

# City of Burnet Financial Report

FISCAL YEAR TO DATE

JULY 31, 2025





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Financial Report  
FYTD July 31, 2025

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# City of Burnet

## Financial Report – Executive Summary

### FYTD July 2025



#### General Fund

The General Fund ended the period with a profit of \$1,964,899. Their total revenues are tracking as expected and ended the period at 91% of the budget mainly because of strong property tax 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 \$390,939 over last year.
- **Sales tax collections** – ended the period at 86% of budget and increased by \$162,190 over last year.
- **EMS transfer collections** – ended the period at 89% of budget and increased by \$5,326 over last year.
- **Transfers In from other funds** – ended the period at 83% of budget and increased by \$185,391 over last year.

Total expenditures are on track with budget and ended the period at 81% of budget.

#### Golf Course

The Golf Course ended the period with a profit of \$543,418 which is an increase of \$69,600 over last year.

Total revenues ended the period at 97% of the annual budget. Compared to last year, revenues have increased by \$330,560 mainly because of the green fee and membership rate increases that have gone into effect. In addition, the course saw a 2% increase in green fee rounds over last year.

Total operating expenses are tracking well within budget and ended the period at 81% of budget.

#### Electric Fund

The Electric fund ended the period with a profit of \$543,107, which is an increase of \$172,021 over this time last year. Total revenues ended the period at 81% of the budget, which is on track with our target for the period. Compared to last year, net electric sales have increased by \$331,734 or 10% 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 1.64%.



# City of Burnet

## Financial Report – Executive Summary

### FYTD July 2025



Total expenses tracked under budget for the period at 78% mainly due to savings in personnel costs from vacancies.

#### Water and Wastewater Fund

The Water/Wastewater fund ended the period with a profit of \$274,592 which is on track with budget but 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 85% of budget, which is ahead of our target budget and an increase of \$196,722 over last year mainly because of increasing water consumption. Billed water consumption has increased 17% from this time last year. In addition, a 10% rate increase went into effect on June 1, 2025.

Total expenses ended the period at 84% of the budget, which is on target for the period but compared to last year have increased by \$306,599. 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 \$119,343 and is in great shape compared to the budget. Their total revenues are tracking at 89% of budget and total expenses are tracking at 78% of budget.

#### Cash Reserves

Total “Unrestricted” cash reserve balance for the City as of July 31, 2025, was \$6,654,316. That is **\$1,844,316** above our 90-day required reserve amount.

Total “Restricted by Council” cash reserve balance for the City as of July 31, 2025, was **\$5,950,826**.



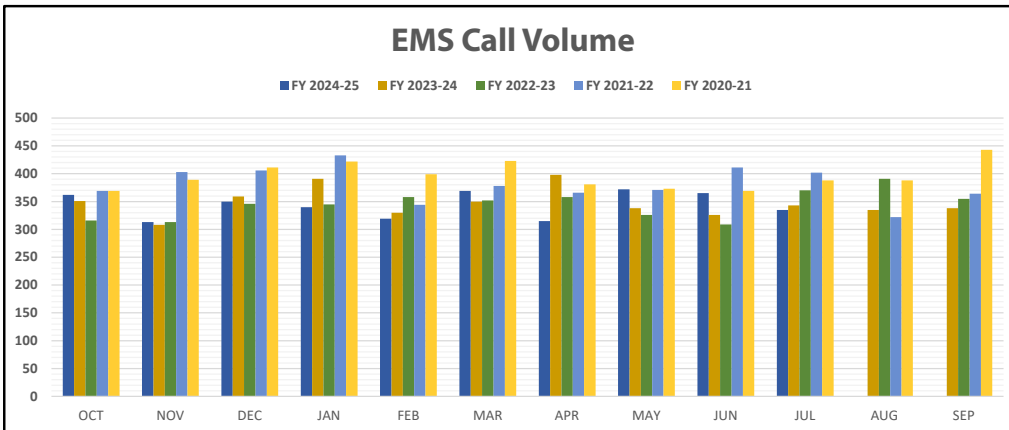
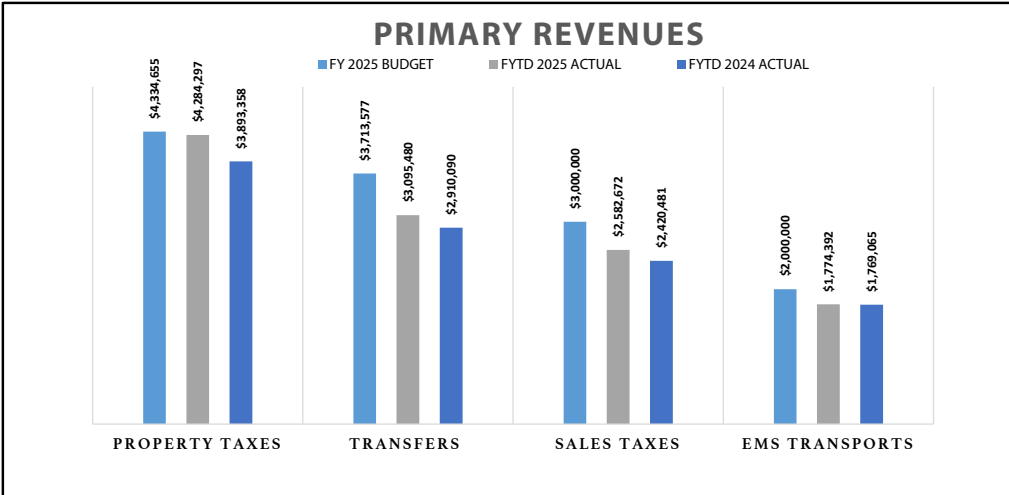
# GENERAL FUND DASHBOARD

## FYTD JULY 2025

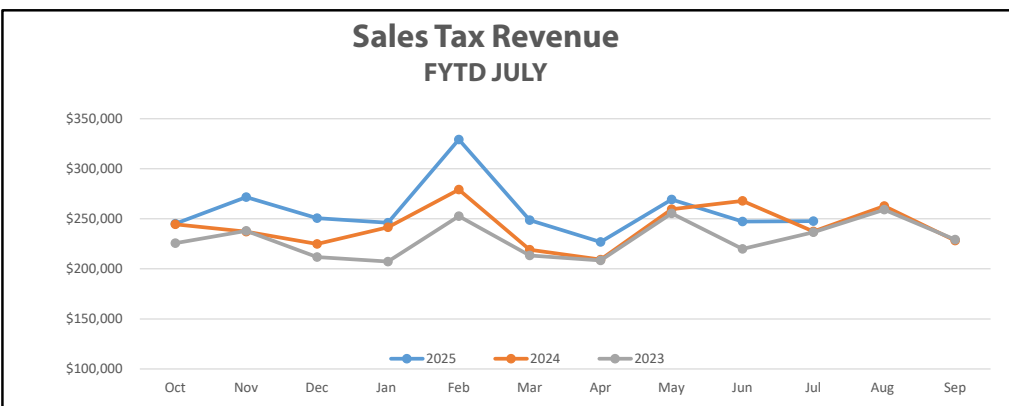
### CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD JULY 2024	% OF BUDGET
REV	\$ 16,407,735	\$ 14,830,133	90%	\$ 15,442,407	\$ 14,024,910	91%
EXPENSES	15,918,387	12,865,234	81%	14,878,137	12,064,908	81%
PROFIT (LOSS)	\$ 489,348	\$ 1,964,899		\$ 564,270	\$ 1,960,002	

### TABLES/CHARTS



<b>EMS Call volume</b>	
FYTD 2025	3,440
FYTD 2024	3,494
Increase (Decrease)	(54)
	-2%



<b>Sales Tax Collections</b>	
FYTD 2025	2,582,672
FYTD 2024	2,420,481
Increase (Decrease)	162,191
	7%

