THE CITY OF BURLESON TEXAS

FISCAL YEAR 2025-2026 MONTHLY FINANCIAL REPORT

MAY 2026

ABOUT THIS REPORT

The Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance, and reporting. The Monthly Financial Report is directed at providing our audience (internal and external users) with a general awareness of the City's financial positions and economic activity.

This report is comprised of four sections:

1. The ***Financial Summary*** reports the performance of the major operating funds of the City. It provides comparative data for major revenue sources and expenditure items. Narrative disclosures are used to highlight any significant changes or fluctuations.

2. The ***Economic Analysis*** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.

3. The ***Investment Reports*** provide a description of investment activity, a summary of interest earnings, and the City's portfolio.

4. Reports of ***Special Interests*** include Emergicon and Department Transfer Reports.

This financial report includes May 2026 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 department.

City of Burleson
Finance Department
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Mark Davies
Director of Finance

City of Burleson
Monthly Financial Report

Table of Contents

Section 1

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

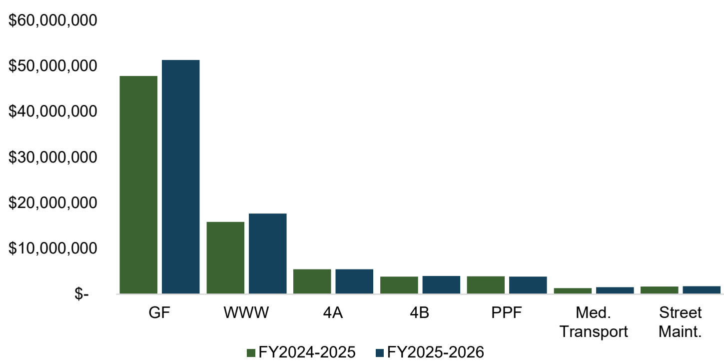
Executive Dashboard

Following is a summary of total revenues from each fund reported for fiscal year 2025-26, to date, as compared to 2024-25.

Fund Level Revenue

								Percent of Year Expired	**66.7%**
		Current Year Budgeted		Current Year Actual	Percent of Budget Collected		Prior Year Actual	Variance to Actual Prior Year ($)	Variance to Actual Prior Year (%)
General Fund	$	64,554,464	$	51,395,452	79.6%	$	47,873,208	$ 3,522,245	7.4%
Water & Sewer		31,727,239		17,730,075	55.9%		15,873,873	1,856,202	11.7%
4A		8,524,854		5,483,395	64.3%		5,480,934	2,461	0.0%
4B		8,129,339		4,004,041	49.3%		3,915,467	88,573	2.3%
Parks Performance		6,609,170		3,896,484	59.0%		3,968,624	(72,140)	-1.8%
Medical Transport		2,320,252		1,537,786	66.3%		1,347,166	190,620	14.1%
Street Maintenance		1,701,345		1,771,923	104.1%		1,688,649	83,274	4.9%
	$	123,566,663	$	85,819,156	69.5%	$	80,147,921	$ 5,671,235	7.1%

Prior vs. Current Year Revenues



Key Takeaways

1. General Fund revenues are up 7.4% overall, driven by property taxes, permits, and charges for services collections.
2. General Fund charges for services are ahead of budget due to Chisholm Summit, Bear Ridge, and Tall Grass development.
3. General Fund franchise fee revenues are up in 5 of the 7 categories. Specifically, natural gas collections are at 118% of budget as of May.
4. Water & Sewer Fund revenues rose 11.7% year over year, driven by water and sewer charges for services.
5. Medical Transport revenues increased by 14.1%, primarily due to higher charges for services activity.

Watch Items

Water & Sewer Fund license, permit, and fee and impact fee revenues are behind budget, due to slow permitting activity.
The 4A fund recognized land sale proceeds in April 2026, resulting in year-to-date total fund revenue very close to FY 2025 for the same period.
Parks Performance Fund revenue is down overall (-1.8%), BRiCk memberships fell year over year by -9% or $104,103

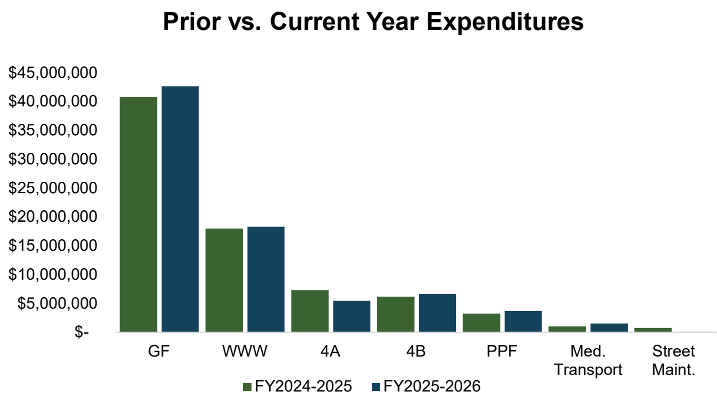
Executive Dashboard

Following is a summary of total expenditures from each fund reported for fiscal year 2025-26, to date, as compared to 2024-25.

Fund Level Expenditures

Percent of Year Expired **66.7%**

	Current Year Budgeted	Current Year Actual	Percent of Budget Spent	Prior Year Actual	Variance to Actual Prior Year ($)	Variance to Actual Prior Year (%)
General Fund	$ 65,247,954	$ 42,651,446	65.4%	$ 40,849,680	$ 1,801,766	4.4%
Water & Sewer	31,280,205	18,365,315	58.7%	18,013,016	352,299	2.0%
4A	13,145,108	5,523,606	42.0%	7,347,529	(1,823,923)	-24.8%
4B	10,312,165	6,665,377	64.6%	6,236,092	429,285	6.9%
Parks Performance	6,896,982	3,701,018	53.7%	3,299,533	401,485	12.2%
Medical Transport	1,698,040	1,589,087	93.6%	1,084,073	505,014	46.6%
Street Maintenance	1,716,345	149,701	8.7%	773,549	(623,848)	-80.6%
	$ 130,296,799	$ 78,645,551	60.4%	$ 77,603,471	$ 1,042,079	1.3%



Key Takeaways

1 General Fund expenditures are up approximately $1.8 million, but in line with current year budget at 65.4%.

2 Total Water & Sewer expenditures are up 2% compared to prior year but under current year budget expectations at 58.7%.

3 4A expenditures are lower compared to the prior year due to no equivalent land acquisition.

4 Medical Transport expenditures increased over the prior year primarily driven by personnel costs and safety supplies expense for ambulances.

5 Prior year Street Maintenance expenditures through May were at 46% of budget (8.7% this year), presenting a potential trend in expenditures occurring later in the fiscal year.

Watch Items

Street Maintenance Fund has reported $149,701 expenditures to date, with a budget of approximately $1.7 million.
Medical Transport expenditures are at 93.6% of budget, whereas only 66.7% of the fiscal year has passed.
Parks Performance Fund expenditures increased 12.2% year over year due to capital expenditures, in line with planned budget.

Executive Dashboard

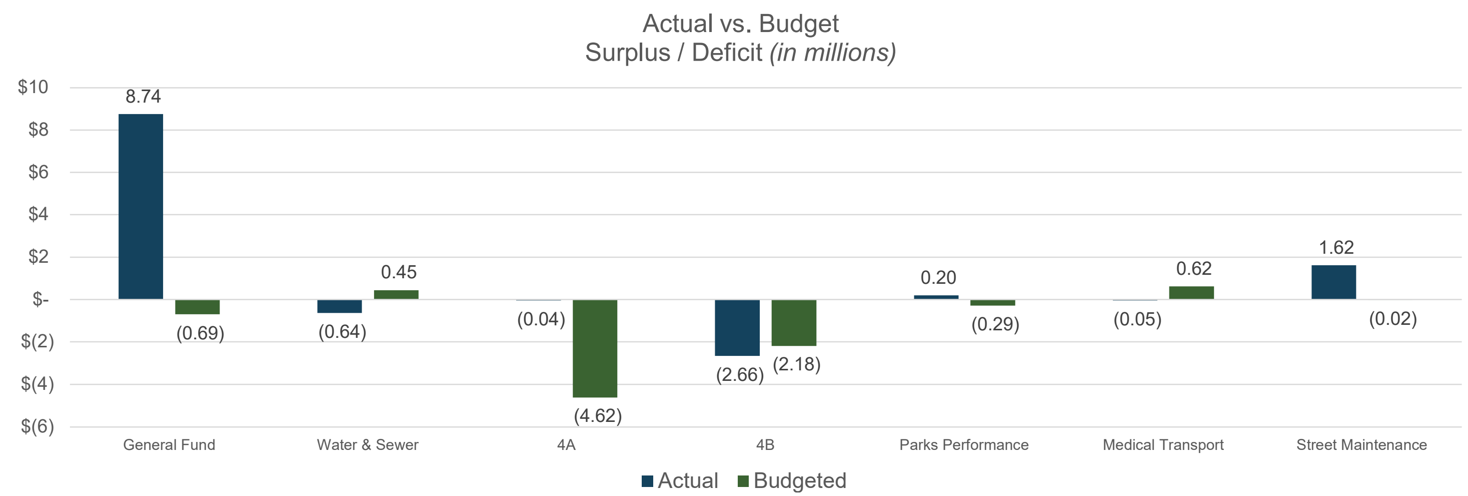
Following is a conclusion of aggregate fund revenue and expense activity reported for fiscal year 2025-26, to date.

Surplus / Deficit

	Current Year Revenues	Current Year Expenditures	Surplus / Deficit	Budgeted Revenue	Budgeted Expenditures	Budgeted Surplus / Deficit
General Fund	$ 51,395,452	$ 42,651,446	$ 8,744,006	$ 64,554,464	$ 65,247,954	$ (693,490)
Water & Sewer	17,730,075	18,365,315	(635,240)	31,727,239	31,280,205	447,034
4A	5,483,395	5,523,606	(40,212)	8,524,854	13,145,108	(4,620,254)
4B	4,004,041	6,665,377	(2,661,336)	8,129,339	10,312,165	(2,182,826)
Parks Performance	3,896,484	3,701,018	195,465	6,609,170	6,896,982	(287,812)
Medical Transport	1,537,786	1,589,087	(51,301)	2,320,252	1,698,040	622,212
Street Maintenance	1,771,923	149,701	1,622,222	1,701,345	1,716,345	(15,000)
	$ 85,819,156	$ 78,645,551	$ 7,173,605	$ 123,566,663	$ 130,296,799	$ (6,730,136)

Summary Conclusions

General Fund	Budgeted at a net deficit. As of May 2026, revenues exceeded expenditures by $8.7 million, driven by property tax timing.
Water & Sewer	Budgeted at a net surplus. As of May 2026, expenditures exceeded revenues by $-0.6 million, driven by the seasonality of water revenues.
4A	Large incentive payments are expected in the last part of the year to meet the planned deficit and budgeted expenditure amounts. The large budgeted deficit in 4A is due to projected timing of incentive payments expected in FY 2026, with less in the out years.
4B	The fund is at only 40% of budgeted revenue and 60% of budgeted expenditures, projecting an ending deficit in excess of plan. The large budgeted deficit in 4B is due to budgeted transfers out (i.e., Debt Service Fund, Park Performance Fund, Bartlett Park Soccer Complex, and Chisenhall Sports Complex Funds).
Parks Performance	The fund is spending within budget, with actual revenues slightly ahead of expenditures, reporting a $195,465 overall surplus as of May. The majority of revenue, 2.3 million, comes from transfers from 4B.
Medical Transport	Actual expenditures are ahead of budget. This is driven by both personnel costs and safety supplies expense.
Street Maintenance	Expenditures are budgeted to approximately equate revenues. The fund's expenditures typically come later in the fiscal year.



GENERAL FUND

Revenues

General Fund revenues total $51,395,452 through May 31, 2026. This represents an increase of 7.4% from revenue earned in the preceding year. Investment Earnings decreased $(107,931) or -16.5% driven by falling macroeconomic interest rates per FOMC direction. Also contributing to the decline is a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Fines decreased $(53,124) or -14.1% driven by decreases in both Municipal Court fees and Code Enforcement nuisance code fines. Cost Allocation Rev decreased $(394,873) or -15.7% driven by no FY 2026 budgeted allocation from the Health Insurance Fund.

Following is a percentage summary of total revenues from each major source of General Fund revenue for fiscal year 2025-26, to date.

