



City of Burnet Financial Report

FISCAL YEAR TO DATE
FEBRUARY 28, 2025





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FYTD February 28, 2025

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City of Burnet

Financial Report – Executive Summary

FYTD February 2025



General Fund

The General Fund ended the period with a profit of \$2,870,105. Their total revenues are tracking as expected and ended the period at 57% of budget mainly because of strong property tax collections in January.

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

- **Property tax collections** – ended the period at 93% of budget and increased by \$333,581 over last year.
- **Sales tax collections** – ended the period at 45% of budget and increased by \$115,518 over last year.
- **EMS transfer collections** – ended the period at 44% of budget and decreased by (\$34,282) over last year.
- **Transfers In from other funds** – ended the period at 39% of budget and increased by \$95,889 over last year.

Total expenditures are on track with budget and ended the period at 40% of budget.

Golf Course

The Golf Course ended the period with a profit of \$189,291 which is an increase of \$64,726 over last year.

Total revenues ended the period at 44% of the annual budget. Compared to last year, revenues have increased by \$181,255 mainly because of the green fee and membership rate increases that went into effect last year. In addition, the course is seeing a 6% increase in green fee rounds over last year.

Total operating expenses are tracking well within budget and ended the period at 39% of budget.

Electric Fund

The Electric fund ended the period with a profit of \$332,141 which is an increase of \$212,654 over this time last year. Total revenues ended the period at 39% of budget which is on track with our target for the period. Compared to last year, net electric sales have increased by \$223,799 or 15%



City of Burnet

Financial Report – Executive Summary

FYTD February 2025



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). In addition, billed consumption has increased by 6%.

Total expenses are tracking under budget for the period at 37% mainly due to savings in personnel costs from vacancies.

Water and Wastewater Fund

The Water/Wastewater fund ended the period with a profit of \$55,201 which is below this time last year because of increasing expenses.

Total revenues ended the period at 40% of budget which is on target for the period and increased \$71,985 over last year mainly because of increasing water consumption. Billed water consumption has increased 19% from this time last year.

Total expenses ended the period at 41% of budget which is also on target for the period. Compared to last year, expenses have increased \$107,383. 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.

Airport (Restricted Fund)

The Airport Fund ended the period with a profit of \$43,433. Their total revenues and total expenses are on track with the budget for the period.

The FBO's (Crosby) fuel sales have increased over last year. Avgas gallons sold have increased 6% and jet gallons sold have increased 15% over last year mainly due to increased helicopter traffic.

Cash Reserves

Total "Unrestricted" cash reserve balance for the City as of February 28, 2025, was \$9,146,543. That is **\$4,336,543** above our 90-day required reserve amount.

Total "Restricted by Council" cash reserve balance for the City as of February 28, 2025, was **\$5,134,348**.



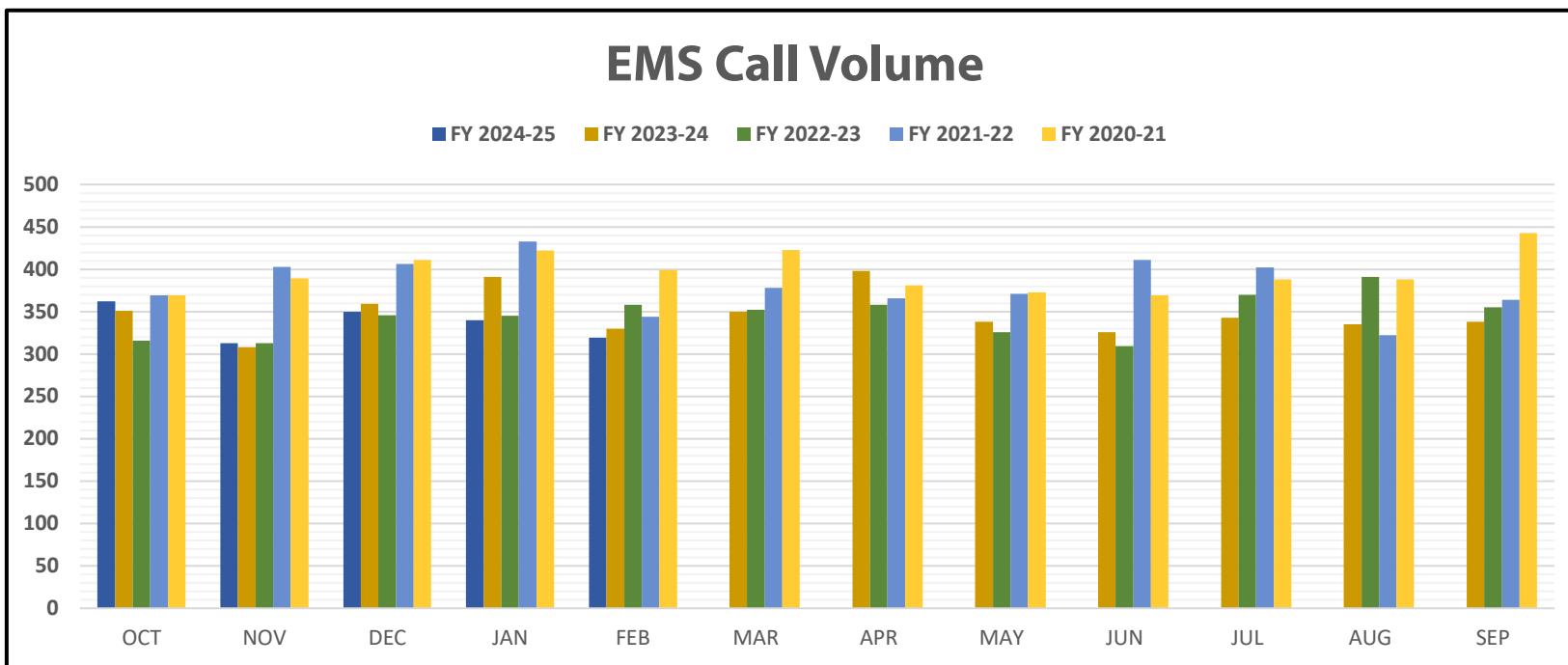
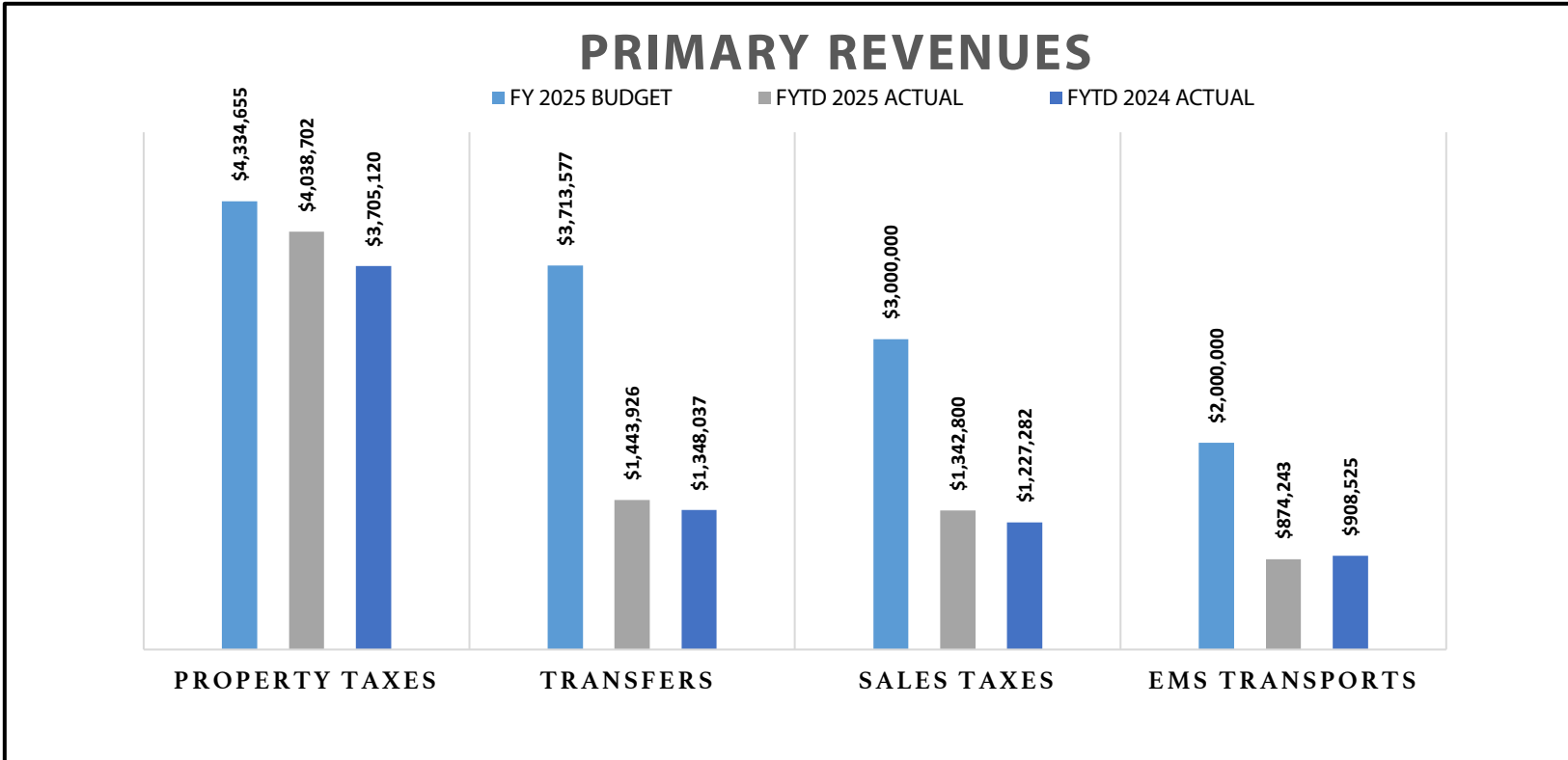
GENERAL FUND DASHBOARD

