



FISCAL YEAR 2025-2026
MONTHLY FINANCIAL REPORT
DECEMBER 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 December 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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Mark Davies
Director of Finance

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 \$11,394,459 through December 31, 2025. This represents a decrease of -44.9% from revenue earned in the preceding year. Sales tax revenue is collected in arrears. Collections received in December 2025 for October 2025 are included in the FY 2026 values. Collections that will be received in January for November will be posted into FY 2026 after receipt. Property Tax decreased \$(9,747,148) or -57.8% due to timing of receipt. Liquor Tax decreased \$(18,217) or -45.7% due to historical recognition of September revenue received in November as the first monthly revenue of the fiscal year. Beginning in FY 2026, we updated to properly begin fiscal year recognition with the October revenue received in December, causing the FY 2025 comparable data to reflect one additional month of revenue, compared to FY 2026. Investment Earnings decreased by \$(97,443) or -58.9% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(13,523) or -6.3%. Cost Allocation Revenue decreased \$(147,426) or -15.6% 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	\$ 8,438,890	74.1%
Franchise Fees	382,695	3.4%
Investment Earnings	67,962	0.6%
Licenses, permits and fees	353,188	3.1%
Fines	117,527	1.0%
Charges for Services	302,221	2.7%
Other Revenues	559,644	4.9%
Cost Allocation	795,447	7.0%
Transfers In	376,886	3.3%
Total	\$ 11,394,459	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	\$ 16,874,873	\$ 7,127,725	\$ (9,747,148)	-57.8%
Sales Tax	1,174,226	1,289,538	115,312	9.8%
Liquor Tax	39,843	21,627	(18,217)	-45.7%
Franchise Fees	367,602	382,695	15,094	4.1%
Investment Earnings	165,406	67,962	(97,443)	-58.9%
License, Permit & Fee	204,046	353,188	149,142	73.1%
Fines	127,705	117,527	(10,179)	-8.0%
Charges for Services	23,563	302,221	278,658	1182.6%
Miscellaneous	117,167	157,577	40,409	34.5%
Sale of Capital	-	9,250	9,250	N/A
Cost Allocation Rev	942,873	795,447	(147,426)	-15.6%
Intergovernmental	-	81,070	81,070	N/A
Operating Grant & Contributions	259,547	311,747	52,200	20.1%
Transfer In	374,531	376,886	2,355	0.6%
	\$ 20,671,382	\$ 11,394,459	\$ (9,276,923)	-44.9%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$14,435,693 through December 31, 2025. A decrease of \$(233,364) or -1.6% from the preceding year. Also note that total current year actuals as a percent of budget is comparable year over year, 22.36% as of FY 2026 and 22.69% as of FY 2025. Prior Year Comparison of General Fund Expenditures by Department through December 2025:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025		Material Variance Drivers
	2025	2026	Amount	Percent	
City Council	\$ 12,759	\$ 18,879	\$ 6,120	48.0%	Driven by increase in IT Contribution expense
City Manager's Office	334,268	307,973	(26,295)	-7.9%	
City Secretary's Office	220,048	177,853	(42,195)	-19.2%	
Communications	128,545	132,350	3,804	3.0%	
Finance	302,657	359,499	56,842	18.8%	Increase in Temporary Services personnel expense due to two contracted positions
Non-Departmental	688,758	762,774	74,016	10.7%	Increased annual liability insurance expense
Human Resources	238,532	296,831	58,299	24.4%	Driven by increased salaries expense
Judicial	28,879	26,285	(2,594)	-9.0%	
Legal Services	147,866	156,682	8,816	6.0%	
Municipal Court	114,660	104,737	(9,923)	-8.7%	
Records Management	27,718	25,635	(2,083)	-7.5%	
Purchasing	77,593	87,416	9,823	12.7%	Driven by increased salaries expense
Fire	2,726,918	2,722,938	(3,979)	-0.1%	
Police	4,525,548	4,694,080	168,533	3.7%	
Marshals Service	626	-	(626)	-100.0%	
PS Communication	652,927	610,620	(42,308)	-6.5%	
Drainage Maint	113,383	93,903	(19,479)	-17.2%	
Engineering/Capital	178,932	291,113	112,182	62.7%	Driven by increased salaries expense
Engineering/Development	115,308	82,329	(32,978)	-28.6%	
Engineering/Inspections	124,755	132,447	7,691	6.2%	
Facilities Maintenance	281,754	237,956	(43,798)	-15.5%	
Public Works Admin	175,220	234,241	59,021	33.7%	Driven by increased salaries expense
Streets Pavement Maint	658,900	489,602	(169,297)	-25.7%	
Traffic Maint	183,807	356,675	172,868	94.0%	Increased signal maintenance & repair expenditures
Animal Services	168,741	173,444	4,703	2.8%	
Code Enforcement	175,392	176,715	1,323	0.8%	
Environmental Services	42,086	34,173	(7,913)	-18.8%	
Neighborhood Svcs Admin	1,013	-	(1,013)	-100.0%	
Building Inspections	199,161	188,331	(10,829)	-5.4%	
Community Development	164,940	169,864	4,924	3.0%	
Development Services	4,229	-	(4,229)	-100.0%	
Economic Development	13,092	1,530	(11,562)	-88.3%	
Incentive Payments	-	-	-	N/A	
Library	345,454	325,049	(20,404)	-5.9%	
Parks	410,177	462,451	52,274	12.7%	Driven by increased grounds maintenance and repair expenses
Parks & Recreation Admin	-	-	-	N/A	
ROW Maintenance	121,650	91,364	(30,286)	-24.9%	
Senior Citizens Center	54,156	52,350	(1,806)	-3.3%	
Special Events	-	-	-	N/A	
Transfer Out	908,606	357,602	(551,004)	-60.6%	
	\$ 14,669,057	\$ 14,435,693	\$ (233,364)	-1.6%	

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

Division	Total	Percent
General Government	\$ 2,456,914	17%
Public Safety	8,027,639	56%
Public Works	1,918,267	13%
Neighborhood Services	384,332	3%
Development Services	359,725	2%
Culture & Recreation	931,213	6%
Transfer Out	357,602	2%
	\$ 14,435,693	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$6,146,655 through December 31, 2025, an increase of \$479,876 or 8.5% compared to revenues reported for the same time period in the preceding year. License, Permit, & Fee revenues decreased \$(1,042) or -29.7% primarily due to continued low permit issuances year over year. Miscellaneous revenue decreased \$(5,090) or -24.3% due to decreased recycling revenue.

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	\$ 5,329,814	\$ 5,813,444	\$ 483,629	9.1%
License, Permit & Fee	3,514	2,472	(1,042)	-29.7%
Investment Earnings	183,453	172,525	(10,928)	-6.0%
Miscellaneous	20,932	15,841	(5,090)	-24.3%
Impact Fee	117,418	130,604	13,186	11.2%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	11,648	11,769	121	1.0%
	<u>\$ 5,666,779</u>	<u>\$ 6,146,655</u>	<u>\$ 479,876</u>	<u>8.5%</u>

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	\$ 2,777,677	\$ 2,962,687	185,009	6.7%
Sewer Revenue	2,303,276	2,562,562	259,285	11.3%
Sewer Surcharge	139,866	173,683	33,817	24.2%
Connections & Extensions	7,892	10,241	2,349	29.8%
Penalties	101,102	104,272	3,169	3.1%
	<u>\$ 5,329,814</u>	<u>\$ 5,813,444</u>	<u>\$ 483,629</u>	<u>9.1%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through December 31, 2025 totaled \$3,632,397. This represents an overall increase of \$134,060 or 3.8% compared to the preceding year. Personnel Development increased \$29,137 or 54.4% primarily due to increased Subscriptions and Publications expense. Minor Furniture and Equipment expense increased \$26,840 or 84.3% due to meters expense. Outside Services expense increased \$11,861 or 54.3% driven by acoustic field investigation expense paid to an external vendor for services. Infrastructure Maintenance & Repair expense increased \$22,832 or 60.2% driven by various repair expenses including inline curb stops expense. Insurance expense increased \$54,785 or 42.0% due to higher annual insurance allocation. Miscellaneous expense increased \$28,733 or 10.4% due to a timing difference with initial bank charges expensed earlier in FY 2026 compared to 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
Personnel	\$ 703,206	\$ 637,176	\$ (66,030)	-9.4%
Personnel Development	53,551	82,688	29,137	54.4%
Supplies	27,997	21,868	(6,129)	-21.9%
Minor Furn & Equip	31,826	58,666	26,840	84.3%
Outside Services	21,834	33,695	11,861	54.3%
Water Purchases	521,861	528,792	6,931	1.3%
Sewer Treatment	466,903	473,802	6,899	1.5%
Infr Maint & Repair	37,938	60,770	22,832	60.2%
Equip Maint & Repair	3,579	-	(3,579)	-100.0%
Utilities	50,893	53,933	3,040	6.0%
Insurance	130,373	185,158	54,785	42.0%
Misc	277,388	306,121	28,733	10.4%
Contribution to ISF	527,289	578,250	50,961	9.7%
Cost Allocation Exp	328,350	328,350	-	0.0%
Capital Expenditures	32,836	-	(32,836)	-100.0%
Debt Service Charges	-	-	-	N/A
Transfers Out	282,513	283,128	615	0.2%
	\$ 3,498,337	\$ 3,632,397	\$ 134,060	3.8%

4A SALES TAX FUND

Revenues

4A revenue through December 31, 2025, is \$863,310 and an increase of \$53,573 or 6.6% for revenues reported for the same period in the preceding year. Sales tax revenue is collected in arrears. Collections received in December 2025 for October 2025 are included in the FY 2026 values. Collections that will be received in January for November will be posted into FY 2026 after receipt. Investment Earnings decreased \$(24,127) or -34.0% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the result is an increase in Investment Earnings of \$9,130 or 10.2% for the Fund year-over-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	\$ 587,113	\$ 644,768	\$ 57,656	9.8%
OFS-Sale of Capital	-	-	-	100%
Investment Earnings	70,938	46,812	(24,127)	-34.0%
Miscellaneous	151,687	171,731	20,044	13.2%
	<u>\$ 809,738</u>	<u>\$ 863,310</u>	<u>\$ 53,573</u>	<u>6.6%</u>

Expenditures

Expenditures through December 31, 2025, are \$1,267,006 and an increase of \$333,538 or 35.7% for expenses reported for the same period in the preceding year. Personnel increased \$22,412 or 15.6% due to salaries increase in Economic Development. Personnel Development expense increased \$48,161 or 391.8% due to Memberships & Licenses expense. Supplies expense increased \$729 or 396.3% due to promotional supplies. Miscellaneous expense increased \$40,160 or 53.5% due to timing on payment to Johnson County Tax Assessor for annual budgeted property tax owed on a 4A property. Incentives expenses increased by \$350,000 or 77.8%. The increase is due to companies meeting the required benchmarks to qualify for reimbursement. Capital Expenditures increased \$10 or 100% for a due diligence payment for a land acquisition.