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

83.3% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>REVENUE</b>						
Ad valorem taxes	\$ 4,334,655	\$ 4,284,297	99%	\$ 3,896,000	\$ 3,893,358	100%
Sales taxes	3,000,000	2,582,672	86%	2,756,413	2,420,481	88%
Interfund Transfers	3,713,577	3,095,480	83%	3,514,782	2,910,090	83%
EMS Transfers	2,000,000	1,774,392	89%	1,830,000	1,769,065	97%
Franchise and other taxes	264,000	285,828	108%	264,000	228,498	87%
Court Fines and Fees	155,000	179,689	116%	163,000	135,480	83%
Grants & Donations	4,400	12,219	278%	3,000	11,786	393%
Licenses & Permits	154,000	229,523	149%	176,500	96,429	55%
Charges for Services	2,355,728	1,954,639	83%	2,486,812	2,046,780	82%
Other Revenue	426,375	431,394	101%	351,900	512,944	146%
Use of Fund Balance (for Abatements)	30,000	-	0%	30,000	30,000	100%
<b>Total Revenue</b>	<b>\$ 16,437,735</b>	<b>\$ 14,830,133</b>	<b>90%</b>	<b>\$ 15,472,407</b>	<b>\$ 14,054,910</b>	<b>91%</b>
<b>Total Revenue less fund balance</b>	<b>\$ 16,407,735</b>	<b>\$ 14,830,133</b>	<b>90%</b>	<b>\$ 15,442,407</b>	<b>\$ 14,024,910</b>	<b>91%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 10,801,643	\$ 8,372,295	78%	\$ 9,966,970	\$ 7,831,833	79%
Supplies & Materials	538,450	425,323	79%	589,175	411,669	70%
Repairs & Maint	657,835	504,563	77%	652,520	549,743	84%
Contractual Services	2,194,177	1,991,400	91%	2,200,015	1,861,531	85%
Other Designated Expenses	832,447	764,607	92%	752,047	733,332	98%
Transfers to Self-funded	641,542	534,619	83%	511,937	426,614	83%
Capital Outlay	6,100	47,251	775%	-	58,744	
Transfers to Golf Admin/Grant Fund	246,193	225,177	91%	205,473	191,442	93%
<b>Sub-total</b>	<b>\$ 15,918,387</b>	<b>\$ 12,865,234</b>	<b>81%</b>	<b>\$ 14,878,137</b>	<b>\$ 12,064,908</b>	<b>81%</b>
<b>CAPITAL/OTHER EXP (USES OF FUND BAL)</b>						
Transfers - Capital/Other Uses of FB	\$ 30,000	-	0%	\$ 30,000	\$ 30,000	100%
<b>Sub-total</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>\$ 15,948,387</b>	<b>\$ 12,865,234</b>	<b>81%</b>	<b>\$ 14,908,137</b>	<b>\$ 12,094,908</b>	<b>81%</b>
<b>Total Expenditures less Capital/Other</b>	<b>\$ 15,918,387</b>	<b>\$ 12,865,234</b>	<b>81%</b>	<b>\$ 14,878,137</b>	<b>\$ 12,064,908</b>	<b>81%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 489,348</b>	<b>\$ 1,964,899</b>		<b>\$ 564,270</b>	<b>\$ 1,960,002</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 83.3% of year is complete)**

**REVENUES**

AD VALOREM/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 7% from last year. Current year collections include 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 tracking ahead of budget and last year from increased collections despite ems call volume tracking about 2% lower than 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 in the amount of \$76K 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 JULY 2025**

83.3% of year complete

		ORIGINAL BUDGET		ACTUAL		% OF				PY BUDGET		PY ACTUAL		% OF	
		2024-2025		FYTD JULY 2025		BUDGET				2023-2024		FYTD JULY 2024		BUDGET	
EXPENDITURES (Less transfers to capital/other):															
City Council															
	Personnel Services	\$	450	\$	402		89%		\$	450		-		0%	
	Supplies & Materials		1,550		6,063		391%		1,550	\$	1,218		79%		
	Repairs & Maint		500		65		13%		1,000		235		24%		
	Contractual Services		10,510		6,186		59%		8,020		5,822		73%		
	Other Designated Expenses		9,075		8,502		94%		9,075		15,902		175%		
	Capital Outlay		-		-				-		7,485				
	Total Expenditures		22,085		21,218		96%		20,095		30,662		153%		
General Administration															
	Personnel Services		781,369		516,020		66%		1,330,989		1,017,619		76%		
	Supplies & Materials		19,500		19,540		100%		20,400		22,891		112%		
	Repairs & Maint		86,000		75,418		88%		109,000		106,242		97%		
	Contractual Services		298,779		263,722		88%		281,090		283,866		101%		
	Other Designated Expenses		435,462		422,243		97%		475,964		458,122		96%		
	Transfers Golf Admin/Grant Fund		246,193		225,177		91%		205,473		191,442		93%		
	Total Expenditures		1,867,303		1,522,120		82%		2,422,916		2,080,181		86%		
City Secretary															
	Personnel Services		109,861		90,061		82%		-		-				
	Supplies & Materials		900		430		48%		-		-				
	Repairs & Maint		14,800		11,475		78%		-		-				
	Contractual Services		2,000		1,158		58%		-		-				
	Other Designated Expenses		5,000		3,158		63%		-		-				
	Total Expenditures		132,561		106,282		80%		-		-				
Finance															
	Personnel Services		534,188		428,961		80%		-		-				
	Supplies & Materials		2,250		2,802		125%		-		-				
	Repairs & Maint		-		-				-		-				
	Contractual Services		2,100		61,399		2924%		-		-				
	Other Designated Expenses		6,200		10,035		162%		-		-				
	Total Expenditures		544,738		503,197		92%		-		-				
Human Resources															
	Personnel Services		233,122		197,846		85%		-		-				
	Supplies & Materials		1,100		2,654		241%		-		-				
	Repairs & Maint		13,200		5,643		43%		-		-				
	Contractual Services		7,358		7,252		99%		-		-				
	Other Designated Expenses		73,500		77,327		105%		-		-				
	Total Expenditures		328,280		290,722		89%		-		-				
Municipal Court															
	Personnel Services		100,025		83,082		83%		75,689		78,105		103%		
	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		30,383		75%		27,500		26,328		96%		
	Other Designated Expenses		8,750		11,290		129%		7,150		9,028		126%		
	Total Expenditures		156,825		131,888		84%		117,514		119,691		102%		
Police															
	Personnel Services		2,469,107		1,878,980		76%		2,748,870		2,135,553		78%		
	Supplies & Materials		110,800		83,425		75%		130,300		94,115		72%		
	Repairs & Maint		107,465		108,583		101%		121,370		101,495		84%		
	Contractual Services		243,200		180,024		74%		243,584		194,208		80%		
	Other Designated Expenses		143,400		110,852		77%		91,308		149,544		164%		
	Capital Outlay		-		10,353				-		-		#DIV/0!		
	Transfers to Self-funded		197,782		164,818		83%		174,839		145,699		83%		
	Total Expenditures		3,271,754		2,537,035		78%		3,510,271		2,820,614		80%		
Animal Control															
	Personnel Services		90,123		84,250		93%		-		-				
	Supplies & Materials		3,850		4,731		123%		-		-				
	Repairs & Maint		5,500		7,496		136%		-		-				
	Contractual Services		51,750		36,579		71%		-		-				
	Other Designated Expenses		-		100				-		-				
	Capital Outlay		-		-				-		-				
	Total Expenditures		151,223		133,157		88%		-		-				