FYTD FEB 2025

CURRENT RESULTS COMPARISON

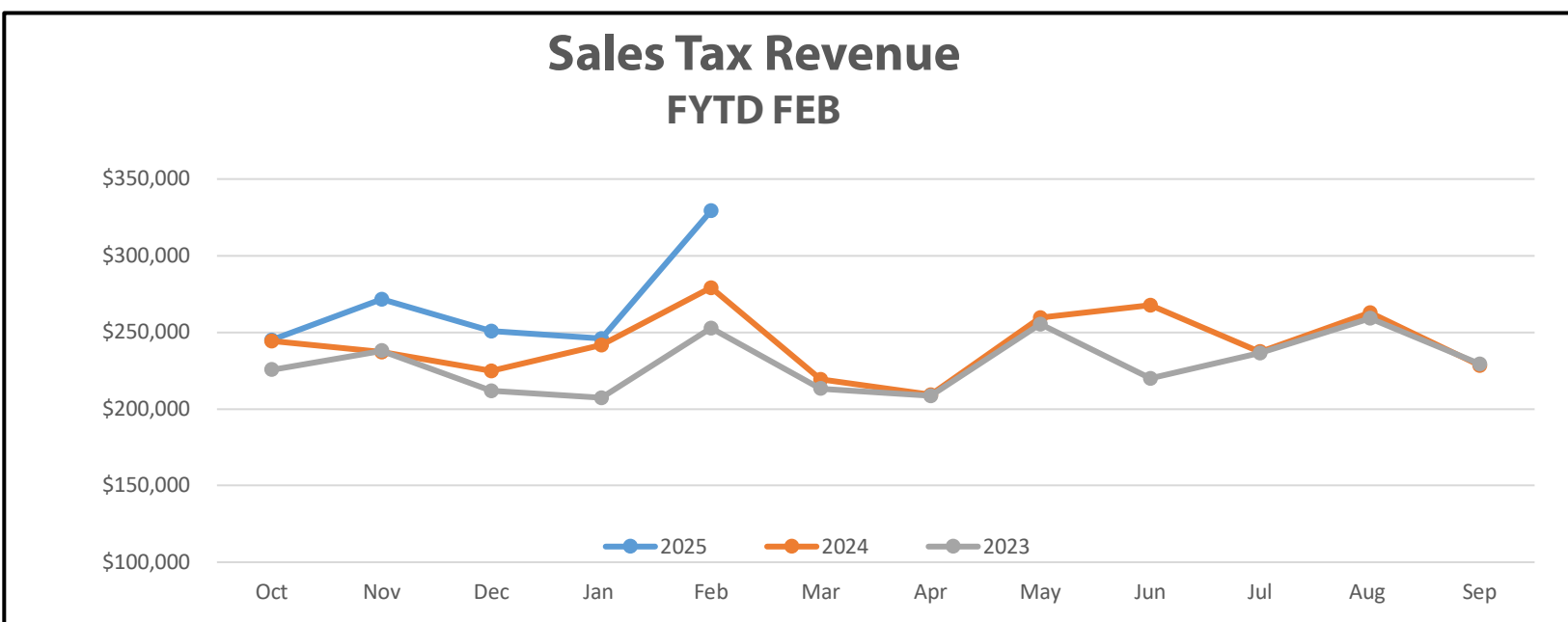
	ORIGINAL BUDGET	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD FEB 2024	% OF BUDGET
REV	\$ 16,407,735	\$ 9,314,202	57%	\$ 15,442,407	\$ 8,680,712	56%
EXPENSES	15,918,387	6,444,097	40%	14,878,137	6,131,545	41%
PROFIT (LOSS)	\$ 489,348	\$ 2,870,105		\$ 564,270	\$ 2,549,168	

TABLES/CHARTS



EMS Call volume

FYTD 2025	1,684
FYTD 2024	1,739
Increase (Decrease)	(55)
	-3%



Sales Tax Collections

FYTD 2025	1,342,800
FYTD 2024	1,227,282
Increase (Decrease)	115,518
	9%

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025			ACTUAL FYTD FEB 2025			% OF BUDGET			PY BUDGET 2023-2024			PY ACTUAL FYTD FEB 2024			% OF BUDGET		
REVENUE																		
Ad valorem taxes	\$	4,334,655		\$	4,038,702		93%	\$	3,896,000		\$	3,705,120		95%				
Sales taxes		3,000,000			1,342,800		45%		2,756,413			1,227,282		45%				
Interfund Transfers		3,713,577			1,443,926		39%		3,514,782			1,348,037		38%				
EMS Transfers		2,000,000			874,243		44%		1,830,000			908,525		50%				
Franchise and other taxes		264,000			209,707		79%		264,000			145,538		55%				
Court Fines and Fees		155,000			76,207		49%		163,000			57,264		35%				
Grants & Donations		4,400			1,150		26%		3,000			2,167		72%				
Licenses & Permits		154,000			164,398		107%		176,500			65,545		37%				
Charges for Services		2,355,728			948,899		40%		2,486,812			1,015,082		41%				
Other Revenue		426,375			214,170		50%		351,900			206,151		59%				
Use of Fund Balance (for Abatements)		30,000			-		0%		30,000			30,000		100%				
Total Revenue	\$	16,437,735		\$	9,314,202		57%	\$	15,472,407		\$	8,710,712		56%				
Total Revenue less fund balance	\$	16,407,735		\$	9,314,202		57%	\$	15,442,407		\$	8,680,712		56%				
EXPENDITURES																		
Personnel Services	\$	10,801,643		\$	4,257,194		39%	\$	9,966,970		\$	4,065,562		41%				
Supplies & Materials		538,450			202,465		38%		589,175			202,076		34%				
Repairs & Maint		657,835			249,278		38%		652,520			240,547		37%				
Contractual Services		2,194,177			960,438		44%		2,200,015			974,941		44%				
Other Designated Expenses		832,447			390,008		47%		752,047			339,418		45%				
Transfers to Self-funded		641,542			267,309		42%		511,937			213,307		42%				
Capital Outlay		6,100			13,488		221%		-			10,286						
Transfers to Golf Admin/Grant Fund		246,193			103,917		42%		205,473			85,407		42%				
Sub-total	\$	15,918,387		\$	6,444,097		40%	\$	14,878,137		\$	6,131,545		41%				
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		\$	6,444,097		40%	\$	14,908,137		\$	6,161,545		41%				
Total Expenditures less Capital/Other	\$	15,918,387		\$	6,444,097		40%	\$	14,878,137		\$	6,131,545		41%				
NET CHANGE IN FUND BALANCE	\$	489,348		\$	2,870,105			\$	564,270		\$	2,549,168						

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 41.66% of year is complete)

REVENUES

Ad valorem taxes/property taxes are coming in as expected and are tracking ahead of the straight lined 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 9% from last year. Current year collections include a one time \$37,472 audit adjustment payment. Top industries include Limited Service Eating Places \$161,312, Other Nonstore Retailers \$156,486, Grocery Stores \$147,406, Resin and Synthetics (Manufacturing) \$135,313 and Building Materials Stores (Retail) \$123,032.

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.

Franchise and other revenues are tracking ahead of the straight lined budget mainly because Atmos paid their franchise fee in full in February in the amount of \$70,768.

EMS Transfer revenues are tracking slightly ahead of budget but have decreased (\$34,282) from last year mainly due to an 8% decrease in hospital to hospital transfers.

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, also seeing increases in subdivision plat fee revenues.

Charges for Services are tracking as expected for the period and include: BEDC payments for Services, Interlocal Revenue from SRO program, ESD fire coverage, Burnet County and Bertram EMS coverage, and sanitation collection revenue.

EXPENDITURES

See Expenditures by Department/Category for more detail.

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025			ACTUAL FYTD FEB 2025			% OF BUDGET			PY BUDGET 2023-2024			PY ACTUAL FYTD FEB 2024			% OF BUDGET		
EXPENDITURES (Less transfers to capital/other):																		
City Council																		
Personnel Services	\$	450	\$	402	89%	\$	450	-	0%	\$	450	\$	554	36%				
Supplies & Materials		1,550		392	25%		1,550		554		1,000		85	9%				
Repairs & Maint		500		-	0%		1,000		85		1,000		85	9%				
Contractual Services		10,510		2,848	27%		8,020		9,500		8,020		9,500	118%				
Other Designated Expenses		9,075		4,990	55%		9,075		4,938		9,075		4,938	54%				
Capital Outlay		-		-			-		-		-		-					
Total Expenditures		22,085		8,632	39%		20,095		15,077		20,095		15,077	75%				
General Administration																		
Personnel Services		781,369		255,134	33%		1,330,989		514,775		1,330,989		514,775	39%				
Supplies & Materials		19,500		11,182	57%		20,400		10,774		20,400		10,774	53%				
Repairs & Maint		86,000		20,271	24%		109,000		36,142		109,000		36,142	33%				
Contractual Services		298,779		158,616	53%		281,090		150,848		281,090		150,848	54%				
Other Designated Expenses		435,462		230,391	53%		475,964		229,530		475,964		229,530	48%				
Transfers Golf Admin/Grant Fund		246,193		103,917	42%		205,473		85,407		205,473		85,407	42%				
Total Expenditures		1,867,303		779,511	42%		2,422,916		1,027,474		2,422,916		1,027,474	42%				
City Secretary																		
Personnel Services		109,861		45,784	42%		-		-		-		-					
Supplies & Materials		900		336	37%		-		-		-		-					
Repairs & Maint		14,800		11,475	78%		-		-		-		-					
Contractual Services		2,000		932	47%		-		-		-		-					
Other Designated Expenses		5,000		1,640	33%		-		-		-		-					
Total Expenditures		132,561		60,167	45%		-		-		-		-					
Finance																		
Personnel Services		534,188		209,231	39%		-		-		-		-					
Supplies & Materials		2,250		2,438	108%		-		-		-		-					
Repairs & Maint		-		-			-		-		-		-					
Contractual Services		2,100		2,902	138%		-		-		-		-					
Other Designated Expenses		6,200		5,235	84%		-		-		-		-					
Total Expenditures		544,738		219,805	40%		-		-		-		-					
Human Resources																		
Personnel Services		233,122		101,941	44%		-		-		-		-					
Supplies & Materials		1,100		445	40%		-		-		-		-					
Repairs & Maint		13,200		1,909	14%		-		-		-		-					
Contractual Services		7,358		4,211	57%		-		-		-		-					
Other Designated Expenses		73,500		27,260	37%		-		-		-		-					
Total Expenditures		328,280		135,766	41%		-		-		-		-					
Municipal Court																		
Personnel Services		100,025		42,099	42%		75,689		39,308		75,689		39,308	52%				
Supplies & Materials		1,000		365	36%		675		398		675		398	59%				
Repairs & Maint		6,500		688	11%		6,500		-		6,500		-	0%				
Contractual Services		40,550		13,132	32%		27,500		12,929		27,500		12,929	47%				
Other Designated Expenses		8,750		4,148	47%		7,150		4,907		7,150		4,907	69%				
Total Expenditures		156,825		60,432	39%		117,514		57,541		117,514		57,541	49%				
Police																		
Personnel Services		2,469,107		978,177	40%		2,748,870		1,100,212		2,748,870		1,100,212	40%				
Supplies & Materials		110,800		47,768	43%		130,300		46,741		130,300		46,741	36%				
Repairs & Maint		107,465		61,204	57%		121,370		44,392		121,370		44,392	37%				
Contractual Services		243,200		73,416	30%		243,584		112,977		243,584		112,977	46%				
Other Designated Expenses		143,400		34,482	24%		91,308		51,010		91,308		51,010	56%				
Capital Outlay		-		100			-		10,286		-		10,286					
Transfers to Self-funded		197,782		82,409	42%		174,839		72,850		174,839		72,850	42%				
Total Expenditures		3,271,754		1,277,556	39%		3,510,271		1,438,467		3,510,271		1,438,467	41%				
Animal Control																		
Personnel Services		90,123		43,037	48%		-		-		-		-					
Supplies & Materials		3,850		2,359	61%		-		-		-		-					
Repairs & Maint		5,500		211	4%		-		-		-		-					
Contractual Services		51,750		24,349	47%		-		-		-		-					
Other Designated Expenses		-		-			-		-		-		-					
Capital Outlay		-		-			-		-		-		-					
Total Expenditures		151,223		69,956	46%		-		-		-		-					

