
Wednesday, March 04, 2026
9:00 AM

City Hall - 141 W. Renfro
Burleson, TX 76028

1. **CALL TO ORDER**

2. **CITIZEN APPEARANCES**

Each person in attendance who desires to speak to the Committee on an item NOT posted on the agenda, shall speak during this section. A speaker card must be filled out and turned in to the City Secretary prior to addressing the Committee. Each speaker will be allowed three minutes to speak.

Each person in attendance who desires to speak on an item posted on the agenda shall speak when the item is called forward for consideration.

3. **GENERAL**

A. Consider and take possible action of the minutes from the December 17, 2025 Finance committee meeting. *(Staff Contact: Amanda Campos, City Secretary)*

4. **REPORTS AND PRESENTATION**

A. Receive a report, hold a discussion, and provide recommendations to the city council on previous economic development projects and metrics. *(Staff Contact: Alex Philips, Economic Development Director)*

B. Receive a report, hold a discussion, and provide recommendations to the city council on the fiscal year 2024-2025 Annual Comprehensive Financial Report (ACFR), Single Audit Report, and the Annual Audit. *(Staff Contact: Mark Davies, Director of Finance)*

C. Receive a report, hold a discussion, and provide recommendations to the city council regarding the January 2026 monthly financial and investment reports. *(Staff Contact: Mark Davies, Director of Finance)*

D. Receive a report, hold a discussion, and provide recommendations to the city council on the procurement method for Fiscal Year 2027 replacement vehicles and equipment. *(Staff Contact: Lauren Seay, Deputy Director, Administrative Services)*

5. **REQUESTS FOR FUTURE AGENDA ITEMS AND REPORTS**

6. **RECESS INTO EXECUTIVE SESSION**

In accordance with Chapter 551 of the Texas Government Code, the Committee may convene in Executive Session in the Human Resources Conference Room in City Hall to conduct a closed meeting to discuss any item listed on this Agenda.

Pending or contemplated litigation or to seek the advice of the City Attorney pursuant to Section 551.071, Texas Government Code

7. **ADJOURN**

HUGO RODRIGUEZ

Information Technology
Deputy Chief Technology Officer
hrodriguez@burlesontx.com
682.312.2766

CERTIFICATE

I hereby certify that the above agenda was posted on this the 19th of February 2026, by 5:00 p.m., on the official bulletin board at the Burleson City Hall, 141 W. Renfro, Burleson, Texas.



Amanda Campos

City Secretary

BUDGET STATEMENT

Pursuant to Section 551.043, Government Code, the following taxpayer impact statement must be on the City Council meeting agenda at which the City Council will discuss or adopt a budget for the City of Burleson: For a median-valued homestead property (\$306,724), the City’s portion of the property tax bill in dollars for the current fiscal year (FY24-25) is \$2,032.66, the City’s portion of the property tax bill for the upcoming fiscal year (FY25-26) for the same property if the proposed budget is adopted is estimated to be \$2,213.93, and the City’s portion of the property tax bill in dollars for the upcoming fiscal year (FY25-26) for the same property if a budget funded at the no-new-revenue rate under Chapter 26, Tax Code, is adopted is estimated to be \$2,021.62.

ACCESSIBILITY STATEMENT

The Burleson City Hall is wheelchair accessible. The entry ramp is located in the front of the building, accessible from Warren St. Accessible parking spaces are also available in the Warren St. parking lot. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the A.D.A. Coordinator at 817-426-9600, or TDD 1-800-735-2989.

Finance Committee

DEPARTMENT: City Secretary’s Office
FROM: Amanda Campos, City Secretary
MEETING: March 4, 2026

SUBJECT:

Consider and take possible action of the minutes from the December 17, 2025 Finance committee meeting. *(Staff Contact: Amanda Campos, City Secretary)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
 <p>High Performing City Organization Providing Exceptional, People Focused Services</p>	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers

SUMMARY:

The Finance committee duly and legally met on December 17, 2025 for a regular meeting.

RECOMMENDATION:

Committee may approve the minutes as presented or approve with amendments.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Amanda Campos, TRMC
City Secretary
acampos@burlesontx.com
817-426-9665

**FINANCE COUNCIL COMMITTEE
DECEMBER 15, 2025
DRAFT MINUTES**

Council Present:

Adam Russell, Chair
Larry Scott
Dan McClendon

Council Absent:Staff:

Tommy Ludwig, City Manager
Harlan Jefferson, Deputy City Manager
Amanda Campos, City Secretary
Matt Ribitzki, Deputy City Attorney
Mark Davies, Finance Director

1. CALL TO ORDER – 3:00 p.m.

Chair Adam Russell called the meeting to order. **Time: 3:03 p.m.**

2. CITIZEN APPEARANCES

- No speakers.

3. GENERAL**A. Minutes from the November 5, 2025 Infrastructure & Development committee meeting. (Staff Contact: Monica Solko, Deputy City Secretary)**

Motion was made by Dan McClendon and seconded by Larry Scott to approve the minutes.

Motion passed 3-0

4. REPORTS AND PRESENTATIONS

***In consideration of the public present at the meeting the chair took the items out of order.**

C. Receive a report, hold a discussion, and provide recommendations on the selection of a firm to provide delinquent property tax collection services. (Staff Contact: Matt Ribitzki, Sr. Deputy City Attorney/Director of Legal Services)

Matt Ribitzki, Sr. Deputy City Attorney presented the process and the scoring totals for each respondent to the RFQ for delinquent property tax collection services.

The chair called forwarded the speakers in attendance:

Corey Fiskes, Linebarger addressed the committee and stated the qualifications of his firm and their track record as well as their current contract with the city to

collect for the Municipal Court. The firm is experience in both Johnson and Tarrant County.

Bruce Medley, Perdue spoke to the committee about their qualifications and stated they are the city's current firm collecting delinquent property taxes for the city. He stated their track record for collections and services The firm is experienced in both Johnson and Tarrant County.

The members of committee reviewed the scores and since the qualifications and scores were the same agreed to move the item forward to the full city council for consideration without providing a recommendation. The committee requested each firm be present at the council meeting and make a formal presentation to the full city council.

D. Receive a report and hold a discussion regarding the City's current procurement methods and practices. (Staff Contact: Lauren Seay, Deputy Director of Administrative Services)

Lauren Seay, Deputy Director of Administrative Services, presented the citywide procurement process. The purpose of the presentation was to provide the committee with insight on how procurement incorporates council's priorities. The presentation reviewed the following areas:

- Legislative updates and department structure
- FY 2025 purchasing actives
- The definition of procurement
- Centralized vs Decentralized purchasing – Burleson is a hybrid of the two
- How Best Value is applied
- The process for choosing a procurement method
- Alternative methods of construction
- FY 2025 Solicitations numbers
- Benefits of Competitive solicitations – solicitations by department
- Benefits of Cooperative contracts – cooperative contracts by department
- Review of cost comparison; Bid vs Cooperative
- Stated the planned next steps
 - New Purchasing Agent
 - Micro-learning sessions for staff
 - Review cross department spending
 - Improve support to users
 - Develop and implement continuous improvement plan

Lauren reviewed the year and highlighted the success of stopping two fraudulent vendors assuring no monies were lost by theft. She stated they are reviewing ways to improve the bid experience for vendors by looking at the City of North Richland Hills and their smaller bid packets.

After a brief discussion about the timeline for vendor questions and the pre-bid meetings, the staff agreed with committee member McClendon to adjust the timeline to better serve the process and the vendors.

The committee members recommended the presentation to move forward to the full city council as a report.

A. Receive a report, hold a discussion, and provide recommendations to the city council regarding the September 2025 monthly financial and investment reports. (Staff Contact: Kevin Hennessey, Deputy Director of Finance)

Kevin Hennessey, Deputy Director of Finance presented the September 2025 financial report. The Investment reports were not presented at the committee as they were presented to the full council in November.

Kevin Hennessey provided the report to provide a general awareness of the city's financial position and economic activity. The four major sections of the report were Financial Summary, Economic Analysis, Investment Reports, and Special Interest. The report noted when revenue sources are 10% or more below the projects or expenditures are 10% or more above the adopted budget.

The committee had no recommendations and appreciated the information.

B. Receive a report, hold a discussion, and provide staff direction regarding the pursuit of the Texas Comptroller of Public Accounts' Transparency Stars program, which recognizes local governments for going above and beyond in their transparency efforts. (Staff Contact: Michael Franklin, Deputy Director of Finance)

Michael Franklin, Deputy Director of Finance, presented the Transparency Star Program to the committee.

He explained the purpose of the program stating that the program recognizes local governments for going above and beyond in their transparency efforts. The efforts include opening the books not only in traditional finances but in areas of contracts, economic development, public pension, debt obligations, and open government. He presented the types of transparency stars and stated the city of Burleson had achieved 3 stars. The stars achieved are Traditional Finances, Public Pension, and Debt obligations. The finance department has applied for the 4th star, Open Government & compliance in November. The future goal is to achieve all 6 stars over the next 9 months.

The committee commended the Finance Department on their achievements.

5. REQUESTS FOR FUTURE AGENDA ITEMS OR REPORTS

- None.

6. RECESS INTO EXECUTIVE SESSION

In accordance with Chapter 551 of the Texas Government Code, the City Council may convene in Executive Session in the City Council Workroom in City Hall to conduct a closed meeting to discuss any item listed on this Agenda.

A. Pending or contemplated litigation or to seek the advice of the City Attorney pursuant to Section 551.071, Texas Government Code

- No executive session needed.

7. ADJOURN

There being no further discussion Chair Adam Russell adjourned the meeting.

Time: 4:30pm

Amanda Campos
City Secretary



FISCAL YEAR 2025-2026 MONTHLY FINANCIAL REPORT JANUARY 2026

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 January 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 office.

City of Burleson
Finance Office
141 W. Renfro St.
Burleson, Texas 76028

Mark Davies
Director of Finance

City of Burluson Monthly Financial Report

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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

GENERAL FUND

Revenues

General Fund revenues total \$33,851,045 through January 31, 2026. This represents an increase of 7.5% from revenue earned in the preceding year. Liquor Tax decreased \$(18,369) or -30.4% 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 \$(114,197) or -45.2% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(30,276) or -10.0%. Fines Revenue decreased \$(17,854) or -10.2% driven by decreases in both Municipal Court fees and Code Enforcement nuisance code fines. Cost Allocation Revenue decreased \$(196,568) 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	\$ 30,053,633	88.8%
Franchise Fees	564,030	1.7%
Investment Earnings	138,477	0.4%
Licenses, permits and fees	418,267	1.2%
Fines	156,895	0.5%
Charges for Services	351,690	1.0%
Other Revenues	604,943	1.8%
Cost Allocation	1,060,596	3.1%
Transfers In	502,514	1.5%
Total	\$ 33,851,045	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	\$ 25,707,831	\$ 27,451,807	\$ 1,743,976	6.8%
Sales Tax	2,327,410	2,559,729	232,318	10.0%
Liquor Tax	60,467	42,097	(18,369)	-30.4%
Franchise Fees	513,737	564,030	50,293	9.8%
Investment Earnings	252,673	138,477	(114,197)	-45.2%
License, Permit & Fee	277,361	418,267	140,906	50.8%
Fines	174,749	156,895	(17,854)	-10.2%
Charges for Services	30,993	351,690	320,697	1034.7%
Miscellaneous	124,980	172,026	47,045	37.6%
Sale of Capital	-	40,100	40,100	N/A
Cost Allocation Rev	1,257,164	1,060,596	(196,568)	-15.6%
Intergovernmental	-	81,070	81,070	N/A
Operating Grant & Contributions	259,547	311,747	52,200	20.1%
Transfer In	499,375	502,514	3,139	0.6%
	\$ 31,486,287	\$ 33,851,045	\$ 2,364,758	7.5%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$21,055,716 through January 31, 2026. An increase of \$1,154,340 or 5.8% from the preceding year. Also note that total current year actuals as a percent of budget is comparable year over year, 32.62% as of FY 2026 and 30.79% as of FY 2025. Prior Year Comparison of General Fund Expenditures by Department through January 2026:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025		Material Variance Drivers
	2025	2026	Amount	Percent	
City Council	\$ 23,880	\$ 26,499	\$ 2,619	11.0%	Driven by increase in IT Contribution expense
City Manager's Office	448,979	424,602	(24,377)	-5.4%	
City Secretary's Office	279,325	247,666	(31,659)	-11.3%	
Communications	177,310	180,890	3,580	2.0%	
Finance	494,291	504,107	9,816	2.0%	
Non-Departmental	701,491	781,788	80,297	11.4%	Increased annual liability insurance expense
Human Resources	357,950	402,175	44,225	12.4%	Increased salaries expense due to FY 2026 promotions and two vacancies in 1Q FY 2025
Judicial	38,863	36,015	(2,848)	-7.3%	
Legal Services	198,021	225,209	27,188	13.7%	Driven by legal fees incurred compared to same time in prior year
Municipal Court	156,575	138,113	(18,463)	-11.8%	
Records Management	37,115	34,619	(2,496)	-6.7%	
Purchasing	96,446	108,398	11,951	12.4%	Increased salaries expense due to FY 2026 promotions
Fire	3,736,194	3,716,201	(19,993)	-0.5%	
Police	5,986,520	6,731,890	745,370	12.5%	Increased salaries expense due to retirement payouts and IT Contribution expense
Marshals Service	626	-	(626)	-100.0%	
PS Communication	862,121	807,398	(54,723)	-6.3%	
Drainage Maint	152,599	134,644	(17,955)	-11.8%	
Engineering/Capital	282,141	417,274	135,133	47.9%	Increased salaries expense due to three vacancies in 1Q FY 2025
Engineering/Development	175,617	116,390	(59,227)	-33.7%	
Engineering/Inspections	170,381	180,493	10,112	5.9%	
Facilities Maintenance	341,468	328,719	(12,749)	-3.7%	
Public Works Admin	249,159	314,020	64,861	26.0%	Increased salaries expense due to Deputy Director vacancy in 1Q FY 2025
Streets Pavement Maint	916,480	672,433	(244,047)	-26.6%	
Traffic Maint	237,622	594,456	356,834	150.2%	Increased signal maintenance & repair expenditures
Animal Services	226,597	228,601	2,004	0.9%	
Code Enforcement	252,485	260,206	7,722	3.1%	
Environmental Services	52,455	43,001	(9,455)	-18.0%	
Neighborhood Svcs Admin	1,013	-	(1,013)	-100.0%	
Building Inspections	270,785	256,697	(14,088)	-5.2%	
Community Development	229,534	233,649	4,115	1.8%	
Economic Development	17,456	2,040	(15,416)	-88.3%	
Library	518,913	435,565	(83,349)	-16.1%	
Parks	568,722	607,687	38,964	6.9%	
Parks & Recreation Admin	40	-	(40)	-100.0%	
ROW Maintenance	150,968	122,643	(28,326)	-18.8%	
Senior Citizens Center	70,691	71,594	903	1.3%	
Special Events	-	-	-	N/A	
Transfer Out	1,420,541	1,670,035	249,495	17.6%	Increase primarily driven by transfer to new Chisenhall fund
	\$ 19,901,375	\$ 21,055,716	\$ 1,154,340	5.8%	

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

Division	Total	Percent
General Government	\$ 3,110,080	15%
Public Safety	11,255,489	53%
Public Works	2,758,428	13%
Neighborhood Services	531,808	3%
Development Services	492,386	2%
Culture & Recreation	1,237,488	6%
Transfer Out	1,670,035	8%
	\$ 21,055,716	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$8,347,416 through January 31, 2026, an increase of \$174,896 or 2.1% compared to revenues reported for the same time period in the preceding year. License, Permit, & Fee revenues decreased \$(1,182) or -23.4% primarily due to continued low permit issuances year over year. Miscellaneous revenue decreased \$(9,508) or -31.4% due to decreased recycling revenue. Impact Fee revenues decreased \$(38,084) or -20.3% due to slower permitting activity. Transfer In decreased \$(3,766) or -24.2% due to lower transfer in from Solid Waste.

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	\$ 7,693,444	\$ 7,942,651	\$ 249,207	3.2%
License, Permit & Fee	5,054	3,872	(1,182)	-23.4%
Investment Earnings	240,810	219,040	(21,770)	-9.0%
Miscellaneous	30,255	20,746	(9,508)	-31.4%
Impact Fee	187,421	149,337	(38,084)	-20.3%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	15,535	11,769	(3,766)	-24.2%
	<u>\$ 8,172,519</u>	<u>\$ 8,347,416</u>	<u>\$ 174,896</u>	<u>2.1%</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	\$ 3,672,668	\$ 3,950,149	277,480	7.6%
Sewer Revenue	3,535,100	3,604,519	69,418	2.0%
Sewer Surcharge	332,955	238,833	(94,121)	-28.3%
Connections & Extensions	11,427	10,536	(890)	-7.8%
Penalties	141,294	138,614	(2,680)	-1.9%
	<u>\$ 7,693,444</u>	<u>\$ 7,942,651</u>	<u>\$ 249,207</u>	<u>3.2%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through January 31, 2026 totaled \$5,378,705. This represents an overall decrease of \$(648,258) or -10.8% compared to the preceding year. Personnel Development increased \$26,391 or 46.4% primarily due to increased Subscriptions and Publications expense. Minor Furniture and Equipment expense increased \$32,336 or 95.5% due to meters expense. Outside Services expense increased \$17,996 or 63.6% driven by acoustic field investigation expense paid to an external vendor for services. The decreases in Water Purchases and Sewer Treatment expenses are due to timing of payments. Infrastructure Maintenance & Repair expense increased \$31,712 or 77.7% 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 \$41,815 or 11.2% 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	\$ 966,254	\$ 887,375	\$ (78,880)	-8.2%
Personnel Development	56,925	83,316	26,391	46.4%
Supplies	40,255	29,724	(10,531)	-26.2%
Minor Furn & Equip	33,864	66,200	32,336	95.5%
Outside Services	28,306	46,302	17,996	63.6%
Water Purchases	1,256,562	935,655	(320,908)	-25.5%
Sewer Treatment	1,464,424	994,203	(470,221)	-32.1%
Infr Maint & Repair	40,800	72,512	31,712	77.7%
Equip Maint & Repair	3,579	-	(3,579)	-100.0%
Utilities	71,847	78,418	6,571	9.1%
Insurance	130,373	185,158	54,785	42.0%
Misc	371,723	413,538	41,815	11.2%
Contribution to ISF	703,052	771,000	67,948	9.7%
Cost Allocation Exp	437,800	437,800	-	0.0%
Capital Expenditures	44,512	-	(44,512)	-100.0%
Debt Service Charges	-	-	-	N/A
Transfers Out	376,684	377,504	820	0.2%
	\$ 6,026,963	\$ 5,378,705	\$ (648,258)	-10.8%

4A SALES TAX FUND

Revenues

4A revenue through January 31, 2026, is \$1,543,068 and an increase of \$111,916 or 7.8% for revenues reported for the same period in the preceding year. Investment Earnings decreased \$(24,286) or -27.2% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the result is an increase in Investment Earnings of \$8,971 or 8.3% 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	\$ 1,163,706	\$ 1,279,864	\$ 116,158	10.0%
OFS-Sale of Capital	-	-	-	N/A
Investment Earnings	89,260	64,974	(24,286)	-27.2%
Miscellaneous	178,186	198,230	20,044	11.2%
	<u>\$ 1,431,151</u>	<u>\$ 1,543,068</u>	<u>\$ 111,916</u>	<u>7.8%</u>

Expenditures

Expenditures through January 31, 2026, are \$1,416,047 and an increase of \$255,792 or 22.0% for expenses reported for the same period in the preceding year. Personnel increased \$22,722 or 13.9% due to salaries increase in Economic Development. Personnel Development expense increased \$43,124 or 205.6% due to Memberships & Licenses expense. Supplies expense increased \$729 or 396.3% due to promotional supplies. 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	\$ 199,125	\$ 226,847	\$ 27,722	13.9%
Personnel Development	20,973	64,097	43,124	205.6%
Supplies	184	913	729	396.3%
Outside Services	58,600	27,388	(31,212)	-53.3%
Infr Maint & Repair	4,242	3,807	(435)	-10.2%
Utilities	2,711	2,314	(397)	-14.6%
Miscellaneous	170,890	149,894	(20,996)	-12.3%
Incentives	450,000	800,000	350,000	77.8%
Contribution to ISF	154,408	41,656	(112,752)	-73.0%
Cost Allocation Exp	53,752	53,752	-	0.0%
Capital Expenditures	-	10	10	100%
Transfers Out-Debt Service	-	-	-	N/A
Transfers Out	45,370	45,370	-	0.0%
	<u>\$ 1,160,254</u>	<u>\$ 1,416,047</u>	<u>\$ 255,792</u>	<u>22.0%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$1,316,577 through January 31, 2026, an increase of \$100,761 or 8.3% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased \$(15,397) or -29.5% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(2,383) or -3.9% 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	\$ 1,163,706	\$ 1,279,864	\$ 116,158	10.0%
Investment Earnings	52,110	36,714	(15,397)	-29.5%
Miscellaneous	-	-	-	N/A
	<u>\$ 1,215,816</u>	<u>\$ 1,316,577</u>	<u>\$ 100,761</u>	<u>8.3%</u>

Expenditures

Expenditures through January 31, 2026, are \$1,740,665 and an increase of \$23,666 or 1.4% for expenses reported for the same period in the preceding year. Minor Furniture and Equipment expense increased \$4,646 or 61.3% driven by a minor apparatus expenditure for BRiCK flowerbed irrigation. Miscellaneous expense increased \$5,657 or 14.0% driven by project/event/meeting expenses.

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	\$ 108,758	\$ 85,256	\$ (23,503)	-21.6%
Personnel Development	2,108	500	(1,608)	-76.3%
Supplies	708	-	(708)	-100.0%
Minor Furn & Equip	7,575	12,222	4,646	61.3%
Outside Services	517	279	(238)	-46.1%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	40,412	46,069	5,657	14.0%
Utilities	-	-	-	N/A
Incentive Payments	-	-	-	N/A
Contribution to ISF	12,172	1,800	(10,372)	-85.2%
Cost Allocation Exp	35,108	35,108	-	0.0%
Capital Expenditures	37,704	1,300	(36,404)	-96.6%
Transfer Out-Parks Perf Fund	1,083,316	1,172,840	89,524	8.3%
Transfer Out-Debt Service	-	-	-	N/A
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	388,620	385,292	(3,328)	-0.9%
	<u>\$ 1,716,999</u>	<u>\$ 1,740,665</u>	<u>\$ 23,666</u>	<u>1.4%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$1,878,235 through January 31, 2026, an increase of \$88,984 or 5.0% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased \$(5,916) or -44.8% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the result is an increase in Investment Earnings of \$1,717 or 10.7% 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	\$ 692,727	\$ 679,135	\$ (13,592)	-2.0%
Investment Earnings	13,208	7,292	(5,916)	-44.8%
Miscellaneous	1	18,968	18,967	1915906.1%
Transfer In-4B	1,083,316	1,172,840	89,524	8.3%
	<u>\$ 1,789,252</u>	<u>\$ 1,878,235</u>	<u>\$ 88,984</u>	<u>5.0%</u>

Expenditures

Expenditures through January 31, 2026, totaled \$1,951,575. This represents an overall increase of \$411,940 or a 26.8% increase from the preceding year. Supplies expense increased \$15,314 or 58.1% due to chemical supplies. Minor furniture and equipment expense increased \$42,729 or 1,192.1% driven minor apparatus expenditures. Outside Services expense increased \$79,870 or 1,347.8% due to increased janitorial services expense. Equipment Maintenance and Repair expense increased \$6,854 or 158.3% due to a BRiCk pipe leak repair. Insurance expense increased \$66,567 or 60.3% driven by increased annual insurance billing. Capital Expenditures increased \$156,264, 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	\$ 754,609	\$ 798,024	\$ 43,415	5.8%
Personnel Development	9,077	8,946	(131)	-1.4%
Supplies	26,362	41,676	15,314	58.1%
Minor Furn & Equip	3,584	46,313	42,729	1192.1%
Outside Services	5,926	85,796	79,870	1347.8%
Infr Maint & Repair	82,172	84,770	2,598	3.2%
Equip Maint & Repair	4,330	11,183	6,854	158.3%
Utilities	152,623	143,406	(9,217)	-6.0%
Insurance	110,345	176,912	66,567	60.3%
Miscellaneous	27,803	30,569	2,766	9.9%
Contribution to ISF	124,100	129,012	4,912	4.0%
Cost Allocation Exp	238,544	238,544	-	0.0%
Capital Expenditures	160	156,424	156,264	97670.8%
	<u>\$ 1,539,635</u>	<u>\$ 1,951,575</u>	<u>\$ 411,940</u>	<u>26.8%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$832,324 through January 31, 2026. This represents an overall increase of \$227,910 or a 37.7% 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	\$ 596,468	\$ 824,291	\$ 227,823	38.2%
Investment Earnings	7,945	8,032	87	1.1%
Transfer In	-	-	-	N/A
	<u>\$ 604,413</u>	<u>\$ 832,324</u>	<u>\$ 227,910</u>	<u>37.7%</u>

Expenditures

Expenditures through January 31, 2026 totaled \$558,013. This represents an overall increase of \$61,755 or a 12.4% increase from the preceding year. Personnel increased by \$74,664 or 10.9% driven by an increase in overtime expense for Fire Medical Transport. Medical Director/Lease increased \$2,864 or 22.0% due to payments for other professional services. Contribution to Internal Service Fund increased by \$29,484 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	\$ 686,209	\$ 760,873	\$ 74,664	10.9%
Personnel Grant Reimburse	(260,658)	(293,805)	(33,147)	12.7%
Med Director/Lease	13,000	15,864	2,864	22.0%
Supplies	35,867	23,757	(12,110)	-33.8%
Contribution to ISF	21,840	51,324	29,484	135.0%
	<u>\$ 496,258</u>	<u>\$ 558,013</u>	<u>\$ 61,755</u>	<u>12.4%</u>

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was \$1,475,691 through January 31, 2026. Investment Earnings decreased \$(1,431) or -20.2% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(1,163) or -16.4% for the Fund year-over-year. 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	7,086	5,655	(1,431)	-20.2%
Transfer In	1,420,541	1,470,035	49,495	3.5%
	<u>\$ 1,427,627</u>	<u>\$ 1,475,691</u>	<u>\$ 48,064</u>	<u>100.0%</u>

Expenditures

Expenditures through January 31, 2026 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	\$ 386	\$ -	\$ (386)	-100.0%
Infr Maint & Repair	-	-	-	N/A
Capital Expenditures	-	-	-	N/A
	<u>\$ 386</u>	<u>\$ -</u>	<u>\$ (386)</u>	<u>100.0%</u>

Jan-26		General Fund - Schedule of Revenues				Budget vs. Actuals		Percent of Year Expired	
								33.3%	
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	25,572,995	32,239,467	32,239,467	27,304,742	4,934,725	84.69%	85.96%		
Ad Val Taxes - Delinquent	53,251	130,000	130,000	104,525	25,475	80.40%	40.96%		
Ad Val Taxes - Pen & Int	81,585	230,000	230,000	42,540	187,460	18.50%	35.47%		
PROPERTY TAXES TOTAL	\$ 25,707,831	\$ 32,599,467	\$ 32,599,467	\$ 27,451,807	\$ 5,147,660	84.21%	85.38%		
Sales Tax	2,327,410	15,987,468	15,987,468	2,559,729	13,427,739	16.01%	15.22%		
Liquor Tax	60,467	258,743	258,743	42,097	216,646	16.27%	28.01%		
SALES TAX TOTAL	\$ 2,387,877	\$ 16,246,211	\$ 16,246,211	\$ 2,601,826	\$ 13,644,385	16.01%	15.40%		
W&S Franchise Fee	364,945	1,138,628	1,138,628	375,893	762,735	33.01%	33.33%		
Electric Util Franchise	-	2,097,324	2,097,324	-	2,097,324	0.00%	0.00%		
Telephone Franchise Fees	1,745	54,080	54,080	1,473	52,607	2.72%	3.36%		
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	39,219	308,256	308,256	69,985	238,271	22.70%	13.23%		
SW Internal Srv Franchise	107,828	336,423	336,423	116,678	219,745	34.68%	33.33%		
FRANCHISE FEES TOTAL	\$ 513,737	\$ 4,424,279	\$ 4,424,279	\$ 564,030	\$ 3,860,249	12.75%	12.08%		
INVESTMENT EARNINGS TOTAL	\$ 252,673	\$ 828,100	\$ 828,100	\$ 138,477	\$ 689,623	16.72%	42.11%		
LICENSE, PERMIT, FEE TOTAL	\$ 277,361	\$ 1,474,716	\$ 1,474,716	\$ 418,267	\$ 1,056,449	28.36%	17.84%		
FINES TOTAL	\$ 174,749	\$ 655,243	\$ 655,243	\$ 156,895	\$ 498,348	23.94%	20.49%		
CHARGES FOR SERVICES TOTAL	\$ 30,993	\$ 363,722	\$ 363,722	\$ 351,690	\$ 12,032	96.69%	10.68%		
MISC TOTAL	\$ 124,980	\$ 604,384	\$ 604,384	\$ 172,026	\$ 432,358	28.46%	20.83%		
SALE OF CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ 40,100	\$ (40,100)	N/A	0.00%		
Cost Allocation From SRF	12,576	37,710	37,710	5,908	31,802	15.67%	33.35%		
Cost allocation from 4A	53,752	161,260	161,260	53,752	107,508	33.33%	33.33%		
Cost allocation from 4B	35,108	105,320	105,320	35,108	70,212	33.33%	33.33%		
Cost allocation from PPF	238,544	715,620	715,620	238,544	477,076	33.33%	33.33%		
Cost allocation from HMF	8,876	26,630	26,630	8,876	17,754	33.33%	33.33%		
Cost allocation from TIF	12,532	37,590	37,590	12,532	25,058	33.34%	33.34%		
Cost allocation from Misc SRF	6,240	18,720	18,720	6,240	12,480	33.33%	33.33%		
Cost allocation from DS	232	1,220	1,220	232	988	19.02%	19.02%		
Cost allocation from WS	437,800	1,313,390	1,313,390	437,800	875,590	33.33%	33.33%		
Cost allocation from SW	17,728	53,180	53,180	18,260	34,920	34.34%	33.34%		
Cost allocation from Golf	96,088	268,260	268,260	96,088	172,172	35.82%	33.33%		
Cost allocation from CEM	260	780	780	260	520	33.33%	33.33%		
Cost allocation from ERF	1,256	5,850	5,850	1,256	4,594	21.47%	21.47%		
Cost allocation from ESF	58,072	174,220	174,220	58,072	116,148	33.33%	33.33%		
Cost allocation from SSR	87,668	263,000	263,000	87,668	175,332	33.33%	33.33%		
Cost allocation from HIF	190,432	-	-	-	-	N/A	33.33%		
COST ALLOCATION REV TOTAL	\$ 1,257,164	\$ 3,182,750	\$ 3,182,750	\$ 1,060,596	\$ 2,122,154	33.32%	33.31%		
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	376,684	-	-	377,504	(377,504)	N/A	33.33%		
Transfer In	-	1,511,626	1,511,626	-	1,511,626	0.00%	0.00%		
Transfer From 4A	45,370	-	-	45,370	(45,370)	N/A	33.33%		
Transfer From TIF2	77,321	-	-	79,641	(79,641)	N/A	33.33%		
TRANSFER IN TOTAL	\$ 499,375	\$ 1,511,626	\$ 1,511,626	\$ 502,514	\$ 1,009,112	33.24%	15.49%		
TOTAL REVENUE	\$ 31,486,287	\$ 64,168,661	\$ 64,168,661	\$ 33,851,045	\$ 30,317,616	52.75%	49.16%		

