



FISCAL YEAR 2024-2025
MONTHLY FINANCIAL REPORT
MAY 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 May 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 \$47,886,666 through May 31, 2025. This represents an increase of 7.2% from revenue earned in the preceding year. Investment Earnings decreased \$145,668 or 18.2% from the same period in the prior year due to lower interest rates and less available cash on hand. Also, the timing of an adjustment for interest collected in FY 2025 for FY 2024 revenues reduces interest collected from the prior period in the amount of \$49,741 or 6.2%. License, Permit & Fees decreased 654,328 or 50.0% primarily due to a decrease in residential and commercial permits issued as compared to the same period in the prior year. A detailed comparison is provided on page 26 of the report. Fines decreased \$172,000 or 31.3% due to fewer citations issued as compared to the same period in the prior year.

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

	Fiscal Year-to-Date 2025	Percentage of Total
Taxes	\$ 37,859,300	79.1%
Franchise Fees	2,869,741	6.0%
Investment Earnings	655,987	1.4%
Licenses, permits and fees	654,445	1.4%
Fines	377,998	0.8%
Charges for Services	198,877	0.4%
Other Revenues	1,757,241	3.7%
Cost Allocation	2,514,328	5.3%
Transfers In	998,750	2.1%
Total	\$ 47,886,666	100.0%

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Property Taxes	\$ 27,031,396	\$ 30,063,075	\$ 3,031,679	11.2%
Sales Tax	7,383,792	7,655,418	271,626	3.7%
Liquor Tax	129,052	140,806	11,755	9.1%
Franchise Fees	2,771,868	2,869,741	97,873	3.5%
Investment Earnings	801,655	655,987	(145,668)	-18.2%
License, Permit & Fee	1,308,773	654,445	(654,328)	-50.0%
Fines	549,998	377,998	(172,000)	-31.3%
Charges for Services	151,431	198,877	47,446	31.3%
Miscellaneous	218,175	211,639	(6,536)	-3.0%
Cost Allocation Rev	2,449,691	2,514,328	64,637	2.6%
Intergovernmental	560,014	992,777	432,763	77.3%
Operating Grant & Contributions	530,959	552,825	21,866	4.1%
Transfer In	775,309	998,750	223,441	28.8%
	\$ 44,662,112	\$ 47,886,666	\$ 3,224,554	7.2%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$40,843,889 through May 31, 2025. An increase of \$950,647 or 2.4% from the preceding year. Prior Year Comparison of General Fund Expenditures by Department through May 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024		Material Variance Drivers
	2024	2025	Amount	Percent	
City Council	\$ 55,920	\$ 45,972	\$ (9,948)	-17.8%	
City Manager's Office	867,159	933,692	66,533	7.7%	
City Secretary's Office	576,836	567,899	(8,937)	-1.5%	
Communications	327,619	380,881	53,263	16.3%	Increased salaries expense due to filled vacancy
Finance	1,293,770	1,014,211	(279,559)	-21.6%	
Non-Departmental	1,033,120	1,039,675	6,555	0.6%	
Human Resources	657,125	809,218	152,093	23.1%	Increased salaries expense due to filled vacancy
Judicial	86,874	84,830	(2,044)	-2.4%	
Legal Services	444,590	537,690	93,100	20.9%	Increased Legislative Consulting Service expense
Municipal Court	269,400	334,640	65,240	24.2%	Increased IT Contribution expense
Records Management	73,790	115,168	41,378	56.1%	Increased salaries expense due to payout for retiring employee
Purchasing	207,004	191,922	(15,083)	-7.3%	
Fire	7,883,491	7,635,065	(248,427)	-3.2%	
Police	11,951,286	12,312,831	361,545	3.0%	
Marshals Service	142,128	626	(141,502)	-99.6%	
PS Communication	1,514,911	1,778,025	263,114	17.4%	Decrease in reimbursement to/from non-grant
Drainage Maint	356,280	371,873	15,594	4.4%	
Engineering/Capital	408,428	650,687	242,258	59.3%	Increase in engineering services expense driven by Fire Station 1 and City Hall remodel project management expense
Engineering/Development	385,868	510,050	124,182	32.2%	Increase in engineering services expense
Engineering/Inspections	364,080	362,237	(1,842)	-0.5%	
Facilities Maintenance	557,279	773,942	216,662	38.9%	Increased building maint. & repair and engineering services expenses
Public Works Admin	718,930	592,593	(126,336)	-17.6%	
Streets Pavement Maint	2,134,147	1,800,070	(334,076)	-15.7%	
Traffic Maint	421,879	690,426	268,547	63.7%	Increased furniture & equipment expenditures
Animal Services	486,331	480,956	(5,376)	-1.1%	
Code Enforcement	263,932	513,190	249,258	94.4%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Environmental Services	189,841	94,879	(94,962)	-50.0%	
Neighborhood Svcs Admin	154,953	1,013	(153,940)	-99.3%	
Building Inspections	662,195	576,142	(86,053)	-13.0%	
Community Development	273,131	483,209	210,078	76.9%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Development Services	240,154	11,462	(228,693)	-95.2%	
Economic Development	33,894	35,552	1,658	4.9%	
Incentive Payments	948,920	838,106	(110,814)	-11.7%	
Library	941,216	962,210	20,994	2.2%	
Parks	1,029,865	1,150,059	120,195	11.7%	Driven by increased salaries expense and water expense
Parks & Recreation Admin	144	140	(4)	-3.0%	
ROW Maintenance	391,033	350,795	(40,238)	-10.3%	
Senior Citizens Center	145,720	148,679	2,958	2.0%	
Special Events	-	-	-	N/A	
Transfer Out	1,400,000	1,663,276	263,276	18.8%	Transfers to the Street Maintenance Fund. Fund did not exist for FY2024.
	\$ 39,893,242	\$ 40,843,889	\$ 950,647	2.4%	

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

Division	Total	Percent
General Government	\$ 6,055,797	15%
Public Safety	21,726,546	53%
Public Works	5,751,879	14%
Neighborhood Services	1,090,037	3%
Development Services	1,944,471	5%
Culture & Recreation	2,611,883	6%
Transfer Out	1,663,276	4%
	\$ 40,843,889	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$15,871,285 through May 31, 2025, a decrease of \$1,116,892 or 6.6% 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 8.8% from collections for charges for services. A comparable reversal of FY 2023 accrued revenues in FY 2024 was not recorded until FY 2024 year-end, and hence created a timing difference. Investment Earnings decreased \$177,192 or 28.1% 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 8.0%. Impact Fee revenues decreased \$347,865 or 44.4% primarily due to a decrease to both water and sewer impact fees collected as compared to the same period in the prior year.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 15,500,418	\$ 14,897,254	\$ (603,164)	-3.9%
License, Permit & Fee	6,005	9,639	3,634	60.5%
Investment Earnings	630,731	453,539	(177,192)	-28.1%
Miscellaneous	40,018	47,177	7,159	17.9%
Impact Fee	784,322	436,457	(347,865)	-44.4%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	26,682	27,219	536	2.0%
	<u>\$ 16,988,177</u>	<u>\$ 15,871,285</u>	<u>\$ (1,116,892)</u>	<u>-6.6%</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	\$ 7,576,556	\$ 7,186,835	(389,721)	-5.1%
Sewer Revenue	7,237,484	6,971,165	(266,319)	-3.7%
Sewer Surcharge	420,451	424,324	3,873	0.9%
Connections & Extensions	45,854	30,953	(14,901)	-32.5%
Penalties	220,073	283,976	63,903	29.0%
	<u>\$ 15,500,418</u>	<u>\$ 14,897,254</u>	<u>\$ (603,164)</u>	<u>-3.9%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through May 31, 2025 totaled \$18,008,861. This represents an overall decrease of \$1,637,110 or 8.3% compared to the preceding year. Personnel Development increased \$63,150 or 245.4% primarily due to the reclassification of a citywide membership expense to this account for the current year and going forward. Supplies expense increased \$30,165 or 55.3% driven by an increase in billing processing costs paid to our third party billing company. Minor furniture and equipment expense increased \$52,546 or 131.7% due to an increase in meters expense for the Water Services Division. Outside Services expense increased \$29,980 or 24.6% driven by Other Outside Services expense for the Water Services Division. Equipment Maintenance & Repair expense increased \$14,263 or 130.5% due to Equipment Maintenance & Repair expense for the Water Services Division. Insurance expense increased \$24,613 or 23.3% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$142,957 or 11.3% due to Wastewater Services Contribution to Equipment Services Fund.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 2,062,993	\$ 2,011,990	\$ (51,004)	-2.5%
Personnel Development	25,730	88,880	63,150	245.4%
Supplies	54,556	84,721	30,165	55.3%
Minor Furn & Equip	39,899	92,445	52,546	131.7%
Outside Services	122,042	152,022	29,980	24.6%
Water Purchases	2,722,768	2,224,111	(498,657)	-18.3%
Sewer Treatment	3,895,582	2,996,295	(899,287)	-23.1%
Infr Maint & Repair	105,486	105,697	211	0.2%
Equip Maint & Repair	10,927	25,190	14,263	130.5%
Utilities	162,794	161,886	(908)	-0.6%
Insurance	105,760	130,373	24,613	23.3%
Misc	852,119	780,622	(71,497)	-8.4%
Contribution to ISF	1,263,147	1,406,104	142,957	11.3%
Cost Allocation Exp	850,087	875,600	25,513	3.0%
Capital Expenditures	227,323	64,069	(163,254)	-71.8%
Debt Service Charges	6,369,450	6,055,489	(313,961)	-4.9%
Transfers Out	775,309	753,368	(21,941)	-2.8%
	\$ 19,645,971	\$ 18,008,861	\$ (1,637,110)	-8.3%

4A SALES TAX FUND

Revenues

4A revenue through May 31, 2025, is \$5,480,934 and an increase of \$1,375,526 or 33.5% for revenues reported for the same period in the preceding year. Sales tax revenue is collected in arrears. Collections received in May 2025 for March 2025 are included in the FY2025 values. The increase in sale of capital due to the sale of land was offset by the expenditure to purchase land.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 3,691,895	\$ 3,827,709	\$ 135,814	3.7%
OFS-Sale of Capital	-	1,217,460	1,217,460	100%
Investment Earnings	164,630	157,436	(7,194)	-4.4%
Miscellaneous	248,883	278,329	29,446	11.8%
	<u>\$ 4,105,408</u>	<u>\$ 5,480,934</u>	<u>\$ 1,375,526</u>	<u>33.5%</u>

