

City of Burnet Financial Report

FISCAL YEAR TO DATE

AUGUST 31, 2025





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FYTD August 31, 2025

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City of Burnet

Financial Report – Executive Summary

FYTD August 2025



General Fund

The General Fund ended the period with a profit of \$1,743,831. Their total revenues are tracking as expected and ended the period at 97% of the budget mainly because of strong primary revenue collections.

The General Fund's primary revenues make up 80% of their total revenues and include:

- **Property tax collections** – ended the period at 99% of budget and increased by \$384,043 over last year.
- **Sales tax collections** – ended the period at 95% of budget and increased by \$162,797 over last year.
- **EMS transfer collections** – ended the period at 97% of budget and decreased by \$30,532 over last year.
- **Transfers In from other funds** – ended the period at 93% of budget and increased by \$192,991 over last year.

Total expenditures are on track with budget and ended the period at 89% of budget.

Golf Course

The Golf Course ended the period with a profit of \$565,336 which is an increase of \$53,838 over last year.

Total revenues ended the period at 107% of the annual budget. Compared to last year, revenues have increased by \$355,923 mainly because of the green fee and membership rate increases that have gone into effect. In addition, the course saw a 3% increase in green fee rounds over last year.

Total operating expenses are tracking well within budget and ended the period at 90% of budget.

Electric Fund

The Electric fund ended the period with a profit of \$625,726, which is an increase of \$116,095 over this time last year. Total revenues ended the period at 91% of the budget. Compared to last year, net electric sales have increased by \$289,547 or 8% mainly because of the change to the purchased power cost adjustment that went into effect in August of 2024 which now allows the City to factor in power loss when calculating energy charges (see Ordinance 2024-32).



City of Burnet

Financial Report – Executive Summary

FYTD August 2025



Total expenses tracked under budget for the period at 87% mainly due to savings in personnel costs from vacancies earlier in the year.

Water and Wastewater Fund

The Water/Wastewater fund ended the period with a profit of \$381,399 which is tracking above budget but still below this time last year because of increasing expenses and the timing of the transfer of impact fees to offset debt expense.

Total revenues ended the period at 96% of budget, which is ahead of our target budget and an increase of \$236,640 over last year mainly because of increasing water consumption. Billed water consumption has increased 13% from this time last year. In addition, a 10% rate increase went into effect on June 1, 2025.

Total expenses ended the period at 93% of the budget, which is slightly above our target for the period and compared to last year have increased by \$301,377. The majority of the increase is in personnel costs because last year, the department had several vacancies. This year, the department has been fully staffed for the majority of the fiscal year and personnel costs are on track with budget. In addition, the fund is seeing increases in repairs and maintenance costs, contractual services, and transfers for self-funded equipment over the last year.

Airport (Restricted Fund)

The Airport Fund ended the period with a profit of \$144,672 and is in great shape compared to the budget. Their total revenues are tracking at 101% of budget and total expenses are tracking at 84% of budget.

Cash Reserves

Total “Unrestricted” cash reserve balance for the City as of August 31, 2025, was \$6,054,114. That is **\$1,244,114** above our 90-day required reserve amount.

Total “Restricted by Council” cash reserve balance for the City as of August 31, 2025, was **\$5,209,649.**



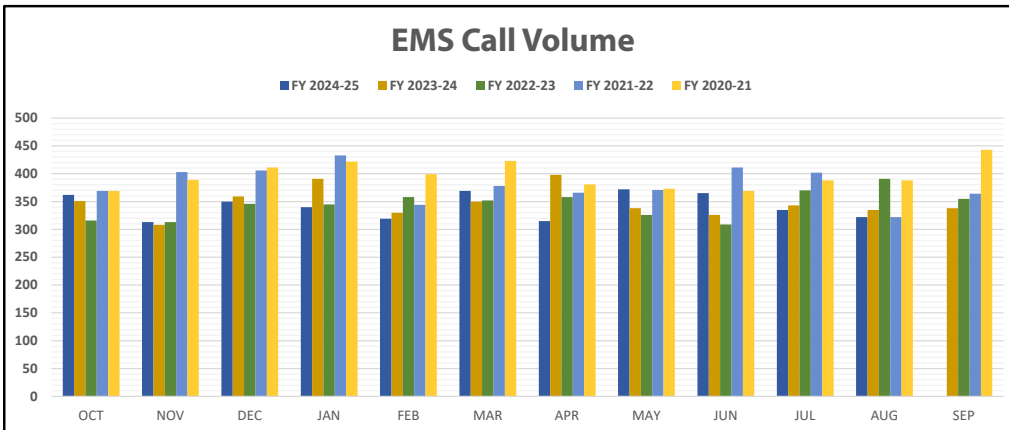
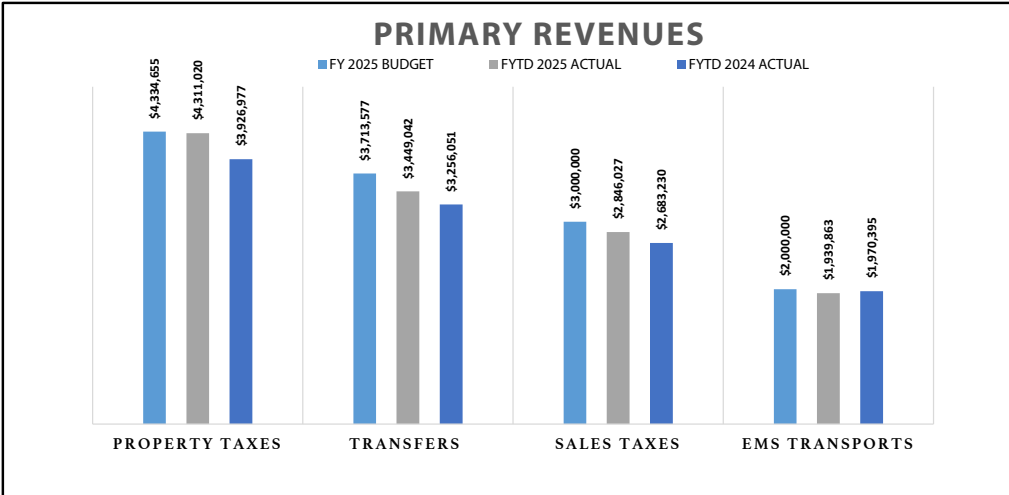
GENERAL FUND DASHBOARD

FYTD AUGUST 2025

CURRENT RESULTS COMPARISON

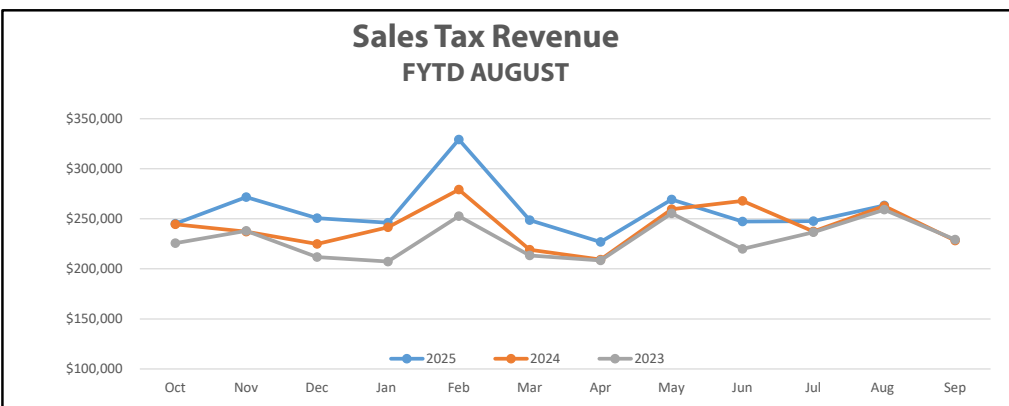
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD AUG 2024	% OF BUDGET
REV	\$ 16,407,735	\$ 15,878,124	97%	\$ 15,442,407	\$ 15,167,788	98%
EXPENSES	15,918,387	14,134,294	89%	14,878,137	13,298,273	89%
PROFIT (LOSS)	\$ 489,348	\$ 1,743,831		\$ 564,270	\$ 1,869,515	

TABLES/CHARTS



EMS Call volume

FYTD 2025	3,762
FYTD 2024	3,829
Increase (Decrease)	(67)
	-2%



Sales Tax Collections

FYTD 2025	2,846,027
FYTD 2024	2,683,230
Increase (Decrease)	162,797
	6%

City of Burnet, Texas
General Fund
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Unaudited)
FYTD AUGUST 2025