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	\$ 143,549	\$ 165,961	\$ 22,412	15.6%
Personnel Development	12,292	60,453	48,161	391.8%
Supplies	184	913	729	396.3%
Outside Services	55,775	13,334	(42,441)	-76.1%
Infr Maint & Repair	4,242	3,807	(435)	-10.2%
Utilities	2,195	1,701	(494)	-22.5%
Miscellaneous	75,084	115,245	40,160	53.5%
Incentives	450,000	800,000	350,000	77.8%
Contribution to ISF	115,806	31,242	(84,564)	-73.0%
Cost Allocation Exp	40,314	40,314	-	0.0%
Capital Expenditures	-	10	10	100%
Transfers Out-Debt Service	-	-	-	N/A
Transfers Out	34,027	34,027	-	0.0%
	<u>\$ 933,468</u>	<u>\$ 1,267,006</u>	<u>\$ 333,538</u>	<u>35.7%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$670,550 through December 31, 2025, an increase of \$44,099 or 7.0% compared to revenue reported for the same time period in the preceding year. Sales tax revenue is collected in arrears. Collections received in December 2025 for October 2025 are included in the FY 2026 values. Collections that will be received in January for November will be posted into FY 2026 after receipt. Investment Earnings decreased \$(13,556) or -34.5% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(542) or -1.1% for the Fund year-over-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	\$ 587,113	\$ 644,768	\$ 57,656	9.8%
Investment Earnings	39,338	25,782	(13,556)	-34.5%
Miscellaneous	-	-	-	N/A
	<u>\$ 626,451</u>	<u>\$ 670,550</u>	<u>\$ 44,099</u>	<u>7.0%</u>

Expenditures

Expenditures through December 31, 2025, are \$1,312,788 and an increase of \$5,030 or 0.4% for expenses reported for the same period in the preceding year. Outside Services expense increased \$279 or 100% for 4B financial services expense.

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	\$ 80,777	\$ 64,594	\$ (16,182)	-20.0%
Personnel Development	2,008	500	(1,508)	-75.1%
Supplies	708	-	(708)	-100.0%
Minor Furn & Equip	7,575	6,674	(901)	-11.9%
Outside Services	-	279	279	100.0%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	39,574	43,161	3,587	9.1%
Utilities	-	-	-	N/A
Incentive Payments	-	-	-	N/A
Contribution to ISF	9,129	1,350	(7,779)	-85.2%
Cost Allocation Exp	26,331	26,331	-	0.0%
Capital Expenditures	37,704	1,300	(36,404)	-96.6%
Transfer Out-Parks Perf Fund	812,487	879,630	67,143	8.3%
Transfer Out-Debt Service	-	-	-	N/A
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	291,465	288,969	(2,496)	-0.9%
	<u>\$ 1,307,758</u>	<u>\$ 1,312,788</u>	<u>\$ 5,030</u>	<u>0.4%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$1,393,245 through December 31, 2025, an increase of \$74,827 or 5.7% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased \$(4,350) or -43.8% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the result is an increase in Investment Earnings of \$3,283 or 25.6% for the Fund year-over-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	\$ 495,993	\$ 488,826	\$ (7,166)	-1.4%
Investment Earnings	9,938	5,588	(4,350)	-43.8%
Miscellaneous	1	19,201	19,200	1919966.0%
Transfer In-4B	812,487	879,630	67,143	8.3%
	<u>\$ 1,318,418</u>	<u>\$ 1,393,245</u>	<u>\$ 74,827</u>	<u>5.7%</u>

Expenditures

Expenditures through December 31, 2025, totaled \$1,451,407. This represents an overall increase of \$323,014 or a 28.6% increase from the preceding year. Personnel Development increased \$1,798 or 29.9% driven by increased travel and training expense. Supplies expense increased \$14,557 or 92.7% due to chemical supplies. Minor furniture and equipment expense increased \$17,009 or 828.0% driven minor apparatus expenditures. Outside Services expense increased \$5,219 or 96.4% due to increased janitorial services expense. Infrastructure Maintenance and Repair expense increased \$18,376 or 54.3% driven by building repairs. Equipment Maintenance and Repair expense increased \$6,873 or 159.7% due to a BRiCK pipe leak repair. Insurance expense increased \$66,567 or 60.3% driven by increased annual insurance billing. Capital Expenditures increased \$156,409, 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	\$ 554,831	\$ 588,361	\$ 33,531	6.0%
Personnel Development	6,003	7,801	1,798	29.9%
Supplies	15,695	30,252	14,557	92.7%
Minor Furn & Equip	2,054	19,063	17,009	828.0%
Outside Services	5,413	10,632	5,219	96.4%
Infr Maint & Repair	33,865	52,241	18,376	54.3%
Equip Maint & Repair	4,304	11,176	6,873	159.7%
Utilities	101,108	106,075	4,967	4.9%
Insurance	110,345	176,912	66,567	60.3%
Miscellaneous	22,777	16,804	(5,973)	-26.2%
Contribution to ISF	93,075	96,759	3,684	4.0%
Cost Allocation Exp	178,908	178,908	-	0.0%
Capital Expenditures	15	156,424	156,409	1042723.7%
	<u>\$ 1,128,392</u>	<u>\$ 1,451,407</u>	<u>\$ 323,014</u>	<u>28.6%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$636,210 through December 31, 2025. This represents an overall increase of \$224,006 or a 54.3% 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	\$ 407,004	\$ 631,100	\$ 224,096	55.1%
Investment Earnings	5,200	5,111	(90)	-1.7%
Transfer In	-	-	-	N/A
	<u>\$ 412,204</u>	<u>\$ 636,210</u>	<u>\$ 224,006</u>	<u>54.3%</u>

Expenditures

Expenditures through December 31, 2025 totaled \$643,794. This represents an overall increase of \$79,284 or a 14.0% increase from the preceding year. Personnel increased by \$53,512 or 10.3% driven by an increase in overtime expense for Fire Medical Transport. Supplies expense increased \$3,195 or 15.7% due to safety supplies. Contribution to Internal Service Fund increased by \$22,113 or 135% due to 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	\$ 517,413	\$ 570,925	\$ 53,512	10.3%
Personnel Grant Reimburse	-	-	-	N/A
Med Director/Lease	10,400	10,864	464	4.5%
Supplies	20,317	23,511	3,195	15.7%
Contribution to ISF	16,380	38,493	22,113	135.0%
	<u>\$ 564,510</u>	<u>\$ 643,794</u>	<u>\$ 79,284</u>	<u>14.0%</u>

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was \$360,095 through December 31, 2025. Investment Earnings decreased \$(617) or -19.8% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(349) or -11.2% for the Fund year-over-year. Transfer In decreased \$(551,004) or -60.6%. 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	3,109	2,492	(617)	-19.8%
Transfer In	908,606	357,602	(551,004)	-60.6%
	\$ 911,715	\$ 360,095	\$ (551,621)	100.0%

Expenditures

Expenditures through December 31, 2025 totaled \$0. The Street Maintenance Fund has budgeted for engineering services and street maintenance and repair 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	\$ -	\$ -	\$ -	100.0%
Infr Maint & Repair	-	-	-	100.0%
Capital Expenditures	-	-	-	100.0%
	\$ -	\$ -	\$ -	100.0%

Dec-25

General Fund - Schedule of Revenues Budget vs. Actuals

Percent of Year Expired 25.0%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	16,802,707	32,239,467	32,239,467	7,009,359	25,230,108	21.74%	56.48%
Ad Val Taxes - Delinquent	50,304	130,000	130,000	86,363	43,637	66.43%	38.70%
Ad Val Taxes - Pen & Int	21,862	230,000	230,000	32,003	197,997	13.91%	9.51%
PROPERTY TAXES TOTAL	\$ 16,874,873	\$ 32,599,467	\$ 32,599,467	\$ 7,127,725	\$ 25,471,742	21.86%	56.04%
Sales Tax	1,174,226	15,987,468	15,987,468	1,289,538	14,697,930	8.07%	7.68%
Liquor Tax	39,843	258,743	258,743	21,627	237,116	8.36%	18.45%
SALES TAX TOTAL	\$ 1,214,069	\$ 16,246,211	\$ 16,246,211	\$ 1,311,165	\$ 14,935,046	8.07%	7.83%
W&S Franchise Fee	273,709	1,138,628	1,138,628	281,920	856,708	24.76%	25.00%
Electric Util Franchise	-	2,097,324	2,097,324	-	2,097,324	0.00%	0.00%
Telephone Franchise Fees	106	54,080	54,080	52	54,028	0.10%	0.20%
Telecable Franchise Fees	-	129,137	129,137	-	129,137	0.00%	0.00%
Natural Gas Franchise Fee	-	360,431	360,431	-	360,431	0.00%	0.00%
Solid Waste Franchise Fee	12,916	308,256	308,256	13,215	295,041	4.29%	4.36%
SW Internal Srv Franchise	80,871	336,423	336,423	87,508	248,915	26.01%	25.00%
FRANCHISE FEES TOTAL	\$ 367,602	\$ 4,424,279	\$ 4,424,279	\$ 382,695	\$ 4,041,584	8.65%	8.64%
INVESTMENT EARNINGS TOTAL	\$ 165,406	\$ 828,100	\$ 828,100	\$ 67,962	\$ 760,138	8.21%	27.57%
LICENSE, PERMIT, FEE TOTAL	\$ 204,046	\$ 1,474,716	\$ 1,474,716	\$ 353,188	\$ 1,121,528	23.95%	13.12%
FINES TOTAL	\$ 127,705	\$ 655,243	\$ 655,243	\$ 117,527	\$ 537,716	17.94%	14.97%
CHARGES FOR SERVICES TOTAL	\$ 23,563	\$ 363,722	\$ 363,722	\$ 302,221	\$ 61,501	83.09%	8.12%
MISC TOTAL	\$ 117,167	\$ 604,384	\$ 604,384	\$ 157,577	\$ 446,807	26.07%	19.53%
SALE OF CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ 9,250	\$ (9,250)	N/A	0.00%
Cost Allocation From SRF	9,432	37,710	37,710	4,431	33,279	11.75%	25.01%
Cost allocation from 4A	40,314	161,260	161,260	40,314	120,946	25.00%	25.00%
Cost allocation from 4B	26,331	105,320	105,320	26,331	78,989	25.00%	25.00%
Cost allocation from PPF	178,908	715,620	715,620	178,908	536,712	25.00%	25.00%
Cost allocation from HMF	6,657	26,630	26,630	6,657	19,973	25.00%	25.00%
Cost allocation from TIF	9,399	37,590	37,590	9,399	28,191	25.00%	25.00%
Cost allocation from Misc SRF	4,680	18,720	18,720	4,680	14,040	25.00%	25.00%
Cost allocation from DS	174	1,220	1,220	174	1,046	14.26%	14.26%
Cost allocation from WS	328,350	1,313,390	1,313,390	328,350	985,040	25.00%	25.00%
Cost allocation from SW	13,296	53,180	53,180	13,695	39,485	25.75%	25.00%
Cost allocation from Golf	72,066	268,260	268,260	72,066	196,194	26.86%	25.00%
Cost allocation from CEM	195	780	780	195	585	25.00%	25.00%
Cost allocation from ERF	942	5,850	5,850	942	4,908	16.10%	16.10%
Cost allocation from ESF	43,554	174,220	174,220	43,554	130,666	25.00%	25.00%
Cost allocation from SSR	65,751	263,000	263,000	65,751	197,249	25.00%	25.00%
Cost allocation from HIF	142,824	-	-	-	-	N/A	25.00%
COST ALLOCATION REV TOTAL	\$ 942,873	\$ 3,182,750	\$ 3,182,750	\$ 795,447	\$ 2,387,303	24.99%	24.98%
Receipts from Counties	-	-	-	-	-	N/A	0.00%
Receipts From Federal Govn	-	1,016,038	1,016,038	-	1,016,038	0.00%	N/A
Receipts From Other Agencies	-	-	-	81,070	(81,070)	N/A	N/A
INTERGOVERNMENTAL TOTAL	\$ -	\$ 1,016,038	\$ 1,016,038	\$ 81,070	\$ 934,968	7.98%	0.00%
School Resource Officers	259,249	1,220,507	1,220,507	311,375	909,133	25.51%	25.00%
Auto Task Force Reimb	-	41,618	41,618	-	41,618	0.00%	0.00%
Reimbursable Overtime	298	-	-	373	(373)	N/A	N/A
OPER GRANT & CONTR TOTAL	\$ 259,547	\$ 1,262,125	\$ 1,262,125	\$ 311,747	\$ 950,378	24.70%	24.06%
Transfer from ERF-Government	-	-	-	-	-	N/A	N/A
Transfer from WS	282,513	-	-	283,128	(283,128)	N/A	25.00%
Transfer In	-	1,511,626	1,511,626	-	1,511,626	0.00%	0.00%
Transfer From 4A	34,027	-	-	34,027	(34,027)	N/A	25.00%
Transfer From TIF2	57,991	-	-	59,731	(59,731)	N/A	25.00%
TRANSFER IN TOTAL	\$ 374,531	\$ 1,511,626	\$ 1,511,626	\$ 376,886	\$ 1,134,740	24.93%	11.62%
TOTAL REVENUE	\$ 20,671,382	\$ 64,168,661	\$ 64,168,661	\$ 11,394,459	\$ 52,774,202	17.76%	32.28%