Jan-26

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

Percent of Year Expired 33.3%

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	23,880	96,692	-	96,692	1,451	26,499	68,742	27.41%	26.61%
City Manager's Office	448,979	1,442,142	-	1,442,142	1,185	424,602	1,016,356	29.44%	33.07%
City Secretary's Office	279,325	895,154	-	895,154	39,230	247,666	608,258	27.67%	30.79%
Communications	177,310	654,910	-	654,910	920	180,890	473,101	27.62%	27.77%
Finance	494,291	1,883,444	-	1,883,444	42,169	504,107	1,337,168	26.77%	29.04%
Non-Departmental	701,491	568,416	-	568,416	424,491	781,788	(637,863)	137.54%	102.88%
Human Resources	357,950	1,310,652	-	1,310,652	53,576	402,175	854,902	30.69%	26.75%
Judicial	38,863	137,650	-	137,650	-	36,015	101,635	26.16%	28.29%
Legal Services	198,021	762,468	-	762,468	199,600	225,209	337,658	29.54%	20.51%
Municipal Court	156,575	517,167	-	517,167	5,666	138,113	373,388	26.71%	27.60%
Records Management	37,115	123,239	-	123,239	10,531	34,619	78,089	28.09%	28.44%
Purchasing	96,446	304,133	-	304,133	10,450	108,398	185,285	35.64%	28.56%
Risk Management	-	24	-	24	-	-	24	0.00%	N/A
GENERAL GOVERNMENT TOTAL	\$ 3,010,247	\$ 8,696,091	\$ -	\$ 8,696,091	\$ 789,268	\$ 3,110,080	\$ 4,796,744	35.76%	34.00%
PUBLIC SAFETY									
Fire	3,736,194	12,136,501	-	12,136,501	403,212	3,716,201	8,017,087	30.62%	31.69%
Police	5,986,520	20,242,250	-	20,242,250	237,648	6,731,890	13,272,712	33.26%	30.67%
Marshals Service	626	-	-	-	-	-	-	N/A	N/A
Public Safety Communications	862,121	2,627,602	-	2,627,602	37,042	807,398	1,783,162	30.73%	28.09%
PUBLIC SAFETY TOTAL	\$ 10,585,461	\$ 35,006,353	\$ -	\$ 35,006,353	\$ 677,902	\$ 11,255,489	\$ 23,072,962	32.15%	30.79%
PUBLIC WORKS									
Drainage Maint	152,599	551,411	-	551,411	2,006	134,644	414,762	24.42%	20.55%
Engineering/Capital	282,141	174,720	61,779	236,499	44,212	417,274	(224,987)	176.44%	19.22%
Engineering/Development	175,617	577,926	188,634	766,560	279,273	116,390	370,897	15.18%	18.38%
Engineering/Inspections	170,381	626,558	-	626,558	-	180,493	446,065	28.81%	28.14%
Facilities Maintenance	341,468	976,169	30,054	1,006,223	86,343	328,719	591,161	32.67%	28.39%
Public Works Admin	249,159	1,059,020	-	1,059,020	-	314,020	745,000	29.65%	25.20%
Streets Pavement Maint	916,480	4,239,778	-	4,239,778	174,913	672,433	3,392,432	15.86%	26.52%
Traffic Maint	237,622	1,449,252	309,457	1,758,709	272,273	594,456	891,979	33.80%	12.76%
PUBLIC WORKS TOTAL	\$ 2,525,467	\$ 9,654,834	\$ 589,924	\$ 10,244,758	\$ 859,021	\$ 2,758,428	\$ 6,227,309	26.93%	22.39%
NEIGHBORHOOD SERVICES									
Animal Services	226,597	805,810	-	805,810	3,309	228,601	573,900	28.37%	27.82%
Code Enforcement	252,485	793,370	-	793,370	11,053	260,206	522,111	32.80%	31.62%
Environmental Services	52,455	134,707	-	134,707	-	43,001	91,706	31.92%	33.88%
Neighborhood Svcs Admin	1,013	-	-	-	-	-	-	N/A	N/A
NEIGHBORHOOD SERVICES TOTAL	\$ 532,550	\$ 1,733,887	\$ -	\$ 1,733,887	\$ 14,362	\$ 531,808	\$ 1,187,717	30.67%	30.13%
DEVELOPMENT SERVICES									
Building Inspections	270,785	978,152	-	978,152	295	256,697	721,160	26.24%	30.24%
Community Development	229,534	799,077	-	799,077	6,810	233,649	558,618	29.24%	13.19%
Economic Development	17,456	1,129,787	-	1,129,787	1,189,421	2,040	(61,674)	0.18%	33.33%
DEVELOPMENT SERVICES TOTAL	\$ 517,775	\$ 2,907,016	\$ -	\$ 2,907,016	\$ 1,196,525	\$ 492,386	\$ 1,218,104	16.94%	19.26%
CULTURE & RECREATION									
Library	518,913	1,364,753	-	1,364,753	133,312	435,565	795,876	31.92%	34.93%
Parks	568,722	1,934,230	-	1,949,230	33,486	607,687	1,308,057	31.18%	33.41%
Parks & Recreation Admin	40	-	-	-	-	-	-	N/A	N/A
ROW Maintenance	150,968	687,558	-	672,558	324,292	122,643	225,623	18.24%	24.73%
Senior Center	70,691	236,500	-	236,500	6,146	71,594	158,760	30.27%	30.77%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 1,309,335	\$ 4,223,041	\$ -	\$ 4,223,041	\$ 497,237	\$ 1,237,488	\$ 2,488,316	29.30%	32.51%
TRANSFER OUT									
Transfers Out	1,420,541	1,735,548	-	1,735,548	-	1,670,035	65,513	96.23%	86.31%
Transfer Out-Non Bond CIP	-	-	-	-	-	-	-	N/A	N/A
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	\$ 1,420,541	\$ 1,735,548	\$ -	\$ 1,735,548	\$ -	\$ 1,670,035	\$ 65,513	96.23%	86.31%
TOTAL EXPENDITURE	\$ 19,901,375	\$ 63,956,770	\$ 589,924	\$ 64,546,694	\$ 4,034,315	\$ 21,055,716	\$ 39,456,663	32.62%	30.79%

Jan-26

Water and Sewer Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **33.3%**

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	7,693,444	30,092,338	-	30,092,338	-	7,942,651	22,149,687	26.39%	27.2%
LICENSE,PERMIT & FEE	5,054	20,000	-	20,000	-	3,872	16,128	19.36%	25.27%
INVESTMENT EARNINGS	240,810	450,000	-	450,000	-	219,040	230,960	48.68%	53.51%
MISCELLANEOUS	30,255	43,922	-	43,922	-	20,746	23,176	47.23%	68.88%
IMPACT FEE	187,421	1,030,000	-	1,030,000	-	149,337	880,663	14.50%	18.20%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	0.00%
TRANSFER IN	15,535	46,979	-	46,979	-	11,769	35,210	25.05%	33.07%
TOTAL REVENUE	\$ 8,172,519	\$ 31,727,239	\$ -	\$ 31,727,239	\$ -	\$ 8,347,416	\$ 23,379,823	26.31%	27.29%
PERSONNEL	966,254	3,285,442	-	3,285,442	-	887,375	2,398,067	27.01%	28.21%
PERSONNEL DEVELOPMNT	56,925	115,173	-	115,173	-	83,316	31,857	72.34%	33.60%
SUPPLIES	40,255	119,995	-	119,995	40,099	29,724	50,171	24.77%	33.92%
MINOR FURN & EQUIP	33,864	221,275	-	221,275	3,375	66,200	151,700	29.92%	11.79%
OUTSIDE SERVICES	28,306	737,486	-	737,486	50,222	46,302	640,962	6.28%	5.86%
WATER PURCHASES	1,256,562	5,966,161	-	5,966,161	-	935,655	5,030,506	15.68%	22.69%
SEWER TREATMENT	1,464,424	5,938,334	-	5,938,334	-	994,203	4,944,131	16.74%	25.10%
INFR MAINT & REPAIR	40,800	286,050	34,142	320,192	14,003	72,512	233,676	22.65%	14.29%
EQUIP MAINT & REPAIR	3,579	25,325	-	25,325	-	-	25,325	0.00%	10.65%
UTILITIES	71,847	396,441	-	396,441	-	78,418	318,023	19.78%	16.96%
INSURANCE	130,373	298,308	-	298,308	-	185,158	113,150	62.07%	108.03%
MISC	371,723	1,297,350	-	1,297,350	8,265	413,538	875,547	31.88%	26.79%
CONTRIBUTION TO ISF	703,052	2,312,991	-	2,312,991	-	771,000	1,541,991	33.33%	33.33%
COST ALLOCATION EXP	437,800	1,313,390	-	1,313,390	-	437,800	875,590	33.33%	33.33%
CAPITAL EXPENDITURES	44,512	263,500	-	263,500	124,311	-	139,189	0.00%	16.62%
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	376,684	1,132,511	-	1,132,511	-	377,504	755,007	33.33%	33.33%
TOTAL EXPENDITURE	\$ 6,026,963	\$ 31,246,063	\$ 34,142	\$ 31,280,205	\$ 240,276	\$ 5,378,705	\$ 25,661,224	17.20%	19.16%

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.

Jan-26

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **33.3%**

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	1,163,706	7,993,732	-	7,993,732	-	1,279,864	6,713,868	16.01%	15.22%
OFS-SALE OF CAPITAL	-	-	-	-	-	-	-	N/A	0.00%
INVESTMENT EARNINGS	89,260	220,500	-	220,500	-	64,974	155,526	29.47%	119.01%
MISCELLANEOUS	178,186	310,622	-	310,622	-	198,230	112,392	63.82%	59.09%
TOTAL REVENUE	\$ 1,431,151	\$ 8,524,854	\$ -	\$ 8,524,854	\$ -	\$ 1,543,068	\$ 6,981,786	18.10%	13.77%
PERSONNEL	199,125	738,400	-	738,400	-	226,847	511,553	30.72%	26.87%
PERSONNEL DEVELOPMNT	20,973	119,500	-	119,500	6,880	64,097	48,523	53.64%	20.65%
SUPPLIES	184	6,500	-	6,500	-	913	5,587	14.04%	2.10%
MINOR FURN & EQUIP	-	-	-	-	-	-	-	N/A	0.00%
OUTSIDE SERVICES	58,600	155,000	-	155,000	14,716	27,388	112,897	17.67%	36.05%
INFR MAINT & REPAIR	4,242	27,500	-	27,500	14,463	3,807	9,230	13.84%	15.42%
UTILITIES	2,711	20,915	-	20,915	-	2,314	18,601	11.06%	10.08%
MISC	170,890	332,500	-	332,500	36,625	149,894	145,981	45.08%	50.47%
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	154,408	124,972	-	124,972	-	41,656	83,316	33.33%	33.33%
COST ALLOCATION EXP	53,752	161,260	-	161,260	-	53,752	107,508	33.33%	33.33%
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	45,370	-	136,109	136,109	-	45,370	90,739	33.33%	33.33%
TOTAL EXPENDITURE	\$ 1,160,254	\$ 13,129,476	\$ 15,632	\$ 13,145,108	\$ 2,061,066	\$ 1,416,047	\$ 9,667,996	10.77%	8.67%

Jan-26

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

33.3%

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	1,163,706	7,993,732	-	7,993,732	-	1,279,864	6,713,868	16.01%	15.22%
INVESTMENT EARNINGS	52,110	117,600	-	117,600	-	36,714	80,886	31.22%	40.08%
MISCELLANEOUS	-	46,007	-	46,007	-	-	46,007	0.00%	0.00%
TOTAL REVENUE	\$ 1,215,816	\$ 8,157,339	\$ -	\$ 8,157,339	\$ -	\$ 1,316,577	\$ 6,840,762	16.14%	15.56%
PERSONNEL	108,758	370,347	-	370,347	-	85,256	285,091	23.02%	31.28%
PERSONNEL DEVELOPMNT	2,108	4,865	-	4,865	-	500	4,365	10.28%	43.33%
SUPPLIES	708	4,500	-	4,500	-	-	4,500	0.00%	33.43%
MINOR FURN & EQUIP	7,575	32,900	-	32,900	3,255	12,222	17,423	37.15%	22.39%
OUTSIDE SERVICES	517	30,000	-	30,000	14,716	279	15,005	0.93%	2.52%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	N/A	N/A
MISC	40,412	141,440	-	141,440	58,137	46,069	37,234	32.57%	28.79%
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	12,172	5,402	-	5,402	-	1,800	3,602	33.32%	33.34%
COST ALLOCATION EXP	35,108	105,320	-	105,320	-	35,108	70,212	33.33%	33.33%
CAPITAL EXPENDITURES	37,704	50,000	1,300	51,300	-	1,300	50,000	2.53%	53.75%
TRANSFER OUT-PARK PERF	1,083,316	3,518,518	-	3,518,518	-	1,172,840	2,345,678	33.33%	33.33%
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	388,620	1,155,874	-	1,155,874	-	385,292	770,582	33.33%	33.33%
TOTAL EXPENDITURE	\$ 1,716,999	\$ 9,152,047	\$ 1,300	\$ 9,153,347	\$ 113,061	\$ 1,740,665	\$ 7,299,621	19.02%	20.44%

Jan-26

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

Percent of Year Expired **33.3%**

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	692,727	2,941,652	-	2,941,652	-	679,135	2,262,517	23.09%	29.23%
INVESTMENT EARNINGS	13,208	49,000	-	49,000	-	7,292	41,708	14.88%	128.23%
MISCELLANEOUS	1	100,000	-	100,000	-	18,968	81,032	18.97%	0.02%
TRANSFER IN-4B	1,083,316	3,518,518	-	3,518,518	-	1,172,840	2,345,678	33.33%	33.33%
TOTAL REVENUE	\$ 1,789,252	\$ 6,609,170	\$ -	\$ 6,609,170	\$ -	\$ 1,878,235	\$ 4,730,935	28.42%	31.76%
PERSONNEL	754,609	3,402,633	84,598	3,487,231	-	798,024	2,689,207	22.88%	24.25%
PERSONNEL DEVELOPMNT	9,077	130,049	(108,504)	21,545	-	8,946	12,599	41.52%	38.24%
SUPPLIES	26,362	193,162	-	193,162	48,317	41,676	103,169	21.58%	13.70%
MINOR FURN & EQUIP	3,584	141,043	-	141,043	5,000	46,313	89,730	32.84%	8.42%
OUTSIDE SERVICES	5,926	68,738	75,000	143,738	18,770	85,796	39,172	59.69%	4.18%
INFR MAINT & REPAIR	82,172	349,421	-	349,421	43,888	84,770	220,764	24.26%	25.80%
EQUIP MAINT & REPAIR	4,330	121,784	-	121,784	6,944	11,183	103,657	9.18%	14.66%
UTILITIES	152,623	581,712	-	581,712	-	143,406	438,306	24.65%	27.32%
INSURANCE	110,345	170,043	-	170,043	-	176,912	(6,869)	104.04%	100.00%
MISC	27,803	186,770	298	187,068	57,285	30,569	99,214	16.34%	19.78%
CONTRIBUTION TO ISF	124,100	387,040	10,000	397,040	-	129,012	268,028	32.49%	33.33%
COST ALLOCATION EXP	238,544	715,620	-	715,620	-	238,544	477,076	33.33%	33.33%
CAPITAL EXPENDITURES	160	161,152	226,423	387,575	153,683	156,424	77,468	40.36%	0.06%
TOTAL EXPENDITURE	\$ 1,539,635	\$ 6,609,167	\$ 287,815	\$ 6,896,982	\$ 333,887	\$ 1,951,575	\$ 4,611,520	28.30%	25.48%

Jan-26

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

Percent of Year Expired **33.3%**

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	596,468	2,281,052	-	2,281,052	-	824,291	1,456,761	36.14%	30.43%
INVESTMENT EARNINGS	7,945	39,200	-	39,200	-	8,032	31,168	20.49%	19.86%
TRANSFER IN	-	-	-	-	-	-	-	N/A	0.00%
TOTAL REVENUE	\$ 604,413	\$ 2,320,252	\$ -	\$ 2,320,252	\$ -	\$ 832,324	1,487,928	35.87%	23.12%
PERSONNEL	686,209	2,563,079	-	2,563,079	-	760,873	1,802,206	29.69%	29.33%
PERSONNEL DEVELOPMNT	-	3,000	-	3,000	-	-	3,000	0.00%	N/A
PERSONNEL GRANT REIMBURSE	(260,658)	(1,263,755)	-	(1,263,755)	-	(293,805)	(969,950)	23.25%	N/A
MED DIRECTOR/LEASE	13,000	95,000	-	95,000	47,736	15,864	31,400	16.70%	13.68%
SUPPLIES	35,867	126,484	-	126,484	172,268	23,757	(69,541)	18.78%	34.55%
MINOR FURN & EQUIP	-	15,000	-	15,000	-	-	15,000	0.00%	N/A
CONTRIBUTION TO ISF	21,840	153,962	-	153,962	-	51,324	102,638	33.34%	33.33%
MISC	-	5,270	-	5,270	-	-	5,270	0.00%	N/A
TOTAL EXPENDITURE	\$ 496,258	\$ 1,698,040	\$ -	\$ 1,698,040	\$ 220,004	\$ 558,013	\$ 920,023	32.86%	19.06%

Jan-26

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

Percent of Year Expired **33.3%**

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	7,086	34,300	-	34,300	-	5,655	28,645	16.49%	35.43%
TRANSFER IN	1,420,541	1,667,045	-	1,667,045	-	1,470,035	197,010	88.18%	86.31%
TOTAL REVENUE	\$ 1,427,627	\$ 1,701,345	\$ -	\$ 1,701,345	\$ -	\$ 1,475,691	225,654	86.74%	85.70%
OUTSIDE SERVICES	386	30,000	-	30,000	-	-	30,000	0.00%	0.64%
INFR MAINT & REPAIR	-	1,686,345	-	1,686,345	-	-	1,686,345	0.00%	0.00%
CAPITAL EXPENDITURES	-	-	-	-	-	-	-	N/A	0.00%
TOTAL EXPENDITURE	\$ 386	\$ 1,716,345	\$ -	\$ 1,716,345	\$ -	\$ -	\$ 1,716,345	0.00%	0.02%

Section 2

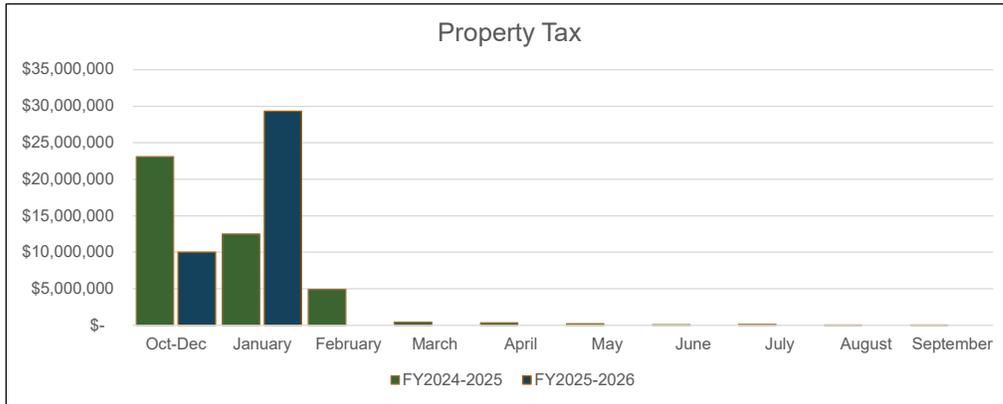
City of Burleson Monthly Financial Report

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

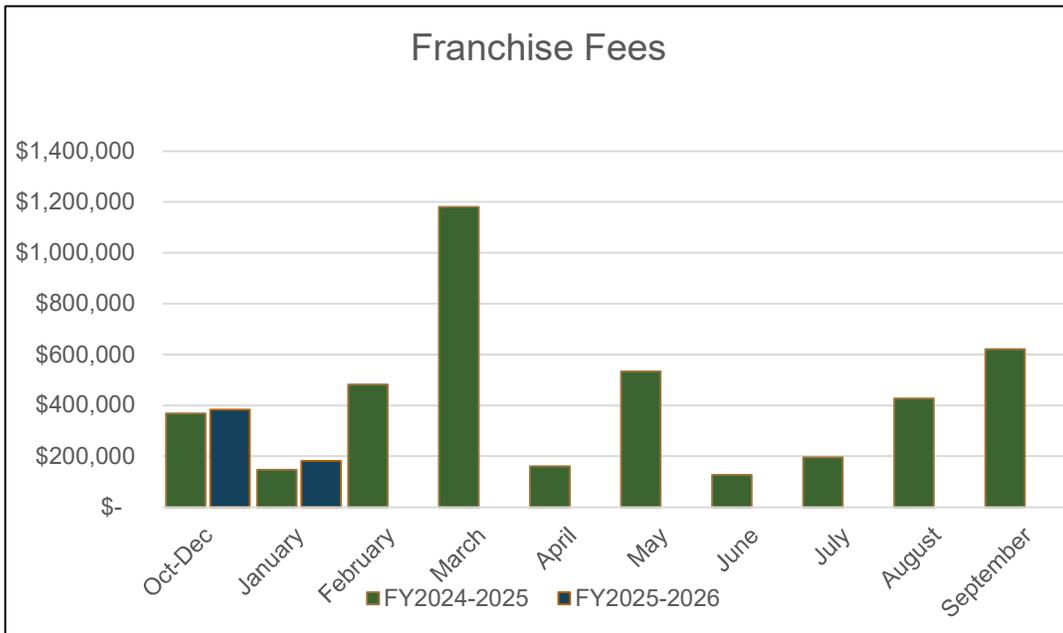
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 46,459,200	\$ 10,016,959	21.56%	\$ 23,126,271	\$ (13,109,312)
January	46,459,200	29,317,725	63.10%	12,492,227	\$ 16,825,498
February	46,459,200	-	0.00%	4,893,977	-
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	-
	\$ 46,459,200	\$ 39,334,684	84.67%	\$ 41,723,543	\$ 3,716,186



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

2025-2026 YEAR-TO-DATE
Franchise Fees

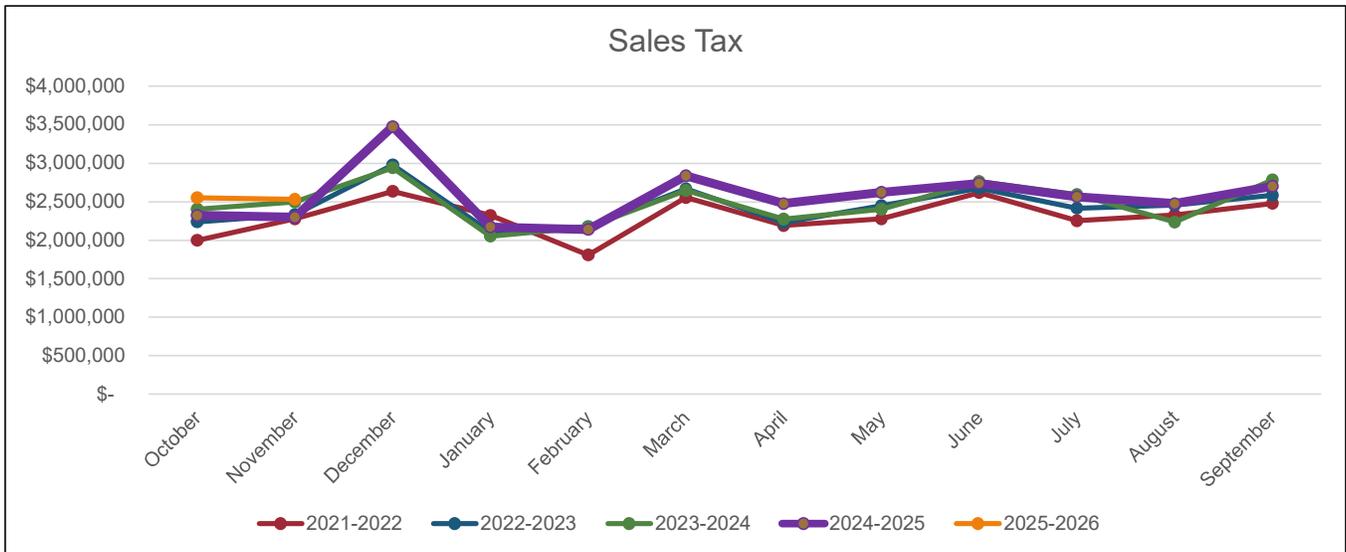
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,424,279	\$ 382,695	8.65%	\$ 367,602	\$ 15,094
January	4,424,279	181,335	4.10%	146,135	\$ 35,200
February	4,424,279	-	0.00%	481,519	-
March	4,424,279	-	0.00%	1,180,701	-
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	\$ 564,030	13%	\$ 4,239,804	\$ 50,293



2025-2026 YEAR-TO-DATE
Sales Tax

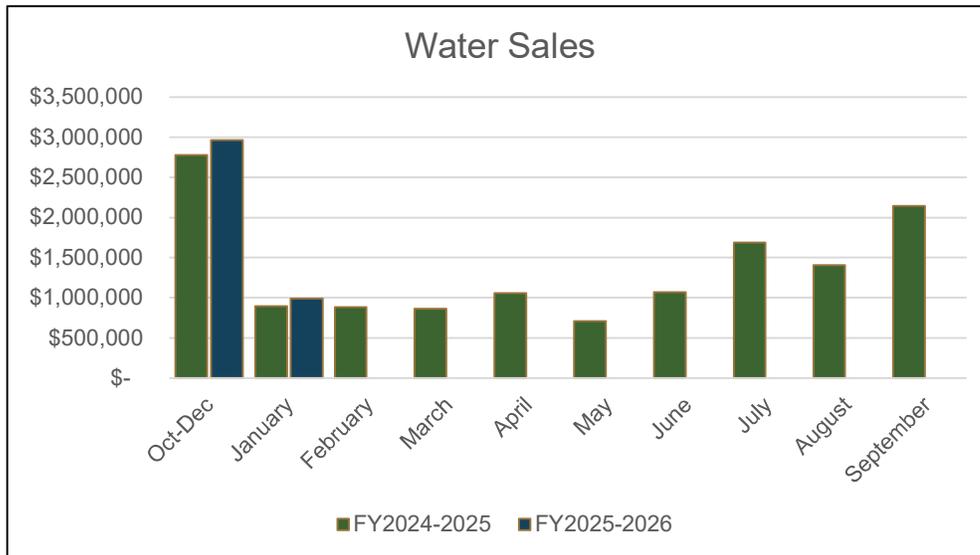
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Yr/Yr
October	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	\$ 2,549,985	9.83%
November	2,277,226	2,333,010	2,494,301	2,297,690	2,531,132	10.16%
December	2,633,076	2,978,264	2,939,609	3,475,055		
January	2,323,372	2,106,184	2,050,363	2,174,013		
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		
	<u>\$ 27,743,096</u>	<u>\$ 29,309,327</u>	<u>\$ 29,752,228</u>	<u>\$ 30,816,055</u>	<u>\$ 5,081,117</u>	
Year-Year %		5.65%	1.51%	3.58%	9.99%	

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. November 2025 sales incurred represent the January 2026 sales tax collection amount.



