



**FISCAL YEAR 2024-2025
MONTHLY FINANCIAL REPORT
SEPTEMBER 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 September 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 \$61,116,905 through September 30, 2025. This represents an increase of 4.9% from revenue earned in the preceding year. Sales tax revenue is collected in arrears. Collections received in October for August are included in the FY 2025 values. Collections that will be received in November for September will be posted into FY 2025 after receipt. Collections in November for September are included in the FY 2024 data herein. Franchise Fees decreased \$(353,060) or -8.6% compared to the prior year, primarily driven by the pending fourth quarter FY 2025 electricity franchise fee accrual which will be posted once the amount is received from the third party. License, Permit & Fees decreased \$(373,174) or -21.9% 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 \$(203,305) or -27.2% 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	\$ 44,704,342	73.1%
Franchise Fees	3,756,858	6.1%
Investment Earnings	1,104,158	1.8%
Licenses, permits and fees	1,333,716	2.2%
Fines	542,812	0.9%
Charges for Services	238,829	0.4%
Other Revenues	4,164,015	6.8%
Cost Allocation	3,774,050	6.2%
Transfers In	1,498,125	2.5%
Total	\$ 61,116,905	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	\$ 27,327,952	\$ 30,351,180	\$ 3,023,228	11.1%
Sales Tax	14,924,820	14,113,050	(811,770)	-5.4%
Liquor Tax	241,545	240,112	(1,433)	-0.6%
Franchise Fees	4,109,918	3,756,858	(353,060)	-8.6%
Investment Earnings	1,153,868	1,104,158	(49,709)	-4.3%
License, Permit & Fee	1,706,890	1,333,716	(373,174)	-21.9%
Fines	746,117	542,812	(203,305)	-27.2%
Charges for Services	212,957	238,829	25,872	12.1%
Miscellaneous	448,649	430,635	(18,014)	-4.0%
Sale of Capital	-	1,100,000	1,100,000	N/A
Cost Allocation Rev	3,674,523	3,774,050	99,527	2.7%
Intergovernmental	1,412,611	1,513,887	101,276	7.2%
Operating Grant & Contributions	1,122,004	1,119,492	(2,512)	-0.2%
Transfer In	1,162,961	1,498,125	335,164	28.8%
	\$ 58,244,817	\$ 61,116,905	\$ 2,872,089	4.9%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$61,288,490 through September 30, 2025. An increase of \$3,374,622 or 5.8% from the preceding year. Note that the Transfer out to the Street Maintenance Fund of \$1,670,753 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, 94.81% as of FY 2025 and 95.30% as of FY 2024. Prior Year Comparison of General Fund Expenditures by Department through September 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024		Material Variance Drivers
	2024	2025	Amount	Percent	
City Council	\$ 83,686	\$ 64,275	\$ (19,411)	-23.2%	
City Manager's Office	1,336,085	1,425,854	89,769	6.7%	
City Secretary's Office	864,886	850,693	(14,193)	-1.6%	
Communications	513,403	592,509	79,106	15.4%	Increased salaries expense due to filled vacancy
Finance	2,053,544	1,565,707	(487,837)	-23.8%	
Non-Departmental	1,156,664	1,429,777	273,114	23.6%	Tax services expense budgeted as non-departmental compared to Finance in prior year
Human Resources	1,090,143	1,248,830	158,687	14.6%	Increased salaries expense due to filled vacancy
Judicial	135,839	131,320	(4,519)	-3.3%	
Legal Services	761,239	798,257	37,018	4.9%	
Municipal Court	416,958	512,211	95,253	22.8%	Increased IT Contribution expense
Records Management	115,384	154,203	38,819	33.6%	Increased salaries expense due to payout for retiring employee
Purchasing	297,510	290,678	(6,832)	-2.3%	
Fire	11,966,625	11,640,006	(326,619)	-2.7%	
Police	17,921,958	19,075,223	1,153,265	6.4%	
Marshals Service	214,103	3,410	(210,692)	-98.4%	
PS Communication	2,406,035	2,764,485	358,450	14.9%	Decrease in reimbursement to/from non-grant
Drainage Maint	621,489	689,575	68,086	11.0%	Increase in equipment expense driven by budgeted flood warning system expenses.
Engineering/Capital	(0)	410,341	410,341	N/A	Decrease in reimbursement to/from non-grant driven by in-house engineering expense allocation.
Engineering/Development	613,195	695,975	82,780	13.5%	Increase in engineering services expense
Engineering/Inspections	318,816	283,090	(35,726)	-11.2%	
Facilities Maintenance	939,402	1,144,973	205,571	21.9%	Increased building maint. & repair and engineering services expenses
Public Works Admin	1,047,523	959,822	(87,701)	-8.4%	
Streets Pavement Maint	3,152,853	3,346,268	193,415	6.1%	
Traffic Maint	765,633	1,296,499	530,866	69.3%	Increased signal maintenance & repair expenditures. Percent of budget is comparable year over year.
Animal Services	752,689	744,208	(8,482)	-1.1%	
Code Enforcement	404,213	790,242	386,029	95.5%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Environmental Services	374,884	156,800	(218,084)	-58.2%	
Neighborhood Svcs Admin	237,116	1,013	(236,104)	-99.6%	
Building Inspections	964,969	866,066	(98,903)	-10.2%	
Community Development	402,068	745,435	343,366	85.4%	Increased salaries expense due to position reorganization. Percent of budget is comparable year over year.
Development Services	369,861	16,578	(353,284)	-95.5%	
Economic Development	50,868	53,010	2,142	4.2%	
Incentive Payments	948,920	838,106	(110,814)	-11.7%	
Library	1,440,905	1,429,705	(11,199)	-0.8%	
Parks	1,631,332	1,794,719	163,386	10.0%	Driven by increased salaries expense and water expenses
Parks & Recreation Admin	51	1,034	983	1936.2%	Driven by increased travel and training expense
ROW Maintenance	718,824	569,988	(148,836)	-20.7%	
Senior Citizens Center	224,193	236,853	12,660	5.6%	
Special Events	-	-	-	N/A	
Transfer Out	600,000	1,670,753	1,070,753	178.5%	Transfers to the Street Maintenance Fund. Fund did not exist for FY 2024.
	\$ 57,913,868	\$ 61,288,490	\$ 3,374,622	5.8%	

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

Division	Total	Percent
General Government	\$ 9,064,313	15%
Public Safety	33,483,124	55%
Public Works	8,826,543	14%
Neighborhood Services	1,692,263	3%
Development Services	2,519,195	4%
Culture & Recreation	4,032,299	7%
Transfer Out	1,670,753	3%
	\$ 61,288,490	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$26,894,747 through September 30, 2025, a decrease of \$(1,403,108) or -5.0% compared to revenues reported for the same time period in the preceding year. FY 2024 accrued revenues were reversed at the beginning of FY 2025, lowering FY 2025 revenues by \$(1,369,298) or -5.2% 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. Once the FY 2025 receivable and revenue accrual for unbilled water and sewer amounts is recorded through year-end financial procedures, the FY 2025 charges for services total is expected to increase. Impact Fee revenues decreased \$(430,494) or -39.3% primarily due to a fewer new homes issuances year-over-year.

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 26,168,614	\$ 25,235,421	\$ (933,193)	-3.6%
License, Permit & Fee	8,616	14,049	5,433	63.1%
Investment Earnings	927,532	860,751	(66,781)	-7.2%
Miscellaneous	52,366	77,468	25,102	47.9%
Impact Fee	1,094,690	664,196	(430,494)	-39.3%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	46,038	42,862	(3,176)	-6.9%
	<u>\$ 28,297,855</u>	<u>\$ 26,894,747</u>	<u>\$ (1,403,108)</u>	<u>-5.0%</u>

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Water Revenue	\$ 13,622,497	\$ 12,775,168	(847,329)	-6.2%
Sewer Revenue	11,531,480	11,255,401	(276,079)	-2.4%
Sewer Surcharge	695,845	720,532	24,687	3.5%
Connections & Extensions	65,768	58,940	(6,828)	-10.4%
Penalties	253,024	425,380	172,357	68.1%
	<u>\$ 26,168,614</u>	<u>\$ 25,235,421</u>	<u>\$ (933,193)</u>	<u>-3.6%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through September 30, 2025 totaled \$27,553,705. This represents an overall decrease of \$(1,383,856) or -4.8% compared to the preceding year. Personnel Development increased \$58,215 or 170.8% primarily due to the reclassification of a citywide membership expense to this account for the current year and going forward. Outside Services expense increased \$181,777 or 100.0% 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 \$5,840 or 30.0% driven by a pump repair on Hulen. Water Purchases and Sewer Treatment expenditures are lower compared to the prior year, as we are pending the final monthly invoice payment for FY 2025. Insurance expense increased \$26,866 or 25.4% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$214,427 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	\$ 3,171,546	\$ 3,020,585	\$ (150,961)	-4.8%
Personnel Development	34,092	92,307	58,215	170.8%
Supplies	116,942	113,351	(3,590)	-3.1%
Minor Furn & Equip	312,289	125,197	(187,091)	-59.9%
Outside Services	181,823	363,599	181,777	100.0%
Water Purchases	5,335,524	4,543,256	(792,268)	-14.8%
Sewer Treatment	5,866,004	5,684,490	(181,514)	-3.1%
Infr Maint & Repair	189,149	201,786	12,637	6.7%
Equip Maint & Repair	19,474	25,314	5,840	30.0%
Utilities	332,268	306,602	(25,666)	-7.7%
Insurance	105,760	132,626	26,866	25.4%
Misc	1,349,405	1,274,710	(74,695)	-5.5%
Contribution to ISF	1,894,723	2,109,150	214,427	11.3%
Cost Allocation Exp	1,275,127	1,313,390	38,263	3.0%
Capital Expenditures	173,007	109,238	(63,769)	-36.9%
Debt Service Charges	7,417,469	7,008,051	(409,418)	-5.5%
Transfers Out	1,162,961	1,130,052	(32,909)	-2.8%
	\$ 28,937,561	\$ 27,553,705	\$ (1,383,856)	-4.8%

4A SALES TAX FUND

Revenues

4A revenue through September 30, 2025, is \$10,164,235 and an increase of \$2,087,990 or 25.9% for revenues reported for the same period in the preceding year. Sales tax decreased \$(405,881) or -5.4%. Sales tax revenue is collected in arrears. Collections received in October for August are included in the FY 2025 values. Collections that will be received in November for September will be posted into FY 2025 after receipt. Collections in November for September are included in the FY 2024 data herein. 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	\$ 7,462,408	\$ 7,056,528	\$ (405,881)	-5.4%
OFS-Sale of Capital	-	2,410,475	2,410,475	100%
Investment Earnings	281,436	318,229	36,793	13.1%
Miscellaneous	332,401	379,003	46,602	14.0%
	<u>\$ 8,076,246</u>	<u>\$ 10,164,235</u>	<u>\$ 2,087,990</u>	<u>25.9%</u>

