



MONTHLY FINANCIAL REPORT

AS OF DECEMBER 31, 2025



December 2025 Financial Report

The following is an executive summary of the financial results for the City’s key operating funds. Please refer to the accompanying financial statements for a complete overview of activity through the reporting period. Financial results in this transmission are presented as-is for a specific point in time and are subject to change throughout the fiscal year. The fiscal year 2026 year-to-date actuals are compared as a percentage of the annual budget on a modified accrual basis. Fund balances are currently shown on a budgetary basis for the projected year-end results from fiscal year 2025 and will be updated upon the completion of the annual audit.

Percent of fiscal year complete: 25%

Property Taxes

	FY 2026 Collections	FY 2025 Collections
Total Tax Levy	78,363,835	75,721,974
Total Current Year Collections	19,316,980	30,467,359
Current Year Tax Levy Collected (%)	24.65%	40.24%
Total Outstanding - Current	59,046,855	45,254,614
Total Outstanding - Delinquent	1,268,970	1,135,488

Year-to-date performance comparisons of property tax collections are referenced in the chart above. These figures reflect the values reported to the City by the Tax Assessor & Collector through the reporting period. Taxes become delinquent on February 1st and are assessed six percent (6%) penalty for first month or portion of month, plus one percent (1%) interest for each additional month delinquent. Taxes unpaid after July 1st are assessed at twelve percent (12%) for penalty and the percentage stops increasing thereafter. Interest charges continue at the rate of one percent (1%) per month, with no maximum.

The general ledger only reflects payments the City has posted to respective funds which may include collections as well as penalty and interest from prior years. The general ledger may reflect a timing difference between the reported collections by the Tax Assessor and the receipt and posting of funds by the City. For a comparison of year-to-date collections compared to budget, please refer to the General Fund and Debt Service Fund portions of this report.

General Fund

On October 21, 2025, the General Fund budget was amended to reflect a \$921,206 reduction in property tax revenues resulting from the lower O&M rate of \$0.207172. Budgeted expenditures were

also amended to \$140,324,188. In addition, carryover from FY25 and various grant-related amendments were approved, bringing total current expenditures to \$146,283,662

Revenues

General Fund revenues throughout the reporting period are 23% of the budget and 3% higher than the same period prior year primarily due to higher sales tax revenues.

December sales tax collections for the General Fund total \$4,928,917, which is 12% higher than the same month last year and 13% above the month's original budget. The increase reflects changes in pricing levels, along with growth in the number of active taxpayers, representing a 2.9% increase in the tax base. Of the total collections, 75% came from local sales transactions and 25% was generated from online sales. The current end-of-year projection model suggests around 2.4% growth over last year.

The annual budget for Sales tax is budgeted on a monthly basis. The year-to-date budget for this item reflects the individual amounts distributed each month through the reporting period.

Other taxes are 27% of the annual budget and are 2% lower than the prior year's collections.

Licenses and Permit revenues have reached 20% of the annual budget and are 43% lower than the same period last fiscal year. This decrease is predominately due to reduced building permit activity, since last year's revenue included one-time permits related to construction at the new Clements High School and the Pearl project at Creek Bend.

Other revenues, including Charges for Services and Fines & Forfeitures, are trending below budget, and are \$369k lower than last year due to reduced activities.

Expenditures

Operating expenditures are 26% of budget. Salaries and benefits remain the largest component of operating spending, accounting for 80% of total operating expenditure, and are up 4% compared to the same period last year. Operation and maintenance costs make up the remaining 20% and are up 2% Year over Year. The increase in Quarter 1 was largely attributable to elevated staff overtime and costs incurred for system recovery and data security remediation activities.

Non-Operating expenditures are 15% of budget, primarily due to insurance premiums that are paid upfront.

Total expenditures through December are at 25% of the annual budget.

Debt Service Fund

Revenues

Total revenues are 21% of budget. Revenues will begin to increase in this fund as the Property Tax Assessor and Collector start collecting the 2025 tax levy, which largely comes in from December through February. Transfers in from other funds occur quarterly.

Expenditures

Total expenditures are 0% of the annual budget. Debt service payments are made semi-annually in February and September.

Utility Fund

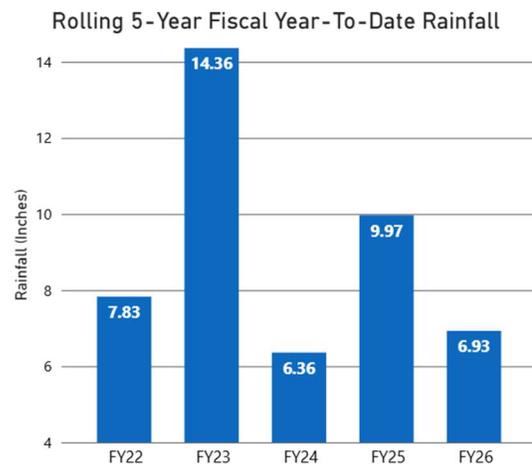
Revenues

Total revenues are 16% of budget and 1% lower than the prior year, reflecting lower charges for services and fewer late fees receipt. Charges for Services are 25% of budget and 1% lower than the prior year.

The weather can significantly impact the Utility Fund, specifically water consumption. It is expected that water consumption rises with warmer seasons and falls during cooler seasons, creating a seasonality effect on when revenues are earned.

Rainfall can also directly affect water consumption and revenues for the Utility Fund. Rainfall reduces irrigation needs and additional water consumption that is typically observed during the higher earning summer seasons. For this reason, staff monitors both consumption and revenues closely.

The City received 1.90 inches of rainfall in the month of December, with the average rainfall for the month in the Sugar Land area being 3.29 inches.



Expenditures

Operating expenditures are 22% of budget and 2% higher than the prior year primarily due to higher repair and maintenance costs.

Non-operating expenditures are 4% of budget and primarily reflect transfers out and insurance payments.

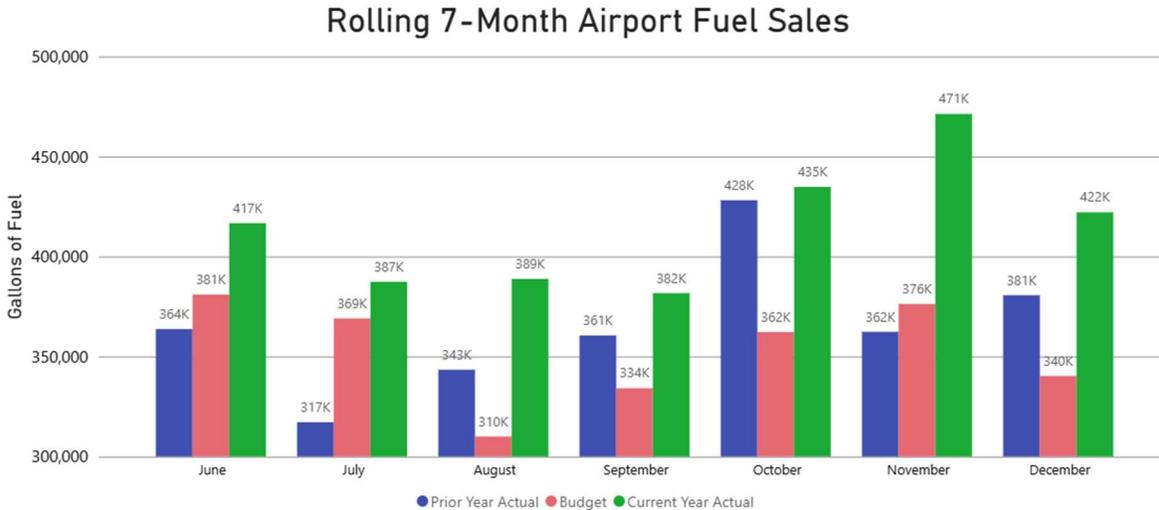
Total expenditures are 9% of budget and 2% lower than the prior year.

Airport Fund

Revenues

Operating revenues are 25% of budget and 22% higher than the prior year driven by fuel sales.

Fuel sales revenue is 24% of budget and 26% higher than prior year. The Airport sold 422,105 gallons of fuel in December, which is 24% higher than budget and 11% higher than last year. It is important to note that the annual budget for fuel is budgeted on a monthly basis. The year-to-date budget for this item reflects the individual amounts distributed each month through the reporting period.



Revenues from hangar leases are 27% of budget and 2% higher than the prior year.

Total revenues are 16% of budget.

Expenditures

Operating expenditures are 24% of budget and are 24% higher than prior year, primarily due to increased fuel-for-resale expenditures that are recovered through higher fuel sales revenues and a nonrecurring capital asset purchase of an electric tug to support increased air traffic operations.

Non-operating expenditures are 3% of budget and 26% higher than prior year due to transfers for cost allocations and non-bond capital projects.

Total expenditures are 15% of budget.

Employee Benefits Fund

Revenues

Total revenues are at 23% of the budget, representing a 1% decrease compared to the same period last year.

Expenditures

Total expenditures are at 21% of budget and are 5% lower than the prior year, driven by fewer pharmacy and medical insurance claims.

The reserve for this fund was increased from \$2,484,003 in FY25 to \$2,712,175 in FY26, which approximates to 20% of anticipated claims for plan year 2026.

Tourism Fund

Revenues

Total revenues are 23% of budget and 13% lower than last fiscal year due to lower hotel occupancy tax receipts.

Hotel occupancy taxes received through December total \$714,812 and show a decrease of 15% from the prior year. Taxes are received in arrears for the prior quarter they are booked in. An offsetting adjustment is included in the fund balance calculation to account for this accrual timing difference.

Expenditures

Total expenditures are 14% of budget and 46% lower than the prior year primarily due to lower transfers out to the debt service fund. This transfer will conclude after the debt for the Conference Center at the Sugar Land Marriott Town Square matures in 2026.

Sugar Land Development Corporation

Revenues

Total revenues are 26% of budget and 9% higher than the prior year, primarily due to strong sales tax revenue performance.

December sales tax collections of \$821,486 are 12% higher than the prior year and 13% higher than the month's budget. The annual budget for Sales tax is budgeted on a monthly basis. The year-to-date budget for this item reflects the individual amounts distributed each month through the reporting period.

Expenditures

Operating expenditures are 3% of budget. The Economic Development Program budget is \$622,256 and \$149,507 has been expended to date.

Non-operating expenditures are 16% of budget and \$1,778,715 have been expended year-to-date through the period. Transfers to other funds occur on a quarterly basis and debt service payments occur semi-annually. The FY26 budget also consists of a reserve for opportunities budget of \$1,000,000 that may be used strategically without the need for additional funding appropriation.

Total expenditures are 12% of budget and 391% higher than last year, reflecting transfers to the Debt Service fund related to the debt issued for the Imperial project.

Sugar Land 4B Corporation

Revenues

Total revenues are 26% of the budget and 7% higher than in the prior year. December sales tax collections of \$821,486 are 12% higher than the prior year and 13% higher than the month's budget. The annual budget for Sales tax is budgeted on a monthly basis. The year-to-date budget for this item reflects the individual amounts distributed each month through the reporting period.

Expenditures

Operating expenditures are 13% of budget and 132% higher than the prior year through the period, due to the timing of marketing expenses. The Economic Development Program budget is \$520,420. Through December, \$130,204 has been spent to date.

Non-operating expenditures are 14% of budget to date and 178% higher than the same period prior year driven by scheduled transfers to the Debt Service Fund for the imperial project, as well as increased transfers to capital projects. Transfers occur quarterly and debt payments are made semi-annually. The FY26 budget also consists of a reserve for opportunities budget of \$2,000,000 that may be used strategically without the need for additional funding appropriation.

Total expenditures are 14% of budget and 174% higher than the prior year to date, primarily reflecting the increase in non-operating transfers.

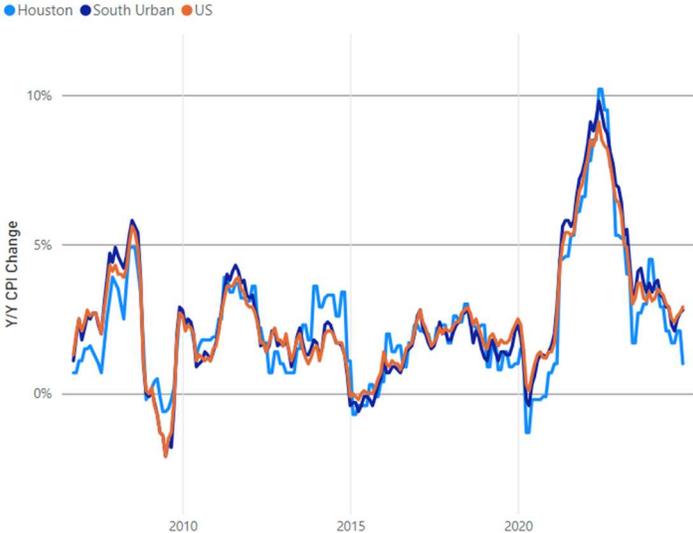
Capital Improvement Projects

The City of Sugar Land's Capital Improvement Projects (CIP) program delivers critical infrastructure and facility improvements that support growth, enhance mobility, and improve quality of life for residents and businesses. These projects include investments in streets, drainage, parks, public facilities, and utilities, all planned with long-term sustainability and community needs in mind.