Expenditures

Expenditures through May 31, 2025, are \$7,347,529 and an increase of \$3,718,130 or 102.4% for expenses reported for the same period in the preceding year. Personnel increased \$92,486 or 26.2% due to salaries increase in Economic Development driven by the addition of a new position included in the budget for FY2025. Supplies expense increased \$1,413 or 47.3% due to promotional supplies. Infrastructure Maintenance and Repair expense increased \$13,581 or 100% due to Right-of-Way Maintenance and Repair expense. Utilities expense increased \$999 or 22.8% primarily driven by increased water expenses attributable to the Economic Development department. Incentives expenses increased by \$998,366, the increase is primarily due to the timing of payments, which were made earlier in the fiscal year compared to the prior year. Contribution to Internal Service Fund increased \$161,702 or 109.9% due to increased 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 \$90,739 or 100% due to transfer out to the General Fund for increased budgeted monthly personnel reimbursement.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 352,890	\$ 445,375	\$ 92,486	26.2%
Personnel Development	72,039	41,582	(30,457)	-42.3%
Supplies	2,987	4,401	1,413	47.3%
Outside Services	115,918	83,116	(32,802)	-28.3%
Infr Maint & Repair	-	13,581	13,581	100%
Utilities	4,377	5,376	999	22.8%
Miscellaneous	220,803	217,422	(3,381)	-1.5%
Incentives	4,170	1,002,535	998,366	23943.5%
Contribution to ISF	147,114	308,816	161,702	109.9%
Cost Allocation Exp	104,376	107,504	3,128	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	-	90,739	90,739	100%
	<u>\$ 3,629,399</u>	<u>\$ 7,347,529</u>	<u>\$ 3,718,130</u>	<u>102.4%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$3,915,467 through May 31, 2025, an increase of \$92,424 or 2.4% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in May 2025 for March 2025 are included in the FY2025 values. Investment Earnings decreased \$46,791 or 35.7% 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 7.0%.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 3,691,895	\$ 3,827,709	\$ 135,814	3.7%
Investment Earnings	131,149	84,358	(46,791)	-35.7%
Miscellaneous	-	3,400	3,400	N/A
	<u>\$ 3,823,044</u>	<u>\$ 3,915,467</u>	<u>\$ 92,424</u>	<u>2.4%</u>

Expenditures

Expenditures through May 31, 2025, are \$6,236,092 and an increase of \$626,605 or 11.2% for expenses reported for the same period in the preceding year. Supplies expense increased \$708 or 100% due to increased clothing expense for the Parks & Recreation department. Minor furniture and equipment expense increased by \$5,060 or 33.8% due to minor apparatus expense attributable to the Parks & Recreation department. Contribution to Internal Service Fund expense increased \$3,948 or 19.4% due to increased IT Contribution expense. Capital Expenditures increased \$61,380 or 100% due to expenditures on Other Improvements. Transfer Out Debt Service increased \$891,077 or 58.5% due to transfers for increased bond payments.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 242,090	\$ 233,941	\$ (8,150)	-3.4%
Personnel Development	2,333	2,108	(225)	-9.6%
Supplies	-	708	708	100.0%
Minor Furn & Equip	14,975	20,034	5,060	33.8%
Outside Services	17,648	12,354	(5,294)	-30.0%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	136,676	62,225	(74,451)	-54.5%
Utilities	-	-	-	N/A
Incentive Payments	100,000	23,293	(76,707)	-76.7%
Contribution to ISF	20,396	24,344	3,948	19.4%
Cost Allocation Exp	68,166	70,216	2,050	3.0%
Capital Expenditures	-	61,380	61,380	100.0%
Transfer Out-Parks Perf Fund	2,302,154	2,166,632	(135,522)	-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	1,183,042	1,145,773	(37,269)	-3.2%
	<u>\$ 5,609,487</u>	<u>\$ 6,236,092</u>	<u>\$ 626,605</u>	<u>11.2%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$3,968,068 through May 31, 2025, a decrease of \$24,688 or 0.6% compared to revenue reported for the same time period in the preceding year. The decrease in total revenue is driven by a decrease in the subsidy transfer in, but operating revenues are up year over year.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 1,672,284	\$ 1,705,714	\$ 33,431	2.0%
Investment Earnings	13,837	33,452	19,615	141.8%
Miscellaneous	4,482	62,270	57,788	1289.4%
Transfer In-4B	2,302,154	2,166,632	(135,522)	-5.9%
	<u>\$ 3,992,756</u>	<u>\$ 3,968,068</u>	<u>\$ (24,688)</u>	<u>-0.6%</u>

Expenditures

Expenditures through May 31, 2025, totaled \$3,299,533. This represents an overall decrease of \$20,111 or a 0.6% decrease from the preceding year. Infrastructure Maintenance and Repair expense increased \$105,893 or 124.7% driven by replacement of air compressors and Chisenhall concrete cutting for sidewalk repairs. Insurance expense increased \$11,476 or 11.6% driven by increased annual insurance billing. Contribution to Internal Service Fund increased by \$44,277 or 21.7% primarily driven by increased Contribution to Equipment Services Fund expense.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) Amount		Percent
	2024	2025	Amount	Percent	
Personnel	\$ 1,828,682	\$ 1,713,620	\$ (115,062)	-6.3%	
Personnel Development	14,325	13,556	(769)	-5.4%	
Supplies	94,417	88,583	(5,834)	-6.2%	
Minor Furn & Equip	13,051	7,507	(5,544)	-42.5%	
Outside Services	33,869	32,613	(1,256)	-3.7%	
Infr Maint & Repair	84,946	190,839	105,893	124.7%	
Equip Maint & Repair	30,279	14,543	(15,736)	-52.0%	
Utilities	338,599	347,112	8,514	2.5%	
Insurance	98,869	110,345	11,476	11.6%	
Miscellaneous	74,227	54,667	(19,560)	-26.4%	
Contribution to ISF	203,923	248,200	44,277	21.7%	
Cost Allocation Exp	463,178	477,088	13,910	3.0%	
Capital Expenditures	41,280	860	(40,420)	-97.9%	
	<u>\$ 3,319,644</u>	<u>\$ 3,299,533</u>	<u>\$ (20,111)</u>	<u>-0.6%</u>	

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$1,340,349 through May 31, 2025. The City started collecting these revenues in October 2023.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 607,739	\$ 1,317,448	\$ 709,709	116.8%
Investment Earnings	971	22,901	21,930	2257.4%
Transfer In	-	-	-	N/A
	<u>\$ 608,710</u>	<u>\$ 1,340,349</u>	<u>\$ 731,639</u>	<u>120.2%</u>

Expenditures

Expenditures through May 31, 2025 totaled \$1,084,073. This represents an overall increase of \$693,215 or a 177.4% increase from the preceding year. Personnel increased by \$213,224 or 17.8% primarily due to increase in salaries expense for Fire Medical Transport. Personnel Grant Reimbursement declined \$454,006 or 48.7% due to fewer ARPA covered expenditures, as the City continues to approach total obligations. Contribution to Internal Service Fund increased by \$43,680 or 100% due to this is the first year the fund is paying a Contribution to Equipment Services Fund.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 1,199,237	\$ 1,412,461	\$ 213,224	17.8%
Personnel Grant Reimburse	(931,542)	(477,536)	454,006	-48.7%
Med Director/Lease	37,400	35,350	(2,050)	-5.5%
Supplies	85,763	70,117	(15,645)	-18.2%
Contribution to ISF	-	43,680	43,680	100.0%
	<u>\$ 390,858</u>	<u>\$ 1,084,073</u>	<u>\$ 693,215</u>	<u>177.4%</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 \$1,688,649 through May 31, 2025. The City started collecting these revenues in October 2024, therefore this is no prior year comparison.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Property Taxes	\$ -	\$ -	\$ -	N/A
Investment Earnings	-	25,373	25,373	100.0%
Transfer In	-	1,663,276	1,663,276	100.0%
	<u>\$ -</u>	<u>\$ 1,688,649</u>	<u>\$ 1,688,649</u>	<u>N/A</u>

Expenditures

Expenditures through May 31, 2025 totaled \$773,549. The Street Maintenance Fund has budgeted for outside services and maintenance and repair expense for FY2025, as detailed in the fund's Schedule of Revenues and Expenditures within this report. All expenses are increased 100% because this fund was not budgeted in the prior year.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Outside Services	\$ -	\$ 24,286	\$ 24,286	100.0%
Infr Maint & Repair	-	743,208	743,208	100.0%
Capital Expenditures	-	6,055	6,055	100.0%
	<u>\$ -</u>	<u>\$ 773,549</u>	<u>\$ 773,549</u>	<u>N/A</u>