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD FEB 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):						
K-9 Unit						
Personnel Services	199,957	100,173	50%	-	-	
Supplies & Materials	2,500	1,032	41%	-	-	
Repairs & Maint	-	-		-	-	
Contractual Services	1,000	207	21%	-	-	
Other Designated Expenses	2,000	50	3%	-	-	
Capital Outlay	-	-		-	-	
Total Expenditures	205,457	101,463	49%	-	-	
Code Enforcement						
Personnel Services	69,144	29,054	42%	-	-	
Supplies & Materials	1,500	956	64%	-	-	
Repairs & Maint	200	-	0%	-	-	
Contractual Services	-	190		-	-	
Other Designated Expenses	30,510	19	0%	-	-	
Capital Outlay	-	-		-	-	
Total Expenditures	101,354	30,219	30%	-	-	
Fire/EMS						
Personnel Services	4,032,523	1,655,610	41%	3,684,261	1,606,492	44%
Supplies & Materials	223,450	85,614	38%	249,050	89,544	36%
Repairs & Maint	187,870	82,987	44%	176,000	71,242	40%
Contractual Services	306,100	115,503	38%	324,518	135,971	42%
Other Designated Expenses	82,000	48,021	59%	93,600	28,949	31%
Capital Outlay	6,100	8,469	139%	-	-	
Transfers to Self-funded	367,001	152,917	42%	260,079	108,366	42%
Total Expenditures	4,838,043	2,149,120	44%	4,787,508	2,040,565	43%
Streets						
Personnel Services	689,439	270,022	39%	791,616	325,168	41%
Supplies & Materials	67,800	20,797	31%	80,550	22,061	27%
Repairs & Maint	94,000	19,540	21%	94,000	38,894	41%
Contractual Services	8,000	5,385	67%	7,350	4,562	62%
Other Designated Expenses	5,500	4,885	89%	6,000	222	4%
Capital Outlay	-	2,460		-	-	
Transfers to Self-funded	41,640	17,350	42%	34,504	14,377	42%
Total Expenditures	906,379	340,439	38%	1,014,020	405,285	40%
City Shop						
Personnel Services	88,103	36,988	42%	72,756	29,821	41%
Supplies & Materials	17,300	7,249	42%	17,850	4,230	24%
Repairs & Maint	12,700	4,575	36%	12,200	4,200	34%
Contractual Services	6,380	3,507	55%	6,380	2,745	43%
Other Designated Expenses	5,000	1,382	28%	5,000	2,860	57%
Capital Outlay	-	-		-	-	
Total Expenditures	129,483	53,701	41%	114,186	43,856	38%
Sanitation						
Contractual Services	990,000	418,457	42%	1,002,573	408,985	41%
Other Designated Expenses	25,000	10,712	43%	25,000	5,233	21%
Total Expenditures	1,015,000	429,169	42%	1,027,573	414,218	40%
PW Admin						
Personnel Services	-	-		169,543	69,164	41%
Supplies & Materials	-	-		2,700	500	19%
Repairs & Maint	-	-		500	579	116%
Contractual Services	-	-		1,000	1,620	162%
Other Designated Expenses	-	-		4,000	2,117	53%
Transfers to Self-funded	-	-		-	-	
Total Expenditures	-	-		177,743	73,981	42%
Parks						
Personnel Services	760,228	276,688	36%	629,305	221,214	35%
Supplies & Materials	75,050	18,392	25%	76,500	23,482	31%
Repairs & Maint	107,100	35,817	33%	108,450	35,485	33%
Contractual Services	89,700	42,670	48%	87,900	38,400	44%
Other Designated Expenses	6,150	5,590	91%	9,150	3,148	34%
Transfers to Self-funded	24,971	10,405	42%	32,367	13,486	42%
Capital Outlay	-	2,460		-	-	
Total Expenditures	1,063,199	392,022	37%	943,672	335,215	36%

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD FEB 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):						
Galloway Hammond						
Repairs & Maint	-	-		5,000	1,353	27%
Contractual Services	100,000	41,667	42%	100,000	41,667	42%
Capital Outlay	-	-		-	-	0%
Total Expenditures	100,000	41,667	42%	105,000	43,019	41%
Development Services						
Personnel Services	338,261	81,580	24%	188,510	68,550	36%
Supplies & Materials	5,800	1,887	33%	6,000	3,010	50%
Repairs & Maint	8,000	2,090	26%	8,000	2,396	30%
Contractual Services	30,800	49,515	161%	102,300	51,536	50%
Other Designated Expenses	19,250	7,568	39%	20,250	5,430	27%
Capital Outlay	-	-		-	-	
Total Expenditures	402,111	142,640	35%	325,060	130,922	40%
Engineering						
Personnel Services	305,743	131,273	43%	274,981	90,859	33%
Supplies & Materials	4,100	1,253	31%	3,600	782	22%
Repairs & Maint	14,000	8,511	61%	10,500	5,780	55%
Contractual Services	5,950	2,932	49%	7,800	3,203	41%
Other Designated Expenses	5,650	3,635	64%	5,550	1,074	19%
Transfers to Self-funded	10,148	4,228	42%	10,148	4,228	42%
Total Expenditures	345,591	151,832	44%	312,579	105,926	34%
TOTAL EXPENDITURES	\$ 15,581,386	\$ 6,444,097	41%	\$ 14,878,137	\$ 6,131,545	41%

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 41.66% of year is complete)

EXPENDITURES

CITY COUNCIL

Personnel Services include worker's comp expense for Council which was paid in full in January.

Other Designated Expenses include "Travel & Training" which is tracking higher than the straight lined budget due to the timing of the TML Conference which was held in October. Total department expenses are still expected to finish the year within budget.

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

Admin Supplies and Materials are tracking ahead of the straight line budget mainly because of the timing of postage expenses. The postage meter was refilled in January.

Admin Contractual Services are tracking ahead of the straight line budget mainly because of the timing of the Audit and Actuary payments. Actuary report expense was paid in full in February and the majority of Audit Fees were paid during the first quarter.

Admin Designated expenses are tracking ahead of the straight line budget mainly because of Travel expenses for TML conference in October and the timing of insurance payments. The City's insurance is paid in advance every quarter.

City Secretary R&M Expenses are tracking ahead of the straight line budget due to the timing of software payments. The department incurred charges of \$11.5K in October for the Laserfiche platform upgrade and cloud site license.

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 budget mainly because of increasing "Dues and Subscriptions". Majority of dues are paid in October and November each year and increased this year due to added staff.

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.

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.

POLICE DEPARTMENT, ANIMAL CONTROL, K9 UNIT, AND CODE ENFORCEMENT. In FY2025, began tracking animal control, K9, and code enforcement

Police Repairs and Maintenance expenses are tracking above the straight line average mainly because of the timing of software payments. In January, the department paid the annual maintenance amount for Motorola Flex in full.

Animal Control department Supplies and Materials are tracking above the straight line average mainly because of increased fuel charge outs and the early purchase of bulk disinfectant supplies.

K-9 Personnel Services are tracking higher than expected because of the unbudgeted overtime expense related to K-9 duties.

Code Enforcement Supplies and Materials are tracking above the straight line average mainly because of unbudgeted supplies needed for junk & abandoned vehicle notifications.

FIRE/EMS

Fire/EMS Designated expenses are tracking higher than average because the department had to replace outdated and damaged personal protective gear including coats, pants, and gloves.

EMS Capital Outlay is tracking over budget mainly because of the purchase of a new back up ambulance generator in the amount of \$5,500. 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.