Expenditures

Expenditures through September 30, 2025, are \$10,235,780 and an increase of \$4,718,445 or 85.5% for expenses reported for the same period in the preceding year. Personnel increased \$117,240 or 20.2% 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 \$2,002 or 45.4% due to promotional supplies. Infrastructure Maintenance and Repair expense increased \$9,000 or 108.5% due to Right-of-Way Maintenance and Repair expense. Incentives expenses increased by \$596,176, the increase is due to companies meeting the required benchmarks to qualify for reimbursement. Contribution to Internal Service Fund increased \$242,546 or 109.9% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$2,806,220 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 \$136,109 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	\$ 581,150	\$ 698,390	\$ 117,240	20.2%
Personnel Development	72,204	74,140	1,936	2.7%
Supplies	4,413	6,415	2,002	45.4%
Outside Services	248,397	125,555	(122,843)	-49.5%
Infr Maint & Repair	8,297	17,297	9,000	108.5%
Utilities	13,897	9,370	(4,527)	-32.6%
Miscellaneous	244,184	236,518	(7,666)	-3.1%
Incentives	749,481	1,345,657	596,176	79.5%
Contribution to ISF	220,674	463,220	242,546	109.9%
Cost Allocation Exp	156,564	161,260	4,696	3.0%
Capital Expenditures	-	2,806,220	2,806,220	100%
Transfers Out-Debt Service	3,218,074	4,155,630	937,556	29.1%
Transfers Out	-	136,109	136,109	100%
	<u>\$ 5,517,335</u>	<u>\$ 10,235,780</u>	<u>\$ 4,718,445</u>	<u>85.5%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$7,254,513 through September 30, 2025, a decrease of \$(426,450) or -5.6% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in October for August are included in the FY 2025 values. Collections that will be received in November for September will be posted into FY 2025 after receipt. Collections in November for September are included in the FY 2024 data herein. Investment Earnings decreased \$(37,984) or -20.0% from the same period in the prior year due to decreased interest rates and less available cash on hand.

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	\$ 7,462,408	\$ 7,056,528	\$ (405,881)	-5.4%
Investment Earnings	190,064	152,079	(37,984)	-20.0%
Miscellaneous	28,490	45,906	17,415	61.1%
	<u>\$ 7,680,962</u>	<u>\$ 7,254,513</u>	<u>\$ (426,450)</u>	<u>-5.6%</u>

Expenditures

Expenditures through September 30, 2025, are \$8,600,804 and an increase of \$643,832 or 8.1% 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 \$14,713 or 78.3% due to minor apparatus expense attributable to the Parks & Recreation department. Contribution to Internal Service Fund expense increased \$5,918 or 19.3% due to a budgeted increase to the IT contribution expense. Capital Expenditures increased \$68,794 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	\$ 367,198	\$ 361,949	\$ (5,249)	-1.4%
Personnel Development	2,913	3,182	269	9.2%
Supplies	-	2,119	2,119	100.0%
Minor Furn & Equip	18,786	33,499	14,713	78.3%
Outside Services	25,388	18,741	(6,647)	-26.2%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	180,473	137,567	(42,906)	-23.8%
Utilities	23,502	-	(23,502)	N/A
Incentive Payments	725,000	23,293	(701,707)	-96.8%
Contribution to ISF	30,592	36,510	5,918	19.3%
Cost Allocation Exp	102,250	105,320	3,070	3.0%
Capital Expenditures	-	68,794	68,794	100.0%
Transfer Out-Parks Perf Fund	3,453,234	3,249,948	(203,286)	-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	1,230,004	1,165,865	(64,139)	-5.2%
	<u>\$ 7,956,972</u>	<u>\$ 8,232,271</u>	<u>\$ 275,299</u>	<u>3.5%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$5,915,470 through September 30, 2025, a decrease of \$(99,745) or -1.7% 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.

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	\$ 2,517,658	\$ 2,515,248	\$ (2,410)	-0.1%
Investment Earnings	29,918	67,437	37,519	125.4%
Miscellaneous	14,405	82,837	68,432	475.1%
Transfer In-4B	3,453,234	3,249,948	(203,286)	-5.9%
	<u>\$ 6,015,214</u>	<u>\$ 5,915,470</u>	<u>\$ (99,745)</u>	<u>-1.7%</u>

Expenditures

Expenditures through September 30, 2025, totaled \$5,597,162. This represents an overall increase of \$298,654 or a 5.6% increase from the preceding year. Minor furniture and equipment expense increased \$26,743 or 159.1% driven by a budgeted purchase of Chisenhall scoreboard controllers. Outside Services expense increased \$75,675 or 125.2% due to athletic facility management expenses. Infrastructure Maintenance and Repair expense increased \$193,255 or 146.6% 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 \$66,417 or 21.7% primarily driven by increased Contribution to Equipment Services Fund expense. Capital Expenditures increased \$5,170 or 12.5% driven by building improvements on the Russell Farm Art Studio conversion.

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

	Fiscal Year-to-Date		Increase/(Decrease)	
	2024	2025	Amount	Percent
Personnel	\$ 3,051,052	\$ 2,915,281	\$ (135,771)	-4.4%
Personnel Development	19,389	19,977	587	3.0%
Supplies	182,844	183,456	612	0.3%
Minor Furn & Equip	16,808	43,551	26,743	159.1%
Outside Services	60,438	136,112	75,675	125.2%
Infr Maint & Repair	131,805	325,060	193,255	146.6%
Equip Maint & Repair	36,330	16,775	(19,555)	-53.8%
Utilities	536,811	576,835	40,024	7.5%
Insurance	98,869	115,234	16,365	16.6%
Miscellaneous	122,230	130,513	8,283	6.8%
Contribution to ISF	305,883	372,300	66,417	21.7%
Cost Allocation Exp	694,770	715,620	20,850	3.0%
Capital Expenditures	41,280	46,449	5,170	12.5%
	<u>\$ 5,298,508</u>	<u>\$ 5,597,162</u>	<u>\$ 298,654</u>	<u>5.6%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$2,059,473 through September 30, 2025. The City started collecting these revenues in October 2023. We are pending an FY 2025 charges for services revenue accrual, of which the comparable amount for September 2024 was \$123,547 which is included in the FY 2024 revenue below.

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	\$ 1,222,608	\$ 2,010,347	\$ 787,739	64.4%
Investment Earnings	6,478	49,126	42,648	658.4%
Transfer In	-	-	-	N/A
	<u>\$ 1,229,085</u>	<u>\$ 2,059,473</u>	<u>\$ 830,387</u>	<u>67.6%</u>

Expenditures

Expenditures through September 30, 2025 totaled \$1,808,597. This represents an overall increase of \$1,552,790 or a 607.0% increase from the preceding year. Personnel increased by \$408,726 or 22.8% primarily due to increase in salaries expense for Fire Medical Transport. Personnel Grant Reimbursement declined \$1,105,634 or -64.3% due to fewer ARPA covered expenditures, as the City continues to approach total obligations. Contribution to Internal Service Fund increased by \$65,520 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	\$ 1,790,343	\$ 2,199,069	\$ 408,726	22.8%
Personnel Grant Reimburse	(1,720,110)	(614,476)	1,105,634	-64.3%
Med Director/Lease	63,400	55,932	(7,468)	-11.8%
Supplies	122,173	102,551	(19,622)	-16.1%
Contribution to ISF	-	65,520	65,520	100.0%
	<u>\$ 255,807</u>	<u>\$ 1,808,597</u>	<u>\$ 1,552,790</u>	<u>607.0%</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 \$1,702,985 through September 30, 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	-	32,232	32,232	100.0%
Transfer In	-	1,670,753	1,670,753	100.0%
	<u>\$ -</u>	<u>\$ 1,702,985</u>	<u>\$ 1,702,985</u>	<u>100.0%</u>

Expenditures

Expenditures through September 30, 2025 totaled \$1,665,276. 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	-	1,599,353	1,599,353	100.0%
Capital Expenditures	-	6,055	6,055	100.0%
	<u>\$ -</u>	<u>\$ 1,665,276</u>	<u>\$ 1,665,276</u>	<u>100.0%</u>