91.7% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
REVENUE						
Ad valorem taxes	\$ 4,334,655	\$ 4,311,020	99%	\$ 3,896,000	\$ 3,926,977	101%
Sales taxes	3,000,000	2,846,027	95%	2,756,413	2,683,230	97%
Interfund Transfers	3,713,577	3,449,042	93%	3,514,782	3,256,051	93%
EMS Transfers	2,000,000	1,939,863	97%	1,830,000	1,970,395	108%
Franchise and other taxes	264,000	314,113	119%	264,000	260,352	99%
Court Fines and Fees	155,000	198,200	128%	163,000	149,245	92%
Grants & Donations	4,400	12,447	283%	3,000	12,006	400%
Licenses & Permits	154,000	234,761	152%	176,500	116,273	66%
Charges for Services	2,355,728	2,108,134	89%	2,486,812	2,197,707	88%
Other Revenue	426,375	464,517	109%	351,900	595,552	169%
Use of Fund Balance (for Abatements)	30,000	-	0%	30,000	30,000	100%
Total Revenue	\$ 16,437,735	\$ 15,878,124	97%	\$ 15,472,407	\$ 15,197,788	98%
Total Revenue less fund balance	\$ 16,407,735	\$ 15,878,124	97%	\$ 15,442,407	\$ 15,167,788	98%
EXPENDITURES						
Personnel Services	\$ 10,801,643	\$ 9,234,153	85%	\$ 9,966,970	\$ 8,620,011	86%
Supplies & Materials	538,450	460,545	86%	589,175	460,142	78%
Repairs & Maint	657,835	560,868	85%	652,520	602,670	92%
Contractual Services	2,194,177	2,206,250	101%	2,200,015	2,080,820	95%
Other Designated Expenses	832,447	789,177	95%	752,047	780,730	104%
Transfers to Self-funded	641,542	588,080	92%	511,937	469,276	92%
Capital Outlay	6,100	52,494	861%	-	78,353	
Transfers to Golf Admin/Grant Fund	246,193	242,727	99%	205,473	206,271	100%
Sub-total	\$ 15,918,387	\$ 14,134,294	89%	\$ 14,878,137	\$ 13,298,273	89%
CAPITAL/OTHER EXP (USES OF FUND BAL)						
Transfers - Capital/Other Uses of FB	\$ 30,000	-	0%	\$ 30,000	\$ 30,000	100%
Sub-total	\$ 30,000	\$ -	0%	\$ 30,000	\$ 30,000	100%
Total Expenditures	\$ 15,948,387	\$ 14,134,294	89%	\$ 14,908,137	\$ 13,328,273	89%
Total Expenditures less Capital/Other	\$ 15,918,387	\$ 14,134,294	89%	\$ 14,878,137	\$ 13,298,273	89%
NET CHANGE IN FUND BALANCE	\$ 489,348	\$ 1,743,831		\$ 564,270	\$ 1,869,515	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 91.7% of year is complete)

REVENUES

AD VALOREM/PROPERTY TAXES are coming in as expected and are tracking ahead of the straight line average because of the timing of collections. During the current year, the majority of property tax collections were received in January.
SALES TAXES are tracking as expected for the period and have increased 6% from last year. Current year collections include one time audit payments of \$68,140 and the top five industries include Limited Service Eating Places, Other Nonstore Retailers, Grocery Stores, Resin and Synthetics (Manufacturing) and Building Materials Stores (Retail).
INTERFUND TRANSFERS consist mainly of transfers from the Utility Funds (including Return on Investment (ROI) from Electric and In Lieu of Taxes from Water and Wastewater). Collections are tracking as expected for the period.
EMS TRANSFER REVENUES are on track to outperform the budget but are down slightly from last year. In total, EMS call volume is down about 2% from last year.
FRANCHISE AND OTHER REVENUES are tracking over budget mainly because Atmos paid their franchise fee in full in February in the amount of \$70,768 and the timing of the quarterly payments. In addition, ytd delinquent property taxes and penalties in the amount of \$123,621 are included here which is tracking higher than budgeted.
COURT FINES AND FEES are tracking ahead of the straight line budget in part because they are seeing an increase in the number of moving violations being cited this year which typically results in higher revenue collections.
GRANTS AND DONATIONS are tracking ahead of the budget because the Fire Department was awarded \$9,912.35 in July for their participation in the Capital Area Trauma Regional Advisory Council grant program.
LICENSES AND PERMITS are tracking over budget because of increasing construction inspection fees and permit revenues being generated from construction in new subdivisions (Creekfall III and Delaware Springs 25). In addition, subdivision plat fee revenues have increased this year.
CHARGES FOR SERVICES include: BEDC payments for Services, Interlocal Revenue from SRO program, ESD fire coverage, Burnet County and Bertram EMS coverage, and sanitation collection revenue. All of which are on track with budget.
OTHER REVENUES include several sources that are tracking higher than expected and include interest income, insurance claim payments, sale of cemetery lots, gun sales, and EMS standby revenues.

EXPENDITURES

See Expenditures by Department/Category for more detail.

City of Burnet, Texas
General Fund
Expenditures by Department/Category
FYTD AUGUST 2025

91.7% of year complete

		ORIGINAL BUDGET		ACTUAL		% OF				PY BUDGET		PY ACTUAL		% OF	
		2024-2025		FYTD AUG 2025		BUDGET				2023-2024		FYTD AUG 2024		BUDGET	
EXPENDITURES (Less transfers to capital/other):															
City Council															
Personnel Services	\$	450	\$	402	89%	\$	450	-	0%						
Supplies & Materials		1,550		7,411	478%		1,550	\$	1,404	91%					
Repairs & Maint		500		65	13%		1,000		235	24%					
Contractual Services		10,510		6,810	65%		8,020		6,700	84%					
Other Designated Expenses		9,075		9,797	108%		9,075		15,902	175%					
Capital Outlay		-		-			-		7,485						
Total Expenditures		22,085		24,485	111%		20,095		31,727	158%					
General Administration															
Personnel Services		781,369		572,727	73%		1,330,989		1,126,077	85%					
Supplies & Materials		19,500		21,211	109%		20,400		26,108	128%					
Repairs & Maint		86,000		79,013	92%		109,000		115,391	106%					
Contractual Services		298,779		285,434	96%		281,090		312,437	111%					
Other Designated Expenses		435,462		429,942	99%		475,964		465,727	98%					
Transfers Golf Admin/Grant Fund		246,193		242,727	99%		205,473		206,271	100%					
Total Expenditures		1,867,303		1,631,054	87%		2,422,916		2,252,012	93%					
City Secretary															
Personnel Services		109,861		99,536	91%		-		-						
Supplies & Materials		900		430	48%		-		-						
Repairs & Maint		14,800		11,475	78%		-		-						
Contractual Services		2,000		1,310	66%		-		-						
Other Designated Expenses		5,000		3,361	67%		-		-						
Total Expenditures		132,561		116,112	88%		-		-						
Finance															
Personnel Services		534,188		476,341	89%		-		-						
Supplies & Materials		2,250		2,802	125%		-		-						
Repairs & Maint		-		-			-		-						
Contractual Services		2,100		61,439	2926%		-		-						
Other Designated Expenses		6,200		10,241	165%		-		-						
Total Expenditures		544,738		550,823	101%		-		-						
Human Resources															
Personnel Services		233,122		218,348	94%		-		-						
Supplies & Materials		1,100		2,788	253%		-		-						
Repairs & Maint		13,200		6,278	48%		-		-						
Contractual Services		7,358		10,016	136%		-		-						
Other Designated Expenses		73,500		81,133	110%		-		-						
Total Expenditures		328,280		318,564	97%		-		-						
Municipal Court															
Personnel Services		100,025		92,319	92%		75,689		86,868	115%					
Supplies & Materials		1,000		1,256	126%		675		776	115%					
Repairs & Maint		6,500		5,877	90%		6,500		5,455	84%					
Contractual Services		40,550		33,623	83%		27,500		28,528	104%					
Other Designated Expenses		8,750		11,985	137%		7,150		9,707	136%					
Total Expenditures		156,825		145,060	92%		117,514		131,334	112%					
Police															
Personnel Services		2,469,107		2,065,999	84%		2,748,870		2,351,156	86%					
Supplies & Materials		110,800		90,242	81%		130,300		103,008	79%					
Repairs & Maint		107,465		116,867	109%		121,370		135,413	112%					
Contractual Services		243,200		224,079	92%		243,584		233,211	96%					
Other Designated Expenses		143,400		114,378	80%		91,308		180,517	198%					
Capital Outlay		-		13,453			-		-						
Transfers to Self-funded		197,782		181,300	92%		174,839		160,269	92%					
Total Expenditures		3,271,754		2,806,318	86%		3,510,271		3,163,575	90%					
Animal Control															
Personnel Services		90,123		92,702	103%		-		-						
Supplies & Materials		3,850		5,027	131%		-		-						
Repairs & Maint		5,500		7,496	136%		-		-						
Contractual Services		51,750		36,733	71%		-		-						
Other Designated Expenses		-		100			-		-						
Capital Outlay		-		-			-		-						
Total Expenditures		151,223		142,058	94%		-		-						

City of Burnet, Texas
General Fund
Expenditures by Department/Category
FYTD AUGUST 2025

91.7% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):						
K-9 Unit						
Personnel Services	199,957	215,714	108%	-	-	
Supplies & Materials	2,500	1,518	61%	-	-	
Repairs & Maint	-	-		-	-	
Contractual Services	1,000	482	48%	-	-	
Other Designated Expenses	2,000	1,250	63%	-	-	
Capital Outlay	-	-		-	-	
Total Expenditures	205,457	218,964	107%	-	-	
Code Enforcement						
Personnel Services	69,144	62,597	91%	-	-	
Supplies & Materials	1,500	1,705	114%	-	-	
Repairs & Maint	200	-	0%	-	-	
Contractual Services	-	370		-	-	
Other Designated Expenses	510	32	6%	-	-	
Capital Outlay	-	-		-	-	
Total Expenditures	71,354	64,704	91%	-	-	
Fire/EMS						
Personnel Services	4,032,523	3,568,789	89%	3,684,261	3,456,206	94%
Supplies & Materials	223,450	193,092	86%	249,050	194,788	78%
Repairs & Maint	187,870	154,125	82%	176,000	143,904	82%
Contractual Services	306,100	296,050	97%	324,518	313,716	97%
Other Designated Expenses	82,000	74,990	91%	93,600	71,152	76%
Capital Outlay	6,100	31,969	524%	-	3,997	
Transfers to Self-funded	367,001	336,418	92%	260,079	238,406	92%
Total Expenditures	5,205,044	4,655,431	89%	4,787,508	4,422,169	92%
Streets						
Personnel Services	689,439	618,363	90%	791,616	577,946	73%
Supplies & Materials	67,800	47,938	71%	80,550	44,729	56%
Repairs & Maint	94,000	59,870	64%	94,000	87,162	93%
Contractual Services	8,000	7,672	96%	7,350	10,092	137%
Other Designated Expenses	5,500	5,510	100%	6,000	1,498	25%
Capital Outlay	-	3,541		-	36,735	
Transfers to Self-funded	41,640	38,170	92%	34,504	31,629	92%
Total Expenditures	906,379	781,064	86%	1,014,020	789,791	78%
City Shop						
Personnel Services	88,103	79,418	90%	72,756	71,346	98%
Supplies & Materials	17,300	16,312	94%	17,850	14,243	80%
Repairs & Maint	12,700	14,355	113%	12,200	12,666	104%
Contractual Services	6,380	6,962	109%	6,380	5,722	90%
Other Designated Expenses	5,000	3,033	61%	5,000	5,984	120%
Capital Outlay	-	-		-	6,494	
Total Expenditures	129,483	120,081	93%	114,186	116,456	102%
Sanitation						
Contractual Services	990,000	922,663	93%	1,002,573	904,578	90%
Other Designated Expenses	25,000	14,057	56%	25,000	9,921	40%
Total Expenditures	1,015,000	936,720	92%	1,027,573	914,499	89%
PW Admin						
Personnel Services	-	-		169,543	71,491	42%
Supplies & Materials	-	-		2,700	500	19%
Repairs & Maint	-	-		500	579	116%
Contractual Services	-	-		1,000	1,894	189%
Other Designated Expenses	-	-		4,000	2,117	53%
Transfers to Self-funded	-	-		-	-	
Total Expenditures	-	-		177,743	76,581	43%
Parks						
Personnel Services	760,228	603,474	79%	629,305	466,859	74%
Supplies & Materials	75,050	61,747	82%	76,500	67,452	88%
Repairs & Maint	107,100	87,456	82%	108,450	83,954	77%
Contractual Services	89,700	114,503	128%	87,900	87,080	99%
Other Designated Expenses	6,150	7,106	116%	9,150	4,718	52%
Transfers to Self-funded	24,971	22,890	92%	32,367	29,670	92%
Capital Outlay	-	3,531		-	23,642	
Total Expenditures	1,063,199	900,707	85%	943,672	763,375	81%