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

NOTES AND KEY VARIANCES - BUDGET VS ACTUAL CONTINUED:

STREETS
<i>Street Department Contractual Services expenses are tracking above the straight lined budget because of the timing of uniform purchases. The majority of the uniform budget was spent in November but the category is still expected to finish the year within budget.</i>
<i>Street Department Designated Expenses are tracking above budget because of increased "Employee Programs" - the department incurred memorial service expenses to honor a lost team member. Also "Travel & Training" costs increased because - the Assistant Streets Superintendent has enrolled 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 contractual services are tracking over 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 Designated Expenses are tracking above budget because of increased "Special Events" - the department held the Rainbow Trout program at Hamilton Creek in December, increased "Travel & Training" costs - the Assistant Parks Superintendent has enrolled in the Local Government Leaders program, and 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 various building inspections. Salary savings are helping to offset this increased expense.</i>
ENGINEERING
<i>R&M includes software which is tracking higher than the straight lined budget due to the timing of payments - software is paid in full at the beginning of the fiscal year. Category is still expected to finish the year within budget.</i>
<i>Contractual Services are tracking higher than the straight lined budget mainly because they include consulting fees for water map utility location services which were performed in November and increases in public notice expenses. Category is still expected to finish the year within budget.</i>
<i>Other Designated expenses includes non capital supplies which are tracking over budget because of the purchase of a new computer needed for a temporary position to help with the Utility Maps and Modeling project.</i>

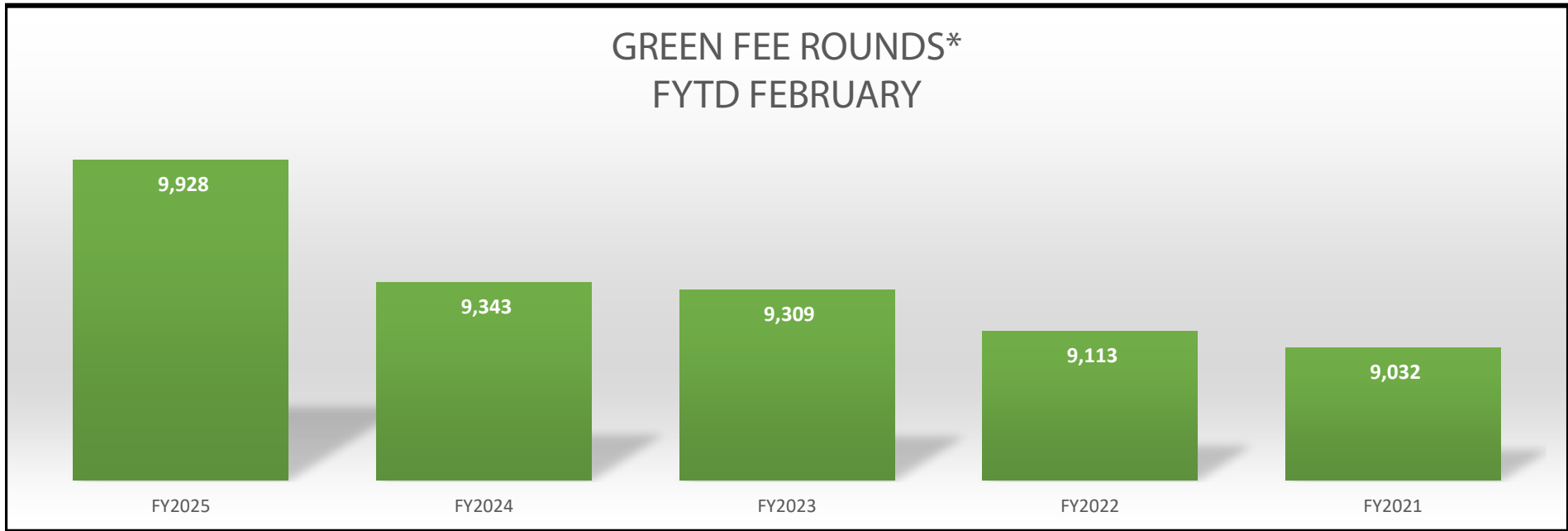
GOLF COURSE FUND DASHBOARD

FYTD FEB 2025

CURRENT RESULTS COMPARISON

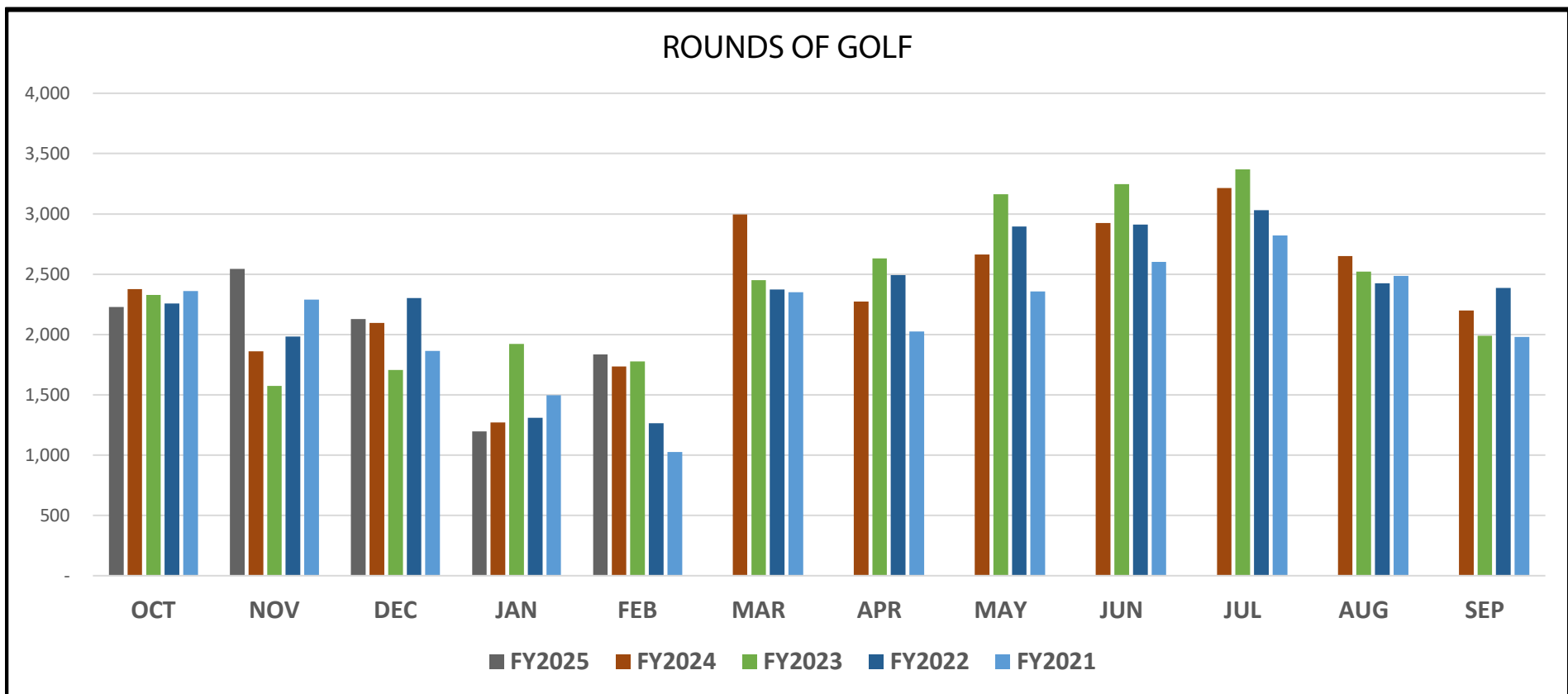
	ORIGINAL BUDGET	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2022-2023	ACTUAL FYTD FEB 2024	% OF BUDGET
REV (net of cogs/tourn exp)	\$ 2,574,361	\$ 1,130,981	44%	\$ 2,144,918	\$ 949,726	44%
EXPENSES	2,429,146	941,691	39%	2,077,634	825,162	40%
PROFIT (LOSS)	\$ 145,215	\$ 189,291		\$ 67,284	\$ 124,564	

TABLES/CHARTS



Rounds of Golf*	FYTD
2024-2025	9,928
2023-2024	9,343
OVER (UNDER)	585
	6.26%

*Does not include annual dues or tournament rounds played.



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

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025			ACTUAL FYTD FEB 2025			% OF BUDGET			PY BUDGET 2023-2024			PY ACTUAL FYTD FEB 2024			% OF BUDGET		
Revenues																		
Charges for Services:																		
Green Fees/Cart Rentals	\$	1,220,249	\$	490,459	40%	\$	1,075,000	\$	405,622	38%	\$	1,075,000	\$	405,622	38%			
Member Charges		310,750		267,352	86%		257,500		213,384	83%		257,500		213,384	83%			
Tournament Fees (Net)		280,000		79,274	28%		190,000		77,312	41%		190,000		77,312	41%			
Driving Range		93,500		39,838	43%		82,000		32,237	39%		82,000		32,237	39%			
Net Charges for Services		1,904,499		876,923	46%		1,604,500		728,556	45%		1,604,500		728,556	45%			
Pro Shop Merchandise Sales (Net)		85,409		24,356	29%		78,420		25,291	32%		78,420		25,291	32%			
Snack Bar Sales (Net)		216,389		82,844	38%		180,000		67,349	37%		180,000		67,349	37%			
Transfer from GF (Admin/Use of FB)		246,193		103,917	42%		205,473		88,807	43%		205,473		88,807	43%			
Other Revenue		121,871		42,941	35%		76,525		39,723	52%		76,525		39,723	52%			
Total Revenues	\$	2,574,361	\$	1,130,981	44%	\$	2,144,918	\$	949,726	44%	\$	2,144,918	\$	949,726	44%			
Expenses																		
Personnel Services		1,428,461		548,606	38%		1,255,258		466,169	37%		1,255,258		466,169	37%			
Supplies & Materials		153,800		53,674	35%		147,800		58,618	40%		147,800		58,618	40%			
Repairs & Maint		126,250		39,251	31%		100,500		55,005	55%		100,500		55,005	55%			
Contractual Services		108,100		43,949	41%		99,950		34,168	34%		99,950		34,168	34%			
Other Designated Expenses		78,971		32,556	41%		69,150		39,269	57%		69,150		39,269	57%			
Transfers to Self-funded		83,148		34,645	42%		149,503		62,293	42%		149,503		62,293	42%			
Transfer to Golf Course Self-funded		154,223		64,260	42%				-					-				
Admin Allocation		296,193		124,750	42%		255,473		109,640	43%		255,473		109,640	43%			
Total Expenses	\$	2,429,146	\$	941,691	39%	\$	2,077,634	\$	825,162	40%	\$	2,077,634	\$	825,162	40%			
Change in Net Position	\$	145,215	\$	189,291		\$	67,284	\$	124,564		\$	67,284	\$	124,564				
Operating Subsidy from General Fund		-		-			-		-			-		-				
Net	\$	145,215	\$	189,291		\$	67,284	\$	124,564		\$	67,284	\$	124,564				
Green Fee Rounds				9,928					9,343					9,343				
Green Fee Rev Per Round	\$		\$	49.40		\$		\$	43.41		\$		\$	43.41				

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 41.66% of year is complete)

REVENUES

Golf Course 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.