Sep-25

General Fund - Schedule of Revenues
Budget vs. Actuals

Percent of Year Expired 100.0%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 REVISED BUDGET	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	26,909,832	29,751,223	29,751,223	29,988,902	(237,679)	-	100.80%	101.99%
Ad Val Taxes - Delinquent	146,540	130,000	130,000	129,144	856	-	99.34%	113.82%
Ad Val Taxes - Pen & Int	271,580	230,000	230,000	233,134	(3,134)	-	101.36%	117.19%
PROPERTY TAXES TOTAL	\$ 27,327,952	\$ 30,111,223	\$ 30,111,223	\$ 30,351,180	\$ (239,957)	\$ -	100.80%	102.18%
Sales Tax	14,924,820	15,287,678	15,287,678	14,113,050	1,174,628	-	92.32%	98.27%
Liquor Tax	241,545	215,900	215,900	240,112	(24,212)	-	111.21%	117.18%
SALES TAX TOTAL	\$ 15,166,366	\$ 15,503,578	\$ 15,503,578	\$ 14,353,162	\$ 1,150,416	\$ -	92.58%	98.52%
W&S Franchise Fee	1,016,215	1,094,835	1,094,835	1,094,835	-	-	100.00%	100.00%
Electric Util Franchise	1,917,786	2,016,658	2,016,658	1,556,205	460,453	392,038	77.17%	98.90%
Telephone Franchise Fees	65,992	52,000	52,000	45,712	6,288	2,972	87.91%	114.27%
Teleable Franchise Fees	127,392	124,170	124,170	94,199	29,971	25,884	75.86%	188.45%
Natural Gas Franchise Fee	336,474	346,568	346,568	356,981	(10,413)	-	103.00%	76.32%
Solid Waste Franchise Fee	313,402	296,400	296,400	285,443	10,957	64,166	96.30%	96.62%
SW Internal Srv Franchise	332,658	323,484	323,484	323,484	-	-	100.00%	100.00%
FRANCHISE FEES TOTAL	\$ 4,109,918	\$ 4,254,115	\$ 4,254,115	\$ 3,756,858	\$ 497,257	\$ 485,060	88.31%	98.36%
INVESTMENT EARNINGS TOTAL	\$ 1,153,868	\$ 600,000	\$ 600,000	\$ 1,104,158	\$ (504,158)	\$ -	184.03%	153.85%
LICENSE, PERMIT, FEE TOTAL	\$ 1,706,890	\$ 1,554,968	\$ 1,554,968	\$ 1,333,716	\$ 221,252	\$ -	85.77%	101.71%
FINES TOTAL	\$ 746,117	\$ 853,000	\$ 853,000	\$ 542,812	\$ 310,188	\$ -	63.64%	78.13%
CHARGES FOR SERVICES TOTAL	\$ 212,957	\$ 290,300	\$ 290,300	\$ 238,829	\$ 51,471	\$ -	82.27%	50.89%
MISC TOTAL	\$ 448,649	\$ 600,045	\$ 600,045	\$ 430,635	\$ 169,410	\$ -	71.77%	73.91%
SALE OF CAPITAL TOTAL	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,100,000	\$ 100,000	\$ -	91.67%	0.00%
Cost Allocation From SRF	47,019	37,710	37,710	37,710	-	-	100.00%	100.00%
Cost allocation from 4A	156,564	161,260	161,260	161,260	-	-	100.00%	100.00%
Cost allocation from 4B	102,250	105,320	105,320	105,320	-	-	100.00%	100.00%
Cost allocation from PPF	694,770	715,620	715,620	715,620	-	-	100.00%	100.00%
Cost allocation from HMF	25,853	26,630	26,630	26,630	-	-	100.00%	100.00%
Cost allocation from TIF	36,492	37,590	37,590	37,590	-	-	100.00%	100.00%
Cost allocation from Misc SRF	18,177	18,720	18,720	18,720	-	-	100.00%	100.00%
Cost allocation from DS	1,186	1,220	1,220	1,220	-	-	100.00%	124.58%
Cost allocation from WS	1,275,127	1,313,390	1,313,390	1,313,390	-	-	100.00%	100.00%
Cost allocation from SW	51,629	53,180	53,180	53,180	-	-	100.00%	100.00%
Cost allocation from Golf	279,860	288,260	288,260	288,260	-	-	100.00%	100.00%
Cost allocation from CEM	761	780	780	780	-	-	100.00%	19.73%
Cost allocation from ERF	5,687	5,850	5,850	5,850	-	-	100.00%	100.00%
Cost allocation from ESF	169,143	174,220	174,220	174,220	-	-	100.00%	100.00%
Cost allocation from SSR	255,342	263,000	263,000	263,000	-	-	100.00%	100.00%
Cost allocation from HIF	554,663	571,300	571,300	571,300	-	-	100.00%	100.00%
COST ALLOCATION REV TOTAL	\$ 3,674,523	\$ 3,774,050	\$ 3,774,050	\$ 3,774,050	\$ -	\$ -	100.00%	99.92%
Receipts from Counties	-	8,500	8,500	-	8,500	-	0.00%	0.00%
Receipts From Federal Govn	1,412,611	990,822	990,822	1,513,887	(523,065)	-	152.79%	146.18%
INTERGOVERNMENTAL TOTAL	\$ 1,412,611	\$ 999,322	\$ 999,322	\$ 1,513,887	\$ (514,565)	\$ -	151.49%	144.91%
School Resource Officers	1,032,145	1,036,996	1,036,996	1,036,996	-	-	100.00%	100.00%
Auto Task Force Reimb	87,932	41,618	41,618	76,255	(34,637)	-	183.23%	131.34%
Reimbursable Overtime	1,927	-	-	6,241	(6,241)	-	N/A	25.69%
OPER GRANT & CONTR TOTAL	\$ 1,122,004	\$ 1,078,614	\$ 1,078,614	\$ 1,119,492	\$ (40,878)	\$ -	103.79%	101.39%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	0.00%
Transfer from WS	1,162,961	1,130,052	1,130,052	1,130,052	-	-	100.00%	100.00%
Transfer In	-	1,725,496	1,725,496	-	1,725,496	-	0.00%	N/A
Transfer from GF	-	-	-	-	-	-	N/A	N/A
Transfer From 4A	-	136,109	136,109	136,109	-	-	100.00%	N/A
Transfer From TIF2	-	231,964	231,964	231,964	-	-	100.00%	N/A
TRANSFER IN TOTAL	\$ 1,162,961	\$ 3,223,621	\$ 3,223,621	\$ 1,498,125	\$ 1,725,496	\$ -	46.47%	77.12%
TOTAL REVENUE	\$ 58,244,817	\$ 64,042,836	\$ 64,042,836	\$ 61,116,905	\$ 2,925,931	\$ 485,060	95.43%	100.42%

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 FY 2025 actuals column as a reduction.

Sep-25

General Fund - Schedule of Expenditures
Budget vs. Actuals

Percent of Year Expired 100.0%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL AMOUNT	FY2025 BUDGET BALANCE	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
GENERAL GOVERNMENT									
City Council	83,686	92,394	(2,645)	89,749	-	64,275	25,474	71.62%	77.95%
City Manager's Office	1,336,085	1,357,479	50	1,357,529	-	1,425,854	(68,325)	105.03%	101.48%
City Secretary's Office	864,886	904,534	2,645	907,179	-	850,693	56,486	93.77%	101.61%
Communications	513,403	643,436	(5,000)	638,436	605	592,509	45,321	92.81%	90.67%
Finance	2,053,544	1,694,932	7,076	1,702,008	834	1,565,707	135,467	91.99%	89.86%
Non-Departmental	1,156,664	647,303	34,550	681,853	16,517	1,429,777	(764,441)	209.69%	158.63%
Human Resources	1,090,143	1,338,294	-	1,338,294	-	1,248,830	89,464	93.32%	95.36%
Judicial	135,839	137,369	-	137,369	-	131,320	6,049	95.60%	100.90%
Legal Services	761,239	848,920	116,753	965,673	-	798,257	167,416	82.66%	92.40%
Municipal Court	416,958	567,280	-	567,280	-	512,211	55,069	90.29%	88.24%
Records Management	115,384	130,494	-	130,494	-	154,203	(23,709)	118.17%	95.69%
Purchasing	297,510	322,931	14,743	337,674	8,213	290,678	38,784	86.08%	88.52%
GENERAL GOVERNMENT TOTAL	\$ 8,825,340	\$ 8,685,366	\$ 168,172	\$ 8,853,538	\$ 26,169	\$ 9,064,313	\$ (236,944)	102.38%	99.31%
PUBLIC SAFETY									
Fire	11,966,625	11,761,445	26,994	11,788,439	62,544	11,640,006	85,889	98.74%	96.87%
Police	17,921,958	19,520,439	-	19,520,439	12,982	19,075,223	432,234	97.72%	98.68%
Marshals Service	214,103	-	-	-	-	3,410	(3,410)	N/A	97.18%
Public Safety Communications	2,406,035	3,069,572	-	3,069,572	285	2,764,485	304,802	90.06%	92.77%
PUBLIC SAFETY TOTAL	\$ 32,508,721	\$ 34,351,456	\$ 26,994	\$ 34,378,450	\$ 75,811	\$ 33,483,124	\$ 819,515	97.40%	97.54%
PUBLIC WORKS									
Drainage Maint	621,489	750,509	(7,919)	742,590	109	689,575	52,905	92.86%	83.82%
Engineering/Capital	(0)	1,325,753	142,044	1,467,797	61,779	410,341	995,677	27.96%	0.00%
Engineering/Development	613,195	797,380	158,154	955,534	142,322	695,975	117,237	72.84%	74.89%
Engineering/Inspections	318,816	605,476	-	605,476	-	283,090	322,386	46.75%	87.79%
Facilities Maintenance	939,402	953,348	249,251	1,202,599	20,000	1,144,973	37,627	95.21%	79.22%
Public Works Admin	1,047,523	986,813	2,000	988,813	-	959,822	28,991	97.07%	91.21%
Streets Pavement Maint	3,152,853	3,420,569	34,596	3,455,165	8,549	3,346,268	100,347	96.85%	83.22%
Traffic Maint	765,633	1,316,607	545,710	1,862,317	64,733	1,296,499	501,086	69.62%	73.33%
PUBLIC WORKS TOTAL	\$ 7,458,911	\$ 10,156,455	\$ 1,123,836	\$ 11,280,291	\$ 297,493	\$ 8,826,543	\$ 2,156,255	78.25%	80.90%
NEIGHBORHOOD SERVICES									
Animal Services	752,689	803,528	11,000	814,528	3,308	744,208	67,012	91.37%	97.81%
Code Enforcement	404,213	798,381	-	798,381	(1,000)	790,242	9,139	98.98%	99.73%
Environmental Services	374,884	149,848	5,000	154,848	-	156,800	(1,952)	101.26%	120.18%
Neighborhood Svcs Admin	237,116	-	-	-	-	1,013	(1,013)	N/A	101.70%
NEIGHBORHOOD SERVICES TOTAL	\$ 1,768,904	\$ 1,751,757	\$ 16,000	\$ 1,767,757	\$ 2,308	\$ 1,692,263	\$ 73,186	95.73%	102.85%
DEVELOPMENT SERVICES									
Building Inspections	964,969	895,477	-	895,477	-	866,066	29,411	96.72%	94.67%
Community Development	402,068	767,650	-	767,650	-	745,435	22,215	97.11%	82.61%
Development Services	369,861	15,340	-	15,340	-	16,578	(1,238)	108.07%	99.43%
Economic Development	50,868	52,370	-	52,370	-	53,010	(640)	101.22%	100.05%
Incentive Payments	948,920	957,070	-	957,070	12,800	838,106	106,163	87.57%	100.00%
DEVELOPMENT SERVICES TOTAL	\$ 2,736,687	\$ 2,687,907	\$ -	\$ 2,687,907	\$ 12,800	\$ 2,519,195	\$ 155,912	93.72%	95.10%
CULTURE & RECREATION									
Library	1,440,905	1,485,517	-	1,485,517	1,062	1,429,705	54,750	96.24%	98.97%
Parks	1,631,332	1,666,498	35,760	1,702,258	22,389	1,794,719	(114,849)	105.43%	100.28%
Parks & Recreation Admin	51	-	-	-	-	1,034	(1,034)	N/A	0.15%
ROW Maintenance	718,824	610,413	-	610,413	22,100	569,988	18,325	93.38%	89.23%
Senior Center	224,193	226,726	3,050	229,776	-	236,853	(7,077)	103.08%	103.73%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 4,015,305	\$ 3,989,154	\$ 38,810	\$ 4,027,964	\$ 45,550	\$ 4,032,299	\$ (49,885)	100.11%	97.02%
TRANSFER OUT									
Transfers Out	-	1,645,833	-	1,645,833	-	1,670,753	(24,920)	101.51%	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	\$ -	\$ 1,670,753	\$ (24,920)	101.51%	100.00%
TOTAL EXPENDITURE	\$ 57,913,868	\$ 63,267,928	\$ 1,373,812	\$ 64,641,740	\$ 460,132	\$ 61,288,490	\$ 2,893,119	94.81%	95.30%

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.