May-25

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

Percent of Year
Expired **66.7%**

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	26,700,967	29,751,223	29,751,223	29,801,570	(50,347)	-	100.17%	101.20%
Ad Val Taxes - Delinquent	121,360	130,000	130,000	91,955	38,045	-	70.73%	94.26%
Ad Val Taxes - Pen & Int	209,068	230,000	230,000	169,551	60,449	-	73.72%	90.21%
PROPERTY TAXES TOTAL	\$ 27,031,396	\$ 30,111,223	\$ 30,111,223	\$ 30,063,075	\$ 48,148	\$ -	99.84%	101.07%
Sales Tax	7,383,792	15,287,678	15,287,678	7,655,418	7,632,260	-	50.08%	48.62%
Liquor Tax	129,052	215,900	215,900	140,806	75,094	-	65.22%	62.61%
SALES TAX TOTAL	\$ 7,512,843	\$ 15,503,578	\$ 15,503,578	\$ 7,796,224	\$ 7,707,354	\$ -	50.29%	48.80%
W&S Franchise Fee	677,475	1,094,835	1,094,835	729,890	364,945	-	66.67%	66.67%
Electric Util Franchise	1,265,053	2,016,658	2,016,658	1,291,018	725,640	392,038	64.02%	65.24%
Telephone Franchise Fees	32,074	52,000	52,000	30,963	21,037	2,972	59.54%	55.54%
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	164,852	296,400	296,400	173,795	122,605	64,166	58.64%	50.82%
SW Internal Srv Franchise	221,770	323,484	323,484	215,656	107,828	-	66.67%	66.67%
FRANCHISE FEES TOTAL	\$ 2,771,868	\$ 4,254,115	\$ 4,254,115	\$ 2,869,741	\$ 1,384,374	\$ 485,060	67.46%	66.34%
INVESTMENT EARNINGS TOTAL	\$ 801,655	\$ 600,000	\$ 600,000	\$ 655,987	\$ (55,987)	\$ 49,741	109.33%	106.89%
LICENSE, PERMIT, FEE TOTAL	\$ 1,308,773	\$ 1,554,968	\$ 1,554,968	\$ 654,445	\$ 900,523	\$ 2,539	42.09%	77.98%
FINES TOTAL	\$ 549,998	\$ 853,000	\$ 853,000	\$ 377,998	\$ 475,002	\$ -	44.31%	57.59%
CHARGES FOR SERVICES TOTAL	\$ 151,431	\$ 290,300	\$ 290,300	\$ 198,877	\$ 91,423	\$ -	68.51%	36.18%
MISC TOTAL	\$ 218,175	\$ 600,045	\$ 600,045	\$ 211,639	\$ 388,406	\$ -	35.27%	35.94%
SALE OF CAPITAL TOTAL	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	0.00%	0.00%
Cost Allocation From SRF	31,351	37,710	37,710	25,152	12,558	-	66.70%	66.68%
Cost allocation from 4A	104,376	161,260	161,260	107,504	53,756	-	66.67%	66.67%
Cost allocation from 4B	68,166	105,320	105,320	70,216	35,104	-	66.67%	66.67%
Cost allocation from PPF	463,178	715,620	715,620	477,088	238,532	-	66.67%	66.67%
Cost allocation from HMF	17,237	26,630	26,630	17,752	8,878	-	66.66%	66.67%
Cost allocation from TIF	24,328	37,590	37,590	25,064	12,526	-	66.68%	66.67%
Cost allocation from Misc SRF	12,117	18,720	18,720	12,480	6,240	-	66.67%	66.66%
Cost allocation from DS	790	1,220	1,220	464	756	-	38.03%	82.98%
Cost allocation from WS	850,087	1,313,390	1,313,390	875,600	437,790	-	66.67%	66.67%
Cost allocation from SW	34,421	53,180	53,180	35,456	17,724	-	66.67%	66.67%
Cost allocation from Golf	186,576	288,260	288,260	192,176	96,084	-	66.67%	66.67%
Cost allocation from CEM	509	780	780	520	260	-	66.67%	13.19%
Cost allocation from ERF	3,791	5,850	5,850	2,512	3,338	-	42.94%	66.66%
Cost allocation from ESF	112,763	174,220	174,220	116,144	58,076	-	66.67%	66.67%
Cost allocation from SSR	170,226	263,000	263,000	175,336	87,664	-	66.67%	66.67%
Cost allocation from HIF	369,775	571,300	571,300	380,864	190,436	-	66.67%	66.67%
COST ALLOCATION REV TOTAL	\$ 2,449,691	\$ 3,774,050	\$ 3,774,050	\$ 2,514,328	\$ 1,259,722	\$ -	66.62%	66.62%
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%
INTERGOVERNMENTAL TOTAL	\$ 560,014	\$ 999,322	\$ 999,322	\$ 992,777	\$ 6,545	\$ -	99.35%	57.45%
School Resource Officers	516,073	1,036,996	1,036,996	518,498	518,498	-	50.00%	50.00%
Auto Task Force Reimb	14,133	41,618	41,618	30,340	11,278	-	72.90%	21.11%
Reimbursable Overtime	753	-	-	3,987	(3,987)	-	N/A	10.04%
OPER GRANT & CONTR TOTAL	\$ 530,959	\$ 1,078,614	\$ 1,078,614	\$ 552,825	\$ 525,789	\$ -	51.25%	47.98%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	0.00%
Transfer from WS	775,309	1,130,052	1,130,052	753,368	376,684	-	66.67%	66.67%
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	90,739	45,370	-	66.67%	N/A
Transfer From TIF2	-	231,964	231,964	154,643	77,321	-	66.67%	N/A
TRANSFER IN TOTAL	\$ 775,309	\$ 3,223,621	\$ 3,223,621	\$ 998,750	\$ 2,224,871	\$ -	30.98%	51.41%
TOTAL REVENUE	\$ 44,662,112	\$ 64,042,836	\$ 64,042,836	\$ 47,886,666	\$ 16,156,170	\$ 537,340	74.77%	77.00%

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.

May-25

General Fund - Schedule of Expenditures
Budget vs. Actuals

Percent of Year Expired 66.7%

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	55,920	92,394	(2,645)	89,749	4,428	45,972	39,349	51.22%	52.09%
City Manager's Office	867,159	1,357,479	7,600	1,365,079	3,296	933,692	428,091	68.40%	65.86%
City Secretary's Office	576,836	904,534	2,645	907,179	38,567	567,899	300,714	62.60%	67.77%
Communications	327,619	643,436	-	643,436	6,970	380,881	255,584	59.19%	57.86%
Finance	1,293,770	1,694,932	7,076	1,702,008	20,095	1,014,211	667,703	59.59%	56.61%
Non-Departmental	1,033,120	647,303	36,050	683,353	73,677	1,039,675	(429,999)	152.14%	141.68%
Human Resources	657,125	1,338,294	-	1,338,294	23,741	809,218	505,335	60.47%	57.48%
Judicial	86,874	137,369	-	137,369	698	84,830	51,841	61.75%	64.53%
Legal Services	444,590	848,920	100,753	949,673	125,697	537,690	286,286	56.62%	53.97%
Municipal Court	269,400	567,280	-	567,280	5,007	334,640	227,633	58.99%	57.01%
Records Management	73,790	130,494	-	130,494	5,356	115,168	9,970	88.26%	61.20%
Purchasing	207,004	322,931	14,743	337,674	20,213	191,922	125,539	56.84%	61.59%
GENERAL GOVERNMENT TOTAL	\$ 5,893,206	\$ 8,685,366	\$ 166,222	\$ 8,851,588	\$ 327,744	\$ 6,055,797	\$ 2,468,047	68.41%	66.31%
PUBLIC SAFETY									
Fire	7,883,491	11,761,445	26,994	11,788,439	251,269	7,635,065	3,902,106	64.77%	63.82%
Police	11,951,286	19,520,439	-	19,520,439	302,054	12,312,831	6,905,553	63.08%	65.81%
Marshals Service	142,128	-	-	-	2,784	626	(3,410)	N/A	64.51%
Public Safety Communications	1,514,911	3,069,572	-	3,069,572	7,106	1,778,025	1,284,441	57.92%	58.41%
PUBLIC SAFETY TOTAL	\$ 21,491,817	\$ 34,351,456	\$ 26,994	\$ 34,378,450	\$ 563,214	\$ 21,726,546	\$ 12,088,690	63.20%	64.49%
PUBLIC WORKS									
Drainage Maint	356,280	750,509	16,800	767,309	117,417	371,873	278,019	48.46%	48.05%
Engineering/Capital	408,428	1,325,753	142,044	1,467,797	96,965	650,687	720,145	44.33%	316.79%
Engineering/Development	385,868	797,380	158,154	955,534	173,018	510,050	272,466	53.38%	47.12%
Engineering/Inspections	364,080	605,476	-	605,476	-	362,237	243,239	59.83%	100.25%
Facilities Maintenance	557,279	953,348	224,532	1,177,880	82,331	773,942	321,608	65.71%	47.00%
Public Works Admin	718,930	986,813	-	986,813	403	592,593	398,816	60.05%	62.60%
Streets Pavement Maint	2,134,147	3,420,569	34,596	3,455,165	908,442	1,800,070	746,653	52.10%	56.33%
Traffic Maint	421,879	1,316,607	296,710	1,613,317	186,483	690,426	736,408	42.80%	40.41%
PUBLIC WORKS TOTAL	\$ 5,346,891	\$ 10,156,455	\$ 872,836	\$ 11,029,291	\$ 1,565,059	\$ 5,751,879	\$ 3,712,353	52.15%	58.00%
NEIGHBORHOOD SERVICES									
Animal Services	486,331	803,528	-	803,528	6,162	480,956	316,410	59.86%	63.20%
Code Enforcement	263,932	798,381	-	798,381	17,059	513,190	268,132	64.28%	65.12%
Environmental Services	189,841	149,848	-	149,848	3,716	94,879	51,253	63.32%	60.86%
Neighborhood Svcs Admin	154,953	-	-	-	-	1,013	(1,013)	N/A	66.46%
NEIGHBORHOOD SERVICES TOTAL	\$ 1,095,057	\$ 1,751,757	\$ -	\$ 1,751,757	\$ 26,937	\$ 1,090,037	\$ 634,783	62.23%	63.67%
DEVELOPMENT SERVICES									
Building Inspections	662,195	895,477	-	895,477	299	576,142	319,037	64.34%	64.97%
Community Development	273,131	767,650	-	767,650	8,836	483,209	275,605	62.95%	56.12%
Development Services	240,154	15,340	-	15,340	-	11,462	3,878	74.72%	64.56%
Economic Development	33,894	52,370	-	52,370	-	35,552	16,818	67.89%	66.67%
Incentive Payments	948,920	957,070	-	957,070	16,212	838,106	102,752	87.57%	100.00%
DEVELOPMENT SERVICES TOTAL	\$ 2,158,294	\$ 2,687,907	\$ -	\$ 2,687,907	\$ 25,347	\$ 1,944,471	\$ 718,089	72.34%	75.00%
CULTURE & RECREATION									
Library	941,216	1,485,517	-	1,485,517	75,702	962,210	447,605	64.77%	64.65%
Parks	1,029,865	1,666,498	35,760	1,702,258	22,804	1,150,059	529,394	67.56%	63.31%
Parks & Recreation Admin	144	-	-	-	-	140	(140)	N/A	0.42%
ROW Maintenance	391,033	610,413	-	610,413	97,697	350,795	161,921	57.47%	48.54%
Senior Center	145,720	226,726	-	226,726	3,521	148,679	74,527	65.58%	67.42%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 2,507,978	\$ 3,989,154	\$ 35,760	\$ 4,024,914	\$ 199,724	\$ 2,611,883	\$ 1,213,307	64.89%	60.60%
TRANSFER OUT									
Transfers Out	-	1,645,833	-	1,645,833	-	1,663,276	(17,443)	101.06%	N/A
Transfer Out-Non Bond CIP	1,400,000	-	-	-	-	-	-	N/A	233.33%
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	\$ 1,400,000	\$ 1,645,833	\$ -	\$ 1,645,833	\$ -	\$ 1,663,276	\$ (17,443)	101.06%	233.33%
TOTAL EXPENDITURE	\$ 39,893,242	\$ 63,267,928	\$ 1,101,812	\$ 64,369,740	\$ 2,708,025	\$ 40,843,889	\$ 20,817,827	63.45%	65.65%

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.