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

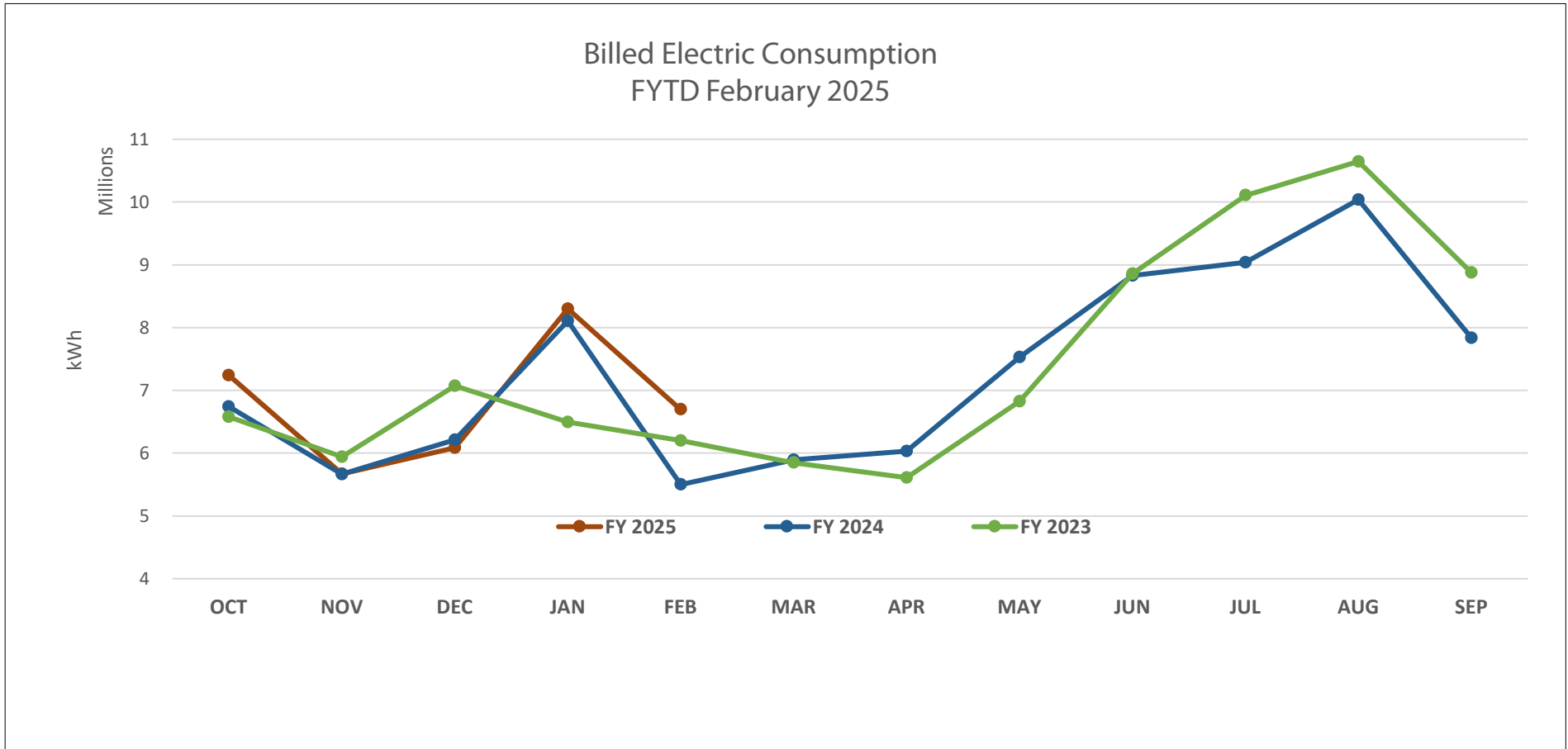
ELECTRIC FUND DASHBOARD

FYTD FEB 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD FEB 2024	% OF BUDGET
REV (net of cogs)	\$ 4,805,522	\$ 1,896,345	39%	\$ 4,300,026	\$ 1,668,151	39%
EXPENSES	4,280,628	1,564,204	37%	3,926,232	1,548,665	39%
PROFIT (LOSS)	\$ 524,894	\$ 332,141		\$ 373,794	\$ 119,486	

TABLES/CHARTS



Billed Consumption:

FYTD 2025	33,994,143
FYTD 2024	32,223,211
Increase	<u>1,770,932</u>
% increase	5.50%

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025			ACTUAL FYTD FEB 2025			% OF BUDGET			PY BUDGET 2023-2024			PY ACTUAL FYTD FEB 2024			% OF BUDGET		
REVENUES																		
Electric Sales	\$	10,610,117		\$	4,212,702				\$	9,781,915		\$	3,856,447					
Less Cost of Power		6,154,289			2,452,679					5,776,753			2,320,223					
Net Electric Sales	\$	4,455,828		\$	1,760,023		39%		\$	4,005,162		\$	1,536,224			38%		
Penalties		110,417			44,711		40%			94,446			45,939			49%		
Pole Rental		48,991			29,696		61%			48,750						0%		
Credit Card Convenience Fees		75,286			32,755		44%			56,668			22,993			41%		
Other Revenue		40,000			14,571		36%			65,000			32,995			51%		
Transfer from Hotel/Motel Fund*		50,000			14,589		29%			30,000			30,000			100%		
Transfer from BEDC		25,000			-		0%			-			-					
Use of Fund Balance		-			-					-			-			0%		
Total Revenue	\$	4,805,522		\$	1,896,345		39%		\$	4,300,026		\$	1,668,151			39%		
<i>Total Revenue less fund balance</i>	\$	4,805,522		\$	1,896,345		39%		\$	4,300,026		\$	1,668,151			39%		
EXPENSES																		
Personnel Services		1,230,766			398,443		32%			1,015,932			387,613			38%		
Supplies & Materials		70,700			28,021		40%			74,700			19,475			26%		
Repairs & Maint		200,500			38,180		19%			198,500			70,340			35%		
Contractual Services		188,240			110,114		58%			171,200			71,705			42%		
Other Designated Expenses		105,061			41,814		40%			83,500			44,873			54%		
Capital Outlay		100,000			22,946		23%			55,000			62,743			114%		
Transfers to Debt Service		-			-					51,500			21,458			42%		
Transfers to Self-funded		42,038			17,516		42%			23,546			9,811			42%		
Return on Investment		1,731,066			679,883		39%			1,675,657			644,464			38%		
Admin Allocation		545,327			198,680		36%			463,570			172,433			37%		
Shop Allocation		32,371			13,425		41%			28,546			10,964			38%		
PW Admin Allocation		-			-					53,323			22,194			42%		
Engineering Allocation		34,559			15,183		44%			31,258			10,593			34%		
Transfer to Capital		-			-					-			-					
Total Expenses	\$	4,280,628		\$	1,564,204		37%		\$	3,926,232		\$	1,548,665			39%		
<i>Total Expenses less xfers to capital and other uses of fund balance</i>	\$	4,280,628		\$	1,564,204		37%		\$	3,926,232		\$	1,548,665			39%		
Change in Net Position	\$	524,894		\$	332,141				\$	373,794		\$	119,486					

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 41.66% of year is complete)

REVENUES

NET ELECTRIC SALES - are tracking as expected with the budget. Compared to last year, they have increased 15% 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 6%.

POLE RENTAL FEES - are typically invoiced in February and received by April or May.

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 interest income is down. Interest rates have dropped from an average of about 5.4% last year to 4.3% as of February.

TRANSFERS FROM HOT AND BEDC- will be made and recorded as the capital expenditures for Christmas decorations are incurred.

EXPENSES

Personnel expenses are tracking under budget for the period mainly because of savings due to vacancies.

Contractual Services are tracking over the straight line average because the annual non-profit contributions were paid in February. The category is still expected to finish the year with in budget.