Dec-25

General Fund - Schedule of Expenditures Budget vs. Actuals

Percent of Year Expired 25.0%

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	12,759	96,692	-	96,692	1,617	18,879	76,196	19.52%	14.22%
City Manager's Office	334,268	1,442,142	-	1,442,142	1,322	307,973	1,132,847	21.36%	24.62%
City Secretary's Office	220,048	895,154	-	895,154	13,812	177,853	703,489	19.87%	24.26%
Communications	128,545	654,910	-	654,910	-	132,350	522,560	20.21%	20.13%
Finance	302,657	1,883,444	-	1,883,444	47,668	359,499	1,476,277	19.09%	17.78%
Non-Departmental	688,758	568,416	-	568,416	424,494	762,774	(618,852)	134.19%	101.01%
Human Resources	238,532	1,310,652	-	1,310,652	63,321	296,831	950,500	22.65%	17.82%
Judicial	28,879	137,650	-	137,650	-	26,285	111,365	19.10%	21.02%
Legal Services	147,866	762,468	-	762,468	245,551	156,682	360,236	20.55%	15.31%
Municipal Court	114,660	517,167	-	517,167	5,666	104,737	406,764	20.25%	20.21%
Records Management	27,718	123,239	-	123,239	12,229	25,635	85,374	20.80%	21.24%
Purchasing	77,593	304,133	-	304,133	10,525	87,416	206,192	28.74%	22.98%
Risk Management	-	24	-	24	-	-	24	0.00%	N/A
GENERAL GOVERNMENT TOTAL	\$ 2,322,285	\$ 8,696,091	\$ -	\$ 8,696,091	\$ 826,205	\$ 2,456,914	\$ 5,412,972	28.25%	26.23%
PUBLIC SAFETY									
Fire	2,726,918	12,136,501	-	12,136,501	416,195	2,722,938	8,997,368	22.44%	23.13%
Police	4,525,548	20,242,250	-	20,242,250	405,221	4,694,080	15,142,949	23.19%	23.18%
Marshals Service	626	-	-	-	-	-	-	N/A	N/A
Public Safety Communications	652,927	2,627,602	-	2,627,602	37,127	610,620	1,979,855	23.24%	21.27%
PUBLIC SAFETY TOTAL	\$ 7,906,018	\$ 35,006,353	\$ -	\$ 35,006,353	\$ 858,542	\$ 8,027,639	\$ 26,120,172	22.93%	23.00%
PUBLIC WORKS									
Drainage Maint	113,383	551,411	-	551,411	10,413	93,903	447,095	17.03%	15.27%
Engineering/Capital	178,932	174,720	61,779	236,499	61,779	291,113	(116,393)	123.09%	12.19%
Engineering/Development	115,308	577,926	188,634	766,560	200,835	82,329	483,396	10.74%	12.07%
Engineering/Inspections	124,755	626,558	-	626,558	-	132,447	494,111	21.14%	20.60%
Facilities Maintenance	281,754	976,169	30,054	1,006,223	119,579	237,956	648,688	23.65%	23.43%
Public Works Admin	175,220	1,059,020	-	1,059,020	-	234,241	824,779	22.12%	17.72%
Streets Pavement Maint	658,900	4,239,778	-	4,239,778	182,209	489,602	3,567,967	11.55%	19.07%
Traffic Maint	183,807	1,449,252	309,457	1,758,709	386,166	356,675	1,015,868	20.28%	9.87%
PUBLIC WORKS TOTAL	\$ 1,832,058	\$ 9,654,834	\$ 589,924	\$ 10,244,758	\$ 960,981	\$ 1,918,267	\$ 7,365,510	18.72%	16.24%
NEIGHBORHOOD SERVICES									
Animal Services	168,741	805,810	-	805,810	6,944	173,444	625,423	21.52%	20.72%
Code Enforcement	175,392	793,370	-	793,370	32,105	176,715	584,550	22.27%	21.97%
Environmental Services	42,086	134,707	-	134,707	103	34,173	100,430	25.37%	27.18%
Neighborhood Svcs Admin	1,013	-	-	-	-	-	-	N/A	N/A
NEIGHBORHOOD SERVICES TOTAL	\$ 387,232	\$ 1,733,887	\$ -	\$ 1,733,887	\$ 39,152	\$ 384,332	\$ 1,310,403	22.17%	21.91%
DEVELOPMENT SERVICES									
Building Inspections	199,161	978,152	-	978,152	500	188,331	789,321	19.25%	22.24%
Community Development	164,940	799,077	-	799,077	8,037	169,864	621,176	21.26%	21.49%
Development Services	4,229	-	-	-	-	-	-	N/A	27.57%
Economic Development	13,092	6,115	-	6,115	-	1,530	4,585	25.02%	25.00%
Incentive Payments	-	1,123,672	-	1,123,672	1,189,421	-	(65,749)	0.00%	0.00%
DEVELOPMENT SERVICES TOTAL	\$ 381,422	\$ 2,907,016	\$ -	\$ 2,907,016	\$ 1,197,958	\$ 359,725	\$ 1,349,333	12.37%	14.19%
CULTURE & RECREATION									
Library	345,454	1,364,753	-	1,364,753	150,649	325,049	889,054	23.82%	23.25%
Parks	410,177	1,934,230	-	1,934,230	16,758	462,451	1,455,021	23.91%	24.10%
Parks & Recreation Admin	-	-	-	-	-	-	-	N/A	N/A
ROW Maintenance	121,650	687,558	-	687,558	329,397	91,364	266,797	13.29%	19.93%
Senior Center	54,156	236,500	-	236,500	6,302	52,350	177,849	22.14%	23.57%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 931,436	\$ 4,223,041	\$ -	\$ 4,223,041	\$ 503,106	\$ 931,213	\$ 2,788,722	22.05%	23.12%
TRANSFER OUT									
Transfers Out	908,606	1,735,548	-	1,735,548	-	357,602	1,377,946	20.60%	55.21%
Transfer Out-Non Bond CIP	-	-	-	-	-	-	-	N/A	N/A
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	\$ 908,606	\$ 1,735,548	\$ -	\$ 1,735,548	\$ -	\$ 357,602	\$ 1,377,946	20.60%	55.21%
TOTAL EXPENDITURE	\$ 14,669,057	\$ 63,956,770	\$ 589,924	\$ 64,546,694	\$ 4,385,945	\$ 14,435,693	\$ 45,725,056	22.36%	22.69%