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

83.3% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>EXPENDITURES (Less transfers to capital/other):</b>						
<b>K-9 Unit</b>						
Personnel Services	199,957	192,171	96%	-	-	
Supplies & Materials	2,500	1,409	56%	-	-	
Repairs & Maint	-	-		-	-	
Contractual Services	1,000	482	48%	-	-	
Other Designated Expenses	2,000	1,250	63%	-	-	
Capital Outlay	-	-		-	-	
<b>Total Expenditures</b>	<b>205,457</b>	<b>195,313</b>	<b>95%</b>	<b>-</b>	<b>-</b>	
<b>Code Enforcement</b>						
Personnel Services	69,144	56,583	82%	-	-	
Supplies & Materials	1,500	1,635	109%	-	-	
Repairs & Maint	200	-	0%	-	-	
Contractual Services	-	370		-	-	
Other Designated Expenses	510	19	4%	-	-	
Capital Outlay	-	-		-	-	
<b>Total Expenditures</b>	<b>71,354</b>	<b>58,606</b>	<b>82%</b>	<b>-</b>	<b>-</b>	
<b>Fire/EMS</b>						
Personnel Services	4,032,523	3,241,266	80%	3,684,261	3,136,399	85%
Supplies & Materials	223,450	177,396	79%	249,050	173,162	70%
Repairs & Maint	187,870	145,555	77%	176,000	139,269	79%
Contractual Services	306,100	260,504	85%	324,518	275,129	85%
Other Designated Expenses	82,000	72,470	88%	93,600	63,708	68%
Capital Outlay	6,100	31,969	524%	-	-	
Transfers to Self-funded	367,001	305,834	83%	260,079	216,733	83%
<b>Total Expenditures</b>	<b>5,205,044</b>	<b>4,234,994</b>	<b>81%</b>	<b>4,787,508</b>	<b>4,004,399</b>	<b>84%</b>
<b>Streets</b>						
Personnel Services	689,439	556,460	81%	791,616	535,911	68%
Supplies & Materials	67,800	43,870	65%	80,550	38,891	48%
Repairs & Maint	94,000	43,335	46%	94,000	85,396	91%
Contractual Services	8,000	7,423	93%	7,350	7,826	106%
Other Designated Expenses	5,500	5,402	98%	6,000	1,498	25%
Capital Outlay	-	2,470		-	36,735	
Transfers to Self-funded	41,640	34,700	83%	34,504	28,753	83%
<b>Total Expenditures</b>	<b>906,379</b>	<b>693,660</b>	<b>77%</b>	<b>1,014,020</b>	<b>735,011</b>	<b>72%</b>
<b>City Shop</b>						
Personnel Services	88,103	71,935	82%	72,756	64,063	88%
Supplies & Materials	17,300	14,472	84%	17,850	13,557	76%
Repairs & Maint	12,700	13,936	110%	12,200	10,767	88%
Contractual Services	6,380	6,416	101%	6,380	5,124	80%
Other Designated Expenses	5,000	2,759	55%	5,000	5,699	114%
Capital Outlay	-	-		-	-	
<b>Total Expenditures</b>	<b>129,483</b>	<b>109,519</b>	<b>85%</b>	<b>114,186</b>	<b>99,209</b>	<b>87%</b>
<b>Sanitation</b>						
Contractual Services	990,000	839,440	85%	1,002,573	822,115	82%
Other Designated Expenses	25,000	11,260	45%	25,000	9,921	40%
<b>Total Expenditures</b>	<b>1,015,000</b>	<b>850,700</b>	<b>84%</b>	<b>1,027,573</b>	<b>832,036</b>	<b>81%</b>
<b>PW Admin</b>						
Personnel Services	-	-		169,543	71,490	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	-	-		-	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>		<b>177,743</b>	<b>76,580</b>	<b>43%</b>
<b>Parks</b>						
Personnel Services	760,228	551,186	73%	629,305	421,553	67%
Supplies & Materials	75,050	58,923	79%	76,500	59,462	78%
Repairs & Maint	107,100	70,124	65%	108,450	82,395	76%
Contractual Services	89,700	102,985	115%	87,900	73,944	84%
Other Designated Expenses	6,150	6,106	99%	9,150	4,704	51%
Transfers to Self-funded	24,971	20,809	83%	32,367	26,973	83%
Capital Outlay	-	2,460		-	14,524	
<b>Total Expenditures</b>	<b>1,063,199</b>	<b>812,592</b>	<b>76%</b>	<b>943,672</b>	<b>683,556</b>	<b>72%</b>



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

83.3% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>EXPENDITURES (Less transfers to capital/other):</b>						
<b>Galloway Hammond</b>						
Repairs & Maint	-	243		5,000	6,260	125%
Contractual Services	100,000	83,333	83%	100,000	83,333	83%
Capital Outlay	-	-		-	-	0%
<b>Total Expenditures</b>	<b>100,000</b>	<b>83,576</b>	<b>84%</b>	<b>105,000</b>	<b>89,593</b>	<b>85%</b>
<b>Development Services</b>						
Personnel Services	338,261	166,307	49%	188,510	161,837	86%
Supplies & Materials	5,800	4,611	80%	6,000	4,443	74%
Repairs & Maint	8,000	5,629	70%	8,000	5,822	73%
Contractual Services	30,800	98,525	320%	102,300	78,292	77%
Other Designated Expenses	19,250	17,102	89%	20,250	10,896	54%
Capital Outlay	-	-		-	-	
<b>Total Expenditures</b>	<b>402,111</b>	<b>292,174</b>	<b>73%</b>	<b>325,060</b>	<b>261,291</b>	<b>80%</b>
<b>Engineering</b>						
Personnel Services	305,743	256,784	84%	274,981	209,303	76%
Supplies & Materials	4,100	2,105	51%	3,600	2,655	74%
Repairs & Maint	14,000	11,429	82%	10,500	5,829	56%
Contractual Services	5,950	4,976	84%	7,800	3,650	47%
Other Designated Expenses	5,650	4,733	84%	5,550	2,193	40%
Transfers to Self-funded	10,148	8,457	83%	10,148	8,457	83%
<b>Total Expenditures</b>	<b>345,591</b>	<b>288,483</b>	<b>83%</b>	<b>312,579</b>	<b>232,086</b>	<b>74%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,918,387</b>	<b>\$ 12,865,234</b>	<b>81%</b>	<b>\$ 14,878,137</b>	<b>\$ 12,064,908</b>	<b>81%</b>

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 83.3% of year is complete)**

**EXPENDITURES**

**CITY COUNCIL**

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

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 Repairs and Maint are tracking ahead of the straight line budget mainly because of the timing of Tyler Incode software expenses which are paid annually in April.

Admin Contractual Services are tracking ahead of the straight line budget mainly because the former Assistant City Manager who is an attorney retired and the City has engaged him as a consultant for legal services on a contract basis. The increase in legal services is being more than offset by the savings in personnel costs.

Admin Designated expenses are tracking ahead of the straight line budget mainly because of the timing of the insurance payments which are paid in advance each quarter and as of July were paid in full for the year.

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 JULY 2025

83.3% of year complete

ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET
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PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
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**EXPENDITURES (Less transfers to capital/other):**

**MUNICIPAL COURT**

Court Supplies and Materials expenses are tracking higher than budget because of increased operating supplies needed for court community programs and outreach.

Court R&M Expenses are tracking higher than the straight line budget mainly because of the timing of software payments. Tyler Incode is paid annually in April.

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 July, Municipal Court Fine collections were tracking above budget at 116%.

**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 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.

Police Capital Outlay expenses were incurred for additional vehicle outfitting needs and a new water heater installed at the Police Department.

Animal Control personnel costs are tracking above the straight line average mainly because employee health insurance was underbudgeted.

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.

Animal Control department Repairs and Maintenance are tracking above budget mainly because of new flooring required for kennel area to pass inspection.

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 higher than expected because of the timing of purchases. Labels and postcards for violations are purchased in bulk for the year.

**FIRE/EMS**

Fire Other Designated Expenses include non capital equipment expense which is tracking higher than expected because of the purchase of 2 turtle fire systems in response to the growing concern of electric vehicle fires and bunker gear gloves and coats.

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.

**STREETS**

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.

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.

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.

**CITY SHOP**

City Shop Repairs and Maintenance are tracking over budget for the period, mainly because of the annual payment for Iworqs software in May and also the replacement cost of fire extinguishers and LED bulbs through out public works.

City Shop contractual services are tracking higher than expected for the period budget mainly because custodial care costs increased more than expected.

**PW ADMIN** This department was removed for FY2025 due to staffing changes.

**PARKS**

Parks Department Contractual Services are tracking higher than expected mainly because utilities are running higher due to increased water usage.

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.

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.

**DEVELOPMENT SERVICES**

Development Services Personnel expenses are tracking below budget because the Building Official position has been vacant all year.

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 offset this increased expense.