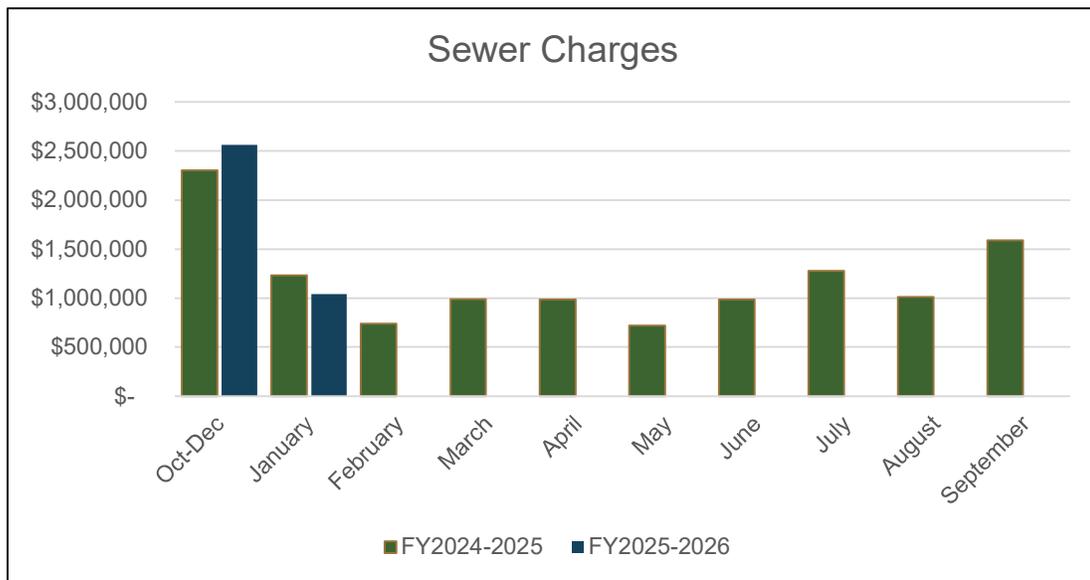
2025-2026 YEAR-TO-DATE
Water Sales

	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	-	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	\$ 3,950,149	25%	\$ 13,490,539	\$ 277,480



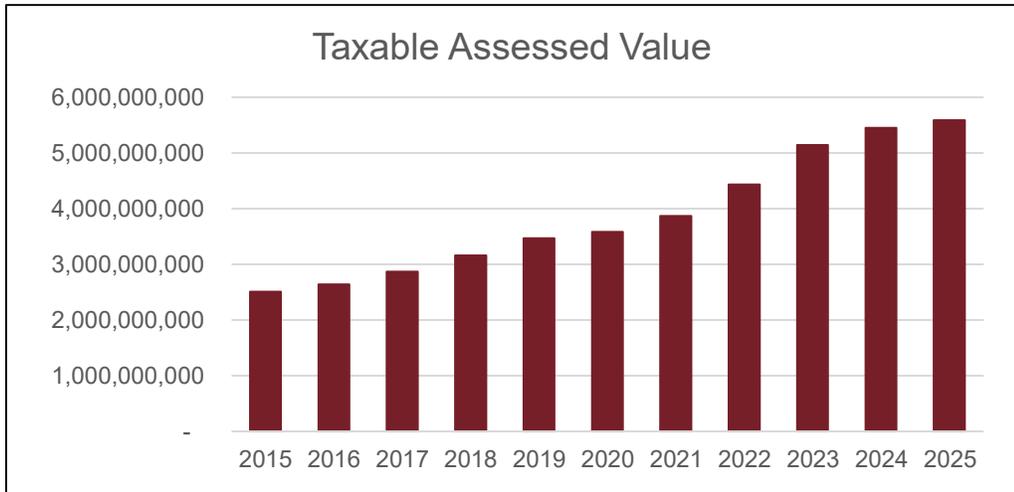
2025-2026 YEAR-TO-DATE
Sewer Charges

	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	-	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	\$ 3,604,519	27%	\$ 11,835,150	\$ 69,418



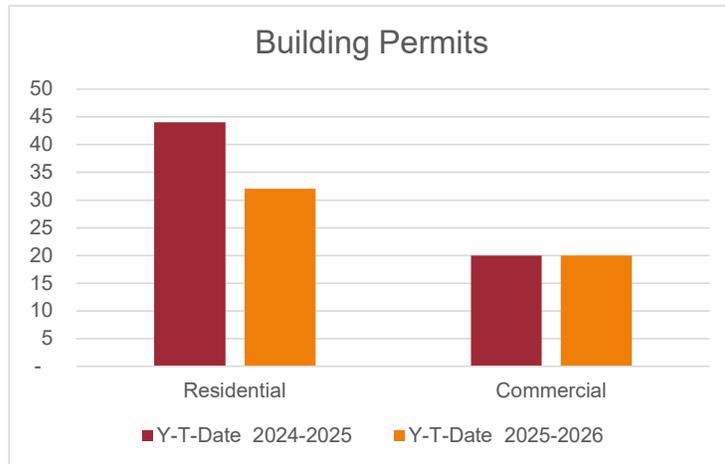
APPRAISAL ROLL COMPARISON

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%

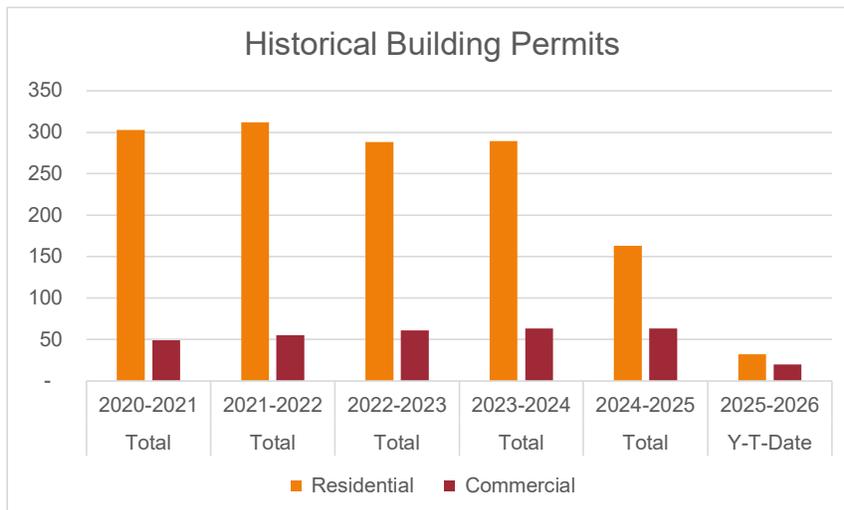


BUILDING PERMITS

	Y-T-Date 2024-2025	Y-T-Date 2025-2026
Residential	44	32
Commercial	20	20
Total	64	52



	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	32
Commercial	49	55	61	63	63	20
Total	352	367	349	352	226	52



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

City of Burleson Monthly Financial Report

INVESTMENT COMMITTEE REPORT

For Month end January 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

January 31, 2026

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





Summary

Month End Results by Investment Category:

Asset Type	December 31, 2025			January 31, 2026		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account (Cash) (3)	0.05%	\$ 4,979,897	\$ 4,979,897	0.64%	\$ 1,987,180	\$ 1,987,180
Money Market Accounts / Sweep	3.90%	39,215,599	39,215,599	3.89%	36,584,894	36,584,894
Pools / Money Market Funds	3.99%	4,451,110	4,451,110	3.87%	25,118,663	25,118,663
Certificates of Deposits	4.14%	76,878,782	76,878,782	3.97%	61,007,417	61,007,417
Securities	4.35%	40,006,335	40,199,950	4.15%	54,303,929	54,471,102
Total	4.01%	\$ 165,531,722	\$ 165,725,338	3.96%	\$ 179,002,083	\$ 179,169,256
<i>Total Excluding DDA / Cash</i>	4.13%	\$ 160,551,825	\$ 160,745,441	3.99%	\$ 177,014,903	\$ 177,182,076

<u>Average Yield - Current Month (1)</u>		<u>Fiscal Year-to-Date Average Yield (2)</u>	
Total Portfolio	3.96%	Total Portfolio	4.06%
Rolling Three Month Treasury	3.75%	Rolling Three Month Treasury	3.93%
Rolling Six Month Treasury	3.79%	Rolling Six Month Treasury	3.95%
TexPool	3.71%	TexPool	3.92%

Interest Earnings (Approximate)

Monthly Interest Income	\$ 571,556
Fiscal Year-to-date	\$ 2,338,653

(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.

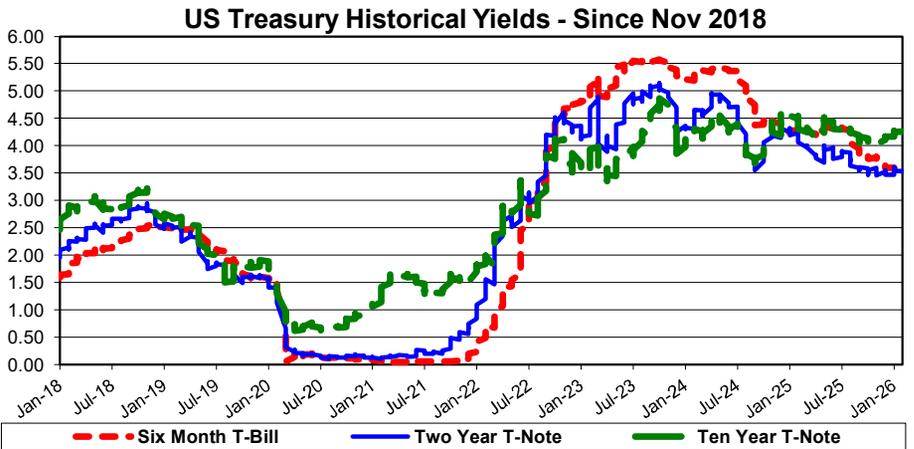
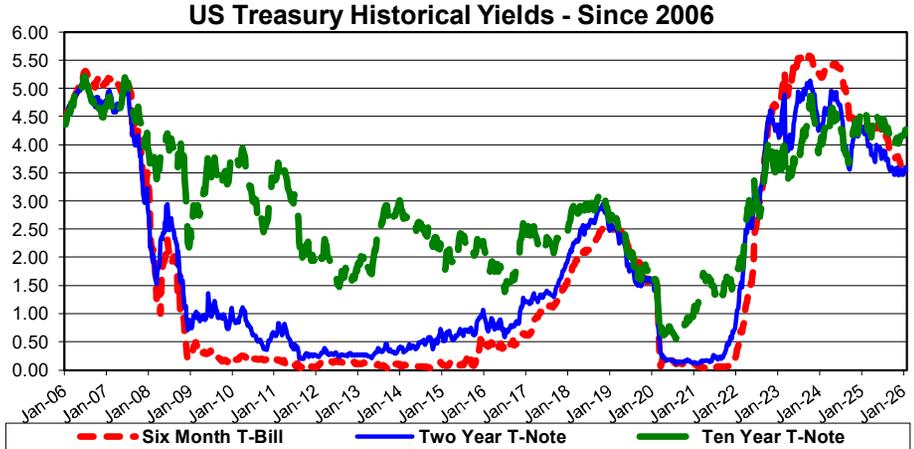
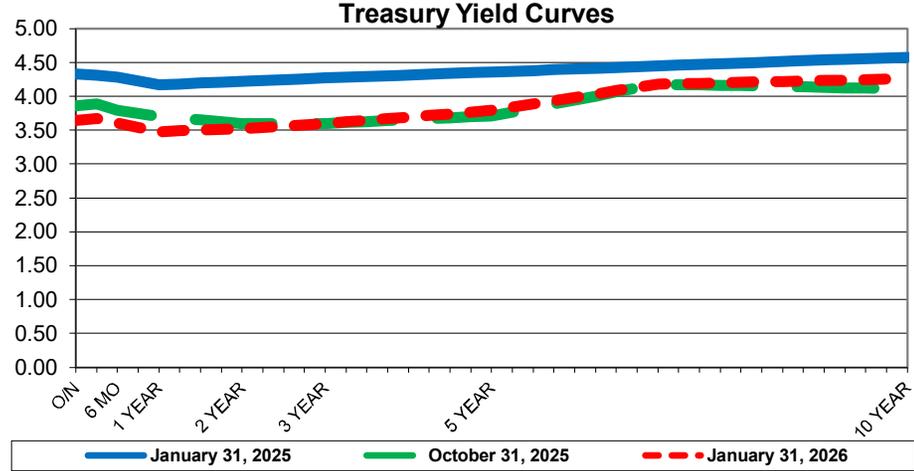
Investment Advisor Note: During market cycles where rates are rising, it is common to experience decreases in market value of current investments. This is due to the value the market places on the asset in terms of its buying or selling ability on the current market day. The City's Investment Policy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

1/31/2026

The Federal Open Market Committee (FOMC) maintained the Fed Funds target 3.50% - 3.75% (Effective Fed Funds trade +/-3.64%) at their Jan meeting. Additional rate cuts during 2026 are uncertain, but could include one late spring and one fall. January Non-Farm Payroll added 130k (higher than expectations) with a 73k three month average. The S&P 500 Stock Index touched 7,000 but closed slightly below. The yield curve dips at 1 year rising thereafter. Crude Oil increased closer to \$65. Inflation continues above the FOMC 2% target (Core PCE +/-2.8% November). The Markets have remain relatively stable given uncertain economic and political events.





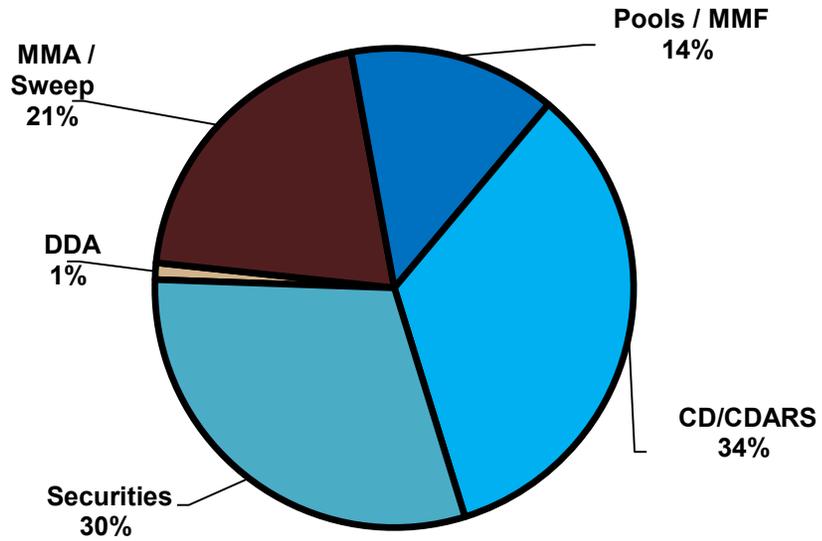
Investment Holdings
January 31, 2026

Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash		0.64%	02/01/26	01/31/26	\$ 1,987,180	\$ 1,987,180	1.00	\$ 1,987,180	1	0.64%
SouthState Bank MMA		3.82%	02/01/26	01/31/26	2,561,609	2,561,609	1.00	2,561,609	1	3.82%
InterBank MMA		3.97%	02/01/26	01/31/26	100,331	100,331	1.00	100,331	1	3.97%
InterBank ICS-MMA		3.90%	02/01/26	01/31/26	30,391,432	30,391,432	1.00	30,391,432	1	3.90%
NexBank ICS-MMA		3.85%	02/01/26	01/31/26	3,531,521	3,531,521	1.00	3,531,521	1	3.85%
TexPool Prime	AAAm	3.87%	02/01/26	01/31/26	23,974,846	23,974,846	1.00	23,974,846	1	3.87%
LOGIC	AAAm	3.86%	02/01/26	01/31/26	1,143,817	1,143,817	1.00	1,143,817	1	3.86%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,182,473	5,182,473	100.00	5,182,473	47	4.20%
Federal Farm Credit Bank	Aa1/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,999,158	100.23	5,011,540	74	4.96%
East West Bank CD		3.72%	06/05/26	12/05/25	5,029,642	5,029,642	100.00	5,029,642	125	3.79%
Federal Farm Credit Bank	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,001,663	100.40	5,019,827	132	4.78%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,989,201	100.07	5,003,320	212	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,538,251	2,538,251	100.00	2,538,251	236	4.39%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,011,227	100.67	5,033,594	257	4.29%
American Nat'l Bank & Trust CDARS		3.89%	10/29/26	10/30/25	10,100,769	10,100,769	100.00	10,100,769	271	3.97%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.43	10,043,416	326	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,004,874	100.57	10,057,422	380	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	416	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,175,543	5,175,543	100.00	5,175,543	418	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,151,587	5,151,587	100.00	5,151,587	453	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,018,915	1,018,915	100.00	1,018,915	467	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,075,662	4,075,662	100.00	4,075,662	467	4.07%
American Nat'l Bank & Texas CD		3.65%	06/10/27	12/09/25	5,000,000	5,000,000	100.00	5,000,000	495	3.70%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,116,585	5,116,585	100.00	5,116,585	516	4.03%
Treasury Note		3.63%	08/31/27	01/27/26	5,000,000	5,002,522	100.13	5,006,641	577	3.59%
American Nat'l Bank & Trust CDARS		3.56%	10/28/27	10/30/25	5,046,000	5,046,000	100.00	5,046,000	635	3.62%
Treasury STRIPS		0.00%	02/15/28	01/27/26	10,000,000	9,295,284	92.95	9,295,342	745	3.61%
Total Portfolio					\$ 179,698,154	\$ 179,002,083		\$ 179,169,256	239	3.96%

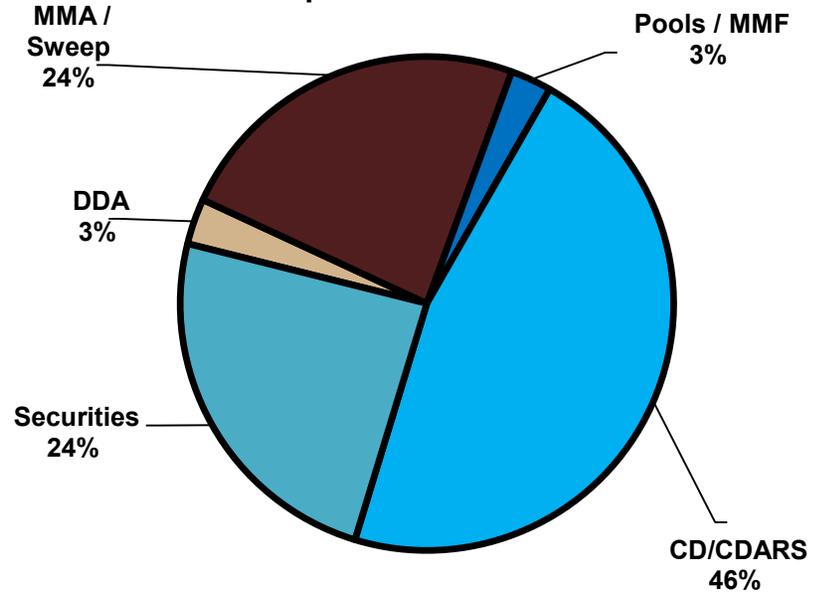
(1) (2)

(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.
 (2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.

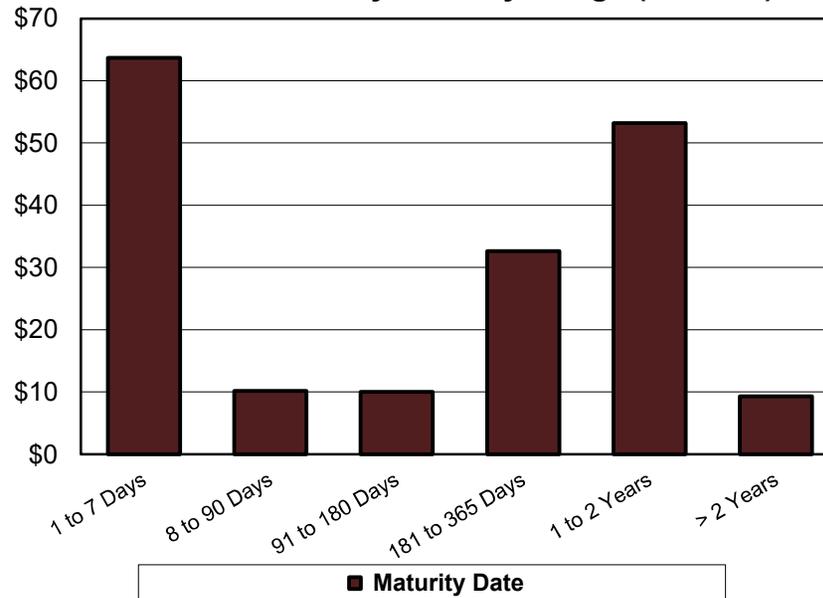
Composition - Current Month



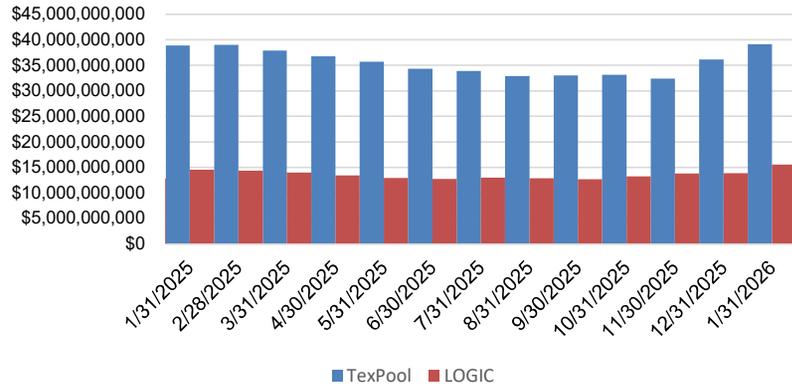
Composition - Prior Month



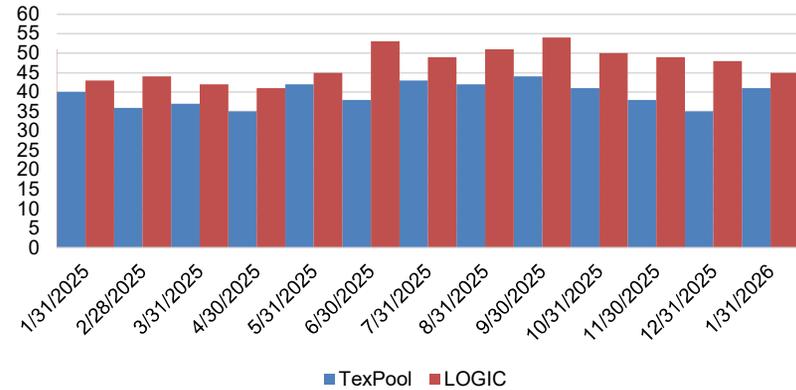
Distribution by Maturity Range (Millions)



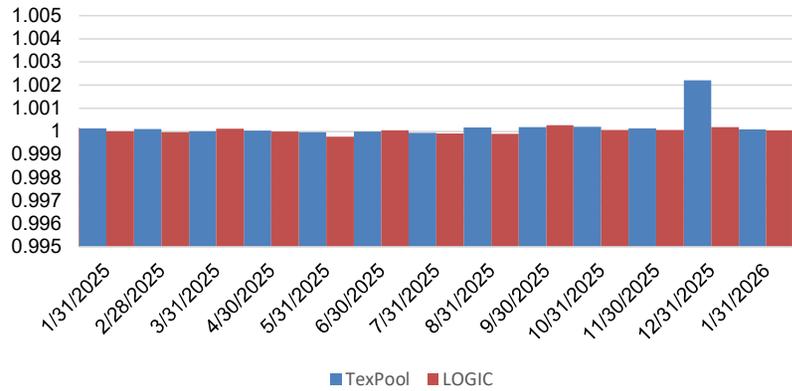
Invested Balance



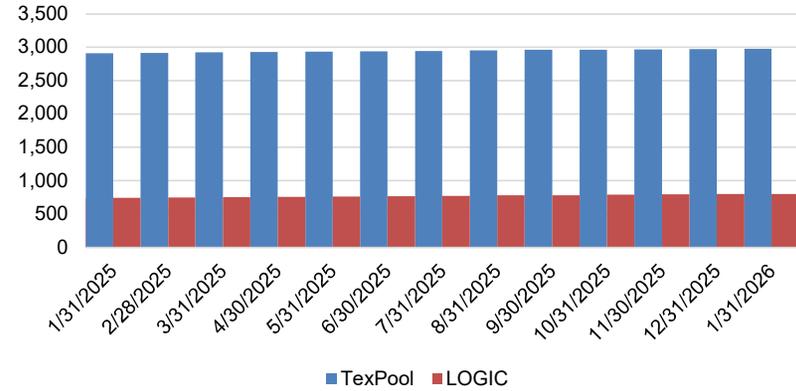
Weighted Average Maturity in Days



Net Asset Value



Total Number of Participants



Section 4

City of Burleson Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

City of Burleson Monthly Financial Report

Emergicon - Emergency Medical Billing - January 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)	1Q/Plan Var	Monthly Plan	January 2026	January Var
Gross Charges	\$ 1,914,772	\$ 1,660,587	\$ (254,185)	\$ 638,257	\$ 590,396	\$ (47,861)
Cash Collections	390,039	702,573	312,534	130,013	170,119	40,106
Gross Charge/Txp	2,157	5,528	3,371	2,157	1,851	(306)
Cash/Txp (CPT)	439	2,346	1,907	439	533	94
				540		

Payer Mix	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2026	January Var
Insurance	23.0%	7.6%	-15.4%	23.0%	6.9%	-16.1%
Medicaid	8.0%	4.1%	-3.9%	8.0%	4.1%	-3.9%
Medicare	56.0%	48.0%	-8.0%	56.0%	53.9%	-2.1%
Private Pay	13.0%	3.4%	-9.6%	13.0%	4.1%	-8.9%
Payer Research	0.0%	36.7%	36.7%	0.0%	31.0%	31.0%
Totals	100%	100%	0.0%	100%	100%	0%

Level of Service	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2026	January 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%	36.7%	-31.3%
ALS-2 Emergency A0433	3.0%	2.3%	-0.7%	3.0%	1.9%	-1.1%
BLS Non Emergency A0428	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%
BLS - Basic Life Support A0429	29.0%	50.5%	21.5%	29.0%	61.1%	32.1%
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	January 2026	January Var
ALS Non Emergent A0426	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	424	(180)	201	117	(84)
ALS-2 Emergency A0433	27	20	(7)	9	6	(3)
BLS Non Emergency A0428	-	-	-	-	1	1
BLS - Basic Life Support A0429	257	457	200	86	195	109
Sct A0429 TXP	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-
Totals	888	901	13	296	319	23

Ground Mileage A0425	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2026	January Var
	4,438	7,423	2,986	1,479	2,105	626

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 January 31, 2026.