Dec-25

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

Percent of
Year Expired **25.0%**

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	5,329,814	30,092,338	-	30,092,338	-	5,813,444	24,278,894	19.32%	18.8%
LICENSE, PERMIT & FEE	3,514	20,000	-	20,000	-	2,472	17,528	12.36%	17.57%
INVESTMENT EARNINGS	183,453	450,000	-	450,000	-	172,525	277,475	38.34%	40.77%
MISCELLANEOUS	20,932	43,922	-	43,922	-	15,841	28,081	36.07%	47.66%
IMPACT FEE	117,418	1,030,000	-	1,030,000	-	130,604	899,396	12.68%	11.40%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	0.00%
TRANSFER IN	11,648	46,979	-	46,979	-	11,769	35,210	25.05%	24.79%
TOTAL REVENUE	\$ 5,666,779	\$ 31,727,239	\$ -	\$ 31,727,239	\$ -	\$ 6,146,655	\$ 25,580,584	19.37%	18.92%
PERSONNEL	703,206	3,285,442	-	3,285,442	-	637,176	2,648,266	19.39%	20.53%
PERSONNEL DEVELOPMNT	53,551	115,173	34,142	149,315	-	82,688	66,627	55.38%	31.60%
SUPPLIES	27,997	119,995	-	119,995	46,238	21,868	51,888	18.22%	23.59%
MINOR FURN & EQUIP	31,826	221,275	-	221,275	7,707	58,666	154,902	26.51%	11.08%
OUTSIDE SERVICES	21,834	737,486	-	737,486	54,039	33,695	649,752	4.57%	4.52%
WATER PURCHASES	521,861	5,966,161	-	5,966,161	-	528,792	5,437,369	8.86%	9.42%
SEWER TREATMENT	466,903	5,938,334	-	5,938,334	-	473,802	5,464,532	7.98%	8.00%
INFR MAINT & REPAIR	37,938	286,050	-	286,050	10,315	60,770	214,965	21.24%	13.29%
EQUIP MAINT & REPAIR	3,579	25,325	-	25,325	-	-	25,325	0.00%	10.65%
UTILITIES	50,893	396,441	-	396,441	-	53,933	342,508	13.60%	12.01%
INSURANCE	130,373	298,308	-	298,308	-	185,158	113,150	62.07%	108.03%
MISC	277,388	1,297,350	-	1,297,350	8,935	306,121	982,294	23.60%	19.99%
CONTRIBUTION TO ISF	527,289	2,312,991	-	2,312,991	-	578,250	1,734,741	25.00%	25.00%
COST ALLOCATION EXP	328,350	1,313,390	-	1,313,390	-	328,350	985,040	25.00%	25.00%
CAPITAL EXPENDITURES	32,836	263,500	-	263,500	124,311	-	139,189	0.00%	12.26%
DEBT SERVICE CHARGES	-	7,536,331	-	7,536,331	-	-	7,536,331	0.00%	0.00%
TRANSFERS OUT	-	-	-	-	-	-	-	N/A	0.00%
TRANSFERS OUT-GENERAL FUND	282,513	1,132,511	-	1,132,511	-	283,128	849,383	25.00%	25.00%
TOTAL EXPENDITURE	\$ 3,498,337	\$ 31,246,063	\$ 34,142	\$ 31,280,205	\$ 251,546	\$ 3,632,397	\$ 27,396,261	11.61%	11.12%

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.

Dec-25**4A Sales Tax Fund - Schedule of Revenues and Expenditures****Budget vs. Actuals**Percent of Year
Expired

25.0%

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	587,113	7,993,732	-	7,993,732	-	644,768	7,348,964	8.07%	7.68%
OFS-SALE OF CAPITAL	-	-	-	-	-	-	-	N/A	0.00%
INVESTMENT EARNINGS	70,938	220,500	-	220,500	-	46,812	173,688	21.23%	94.58%
MISCELLANEOUS	151,687	310,622	-	310,622	-	171,731	138,892	55.29%	50.30%
TOTAL REVENUE	\$ 809,738	\$ 8,524,854		\$ 8,524,854	\$ -	\$ 863,310	7,661,544	10.13%	7.79%
PERSONNEL	143,549	738,400	-	738,400	-	165,961	572,439	22.48%	19.37%
PERSONNEL DEVELOPMNT	12,292	119,500	-	119,500	9,543	60,453	49,504	50.59%	12.10%
SUPPLIES	184	6,500	-	6,500	-	913	5,587	14.04%	2.10%
MINOR FURN & EQUIP	-	-	-	-	-	-	-	N/A	0.00%
OUTSIDE SERVICES	55,775	155,000	-	155,000	28,770	13,334	112,897	8.60%	34.31%
INFR MAINT & REPAIR	4,242	27,500	-	27,500	14,463	3,807	9,230	13.84%	15.42%
UTILITIES	2,195	20,915	-	20,915	-	1,701	19,214	8.13%	8.16%
MISC	75,084	332,500	-	332,500	67,865	115,245	149,391	34.66%	22.17%
INCENTIVE PAYMENTS	450,000	7,445,000	15,632	7,460,632	1,988,382	800,000	4,672,250	10.72%	7.52%
CONTRIBUTION TO ISF	115,806	124,972	-	124,972	-	31,242	93,730	25.00%	25.00%
COST ALLOCATION EXP	40,314	161,260	-	161,260	-	40,314	120,946	25.00%	25.00%
CAPITAL EXPENDITURES	-	-	-	-	-	10	(10)	N/A	0.00%
TRANSFER OUT-DEBT SERVICE	-	3,997,929	(136,109)	3,861,820	-	-	3,861,820	0.00%	0.00%
TRANSFERS OUT	34,027	-	136,109	136,109	-	34,027	102,082	25.00%	25.00%
TOTAL EXPENDITURE	\$ 933,468	\$ 13,129,476	\$ 15,632	\$ 13,145,108	\$ 2,109,023	\$ 1,267,006	\$ 9,769,079	9.64%	6.97%

Dec-25**4B Sales Tax Fund - Schedule of Revenues and Expenditures****Budget vs. Actuals**Percent of Year
Expired**25.0%**

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	587,113	7,993,732	-	7,993,732	-	644,768	7,348,964	8.07%	7.68%
INVESTMENT EARNINGS	39,338	117,600	-	117,600	-	25,782	91,818	21.92%	30.26%
MISCELLANEOUS	-	46,007	-	46,007	-	-	46,007	0.00%	0.00%
TOTAL REVENUE	\$ 626,451	\$ 8,157,339	\$ -	\$ 8,157,339	\$ -	\$ 670,550	\$ 7,486,789	8.22%	8.02%
PERSONNEL	80,777	370,347	-	370,347	-	64,594	305,753	17.44%	23.23%
PERSONNEL DEVELOPMNT	2,008	4,865	-	4,865	-	500	4,365	10.28%	41.27%
SUPPLIES	708	4,500	-	4,500	-	-	4,500	0.00%	33.43%
MINOR FURN & EQUIP	7,575	32,900	1,300	34,200	5,624	6,674	21,902	19.52%	22.39%
OUTSIDE SERVICES	-	30,000	-	30,000	14,716	279	15,005	0.93%	0.00%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	N/A	N/A
MISC	39,574	141,440	-	141,440	53,208	43,161	45,072	30.52%	28.19%
UTILITIES	-	52,600	-	52,600	-	-	52,600	0.00%	0.00%
INCENTIVE PAYMENTS	-	39,203	-	39,203	36,953	-	2,250	0.00%	0.00%
CONTRIBUTION TO ISF	9,129	5,402	-	5,402	-	1,350	4,052	24.99%	25.00%
COST ALLOCATION EXP	26,331	105,320	-	105,320	-	26,331	78,989	25.00%	25.00%
CAPITAL EXPENDITURES	37,704	50,000	-	50,000	-	1,300	48,700	2.60%	53.75%
TRANSFER OUT-PARK PERF	812,487	3,518,518	-	3,518,518	-	879,630	2,638,888	25.00%	25.00%
TRANSFER OUT-DEBT SERVICE	-	3,641,078	-	3,641,078	-	-	3,641,078	0.00%	0.00%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	291,465	1,155,874	-	1,155,874	-	288,969	866,905	25.00%	25.00%
TOTAL EXPENDITURE	\$ 1,307,758	\$ 9,152,047	1,300	\$ 9,153,347	\$ 110,500	\$ 1,312,788	\$ 7,730,059	14.34%	15.57%

Dec-25

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

Percent of Year
Expired

25.0%

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	495,993	2,941,652	-	2,941,652	-	488,826	2,452,826	16.62%	20.93%
INVESTMENT EARNINGS	9,938	49,000	-	49,000	-	5,588	43,412	11.40%	96.48%
MISCELLANEOUS	1	100,000	-	100,000	-	19,201	80,799	19.20%	0.02%
TRANSFER IN-4B	812,487	3,518,518	-	3,518,518	-	879,630	2,638,888	25.00%	25.00%
TOTAL REVENUE	\$ 1,318,418	\$ 6,609,170	\$ -	\$ 6,609,170	\$ -	\$ 1,393,245	\$ 5,215,925	21.08%	23.40%
PERSONNEL	554,831	3,402,633	-	3,487,231	-	588,361	2,898,870	16.87%	17.83%
PERSONNEL DEVELOPMNT	6,003	130,049	(13,608)	21,545	-	7,801	13,744	36.21%	25.29%
SUPPLIES	15,695	193,162	-	193,162	57,819	30,252	105,092	15.66%	8.16%
MINOR FURN & EQUIP	2,054	141,043	-	141,043	28,590	19,063	93,390	13.52%	4.83%
OUTSIDE SERVICES	5,413	68,738	75,000	143,738	19,028	10,632	114,077	7.40%	3.81%
INFR MAINT & REPAIR	33,865	349,421	-	349,421	50,124	52,241	247,056	14.95%	10.63%
EQUIP MAINT & REPAIR	4,304	121,784	-	121,784	4,394	11,176	106,214	9.18%	14.57%
UTILITIES	101,108	581,712	-	581,712	-	106,075	475,637	18.23%	18.10%
INSURANCE	110,345	170,043	-	170,043	-	176,912	(6,869)	104.04%	100.00%
MISC	22,777	186,770	-	187,068	68,306	16,804	101,958	8.98%	16.21%
CONTRIBUTION TO ISF	93,075	387,040	-	397,040	-	96,759	300,281	24.37%	25.00%
COST ALLOCATION EXP	178,908	715,620	-	715,620	-	178,908	536,712	25.00%	25.00%
CAPITAL EXPENDITURES	15	161,152	226,423	387,575	153,683	156,424	77,468	40.36%	0.01%
TOTAL EXPENDITURE	\$ 1,128,392	\$ 6,609,167	\$ 287,815	\$ 6,896,982	\$ 381,945	\$ 1,451,407	\$ 5,063,631	21.04%	18.68%

Dec-25**MEDICAL TRANSPORT - Schedule of Revenues and Expenditures
Budget vs. Actuals**Percent of Year
Expired

25.0%

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	407,004	2,281,052	-	2,281,052	-	631,100	1,649,952	27.67%	20.76%
INVESTMENT EARNINGS	5,200	39,200	-	39,200	-	5,111	34,089	13.04%	13.00%
TRANSFER IN	-	-	-	-	-	-	-	N/A	0.00%
TOTAL REVENUE	\$ 412,204	\$ 2,320,252	\$ -	\$ 2,320,252	\$ -	\$ 636,210	1,684,042	27.42%	15.76%
PERSONNEL	517,413	2,563,079	-	2,563,079	-	570,925	1,992,154	22.27%	22.11%
PERSONNEL DEVELOPMNT	-	3,000	-	3,000	-	-	3,000	0.00%	N/A
PERSONNEL GRANT REIMBURSE	-	(1,263,755)	-	(1,263,755)	-	-	(1,263,755)	0.00%	N/A
MED DIRECTOR/LEASE	10,400	95,000	-	95,000	52,736	10,864	31,400	11.44%	10.94%
SUPPLIES	20,317	126,484	-	126,484	54,725	23,511	48,248	18.59%	19.57%
MINOR FURN & EQUIP	-	15,000	-	15,000	-	-	15,000	0.00%	N/A
CONTRIBUTION TO ISF	16,380	153,962	-	153,962	-	38,493	115,469	25.00%	25.00%
MISC	-	5,270	-	5,270	-	-	5,270	0.00%	N/A
TOTAL EXPENDITURE	\$ 564,510	\$ 1,698,040	\$ -	\$ 1,698,040	\$ 107,461	\$ 643,794	\$ 946,786	37.91%	21.68%