For current project status updates, please visit the [City of Sugar Land Capital Improvement Project Story Map](#).

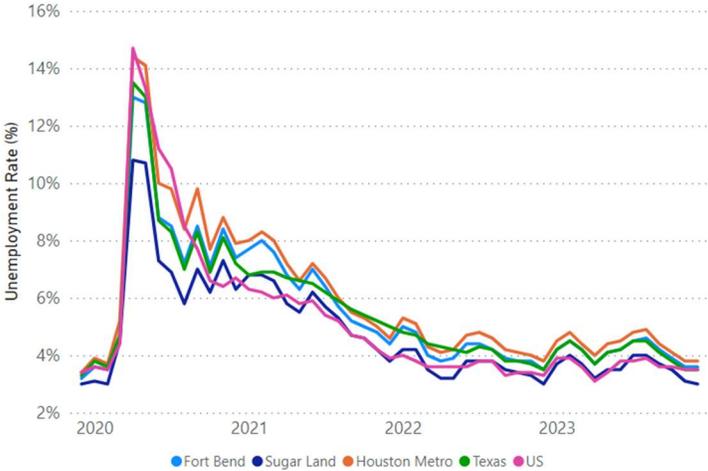
Economic Indicators

Historical CPI



Source: [U.S. Bureau of Labor Statistics](#)

Unemployment Rates



Source: [Texas Workforce Commission](#)

Additional Sources:

- 1) [Consumer Confidence Survey](#)
- 2) [Greater Houston Partnership: Data, Insight & Analysis](#)

General Fund
Monthly Financial Statement (unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Property Taxes	\$ 8,407,717	\$ 43,640,005	\$ 10,910,001	\$ 8,735,820	20
Sales Tax	13,548,209	57,086,367	13,396,296	14,838,186	26
Other Taxes	1,914,893	6,850,477	1,712,619	1,872,720	27
Licenses & Permits	1,567,954	4,495,453	1,123,863	892,438	20
Charges for Services	1,677,384	7,583,353	1,895,838	1,478,395	19
Fines & Forfeitures	248,454	1,210,000	302,500	167,262	14
Other	295,459	1,430,075	357,519	206,405	14
Intergovernmental	56,477	1,768,492	442,123	73,492	4
Interest Income	652,329	1,944,000	486,000	570,143	29
Operating Revenues	28,368,876	126,008,222	30,626,759	28,834,862	23
Transfers In	2,115,093	10,407,228	2,601,807	2,529,179	24
Non-Operating Revenues	2,115,093	10,407,228	2,601,807	2,529,179	24
Total Revenues	30,483,969	136,415,450	33,228,566	31,364,041	23
Operating Expenditures					
General Government	6,766,903	26,148,213	6,537,053	7,220,971	28
Finance	978,615	4,654,239	1,163,560	944,488	20
Public Works	4,527,699	16,585,394	4,146,348	4,086,904	25
Parks & Recreation	1,774,352	7,456,807	1,864,202	1,604,264	22
Community Development	1,873,901	8,856,846	2,214,211	2,097,441	24
Animal Services	328,086	2,256,261	564,065	461,993	20
Fleet Services	430,783	1,751,204	437,801	531,535	30
Police Department	8,238,569	32,343,351	8,085,838	8,553,189	26
Public Safety Dispatch	949,487	4,335,356	1,083,839	983,367	23
Municipal Court	391,878	1,596,270	399,068	406,470	25
Fire Department	6,716,439	25,844,069	6,461,017	7,334,536	28
Total Operating Expenditures	32,976,712	131,828,009	32,957,002	34,225,158	26
Non-Departmental					
Rebates & Assignments	15,341	4,066,720	1,016,680	15,341	0
Transfers to Other Funds	594,926	3,941,864	985,466	718,717	18
Insurance Premium	1,040,289	1,324,348	331,087	1,324,348	100
Other Expenses	-	5,300,000	1,325,000	2,530	0
Miscellaneous	167,252	(177,280)	(44,320)	175,149	-99
Total Non-Departmental Expenditures	1,817,808	14,455,653	3,613,913	2,236,085	15
Total Expenditures	34,794,520	146,283,662	36,570,915	36,461,243	25
Fund Balance - Beginning	53,714,637	54,988,366	-	54,988,366	0
Revenues Over/(Under) Expenditures	(4,310,551)	(9,868,212)	(3,342,349)	(5,097,202)	0
Fund Balance - Ending	\$ 49,404,086	\$ 45,120,154	\$ -	\$ 49,891,164	\$ -
Less Accrued Sales/Franchise Taxes	(9,483,653)	(10,152,330)	-	(10,152,330)	0
Available Fund Balance	\$ 39,920,433	\$ 34,967,824	\$ -	\$ 39,738,834	\$ -

Debt Service Fund
Monthly Financial Statement (unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Current Property Taxes	\$ 5,534,115	\$ 31,763,250	\$ 7,940,813	\$ 6,401,219	20
Delinquent Property Taxes	(69,263)	57,157	14,289	(26,650)	(47)
Interest Income	169,478	298,100	74,525	148,895	50
Miscellaneous	521,550	521,550	130,388	-	-
Operating Revenues	<u>6,155,879</u>	<u>32,640,057</u>	<u>8,160,014</u>	<u>6,523,464</u>	<u>20</u>
Bond Proceeds	-	-	-	-	-
Transfer from Other Funds	<u>1,252,541</u>	<u>7,621,216</u>	<u>1,905,304</u>	<u>1,905,304</u>	<u>25</u>
Non-Operating Revenues	<u>1,252,541</u>	<u>7,621,216</u>	<u>1,905,304</u>	<u>1,905,304</u>	<u>25</u>
Total Revenues	<u>7,408,420</u>	<u>40,261,273</u>	<u>10,065,318</u>	<u>8,428,768</u>	<u>21</u>
Expenditures					
Debt Service	-	39,955,267	9,988,817	-	-
Fiscal Fees	<u>5,225</u>	<u>689,993</u>	<u>172,498</u>	<u>13,575</u>	<u>2</u>
Total Operating Expenditures	<u>5,225</u>	<u>40,645,260</u>	<u>10,161,315</u>	<u>13,575</u>	<u>0</u>
Rebates & Assignments	-	2,976,939	744,235	-	-
Transfers to Other Funds	-	274,221	68,555	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>3,251,160</u>	<u>812,790</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,225</u>	<u>43,896,420</u>	<u>10,974,105</u>	<u>13,575</u>	<u>0</u>
Fund Balance - Beginning	12,133,353	14,309,134	-	14,309,134	-
Revenue Over/ (Under) Expenditures	7,403,195	(3,635,147)	(908,787)	8,415,193	-
Fund Balance - Ending	\$ 19,536,548	\$ 10,673,987	\$ -	\$ 22,724,327	-

Utility Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Charges for Services	\$ 19,212,570	\$ 75,293,355	\$ 17,211,993	\$ 19,041,704	25
Tap Fees	24,005	732,534	183,134	13,330	2
Interest Income	484,773	1,073,467	268,367	527,185	49
Miscellaneous Revenues	170,711	451,950	112,988	43,386	10
Total Operating Revenues	19,892,059	77,551,306	17,776,480	19,625,605	25
Bond Proceeds	-	41,186,118	10,296,530	-	-
Trf in Solid Waste	-	5,957,182	1,489,296	-	-
Transfers In - PID	-	33,531	8,383	8,383	25
Transfers In - Connection Fees	-	868,019	217,005	-	-
Total Non-Operating Revenues	-	48,044,850	12,011,213	8,383	0
Total Revenues	19,892,059	125,596,156	29,787,693	19,633,988	16
Operating Expenditures					
Utility Administration	305,980	1,458,678	364,670	319,894	22
Water Distribution	707,974	3,128,417	782,104	672,472	21
Water Production	1,445,328	5,308,364	1,327,091	1,953,879	37
Wastewater Collection	297,767	2,027,547	506,887	310,554	15
Wastewater Treatment	2,358,680	12,422,421	3,105,605	2,065,446	17
Water Quality	281,778	1,866,606	466,652	423,453	23
Water Conservation	85,445	553,886	138,471	55,616	10
Utility Customer Service	441,389	2,233,847	558,462	580,535	26
Surface Water	1,996,853	8,386,403	2,096,601	1,775,662	21
AMI Operations	53,794	339,944	84,986	37,743	11
Treasury	583,329	2,452,627	613,157	497,668	20
Total Operating Expenditures	8,558,314	40,178,740	10,044,685	8,692,921	22
Non-Operating Expenditures					
CIP Transfer	500,000	43,186,118	10,796,530	500,000	1
Transfers Out	2,235,921	7,117,975	1,779,494	1,779,494	25
Debt Service	750	31,802,537	7,950,634	5,625	0
Issuance Costs	-	717,322	179,331	-	0
Contingency	-	500,000	125,000	-	0
Miscellaneous	535,977	332,337	83,084	654,473	197
Inter Fund Loan - Solid Waste		-			
Total Non-operating Expenditures	3,272,648	83,656,289	20,914,072	2,939,592	4
Total Expenditures	11,830,962	123,835,029	30,958,757	11,632,513	9
Fund Balance - Beginning	45,044,676	51,972,964	-	51,972,964	-
Revenues Over/(Under) Expenditures	8,061,097	1,761,127	(1,171,064)	8,001,475	-
Reserve - Debt Service	(9,110,646)	(14,134,754)	-	(14,134,754)	-
Fund Balance - Ending	\$ 43,995,127	\$ 39,599,337	\$ -	\$ 45,839,685	-

Airport Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Fuel Sales	\$ 5,274,437	\$ 27,517,676	\$ 6,960,172	\$ 6,626,938	24
Hangar Leases	426,320	1,589,200	397,300	435,882	27
Charges for Services	315,289	1,097,700	274,425	331,134	30
Interest Income	115,246	505,026	126,257	130,177	26
Other Revenues	100,715	350,000	87,500	77,177	22
Miscellaneous Revenues	89,349	300,000	75,000	110,403	37
Total Operating Revenues	6,321,358	31,359,602	7,920,653	7,711,712	25
Bond Proceeds	-	15,500,000	3,875,000	-	-
Grants	-	100,000	25,000	-	-
Transfer from Other Funds	12,500	580,906	145,226	12,500	2
Total Non-Operating Revenues	12,500	16,180,906	4,045,226	12,500	0
Total Revenues	6,333,858	47,540,508	11,965,880	7,724,212	16
Expenditures					
Airport Administration	439,456	1,511,939	377,985	406,160	27
Airfield	122,487	701,995	175,499	221,021	31
FBO Services	3,765,818	20,741,354	5,185,339	4,974,129	24
Café Select	78,137	343,371	85,843	107,181	31
Maintenance & Operations	450,465	1,451,892	362,973	300,558	21
US Customs	144,923	667,291	166,823	188,976	28
Total Operating Expenditures	5,001,285	25,417,842	6,354,461	6,198,025	24
Operating Transfers Out	271,895	1,451,057	362,764	362,914	25
Transfers Out - Bond CIP	-	15,500,000	3,875,000	-	-
Debt Service	-	1,431,119	357,780	-	-
Miscellaneous	193,682	555,013	138,753	222,114	40
Total Non-Operating Expenditures	465,577	18,937,189	4,734,297	585,028	3
Total Expenditures	5,466,862	44,355,031	11,088,758	6,783,053	15
Fund Balance - Beginning	11,117,572	13,811,354	-	13,811,354	-
Revenues Over/(Under) Expenditures	866,995	3,185,477	877,122	941,159	-
Reserve - Debt Service	(860,041)	(3,160,378)	-	(3,160,378)	-
Fund Balance - Ending	\$ 11,124,527	\$ 13,836,453	\$ -	\$ 11,592,135	-

Employee Benefits Fund
Monthly Financial Statement (unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Contributions	\$ 3,676,056	\$ 15,686,275	\$ 3,921,569	\$ 3,779,525	24
Interest Income	38,788	\$ 143,891	35,973	39,818	28
Miscellaneous Revenue	323,857	\$ 1,665,060	416,265	195,800	12
Total Revenues	<u>4,038,700</u>	<u>17,495,226</u>	<u>4,373,807</u>	<u>4,015,143</u>	<u>23</u>
Expenditures					
Insurance – Fully Insured	463,362	2,133,165	533,291	464,470	22
Insurance – Self Insured/Medical	2,281,517	9,797,289	2,449,322	2,222,804	23
Insurance – Self Insured/Pharmacy	714,026	3,763,585	940,896	533,725	14
Insurance – Other	352,916	1,497,107	374,277	377,906	25
Miscellaneous	64,911	333,049	83,262	74,292	22
Total Expenditures	<u>3,876,731</u>	<u>17,524,195</u>	<u>4,381,049</u>	<u>3,673,198</u>	<u>21</u>
Fund Balance - Beginning	3,941,846	4,418,593	-	4,418,593	-
Revenue Over/ (Under) Expenditures	161,969	(28,969)	(7,242)	341,945	-
Reserve for Claims	(2,484,003)	(2,712,175)	-	(2,712,175)	-
Fund Balance - Ending	<u>\$ 1,619,812</u>	<u>\$ 1,677,449</u>	<u>\$ -</u>	<u>\$ 2,048,363</u>	<u>-</u>

