



FISCAL YEAR 2024-2025
MONTHLY FINANCIAL REPORT
FEBRUARY 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 February 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 \$38,567,969 through February 28, 2025. This represents an increase of 7.2% from revenue earned in the preceding year. Franchise Fees decreased \$629,665 or 38.8% due to Electric Utility Franchise and timing of revenue collection throughout the year. The timing of an adjustment for franchise fees collected in FY 2025 for FY 2024 revenues reduces fees collected from the prior period in the amount of \$485,060 or 29.9%. Investment Earnings decreased \$126,314 or 26.5% from the same period in the prior year due to decreased interest rates and less available cash on hand. Also, the timing of an adjustment for interest collected in FY 2025 for FY 2024 revenues reduces interest collected from the prior period in the amount of \$49,741 or 10.4%. License, Permit & Fees decreased 292,881 or 45.6% primarily due to a decrease in residential and commercial permits issued as compared to the same period in the prior year. Detailed comparison is provided on page 26 of the report. Fines decreased \$105,918 or 32.4% 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	\$ 33,413,854	86.6%
Franchise Fees	995,255	2.6%
Investment Earnings	350,991	0.9%
Licenses, permits and fees	349,635	0.9%
Fines	220,582	0.6%
Charges for Services	115,721	0.3%
Other Revenues	926,257	2.4%
Cost Allocation	1,571,455	4.1%
Transfers In	624,219	1.6%
Total	\$ 38,567,969	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	\$ 26,393,025	\$ 29,264,151	\$ 2,871,126	10.9%
Sales Tax	\$ 3,932,673	4,068,899	136,227	3.5%
Liquor Tax	\$ 71,366	80,803	9,437	13.2%
Franchise Fees	\$ 1,624,920	995,255	(629,665)	-38.8%
Investment Earnings	\$ 477,305	350,991	(126,314)	-26.5%
License, Permit & Fee	\$ 642,517	349,635	(292,881)	-45.6%
Fines	\$ 326,500	220,582	(105,918)	-32.4%
Charges for Services	\$ 83,382	115,721	32,339	38.8%
Miscellaneous	\$ 142,366	132,790	(9,576)	-6.7%
Cost Allocation Rev	\$ 1,531,067	1,571,455	40,388	2.6%
Intergovernmental	\$ -	525,350	525,350	N/A
Operating Grant & Contributions	\$ 265,103	268,117	3,015	1.1%
Transfer In	484,570	624,219	139,649	28.8%
	\$ 35,974,792	\$ 38,567,969	\$ 2,593,178	7.2%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$24,460,522 through February 28, 2025. An increase of \$294,104 or 1.2% from the preceding year. Prior Year Comparison of General Fund Expenditures by Department through February 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over		Material Variance Drivers
	2024	2025	2024	2024	
			Amount	Percent	
City Council	\$ 40,936	\$ 34,113	\$ (6,823)	-16.7%	
City Manager's Office	562,339	559,231	(3,108)	-0.6%	
City Secretary's Office	286,040	370,209	84,169	29.4%	Primarily driven by increased election expenses
Communications	175,246	220,490	45,244	25.8%	Increased salaries expense due to filled vacancy
Finance	718,750	609,909	(108,841)	-15.1%	
Non-Departmental	701,027	742,030	41,003	5.8%	
Human Resources	341,860	459,618	117,759	34.4%	Increased salaries expense due to filled vacancy
Judicial	51,752	49,243	(2,509)	-4.8%	
Legal Services	269,672	245,041	(24,631)	-9.1%	
Municipal Court	156,660	197,114	40,454	25.8%	Increased IT Contribution expense
Records Management	44,180	46,427	2,247	5.1%	
Purchasing	128,304	116,680	(11,624)	-9.1%	
Fire	4,671,967	4,588,386	(83,580)	-1.8%	
Police	7,188,742	7,392,898	204,157	2.8%	
Marshals Service	85,051	626	(84,426)	-99.3%	
PS Communication	911,075	1,062,838	151,763	16.7%	Increase in overtime expense related to a change in shifts
Drainage Maint	237,248	210,520	(26,728)	-11.3%	
Engineering/Capital	271,882	356,935	85,052	31.3%	Increase in Outside Services engineering services expense
Engineering/Development	220,689	225,362	4,672	2.1%	
Engineering/Inspections	209,638	214,832	5,195	2.5%	
Facilities Maintenance	322,064	458,993	136,929	42.5%	Increased building maint. & repair and engineering services expenses
Public Works Admin	432,830	327,561	(105,269)	-24.3%	
Streets Pavement Maint	1,535,347	1,148,257	(387,090)	-25.2%	
Traffic Maint	272,866	299,198	26,332	9.7%	
Animal Services	291,986	286,067	(5,919)	-2.0%	
Code Enforcement	161,418	316,294	154,876	95.9%	Driven by increased salaries and benefits expense due to position reorganization
Environmental Services	127,543	62,986	(64,557)	-50.6%	
Neighborhood Svcs Admin	92,533	1,013	(91,521)	-98.9%	Driven by decreased salaries and benefits expense due to position reorganization
Building Inspections	376,233	338,942	(37,291)	-9.9%	
Community Development	176,012	283,250	107,238	60.9%	Driven by increased salaries and benefits expense due to position reorganization
Development Services	140,048	6,785	(133,263)	-95.2%	Driven by decreased salaries and benefits expense due to position reorganization
Economic Development	21,425	21,820	395	1.8%	
Incentive Payments	-	-	-	N/A	
Library	594,361	614,776	20,415	3.4%	
Parks	644,353	694,796	50,443	7.8%	
Parks & Recreation Admin	1,452	40	(1,412)	-97.2%	
ROW Maintenance	216,965	184,182	(32,782)	-15.1%	
Senior Citizens Center	85,928	86,798	870	1.0%	
Special Events	-	-	-	N/A	
Transfer Out	1,400,000	1,626,265	226,265	16.2%	Transfers to the Street Maintenance Fund. Fund did not exist for FY2024.
	\$ 24,166,418	\$ 24,460,522	\$ 294,104	1.2%	

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

Division	Total	Percent
General Government	\$ 3,650,105	15%
Public Safety	13,044,748	53%
Public Works	3,241,657	13%
Neighborhood Services	666,360	3%
Development Services	650,796	3%
Culture & Recreation	1,580,592	6%
Transfer Out	1,626,265	7%
	\$ 24,460,522	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$9,857,866 through February 28, 2025, a decrease of \$1,091,724 or 10.0% compared to revenues reported for the same time period in the preceding year. Investment Earnings decreased \$155,037 or 35.3% from the same period in the prior year due to decreased interest rates and less available cash on hand. Also, the timing of an adjustment for interest collected in FY 2025 for FY 2024 revenues reduces interest collected from the prior period in the amount of \$50,181 or 11.4%. Impact Fee revenues decreased \$366,025 or 60.7% primarily due to a decrease to both water and sewer impact fees collected as compared to the same period in the prior year. Transfer In decreased \$3,508 or 18.4% due to decreased Transfer from Solid Waste.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 9,858,416	\$ 9,280,214	\$ (578,202)	-5.9%
License, Permit & Fee	5,795	5,929	134	2.3%
Investment Earnings	439,718	284,681	(155,037)	-35.3%
Miscellaneous	23,576	34,489	10,913	46.3%
Impact Fee	603,042	237,017	(366,025)	-60.7%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	19,043	15,535	(3,508)	-18.4%
	<u>\$ 10,949,590</u>	<u>\$ 9,857,866</u>	<u>\$ (1,091,724)</u>	<u>-10.0%</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	\$ 4,913,681	\$ 4,554,892	\$ (358,790)	-7%
Sewer Revenue	4,474,390	4,274,665	(199,725)	-4%
Sewer Surcharge	248,849	255,884	7,035	3%
Connections & Extensions	34,783	16,964	(17,819)	-51%
Penalties	186,713	177,809	(8,904)	-5%
	<u>\$ 9,858,416</u>	<u>\$ 9,280,214</u>	<u>\$ (578,202)</u>	<u>-5.9%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through February 28, 2025 totaled \$13,697,900. This represents an overall increase of \$2,702,747 or 24.6% over the preceding year. Personnel Development increased \$43,491 or 312.6% due to an increase in memberships and licenses expense attributable to the Water Services Division. Supplies increased \$4,604 or 10.0% due to an increase in postage expense for the Customer Services Department. Minor furniture and equipment expense increased \$17,209 or 87.1% due to an increase in meters expense for the Water Services Division. Water Purchases expense increased \$1,554,928 or 100% due to increased wholesale water services fees. Sewer Treatment expense increased \$1,570,964 or 380.1% due to increased wholesale wastewater services fees. These large differences are mainly due to timing in the payments made from last year due to a delay in the City receiving corrected invoices by the vendor. Infrastructure Maintenance & Repair expense increased \$11,539 or 24.2% due to Water Maintenance & Repair expense for the Water Services Division. Equipment Maintenance & Repair expense increased \$3,653 or 42.0% due to Equipment Maintenance & Repair expense for the Water Services Division. Insurance expense increased \$25,586 or 24.4% primarily driven by property insurance premium increases. Contribution to Internal Service Fund expense increased \$89,350 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	\$ 1,255,665	\$ 1,188,775	\$ (66,890)	-5.3%
Personnel Development	13,913	57,403	43,491	312.6%
Supplies	46,222	50,826	4,604	10.0%
Minor Furn & Equip	19,762	36,971	17,209	87.1%
Outside Services	65,522	64,761	(761)	-1.2%
Water Purchases	-	1,554,928	1,554,928	100.0%
Sewer Treatment	413,299	1,984,263	1,570,964	380.1%
Infr Maint & Repair	47,641	59,181	11,539	24.2%
Equip Maint & Repair	8,705	12,359	3,653	42.0%
Utilities	98,450	93,703	(4,747)	-4.8%
Insurance	104,787	130,373	25,586	24.4%
Misc	553,623	467,437	(86,186)	-15.6%
Contribution to ISF	789,465	878,815	89,350	11.3%
Cost Allocation Exp	531,307	547,250	15,943	3.0%
Capital Expenditures	192,773	44,512	(148,260)	-76.9%
Debt Service Charges	6,369,450	6,055,489	(313,961)	-4.9%
Transfers Out	484,570	470,855	(13,715)	-2.8%
	\$ 10,995,153	\$ 13,697,900	\$ 2,702,747	24.6%

4A SALES TAX FUND

Revenues

4A revenue through February 28, 2025 is \$2,338,225 an increase of \$75,881 or 3.4% for revenues reported for the same period in the preceding year. Sales tax revenue is collected in arrears. Collections received in February 2025 for December 2024 are included in the FY2025 values.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 1,966,894	\$ 2,034,451	\$ 67,557	3.4%
OFS-Sale of Capital	-	-	-	N/A
Investment Earnings	100,634	100,951	316	0.3%
Miscellaneous	194,815	202,824	8,008	4.1%
	<u>\$ 2,262,344</u>	<u>\$ 2,338,225</u>	<u>\$ 75,881</u>	<u>3.4%</u>