Dec-25**STREET MAINTENANCE FUND - Schedule of Revenues and Expenditures
Budget vs. Actuals**Percent of Year
Expired

25.0%

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	0.00%
INVESTMENT EARNINGS	3,109	34,300	-	34,300	-	2,492	31,808	7.27%	0.00%
TRANSFER IN	908,606	1,667,045	-	1,667,045	-	357,602	1,309,443	21.45%	0.00%
TOTAL REVENUE	\$ 911,715	\$ 1,701,345	\$ -	\$ 1,701,345	\$ -	\$ 360,095	1,341,250	21.17%	N/A
OUTSIDE SERVICES	-	30,000	-	30,000	-	-	30,000	0.00%	0.00%
INFR MAINT & REPAIR	-	1,686,345	-	1,686,345	-	-	1,686,345	0.00%	0.00%
CAPITAL EXPENDITURES	-	-	-	-	-	-	-	N/A	0.00%
TOTAL EXPENDITURE	\$ -	\$ 1,716,345	\$ -	\$ 1,716,345	\$ -	\$ -	\$ 1,716,345	0.00%	N/A

Section 2

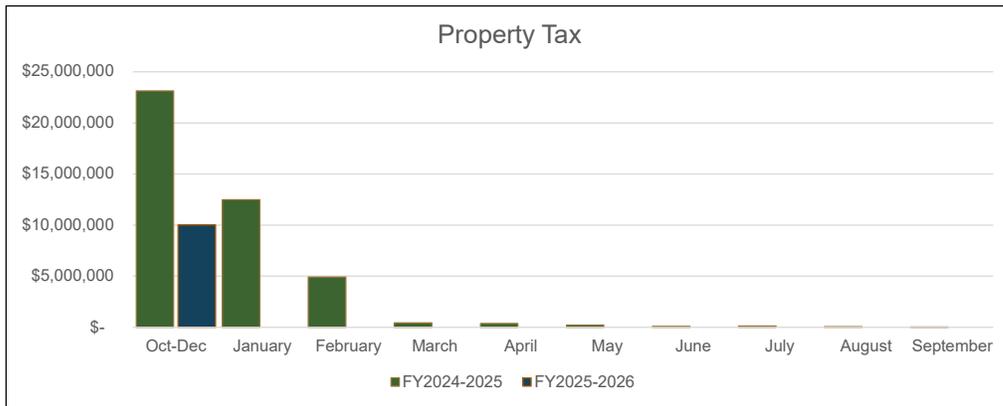
City of Burleson Monthly Financial Report

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	-	0.00%	12,492,227	-
February	46,459,200	-	0.00%	4,893,977	-
March	46,459,200	-	0.00%	426,719	-
April	46,459,200	-	0.00%	338,456	-
May	46,459,200	-	0.00%	206,785	-
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	-
	<u>\$ 46,459,200</u>	<u>\$ 10,016,959</u>	<u>21.56%</u>	<u>\$ 41,723,543</u>	<u>\$ (13,109,312)</u>

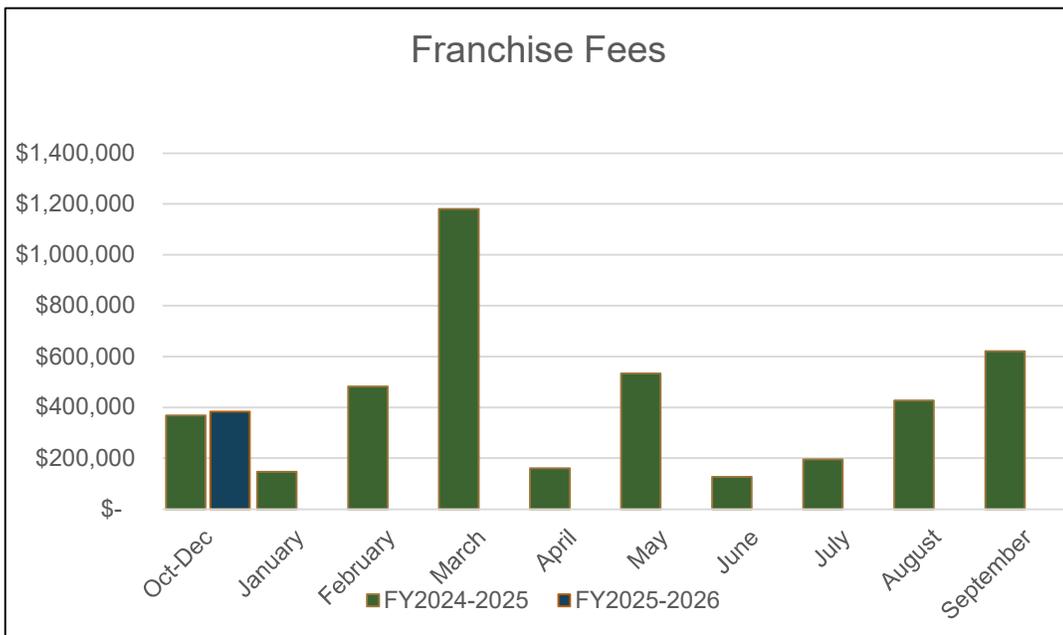


Note: The majority of property tax revenues are collected during the months of December through February.

2025-2026 YEAR-TO-DATE

Franchise Fees

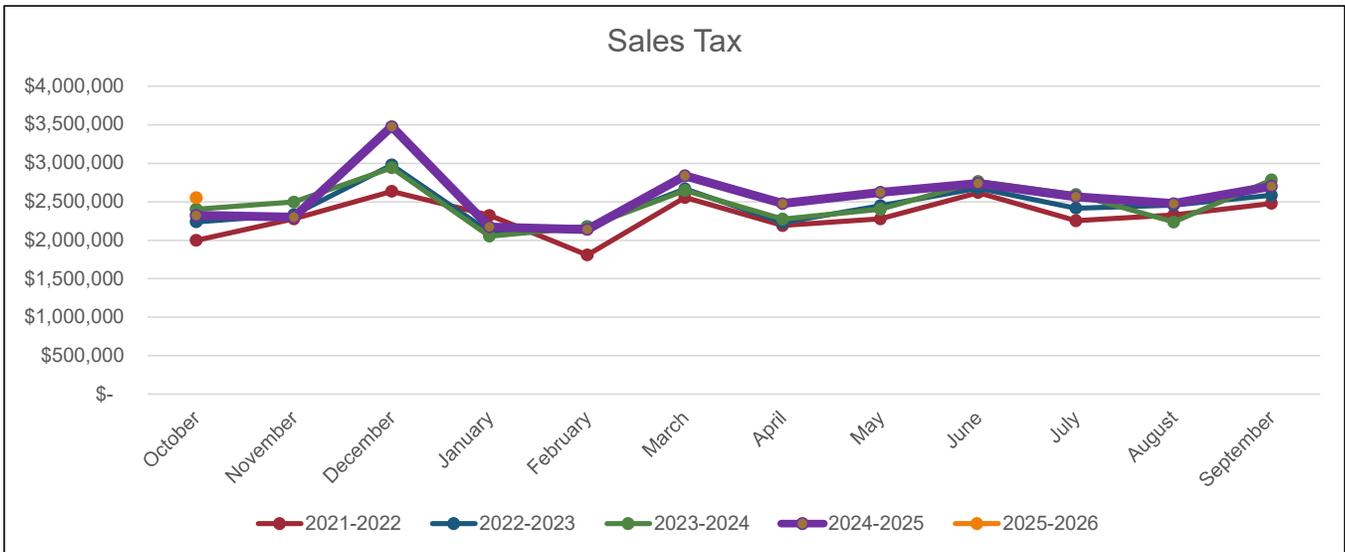
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,424,279	\$ 382,695	8.65%	\$ 367,602	\$ 15,094
January	4,424,279	-	0.00%	146,135	-
February	4,424,279	-	0.00%	481,519	-
March	4,424,279	-	0.00%	1,180,701	-
April	4,424,279	-	0.00%	160,404	-
May	4,424,279	-	0.00%	533,381	-
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	\$ 382,695	9%	\$ 4,239,804	\$ 15,094



2025-2026 YEAR-TO-DATE
Sales Tax

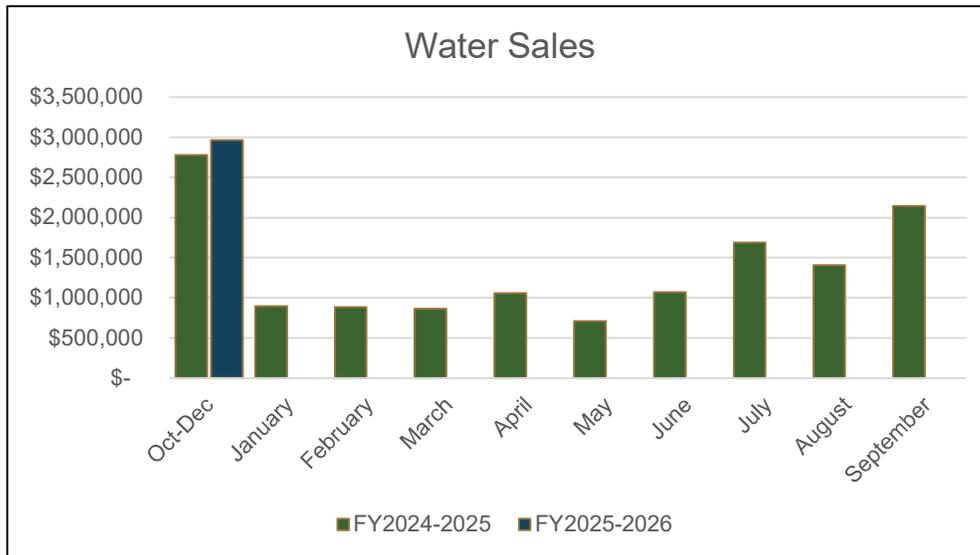
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Yr/Yr
October	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	\$ 2,549,985	9.83%
November	2,277,226	2,333,010	2,494,301	2,297,690		
December	2,633,076	2,978,264	2,939,609	3,475,055		
January	2,323,372	2,106,184	2,050,363	2,174,013		
February	1,808,447	2,177,853	2,173,995	2,136,609		
March	2,555,920	2,667,094	2,643,269	2,834,924		
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		
Year-Year %	\$ 27,743,096	\$ 29,309,327	\$ 29,752,228	\$ 30,816,055	\$ 2,549,985	9.83%
		5.65%	1.51%	3.58%	9.83%	

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. October 2025 sales incurred represent the December 2025 sales tax collection amount.



