



# City of Burnet Financial Report

FISCAL YEAR TO DATE  
DECEMBER 31, 2025



# Table of Contents

Financial Report  
FYTD December 31, 2025

**Executive Summary.....1-2**

**Financial Reports**

General Fund.....3-8

Golf Course Fund.....9-10

Electric Fund.....11-12

Water and Wastewater Fund.....13-14

Airport Fund.....15-16

Other Funds .....17

**Cash – Unrestricted and Restricted Balances Report.....18-19**

**Quarterly Cash Investment Report.....20-21**

**Capital Projects Report.....22-23**



# City of Burnet

## Financial Report – Executive Summary

### FYTD December 2025



#### General Fund

The General Fund closed the first quarter with a surplus of \$1,027,023. Total revenues reached 31% of the annual budget, driven primarily by strong property tax collections.

The following primary revenue sources account for approximately 80% of total General Fund revenues:

- Property tax collections totaled 48% of budget and increased by \$1,501,805 compared to last year, largely due to the timing of tax receipts.
- Sales tax collections reached 23% of budget and decreased by \$9,112 from the prior year.
- EMS transfer collections ended the quarter at 26% of budget, a decrease of \$28,188 compared to last year.
- Transfers in from other funds totaled 24% of budget and increased by \$42,921 year over year.

Total General Fund expenditures were 26% of budget at quarter-end.

---

#### Golf Course

The Golf Course ended the quarter with a surplus of \$275,902, representing an \$8,098 increase over the same period last year.

Total revenues reached 33% of the annual budget and increased by \$96,034 compared to last year, primarily due to green fee and membership rate increases that are now in effect. Total operating expenses ended the quarter at 25% of the annual budget.

---

#### Electric Fund

The Electric Fund reported a first-quarter surplus of \$10,725, which is a decrease from last year, primarily attributable to higher expenses.



# City of Burnet

## Financial Report – Executive Summary

### FYTD December 2025



Total revenues were 23% of budget, with net electric sales and consumption tracking consistently with last year.

Total expenses ended the quarter at 25% of budget, increasing year over year mainly due to higher personnel costs. In the prior year, the department experienced several vacancies during the first quarter.

---

### Water and Wastewater Fund

The Water and Wastewater Fund closed the quarter with a surplus of \$100,806, an increase of \$73,706 over last year, largely driven by higher revenues.

Total revenues ended the quarter at 25% of budget and increased by \$256,516 compared to last year, primarily due to the 10% rate increase for both Water and Wastewater that took effect on June 1, 2025. Compared to last year, billed water consumption declined by 3.46%.

Total expenses were 26% of budget and increased by \$182,810 year over year. Most of the increase is attributable to higher personnel costs and other designated expenses, including rising insurance premiums and plant permit renewal costs.

---

### Cash Reserves

Total **“Unrestricted”** cash reserve balance for the City as of December 31, 2025, was **\$5,784,237**. That is **\$777,237** above our 90-day required reserve amount.

Total **“Restricted by Council”** cash reserve balance for the City as of December 31, 2025, was **\$3,777,672**.



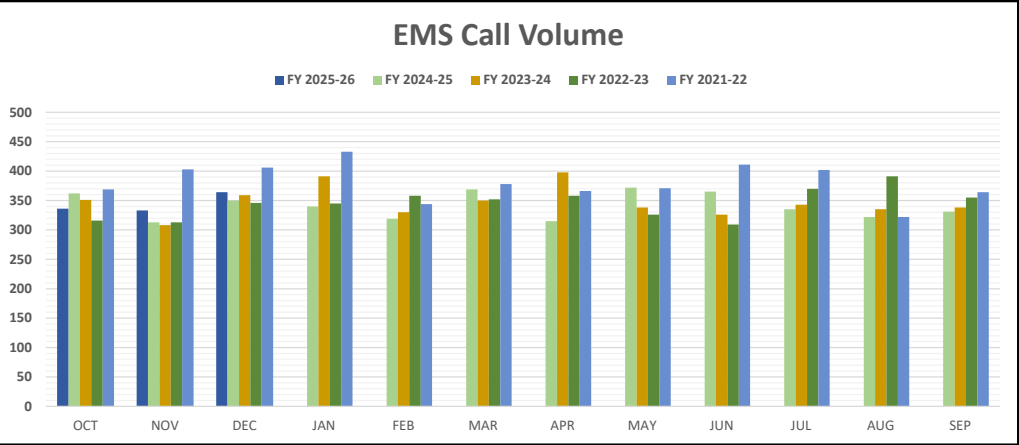
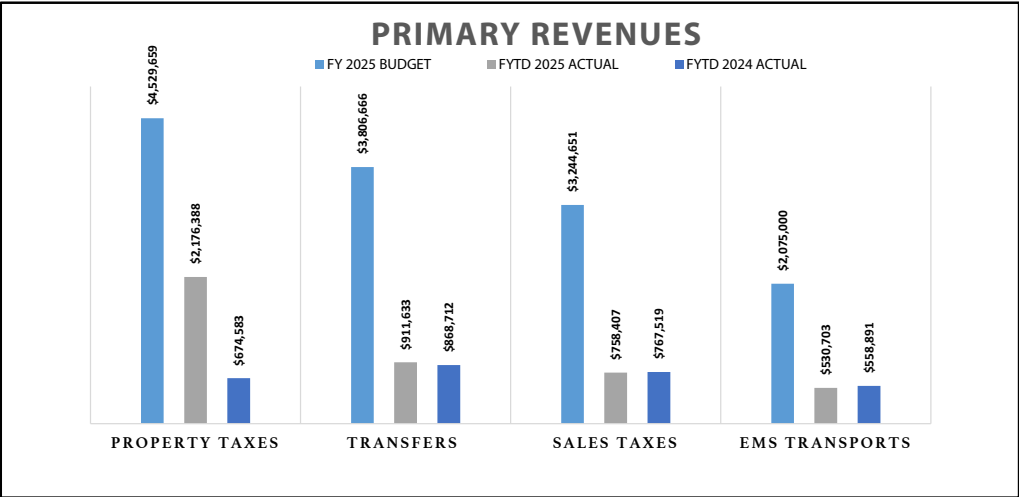
# GENERAL FUND DASHBOARD