Expenditures

Expenditures through February 28, 2025 are \$6,347,745 an increase of \$3,098,034 or 95.3% for expenses reported for the same period in the preceding year. Personnel increased \$48,929 or 23.8% due to salaries increase in Economic Development driven by the addition of a new position. Infrastructure Maintenance and Repair expense increased \$6,099 or 100% due to Right-of-Way Maintenance and Repair expense. Utilities expense increased \$647 or 24.5% primarily driven by increased water expenses attributable to the Economic Development department. Miscellaneous expense increased \$46,748 or 31.7% primarily attributable to an increase to Project/Meeting/Event expenses. Incentives expense increased by 100% from the same period in the preceding year due to an increase to 4A incentives paid. Contribution to Internal Service Fund increased \$101,066 or 109.9% due to increased IT contribution expense. Capital Expenditures increased \$1,693,498 or 100% due to a land acquisition. Transfers Out increased \$3,390,295 or 100% due to increased transfers out to the General Debt Service Fund for debt service payments.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over	
	2024	2025	Amount	Percent
Personnel	\$ 205,741	\$ 254,670	\$ 48,929	23.8%
Personnel Development	34,889	23,554	(11,336)	-32.5%
Supplies	2,862	184	(2,678)	100%
Outside Services	94,130	71,664	(22,466)	-23.9%
Infr Maint & Repair	-	6,099	6,099	100%
Utilities	2,640	3,287	647	24.5%
Miscellaneous	147,546	194,294	46,748	31.7%
Incentives	-	450,000	450,000	100%
Contribution to ISF	91,944	193,010	101,066	109.9%
Cost Allocation Exp	65,235	67,190	1,955	3.0%
Capital Expenditures	-	1,693,498	1,693,498	100%
Transfers Out-Debt Service	2,604,725	-	(2,604,725)	-100.0%
Transfers Out	-	3,390,295	3,390,295	100%
	<u>\$ 3,249,712</u>	<u>\$ 6,347,745</u>	<u>\$ 3,098,034</u>	<u>95.3%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$2,093,157 through February 28, 2025 an increase of \$35,765 or 1.7% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in February 2025 for December 2024 are included in the FY2025 values. Investment Earnings decreased \$32,164 or 35.4% 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 10.2%.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Sales & Use Taxes	\$ 1,966,521	\$ 2,034,451	\$ 67,930	3.5%
Investment Earnings	90,870	58,706	(32,164)	-35.4%
Miscellaneous	-	-	-	N/A
	<u>\$ 2,057,391</u>	<u>\$ 2,093,157</u>	<u>\$ 35,765</u>	<u>1.7%</u>

Expenditures

Expenditures through February 28, 2025 totaled \$4,928,183. This represents an overall decrease of \$686,694 or 16.2% reduction under the preceding year. Personnel Development increased \$2,108 or 100% due to Travel and Training for the Parks & Recreation department. Supplies expense increased \$708 or 100% due to increased clothing expense for the Parks & Recreation department. Minor furniture and equipment expense increased by \$4,731 or 69.4% due to minor apparatus expense attributable to the Parks & Recreation department. Outside Services expense increased \$1,029 or 15.5% driven by Advertising Service for Special Events. Contribution to Internal Service Fund expense increased \$2,466 or 19.3% due to increased IT Contribution expense. Capital Expenditures increased \$49,904 or 100% due to expenditures on Other Improvements. Transfer Out Debt Service increased \$891,077 or 58.5% due to transfers for bond payments.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 144,331	\$ 135,541	\$ (8,790)	-6.1%
Personnel Development	-	2,108	2,108	100.0%
Supplies	-	708	708	100.0%
Minor Furn & Equip	6,819	11,549	4,731	69.4%
Outside Services	6,629	7,658	1,029	15.5%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	91,965	40,078	(51,888)	-56.4%
Utilities	-	-	-	N/A
Incentive Payments	100,000	-	(100,000)	-100.0%
Contribution to ISF	12,749	15,215	2,466	19.3%
Cost Allocation Exp	42,603	43,885	1,282	3.0%
Capital Expenditures	-	49,904	49,904	100.0%
Transfer Out-Parks Perf Fund	1,438,844	1,354,145	(84,699)	-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	875,542	854,308	(21,234)	-2.4%
	<u>\$ 4,241,489</u>	<u>\$ 4,928,183</u>	<u>\$ 686,694</u>	<u>16.2%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$2,267,116 through February 28, 2025 a decrease of \$14,435 or 0.6% compared to revenue reported for the same time period in the preceding year.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Charges for Services	\$ 837,763	\$ 881,258	\$ 43,495	5.2%
Investment Earnings	3,981	17,005	13,024	327.2%
Miscellaneous	964	14,708	13,744	1426.1%
Transfer In-4B	1,438,844	1,354,145	(84,699)	-5.9%
	<u>\$ 2,281,552</u>	<u>\$ 2,267,116</u>	<u>\$ (14,435)</u>	<u>-0.6%</u>

Expenditures

Expenditures through February 28, 2025 totaled \$1,899,307. This represents an overall decrease of \$110,900 or a 5.5% decrease from the preceding year. Infrastructure Maintenance and Repair expense increased \$27,593 or 48.3% due to Other Maintenance and Repair expense and Grounds Maintenance and Repair expense. Insurance expense increased \$12,925 or 13.3% driven by increased annual insurance billing. Contribution to Internal Service Fund increased by \$27,672 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)	
	2024	2025	Amount	Percent
Personnel	\$ 1,039,761	\$ 952,485	\$ (87,276)	-8.4%
Personnel Development	11,231	10,302	(929)	-8.3%
Supplies	44,978	34,666	(10,311)	-22.9%
Minor Furn & Equip	8,895	4,381	(4,514)	-50.7%
Outside Services	18,338	9,207	(9,131)	-49.8%
Infr Maint & Repair	57,168	84,761	27,593	48.3%
Equip Maint & Repair	22,295	4,436	(17,859)	-80.1%
Utilities	210,881	195,735	(15,146)	-7.2%
Insurance	97,420	110,345	12,925	13.3%
Miscellaneous	41,023	39,524	(1,499)	-3.7%
Contribution to ISF	127,453	155,125	27,672	21.7%
Cost Allocation Exp	289,484	298,180	8,696	3.0%
Capital Expenditures	41,280	160	(41,120)	-99.6%
	<u>\$ 2,010,206</u>	<u>\$ 1,899,307</u>	<u>\$ (110,900)</u>	<u>-5.5%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$826,669 through February 28, 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	\$ 109,824	\$ 815,708	\$ 705,884	642.7%
Investment Earnings	306	10,962	10,655	3478.7%
Transfer In	-	-	-	N/A
	<u>\$ 110,130</u>	<u>\$ 826,669</u>	<u>\$ 716,539</u>	<u>650.6%</u>

Expenditures

Expenditures through February 28, 2025 totaled \$672,406. This represents an overall increase of \$319,414 or a 90.5% increase from the preceding year. Personnel increased by \$96,971 or 13.0% primarily due to increase in salaries for Fire Medical Transport. Contribution to Internal Service Fund increased by \$27,300 or 100% due to increased Contribution to Equipment Services Fund expense.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Personnel	\$ 746,809	\$ 843,780	\$ 96,971	13.0%
Personnel Grant Reimburse	(471,938)	(260,658)	211,279	-44.8%
Med Director/Lease	16,600	18,200	1,600	9.6%
Supplies	61,520	43,784	(17,737)	-28.8%
Contribution to ISF	-	27,300	27,300	100.0%
	<u>\$ 352,992</u>	<u>\$ 672,406</u>	<u>\$ 319,414</u>	<u>90.5%</u>

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was \$1,637,752 through February 28, 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	-	11,488	11,488	100.0%
Transfer In	-	1,626,265	1,626,265	100.0%
	<u>\$ -</u>	<u>\$ 1,637,752</u>	<u>\$ 1,637,752</u>	<u>N/A</u>

Expenditures

Expenditures through February 28, 2025 totaled \$136,235. 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. Outside Services increased \$386 or 100% due to Engineering Services expense. Infrastructure Maintenance & Repair expense increased \$135,849 due to Street Maintenance & Repair expense.

A comparison between FY2024 and FY2025 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2024	
	2024	2025	Amount	Percent
Outside Services	\$ -	\$ 386	\$ 386	100.0%
Infr Maint & Repair	-	135,849	135,849	N/A
	<u>\$ -</u>	<u>\$ 136,235</u>	<u>\$ 136,235</u>	<u>N/A</u>