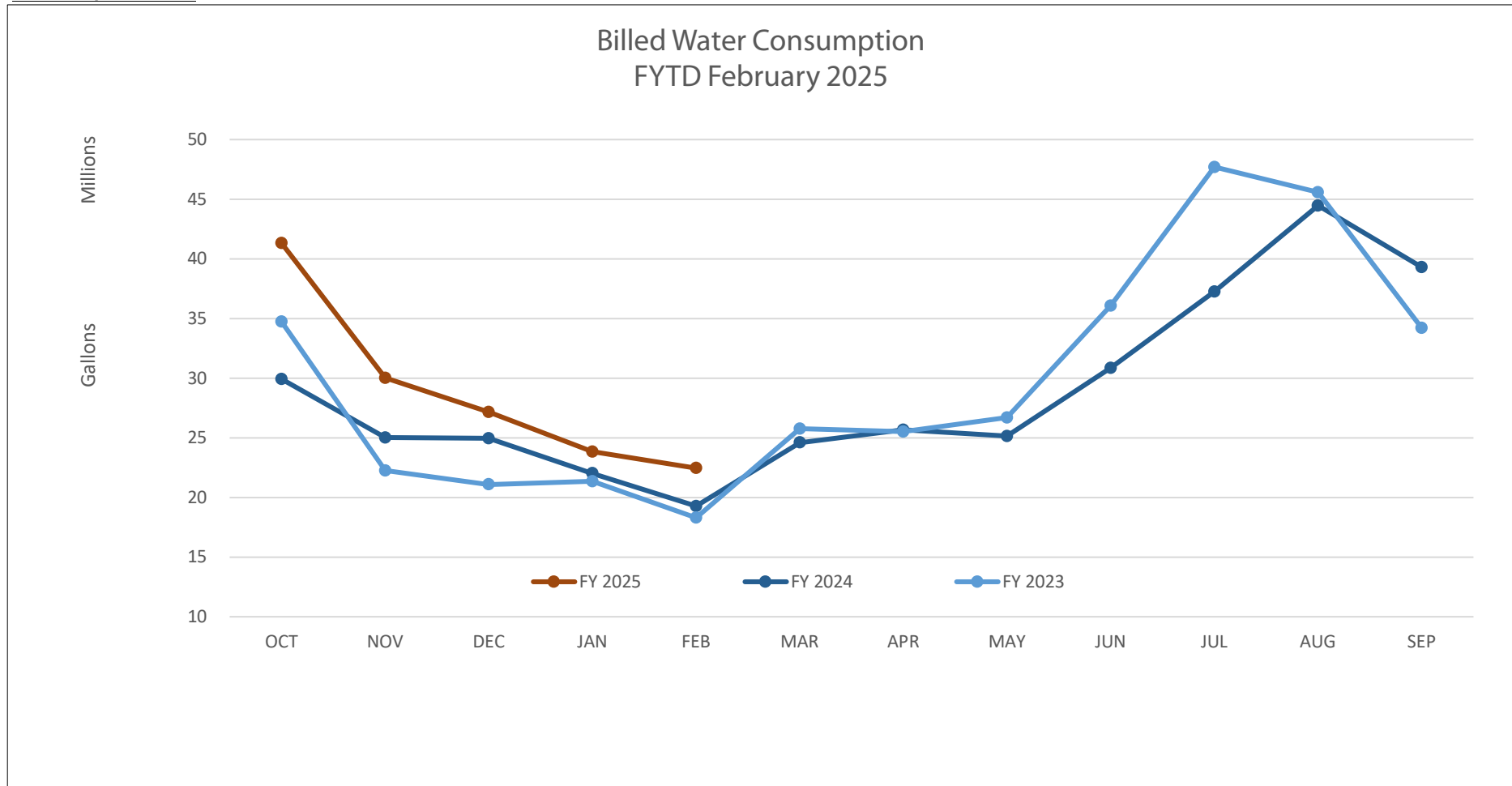
WATER/WW FUND DASHBOARD

FYTD FEB 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD FEB 2024	% OF BUDGET
REV	\$ 4,844,000	\$ 1,940,423	40%	\$ 4,707,667	\$ 1,868,438	40%
EXPENSES	4,592,268	1,885,223	41%	4,465,763	1,777,839	40%
PROFIT (LOSS)	\$ 251,732	\$ 55,201		\$ 241,904	\$ 90,598	

TABLES/CHARTS



Billed Consumption in gallons:

FYTD 2025	144,831,972
FYTD 2024	121,219,758
Variance	<u>23,612,214</u>
% variance	19.48%

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

41.66% of year complete

	ORIGINAL BUDGET 2024-2025			ACTUAL FYTD FEB 2025			% OF BUDGET			PY BUDGET 2023-2024			PY ACTUAL FYTD FEB 2024			% OF BUDGET		
REVENUE																		
Water Sales	\$	2,600,000		\$	1,043,268		40%		\$	2,487,867		\$	960,530		39%			
Wastewater Sales		1,990,000			823,449		41%			1,975,800			830,791		42%			
Penalties		45,000			19,868		44%			45,000			19,988		44%			
Sewer Connects		6,000			-		0%			37,000			11,405		31%			
Credit Card Convenience Fees		38,000			17,641		46%			27,000			12,382		46%			
Other Revenue		90,000			36,197		40%			60,000			33,343		56%			
Use Impact Fees		75,000			-		0%			75,000			-		0%			
Use of Fund Balance		-			-					-			-					
Total Revenue	\$	4,844,000		\$	1,940,423		40%		\$	4,707,667		\$	1,868,438		40%			
<i>Total Revenue less fund balance</i>	<i>\$</i>	<i>4,844,000</i>		<i>\$</i>	<i>1,940,423</i>		<i>40%</i>		<i>\$</i>	<i>4,707,667</i>		<i>\$</i>	<i>1,868,438</i>		<i>40%</i>			
EXPENSES																		
Personnel Services		1,586,200			659,377		42%			1,510,138			550,491		36%			
Supplies & Materials		241,350			89,234		37%			226,650			101,407		45%			
Repairs & Maint		354,050			84,827		24%			365,250			109,499		30%			
Contractual Services		341,100			163,959		48%			307,100			156,762		51%			
Cost of Water		80,000			48,576		61%			70,000			55,334		79%			
Other Designated Expenses		135,050			64,138		47%			113,521			48,115		42%			
Transfers to Debt Service		928,575			386,906		42%			931,875			388,281		42%			
Transfers to Self-funded		50,290			20,954		42%			10,148			4,228		42%			
In Lieu of Taxes		385,270			155,302		40%			370,613			149,475		40%			
Admin Allocation		354,335			139,114		39%			329,792			131,321		40%			
Shop Allocation		32,370			13,425		41%			28,546			10,964		38%			
PW Admin Allocation		-			-					71,098			29,592		42%			
Engineering Allocation		103,678			45,550		44%			125,032			42,370		34%			
Capital Outlay		-			13,860					6,000			-		0%			
Transfer to Capital		-			-					-			-					
Total Expenses	\$	4,592,268		\$	1,885,223		41%		\$	4,465,763		\$	1,777,839		40%			
<i>Total Expenses less Transfers to Capital and other uses of fund balance</i>	<i>\$</i>	<i>4,592,268</i>		<i>\$</i>	<i>1,885,223</i>		<i>41%</i>		<i>\$</i>	<i>4,465,763</i>		<i>\$</i>	<i>1,777,839</i>		<i>40%</i>			
Change in Net Position	\$	251,732		\$	55,201				\$	241,904		\$	90,598					

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 41.66% of year is complete)

REVENUES

Revenues are tracking as expected for the period and Water sales have increased over last year because billed water consumption is up 19%.

EXPENSES

Contractual Services are tracking above the straight lined average because of several line items 1) utilities - increasing consumption costs at the wastewater plant, 2) uniforms - majority of budget was spent in the first quarter, 3) HLFWCC - annual contribution to Highland Lakes Firm Water customers that was not budgeted, and 4) communications - costs have doubled due to addition of Scada system through out the City.

Cost of Water is tracking above the straight lined average 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 19% over this time last year. In addition, LCRA increased their water rates from \$155 per acre foot to \$165 per acre foot in January.

Designated expenses are tracking above the straight lined average because of several line items: 1) plant permit renewals - annual renewals Water and WW plant were processed during the first quarter, 2) health and wellness - increased due to several new employees needing proper vaccinations and updated shots, and 3) travel and training - timing increase due to purchase of several water and wastewater classes in January for employees working on their licenses.

Capital Outlay is above budget mainly because department spent \$11,400.35 to replace push camera used to inspect sewer lateral lines (old camera parts were becoming obsolete).