City of Burnet, Texas
General Fund
Expenditures by Department/Category
FYTD AUGUST 2025

91.7% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):						
Galloway Hammond						
Repairs & Maint	-	243		5,000	6,260	125%
Contractual Services	100,000	91,667	92%	100,000	91,667	92%
Capital Outlay	-	-		-	-	0%
Total Expenditures	100,000	91,909	92%	105,000	97,927	93%
Development Services						
Personnel Services	338,261	183,635	54%	188,510	176,717	94%
Supplies & Materials	5,800	4,857	84%	6,000	4,477	75%
Repairs & Maint	8,000	6,562	82%	8,000	5,822	73%
Contractual Services	30,800	101,005	328%	102,300	80,881	79%
Other Designated Expenses	19,250	17,516	91%	20,250	11,279	56%
Capital Outlay	-	-		-	-	
Total Expenditures	402,111	313,575	78%	325,060	279,176	86%
Engineering						
Personnel Services	305,743	283,789	93%	274,981	235,346	86%
Supplies & Materials	4,100	2,209	54%	3,600	2,655	74%
Repairs & Maint	14,000	11,429	82%	10,500	5,829	56%
Contractual Services	5,950	5,189	87%	7,800	4,312	55%
Other Designated Expenses	5,650	4,746	84%	5,550	2,207	40%
Transfers to Self-funded	10,148	9,302	92%	10,148	9,302	92%
Total Expenditures	345,591	316,664	92%	312,579	259,652	83%
TOTAL EXPENDITURES	\$ 15,918,387	\$ 14,134,294	89%	\$ 14,878,137	\$ 13,298,273	89%

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 91.7% of year is complete)

EXPENDITURES

CITY COUNCIL

Council Operating Supplies include Budget/Council workshop expenses which have been increased this year for Strategic Planning and the setting of Council Priorities. The increase is being offset by savings in other line items within the fund.

Council Designated Expenses include Travel and Training which is running above budget because of the early registrations paid for in July for next year's TML conference.

GENERAL ADMIN, CITY SECRETARY, FINANCE, AND HR. In FY2025, began tracking City Secretary, Finance, and HR expenses separately from Administrative

Admin Supplies and Materials are tracking ahead of the straight line budget mainly because of the timing of postage meter refills and other one time office supply purchases for id cards/fobs and asset tags.

Admin Designated expenses are tracking ahead of the straight line budget mainly because of purchase of new lap top and monitors needed for Admin and the timing of the insurance payments which are paid in advance each quarter.

Admin Transfers to cover golf admin expenses are tracking ahead of the straight line budget because golf revenues are outperforming budget which increases the admin allocation calculation.

Finance Department Supplies and Materials are tracking over budget mainly because of the purchase of office and computer supplies, and furniture for new staff, along with purchase of 1099 and W2 supplies needed in October.

Finance Department Contractual Supplies are tracking over the budget mainly because of the reclass of audit fees. Originally, audit fees were budgeted in the admin department but moving forward will be accounted for in the finance department for better tracking.

Finance Department Designated Expenses include non-capital supplies which are tracking above budget because of the purchase of a new computer and laptop for added staff in October. In addition, travel and training expenses have come in higher than budgeted because of added staff attending GFOAT.

HR Operating Supplies are tracking over budget mainly because of purchase of new monitor, camera, and keyboard needed for director plus bulk purchases of folders, labels and other office supplies. The increase is being offset by savings in other line items within the fund.

HR Contractual Services are tracking higher than the straight line budget mainly because of the timing of Dues and Subscriptions paid in advance and because of professional services used for ACA 1095 printing in February.

HR Designated Expenses are tracking over budget mainly because of increasing employee programs and the purchase of a new computer for the department.

City of Burnet, Texas
General Fund
Expenditures by Department/Category
FYTD AUGUST 2025

EXPENDITURES (Less transfers to capital/other):

MUNICIPAL COURT
<i>Court Supplies and Materials expenses are tracking higher than budget because of increased operating supplies needed for court community programs and outreach.</i>
<i>Court Designated Expenses are tracking over budget mainly because they include credit card service charge expenses which are directly related to Municipal Court Fines. As of August, Municipal Court Fine collections were tracking above budget at 128%.</i>
POLICE DEPARTMENT, ANIMAL CONTROL, K9 UNIT, AND CODE ENFORCEMENT. In FY2025, began tracking animal control, K9, and code enforcement.
<i>Police Repairs and Maintenance expenses are tracking above budget mainly because of a fleet accident repair which is being offset with insurance claim revenues less a \$1,000 deductible, and significant repairs to Unit 19-03 including cooling system repairs.</i>
<i>Police Capital Outlay expenses were incurred for additional vehicle outfitting needs and a new water heater installed at the Police Department.</i>
<i>Animal Control personnel costs are tracking above the straight line average mainly because employee health insurance was underbudgeted.</i>
<i>Animal Control department Supplies and Materials are tracking above budget mainly because of increased fuel charge outs and the early purchase of bulk disinfectant supplies.</i>
<i>Animal Control department Repairs and Maintenance are tracking above budget mainly because of new flooring required for kennel area to pass inspection.</i>
<i>K-9 Personnel Services are tracking higher than expected because of the unbudgeted overtime expense related to K-9 duties.</i>
<i>Code Enforcement Supplies and Materials are tracking higher than expected because of the timing of purchases. Labels and postcards for violations are purchased in bulk for the year.</i>
FIRE/EMS
<i>Contractual Service Expenses include communications and utilities which are tracking slightly above budget along with professional services which are tracking over budget due to consultant fees paid for unexpected one-time Medicare audit.</i>
<i>Capital Outlay is tracking over budget because of insulation work for the ATV shed, upgraded bumpers for Med 1 and Med 3, and the purchase of a new back up ambulance generator. This backup generator will be used when an in service ambulance generator is in need of repair or service so that the ambulance does not have to go out of service.</i>
STREETS
<i>Street Department Contractual Services expenses are tracking above the straight line budget because uniforms and communications are tracking slightly above budget.</i>
<i>Street Department Designated Expenses are tracking above budget because of increases in Employee Programs. The department incurred memorial service expenses to honor a passing team member. Also, Travel & Training costs increased because the Assistant Streets Superintendent is participating in the Local Government Leaders program.</i>
<i>Street Department Capital Outlay is over budget because a "Wheel Balancer" and "Tire Changing" machine were purchased for the City Shop and the cost was allocated among the Public Works departments that will benefit from the new machines including Streets.</i>
CITY SHOP
<i>City Shop Repairs and Maintenance are tracking over budget for the period, mainly because of needed ice machine repairs and fuel master system maintenance.</i>
<i>City Shop contractual services are tracking higher than expected for the period budget mainly because custodial care costs increased more than expected.</i>
PW ADMIN <i>This department was removed for FY2025 due to staffing changes.</i>
PARKS
<i>Parks Department Contractual Services are tracking higher than expected mainly because utilities are running higher due to increased water usage and water leak at Haley Nelson.</i>
<i>Parks Department Designated Expenses are tracking above budget because of several reasons including: 1) Increased Special Events. The department held the Rainbow Trout program at Hamilton Creek in December; 2) The department is seeing an increase in Travel & Training costs mainly because the Assistant Parks Superintendent is participating in the Local Government Leaders program; and 3) increased insurance expense to cover deductibles for insurance claims.</i>
<i>Parks Department Capital Outlay is over budget because a "Wheel Balancer" and "Tire Changing" machine were purchased for the City Shop and the cost was allocated among the Public Works departments that will benefit from the new machines including Parks.</i>
DEVELOPMENT SERVICES
<i>Development Services Personnel expenses are tracking below budget because the Building Official position has been vacant all year.</i>
<i>Contractual Services include "Building Construction Services" which are tracking over budget. Because the Building Official position is vacant, the department has been hiring a third party to perform required building inspections. Salary savings are helping to more than offset this increased expense.</i>