May-25

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

Percent of
Year Expired

66.7%

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	15,500,418	28,308,689	-	28,308,689	-	14,897,254	13,411,435	1,369,298	52.62%	60.3%
LICENSE, PERMIT & FEE	6,005	20,000	-	20,000	-	9,639	10,361	441	48.20%	30.03%
INVESTMENT EARNINGS	630,731	450,000	-	450,000	-	453,539	(3,539)	50,181	100.79%	140.16%
MISCELLANEOUS	40,018	43,922	-	43,922	-	47,177	(3,255)	-	107.41%	96.61%
IMPACT FEE	784,322	1,030,000	-	1,030,000	-	436,457	593,543	-	42.37%	60.92%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	-	0.00%	N/A
TRANSFER IN	26,682	46,979	-	46,979	-	27,219	19,760	-	57.94%	12.75%
TOTAL REVENUE	\$ 16,988,177	\$ 29,943,590	\$ -	\$ 29,943,590	\$ -	\$ 15,871,285	\$ 14,072,305	\$ 1,419,920	53.00%	61.34%
PERSONNEL	2,062,993	3,425,811	-	3,425,811	-	2,011,990	1,413,821	-	58.73%	64.42%
PERSONNEL DEVELOPMNT	25,730	41,056	60,186	101,242	11	88,880	12,351	-	87.79%	43.37%
SUPPLIES	54,556	113,313	651	113,964	22,558	84,721	6,685	-	74.34%	47.84%
MINOR FURN & EQUIP	39,899	38,500	239,287	277,787	172,284	92,445	13,058	-	33.28%	83.88%
OUTSIDE SERVICES	122,042	491,148	31,307	522,455	151,948	152,022	218,485	-	29.10%	62.52%
WATER PURCHASES	2,722,768	5,796,517	(30,356)	5,766,161	-	2,224,111	3,542,050	-	38.57%	54.66%
SEWER TREATMENT	3,895,582	5,837,521	(3,726)	5,833,795	-	2,996,295	2,837,500	-	51.36%	67.17%
INFR MAINT & REPAIR	105,486	299,716	(27,480)	272,236	7,428	105,697	159,111	-	38.83%	37.26%
EQUIP MAINT & REPAIR	10,927	33,500	(675)	32,825	-	25,190	7,635	-	76.74%	29.72%
UTILITIES	162,794	423,747	-	423,747	2,217	161,886	259,644	-	38.20%	49.31%
INSURANCE	105,760	120,682	-	120,682	-	130,373	(9,691)	-	108.03%	97.71%
MISC	852,119	1,423,334	(35,800)	1,387,534	18,287	780,622	588,625	-	56.26%	60.18%
CONTRIBUTION TO ISF	1,263,147	2,109,150	-	2,109,150	-	1,406,104	703,046	-	66.67%	66.67%
COST ALLOCATION EXP	850,087	1,313,390	-	1,313,390	-	875,600	437,790	-	66.67%	66.67%
CAPITAL EXPENDITURES	227,323	263,500	167,394	96,106	164,183	64,069	(132,146)	-	66.66%	37.15%
DEBT SERVICE CHARGES	6,369,450	6,963,230	-	6,963,230	-	6,055,489	907,741	-	86.96%	86.06%
TRANFERS OUT	-	-	1,564,003	1,564,003	-	-	1,564,003	-	0.00%	N/A
TRANFERS OUT-GENERAL FUND	775,309	1,130,052	-	1,130,052	-	753,368	376,684	-	66.67%	66.67%
TOTAL EXPENDITURE	\$ 19,645,971	\$ 29,824,167	\$ 1,964,791	\$ 31,454,170	\$ 538,917	\$ 18,008,861	\$ 12,906,392	\$ -	57.25%	67.93%

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.

May-25

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

66.7%

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	3,691,895	7,643,839	-	7,643,839	-	3,827,709	3,816,130	-	50.08%	48.62%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	1,217,460	1,157,540	-	51.26%	0.00%
INVESTMENT EARNINGS	164,630	75,000	-	75,000	-	157,436	(82,436)	18,839	209.91%	164.63%
MISCELLANEOUS	248,883	301,575	-	301,575	-	278,329	23,246	-	92.29%	85.82%
TOTAL REVENUE	\$ 4,105,408	\$ 10,395,414		\$ 10,395,414	\$ -	\$ 5,480,934	4,914,480	\$ 18,839	52.72%	39.63%
PERSONNEL	352,890	741,125	-	741,125	-	445,375	295,750	-	60.09%	58.74%
PERSONNEL DEVELOPMNT	72,039	87,175	14,400	101,575	20,000	41,582	39,993	-	40.94%	156.86%
SUPPLIES	2,987	8,750	-	8,750	-	4,401	4,349	-	50.29%	49.79%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	-	0.00%	N/A
OUTSIDE SERVICES	115,918	144,067	18,475	162,542	12,052	83,116	67,374	-	51.13%	26.94%
INFR MAINT & REPAIR	-	27,500	-	27,500	11,480	13,581	2,439	-	49.38%	0.00%
UTILITIES	4,377	26,885	-	26,885	-	5,376	21,509	-	20.00%	11.79%
MISC	220,803	296,500	42,125	338,625	-	217,422	121,203	-	64.21%	58.31%
INCENTIVE PAYMENTS	4,170	4,755,900	1,231,785	5,987,685	638,754	1,002,535	4,346,396	-	16.74%	0.09%
CONTRIBUTION TO ISF	147,114	463,220	-	463,220	-	308,816	154,404	-	66.67%	66.67%
COST ALLOCATION EXP	104,376	161,260	-	161,260	-	107,504	53,756	-	66.67%	66.67%
CAPITAL EXPENDITURES	-	-	-	-	-	1,693,498	(1,693,498)	-	N/A	N/A
TRANSFER OUT-DEBT SERVICE	2,604,725	4,126,727	-	4,126,727	-	3,333,583	793,144	-	80.78%	80.94%
TRANFERS OUT	-	136,109	-	136,109	-	90,739	45,370	-	66.67%	N/A
TOTAL EXPENDITURE	\$ 3,629,399	\$ 10,976,718	\$ 1,306,785	\$ 12,283,503	\$ 682,286	\$ 7,347,529	\$ 4,253,688	\$ -	59.82%	37.75%

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.

May-25

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

Percent of Year
Expired **66.7%**

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	3,691,895	7,643,839	-	7,643,839	-	3,827,709	3,816,130	-	50.08%	48.62%
INVESTMENT EARNINGS	131,149	130,000	-	130,000	-	84,358	45,642	9,239	64.89%	145.72%
MISCELLANEOUS	-	41,467	-	41,467	-	3,400	38,067	-	8.20%	0.00%
TOTAL REVENUE	\$ 3,823,044	\$ 7,815,306	\$ -	\$ 7,815,306	\$ -	\$ 3,915,467	\$ 3,899,839	\$ 9,239	50.10%	49.49%
PERSONNEL	242,090	347,733	-	347,733	-	233,941	113,792	-	67.28%	68.57%
PERSONNEL DEVELOPMNT	2,333	4,865	-	4,865	-	2,108	2,757	-	43.33%	47.95%
SUPPLIES	-	900	2,500	3,400	-	708	2,692	-	20.84%	0.00%
MINOR FURN & EQUIP	14,975	32,000	-	32,000	7,525	20,034	4,441	-	62.61%	74.87%
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	136,676	143,940	(3,017)	140,923	23,746	62,225	54,952	-	44.16%	80.90%
UTILITIES	-	52,600	-	52,600	-	-	52,600	-	0.00%	0.00%
INCENTIVE PAYMENTS	100,000	136,150	-	136,150	-	23,293	112,857	-	17.11%	12.35%
CONTRIBUTION TO ISF	20,396	36,510	-	36,510	-	24,344	12,166	-	66.68%	66.67%
COST ALLOCATION EXP	68,166	105,320	-	105,320	-	70,216	35,104	-	66.67%	66.67%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	8,714	61,380	54	-	87.50%	0.00%
TRANSFER OUT-PARK PERF	2,302,154	3,249,948	-	3,249,948	-	2,166,632	1,083,316	-	66.67%	66.67%
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	1,183,042	1,165,865	-	1,165,865	-	1,145,773	20,092	-	98.28%	96.18%
TOTAL EXPENDITURE	5,609,487	8,381,605	20,148	\$ 8,401,753	\$ 42,214	\$ 6,236,092	\$ 2,123,447	\$ -	74.22%	69.41%

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.

May-25

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

Percent of Year Expired **66.7%**

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	1,672,284	2,369,627	-	2,369,627	-	1,705,714	663,913	-	71.98%	76.19%
INVESTMENT EARNINGS	13,837	10,300	-	10,300	-	33,452	(23,152)	2,877	324.78%	138.37%
MISCELLANEOUS	4,482	4,120	-	4,120	-	62,270	(58,150)	-	1511.41%	217.57%
TRANSFER IN-4B	2,302,154	3,249,948	-	3,249,948	-	2,166,632	1,083,316	-	66.67%	66.67%
TOTAL REVENUE	\$ 3,992,756	\$ 5,633,995	\$ -	\$ 5,633,995	\$ -	\$ 3,968,068	\$ 1,665,927	\$ 2,877	70.43%	70.54%
PERSONNEL	1,828,682	3,112,280	-	3,112,280	-	1,713,620	1,398,660	-	55.06%	58.50%
PERSONNEL DEVELOPMNT	14,325	19,284	4,453	23,737	-	13,556	10,181	-	57.11%	74.29%
SUPPLIES	94,417	184,547	1,709	187,256	77,919	88,583	20,754	-	47.31%	47.75%
MINOR FURN & EQUIP	13,051	48,660	(5,402)	46,571	2	7,507	39,062	-	16.12%	45.54%
OUTSIDE SERVICES	33,869	71,300	(7,042)	58,258	19,157	32,613	6,488	-	55.98%	47.50%
INFR MAINT & REPAIR	84,946	253,954	50,516	309,970	44,331	190,839	74,800	-	61.57%	36.31%
EQUIP MAINT & REPAIR	30,279	34,922	(1,071)	30,038	8,447	14,543	7,049	-	48.41%	86.70%
UTILITIES	338,599	557,996	612	558,608	8,082	347,112	203,414	-	62.14%	62.20%
INSURANCE	98,869	110,345	-	110,345	-	110,345	-	-	100.00%	122.65%
MISC	74,227	145,901	8,480	154,381	64,748	54,667	34,966	-	35.41%	49.50%
CONTRIBUTION TO ISF	203,923	372,300	-	372,300	-	248,200	124,100	-	66.67%	66.67%
COST ALLOCATION EXP	463,178	715,620	-	715,620	-	477,088	238,532	-	66.67%	66.67%
CAPITAL EXPENDITURES	41,280	6,886	50,000	56,886	45,603	860	10,423	-	1.51%	23.88%
TOTAL EXPENDITURE	\$ 3,319,644	\$ 5,633,995	\$ 102,255	\$ 5,736,250	\$ 268,288	\$ 3,299,533	\$ 2,168,429	\$ -	57.52%	58.65%

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.

May-25

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

Percent of Year
Expired

66.7%

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	607,739	1,960,251	-	1,960,251	-	1,317,448	642,803	123,547	67.21%	36.83%
INVESTMENT EARNINGS	971	40,000	-	40,000	-	22,901	17,099	1,117	57.25%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	-	0.00%	N/A
TOTAL REVENUE	\$ 608,710	\$ 2,614,727	\$ -	\$ 2,614,727	\$ -	\$ 1,340,349	1,274,378	\$ 124,663	51.26%	36.89%
PERSONNEL	1,199,237	2,339,951	-	2,339,951	-	1,412,461	927,490	-	60.36%	64.37%
PERSONNEL GRANT REIMBURSE	(931,542)	-	-	-	-	(477,536)	477,536	-	N/A	52.76%
MED DIRECTOR/LEASE	37,400	95,048	-	95,048	23,600	35,350	36,098	-	37.19%	57.50%
SUPPLIES	85,763	103,814	-	103,814	74,746	70,117	(41,049)	-	67.54%	63.79%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	43,680	21,840	-	66.67%	N/A
TOTAL EXPENDITURE	\$ 390,858	\$ 2,604,333	\$ -	\$ 2,604,333	\$ 98,346	\$ 1,084,073	\$ 1,421,914	\$ -	41.63%	131.65%

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.