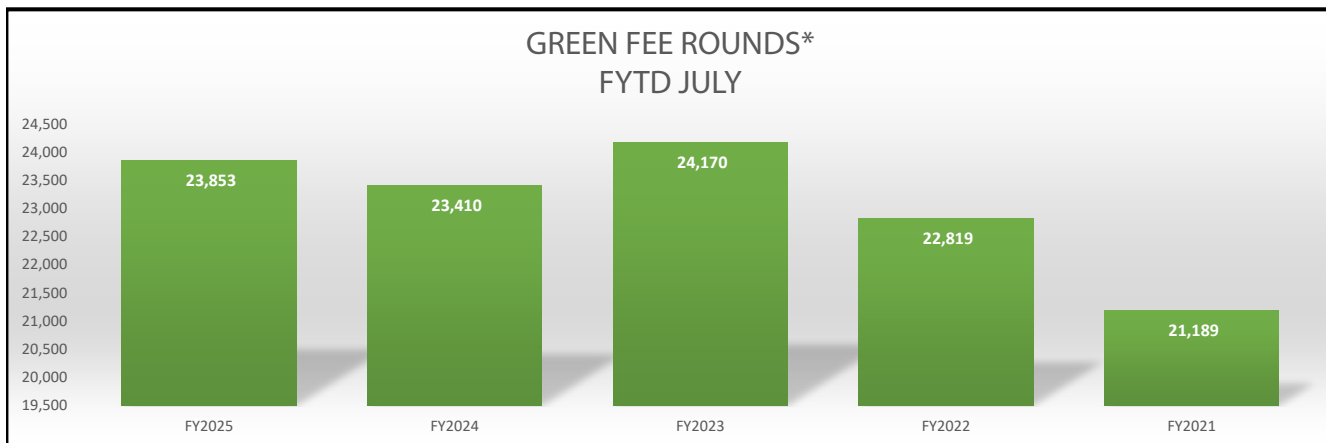
# GOLF COURSE FUND DASHBOARD

FYTD JULY 2025

## CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD JULY 2024	% OF BUDGET
REV (net of cogs/tourn exp)	\$ 2,574,361	\$ 2,504,143	97%	\$ 2,144,918	\$ 2,173,583	101%
EXPENSES	2,429,146	1,960,724	81%	2,077,634	1,699,765	82%
PROFIT (LOSS)	\$ 145,215	\$ 543,418		\$ 67,284	\$ 473,818	

## TABLES/CHARTS



Rounds of Golf\*

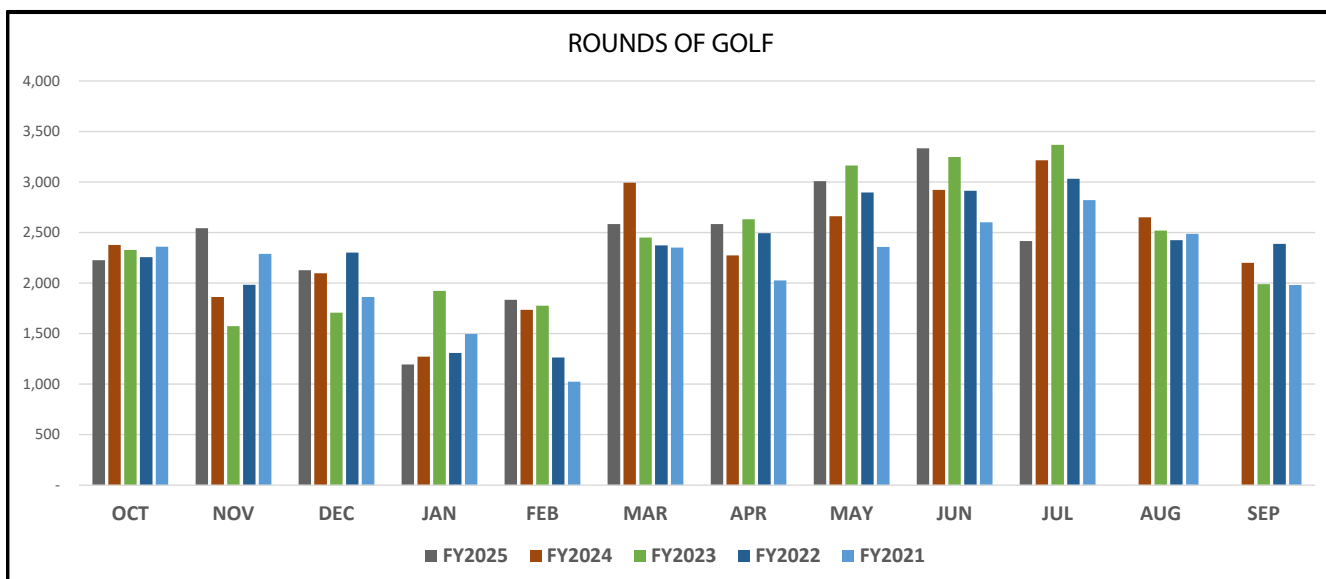
2024-2025

2023-2024

OVER (UNDER)

FYTD
23,853
23,410
443
1.89%

\*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 JULY 2025

83.3% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>Revenues</b>						
Charges for Services:						
Green Fees/Cart Rentals	\$ 1,220,249	\$ 1,177,091	96%	\$ 1,075,000	\$ 1,059,927	99%
Member Charges	310,750	357,703	115%	257,500	272,862	106%
Tournament Fees (Net)	280,000	268,798	96%	190,000	236,577	125%
Driving Range	93,500	96,247	103%	82,000	72,172	88%
Net Charges for Services	1,904,499	1,899,840	100%	1,604,500	1,641,538	102%
Pro Shop Merchandise Sales (Net)	85,409	64,261	75%	78,420	71,453	91%
Snack Bar Sales (Net)	216,389	219,820	102%	180,000	176,381	98%
Transfer from GF (Admin/Use of FB)	246,193	225,177	91%	205,473	194,842	95%
Other Revenue	121,871	95,046	78%	76,525	89,369	117%
<b>Total Revenues</b>	<b>\$ 2,574,361</b>	<b>\$ 2,504,143</b>	<b>97%</b>	<b>\$ 2,144,918</b>	<b>\$ 2,173,583</b>	<b>101%</b>
<b>Expenses</b>						
Personnel Services	1,428,461	1,125,590	79%	1,255,258	953,314	76%
Supplies & Materials	153,800	112,825	73%	147,800	127,774	86%
Repairs & Maint	126,250	97,133	77%	100,500	108,757	108%
Contractual Services	108,100	90,973	84%	99,950	81,666	82%
Other Designated Expenses	78,971	69,551	88%	69,150	67,160	97%
Transfers to Self-funded	83,148	69,290	83%	149,503	124,586	83%
Transfer to Golf Course Self-funded	154,223	128,519	83%		-	
Admin Allocation	296,193	266,843	90%	255,473	236,508	93%
<b>Total Expenses</b>	<b>\$ 2,429,146</b>	<b>\$ 1,960,724</b>	<b>81%</b>	<b>\$ 2,077,634</b>	<b>\$ 1,699,765</b>	<b>82%</b>
<b>Change in Net Position</b>	<b>\$ 145,215</b>	<b>\$ 543,418</b>		<b>\$ 67,284</b>	<b>\$ 473,818</b>	
Operating Subsidy from General Fund	-	-		-	-	
Net	\$ 145,215	\$ 543,418		\$ 67,284	\$ 473,818	
 <i>Green Fee Rounds</i>		<b>23,853</b>			<b>23,410</b>	
<i>Green Fee Rev Per Round</i>		<b>\$ 49.35</b>			<b>\$ 45.28</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 83.3% 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**

Designated Expenses include service charges for credit cards which are tracking over budget because of increasing revenues.

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.