Sep-25

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

Percent of
Year Expired **100.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	26,168,614	28,308,689	-	28,308,689	-	25,235,421	3,073,268	1,369,298	89.14%	101.9%
LICENSE, PERMIT & FEE	8,616	20,000	-	20,000	-	14,049	5,951	441	70.25%	43.08%
INVESTMENT EARNINGS	927,532	450,000	-	450,000	-	860,751	(410,751)	-	191.28%	206.12%
MISCELLANEOUS	52,366	43,922	-	43,922	-	77,468	(33,546)	-	176.38%	126.42%
IMPACT FEE	1,094,690	1,030,000	-	1,030,000	-	664,196	365,804	-	64.49%	85.02%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	-	0.00%	N/A
TRANSFER IN	46,038	46,979	-	46,979	-	42,862	4,117	-	91.24%	22.00%
TOTAL REVENUE	\$ 28,297,855	\$ 29,943,590	\$ -	\$ 29,943,590	\$ -	\$ 26,894,747	\$ 3,048,843	\$ 1,369,739	89.82%	102.17%
PERSONNEL	3,171,546	3,425,811	-	3,425,811	-	3,020,585	405,226	-	88.17%	99.03%
PERSONNEL DEVELOPMNT	34,092	41,056	128,386	169,442	-	92,307	77,135	-	54.48%	57.47%
SUPPLIES	116,942	113,313	5,349	118,662	13,803	113,351	(8,493)	-	95.52%	102.56%
MINOR FURN & EQUIP	312,289	38,500	248,787	287,287	148,134	125,197	13,956	-	43.58%	656.54%
OUTSIDE SERVICES	181,823	491,148	(8,093)	483,055	733	363,599	118,723	-	75.27%	93.15%
WATER PURCHASES	5,335,524	5,796,517	(259,188)	5,537,329	-	4,543,256	994,073	-	82.05%	107.12%
SEWER TREATMENT	5,866,004	5,837,521	(3,726)	5,833,795	-	5,684,490	149,305	-	97.44%	101.14%
INFR MAINT & REPAIR	189,149	299,716	(14,220)	285,496	5,973	201,786	77,736	-	70.68%	66.81%
EQUIP MAINT & REPAIR	19,474	33,500	111	33,611	-	25,314	8,297	-	75.31%	52.97%
UTILITIES	332,268	423,747	-	423,747	-	306,602	117,145	-	72.35%	100.64%
INSURANCE	105,760	120,682	-	120,682	-	132,626	(11,944)	-	109.90%	97.71%
MISC	1,349,405	1,423,334	(35,800)	1,387,534	2,430	1,274,710	110,394	-	91.87%	95.29%
CONTRIBUTION TO ISF	1,894,723	2,109,150	-	2,109,150	-	2,109,150	-	-	100.00%	100.00%
COST ALLOCATION EXP	1,275,127	1,313,390	-	1,313,390	-	1,313,390	-	-	100.00%	100.00%
CAPITAL EXPENDITURES	173,007	263,500	4,394	267,894	124,311	109,238	34,345	-	40.78%	28.27%
DEBT SERVICE CHARGES	7,417,469	6,963,230	-	6,963,230	-	7,008,051	(44,821)	-	100.64%	100.22%
TRANSFERS OUT	-	-	1,564,003	1,564,003	-	-	1,564,003	-	0.00%	N/A
TRANSFERS OUT-GENERAL FUND	1,162,961	1,130,052	-	1,130,052	-	1,130,052	-	-	100.00%	100.00%
TOTAL EXPENDITURE	\$ 28,937,561	\$ 29,824,167	\$ 1,630,003	\$ 31,454,170	\$ 295,384	\$ 27,553,705	\$ 3,605,081	\$ -	87.60%	100.06%

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 FY 2025 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.

Sep-25

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

100.0%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	7,462,408	7,643,839	-	7,643,839	-	7,056,528	587,311	-	92.32%	98.27%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	2,410,475	(35,475)	-	101.49%	0.00%
INVESTMENT EARNINGS	281,436	75,000	-	75,000	-	318,229	(243,229)	-	424.31%	281.44%
MISCELLANEOUS	332,401	301,575	-	301,575	-	379,003	(77,428)	-	125.67%	114.62%
TOTAL REVENUE	\$ 8,076,246	\$ 10,395,414		\$ 10,395,414	\$ -	\$ 10,164,235	231,179	\$ -	97.78%	77.96%
PERSONNEL	581,150	741,125	-	741,125	-	698,390	42,735	-	94.23%	96.73%
PERSONNEL DEVELOPMNT	72,204	87,175	14,400	101,575	-	74,140	27,435	-	72.99%	157.22%
SUPPLIES	4,413	8,750	-	8,750	-	6,415	2,335	-	73.31%	73.55%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	-	0.00%	N/A
OUTSIDE SERVICES	248,397	144,067	18,475	162,542	19	125,555	36,968	-	77.24%	57.73%
INFR MAINT & REPAIR	8,297	27,500	-	27,500	7,764	17,297	2,439	-	62.90%	27.66%
UTILITIES	13,897	26,885	-	26,885	-	9,370	17,515	-	34.85%	37.44%
MISC	244,184	296,500	42,125	338,625	-	236,518	102,107	-	69.85%	64.48%
INCENTIVE PAYMENTS	749,481	4,755,900	1,231,785	5,987,685	15,632	1,345,657	4,626,396	-	22.47%	16.69%
CONTRIBUTION TO ISF	220,674	463,220	-	463,220	-	463,220	-	-	100.00%	100.00%
COST ALLOCATION EXP	156,564	161,260	-	161,260	-	161,260	-	-	100.00%	100.00%
CAPITAL EXPENDITURES	-	-	1,100,000	1,100,000	-	2,806,220	(1,706,220)	-	255.11%	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	-	136,109	-	-	100.00%	N/A
TOTAL EXPENDITURE	\$ 5,517,335	\$ 10,976,718	\$ 2,406,785	\$ 13,383,503	\$ 23,416	\$ 10,235,780	\$ 3,124,307	\$ -	76.48%	57.38%

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 FY 2025 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.

Sep-25

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

100.0%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	7,462,408	7,643,839	-	7,643,839	-	7,056,528	587,311	-	92.32%	98.27%
INVESTMENT EARNINGS	190,064	130,000	-	130,000	-	152,079	(22,079)	-	116.98%	211.18%
MISCELLANEOUS	28,490	41,467	-	41,467	-	45,906	(4,439)	-	110.70%	70.77%
TOTAL REVENUE	\$ 7,680,962	\$ 7,815,306	\$ -	\$ 7,815,306	\$ -	\$ 7,254,513	\$ 560,793	\$ -	92.82%	99.44%
PERSONNEL	367,198	347,733	-	347,733	-	361,949	(14,216)	-	104.09%	104.01%
PERSONNEL DEVELOPMNT	2,913	4,865	-	4,865	-	3,182	1,683	-	65.40%	59.87%
SUPPLIES	-	900	1,219	2,119	-	2,119	(0)	-	100.02%	0.00%
MINOR FURN & EQUIP	18,786	32,000	1,840	33,840	1	33,499	340	-	98.99%	93.93%
OUTSIDE SERVICES	25,388	20,000	517	20,517	19	18,741	1,756	-	91.34%	275.21%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	-	N/A	N/A
MISC	180,473	143,940	(3,576)	140,364	430	137,567	2,367	-	98.01%	106.83%
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	30,592	36,510	-	36,510	-	36,510	-	-	100.00%	100.00%
COST ALLOCATION EXP	102,250	105,320	-	105,320	-	105,320	-	-	100.00%	100.00%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	1,300	68,794	54	-	98.07%	0.00%
TRANSFER OUT-PARK PERF	3,453,234	3,249,948	-	3,249,948	-	3,249,948	-	-	100.00%	100.00%
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	1,230,004	1,165,865	-	1,165,865	-	1,165,865	-	-	100.00%	100.00%
TOTAL EXPENDITURE	7,956,972	8,381,605	20,148	\$ 8,401,753	\$ 1,751	\$ 8,232,271	\$ 167,732	\$ -	97.98%	98.46%

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 FY 2025 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.

Sep-25

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

Percent of Year Expired **100.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	2,517,658	2,369,627	-	2,369,627	-	2,515,248	(145,621)	-	106.15%	114.70%
INVESTMENT EARNINGS	29,918	10,300	-	10,300	-	67,437	(57,137)	-	654.73%	299.18%
MISCELLANEOUS	14,405	4,120	-	4,120	-	82,837	(78,717)	-	2010.60%	699.26%
TRANSFER IN-4B	3,453,234	3,249,948	-	3,249,948	-	3,249,948	-	-	100.00%	100.00%
TOTAL REVENUE	\$ 6,015,214	\$ 5,633,995	\$ -	\$ 5,633,995	\$ -	\$ 5,915,470	\$ (281,475)	\$ -	105.00%	106.27%
PERSONNEL	3,051,052	3,112,280	-	3,112,280	-	2,915,281	196,999	-	93.67%	97.60%
PERSONNEL DEVELOPMNT	19,389	19,284	4,453	23,737	-	19,977	3,760	-	84.16%	100.55%
SUPPLIES	182,844	184,547	7,866	192,413	209	183,456	8,749	-	95.34%	92.46%
MINOR FURN & EQUIP	16,808	48,660	(6,089)	42,571	-	43,551	(980)	-	102.30%	58.65%
OUTSIDE SERVICES	60,438	71,300	70,633	141,933	3,459	136,112	2,362	-	95.90%	84.77%
INFR MAINT & REPAIR	131,805	253,954	64,516	318,470	1,832	325,060	(8,422)	-	102.07%	56.34%
EQUIP MAINT & REPAIR	36,330	34,922	(5,384)	29,538	2,771	16,775	9,992	-	56.79%	104.03%
UTILITIES	536,811	557,996	612	558,608	-	576,835	(18,227)	-	103.26%	98.60%
INSURANCE	98,869	110,345	-	110,345	-	115,234	(4,889)	-	104.43%	122.65%
MISC	122,230	145,901	(5,352)	140,549	2,569	130,513	7,468	-	92.86%	81.51%
CONTRIBUTION TO ISF	305,883	372,300	-	372,300	-	372,300	-	-	100.00%	100.00%
COST ALLOCATION EXP	694,770	715,620	-	715,620	-	715,620	-	-	100.00%	100.00%
CAPITAL EXPENDITURES	41,280	6,886	276,422	283,308	111,111	46,449	125,748	-	16.40%	23.88%
TOTAL EXPENDITURE	\$ 5,298,508	\$ 5,633,995	\$ 407,677	\$ 6,041,672	\$ 121,950	\$ 5,597,162	\$ 322,560	\$ -	92.64%	93.61%

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 FY 2025 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.

Sep-25

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

Percent of Year Expired 100.0%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,222,608	1,960,251	-	1,960,251	-	2,010,347	(50,096)	123,547	102.56%	74.10%
INVESTMENT EARNINGS	6,478	40,000	-	40,000	-	49,126	(9,126)	-	122.81%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	-	0.00%	N/A
TOTAL REVENUE	\$ 1,229,085	\$ 2,614,727	\$ -	\$ 2,614,727	\$ -	\$ 2,059,473	555,254	\$ 123,547	78.76%	74.49%
PERSONNEL	1,790,343	2,339,951	-	2,339,951	-	2,199,069	140,882	-	93.98%	96.09%
PERSONNEL GRANT REIMBURSE	(1,720,110)	-	-	-	-	(614,476)	614,476	-	N/A	97.42%
MED DIRECTOR/LEASE	63,400	95,048	-	95,048	-	55,932	39,116	-	58.85%	97.47%
SUPPLIES	122,173	103,814	-	103,814	42,312	102,551	(41,049)	-	98.78%	90.87%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	65,520	-	-	100.00%	N/A
TOTAL EXPENDITURE	\$ 255,807	\$ 2,604,333	\$ -	\$ 2,604,333	\$ 42,312	\$ 1,808,597	\$ 753,425	\$ -	69.45%	86.16%

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 FY 2025 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.