Tourism Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Hotel Occupancy Tax	\$ 836,505	\$ 3,150,000	\$ 787,500	\$ 714,812	23
Interest Income	26,872	100,000	25,000	39,966	40
Miscellaneous	1,615	21,000	5,250	458	2
Total Revenues	864,992	3,271,000	817,750	755,235	23
Expenditures					
Tourism Program	309,791	\$ 2,031,956	507,989	218,639	11
Visitor Center	93,470	\$ 543,603	135,901	92,376	17
Cultural Arts/Public Arts	-	-	-	-	-
Total Operating Expenditures	403,261	2,575,559	643,890	311,015	12
Transfer Out - Debt Service Fund	336,070	351,900	87,975	87,975	25
Transfer Out - Others	138	550	138	138	25
Reserve for Oppourtunies	-	-	-	-	-
Total Non-Operating Expenditures	336,208	352,450	88,113	88,113	25
Total Expenditures	739,469	2,928,009	732,002	399,128	14
Fund Balance - Beginning	3,255,299	4,235,091	-	4,235,091	-
Revenues Over/(Under) Expenditures	125,524	342,991	85,748	356,108	-
Fund Balance - Ending	\$ 3,380,823	\$ 4,578,082	\$ 85,748	\$ 4,591,199	\$ -
Accrued Hotel Tax	(775,847)	(702,503)	-	(702,503)	-
Available Fund Balance	\$ 2,604,976	\$ 3,875,579	\$ 85,748	\$ 3,888,696	\$ -

Sugar Land Development Corporation
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Sales Tax	\$ 2,258,035	9,514,394	\$ 2,232,716	\$ 2,473,031	26
Interest Income	296,586	1,000,000	250,000	310,603	31
TIRZ #1	-	-	-	-	-
TIRZ #3	-	-	-	-	-
Total Operating Revenues	2,554,621	10,514,394	2,482,716	2,783,634	26
Bond Proceeds	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-
Total Revenues	2,554,621	10,514,394	2,482,716	2,783,634	26
Expenditures					
Economic Development Program	136,629	622,256	155,564	149,507	24
Sponsorships	-	550,000	137,500	-	-
Economic Development Incentives	-	4,100,000	1,025,000	-	-
Contractual Services	3,954	11,841	2,960	3,262	28
Total Operating Expenditures	140,583	5,284,097	1,321,024	152,769	3
Debt Service	-	2,967,219	741,805	-	-
Payment to Escrow Agent	-	-	-	-	-
Reserve for Opportunities	-	1,000,000	250,000	-	-
Bond Issuance & Disclosure	1,500	950	238	-	-
Capital Projects Reimbursement	-	2,300,000	575,000	575,000	25
Transfers to Other Funds	251,123	4,963,170	1,240,793	1,203,715	24
Total Non-Operating Expenditures	252,623	11,231,339	2,807,835	1,778,715	16
Total Expenditures	393,206	16,515,436	4,128,859	1,931,484	12
Fund Balance - Beginning	28,607,298	24,303,867	-	24,303,867	-
Revenues Over/(Under) Expenditures	2,161,415	(6,001,042)	(1,646,143)	852,150	-
Debt Service Reserve	(3,358,062)	(3,623,344)	-	(3,623,344)	-
Fund Balance - Ending	27,410,651	14,679,481	-	21,532,673	-
Accrued Sales Tax	(1,522,568)	(1,522,568)	-	(1,522,568)	-
Fund Balance - Available	\$ 25,888,083	\$ 13,156,913	-	\$ 20,010,105	-

Sugar Land 4B Corporation
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Sales Tax	\$ 2,258,035	\$ 9,514,394	\$ 2,232,716	\$ 2,473,031	26
Interest Income	162,070	650,000	162,500	191,956	30
TIRZ #1	-	-	-	-	-
TIRZ #3	-	-	-	-	-
Miscellaneous	80,053	-	-	422	-
Operating Revenue	<u>2,500,158</u>	<u>10,164,394</u>	<u>2,395,216</u>	<u>2,665,409</u>	<u>26</u>
Bond Proceeds	-	-	-	-	-
Total Revenues	<u>2,500,158</u>	<u>10,164,394</u>	<u>2,395,216</u>	<u>2,665,409</u>	<u>26</u>
Expenditures					
Economic Development Program	55,561	520,420	130,105	130,204	25
Sponsorships	-	500,000	125,000	1,065	0
Contractual Services	2,013	6,750	1,688	2,142	32
Total Operating Expenditures	<u>57,574</u>	<u>1,027,170</u>	<u>256,793</u>	<u>133,411</u>	<u>13</u>
Debt Service	-	1,737,550	434,388	-	-
Incentives	-	893,000	223,250	-	-
Bond Issuance & Disclosure	-	1,000	250	-	-
Reserve for Opportunities	-	2,000,000	500,000	-	-
Transfers to Capital Projects	250,000	2,100,000	525,000	525,000	25
Transfers to Other Funds	306,774	4,240,627	1,060,157	1,024,606	24
Total Non-Operating Expenditures	<u>556,774</u>	<u>10,972,177</u>	<u>2,743,044</u>	<u>1,549,606</u>	<u>14</u>
Total Expenditures	<u>614,348</u>	<u>11,999,347</u>	<u>2,999,837</u>	<u>1,683,017</u>	<u>14</u>
Fund Balance - Beginning	20,262,699	15,616,258	-	15,616,258	-
Revenues Over/(Under) Expenditures	1,885,809	(1,834,953)	(604,621)	982,393	-
Debt Service Reserve	(2,004,426)	(1,633,000)	-	(1,633,000)	-
Fund Balance - Ending	<u>20,144,082</u>	<u>12,148,305</u>	<u>(604,621)</u>	<u>14,965,651</u>	<u>-</u>
Accrued Sales Taxes	(1,519,824)	(1,519,824)	-	(1,519,824)	-
Fund Balance - Available	<u>\$ 18,624,258</u>	<u>\$ 10,628,481</u>	<u>\$ (604,621)</u>	<u>\$ 13,445,827</u>	<u>-</u>

Special Events Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Rental Fees	\$ 102,034	\$ 80,000	\$ 20,000	\$ 6,024	8
Interest Income	10,618	40,000	10,000	10,376	26
Miscellaneous	-	400,000	100,000	-	-
Charges for Service/ Transfer In	-	-	-	-	-
Total Revenues	<u>112,652</u>	<u>520,000</u>	<u>130,000</u>	<u>16,400</u>	<u>3</u>
Expenditures					
Personnel Costs	-	36,948	9,237	698	698
Operations & Maintenance	336,250	1,100,000	275,000	60	0
Total Expenditures	<u>336,250</u>	<u>1,136,948</u>	<u>284,237</u>	<u>758</u>	<u>0</u>
Fund Balance - Beginning	952,732	1,074,359	-	1,074,359	-
Revenue Over/ (Under) Expenditures	(223,598)	(616,948)	(154,237)	15,642	-
Fund Balance - Ending	<u>\$ 729,135</u>	<u>\$ 457,412</u>	<u>\$ -</u>	<u>\$ 1,090,002</u>	<u>-</u>

Animal Shelter Donations Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Donations	\$ 9,174	\$ 20,000	\$ 5,000	\$ 2,486	12
Interest Income	2,227	10,000	2,500	2,082	21
Transfers In	-	-	-	-	0
Total Revenues	<u>11,400</u>	<u>30,000</u>	<u>7,500</u>	<u>4,568</u>	<u>15</u>
Expenditures					
Operations & Maintenance	-	56,000	\$ 14,000	4,360	8
Total Expenses	<u>-</u>	<u>56,000</u>	<u>14,000</u>	<u>4,360</u>	<u>8</u>
Fund Balance - Beginning	190,195	204,487	-	204,487	-
Revenues Over/(Under) Expenditures	11,400	(26,000)	(6,500)	208	-
Fund Balance - Ending	<u>\$ 201,595</u>	<u>\$ 178,487</u>	<u>\$ (6,500)</u>	<u>\$ 204,695</u>	<u>-</u>

Court Security Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Security Fees	\$ 9,076	\$ 40,000	\$ 10,000	\$ 6,953	17
Interest Income	1,035	4,500	1,125	969	22
Total Revenues	<u>10,111</u>	<u>44,500</u>	<u>11,125</u>	<u>7,922</u>	<u>18</u>
Expenditures					
Personnel Costs	\$ -	-	-	-	-
Operation and Maintenance	-	22,000	5,500	-	-
Total Expenditures	<u>-</u>	<u>22,000</u>	<u>5,500</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	88,487	91,387	-	91,387	-
Revenues Over/(Under) Expenditures	10,111	22,500	5,625	7,922	-
Fund Balance - Ending	<u>\$ 98,598</u>	<u>\$ 113,887</u>	<u>\$ -</u>	<u>\$ 99,309</u>	<u>-</u>

Court Technology Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Court Technology Fees	\$ 7,524	\$ 32,000	\$ 8,000	\$ 5,744	18
Interest Income	648	2,700	675	722	27
Transfers In	-	-	-	-	-
Total Revenues	<u>8,172</u>	<u>34,700</u>	<u>8,675</u>	<u>6,466</u>	<u>19</u>
Expenditures					
Operations & Maintenance	-	53,189	13,297	43,014	81
Total Expenditures	<u>-</u>	<u>53,189</u>	<u>13,297</u>	<u>43,014</u>	<u>81</u>
Fund Balance - Beginning	55,032	86,670	-	86,670	-
Revenues Over/(Under) Expenditures	8,172	(18,489)	(4,622)	(36,548)	-
Fund Balance - Ending	<u>\$ 63,204</u>	<u>\$ 68,181</u>	<u>\$ -</u>	<u>\$ 50,122</u>	<u>-</u>

Enclave At River Park PID
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
PID Assesment Fees	\$ 4,049	\$ -	\$ -	\$ 37	-
Interest Income	796	2,000	500	697	35
Total Operating Revenues	4,845	2,000	500	733	37
Transfers In	-	127,089	31,772	-	-
Total Revenues	4,845	129,089	32,272	733	1
Expenditures					
Miscellaneous	-	60	15	-	-
Transfer to Other Funds	24,697	128,819	32,205	32,205	25
Total Expenditures	24,697	128,879	32,220	32,205	25
Fund Balance - Beginning	60,600	63,023	-	63,023	-
Revenues Over/(Under) Expenditures	(19,852)	210	53	(31,471)	-
Fund Balance - Ending	\$ 40,748	\$ 63,233	\$ -	\$ 31,552	-

Park at Eldridge PID Fund
Monthly Financial Statement (Audited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
PID Assessment Fees	\$ 17,497	\$ 83,215	\$ 20,804	\$ 14,581	18
Interest Income	1	\$ 7,140	1,785	839	12
Transfers In	-	\$ 12,649	3,162	-	-
Total Revenues	<u>17,497</u>	<u>103,004</u>	<u>25,751</u>	<u>15,421</u>	<u>15</u>
Expenditures					
Miscellaneous	-	50	13	-	-
Total Expenditures	<u>-</u>	<u>50</u>	<u>13</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	-	85,559	-	85,559	-
Revenues Over/(Under) Expenditures	17,497	102,954	25,739	15,421	-
Fund Balance - Ending	<u>\$ 17,497</u>	<u>\$ 188,513</u>	<u>\$ -</u>	<u>\$ 100,979</u>	<u>\$ -</u>

Riverstone SPA Debt Reduction Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Debt Reduction Fees	\$ 166,620	\$ 553,990	\$ 138,498	\$ 164,469	30
Interest Income	17,626	140,000	35,000	41,223	29
Total Revenues	<u>184,246</u>	<u>693,990</u>	<u>173,498</u>	<u>205,692</u>	<u>30</u>
Expenditures					
Operations & Maintenance	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	2,877,447	3,553,846	-	3,553,846	-
Revenues Over/(Under) Expenditures	184,246	693,990	173,498	205,692	-
Fund Balance - Ending	<u>\$ 3,061,692</u>	<u>\$ 4,247,836</u>	<u>\$ -</u>	<u>\$ 3,759,537</u>	<u>-</u>

Tara Plantation SPA Reduction Fund
Quarterly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Out of City Service Fees	\$ 17,501	\$ 69,000	\$ 17,250	\$ 17,371	25
Interest Income	8,115	34,000	8,500	16,532	49
Total Revenues	25,616	103,000	25,750	33,903	0
Expenditures					
Operations & Maintenance	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Fund Balance - Beginning	754,929	854,024	-	854,024	-
Revenues Over/(Under) Expenditures	25,616	103,000	25,750	33,903	-
Fund Balance - Ending	\$ 780,545	\$ 957,024		\$ 887,927	-