Feb-25

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

Percent of Year Expired **41.7%**

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	26,198,198	29,751,223	29,751,223	29,083,261	667,962	-	97.75%	99.29%
Ad Val Taxes - Delinquent	75,045	130,000	130,000	59,097	70,903	-	45.46%	58.29%
Ad Val Taxes - Pen & Int	119,781	230,000	230,000	121,793	108,207	-	52.95%	51.69%
PROPERTY TAXES TOTAL	\$ 26,393,025	\$ 30,111,223	\$ 30,111,223	\$ 29,264,151	\$ 847,072	\$ -	97.19%	98.68%
Sales Tax	3,932,673	15,287,678	15,287,678	4,068,899	11,218,779	-	26.62%	25.89%
Liquor Tax	71,366	215,900	215,900	80,803	135,097	-	37.43%	34.62%
SALES TAX TOTAL	\$ 4,004,038	\$ 15,503,578	\$ 15,503,578	\$ 4,149,703	\$ 11,353,875	\$ -	26.77%	26.01%
W&S Franchise Fee	423,420	1,094,835	1,094,835	456,181	638,654	-	41.67%	41.67%
Electric Util Franchise	953,167	2,016,658	2,016,658	278,348	1,738,310	392,038	13.80%	49.16%
Telephone Franchise Fees	2,143	52,000	52,000	15,843	36,157	2,972	30.47%	3.71%
Telecable Franchise Fees	28,099	124,170	124,170	25,473	98,697	25,884	20.51%	41.57%
Natural Gas Franchise Fee	-	346,568	346,568	-	346,568	-	0.00%	0.00%
Solid Waste Franchise Fee	79,487	296,400	296,400	84,624	211,776	64,166	28.55%	24.51%
SW Internal Srv Franchise	138,604	323,484	323,484	134,785	188,699	-	41.67%	41.67%
FRANCHISE FEES TOTAL	\$ 1,624,920	\$ 4,254,115	\$ 4,254,115	\$ 995,255	\$ 3,258,860	\$ 485,060	23.40%	38.89%
INVESTMENT EARNINGS TOTAL	\$ 477,305	\$ 600,000	\$ 600,000	\$ 350,991	\$ 249,009	\$ 49,741	58.50%	63.64%
LICENSE, PERMIT, FEE TOTAL	\$ 642,517	\$ 1,554,968	\$ 1,554,968	\$ 349,635	\$ 1,205,333	\$ 2,539	22.49%	38.28%
FINES TOTAL	\$ 326,500	\$ 853,000	\$ 853,000	\$ 220,582	\$ 632,418	\$ -	25.86%	34.19%
CHARGES FOR SERVICES TOTAL	\$ 83,382	\$ 290,300	\$ 290,300	\$ 115,721	\$ 174,579	\$ -	39.86%	19.92%
MISC TOTAL	\$ 142,366	\$ 600,045	\$ 600,045	\$ 132,790	\$ 467,255	\$ -	22.13%	23.45%
SALE OF CAPITAL TOTAL	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	0.00%	0.00%
Cost Allocation From SRF	19,600	37,710	37,710	15,720	21,990	-	41.69%	41.69%
Cost allocation from 4A	65,235	161,260	161,260	67,190	94,070	-	41.67%	41.67%
Cost allocation from 4B	42,603	105,320	105,320	43,885	61,435	-	41.67%	41.67%
Cost allocation from PPF	289,484	715,620	715,620	298,180	417,440	-	41.67%	41.67%
Cost allocation from HMF	10,775	26,630	26,630	11,095	15,535	-	41.66%	41.68%
Cost allocation from TIF	15,205	37,590	37,590	15,665	21,925	-	41.67%	41.67%
Cost allocation from Misc SRF	7,572	18,720	18,720	7,800	10,920	-	41.67%	41.66%
Cost allocation from DS	493	1,220	1,220	290	930	-	23.77%	51.79%
Cost allocation from WS	531,307	1,313,390	1,313,390	547,250	766,140	-	41.67%	41.67%
Cost allocation from SW	21,515	53,180	53,180	22,160	31,020	-	41.67%	41.67%
Cost allocation from Golf	116,613	288,260	288,260	120,110	168,150	-	41.67%	41.67%
Cost allocation from CEM	320	780	780	325	455	-	41.67%	8.29%
Cost allocation from ERF	2,369	5,850	5,850	1,570	4,280	-	26.84%	41.66%
Cost allocation from ESF	70,478	174,220	174,220	72,590	101,630	-	41.67%	41.67%
Cost allocation from SSR	106,389	263,000	263,000	109,585	153,415	-	41.67%	41.67%
Cost allocation from HIF	231,109	571,300	571,300	238,040	333,260	-	41.67%	41.67%
COST ALLOCATION REV TOTAL	\$ 1,531,067	\$ 3,774,050	\$ 3,774,050	\$ 1,571,455	\$ 2,202,595	\$ -	41.64%	41.63%
Receipts from Counties	-	8,500	8,500	-	8,500	-	0.00%	0.00%
Receipts From Federal Govn	-	990,822	990,822	525,350	465,472	-	53.02%	0.00%
INTERGOVERNMENTAL TOTAL	\$ -	\$ 999,322	\$ 999,322	\$ 525,350	\$ 473,972	\$ -	52.57%	0.00%
School Resource Officers	258,036	1,036,996	1,036,996	259,249	777,747	-	25.00%	25.00%
Auto Task Force Reimb	7,067	41,618	41,618	8,570	33,048	-	20.59%	10.55%
Reimbursable Overtime	-	-	-	298	(298)	-	N/A	0.00%
OPER GRANT & CONTR TOTAL	\$ 265,103	\$ 1,078,614	\$ 1,078,614	\$ 268,117	\$ 810,497	\$ -	24.86%	23.96%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	0.00%
Transfer from WS	484,570	1,130,052	1,130,052	470,855	659,197	-	41.67%	41.67%
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	56,712	79,397	-	41.67%	N/A
Transfer From TIF2	-	231,964	231,964	96,652	135,312	-	41.67%	N/A
TRANSFER IN TOTAL	\$ 484,570	\$ 3,223,621	\$ 3,223,621	\$ 624,219	\$ 2,599,402	\$ -	19.36%	32.13%
TOTAL REVENUE	\$ 35,974,792	\$ 64,042,836	\$ 64,042,836	\$ 38,567,969	\$ 25,474,867	\$ 537,340	60.22%	62.02%

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.

Feb-25

General Fund - Schedule of Expenditures Budget vs. Actuals

Percent of Year Expired 41.7%

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	40,936	92,394	(2,645)	89,749	5,732	34,113	49,905	38.01%	38.13%
City Manager's Office	562,339	1,357,479	7,600	1,365,079	50,170	559,231	755,678	40.97%	42.71%
City Secretary's Office	286,040	904,534	2,645	907,179	35,726	370,209	501,245	40.81%	33.60%
Communications	175,246	643,436	-	643,436	3,773	220,490	419,173	34.27%	30.95%
Finance	718,750	1,694,932	7,076	1,702,008	2,085	609,909	1,090,014	35.83%	31.45%
Non-Departmental	701,027	647,303	2,450	649,753	14,859	742,030	(107,137)	114.20%	96.14%
Human Resources	341,860	1,338,294	-	1,338,294	45,782	459,618	832,894	34.34%	29.90%
Judicial	51,752	137,369	-	137,369	1,484	49,243	86,642	35.85%	38.44%
Legal Services	269,672	848,920	8,253	857,173	279,706	245,041	332,425	28.59%	32.73%
Municipal Court	156,660	567,280	-	567,280	6,104	197,114	364,062	34.75%	33.15%
Records Management	44,180	130,494	-	130,494	8,980	46,427	75,087	35.58%	36.64%
Purchasing	128,304	322,931	14,743	337,674	28,151	116,680	192,844	34.55%	38.18%
GENERAL GOVERNMENT TOTAL	\$ 3,476,765	\$ 8,685,366	\$ 40,122	\$ 8,725,488	\$ 482,552	\$ 3,650,105	\$ 4,592,831	41.83%	39.12%
PUBLIC SAFETY									
Fire	4,671,967	11,761,445	26,994	11,788,439	256,938	4,588,386	6,943,115	38.92%	37.82%
Police	7,188,742	19,520,439	-	19,520,439	366,943	7,392,898	11,760,597	37.87%	39.58%
Marshals Service	85,051	-	-	-	2,784	626	(3,410)	N/A	38.61%
Public Safety Communications	911,075	3,069,572	-	3,069,572	277	1,062,838	2,006,577	34.62%	35.13%
PUBLIC SAFETY TOTAL	\$ 12,856,835	\$ 34,351,456	\$ 26,994	\$ 34,378,450	\$ 626,942	\$ 13,044,748	\$ 20,706,760	37.94%	38.58%
PUBLIC WORKS									
Drainage Maint	237,248	750,509	16,800	767,309	14,455	210,520	542,334	27.44%	32.00%
Engineering/Capital	271,882	1,325,753	142,044	1,467,797	130,855	356,935	980,008	24.32%	210.88%
Engineering/Development	220,689	797,380	158,154	955,534	196,348	225,362	533,824	23.58%	26.95%
Engineering/Inspections	209,638	605,476	-	605,476	-	214,832	390,644	35.48%	57.72%
Facilities Maintenance	322,064	953,348	224,532	1,177,880	121,536	458,993	597,351	38.97%	27.16%
Public Works Admin	432,830	986,813	-	986,813	449	327,561	658,804	33.19%	37.69%
Streets Pavement Maint	1,535,347	3,420,569	(110,904)	3,309,665	21,730	1,148,257	2,139,678	34.69%	40.53%
Traffic Maint	272,866	1,316,607	296,710	1,613,317	117,086	199,198	1,197,033	18.55%	26.13%
PUBLIC WORKS TOTAL	\$ 3,502,563	\$ 10,156,455	\$ 727,336	\$ 10,883,791	\$ 602,459	\$ 3,241,657	\$ 7,039,675	29.78%	37.99%
NEIGHBORHOOD SERVICES									
Animal Services	291,986	803,528	-	803,528	6,907	286,067	510,554	35.60%	37.94%
Code Enforcement	161,418	798,381	-	798,381	23,616	316,294	458,471	39.62%	39.83%
Environmental Services	127,543	149,848	-	149,848	3,716	62,986	83,146	42.03%	40.89%
Neighborhood Svcs Admin	92,533	-	-	-	-	1,013	(1,013)	N/A	39.69%
NEIGHBORHOOD SERVICES TOTAL	\$ 673,480	\$ 1,751,757	\$ -	\$ 1,751,757	\$ 34,239	\$ 666,360	\$ 1,051,158	38.04%	39.16%
DEVELOPMENT SERVICES									
Building Inspections	376,233	895,477	-	895,477	500	338,942	556,035	37.85%	36.91%
Community Development	176,012	767,650	-	767,650	10,150	283,250	474,250	36.90%	36.16%
Development Services	140,048	15,340	-	15,340	-	6,785	8,555	44.23%	37.65%
Economic Development	21,425	52,370	-	52,370	-	21,820	30,550	41.67%	42.14%
Incentive Payments	-	957,070	-	957,070	953,981	-	3,089	0.00%	0.00%
DEVELOPMENT SERVICES TOTAL	\$ 713,716	\$ 2,687,907	\$ -	\$ 2,687,907	\$ 964,632	\$ 650,796	\$ 1,072,479	24.21%	24.80%
CULTURE & RECREATION									
Library	594,361	1,485,517	-	1,485,517	119,133	614,776	751,608	41.38%	40.82%
Parks	644,353	1,666,498	-	1,666,498	29,781	694,796	941,920	41.69%	39.61%
Parks & Recreation Admin	1,452	-	-	-	-	40	(40)	N/A	4.26%
ROW Maintenance	216,965	610,413	-	610,413	183,463	184,182	242,768	30.17%	26.93%
Senior Center	85,928	226,726	-	226,726	349	86,798	139,579	38.28%	39.76%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 1,543,059	\$ 3,989,154	\$ -	\$ 3,989,154	\$ 332,726	\$ 1,580,592	\$ 2,075,836	39.62%	37.29%
TRANSFER OUT									
Transfers Out	-	1,645,833	-	1,645,833	-	1,626,265	19,568	98.81%	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	\$ -	\$ 1,626,265	\$ 19,568	98.81%	233.33%
TOTAL EXPENDITURE	\$ 24,166,418	\$ 63,267,928	\$ 794,452	\$ 64,062,380	\$ 3,043,549	\$ 24,460,522	\$ 36,558,308	38.18%	39.77%

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.