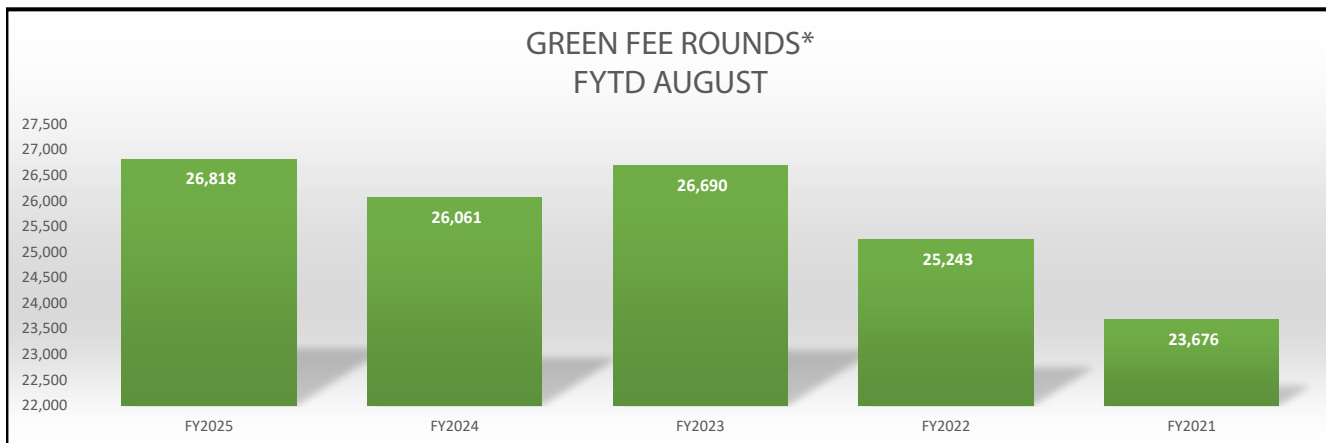
GOLF COURSE FUND DASHBOARD

FYTD AUGUST 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD AUG 2024	% OF BUDGET
REV (net of cogs/tourn exp)	\$ 2,574,361	\$ 2,753,823	107%	\$ 2,144,918	\$ 2,397,900	112%
EXPENSES	2,429,146	2,188,487	90%	2,077,634	1,886,401	91%
PROFIT (LOSS)	\$ 145,215	\$ 565,336		\$ 67,284	\$ 511,498	

TABLES/CHARTS



Rounds of Golf*

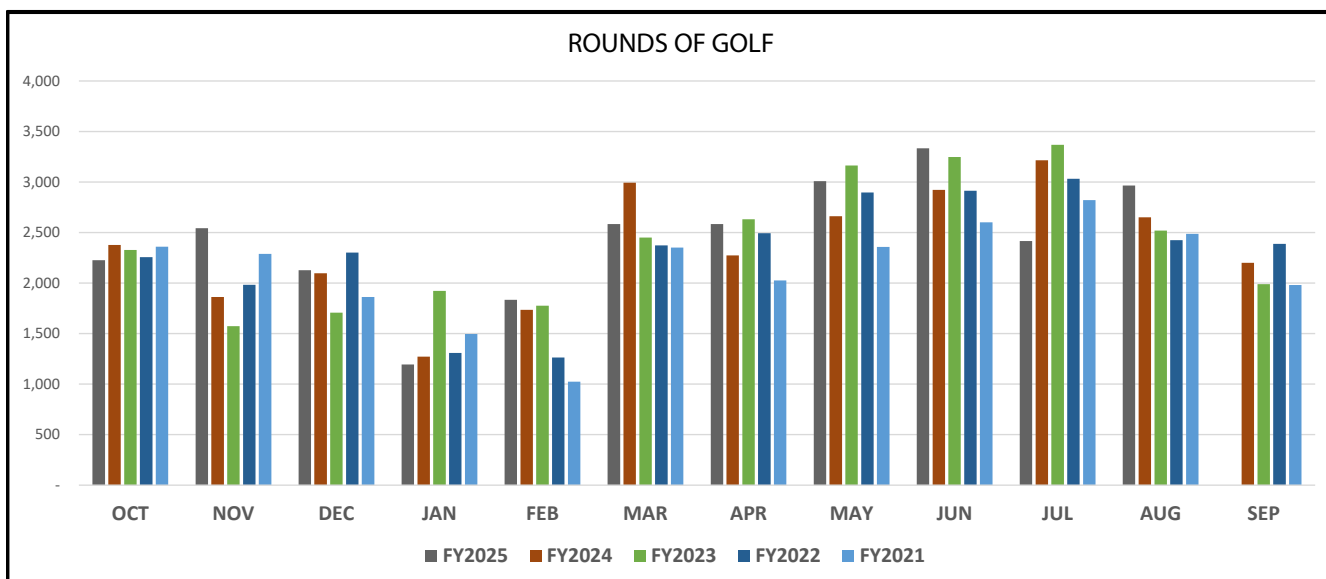
2024-2025

2023-2024

OVER (UNDER)

FYTD
26,818
26,061
757
2.90%

*Does not include annual dues or tournament rounds played.



Feb of 2021 golf course was closed for 11 days because of Severe Winter Storm.

July 2025 flooding event impacted rounds - 6 rain days including the July 4th weekend which is historically a busy weekend.

City of Burnet, Texas
Golf Fund (Delaware Springs)
Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual (Unaudited)
FYTD AUGUST 2025

		91.7% of year complete					
		ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
Revenues							
Charges for Services:							
Green Fees/Cart Rentals	\$	1,220,249	\$ 1,322,063	108%	\$ 1,075,000	\$ 1,188,852	111%
Member Charges		310,750	364,018	117%	257,500	279,853	109%
Tournament Fees (Net)		280,000	291,512	104%	190,000	254,481	134%
Driving Range		93,500	110,403	118%	82,000	81,325	99%
Net Charges for Services		1,904,499	2,087,996	110%	1,604,500	1,804,510	112%
Pro Shop Merchandise Sales (Net)		85,409	72,540	85%	78,420	78,904	101%
Snack Bar Sales (Net)		216,389	245,249	113%	180,000	206,672	115%
Transfer from GF (Admin/Use of FB)		246,193	242,727	99%	205,473	209,671	102%
Other Revenue		121,871	105,311	86%	76,525	98,142	128%
Total Revenues	\$	2,574,361	\$ 2,753,823	107%	\$ 2,144,918	\$ 2,397,900	112%
Expenses							
Personnel Services		1,428,461	1,254,453	88%	1,255,258	1,055,762	84%
Supplies & Materials		153,800	122,577	80%	147,800	132,980	90%
Repairs & Maint		126,250	119,459	95%	100,500	113,247	113%
Contractual Services		108,100	107,702	100%	99,950	93,860	94%
Other Designated Expenses		78,971	78,146	99%	69,150	75,017	108%
Transfers to Self-funded		83,148	76,219	92%	149,503	160,031	107%
Transfer to Golf Course Self-funded		154,223	141,371	92%		-	
Admin Allocation		296,193	288,560	97%	255,473	255,505	100%
Total Expenses	\$	2,429,146	\$ 2,188,487	90%	\$ 2,077,634	\$ 1,886,401	91%
Change in Net Position	\$	145,215	\$ 565,336		\$ 67,284	\$ 511,498	
Operating Subsidy from General Fund		-	-		-	-	
Net	\$	145,215	\$ 565,336		\$ 67,284	\$ 511,498	
<i>Green Fee Rounds</i>			26,818			26,061	
<i>Green Fee Rev Per Round</i>	\$		49.30		\$	45.62	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 91.7% of year is complete)

REVENUES

RATE INCREASES: During the prior year, rate increases went into effect in April 2024 (Ordinance 2024-09) and September 2024 (Ordinance 2024-33). The September rate increase increased the weekend/holiday green fee by \$3.00, merged the Friday rate into the weekend rate, and increased member rates by 10%. The April rate increase increased the green fee rate by \$2.00 and the cart rate by \$2.00. During the current year, a rate increase went into effect in April 2025 (Ordinance 2025-19) that increased green fees by \$2.00, range ball buckets by \$2.00, and the player development monthly fee by \$20.00.

MEMBER CHARGES for annual dues are collected in October and semi-annual dues are collected in April. Revenues have outperformed budget and increased from last year due to a small increase in number of members this year and because of the member rate increase that went into effect in September 2024.

EXPENSES

Contractual Services are tracking over budget mainly because of utilities which are tracking over budget due to higher than expected utility bills.

Designated Expenses are tracking over budget mainly because of increasing service charges for credit card processing which is directly related to increasing revenues, and increasing employee programs for staff.

Admin allocation is offset by the Transfer from GF less \$4,167 monthly (or \$50,000 annually). It is calculated based on revenues and is therefore higher than budgeted because revenues have outperformed budget.