Federal Seizures Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Other Income	\$ 4,964	\$ -	\$ -	\$ 766	-
Interest Income	494	2,000	500	472	24
Total Revenues	<u>5,458</u>	<u>2,000</u>	<u>500</u>	<u>1,238</u>	<u>62</u>
Expenditures					
Maintenance and Operations	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	42,370	49,341	-	49,341	-
Revenues Over/(Under) Expenditures	5,458	2,000	500	1,238	-
Fund Balance - Ending	<u>\$ 47,828</u>	<u>\$ 51,341</u>		<u>\$ 50,579</u>	<u>-</u>

State Seizures Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Other Income	\$ 300,489	\$ -	\$ -	\$ 238,662	-
Interest Income	10,524	33,000	8,250	11,615	35
Total Revenues	<u>311,012</u>	<u>33,000</u>	<u>8,250</u>	<u>250,277</u>	<u>758</u>
Expenses					
Maintenance and Operations	-	330,000	82,500	-	-
Capital Items	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
Total Expenses	<u>-</u>	<u>330,000</u>	<u>82,500</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	784,724	1,098,842	-	1,098,842	-
Revenues Over/(Under) Expenditures	311,012	(297,000)	(74,250)	250,277	-
Fund Balance - Ending	<u>\$ 1,095,736</u>	<u>\$ 801,842</u>		<u>\$ 1,349,119</u>	<u>-</u>

Law Enforcement Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Interest Income	\$ 224	\$ 1,000	\$ 250	\$ 268	27
Miscellaneous	-	-	-	2,522	-
Total Revenues	<u>224</u>	<u>1,000</u>	<u>250</u>	<u>2,790</u>	<u>279</u>
Expenditures					
Operations & Maintenance	-	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	19,454	24,546	-	24,546	-
Revenues Over/(Under) Expenditures	224	1,000	250	2,790	-
Fund Balance - Ending	<u>\$ 19,678</u>	<u>\$ 25,546</u>	<u>\$ 250</u>	<u>\$ 27,336</u>	<u>-</u>

Public, Educational and Government Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
PEG Funds	\$ 30,960	\$ 140,000	\$ 35,000	\$ 41,281	29
Other Income	-	-	-	-	-
Interest Income	1,766	4,000	1,000	38	1
Transfers In	-	-	-	-	-
Total Revenues	<u>32,726</u>	<u>144,000</u>	<u>36,000</u>	<u>41,319</u>	<u>29</u>
Expenditures					
Operations & Maintenance	127,831	116,100	29,025	7,873	7
Capital	-	-	-	-	-
Total Expenses	<u>127,831</u>	<u>116,100</u>	<u>29,025</u>	<u>7,873</u>	<u>7</u>
Fund Balance - Beginning	134,306	17,446	-	17,446	-
Revenues Over/(Under) Expenditures	(95,105)	27,900	6,975	33,446	-
Fund Balance - Ending	<u>\$ 39,202</u>	<u>\$ 45,346</u>	<u>\$ 6,975</u>	<u>\$ 50,893</u>	<u>-</u>

American Rescue Plan Act (ARPA) Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Federal Funds	\$ -	\$ -	\$ -	\$ -	-
Interest Income	25,395	-	-	32,381	-
Total Revenues	25,395	-	-	32,381	-
Expenditures					
General Government	46,948	-	-	-	-
Finance	-	-	-	-	-
Public Works	933	125,000	31,250	-	-
Parks & Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Environmental & Neighborhood SVC	130,555	491,471	122,868	212,497	43
Police Department	-	-	-	-	-
Public Safety Dispatch	-	-	-	-	-
Fire Department	-	1,788,755	447,189	1,785,683	100
Total Expenses	178,436	2,405,226	601,306	1,998,180	83
Fund Balance - Beginning	4,369,072	3,079,807	-	3,079,807	-
Revenues Over/(Under) Expenditures	(153,041)	(2,405,226)	(601,306)	(1,965,799)	-
Fund Balance - Ending	\$ 4,216,032	\$ 674,581	\$ -	\$ 1,114,008	-

Contract Policing Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Contracted Services	\$ 255,730	\$ 899,697	\$ 224,924	\$ 200,167	22
Interest Income	2,588	4,000	1,000	4,539	113
Total Revenues	<u>258,318</u>	<u>903,697</u>	<u>225,924</u>	<u>204,706</u>	<u>23</u>
Expenditures					
Personnel Costs	151,186	834,349	208,587	184,126	22
Operations & Maintenance	5,549	409,700	102,425	1,731	0
Total Expenses	<u>156,735</u>	<u>1,244,049</u>	<u>311,012</u>	<u>185,856</u>	<u>15</u>
Fund Balance - Beginning	417,305	427,792	-	427,792	-
Revenues Over/(Under) Expenditures	101,583	(340,352)	(85,088)	18,850	-
Fund Balance - Ending	<u>\$ 518,888</u>	<u>\$ 87,440</u>		<u>\$ 446,642</u>	<u>-</u>

Public Arts Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Transfers In	\$ 71,250	\$ 285,000	\$ 71,250	\$ 71,250	25
Interest Income	12,183	10,000	2,500	9,278	93
Total Revenues	83,433	295,000	73,750	80,528	27
Expenditures					
Operations & Maintenance	57,781	570,485	142,621	72,914	13
Capital Costs	25,000	150,000	37,500	43,000	29
Total Expenditures	82,781	720,485	180,121	115,914	16
Fund Balance - Beginning	1,099,932	973,840	-	973,840	-
Revenues Over/(Under) Expenditures	651	(425,485)	(106,371)	(35,386)	-
Fund Balance - Ending	\$ 1,100,583	\$ 548,355	\$ (106,371)	\$ 938,454	-

Opioid Litigation Settlement Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25	FY26	FY26	FY26	Percent
	Year-to-Date	Annual	Year-to-Date	Year-to-Date	of
	Actuals	Budget	Budget	Actuals	Budget
Revenues					
Litigation Settlement Distributions	\$ -	\$ -	\$ -	\$ -	-
Interest Income	538	-	-	307	-
Total Revenues	538	-	-	307	-
Expenditures					
Police Department	-	2,805		-	-
Fire Department	5,069	982		-	-
Total Expenditures	5,069	3,787	-	-	-
Fund Balance - Beginning	47,754	4,658	-	4,658	-
Revenues Over/(Under) Expenditures	(4,531)	(3,787)	-	307	-
Fund Balance - Ending	\$ 43,223	\$ 871	\$ -	\$ 4,965	-

Fleet Replacement Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Interest Income	\$ 1,754	\$ 45,000	\$ 11,250	\$ 984	2
Miscellaneous	49,507	210,000	52,500	23,337	11
Charges for Services/Transfer In	402,017	2,088,231	522,058	522,058	25
Total Revenues	453,278	2,343,231	585,808	546,379	23
Expenditures					
Vehicles and Contractual Services	405,136	585,990	146,498	309,770	53
Contingency	-	100,000	25,000	-	-
Total Expenditures	405,136	685,990	171,498	309,770	45
Fund Balance - Beginning	732,813	92,749	-	92,749	-
Revenues Over/(Under) Expenditures	48,143	1,657,241	414,310	236,609	-
Fund Balance - Ending	\$ 780,955	\$ 1,749,990	\$ 414,310	\$ 329,358	-

High Technology Replacement Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Sale of Capital Property	\$ 1,300	\$ 500	\$ 125	\$ -	-
Interest Income	25,735	80,000	20,000	24,924	31
Transfers In	298,495	1,193,980	298,495	298,495	25
Total Revenues	325,530	1,274,480	318,620	323,419	25
Expenditures					
Equipment & Contractual Services	204,524	1,357,858	339,465	171,159	13
Total Expenditures	204,524	1,357,858	339,465	171,159	13
Fund Balance - Beginning	2,095,306	2,324,960	-	2,324,960	-
Revenues Over/(Under) Expenditures	121,006	(83,378)	(20,845)	152,260	-
Fund Balance - Ending	\$ 2,216,312	\$ 2,241,582	\$ -	\$ 2,477,220	-

Debt Service Fund - Taxable
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Rent	\$ 666,999	\$ 2,003,384	\$ 500,846	\$ 666,422	33
Interest Income	31,024	120,000	30,000	59,359	49
Total Revenues	<u>698,023</u>	<u>2,123,384</u>	<u>530,846</u>	<u>725,781</u>	<u>34</u>
Operating Expenditures					
Current Outstanding & New Debt	1,122,899	1,589,530	397,383	1,134,999	71
Fiscal Fees/Other	-	825	206	825	100
Total Expenditures	<u>1,122,899</u>	<u>1,590,355</u>	<u>397,589</u>	<u>1,135,824</u>	<u>71</u>
Fund Balance - Beginning	2,297,277	2,804,620	-	2,804,620	-
Revenue Over/ (Under) Expenditures	(424,876)	533,029	133,257	(410,043)	-
Fund Balance - Ending	<u>\$ 1,872,401</u>	<u>\$ 3,337,648</u>	<u>\$ -</u>	<u>\$ 2,394,576</u>	<u>-</u>

Solid Waste Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Solid Waste Collections	\$ 2,200,589	\$ 9,887,761	\$ 2,471,940	\$ 2,314,654	23
Franchise Fees	272,768	1,469,800	367,450	442,078	30
Commercial SW License	875	32,000	8,000	2,625	8
Miscellaneous Revenues	906	5,960,682	1,490,171	15,879	0
Recycling Programs	-	-	-	-	-
Interest Income	20,577	62,000	15,500	25,142	41
Inter-Fund Loan from Utility	-	-	-	-	-
Total Revenues	2,495,715	17,412,243	4,353,061	2,800,378	16
Expenditures					
Contractual Services	2,205,355	9,568,260	2,392,065	2,323,575	24
Contractual Services Hurricane	-	-	-	-	-
Salary & Benefits	93,255	378,448	94,612	102,646	27
Education Programs	-	-	-	-	-
Operations & Maintenance	57,331	188,662	47,166	24,598	13
Total Operating Expenditures	2,355,941	10,135,370	2,533,842	2,450,818	24
Miscellaneous Expenses	-	55,075	13,769	-	-
Transfers Out	130,352	6,757,603	1,689,401	200,105	3
Total Non-Operating Expenditures	130,352	6,812,678	1,703,170	200,105	3
Total Expenditures	2,486,293	16,948,048	4,237,012	2,650,923	16
Fund Balance - Beginning	2,101,061	2,440,265		2,440,265	-
Revenues Over/(Under) Expenditures	9,422	464,195	116,049	149,455	-
Fund Balance - Ending	\$ 2,110,483	\$ 2,904,460	\$ 116,049	\$ 2,589,720	-

Stormwater Compliance Fee Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Stormwater Fees	\$ 517,273	\$ 2,011,877	\$ 502,969	\$ 534,551	27
Interest Income	10,009	42,000	10,500	12,134	29
Transfers In	-	-	-	-	-
Total Revenues	<u>527,282</u>	<u>2,053,877</u>	<u>513,469</u>	<u>546,685</u>	<u>27</u>
Expenditures					
Stormwater Management	93,153	466,793	116,698	112,749	24
Drainage Maintenance	344,469	1,906,077	476,519	381,734	20
Total Expenditures	<u>437,621</u>	<u>2,372,870</u>	<u>593,217</u>	<u>494,484</u>	<u>21</u>
Fund Balance - Beginning	1,007,534	1,368,621		1,368,621	-
Revenues Over/(Under) Expenditures	89,661	(318,993)	(79,748)	52,202	-
Fund Balance - Ending	<u>\$ 1,097,196</u>	<u>\$ 1,049,627</u>	<u>\$ (79,748)</u>	<u>\$ 1,420,823</u>	<u>-</u>

TIRZ1 - Town Square Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Property Taxes	\$ 344,602	\$ 2,267,850	\$ 566,963	\$ -	-
Interest Income	2	10,000	2,500	396	4
Total Revenues	344,604	2,277,850	569,463	396	0
Expenditures					
Insurance	2,000	2,000	500	3,502	175
Town Square POA Events	-	-	-	-	-
Contractual Services	28	130	33	38	29
Support Services Reimb	938	16,778	4,195	-	-
Total Operating Expenditures	2,966	18,908	4,727	3,540	19
Plaza Events - Transfer to General Fund	-	-	-	-	-
Assignment to Sugar Land 4A & 4B	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-
Total Expenditures	2,966	18,908	4,727	3,540	19
Fund Balance - Beginning	2,992	-	-	-	-
Revenues Over/(Under) Expenditures	341,638	2,258,942	564,736	(3,144)	-
Fund Balance - Ending	\$ 344,630	\$ 2,258,942		\$ (3,144)	-