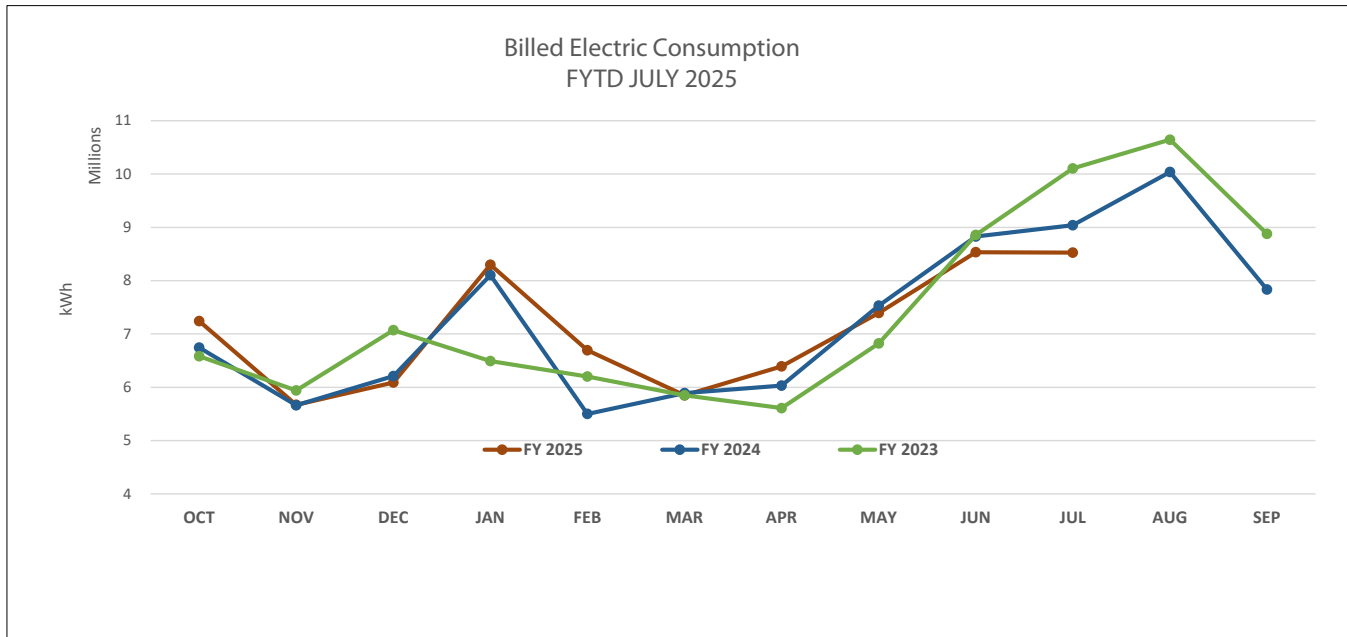
# ELECTRIC FUND DASHBOARD

FYTD JULY 2025

## CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET		ACTUAL		% OF	PY BUDGET		ACTUAL		% OF
	2024-2025		FYTD JULY 2025		BUDGET	2023-2024		FYTD JULY 2024		BUDGET
REV (net of cogs)	\$	4,805,522	\$	3,902,278	81%	\$	4,300,026	\$	3,582,223	83%
EXPENSES		4,280,628		3,359,172	78%		3,926,232		3,211,138	82%
PROFIT (LOSS)	\$	524,894	\$	543,107		\$	373,794	\$	371,085	

## TABLES/CHARTS



### Billed Consumption:

FYTD 2025	70,689,355
FYTD 2024	69,549,047
Increase	1,140,308
% increase	1.64%

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

83.3% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>REVENUES</b>						
Electric Sales	\$ 10,610,117	\$ 8,774,629		\$ 9,781,915	\$ 8,230,728	
Less Cost of Power	6,154,289	5,121,298		5,776,753	4,909,131	
Net Electric Sales	<b>\$ 4,455,828</b>	<b>\$ 3,653,331</b>	<b>82%</b>	<b>\$ 4,005,162</b>	<b>\$ 3,321,597</b>	<b>83%</b>
Penalties	110,417	78,103	71%	94,446	85,531	91%
Pole Rental	48,991	49,234	100%	48,750	48,991	100%
Credit Card Convenience Fees	75,286	65,237	87%	56,668	44,857	79%
Other Revenue	40,000	30,581	76%	65,000	51,248	79%
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%
<b>Total Revenue</b>	<b>\$ 4,805,522</b>	<b>\$ 3,902,278</b>	<b>81%</b>	<b>\$ 4,300,026</b>	<b>\$ 3,582,223</b>	<b>83%</b>
<i>Total Revenue less fund balance</i>	<i>\$ 4,805,522</i>	<i>\$ 3,902,278</i>	<i>81%</i>	<i>\$ 4,300,026</i>	<i>\$ 3,582,223</i>	<i>83%</i>
<b>EXPENSES</b>						
Personnel Services	1,230,766	898,882	73%	1,015,932	784,159	77%
Supplies & Materials	70,700	52,563	74%	74,700	56,759	76%
Repairs & Maint	200,500	197,402	98%	198,500	173,858	88%
Contractual Services	188,240	149,893	80%	171,200	135,834	79%
Other Designated Expenses	105,061	82,194	78%	83,500	80,525	96%
Capital Outlay	100,000	31,644	32%	55,000	67,270	122%
Transfers to Debt Service	-	-	-	51,500	42,917	83%
Transfers to Self-funded	42,038	35,032	83%	23,546	19,622	83%
Return on Investment	1,731,066	1,413,787	82%	1,675,657	1,390,981	83%
Admin Allocation	545,327	441,547	81%	463,570	388,229	84%
Shop Allocation	32,371	27,380	85%	28,546	24,802	87%
PW Admin Allocation	-	-	-	53,323	22,974	43%
Engineering Allocation	34,559	28,848	83%	31,258	23,209	74%
Transfer to Capital	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 4,280,628</b>	<b>\$ 3,359,172</b>	<b>78%</b>	<b>\$ 3,926,232</b>	<b>\$ 3,211,138</b>	<b>82%</b>
<i>Total Expenses less xfers to capital and other uses of fund balance</i>	<i>\$ 4,280,628</i>	<i>\$ 3,359,172</i>	<i>78%</i>	<i>\$ 3,926,232</i>	<i>\$ 3,211,138</i>	<i>82%</i>
<b>Change in Net Position</b>	<b>\$ 524,894</b>	<b>\$ 543,107</b>		<b>\$ 373,794</b>	<b>\$ 371,085</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 83.3% of year is complete)**

**REVENUES**

NET ELECTRIC SALES - are tracking as expected with the budget. Compared to last year, they have increased 10% 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 July.

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 through March. As of April, the department was fully staffed.

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.