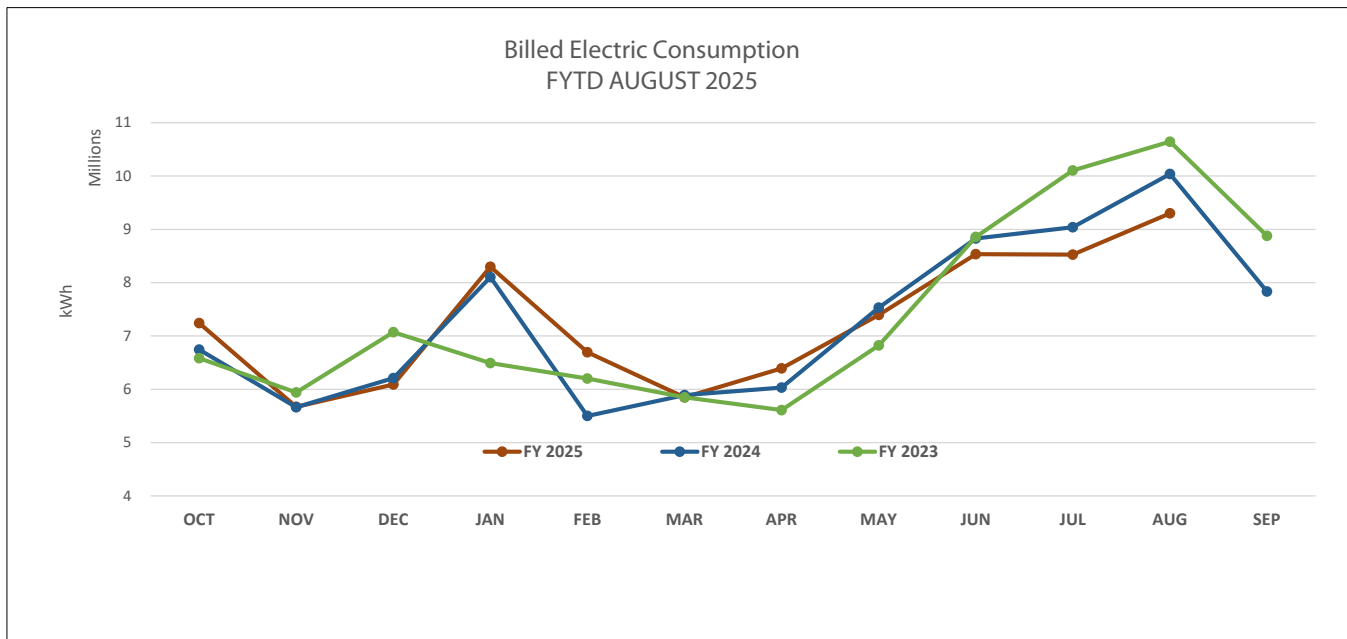
ELECTRIC FUND DASHBOARD

FYTD AUGUST 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET		ACTUAL		% OF		PY BUDGET		ACTUAL		% OF
	2024-2025		FYTD AUG 2025		BUDGET		2023-2024		FYTD AUG 2024		BUDGET
REV (net of cogs)	\$ 4,805,522	\$	4,363,599		91%		\$ 4,300,026	\$	4,102,816		95%
EXPENSES	4,280,628		3,737,873		87%		3,926,232		3,593,186		92%
PROFIT (LOSS)	\$ 524,894	\$	625,726				\$ 373,794	\$	509,630		

TABLES/CHARTS



Billed Consumption:

FYTD 2025	79,989,043
FYTD 2024	79,587,521
Increase	401,522
% increase	0.50%

City of Burnet, Texas
Electric Fund
Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual (Unaudited)
FYTD AUGUST 2025

91.7% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
REVENUES						
Electric Sales	\$ 10,610,117	\$ 9,921,140		\$ 9,781,915	\$ 9,391,925	
Less Cost of Power	6,154,289	5,804,064		5,776,753	5,564,396	
Net Electric Sales	\$ 4,455,828	\$ 4,117,076	92%	\$ 4,005,162	\$ 3,827,529	96%
Penalties	110,417	80,061	73%	94,446	93,518	99%
Pole Rental	48,991	49,234	100%	48,750	48,991	100%
Credit Card Convenience Fees	75,286	72,803	97%	56,668	50,186	89%
Other Revenue	40,000	18,632	47%	65,000	52,594	81%
Transfer from Hotel/Motel Fund*	50,000	25,792	52%	30,000	30,000	100%
Transfer from BEDC	25,000	-	0%	-	-	-
Use of Fund Balance	-	-	-	-	-	0%
Total Revenue	\$ 4,805,522	\$ 4,363,599	91%	\$ 4,300,026	\$ 4,102,816	95%
<i>Total Revenue less fund balance</i>	<i>\$ 4,805,522</i>	<i>\$ 4,363,599</i>	<i>91%</i>	<i>\$ 4,300,026</i>	<i>\$ 4,102,816</i>	<i>95%</i>
EXPENSES						
Personnel Services	1,230,766	1,003,607	82%	1,015,932	868,778	86%
Supplies & Materials	70,700	57,164	81%	74,700	61,234	82%
Repairs & Maint	200,500	192,045	96%	198,500	181,935	92%
Contractual Services	188,240	162,100	86%	171,200	151,250	88%
Other Designated Expenses	105,061	90,229	86%	83,500	90,690	109%
Capital Outlay	100,000	40,591	41%	55,000	72,041	131%
Transfers to Debt Service	-	-	-	51,500	47,208	92%
Transfers to Self-funded	42,038	38,535	92%	23,546	21,584	92%
Return on Investment	1,731,066	1,599,781	92%	1,675,657	1,591,750	95%
Admin Allocation	545,327	492,134	90%	463,570	428,662	92%
Shop Allocation	32,371	30,020	93%	28,546	29,114	102%
PW Admin Allocation	-	-	-	53,323	22,974	43%
Engineering Allocation	34,559	31,666	92%	31,258	25,965	83%
Transfer to Capital	-	-	-	-	-	-
Total Expenses	\$ 4,280,628	\$ 3,737,873	87%	\$ 3,926,232	\$ 3,593,186	92%
<i>Total Expenses less xfers to capital and other uses of fund balance</i>	<i>\$ 4,280,628</i>	<i>\$ 3,737,873</i>	<i>87%</i>	<i>\$ 3,926,232</i>	<i>\$ 3,593,186</i>	<i>92%</i>
Change in Net Position	\$ 524,894	\$ 625,726		\$ 373,794	\$ 509,630	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 91.7% of year is complete)

REVENUES

NET ELECTRIC SALES - are tracking as expected with the budget. Compared to last year, they have increased 7.6% mainly because of the change to the purchased power cost adjustment that went into effect in August of 2024 which now allows the City to factor in power loss when calculating energy charges. In addition, billed consumption has increased by 1.64%.

POLE RENTAL FEES - were invoiced in February and received in full in April.

OTHER REVENUES - are tracking below budget because interest income is coming in lower than projected for the fund. Compared to last year, other revenues are down because electric connect revenues are now being accounted for in the capital project fund and because interest income is down. Interest rates have dropped from an average of about 5.3% last year to 4.3% as of August.

TRANSFERS FROM HOT AND BEDC - will be made and recorded as the capital expenditures for Christmas decorations are incurred. Full amount is expected to be spent in September.

EXPENSES

PERSONNEL EXPENSES are tracking under budget for the period mainly because of savings due to vacancies through March. As of April, the department was fully staffed and has remained so through August.

REPAIRS AND MAINTENANCE are tracking over the straight line average mainly because of equipment maintenance that included annual dielectric testing of all trucks, rubber goods, and hot sticks performed in June.

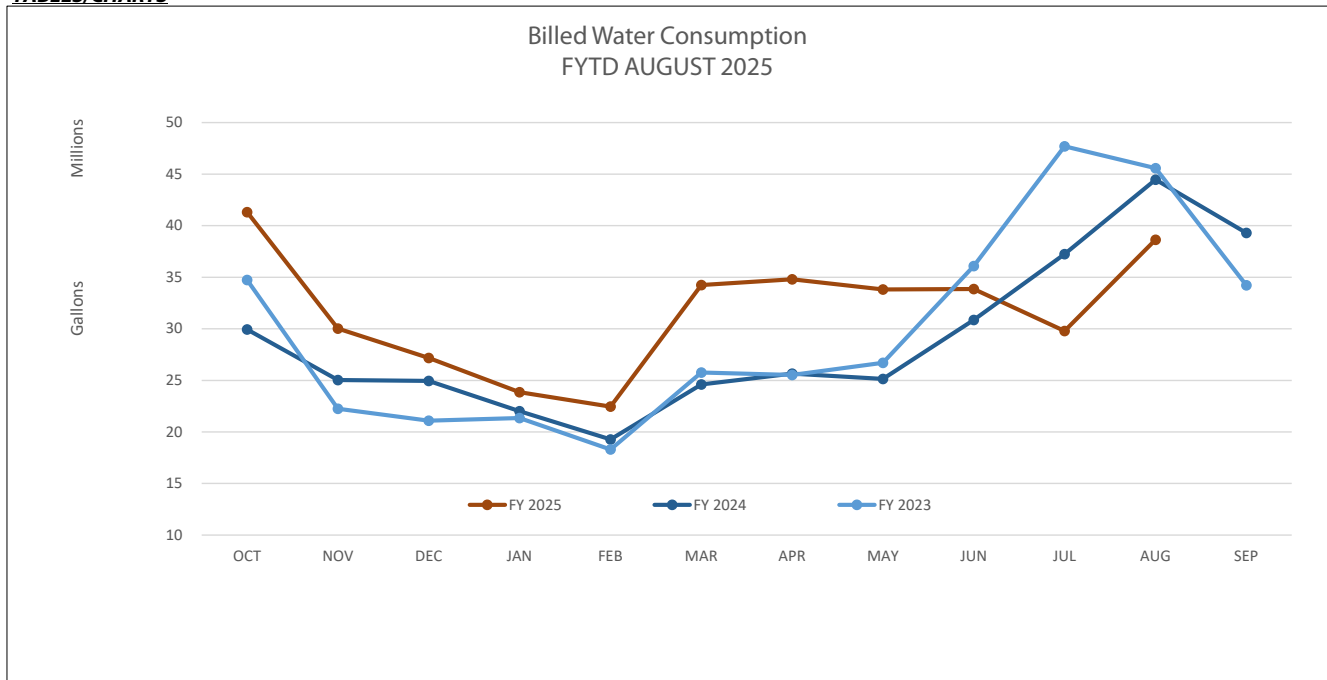
WATER/WW FUND DASHBOARD

FYTD AUGUST 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL	% OF	PY BUDGET	ACTUAL	% OF
	2024-2025	FYTD AUG 2025	BUDGET	2023-2024	FYTD AUG 2024	BUDGET
REV	\$ 4,844,000	\$ 4,631,206	96%	\$ 4,707,667	\$ 4,394,565	93%
EXPENSES	4,592,268	4,249,807	93%	4,465,763	3,948,430	88%
PROFIT (LOSS)	\$ 251,732	\$ 381,399		\$ 241,904	\$ 446,135	