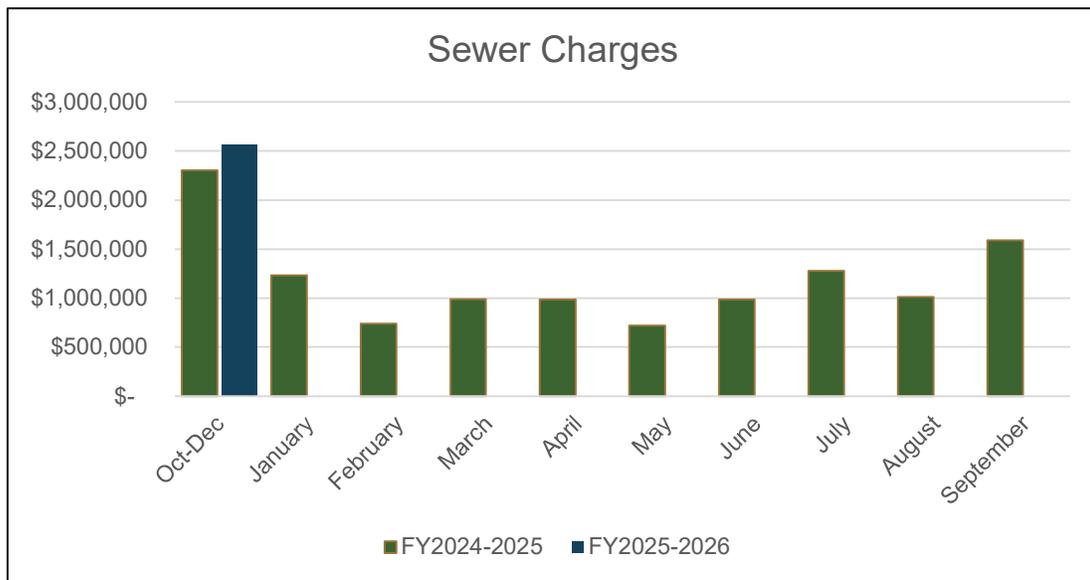
2025-2026 YEAR-TO-DATE
Water Sales

	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	-	0.00%	894,991	-
February	15,589,797	-	0.00%	882,223	-
March	15,589,797	-	0.00%	863,796	-
April	15,589,797	-	0.00%	1,057,309	-
May	15,589,797	-	0.00%	710,839	-
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	\$ 2,962,687	19%	\$ 13,490,539	\$ 185,009



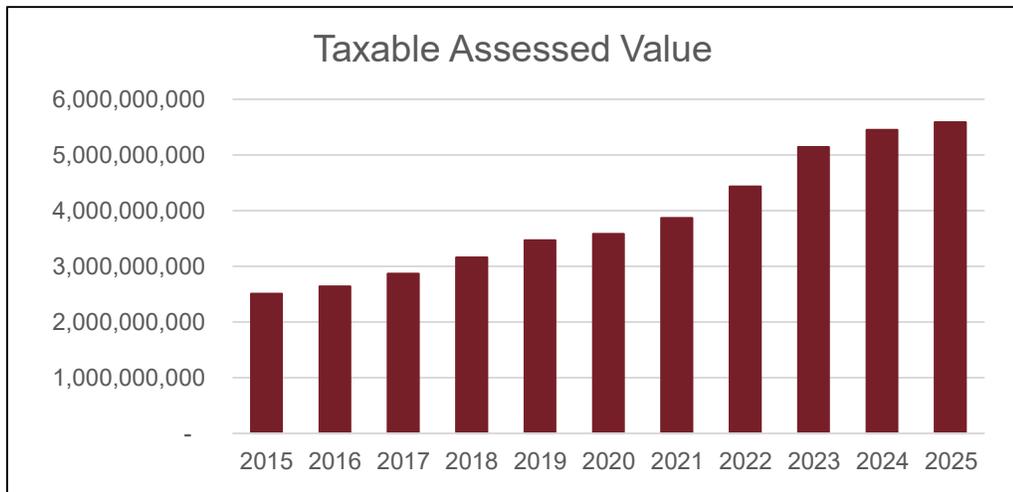
**2025-2026 YEAR-TO-DATE
Sewer Charges**

	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	-	0.00%	1,231,824	-
February	13,564,736	-	0.00%	739,565	-
March	13,564,736	-	0.00%	989,212	-
April	13,564,736	-	0.00%	987,582	-
May	13,564,736	-	0.00%	719,706	-
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	\$ 2,562,562	19%	\$ 11,835,150	\$ 259,285



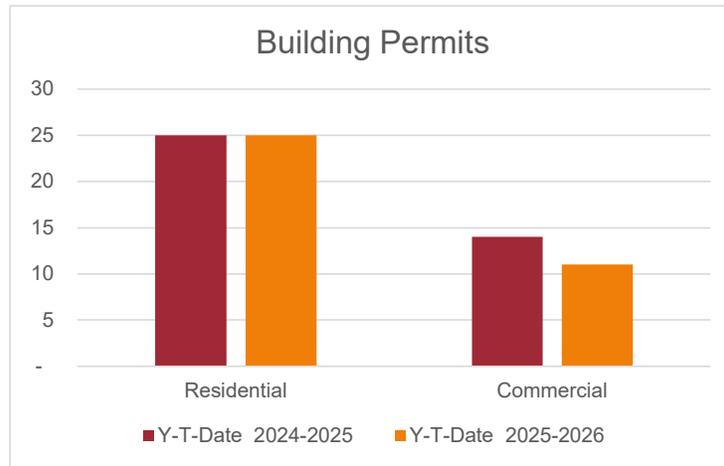
APPRAISAL ROLL COMPARISON

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%

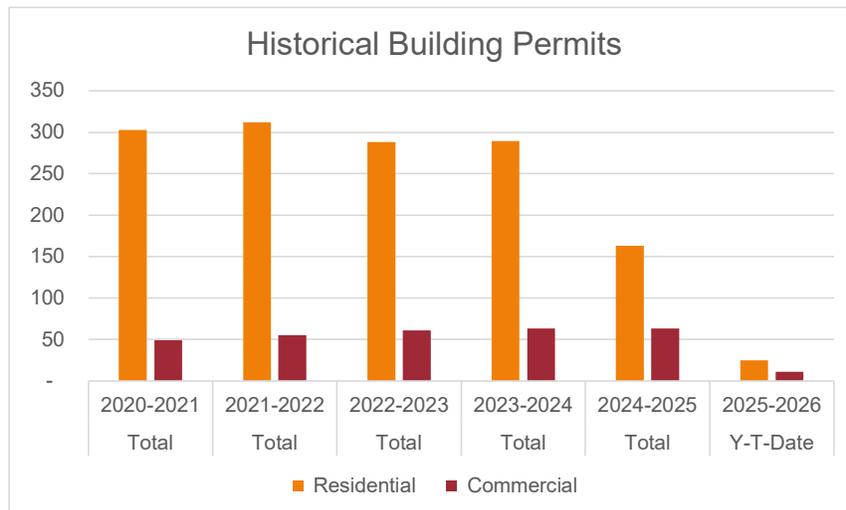


BUILDING PERMITS

	Y-T-Date 2024-2025	Y-T-Date 2025-2026
Residential	25	25
Commercial	14	11
Total	39	36



	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	25
Commercial	49	55	61	63	63	11
Total	352	367	349	352	226	36



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 December 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).



INVESTMENT PORTFOLIO SUMMARY

For the Quarter Ended

December 31, 2025

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

The investment portfolio of the City of Burleson is in compliance with the Public Funds Investment Act and the City of Burleson Investment Policy and Strategies.



Disclaimer: These reports were compiled using information provided by the City of Burleson. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields and do not account for investment advisor fees.

Summary

Quarter End Results by Investment Category:

Asset Type	September 30, 2025			December 31, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account (Cash) (3)	0.81%	\$ 1,374,054	\$ 1,374,054	0.05%	\$ 4,979,897	\$ 4,979,897
Money Market Accounts / Sweep	4.39%	58,683,581	58,683,581	3.90%	39,215,599	39,215,599
Pools / Money Market Funds	4.33%	7,043,589	7,043,589	3.99%	4,451,110	4,451,110
Certificates of Deposit	4.30%	51,223,191	51,223,191	4.14%	76,878,782	76,878,782
Securities	4.38%	55,017,985	55,201,588	4.35%	40,006,335	40,199,950
Total	4.33%	\$ 173,342,400	\$ 173,526,002	4.01%	\$ 165,531,722	\$ 165,725,338
<i>Total Excluding DDA / Cash</i>	4.36%	\$ 171,968,346	\$ 172,151,949	4.13%	\$ 160,551,825	\$ 160,745,441
<u>Average Yield - Current Quarter (1)</u>			<u>Fiscal Year-to-Date Average Yield (2)</u>			
Total Portfolio	4.01%			Total Portfolio	4.01%	
Rolling Three Month Treasury	3.85%			Rolling Three Month Treasury	3.85%	
Rolling Six Month Treasury	3.89%			Rolling Six Month Treasury	3.89%	
TexPool	3.83%			TexPool	3.83%	

<u>Interest Earnings (Approximate)</u>	
Quarter	\$ 1,767,097
Fiscal Year-to-date	\$ 1,767,097

(1) **Quarter 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.