	Fiscal Year-to-Date 2026	Percentage of Total
Taxes	$ 40,721,481	79.2%
Franchise Fees	2,997,933	5.8%
Investment Earnings	548,055	1.1%
Licenses, permits and fees	1,049,847	2.0%
Fines	324,873	0.6%
Charges for Services	475,995	0.9%
Other Revenues	2,151,048	4.2%
Cost Allocation	2,121,192	4.1%
Transfers In	1,005,029	2.0%
Total	$ 51,395,452	100.0%

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Property Taxes	$ 30,063,075	$ 32,730,074	$ 2,666,999	8.9%
Sales Tax	7,655,418	7,867,276	211,858	2.8%
Liquor Tax	123,952	124,131	179	0.1%
Franchise Fees	2,869,741	2,997,933	128,192	4.5%
Investment Earnings	655,987	548,055	(107,931)	-16.5%
License, Permit & Fee	654,628	1,049,847	395,219	60.4%
Fines	377,998	324,873	(53,124)	-14.1%
Charges for Services	200,347	475,995	275,648	137.6%
Miscellaneous	211,645	406,063	194,418	91.9%
Sale of Capital	-	42,000	42,000	100.0%
Cost Allocation Rev	2,516,065	2,121,192	(394,873)	-15.7%
Intergovernmental	992,777	1,081,298	88,521	8.9%
Operating Grant & Contributions	552,825	621,687	68,862	12.5%
Transfer In	998,750	1,005,029	6,279	0.6%
	$ 47,873,208	$ 51,395,452	$ 3,522,245	7.4%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were $42,651,446 through May 31, 2026. An increase of $1,801,766 or 4.4% from the preceding year. Also note that total current year actuals as a percent of budget is comparable year over year, 65.37% as of FY 2026 and 63.19% as of FY 2025. Prior Year Comparison of General Fund Expenditures by Department through May 2026:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025		
	2025	**2026**	**Amount**	**Percent**	**Material Variance Drivers**
City Council	$ 45,972	$ 25,783	$ (20,188)	-43.9%	
City Manager's Office	933,713	949,048	15,335	1.6%	
City Secretary's Office	567,899	507,626	(60,273)	-10.6%	
Communications	381,174	390,732	9,558	2.5%	
Finance	1,015,546	1,172,501	156,956	15.5%	Driven by temporary services personnel expense. Department is now fully staffed.
Non-Departmental	1,039,675	1,275,328	235,654	22.7%	Driven by building maintenance & repair expense for City Hall flood remediation.
Human Resources	810,749	855,774	45,025	5.6%	
Judicial	84,830	78,367	(6,463)	-7.6%	
Legal Services	537,690	476,221	(61,469)	-11.4%	
Municipal Court	334,640	310,188	(24,452)	-7.3%	
Records Management	115,168	77,487	(37,681)	-32.7%	
Purchasing	193,116	221,292	28,176	14.6%	
Fire	7,635,065	7,932,119	297,054	3.9%	
Police	12,313,974	13,585,755	1,271,781	10.3%	Increased salaries expense for retirement payouts and budgeted Public Safety equity pay
Marshals Service	626	-	(626)	-100.0%	
PS Communication	1,778,025	1,679,550	(98,475)	-5.5%	
Drainage Maint	371,873	293,062	(78,812)	-21.2%	
Engineering/Capital	650,687	914,658	263,972	40.6%	Increased salaries expense due to three vacancies in 1Q FY 2025
Engineering/Development	510,050	268,897	(241,153)	-47.3%	
Engineering/Inspections	362,237	385,710	23,473	6.5%	
Facilities Maintenance	773,942	618,951	(154,991)	-20.0%	
Public Works Admin	592,593	621,969	29,375	5.0%	
Streets Pavement Maint	1,800,070	1,443,712	(356,358)	-19.8%	
Traffic Maint	690,426	1,155,209	464,784	67.3%	Budgeted increase of signal maintenance & repair expenditures
Animal Services	480,956	480,486	(470)	-0.1%	
Code Enforcement	513,190	526,317	13,127	2.6%	
Environmental Services	94,879	84,108	(10,771)	-11.4%	
Neighborhood Svcs Admin	1,013	-	(1,013)	-100.0%	
Building Inspections	576,142	551,639	(24,502)	-4.3%	
Community Development	494,671	501,880	7,210	1.5%	
Economic Development	873,659	860,384	(13,275)	-1.5%	
Library	962,233	872,169	(90,065)	-9.4%	
Parks	1,150,310	1,323,181	172,871	15.0%	Increased grounds repair & maintenance costs
Parks & Recreation Admin	140	(30)	(170)	-121.4%	
ROW Maintenance	350,795	286,258	(64,537)	-18.4%	
Senior Citizens Center	148,679	155,353	6,674	4.5%	
Transfer Out	1,663,276	1,769,761	106,485	6.4%	
	$ 40,849,680	$ 42,651,446	$ 1,801,766	4.4%	

Expenditures for General Fund purposes through May 2026 are outlined as a percentage basis as follows:

Division	**Total**	**Percent**
General Government	$ 6,340,349	15%
Public Safety	23,197,423	54%
Public Works	5,702,168	13%
Neighborhood Services	1,090,911	3%
Development Services	1,913,903	4%
Culture & Recreation	2,636,930	6%
Transfer Out	1,769,761	4%
	$ 42,651,446	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was $17,730,075 through May 31, 2026, an increase of $1,856,202 or 11.7% compared to revenues reported for the same time period in the preceding year. Miscellaneous decreased $(11,218) or -23.8% due to decreases in the recycling revenue stream as well as other miscellaneous revenue accounts. Impact Fee decreased $(81,305) or -18.7% due to due to slower permitting activity.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 14,897,254	$ 16,865,042	$ 1,967,788	13.2%
License, Permit & Fee	9,639	9,017	(622)	-6.5%
Investment Earnings	453,539	431,790	(21,749)	-4.8%
Miscellaneous	47,177	35,960	(11,218)	-23.8%
Impact Fee	435,145	353,839	(81,305)	-18.7%
Cost Allocation Revenue	-	-	-	N/A
Sale of Capital	-	2,974	2,974	N/A
Transfer In	31,119	31,452	334	1.1%
	$ 15,873,873	$ 17,730,075	$ 1,856,202	11.7%

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Water Revenue	$ 7,186,836	$ 8,166,087	$ 979,251	13.6%
Sewer Revenue	6,971,165	7,870,131	898,966	12.9%
Sewer Surcharge	424,324	520,567	96,243	22.7%
Connections & Extensions	30,953	23,356	(7,597)	-24.5%
Penalties	283,976	284,901	925	0.3%
	$ 14,897,254	$ 16,865,042	$ 1,967,788	13.2%

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through May 31, 2026 totaled $18,365,315. This represents an overall increase of $352,299 or 2.0% compared to the preceding year. Personnel Development increased $17,746 or 20.0% due to increased subscriptions and publications expense. Outside Services increased $29,405 or 19.3% due to GIS & Major Basin assessments. Infr Maint & Repair increased $63,408 or 60.0% due to various repair expenses including inline curb stops expense. Insurance increased $54,785 or 42.0% due to higher annual insurance allocation.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 2,011,990	$ 1,948,189	$ (63,801)	-3.2%
Personnel Development	88,880	106,626	17,746	20.0%
Supplies	84,721	64,828	(19,893)	-23.5%
Minor Furn & Equip	92,445	94,259	1,814	2.0%
Outside Services	152,022	181,427	29,405	19.3%
Water Purchases	2,224,111	2,431,474	207,363	9.3%
Sewer Treatment	2,996,295	2,916,431	(79,864)	-2.7%
Infr Maint & Repair	105,697	169,106	63,408	60.0%
Equip Maint & Repair	25,190	5,058	(20,131)	-79.9%
Utilities	161,886	162,321	435	0.3%
Insurance	130,373	185,158	54,785	42.0%
Misc	784,776	831,558	46,781	6.0%
Contribution to ISF	1,406,104	1,542,000	135,896	9.7%
Cost Allocation Exp	875,600	875,600	-	0.0%
Capital Expenditures	64,069	14,013	(50,056)	-78.1%
Debt Service Charges	6,055,489	6,082,262	26,773	0.4%
Transfers Out	753,368	755,007	1,639	0.2%
	$ 18,013,016	$ 18,365,315	$ 352,299	2.0%

4A SALES TAX FUND

Revenues

4A revenue through May 31, 2026 is $5,483,395 and an increase of $2,461 or 0.0% for revenues reported for the same period in the preceding year.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Sales & Use Taxes	$ 3,827,709	$ 3,933,639	$ 105,930	2.8%
OFS-Sale of Capital	1,217,460	1,096,349	(121,111)	-9.9%
Investment Earnings	157,436	152,553	(4,883)	-3.1%
Miscellaneous	278,329	300,854	22,525	8.1%
	$ 5,480,934	$ 5,483,395	$ 2,461	0.0%

Expenditures

Expenditures through May 31, 2026 are $5,523,606 and a decrease of $(1,823,923) or -24.8% for expenses reported for the same period in the preceding year. Personnel Development increased $46,426 or 111.6% due to Memberships & Licenses expense. Incentives increased $433,360 or 43.2% due to companies meeting required benchmarks for reimbursement.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 445,375	$ 482,945	$ 37,569	8.4%
Personnel Development	41,582	88,009	46,426	111.6%
Supplies	4,401	4,612	211	4.8%
Outside Services	83,116	44,756	(38,360)	-46.2%
Infr Maint & Repair	13,581	14,523	942	6.9%
Utilities	5,376	5,701	325	6.0%
Miscellaneous	217,422	214,368	(3,054)	-1.4%
Incentives	1,002,535	1,435,895	433,360	43.2%
Contribution to ISF	308,816	83,312	(225,504)	-73.0%
Cost Allocation Exp	107,504	107,504	-	0.0%
Capital Expenditures	1,693,498	10	(1,693,488)	-100.0%
Transfers Out-Debt Service	3,333,583	2,951,233	(382,350)	-11.5%
Transfers Out	90,739	90,739	-	0.0%
	$ 7,347,529	$ 5,523,606	$ (1,823,923)	-24.8%

4B SALES TAX FUND

Revenues

4B revenue was $4,004,041 through May 31, 2026, an increase of $88,573 or 2.3% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased $(13,957) or -16.5% driven by falling macroeconomic interest rates per FOMC direction. Also contributing to the decline is a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Miscellaneous revenue decreased $(3,400) or -100.0% driven by lower other rental fees for special events.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Sales & Use Taxes	$ 3,827,709	$ 3,933,639	$ 105,930	2.8%
Investment Earnings	84,358	70,401	(13,957)	-16.5%
Miscellaneous revenue	3,400	-	(3,400)	-100.0%
	$ 3,915,467	$ 4,004,041	$ 88,573	2.3%

Expenditures

Expenditures through May 31, 2026 are $6,665,377 and an increase of $429,285 or 6.9% for expenses reported for the same period in the preceding year. Personnel Development increased $1,706 or 80.9% driven by travel costs associated with the CAPRA accreditation process. Infr Maint & Repair increased $16,265 or 100% driven by budgeted grounds maintenance and repair expense. Miscellaneous increased $22,674 or 36.4% driven by project/event/meeting expenses. Transfer Out-Debt Service increased $466,636 or 19.3% driven by higher annual February principal and interest debt payment. Transfer Out-Chisenhall increased $259,278 or 100% driven by it being new in FY 2026.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	$ 233,941	$ 198,201	$ (35,740)	-15.3%
Personnel Development	2,108	3,813	1,706	80.9%
Supplies	708	75	(634)	-89.4%
Minor Furn & Equip	20,034	20,795	761	3.8%
Outside Services	12,354	10,951	(1,403)	-11.4%
Infr Maint & Repair	-	16,265	16,265	100.0%
Miscellaneous	62,225	84,899	22,674	36.4%
Utilities	-	-	-	N/A
Incentive Payments	23,293	-	(23,293)	-100.0%
Contribution to ISF	24,344	3,600	(20,744)	-85.2%
Cost Allocation Exp	70,216	70,216	-	0.0%
Capital Expenditures	61,380	1,300	(60,080)	-97.9%
Transfer Out-Parks Perf Fund	2,166,632	2,345,680	179,048	8.3%
Transfer Out-Debt Service	2,413,083	2,879,719	466,636	19.3%
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	1,145,773	770,584	(375,189)	-32.7%
Transfer Out-Chisenhall	-	259,278	259,278	100.0%
Transfer Out-Bartlett	-	-	-	N/A
	$ 6,236,092	$ 6,665,377	$ 429,285	6.9%

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was $3,896,484 through May 31, 2026, a decrease of $(72,140) or -1.8% compared to revenue reported for the same time period in the preceding year. Charges for Services decreased $(230,702) or -13.5% driven by a decrease in BRiCk membership revenue. Investment Earnings decreased $(13,571) or -40.6% driven by a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Miscellaneous decreased $(6,915) or -11.1% driven by a TML insurance reimbursement in FY 2025.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 1,706,270	$ 1,475,568	$ (230,702)	-13.5%
Investment Earnings	33,452	19,881	(13,571)	-40.6%
Miscellaneous	62,270	55,355	(6,915)	-11.1%
Transfer In-4B	2,166,632	2,345,680	179,048	8.3%
	$ 3,968,624	$ 3,896,484	$ (72,140)	-1.8%

Expenditures

Expenditures through May 31, 2026 totaled $3,701,018. This represents an overall increase of $401,485 or a 12.2% increase from the preceding year. Personnel Development increased $5,131 or 37.9% driven by increased travel & training. Minor Furn & Equip increased $56,960, driven by minor apparatus expenditures. Outside Services increased $75,829, driven by increased janitorial services expense. Equip Maint & Repair increased $5,336 or 36.7% driven by BRiCk pipe leak repair. Insurance increased $66,567 or 60.3% driven by increased annual insurance billing. Capital Expenditures increased $263,449, driven by equipment for athletic fields.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 1,713,620	$ 1,806,397	$ 92,777	5.4%
Personnel Development	13,556	18,687	5,131	37.9%
Supplies	88,583	95,120	6,537	7.4%
Minor Furn & Equip	7,507	64,468	56,960	758.7%
Outside Services	32,613	108,442	75,829	232.5%
Infr Maint & Repair	190,839	178,467	(12,372)	-6.5%
Equip Maint & Repair	14,543	19,878	5,336	36.7%
Utilities	347,112	187,297	(159,815)	-46.0%
Insurance	110,345	176,912	66,567	60.3%
Miscellaneous	54,667	45,929	(8,738)	-16.0%
Contribution to ISF	248,200	258,024	9,824	4.0%
Cost Allocation Exp	477,088	477,088	-	0.0%
Capital Expenditures	860	264,309	263,449	30634.0%
	$ 3,299,533	$ 3,701,018	$ 401,485	12.2%

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was $1,537,786 through May 31, 2026. This represents an overall increase of $190,620 or a 14.1% increase from the preceding year.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 1,324,265	$ 1,514,807	$ 190,542	14.4%
Investment Earnings	22,901	22,979	78	0.3%
Transfer In	-	-	-	N/A
	$ 1,347,166	$ 1,537,786	$ 190,620	14.1%