May-25

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

Percent of Year
Expired

66.7%

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	-	25,373	(5,373)	-	126.87%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,663,276	(17,443)	-	101.06%	0.00%
TOTAL REVENUE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ -	\$ 1,688,649	(22,816)	\$ -	101.37%	N/A
OUTSIDE SERVICES	-	30,000	35,000	65,000	-	24,286	40,714	-	37.36%	0.00%
INFR MAINT & REPAIR	-	1,635,833	(41,955)	1,593,878	856,181	743,208	(5,511)	-	46.63%	0.00%
CAPITAL EXPENDITURES	-	-	6,955	6,955	-	6,055	900	-	87.06%	0.00%
TOTAL EXPENDITURE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ 856,181	\$ 773,549	\$ 36,103	\$ -	46.44%	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

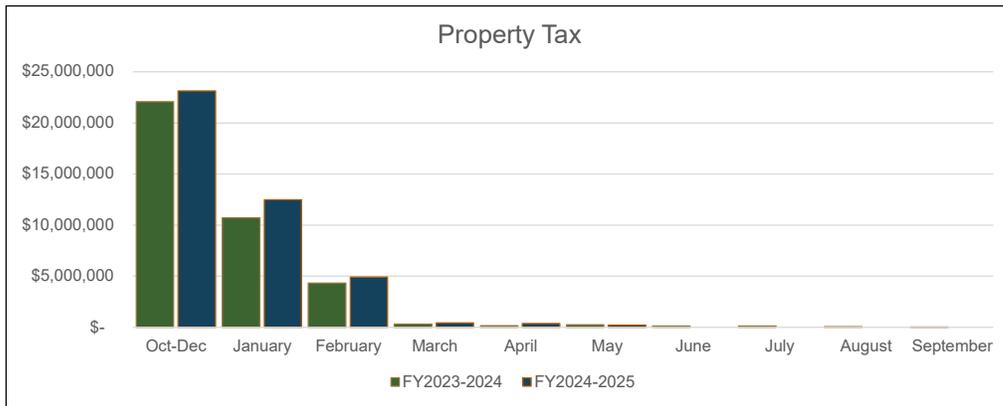
City of Burleson Monthly Financial Report

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	0.00%	231,075	\$ (24,290)
June	41,351,620	-	0.00%	102,734	-
July	41,351,620	-	0.00%	113,586	-
August	41,351,620	-	0.00%	49,237	-
September	41,351,620	-	0.00%	13,029	-
	<u>\$ 41,351,620</u>	<u>\$ 41,484,435</u>	<u>100.32%</u>	<u>\$ 38,086,228</u>	<u>\$ 3,676,793</u>

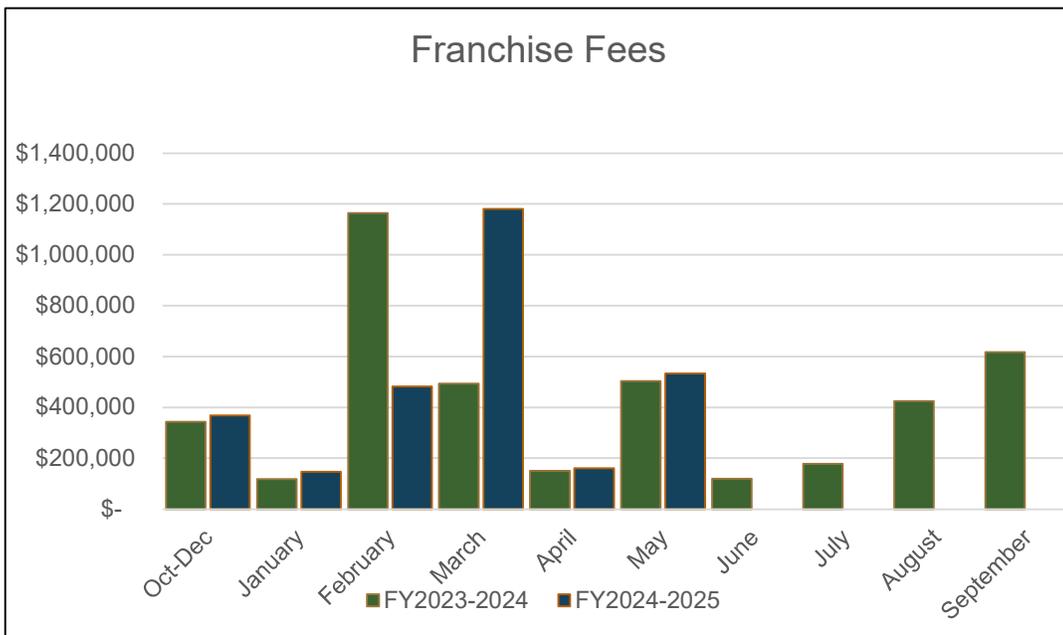


Note: The majority of property tax revenues are collected during the months of December through February.

2024-2025 YEAR-TO-DATE

Franchise Fees

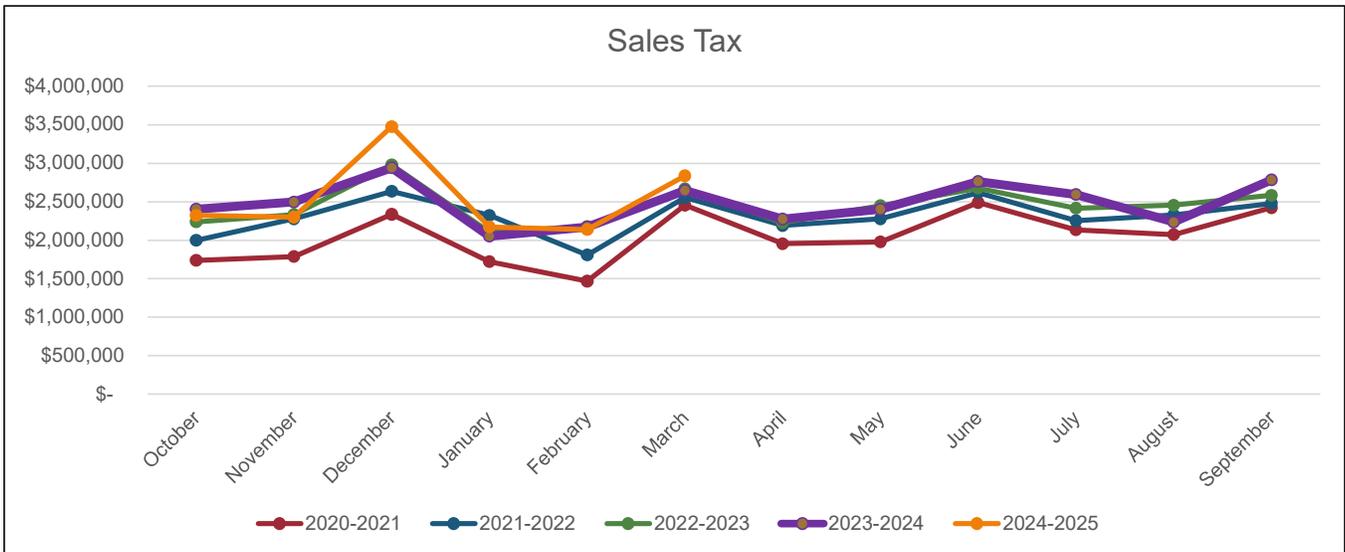
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,254,115	\$ 367,602	9%	\$ 342,647	\$ 24,955
January	4,254,115	146,135	3%	118,005	\$ 28,130
February	4,254,115	481,519	11%	1,164,268	\$ (682,750)
March	4,254,115	1,180,701	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	-	-	118,415	-
July	4,254,115	-	-	177,965	-
August	4,254,115	-	-	423,936	-
September	4,254,115	-	-	617,734	-
	\$ 4,254,115	\$ 2,869,741	67%	\$ 4,109,918	\$ 97,873



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

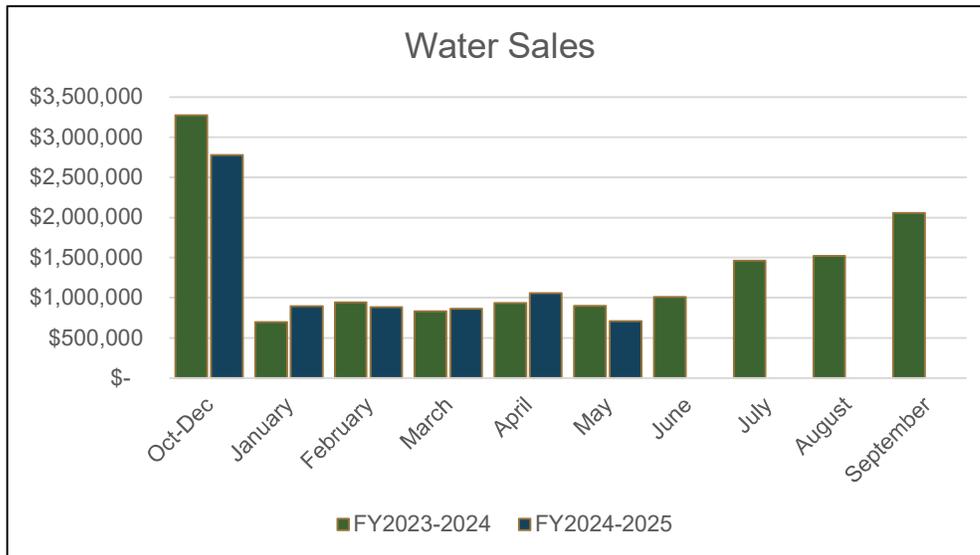
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609	3,475,055	18.21%
January	1,723,331	2,323,372	2,106,184	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		
May	1,977,450	2,277,057	2,448,603	2,401,475		
June	2,488,530	2,616,093	2,677,685	2,762,150		
July	2,134,485	2,252,940	2,414,432	2,592,942		
August	2,073,809	2,330,043	2,455,662	2,234,574		
September	2,422,750	2,479,445	2,582,720	2,783,828		
Year-Year %	\$ 24,558,069	\$ 27,743,096	\$ 29,309,327	\$ 29,752,228	\$ 15,240,120	
		12.97%	5.65%	1.51%	3.64%	

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. March 2025 sales incurred represent the May 2025 sales tax collection amount.