Feb-25

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

Percent of
Year Expired

41.7%

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	9,858,416	28,308,689	-	28,308,689	-	9,280,214	19,028,475	1,369,298	32.78%	38.4%
LICENSE, PERMIT & FEE	5,795	20,000	-	20,000	-	5,929	14,071	441	29.65%	28.98%
INVESTMENT EARNINGS	439,718	450,000	-	450,000	-	284,681	165,319	50,181	63.26%	97.72%
MISCELLANEOUS	23,576	43,922	-	43,922	-	34,489	9,433	-	78.52%	56.92%
IMPACT FEE	603,042	-	-	-	-	237,017	(237,017)	-	N/A	46.84%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	-	0.00%	N/A
TRANSFER IN	19,043	46,979	-	46,979	-	15,535	31,444	-	33.07%	9.10%
TOTAL REVENUE	\$ 10,949,590	\$ 28,913,590	\$ -	\$ 28,913,590	\$ -	\$ 9,857,866	\$ 19,055,724	\$ 1,419,920	34.09%	39.53%
PERSONNEL	1,255,665	3,425,811	-	3,425,811	-	1,188,775	2,237,036	-	34.70%	39.21%
PERSONNEL DEVELOPMNT	13,913	41,056	42,556	101,167	-	57,403	43,764	-	56.74%	23.45%
SUPPLIES	46,222	113,313	600	113,913	44,999	50,826	18,088	-	44.62%	40.54%
MINOR FURN & EQUIP	19,762	38,500	4,787	43,287	219,103	36,971	(212,786)	-	85.41%	41.55%
OUTSIDE SERVICES	65,522	491,148	(59,693)	431,455	54,422	64,761	312,272	-	15.01%	33.57%
WATER PURCHASES	-	5,796,517	(30,356)	5,766,161	-	1,554,928	4,211,233	-	26.97%	0.00%
SEWER TREATMENT	413,299	5,837,521	-	5,837,521	-	1,984,263	3,853,258	-	33.99%	7.13%
INFR MAINT & REPAIR	47,641	299,716	(6,325)	275,836	11,997	59,181	204,658	-	21.46%	16.83%
EQUIP MAINT & REPAIR	8,705	33,500	(675)	32,825	8,365	12,359	12,101	-	37.65%	23.68%
UTILITIES	98,450	423,747	-	423,747	2,217	93,703	327,827	-	22.11%	29.82%
INSURANCE	104,787	120,682	-	120,682	-	130,373	(9,691)	-	108.03%	96.81%
MISC	553,623	1,423,334	(12,000)	1,411,334	20,301	467,437	923,597	-	33.12%	39.10%
CONTRIBUTION TO ISF	789,465	2,109,150	-	2,109,150	-	878,815	1,230,335	-	41.67%	41.67%
COST ALLOCATION EXP	531,307	1,313,390	-	1,313,390	-	547,250	766,140	-	41.67%	41.67%
CAPITAL EXPENDITURES	192,773	263,500	61,106	324,606	176,382	44,512	103,712	-	13.71%	31.50%
DEBT SERVICE CHARGES	6,369,450	6,963,230	-	6,963,230	-	6,055,489	907,741	-	86.96%	86.06%
TRANFERS OUT	-	-	-	-	-	-	-	-	N/A	N/A
TRANFERS OUT-GENERAL FUND	484,570	1,130,052	-	1,130,052	-	470,855	659,197	-	41.67%	41.67%
TOTAL EXPENDITURE	\$ 10,995,153	\$ 29,824,167	\$ 0	\$ 29,824,167	\$ 537,786	\$ 13,697,900	\$ 15,588,482	\$ -	45.93%	38.02%

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.

Feb-25

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

41.7%

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	1,966,894	7,643,839	-	7,643,839	-	2,034,451	5,609,388	-	26.62%	25.90%
OFS-SALE OF CAPITAL	-	2,375,000	-	2,375,000	-	-	2,375,000	-	0.00%	0.00%
INVESTMENT EARNINGS	100,634	75,000	-	75,000	-	100,951	(25,951)	18,839	134.60%	100.63%
MISCELLANEOUS	194,815	301,575	-	301,575	-	202,824	98,751	-	67.25%	67.18%
TOTAL REVENUE	\$ 2,262,344	\$ 10,395,414		\$ 10,395,414	\$ -	\$ 2,338,225	8,057,189	\$ 18,839	22.49%	21.84%
PERSONNEL	205,741	741,125	-	741,125	-	254,670	486,455	-	34.36%	34.24%
PERSONNEL DEVELOPMNT	34,889	87,175	-	87,175	-	23,554	63,621	-	27.02%	75.97%
SUPPLIES	2,862	8,750	-	8,750	-	184	8,566	-	2.10%	47.70%
MINOR FURN & EQUIP	-	1,500	-	1,500	-	-	1,500	-	0.00%	N/A
OUTSIDE SERVICES	94,130	144,067	3,475	147,542	5,799	71,664	70,079	-	48.57%	21.88%
INFR MAINT & REPAIR	-	27,500	-	27,500	18,962	6,099	2,439	-	22.18%	0.00%
UTILITIES	2,640	26,885	-	26,885	-	3,287	23,598	-	12.23%	7.11%
MISC	147,546	296,500	-	296,500	4,535	194,294	97,671	-	65.53%	38.96%
INCENTIVE PAYMENTS	-	4,755,900	351,785	5,107,685	601,785	450,000	4,055,900	-	8.81%	0.00%
CONTRIBUTION TO ISF	91,944	463,220	-	463,220	-	193,010	270,210	-	41.67%	41.67%
COST ALLOCATION EXP	65,235	161,260	-	161,260	-	67,190	94,070	-	41.67%	41.67%
CAPITAL EXPENDITURES	-	-	-	-	-	1,693,498	(1,693,498)	-	N/A	N/A
TRANSFER OUT-DEBT SERVICE	2,604,725	-	-	-	-	-	-	-	N/A	80.94%
TRANFERS OUT	-	4,262,836	-	4,262,836	-	3,390,295	872,541	-	79.53%	N/A
TOTAL EXPENDITURE	\$ 3,249,712	\$ 10,976,718	\$ 355,260	\$ 11,331,978	\$ 631,081	\$ 6,347,745	\$ 4,353,152	\$ -	56.02%	33.80%

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.

Feb-25

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

Percent of Year Expired 41.7%

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	1,966,521	7,643,839	-	7,643,839	-	2,034,451	5,609,388	-	26.62%	25.90%
INVESTMENT EARNINGS	90,870	130,000	-	130,000	-	58,706	71,294	9,239	45.16%	100.97%
MISCELLANEOUS	-	41,467	-	41,467	-	-	41,467	-	0.00%	0.00%
TOTAL REVENUE	\$ 2,057,391	\$ 7,815,306	\$ -	\$ 7,815,306	\$ -	\$ 2,093,157	\$ 5,722,149	\$ 9,239	26.78%	26.63%
PERSONNEL	144,331	347,733	-	347,733	-	135,541	212,192	-	38.98%	40.88%
PERSONNEL DEVELOPMNT	-	4,865	-	4,865	-	2,108	2,757	-	43.33%	0.00%
SUPPLIES	-	900	-	900	-	708	192	-	78.72%	0.00%
MINOR FURN & EQUIP	6,819	32,000	-	32,000	-	11,549	20,451	-	36.09%	34.09%
OUTSIDE SERVICES	6,629	20,000	-	20,000	-	7,658	12,342	-	38.29%	71.86%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	-	N/A	N/A
MISC	91,965	143,940	-	143,940	17,767	40,078	86,095	-	27.84%	54.44%
UTILITIES	-	52,600	-	52,600	-	-	52,600	-	0.00%	0.00%
INCENTIVE PAYMENTS	100,000	136,150	-	136,150	-	-	136,150	-	0.00%	12.35%
CONTRIBUTION TO ISF	12,749	36,510	-	36,510	-	15,215	21,295	-	41.67%	41.67%
COST ALLOCATION EXP	42,603	105,320	-	105,320	-	43,885	61,435	-	41.67%	41.67%
CAPITAL EXPENDITURES	-	50,000	20,148	70,148	3,389	49,904	16,855	-	71.14%	0.00%
TRANSFER OUT-PARK PERF	1,438,844	3,249,948	-	3,249,948	-	1,354,145	1,895,803	-	41.67%	41.67%
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	875,542	1,165,865	-	1,165,865	-	854,308	311,557	-	73.28%	71.18%
TOTAL EXPENDITURE	4,241,489	8,381,605	20,148	\$ 8,401,753	\$ 21,156	\$ 4,928,183	\$ 3,452,414	\$ -	58.66%	52.48%

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.

Feb-25

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

Percent of Year Expired **41.7%**

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	837,763	2,369,627	-	2,369,627	-	881,258	1,488,369	-	37.19%	38.17%
INVESTMENT EARNINGS	3,981	10,300	-	10,300	-	17,005	(6,705)	2,877	165.10%	39.81%
MISCELLANEOUS	964	4,120	-	4,120	-	14,708	(10,588)	-	356.99%	46.79%
TRANSFER IN-4B	1,438,844	3,249,948	-	3,249,948	-	1,354,145	1,895,803	-	41.67%	41.67%
TOTAL REVENUE	\$ 2,281,552	\$ 5,633,995	\$ -	\$ 5,633,995	\$ -	\$ 2,267,116	\$ 3,366,879	\$ 2,877	40.24%	40.31%
PERSONNEL	1,039,761	3,112,280	-	3,112,280	-	952,485	2,159,795	-	30.60%	33.26%
PERSONNEL DEVELOPMNT	11,231	19,284	-	19,684	-	10,302	9,382	-	52.34%	58.24%
SUPPLIES	44,978	184,547	-	184,547	31,755	34,666	118,126	-	18.78%	22.75%
MINOR FURN & EQUIP	8,895	48,660	(1,000)	47,660	2,410	4,381	40,869	-	9.19%	31.04%
OUTSIDE SERVICES	18,338	71,300	-	71,300	39,101	9,207	22,992	-	12.91%	25.72%
INFR MAINT & REPAIR	57,168	253,954	27,755	281,709	1,746	84,761	195,202	-	30.09%	24.44%
EQUIP MAINT & REPAIR	22,295	34,922	(2,980)	31,942	12,919	4,436	14,587	-	13.89%	63.84%
UTILITIES	210,881	557,996	-	557,996	9,221	195,735	353,040	-	35.08%	38.74%
INSURANCE	97,420	110,345	-	110,345	-	110,345	-	-	100.00%	120.85%
MISC	41,023	145,901	8,480	153,981	105,887	39,524	8,570	-	25.67%	27.36%
CONTRIBUTION TO ISF	127,453	372,300	-	372,300	-	155,125	217,175	-	41.67%	41.67%
COST ALLOCATION EXP	289,484	715,620	-	715,620	-	298,180	417,440	-	41.67%	41.67%
CAPITAL EXPENDITURES	41,280	6,886	-	6,886	-	160	6,726	-	2.32%	23.88%
TOTAL EXPENDITURE	\$ 2,010,206	\$ 5,633,995	\$ 32,255	\$ 5,666,250	\$ 203,039	\$ 1,899,307	\$ 3,563,904	\$ -	33.52%	35.51%