TIRZ3 - Imperial Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Incremental Property Taxes - County	\$ -	\$ 1,094,577	\$ 273,644	\$ -	-
Incremental Property Taxes - City	-	1,021,248	255,312	-	-
Interest Income	93	1,500	375	247	16
Total Revenues	93	2,117,325	529,331	247	0
Expenditures					
Legal Services	-	41,541	10,385	-	-
Admin Services	4,404	806	202	202	25
Assignment to IRD - TIRZ Revenue Fund	-	2,074,978	518,745	-	-
Total Expenditures	4,404	2,117,325	529,331	202	0
Fund Balance - Beginning	1,288	11,155		11,155	-
Revenues Over/(Under) Expenditures	(4,311)	-	-	45	-
Fund Balance - Ending	\$ (3,023)	\$ 11,155		\$ 11,200	-

TIRZ4 - Telfair Fund
Monthly Financial Statement (Unaudited)
For the Period Ending December 31, 2025

	FY25 Year-to-Date Actuals	FY26 Annual Budget	FY26 Year-to-Date Budget	FY26 Year-to-Date Actuals	Percent of Budget
Revenues					
Incremental Property Taxes - City	-	688,654	172,164	-	0
Incremental Property Taxes - FB County	-	703,600	175,900	-	0
Incremental Property Taxes - FB MUD 138	-	361,510	90,378	-	0
Incremental Property Taxes - FB MUD 139	-	115,421	28,855	-	0
Interest Income	112,524	350,000	87,500	112,598	32
Total Revenues	112,524	2,219,185	554,796	112,598	5
Expenditures					
Support Services	-	50,000	12,500	-	0
Support Services - Admin Support	8,185	1,367	342	342	25
Total Expenditures	8,185	51,367	12,842	342	1
Fund Balance - Beginning	9,449,411	11,332,591	-	11,332,591	-
Revenues Over/(Under) Expenditures	104,339	2,167,818	541,955	112,256	-
Fund Balance - Available	\$ 9,553,751	\$ 13,500,409		\$ 11,444,848	-

Sales Tax Analysis - December 2025

Executive Summary

Sales tax is one of the most important revenue streams for the City, but it's also highly volatile and subject to risk. This analysis is intended to highlight the City's sales tax collections in comparison to its expected performance, which is the amount of recurring revenue received compared to budget. The analysis may include some comparisons to the prior year; however, these comparisons are not necessarily an indication of expected performance.

Key Highlights

Current Month Collections

Total collections are **\$6,571,889** and represent sales occurring two months prior.

- This total includes approximately **\$71,651** that is related to one-time collections and audit adjustments.
- Audit adjustments are corrections from the Texas Comptroller that modify previously reported sales tax collections based on audit results, and one-time collections consist of irregular payments that are not part of ongoing revenue trends

Fund	Total Collections	Audit Adjustments	One-Time Adjustments	Net Recurring Collections
General Fund (75%)	\$4,928,917	\$26,648	\$27,091	\$4,875,178
4B (12.5%)	\$821,486	\$4,441	\$4,515	\$812,530
4A (12.5%)	\$821,486	\$4,441	\$4,515	\$812,530
Total	\$6,571,889	\$35,530	\$36,121	\$6,500,238

Recurring Sales Tax Performance

Current Month

Over Budget by 11.4% and Up 12.7% Compared to Prior Year of \$5,768,110

Total Sales Tax Performance

Current Month

- Over Budget by 12.6% and Up 12.1% Compared to Prior Year of \$5,861,419

Summary of Performance

Quarter Label	Prior Actual	Original Budget	Current Actual	Audit Adjustments	One-Time Adjustments	Recurring Actual	Δ % Prior Fiscal Year	Δ % Recurring Actual/Budget
Q1								
October	6,024,798	5,988,603	6,221,478	49,529	85,438	6,086,510	3.3%	1.6%
November	6,133,798	6,035,797	6,944,279	37,076	14,222	6,892,981	13.2%	14.2%
December	5,861,419	5,837,328	6,571,889	35,530	36,121	6,500,238	12.1%	11.4%
Total	18,020,015	17,861,727	19,737,645	122,136	135,781	19,479,729	9.5%	9.1%
Total	18,020,015	17,861,727	19,737,645	122,136	135,781	19,479,729	9.5%	9.1%

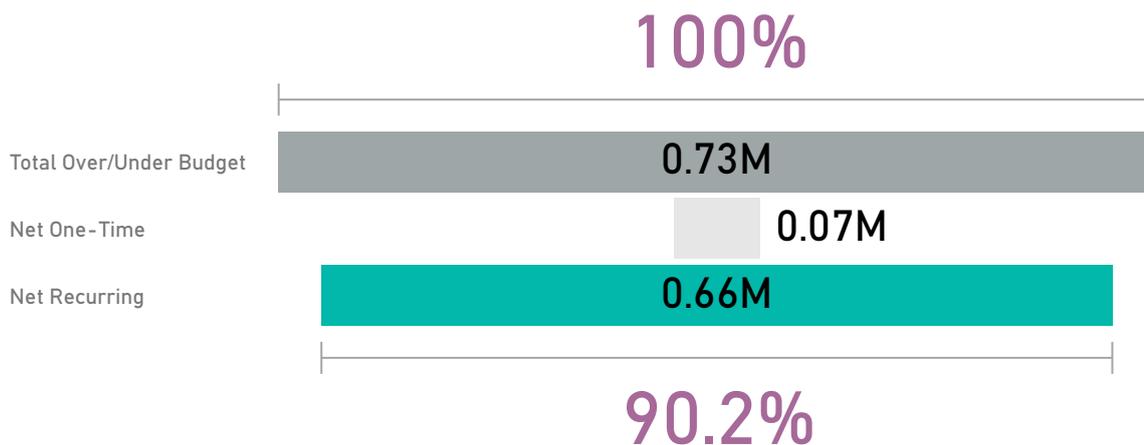
Current Month at a Glance

The graph below depicts total, recurring, and one-time sales tax collections for the month of December. The City has approximately \$0.73 million in total sales tax revenue Over the budgeted amount. The recurring sales tax is Over the budget of \$5.84 million by \$0.66 million. One-time collections and audit adjustments for the month total \$0.07 million. It is important to note that one-time collections are not concentrated in any one sector, and that their distribution can and will vary from month to month. Recurring sales tax is an important measure for the City as it sustains recurring operations. Additional recurring revenue received over budget will be allocated in the following fiscal year's budget.

Sales Tax Performance to Budget



Additional Funding Available



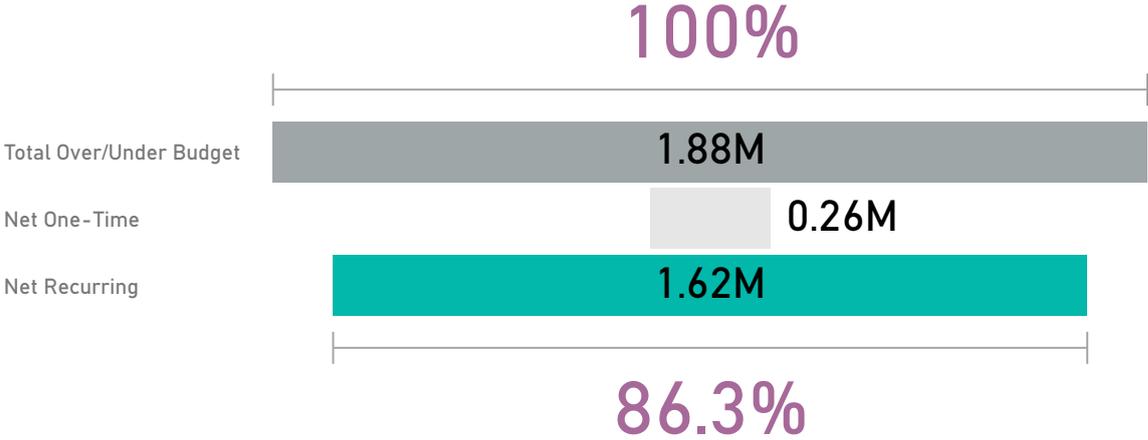
Year-to-Date at a Glance

The graphs below indicates that total sales tax collections are \$19.74 million for the year, with recurring sales tax collections of \$19.48 million. As a result, the City has approximately \$1.88 million in sales tax revenue Over the budgeted amount. The recurring sales tax is Over the budget of \$17.86M by \$1.62M and \$0.26 is one-time revenue from audit adjustments and one time payments. Recurring sales tax is an important measure for the City as it sustains recurring operations.