Property Tax Report from Johnson County Tax Office

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

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Month = 1/31/2026 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
8,550,776,495	1,566,146,470	6,984,630,025	0.721800	50,415,059.52	47,267,883.18	3,069,492.90	50,337,376.08
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
8,553,814,573	(3,038,078)	8,550,776,495			8,550,776,495	77,162.83	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,554,639,169	11,507,301	1,566,146,470			1,566,218,470		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 01/31/2026								
1990	99.79	(99.79)	(99.79)	0.00	0.00	0.00	0.00	0.00
1991	108.70	(108.70)	(108.70)	0.00	0.00	0.00	0.00	0.00
1992	75.66	(75.66)	(75.66)	0.00	0.00	0.00	0.00	0.00
1993	22.10	(22.10)	(22.10)	0.00	0.00	0.00	0.00	0.00
1994	16.98	(16.98)	(16.98)	0.00	0.00	0.00	0.00	0.00
1995	16.67	(16.67)	(16.67)	0.00	0.00	0.00	0.00	0.00
1996	16.49	(16.49)	(16.49)	0.00	0.00	0.00	0.00	0.00
1997	16.27	(16.27)	(16.27)	0.00	0.00	0.00	0.00	0.00
1998	(83.92)	(16.08)	(16.08)	0.00	0.00	(100.00)	0.00	0.00
1999	15.70	(15.70)	(15.70)	0.00	0.00	0.00	0.00	0.00
2000	184.56	(15.52)	(15.52)	0.00	0.00	169.04	0.00	0.00
2001	(1,660.37)	(14.88)	(14.88)	0.00	0.00	(1,675.25)	0.00	0.00
2002	(2,634.49)	(18.13)	(18.13)	0.00	0.00	(2,652.62)	0.00	0.00
2003	(3,272.38)	(17.95)	(17.95)	0.00	0.00	(3,290.33)	0.00	0.00
2004	(8,879.41)	(17.95)	(17.95)	0.00	0.00	(8,897.36)	0.00	0.00
2005	2,755.93	(17.89)	(17.89)	0.00	0.00	2,738.04	0.00	0.00
2006	2,696.48	(18.90)	(18.90)	0.00	0.00	2,677.58	0.00	0.00
2007	3,120.91	(19.85)	(19.85)	0.00	0.00	3,101.06	0.00	0.00
2008	5,721.91	(20.82)	(20.82)	0.00	0.00	5,701.09	0.00	0.00
2009	5,288.48	(20.82)	(20.82)	0.01	0.01	5,267.65	0.00	0.00
2010	6,538.78	(21.30)	(21.30)	0.01	17.66	6,499.82	0.00	0.27
2011	8,414.73	(39.95)	(39.95)	11.14	23.09	8,351.69	0.00	0.27
2012	10,573.34	(39.95)	(39.95)	19.44	31.71	10,501.68	0.00	0.30
2013	14,529.11	(39.95)	(39.95)	18.23	18.23	14,470.93	(0.27)	0.12
2014	16,774.41	(42.85)	(42.85)	23.56	446.94	16,284.62	0.00	2.67
2015	26,865.57	(42.85)	(42.85)	20.60	770.49	26,052.23	0.00	2.87

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Month = 1/31/2026 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 01/31/2026								
2016	21,347.92	(42.56)	(42.56)	1.05	933.43	20,371.93	0.00	4.38
2017	21,742.48	(15.16)	(15.16)	30.58	940.58	20,786.74	0.00	4.32
2018	27,519.60	0.00	0.00	120.00	1,042.09	26,477.51	0.00	3.78
2019	38,955.19	0.00	0.00	673.35	1,818.95	37,136.24	0.00	4.66
2020	42,308.81	0.00	0.00	489.32	1,812.13	40,496.68	0.00	4.28
2021	45,320.17	(160.29)	(288.09)	1,395.23	4,691.53	40,340.55	(231.77)	10.41
2022	68,237.76	(330.88)	(860.53)	1,881.04	5,650.59	61,726.64	(866.89)	8.38
2023	131,598.63	(2,421.94)	(1,940.42)	2,531.15	25,175.22	104,482.99	(4,558.25)	19.41
2024	308,622.31	(10,204.69)	(13,297.77)	16,834.02	92,402.99	202,921.55	(15,877.13)	31.28
2025	47,434,368.43	(66,878.08)	(166,485.25)	29,314,977.47	39,331,936.76	7,935,946.42	(36,306.95)	83.21
TOTAL	48,227,343.30	(80,867.60)	(183,743.78)	29,339,026.20	39,467,712.40	8,575,887.12	(57,841.26)	

Finance Committee

DEPARTMENT: Economic Development
FROM: Alex Philips, Director
MEETING: March 4, 2026

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council on previous economic development projects and metrics. (*Staff Contact: Alex Philips, Economic Development Director*)

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
 <p>Dynamic & Preferred City Through Managed Growth</p>	<p>2.1 Attract and retain top-tier businesses 2.2 Promote sustainable residential and commercial development through strategic and long-term planning</p>

SUMMARY:

Staff will provide an overview of numerous past economic development deals with a summary of each deal outlining the details, incentives and returns for the project.

RECOMMENDATION:

N/A

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

Proposed Expenditure/Revenue: N/A

Account Number(s):

Fund:

Account Description:

Procurement Method:

STAFF CONTACT:

Alex Philips

Economic Development Director

aphilips@burlesontx.com

817-426-9613

THE CITY OF
BURLESON
TEXAS

Economic
Development

EDC PROJECT IMPACTS



OUR MISSION

To increase the economic vitality of all in Burleson, Texas

OUR VISION

To nurture a culture of community, creativity and enthusiasm by leading efforts to attract investment in new and expanding businesses for the purpose of creating and retaining jobs, enhancing the tax base, and improving the quality of life for the residents of Burleson



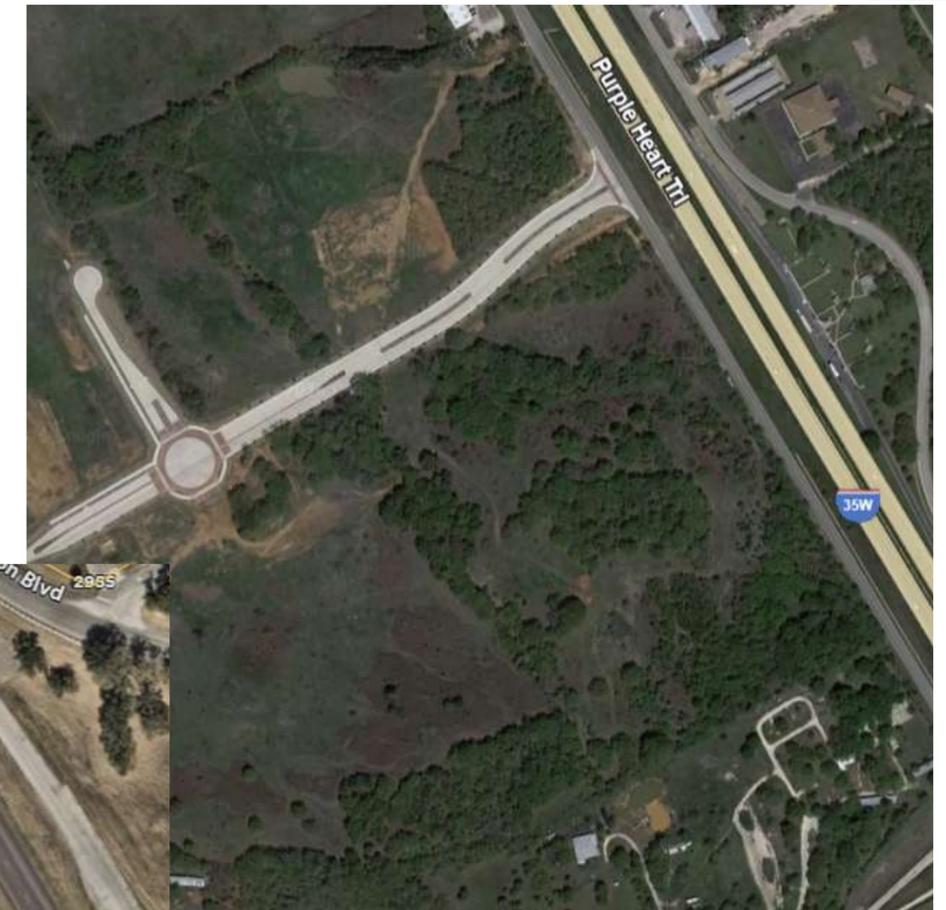
EDC PROJECT IMPACT

Economic development is most effective when it is sustainable, focusing on long-term stability rather than short-term gains. By utilizing strategic incentives, Burleson has created a competitive environment that encourages both new business recruitment and the expansion of our existing local partners. This presentation outlines several recent initiatives that have served as practical catalysts for prosperity, demonstrating how targeted investments today build a more resilient and impactful community for the future.

CHICKEN E. FOODS

Initiated in 2013, the Chicken E. Food Service project served as the strategic catalyst for the development of HighPoint Business Park. Spanning nearly 100,000 square feet, this high-capacity distribution center is a linchpin in the regional supply chain. From this Burleson hub, the company manages the distribution of frozen products to approximately 260 Chicken Express locations across the Southern United States, reinforcing the city's position as a critical logistics partner.

Today



2013

CHICKEN E. FOODSERVICE

Tax Abatement	75% (expired 2021)
4A Incentive	\$435,000
Jobs Created	41
Taxable Value	\$7,453,129
General Fund Benefit	\$357,618.30



Secondary Benefits: Establishing the Industrial Hub The Chicken E project served as the cornerstone for HighPoint Business Park, providing the market validation necessary to establish Burleson as a premier industrial destination. This initial investment acted as a catalyst, signaling the park's viability to the region. Consequently, Burleson successfully attracted several food industry leaders within just a few years, solidifying our reputation as a strategic hub for the sector.

WAGNER SMITH

As a premier designer and manufacturer of electrical and communication line-stringing equipment, Wagner-Smith is an industry leader. In 2014, the EDC facilitated a creative relocation strategy by purchasing their original facility—now home to F-Wave Roofing—to pave the way for their move to HighPoint Business Park. Now operating a 70,000 sq. ft. state-of-the-art facility, Wagner-Smith has scaled its manufacturing, sales, and rental operations significantly. This expansion not only secured high-quality full-time jobs but also established the company as a Top 10 sales-tax generator for Burleson.

2013



WAGNER SMITH

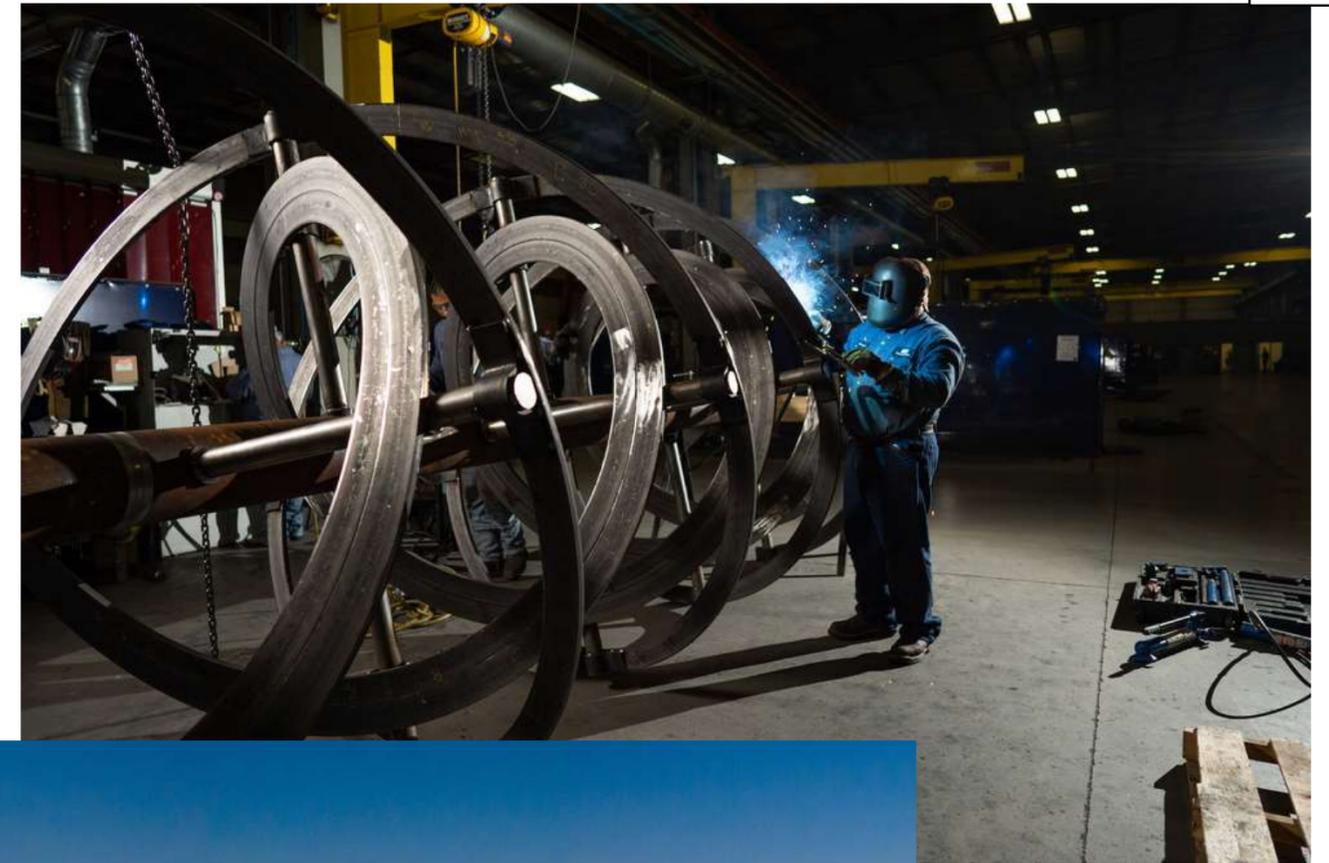
Tax Abatement	75% (expired 2022)
4A Incentive	\$400,000
Jobs Created	49
Taxable Value	\$42,023,038
General Fund Benefit	\$6,220,656
4A/4B Sales Tax	\$3,010,566



Secondary Benefits: Beyond the Relocation The Wagner-Smith expansion created a "ripple effect" of economic wins for Burleson. By strategically purchasing their original 8-acre site on N. Burleson Drive, the City secured a prime, future retail location, temporarily home to F-Wave Roofing. This proactive move did more than just retain a local partner; it allowed the City to control a key gateway property that will guide the development of the corridor while simultaneously fueling Wagner-Smith's growth. This success story has solidified Burleson's reputation as a premier hub for metal manufacturing and industrial innovation.

HAYES & STOLZ

Founded in 1945, the now employee-owned metal manufacturer chose Burleson for its major regional relocation from Fort Worth in 2016. Seeking a location that could accommodate their specialized production needs, they established a massive 140,000-square-foot headquarters within HighPoint Business Park. This facility serves as the primary manufacturing hub for their custom industrial mixing, blending, and conveying equipment, which is distributed globally to the food and livestock feed industries. By bringing 140 high-skill jobs to the community, Hays & Stolz has become a major employer and a vital addition to Burleson's industrial tax base.



HAYES & STOLZ



Tax Abatement	N/A
4A Incentive	\$678,299
Jobs Created	140
Taxable Value	\$14,125,305
General Fund Benefit	\$877,391

Secondary Benefits: Workforce and Industry Branding
The arrival of Hays & Stolz did more than just develop a greenfield site; it further established Burleson as a "center of excellence" for metal manufacturing and technical workforce. As an employee-owned company, Hays & Stolz brings a unique level of corporate stability and high-quality job opportunities to the local workforce. This project also demonstrated the City's ability to work together quickly; the H&S groundbreaking took place a short 10 months from their first phone call to the EDC.

MCLANE CLASSIC FOODS

In 2017, the Burleson EDC reached a major milestone by recruiting McLane Classic Foods, a subsidiary of the prestigious McLane Group, to relocate its operations from Fort Worth. This strategic move centered on a 30-acre site within the newly established HighPoint East Business Park. The centerpiece of this project is a 130,000-square-foot, state-of-the-art facility designed for specialized private-label manufacturing. As a premier provider of custom kettle products for national restaurant brands, McLane brought high-tier industrial prestige and significant capital investment to the city, setting a new standard for Burleson's manufacturing sector.

2017



Item A.



Today

MCLANE CLASSIC FOODS



Tax Abatement	80% (expires 2030)
4A Incentive	\$50,000
Jobs Created	165
Assessed Value	\$14,040,072
General Fund Benefit	\$120,830
Taxes Owed After 2030	~\$95,000/yr

Secondary Benefits: Market Validation The impact of McLane Classic Foods extends far beyond its physical footprint. As the inaugural project for HighPoint East, McLane provided the market validation necessary to transform the park into a premier industrial destination. This "anchor effect" directly solidified Burleson's reputation as a food-manufacturing hub, paving the way for the successful recruitment of global brands and several adjacent cold storage facilities. Today, McLane remains a vital civic partner, offering leadership within the ISD Culinary Program and the Chamber of Commerce, ensuring their success continues to fuel the prosperity of the entire Burleson community.

GOLDEN STATE FOODS

In 2017, Burleson secured a key anchor tenant in Golden State Foods, a global leader in food processing and distribution. This project was a turning point for the City, representing the first time Burleson successfully partnered with the State of Texas to secure a major industrial relocation. By coordinating local 4A incentives with a significant state-level monetary investment, the City proved its ability to navigate complex, multi-jurisdictional deals to land top-tier corporate citizens. The resulting 200,000-square-foot facility became the largest footprint in HighPoint Business Park at the time, establishing a massive manufacturing hub for liquid products that serves the world's most recognizable Quick Service Restaurant (QSR) and retail brands.



GOLDEN STATE FOODS



Tax Abatement	75% (expires 2030)
4A Incentive	\$1,663,500
Jobs Created	320
Assessed Value	\$36,089,001
General Fund Benefit	\$353,961
Taxes Owed After 2030	~\$230,000/yr

Secondary Benefits: Strategic Relationships

The impact of the Golden State Foods project extends far beyond the physical facility, as it provided the City with a powerful new toolkit for business recruitment. By delivering a seamless experience for GSF, the Burleson EDC established a high-trust relationship with a premier national site selection group—a relationship that was directly leveraged years later to secure the Paris Baguette project. This "repeat business" from elite site selectors demonstrates that Burleson is now a proven commodity on the national stage. Furthermore, the successful collaboration with the State of Texas on this project elevated the City's profile in Austin, ensuring that Burleson is now a "top of mind" destination for state-led recruitment efforts and major industrial incentives.

HIGHPOINT BUSINESS PARK

- **Strategic Acquisition:** Transformed a \$9.3M initial investment in 91.6 acres of vacant land into a premier North Texas corporate hub. (expanded to 230 acres by private investment)
- **Massive Appreciation:** Leveraged targeted infrastructure and performance agreements to grow the park's total appraised value to over \$250M.
- **Asset Growth:** Achieved a 27-fold increase in property value, validating the City's proactive approach to land assembly.



HIGHPOINT BUSINESS PARK

The HighPoint Job Multiplier

- Activating the 2.91x Multiplier: Every corporate or industrial job at HighPoint acts as an economic "seed." Based on regional development data, every 100 jobs in these sectors support an additional 291 jobs in the local service, healthcare, and retail economies.
- The "Daytime Population" Catalyst: Anchoring 1,000+ full-time employees creates a massive daily injection of spending. This workforce fuels the "lunch-to-dinner" economy, providing the consistent weekday foot traffic necessary for local small businesses to thrive.

- Economic Circularity: By providing high-quality local careers, the city ensures that payroll stays within Burleson. Research indicates that up to 45% of wages earned locally are recirculated back into the city's shops and services, compared to just 13% for non-local spending.
- Civic Stabilization: Replacing "commuter" patterns with local employment fosters a rooted, middle-class population. These 1,000 families drive long-term demand for Burleson housing and schools, transforming the city from a residential suburb into a self-sustaining economic power.

HARD EIGHT BBQ

Texan-owned Hard Eight BBQ offers a one-of-a-kind eating experience through its unique “Texas Style” BBQ and service. Patrons are served hot, fresh BBQ straight from the pit, directly from the Pit Master. The Burleson EDC helped the restaurant find their perfect, 5th location right along the bustling I-35. To help establish the company in Burleson, the EDC provided an incentive package for a sales tax rebate up to \$450,000 or ten years, whichever occurs first.

The company’s first location opened in 2003 in Stephenville, Texas and over the years added locations in Coppell, Roanoke, The Colony, and Burleson. The Burleson restaurant opened in January of 2019, occupies 16,000 square feet, and has over 100 employees.

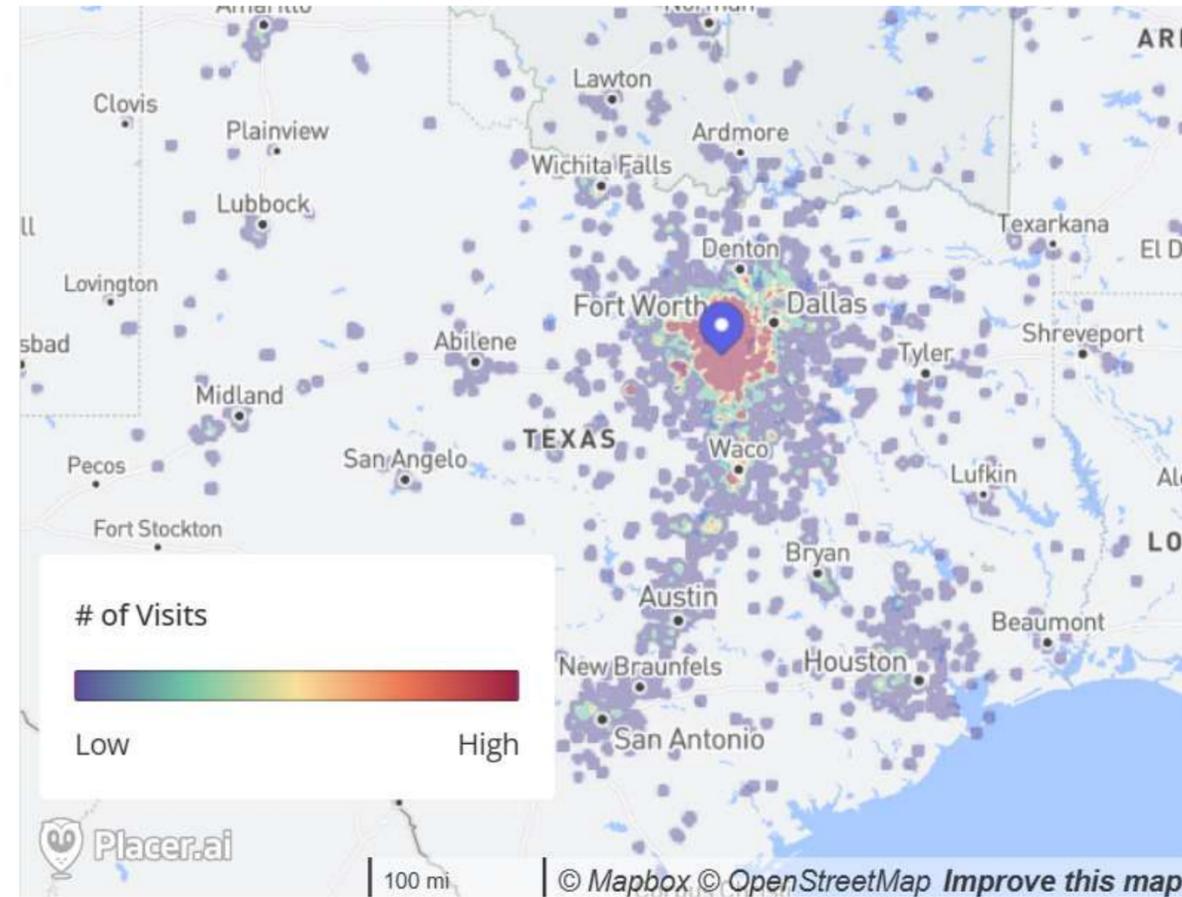


Item A.



HARD EIGHT BBQ

Sales Tax Rebate	100% of GF (expires 2028)
4A Incentive	\$0
Jobs Created	60
Taxable Value	\$3,443,161
General Fund Benefit	\$138,386
4A/4B Benefit	\$301,447



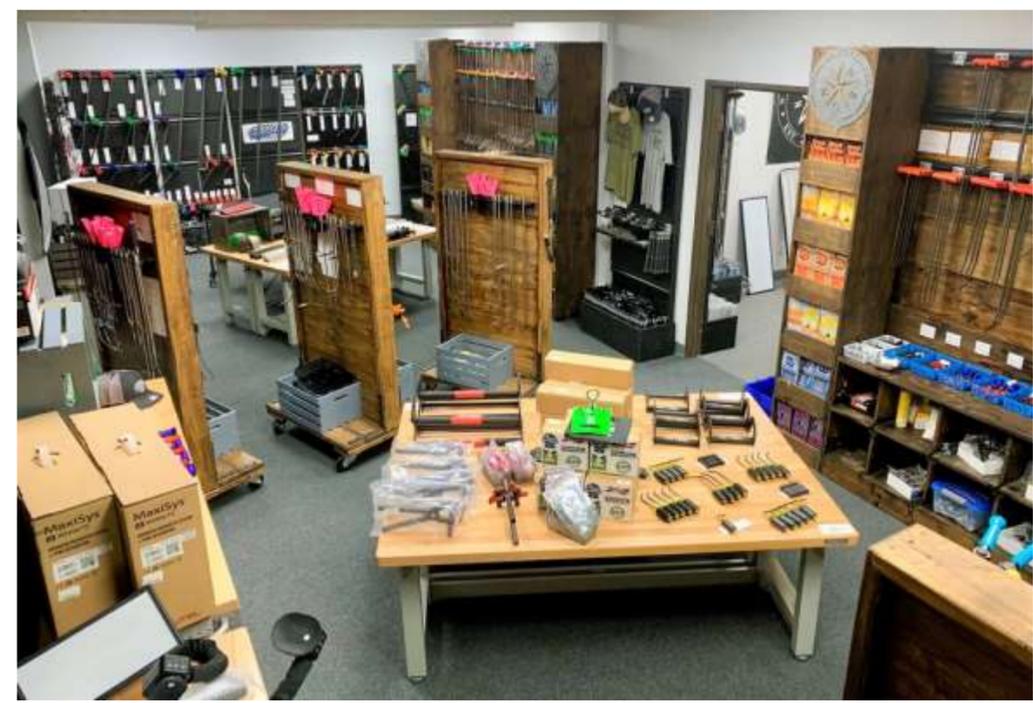
Visits from home
between
Feb. 2025 - Jan. 2026
172.5k total

Secondary Benefits: Complementary Tourism

The 14,000+ square foot Hard Eight BBQ restaurant serves as an important piece of Burleson's 'Tourism Friendly' ecosystem. By providing a high-capacity destination anchor, the project does more than generate sales tax; it creates a regional draw that stabilizes daytime and weekend traffic across the I-35 corridor. This increased visitor density provides the 'proof of concept' necessary to attract national credit tenants, proving that Burleson is capable of supporting large-scale, high-volume retail and hospitality investments.

ANSON PDR

Anson PDR is a premier, family-owned global leader and the world's largest distributor of paint-less dent repair tools and supplies. In 2018, the company entered a performance agreement to relocate its international headquarters to Burleson's HighPoint Business Park. Since the successful conclusion of that agreement in 2023, Anson PDR has transitioned into a permanent mainstay of the local economy, consistently delivering impressive sales tax growth. As a high-performing headquarters operation with a worldwide customer base, it exemplifies the city's strategic success in recruiting and retaining industry-dominant industrial partners.



ANSON PDR

Tax Abatement	N/A
4A Incentive	\$25,000
Jobs Created	25
Taxable Value	\$2,076,825
General Fund Benefit	\$227,836
4A/4B Benefit	\$170,169

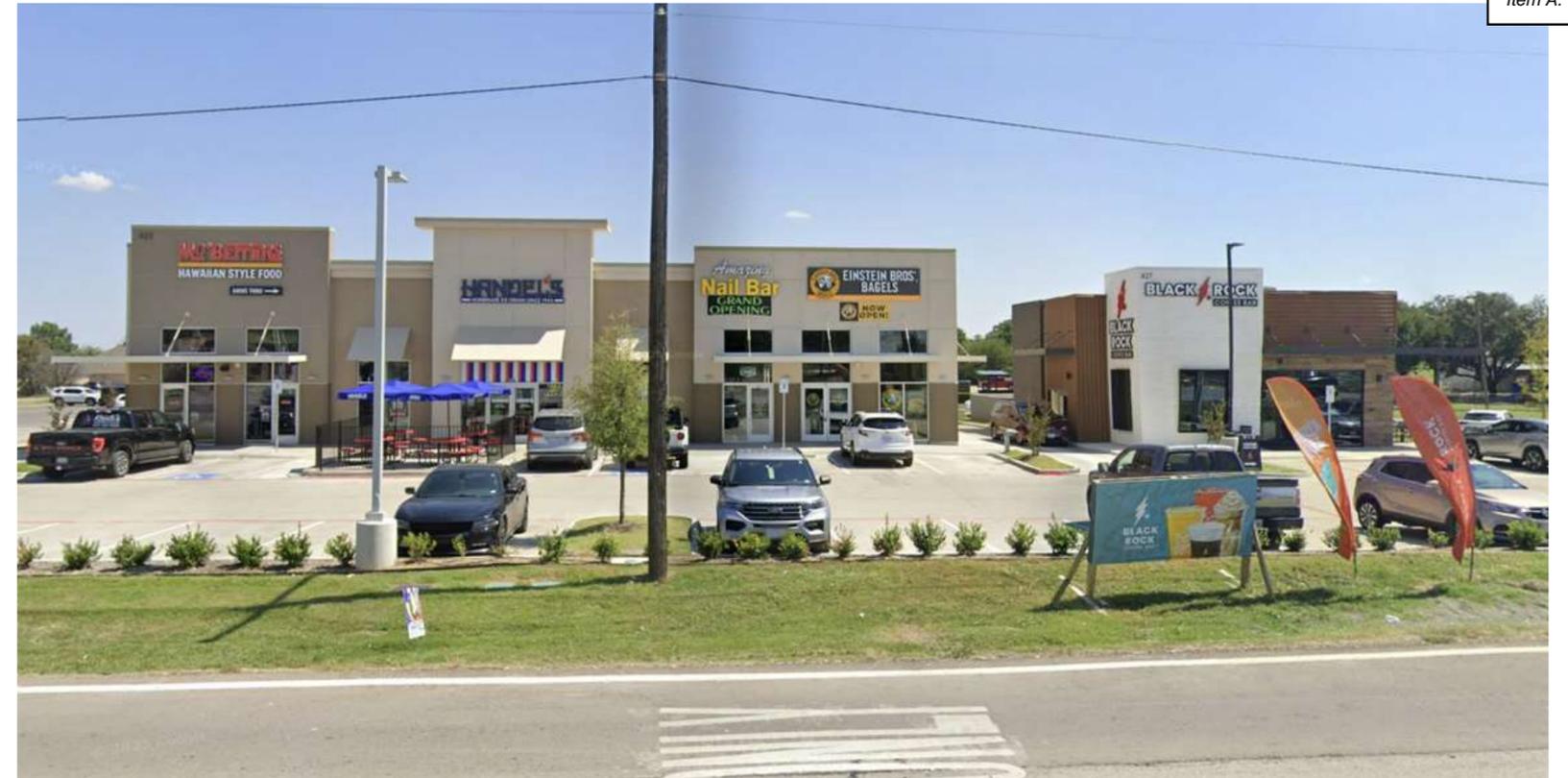


Item A.