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

Feb-25

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

Percent of Year
Expired

41.7%

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	109,824	1,960,251	-	1,960,251	-	815,708	1,144,543	123,547	41.61%	6.66%
INVESTMENT EARNINGS	306	40,000	-	40,000	-	10,962	29,038	1,117	27.40%	N/A
TRANSFER IN	-	614,476	-	614,476	-	-	614,476	-	0.00%	N/A
TOTAL REVENUE	\$ 110,130	\$ 2,614,727	\$ -	\$ 2,614,727	\$ -	\$ 826,669	1,788,058	\$ 124,663	31.62%	6.67%
PERSONNEL	746,809	2,339,951	-	2,339,951	-	843,780	1,496,171	-	36.06%	40.08%
PERSONNEL GRANT REIMBURSE	(471,938)	-	-	-	-	(260,658)	260,658	-	N/A	26.73%
MED DIRECTOR/LEASE	16,600	95,048	-	95,048	51,095	18,200	25,753	-	19.15%	25.52%
SUPPLIES	61,520	103,814	-	103,814	102,476	43,784	(42,445)	-	42.18%	45.76%
CONTRIBUTION TO ISF	-	65,520	-	65,520	-	27,300	38,220	-	41.67%	N/A
TOTAL EXPENDITURE	\$ 352,992	\$ 2,604,333	\$ -	\$ 2,604,333	\$ 153,571	\$ 672,406	\$ 1,778,357	\$ -	25.82%	118.90%

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.

Feb-25

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

Percent of Year
Expired

41.7%

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	-	11,488	8,512	-	57.44%	0.00%
TRANSFER IN	-	1,645,833	-	1,645,833	-	1,626,265	19,568	-	98.81%	0.00%
TOTAL REVENUE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ -	\$ 1,637,752	28,081	\$ -	98.31%	N/A
OUTSIDE SERVICES	-	30,000	35,000	65,000	23,900	386	40,714	-	0.59%	0.00%
INFR MAINT & REPAIR	-	1,635,833	(41,955)	1,593,878	144,378	135,849	1,313,651	-	8.52%	0.00%
CAPITAL EXPENDITURES	-	-	6,955	6,955	-	-	6,955	-	0.00%	0.00%
TOTAL EXPENDITURE	\$ -	\$ 1,665,833	\$ -	\$ 1,665,833	\$ 168,278	\$ 136,235	\$ 1,361,320	\$ -	8.18%	N/A
<p>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.</p>										

Section 2

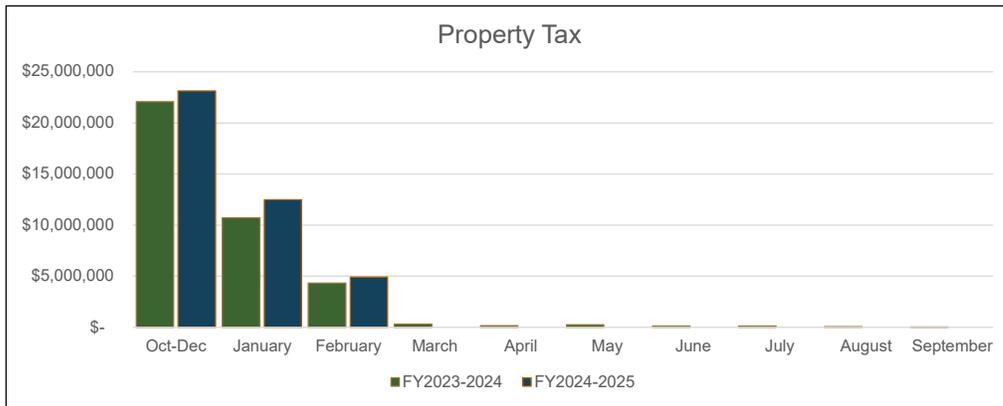
City of Burleson Monthly Financial Report

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	56%	\$ 22,081,853	\$ 1,044,418
January	41,351,620	12,492,227	30%	10,709,826	\$ 1,782,401
February	41,351,620	4,893,977	12%	4,330,651	\$ 563,325
March	41,351,620	-	-	298,534	-
April	41,351,620	-	-	155,703	-
May	41,351,620	-	-	231,075	-
June	41,351,620	-	-	102,734	-
July	41,351,620	-	-	113,586	-
August	41,351,620	-	-	49,237	-
September	41,351,620	-	-	13,029	-
	\$ 41,351,620	\$ 40,512,475	98%	\$ 38,086,228	\$ 3,390,144

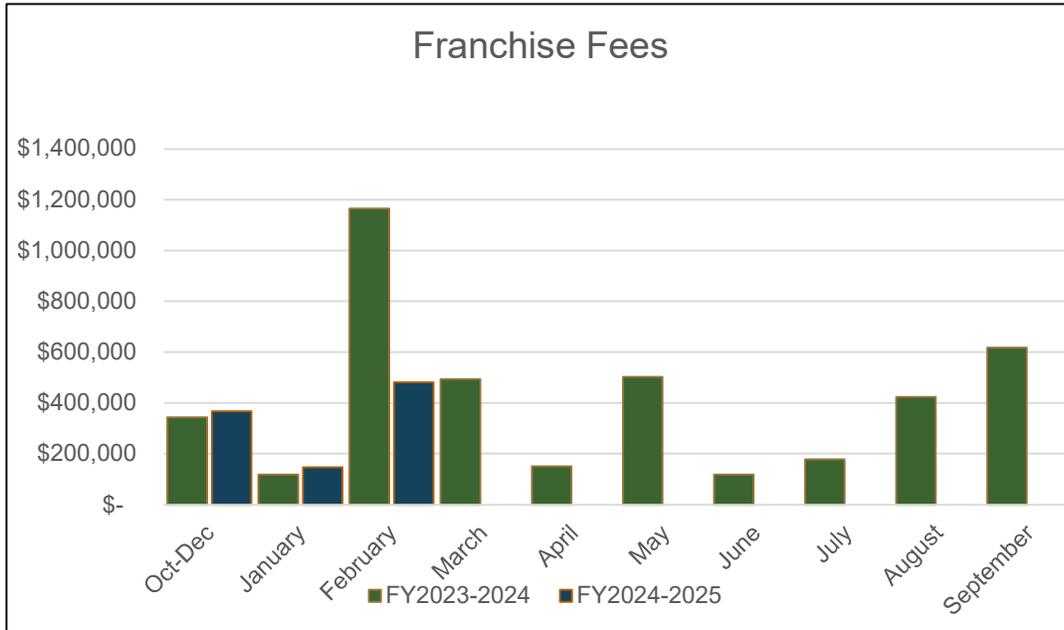


Note: The majority of property tax revenues are collected during the months of December through February.

2024-2025 YEAR-TO-DATE

Franchise Fees

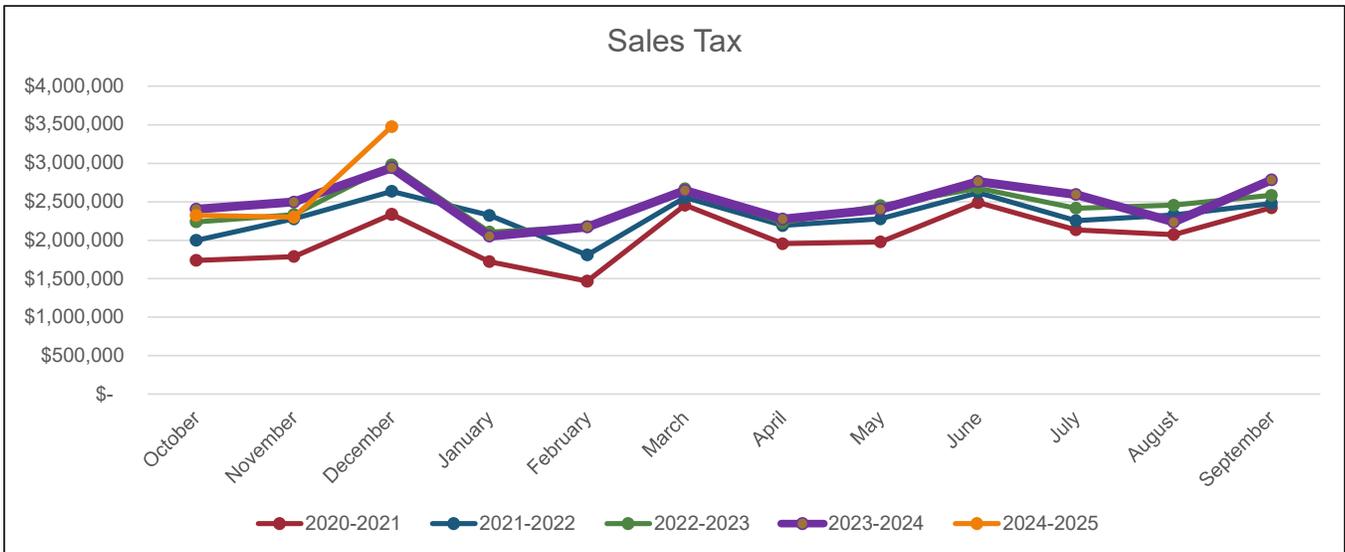
	2024-2025 Year Budgeted	2024-2025 Year Actual	Percent of Budget Collected	2023-2024 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,254,115	\$ 367,602	9%	\$ 342,647	\$ 24,955
January	4,254,115	146,135	3%	118,005	\$ 28,130
February	4,254,115	481,519	11%	1,164,268	\$ (682,750)
March	4,254,115	-	-	493,529	-
April	4,254,115	-	-	150,674	-
May	4,254,115	-	-	502,745	-
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	\$ 995,255	23%	\$ 4,109,918	\$ (629,665)