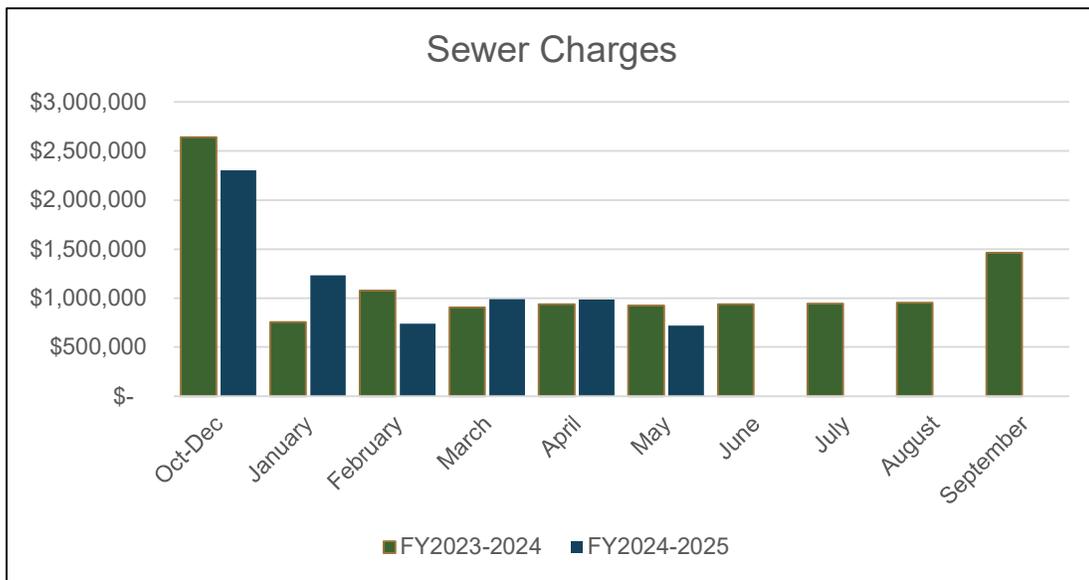
2024-2025 YEAR-TO-DATE
Water Sales

	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	-	-	1,011,935	-
July	15,144,131	-	-	1,462,749	-
August	15,144,131	-	-	1,518,236	-
September	15,144,131	-	-	2,053,020	-
	\$ 15,144,131	\$ 7,186,835	47%	\$ 13,622,497	\$ (389,721)



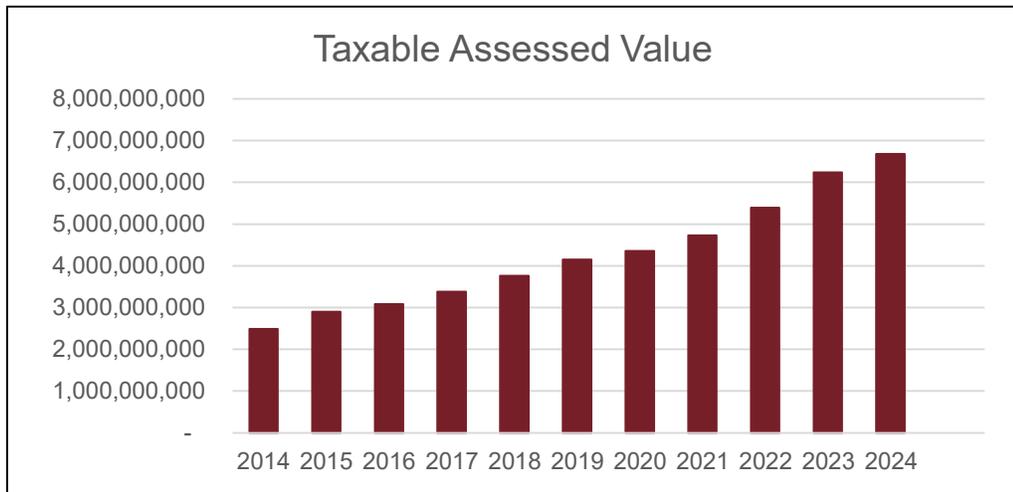
2024-2025 YEAR-TO-DATE
Sewer Charges

	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	-	-	935,615	-
July	12,226,753	-	-	942,145	-
August	12,226,753	-	-	952,175	-
September	12,226,753	-	-	1,464,062	-
	\$ 12,226,753	\$ 6,971,165	57%	\$ 11,531,480	\$ (266,319)



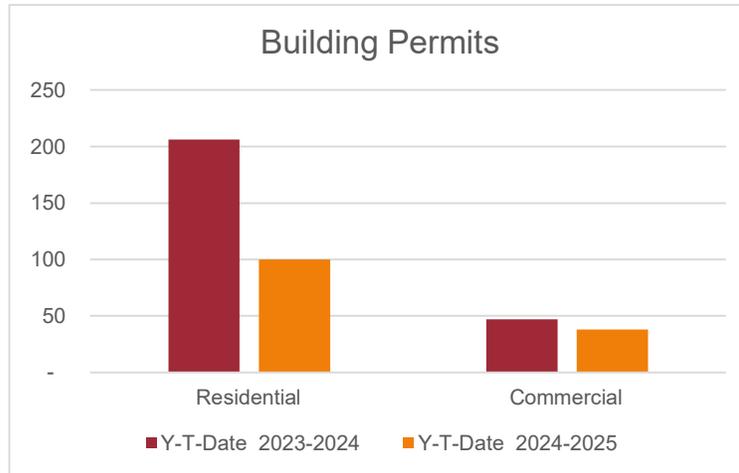
APPRAISAL ROLL COMPARISON

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

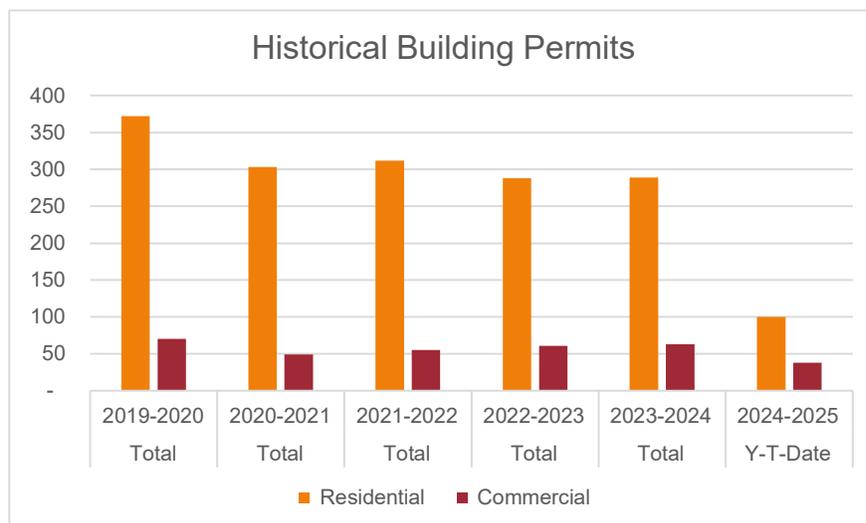


BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	206	100
Commercial	47	38
Total	253	138



	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	100
Commercial	70	49	55	61	63	38
Total	442	352	367	349	352	138



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 May 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

May 31, 2025

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



Summary

Month End Results by Investment Category:

Asset Type	April 30, 2025			May 31, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	4.10%	\$ 21,224,073	\$ 21,224,073	4.25%	\$ 23,501,441	\$ 23,501,441
Pools/Money Market Fund	4.41%	18,692,485	18,692,485	4.42%	11,700,512	11,700,512
Securities	4.43%	50,005,208	50,227,302	4.43%	50,009,332	50,104,053
Certificates of Deposit	4.87%	51,569,395	51,569,395	4.74%	51,486,286	51,486,286
Total	4.54%	\$ 141,491,161	\$ 141,713,255	4.52%	\$ 136,697,571	\$ 136,792,292

<u>Average Yield - Current Month (1)</u>		<u>Fiscal Year-to-Date Average Yield (2)</u>	
Total Portfolio	4.52%	Total Portfolio	4.52%
Rolling Three Month Treasury	4.34%	Rolling Three Month Treasury	4.51%
Rolling Six Month Treasury	4.28%	Rolling Six Month Treasury	4.53%
TexPool	4.31%	TexPool	4.49%

<u>Interest Earnings (Approximate)</u>	
Monthly Interest Income	\$ 221,856
Fiscal Year-to-date	\$ 4,325,225

(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.

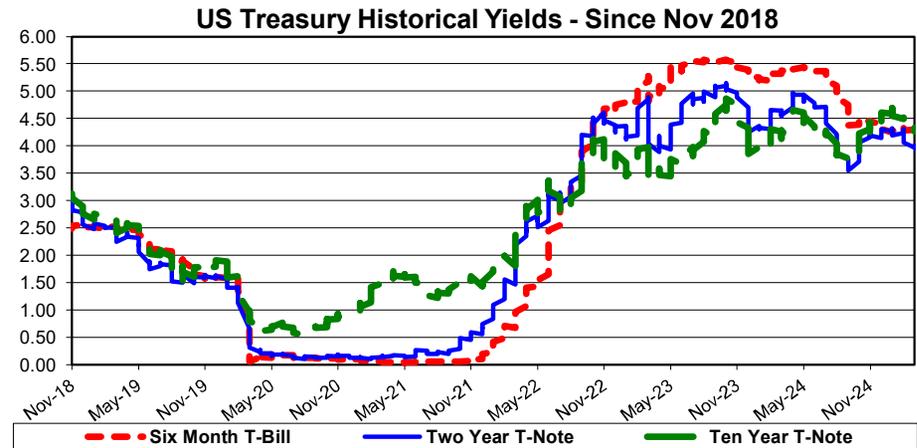
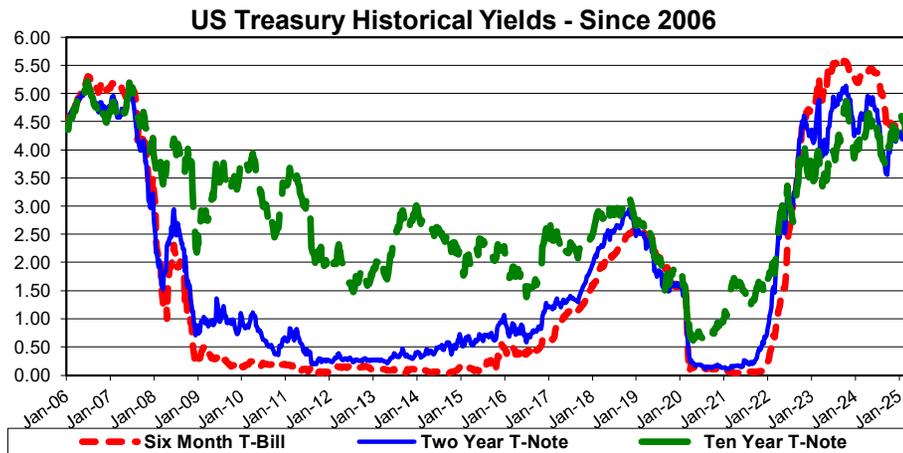
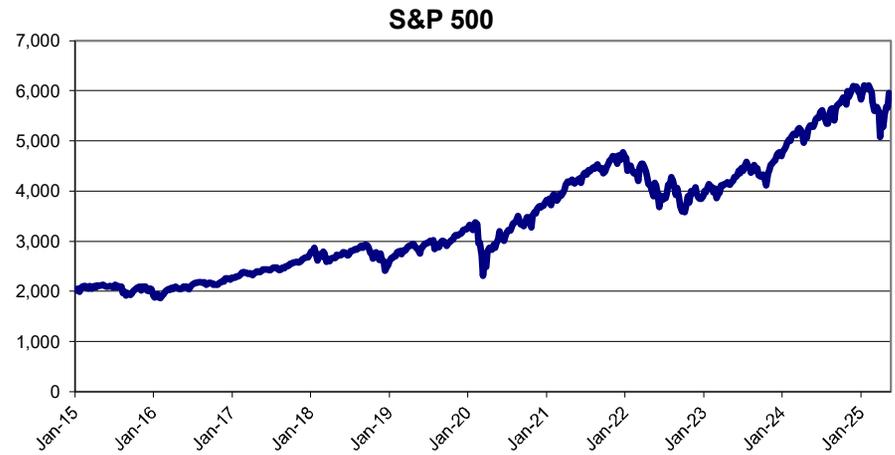
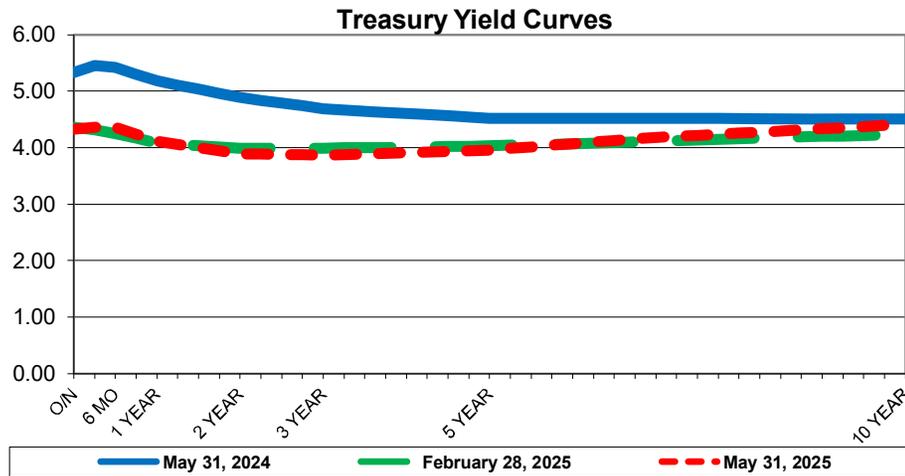
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