TABLES/CHARTS



Billed Consumption in gallons:

FYTD 2025	349,980,633
FYTD 2024	309,200,749
Variance	40,779,884
% variance	13.19%

City of Burnet, Texas
Water/Wastewater Fund
Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual (Unaudited)
FYTD AUGUST 2025

91.7% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
REVENUE						
Water Sales	\$ 2,600,000	\$ 2,532,409	97%	\$ 2,487,867	\$ 2,304,972	93%
Wastewater Sales	1,990,000	1,916,630	96%	1,975,800	1,830,367	93%
Penalties	45,000	39,732	88%	45,000	40,812	91%
Sewer Connects	6,000	-	0%	37,000	28,616	77%
Credit Card Convenience Fees	38,000	39,209	103%	27,000	27,027	100%
Other Revenue	90,000	96,846	108%	60,000	87,772	146%
Use Impact Fees	75,000	-	0%	75,000	75,000	100%
Irrigation/hay field revenue	-	6,380			-	
Use of Fund Balance Hay Operations	-	79,743		-		
Total Revenue	\$ 4,844,000	\$ 4,710,949	97%	\$ 4,707,667	\$ 4,394,565	93%
<i>Total Revenue less fund balance</i>	<i>\$ 4,844,000</i>	<i>\$ 4,631,206</i>	<i>96%</i>	<i>\$ 4,707,667</i>	<i>\$ 4,394,565</i>	<i>93%</i>

EXPENSES

Personnel Services	1,586,200	1,460,483	92%	1,510,138	1,229,527	81%
Supplies & Materials	241,350	205,482	85%	226,650	246,129	109%
Repairs & Maint	354,050	269,069	76%	365,250	250,353	69%
Contractual Services	341,100	348,878	102%	307,100	313,887	102%
Cost of Water	80,000	101,132	126%	70,000	95,273	136%
Other Designated Expenses	135,050	121,403	90%	113,521	104,562	92%
Transfers to Debt Service	928,575	851,194	92%	931,875	854,219	92%
Transfers to Self-funded	50,290	46,099	92%	10,148	9,302	92%
In Lieu of Taxes	385,270	370,546	96%	370,613	351,565	95%
Admin Allocation	354,335	328,118	93%	329,792	307,015	93%
Shop Allocation	32,370	30,020	93%	28,546	29,114	102%
PW Admin Allocation	-	-		71,098	30,632	43%
Engineering Allocation	103,678	94,999	92%	125,032	103,861	83%
Hay Operations	-	86,123		-	-	
Capital Outlay	-	16,003		6,000	22,990	383%
Transfer to Capital	-	-		-	-	
Total Expenses	\$ 4,592,268	\$ 4,329,550	94%	\$ 4,465,763	\$ 3,948,430	88%
<i>Total Expenses less Transfers to Capital and Hay Operations</i>	<i>\$ 4,592,268</i>	<i>\$ 4,249,807</i>	<i>93%</i>	<i>\$ 4,465,763</i>	<i>\$ 3,948,430</i>	<i>88%</i>

Change in Net Position

\$ 251,732	\$ 381,399	\$ 241,904	\$ 446,135
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NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 91.7% of year is complete)

REVENUES

WATER/WW SALES - Compared to budget, both Water and Water sales are on track. Compared to last year, Water sales have increased by \$227,437 because billed water consumption is up 13% and a 10% rate increase went into effect on June 1st.
SEWER CONNECTS have been moved from the operating fund to the capital project fund to match revenues with the related expenses.
CREDIT CARD FEE revenue increase is directly related to increase in Water/Sewer sales and bulk water sales.
OTHER REVENUE is tracking ahead of last year because of increased bulk water sales.
USE OF IMPACT FEES budgeted to help offset debt service is historically posted in July but will post in September this year.
USE OF FUND BALANCE is being used to offset start up costs for Hay Operations less any hay sale revenue.

EXPENSES

CONTRACTUAL SERVICES are tracking above budget because of several line items 1) utilities - increasing consumption costs at the wastewater plant, 2) HLFWCC - annual contribution to Highland Lakes Firm Water customers of \$4K that was not budgeted, and 3) communications - costs have doubled due to addition of Scada system through out the City.
COST OF WATER is tracking above the budget mainly because of increased consumption over last year. Per Jacob the City is using more surface water versus ground water and billed water consumption is up 13% over this time last year. In addition, LCRA increased their water rates from \$155 per acre foot to \$165 per acre foot in January.
HAY OPERATIONS are new this year and costs are expected to be covered by future revenues. Council has approved the use of fund balance/reserves to cover the initial start up expenses not covered by revenues
CAPITAL OUTLAY is above budget mainly because the department spent \$11,400.35 to replace the push camera used to inspect sewer lateral lines.

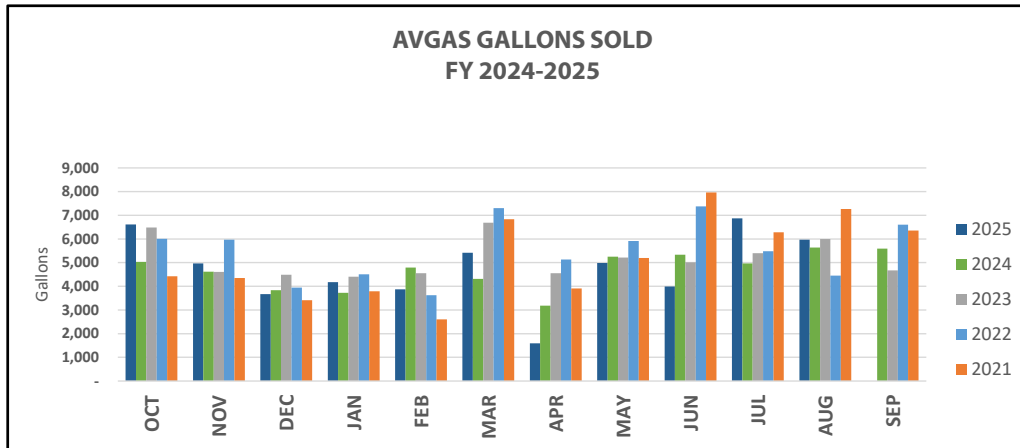
AIRPORT FUND DASHBOARD

FYTD AUGUST 2025

CURRENT RESULTS COMPARISON

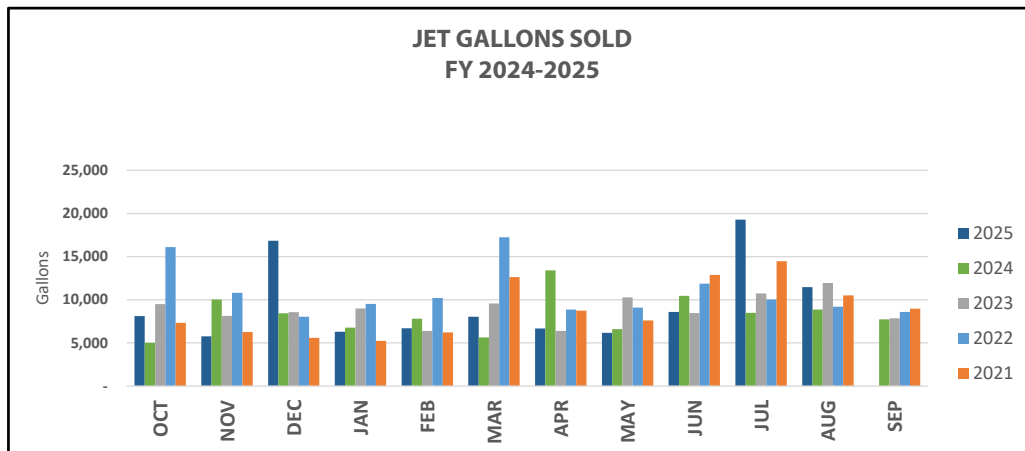
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD AUG 2024	% OF BUDGET
REV (net of cogs)	\$ 335,336	\$ 339,991	101%	\$ 335,757	\$ 328,809	98%
EXPENSES	231,353	195,319	84%	254,246	182,499	72%
PROFIT (LOSS)	\$ 103,983	\$ 144,672		\$ 81,511	\$ 146,311	

TABLES/CHARTS



Avgas Gallons Sold:

FYTD 2025	52,131
FYTD 2024	50,687
Increase(decrease)	1,444
	2.85%



Jet Gallons Sold:

FYTD 2025	103,878
FYTD 2024	91,497
Increase(decrease)	12,382
	13.53%

Note: Third Quarter Fuel Sales were down due to closures at the airport for runway improvements.