Expenditures

Expenditures through May 31, 2026 totaled $1,589,087. This represents an overall increase of $505,014 or a 46.6% increase from the preceding year. Personnel increased $306,128 or 21.7% driven by an increase in salaries and related benefits for added positions, as well as overtime expense for Fire Medical Transport. Personnel Grant Reimbursement has decreased $124,556 or 26.1% as ARPA money is used up. Supplies increased $13,672 or 19.5% driven by an increase in safety supplies expense. Contribution to ISF increased $58,968 or 135.0% driven by increased budgeted allocation for the Contribution to Equipment Services Fund and IT Contribution.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 1,412,461	$ 1,718,589	$ 306,128	21.7%
Personnel Grant Reimburse	(477,536)	(352,980)	124,556	-26.1%
Med Director/Lease	35,350	37,040	1,690	4.8%
Supplies	70,117	83,789	13,672	19.5%
Contribution to ISF	43,680	102,648	58,968	135.0%
	$ 1,084,073	$ 1,589,087	$ 505,014	46.6%

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 $1,771,923 through May 31, 2026. The Street Maintenance allocation is a function of property tax collection receipt timing.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Investment Earnings	$ 25,373	$ 27,163	$ 1,789	7.1%
Transfer In	1,663,276	1,744,761	81,485	4.9%
	$ 1,688,649	$ 1,771,923	$ 83,274	4.9%

Expenditures

Expenditures through May 31, 2026 totaled $149,701. The Street Maintenance Fund has budgeted for engineering and other outside services and street maintenance and repair expense for FY 2026.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Outside Services	$ 24,286	$ -	$ (24,286)	-100.0%
Infr Maint & Repair	743,208	149,701	(593,507)	-79.9%
Capital Expenditures	6,055	-	(6,055)	-100.0%
	$ 773,549	$ 149,701	$ (623,848)	-80.6%

May-26

General Fund - Schedule of Revenues

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	29,801,570	32,239,467	-	32,239,467	32,391,100	(151,633)	100.47%	100.17%
Ad Val Taxes - Delinquent	91,955	130,000	-	130,000	164,048	(34,048)	126.19%	70.73%
Ad Val Taxes - Pen & Int	169,551	230,000	-	230,000	174,925	55,075	76.05%	73.72%
PROPERTY TAXES TOTAL	$ 30,063,075	$ 32,599,467		$ 32,599,467	$ 32,730,074	$ (130,607)	100.40%	99.84%
Sales Tax	7,655,418	15,987,468	-	15,987,468	7,867,276	8,120,192	49.21%	50.08%
Liquor Tax	123,952	258,743	-	258,743	124,131	134,612	47.97%	57.41%
SALES TAX TOTAL	$ 7,779,370	$ 16,246,211		$ 16,246,211	$ 7,991,407	$ 8,254,804	49.19%	50.18%
W&S Franchise Fee	729,890	1,138,628	-	1,138,628	751,787	386,841	66.03%	66.67%
Electric Util Franchise	1,291,018	2,097,324	-	2,097,324	1,302,186	795,138	62.09%	64.02%
Telephone Franchise Fees	30,963	54,080	-	54,080	27,853	26,227	51.50%	59.54%
Telecable Franchise Fees	71,438	129,137	-	129,137	66,119	63,018	51.20%	57.53%
Natural Gas Franchise Fee	356,981	360,431	-	360,431	425,598	(65,167)	118.08%	103.00%
Solid Waste Franchise Fee	173,795	308,256	-	308,256	191,034	117,222	61.97%	58.64%
SW Internal Srv Franchise	215,656	336,423	-	336,423	233,355	103,068	69.36%	66.67%
FRANCHISE FEES TOTAL	$ 2,869,741	$ 4,424,279		$ 4,424,279	$ 2,997,933	$ 1,426,346	67.76%	67.46%
INVESTMENT EARNINGS TOTAL	$ 655,987	$ 828,100	$ -	$ 828,100	$ 548,055	$ 280,045	66.18%	109.33%
LICENSE, PERMIT, FEE TOTAL	$ 654,628	$ 1,474,716	$ -	$ 1,474,716	$ 1,049,847	$ 424,869	71.19%	42.10%
FINES TOTAL	$ 377,998	$ 655,243	$ -	$ 655,243	$ 324,873	$ 330,370	49.58%	44.31%
CHARGES FOR SERVICES TOTAL	$ 200,347	$ 363,722	$ -	$ 363,722	$ 475,995	$ (112,273)	130.87%	69.01%
MISC TOTAL	$ 211,645	$ 604,384	$ 354,053	$ 958,437	$ 406,063	$ 552,374	42.37%	35.27%
SALE OF CAPITAL TOTAL	$ -	$ -	$ -	$ -	$ 42,000	$ (42,000)	N/A	0.00%
Cost Allocation From SRF	25,152	37,710	-	37,710	11,816	25,894	31.33%	66.70%
Cost allocation from 4A	107,504	161,260	-	161,260	107,504	53,756	66.67%	66.67%
Cost allocation from 4B	70,216	105,320	-	105,320	70,216	35,104	66.67%	66.67%
Cost allocation from PPF	477,088	715,620	-	715,620	477,088	238,532	66.67%	66.67%
Cost allocation from HMF	17,752	26,630	-	26,630	17,752	8,878	66.66%	66.66%
Cost allocation from TIF	25,064	37,590	-	37,590	25,064	12,526	66.68%	66.68%
Cost allocation from Misc SRF	12,480	18,720	-	18,720	12,480	6,240	66.67%	66.67%
Cost allocation from DS	813	1,220	-	1,220	464	756	38.03%	66.67%
Cost allocation from WS	875,600	1,313,390	-	1,313,390	875,600	437,790	66.67%	66.67%
Cost allocation from SW	35,456	53,180	-	53,180	36,520	16,660	68.67%	66.67%
Cost allocation from Golf	192,176	268,260	-	268,260	192,176	76,084	71.64%	66.67%
Cost allocation from CEM	520	780	-	780	520	260	66.67%	66.67%
Cost allocation from ERF	3,900	5,850	-	5,850	2,512	3,338	42.94%	66.67%
Cost allocation from ESF	116,144	174,220	-	174,220	116,144	58,076	66.67%	66.67%
Cost allocation from SSR	175,336	263,000	-	263,000	175,336	87,664	66.67%	66.67%
Cost allocation from HIF	380,864	-	-	-	-	-	N/A	66.67%
COST ALLOCATION REV TOTAL	$ 2,516,065	$ 3,182,750		$ 3,182,750	$ 2,121,192	$ 1,061,558	66.65%	66.67%
Receipts from Counties	-	-	-	-	-	-	N/A	0.00%
Receipts From State	-	-	-	-	19,884	(19,884)	N/A	N/A
Receipts From Federal Govn	992,777	1,016,038	-	1,016,038	1,061,414	(45,376)	104.47%	100.20%
Receipts From Other Agencies	-	-	-	-	-	-	N/A	N/A
INTERGOVERNMENTAL TOTAL	$ 992,777	$ 1,016,038	$ -	$ 1,016,038	$ 1,081,298	$ (65,260)	106.42%	99.35%
School Resource Officers	518,498	1,220,507	-	1,220,507	622,749	597,758	51.02%	50.00%
Auto Task Force Reimb	30,340	41,618	-	41,618	-	41,618	0.00%	72.90%
Reimbursable Overtime	3,987	-	-	-	(1,062)	1,062	N/A	N/A
OPER GRANT & CONTR TOTAL	$ 552,825	$ 1,262,125		$ 1,262,125	$ 621,687	$ 640,438	49.26%	51.25%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	N/A
Transfer from WS	753,368	-	-	-	755,007	(755,007)	N/A	66.67%
Transfer In	-	1,511,626	-	1,511,626	-	1,511,626	0.00%	0.00%
Transfer From 4A	90,739	-	-	-	90,739	(90,739)	N/A	66.67%
Transfer From TIF2	154,643	-	-	-	159,282	(159,282)	N/A	66.67%
Transfer from Support Svc	-	-	31,750	31,750	-	31,750	0.00%	N/A
TRANSFER IN TOTAL	$ 998,750	$ 1,511,626	$ 31,750	$ 1,543,376	$ 1,005,029	$ 538,347	65.12%	30.98%
TOTAL REVENUE	$ 47,873,208	$ 64,168,661	$ 385,803	$ 64,554,464	$ 51,395,452	$ 13,159,012	79.62%	74.75%

May-26

General Fund - Schedule of Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
GENERAL GOVERNMENT									
City Council	45,972	54,692	-	54,692	1,322	25,783	27,587	47.14%	51.22%
City Manager's Office	933,713	1,442,142	31,750	1,473,892	784	949,048	524,060	64.39%	68.78%
City Secretary's Office	567,899	895,154	-	895,154	35,734	507,626	351,794	56.71%	62.60%
Communications	381,174	654,910	-	654,910	912	390,732	263,266	59.66%	59.70%
Finance	1,015,546	1,883,444	-	1,883,444	40,725	1,172,501	670,218	62.25%	59.67%
Non-Departmental	1,039,675	568,416	385,878	954,294	190,101	1,275,328	(511,135)	133.64%	152.48%
Human Resources	810,749	1,310,652	-	1,310,652	32,105	855,774	422,773	65.29%	60.58%
Judicial	84,830	137,650	-	137,650	-	78,367	59,283	56.93%	61.75%
Legal Services	537,690	762,468	-	762,468	58,175	476,221	228,071	62.46%	55.68%
Municipal Court	334,640	559,167	-	559,167	5,196	310,188	243,783	55.47%	58.99%
Records Management	115,168	123,239	-	123,239	3,689	77,487	42,064	62.88%	88.26%
Purchasing	193,116	304,133	-	304,133	5,244	221,292	77,597	72.76%	57.19%
Risk Management	-	24	-	24	-	-	24	0.00%	N/A
GENERAL GOVERNMENT TOTAL	$ 6,060,171	$ 8,696,091	$ 417,628	$ 9,113,719	$ 373,986	$ 6,340,349	$ 2,399,383	69.57%	68.45%
PUBLIC SAFETY									
Fire	7,635,065	12,136,501	40,450	12,176,951	289,801	7,932,119	3,955,031	65.14%	64.77%
Police	12,313,974	20,242,250	-	20,242,250	117,058	13,585,755	6,539,438	67.12%	63.08%
Marshals Service	626	-	-	-	-	-	-	N/A	N/A
Public Safety Communications	1,778,025	2,627,602	-	2,627,602	9,217	1,679,550	938,836	63.92%	57.92%
PUBLIC SAFETY TOTAL	$ 21,727,689	$ 35,006,353	$ 40,450	$ 35,046,803	$ 416,075	$ 23,197,423	$ 11,433,305	66.19%	63.20%
PUBLIC WORKS									
Drainage Maint	371,873	551,411	-	551,411	3,239	293,062	255,110	53.15%	50.08%
Engineering/Capital	650,687	174,720	75,209	249,929	20,367	914,658	(685,096)	365.97%	44.33%
Engineering/Development	510,050	577,926	137,728	715,654	216,095	268,897	230,662	37.57%	53.38%
Engineering/Inspections	362,237	626,558	-	626,558	500	385,710	240,348	61.56%	59.83%
Facilities Maintenance	773,942	976,169	97,525	1,073,694	119,121	618,951	335,622	57.65%	64.36%
Public Works Admin	592,593	1,059,020	529	1,059,549	1,030	621,969	436,551	58.70%	59.93%
Streets Pavement Maint	1,800,070	4,239,778	107,252	4,347,030	864,894	1,443,712	2,038,424	33.21%	52.10%
Traffic Maint	690,426	1,449,252	360,363	1,809,615	106,108	1,155,209	548,298	63.84%	37.07%
PUBLIC WORKS TOTAL	$ 5,751,879	$ 9,654,834	$ 778,606	$ 10,433,440	$ 1,331,354	$ 5,702,168	$ 3,399,918	54.65%	50.99%
NEIGHBORHOOD SERVICES									
Animal Services	480,956	805,810	-	805,810	3,354	480,486	321,970	59.63%	59.05%
Code Enforcement	513,190	793,370	-	793,370	5,624	526,317	261,429	66.34%	64.28%
Environmental Services	94,879	134,707	-	134,707	-	84,108	50,599	62.44%	61.27%
Neighborhood Svcs Admin	1,013	-	-	-	-	-	-	N/A	N/A
NEIGHBORHOOD SERVICES TOTAL	$ 1,090,037	$ 1,733,887	$ -	$ 1,733,887	$ 8,978	$ 1,090,911	$ 633,998	62.92%	61.66%
DEVELOPMENT SERVICES									
Building Inspections	576,142	978,152	-	978,152	295	551,639	426,218	56.40%	64.34%
Community Development	494,671	799,077	-	799,077	5,267	501,880	291,930	62.81%	28.43%
Economic Development	873,659	1,129,787	-	1,129,787	333,117	860,384	(63,714)	76.15%	1668.24%
DEVELOPMENT SERVICES TOTAL	$ 1,944,471	$ 2,907,016	$ -	$ 2,907,016	$ 338,679	$ 1,913,903	$ 654,434	65.84%	72.34%
CULTURE & RECREATION									
Library	962,233	1,364,753	-	1,364,753	69,366	872,169	423,218	63.91%	64.77%
Parks	1,150,310	1,934,230	61,400	1,995,630	35,072	1,323,181	637,377	66.30%	67.58%
Parks & Recreation Admin	140	-	-	-	-	(30)	30	N/A	N/A
ROW Maintenance	350,795	687,558	(6,900)	680,658	203,156	286,258	191,244	42.06%	57.47%
Senior Center	148,679	236,500	-	236,500	3,957	155,353	77,190	65.69%	64.71%
CULTURE & RECREATION TOTAL	$ 2,612,157	$ 4,223,041	$ 54,500	$ 4,277,541	$ 311,552	$ 2,636,930	$ 1,329,060	61.65%	64.85%
TRANSFER OUT									
Transfers Out	1,663,276	1,735,548	-	1,735,548	-	1,744,761	(9,213)	100.53%	101.06%
Transfer Out-Non Bond CIP	-	-	-	-	-	25,000	(25,000)	N/A	N/A
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	$ 1,663,276	$ 1,735,548	$ -	$ 1,735,548	$ -	$ 1,769,761	$ (34,213)	101.97%	101.06%
TOTAL EXPENDITURE	$ 40,849,680	$ 63,956,770	$ 1,291,184	$ 65,247,954	$ 2,780,623	$ 42,651,446	$ 19,815,885	65.37%	63.19%