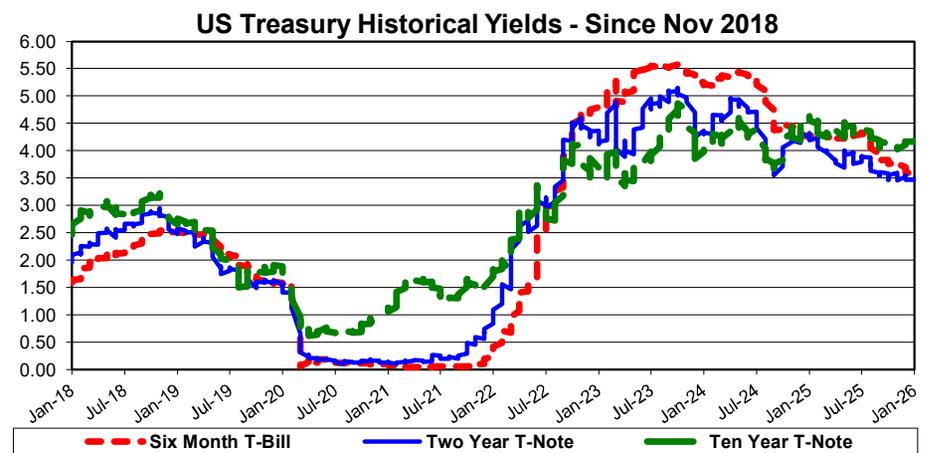
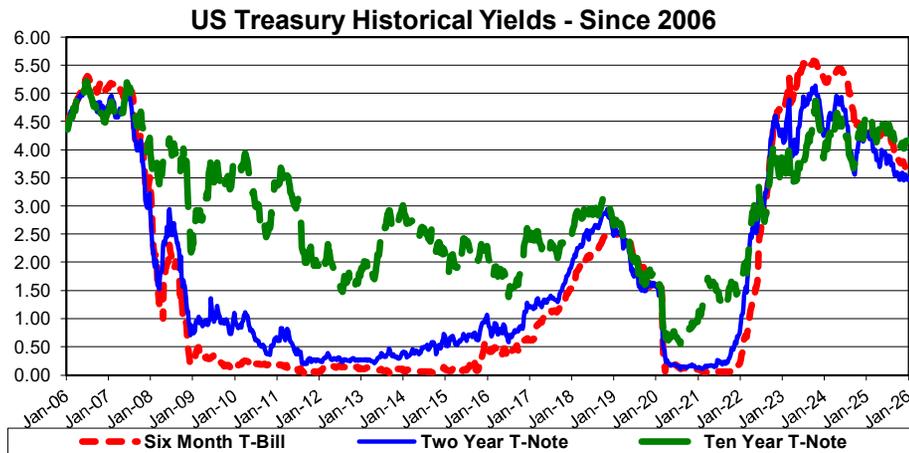
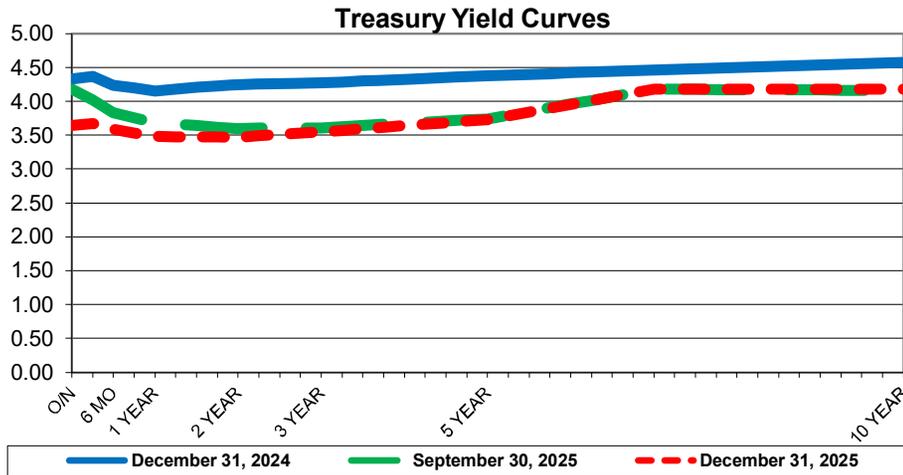
(3) **Demand Deposit Account (Cash)** - account at the City's depository bank utilized for day-to-day operating needs including outstanding payments pending clearing. Balances earn a credit to offset bank fees.

Investment Advisor Note: During market cycles where rates rise or fall, it is common to experience decreases or increases 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 or gains from a pre-maturity sale. Instead, the City will report changes in market value as unrealized losses or gains as required by the PFIA and current accounting standards. As the security approaches maturity, the unrealized loss or gain will diminish, and at maturity the City will receive the full par value of the security.

Economic Overview

12/31/2025

The Federal Open Market Committee (FOMC) cut the Fed Funds target again 12/10 to 3.50% - 3.75% (Effective Fed Funds trade +/-3.64%). Additional rate cuts during 2026 are uncertain, but could include one spring and one fall. December Non-Farm Payroll only added 50k (slightly below 60k expectation). 2025 averaged 49k per month. The S&P 500 Stock Index almost reached 7,000. The yield curve dips between 1 and 2 years rising thereafter. Crude Oil held steady below \$60. Inflation continues above the FOMC 2% target (Core PCE +/-2.8% September). The Markets have had muted reactions to uncertain economic and political events.



Investment Holdings
December 31, 2025



Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash (3)		0.05%	01/01/26	12/31/25	\$ 4,979,897	\$ 4,979,897	1.00	\$ 4,979,897	1	0.05%
SouthState Bank MMA		4.02%	01/01/26	12/31/25	307,336	307,336	1.00	307,336	1	4.02%
InterBank MMA		4.05%	01/01/26	12/31/25	100,338	100,338	1.00	100,338	1	4.05%
InterBank ICS		3.90%	01/01/26	12/31/25	35,287,955	35,287,955	1.00	35,287,955	1	3.90%
NexBank IntraFi MMA Savings		3.90%	01/01/26	12/31/25	3,519,969	3,519,969	1.00	3,519,969	1	3.90%
TexPool Prime		4.00%	01/01/26	12/31/25	3,311,032	3,311,032	1.00	3,311,032	1	4.00%
LOGIC	AAAm	3.95%	01/01/26	12/31/25	1,140,077	1,140,077	1.00	1,140,077	1	3.95%
American Nat'l Bank & Trust CD		4.70%	01/25/26	07/25/24	16,032,549	16,032,549	100.00	16,032,549	25	4.80%
BOK Financial CDARS		4.11%	03/19/26	03/20/25	5,164,396	5,164,396	100.00	5,164,396	78	4.20%
FFCB	Aa1/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,998,806	100.35	5,017,266	105	4.96%
East West Bank CD		3.72%	06/05/26	12/05/25	5,013,777	5,013,777	100.00	5,013,777	156	3.79%
FFCB	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,002,054	100.52	5,026,193	163	4.78%
USTN	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,987,622	100.11	5,005,273	243	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,529,006	2,529,006	100.00	2,529,006	267	4.39%
USTN	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,012,581	100.80	5,040,039	288	4.29%
American Nat'l Bank & Trust CDARS		3.89%	10/29/26	10/30/25	10,067,425	10,067,425	100.00	10,067,425	302	3.97%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.46	10,045,553	357	4.23%
USTN	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,005,272	100.66	10,065,625	411	4.07%
First Nat'l Bank of McGregor CD		3.85%	03/23/27	09/23/25	7,571,990	7,571,990	100.00	7,571,990	447	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,157,772	5,157,772	100.00	5,157,772	449	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,134,334	5,134,334	100.00	5,134,334	484	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,015,460	1,015,460	100.00	1,015,460	498	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,061,840	4,061,840	100.00	4,061,840	498	4.07%
American Nat'l Bank of Texas CD		3.65%	06/10/27	12/09/25	5,000,000	5,000,000	100.00	5,000,000	526	3.70%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,099,450	5,099,450	100.00	5,099,450	547	4.03%
American Nat'l Bank & Trust CDARS		3.56%	10/28/27	10/30/25	5,030,783	5,030,783	100.00	5,030,783	666	3.62%
Total Portfolio					\$ 165,525,387	\$ 165,531,722		\$ 165,725,338	221	4.01%

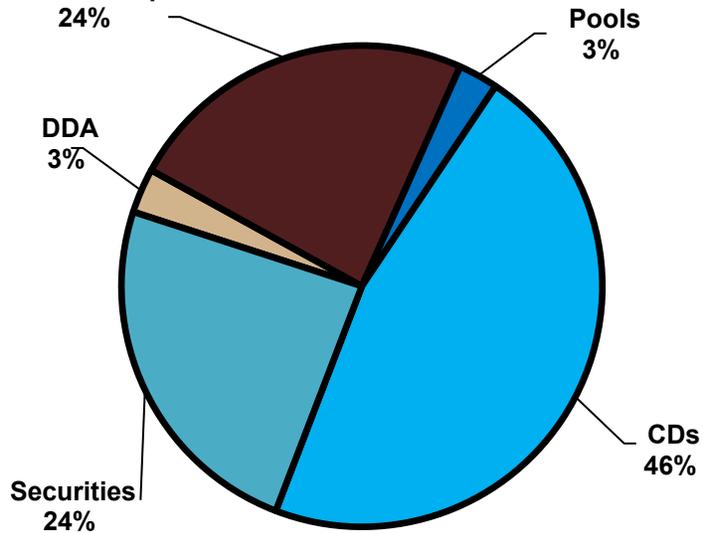
(1) (2)

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

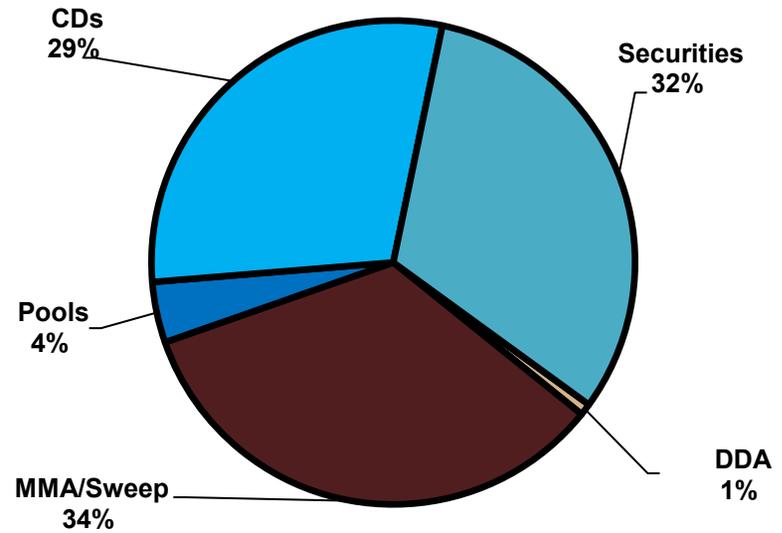
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.

(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.

