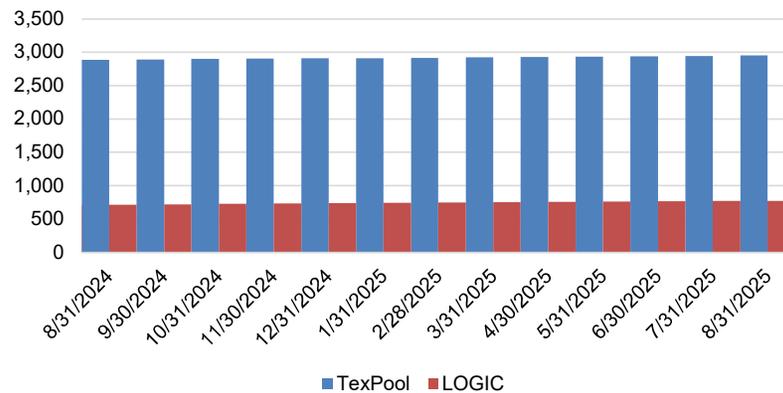
Weighted Average Maturity in Days



Net Asset Value



Total Number of Participants



Section 4

City of Burleson Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

City of Burleson Monthly Financial Report

Emergicon - Emergency Medical Billing - August 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 :emergicon.

Category	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	August 2025	August Var
Gross Charges	\$ 1,914,772	\$ 1,868,125	\$ 1,946,783	\$ 1,954,983	\$ 40,211	\$ 638,257	\$ 635,904	\$ (2,353)
Cash Collections	390,039	637,510	635,289	520,718	130,679	130,013	200,325	70,312
Gross Charge/Txp	2,157	5,958	5,598	5,502	3,345	2,157	1,733	(424)
Cash/Txp (CPT)	439	2,046	1,827	1,475	1,036	439	546	107

540

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	August 2025	August Var
Insurance	23.0%	8.9%	9.5%	9.4%	-13.6%	23.0%	9.3%	-13.7%
Medicaid	8.0%	4.6%	5.8%	3.6%	-4.4%	8.0%	2.7%	-5.3%
Medicare	56.0%	50.6%	39.6%	40.2%	-15.8%	56.0%	39.8%	-16.2%
Private Pay	13.0%	3.6%	3.4%	4.1%	-8.9%	13.0%	4.9%	-8.1%
Payer Research	0.0%	32.3%	41.6%	42.8%	42.8%	0.0%	43.3%	43.3%
Totals	100%	100%	100%	100%	0.0%	100%	100.0%	0.0%

Level of Service	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	August 2025	August Var
ALS Non Emergent A0426	0.0%	0.0%	0.5%	0.2%	0.2%	0.0%	0.3%	0.3%
ALS - Advanced Life Support A0427	68.0%	56.0%	53.6%	52.9%	-15.1%	68.0%	51.8%	-16.2%
ALS-2 Emergency A0433	3.0%	0.9%	1.1%	2.6%	-0.4%	3.0%	1.9%	-1.1%
BLS Non Emergency A0428	0.0%	0.2%	0.6%	0.8%	0.8%	0.0%	0.0%	0.0%
BLS - Basic Life Support A0429	29.0%	42.8%	44.2%	43.5%	14.5%	29.0%	46.0%	17.0%
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%
Totals	100%	100%	100%	100%	0.0%	100%	100.0%	0.0%

Level of Service Volume	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	August 2025	August Var
ALS Non Emergent A0426	-	-	5	2	2	-	1	1
ALS - Advanced Life Support A0427	604	537	559	563	(41)	201	190	(11)
ALS-2 Emergency A0433	27	11	11	28	1	9	7	(2)
BLS Non Emergency A0428	-	2	7	8	8	-	-	-
BLS - Basic Life Support A0429	257	393	460	464	207	86	169	83
Sct A0429 TXP	-	-	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-	-	-
Totals	888	943	1,042	1,065	177	296	367	71

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	3Q/Plan Var	Monthly Plan	August 2025	August Var
	4,438	7,964	8,855	8,895	4,458	1,479	2,996	1,517

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 August 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 = 8/31/2025 and Tax Units = {multiple}

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

BUC - CITY OF BURLESON

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
8,302,201,378	1,603,559,414	6,698,641,964	0.662700	44,391,900.30	42,062,637.38	2,329,265.31	44,391,902.69
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
8,299,895,611	1,600,488,438	6,699,407,173	0.662700	44,396,971.34	42,006,581.29	2,332,450.18	44,339,031.47
Start Value	Net Value Adj	Start Value + Net Value Adj		Actual Current Value		Other Loss	
8,302,201,378	(2,305,767)	8,299,895,611		8,299,895,611		57,942.13	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
1,603,559,414	(3,070,976)	1,600,488,438		1,600,488,438			

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	0.00	(15.77)	6.40	103.74	14.08	0.00
2001	(1,630.05)	0.00	(1,630.05)	0.00	(30.32)	0.00	0.00	0.00	0.00
2002	(2,197.49)	0.00	(2,197.49)	0.00	(437.00)	0.00	0.00	0.00	0.00
2003	(2,880.97)	0.00	(2,880.97)	0.00	(391.41)	0.00	0.00	0.00	0.00
2004	(8,082.22)	0.00	(8,082.22)	0.00	(797.19)	0.00	0.00	0.00	0.00
2005	2,976.36	0.00	2,976.36	0.00	(220.43)	0.00	0.00	0.00	0.00
2006	3,193.43	0.00	3,193.43	0.00	(496.95)	0.00	0.00	0.00	0.00
2007	6,170.26	0.00	6,170.26	0.00	(3,049.35)	0.00	0.00	0.00	0.00
2008	6,852.80	0.00	6,852.80	0.00	(1,130.47)	0.05	0.80	0.00	0.00
2009	6,906.89	0.00	6,906.89	0.00	(1,495.36)	14.41	139.93	29.54	0.00
2010	8,556.76	0.00	8,556.76	0.00	(1,642.41)	44.66	389.09	84.86	0.00
2011	11,215.71	0.00	11,215.71	0.00	(2,446.64)	41.58	329.01	75.22	0.00
2012	12,019.79	0.00	12,019.79	0.00	(1,126.92)	35.62	276.55	69.03	0.00
2013	16,439.23	(0.27)	16,438.96	0.00	(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 = 8/31/2025 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	0.00	(5,969.00)	57.94	925.80	171.04	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)	541.81	2,959.99	1,165.56	0.00
2020	50,642.41	0.00	50,642.41	0.00	(978.15)	850.39	3,532.70	1,690.45	0.00
2021	60,788.74	(50.78)	60,737.96	(34.30)	(1,002.94)	1,274.30	4,171.38	2,386.64	0.00
2022	117,116.49	(4,945.58)	112,170.91	(32.86)	(5,051.77)	4,664.47	9,973.44	7,995.66	0.00
2023	312,858.64	(21,364.78)	291,493.86	(190.23)	(64,698.71)	18,139.67	19,724.77	27,343.82	0.00
2024	42,062,637.38	0.00	42,062,637.38	(3,793.17)	(56,056.09)	104,464.05	34,861.39	19,781.65	0.00
TOTAL	42,839,097.52	(26,362.14)	42,812,735.38	(4,050.56)	(149,943.01)	130,845.39	83,349.32	62,538.26	0.00