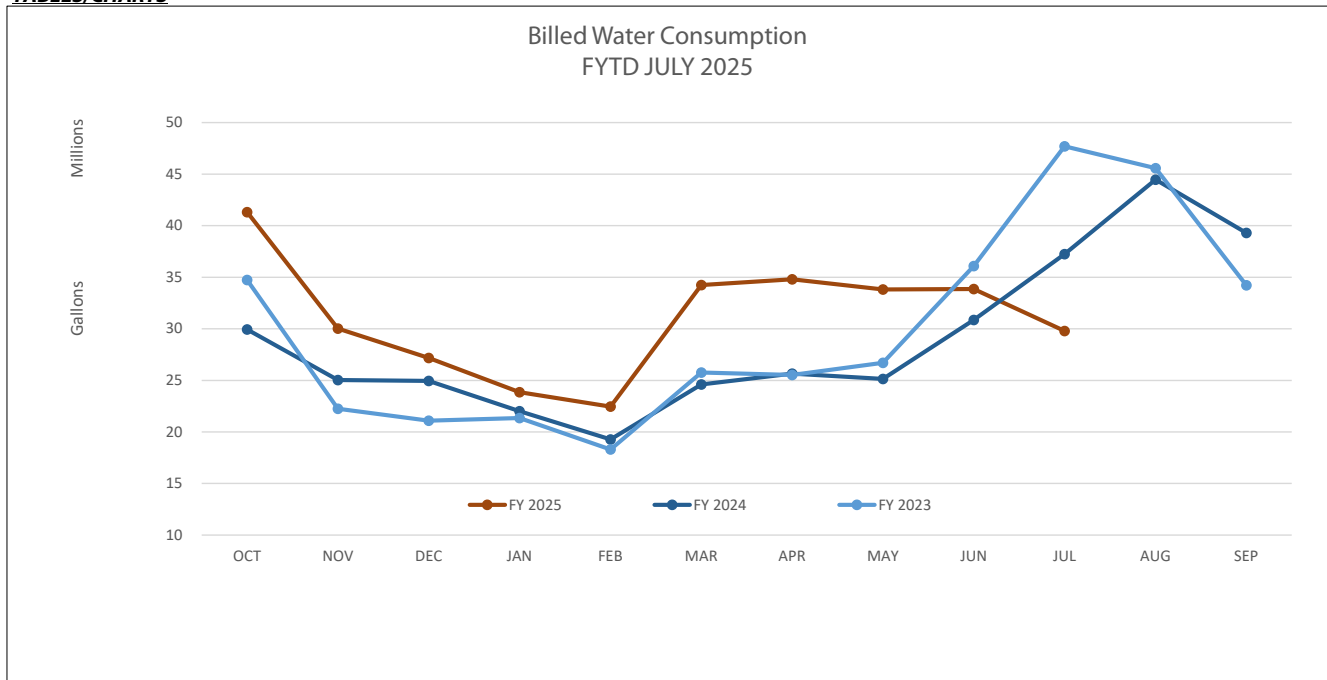
# WATER/WW FUND DASHBOARD

FYTD JULY 2025

## CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL	% OF	PY BUDGET	ACTUAL	% OF
	2024-2025	FYTD JULY 2025	BUDGET	2023-2024	FYTD JULY 2024	BUDGET
REV	\$ 4,844,000	\$ 4,128,846	85%	\$ 4,707,667	\$ 3,932,124	84%
EXPENSES	4,592,268	3,854,254	84%	4,465,763	3,547,655	79%
PROFIT (LOSS)	\$ 251,732	\$ 274,592		\$ 241,904	\$ 384,469	

## TABLES/CHARTS



## Billed Consumption in gallons:

FYTD 2025	311,344,231
FYTD 2024	264,731,192
Variance	46,613,039
% variance	17.61%

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

	83.3% of year complete					
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>REVENUE</b>						
Water Sales	\$ 2,600,000	\$ 2,233,182	86%	\$ 2,487,867	\$ 2,030,731	82%
Wastewater Sales	1,990,000	1,726,305	87%	1,975,800	1,664,393	84%
Penalties	45,000	38,926	87%	45,000	37,186	83%
Sewer Connects	6,000	-	0%	37,000	21,791	59%
Credit Card Convenience Fees	38,000	35,135	92%	27,000	24,157	89%
Other Revenue	90,000	89,028	99%	60,000	78,866	131%
Use Impact Fees	75,000	-	0%	75,000	75,000	100%
Irrigation/hay field revenue	-	6,270		-	-	
Use of Fund Balance Hay Operations	-	65,791		-	-	
<b>Total Revenue</b>	<b>\$ 4,844,000</b>	<b>\$ 4,194,637</b>	<b>87%</b>	<b>\$ 4,707,667</b>	<b>\$ 3,932,124</b>	<b>84%</b>
<i>Total Revenue less fund balance</i>	<i>\$ 4,844,000</i>	<i>\$ 4,128,846</i>	<i>85%</i>	<i>\$ 4,707,667</i>	<i>\$ 3,932,124</i>	<i>84%</i>
<b>EXPENSES</b>						
Personnel Services	1,586,200	1,319,782	83%	1,510,138	1,111,344	74%
Supplies & Materials	241,350	189,891	79%	226,650	199,906	88%
Repairs & Maint	354,050	242,068	68%	365,250	218,396	60%
Contractual Services	341,100	318,387	93%	307,100	275,972	90%
Cost of Water	80,000	90,373	113%	70,000	88,573	127%
Other Designated Expenses	135,050	112,504	83%	113,521	100,129	88%
Transfers to Debt Service	928,575	773,813	83%	931,875	776,563	83%
Transfers to Self-funded	50,290	41,908	83%	10,148	8,457	83%
In Lieu of Taxes	385,270	330,358	86%	370,613	314,570	85%
Admin Allocation	354,335	301,117	85%	329,792	282,487	86%
Shop Allocation	32,370	27,380	85%	28,546	24,802	87%
PW Admin Allocation	-	-		71,098	30,632	43%
Engineering Allocation	103,678	86,545	83%	125,032	92,834	74%
Hay Operations	-	72,061		-	-	
Capital Outlay	-	13,860		6,000	22,990	383%
Transfer to Capital	-	-		-	-	
<b>Total Expenses</b>	<b>\$ 4,592,268</b>	<b>\$ 3,920,045</b>	<b>85%</b>	<b>\$ 4,465,763</b>	<b>\$ 3,547,655</b>	<b>79%</b>
<i>Total Expenses less Transfers to Capital and Hay Operations</i>	<i>\$ 4,592,268</i>	<i>\$ 3,854,254</i>	<i>84%</i>	<i>\$ 4,465,763</i>	<i>\$ 3,547,655</i>	<i>79%</i>
<b>Change in Net Position</b>	<b>\$ 251,732</b>	<b>\$ 274,592</b>		<b>\$ 241,904</b>	<b>\$ 384,469</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 83.3% 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 \$202K because billed water consumption is up 17% 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 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 August 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 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 of \$4K 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 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 17% 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.



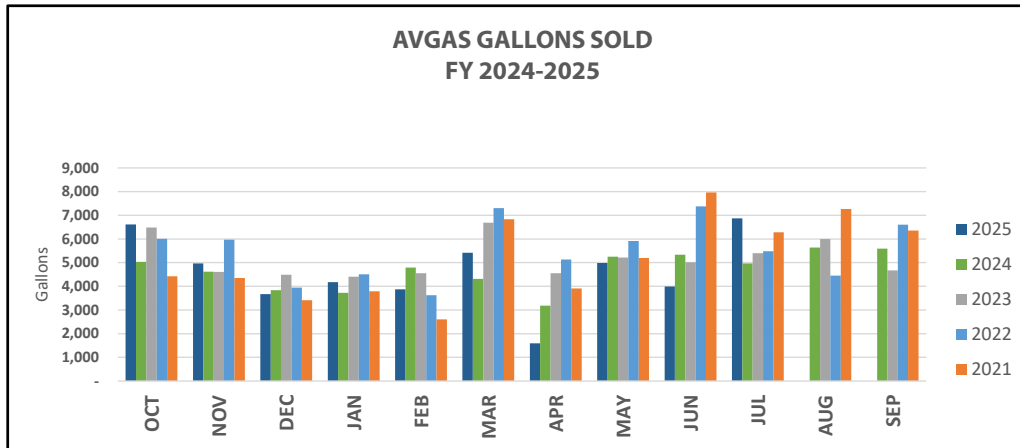
# AIRPORT FUND DASHBOARD

## FYTD JULY 2025

### CURRENT RESULTS COMPARISON

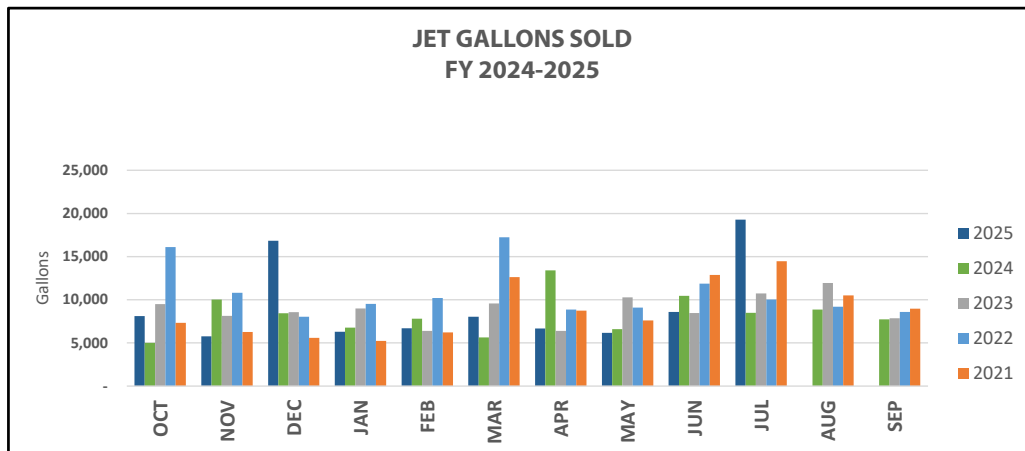
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD JULY 2024	% OF BUDGET
REV (net of cogs)	\$ 335,336	\$ 299,449	89%	\$ 335,757	\$ 293,589	87%
EXPENSES	231,353	180,106	78%	254,246	175,201	69%
PROFIT (LOSS)	\$ 103,983	\$ 119,343		\$ 81,511	\$ 118,388	