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

5/31/2025

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. May Non-Farm Payroll added +139k new jobs, but prior months' revisions decreased the Three Month Rolling Average to +135k (from the previous +155k). First Quarter 2025 second estimate GDP improved slightly to -0.2%. An Import surge increased the trade deficit. The S&P 500 Stock Index has worked its way back to -2% (+/-6,000) from February's all time high (over 6,115). The yield curve bottoms out in the 2-3 year maturity section. Crude Oil trades +/- \$65 per barrel. Inflation declined but remains above the FOMC 2% target (Core PCE +/-2.5% and Core CPI +/-2.8%). Declining global economic outlook, tariff negotiations and ongoing political disruptions increase uncertainty.



Investment Holdings

May 31, 2025

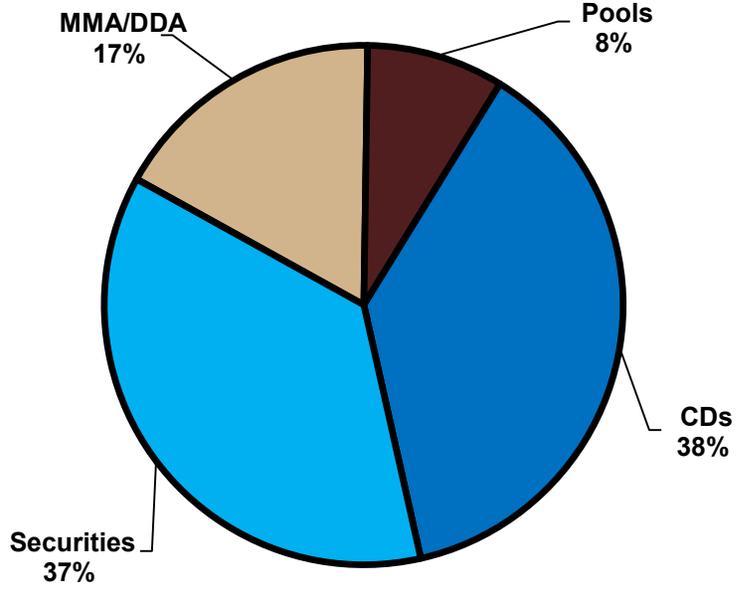
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
InterBank MMA		4.75%	06/01/25	05/31/25	\$ 100,395	\$ 100,395	1.00	\$ 100,395	1	4.75%
InterBank ICS		4.65%	06/01/25	05/31/25	15,693,631	15,693,631	1.00	15,693,631	1	4.65%
SouthState Bank Cash		0.00%	06/01/25	05/31/25	1,846,144	1,846,144	1.00	1,846,144	1	0.00%
SouthState Bank MMA		4.60%	06/01/25	05/31/25	2,428,741	2,428,741	1.00	2,428,741	1	4.60%
NexBank IntraFi MMA Savings		4.45%	06/01/25	05/31/25	3,432,530	3,432,530	1.00	3,432,530	1	4.45%
TexPool	AAAm	4.31%	06/01/25	05/31/25	142,051	142,051	1.00	142,051	1	4.31%
LOGIC	AAAm	4.42%	06/01/25	05/31/25	11,558,460	11,558,460	1.00	11,558,460	1	4.42%
East West Bank CD		5.28%	06/02/25	06/04/24	10,490,539	10,490,539	100.00	10,490,539	2	5.42%
East West Bank CD		5.25%	07/02/25	06/17/24	5,257,381	5,257,381	100.00	5,257,381	32	5.39%
East West Bank CD		4.22%	08/14/25	03/14/25	5,045,875	5,045,875	100.00	5,045,875	75	4.31%
Treasury Note	Aaa/AA+	2.00%	08/15/25	10/09/24	5,000,000	4,976,821	99.51	4,975,586	76	4.29%
Treasury Note	Aaa/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,999,139	100.23	5,011,523	153	5.04%
Treasury Note	Aaa/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,033,599	100.26	10,025,551	183	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,597,629	15,597,629	100.00	15,597,629	239	4.80%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,041,312	5,041,312	100.00	5,041,312	292	4.20%
Federal Farm Credit Bank	Aaa/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,996,372	100.63	5,031,278	319	4.96%
Federal Farm Credit Bank	Aaa/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,004,751	100.60	5,029,759	377	4.78%
Treasury Note	Aaa/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,976,721	99.60	4,979,883	457	4.14%
Treasury Note	Aaa/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,021,930	100.77	5,038,477	502	4.29%
FAMCA	Aaa/AA+	4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.12	10,011,996	571	4.23%
American Nat'l Bank & Trust CD		4.05%	03/25/27	03/27/25	5,036,749	5,036,749	100.00	5,036,749	663	4.13%
American Nat'l Bank & Trust CD		3.95%	04/29/27	05/01/25	5,016,801	5,016,801	100.00	5,016,801	698	4.03%
Total Portfolio					\$ 136,688,239	\$ 136,697,571		\$ 136,792,292	217	4.52%

(1) (2)

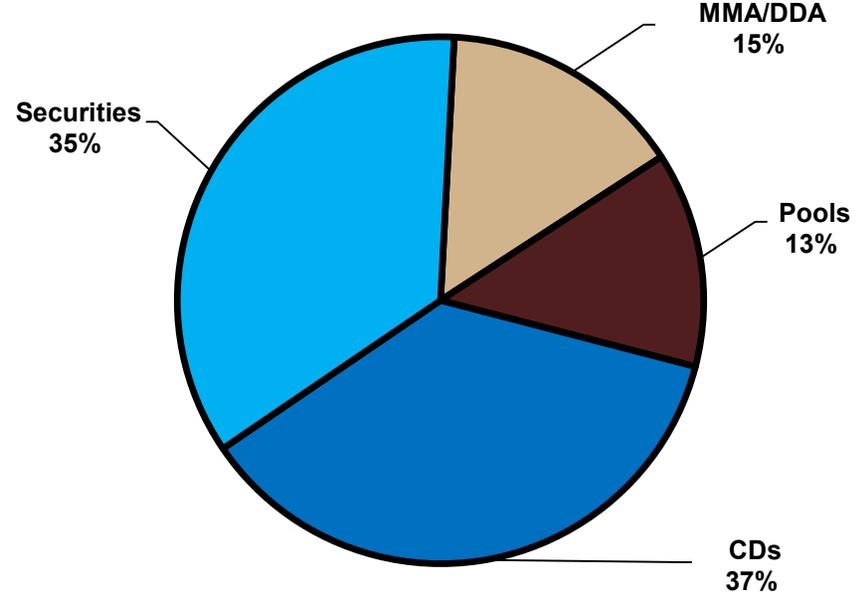
(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

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

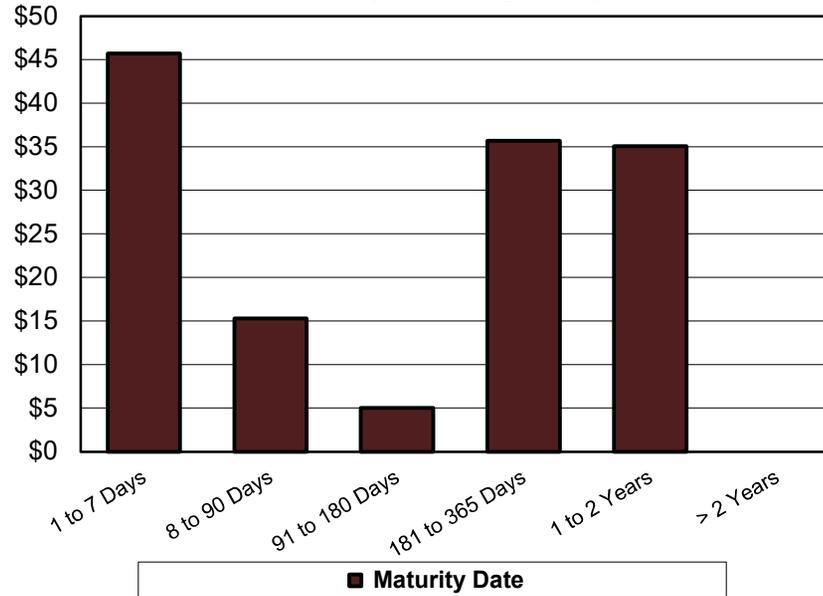
Composition - Current Month



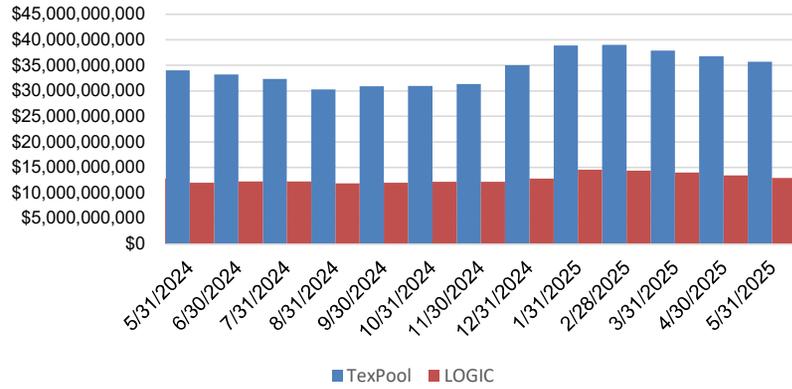
Composition - Prior Month



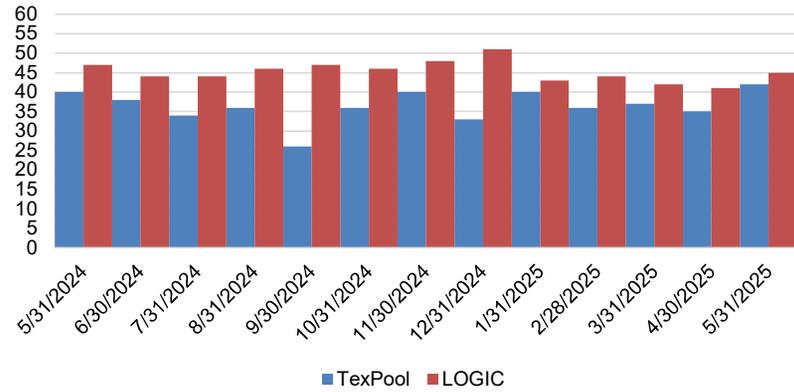
Distribution by Maturity Range (Millions)