2024-2025 YEAR-TO-DATE
Sales Tax

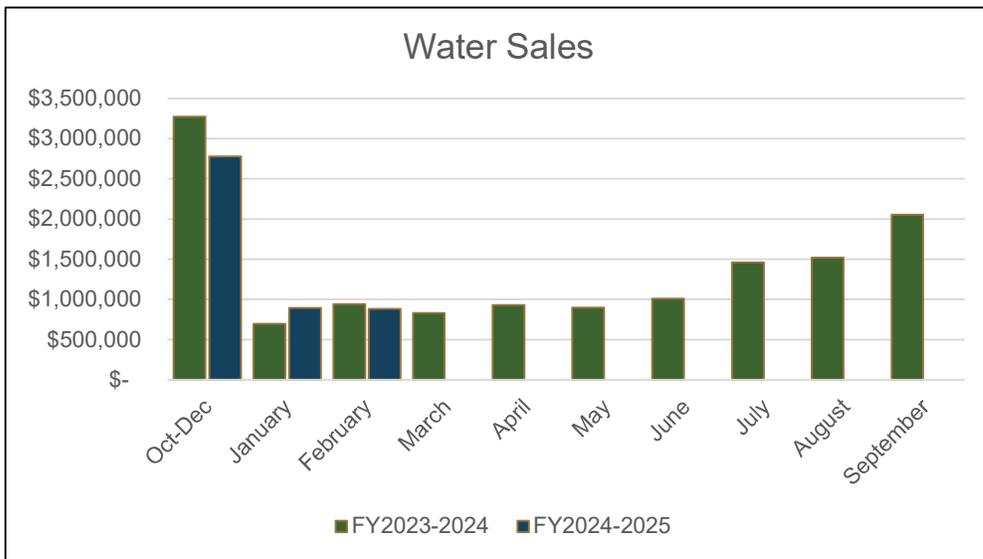
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Yr/Yr
October	\$ 1,739,320	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	-3.39%
November	1,785,935	2,277,226	2,333,010	2,494,301	2,297,690	-7.88%
December	2,334,339	2,633,076	2,978,264	2,939,609	3,475,055	18.21%
January	1,723,331	2,323,372	2,106,184	2,050,363		
February	1,467,923	1,808,447	2,177,853	2,173,995		
March	2,455,249	2,555,920	2,667,094	2,643,269		
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	\$ 8,094,574	
		12.97%	5.65%	1.51%	3.29%	

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. December 2024 sales incurred represent the February 2025 sales tax collection amount.



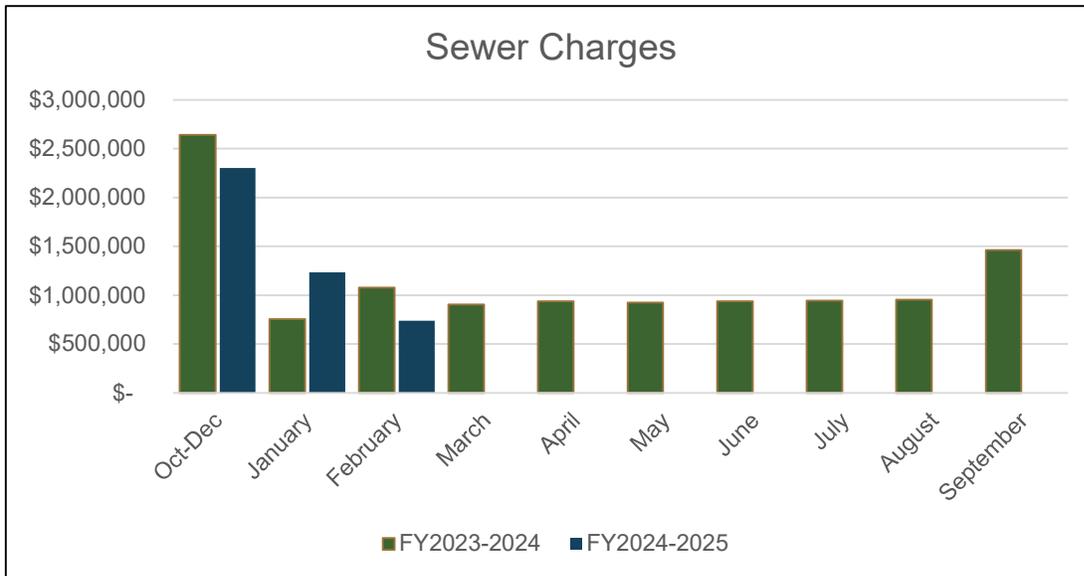
2024-2025 YEAR-TO-DATE
Water Sales

	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	-	-	830,316	-
April	15,144,131	-	-	932,429	-
May	15,144,131	-	-	900,130	-
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	\$ 4,554,892	30%	\$ 13,622,497	\$ (358,790)



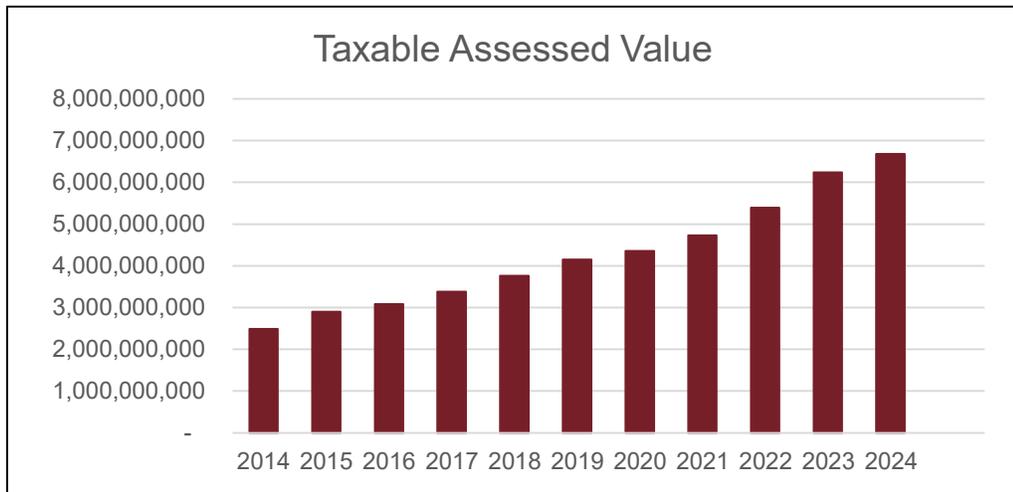
2024-2025 YEAR-TO-DATE
Sewer Charges

	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	-	-	905,646	-
April	12,226,753	-	-	934,841	-
May	12,226,753	-	-	922,608	-
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	\$ 4,274,665	35%	\$ 11,531,480	\$ (199,725)



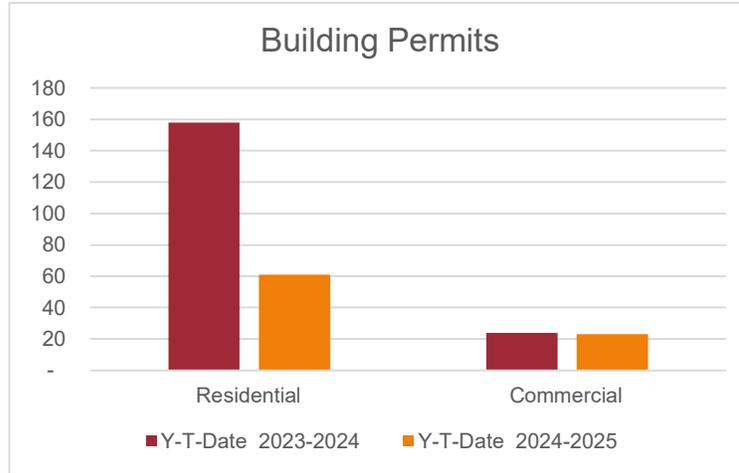
APPRAISAL ROLL COMPARISON

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%

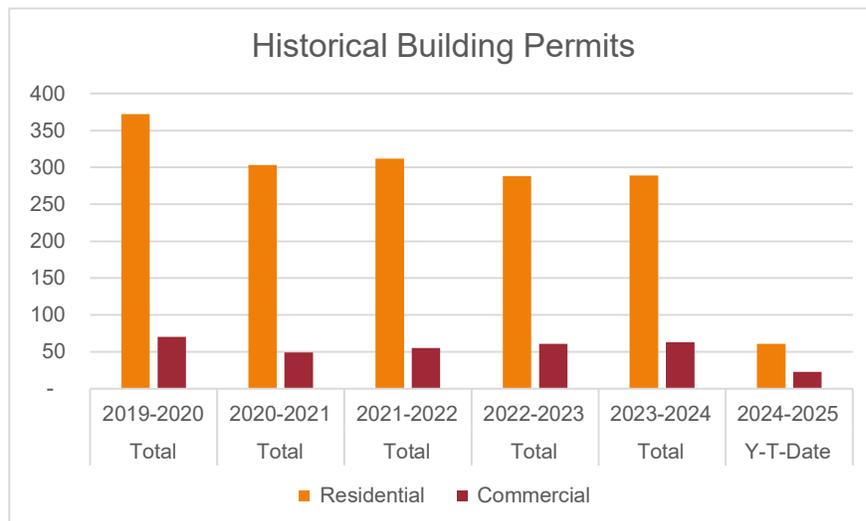


BUILDING PERMITS

	Y-T-Date 2023-2024	Y-T-Date 2024-2025
Residential	158	61
Commercial	24	23
Total	182	84



	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	61
Commercial	70	49	55	61	63	23
Total	442	352	367	349	352	84



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 February 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

February 28, 2025

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



Summary

Month End Results by Investment Category:

Asset Type	January 31, 2025			February 28, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account/Money Market Account	3.90%	\$ 14,446,455	\$ 14,446,455	2.27%	\$ 21,900,537	\$ 21,900,537
Pools/Money Market Fund	4.48%	30,159,923	30,159,923	4.43%	23,328,152	23,328,152
Securities	4.43%	54,955,655	55,036,538	4.43%	54,976,141	55,123,627
Certificates of Deposit	5.21%	62,171,246	62,171,246	5.19%	46,675,486	46,675,486
Total	4.86%	\$ 161,733,278	\$ 161,814,161	4.35%	\$ 146,880,316	\$ 147,027,802

<u>Average Yield - Current Month (1)</u>		<u>Fiscal Year-to-Date Average Yield (2)</u>	
Total Portfolio	4.35%	Total Portfolio	4.35%
Rolling Three Month Treasury	4.36%	Rolling Three Month Treasury	4.62%
Rolling Six Month Treasury	4.39%	Rolling Six Month Treasury	4.67%
TexPool	4.36%	TexPool	4.59%

<u>Interest Earnings (Approximate)</u>	
Monthly Interest Income	\$ 565,300
Fiscal Year-to-date	\$ 3,031,353

(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.