Secondary Benefits: Strategic Diversity Anson PDR distinguishes HighPoint Business Park by proving that Burleson is a premier landing spot for high-growth, family-owned enterprises alongside traditional industrial giants. Their success demonstrates that the city's infrastructure is specifically scaled to help "mid-sized" businesses evolve into global leaders. While maintaining the personal character of a family business, they operate as a specialized economic juggernaut, providing a high-value, recession-resistant sales tax stream that diversifies the city's portfolio. This unique profile showcases HighPoint as a flexible, high-performance environment capable of fostering market dominance for businesses of any size or scale.

BEAR CLAW C&C

Project Bear Claw was strategic retail redevelopment project initiated in 2023 to transform the former China King Buffet site into a high-density multi-tenant destination. Supported by a \$350,000 Type A incentive, the developer successfully reimagined the single-occupancy footprint into four modern retail spaces, effectively quadrupling the site's tenant capacity. The project has successfully attracted a diverse mix of high-traffic national and regional brands, including Black Rock Coffee, Einstein Bros Bagels, Handel's Ice Cream, Mo' Bettah's, and Amazing Nails. By converting a static property into a vibrant retail hub, Bear Claw C&C maximizes the economic utility of the land and significantly increases the city's sales tax base.



Item A.



BEAR CLAW C&C

Tax Abatement	N/A
4A Incentive	\$350,000
Jobs Created	67
Taxable Value	\$1,745,837
General Fund Benefit	\$45,004
4A/4B Benefit	\$30,680

Secondary Benefits – Adaptive Reuse & Urban Revitalization

Project Bear Claw serves as a model for adaptive reuse, demonstrating how underutilized or "big-box" restaurant shells can be revitalized to meet modern market demands. By partitioning a single large space into multiple units, the project creates a "built-in" synergy where breakfast, lunch, and specialty retail tenants drive constant foot traffic throughout the day. This density not only increases the property's ad valorem value but also provides a low-risk entry point for premium brands to enter the Burleson market. Ultimately, this development sets a precedent for corridor beautification and urban infill, proving that strategic reinvestment in existing structures can outperform new greenfield construction in both visitor engagement and tax yield per square foot.



Burleson Economic Development

- ④ EDC@BurlesonTX.com
- ④ www.BurlesonTXEDC.com
- ④ @ExploreBurleson
- ④ @burleson-edc

Finance Committee

DEPARTMENT: Finance
FROM: Mark Davies, Director of Finance
MEETING: March 4, 2026

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council on the fiscal year 2024-2025 Annual Comprehensive Financial Report (ACFR), Single Audit Report, and the Annual Audit. *(Staff Contact: Mark Davies, Director of Finance)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
 <p>High Performing City Organization Providing Exceptional, People Focused Services</p>	<ul style="list-style-type: none"> 1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers 1.4 Be a responsible steward of the city’s financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

Each year, the City hires an independent accounting firm to conduct an audit of the City's basic financial statements. The purpose of the audit is to express an opinion as to whether the City's financial statements present fairly, in all material respects, the financial position of the City. On June 21, 2021, the Council approved a 3-year professional service agreement and two 1-year options with Weaver LLP for audit services.

The ACFR represents the financial position of the City for the fiscal year ending September 30, 2025. The document includes the independent auditor's opinion of management's representations within the annual report. The auditors have provided the City with a clean opinion (unmodified), which means that in the opinion of Weaver, the City's financial statements

present fairly, in all material respects, the financial position of the City. A “clean” or “unmodified opinion” is the best opinion that may be rendered in an audit of the financial statements.

The audit specifically included the following items:

- Audit of the City’s ACFR in accordance with generally accepted auditing standards.
- An evaluation of the City’s internal control over financial reporting.
- Single Audit in accordance with generally accepted auditing standards and compliance with U.S. Office of Management and Budget (OMB) Compliance Supplement.

The auditor's examination of internal controls was conducted at a level sufficient to gain an understanding of the internal control structure to determine the nature, timing, and extent of audit procedures. The auditors did not perform an audit of internal controls but performed limited tests of internal controls for the purpose of providing an opinion on the financial statements. Additionally, the auditors examined on a test basis, evidence supporting amounts and disclosures in the combined financial statements. The City did not receive a management letter as there were no material weaknesses or recommendations for strengthening controls identified. Jackie Gonzalez, Audit Partner with Weaver will be providing a presentation regarding the results of the audit and will answer any questions the Committee may have.

RECOMMENDATION:

Recommend approval to accept the Annual Comprehensive Financial Report, Single Audit, and Annual Audit as presented.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Mark Davies
Director of Finance
mdavies@burlesontx.com
817-426-9607



City of Burleson

For the year ended September 30, 2025

Today's Presenters



Jackie Gonzalez, CPA **Partner, Audit – Public Sector**

- ▶ Your relationship partner
- ▶ 20+ years of experience
- ▶ Practice emphasis in auditing and consulting for school districts, cities, counties and other governmental entities



Bradley Gneiting, CPA **Supervisor, Audit – Public Sector**

- ▶ Your audit supervisor
- ▶ Over five years of experience
- ▶ Practice emphasis in auditing and consulting for school districts, cities, counties and other governmental entities

Weaver at a Glance

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Global Network Firms

Industry Practice Areas

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- ▶ Higher Education
- ▶ Not-for-Profit
- ▶ Energy
- ▶ Health Care
- ▶ Construction
- ▶ Real Estate
- ▶ Private Equity
- ▶ Technology
- ▶ Family Office
- ▶ Financial Services
- ▶ Professional Services
- ▶ Manufacturing, Distribution & Retail
- ▶ Hospitality & Entertainment



RANKED

2

Top 100 Firms
Accounting Today

RANKED

7

Largest Austin Accounting Firms
Austin Business Journal

RANKED

6

Largest North Texas Accounting Firms
Dallas Business Journal

RANKED

20

Fastest Growing Firm
Accounting Today

RANKED

3

Largest Tarrant County Accounting Firms
Dallas Business Journal

RANKED

11

Fastest Growing Middle Market Firm
Houston Business Journal

Our Experience: **Government**

Weaver's team has performed engagements for over three hundred clients in various levels of government. Our deep experience in this field means you are in the right hands with Weaver.

Core Services

- ▶ External audit
- ▶ Risk assessment
- ▶ Internal audit
- ▶ Business process improvement
- ▶ IT audit and security
- ▶ Valuation
- ▶ Forensic accounting
- ▶ Fraud investigation
- ▶ Agency restructuring and reorganization
- ▶ Strategic planning
- ▶ Organizational development



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SCHOOL DISTRICTS

35+
UNIVERSITIES
& COLLEGES

100+
LOCAL/REGIONAL
ENTITIES

50+
GFOA AWARD
RECIPIENTS

Audit Process

AUDIT STANDARDS

Performed the audit in accordance with:

- ▶ *Generally Accepted Auditing Standards (GAAS)*
- ▶ *Generally Accepted Government Auditing Standards (GAGAS)*
- ▶ Unmodified opinion issued

COMPLIANCE

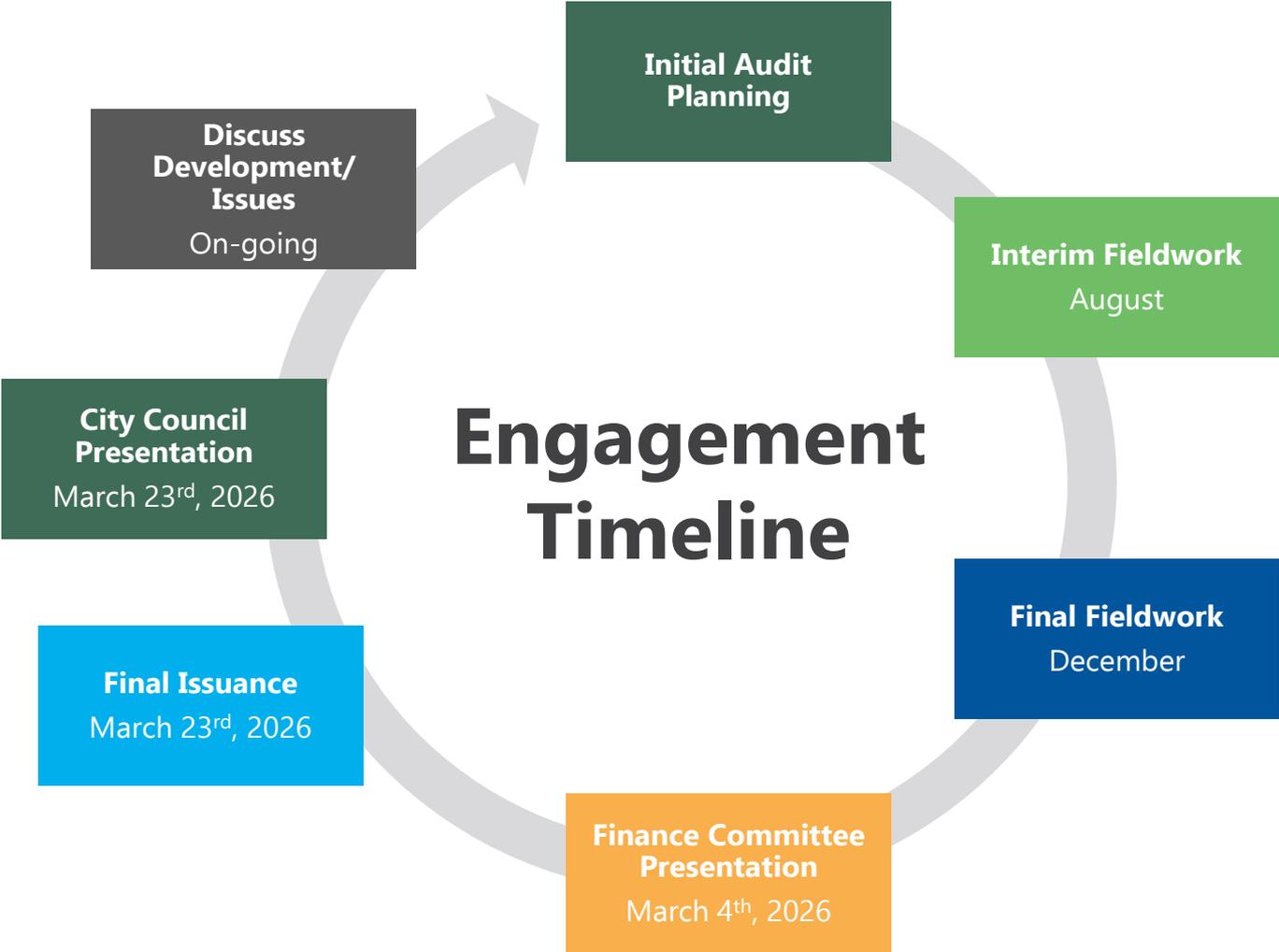
Performed tests of the City of Burleson's compliance with certain provisions of laws, regulations, contracts and grant agreements, including items such as compliance with:

- ▶ Public Funds Investment Act (PFIA)

SINGLE AUDIT

- ▶ Performed the single audit of federal awards in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*
- ▶ Unmodified opinion issued over compliance

Audit Timeline



Audit Results – Financial Statements

Type of Report Issued:	UNMODIFIED
Internal control over financial reporting:	
Any material weakness(es) identified?	No
Any significant deficiencies that are not material weaknesses?	None reported
Any noted noncompliance material to financial statements?	No

Audit Results – Federal Awards

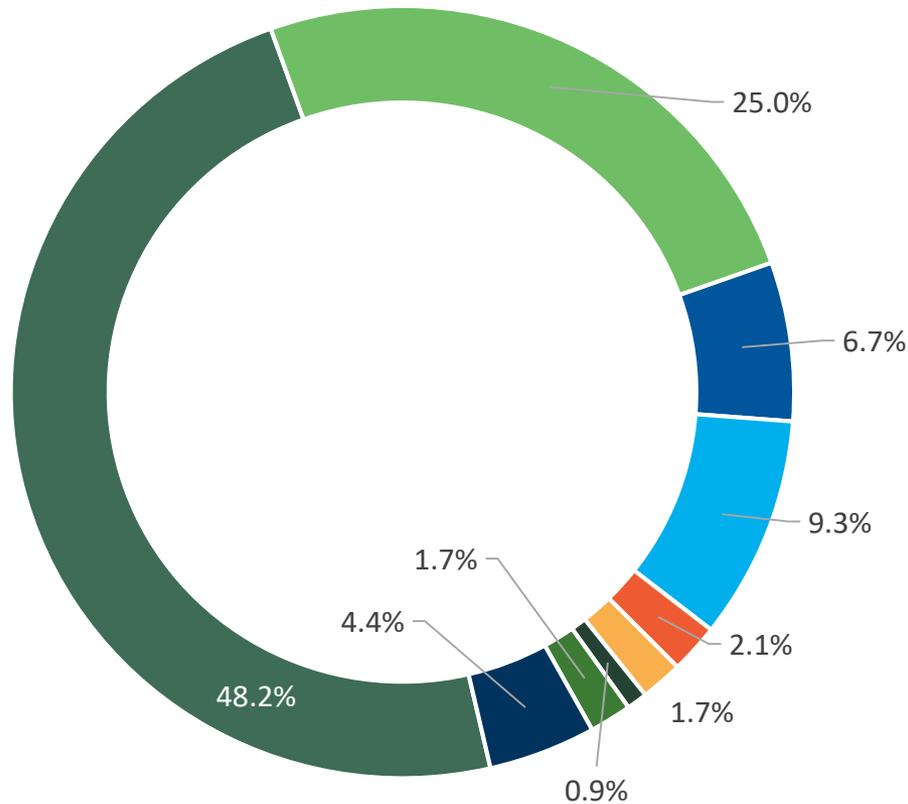
Type of Report Issued, Compliance on Major Programs:	UNMODIFIED
Low Risk Auditee?	Yes
Internal control over the major program:	
Any material weakness(es) identified?	No
Any significant deficiencies that are not material weaknesses?	None reported
Any audit findings required to be reported under 2 CFR 200.516(a)?	No

Major Program: American Rescue Plan Act (21.027)

Financial Highlights – General Fund

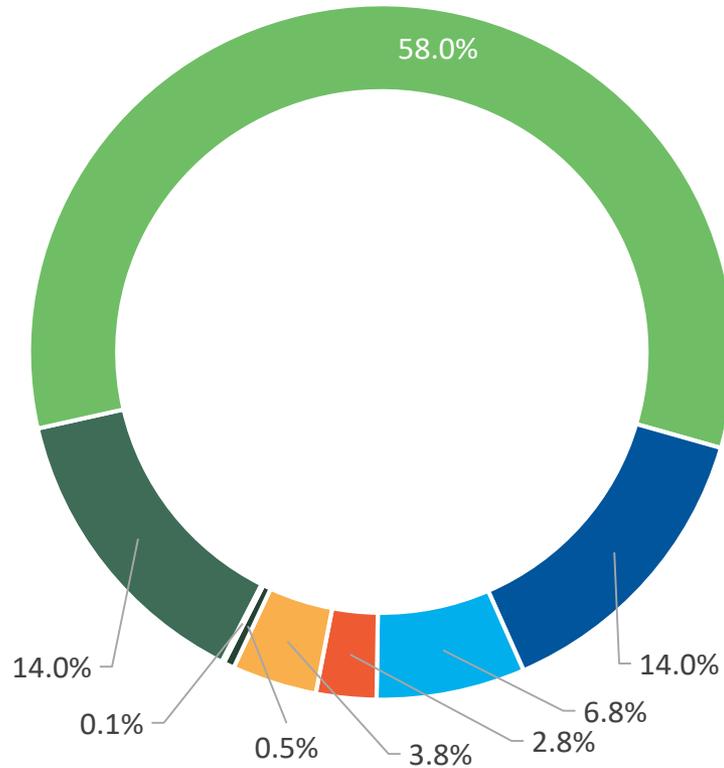
ASSETS	\$ 28,152,316
LIABILITIES	3,264,694
DEFERRED INFLOWS OF RESOURCES	3,180,556
FUND BALANCES	
Nonspendable:	
Prepaid items	45,292
Unassigned	21,661,774
Total Fund Balances	<u>21,707,066</u>
REVENUES	63,145,069
EXPENDITURES	61,624,066
Excess of revenues over expenditures	<u>1,521,003</u>
OTHER FINANCING SOURCES (USES)	<u>(172,670)</u>
Net change in fund balance	1,348,333
Fund Balance, Beginning	20,358,733
FUND BALANCE, ENDING, as adjusted	<u>\$ 21,707,066</u>

Financial Highlights – General Fund Revenue (in millions) For the Year Ended September 30, 2025



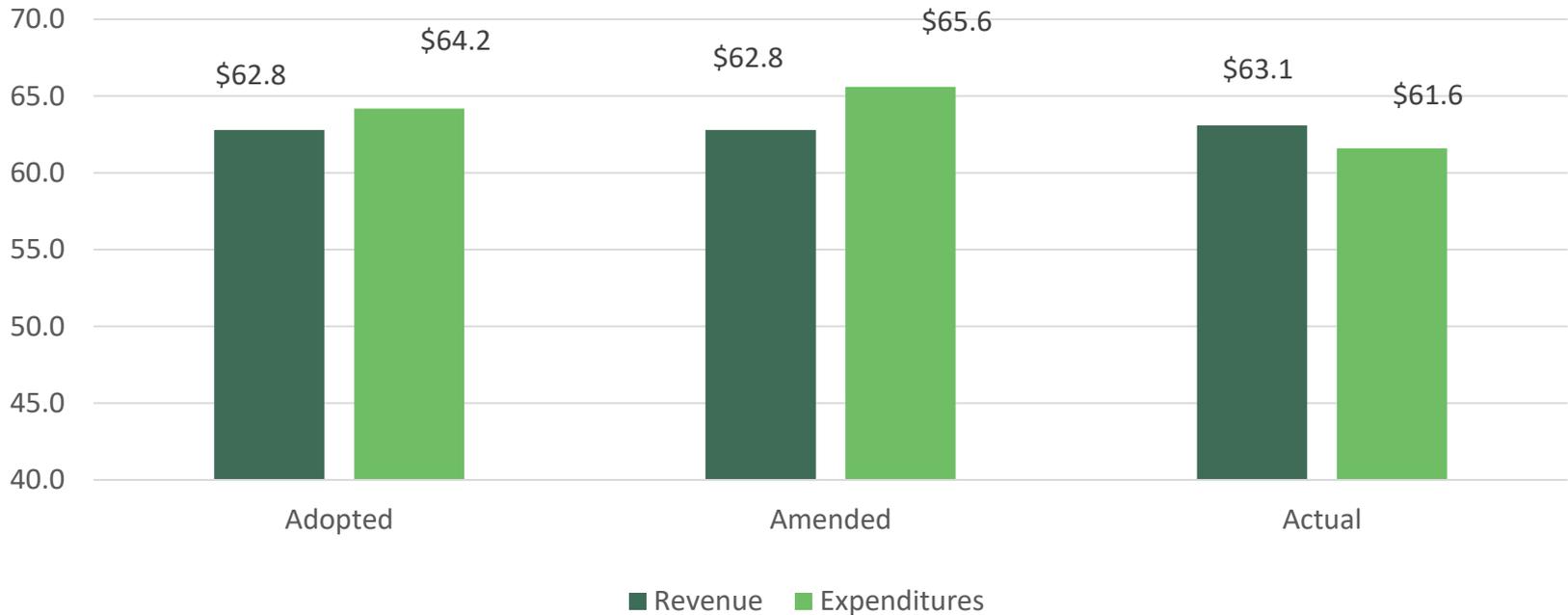
- Property Taxes (\$30.4)
- Sales and Use Tax (\$15.8)
- Franchise Fees (\$4.2)
- Charges for Services (\$5.9)
- Licenses and Permits (\$1.3)
- Intergovernmental (\$1.1)
- Fines (\$0.54)
- Investment Income (\$1.1)
- Miscellaneous (\$2.8)

Financial Highlights – General Fund Expenditures (in millions) For the Year Ended September 30, 2025



- General Government (\$8.6)
- Public Safety (\$35.7)
- Public Works (\$8.6)
- Community Development (\$4.2)
- Library (\$1.7)
- Parks and Recreation (\$2.4)
- Capital Outlay (\$0.3)
- Debt Service (\$0.07)

Financial Highlights – General Fund Budget to Actual (in millions) For the Year Ended September 30, 2025



- ▶ Actual revenues of \$63.1M were greater than amended budgeted amounts by \$325k
- ▶ Actual expenditures of \$61.6M were less than amended budgeted expenditures by \$4M
- ▶ Ending fund balance for FY 2025 totaled \$21.7M
- ▶ Unassigned fund balance \$21.6M, which is 34% of FY 2026 adopted budgeted expenditures (\$64M)



Jackie Gonzalez, CPA

Partner, Audit – Public Sector

817-882-7758

jackie.gonzalez@weaver.com

Follow Weaver





Proposed Monthly Financial and Investment Reports

PRESENTED TO THE FINANCE COMMITTEE ON
MARCH 4, 2026

Four Major Sections

Financial Summary

Economic Analysis

Investment Reports

Special Interest

QUESTIONS/COMMENTS



FISCAL YEAR 2025-2026 MONTHLY FINANCIAL REPORT JANUARY 2026

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 January 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 office.

City of Burleson
Finance Office
141 W. Renfro St.
Burleson, Texas 76028

Mark Davies
Director of Finance

City of Burlison Monthly Financial Report

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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

GENERAL FUND

Revenues

General Fund revenues total \$33,851,045 through January 31, 2026. This represents an increase of 7.5% from revenue earned in the preceding year. Liquor Tax decreased \$(18,369) or -30.4% 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 \$(114,197) or -45.2% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(30,276) or -10.0%. Fines Revenue decreased \$(17,854) or -10.2% driven by decreases in both Municipal Court fees and Code Enforcement nuisance code fines. Cost Allocation Revenue decreased \$(196,568) 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	\$ 30,053,633	88.8%
Franchise Fees	564,030	1.7%
Investment Earnings	138,477	0.4%
Licenses, permits and fees	418,267	1.2%
Fines	156,895	0.5%
Charges for Services	351,690	1.0%
Other Revenues	604,943	1.8%
Cost Allocation	1,060,596	3.1%
Transfers In	502,514	1.5%
Total	\$ 33,851,045	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	\$ 25,707,831	\$ 27,451,807	\$ 1,743,976	6.8%
Sales Tax	2,327,410	2,559,729	232,318	10.0%
Liquor Tax	60,467	42,097	(18,369)	-30.4%
Franchise Fees	513,737	564,030	50,293	9.8%
Investment Earnings	252,673	138,477	(114,197)	-45.2%
License, Permit & Fee	277,361	418,267	140,906	50.8%
Fines	174,749	156,895	(17,854)	-10.2%
Charges for Services	30,993	351,690	320,697	1034.7%
Miscellaneous	124,980	172,026	47,045	37.6%
Sale of Capital	-	40,100	40,100	N/A
Cost Allocation Rev	1,257,164	1,060,596	(196,568)	-15.6%
Intergovernmental	-	81,070	81,070	N/A
Operating Grant & Contributions	259,547	311,747	52,200	20.1%
Transfer In	499,375	502,514	3,139	0.6%
	\$ 31,486,287	\$ 33,851,045	\$ 2,364,758	7.5%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were \$21,055,716 through January 31, 2026. An increase of \$1,154,340 or 5.8% from the preceding year. Also note that total current year actuals as a percent of budget is comparable year over year, 32.62% as of FY 2026 and 30.79% as of FY 2025. Prior Year Comparison of General Fund Expenditures by Department through January 2026:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025		Material Variance Drivers
	2025	2026	Amount	Percent	
City Council	\$ 23,880	\$ 26,499	\$ 2,619	11.0%	Driven by increase in IT Contribution expense
City Manager's Office	448,979	424,602	(24,377)	-5.4%	
City Secretary's Office	279,325	247,666	(31,659)	-11.3%	
Communications	177,310	180,890	3,580	2.0%	
Finance	494,291	504,107	9,816	2.0%	
Non-Departmental	701,491	781,788	80,297	11.4%	Increased annual liability insurance expense
Human Resources	357,950	402,175	44,225	12.4%	Increased salaries expense due to FY 2026 promotions and two vacancies in 1Q FY 2025
Judicial	38,863	36,015	(2,848)	-7.3%	
Legal Services	198,021	225,209	27,188	13.7%	Driven by legal fees incurred compared to same time in prior year
Municipal Court	156,575	138,113	(18,463)	-11.8%	
Records Management	37,115	34,619	(2,496)	-6.7%	
Purchasing	96,446	108,398	11,951	12.4%	Increased salaries expense due to FY 2026 promotions
Fire	3,736,194	3,716,201	(19,993)	-0.5%	
Police	5,986,520	6,731,890	745,370	12.5%	Increased salaries expense due to retirement payouts and IT Contribution expense
Marshals Service	626	-	(626)	-100.0%	
PS Communication	862,121	807,398	(54,723)	-6.3%	
Drainage Maint	152,599	134,644	(17,955)	-11.8%	
Engineering/Capital	282,141	417,274	135,133	47.9%	Increased salaries expense due to three vacancies in 1Q FY 2025
Engineering/Development	175,617	116,390	(59,227)	-33.7%	
Engineering/Inspections	170,381	180,493	10,112	5.9%	
Facilities Maintenance	341,468	328,719	(12,749)	-3.7%	
Public Works Admin	249,159	314,020	64,861	26.0%	Increased salaries expense due to Deputy Director vacancy in 1Q FY 2025
Streets Pavement Maint	916,480	672,433	(244,047)	-26.6%	
Traffic Maint	237,622	594,456	356,834	150.2%	Increased signal maintenance & repair expenditures
Animal Services	226,597	228,601	2,004	0.9%	
Code Enforcement	252,485	260,206	7,722	3.1%	
Environmental Services	52,455	43,001	(9,455)	-18.0%	
Neighborhood Svcs Admin	1,013	-	(1,013)	-100.0%	
Building Inspections	270,785	256,697	(14,088)	-5.2%	
Community Development	229,534	233,649	4,115	1.8%	
Economic Development	17,456	2,040	(15,416)	-88.3%	
Library	518,913	435,565	(83,349)	-16.1%	
Parks	568,722	607,687	38,964	6.9%	
Parks & Recreation Admin	40	-	(40)	-100.0%	
ROW Maintenance	150,968	122,643	(28,326)	-18.8%	
Senior Citizens Center	70,691	71,594	903	1.3%	
Special Events	-	-	-	N/A	
Transfer Out	1,420,541	1,670,035	249,495	17.6%	Increase primarily driven by transfer to new Chisenhall fund
	\$ 19,901,375	\$ 21,055,716	\$ 1,154,340	5.8%	

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

Division	Total	Percent
General Government	\$ 3,110,080	15%
Public Safety	11,255,489	53%
Public Works	2,758,428	13%
Neighborhood Services	531,808	3%
Development Services	492,386	2%
Culture & Recreation	1,237,488	6%
Transfer Out	1,670,035	8%
	\$ 21,055,716	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was \$8,347,416 through January 31, 2026, an increase of \$174,896 or 2.1% compared to revenues reported for the same time period in the preceding year. License, Permit, & Fee revenues decreased \$(1,182) or -23.4% primarily due to continued low permit issuances year over year. Miscellaneous revenue decreased \$(9,508) or -31.4% due to decreased recycling revenue. Impact Fee revenues decreased \$(38,084) or -20.3% due to slower permitting activity. Transfer In decreased \$(3,766) or -24.2% due to lower transfer in from Solid Waste.