May-26

Water and Sewer Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	14,897,254	30,092,338	-	30,092,338	-	16,865,042	13,227,296	56.04%	52.6%
LICENSE,PERMIT & FEE	9,639	20,000	-	20,000	-	9,017	10,983	45.08%	48.20%
INVESTMENT EARNINGS	453,539	450,000	-	450,000	-	431,790	18,210	95.95%	100.79%
MISCELLANEOUS	47,177	43,922	-	43,922	-	35,960	7,962	81.87%	107.41%
IMPACT FEE	435,145	1,030,000	-	1,030,000	-	353,839	676,161	34.35%	42.25%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	0.00%
OFS-SALE OF CAPITAL	-	-	-	-	-	2,974	(2,974)	N/A	0.00%
TRANSFER IN	31,119	46,979	-	46,979	-	31,452	15,527	66.95%	66.24%
TOTAL REVENUE	**$ 15,873,873**	**$ 31,727,239**	**$ -**	**$ 31,727,239**	**$ -**	**$ 17,730,075**	**$ 13,997,164**	**55.88%**	**53.01%**
PERSONNEL	2,011,990	3,285,442	-	3,285,442	-	1,948,189	1,337,253	59.30%	58.73%
PERSONNEL DEVELOPMNT	88,880	115,173	-	115,173	-	106,626	8,547	92.58%	52.45%
SUPPLIES	84,721	119,995	-	119,995	13,212	64,828	41,956	54.03%	71.40%
MINOR FURN & EQUIP	92,445	221,275	18,828	240,103	2,504	94,259	143,341	39.26%	32.18%
OUTSIDE SERVICES	152,022	737,486	(14,007)	723,479	88,601	181,427	453,451	25.08%	31.47%
WATER PURCHASES	2,224,111	5,966,161	-	5,966,161	-	2,431,474	3,534,687	40.75%	40.17%
SEWER TREATMENT	2,996,295	5,938,334	-	5,938,334	-	2,916,431	3,021,903	49.11%	51.36%
INFR MAINT & REPAIR	105,697	286,050	34,142	320,192	2,705	169,106	148,381	52.81%	37.02%
EQUIP MAINT & REPAIR	25,190	25,325	(4,821)	20,504	2,773	5,058	12,673	24.67%	74.94%
UTILITIES	161,886	396,441	-	396,441	-	162,321	234,120	40.94%	38.20%
INSURANCE	130,373	298,308	-	298,308	-	185,158	113,150	62.07%	108.03%
MISC	784,776	1,297,350	-	1,297,350	6,644	831,558	459,149	64.10%	56.56%
CONTRIBUTION TO ISF	1,406,104	2,312,991	-	2,312,991	-	1,542,000	770,991	66.67%	66.67%
COST ALLOCATION EXP	875,600	1,313,390	-	1,313,390	-	875,600	437,790	66.67%	66.67%
CAPITAL EXPENDITURES	64,069	263,500	-	263,500	110,299	14,013	139,189	5.32%	23.92%
DEBT SERVICE CHARGES	6,055,489	7,536,331	-	7,536,331	-	6,082,262	1,454,069	80.71%	86.96%
TRANSFERS OUT	-	-	-	-	-	-	-	N/A	0.00%
TRANSFERS OUT-GENERAL FUND	753,368	1,132,511	-	1,132,511	-	755,007	377,504	66.67%	66.67%
TOTAL EXPENDITURE	**$ 18,013,016**	**$ 31,246,063**	**$ 34,142**	**$ 31,280,205**	**$ 226,737**	**$ 18,365,315**	**$ 12,688,153**	**58.71%**	**57.27%**

For purposes of this report, the Water & Wastewater Fund is combined with the Water Impact Fee Fund and Sewer Impact Fee Fund, referred to throughout as the Water & Wastewater Fund for collective reporting purposes.

May-26

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	3,827,709	7,993,732	-	7,993,732	-	3,933,639	4,060,093	49.21%	50.08%
OFS-SALE OF CAPITAL	1,217,460	-	-	-	-	1,096,349	(1,096,349)	N/A	51.26%
INVESTMENT EARNINGS	157,436	220,500	-	220,500	-	152,553	67,947	69.18%	209.91%
MISCELLANEOUS	278,329	310,622	-	310,622	-	300,854	9,768	96.86%	92.29%
TOTAL REVENUE	**$ 5,480,934**	**$ 8,524,854**	**$ -**	**$ 8,524,854**	**$ -**	**$ 5,483,395**	**$ 3,041,459**	**64.32%**	**52.72%**
PERSONNEL	445,375	738,400	-	738,400	-	482,945	255,456	65.40%	60.09%
PERSONNEL DEVELOPMNT	41,582	119,500	-	119,500	3,440	88,009	28,051	73.65%	40.94%
SUPPLIES	4,401	6,500	-	6,500	-	4,612	1,888	70.95%	50.29%
MINOR FURN & EQUIP	-	-	-	-	-	-	-	N/A	0.00%
OUTSIDE SERVICES	83,116	155,000	-	155,000	11,395	44,756	98,849	28.87%	51.13%
INFR MAINT & REPAIR	13,581	27,500	-	27,500	-	14,523	12,977	52.81%	49.38%
UTILITIES	5,376	20,915	-	20,915	-	5,701	15,214	27.26%	20.00%
MISC	217,422	332,500	-	332,500	9,175	214,368	108,957	64.47%	64.21%
INCENTIVE PAYMENTS	1,002,535	7,445,000	15,632	7,460,632	2,972,750	1,435,895	3,051,987	19.25%	16.74%
CONTRIBUTION TO ISF	308,816	124,972	-	124,972	-	83,312	41,660	66.66%	66.67%
COST ALLOCATION EXP	107,504	161,260	-	161,260	-	107,504	53,756	66.67%	66.67%
CAPITAL EXPENDITURES	1,693,498	-	-	-	-	10	(10)	N/A	153.95%
TRANSFER OUT-DEBT SERVICE	3,333,583	3,997,929	(136,109)	3,861,820	-	2,951,233	910,587	76.42%	80.78%
TRANSFERS OUT	90,739	-	136,109	136,109	-	90,739	45,370	66.67%	66.67%
TOTAL EXPENDITURE	**$ 7,347,529**	**$ 13,129,476**	**$ 15,632**	**$ 13,145,108**	**$ 2,996,760**	**$ 5,523,606**	**$ 4,624,741**	**42.02%**	**54.90%**

May-26

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	3,827,709	7,993,732	-	7,993,732	-	3,933,639	4,060,093	49.21%	50.08%
INVESTMENT EARNINGS	84,358	117,600	-	117,600	-	70,401	47,199	59.87%	64.89%
MISCELLANEOUS	3,400	46,007	(28,000)	18,007	-	-	18,007	0.00%	8.20%
TOTAL REVENUE	**$ 3,915,467**	**$ 8,157,339**	**$ (28,000)**	**$ 8,129,339**	**$ -**	**$ 4,004,041**	**$ 4,125,298**	**49.25%**	**50.10%**
PERSONNEL	233,941	370,347	-	370,347	-	198,201	172,146	53.52%	67.28%
PERSONNEL DEVELOPMNT	2,108	4,865	-	4,865	-	3,813	1,052	78.39%	43.33%
SUPPLIES	708	4,500	-	4,500	-	75	4,425	1.67%	33.43%
MINOR FURN & EQUIP	20,034	32,900	-	32,900	3,255	20,795	8,850	63.21%	59.20%
OUTSIDE SERVICES	12,354	30,000	-	30,000	8,895	10,951	10,153	36.50%	60.22%
INFR MAINT & REPAIR	-	-	28,000	28,000	-	16,265	11,735	58.09%	N/A
MISC	62,225	141,440	75,000	216,440	30,082	84,899	101,458	39.23%	44.33%
UTILITIES	-	52,600	-	52,600	-	-	52,600	0.00%	0.00%
INCENTIVE PAYMENTS	23,293	39,203	-	39,203	36,953	-	2,250	0.00%	17.11%
CONTRIBUTION TO ISF	24,344	5,402	-	5,402	-	3,600	1,802	66.64%	66.68%
COST ALLOCATION EXP	70,216	105,320	-	105,320	-	70,216	35,104	66.67%	66.67%
CAPITAL EXPENDITURES	61,380	50,000	1,300	51,300	-	1,300	50,000	2.53%	87.50%
TRANSFER OUT-PARK PERF	2,166,632	3,518,518	(107,285)	3,411,233	-	2,345,680	1,065,553	68.76%	66.67%
TRANSFER OUT-DEBT SERVICE	2,413,083	3,641,078	-	3,641,078	-	2,879,719	761,359	79.09%	79.49%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	1,145,773	1,155,874	-	1,155,874	-	770,584	385,290	66.67%	98.28%
TRANSFER OUT-CHISENHALL	-	-	967,496	967,496	-	259,278	708,218	26.80%	N/A
TRANSFER OUT-BARTLETT	-	-	195,607	195,607	-	-	195,607	0.00%	N/A
TOTAL EXPENDITURE	**$ 6,236,092**	**$ 9,152,047**	**$ 1,160,118**	**$ 10,312,165**	**$ 79,186**	**$ 6,665,377**	**$ 3,567,602**	**64.64%**	**74.22%**

May-26

Parks Performance Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,706,270	2,941,652	-	2,941,652	-	1,475,568	1,466,084	50.16%	72.01%
INVESTMENT EARNINGS	33,452	49,000	-	49,000	-	19,881	29,119	40.57%	324.78%
MISCELLANEOUS	62,270	100,000	-	100,000	-	55,355	44,645	55.35%	1511.41%
TRANSFER IN-4B	2,166,632	3,518,518	-	3,518,518	-	2,345,680	1,172,838	66.67%	66.67%
TOTAL REVENUE	**$ 3,968,624**	**$ 6,609,170**	**$ -**	**$ 6,609,170**	**$ -**	**$ 3,896,484**	**$ 2,712,686**	**58.96%**	**70.44%**
PERSONNEL	1,713,620	3,402,633	84,598	3,487,231	-	1,806,397	1,680,834	51.80%	55.06%
PERSONNEL DEVELOPMNT	13,556	130,049	(88,504)	41,645	-	18,687	22,958	44.87%	57.11%
SUPPLIES	88,583	193,162	1,726	195,390	67,518	95,120	32,752	48.68%	46.04%
MINOR FURN & EQUIP	7,507	141,043	(31,846)	109,197	4,084	64,468	40,645	59.04%	17.63%
OUTSIDE SERVICES	32,613	68,738	76,131	142,769	16,542	108,442	17,785	75.96%	22.98%
INFR MAINT & REPAIR	190,839	349,421	75,379	426,800	176,965	178,467	71,369	41.82%	59.92%
EQUIP MAINT & REPAIR	14,543	121,784	(89,030)	38,361	13,138	19,878	5,345	51.82%	49.23%
UTILITIES	347,112	581,712	(4,850)	576,862	-	187,297	389,565	32.47%	62.14%
INSURANCE	110,345	170,043	8,500	178,543	-	176,912	1,631	99.09%	100.00%
MISC	54,667	186,770	(10,462)	170,199	46,876	45,929	77,394	26.99%	38.90%
CONTRIBUTION TO ISF	248,200	387,040	10,000	397,040	-	258,024	139,016	64.99%	66.67%
COST ALLOCATION EXP	477,088	715,620	-	715,620	-	477,088	238,532	66.67%	66.67%
CAPITAL EXPENDITURES	860	161,152	256,173	417,325	4,072	264,309	148,944	63.33%	0.30%
TOTAL EXPENDITURE	**$ 3,299,533**	**$ 6,609,167**	**$ 287,815**	**$ 6,896,982**	**$ 329,195**	**$ 3,701,018**	**$ 2,866,769**	**53.66%**	**54.61%**

May-26

MEDICAL TRANSPORT - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,324,265	2,281,052	-	2,281,052	-	1,514,807	766,245	66.41%	67.56%
INVESTMENT EARNINGS	22,901	39,200	-	39,200	-	22,979	16,221	58.62%	57.25%
TRANSFER IN	-	-	-	-	-	-	-	N/A	0.00%
TOTAL REVENUE	**$ 1,347,166**	**$ 2,320,252**	**$ -**	**$ 2,320,252**	**$ -**	**$ 1,537,786**	**782,466**	**66.28%**	**51.52%**
PERSONNEL	1,412,461	2,563,079	-	2,563,079	-	1,718,589	844,490	67.05%	60.36%
PERSONNEL DEVELOPMNT	-	3,000	-	3,000	-	-	3,000	0.00%	N/A
PERSONNEL GRANT REIMBURSE	(477,536)	(1,263,755)	-	(1,263,755)	-	(352,980)	(910,775)	27.93%	N/A
MED DIRECTOR/LEASE	35,350	95,000	-	95,000	26,560	37,040	31,400	38.99%	37.19%
SUPPLIES	70,117	126,484	-	126,484	62,291	83,789	(19,597)	66.25%	67.54%
MINOR FURN & EQUIP	-	15,000	-	15,000	-	-	15,000	0.00%	N/A
CONTRIBUTION TO ISF	43,680	153,962	-	153,962	-	102,648	51,314	66.67%	66.67%
MISC	-	5,270	-	5,270	-	-	5,270	0.00%	N/A
TOTAL EXPENDITURE	**$ 1,084,073**	**$ 1,698,040**	**$ -**	**$ 1,698,040**	**$ 88,851**	**$ 1,589,087**	**$ 20,102**	**93.58%**	**41.63%**