### TABLES/CHARTS



#### Avgas Gallons Sold:

FYTD 2025	46,159
FYTD 2024	45,052
Increase(decrease)	1,107
	2.46%



#### Jet Gallons Sold:

FYTD 2025	92,424
FYTD 2024	82,625
Increase(decrease)	9,799
	11.86%

**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 JULY 2025**

83.3% of year complete

	ORIGINAL 2024-2025	ACTUAL FYTD JULY 2025	% OF BUDGET	AMENDED BUDGET 2023-2024	PY ACTUAL FYTD JULY 2024	% OF BUDGET
<b>REVENUE</b>						
Avgas Flowage Fees	3,785	3,231	85%	4,000	3,154	79%
Jet Flowage Fees	20,763	18,485	89%	16,000	16,525	103%
Penalties	-	-	-	-	-	-
All Hangar Lease	165,000	140,064	85%	171,000	139,145	81%
CAF Lease	35,004	29,170	83%	15,580	20,065	129%
McBride Lease	52,562	34,320	65%	52,562	42,910	82%
Thru the Fence Lease	12,312	8,479	69%	12,020	9,720	81%
Airport Parking Permit	1,500	-	0%	3,840	1	0%
Hangar Lease - FBO	26,789	22,280	83%	25,755	21,424	83%
Interest Earned	10,000	35,799	358%	35,000	40,646	116%
Other (Ground Lease)	7,621	7,621	100%	-	-	-
Use of Fund Balance	59,363	49,469	83%	110,263	50,197	46%
<b>Total Revenue</b>	<b>\$ 394,699</b>	<b>\$ 348,918</b>	<b>88%</b>	<b>\$ 446,020</b>	<b>\$ 343,786</b>	<b>77%</b>
<i>Total Revenue less fund balance</i>	<i>\$ 335,336</i>	<i>\$ 299,449</i>	<i>89%</i>	<i>\$ 335,757</i>	<i>\$ 293,589</i>	<i>87%</i>
<b>EXPENSES</b>						
Personnel Services	\$ -	\$ -	-	\$ 103,284	\$ 80,760	78%
Transfer Salary Allocation	111,728	93,107	83%	-	-	-
Supplies & Materials	2,600	441	17%	3,000	700	23%
Repairs & Maint	4,000	2,557	64%	3,925	3,206	82%
Contractual Services	30,230	9,753	32%	32,955	13,903	42%
Other Designated Expenses	45,537	51,850	114%	37,182	41,749	112%
C/O - Equipment	-	-	-	-	13,865	#DIV/0!
Transfers to Debt Service	59,363	49,469	83%	60,263	50,197	83%
Admin Allocation	26,147	22,398	86%	23,900	21,019	88%
Transfers to Capital	11,111	-	-	100,000	-	0%
<b>Total Expenses</b>	<b>\$ 290,716</b>	<b>\$ 229,576</b>	<b>79%</b>	<b>\$ 364,509</b>	<b>\$ 225,398</b>	<b>62%</b>
<i>Total Exp - xfers to capital and debt svc.</i>	<i>\$ 231,353</i>	<i>\$ 180,106</i>	<i>78%</i>	<i>\$ 254,246</i>	<i>\$ 175,201</i>	<i>69%</i>
<b>Change in Net Position</b>	<b>\$ 103,983</b>	<b>\$ 119,343</b>		<b>\$ 81,511</b>	<b>\$ 118,388</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 83.3% 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.

MCBRIDE LEASE revenue is received from the monthly rental of the veterinary office which is currently running two months behind but still expected to be fully received before the end of the fiscal year.

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 still expected to be received before the end of the fiscal year.

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 and the timing of the property tax payments (paid in full in January). 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 JULY 2025

	ANNUAL BUDGET 2024-2025			ACTUAL FYTD JULY 2025	% OF BUDGET	PY BUDGET 2023-2024			PY ACTUAL FYTD JULY 2024	% OF BUDGET
HOTEL/MOTEL FUND										
Revenues	\$	336,000	\$	151,447	45%	\$	240,600	\$	196,788	82%
Expenses		309,634		159,524	52%		210,074		165,313	79%
Net Profit (Loss)	\$	26,366	\$	(8,077)		\$	30,526	\$	31,474	
BEDC (operating and capital)										
Revenues	\$	6,713,793	\$	3,487,842	52%	\$	1,065,130	\$	2,236,905	210%
Expenses		6,587,688		3,017,559	46%		911,698		1,895,698	208%
Net Profit (Loss)	\$	126,105	\$	470,283		\$	153,432	\$	341,208	
SELF FUNDED EQUIPMENT FUND										
Revenues	\$	1,005,752	\$	798,653	79%	\$	767,600	\$	638,702	83%
Expenses		1,005,752		503,423	50%		767,600		924,100	120%
Net Profit (Loss)	\$	-	\$	295,230		\$	-	\$	(285,398)	
SELF FUNDED EQUIPMENT GOLF COURSE										
Revenues	\$	154,223	\$	138,481	90%	\$	-	\$	-	0%
Expenses		45,518		84,620	186%		-		-	0%
Net Profit (Loss)	\$	108,705	\$	53,861		\$	-	\$	-	
DEBT SERVICE FUND										
Revenues	\$	992,938	\$	830,736	84%	\$	1,046,638	\$	881,056	84%
Expenses		989,738		990,337	100%		1,045,438		788,619	75%
Net Profit (Loss)	\$	3,200	\$	(159,601)		\$	1,200	\$	92,437	
INTEREST & SINKING DEBT FUND										
Revenues	\$	1,091,744	\$	1,073,865	98%	\$	1,118,660	\$	1,208,873	108%
Expenses		1,078,944		1,079,544	100%		1,105,660		233,230	21%
Net Profit (Loss)	\$	12,800	\$	(5,679)		\$	13,000	\$	975,643	

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

Acct #	Bank	Account Name	Account Type	Balance as of July 31, 2025
<b>Unrestricted Accounts</b>				
984/2410	FSB	Operating Cash	Checking	\$ 1,527,597.46
		Add or Subtract Claim on Cash for Airport		-
		Add or Subtract Claim on Cash for Golf		(328,285.64)
2329	FSB	Golf Course Petty Cash	Checking	1,790.46
2711100002	TexPool	General Fund Reserve	Investment	5,453,213.42
<b>Total Unrestricted</b>				<b>\$ 6,654,315.70</b>

<i>75 Day Reserve Requirement</i>	<b>4,010,000.00</b>
<i>Unrestricted Cash over 75 day reserve</i>	<b>\$ 2,644,315.70</b>
<i>90 Day Reserve Requirement</i>	<b>4,810,000.00</b>
<i>Unrestricted Cash over 90 day reserve</i>	<b>\$ 1,844,315.70</b>

**Restricted by Council**

2711100011	TexPool	Capital Equipment Reserve	Investment	\$ 95,778.45
2188	FSB	Self Funded Equipment	M/M	320,386.14
2711100014	TexPool	Self Funded Equipment Reserve	Investment	511,457.39
2711100021	TexPool	YMCA/GHRC Capital Improvement	Investment	114,533.68
2711100029	TexPool	YMCA Land Sale Proceeds	Investment	10,498.50
2711100022	TexPool	Electric Capital Improvement	Investment	642,641.42
2711100020	TexPool	Street Rehab/Replacement Reserve	Investment	1,213,337.52
2711100023	TexPool	Water/WW Improvement	Investment	10,746.64
2711100018	TexPool	Golf Course Operating Reserve	Investment	514,395.36
2711100019	TexPool	Golf Course Capital Improvement Reserve	Investment	297,093.97
68825	FSB	Golf Course Self Funded	M/M	532,116.41
2711100034	TexPool	Arbitrage Earnings	Investment	402,704.99
2711100031	TexPool	City Hall Reserve	Investment	956,849.62
		Add or Subtract Golf Claim on Cash		328,285.64
<b>Total Restricted by Council Action</b>				<b>\$ 5,950,825.73</b>