Sep-25

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

Percent of Year Expired **100.0%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2025 ORIGINAL BUDGET	FY2025 BUDGET TRANSFERS	FY2025 REVISED BUDGET	FY2025 ENCUMBRANCE AMOUNT	FY2025 ACTUAL	FY2025 BUDGET BALANCE	FY2025 ADJ FOR PRIOR YEAR	FY2025 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
PROPERTY TAXES	-	-	-	-	-	-	-	-	N/A	0.00%
INVESTMENT EARNINGS	-	20,000	-	20,000	-	32,232	(12,232)	-	161.16%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,670,753	(24,920)	-	101.51%	0.00%
TOTAL REVENUE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ -	\$ 1,702,985	(37,152)	\$ -	102.23%	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	-	1,599,353	36	-	100.00%	0.00%
CAPITAL EXPENDITURES	-	-	6,055	6,055	-	6,055	0	-	100.00%	0.00%
TOTAL EXPENDITURE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ -	\$ 1,665,276	\$ 557	\$ -	99.97%	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

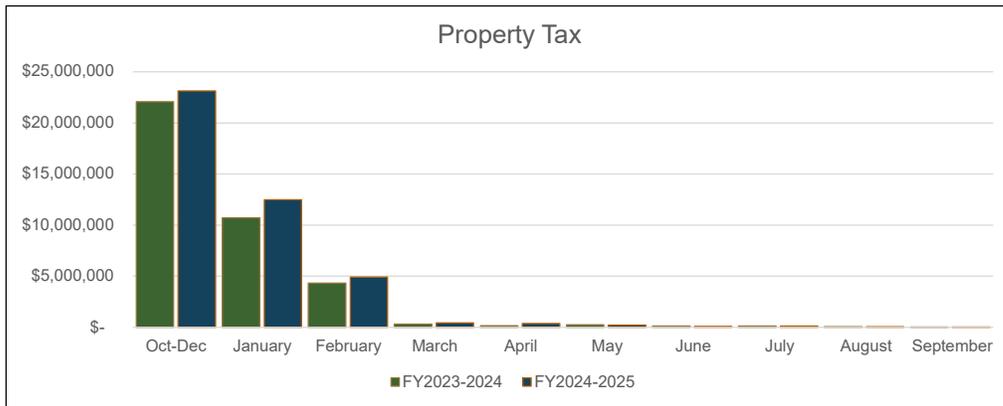
City of Burleson Monthly Financial Report

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	28,683	0.07%	13,029	\$ 15,653
	<u>\$ 41,351,620</u>	<u>\$ 41,723,543</u>	<u>100.90%</u>	<u>\$ 38,086,228</u>	<u>\$ 3,637,315</u>

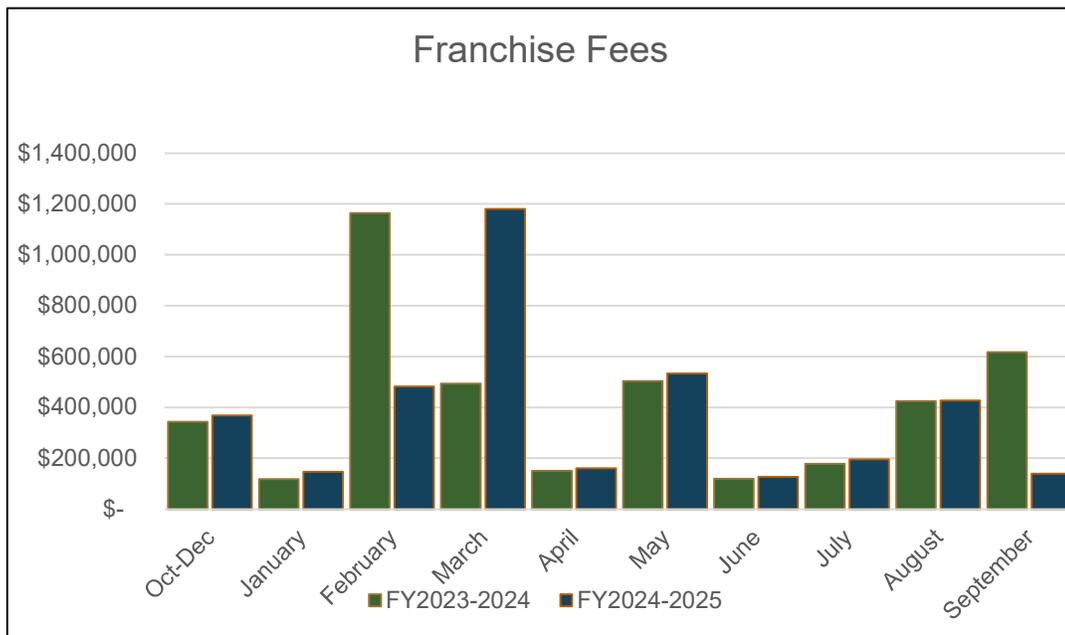


Note: The majority of property tax revenues are collected during the months of December through February.

2024-2025 YEAR-TO-DATE

Franchise Fees

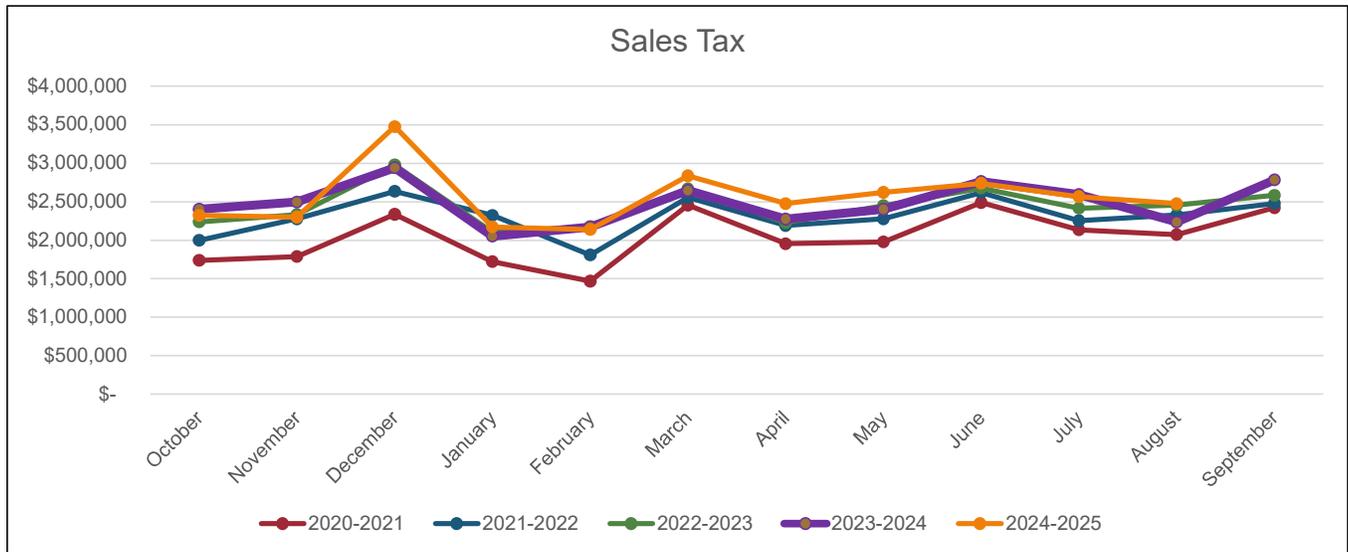
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,254,115	\$ 367,602	9%	\$ 342,647	\$ 24,955
January	4,254,115	146,135	3%	118,005	\$ 28,130
February	4,254,115	481,519	11%	1,164,268	\$ (682,750)
March	4,254,115	1,180,701	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	138,636	3%	617,734	\$ (479,098)
	\$ 4,254,115	\$ 3,756,858	88%	\$ 4,109,918	\$ (353,060)



2024-2025 YEAR-TO-DATE
Sales Tax

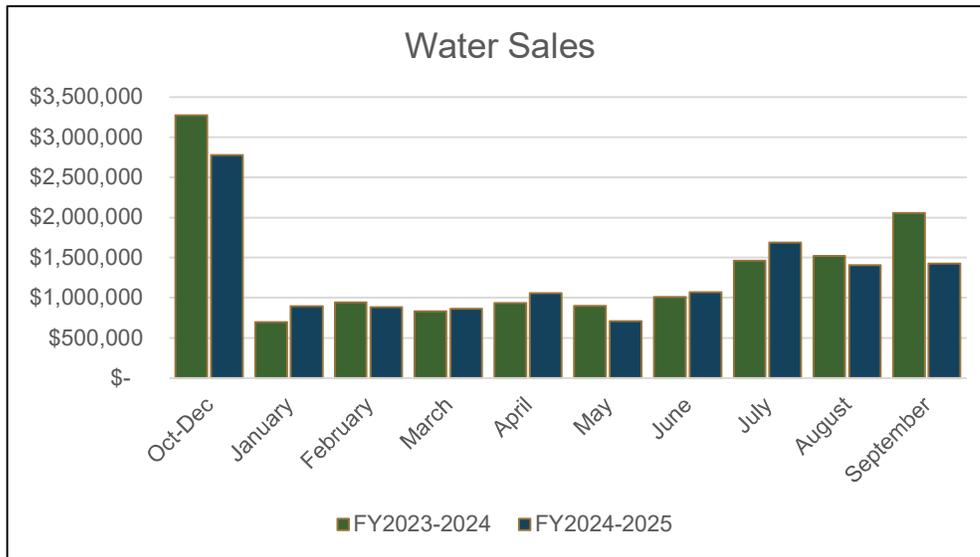
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609	3,475,055	18.21%
January	1,723,331	2,323,372	2,106,184	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	2,566,656	-1.01%
August	2,073,809	2,330,043	2,455,662	2,234,574	2,473,866	10.71%
September	2,422,750	2,479,445	2,582,720	2,783,828		
	<u>\$ 24,558,069</u>	<u>\$ 27,743,096</u>	<u>\$ 29,309,327</u>	<u>\$ 29,752,228</u>	<u>\$ 28,114,443</u>	
Year-Year %		12.97%	5.65%	1.51%	4.25%	

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. July 2025 sales incurred represent the September 2025 sales tax collection amount. August 2025 sales incurred represent the October 2025 sales tax collection amount.