## FYTD DECEMBER 2025

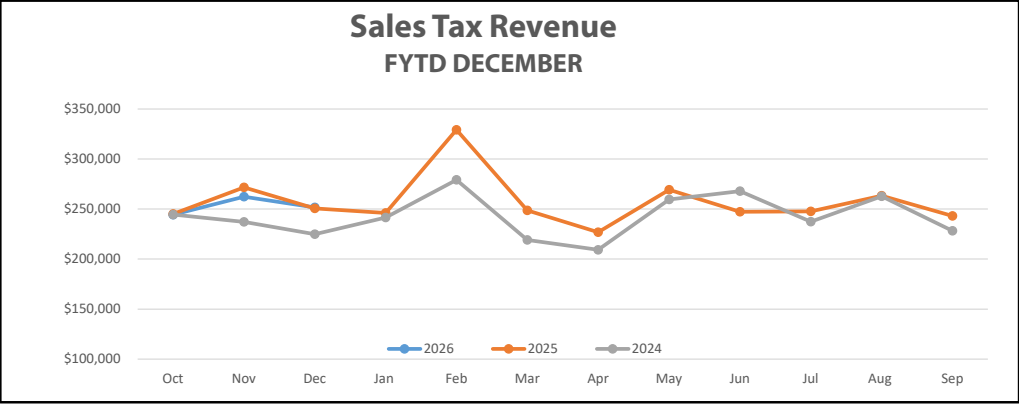
### CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	ACTUAL FYTD DEC 2024	% OF BUDGET
REV	\$ 16,912,895	\$ 5,263,339	31%	\$ 16,407,735	\$ 3,875,839	24%
EXPENSES	16,379,175	4,236,316	26%	15,918,387	3,869,498	24%
PROFIT (LOSS)	\$ 533,720	\$ 1,027,023		\$ 489,348	\$ 6,342	

### TABLES/CHARTS



<b>EMS Call volume</b>	
FYTD 2026	1,033
FYTD 2025	1,025
Increase (Decrease)	8
	1%



<b>Sales Tax Collections</b>	
FYTD 2026	758,407
FYTD 2025	767,520
Increase (Decrease)	(9,113)
	-1%