May-26

STREET MAINTENANCE FUND - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
PROPERTY TAXES	-	-	-	-	-	-	-	N/A	N/A
INVESTMENT EARNINGS	25,373	34,300	-	34,300	-	27,163	7,137	79.19%	126.87%
TRANSFER IN	1,663,276	1,667,045	-	1,667,045	-	1,744,761	(77,716)	104.66%	101.06%
TOTAL REVENUE	**$ 1,688,649**	**$ 1,701,345**	**$ -**	**$ 1,701,345**	**$ -**	**$ 1,771,923**	**(70,578)**	**104.15%**	**101.37%**
OUTSIDE SERVICES	24,286	30,000	150,000	187,800	30,000	-	157,800	0.00%	40.22%
INFR MAINT & REPAIR	743,208	1,686,345	(150,000)	1,528,545	432,125	149,701	946,719	9.79%	46.47%
CAPITAL EXPENDITURES	6,055	-	-	-	-	-	-	N/A	100.00%
TOTAL EXPENDITURE	**$ 773,549**	**$ 1,716,345**	**$ -**	**$ 1,716,345**	**$ 462,125**	**$ 149,701**	**$ 1,104,519**	**8.72%**	**46.44%**

Section 2

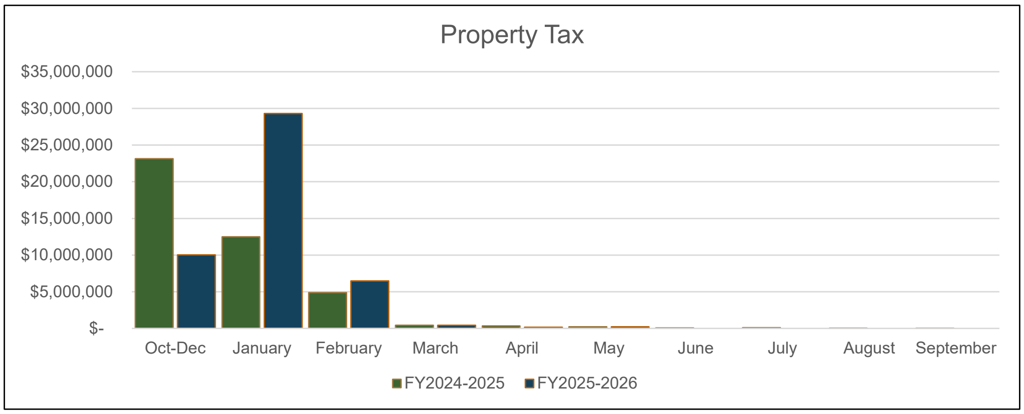
City of Burleson
Monthly Financial Report

This section contains a summary of the key economic indicators by analyzing major revenue sources and building permit activity.

Economic Analysis

2025-2026 YEAR-TO-DATE
Current Property Tax
General Fund, Debt Service Fund & TIF Fund

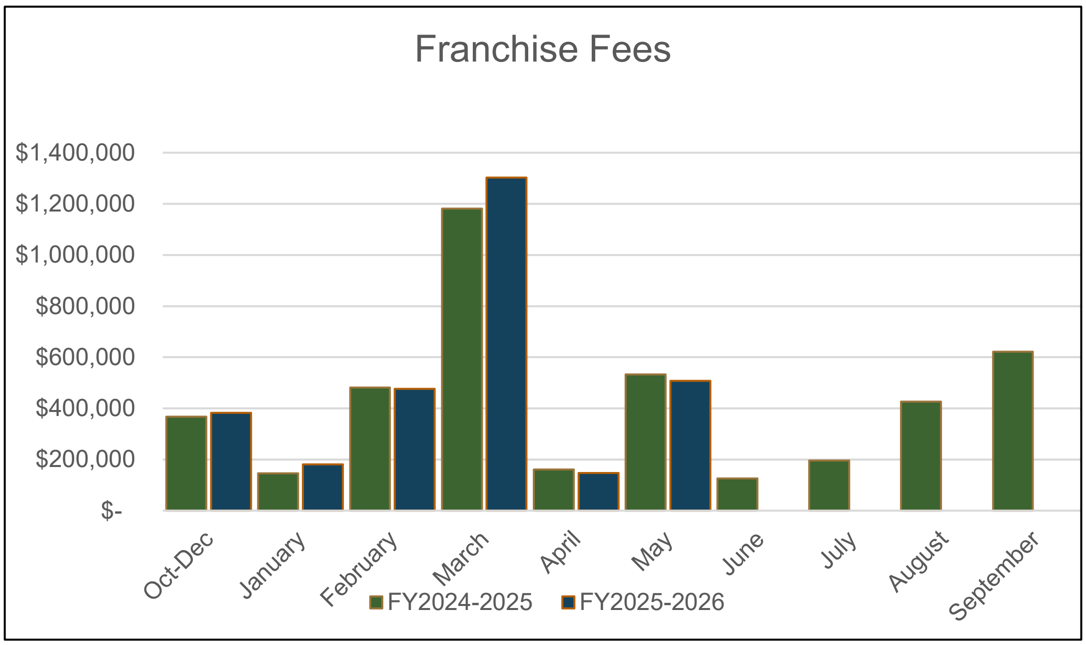
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 46,459,200	$ 10,016,959	21.56%	$ 23,126,271	$ (13,109,312)
January	46,459,200	29,317,725	63.10%	12,492,227	16,825,498
February	46,459,200	6,485,978	13.96%	4,893,977	1,592,001
March	46,459,200	415,498	0.89%	426,719	(11,221)
April	46,459,200	144,119	0.31%	338,456	(194,337)
May	46,459,200	207,532	0.45%	206,785	746
June	46,459,200	-	0.00%	69,788	-
July	46,459,200	-	0.00%	103,389	-
August	46,459,200	-	0.00%	37,248	-
September	46,459,200	-	0.00%	28,683	-
	$ 46,459,200	$ 46,587,811	100.28%	$ 41,723,543	$ 5,103,376



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

2025-2026 YEAR-TO-DATE
Franchise Fees

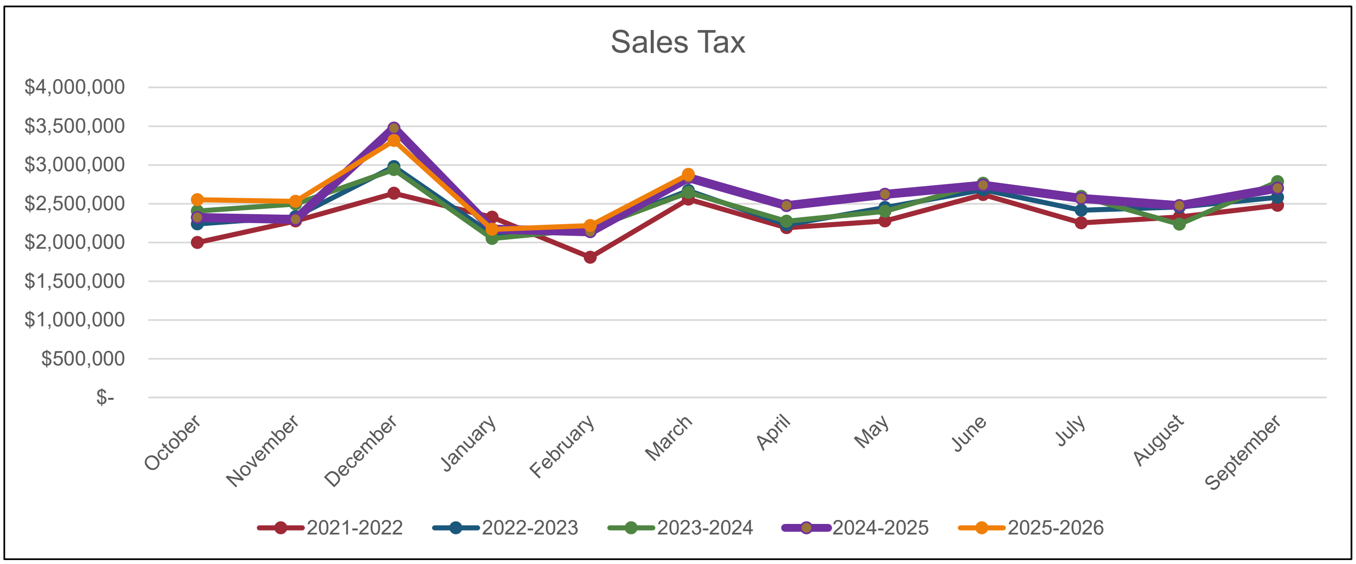
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 4,424,279	$ 382,695	8.65%	$ 367,602	$ 15,094
January	4,424,279	181,335	4.10%	146,135	35,200
February	4,424,279	476,038	10.76%	481,519	(5,480)
March	4,424,279	1,302,608	29.44%	1,180,701	121,907
April	4,424,279	147,436	3.33%	160,404	(12,968)
May	4,424,279	507,821	11.48%	533,381	(25,560)
June	4,424,279	-	0.00%	126,451	-
July	4,424,279	-	0.00%	195,711	-
August	4,424,279	-	0.00%	426,319	-
September	4,424,279	-	0.00%	621,582	-
	$ 4,424,279	$ 2,997,932	68%	$ 4,239,804	$ 128,192



2025-2026 YEAR-TO-DATE
Sales Tax

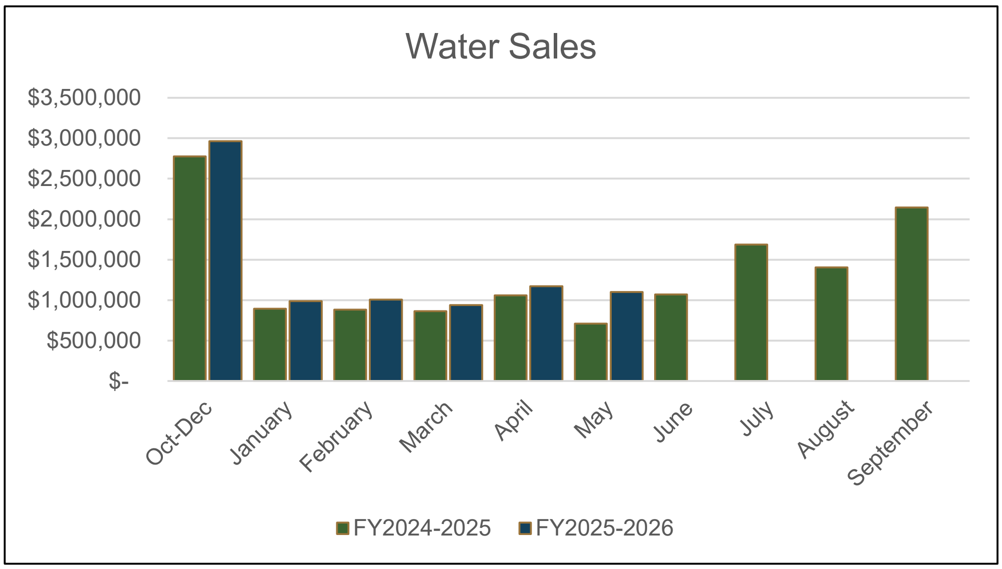
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Yr/Yr
October	$ 1,998,364	$ 2,239,452	$ 2,403,182	$ 2,321,829	$ 2,549,985	9.83%
November	2,277,226	2,333,010	2,494,301	2,297,690	2,531,132	10.16%
December	2,633,076	2,978,264	2,939,609	3,475,055	3,313,078	-4.66%
January	2,323,372	2,106,184	2,050,363	2,174,013	2,168,225	-0.27%
February	1,808,447	2,177,853	2,173,995	2,136,609	2,217,858	3.80%
March	2,555,920	2,667,094	2,643,269	2,834,924	2,876,311	1.46%
April	2,191,113	2,228,368	2,272,540	2,475,770		
May	2,277,057	2,448,603	2,401,475	2,620,414		
June	2,616,093	2,677,685	2,762,150	2,737,616		
July	2,252,940	2,414,432	2,592,942	2,566,656		
August	2,330,043	2,455,662	2,234,574	2,473,866		
September	2,479,445	2,582,720	2,783,828	2,701,612		
	$ 27,743,096	$ 29,309,327	$ 29,752,228	$ 30,816,055	$ 15,656,589	
Year-Year %		5.65%	1.51%	3.58%	3.02%	

Note: The sales tax information from the Texas Comptroller of Public Accounts in reference to the City of Burleson Sales and Use Tax Collections for the most current period. March 2026 sales incurred represent the May 2026 sales tax collection amount.