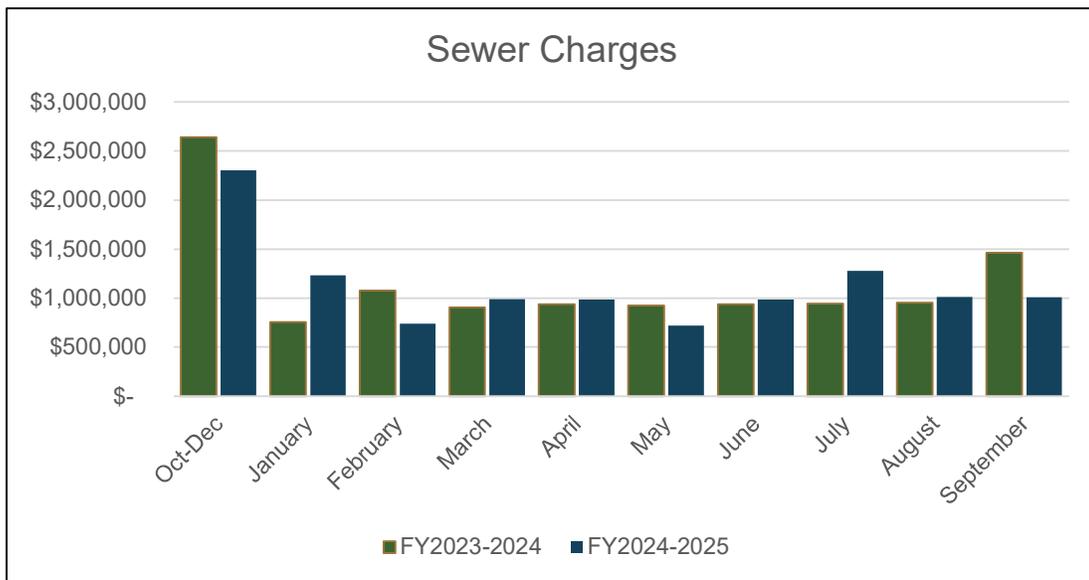
2024-2025 YEAR-TO-DATE
Water Sales

	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	1,427,835	9%	2,053,020	\$ (625,186)
	\$ 15,144,131	\$ 12,775,168	84%	\$ 13,622,497	\$ (847,329)



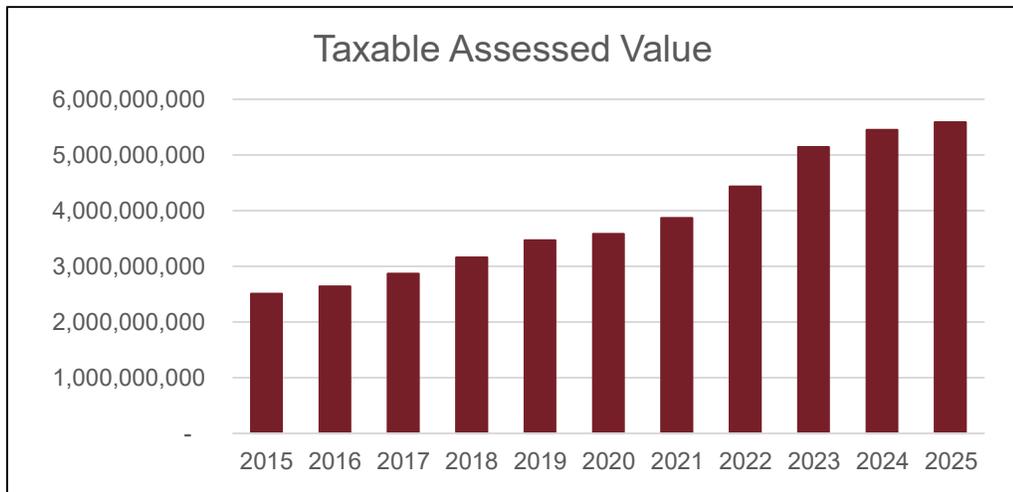
2024-2025 YEAR-TO-DATE
Sewer Charges

	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	1,009,346	8%	1,464,062	\$ (454,716)
	\$ 12,226,753	\$ 11,255,401	92%	\$ 11,531,480	\$ (276,079)



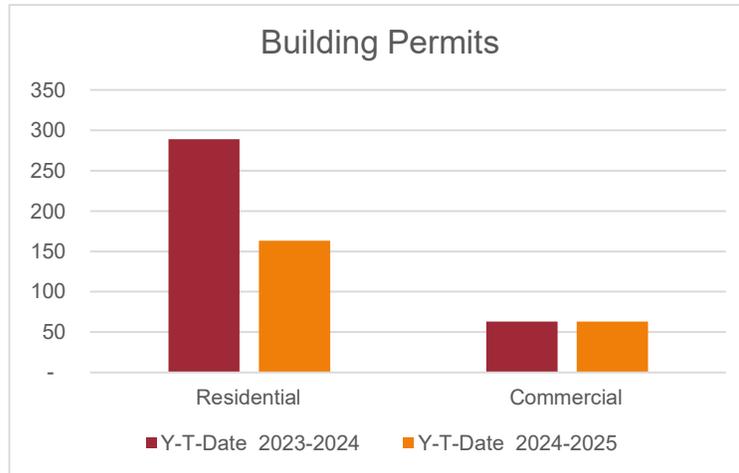
APPRAISAL ROLL COMPARISON

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%

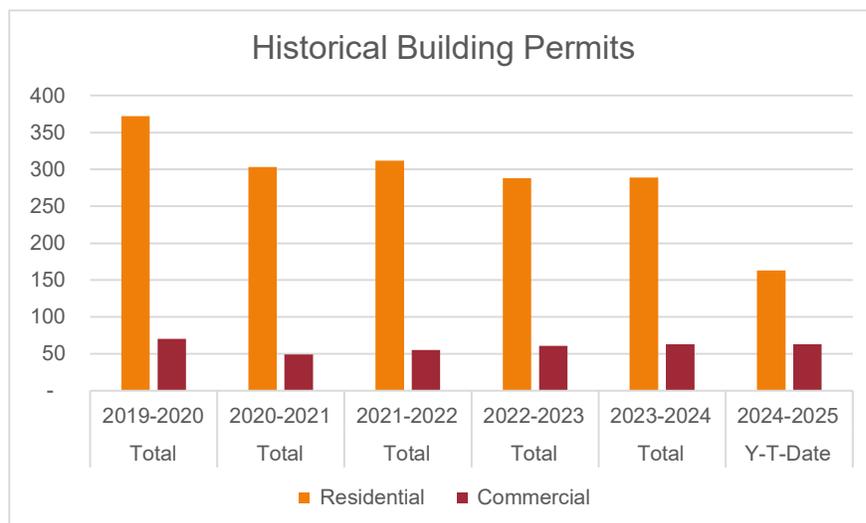


BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	289	163
Commercial	63	63
Total	352	226



	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	163
Commercial	70	49	55	61	63	63
Total	442	352	367	349	352	226



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 September 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

September 30, 2025

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



Summary

Month End Results by Investment Category:

Asset Type	August 31, 2025			September 30, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account (Cash) (3)	0.60%	\$ 3,789,848	\$ 3,789,848	0.81%	\$ 1,374,054	\$ 1,374,054
Money Market Accounts / Sweep	4.59%	12,942,494	12,942,494	4.39%	58,683,581	58,683,581
Pools / Money Market Funds	4.39%	9,956,803	9,956,803	4.33%	7,043,589	7,043,589
Certificates of Deposits	4.36%	41,074,864	41,074,864	4.30%	51,223,191	51,223,191
Securities	4.38%	55,023,529	55,206,325	4.38%	55,017,985	55,201,588
Total	4.28%	\$ 122,787,538	\$ 122,970,334	4.33%	\$ 173,342,400	\$ 173,526,002
<i>Total Excluding DDA / Cash</i>	4.41%	\$ 118,997,690	\$ 119,180,486	4.36%	\$ 171,968,346	\$ 172,151,949

<u>Average Yield - Current Month (1)</u>		<u>Fiscal Year-to-Date Average Yield (2)</u>	
Total Portfolio	4.33%	Total Portfolio	4.52%
Rolling Three Month Treasury	4.24%	Rolling Three Month Treasury	4.46%
Rolling Six Month Treasury	4.17%	Rolling Six Month Treasury	4.43%
TexPool	4.25%	TexPool	4.42%

<u>Interest Earnings (Approximate)</u>	
Monthly Interest Income	\$ 623,165
Fiscal Year-to-date	\$ 6,542,999

(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.

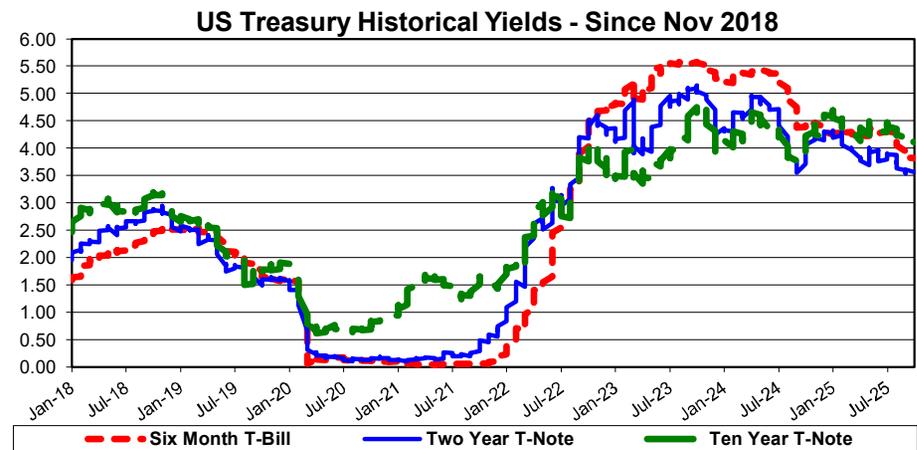
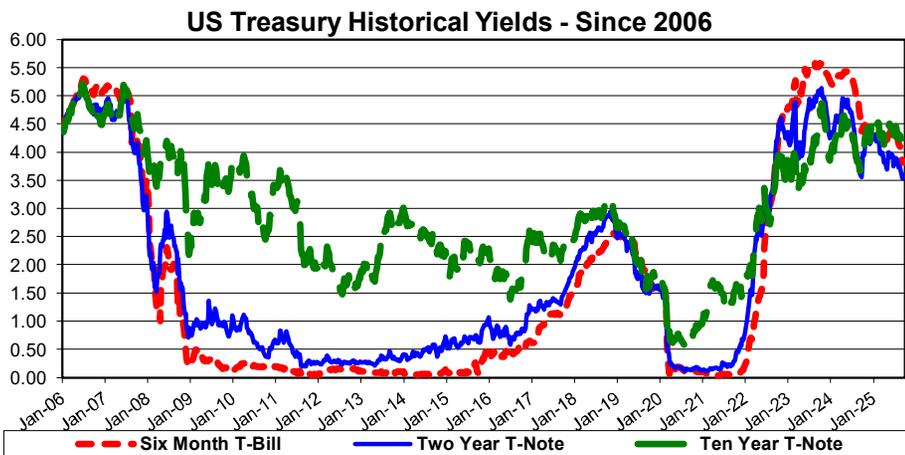
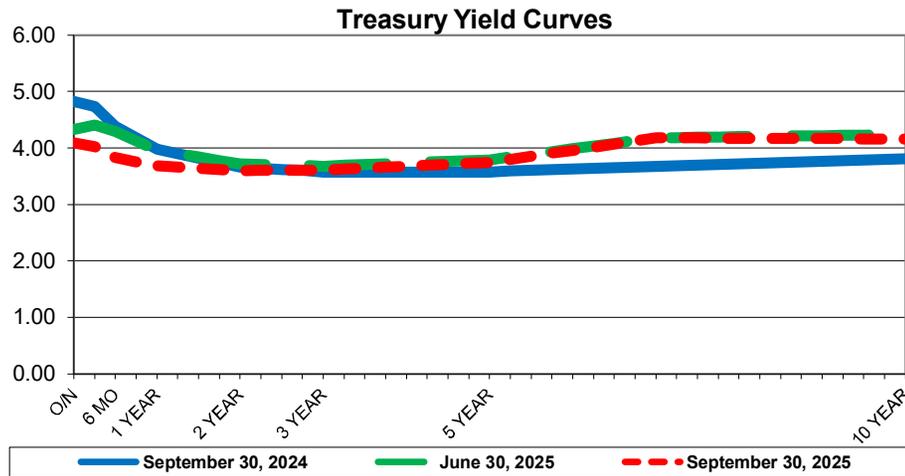
(3) **Demand Deposit Account (Cash)** - account at the City's depository bank utilized for day-to-day operating needs including outstanding payments pending clearing. Balances earn a credit to offset bank fees.