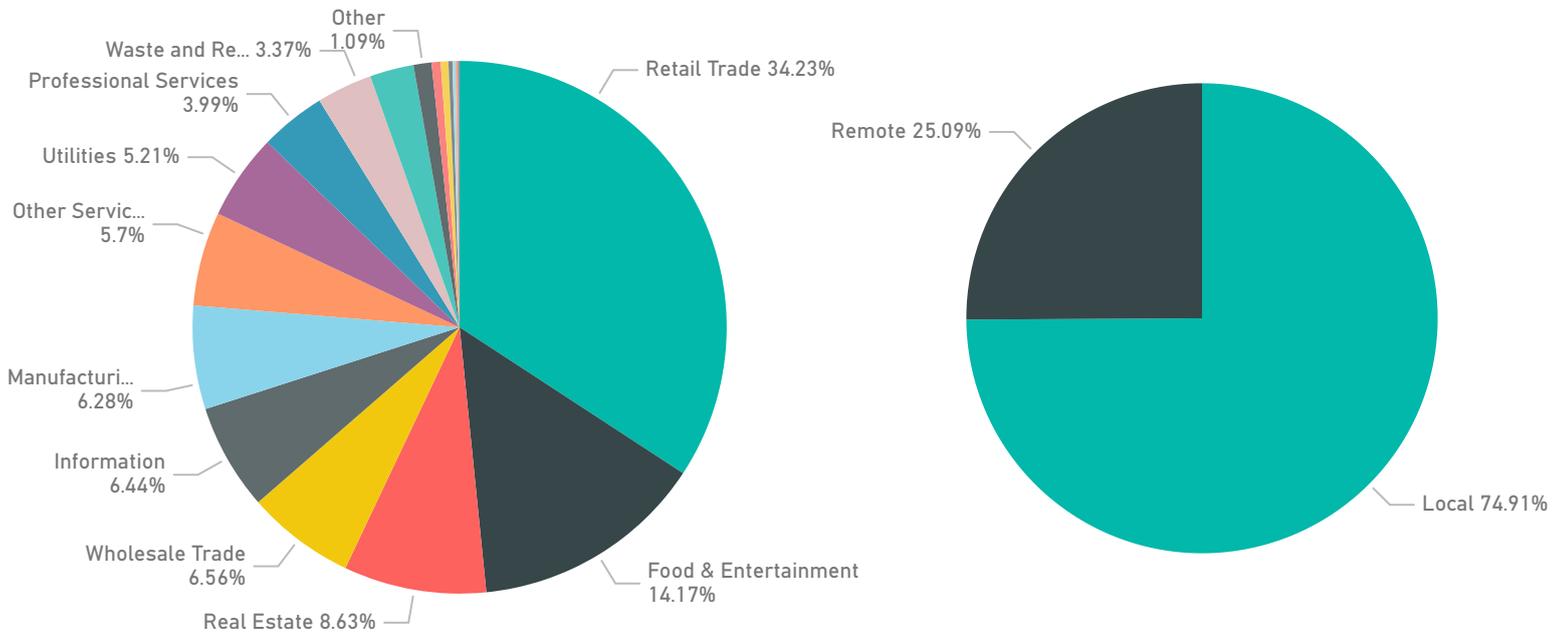
Sales Tax Performance to Budget



Additional Funding Available



Sales Tax Composition by Sector and Source



Budget vs. Actual Comparison with Forward Outlook

\$76,115,156

FY26 Budget

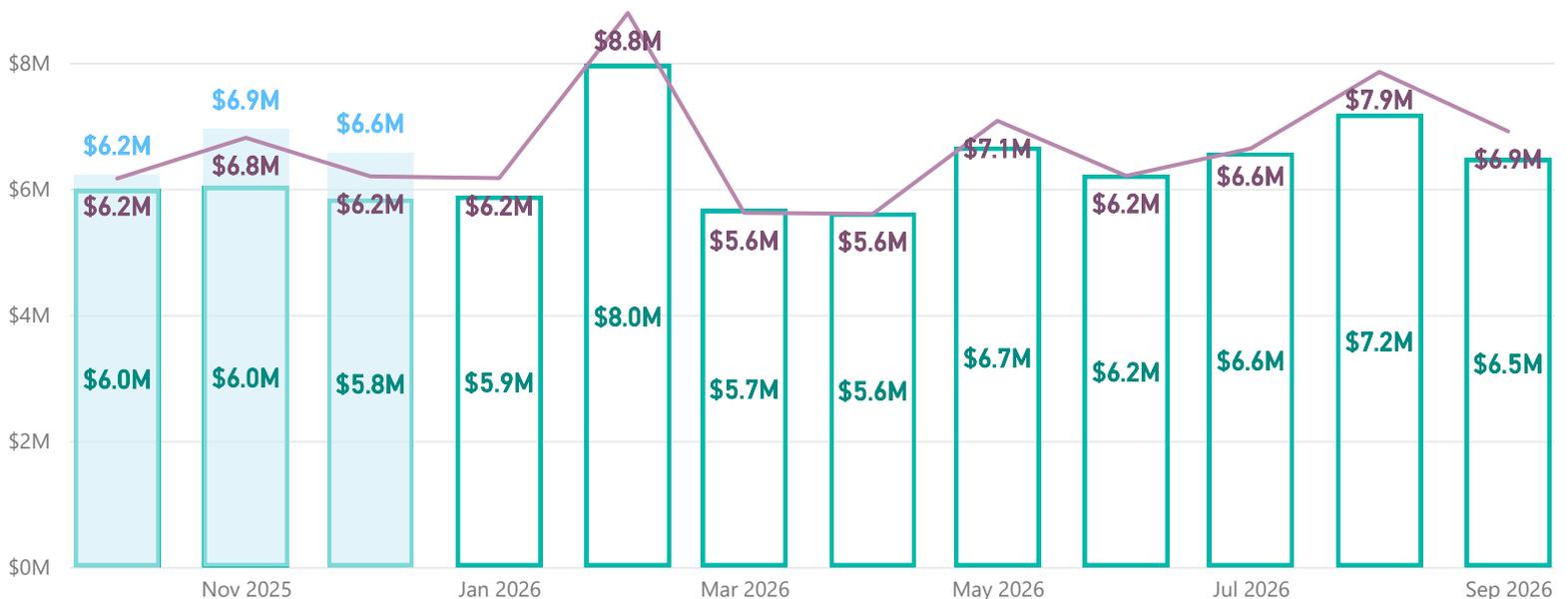
\$19,737,645

YTD Actuals

\$80,013,817

FY26 Forecast

○ Budget ● Actual ● Forecast



*Future months are forecasted using a statistical model that relies on past sales tax trends and Texas economic indicators that closely track our sales tax performance. The model estimates what collections are likely to be for the rest of the year. The forecast also includes expected World Cup impacts from June and July, which will be reported in August and September collections.

Monthly Major Sector Performance

The table below provides information on major sector performance for the month and indicates what percentage of the total sales tax payment for the month the sector represents, current month collections, collections in the same month in the prior year, the percentage change between those two, total one-time collections, and how the sector would have changed year-over-year if one-time collections had been excluded.

Retail Trade					
34.23%	2,257,815	2,281,947	-1.06%	-1.55%	11,262
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Food & Entertainment					
14.18%	934,875	888,311	5.24%	5.24%	0
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Wholesale Trade					
6.56%	432,877	410,057	5.57%	5.57%	0
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Information					
6.44%	424,575	416,493	1.94%	1.16%	3,256
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Manufacturing					
6.28%	414,420	380,342	8.96%	8.96%	0
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Other Services					
5.70%	375,990	81,405	361.88%	361.88%	0
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Professional Services					
3.99%	262,965	266,756	-1.42%	-1.42%	0
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Waste and Remediation					
3.37%	222,271	113,478	95.87%	95.87%	0
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time
Construction					
2.66%	175,318	167,640	4.58%	-8.31%	21,603
% of Total	Tax Payment	Prior MTD	YOY %	Adjusted YOY %	One-Time

THE INFORMATION PROVIDED TO THE CITY IS CONFIDENTIAL. It is not open to public inspection. A city may use the information only for the purpose of economic forecasting (Tex. Tax Code 321.3022(c)). Unauthorized distribution of confidential information is punishable by 6 months in jail and a \$1,000 fine (Tex. Govt Code sec. 552.352).

Comparison to Other Cities

The tables below provide information that can be used to compare to the City of Sugar Land. The current month to date(MTD), the same month in the prior year, year-to-date(YTD), tax collection(TC), and prior year-to-date collections, as well as year-over-year percentage changes can be found within.

Top 25 Texas Cities						
City	Current_MTD	Prior_MTD	TC % MTD	Current Fiscal YTD	Prior YTD	Δ % YTD
HOUSTON	78,540,035	74,112,503	6.0%	228,415,186	224,105,386	1.9%
SAN ANTONIO	40,842,718	40,705,801	0.3%	122,665,465	122,172,768	0.4%
DALLAS	37,679,080	37,792,354	-0.3%	111,978,435	109,528,447	2.2%
AUSTIN	32,051,647	30,114,774	6.4%	91,772,029	88,359,199	3.9%
FORT WORTH	21,421,609	19,143,234	11.9%	64,172,216	59,072,521	8.6%
ARLINGTON	15,688,858	15,124,328	3.7%	48,187,573	47,015,148	2.5%
PLANO	12,534,019	9,956,397	25.9%	33,520,723	30,080,898	11.4%
EL PASO	11,938,020	11,336,316	5.3%	34,569,599	31,914,395	8.3%
FRISCO	11,693,181	11,910,412	-1.8%	35,565,097	35,586,896	-0.1%
IRVING	10,863,995	9,460,808	14.8%	31,142,913	26,676,587	16.7%
ROUND ROCK	10,849,149	9,836,438	10.3%	30,991,292	27,701,684	11.9%
LUBBOCK	9,443,527	8,647,075	9.2%	28,984,596	27,019,465	7.3%
AMARILLO	9,393,314	8,424,213	11.5%	28,516,760	25,974,427	9.8%
CORPUS CHRISTI	8,435,505	8,353,498	1.0%	25,012,158	24,334,950	2.8%
MCKINNEY	8,237,308	7,806,527	5.5%	25,040,793	23,957,745	4.5%
MCALLEN	8,230,495	7,737,245	6.4%	24,442,882	23,491,155	4.1%
ABILENE	8,159,370	5,013,872	62.7%	22,169,713	15,069,675	47.1%
SCHERTZ	7,816,728	1,693,860	361.5%	15,475,643	5,119,303	202.3%
MIDLAND	7,638,555	7,028,130	8.7%	21,777,166	20,922,556	4.1%
GRAND PRAIRIE	7,504,739	7,058,658	6.3%	22,397,117	21,356,214	4.9%
SUGAR LAND	6,571,889	5,861,419	12.1%	19,737,645	18,020,015	9.5%
ODESSA	6,420,824	6,221,795	3.2%	18,743,805	18,624,361	0.6%
CONROE	5,885,062	5,895,845	-0.2%	18,260,490	18,094,526	0.9%
MESQUITE	5,754,424	4,807,872	19.7%	15,934,212	15,010,040	6.2%
GRAPEVINE	5,650,464	5,154,006	9.6%	16,697,759	15,366,219	8.7%
Total	389,244,516	359,197,381	8.4%	1,136,171,268	1,074,574,580	5.7%

All Texas Cities						
All Current MTD	Prior_MTD	TC % MTD	Current Fiscal YTD	Prior YTD	Δ % YTD	
770,792,371	720,329,800	7.0%	2,282,474,911	2,166,525,410	5.4%	

Fort Bend County Major Cities						
Fort Bend Cities	All Current MTD	Prior_MTD	TC % MTD	Current Fiscal YTD	Prior YTD	Δ % YTD
Sugar Land	6,571,889	5,861,419	12.1%	19,737,645	18,020,015	9.5%
Meadows Place	159,821	170,084	-6.0%	457,021	472,209	-3.2%
Missouri City	1,484,733	1,321,957	12.3%	4,483,994	4,169,855	7.5%
Richmond	1,030,197	827,187	24.5%	2,890,992	2,540,265	13.8%
Rosenberg	2,597,776	2,722,335	-4.6%	7,695,410	7,805,365	-1.4%
Stafford	2,393,661	2,405,033	-0.5%	7,180,100	7,066,790	1.6%
Total	14,238,078	13,308,014	7.0%	42,445,162	40,074,499	5.9%

Sales Tax Background

Understanding how the City develops the sales tax forecast is an important part of this publication. The City's Financial Management Policy on sales tax revenue forecasting states that "Sales tax revenue shall utilize the current year's projected revenue as a baseline for the following year's budget, net of audit adjustments and large one-time payments."

The FY26 budget is based on FY25 recurring actual revenues with an estimated growth rate of 1.2%, which reflects the April 2025 publication of the consumer price index. Actual historical collections can and do change as a result of the timing of the collection (i.e., when the business makes payment), the receipt of one-time collections and audit adjustments, which can increase or decrease the actual collection.

Volatility of the collections make the comparison on a monthly basis a challenge. While sustained high or low monthly collections may signal a change in the trend, the individual monthly comparison will not provide a complete picture, and for this reason greater attention should be paid to the year-to-date collections and budget. Because sales tax is such an important revenue stream for the City it is closely monitored and analyzed. When significant changes and trends are detected, they are reported to management and City Council quickly.

One of the most important indicators for sales tax performance is the total recurring sales tax collected compared to the budget. Recurring sales tax is a more stable revenue stream than total sales tax. The total sales tax received during the month is composed of both one-time and recurring sources. By separating the two components the City is better able to compare performance, budget for the next year, and understand how much one-time funding will be available to support non-recurring needs.

**CITY OF SUGAR LAND
SUMMARY OF CURRENT INVESTMENTS
FOR THE MONTH ENDED DECEMBER 31, 2025**

%	Par	Weighted Average Maturity	Weighted Average Yield	Purchase Price	Beginning Book Value	Beginning Market Value	Ending Book Value	Ending Market Value
TexPool								
4.22%	\$ 24,261,288	1	3.85%	\$ 24,261,288	\$ 25,316,705	\$ 25,316,705	\$ 24,261,288	\$ 24,261,288
Texas CLASS								
43.03%	247,199,381	1	3.97%	247,199,381	246,367,590	246,367,590	247,199,381	247,199,381
TexSTAR								
10.97%	63,019,769	1	3.82%	63,019,769	62,815,724	62,815,724	63,019,769	63,019,769
Cash/Sweep (Incl. 1-Day Float)								
20.33%	116,770,517	1	3.67%	116,770,517	95,854,655	95,854,655	116,770,517	116,770,517
Funds with Escrow Agents (MMF)								
10.55%	60,589,739	1	3.57%	60,589,739	60,413,454	60,413,454	60,589,739	60,589,739
Certificates of Deposit								
1.86%	10,664,000	432	4.22%	10,664,000	12,152,000	12,185,554	10,664,000	10,700,879
Agencies								
8.70%	50,000,000	875	4.27%	49,986,100	53,976,631	54,003,851	49,994,821	50,017,199
Treasury Note/Bill								
0.35%	2,000,000	2	4.41%	1,984,375	1,991,239	2,000,742	1,999,079	2,000,578

Total Portfolio

100.0%	\$ 574,504,695	85	3.88%	\$ 574,475,170	\$ 558,887,998	\$ 558,958,275	\$ 574,498,595	\$ 574,559,351
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			November 2025	December 2025	Difference
Total Weighted Average Maturity in Days	85	3 Month T Bill	3.75%	3.55%	-0.20%
Total Weighted Average Yield to Maturity	3.88%	6 Month T Bill	3.74%	3.55%	-0.19%
Longest Maturity of Open Investment in Days	912	Benchmark Agency	3.80%	3.53%	-0.27%
		Portfolio WAY	3.89%	3.88%	-0.01%

Investment Activity during the month:

	Book	Market
Beginning Total Portfolio Value	558,887,998	558,958,275
Net Change in CDs	(1,984,000)	(1,484,675)
Purchased CDs	496,000	-
Net Change in Agencies	(3,981,810)	(3,986,651)
Purchased Agencies	-	-
Purchased T-Bills	-	-
Net Change in Treasuries	7,841	(164)
Net Change in Escrow Funds	176,284	176,284
Net Change in Pools	(19,580)	(19,580)
Net Change in Cash/Sweep	20,915,863	20,915,863
Net Change in Portfolio Value	15,610,597	15,601,076
Discount Note - Amortization	-	-
Accrued Interest Receivable	611,808	611,808
Portfolio Ending Value with Accrued Interest	575,110,403	575,171,159

TexPool Interest Earned	79,583
TexStar Interest Earned	204,045
Escrows (MMF) - Interest Earned	176,284
Texas CLASS Interest Earned	831,791
Total Pooled/MMF Investments Interest Allocation	\$ 1,291,704