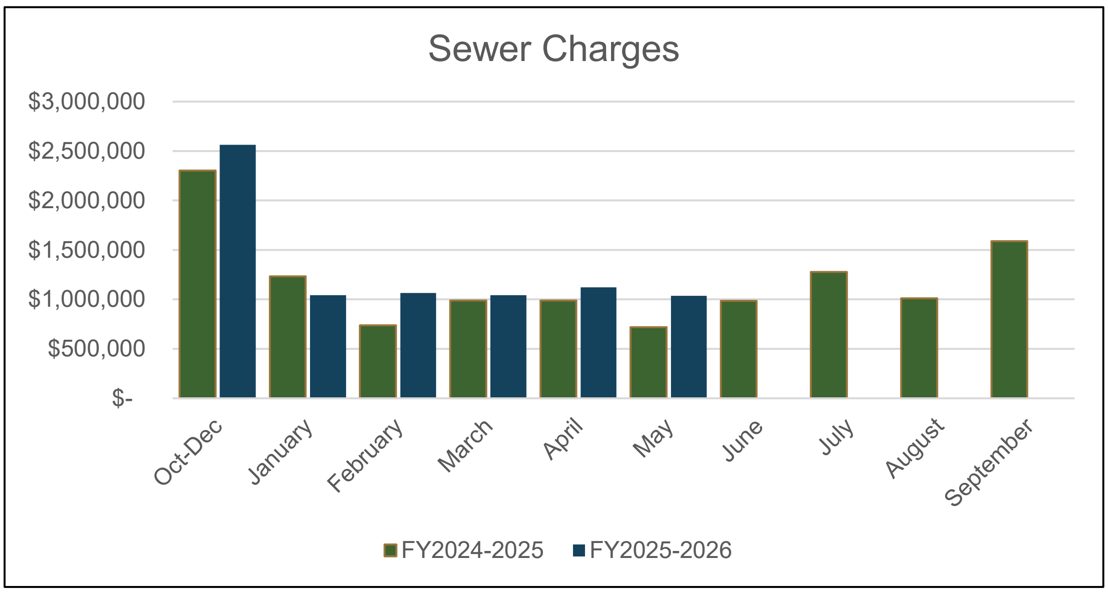
2025-2026 YEAR-TO-DATE
Water Sales

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 15,589,797	$ 2,962,687	19.00%	$ 2,777,677	$ 185,009
January	15,589,797	987,462	6.33%	894,991	92,471
February	15,589,797	1,005,339	6.45%	882,223	123,115
March	15,589,797	938,788	6.02%	863,796	74,992
April	15,589,797	1,171,271	7.51%	1,057,309	113,962
May	15,589,797	1,100,540	7.06%	710,839	389,701
June	15,589,797	-	0.00%	1,068,550	-
July	15,589,797	-	0.00%	1,685,813	-
August	15,589,797	-	0.00%	1,406,135	-
September	15,589,797	-	0.00%	2,143,205	-
	$ 15,589,797	$ 8,166,086	52%	$ 13,490,539	$ 979,251



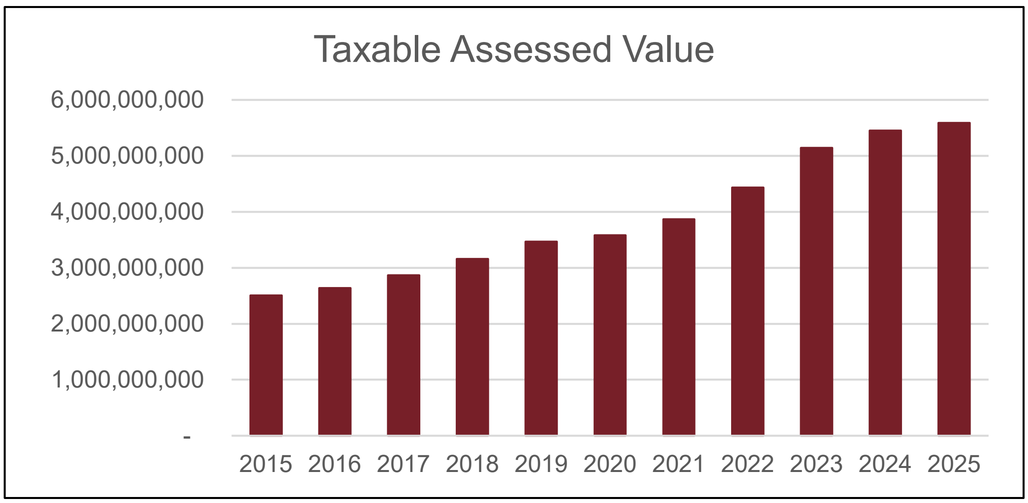
2025-2026 YEAR-TO-DATE
Sewer Charges

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 13,564,736	$ 2,562,562	18.89%	$ 2,303,276	$ 259,285
January	13,564,736	1,041,957	7.68%	1,231,824	(189,867)
February	13,564,736	1,063,905	7.84%	739,565	324,340
March	13,564,736	1,043,075	7.69%	989,212	53,863
April	13,564,736	1,122,866	8.28%	987,582	135,284
May	13,564,736	1,035,766	7.64%	719,706	316,060
June	13,564,736	-	0.00%	986,144	-
July	13,564,736	-	0.00%	1,276,335	-
August	13,564,736	-	0.00%	1,012,411	-
September	13,564,736	-	0.00%	1,589,095	-
	$ 13,564,736	$ 7,870,131	58%	$ 11,835,150	$ 898,966



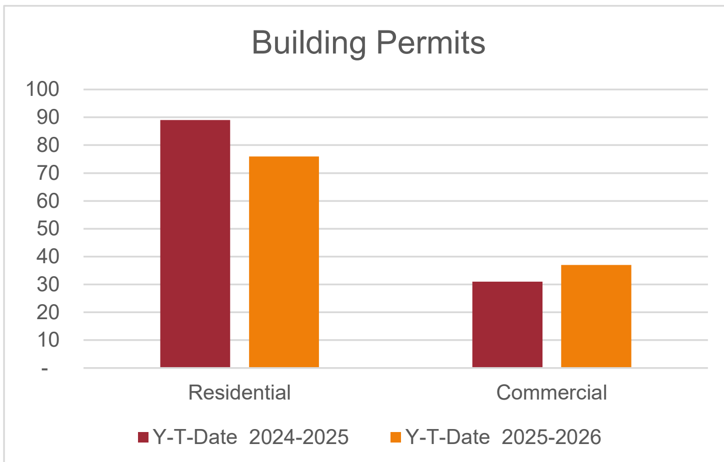
APPRAISAL ROLL COMPARISON

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%

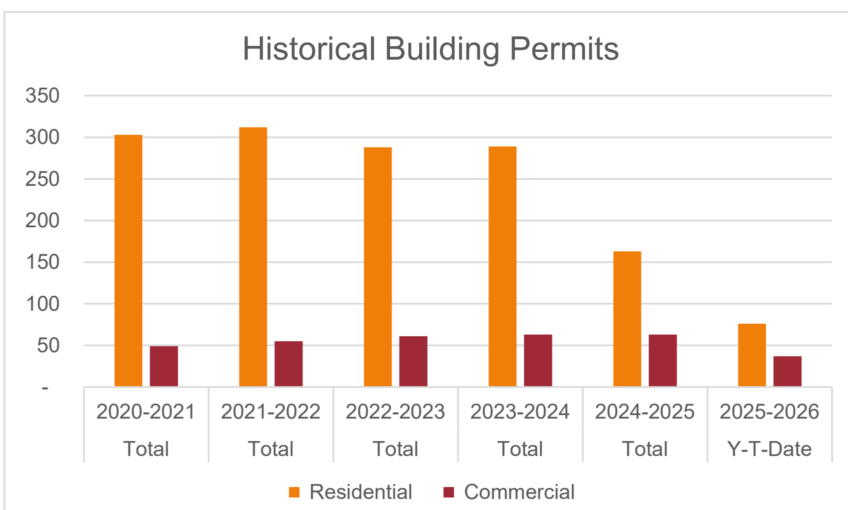


BUILDING PERMITS

	Y-T-Date 2024-2025	Y-T-Date 2025-2026
Residential	89	76
Commercial	31	37
Total	120	113



	Total 2020-2021	Total 2021-2022	Total 2022-2023	Total 2023-2024	Total 2024-2025	Y-T-Date 2025-2026
Residential	303	312	288	289	163	76
Commercial	49	55	61	63	63	37
Total	352	367	349	352	226	113



May-26

Fiscal Year to Date Interest Income by Fund

Budget vs. Actuals

Percent of Year Expired 66.7%

FUND	FY2026 REVISED BUDGET	FY2026 ACTUAL	FY2026 ACTUAL AS PERCENT OF BUDGET	ARBITRAGE RESERVE	FY2026 COMMITTED BOND PROJECTS	FY2026 AVAILABLE
General Fund	828,100	485,398	59%			
Medical Transport Fund	39,200	20,686	53%			
4A Fund	220,500	134,348	61%			
4B Fund	117,600	64,010	54%			
Parks Performance Fund	49,000	17,435	36%			
Hotel/Motel Tax Fund	18,450	12,297	67%			
Burleson TIF #2	49,000	22,301	46%			
Street Maintenance Fund	34,300	23,619	69%			
ARPA Grant Fund	-	11,043	N/A			
MC Juvenile Case Mgr SRF	270	-	0%			
MC Time Payment SRF	-	0	N/A			
MC Security and Tech SRF	6,600	3,656	55%			
PEG SRF	4,000	3,162	79%			
PID #1 Panchasarp	13,851	6,326	46%			
PID #2 Chisholm Summit	287	119	42%			
General Debt Service	125,000	121,166	97%			
4A Debt Service	-	205	N/A			
4B Debt Service	-	2,278	N/A			
Non-Bond Capital Project	-	60,522	N/A			
4A Non-Bond Fund	-	3,644	N/A			
4B Non-Bond Fund	-	2,787	N/A			
Street Impact Fee Fund	-	80,195	N/A			
Park Ded & Dev Fund	-	13,220	N/A			
Water & Wastewater Fund	450,000	374,594	83%			
Water Impact Fee Fund	-	11,017	N/A			
Sewer Impact Fee Fund	-	6,483	N/A			
W&S Non-Bond Fund	-	8,315	N/A			
Solid Waste Fund	20,000	7,578	38%			
Hidden Creek Golf Course	1,500	(1,342)	-89%			
Golf Non-Bond Fund	-	808	N/A			
Cemetery Fund	27,440	13,374	49%			
Ceme Roylt Non-Bond Fund	-	1,560	N/A			
Chisenhall Sports Complex Fund	-	47	N/A			
Bartlett Park Soccer Complex	-	-	N/A			
Equipment Services Fund	19,201	7,908	41%			
Eqpt Replacement - Governmental	150,000	124,346	83%			
Eqpt Replacement - Proprietary	30,000	8,031	27%			
Eqpt Replacement - Support Services	-	-	N/A			
Support Services Fund	44,100	7,587	17%			
Health Insurance Fund	100,000	59,963	60%			
OPERATING FUND SUBTOTAL	**$ 2,348,399**	**$ 1,718,686**	**73.2%**			
Mineral Lease CIP Fund	-	5,326	N/A	-	5,326	-
ROYALTY FUND SUBTOTAL	**$ -**	**$ 5,326**	**N/A**	**$ -**	**$ 5,326**	**$ -**
General CO Bond	-	294,342	N/A	35,141	259,201	-
General GO Bond	-	315,806	N/A	44,965	270,841	-
Public Safety CO Bond	-	248,397	N/A		210,762	37,636
Public Safety GO Bond	-	62,190	N/A		52,767	9,423
4A Bond Fund	-	360,665	N/A	64,581	296,083	-
4B Bond Fund	-	214,978	N/A	30,457	113,589	70,933
TIF Bond Fund	-	34,548	N/A	15,168	19,380	-
W&S Bond Fund	-	191,625	N/A	111,606	-	80,019
CAPITAL FUND SUBTOTAL	**$ -**	**$ 1,722,551**	**N/A**	**$ 301,918**	**$ 1,222,623**	**$ 198,010**
GRAND TOTAL	**$ 2,348,399**	**$ 3,446,563**	**146.8%**	**$ 301,918**	**$ 1,227,949**	**$ 198,010**

Section 3

City of Burleson
Monthly Financial Report

COMPLIANCE REPORTS

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

Investment Reports

INVESTMENT COMMITTEE REPORT

For Month end May 2026

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).

THE CITY OF
BURLESON
TEXAS

MONTHLY FINANCIAL REPORT

May 31, 2026

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

Summary

Month End Results by Investment Category:

Asset Type	April 30, 2026 Ave. Yield	April 30, 2026 Book Value	April 30, 2026 Market Value	May 31, 2026 Ave. Yield	May 31, 2026 Book Value	May 31, 2026 Market Value
Demand Deposit Account (Cash) *(3)*	0.81%	$ 6,555,531	$ 6,555,531	0.99%	$ 2,417,955	$ 2,417,955
Money Market Accounts / Sweep	3.88%	34,674,719	34,674,719	3.79%	28,862,737	28,862,737
Pools / Money Market Funds	3.79%	1,857,081	1,857,081	3.76%	2,749,210	2,749,210
Certificates of Deposits	3.94%	56,113,671	56,113,671	3.94%	56,499,765	56,499,765
Securities	4.06%	59,433,476	59,422,068	4.06%	59,459,972	59,386,689
Total	**3.84%**	**$ 158,634,478**	**$ 158,623,070**	**3.91%**	**$ 149,989,639**	**$ 149,916,357**
Total Excluding DDA / Cash	***3.97%***	***$ 152,078,947***	***$ 152,067,539***	***3.95%***	***$ 147,571,684***	***$ 147,498,401***

Average Yield - Current Month *(1)*	
Total Portfolio	3.91%
Rolling Three Month Treasury	3.70%
Rolling Six Month Treasury	3.67%
TexPool	3.62%

Fiscal Year-to-Date Average Yield *(2)*	
Total Portfolio	3.99%
Rolling Three Month Treasury	3.81%
Rolling Six Month Treasury	3.82%
TexPool	3.79%

Interest Earnings (Approximate)	
Monthly Interest Income	$ 503,359
Fiscal Year-to-date	$ 4,438,848

(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.

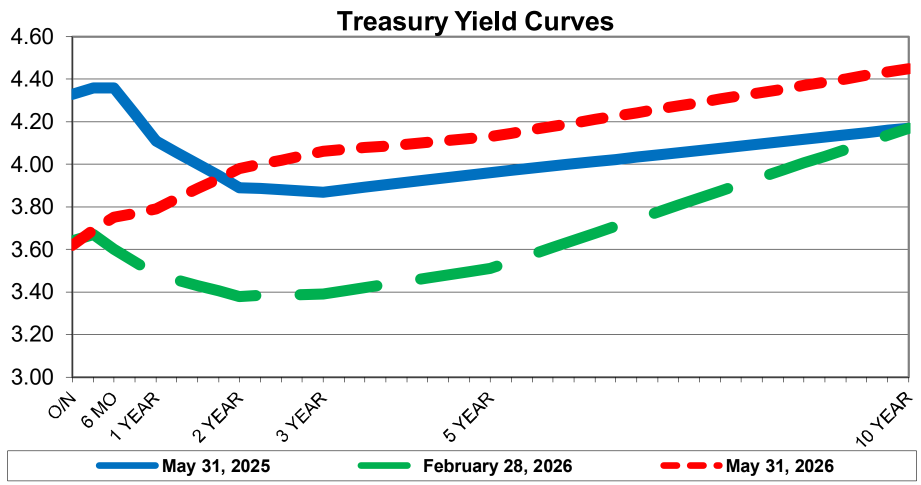
(3) **Demand Deposit Account (Cash)** - account at the City's depository bank utilized for day-to-day operating needs including outstanding payments pending clearing. Balances earn a credit to offset bank fees.