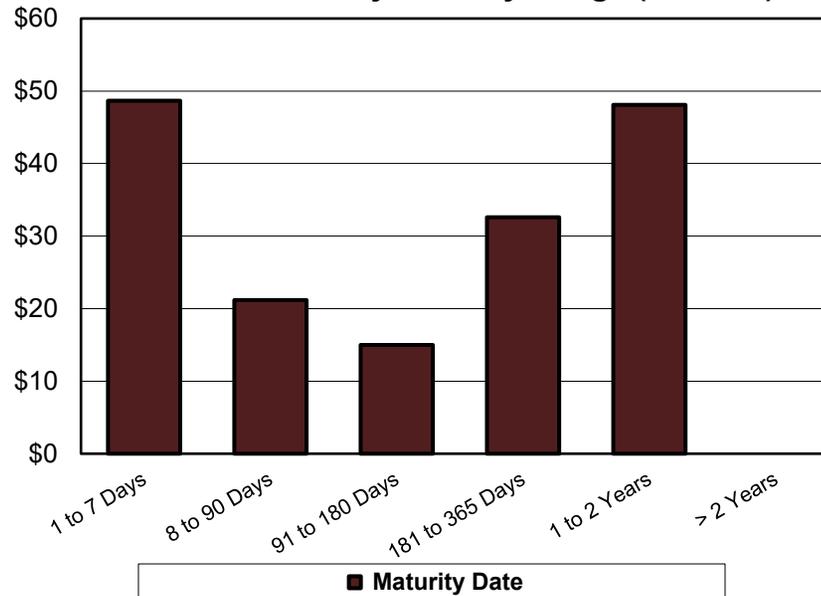
Composition - Current Quarter



Composition - Prior Quarter



Distribution by Maturity Range (Millions)



Book and Market Value Comparison



Issuer/Description	Yield	Maturity Date	Book Value 09/30/25	Increases	Decreases	Book Value 12/31/25	Market Value 09/30/25	Change in Market Value	Market Value 12/31/25
SouthState Bank Cash (3)	0.05%	01/01/26	\$ 1,374,054	\$ 3,605,843	\$ -	\$ 4,979,897	\$ 1,374,054	\$ 3,605,843	\$ 4,979,897
SouthState Bank MMA	4.02%	01/01/26	1,629,893	-	(1,322,556)	307,336	1,629,893	(1,322,556)	307,336
InterBank MMA	4.05%	01/01/26	100,373	-	(35)	100,338	100,373	(35)	100,338
InterBank ICS	3.90%	01/01/26	53,469,580	-	(18,181,625)	35,287,955	53,469,580	(18,181,625)	35,287,955
NexBank IntraFi MMA Savings	3.90%	01/01/26	3,483,735	36,234	-	3,519,969	3,483,735	36,234	3,519,969
TexPool Prime	4.00%	01/01/26	-	3,311,032	-	3,311,032	-	3,311,032	3,311,032
TexPool	4.25%	01/01/26	410,347	-	(410,347)	-	410,347	(410,347)	-
LOGIC	3.95%	01/01/26	6,633,242	-	(5,493,165)	1,140,077	6,633,242	(5,493,165)	1,140,077
USTN	5.04%	10/31/25	4,999,825	-	(4,999,825)	-	5,002,539	(5,002,539)	-
USTN	4.18%	11/30/25	10,011,200	-	(10,011,200)	-	10,010,937	(10,010,937)	-
American Nat'l Bank & Trust CD	4.80%	01/25/26	15,846,141	186,408	-	16,032,549	15,846,141	186,408	16,032,549
BOK Financial CDARS	4.20%	03/19/26	5,111,117	53,279	-	5,164,396	5,111,117	53,279	5,164,396
FFCB	4.96%	04/15/26	4,997,760	1,046	-	4,998,806	5,028,456	(11,190)	5,017,266
East West Bank CD	3.79%	06/05/26	-	5,013,777	-	5,013,777	-	5,013,777	5,013,777
FFCB	4.78%	06/12/26	5,003,213	-	(1,159)	5,002,054	5,033,681	(7,488)	5,026,193
USTN	4.14%	08/31/26	4,982,936	4,686	-	4,987,622	5,000,000	5,273	5,005,273
American Nat'l Bank & Trust CDARS	4.39%	09/24/26	2,501,766	27,239	-	2,529,006	2,501,766	27,239	2,529,006
USTN	4.29%	10/15/26	5,016,600	-	(4,019)	5,012,581	5,046,094	(6,055)	5,040,039
American Nat'l Bank & Trust CDARS	3.97%	10/29/26	-	10,067,425	-	10,067,425	-	10,067,425	10,067,425
FAMCA	4.23%	12/23/26	10,000,000	-	-	10,000,000	10,021,677	23,876	10,045,553
USTN	4.07%	02/15/27	10,006,452	-	(1,180)	10,005,272	10,058,203	7,422	10,065,625
First Nat'l Bank of McGregor CD	3.91%	03/23/27	7,500,000	71,990	-	7,571,990	7,500,000	71,990	7,571,990
American Nat'l Bank & Trust CDARS	4.13%	03/25/27	5,105,391	52,381	-	5,157,772	5,105,391	52,381	5,157,772
American Nat'l Bank & Trust CDARS	4.03%	04/29/27	5,083,472	50,862	-	5,134,334	5,083,472	50,862	5,134,334
American Nat'l Bank & Trust CDARS	4.07%	05/13/27	1,005,274	10,186	-	1,015,460	1,005,274	10,186	1,015,460
American Nat'l Bank & Trust CDARS	4.07%	05/13/27	4,021,095	40,744	-	4,061,840	4,021,095	40,744	4,061,840
American Nat'l Bank of Texas CD	3.70%	06/10/27	-	5,000,000	-	5,000,000	-	5,000,000	5,000,000
American Nat'l Bank & Trust CDARS	4.03%	07/01/27	5,048,934	50,516	-	5,099,450	5,048,934	50,516	5,099,450
American Nat'l Bank & Trust CDARS	3.62%	10/28/27	-	5,030,783	-	5,030,783	-	5,030,783	5,030,783
TOTAL / AVERAGE	4.01%		\$ 173,342,400	\$ 32,614,434	\$ (40,425,111)	\$ 165,531,722	\$ 173,526,002	\$ (7,800,664)	\$ 165,725,338

Section 4

City of Burleson Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

Emergicon - Emergency Medical Billing - December 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	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	December 2025	December Var
Gross Charges	\$ 1,914,772	\$ 1,660,587	\$ (254,185)	\$ 638,257	\$ 470,198	\$ (168,059)
Cash Collections	390,039	702,573	312,534	130,013	209,805	79,792
Gross Charge/Txp	2,157	5,528	3,371	2,157	1,837	(320)
Cash/Txp (CPT)	439	2,346	1,907	439	820	381

540

Payer Mix	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	December 2025	December Var
Insurance	23.0%	7.6%	-15.4%	23.0%	5.5%	-17.5%
Medicaid	8.0%	4.1%	-3.9%	8.0%	4.7%	-3.3%
Medicare	56.0%	48.0%	-8.0%	56.0%	55.5%	-0.5%
Private Pay	13.0%	3.4%	-9.6%	13.0%	4.7%	-8.3%
Payer Research	0.0%	36.7%	36.7%	0.0%	29.7%	29.7%
Totals	100%	100%	0.0%	100%	100%	0%

Level of Service	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	December 2025	December Var
ALS Non Emergent A0426	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ALS - Advanced Life Support A0427	68.0%	47.2%	-20.8%	68.0%	48.9%	-19.2%
ALS-2 Emergency A0433	3.0%	2.3%	-0.7%	3.0%	3.1%	0.1%
BLS Non Emergency A0428	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BLS - Basic Life Support A0429	29.0%	50.5%	21.5%	29.0%	48.0%	19.0%
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	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	December 2025	December Var
ALS Non Emergent A0426	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	424	(180)	201	125	(76)
ALS-2 Emergency A0433	27	20	(7)	9	8	(1)
BLS Non Emergency A0428	-	-	-	-	-	-
BLS - Basic Life Support A0429	257	457	200	86	123	37
Sct A0429 TXP	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-
Totals	888	901	13	296	256	(40)

Ground Mileage A0425	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	December 2025	December Var
	4,438	7,423	2,986	1,479	2,077	598

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 December 31, 2025.

Property Tax Report from Johnson County Tax Office

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

Department Budget Transfers through December 2025 - Period 3

There were none noted as of this period. This page is left intentionally blank.

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Month = 12/31/2025 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
8,553,456,837	1,562,044,423	6,991,412,414	0.721800	50,464,014.81	47,334,761.26	3,060,431.30	50,395,192.56
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
8,553,814,573	(357,736)	8,553,456,837			8,553,456,837	68,301.62	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,554,639,169	7,405,254	1,562,044,423			1,562,116,423		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 12/31/2025								
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	15.70	0.00	0.00	0.00	0.00	15.70	0.00	0.00
2000	184.56	0.00	0.00	0.00	0.00	184.56	0.00	0.00
2001	(1,660.37)	0.00	0.00	0.00	0.00	(1,660.37)	0.00	0.00
2002	(2,634.49)	0.00	0.00	0.00	0.00	(2,634.49)	0.00	0.00
2003	(3,272.38)	0.00	0.00	0.00	0.00	(3,272.38)	0.00	0.00
2004	(8,879.41)	0.00	0.00	0.00	0.00	(8,879.41)	0.00	0.00
2005	2,755.93	0.00	0.00	0.00	0.00	2,755.93	0.00	0.00
2006	2,696.48	0.00	0.00	0.00	0.00	2,696.48	0.00	0.00
2007	3,120.91	0.00	0.00	0.00	0.00	3,120.91	0.00	0.00
2008	5,721.91	0.00	0.00	0.00	0.00	5,721.91	0.00	0.00
2009	5,288.48	0.00	0.00	0.00	0.00	5,288.48	0.00	0.00
2010	6,538.78	0.00	0.00	17.65	17.65	6,521.13	0.00	0.26
2011	8,414.73	0.00	0.00	11.15	11.95	8,402.78	0.00	0.14
2012	10,573.34	0.00	0.00	8.72	12.27	10,561.07	0.00	0.11
2013	14,529.11	0.00	0.00	0.00	0.00	14,529.11	(0.27)	0.00
2014	16,774.41	0.00	0.00	5.51	423.38	16,351.03	0.00	2.52
2015	26,865.57	0.00	0.00	72.26	749.89	26,115.68	0.00	2.79

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Month = 12/31/2025 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 12/31/2025								
2016	21,347.92	0.00	0.00	26.22	932.38	20,415.54	0.00	4.36
2017	21,742.48	0.00	0.00	6.17	910.00	20,832.48	0.00	4.18
2018	27,519.60	0.00	0.00	351.68	922.09	26,597.51	0.00	3.35
2019	38,955.19	0.00	0.00	16.92	1,145.60	37,809.59	0.00	2.94
2020	42,308.81	0.00	0.00	8.70	1,322.81	40,986.00	0.00	3.12
2021	45,320.17	0.00	(127.80)	2,302.58	3,296.30	41,896.07	(71.48)	7.29
2022	68,237.76	(427.83)	(529.65)	2,839.32	3,769.55	63,938.56	(568.87)	5.56
2023	131,598.63	(820.85)	481.52	11,839.57	22,644.07	109,436.08	(2,396.06)	17.14
2024	308,622.31	297.87	(3,093.08)	37,550.26	75,568.97	229,960.26	(5,889.55)	24.73
2025	47,434,368.43	(6,963.13)	(99,607.17)	7,508,018.44	10,016,959.29	37,317,801.97	(1,574.14)	21.16
TOTAL	48,227,343.30	(7,913.94)	(102,876.18)	7,563,075.15	10,128,686.20	37,995,780.92	(10,500.37)	