**CITY OF SUGAR LAND
CD & AGENCY DETAIL BY INVESTMENT
FOR THE MONTH ENDED DECEMBER 31, 2025**

Type	Par	Cusip #	Purchase Date	Maturity Date	Price	Yield	Purchase Price	Beginning Book Value	Beginning Market Value	Ending Book Value	Ending Market Value
CD	248,000	17801DKB1	1/31/25	1/31/26	100.0	4.25%	248,000	248,000	248,058	248,000	248,042
CD	248,000	81405PCE3	1/30/25	1/30/26	100.0	4.15%	248,000	248,000	248,058	248,000	248,042
CD	248,000	446438SL8	2/5/25	2/5/26	100.0	4.15%	248,000	248,000	248,088	248,000	248,063
CD	248,000	91330AGQ4	9/4/24	3/4/26	100.0	4.00%	248,000	248,000	248,042	248,000	248,048
CD	248,000	857894Y86	5/7/25	4/7/26	100.0	4.00%	248,000	248,000	248,060	248,000	248,075
CD	248,000	316777ZK0	4/29/25	4/29/26	100.0	3.95%	248,000	248,000	248,037	248,000	248,084
CD	248,000	045491VZ7	5/28/25	5/28/26	100.0	4.15%	248,000	248,000	248,330	248,000	248,369
CD	248,000	31925YCS9	5/29/25	5/29/26	100.0	4.25%	248,000	248,000	248,391	248,000	248,397
CD	248,000	78011KCX4	5/30/25	5/29/26	100.0	4.10%	248,000	248,000	248,393	248,000	248,424
CD	248,000	054956AZ1	6/2/25	6/2/26	100.0	4.10%	248,000	248,000	248,403	248,000	248,444
CD	248,000	108622PU9	6/14/24	6/12/26	100.0	4.95%	248,000	248,000	249,550	248,000	249,421
CD	248,000	27002YGT7	6/25/24	6/25/26	100.0	5.05%	248,000	248,000	249,760	248,000	249,650
CD	248,000	90355GPR1	7/18/24	7/24/26	100.0	4.50%	248,000	248,000	249,122	248,000	249,200
CD	248,000	05580A2Y9	8/25/23	8/25/26	100.0	4.80%	248,000	248,000	249,664	248,000	249,780
CD	248,000	95144PJX0	3/14/25	9/14/26	100.0	4.15%	248,000	248,000	248,698	248,000	248,957
CD	248,000	17312Q4A4	9/29/23	9/29/26	100.0	5.10%	248,000	248,000	250,618	248,000	250,714
CD	248,000	465076UZ8	4/28/25	10/28/26	100.0	4.00%	248,000	248,000	248,458	248,000	248,791
CD	248,000	06051XJY9	10/31/24	11/2/26	100.0	3.90%	248,000	248,000	248,326	248,000	248,680
CD	248,000	02519ADL8	3/6/25	11/6/26	100.0	4.15%	248,000	248,000	248,887	248,000	249,165
CD	248,000	485836GJ3	5/8/24	11/6/26	100.0	4.80%	248,000	248,000	250,402	248,000	250,539
CD	248,000	23322GV61	2/7/24	11/09/26	100.0	4.15%	248,000	248,000	248,926	248,000	249,203
CD	248,000	61690DUF3	7/18/24	1/25/27	100.0	4.55%	248,000	248,000	250,230	248,000	250,470
CD	248,000	88054RBZ2	2/9/24	2/9/27	100.0	4.15%	248,000	248,000	249,048	248,000	249,369
CD	248,000	16514QBV8	3/10/25	3/10/27	100.0	4.15%	248,000	248,000	249,267	248,000	249,556
CD	248,000	83542MAX0	12/12/25	3/17/27	100.0	3.85%	248,000	new	new	248,000	248,057
CD	248,000	909242BZ1	3/19/25	3/19/27	100.0	4.05%	248,000	248,000	248,977	248,000	249,285
CD	248,000	20367GBU2	3/22/24	3/29/27	100.0	4.55%	248,000	248,000	250,555	248,000	250,751
CD	248,000	300498AW2	4/1/25	4/1/27	100.0	4.25%	248,000	248,000	248,090	248,000	248,090
CD	248,000	73317ACZ3	5/1/24	5/3/27	100.0	4.70%	248,000	248,000	251,226	248,000	251,400
CD	248,000	68621KDN8	5/23/25	5/24/27	100.0	4.10%	248,000	248,000	249,374	248,000	249,650
CD	248,000	46117YAM0	5/29/25	5/28/27	100.0	4.00%	248,000	248,000	248,865	248,000	249,248
CD	248,000	307811LP2	2/5/25	8/5/27	100.0	4.10%	248,000	248,000	249,499	248,000	249,695
CD	248,000	61768UTC1	3/28/25	9/28/27	100.0	4.25%	248,000	248,000	248,254	248,000	248,247
CD	248,000	12527CHP0	10/31/24	10/29/27	100.0	4.35%	248,000	248,000	248,107	248,000	248,123
CD	248,000	064236CU4	12/19/25	12/17/27	100.0	3.85%	248,000	new	new	248,000	248,037
CD	248,000	919853PY1	2/3/25	2/3/28	100.0	4.20%	248,000	248,000	250,341	248,000	250,317
CD	248,000	35907XFT9	3/7/25	3/7/28	100.0	4.45%	248,000	248,000	248,145	248,000	248,130
CD	248,000	028402DX0	4/28/25	4/28/28	100.0	4.00%	248,000	248,000	248,094	248,000	248,113
CD	248,000	33581VAS8	9/5/25	9/5/28	100.0	4.15%	248,000	248,000	248,059	248,000	248,042
CD	248,000	38151PDA6	11/25/25	11/27/28	100.0	3.70%	248,000	248,000	247,856	248,000	247,566
CD	248,000	402194GT5	11/25/25	11/27/28	100.0	3.60%	248,000	248,000	247,156	248,000	246,888
CD	248,000	32026U6P6	11/28/25	11/28/28	100.0	4.00%	248,000	248,000	248,000	248,000	248,056
CD	248,000	46659CGV6	11/28/25	11/28/28	100.0	3.85%	248,000	248,000	248,000	248,000	247,700
	\$ 10,664,000			WAM:	WAY:	4.22%	\$ 10,664,000	\$ 10,168,000	\$ 10,201,415	\$ 10,664,000	\$ 10,700,879
FFCB	2,000,000	3133EP2T1	2/14/24	2/12/27	100.0	4.13%	1,986,100	1,990,187	2,010,310	1,994,821	2,011,778
FHLB	2,000,000	3130B0UQ0	4/10/24	4/15/27	100.0	5.00%	2,000,000	2,000,000	2,003,358	2,000,000	2,004,954
FAMCA	2,000,000	31424WUM2	2/10/25	2/10/28	100.0	4.52%	2,000,000	2,000,000	1,998,473	2,000,000	1,998,496
FHLB	2,000,000	3130B5AV0	2/25/25	2/25/28	100.0	4.55%	2,000,000	2,000,000	1,999,952	2,000,000	1,999,861
FNMA	2,000,000	3136GABT5	2/25/25	2/25/28	100.0	4.65%	2,000,000	2,000,000	1,999,673	2,000,000	1,999,855
FNMA	2,000,000	3136GABT5	2/25/25	2/25/28	100.0	4.65%	2,000,000	2,000,000	1,999,673	2,000,000	1,999,855
FNMA	2,000,000	3130B7XK5	9/30/25	3/20/28	100.0	4.00%	2,000,000	2,000,000	2,001,753	2,000,000	2,001,635
FHLB	4,000,000	31424WYA4	4/17/25	4/17/28	100.0	4.27%	4,000,000	4,000,000	4,001,739	4,000,000	4,001,725
FHLB	2,000,000	3130B62F2	4/28/25	4/28/28	100.0	4.15%	2,000,000	2,000,000	2,003,331	2,000,000	2,003,513

CITY OF SUGAR LAND
 CD & AGENCY DETAIL BY INVESTMENT
 FOR THE MONTH ENDED DECEMBER 31, 2025

Type	Par	Cusip #	Purchase Date	Maturity Date	Price	Yield	Purchase Price	Beginning Book Value	Beginning Market Value	Ending Book Value	Ending Market Value
FHLB	2,000,000	3130B6E28	5/16/25	5/5/28	100.0	4.25%	2,000,000	2,000,000	2,003,374	2,000,000	2,004,021
FAMCA	4,000,000	3134HBRV54	5/16/25	5/12/28	100.0	4.50%	4,000,000	4,000,000	4,000,141	4,000,000	3,998,550
FFCB	2,000,000	3133ETHG5	5/23/25	5/23/28	100.0	4.22%	2,000,000	2,000,000	2,008,395	2,000,000	2,009,601
FFCB	2,000,000	3130B6SY3	6/30/25	6/30/28	100.0	4.35%	2,000,000	2,000,000	2,002,277	2,000,000	2,003,747
FHLB	2,000,000	3130B7KY9	8/25/25	8/17/28	100.0	4.30%	2,000,000	2,000,000	1,996,723	2,000,000	1,998,174
FHLB	2,000,000	3130B7JQ8	8/22/25	8/18/28	100.0	4.25%	2,000,000	2,000,000	2,000,566	2,000,000	2,001,099
FHLB	2,000,000	3130B7JQ8	8/22/25	8/18/28	100.0	4.25%	2,000,000	2,000,000	2,000,566	2,000,000	2,001,099
FHLB	2,000,000	3130B7VL5	9/29/25	9/19/28	100.0	4.15%	2,000,000	2,000,000	1,982,383	2,000,000	1,984,707
FHLMC	2,000,000	3134HBT43	9/29/25	9/26/28	100.0	4.13%	2,000,000	2,000,000	2,000,925	2,000,000	2,001,373
FFCB	2,000,000	3133ETP50	11/3/25	11/3/28	100.0	3.73%	2,000,000	2,000,000	1,994,974	2,000,000	1,997,236
FNMA	2,000,000	3136GC3A1	11/6/25	11/6/28	100.0	4.00%	2,000,000	2,000,000	1,999,745	2,000,000	2,000,752
FFCN	2,000,000	3133ETR82	11/10/25	11/10/28	100.0	3.84%	2,000,000	2,000,000	1,999,278	2,000,000	2,000,891
FHLMC	2,000,000	3134HCHN2	12/18/25	12/18/28	100.0	4.00%	2,000,000	new	new	2,000,000	1,995,175
FHLMC	2,000,000	3134HCLS6	12/24/25	12/20/28	100.0	4.00%	2,000,000	new	new	2,000,000	1,999,105
	\$ 50,000,000			WAM:	WAY:	4.27%	\$ 49,986,100	\$ 45,990,187	\$ 46,007,609	\$ 49,994,821	\$ 50,017,199
Treas	2,000,000	91282CGL9	2/13/24	2/15/26	99.22	4.41%	1,984,375	1,991,239	2,000,742	1,999,079	2,000,578
	\$ 2,000,000			WAM:	WAY:	4.41%	\$ 1,984,375	\$ 1,991,239	\$ 2,000,742	\$ 1,999,079	\$ 2,000,578

CITY OF SUGAR LAND INVESTMENT PORTFOLIO
SUMMARY OF CURRENT INVESTMENTS - BY CLASSIFICATION
FOR THE MONTH ENDED DECEMBER 31, 2025