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	\$ 7,693,444	\$ 7,942,651	\$ 249,207	3.2%
License, Permit & Fee	5,054	3,872	(1,182)	-23.4%
Investment Earnings	240,810	219,040	(21,770)	-9.0%
Miscellaneous	30,255	20,746	(9,508)	-31.4%
Impact Fee	187,421	149,337	(38,084)	-20.3%
Cost Allocation Revenue	-	-	-	N/A
Transfer In	15,535	11,769	(3,766)	-24.2%
	<u>\$ 8,172,519</u>	<u>\$ 8,347,416</u>	<u>\$ 174,896</u>	<u>2.1%</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	\$ 3,672,668	\$ 3,950,149	277,480	7.6%
Sewer Revenue	3,535,100	3,604,519	69,418	2.0%
Sewer Surcharge	332,955	238,833	(94,121)	-28.3%
Connections & Extensions	11,427	10,536	(890)	-7.8%
Penalties	141,294	138,614	(2,680)	-1.9%
	<u>\$ 7,693,444</u>	<u>\$ 7,942,651</u>	<u>\$ 249,207</u>	<u>3.2%</u>

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through January 31, 2026 totaled \$5,378,705. This represents an overall decrease of \$(648,258) or -10.8% compared to the preceding year. Personnel Development increased \$26,391 or 46.4% primarily due to increased Subscriptions and Publications expense. Minor Furniture and Equipment expense increased \$32,336 or 95.5% due to meters expense. Outside Services expense increased \$17,996 or 63.6% driven by acoustic field investigation expense paid to an external vendor for services. The decreases in Water Purchases and Sewer Treatment expenses are due to timing of payments. Infrastructure Maintenance & Repair expense increased \$31,712 or 77.7% 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 \$41,815 or 11.2% 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	\$ 966,254	\$ 887,375	\$ (78,880)	-8.2%
Personnel Development	56,925	83,316	26,391	46.4%
Supplies	40,255	29,724	(10,531)	-26.2%
Minor Furn & Equip	33,864	66,200	32,336	95.5%
Outside Services	28,306	46,302	17,996	63.6%
Water Purchases	1,256,562	935,655	(320,908)	-25.5%
Sewer Treatment	1,464,424	994,203	(470,221)	-32.1%
Infr Maint & Repair	40,800	72,512	31,712	77.7%
Equip Maint & Repair	3,579	-	(3,579)	-100.0%
Utilities	71,847	78,418	6,571	9.1%
Insurance	130,373	185,158	54,785	42.0%
Misc	371,723	413,538	41,815	11.2%
Contribution to ISF	703,052	771,000	67,948	9.7%
Cost Allocation Exp	437,800	437,800	-	0.0%
Capital Expenditures	44,512	-	(44,512)	-100.0%
Debt Service Charges	-	-	-	N/A
Transfers Out	376,684	377,504	820	0.2%
	\$ 6,026,963	\$ 5,378,705	\$ (648,258)	-10.8%

4A SALES TAX FUND

Revenues

4A revenue through January 31, 2026, is \$1,543,068 and an increase of \$111,916 or 7.8% for revenues reported for the same period in the preceding year. Investment Earnings decreased \$(24,286) or -27.2% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the result is an increase in Investment Earnings of \$8,971 or 8.3% 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	\$ 1,163,706	\$ 1,279,864	\$ 116,158	10.0%
OFS-Sale of Capital	-	-	-	N/A
Investment Earnings	89,260	64,974	(24,286)	-27.2%
Miscellaneous	178,186	198,230	20,044	11.2%
	<u>\$ 1,431,151</u>	<u>\$ 1,543,068</u>	<u>\$ 111,916</u>	<u>7.8%</u>

Expenditures

Expenditures through January 31, 2026, are \$1,416,047 and an increase of \$255,792 or 22.0% for expenses reported for the same period in the preceding year. Personnel increased \$22,722 or 13.9% due to salaries increase in Economic Development. Personnel Development expense increased \$43,124 or 205.6% due to Memberships & Licenses expense. Supplies expense increased \$729 or 396.3% due to promotional supplies. 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	\$ 199,125	\$ 226,847	\$ 27,722	13.9%
Personnel Development	20,973	64,097	43,124	205.6%
Supplies	184	913	729	396.3%
Outside Services	58,600	27,388	(31,212)	-53.3%
Infr Maint & Repair	4,242	3,807	(435)	-10.2%
Utilities	2,711	2,314	(397)	-14.6%
Miscellaneous	170,890	149,894	(20,996)	-12.3%
Incentives	450,000	800,000	350,000	77.8%
Contribution to ISF	154,408	41,656	(112,752)	-73.0%
Cost Allocation Exp	53,752	53,752	-	0.0%
Capital Expenditures	-	10	10	100%
Transfers Out-Debt Service	-	-	-	N/A
Transfers Out	45,370	45,370	-	0.0%
	<u>\$ 1,160,254</u>	<u>\$ 1,416,047</u>	<u>\$ 255,792</u>	<u>22.0%</u>

4B SALES TAX FUND

Revenues

4B revenue was \$1,316,577 through January 31, 2026, an increase of \$100,761 or 8.3% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased \$(15,397) or -29.5% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(2,383) or -3.9% 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	\$ 1,163,706	\$ 1,279,864	\$ 116,158	10.0%
Investment Earnings	52,110	36,714	(15,397)	-29.5%
Miscellaneous	-	-	-	N/A
	<u>\$ 1,215,816</u>	<u>\$ 1,316,577</u>	<u>\$ 100,761</u>	<u>8.3%</u>

Expenditures

Expenditures through January 31, 2026, are \$1,740,665 and an increase of \$23,666 or 1.4% for expenses reported for the same period in the preceding year. Minor Furniture and Equipment expense increased \$4,646 or 61.3% driven by a minor apparatus expenditure for BRiCK flowerbed irrigation. Miscellaneous expense increased \$5,657 or 14.0% driven by project/event/meeting expenses.

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

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	\$ 108,758	\$ 85,256	\$ (23,503)	-21.6%
Personnel Development	2,108	500	(1,608)	-76.3%
Supplies	708	-	(708)	-100.0%
Minor Furn & Equip	7,575	12,222	4,646	61.3%
Outside Services	517	279	(238)	-46.1%
Infr Maint & Repair	-	-	-	N/A
Miscellaneous	40,412	46,069	5,657	14.0%
Utilities	-	-	-	N/A
Incentive Payments	-	-	-	N/A
Contribution to ISF	12,172	1,800	(10,372)	-85.2%
Cost Allocation Exp	35,108	35,108	-	0.0%
Capital Expenditures	37,704	1,300	(36,404)	-96.6%
Transfer Out-Parks Perf Fund	1,083,316	1,172,840	89,524	8.3%
Transfer Out-Debt Service	-	-	-	N/A
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	388,620	385,292	(3,328)	-0.9%
	<u>\$ 1,716,999</u>	<u>\$ 1,740,665</u>	<u>\$ 23,666</u>	<u>1.4%</u>

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was \$1,878,235 through January 31, 2026, an increase of \$88,984 or 5.0% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased \$(5,916) or -44.8% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the result is an increase in Investment Earnings of \$1,717 or 10.7% 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	\$ 692,727	\$ 679,135	\$ (13,592)	-2.0%
Investment Earnings	13,208	7,292	(5,916)	-44.8%
Miscellaneous	1	18,968	18,967	1915906.1%
Transfer In-4B	1,083,316	1,172,840	89,524	8.3%
	<u>\$ 1,789,252</u>	<u>\$ 1,878,235</u>	<u>\$ 88,984</u>	<u>5.0%</u>

Expenditures

Expenditures through January 31, 2026, totaled \$1,951,575. This represents an overall increase of \$411,940 or a 26.8% increase from the preceding year. Supplies expense increased \$15,314 or 58.1% due to chemical supplies. Minor furniture and equipment expense increased \$42,729 or 1,192.1% driven minor apparatus expenditures. Outside Services expense increased \$79,870 or 1,347.8% due to increased janitorial services expense. Equipment Maintenance and Repair expense increased \$6,854 or 158.3% due to a BRiCk pipe leak repair. Insurance expense increased \$66,567 or 60.3% driven by increased annual insurance billing. Capital Expenditures increased \$156,264, 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	\$ 754,609	\$ 798,024	\$ 43,415	5.8%
Personnel Development	9,077	8,946	(131)	-1.4%
Supplies	26,362	41,676	15,314	58.1%
Minor Furn & Equip	3,584	46,313	42,729	1192.1%
Outside Services	5,926	85,796	79,870	1347.8%
Infr Maint & Repair	82,172	84,770	2,598	3.2%
Equip Maint & Repair	4,330	11,183	6,854	158.3%
Utilities	152,623	143,406	(9,217)	-6.0%
Insurance	110,345	176,912	66,567	60.3%
Miscellaneous	27,803	30,569	2,766	9.9%
Contribution to ISF	124,100	129,012	4,912	4.0%
Cost Allocation Exp	238,544	238,544	-	0.0%
Capital Expenditures	160	156,424	156,264	97670.8%
	<u>\$ 1,539,635</u>	<u>\$ 1,951,575</u>	<u>\$ 411,940</u>	<u>26.8%</u>

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was \$832,324 through January 31, 2026. This represents an overall increase of \$227,910 or a 37.7% 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	\$ 596,468	\$ 824,291	\$ 227,823	38.2%
Investment Earnings	7,945	8,032	87	1.1%
Transfer In	-	-	-	N/A
	<u>\$ 604,413</u>	<u>\$ 832,324</u>	<u>\$ 227,910</u>	<u>37.7%</u>

Expenditures

Expenditures through January 31, 2026 totaled \$558,013. This represents an overall increase of \$61,755 or a 12.4% increase from the preceding year. Personnel increased by \$74,664 or 10.9% driven by an increase in overtime expense for Fire Medical Transport. Medical Director/Lease increased \$2,864 or 22.0% due to payments for other professional services. Contribution to Internal Service Fund increased by \$29,484 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	\$ 686,209	\$ 760,873	\$ 74,664	10.9%
Personnel Grant Reimburse	(260,658)	(293,805)	(33,147)	12.7%
Med Director/Lease	13,000	15,864	2,864	22.0%
Supplies	35,867	23,757	(12,110)	-33.8%
Contribution to ISF	21,840	51,324	29,484	135.0%
	<u>\$ 496,258</u>	<u>\$ 558,013</u>	<u>\$ 61,755</u>	<u>12.4%</u>

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was \$1,475,691 through January 31, 2026. Investment Earnings decreased \$(1,431) or -20.2% 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. Removing the impacts of year end reversals in both FY 2025 and FY 2026 below, the decrease in Investment Earnings is \$(1,163) or -16.4% for the Fund year-over-year. 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	7,086	5,655	(1,431)	-20.2%
Transfer In	1,420,541	1,470,035	49,495	3.5%
	<u>\$ 1,427,627</u>	<u>\$ 1,475,691</u>	<u>\$ 48,064</u>	<u>100.0%</u>

Expenditures

Expenditures through January 31, 2026 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	\$ 386	\$ -	\$ (386)	-100.0%
Infr Maint & Repair	-	-	-	N/A
Capital Expenditures	-	-	-	N/A
	<u>\$ 386</u>	<u>\$ -</u>	<u>\$ (386)</u>	<u>100.0%</u>

Jan-26		General Fund - Schedule of Revenues Budget vs. Actuals				Percent of Year Expired		33.3%
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	25,572,995	32,239,467	32,239,467	27,304,742	4,934,725	84.69%	85.96%	
Ad Val Taxes - Delinquent	53,251	130,000	130,000	104,525	25,475	80.40%	40.96%	
Ad Val Taxes - Pen & Int	81,585	230,000	230,000	42,540	187,460	18.50%	35.47%	
PROPERTY TAXES TOTAL	\$ 25,707,831	\$ 32,599,467	\$ 32,599,467	\$ 27,451,807	\$ 5,147,660	84.21%	85.38%	
Sales Tax	2,327,410	15,987,468	15,987,468	2,559,729	13,427,739	16.01%	15.22%	
Liquor Tax	60,467	258,743	258,743	42,097	216,646	16.27%	28.01%	
SALES TAX TOTAL	\$ 2,387,877	\$ 16,246,211	\$ 16,246,211	\$ 2,601,826	\$ 13,644,385	16.01%	15.40%	
W&S Franchise Fee	364,945	1,138,628	1,138,628	375,893	762,735	33.01%	33.33%	
Electric Util Franchise	-	2,097,324	2,097,324	-	2,097,324	0.00%	0.00%	
Telephone Franchise Fees	1,745	54,080	54,080	1,473	52,607	2.72%	3.36%	
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	39,219	308,256	308,256	69,985	238,271	22.70%	13.23%	
SW Internal Srv Franchise	107,828	336,423	336,423	116,678	219,745	34.68%	33.33%	
FRANCHISE FEES TOTAL	\$ 513,737	\$ 4,424,279	\$ 4,424,279	\$ 564,030	\$ 3,860,249	12.75%	12.08%	
INVESTMENT EARNINGS TOTAL	\$ 252,673	\$ 828,100	\$ 828,100	\$ 138,477	\$ 689,623	16.72%	42.11%	
LICENSE, PERMIT, FEE TOTAL	\$ 277,361	\$ 1,474,716	\$ 1,474,716	\$ 418,267	\$ 1,056,449	28.36%	17.84%	
FINES TOTAL	\$ 174,749	\$ 655,243	\$ 655,243	\$ 156,895	\$ 498,348	23.94%	20.49%	
CHARGES FOR SERVICES TOTAL	\$ 30,993	\$ 363,722	\$ 363,722	\$ 351,690	\$ 12,032	96.69%	10.68%	
MISC TOTAL	\$ 124,980	\$ 604,384	\$ 604,384	\$ 172,026	\$ 432,358	28.46%	20.83%	
SALE OF CAPITAL TOTAL	\$ -	\$ -	\$ -	\$ 40,100	\$ (40,100)	N/A	0.00%	
Cost Allocation From SRF	12,576	37,710	37,710	5,908	31,802	15.67%	33.35%	
Cost allocation from 4A	53,752	161,260	161,260	53,752	107,508	33.33%	33.33%	
Cost allocation from 4B	35,108	105,320	105,320	35,108	70,212	33.33%	33.33%	
Cost allocation from PPF	238,544	715,620	715,620	238,544	477,076	33.33%	33.33%	
Cost allocation from HMF	8,876	26,630	26,630	8,876	17,754	33.33%	33.33%	
Cost allocation from TIF	12,532	37,590	37,590	12,532	25,058	33.34%	33.34%	
Cost allocation from Misc SRF	6,240	18,720	18,720	6,240	12,480	33.33%	33.33%	
Cost allocation from DS	232	1,220	1,220	232	988	19.02%	19.02%	
Cost allocation from WS	437,800	1,313,390	1,313,390	437,800	875,590	33.33%	33.33%	
Cost allocation from SW	17,728	53,180	53,180	18,260	34,920	34.34%	33.34%	
Cost allocation from Golf	96,088	268,260	268,260	96,088	172,172	35.82%	33.33%	
Cost allocation from CEM	260	780	780	260	520	33.33%	33.33%	
Cost allocation from ERF	1,256	5,850	5,850	1,256	4,594	21.47%	21.47%	
Cost allocation from ESF	58,072	174,220	174,220	58,072	116,148	33.33%	33.33%	
Cost allocation from SSR	87,668	263,000	263,000	87,668	175,332	33.33%	33.33%	
Cost allocation from HIF	190,432	-	-	-	-	N/A	33.33%	
COST ALLOCATION REV TOTAL	\$ 1,257,164	\$ 3,182,750	\$ 3,182,750	\$ 1,060,596	\$ 2,122,154	33.32%	33.31%	
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	376,684	-	-	377,504	(377,504)	N/A	33.33%	
Transfer In	-	1,511,626	1,511,626	-	1,511,626	0.00%	0.00%	
Transfer From 4A	45,370	-	-	45,370	(45,370)	N/A	33.33%	
Transfer From TIF2	77,321	-	-	79,641	(79,641)	N/A	33.33%	
TRANSFER IN TOTAL	\$ 499,375	\$ 1,511,626	\$ 1,511,626	\$ 502,514	\$ 1,009,112	33.24%	15.49%	
TOTAL REVENUE	\$ 31,486,287	\$ 64,168,661	\$ 64,168,661	\$ 33,851,045	\$ 30,317,616	52.75%	49.16%	

Jan-26

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

Percent of Year Expired 33.3%

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	23,880	96,692	-	96,692	1,451	26,499	68,742	27.41%	26.61%
City Manager's Office	448,979	1,442,142	-	1,442,142	1,185	424,602	1,016,356	29.44%	33.07%
City Secretary's Office	279,325	895,154	-	895,154	39,230	247,666	608,258	27.67%	30.79%
Communications	177,310	654,910	-	654,910	920	180,890	473,101	27.62%	27.77%
Finance	494,291	1,883,444	-	1,883,444	42,169	504,107	1,337,168	26.77%	29.04%
Non-Departmental	701,491	568,416	-	568,416	424,491	781,788	(637,863)	137.54%	102.88%
Human Resources	357,950	1,310,652	-	1,310,652	53,576	402,175	854,902	30.69%	26.75%
Judicial	38,863	137,650	-	137,650	-	36,015	101,635	26.16%	28.29%
Legal Services	198,021	762,468	-	762,468	199,600	225,209	337,658	29.54%	20.51%
Municipal Court	156,575	517,167	-	517,167	5,666	138,113	373,388	26.71%	27.60%
Records Management	37,115	123,239	-	123,239	10,531	34,619	78,089	28.09%	28.44%
Purchasing	96,446	304,133	-	304,133	10,450	108,398	185,285	35.64%	28.56%
Risk Management	-	24	-	24	-	-	24	0.00%	N/A
GENERAL GOVERNMENT TOTAL	\$ 3,010,247	\$ 8,696,091	\$ -	\$ 8,696,091	\$ 789,268	\$ 3,110,080	\$ 4,796,744	35.76%	34.00%
PUBLIC SAFETY									
Fire	3,736,194	12,136,501	-	12,136,501	403,212	3,716,201	8,017,087	30.62%	31.69%
Police	5,986,520	20,242,250	-	20,242,250	237,648	6,731,890	13,272,712	33.26%	30.67%
Marshals Service	626	-	-	-	-	-	-	N/A	N/A
Public Safety Communications	862,121	2,627,602	-	2,627,602	37,042	807,398	1,783,162	30.73%	28.09%
PUBLIC SAFETY TOTAL	\$ 10,585,461	\$ 35,006,353	\$ -	\$ 35,006,353	\$ 677,902	\$ 11,255,489	\$ 23,072,962	32.15%	30.79%
PUBLIC WORKS									
Drainage Maint	152,599	551,411	-	551,411	2,006	134,644	414,762	24.42%	20.55%
Engineering/Capital	282,141	174,720	61,779	236,499	44,212	417,274	(224,987)	176.44%	19.22%
Engineering/Development	175,617	577,926	188,634	766,560	279,273	116,390	370,897	15.18%	18.38%
Engineering/Inspections	170,381	626,558	-	626,558	-	180,493	446,065	28.81%	28.14%
Facilities Maintenance	341,468	976,169	30,054	1,006,223	86,343	328,719	591,161	32.67%	28.39%
Public Works Admin	249,159	1,059,020	-	1,059,020	-	314,020	745,000	29.65%	25.20%
Streets Pavement Maint	916,480	4,239,778	-	4,239,778	174,913	672,433	3,392,432	15.86%	26.52%
Traffic Maint	237,622	1,449,252	309,457	1,758,709	272,273	594,456	891,979	33.80%	12.76%
PUBLIC WORKS TOTAL	\$ 2,525,467	\$ 9,654,834	\$ 589,924	\$ 10,244,758	\$ 859,021	\$ 2,758,428	\$ 6,227,309	26.93%	22.39%
NEIGHBORHOOD SERVICES									
Animal Services	226,597	805,810	-	805,810	3,309	228,601	573,900	28.37%	27.82%
Code Enforcement	252,485	793,370	-	793,370	11,053	260,206	522,111	32.80%	31.62%
Environmental Services	52,455	134,707	-	134,707	-	43,001	91,706	31.92%	33.88%
Neighborhood Svcs Admin	1,013	-	-	-	-	-	-	N/A	N/A
NEIGHBORHOOD SERVICES TOTAL	\$ 532,550	\$ 1,733,887	\$ -	\$ 1,733,887	\$ 14,362	\$ 531,808	\$ 1,187,717	30.67%	30.13%
DEVELOPMENT SERVICES									
Building Inspections	270,785	978,152	-	978,152	295	256,697	721,160	26.24%	30.24%
Community Development	229,534	799,077	-	799,077	6,810	233,649	558,618	29.24%	13.19%
Economic Development	17,456	1,129,787	-	1,129,787	1,189,421	2,040	(61,674)	0.18%	33.33%
DEVELOPMENT SERVICES TOTAL	\$ 517,775	\$ 2,907,016	\$ -	\$ 2,907,016	\$ 1,196,525	\$ 492,386	\$ 1,218,104	16.94%	19.26%
CULTURE & RECREATION									
Library	518,913	1,364,753	-	1,364,753	133,312	435,565	795,876	31.92%	34.93%
Parks	568,722	1,934,230	-	1,949,230	33,486	607,687	1,308,057	31.18%	33.41%
Parks & Recreation Admin	40	-	-	-	-	-	-	N/A	N/A
ROW Maintenance	150,968	687,558	-	672,558	324,292	122,643	225,623	18.24%	24.73%
Senior Center	70,691	236,500	-	236,500	6,146	71,594	158,760	30.27%	30.77%
Special Events	-	-	-	-	-	-	-	N/A	N/A
CULTURE & RECREATION TOTAL	\$ 1,309,335	\$ 4,223,041	\$ -	\$ 4,223,041	\$ 497,237	\$ 1,237,488	\$ 2,488,316	29.30%	32.51%
TRANSFER OUT									
Transfers Out	1,420,541	1,735,548	-	1,735,548	-	1,670,035	65,513	96.23%	86.31%
Transfer Out-Non Bond CIP	-	-	-	-	-	-	-	N/A	N/A
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	\$ 1,420,541	\$ 1,735,548	\$ -	\$ 1,735,548	\$ -	\$ 1,670,035	\$ 65,513	96.23%	86.31%
TOTAL EXPENDITURE	\$ 19,901,375	\$ 63,956,770	\$ 589,924	\$ 64,546,694	\$ 4,034,315	\$ 21,055,716	\$ 39,456,663	32.62%	30.79%

Jan-26

Water and Sewer Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **33.3%**

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	7,693,444	30,092,338	-	30,092,338	-	7,942,651	22,149,687	26.39%	27.2%
LICENSE,PERMIT & FEE	5,054	20,000	-	20,000	-	3,872	16,128	19.36%	25.27%
INVESTMENT EARNINGS	240,810	450,000	-	450,000	-	219,040	230,960	48.68%	53.51%
MISCELLANEOUS	30,255	43,922	-	43,922	-	20,746	23,176	47.23%	68.88%
IMPACT FEE	187,421	1,030,000	-	1,030,000	-	149,337	880,663	14.50%	18.20%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	0.00%
TRANSFER IN	15,535	46,979	-	46,979	-	11,769	35,210	25.05%	33.07%
TOTAL REVENUE	\$ 8,172,519	\$ 31,727,239	\$ -	\$ 31,727,239	\$ -	\$ 8,347,416	\$ 23,379,823	26.31%	27.29%
PERSONNEL	966,254	3,285,442	-	3,285,442	-	887,375	2,398,067	27.01%	28.21%
PERSONNEL DEVELOPMNT	56,925	115,173	-	115,173	-	83,316	31,857	72.34%	33.60%
SUPPLIES	40,255	119,995	-	119,995	40,099	29,724	50,171	24.77%	33.92%
MINOR FURN & EQUIP	33,864	221,275	-	221,275	3,375	66,200	151,700	29.92%	11.79%
OUTSIDE SERVICES	28,306	737,486	-	737,486	50,222	46,302	640,962	6.28%	5.86%
WATER PURCHASES	1,256,562	5,966,161	-	5,966,161	-	935,655	5,030,506	15.68%	22.69%
SEWER TREATMENT	1,464,424	5,938,334	-	5,938,334	-	994,203	4,944,131	16.74%	25.10%
INFR MAINT & REPAIR	40,800	286,050	34,142	320,192	14,003	72,512	233,676	22.65%	14.29%
EQUIP MAINT & REPAIR	3,579	25,325	-	25,325	-	-	25,325	0.00%	10.65%
UTILITIES	71,847	396,441	-	396,441	-	78,418	318,023	19.78%	16.96%
INSURANCE	130,373	298,308	-	298,308	-	185,158	113,150	62.07%	108.03%
MISC	371,723	1,297,350	-	1,297,350	8,265	413,538	875,547	31.88%	26.79%
CONTRIBUTION TO ISF	703,052	2,312,991	-	2,312,991	-	771,000	1,541,991	33.33%	33.33%
COST ALLOCATION EXP	437,800	1,313,390	-	1,313,390	-	437,800	875,590	33.33%	33.33%
CAPITAL EXPENDITURES	44,512	263,500	-	263,500	124,311	-	139,189	0.00%	16.62%
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	376,684	1,132,511	-	1,132,511	-	377,504	-	-	-
TOTAL EXPENDITURE	\$ 6,026,963	\$ 31,246,063	\$ 34,142	\$ 31,280,205	\$ 240,276	\$ 5,378,705	\$ 25,661,224	17.20%	19.16%

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.

Jan-26

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year
Expired

33.3%

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	1,163,706	7,993,732	-	7,993,732	-	1,279,864	6,713,868	16.01%	15.22%
OFS-SALE OF CAPITAL	-	-	-	-	-	-	-	N/A	0.00%
INVESTMENT EARNINGS	89,260	220,500	-	220,500	-	64,974	155,526	29.47%	119.01%
MISCELLANEOUS	178,186	310,622	-	310,622	-	198,230	112,392	63.82%	59.09%
TOTAL REVENUE	\$ 1,431,151	\$ 8,524,854	\$ -	\$ 8,524,854	\$ -	\$ 1,543,068	\$ 6,981,786	18.10%	13.77%
PERSONNEL	199,125	738,400	-	738,400	-	226,847	511,553	30.72%	26.87%
PERSONNEL DEVELOPMNT	20,973	119,500	-	119,500	6,880	64,097	48,523	53.64%	20.65%
SUPPLIES	184	6,500	-	6,500	-	913	5,587	14.04%	2.10%
MINOR FURN & EQUIP	-	-	-	-	-	-	-	N/A	0.00%
OUTSIDE SERVICES	58,600	155,000	-	155,000	14,716	27,388	112,897	17.67%	36.05%
INFR MAINT & REPAIR	4,242	27,500	-	27,500	14,463	3,807	9,230	13.84%	15.42%
UTILITIES	2,711	20,915	-	20,915	-	2,314	18,601	11.06%	10.08%
MISC	170,890	332,500	-	332,500	36,625	149,894	145,981	45.08%	50.47%
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	154,408	124,972	-	124,972	-	41,656	83,316	33.33%	33.33%
COST ALLOCATION EXP	53,752	161,260	-	161,260	-	53,752	107,508	33.33%	33.33%
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	45,370	-	136,109	136,109	-	45,370	90,739	33.33%	33.33%
TOTAL EXPENDITURE	\$ 1,160,254	\$ 13,129,476	\$ 15,632	\$ 13,145,108	\$ 2,061,066	\$ 1,416,047	\$ 9,667,996	10.77%	8.67%

Jan-26

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **33.3%**

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	1,163,706	7,993,732	-	7,993,732	-	1,279,864	6,713,868	16.01%	15.22%
INVESTMENT EARNINGS	52,110	117,600	-	117,600	-	36,714	80,886	31.22%	40.08%
MISCELLANEOUS	-	46,007	-	46,007	-	-	46,007	0.00%	0.00%
TOTAL REVENUE	\$ 1,215,816	\$ 8,157,339	\$ -	\$ 8,157,339	\$ -	\$ 1,316,577	\$ 6,840,762	16.14%	15.56%
PERSONNEL	108,758	370,347	-	370,347	-	85,256	285,091	23.02%	31.28%
PERSONNEL DEVELOPMNT	2,108	4,865	-	4,865	-	500	4,365	10.28%	43.33%
SUPPLIES	708	4,500	-	4,500	-	-	4,500	0.00%	33.43%
MINOR FURN & EQUIP	7,575	32,900	-	32,900	3,255	12,222	17,423	37.15%	22.39%
OUTSIDE SERVICES	517	30,000	-	30,000	14,716	279	15,005	0.93%	2.52%
INFR MAINT & REPAIR	-	-	-	-	-	-	-	N/A	N/A
MISC	40,412	141,440	-	141,440	58,137	46,069	37,234	32.57%	28.79%
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	12,172	5,402	-	5,402	-	1,800	3,602	33.32%	33.34%
COST ALLOCATION EXP	35,108	105,320	-	105,320	-	35,108	70,212	33.33%	33.33%
CAPITAL EXPENDITURES	37,704	50,000	1,300	51,300	-	1,300	50,000	2.53%	53.75%
TRANSFER OUT-PARK PERF	1,083,316	3,518,518	-	3,518,518	-	1,172,840	2,345,678	33.33%	33.33%
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	388,620	1,155,874	-	1,155,874	-	385,292	770,582	33.33%	33.33%
TOTAL EXPENDITURE	\$ 1,716,999	\$ 9,152,047	\$ 1,300	\$ 9,153,347	\$ 113,061	\$ 1,740,665	\$ 7,299,621	19.02%	20.44%

Jan-26

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

Percent of Year Expired **33.3%**

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	692,727	2,941,652	-	2,941,652	-	679,135	2,262,517	23.09%	29.23%
INVESTMENT EARNINGS	13,208	49,000	-	49,000	-	7,292	41,708	14.88%	128.23%
MISCELLANEOUS	1	100,000	-	100,000	-	18,968	81,032	18.97%	0.02%
TRANSFER IN-4B	1,083,316	3,518,518	-	3,518,518	-	1,172,840	2,345,678	33.33%	33.33%
TOTAL REVENUE	\$ 1,789,252	\$ 6,609,170	\$ -	\$ 6,609,170	\$ -	\$ 1,878,235	\$ 4,730,935	28.42%	31.76%
PERSONNEL	754,609	3,402,633	84,598	3,487,231	-	798,024	2,689,207	22.88%	24.25%
PERSONNEL DEVELOPMNT	9,077	130,049	(108,504)	21,545	-	8,946	12,599	41.52%	38.24%
SUPPLIES	26,362	193,162	-	193,162	48,317	41,676	103,169	21.58%	13.70%
MINOR FURN & EQUIP	3,584	141,043	-	141,043	5,000	46,313	89,730	32.84%	8.42%
OUTSIDE SERVICES	5,926	68,738	75,000	143,738	18,770	85,796	39,172	59.69%	4.18%
INFR MAINT & REPAIR	82,172	349,421	-	349,421	43,888	84,770	220,764	24.26%	25.80%
EQUIP MAINT & REPAIR	4,330	121,784	-	121,784	6,944	11,183	103,657	9.18%	14.66%
UTILITIES	152,623	581,712	-	581,712	-	143,406	438,306	24.65%	27.32%
INSURANCE	110,345	170,043	-	170,043	-	176,912	(6,869)	104.04%	100.00%
MISC	27,803	186,770	298	187,068	57,285	30,569	99,214	16.34%	19.78%
CONTRIBUTION TO ISF	124,100	387,040	10,000	397,040	-	129,012	268,028	32.49%	33.33%
COST ALLOCATION EXP	238,544	715,620	-	715,620	-	238,544	477,076	33.33%	33.33%
CAPITAL EXPENDITURES	160	161,152	226,423	387,575	153,683	156,424	77,468	40.36%	0.06%
TOTAL EXPENDITURE	\$ 1,539,635	\$ 6,609,167	\$ 287,815	\$ 6,896,982	\$ 333,887	\$ 1,951,575	\$ 4,611,520	28.30%	25.48%