City of Burnet, Texas
Airport Fund
Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual (Unaudited)
FYTD AUGUST 2025

91.7% of year complete

	ORIGINAL 2024-2025	ACTUAL FYTD AUG 2025	% OF BUDGET	AMENDED BUDGET 2023-2024	PY ACTUAL FYTD AUG 2024	% OF BUDGET
REVENUE						
Avgas Flowage Fees	3,785	3,649	96%	4,000	3,548	89%
Jet Flowage Fees	20,763	20,776	100%	16,000	18,299	114%
Penalties	-	-	-	-	-	-
All Hangar Lease	165,000	157,214	95%	171,000	152,945	89%
CAF Lease	35,004	32,087	92%	15,580	22,732	146%
McBride Lease	52,562	47,190	90%	52,562	42,910	82%
Thru the Fence Lease	12,312	8,479	69%	12,020	12,312	102%
Airport Parking Permit	1,500	-	0%	3,840	1	0%
Hangar Lease - FBO	26,789	24,534	92%	25,755	23,591	92%
Interest Earned	10,000	38,441	384%	35,000	44,850	128%
Other (Ground Lease)	7,621	7,621	100%	-	7,621	-
Use of Fund Balance	59,363	54,416	92%	110,263	55,216	50%
Total Revenue	\$ 394,699	\$ 394,407	100%	\$ 446,020	\$ 384,026	86%
<i>Total Revenue less fund balance</i>	<i>\$ 335,336</i>	<i>\$ 339,991</i>	<i>101%</i>	<i>\$ 335,757</i>	<i>\$ 328,809</i>	<i>98%</i>

EXPENSES						
Personnel Services	\$ -	\$ -	-	\$ 103,284	\$ 85,175	82%
Transfer Salary Allocation	111,728	102,417	92%	-	-	-
Supplies & Materials	2,600	831	32%	3,000	738	25%
Repairs & Maint	4,000	3,638	91%	3,925	3,206	82%
Contractual Services	30,230	11,266	37%	32,955	14,919	45%
Other Designated Expenses	45,537	52,620	116%	37,182	41,749	112%
C/O - Equipment	-	-	-	-	13,865	-
Transfers to Debt Service	59,363	54,416	92%	60,263	55,216	92%
Admin Allocation	26,147	24,546	94%	23,900	22,847	96%
Transfers to Capital	11,111	-	-	100,000	-	0%
Total Expenses	\$ 290,716	\$ 249,736	86%	\$ 364,509	\$ 237,715	65%
<i>Total Exp - xfers to capital and debt svc.</i>	<i>\$ 231,353</i>	<i>\$ 195,319</i>	<i>84%</i>	<i>\$ 254,246</i>	<i>\$ 182,499</i>	<i>72%</i>
Change in Net Position	\$ 103,983	\$ 144,672		\$ 81,511	\$ 146,311	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 91.67% of year is complete)

REVENUES

FLOWAGE FEES are received from the FBO and account for 6% of the Airport's total revenues. They are calculated at the rate of .07 for Avgas and .20 for Jet fuel multiplied by the number of gallons sold each month by the FBO.

CAF LEASE is revenue received from the CAF hangar rental which is on track with budget but has increased significantly from last year because they entered a new agreement.

THRU THE FENCE LEASE revenue is received annually from 3 different lessees. Two were paid in full in April and one is still outstanding but will be paid in September.

INTEREST INCOME is tracking higher than anticipated because of the timing of capital projects. Capital project spending was lower than anticipated at the beginning of the fiscal year.

EXPENSES

ACCOUNTING CHANGE FOR PERSONNEL SERVICES: During the prior year a portion of the Airport Manager's and Park's department salaries were allocated directly to the Airport. This year, that expense has been replaced by a budgeted Transfer Salary Allocation.

OTHER DESIGNATED EXPENSES are tracking ahead of budget mainly because of increasing insurance costs. Insurance costs have been paid in full for the year and property premiums came in higher than anticipated.

City of Burnet, Texas
Other Funds
Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual (Unaudited)
FYTD AUGUST 2025

	ANNUAL BUDGET 2024-2025			ACTUAL FYTD AUG 2025	% OF BUDGET	PY BUDGET 2023-2024			PY ACTUAL FYTD AUG 2024	% OF BUDGET
HOTEL/MOTEL FUND										
Revenues	\$	336,000	\$	153,446	46%	\$	240,600	\$	204,924	85%
Expenses		309,634		167,839	54%		210,074		173,648	83%
Net Profit (Loss)	\$	26,366	\$	(14,393)		\$	30,526	\$	31,275	
BEDC (operating and capital)										
Revenues	\$	6,713,793	\$	3,580,049	53%	\$	1,065,130	\$	2,642,434	248%
Expenses		6,587,688		3,050,833	46%		911,698		1,954,911	214%
Net Profit (Loss)	\$	126,105	\$	529,216		\$	153,432	\$	687,523	
SELF FUNDED EQUIPMENT FUND										
Revenues	\$	1,005,752	\$	1,068,839	106%	\$	767,600	\$	1,184,662	154%
Expenses		1,005,752		950,979	95%		767,600		1,184,662	154%
Net Profit (Loss)	\$	-	\$	117,860		\$	-	\$	0	
SELF FUNDED EQUIPMENT GOLF COURSE										
Revenues	\$	154,223	\$	152,487	99%	\$	-	\$	-	0%
Expenses		45,518		84,620	186%		-		-	0%
Net Profit (Loss)	\$	108,705	\$	67,867		\$	-	\$	-	
DEBT SERVICE FUND										
Revenues	\$	992,938	\$	913,697	92%	\$	1,046,638	\$	968,876	93%
Expenses		989,738		990,337	100%		1,045,438		1,046,038	100%
Net Profit (Loss)	\$	3,200	\$	(76,640)		\$	1,200	\$	(77,162)	
INTEREST & SINKING DEBT FUND										
Revenues	\$	1,091,744	\$	1,081,681	99%	\$	1,118,660	\$	1,216,054	109%
Expenses		1,078,944		1,079,544	100%		1,105,660		1,086,144	98%
Net Profit (Loss)	\$	12,800	\$	2,137		\$	13,000	\$	129,909	

City of Burnet, Texas
Cash and Investment Accounts
FYTD AUGUST 2025

Acct #	Bank	Account Name	Account Type	Balance as of AUGUST 31, 2025
Unrestricted Accounts				
984/2410	FSB	Operating Cash	Checking	\$ 757,989.81
		Add or Subtract Claim on Cash for Airport		93,285.06
		Add or Subtract Claim on Cash for Golf		(270,787.28)
2329	FSB	Golf Course Petty Cash	Checking	473.50
2711100002	TexPool	General Fund Reserve	Investment	5,473,152.92
Total Unrestricted				\$ 6,054,114.01

<i>75 Day Reserve Requirement</i>	4,010,000.00
<i>Unrestricted Cash over 75 day reserve</i>	\$ 2,044,114.01
<i>90 Day Reserve Requirement</i>	4,810,000.00
<i>Unrestricted Cash over 90 day reserve</i>	\$ 1,244,114.01

Restricted by Council

2711100011	TexPool	Capital Equipment Reserve	Investment	\$ 96,128.64
2188	FSB	Self Funded Equipment	M/M	138,131.02
2711100014	TexPool	Self Funded Equipment Reserve	Investment	513,327.50
2711100021	TexPool	YMCA/GHRC Capital Improvement	Investment	114,952.47
2711100029	TexPool	YMCA Land Sale Proceeds	Investment	10,536.91
2711100022	TexPool	Electric Capital Improvement	Investment	621,426.84
2711100020	TexPool	Street Rehab/Replacement Reserve	Investment	1,217,774.02
2711100023	TexPool	Water/WW Improvement	Investment	10,785.97
2711100018	TexPool	Golf Course Operating Reserve	Investment	516,276.25
2711100019	TexPool	Golf Course Capital Improvement Reserve	Investment	298,180.28
68825	FSB	Golf Course Self Funded	M/M	461,502.06
2711100034	TexPool	Arbitrage Earnings	Investment	404,177.52
2711100031	TexPool	City Hall Reserve	Investment	535,662.23
		Add or Subtract Golf Claim on Cash		270,787.28
Total Restricted by Council Action				\$ 5,209,648.99

City of Burnet, Texas
Cash and Investment Accounts
FYTD AUGUST 2025

Restricted by Purpose or Law

Acct #	Bank	Account Name	Account Type	Balance as of AUGUST 31, 2025
3053	FSB	Parks Fund	M/M	\$ 2,070.14
62125	FSB	Tree Mitigation Fund	M/M	21,235.55
2711100028	TexPool	PEG Fee Restricted	Investment	193,631.71
2711100005	TexPool	Hotel Motel	Investment	120,182.84
2402	FSB	Hotel Motel	M/M	71,869.27
2711100009	TexPool	Airport Reserve	Investment	364,322.24
2485	FSB	PD Seizure	M/M	7,151.09
2711100027	TexPool	Municipal Court Special Revenue	Investment	107,097.51
58776	FSB	Fire Dept. Community Acct	M/M	18,348.55
2675	FSB	Police Department Explorer Program	M/M	6,587.95
2691	FSB	Fire Department Explorer Program	M/M	3,724.75
2711100007	TexPool	TWDB 7	Investment	1,378.92
2711100006	TexPool	TWDB 6	Investment	1,210.23
		City of Burnet, Texas Combination Tax and Surplus Revenue Certificates of Obligation, Series 2010 Escrow		
143033000	US Bank	Account	Investment	3,675.09
	Bank of			
82-020-01-0	Texas	City of Burnet 2012 TWDB Escrow	Investment	23,072.51
2711100025	TexPool	Impact Fees - Water	Investment	559,991.82
2711100026	TexPool	Impact Fees - Wastewater	Investment	194,844.57
2711100017	TexPool	2021 CO - City Hall	Investment	110.14
TX01-0440-0004	Texas Class	2023 CO Adm/Street	Investment	75,792.38
2711100024	TexPool	Street Bond Reserve	Investment	-
TX01-0440-0007	Texas Class	2023 City Hall	Investment	183.83
2711100030	TexPool	Airport Bond Proceeds	Investment	1.66
62612	FSB	Creekfall Electric Infrastructure	Checking	138,601.14
2711100010	TexPool	BEDC Reserve	Investment	2,020,970.68
2711100032	TexPool	BEDC Hotel Incentive	Investment	427,567.31
2711100033	TexPool	BEDC Tractor Supply Incentive	Investment	33,958.96
70516	FSB	BEDC 281 Commercial Park Project	M/M	30,483.01
2592	FSB	BEDC	Super NOW	308,578.16
62315	FSB	BEDC Bond Fund	Checking	-
TX01-0440-0005	Texas Class	BEDC	Investment	1.51
1453	FSB	Debt Service	M/M	363,361.84
2576	FSB	Interest & Sinking Acct	M/M	278,612.95
2543	FSB	Airport Reserve	M/M	
		Add or Subtract Airport Claim on Cash		(93,285.06)
Total Restricted Cash				\$ 5,285,333.25
Total All Cash				\$ 16,549,096.25