	Cash/Sweep	Escrows (Money Market Funds)	Texpool	TexSTAR	Tx CLASS & Tx CLASS Gov	Total Cash & Equivalents	Agencies Portfolio	CD's Portfolio	Total
Investments by Funds									
General Fund	\$ 94,415	\$ -	\$ 227,166	\$ 2,452,104	\$ 28,287,569	\$ 31,061,254	\$ 12,029,101	\$ 2,732,802	\$ 45,823,157
Sugar Land Dev Corp.									
Unrestricted	4,193,096	-	16,543	31,034	9,025,304	13,265,977	9,003,652	997,673	23,267,301
Debt Service	493,918	-	3,542,793	-	-	4,036,711	-	-	4,036,711
Capital Projects - Non-Bond Funds	2,846,179	-	-	-	176,817	3,022,996	-	-	3,022,996
Sugar Land 4B Corporation									
Unrestricted	7,073,070	-	1,267,593	31,034	221,121	8,592,818	4,760,718	747,689	14,101,224
Debt Service	2,111,604	-	760	-	-	2,112,364	-	-	2,112,364
Capital Projects -Non-Bond Funds	1,933,281	-	-	1,928,217	1,848,242	5,709,741	-	-	5,709,741
TIRZ #1 - SL Town Square	61,868	-	143	-	-	62,011	-	-	62,011
TIRZ #3 - Imperial	(5,573)	-	-	-	-	(5,573)	-	-	(5,573)
TIRZ #4 - Tract 5	5,981,986	-	474,604	1,460,771	3,516,143	11,433,503	-	-	11,433,503
Special Revenue Funds									
Festival Site/Special Events	1,091,107	-	-	-	-	1,091,107	-	-	1,091,107
Animal Shelter Donations	211,859	-	-	-	-	211,859	-	-	211,859
Court Security	101,641	-	-	-	-	101,641	-	-	101,641
Court Technology	50,964	-	0	-	-	50,965	-	-	50,965
Truancy Prevention	151,739	-	-	-	-	151,739	-	-	151,739
Juror	4,857	-	-	-	-	4,857	-	-	4,857
Tourism	3,161,752	-	0	-	-	3,161,752	-	744,763	3,906,515
Enclave @ River Park PID	32,723	-	0	-	-	32,723	-	-	32,723
Eldridge PID	102,827	-	-	-	-	102,827	-	-	102,827
SPA Debt Reduction - Riverstone	1,819,723	-	680,112	88,098	-	2,587,933	(428)	1,489,460	4,076,965
SPA Debt Reduction - Plantation	95,595	-	373,076	158,576	-	627,246	-	248,003	875,249
Community Dev Block Grant	1	-	-	-	-	1	-	-	1
Law Enforcement Federal Seizures	50,417	-	-	-	-	50,417	-	-	50,417
Law Enforcement State Seizures	1,377,626	-	-	-	-	1,377,626	-	-	1,377,626
Law Enforcement	30,104	-	-	-	-	30,104	-	-	30,104
PEG	28,989	-	-	-	-	28,989	-	-	28,989
American Rescue Plan Act	868,825	-	2,322	-	3,926	875,074	250,377	(4)	1,125,447
Contract Policing	537,031	-	-	-	-	537,031	-	-	537,031
Public Art	935,965	-	-	-	-	935,965	-	-	935,965
Fire Station	35	-	-	-	-	35	-	-	35
Opioid Settlement	4,797	-	-	-	-	4,797	-	-	4,797
Debt Service									
Debt Service Fund	16,411,946	-	82,676	2,607	2,171,311	18,668,539	4,010,015	258,279	22,936,833
Taxable Debt Service Fund	2,093,532	-	38,343	-	234,102	2,365,978	(633)	-	2,365,344
Capital Projects									
Capital Projects - Non-Bond	2,714,691	29,145,697	449,574	-	13	32,309,974	-	-	32,309,974
Restricted - Other Purpose	1	-	1,206,577	-	-	1,206,578	-	-	1,206,578
Capital Projects- Other Purpose	6,607	-	-	-	-	6,607	-	-	6,607
Constellation Field- Capital Repairs	-	-	1,164,302	-	-	1,164,302	-	-	1,164,302
Smart Financial Centre- Capital Repairs	-	-	957,254	-	-	957,254	-	-	957,254
Capital Projects-Bond Funds	(3,295,049)	-	177,799	-	83,594,860	80,477,610	2,015,098	-	82,492,708
Capital Project - TWDB Loans	-	31,444,042	-	24,393,182	-	55,837,223	-	-	55,837,223
CIP - Federal Funds	(472,045)	-	-	-	-	(472,045)	-	-	(472,045)
Utilities Fund									
Operating	23,936,429	-	8,071,768	21	12,530,084	44,538,301	9,002,426	746,971	54,287,698
Restricted-Other Purpose	2,466,761	-	-	-	-	2,466,761	-	-	2,466,761
Restricted Debt Service	1,528,273	-	210,618	-	-	1,738,891	-	-	1,738,891
Capital Projects - Non-Bond	3,720,883	-	1,060,256	587,317	2,225,094	7,593,550	1,001,065	248,400	8,843,015
Capital Projects - New Development	5,298,012	-	4,241,025	2,515,140	12,153,277	24,207,454	3,001,197	249,584	27,458,235
Capital Projects - Bond Funds	6,735,113	-	401	29,371,669	88,048,601	124,155,784	2,003,194	-	126,158,979

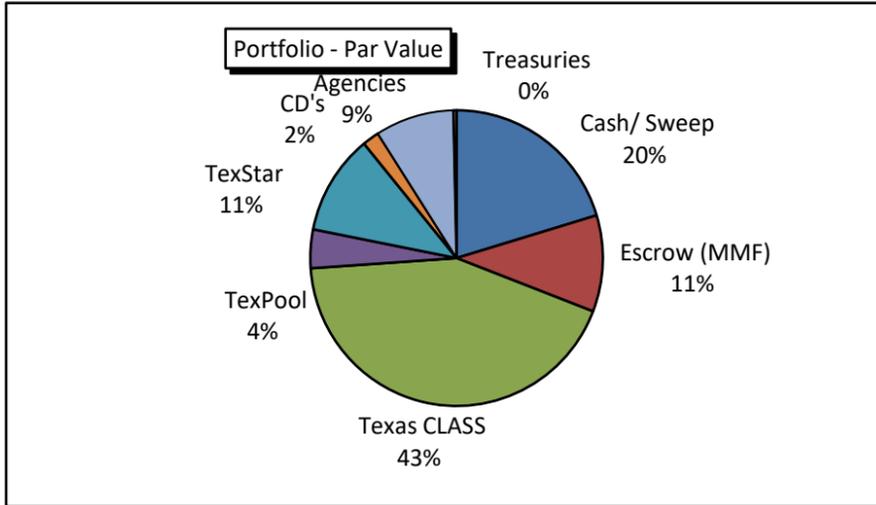
CITY OF SUGAR LAND INVESTMENT PORTFOLIO
SUMMARY OF CURRENT INVESTMENTS - BY CLASSIFICATION
FOR THE MONTH ENDED DECEMBER 31, 2025

	Cash/Sweep	Escrows (Money Market Funds)	Texpool	TexSTAR	Tx CLASS & Tx CLASS Gov	Total Cash & Equivalents	Agencies Portfolio	CD's Portfolio	Total
Investments by Funds									
Airport Fund									
Operating	6,456,087	-	15,574	-	2,225,601	8,697,262	4,997,404	1,494,836	15,189,502
Restricted Debt Service	974,521	-	-	-	7,053	981,574	-	-	981,574
Capital Projects - Non-Bond	2,037,603	-	-	-	-	2,037,603	-	-	2,037,603
Capital Projects - Bond Funds	(92,170)	-	-	-	694	(91,476)	-	-	(91,476)
Solid Waste Fund	2,732,918	-	-	-	-	2,732,918	-	-	2,732,918
Disaster Recovery									
Storm Water Fund	1,260,088	-	-	-	-	1,260,088	-	-	1,260,088
Internal Service Funds									
Employee Benefits	4,379,857	-	-	-	589,389	4,969,247	-	498,814	5,468,061
Fleet Replacement	436,809	-	-	-	6,686	443,495	-	-	443,495
High Tech Replacement	1,997,232	-	11	-	333,494	2,330,737	94	248,508	2,579,339
Total Investments by Fund	\$ 116,770,517	\$ 60,589,738	\$ 24,261,288	\$ 63,019,769	\$ 247,199,381	\$ 511,840,695	\$ 52,073,280	\$ 10,705,778	\$ 574,619,752
Percent of Total Portfolio	20.32%	10.54%	4.22%	10.97%	43.02%	89.07%	9.06%	1.86%	100.00%

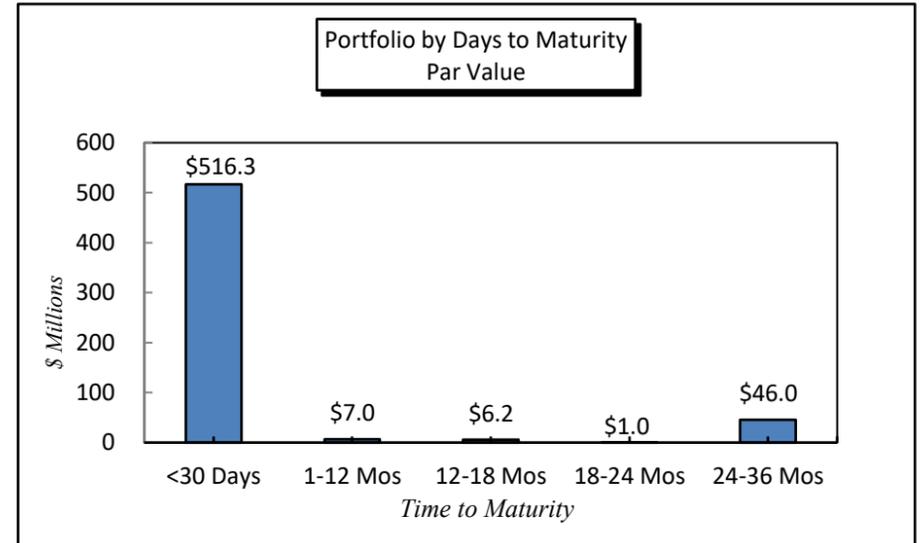
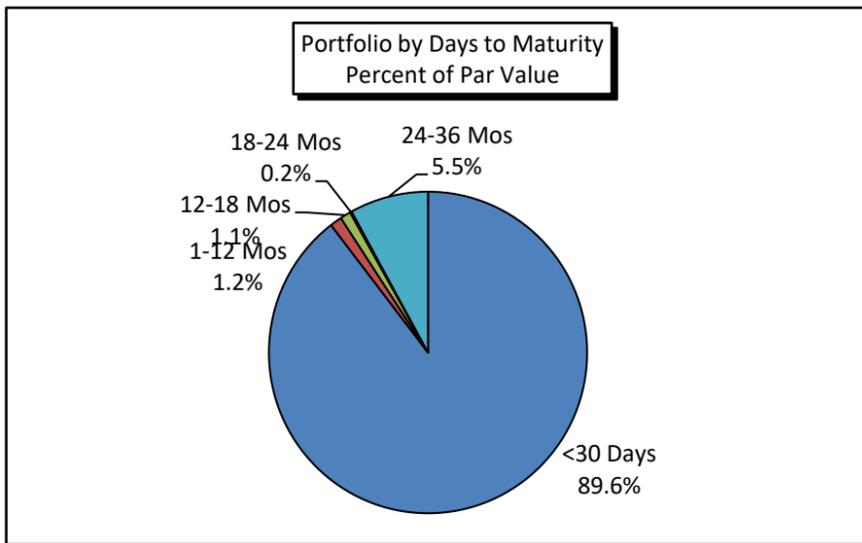
Pledged Collateral

Pledged by Wells Fargo-Book Value	\$ 13,350,000
Pledged by Wells Fargo-Market Value	13,164,113
FDIC Coverage	250,000
Cash Balance per Bank Statements	83,608

CITY OF SUGAR LAND
 SUMMARY OF PORTFOLIO
 FOR THE MONTH ENDED DECEMBER 31, 2025



Portfolio At 12/31/25	Par Value	Book Value	Market Value
Cash/ Sweep	\$ 116,770,517	\$ 116,770,517	\$ 116,770,517
Escrow (MMF)	60,589,739	60,589,739	60,589,739
Texas CLASS	247,199,381	247,199,381	247,199,381
TexPool	24,261,288	24,261,288	24,261,288
TexStar	63,019,769	63,019,769	63,019,769
CD's	10,664,000	10,664,000	10,700,879
Agencies	50,000,000	49,994,821	50,017,199
Treasuries	2,000,000	1,999,079	2,000,578
Total	\$ 574,504,695	\$ 574,498,595	\$ 574,559,351



Investment Activity - Par Value

	Trans Date	Final Maturity	CD's	Agencies	Treasuries	Escrows (MMF)	Texas CLASS	TexPool	TexStar	Total
Beginning Balance			\$ 12,152,000	\$ 54,000,000	\$ 2,000,000	\$ 60,413,454	\$ 246,367,591	\$ 25,316,705	\$ 62,815,724	\$ 463,065,474
Matured	9/2/25	12/3/25	(248,000)							(248,000)
Matured	9/2/25	12/2/25	(248,000)							(248,000)
Matured	6/11/24	12/11/25	(248,000)							(248,000)
Matured	12/15/22	12/15/25	(248,000)							(248,000)
Matured	12/16/22	12/16/25	(248,000)							(248,000)
Matured	1/30/25	12/2/25	(248,000)							(248,000)
Matured	4/29/25	12/29/25	(248,000)							(248,000)
Matured	5/6/25	12/8/25	(248,000)							(248,000)
Matured	3/27/25	12/24/25		(2,000,000)						(2,000,000)
Matured	9/30/24	12/17/25		(2,000,000)						(2,000,000)
Matured	12/23/24	12/23/25		(2,000,000)						(2,000,000)
Matured	6/25/25	12/30/25		(2,000,000)						(2,000,000)
Purchased	12/12/25	3/17/27	248,000							248,000
Purchased	12/19/25	12/17/27	248,000							248,000
Purchased	12/18/25	12/18/28		2,000,000						2,000,000
Purchased	12/24/25	12/20/28		2,000,000						2,000,000
Debt Payment								(1,134,999)		(1,134,999)
Interest Earned						176,284	831,791	79,583	204,045	1,291,704
Ending Balance			10,664,000	50,000,000	2,000,000	60,589,739	247,199,382	24,261,288	63,019,769	457,734,178
Cash/Sweep Account										116,770,517
Total Portfolio			\$ 10,664,000	\$ 50,000,000	\$ 2,000,000	\$ 60,589,739	\$ 247,199,382	\$ 24,261,288	\$ 63,019,769	\$ 574,504,695

This monthly report is in full compliance with the City of Sugar Land's Investment Policy and Strategy as established for the pooled investment funds and the Public Funds Investment Act. (Chapter 2256).

Prepared By

Razeeda Boochoon

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 Investment Officer

Jing Xiao

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