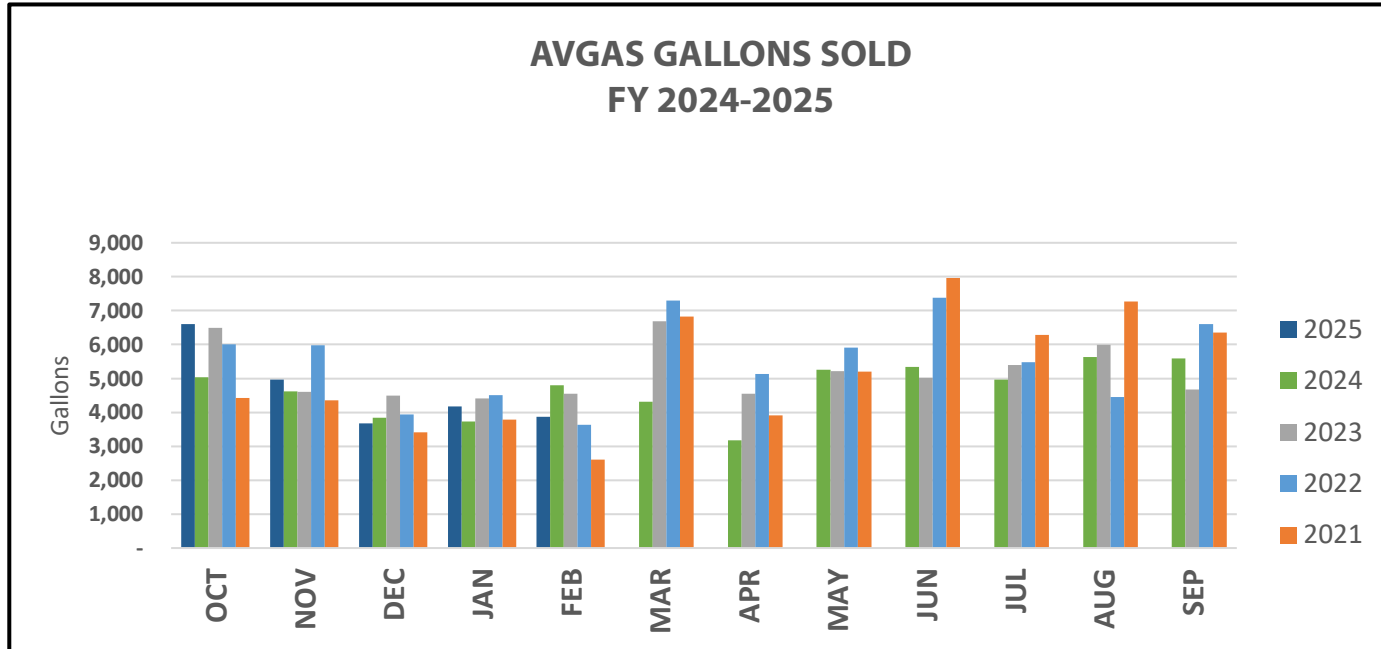
AIRPORT FUND DASHBOARD

FYTD FEB 2025

CURRENT RESULTS COMPARISON

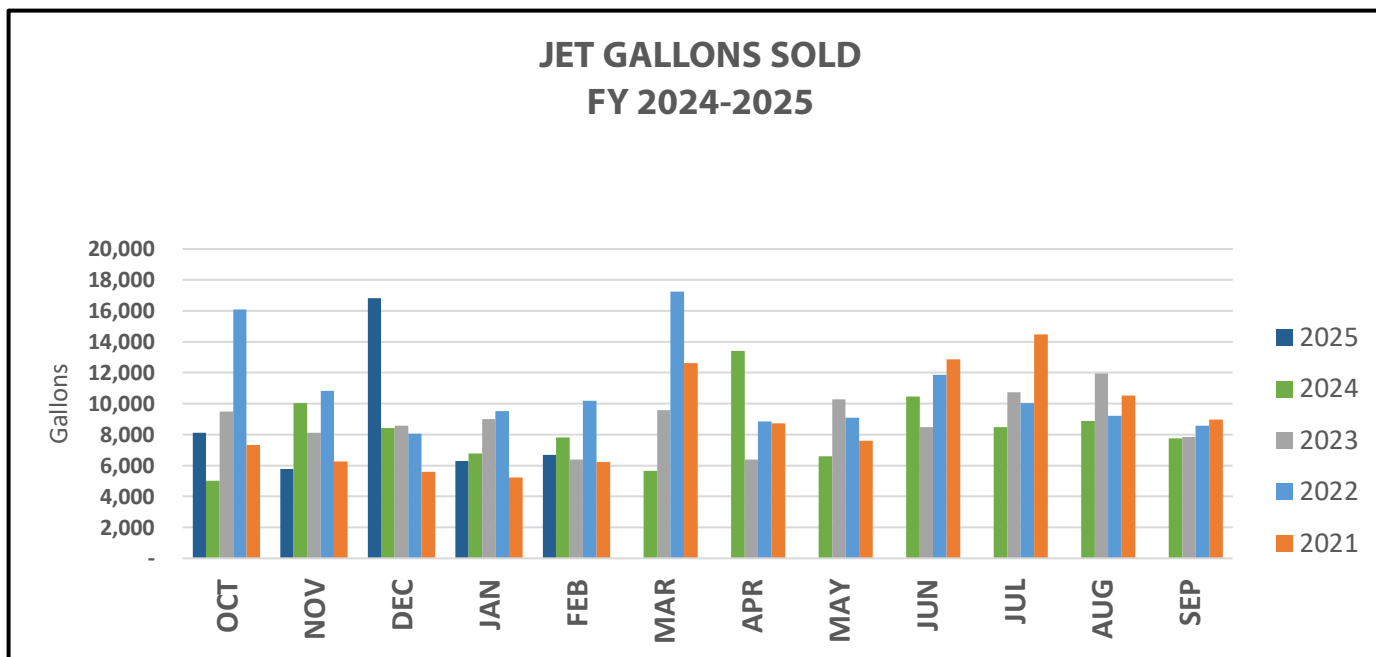
	ORIGINAL BUDGET	ACTUAL FYTD FEB 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD FEB 2024	% OF BUDGET
REV (net of cogs)	\$ 335,336	\$ 137,959	41%	\$ 335,757	\$ 138,155	41%
EXPENSES	231,353	94,526	41%	254,246	100,191	39%
PROFIT (LOSS)	\$ 103,983	\$ 43,433		\$ 81,511	\$ 37,964	

TABLES/CHARTS



Avgas Gallons Sold:

FYTD 2025	23,298
FYTD 2024	22,005
Increase(decrease)	1,293
	5.87%



Jet Gallons Sold:

FYTD 2025	43,680
FYTD 2024	38,058
Increase(decrease)	5,622
	14.77%

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

41.66% of year complete

	ORIGINAL 2024-2025	ACTUAL FYTD FEB 2025	% OF BUDGET	AMENDED BUDGET 2023-2024	PY ACTUAL FYTD FEB 2024	% OF BUDGET
REVENUE						
Avgas Flowage Fees	3,785	1,631	43%	4,000	3,223	81%
Jet Flowage Fees	20,763	8,736	42%	16,000	5,929	37%
Penalties	-	-		-	-	
All Hangar Lease	165,000	70,119	42%	171,000	70,125	41%
CAF Lease	35,004	14,585	42%	15,580	6,730	43%
McBride Lease	52,562	12,870	24%	52,562	21,455	41%
Thru the Fence Lease	12,312	-	0%	12,020	-	0%
Airport Parking Permit	1,500	-	0%	3,840	1	0%
Hangar Lease - FBO	26,789	11,010	41%	25,755	10,587	41%
Interest Earned	10,000	19,009	190%	35,000	20,106	57%
Other (Ground Lease)	7,621	-	0%	-	-	
Use of Fund Balance	59,363	24,735	42%	110,263	25,098	23%
Total Revenue	\$ 394,699	\$ 162,694	41%	\$ 446,020	\$ 163,253	37%
<i>Total Revenue less fund balance</i>	<i>\$ 335,336</i>	<i>\$ 137,959</i>	<i>41%</i>	<i>\$ 335,757</i>	<i>\$ 138,155</i>	<i>41%</i>
EXPENSES						
Personnel Services	\$ -	\$ -		\$ 103,284	\$ 44,300	43%
Transfer Salary Allocation	111,728	46,553	42%	-	-	
Supplies & Materials	2,600	-	0%	3,000	17	1%
Repairs & Maint	4,000	1,568	39%	3,925	1,500	38%
Contractual Services	30,230	5,144	17%	32,955	19,930	60%
Other Designated Expenses	45,537	30,428	67%	37,182	24,969	67%
C/O - Equipment	-	-		-	-	
Transfers to Debt Service	59,363	24,735	42%	60,263	25,098	42%
Admin Allocation	26,147	10,834	41%	23,900	9,476	40%
Transfers to Capital	11,111	-		100,000	-	
Total Expenses	\$ 290,716	\$ 119,261	41%	\$ 364,509	\$ 125,289	34%
<i>Total Exp - xfers to capital and debt svc.</i>	<i>\$ 231,353</i>	<i>\$ 94,526</i>	<i>41%</i>	<i>\$ 254,246</i>	<i>\$ 100,191</i>	<i>39%</i>
Change in Net Position	\$ 103,983	\$ 43,433		\$ 81,511	\$ 37,964	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 41.66% of year is complete)

REVENUES

<i>Flowage fees account for 6% of the Airport's total revenues and are calculated as 7% of Avgas gallons sold and 20% of Jet fuel gallons sold.</i>
<i>CAF Lease is revenue received from the CAF hangar rental which increased significantly this year from last year because they entered a new agreement.</i>
<i>Interest Income is tracking higher than anticipated because of the timing of capital projects. Capital project spending has been lower than anticipated to date.</i>

EXPENSES

<i>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.</i>
<i>Other Designated Expenses are tracking ahead of the straight-lined budget because of the timing of the insurance payments (Insurance is paid quarterly in advance) and the timing of the property tax payments (paid in full in January). Category is still expected to finish the year within budget.</i>

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

	ANNUAL BUDGET 2024-2025			ACTUAL FYTD FEB 2025			% OF BUDGET			PY BUDGET 2023-2024			PY ACTUAL FYTD FEB 2024			% OF BUDGET		
HOTEL/MOTEL FUND																		
Revenues	\$	336,000	\$	35,211	10.48%	\$	240,600	\$	125,863	52.31%	\$	240,600	\$	125,863	52.31%			
Expenses		309,634		66,501	21.48%		210,074		80,745	38.44%		210,074		80,745	38.44%			
Net Profit (Loss)	\$	26,366	\$	(31,290)		\$	30,526	\$	45,119		\$	30,526	\$	45,119				
BEDC (operating and capital)																		
Revenues	\$	6,713,793	\$	2,429,600	36.19%	\$	1,065,130	\$	481,954	45.25%	\$	1,065,130	\$	481,954	45.25%			
Expenses		6,587,688		1,423,095	21.60%		911,698		300,399	32.95%		911,698		300,399	32.95%			
Net Profit (Loss)	\$	126,105	\$	1,006,505		\$	153,432	\$	181,554		\$	153,432	\$	181,554				
SELF FUNDED EQUIPMENT FUND																		
Revenues	\$	1,005,752	\$	419,896	41.75%	\$	767,600	\$	303,618	39.55%	\$	767,600	\$	303,618	39.55%			
Expenses		1,005,752		103,704	10.31%		767,600		224,263	29.22%		767,600		224,263	29.22%			
Net Profit (Loss)	\$	-	\$	316,192		\$	-	\$	79,356		\$	-	\$	79,356				
SELF FUNDED EQUIPMENT GOLF COURSE																		
Revenues	\$	154,223	\$	68,817	44.62%	\$	-	\$	-	0.00%	\$	-	\$	-	0.00%			
Expenses		45,518		-	0.00%		-		-	0.00%		-		-	0.00%			
Net Profit (Loss)	\$	108,705	\$	68,817		\$	-	\$	-		\$	-	\$	-				
DEBT SERVICE FUND																		
Revenues	\$	992,938	\$	416,695	41.97%	\$	1,046,638	\$	441,765	42.21%	\$	1,046,638	\$	441,765	42.21%			
Expenses		989,738		785,769	79.39%		1,045,438		788,619	75.43%		1,045,438		788,619	75.43%			
Net Profit (Loss)	\$	3,200	\$	(369,073)		\$	1,200	\$	(346,854)		\$	1,200	\$	(346,854)				
INTEREST & SINKING DEBT FUND																		
Revenues	\$	1,091,744	\$	993,921	91.04%	\$	1,118,660	\$	1,126,970	100.74%	\$	1,118,660	\$	1,126,970	100.74%			
Expenses		1,078,944		247,272	22.92%		1,105,660		233,230	21.09%		1,105,660		233,230	21.09%			
Net Profit (Loss)	\$	12,800	\$	746,649		\$	13,000	\$	893,741		\$	13,000	\$	893,741				

**City of Burnet, Texas
Cash and Investment Accounts
FYTD FEB 2025**

Acct #	Bank	Account Name	Account Type	Balance as of February 2025
Unrestricted Accounts				
984/2410	FSB	Operating Cash	Checking	\$ 3,354,507.13
		Add or Subtract Claim on Cash for Airport		-
		Add or Subtract Claim on Cash for Golf		435,441.75
2329	FSB	Golf Course Petty Cash	Checking	1,007.09
2711100002	TexPool	General Fund Reserve	Investment	5,355,587.04
Total Unrestricted				\$ 9,146,543.01

<i>75 Day Reserve Requirement</i>	4,010,000.00
<i>Unrestricted Cash over 75 day reserve</i>	\$ 5,136,543.01
<i>90 Day Reserve Requirement</i>	4,810,000.00
<i>Unrestricted Cash over 90 day reserve</i>	\$ 4,336,543.01

Restricted by Council

2711100011	TexPool	Capital Equipment Reserve	Investment	\$ 94,063.79
2188	FSB	Self Funded Equipment	M/M	347,489.45
2711100014	TexPool	Self Funded Equipment Reserve	Investment	502,301.03
2711100021	TexPool	YMCA/GHRC Capital Improvement	Investment	112,483.18
2711100029	TexPool	YMCA Land Sale Proceeds	Investment	10,310.64
2711100022	TexPool	Electric Capital Improvement	Investment	679,671.89
2711100020	TexPool	Street Rehab/Replacement Reserve	Investment	796,455.36
2711100023	TexPool	Water/WW Improvement	Investment	10,554.29
2711100018	TexPool	Golf Course Operating Reserve	Investment	505,186.38
2711100019	TexPool	Golf Course Capital Improvement Reserve	Investment	291,775.24
68825	FSB	Golf Course Self Funded	M/M	462,452.32
2711100031	TexPool	City Hall Reserve	Investment	1,757,045.68
		Add or Subtract Golf Claim on Cash		(435,441.75)
Total Restricted by Council Action				\$ 5,134,347.50