GENERAL CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
ADMIN							
*NEW Pedestrian Walking Bridge	\$ 5,000,000	-	5,000,000	104,277	-	\$ 4,895,723	\$5,250 Additional expended by BEDC
*NEW Website Software Update	\$ 25,000	-	25,000	24,770	-	\$ 230	
*NEW Access Control Conversion	\$ 50,000	-	50,000	49,995	-	\$ 5	
Server Upgrade	\$ 20,000	-	20,000	19,670	-	\$ 330	
Incode 10 Upgrade - Court	\$ 17,000	-	17,000	-	-	\$ 17,000	
Comp Plan	\$ 25,000	-	25,000	-	-	\$ 25,000	\$9,530 Additional expended in fund 25
Humane Society	\$ -	95,000	95,000	47,696	-	\$ 47,304	
Beautification Project	\$ 50,000	-	50,000	49,113	-	\$ 887	
New City Hall	\$ 8,600,000	-	8,600,000	5,727,594	238,472	\$ 2,633,933	
Development Svs Vehicle	\$ -	54,300	54,300	-	54,298	\$ 2	
Transportation Plan	\$ -	75,000	75,000	5,500	-	\$ 69,500	
TOTAL ADMIN	\$ 13,787,000	\$ 224,300	\$ 14,011,300	\$ 6,028,615	\$ 292,770	\$ 7,689,915	
POLICE							
*NEW Cellebrite	\$ 23,000	-	23,000	23,000	-	\$ -	\$100 Additional expended in fund 10 COMPLETE - Purchased in 2023-2024
*NEW TrueNarc	\$ 40,000	-	40,000	-	-	\$ 40,000	
*NEW License Plate Readers	\$ 15,000	-	15,000	-	-	\$ 15,000	
*NEW Microchipping	\$ 10,000	-	10,000	3,856	-	\$ 6,144	
Shooting Range Improvements	\$ 200,000	-	200,000	156,535	-	\$ 43,465	
Use of Opioid Settlement Funds	\$ 40,000	-	40,000	-	-	\$ 40,000	
Guns	\$ -	52,850	52,850	52,850	-	\$ 0	
PD Vehicle	\$ -	72,255	72,255	72,248	-	\$ 6	
TOTAL POLICE	\$ 328,000	\$ 125,105	\$ 453,105	\$ 308,489	\$ -	\$ 144,616	
FIRE / EMS							
*NEW Ventilators and ET Video	\$ 80,000	-	80,000	76,442	-	\$ 3,558	
*NEW FD Building Improvements - Furniture and Storage Shed	\$ 25,000	-	25,000	21,432	-	\$ 3,568	
*NEW FD Westnet Paging System	\$ 40,000	-	40,000	11,905	-	\$ 28,095	
Use of Donated Funds Stella Pelej (carryover)	\$ 9,217	-	9,217	4,201	-	\$ 5,016	
SCBA Equipment	\$ 58,000	-	58,000	55,238	-	\$ 2,762	
TASSPP	\$ -	6,720	6,720	6,720	-	\$ -	
VAULTS	\$ -	\$ 7,617	\$ 7,617	\$ 7,617	\$ -	\$ -	
TOTAL FIRE / EMS	\$ 212,217	\$ 14,337	\$ 226,554	\$ 183,555	\$ -	\$ 42,999	
STREETS							
Street Repair/Rehabilitation	\$ 3,800,000	-	3,800,000	3,295,156	-	\$ 504,844	
TOTAL STREETS	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 3,295,156	\$ -	\$ 504,844	
PARKS							
*NEW Mini Excavator and Trailer	\$ 125,000	-	125,000	118,988	-	\$ 6,012	\$5,000 Additional Attorney Expense in 2023-24
*NEW Pickleball Courts	\$ 300,000	-	300,000	-	-	\$ 300,000	
*NEW Land Acquisition (Valley Street)	\$ 140,000	-	140,000	124,177	-	\$ 15,823	
*New Stage funded by HOT reserves	\$ 75,000	-	75,000	-	-	\$ 75,000	
Park Improvements	\$ 225,000	133,700	358,700	333,627	24,880	\$ 193	
TOTAL PARKS	\$ 865,000	\$ 133,700	\$ 998,700	\$ 576,793	\$ 24,880	\$ 397,027	
GHRC							
GHRC Capital Maint	\$ 50,000	-	50,000	-	-	\$ 50,000	
GHRC Capital Maint 2024 Improvement Plan	\$ 109,500	-	109,500	18,083	-	\$ 91,417	
TOTAL GHRC	\$ 159,500	\$ -	\$ 159,500	\$ 18,083	\$ -	\$ 141,417	
FLOOD REPAIR AND RECOVERY							
July 2025 Flood	\$ -	500,000	500,000	84,926	5,482	\$ 409,592	
TOTAL FLOOD	\$ -	\$ 500,000	\$ 500,000	\$ 84,926	\$ 5,482	\$ 409,592	
GRAND TOTAL GENERAL	\$ 19,151,717	\$ 997,442	\$ 20,149,159	\$ 10,495,615	\$ 323,132	\$ 9,330,411	

WATER & WASTEWATER CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
*NEW CDBG Waterline Additional Funds (WOFFORD2)	\$ 150,000	-	150,000	41,077	18,510	\$ 90,414	COMPLETE
*NEW Inks Lake Maintenance, Sewer Plant Maintenance, Well and Pump Upgrades	\$ 250,000	125,000	375,000	310,303	-	\$ 64,697	
*NEW Impact Fee Update	\$ 20,000	-	20,000	6,786	-	\$ 13,214	
*NEW Eagle's Nest Upgrade	\$ 200,000	101,000	301,000	108,356	-	\$ 192,644	
Generators for SB3 Compliance	\$ 1,813,600	-	1,813,600	2,000	-	\$ 1,811,600	
Dump Truck for Water Department	\$ 160,000	-	160,000	134,260	-	\$ 25,741	
Water Meters	\$ 140,000	28,400	168,400	160,673	7,727	\$ 0	
Creekfall Water Line Oversize Project	\$ 153,000	-	153,000	152,285	-	\$ 715	
CDBG Water Line Project (WOFFORD 1)	\$ 760,000	70,000	830,000	38,493	-	\$ 791,507	
Valley Street Well Engineering/Evaluation	\$ 550,000	-	550,000	44,832	-	\$ 505,168	
Ranch Lift Station/ Eagles Nest Upgrade/East Tank Upgrade	\$ 10,000	-	10,000	-	-	\$ 10,000	
Airy Mount Oversizing	\$ -	8,500	8,500	5,784	-	\$ 2,716	
Water System Improvements - New Taps and Meter Installs funded through permits	\$ 30,000	-	30,000	27,701	-	\$ 2,299	
Use WW Impact Fees - transfer for debt	\$ 75,000	-	75,000	-	-	\$ 75,000	
WWT Hay & Irrigation	\$ -	100,000	100,000	69,808	-	\$ 30,192	
July 2025 Flood	\$ -	100,000	100,000	31,114	-	\$ 68,886	
GRAND TOTAL WATER & WASTEWATER	\$ 4,311,600	\$ 532,900	\$ 4,844,500	\$ 1,133,474	\$ 26,237	\$ 3,684,790	
AIRPORT CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
*NEW Platting of Airport Property	\$ 35,000	-	35,000	8,190	-	\$ 26,810	
Paving Project (runway & taxiway)	\$ 30,000	-	30,000	-	-	\$ 30,000	
Jet Hanger	\$ 1,900,000	-	1,900,000	1,481,041	-	\$ 418,959	
Decel Lane into Airport	\$ 20,000	-	20,000	-	-	\$ 20,000	
Ramp Grant	\$ 111,111	-	111,111	100,376	-	\$ 10,735	
July 2025 Flood	\$ -	100,000	100,000	37,614	-	\$ 62,386	
GRAND TOTAL AIRPORT	\$ 2,096,111	\$ 100,000	\$ 2,196,111	\$ 1,627,221	\$ -	\$ 568,890	
ELECTRIC CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
Creekfall Offsite Improvement - McNeal Reconductor	\$ -	-	-	-	-	\$ -	Budget Amendment Pending
Creekfall Offsite Improvement - Live Oak Reconductor	\$ -	137,430	137,430	7,500	-	\$ 129,930	
Creekfall Offsite Improvement - Wire Cost for Coke Street	\$ -	-	-	-	-	\$ -	
Creekfall Offsite Improvement - Westfall & CF3 Oversizing	\$ -	-	-	1,705	-	\$ (1,705)	Budget Amendment Pending
Puller Trailer (reallocation of Live Oak Reconductor project)	\$ 150,000	(18,850)	131,150	-	131,150	\$ -	
Frontier Fiber Overlashing	\$ -	24,360	24,360	22,440	-	\$ 1,920	
*NEW Electric Trailers	\$ 60,000	6,700	66,700	66,686	-	\$ 14	Overage Offset by Revenue Received
*NEW Gatekeepers	\$ 27,715	-	27,715	17,059	-	\$ 10,656	
*NEW Resiliency Grant from Department of Energy	\$ 1,367,000	-	1,367,000	-	-	\$ 1,367,000	
Utility Maps & Models	\$ 115,000	37,200	152,200	152,109	-	\$ 91	
Subdivision Electrical Costs	\$ 230,000	-	230,000	633,688	15,668	\$ (419,357)	
Digger Truck	\$ 250,000	-	250,000	240,345	-	\$ 9,655	
July 2025 Flood	\$ -	175,000	175,000	99,148	-	\$ 75,852	
GRAND TOTAL ELECTRIC	\$ 2,199,715	\$ 361,840	\$ 2,561,555	\$ 1,240,680	\$ 146,818	\$ 1,174,057	
GOLF CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
Golf Course Improvements	\$ 350,000	-	350,000	202,467	-	\$ 147,533	
July 2025 Flood	\$ -	500,000	500,000	179,217	98,430	\$ 222,352	
GRAND TOTAL GOLF	\$ 350,000	\$ 500,000	\$ 850,000	\$ 381,685	\$ 98,430	\$ 369,885	