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

9/30/2025

The Federal Open Market Committee (FOMC) cut the Fed Funds target range to 4.00% - 4.25% September 17th (Effective Fed Funds trade +/-0.08%). Expectations for additional rate cuts remain - projecting two more 0.25% cuts before year-end. Sep Non-Farm Payroll was delayed by the government shut down. Second Quarter 2025 GDP (final) increased to + 3.8%. The S&P 500 Stock Index continued climbing and reached a new high (+/-6,700). The yield curve condensed with a slight upward slope. Crude Oil remains in the low \$60s. Inflation 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
September 30, 2025



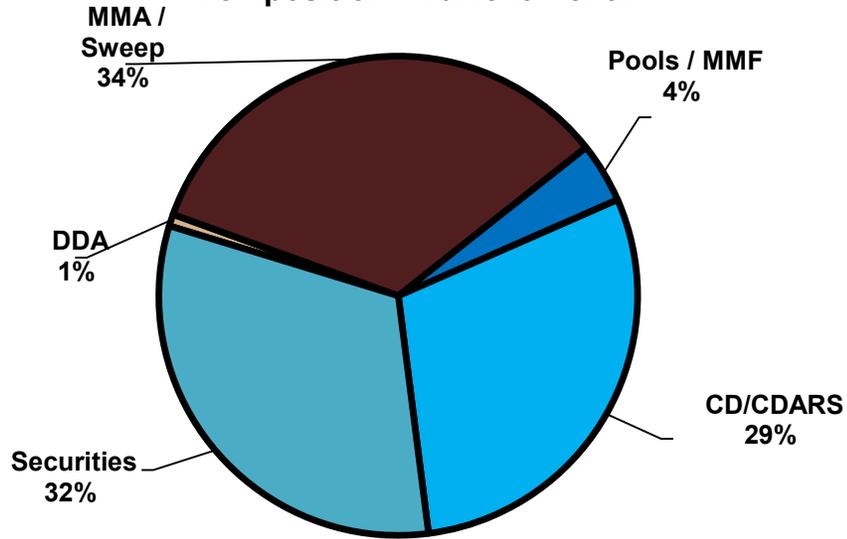
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash		0.81%	10/01/25	09/30/25	\$ 1,374,054	\$ 1,374,054	1.00	\$ 1,374,054	1	0.81%
SouthState Bank MMA		4.47%	10/01/25	09/30/25	1,629,893	1,629,893	1.00	1,629,893	1	4.47%
InterBank MMA		4.64%	10/01/25	09/30/25	100,373	100,373	1.00	100,373	1	4.64%
InterBank ICS-MMA		4.40%	10/01/25	09/30/25	53,469,580	53,469,580	1.00	53,469,580	1	4.40%
NexBank ICS-MMA		4.25%	10/01/25	09/30/25	3,483,735	3,483,735	1.00	3,483,735	1	4.25%
TexPool	AAAm	4.25%	10/01/25	09/30/25	410,347	410,347	1.00	410,347	1	4.25%
LOGIC	AAAm	4.33%	10/01/25	09/30/25	6,633,242	6,633,242	1.00	6,633,242	1	4.33%
Treasury Note	Aa1/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,999,825	100.05	5,002,539	31	5.04%
Treasury Note	Aa1/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,011,200	100.11	10,010,937	61	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,846,141	15,846,141	100.00	15,846,141	117	4.80%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,111,117	5,111,117	100.00	5,111,117	170	4.20%
Federal Farm Credit Bank	Aa1/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,997,760	100.57	5,028,456	197	4.96%
Federal Farm Credit Bank	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,003,213	100.67	5,033,681	255	4.78%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,982,936	100.00	5,000,000	335	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,501,766	2,501,766	100.00	2,501,766	359	4.39%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,016,600	100.92	5,046,094	380	4.29%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.22	10,021,677	449	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,006,452	100.58	10,058,203	503	4.07%
First Nat'l Bank of McGregor CD		3.85%	03/23/27	09/23/25	7,500,000	7,500,000	100.00	7,500,000	539	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,105,391	5,105,391	100.00	5,105,391	541	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,083,472	5,083,472	100.00	5,083,472	576	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,005,274	1,005,274	100.00	1,005,274	590	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,021,095	4,021,095	100.00	4,021,095	590	4.07%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,048,934	5,048,934	100.00	5,048,934	639	4.03%
Total Portfolio					\$ 173,324,414	\$ 173,342,400		\$ 173,526,002	206	4.33%

(1) (2)

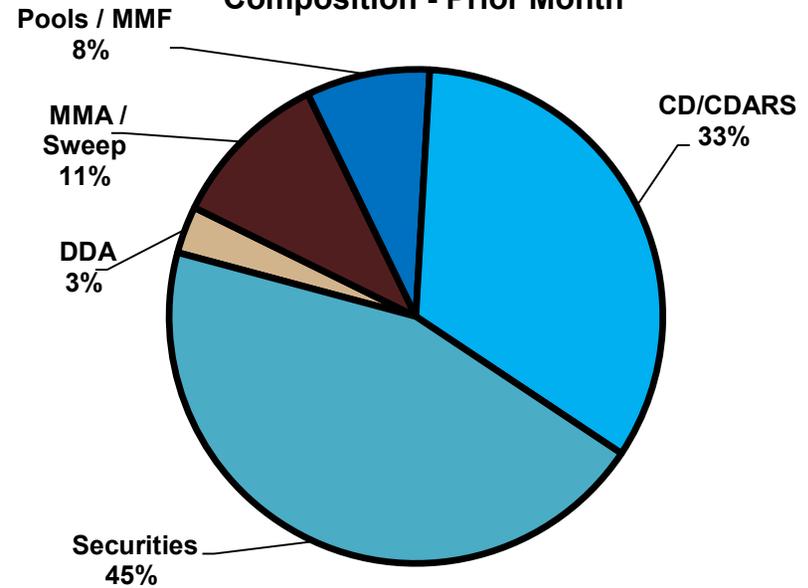
(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

(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.

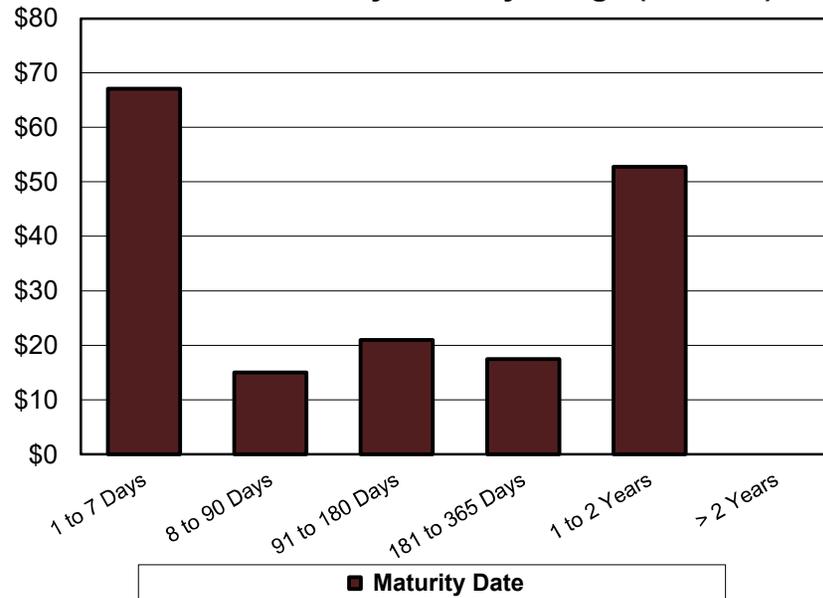
Composition - Current Month



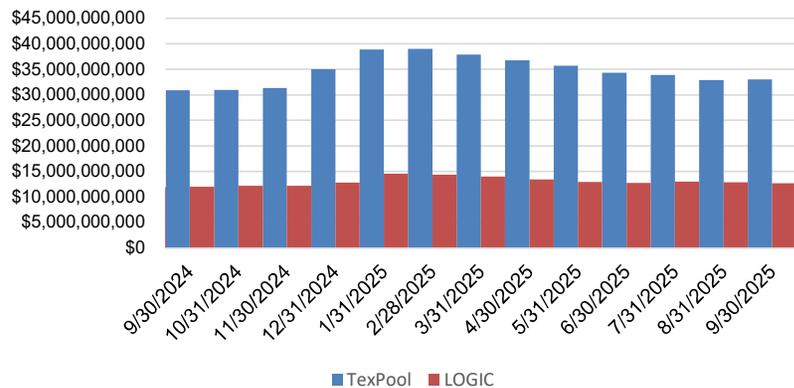
Composition - Prior Month



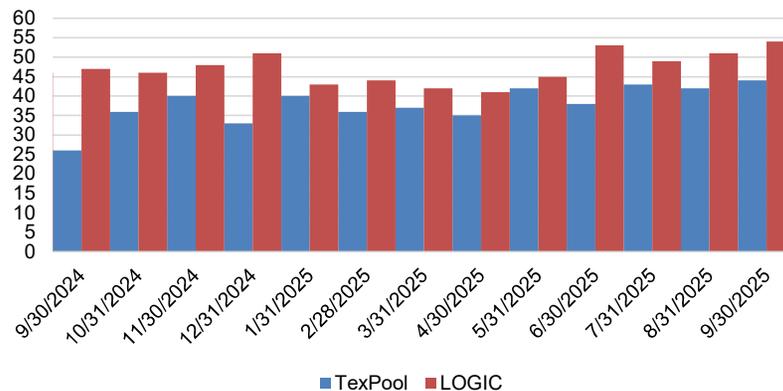
Distribution by Maturity Range (Millions)