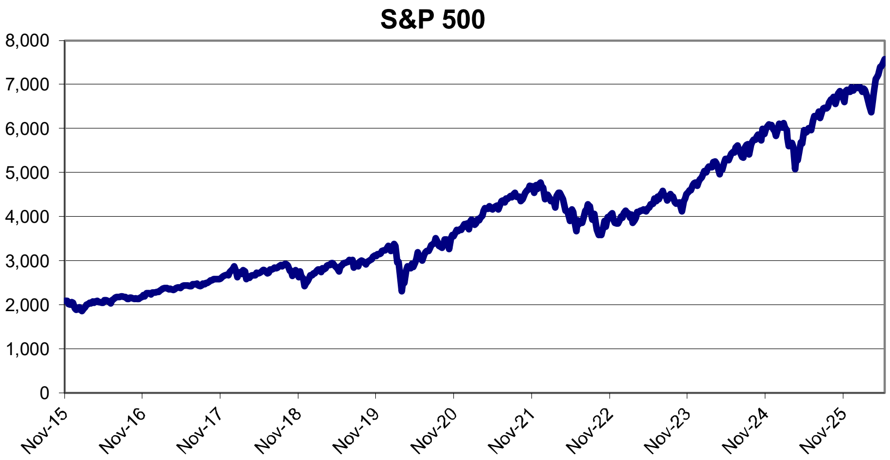
Investment Advisor Note: During market cycles where rates are rising, it is common to experience decreases in market value of current investments. This is due to the value the market places on the asset in terms of its buying or selling ability on the current market day. The City's Investment Policy 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.

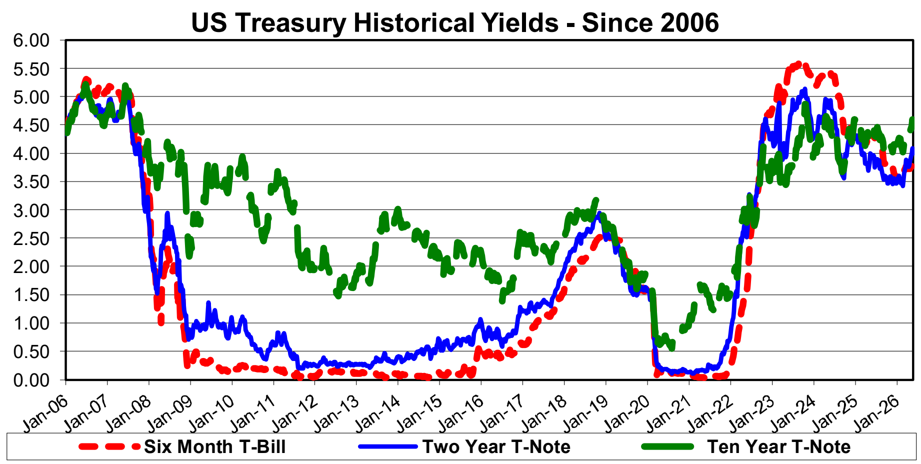
Economic Overview

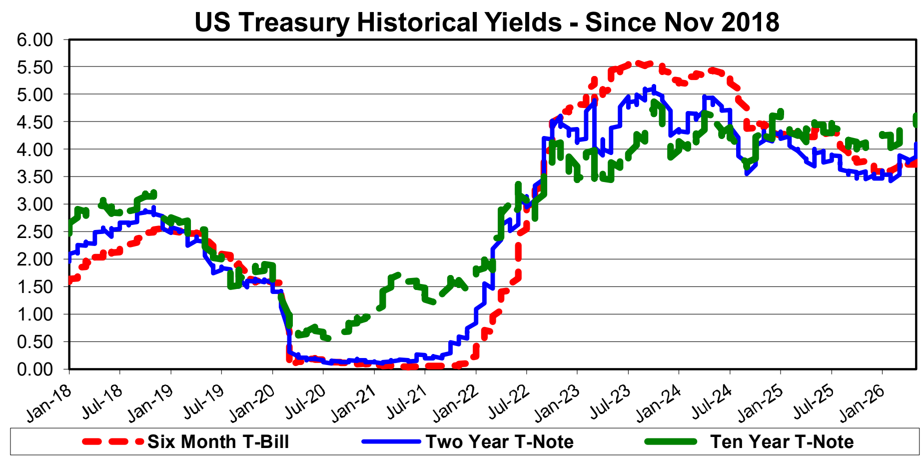
5/31/2026

The Federal Open Market Committee's (FOMC) next meeting on June 16th and 17th will be the first with Kevin Warsh as Chairman. The Fed Funds target remains 3.50% - 3.75% (Effective Fed Funds trade +/-3.63%). May Non-Farm Payroll added 172k (exceeding the +85k expectation). The three month average increased to +188k. The S&P 500 Stock Index reached new highs +/- 7,600. The positively sloped yield curve steepened. Crude Oil settled mostly below $100 depending upon the Iran peace talk outlook. Inflation continues above the FOMC 2% target (Core CPI 2.8% and Core PCE +/-3.3%). The uncertain world events still influence volatility.







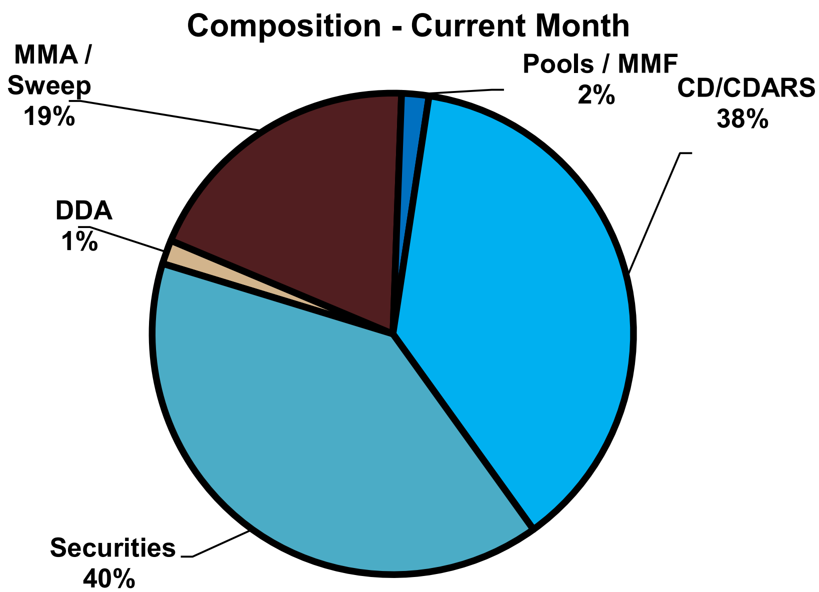


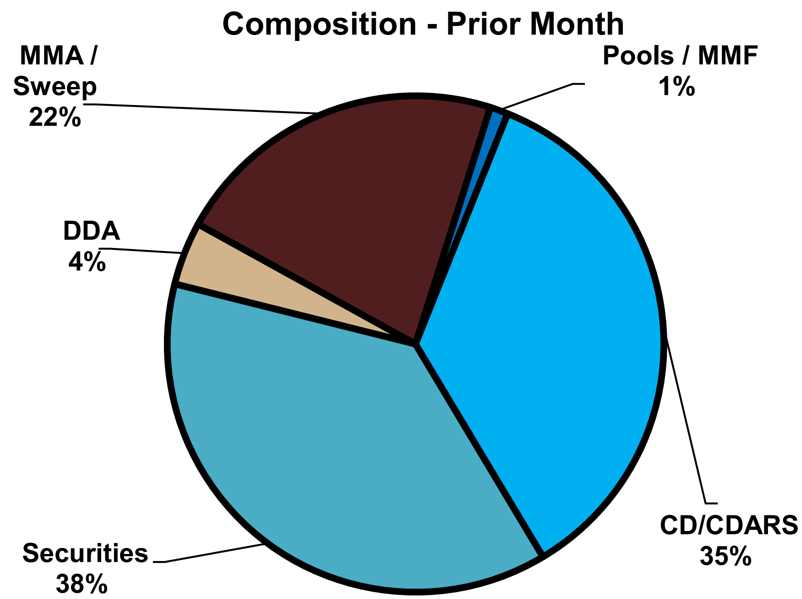
Investment Holdings
May 31, 2026

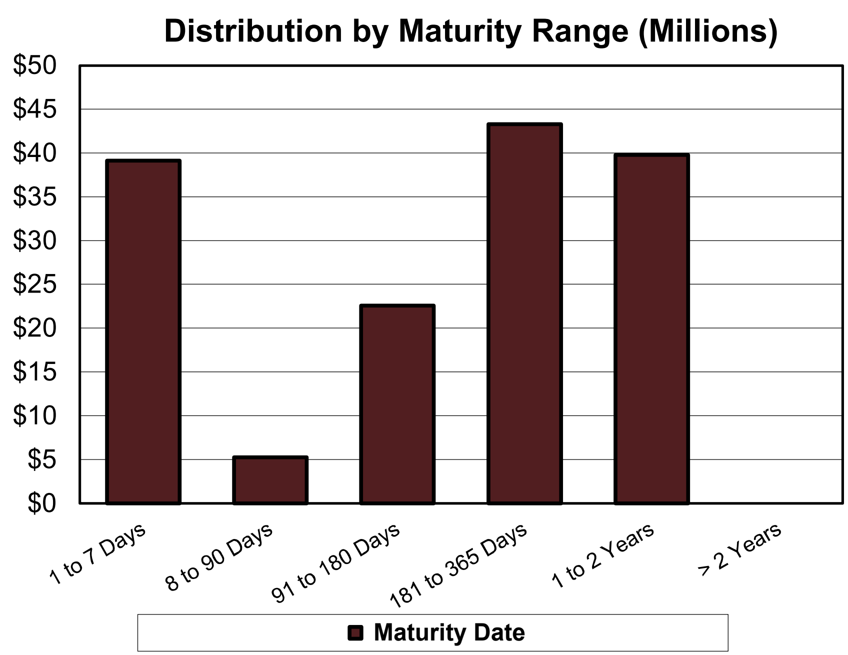
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash		0.99%	06/01/26	05/31/26	$ 2,417,955	$ 2,417,955	1.00	$ 2,417,955	1	0.99%
SouthState Bank MMA		0.00%	06/01/26	05/31/26	712,526	712,526	1.00	712,526	1	0.00%
InterBank MMA		3.97%	06/01/26	05/31/26	100,331	100,331	1.00	100,331	1	3.97%
InterBank ICS-MMA		3.90%	06/01/26	05/31/26	24,474,292	24,474,292	1.00	24,474,292	1	3.90%
NexBank ICS-MMA		3.75%	06/01/26	05/31/26	3,575,587	3,575,587	1.00	3,575,587	1	3.75%
TexPool Prime	AAAm	3.78%	06/01/26	05/31/26	1,591,113	1,591,113	1.00	1,591,113	1	3.78%
LOGIC	AAAm	3.75%	06/01/26	05/31/26	1,158,097	1,158,097	1.00	1,158,097	1	3.75%
East West Bank CD		3.72%	06/05/26	12/05/25	5,091,530	5,091,530	100.00	5,091,530	5	3.79%
FFCB	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,000,151	100.03	5,001,490	12	4.78%
American Nat'l Bank & Trust CDARS		3.89%	08/06/26	05/07/26	241,934	241,934	100.00	241,934	67	3.89%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,995,314	99.99	4,999,609	92	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,574,358	2,574,358	100.00	2,574,358	116	4.39%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,005,985	100.31	5,015,430	137	4.29%
American Nat'l Bank & Trust CDARS		3.89%	10/29/26	10/30/25	9,988,926	9,988,926	100.00	9,988,926	151	3.97%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.13	10,013,175	206	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,003,335	100.20	10,019,531	260	4.07%
First Nat'l Bank of McGregor CD		3.85%	03/23/27	09/23/25	7,643,872	7,643,872	100.00	7,643,872	296	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,244,913	5,244,913	100.00	5,244,913	298	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,218,919	5,218,919	100.00	5,218,919	333	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,032,403	1,032,403	100.00	1,032,403	347	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,129,610	4,129,610	100.00	4,129,610	347	4.07%
American Nat'l Bank & Texas CD		3.65%	06/10/27	12/09/25	5,044,500	5,044,500	100.00	5,044,500	375	3.70%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,183,460	5,183,460	100.00	5,183,460	396	4.03%
Treasury Note		3.63%	08/31/27	01/27/26	5,000,000	5,001,997	99.61	4,980,469	457	3.59%
American Nat'l Bank & Trust CDARS		3.56%	10/28/27	10/30/25	5,105,339	5,105,339	100.00	5,105,339	515	3.62%
Treasury STRIPS		0.00%	02/15/28	01/27/26	10,000,000	9,408,795	93.43	9,342,826	625	3.61%
FHLB		4.50%	03/10/28	03/23/26	5,000,000	5,046,465	100.76	5,037,988	649	4.23%
Treasury Note		3.75%	05/15/28	04/16/26	5,000,000	4,997,930	99.52	4,976,172	715	3.77%
Total Portfolio					**$ 150,529,667**	**$ 149,989,639**		**$ 149,916,357**	**245**	**3.91%**
									(1)	**(2)**

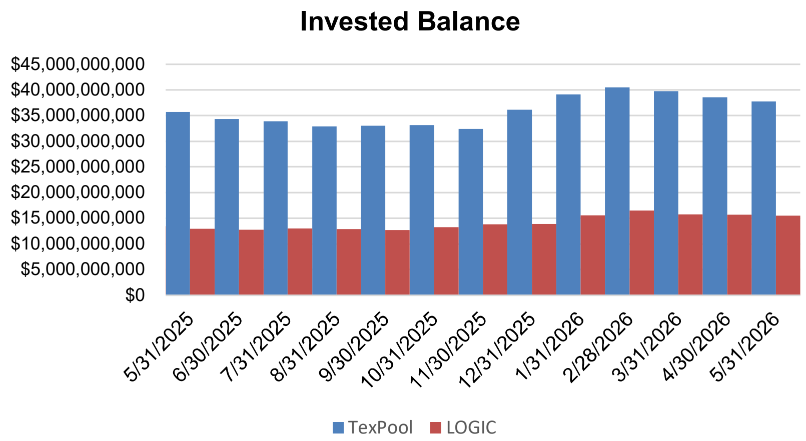
(1) Weighted average life - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

(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.