**City of Burnet, Texas
Cash and Investment Accounts
FYTD FEB 2025**

Restricted by Purpose or Law

Acct #	Bank	Account Name	Account Type	Balance as of February 2025
3053	FSB	Parks Fund	M/M	\$ 61,458.40
62125	FSB	Tree Mitigation Fund	M/M	20,986.00
2711100028	TexPool	PEG Fee Restricted	Investment	183,056.66
2711100005	TexPool	Hotel Motel	Investment	58,806.96
2402	FSB	Hotel Motel	M/M	108,028.94
2711100009	TexPool	Airport Reserve	Investment	1,030,772.19
2485	FSB	PD Seizure	M/M	6,927.93
2711100027	TexPool	Municipal Court Special Revenue	Investment	101,372.22
58776	FSB	Fire Dept. Community Acct	M/M	16,034.67
2675	FSB	Police Department Explorer Program	M/M	6,504.68
2691	FSB	Fire Department Explorer Program	M/M	3,677.65
2711100007	TexPool	TWDB 7	Investment	1,349.48
2711100006	TexPool	TWDB 6	Investment	1,184.47
		City of Burnet, Texas Combination Tax and Surplus Revenue Certificates of Obligation, Series 2010		
143033000	US Bank	Escrow Account	Investment	3,599.27
	Bank of			
82-020-01-0	Texas	City of Burnet 2012 TWDB Escrow	Investment	22,614.03
2711100025	TexPool	Impact Fees - Water	Investment	490,334.19
2711100026	TexPool	Impact Fees - Wastewater	Investment	132,361.15
2711100017	TexPool	2021 CO - City Hall	Investment	1,136,942.00
TX01-0440-0004	Texas Class	2023 CO Adm/Street	Investment	2,775,360.46
2711100024	TexPool	Street Bond Reserve	Investment	-
TX01-0440-0007	Texas Class	2023 City Hall	Investment	1,020,355.11
2711100030	TexPool	Airport Bond Proceeds	Investment	224,409.76
2711100010	TexPool	BEDC Reserve	Investment	1,387,604.91
2711100032	TexPool	BEDC Hotel Incentive	Investment	418,382.93
2711100033	TexPool	BEDC Tractor Supply Incentive	Investment	33,229.51
70516	FSB	BEDC 281 Commercial Park Project	M/M	40,333.63
2592	FSB	BEDC	Super NOW	127,425.44
62315	FSB	BEDC Bond Fund	Checking	86,520.17
TX01-0440-0005	Texas Class	BEDC	Investment	1,405,006.87
1453	FSB	Debt Service	M/M	70,901.43
2576	FSB	Interest & Sinking Acct	M/M	1,023,124.98
2543	FSB	Airport Reserve	M/M	-
		Add or Subtract Airport Claim on Cash		-

Total Restricted Cash

\$ 11,998,666.09

Total All Cash

\$ 26,279,556.60

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	-	-	\$ 5,000,000	
*NEW Website Software Update	\$ 25,000	-	25,000	21,450	-	\$ 3,550	
*NEW Access Control Conversion	\$ 50,000	-	50,000	49,995	-	\$ 5	
Server Upgrade	\$ 20,000	-	20,000	-	-	\$ 20,000	
Incode 10 Upgrade - Court	\$ 17,000	-	17,000	-	-	\$ 17,000	
Comp Plan	\$ 25,000	-	25,000	-	-	\$ 25,000	
Humane Society	\$ -	95,000	95,000	-	-	\$ 95,000	
Beautification Project	\$ 50,000	-	50,000	36,473	-	\$ 13,527	
New City Hall	\$ 8,600,000	-	8,600,000	2,300,020	-	\$ 6,299,980	
TOTAL ADMIN	\$ 13,787,000	\$ 95,000	\$ 13,882,000	\$ 2,407,938	\$ -	\$ 11,474,062	
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	27,400	-	\$ 172,600	
Use of Opioid Settlement Funds	\$ 40,000	-	40,000	-	-	\$ 40,000	
Guns	\$ -	52,850	52,850	52,850	-	\$ 0	
TOTAL POLICE	\$ 328,000	\$ 52,850	\$ 380,850	\$ 107,106	\$ -	\$ 273,744	
FIRE / EMS							
*NEW Ventilators and ET Video	\$ 80,000	-	80,000	75,941	-	\$ 4,059	Budget Amendment Pending
*NEW FD Building Improvements - Furniture and Storage Shed	\$ 25,000	-	25,000	16,669	-	\$ 8,331	
*NEW FD Westnet Paging System	\$ 40,000	-	40,000	-	-	\$ 40,000	
Use of Donated Funds Stella Pelej (carryover)	\$ 9,217	-	9,217	-	-	\$ 9,217	
SCBA Equipment	\$ 58,000	-	58,000	55,238	-	\$ 2,762	
TASSPP	\$ -	7,840	7,840	-	-	\$ 7,840	
TOTAL FIRE / EMS	\$ 212,217	\$ 7,840	\$ 220,057	\$ 147,849	\$ -	\$ 72,208	
STREETS							
Street Repair/Rehabilitation	\$ 3,800,000	-	3,800,000	563,797	-	\$ 3,236,203	
TOTAL STREETS	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 563,797	\$ -	\$ 3,236,203	
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	-	225,000	44,385	-	\$ 180,615	
TOTAL PARKS	\$ 865,000	\$ -	\$ 865,000	\$ 287,550	\$ -	\$ 577,450	
GHRC							
GHRC Capital Maint	\$ 50,000	-	50,000	-	-	\$ 50,000	
GHRC Capital Maint 2024 Improvement Plan	\$ 109,500	-	109,500	-	-	\$ 109,500	
TOTAL GHRC	\$ 159,500	\$ -	\$ 159,500	\$ -	\$ -	\$ 159,500	
GRAND TOTAL GENERAL	\$ 9,649,000	\$ -	\$ 9,649,000	\$ 1,702,695	\$ -	\$ 7,946,305	

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	-	-	\$ 150,000	COMPLETE
*NEW Inks Lake Maintenance, Sewer Plant Maintenance, Well and Pump Upgrades	\$ 250,000	-	250,000	82,782	-	\$ 167,218	
*NEW Impact Fee Update	\$ 20,000	-	20,000	6,786	-	\$ 13,214	
*NEW Eagle's Nest Upgrade	\$ 200,000	101,000	301,000	103,674	-	\$ 197,326	
Generators for SB3 Compliance	\$ 1,813,600	-	1,813,600	-	-	\$ 1,813,600	
Dump Truck for Water Department	\$ 160,000	-	160,000	134,260	-	\$ 25,741	
Water Meters	\$ 140,000	-	140,000	-	-	\$ 140,000	
Creekfall Water Line Oversize Project	\$ 153,000	-	153,000	152,285	-	\$ 715	
CDBG Water Line Project (WOFFORD 1)	\$ 760,000	-	760,000	38,493	-	\$ 721,507	
Valley Street Well Engineering/Evaluation	\$ 550,000	-	550,000	17,710	-	\$ 532,290	
Ranch Lift Station/ Eagles Nest Upgrade/East Tank Upgrade	\$ 10,000	-	10,000	-	-	\$ 10,000	
Water System Improvements - New Taps and Meter Installs funded through permits	\$ 30,000	-	30,000	11,840	-	\$ 18,160	
Use WW Impact Fees - transfer for debt	\$ 75,000	-	75,000	-	-	\$ 75,000	
GRAND TOTAL WATER & WASTEWATER	\$ 4,311,600	\$ 101,000	\$ 4,412,600	\$ 547,830	\$ -	\$ 3,864,770	

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	7,371	-	\$ 27,629	
Paving Project (runway & taxiway)	\$ 30,000	-	30,000	-	-	\$ 30,000	
Jet Hanger	\$ 1,900,000	-	1,900,000	627,146	-	\$ 1,272,854	
Decel Lane into Airport	\$ 20,000	-	20,000	-	-	\$ 20,000	
Ramp Grant	\$ 111,111	-	111,111	17,916	-	\$ 93,195	
GRAND TOTAL AIRPORT	\$ 2,096,111	\$ -	\$ 2,096,111	\$ 652,433	\$ -	\$ 1,443,678	

ELECTRIC CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
Creekfall Offsite Improvement - McNeal Reconductor	\$ -	154,000	154,000	-	-	\$ 154,000	Budget Amendment Pending
Creekfall Offsite Improvement - Live Oak Reconductor	\$ -	222,200	222,200	7,500	-	\$ 214,700	Budget Amendment Pending
Creekfall Offsite Improvement - Wire Cost for Coke Street	\$ -	114,986	114,986	-	-	\$ 114,986	Budget Amendment Pending
Creekfall Offsite Improvement - Westfall & CF3 Oversizing	\$ -	47,883	47,883	-	-	\$ 47,883	Budget Amendment Pending
Puller Trailer (reallocation of Live Oak Reconductor project)	\$ 131,150	-	131,150	-	131,150	\$ -	Overage Offset by Revenue Received
*NEW Electric Trailers	\$ 60,000	6,700	66,700	-	66,686	\$ 14	
*NEW Gatekeepers	\$ 27,715	-	27,715	-	-	\$ 27,715	
*NEW Resiliency Grant from Department of Energy	\$ 1,367,000	-	1,367,000	-	-	\$ 1,367,000	
Utility Maps & Models	\$ 115,000	-	115,000	152,109	-	\$ (37,109)	
Subdivision Electrical Costs	\$ 230,000	-	230,000	463,939	-	\$ (233,939)	
Digger Truck	\$ 250,000	-	250,000	220,951	-	\$ 29,049	
GRAND TOTAL ELECTRIC	\$ 2,180,865	\$ 545,769	\$ 2,726,634	\$ 844,499	\$ 197,836	\$ 1,684,299	

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	112,138	-	\$ 237,862	
GRAND TOTAL GOLF	\$ 350,000	\$ -	\$ 350,000	\$ 112,138	\$ -	\$ 237,862	