Jan-26

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

Percent of Year Expired **33.3%**

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	596,468	2,281,052	-	2,281,052	-	824,291	1,456,761	36.14%	30.43%
INVESTMENT EARNINGS	7,945	39,200	-	39,200	-	8,032	31,168	20.49%	19.86%
TRANSFER IN	-	-	-	-	-	-	-	N/A	0.00%
TOTAL REVENUE	\$ 604,413	\$ 2,320,252	\$ -	\$ 2,320,252	\$ -	\$ 832,324	1,487,928	35.87%	23.12%
PERSONNEL	686,209	2,563,079	-	2,563,079	-	760,873	1,802,206	29.69%	29.33%
PERSONNEL DEVELOPMNT	-	3,000	-	3,000	-	-	3,000	0.00%	N/A
PERSONNEL GRANT REIMBURSE	(260,658)	(1,263,755)	-	(1,263,755)	-	(293,805)	(969,950)	23.25%	N/A
MED DIRECTOR/LEASE	13,000	95,000	-	95,000	47,736	15,864	31,400	16.70%	13.68%
SUPPLIES	35,867	126,484	-	126,484	172,268	23,757	(69,541)	18.78%	34.55%
MINOR FURN & EQUIP	-	15,000	-	15,000	-	-	15,000	0.00%	N/A
CONTRIBUTION TO ISF	21,840	153,962	-	153,962	-	51,324	102,638	33.34%	33.33%
MISC	-	5,270	-	5,270	-	-	5,270	0.00%	N/A
TOTAL EXPENDITURE	\$ 496,258	\$ 1,698,040	\$ -	\$ 1,698,040	\$ 220,004	\$ 558,013	\$ 920,023	32.86%	19.06%

Jan-26

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

Percent of Year Expired 33.3%

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	7,086	34,300	-	34,300	-	5,655	28,645	16.49%	35.43%
TRANSFER IN	1,420,541	1,667,045	-	1,667,045	-	1,470,035	197,010	88.18%	86.31%
TOTAL REVENUE	\$ 1,427,627	\$ 1,701,345	\$ -	\$ 1,701,345	\$ -	\$ 1,475,691	225,654	86.74%	85.70%
OUTSIDE SERVICES	386	30,000	-	30,000	-	-	30,000	0.00%	0.64%
INFR MAINT & REPAIR	-	1,686,345	-	1,686,345	-	-	1,686,345	0.00%	0.00%
CAPITAL EXPENDITURES	-	-	-	-	-	-	-	N/A	0.00%
TOTAL EXPENDITURE	\$ 386	\$ 1,716,345	\$ -	\$ 1,716,345	\$ -	\$ -	\$ 1,716,345	0.00%	0.02%

Section 2

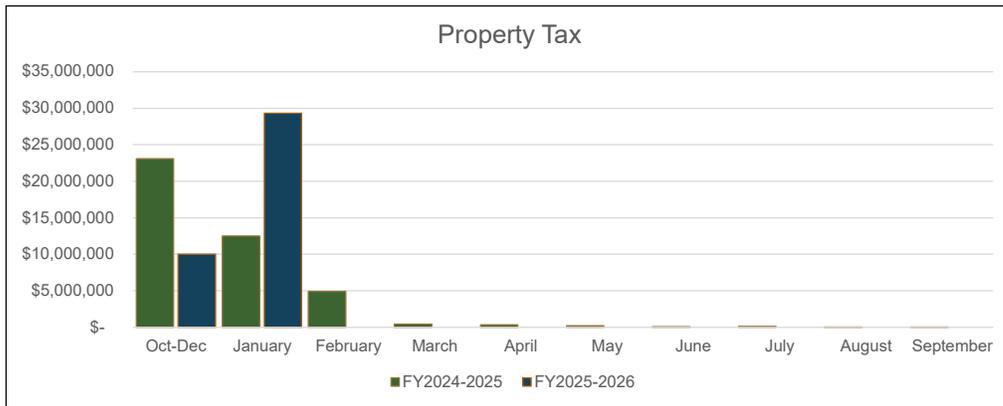
City of Burleson Monthly Financial Report

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

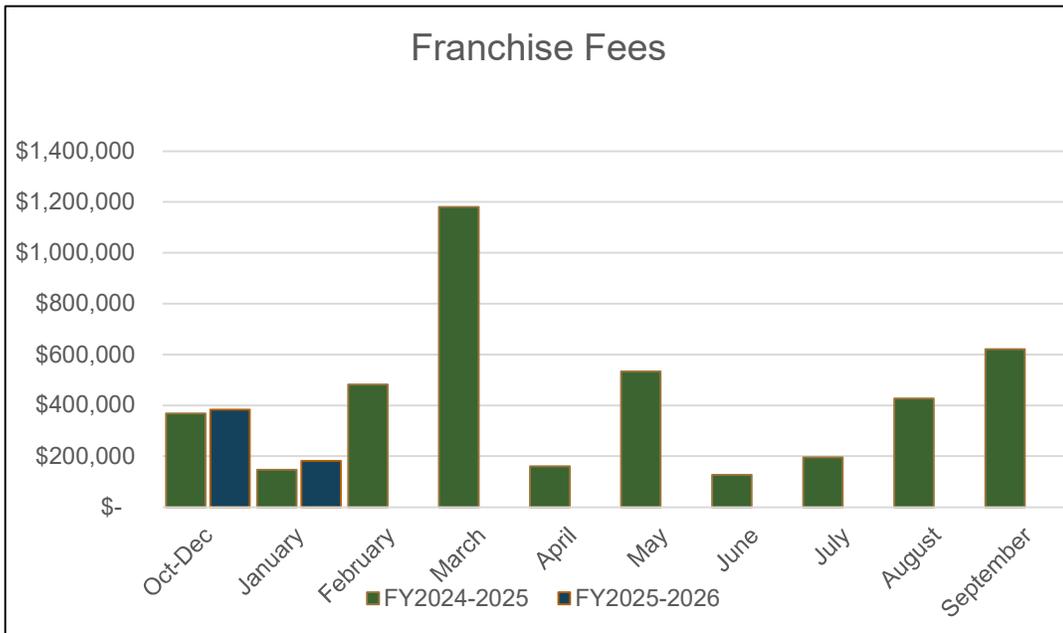
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 46,459,200	\$ 10,016,959	21.56%	\$ 23,126,271	\$ (13,109,312)
January	46,459,200	29,317,725	63.10%	12,492,227	\$ 16,825,498
February	46,459,200	-	0.00%	4,893,977	-
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	-
	\$ 46,459,200	\$ 39,334,684	84.67%	\$ 41,723,543	\$ 3,716,186



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

2025-2026 YEAR-TO-DATE
Franchise Fees

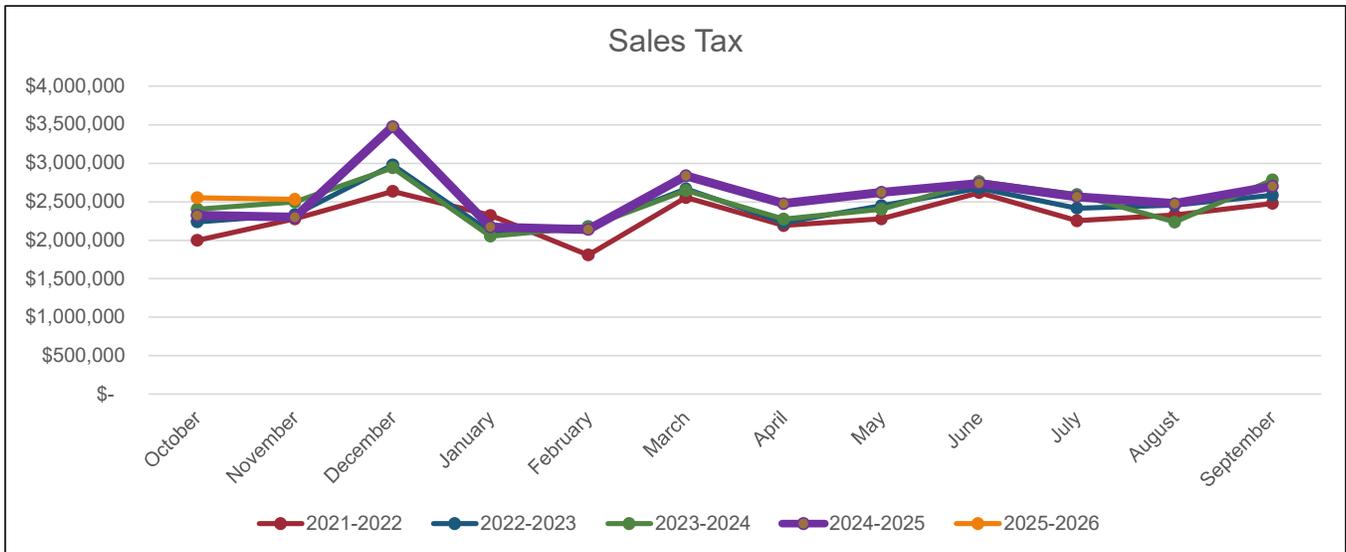
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	\$ 4,424,279	\$ 382,695	8.65%	\$ 367,602	\$ 15,094
January	4,424,279	181,335	4.10%	146,135	\$ 35,200
February	4,424,279	-	0.00%	481,519	-
March	4,424,279	-	0.00%	1,180,701	-
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	\$ 564,030	13%	\$ 4,239,804	\$ 50,293



2025-2026 YEAR-TO-DATE
Sales Tax

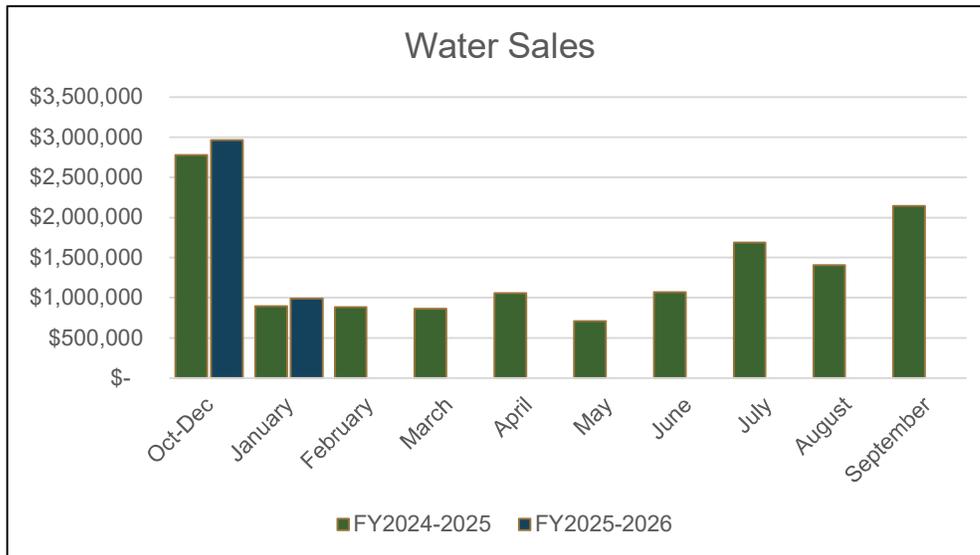
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Yr/Yr
October	\$ 1,998,364	\$ 2,239,452	\$ 2,403,182	\$ 2,321,829	\$ 2,549,985	9.83%
November	2,277,226	2,333,010	2,494,301	2,297,690	2,531,132	10.16%
December	2,633,076	2,978,264	2,939,609	3,475,055		
January	2,323,372	2,106,184	2,050,363	2,174,013		
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		
	<u>\$ 27,743,096</u>	<u>\$ 29,309,327</u>	<u>\$ 29,752,228</u>	<u>\$ 30,816,055</u>	<u>\$ 5,081,117</u>	
Year-Year %		5.65%	1.51%	3.58%	9.99%	

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. November 2025 sales incurred represent the January 2026 sales tax collection amount.



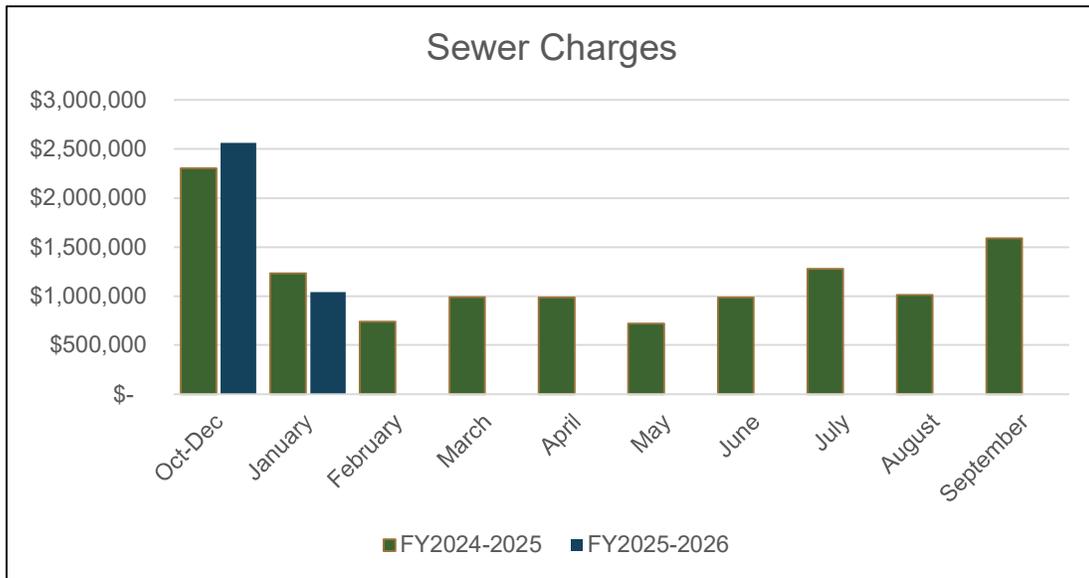
2025-2026 YEAR-TO-DATE
Water Sales

	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	-	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	\$ 3,950,149	25%	\$ 13,490,539	\$ 277,480



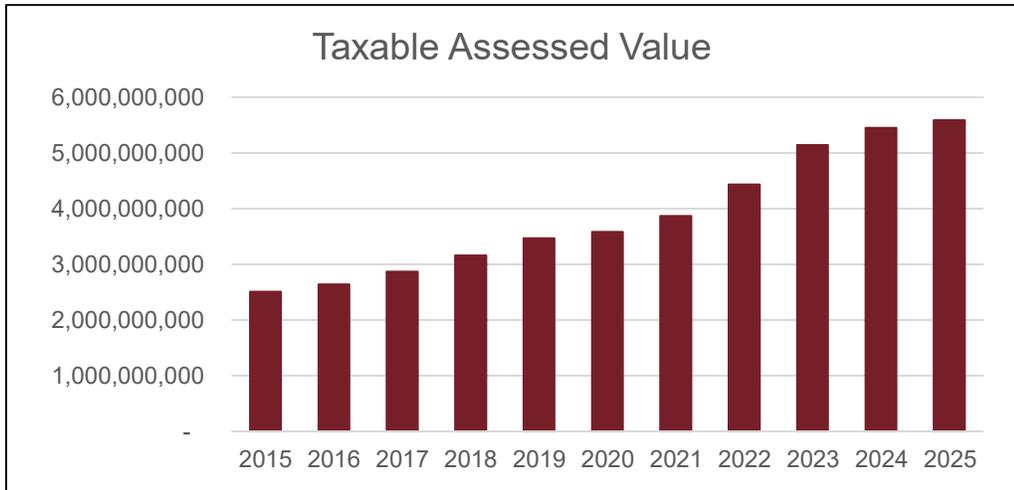
2025-2026 YEAR-TO-DATE
Sewer Charges

	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	-	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	\$ 3,604,519	27%	\$ 11,835,150	\$ 69,418



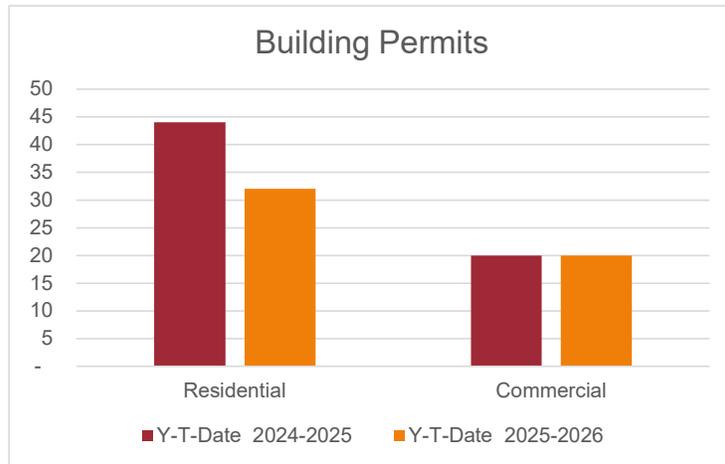
APPRAISAL ROLL COMPARISON

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%

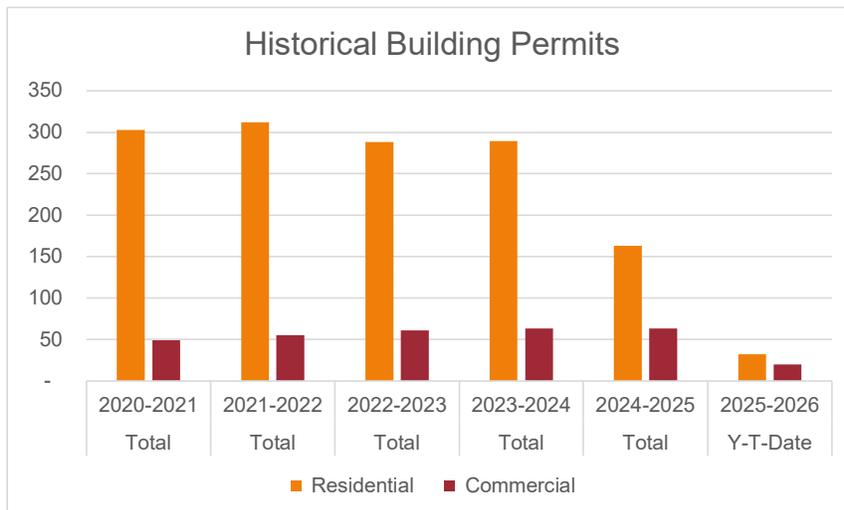


BUILDING PERMITS

	Y-T-Date 2024-2025	Y-T-Date 2025-2026
Residential	44	32
Commercial	20	20
Total	64	52



	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	32
Commercial	49	55	61	63	63	20
Total	352	367	349	352	226	52



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

City of Burleson Monthly Financial Report

INVESTMENT COMMITTEE REPORT

For Month end January 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

January 31, 2026

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





Summary

Month End Results by Investment Category:

Asset Type	December 31, 2025			January 31, 2026		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
Demand Deposit Account (Cash) (3)	0.05%	\$ 4,979,897	\$ 4,979,897	0.64%	\$ 1,987,180	\$ 1,987,180
Money Market Accounts / Sweep	3.90%	39,215,599	39,215,599	3.89%	36,584,894	36,584,894
Pools / Money Market Funds	3.99%	4,451,110	4,451,110	3.87%	25,118,663	25,118,663
Certificates of Deposits	4.14%	76,878,782	76,878,782	3.97%	61,007,417	61,007,417
Securities	4.35%	40,006,335	40,199,950	4.15%	54,303,929	54,471,102
Total	4.01%	\$ 165,531,722	\$ 165,725,338	3.96%	\$ 179,002,083	\$ 179,169,256
<i>Total Excluding DDA / Cash</i>	4.13%	\$ 160,551,825	\$ 160,745,441	3.99%	\$ 177,014,903	\$ 177,182,076

<u>Average Yield - Current Month (1)</u>		<u>Fiscal Year-to-Date Average Yield (2)</u>	
Total Portfolio	3.96%	Total Portfolio	4.06%
Rolling Three Month Treasury	3.75%	Rolling Three Month Treasury	3.93%
Rolling Six Month Treasury	3.79%	Rolling Six Month Treasury	3.95%
TexPool	3.71%	TexPool	3.92%

Interest Earnings (Approximate)

Monthly Interest Income	\$ 571,556
Fiscal Year-to-date	\$ 2,338,653

(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.

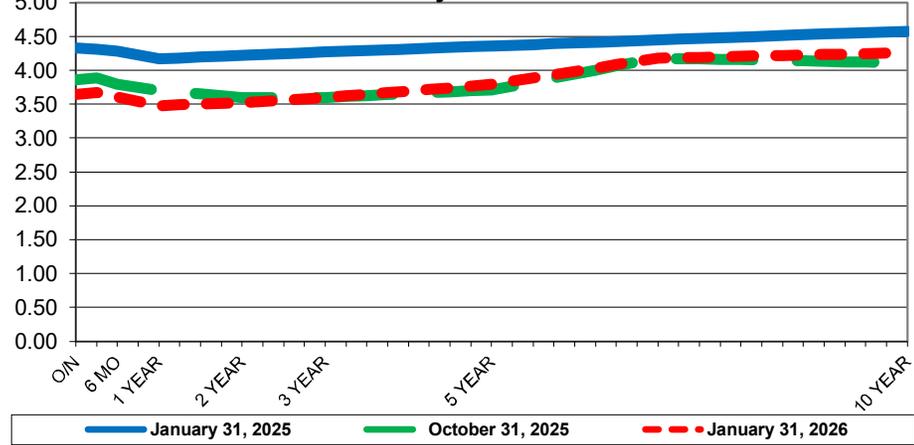


Economic Overview

1/31/2026

The Federal Open Market Committee (FOMC) maintained the Fed Funds target 3.50% - 3.75% (Effective Fed Funds trade +/-3.64%) at their Jan meeting. Additional rate cuts during 2026 are uncertain, but could include one late spring and one fall. January Non-Farm Payroll added 130k (higher than expectations) with a 73k three month average. The S&P 500 Stock Index touched 7,000 but closed slightly below. The yield curve dips at 1 year rising thereafter. Crude Oil increased closer to \$65. Inflation continues above the FOMC 2% target (Core PCE +/-2.8% November). The Markets have remain relatively stable given uncertain economic and political events.

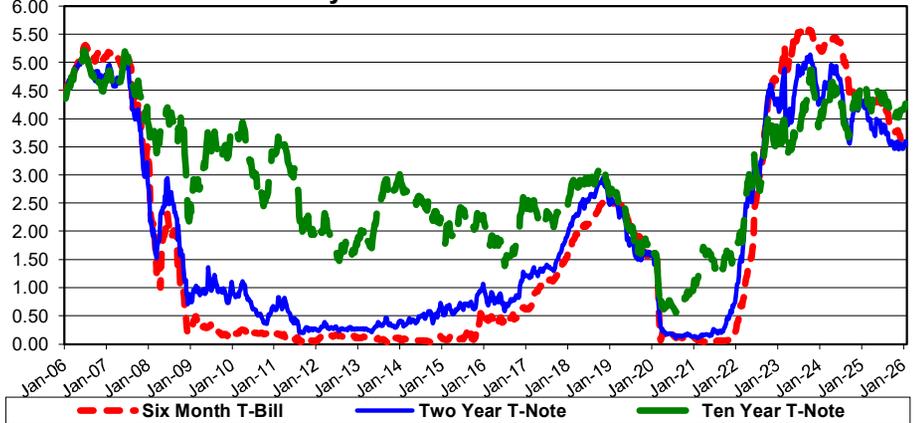
Treasury Yield Curves



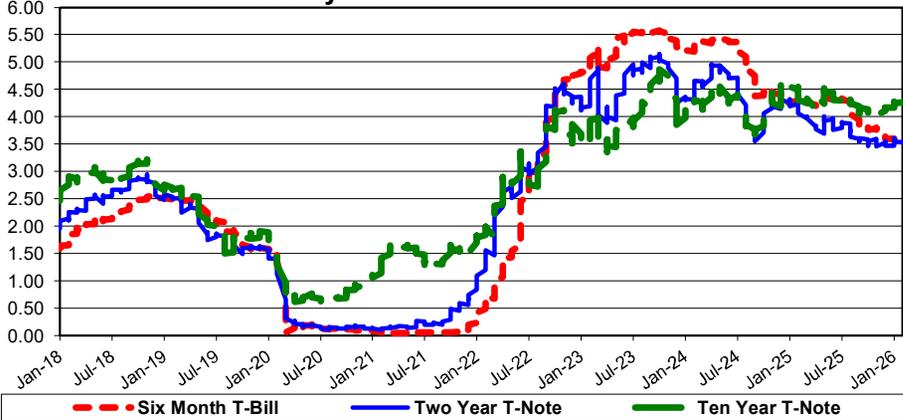
S&P 500



US Treasury Historical Yields - Since 2006



US Treasury Historical Yields - Since Nov 2018





Investment Holdings
January 31, 2026

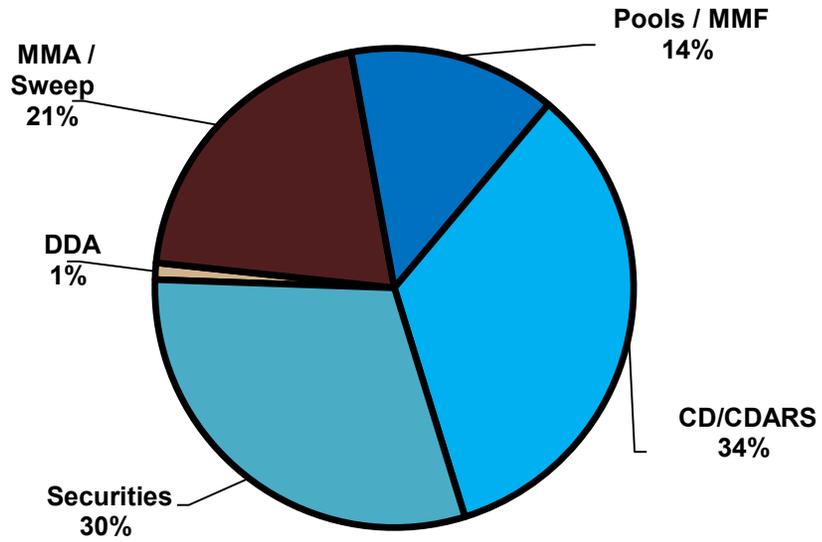
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash		0.64%	02/01/26	01/31/26	\$ 1,987,180	\$ 1,987,180	1.00	\$ 1,987,180	1	0.64%
SouthState Bank MMA		3.82%	02/01/26	01/31/26	2,561,609	2,561,609	1.00	2,561,609	1	3.82%
InterBank MMA		3.97%	02/01/26	01/31/26	100,331	100,331	1.00	100,331	1	3.97%
InterBank ICS-MMA		3.90%	02/01/26	01/31/26	30,391,432	30,391,432	1.00	30,391,432	1	3.90%
NexBank ICS-MMA		3.85%	02/01/26	01/31/26	3,531,521	3,531,521	1.00	3,531,521	1	3.85%
TexPool Prime	AAAm	3.87%	02/01/26	01/31/26	23,974,846	23,974,846	1.00	23,974,846	1	3.87%
LOGIC	AAAm	3.86%	02/01/26	01/31/26	1,143,817	1,143,817	1.00	1,143,817	1	3.86%
BOK Financial Bank CDARS		4.11%	03/19/26	03/20/25	5,182,473	5,182,473	100.00	5,182,473	47	4.20%
Federal Farm Credit Bank	Aa1/AA+	4.88%	04/15/26	04/24/24	5,000,000	4,999,158	100.23	5,011,540	74	4.96%
East West Bank CD		3.72%	06/05/26	12/05/25	5,029,642	5,029,642	100.00	5,029,642	125	3.79%
Federal Farm Credit Bank	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,001,663	100.40	5,019,827	132	4.78%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,989,201	100.07	5,003,320	212	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,538,251	2,538,251	100.00	2,538,251	236	4.39%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,011,227	100.67	5,033,594	257	4.29%
American Nat'l Bank & Trust CDARS		3.89%	10/29/26	10/30/25	10,100,769	10,100,769	100.00	10,100,769	271	3.97%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.43	10,043,416	326	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,004,874	100.57	10,057,422	380	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	416	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,175,543	5,175,543	100.00	5,175,543	418	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,151,587	5,151,587	100.00	5,151,587	453	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,018,915	1,018,915	100.00	1,018,915	467	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,075,662	4,075,662	100.00	4,075,662	467	4.07%
American Nat'l Bank & Texas CD		3.65%	06/10/27	12/09/25	5,000,000	5,000,000	100.00	5,000,000	495	3.70%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,116,585	5,116,585	100.00	5,116,585	516	4.03%
Treasury Note		3.63%	08/31/27	01/27/26	5,000,000	5,002,522	100.13	5,006,641	577	3.59%
American Nat'l Bank & Trust CDARS		3.56%	10/28/27	10/30/25	5,046,000	5,046,000	100.00	5,046,000	635	3.62%
Treasury STRIPS		0.00%	02/15/28	01/27/26	10,000,000	9,295,284	92.95	9,295,342	745	3.61%
Total Portfolio					\$ 179,698,154	\$ 179,002,083		\$ 179,169,256	239	3.96%