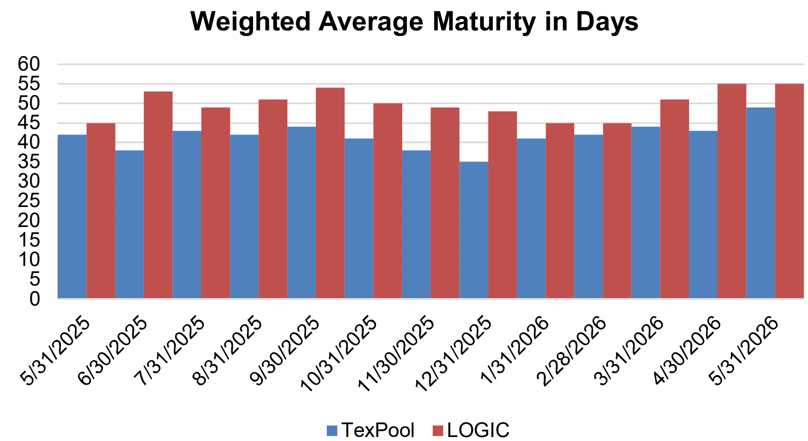

Composition - Current Month
MMA / Sweep 19%
Pools / MMF 2%
CD/CDARS 38%
DDA 1%
Securities 40%


Composition - Prior Month
MMA / Sweep 22%
Pools / MMF 1%
DDA 4%
CD/CDARS 35%
Securities 38%

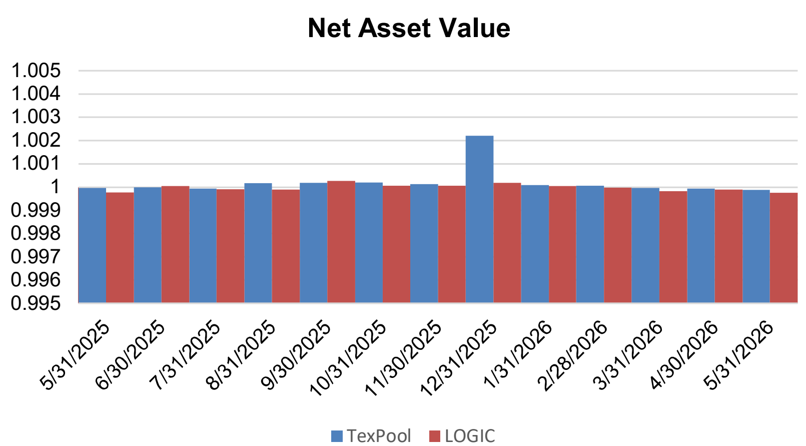

Distribution by Maturity Range (Millions)
$50
$45
$40
$35
$30
$25
$20
$15
$10
$5
$0
1 to 7 Days
8 to 90 Days
91 to 180 Days
181 to 365 Days
1 to 2 Years
> 2 Years
Maturity Date



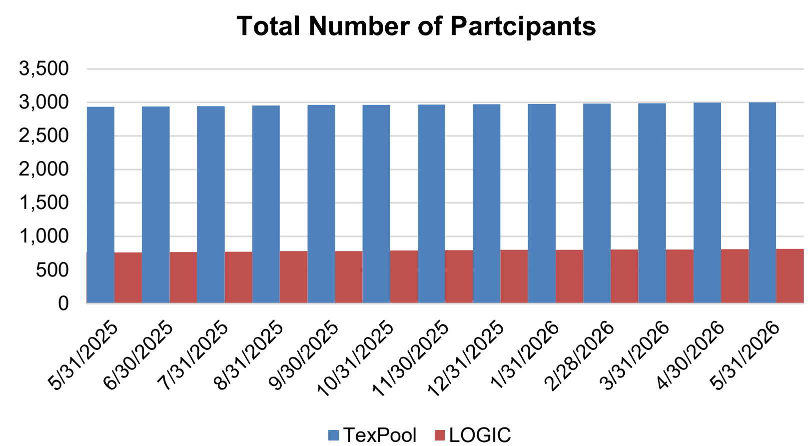
Invested Balance
$45,000,000,000
$40,000,000,000
$35,000,000,000
$30,000,000,000
$25,000,000,000
$20,000,000,000
$15,000,000,000
$10,000,000,000
$5,000,000,000
$0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC



Weighted Average Maturity in Days
60
55
50
45
40
35
30
25
20
15
10
5
0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC



Net Asset Value
1.005
1.004
1.003
1.002
1.001
1
0.999
0.998
0.997
0.996
0.995
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC



Total Number of Partcipants
3,500
3,000
2,500
2,000
1,500
1,000
500
0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC

Section 4

City of Burleson
Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

Emergicon - Emergency Medical Billing - May 2026

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	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
Gross Charges	$ 1,914,772	$ 1,660,587	$ 2,011,803	$ 97,031	$ 638,257	$ 483,561	$ (154,696)
Cash Collections	390,039	702,573	547,374	157,335	130,013	170,920	40,907
Gross Charge/Txp	2,157	1,843	1,835	(323)	2,157	1,867	(290)
Cash/Txp (CPT)	439	782	501	62	439	660	221

Payer Mix	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
Insurance	23.0%	7.6%	11.1%	-11.9%	23.0%	13.5%	-9.5%
Medicaid	8.0%	4.1%	6.1%	-1.9%	8.0%	5.8%	-2.2%
Medicare	56.0%	48.0%	53.7%	-2.3%	56.0%	64.5%	8.5%
Private Pay	13.0%	3.4%	7.1%	-5.9%	13.0%	12.0%	-1.0%
Payer Research	0.0%	36.7%	21.9%	21.9%	0.0%	4.2%	4.2%
Totals	100%	100%	100%	0.1%	100%	100%	0%

Level of Service	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
ALS Non Emergent A0426	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ALS - Advanced Life Support A0427	68.0%	47.2%	50.0%	-18.0%	68.0%	56.0%	-12.0%
ALS-2 Emergency A0433	3.0%	2.3%	2.4%	-0.6%	3.0%	3.1%	0.1%
BLS Non Emergency A0428	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
BLS - Basic Life Support A0429	29.0%	50.5%	47.4%	18.4%	29.0%	40.9%	11.9%
SCT A0429 TXP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service Others Cnt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100%	100%	100%	0.0%	100%	100%	0.0%

Level of Service Volume	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
ALS Non Emergent A0426	-	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	424	556	(48)	201	145	(56)
ALS-2 Emergency A0433	27	20	27	-	9	8	(1)
BLS Non Emergency A0428		-	1	1	-	-	-
BLS - Basic Life Support A0429	257	457	514	257	86	106	20
Sct A0429 TXP		-	-	-	-	-	-
Service Others Cnt		-	-	-	-	-	-
Totals	**888**	**901**	**1,098**	**210**	**296**	**259**	**(37)**

Ground Mileage A0425	**4,438**	**7,423**	**7,982**	**3,545**	**1,479**	1,927	**448**

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

ALS = Advanced Life Support

BLS = Basic Life Support

SCT = Specialty Care Transport

Txp = Transport

Department Transfers

- There were no FY 2026 department transfers made as of May 31, 2026.

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 = 2025 and Date Range from 5/1/2026 to 5/31/2026 and Tax Units = {multiple}

BUC - CITY OF BURLESON

CURRENT YEAR INFORMATION

Start Financial Year **10/01/2025 12**

Start Value	**Start Exemption**	**Start Taxable**	**Rate**	**Calc Start Levy**	**Actual Start Levy**	**Start Frozen Loss**	**Start + Frozen**
8,553,814,573	1,554,639,169	6,999,175,404	0.721800	50,520,048.07	47,434,368.43	3,085,678.93	50,520,047.36
Adjusted Value	**Adjusted Exemption**	**Adj Taxable**	**Rate**	**Calc Adj Levy**	**Actual Current Levy**	**Adj Frozen Loss**	**Act Levy + Act Frozen**
8,547,127,868	1,571,460,774	6,975,667,094	0.721800	50,350,365.09	47,178,077.73	3,073,017.66	50,251,095.39
Start Value	**Net Value Adj**	**Start Value + Net Value Adj**			**Actual Current Value**	**Other Loss**	
8,553,814,573	(6,686,705)	8,547,127,868			8,547,127,868	98,718.77	
Start Exemption	**Net Exmp Adj**	**Start Exemp + Net Exmp Adj**			**Actual Current Exemption**		
1,554,639,169	16,821,605	1,571,460,774			1,571,532,774		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 05/31/2026	REFUNDS DUE	COL %
1990	99.79	0.00	(99.79)	0.00	0.00	0.00	0.00	0.00
1991	108.70	0.00	(108.70)	0.00	0.00	0.00	0.00	0.00
1992	75.66	0.00	(75.66)	0.00	0.00	0.00	0.00	0.00
1993	22.10	0.00	(22.10)	0.00	0.00	0.00	0.00	0.00
1994	16.98	0.00	(16.98)	0.00	0.00	0.00	0.00	0.00
1995	16.67	0.00	(16.67)	0.00	0.00	0.00	0.00	0.00
1996	16.49	0.00	(16.49)	0.00	0.00	0.00	0.00	0.00
1997	16.27	0.00	(16.27)	0.00	0.00	0.00	0.00	0.00
1998	(83.92)	0.00	(16.08)	0.00	0.00	(100.00)	0.00	0.00
1999	15.70	0.00	(15.70)	0.00	0.00	0.00	0.00	0.00
2000	184.56	0.00	(15.52)	0.00	0.00	169.04	0.00	0.00
2001	(1,660.37)	0.00	(14.88)	0.00	0.00	(1,675.25)	0.00	0.00
2002	(2,634.49)	0.00	(18.13)	0.00	0.00	(2,652.62)	0.00	0.00
2003	(3,272.38)	0.00	(17.95)	0.00	0.00	(3,290.33)	0.00	0.00
2004	(8,879.41)	0.00	(17.95)	0.00	0.00	(8,897.36)	0.00	0.00
2005	2,755.93	(603.03)	(832.22)	0.00	0.00	1,923.71	0.00	0.00
2006	2,696.48	0.00	(242.07)	0.00	0.00	2,454.41	0.00	0.00
2007	3,120.91	0.00	(254.33)	0.00	0.00	2,866.58	0.00	0.00
2008	5,721.91	0.00	(1,037.04)	0.00	414.50	4,270.37	0.00	8.84
2009	5,288.48	(158.01)	(424.71)	0.00	1,311.85	3,551.92	0.00	26.97
2010	6,538.78	(128.07)	(1,406.94)	0.00	1,328.32	3,803.52	0.00	25.88
2011	8,414.73	(124.46)	(1,381.97)	0.00	1,306.30	5,726.46	0.00	18.57
2012	10,573.34	(124.46)	(1,381.97)	0.00	1,291.59	7,899.78	0.00	14.05
2013	14,529.11	(124.46)	(2,287.94)	8.22	822.70	11,418.47	(0.27)	6.72
2014	16,774.41	(133.48)	(2,770.99)	8.37	1,703.53	12,299.89	0.00	12.16
2015	26,865.57	(5,286.16)	(7,923.67)	0.00	2,437.35	16,504.55	0.00	12.86

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 5/1/2026 to 5/31/2026 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 05/31/2026	REFUNDS DUE	COL %
2016	21,347.92	0.00	(42.56)	0.00	2,584.61	18,720.75	0.00	12.13
2017	21,742.48	0.00	(15.16)	0.00	2,592.51	19,134.81	0.00	11.93
2018	27,519.60	0.00	0.00	0.00	3,322.95	24,196.65	0.00	12.07
2019	38,955.19	0.00	0.00	6.49	4,585.72	34,369.47	0.00	11.77
2020	42,308.81	0.00	(29.51)	63.55	5,660.82	36,618.48	0.00	13.38
2021	45,320.17	(214.79)	(571.13)	284.05	8,343.72	36,405.32	(215.31)	18.64
2022	68,237.76	(713.28)	(2,812.18)	1,050.16	11,222.18	54,203.40	(2,438.99)	17.15
2023	131,598.63	(79.28)	(4,747.88)	1,319.50	41,058.75	85,792.00	(2,308.92)	32.36
2024	308,622.31	(764.40)	(27,270.50)	5,435.97	118,204.81	163,147.00	(8,505.79)	42.01
2025	47,434,368.43	(9,788.47)	(256,290.70)	207,531.71	46,433,816.35	744,261.38	(43,097.67)	98.42
TOTAL	**48,227,343.30**	**(18,242.35)**	**(312,212.34)**	**215,708.02**	**46,642,008.56**	**1,273,122.40**	**(56,566.95)**	