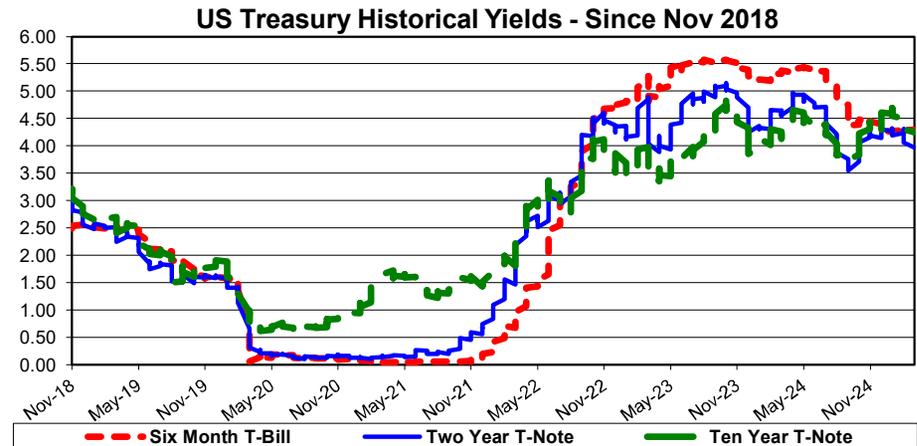
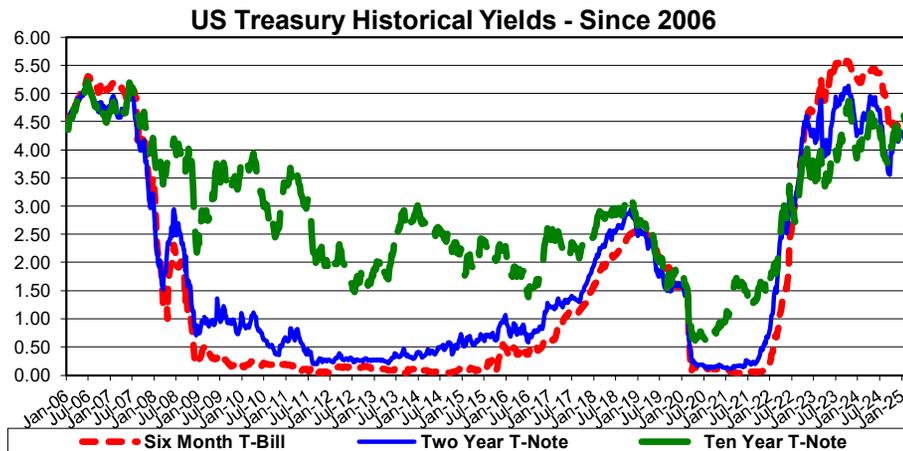
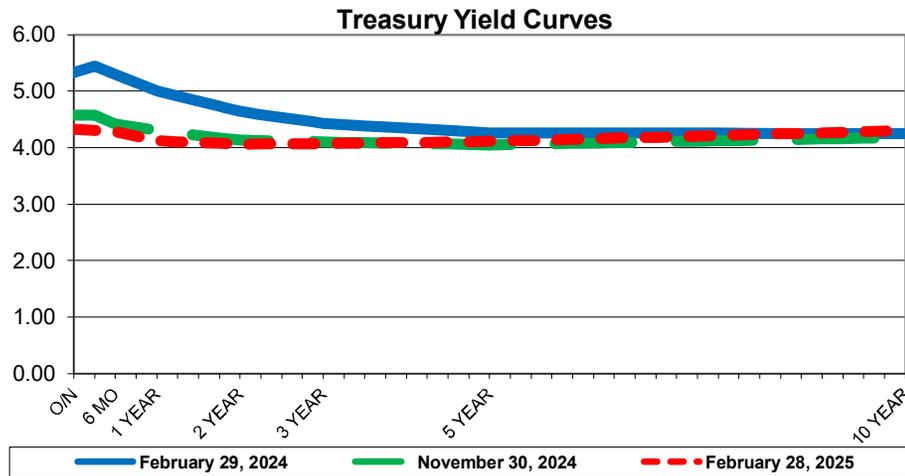
(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

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

2/28/2025

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 at three 0.25% cuts projected during 2025. February Non-Farm Payroll increased slightly to +151k new jobs, but the Three Month Rolling Average decreased to +200 (from the previous +327k). Fourth Quarter 2024 GDP remained +2.3% with 2.8% expansion for all of 2024. The S&P 500 Stock Index dipped +/-8% to 5,600. The yield curve continued a slight checkmark shape. Crude Oil bounced below \$70 per barrel. Inflation remains above the FOMC 2% target (Core PCE +/-2.6% and Core CPI +/-3.3%). Declining global economic outlook and ongoing/expanding international political disruptions increases uncertainty.



Investment Holdings
February 28, 2025

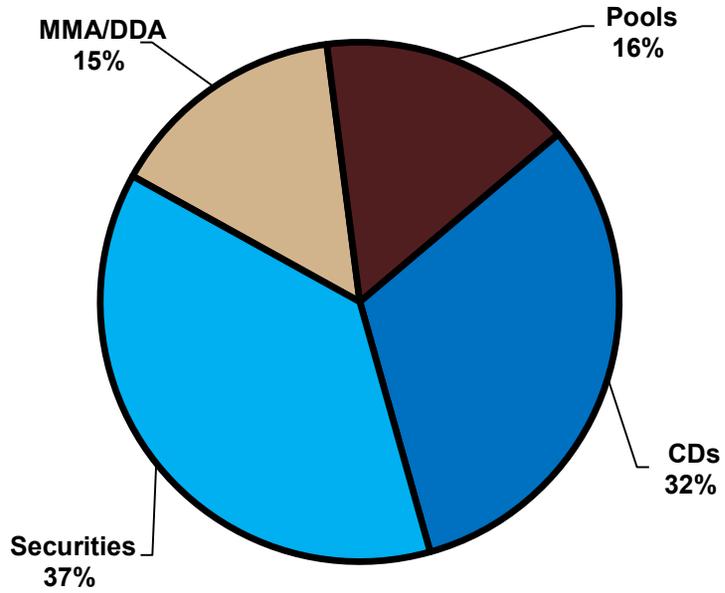
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
InterBank MMA		4.75%	03/01/25	02/28/25	\$ 100,357	\$ 100,357	1.00	\$ 100,357	1	4.75%
InterBank ICS		4.65%	03/01/25	02/28/25	5,353,152	5,353,152	1.00	5,353,152	1	4.65%
Independent Financial Bank Cash		0.00%	03/01/25	02/28/25	11,422,482	11,422,482	1.00	11,422,482	1	0.00%
Independent Financial Bank MMA		5.48%	03/01/25	02/28/25	1,630,684	1,630,684	1.00	1,630,684	1	5.48%
NexBank IntraFi MMA Savings		4.55%	03/01/25	02/28/25	3,393,862	3,393,862	1.00	3,393,862	1	4.55%
TexPool	AAAm	4.36%	03/01/25	02/28/25	11,115,407	11,115,407	1.00	11,115,407	1	4.36%
LOGIC	AAAm	4.50%	03/01/25	02/28/25	12,212,746	12,212,746	1.00	12,212,746	1	4.50%
East West Bank CD		5.14%	03/24/25	03/22/24	5,248,158	5,248,158	100.00	5,248,158	24	5.27%
Federal Home Loan Bank	Aaa/AA+	0.00%	04/04/25	10/09/24	5,000,000	4,979,049	99.58	4,979,130	35	4.40%
East West Bank CD		5.26%	04/23/25	04/23/24	5,229,925	5,229,925	100.00	5,229,925	54	5.40%
East West Bank CD		5.25%	05/28/25	06/14/24	5,190,513	5,190,513	100.00	5,190,513	89	5.39%
East West Bank CD		5.28%	06/02/25	06/04/24	10,398,383	10,398,383	100.00	10,398,383	94	5.42%
East West Bank CD		5.25%	07/02/25	06/17/24	5,188,274	5,188,274	100.00	5,188,274	124	5.39%
Treasury Note	Aaa/AA+	2.00%	08/15/25	10/09/24	5,000,000	4,948,762	98.95	4,947,461	168	4.29%
Treasury Note	Aaa/AA+	5.00%	10/31/25	04/24/24	5,000,000	4,998,621	100.48	5,024,023	245	5.04%
Treasury Note	Aaa/AA+	4.88%	11/30/25	10/09/24	10,000,000	10,050,491	100.47	10,046,875	275	4.18%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	15,420,234	15,420,234	100.00	15,420,234	331	4.80%
Federal Farm Credit Bank	Aaa/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,995,326	100.76	5,038,057	411	4.96%
Federal Farm Credit Bank	Aaa/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,005,910	100.95	5,047,549	469	4.78%
Treasury Note	Aaa/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,972,035	99.57	4,978,711	549	4.14%
Treasury Note	Aaa/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,025,949	100.92	5,045,898	594	4.29%
FAMCA	Aaa/AA+	4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.16	10,015,923	663	4.23%
Total Portfolio					\$ 146,904,175	\$ 146,880,316		\$ 147,027,802	200	4.35%

(1) (2)

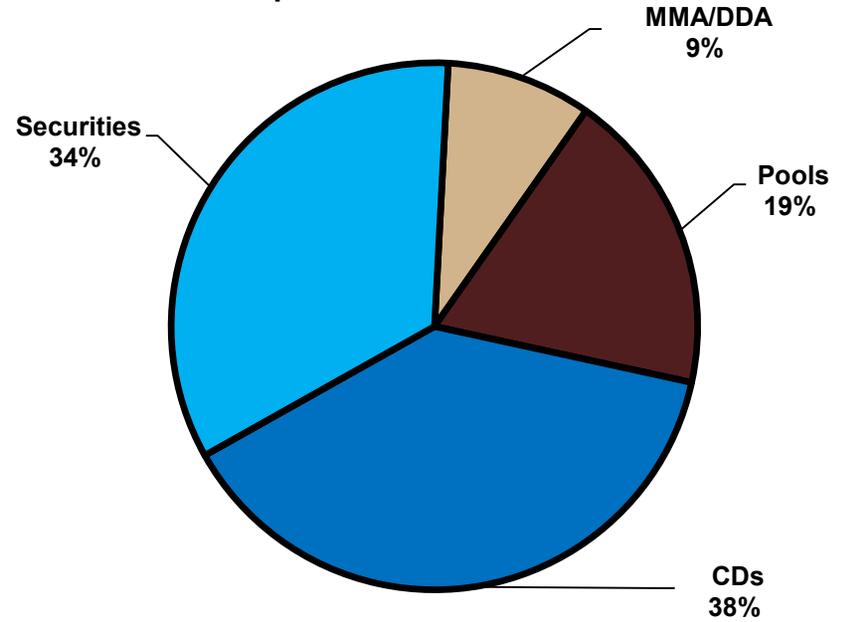
(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

(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.