(1) (2)

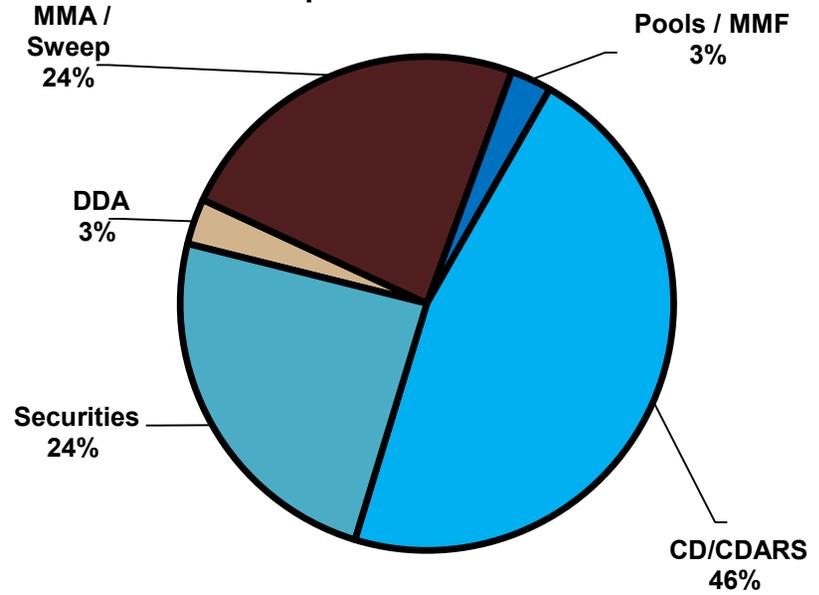
(1) **Weighted average life** - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

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

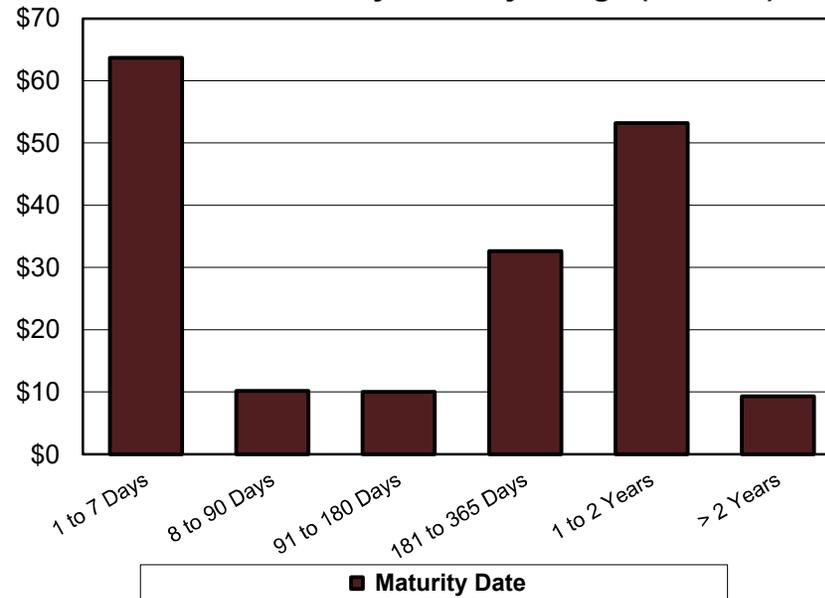
Composition - Current Month



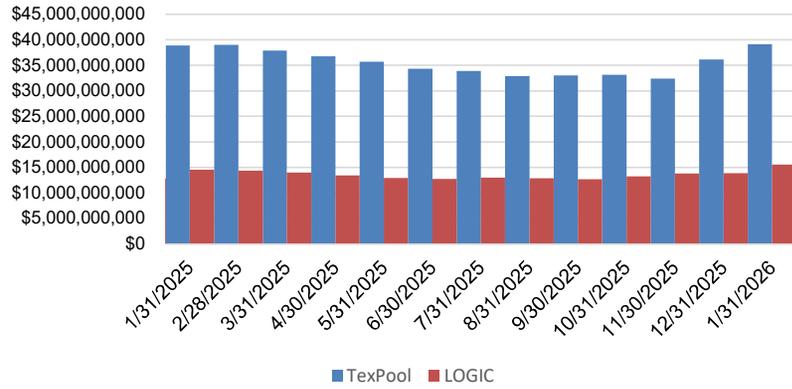
Composition - Prior Month



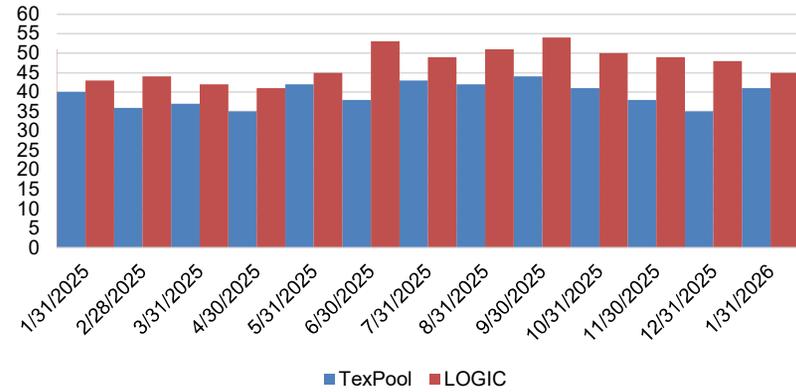
Distribution by Maturity Range (Millions)



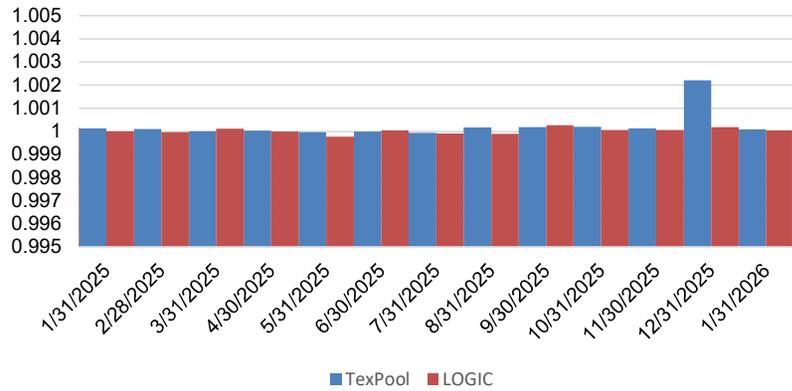
Invested Balance



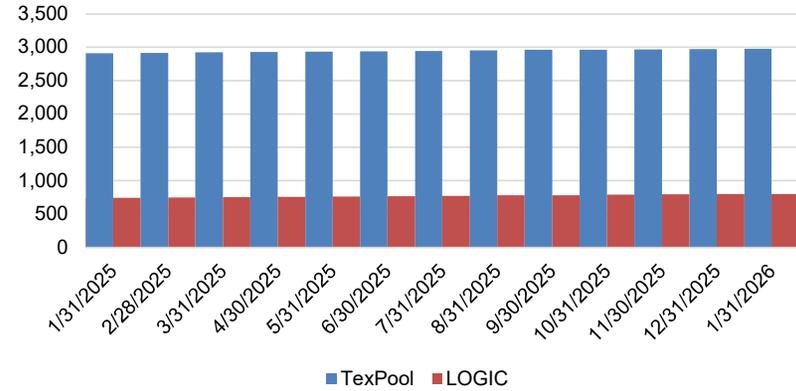
Weighted Average Maturity in Days



Net Asset Value



Total Number of Participants



Section 4

City of Burleson Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

City of Burleson Monthly Financial Report

Emergicon - Emergency Medical Billing - January 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)	1Q/Plan Var	Monthly Plan	January 2026	January Var
Gross Charges	\$ 1,914,772	\$ 1,660,587	\$ (254,185)	\$ 638,257	\$ 590,396	\$ (47,861)
Cash Collections	390,039	702,573	312,534	130,013	170,119	40,106
Gross Charge/Txp	2,157	5,528	3,371	2,157	1,851	(306)
Cash/Txp (CPT)	439	2,346	1,907	439	533	94
				540		

Payer Mix	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2026	January Var
Insurance	23.0%	7.6%	-15.4%	23.0%	6.9%	-16.1%
Medicaid	8.0%	4.1%	-3.9%	8.0%	4.1%	-3.9%
Medicare	56.0%	48.0%	-8.0%	56.0%	53.9%	-2.1%
Private Pay	13.0%	3.4%	-9.6%	13.0%	4.1%	-8.9%
Payer Research	0.0%	36.7%	36.7%	0.0%	31.0%	31.0%
Totals	100%	100%	0.0%	100%	100%	0%

Level of Service	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2026	January 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%	36.7%	-31.3%
ALS-2 Emergency A0433	3.0%	2.3%	-0.7%	3.0%	1.9%	-1.1%
BLS Non Emergency A0428	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%
BLS - Basic Life Support A0429	29.0%	50.5%	21.5%	29.0%	61.1%	32.1%
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	January 2026	January Var
ALS Non Emergent A0426	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	424	(180)	201	117	(84)
ALS-2 Emergency A0433	27	20	(7)	9	6	(3)
BLS Non Emergency A0428	-	-	-	-	1	1
BLS - Basic Life Support A0429	257	457	200	86	195	109
Sct A0429 TXP	-	-	-	-	-	-
Service Others Cnt	-	-	-	-	-	-
Totals	888	901	13	296	319	23

Ground Mileage A0425	Quarter Plan	1Q26 (Oct-Dec)	1Q/Plan Var	Monthly Plan	January 2026	January Var
	4,438	7,423	2,986	1,479	2,105	626

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 January 31, 2026.

Property Tax Report from Johnson County Tax Office

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

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Month = 1/31/2026 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
8,550,776,495	1,566,146,470	6,984,630,025	0.721800	50,415,059.52	47,267,883.18	3,069,492.90	50,337,376.08
Start Value	Net Value Adj	Start Value + Net Value Adj			Actual Current Value	Other Loss	
8,553,814,573	(3,038,078)	8,550,776,495			8,550,776,495	77,162.83	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj			Actual Current Exemption		
1,554,639,169	11,507,301	1,566,146,470			1,566,218,470		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 01/31/2026								
1990	99.79	(99.79)	(99.79)	0.00	0.00	0.00	0.00	0.00
1991	108.70	(108.70)	(108.70)	0.00	0.00	0.00	0.00	0.00
1992	75.66	(75.66)	(75.66)	0.00	0.00	0.00	0.00	0.00
1993	22.10	(22.10)	(22.10)	0.00	0.00	0.00	0.00	0.00
1994	16.98	(16.98)	(16.98)	0.00	0.00	0.00	0.00	0.00
1995	16.67	(16.67)	(16.67)	0.00	0.00	0.00	0.00	0.00
1996	16.49	(16.49)	(16.49)	0.00	0.00	0.00	0.00	0.00
1997	16.27	(16.27)	(16.27)	0.00	0.00	0.00	0.00	0.00
1998	(83.92)	(16.08)	(16.08)	0.00	0.00	(100.00)	0.00	0.00
1999	15.70	(15.70)	(15.70)	0.00	0.00	0.00	0.00	0.00
2000	184.56	(15.52)	(15.52)	0.00	0.00	169.04	0.00	0.00
2001	(1,660.37)	(14.88)	(14.88)	0.00	0.00	(1,675.25)	0.00	0.00
2002	(2,634.49)	(18.13)	(18.13)	0.00	0.00	(2,652.62)	0.00	0.00
2003	(3,272.38)	(17.95)	(17.95)	0.00	0.00	(3,290.33)	0.00	0.00
2004	(8,879.41)	(17.95)	(17.95)	0.00	0.00	(8,897.36)	0.00	0.00
2005	2,755.93	(17.89)	(17.89)	0.00	0.00	2,738.04	0.00	0.00
2006	2,696.48	(18.90)	(18.90)	0.00	0.00	2,677.58	0.00	0.00
2007	3,120.91	(19.85)	(19.85)	0.00	0.00	3,101.06	0.00	0.00
2008	5,721.91	(20.82)	(20.82)	0.00	0.00	5,701.09	0.00	0.00
2009	5,288.48	(20.82)	(20.82)	0.01	0.01	5,267.65	0.00	0.00
2010	6,538.78	(21.30)	(21.30)	0.01	17.66	6,499.82	0.00	0.27
2011	8,414.73	(39.95)	(39.95)	11.14	23.09	8,351.69	0.00	0.27
2012	10,573.34	(39.95)	(39.95)	19.44	31.71	10,501.68	0.00	0.30
2013	14,529.11	(39.95)	(39.95)	18.23	18.23	14,470.93	(0.27)	0.12
2014	16,774.41	(42.85)	(42.85)	23.56	446.94	16,284.62	0.00	2.67
2015	26,865.57	(42.85)	(42.85)	20.60	770.49	26,052.23	0.00	2.87

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Month = 1/31/2026 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 01/31/2026								
2016	21,347.92	(42.56)	(42.56)	1.05	933.43	20,371.93	0.00	4.38
2017	21,742.48	(15.16)	(15.16)	30.58	940.58	20,786.74	0.00	4.32
2018	27,519.60	0.00	0.00	120.00	1,042.09	26,477.51	0.00	3.78
2019	38,955.19	0.00	0.00	673.35	1,818.95	37,136.24	0.00	4.66
2020	42,308.81	0.00	0.00	489.32	1,812.13	40,496.68	0.00	4.28
2021	45,320.17	(160.29)	(288.09)	1,395.23	4,691.53	40,340.55	(231.77)	10.41
2022	68,237.76	(330.88)	(860.53)	1,881.04	5,650.59	61,726.64	(866.89)	8.38
2023	131,598.63	(2,421.94)	(1,940.42)	2,531.15	25,175.22	104,482.99	(4,558.25)	19.41
2024	308,622.31	(10,204.69)	(13,297.77)	16,834.02	92,402.99	202,921.55	(15,877.13)	31.28
2025	47,434,368.43	(66,878.08)	(166,485.25)	29,314,977.47	39,331,936.76	7,935,946.42	(36,306.95)	83.21
TOTAL	48,227,343.30	(80,867.60)	(183,743.78)	29,339,026.20	39,467,712.40	8,575,887.12	(57,841.26)	

Finance Committee

DEPARTMENT: Finance
FROM: Lauren Seay, Deputy Director of Administrative Services
DATE: March 4, 2026

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council on the procurement method for Fiscal Year 2027 replacement vehicles and equipment. *(Staff Contact: Lauren Seay, Deputy Director, Administrative Services)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Focus Area 1	Strategic Goal
 <p>High Performing City Organization Providing Exceptional, People Focused Services</p>	<p>1.2 Continue to improve the efficiency and productivity of operations</p> <p>3.4 Ensure public safety equipment and personnel needs are being met</p>

SUMMARY:

On February 17, 2025, City Council approved a resolution establishing the Equipment Replacement Fund (ERF) Program to promote long-term financial stability and ensure adequate funding for the timely replacement of vehicles and equipment.

The City Council Finance Committee is responsible for reviewing staff-recommended ERF vehicle and equipment replacements and providing budget-related recommendations to the City Council.

This committee was briefed in December, followed by the full City Council in January, on procurement options and methods. This item is being brought forward to formally brief the committee on staff’s recommendation to proceed with the use of cooperative contracts for vehicle and equipment purchases under the ERF Program in Fiscal Year 2026. Staff will look to utilize competitive bidding in the following year to assess the best process moving forward for vehicle and equipment procurements.

RECOMMENDATION:

Staff recommends approval of the use of cooperative contracts for vehicle and equipment purchases under the ERF Program, as presented.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

February 16, 2025 – City Council approves ERF Policy

March 14, 2025 –Finance Committee briefed on Procurement Methods

December 2, 2025 – Finance Committee briefed on Procurement Methods

January 20, 2026 – Council briefed on Procurement Methods

REFERENCE:

CSO#5745-02-2025

FISCAL IMPACT:

N/A

STAFF CONTACT:

Lauren Seay
Deputy Director, Administrative Services
lseay@burlson.tx.com
817-426-9897



ERF

Procurement Method for FY2027

BACKGROUND



The Equipment Replacement Fund (ERF) Program was adopted by the City Council via Resolution in February 2025.



FY2025 marked the first year the ERF program and associated procedures were implemented.



ERF PROGRAM PURPOSE



- Establish policy and procedure to ensure availability of funding for replacement of vehicles and equipment.
- Stabilize budgeting for future replacements and fund ERF-related purchases.
- Provide fair, equitable, and consistent consideration for replacements across all departments.





FY 2026 ERF INTERNAL COMMITTEE MEMBERS

Name	Department
Randy Morrison	Capital Engineering
Kim Peckler	Community Services
Tony McIlwain	Development Services
Mark Davies	Finance
Tray Gee	Fleet Division
Brent Sauble	Fire
James Roberts	Parks & Recreation
Lt. Brandon Glass	Police
Errick Thompson	Public Works
Lauren Seay	Purchasing

Item D.





ROLES & RESPONSIBILITIES

City Council

Approves replacements and annual contributions to the ERF

City Council Finance Committee

Evaluates staff recommendations and makes budgetary recommendations to City Council

City Manager

Reviews and approves replacement recommendation from the internal review committee.

Internal Review Committee

Reviews requests for replacement, prioritizes them, and recommends updates to criteria, as needed

Finance Department

Manages budget, ensures adequate funding, and oversees financial policies

Purchasing Division

Maintains policies, replacement schedules, and coordinates purchases

City	Procurement Method
Grand Prairie	Bidding & Cooperatives
Midlothian	Cooperatives
Mansfield	Cooperatives
Coppell	Cooperatives
Waxahachie	Cooperatives
Arlington	Cooperatives
Hurst	Cooperatives
Cleburne	Cooperatives

What are other cities doing?

Procurement Method Comparison

BIDDING

- October Council award for replacements
- Longer timeline due to formal solicitation requirements
- Later contract award in fiscal year, increasing delivery and lead-time risk
- Additional staff time required
- Less flexibility once specifications are issued; changes require addenda or rebid
- Best suited for: highly specialized equipment, new technology

COOPERATIVE

- July Council award for replacements
- Shorter timeline by leveraging pre-competitively solicited contracts
- Earlier contract execution, allowing orders to be placed sooner in fiscal year
- Reduced administrative burden; no need to issue a City-led solicitation
- Faster access to pricing and vendors; improving delivery timing
- Greater flexibility to align purchases with operational needs
- Best suited for: standard vehicles/equipment with established vendors and known specifications

Timeline Summary

- Both procurement approaches begin in January with ERF Committee planning and prioritization.
- Cooperative purchasing allows contract award in July 2026 by leveraging pre-competitively solicited contracts.
- Competitive bidding results in contract award in October 2026, following formal solicitation, evaluation, and award requirements.
- Competitive bidding extends the procurement timeline by approximately 14 weeks compared to cooperative purchasing, delaying contract execution and increasing delivery and lead-times.

Staff Recommendation

Staff recommends utilizing cooperative purchasing contracts for Fiscal Year 2027 ERF vehicle and equipment replacements.

Throughout the fiscal year, the Purchasing Division will actively evaluate cooperative contracts to confirm they continue to offer best value. This evaluation will include going out to bid for select vehicles and equipment; reviewing pricing from peer entities that have recently completed solicitations; obtaining market pricing to validate costs; or leveraging cooperative partners to compare pricing across multiple participating entities to ensure the City is achieving best value.

Questions/Comments

EQUIPMENT REPLACEMENT FUND PROGRAM

The purpose of the City's Equipment Replacement Fund (ERF) Program is to establish policy and procedures to ensure that adequate funds will be available to purchase replacement vehicles and equipment, and to fund the ERF related to the purchases, thereby stabilizing the budgeting for future year replacements. Also, to provide for such replacements and purchases, and administer the disposition of the replaced vehicles and equipment.

SECTION 1: POLICY

A. Policy Overview

1. All fleet vehicles and equipment will be owned by the ERF and assigned to the user departments.
2. All user departments will be charged a monthly replacement fee for each item allocated for their use from the ERF. Such a fee will provide funds to purchase future replacement vehicles and equipment.
3. All items replaced will be surrendered simultaneously with the acquisition of the replacement. A determination will be made prior to the acquisition regarding the disposition of the item being replaced.
4. Proceeds for replaced items sold as surplus property will be credited to the ERF.
5. The ERF is for the purchase and replacement of vehicles and equipment. New items, additions and/or upgrades may be requested by departments during the budget process. If approved, items will be added to the ERF after acquisition, and the monthly replacement fee for units will be assessed accordingly.

SECTION 2: ORGANIZATIONAL RESPONSIBILITIES

Throughout the process, it is critical that City staff works together to ensure that requirements are met, and that the City of Burleson achieves the identified goal that created the need for this funding mechanism.

A. City Departments

Departments operating vehicles and equipment are responsible for:

1. contributing monthly to the ERF according to this policy;
2. requesting replacement units during the annual budget process; and
3. appointing members to the internal vehicle and equipment review committee.

The internal review committee for vehicles and equipment is comprised of a Purchasing Division staff, Fleet Division staff, the Finance Director, and one representative from each user department with a vehicle/equipment unit in the ERF Fund. The user department representatives are appointed by their respective department heads.

Committee duties include:

- a. reviewing the Vehicle and Equipment Procurement Request Forms submitted annually for both scheduled and unscheduled replacements, identifying the items warranting replacement per this policy, and prioritizing these items for budgetary consideration;
- b. making recommendations regarding departmental requests to purchase used vehicles or equipment from the ERF; and
- c. recommending revisions to the replacement criteria.

B. City Council Finance Committee

The City Council Finance Committee is responsible for reviewing staff recommendations on behalf of the City Council. The purpose and scope of the committee is defined below. The Council Finance Committee is comprised of Councilmembers appointed by the City Council.

Committee duties include:

- a. periodically reviewing and making recommendations to the City's ERF as it relates to the acquisition, replacement and upgrading of the City's vehicles and equipment for recommendation in the budget development process.

C. Purchasing Division

The Purchasing Division is responsible for maintaining the ERF Policy, maintaining updated replacement schedules for vehicles and equipment, and for overseeing the activities of the ERF Committee for vehicles and equipment. The Purchasing Division also coordinates with user departments to facilitate individual replacements.

D. Finance Director

The Finance Director is responsible for managing the ERF, setting the annual budget for vehicle equipment replacements, and reviewing and proposing modifications and/or replacement lists based on budgetary constraints.

E. City Manager

The City Manager is responsible for reviewing and deciding departmental requests to purchase retired items from the ERF, approving proposed replacements units to be recommended to the Council Finance Committee and overseeing the activities of the ERF committee.

F. City Council

The City Council reviews and approves the list of proposed replacements, and the amount of annual contributions to the ERF during the budget development process each year.

SECTION 3: REPLACEMENT REQUEST PROCESS

Departments will complete a Vehicle and Equipment Procurement Request Form to initiate the replacement process. Requests must be submitted annually during the budget process. If the requested unit is not scheduled for replacement, the user department will provide additional justification and support for the request. The internal vehicle and equipment review committee will meet to review all requested replacements.

SECTION 4: REPLACEMENT CRITERIA

The Vehicle/Equipment Replacement Criteria (Exhibit A) identifies the estimated life expectancy of the City's vehicles and equipment. Age and mileage or hours are the primary criteria for replacement. The criterion is only intended as a guide for the replacement decision; items meeting or exceeding the criteria are not automatically approved for replacement. Meeting the criteria makes a unit eligible for replacement, but still subject to additional scrutiny, considering items such as physical condition, resale value, etc. Also, items that do not meet the criteria may still be eligible for early replacement for reasons like excessive maintenance costs, or a total loss declaration by the City's insurer.

SECTION 5: REPLACEMENT FUNDING

The ERF is an internal service fund used to account for the replacement of City's vehicles and equipment. Contributions are made to the ERF based on a replacement schedule for each item. Departments using vehicles and equipment will contribute funds from their operational budget into the ERF; these contributions are then used to replace the items which mitigate the impact on the operating budget. The amount of the annual contribution for each item is determined as follows:

CONTRIBUTION = ITEM REPLACEMENT PRICE / EXPECTED USEFUL LIFE

Example: Chevrolet Tahoe purchased for Police Department: \$60,000*
 Expected useful life: 5 years
 Contribution = (\$60,000/5) = \$12,000/year

*Acquisition price is inclusive of all after-market installations required to place the unit into operation. The replacement costs are updated on a regular basis and the contributions are adjusted accordingly.

The annual contribution amount is divided by twelve (12) for monthly transfers from the department's budget to the ERF via journal entry. Proposed ERF transactions are reviewed and approved as part of the City's annual operating budget process.

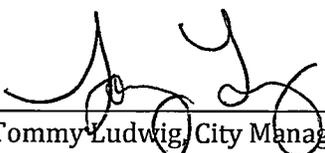
1. Proceeds from sold vehicles will be credited to the ERF, as will the income earned from investment of ERF balances and all claims paid on ERF items.
2. The funding level goal of the ERF is to reach and maintain 65% to 75%.
3. Vehicles and equipment with a replacement cost greater than \$300,000 will be funded by the issuance of certificates of obligation, and the debt service payment will not exceed the unit's useful life.

4. If a department's item reaches its expected useful life but continues in service, the department will not be required to make additional contributions for that unit.
5. In the event that City Manager approval is received to purchase a retired or replaced item from the ERF, the purchase price shall be ten percent (10%) of the original cost of the item or estimated sale price (whichever is greater). This amount is intended to compensate for the loss of sale proceeds that would otherwise be deposited in the ERF. The retained item will be removed from the ERF and will not be funded for future replacement.
6. In the event that a user department has not contributed enough over the life of an item to cover the cost of its replacement, the difference in funding may be derived from:
 - a. savings on other items being replaced according to this policy in the same department; and/or
 - b. funds available from total ERF balance of contributions made by the department, with the difference to be accounted for during the annual review; and/or
 - c. funds available in the department's operating budget, which shall be transferred to the ERF to fund the entire replacement cost.

This section applies to replacement items that are different in nature and more costly than the items to be replaced. It does not apply to increased costs resulting from inflation.

7. Replacement contributions will be discontinued for units sold or retired before the expiration of their useful life.
8. The acquisition price for ERF items will be reviewed on an annual basis during the budget development process and adjusted accordingly to reflect current market prices. This may result in an adjustment to the annual contributions in order to accommodate future replacement costs.

The City of Burlison Equipment Replacement Fund (ERF) Program was revised and adopted the day of February 17, 2025.



Tommy Ludwig, City Manager

Exhibit A - Vehicle Equipment Replacement Criteria

The following schedule is a base guideline for vehicle and equipment replacement and is NOT absolute criteria for replacement. Vehicle depreciation, age, meter (mileage or hours), mechanical condition, maintainability/reliability, maintenance cost, and safety will impact the decision to replace or retain them.

Type of Vehicle	Years	Miles	Hours
Aerial Bucket Trucks	8	100,000	6,000
Air Compressors (trailer-mounted)	15	N/A	7,500
Ambulances	5	150,000	N/A
Backhoes	10	N/A	7,500
Backhoes, Tractor (Track hoes)	10	N/A	7,000
Bearcat	20	N/A	N/A
Boats	10	N/A	N/A
Bush Truck	8	125,000	N/A
Chippers	7	N/A	7,500
Command Vehicle	20	N/A	N/A
Crack Sealer	15	N/A	6,000
Cranes, Ditchers and Trenchers	10	N/A	7,000
Dozers	15	N/A	7,000
Excavators – Mini = 10 large = 15	10/15	N/A	7,000
Fire Engines, Pumper Tanks and Quints	18	N/A	N/A
Forklift	15	N/A	7,500
Generators	15	N/A	N/A
Hydraulic Hammers	10	N/A	7,000
Infield Groomer	5	N/A	4,000
Loaders with Tires or Tracks	10	N/A	10,000
Medcat	20	N/A	N/A
Medical UTV	10	N/A	N/A
Motor Graders	15	N/A	7,000
Mower, Attachments	15	N/A	N/A
Mowers, Riding	5	N/A	4,000
Sand Spreader Inserts	10	N/A	N/A
Sedans (including Police CID) and Staff Vehicles	8	125,000	N/A
Sedans, Full-Size (Pursuit Rated)	4	125,000	N/A
Sedans, Mid-Size (Pursuit Rated)	4	100,000	N/A
Street Rollers	15	N/A	6,000
Stump Cutter	6	N/A	6,000
SUV (Field)	8	125,000	N/A
SUV (Staff)	8	125,000	N/A
SUV (Pursuit Rated)	5	125,000	N/A
Trailers (Bed, Cargo, Livestock, etc.) Message Boards	10/15	N/A	N/A
Trucks, Dump, 6 and 12 Yards	12	100,000	7,000
Trucks, Flushing	12	100,000	7,000
Trucks, Pickup (Field 1 ton and under)	8	125,000	N/A
Turf Vehicles	5	N/A	4,500
Vans (Cargo, Passenger, Field/Staff)	8	125,000	N/A