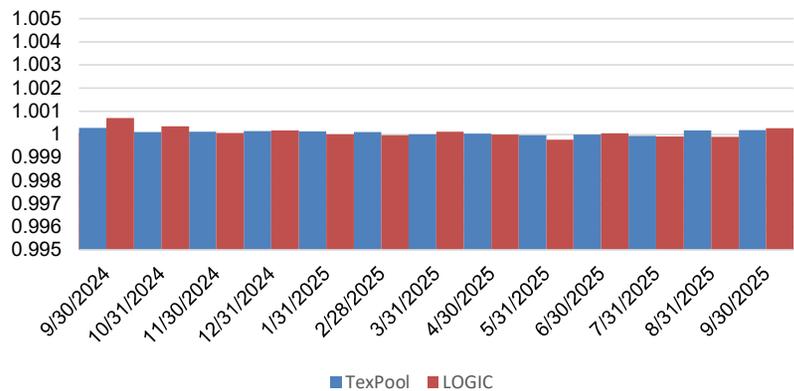
Invested Balance



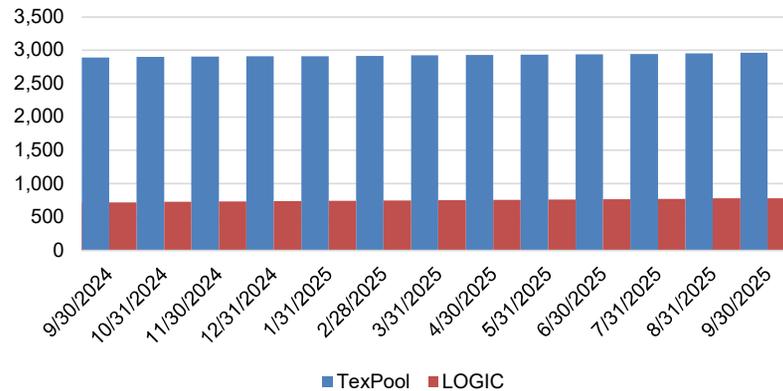
Weighted Average Maturity in Days



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 - September 2025

On December 2022, the City entered into an agreement for specialized professional ambulance billing services with Emergicon, LLC for Emergicon to provide billing and claims management services for the City's emergency medical and ambulance services. The data source is Emergicon and the plan information is derived from the annual proforma as provided by Emergicon.

Category	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	4Q25 (Jul-Sep)	4Q/Plan Var	Monthly Plan	September 2025	September Var
Gross Charges	\$ 1,914,772	\$ 1,868,125	\$ 1,946,783	\$ 1,942,944	\$ 1,960,072	\$ 28,172	\$ 638,257	\$ 623,865	\$ (14,392)
Cash Collections	390,039	637,510	635,289	503,198	605,867	113,159	130,013	182,805	52,792
Gross Charge/Txp	2,157	5,958	5,598	5,642	5,607	3,485	2,157	1,873	(284)
Cash/Txp (CPT)	439	2,046	1,827	1,478	1,731	1,039	439	549	110

540

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	4Q25 (Jul-Sep)	4Q/Plan Var	Monthly Plan	September 2025	September Var
Insurance	23.0%	8.9%	9.5%	8.4%	7.6%	-14.6%	23.0%	6.4%	-16.6%
Medicaid	8.0%	4.6%	5.8%	3.4%	2.6%	-4.6%	8.0%	2.1%	-5.9%
Medicare	56.0%	50.6%	39.6%	40.2%	40.0%	-15.8%	56.0%	39.9%	-16.1%
Private Pay	13.0%	3.6%	3.4%	4.1%	4.6%	-8.9%	13.0%	4.8%	-8.2%
Payer Research	0.0%	32.3%	41.6%	44.0%	45.2%	44.0%	0.0%	46.8%	46.8%
Totals	100%	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)	4Q25 (Jul-Sep)	4Q/Plan Var	Monthly Plan	September 2025	September Var
ALS Non Emergent A0426	0.0%	0.0%	0.5%	0.2%	0.2%	0.2%	0.0%	0.3%	0.3%
ALS - Advanced Life Support A0427	68.0%	56.0%	53.6%	51.0%	49.4%	-17.0%	68.0%	46.2%	-21.8%
ALS-2 Emergency A0433	3.0%	0.9%	1.1%	2.5%	2.0%	-0.5%	3.0%	1.5%	-1.5%
BLS Non Emergency A0428	0.0%	0.2%	0.6%	1.0%	0.3%	1.0%	0.0%	0.6%	0.6%
BLS - Basic Life Support A0429	29.0%	42.8%	44.2%	45.3%	48.1%	16.3%	29.0%	51.4%	22.4%
SCT A0429 TXP	0.0%	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%	0.0%
Totals	100%	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)	4Q25 (Jul-Sep)	4Q/Plan Var	Monthly Plan	September 2025	September Var
ALS Non Emergent A0426	-	-	5	2	\$ 2	2	-	1	1
ALS - Advanced Life Support A0427	604	537	559	527	\$ 520	(77)	201	154	(47)
ALS-2 Emergency A0433	27	11	11	26	\$ 21	(1)	9	5	(4)
BLS Non Emergency A0428		2	7	10	\$ 3	10	-	2	2
BLS - Basic Life Support A0429	257	393	460	466	\$ 504	209	86	171	85
Sct A0429 TXP		-	-	-	\$ -	-	-	-	-
Service Others Cnt		-	-	-	\$ -	-	-	-	-
Totals	888	943	1,042	1,031	1,050	143	296	333	37

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	2Q25 (Jan-Mar)	3Q25 (Apr-Jun)	4Q25 (Jul-Sep)	4Q/Plan Var	Monthly Plan	September 2025	September Var
	4,438	7,964	8,855	8,707	9,181	4,270	1,479	2,808	1,329

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

- Department transfers recorded for the September 30, 2025 period are reported on pg. 38.

Property Tax Report from Johnson County Tax Office

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

Department Budget Transfers through September 2025 - Period 12

Transfer From Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Traffic Maintenance	1013006	Communication	64001	0	\$ 1,000

Transfer To Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Environmental Services	1014003	Memberships & Licenses	60006	\$ 1,000	0

In order to cover costs associated with the FY 2025 Stormwater Program Participation with the North Central Texas Council of Governments, the annual stormwater permit with the Texas Commission on Environmental Quality, and pesticide applicator license renewals, Communication budget was moved from Traffic Maintenance to Environmental Services

Transfer From Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Traffic Maintenance	1013006	Communication	64001	0	\$ 4,000

Transfer To Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Environmental Services	1014003	Other Outside Services	62050	\$ 4,000.00	\$ -

In order to do mosquito spraying, Communication budget was moved from Traffic Maintenance to Environmental Services

Transfer From Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Non-Departmental	1011301	Miscellaneous Expense	66100	0	\$ 1,500

Transfer To Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Senior Center	1016030	Building Maint & Repair	63001	\$ 1,500	0

In order to buy an automatic door opener, Miscellaneous Expense budget was moved from Non-Departmental to the Senior Center

Transfer From Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Communications	1016050	Printing Services	62045	0	\$ 5,000

Transfer To Period 12(September)	Fund	Organization Description	Organization #	Object Description	Object #	Trns from Dr. Amount	TRms from Cr. Amount
	General Fund	Animal Services	1014004	Animal Services Expense	66015	\$ 5,000	0

In order to cover cost increases in electricity, Printing Services budget was moved from Communications to Animal Services

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 and Month = 9/30/2025 and Tax Units = {multiple}

BUC - CITY OF BURLESON

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

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
8,299,859,930	1,606,308,227	6,693,551,703	0.662700	44,358,167.14	41,966,979.05	2,333,248.22	44,300,227.27
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
8,302,201,378	(2,341,448)	8,299,859,930			8,299,859,930	57,942.13	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,603,559,414	2,748,813	1,606,308,227			1,606,308,227		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 09/30/2025								
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	35.42	15.70	0.00	69.28
2000	253.66	0.00	(15.77)	0.00	53.33	184.56	0.00	22.41
2001	(1,630.05)	0.00	(30.32)	0.00	0.00	(1,660.37)	0.00	0.00
2002	(2,197.49)	0.00	(437.00)	0.00	0.00	(2,634.49)	0.00	0.00
2003	(2,880.97)	0.00	(391.41)	0.00	0.00	(3,272.38)	0.00	0.00
2004	(8,082.22)	0.00	(797.19)	0.00	0.00	(8,879.41)	0.00	0.00
2005	2,976.36	0.00	(220.43)	0.00	0.00	2,755.93	0.00	0.00
2006	3,193.43	0.00	(496.95)	0.00	0.00	2,696.48	0.00	0.00
2007	6,170.26	0.00	(3,049.35)	0.00	0.00	3,120.91	0.00	0.00
2008	6,852.80	0.00	(1,130.47)	0.00	0.42	5,721.91	0.00	0.00
2009	6,906.89	0.00	(1,495.36)	0.00	123.05	5,288.48	0.00	2.27
2010	8,556.76	0.00	(1,642.41)	0.00	375.57	6,538.78	0.00	5.43
2011	11,215.71	0.00	(2,446.64)	0.00	354.34	8,414.73	0.00	4.04
2012	12,019.79	0.00	(1,126.92)	0.00	319.53	10,573.34	0.00	2.93
2013	16,438.96	0.00	(1,651.30)	0.00	258.55	14,529.11	(0.27)	1.74
2014	23,806.36	0.00	(5,969.00)	0.00	1,062.95	16,774.41	0.00	5.95
2015	28,303.26	0.00	(154.36)	0.00	1,283.33	26,865.57	0.00	4.55

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 and Month = 9/30/2025 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 09/30/2025								
2016	22,507.58	0.00	(132.09)	0.00	1,027.57	21,347.92	0.00	4.59
2017	24,244.25	0.00	(255.55)	0.00	2,246.22	21,742.48	0.00	9.36
2018	31,353.51	0.00	(232.16)	121.21	3,601.75	27,519.60	0.00	11.57
2019	44,704.15	0.00	(480.67)	16.32	5,268.29	38,955.19	0.00	11.91
2020	50,642.41	0.00	(978.15)	(130.31)	7,355.45	42,308.81	0.00	14.81
2021	60,737.96	0.00	(1,002.94)	707.17	14,414.85	45,320.17	(0.52)	24.13
2022	112,170.91	0.00	(5,051.77)	3,774.68	38,881.38	68,237.76	(33.40)	36.29
2023	291,493.86	(380.98)	(65,079.69)	6,784.89	94,815.54	131,598.63	(427.87)	41.87
2024	42,062,637.38	(39,602.24)	(95,658.33)	28,682.79	41,658,356.74	308,622.31	(2,117.90)	99.26
TOTAL	42,812,735.38	(39,983.22)	(189,926.23)	39,956.75	41,829,834.28	792,974.87	(2,579.96)	