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

**Restricted by Purpose or Law**

Acct #	Bank	Account Name	Account Type	Balance as of July 31, 2025
3053	FSB	Parks Fund	M/M	\$ 2,065.68
62125	FSB	Tree Mitigation Fund	M/M	21,189.76
2711100028	TexPool	PEG Fee Restricted	Investment	189,930.44
2711100005	TexPool	Hotel Motel	Investment	59,878.96
2402	FSB	Hotel Motel	M/M	130,173.83
2711100009	TexPool	Airport Reserve	Investment	714,176.41
2485	FSB	PD Seizure	M/M	7,135.67
2711100027	TexPool	Municipal Court Special Revenue	Investment	103,335.61
58776	FSB	Fire Dept. Community Acct	M/M	18,348.55
2675	FSB	Police Department Explorer Program	M/M	6,573.75
2691	FSB	Fire Department Explorer Program	M/M	3,716.72
2711100007	TexPool	TWDB 7	Investment	1,373.96
2711100006	TexPool	TWDB 6	Investment	1,205.89
		City of Burnet, Texas Combination Tax and Surplus Revenue Certificates of Obligation, Series 2010 Escrow Account		
143033000	US Bank		Investment	3,662.02
	Bank of			
82-020-01-0	Texas	City of Burnet 2012 TWDB Escrow	Investment	22,994.33
2711100025	TexPool	Impact Fees - Water	Investment	556,879.82
2711100026	TexPool	Impact Fees - Wastewater	Investment	192,974.70
2711100017	TexPool	2021 CO - City Hall	Investment	109.64
TX01-0440-0004	Texas Class	2023 CO Adm/Street	Investment	75,387.21
2711100024	TexPool	Street Bond Reserve	Investment	-
TX01-0440-0007	Texas Class	2023 City Hall	Investment	183.16
2711100030	TexPool	Airport Bond Proceeds	Investment	1.66
62612	FSB	Creekfall Electric Infrastructure	Checking	138,302.29
2711100010	TexPool	BEDC Reserve	Investment	2,013,608.03
2711100032	TexPool	BEDC Hotel Incentive	Investment	426,009.59
2711100033	TexPool	BEDC Tractor Supply Incentive	Investment	33,835.28
70516	FSB	BEDC 281 Commercial Park Project	M/M	30,417.28
2592	FSB	BEDC	Super NOW	256,432.17
62315	FSB	BEDC Bond Fund	Checking	-
TX01-0440-0005	Texas Class	BEDC	Investment	1.51
1453	FSB	Debt Service	M/M	280,400.82
2576	FSB	Interest & Sinking Acct	M/M	270,796.47
2543	FSB	Airport Reserve	M/M	
		Add or Subtract Airport Claim on Cash		-
<b>Total Restricted Cash</b>				<b>\$ 5,561,101.21</b>
<b>Total All Cash</b>				<b>\$ 18,166,242.64</b>

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	75	-	\$ 4,999,925	\$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	-	-	\$ 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	47,696	-	\$ 47,304	
Beatification Project	\$ 50,000	-	50,000	41,789	-	\$ 8,211	\$9,530 Additional expended in fund 25
New City Hall	\$ 8,600,000	-	8,600,000	5,305,166	228,860	\$ 3,065,973	
Development Svs Vehicle	\$ -	54,300	54,300	-	54,298	\$ 2	
Transportation Plan	\$ -	75,000	75,000	1,750	-	\$ 73,250	
TOTAL ADMIN	\$ 13,787,000	\$ 224,300	\$ 14,011,300	\$ 5,471,242	\$ 283,158	\$ 8,256,900	
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	142,700	-	\$ 57,300	
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	60,638	7,222	\$ 4,395	
TOTAL POLICE	\$ 328,000	\$ 125,105	\$ 453,105	\$ 283,045	\$ 7,222	\$ 162,838	
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	16,669	-	\$ 8,331	
*NEW FD Westnet Paging System	\$ 40,000	-	40,000	11,905	-	\$ 28,095	
Use of Donated Funds Stella Pelej (carryover)	\$ 9,217	-	9,217	-	-	\$ 9,217	
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	\$ 174,591	\$ -	\$ 51,963	
STREETS							
Street Repair/Rehabilitation	\$ 3,800,000	-	3,800,000	3,287,965	-	\$ 512,035	
TOTAL STREETS	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 3,287,965	\$ -	\$ 512,035	
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	330,558	24,880	\$ 3,262	
TOTAL PARKS	\$ 865,000	\$ 133,700	\$ 998,700	\$ 573,723	\$ 24,880	\$ 400,097	
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	10,756	-	\$ 489,244	
TOTAL FLOOD	\$ -	\$ 500,000	\$ 500,000	\$ 10,756	\$ -	\$ 489,244	
GRAND TOTAL GENERAL	\$ 19,151,717	\$ 997,442	\$ 20,149,159	\$ 9,819,405	\$ 315,260	\$ 10,014,494	

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	70,000	220,000	7,747	-	\$ 212,253	COMPLETE
*NEW Inks Lake Maintenance, Sewer Plant Maintenance, Well and Pump Upgrades	\$ 250,000	100,000	350,000	262,381	-	\$ 87,619	
*NEW Impact Fee Update	\$ 20,000	-	20,000	6,786	-	\$ 13,214	
*NEW Eagle's Nest Upgrade	\$ 200,000	101,000	301,000	106,743	-	\$ 194,257	
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	144,225	7,727	\$ 16,448	
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	36,192	-	\$ 513,808	
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	28,367	-	\$ 1,633	
Use WW Impact Fees - transfer for debt	\$ 75,000	-	75,000	-	-	\$ 75,000	
WWT Hay & Irrigation	\$ -	100,000	100,000	69,808	-	\$ 33,778	
July 2025 Flood	\$ -	100,000	100,000	10,206	-	\$ 89,794	
GRAND TOTAL WATER & WASTEWATER	\$ 4,311,600	\$ 507,900	\$ 4,819,500	\$ 1,005,279	\$ 7,727	\$ 3,810,080	
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	1,129,217	-	\$ 770,783	
Decel Lane into Airport	\$ 20,000	-	20,000	-	-	\$ 20,000	
Ramp Grant	\$ 111,111	-	111,111	28,038	-	\$ 83,073	
July 2025 Flood	\$ -	100,000	100,000	4,666	-	\$ 95,334	
GRAND TOTAL AIRPORT	\$ 2,096,111	\$ 100,000	\$ 2,196,111	\$ 1,169,293	\$ -	\$ 1,026,818	
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	Budget Amendment Pending
Creekfall Offsite Improvement - Wire Cost for Coke Street	\$ -	-	-	-	-	\$ -	Budget Amendment Pending
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	\$ -	Overage Offset by Revenue Received
Frontier Fiber Overlashing	\$ -	-	-	13,260	-	\$ (13,260)	
*NEW Electric Trailers	\$ 60,000	6,700	66,700	66,686	-	\$ 14	
*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	-	115,000	152,109	-	\$ (37,109)	
Subdivision Electrical Costs	\$ 230,000	-	230,000	576,770	15,385	\$ (362,155)	
Digger Truck	\$ 250,000	-	250,000	240,345	-	\$ 9,655	
July 2025 Flood	\$ -	175,000	175,000	75,789	-	\$ 99,211	
GRAND TOTAL ELECTRIC	\$ 2,199,715	\$ 300,280	\$ 2,499,995	\$ 1,151,223	\$ 146,535	\$ 1,202,237	
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	197,467	-	\$ 152,533	
July 2025 Flood	\$ -	500,000	500,000	170,852	98,430	\$ 230,717	
GRAND TOTAL GOLF	\$ 350,000	\$ 500,000	\$ 850,000	\$ 368,320	\$ 98,430	\$ 383,250	