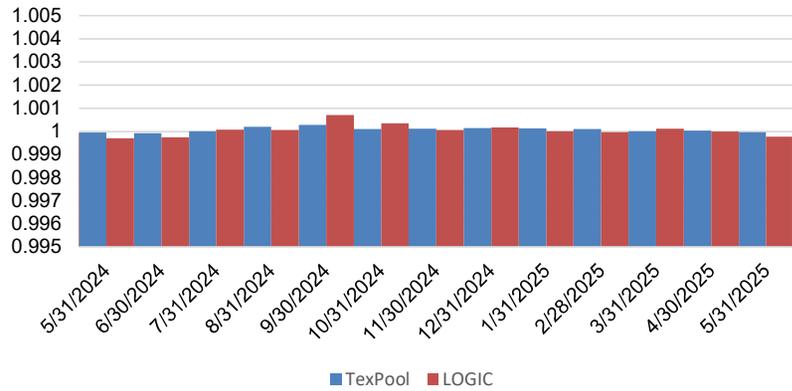
Invested Balance



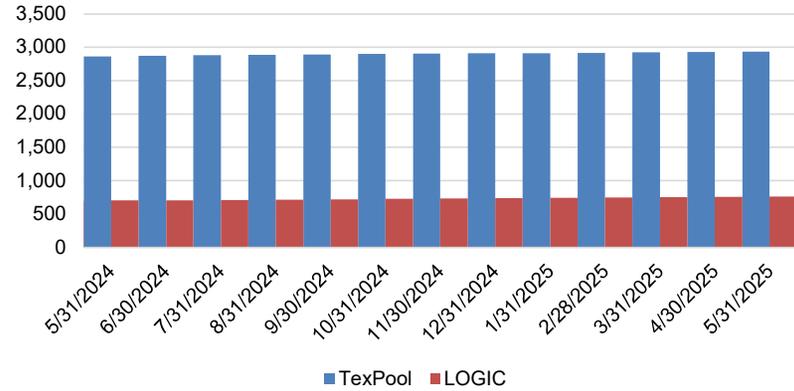
Weighted Average Maturity in Days



Net Asset Value



Total Number of Participants



Section 4

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 - May 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)	2Q/Plan Var	Monthly Plan	May 2025	May Var
Gross Charges	\$ 1,914,772	\$ 1,868,125	\$ 1,946,783	\$ 32,011	\$ 638,257	\$ 589,683	\$ (48,574)
Cash Collections	390,039	637,510	635,289	245,250	130,013	188,740	58,727
Gross Charge/Txp	2,157	5,958	5,598	3,441	2,157	1,782	(375)
Cash/Txp (CPT)	439	2,046	1,827	1,388	439	570	131
					540		

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2025	May Var
Insurance	23.0%	8.9%	9.5%	-13.5%	23.0%	7.9%	-15.1%
Medicaid	8.0%	4.6%	5.8%	-2.2%	8.0%	3.9%	-4.1%
Medicare	56.0%	50.6%	39.6%	-16.4%	56.0%	42.0%	-14.0%
Private Pay	13.0%	3.6%	3.4%	-9.6%	13.0%	3.6%	-9.4%
Payer Research	0.0%	32.3%	41.6%	41.6%	0.0%	42.6%	42.6%
Totals	100%	100%	100%	0.0%	100%	100%	0.0%

Level of Service	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2025	May Var
ALS Non Emergent A0426	0.0%	0.0%	0.5%	0.5%	0.0%	0.3%	0.3%
ALS - Advanced Life Support A0427	68.0%	56.0%	53.6%	-14.4%	68.0%	52.6%	-15.4%
ALS-2 Emergency A0433	3.0%	0.9%	1.1%	-1.9%	3.0%	2.4%	-0.6%
BLS Non Emergency A0428	0.0%	0.2%	0.6%	0.6%	0.0%	1.2%	1.2%
BLS - Basic Life Support A0429	29.0%	42.8%	44.2%	15.2%	29.0%	43.5%	14.5%
SCT A0429 TXP	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%
Totals	100%	100%	100%	0.0%	100%	100%	0.0%

Level of Service Volume	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2025	May Var
ALS Non Emergent A0426	-	-	5	5	-	1	1
ALS - Advanced Life Support A0427	604	537	559	(45)	201	174	(27)
ALS-2 Emergency A0433	27	11	11	(16)	9	8	(1)
BLS Non Emergency A0428	-	2	7	7	-	4	4
BLS - Basic Life Support A0429	257	393	460	203	86	144	58
Sct A0429 TXP	-	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-	-
Totals	888	943	1,042	154	296	331	35

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2025	May Var
	4,438	7,964	8,855	4,418	1,479	3,086	1,607

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

ALS = Advanced Life Support

BLS = Basic Life Support

SCT = Specialty Care Transport

Txp = Transport

Department Transfers

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

Property Tax Report from Johnson County Tax Office

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

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Month = 05/30/2025 and Tax Units = {multiple}

BUC - CITY OF BURLESON

CURRENT YEAR INFORMATION			Start Financial Year	10/01/2024				
Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen	
8,302,201,378	1,603,559,414	6,698,641,964	0.662700	44,391,900.30	42,062,637.38	2,329,265.31	44,391,902.69	
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen	
8,300,682,766	1,599,698,946	6,700,983,820	0.662700	44,407,419.78	42,026,868.45	2,329,204.46	44,356,072.91	
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss		
8,302,201,378	(1,518,612)	8,300,682,766			8,300,682,766	51,349.18		
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption			
1,603,559,414	(3,860,468)	1,599,698,946			1,599,698,946			

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 05/30/2025								
1990	99.79	0.00	0.00	0.00	0.00	99.79	0.00	0.00
1991	108.70	0.00	0.00	0.00	0.00	108.70	0.00	0.00
1992	75.66	0.00	0.00	0.00	0.00	75.66	0.00	0.00
1993	22.10	0.00	0.00	0.00	0.00	22.10	0.00	0.00
1994	16.98	0.00	0.00	0.00	0.00	16.98	0.00	0.00
1995	16.67	0.00	0.00	0.00	0.00	16.67	0.00	0.00
1996	16.49	0.00	0.00	0.00	0.00	16.49	0.00	0.00
1997	16.27	0.00	0.00	0.00	0.00	16.27	0.00	0.00
1998	(83.92)	0.00	0.00	0.00	0.00	(83.92)	0.00	0.00
1999	51.12	0.00	0.00	0.00	28.95	22.17	0.00	56.63
2000	253.66	0.00	0.00	0.00	0.00	253.66	0.00	0.00
2001	(1,630.05)	0.00	0.00	0.00	0.00	(1,630.05)	0.00	0.00
2002	(2,197.49)	(421.89)	(421.89)	0.00	0.00	(2,619.38)	0.00	0.00
2003	(2,880.97)	(359.09)	(359.09)	0.00	0.00	(3,240.06)	0.00	0.00
2004	(8,082.22)	(179.54)	(179.54)	0.00	0.00	(8,261.76)	0.00	0.00
2005	2,976.36	(191.44)	(191.44)	0.00	0.00	2,784.92	0.00	0.00
2006	3,193.43	(208.24)	(208.24)	0.00	0.00	2,985.19	0.00	0.00
2007	6,170.26	(221.31)	(221.31)	0.00	0.00	5,948.95	0.00	0.00
2008	6,852.80	(232.49)	(232.49)	0.00	0.42	6,619.89	0.00	0.00
2009	6,906.89	(236.58)	(236.58)	0.00	123.05	6,547.26	0.00	1.84
2010	8,556.76	(225.00)	(225.00)	0.00	375.57	7,956.19	0.00	4.50
2011	11,215.71	(211.84)	(211.84)	0.00	354.18	10,649.69	0.00	3.21
2012	12,019.79	(200.36)	(200.36)	14.55	313.54	11,505.89	0.00	2.65
2013	16,438.96	(181.97)	(181.97)	4.50	34.04	16,222.95	(0.27)	0.20
2014	23,806.36	(173.46)	(173.46)	15.64	688.69	22,944.21	0.00	2.91
2015	28,303.26	(154.36)	(154.36)	16.69	920.93	27,227.97	0.00	3.27

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Month = 05/30/2025 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 05/30/2025								
2016	22,507.58	(132.09)	(132.09)	45.92	674.88	21,700.61	0.00	3.01
2017	24,244.25	(255.55)	(255.55)	43.68	1,432.94	22,555.76	0.00	5.97
2018	31,353.51	(232.16)	(232.16)	181.09	2,634.20	28,487.15	0.00	8.46
2019	44,704.15	(368.49)	(480.67)	60.35	3,990.51	40,232.97	(141.34)	9.02
2020	50,642.41	(373.24)	(830.80)	109.66	5,618.10	44,193.51	(136.10)	11.27
2021	60,737.96	(396.41)	(310.04)	60.33	10,083.72	50,344.20	(246.03)	16.68
2022	112,170.91	(600.75)	(3,638.52)	2,379.75	27,517.13	81,015.26	(541.59)	25.35
2023	291,493.86	(757.34)	(61,960.51)	8,057.96	65,566.01	163,967.34	(2,804.13)	28.56
2024	42,062,637.38	(4,081.06)	(35,768.93)	206,785.32	41,419,248.80	607,619.65	(42,240.45)	98.55
TOTAL	42,812,735.38	(10,394.66)	(106,806.84)	217,775.44	41,539,605.66	1,166,322.88	(46,109.91)	