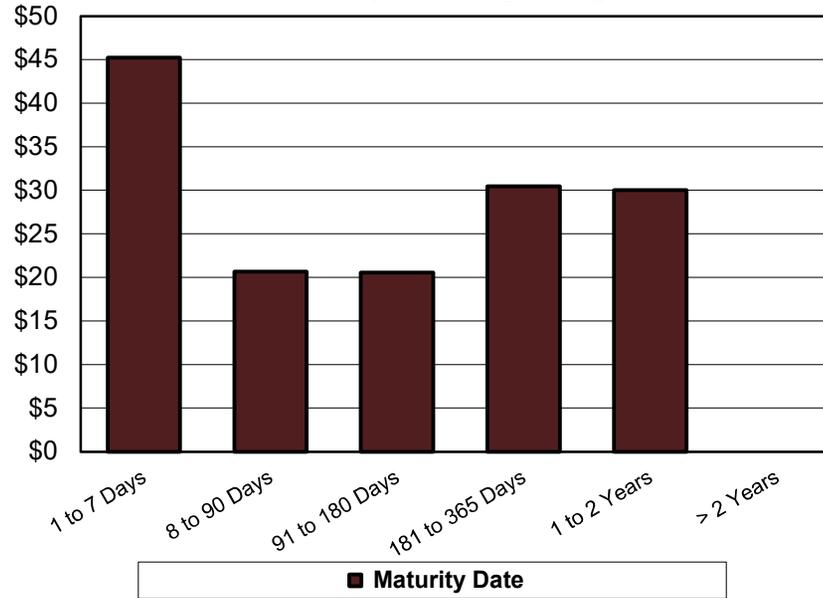
Composition - Current Month



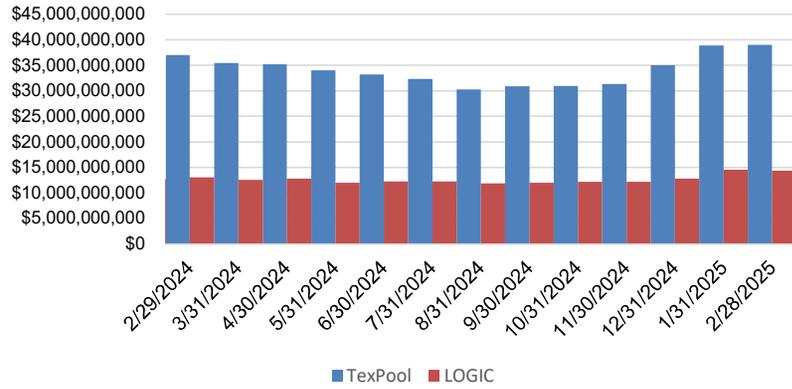
Composition - Prior Month



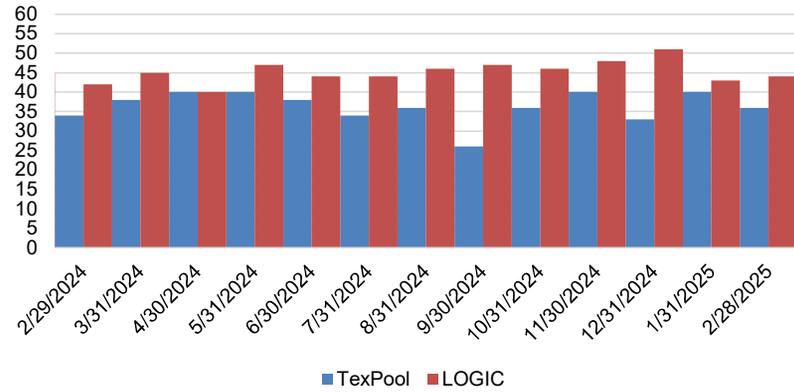
Distribution by Maturity Range (Millions)



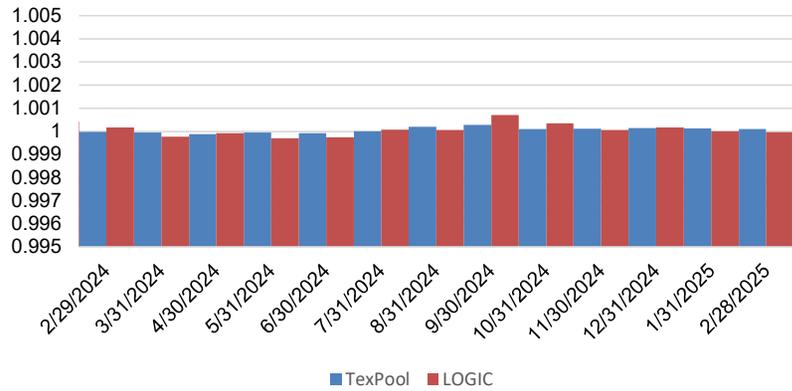
Invested Balance



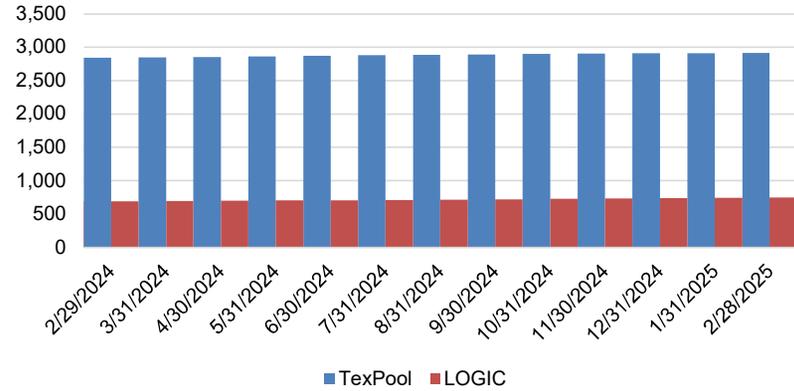
Weighted Average Maturity in Days



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 - February 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)	1Q/Plan Var	Monthly Plan	February 2025	February Var
Gross Charges	\$ 1,914,772	\$ 1,733,594	\$ (181,178)	\$ 638,257	\$ 554,259	\$ (83,998)
Cash Collections	390,039	594,291	204,252	130,013	180,132	50,119
Gross Charge/Txp	2,157	5,852	3,695	2,157	1,829	(328)
Cash/Txp (CPT)	439	671	232	439	594	155

Payer Mix	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	February 2025	February Var
Insurance	23.0%	8.0%	-15.0%	23.0%	13.2%	-9.8%
Medicaid	8.0%	5.2%	-2.8%	8.0%	7.9%	-0.1%
Medicare	56.0%	45.5%	-10.5%	56.0%	41.3%	-14.7%
Private Pay	13.0%	2.2%	-10.8%	13.0%	3.3%	-9.7%
Payer Research	0.0%	39.2%	39.2%	0.0%	34.3%	34.3%
Totals	100%	100%	0.0%	100%	100%	0%

Level of Service	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	February 2025	February Var
ALS Non Emergent A0426	0.0%	0.1%	0.1%	0.0%	0.3%	0.3%
ALS - Advanced Life Support A0427	68.0%	54.1%	-13.9%	68.0%	52.8%	-15.2%
ALS-2 Emergency A0433	3.0%	0.8%	-2.2%	3.0%	1.0%	-2.0%
BLS Non Emergency A0428	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
BLS - Basic Life Support A0429	29.0%	44.9%	15.9%	29.0%	45.9%	16.9%
SCT A0429 TXP	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%
Totals	100%	100%	0.0%	100%	100%	0.0%

Level of Service Volume	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	February 2025	February Var
ALS Non Emergent A0426	-	1	1	-	1	1
ALS - Advanced Life Support A0427	604	488	(116)	201	160	(41)
ALS-2 Emergency A0433	27	9	(18)	9	3	(6)
BLS Non Emergency A0428	-	1	1	-	-	-
BLS - Basic Life Support A0429	257	391	134	86	139	53
Sct A0429 TXP	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-
Totals	888	890	2	296	303	7

Ground Mileage A0425	Quarter Plan	1Q25 (Oct-Dec)	1Q/Plan Var	Monthly Plan	February 2025	February Var
	4,438	7,418	2,981	1,479	2,539	1,060

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 February 28, 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 = 02/28/2025 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
8,307,455,028	1,598,508,307	6,708,946,721	0.662700	44,460,189.92	42,085,944.75	2,325,739.14	44,411,683.89
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
8,302,201,378	5,253,650	8,307,455,028			8,307,455,028	48,508.33	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,603,559,414	(5,051,107)	1,598,508,307			1,598,508,307		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 02/28/2025								
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	0.00	51.12	0.00	0.00
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)	0.00	0.00	0.00	0.00	(2,197.49)	0.00	0.00
2003	(2,880.97)	0.00	0.00	0.00	0.00	(2,880.97)	0.00	0.00
2004	(8,082.22)	0.00	0.00	0.00	0.00	(8,082.22)	0.00	0.00
2005	2,976.36	0.00	0.00	0.00	0.00	2,976.36	0.00	0.00
2006	3,193.43	0.00	0.00	0.00	0.00	3,193.43	0.00	0.00
2007	6,170.26	0.00	0.00	0.00	0.00	6,170.26	0.00	0.00
2008	6,852.80	0.00	0.00	0.00	0.42	6,852.38	0.00	0.00
2009	6,906.89	0.00	0.00	120.07	122.27	6,784.62	0.00	1.77
2010	8,556.76	0.00	0.00	372.20	374.79	8,181.97	0.00	4.38
2011	11,215.71	0.00	0.00	336.10	347.05	10,868.66	0.00	3.09
2012	12,019.79	0.00	0.00	247.17	279.77	11,740.02	0.00	2.32
2013	16,438.96	0.00	0.00	2.03	20.50	16,418.46	(0.27)	0.12
2014	23,806.36	0.00	0.00	567.51	645.04	23,161.32	0.00	2.70
2015	28,303.26	0.00	0.00	715.70	880.17	27,423.09	0.00	3.10
2016	22,507.58	0.00	0.00	619.14	625.74	21,881.84	0.00	2.78

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Month = 02/28/2025 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 02/28/2025								
2017	24,244.25	0.00	0.00	612.63	933.98	23,310.27	0.00	3.85
2018	31,353.51	0.00	0.00	2,059.30	2,403.98	28,949.53	0.00	7.66
2019	44,704.15	0.00	(112.18)	2,278.66	3,450.14	41,141.83	(0.73)	7.73
2020	50,642.41	0.00	(439.79)	2,235.33	4,857.12	45,345.50	0.00	9.67
2021	60,737.96	993.28	103.52	2,760.84	8,237.26	52,604.22	(0.52)	13.53
2022	112,170.91	134.12	(3,208.60)	3,752.01	16,997.71	91,964.60	(1,572.86)	15.59
2023	291,493.86	(3,668.05)	(51,890.91)	(11,374.88)	37,162.55	202,440.40	(15,579.97)	15.51
2024	42,062,637.38	(28,467.56)	23,307.37	4,893,976.51	40,512,474.55	1,573,470.20	(39,813.91)	96.26
TOTAL	42,812,735.38	(31,008.21)	(32,240.59)	4,899,280.32	40,589,813.04	2,190,681.75	(56,968.26)	