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

	25.00%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>REVENUE</b>						
Ad valorem taxes	\$ 4,529,659	\$ 2,176,388	48%	\$ 4,334,655	\$ 674,583	16%
Sales taxes	3,244,651	758,407	23%	3,000,000	767,519	26%
Interfund Transfers	3,806,666	911,633	24%	3,713,577	868,712	23%
EMS Transfers	2,075,000	530,703	26%	2,000,000	558,891	28%
Franchise and other taxes	272,000	39,674	15%	264,000	96,987	37%
Court Fines and Fees	185,000	43,368	23%	155,000	42,563	27%
Grants & Donations	3,000	665	22%	4,400	700	16%
Licenses & Permits	144,000	50,752	35%	154,000	124,358	81%
Charges for Services	2,282,294	576,411	25%	2,355,728	605,595	26%
Other Revenue	370,625	175,338	47%	426,375	135,930	32%
Use of Fund Balance (for Abatements)	61,081	-	0%	30,000	-	0%
<b>Total Revenue</b>	<b>\$ 16,973,976</b>	<b>\$ 5,263,339</b>	<b>31%</b>	<b>\$ 16,437,735</b>	<b>\$ 3,875,839</b>	<b>24%</b>
<b>Total Revenue less fund balance</b>	<b>\$ 16,912,895</b>	<b>\$ 5,263,339</b>	<b>31%</b>	<b>\$ 16,407,735</b>	<b>\$ 3,875,839</b>	<b>24%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 11,063,405	\$ 2,862,829	26%	\$ 10,801,643	\$ 2,569,432	24%
Supplies & Materials	540,950	102,147	19%	538,450	126,290	23%
Repairs & Maint	710,026	192,735	27%	657,835	165,187	25%
Contractual Services	2,405,694	585,536	24%	2,194,177	538,742	25%
Other Designated Expenses	702,089	208,491	30%	832,447	236,568	28%
Transfers to Self-funded	753,812	188,453	25%	641,542	160,386	25%
Capital Outlay	6,100	30,773	504%	6,100	509	
Transfers to Golf Admin/Grant Fund	197,099	65,351	33%	246,193	72,385	29%
Sub-total	\$ 16,379,175	\$ 4,236,316	26%	\$ 15,918,387	\$ 3,869,498	24%
<b>CAPITAL/OTHER EXP (USES OF FUND BAL)</b>						
Transfers - Capital/Other Uses of FB	\$ 61,081	\$ -		\$ 30,000	\$ -	0%
Sub-total	\$ 61,081	\$ -		\$ 30,000	\$ -	0%
<b>Total Expenditures</b>	<b>\$ 16,440,256</b>	<b>\$ 4,236,316</b>	<b>26%</b>	<b>\$ 15,948,387</b>	<b>\$ 3,869,498</b>	<b>24%</b>
<b>Total Expenditures less Capital/Other</b>	<b>\$ 16,379,175</b>	<b>\$ 4,236,316</b>	<b>26%</b>	<b>\$ 15,918,387</b>	<b>\$ 3,869,498</b>	<b>24%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 533,720</b>	<b>\$ 1,027,023</b>		<b>\$ 489,348</b>	<b>\$ 6,342</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 25% of year is complete)**

**REVENUES**

AD VALOREM/PROPERTY TAXES are coming in as expected and are tracking ahead of the straight-line average because of the timing of collections. During the current year, a significant portion of property tax collections were received in December.

**EXPENDITURES**

See Expenditures by Department/Category for more detail.



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

	25%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>EXPENDITURES (Less transfers to capital/other):</b>						
<b>City Council</b>						
Personnel Services	\$ 450	\$ -	0%	\$ 450	\$ 402.21	89%
Supplies & Materials	9,600	1,617	17%	1,550	301.52	19%
Repairs & Maint	-	-		500	-	0%
Contractual Services	900	199	22%	10,510	1,745	17%
Other Designated Expenses	11,075	3,072	28%	9,075	4,899	54%
Capital Outlay	-	-		-	-	
<b>Total Expenditures</b>	<b>22,025</b>	<b>4,888</b>	<b>22%</b>	<b>22,085</b>	<b>7,347</b>	<b>33%</b>
<b>Community Services (New Department)</b>						
Personnel Services	-	-		-	-	
Supplies & Materials	-	-		-	-	
Repairs & Maint	-	-		-	-	
Contractual Services	123,325	12,826	10%	-	-	
Other Designated Expenses	-	-		-	-	
Transfers Golf Admin/Grant Fund	-	-		-	-	
<b>Total Expenditures</b>	<b>123,325</b>	<b>12,826</b>	<b>10%</b>	<b>-</b>	<b>-</b>	
<b>General Administration</b>						
Personnel Services	787,026	184,992	24%	781,369	147,145	19%
Supplies & Materials	24,100	7,864	33%	19,500	4,755	24%
Repairs & Maint	81,805	20,053	25%	86,000	12,812	15%
Contractual Services	263,809	58,325	22%	298,779	84,185	28%
Other Designated Expenses	269,431	107,111	40%	435,462	143,735	33%
Transfers Golf Admin/Grant Fund	197,099	65,351	33%	246,193	72,385	29%
<b>Total Expenditures</b>	<b>1,623,270</b>	<b>443,696</b>	<b>27%</b>	<b>1,867,303</b>	<b>465,018</b>	<b>25%</b>
<b>City Secretary</b>						
Personnel Services	112,700	30,119	27%	109,861	27,174	25%
Supplies & Materials	1,300	204	16%	900	316	35%
Repairs & Maint	28,946	-	0%	14,800	11,475	78%
Contractual Services	3,200	528	16%	2,000	771	39%
Other Designated Expenses	9,000	1,110	12%	5,000	1,477	30%
<b>Total Expenditures</b>	<b>155,146</b>	<b>31,960</b>	<b>21%</b>	<b>132,561</b>	<b>41,213</b>	<b>31%</b>
<b>Finance</b>						
Personnel Services	556,359	149,990	27%	534,188	118,413	22%
Supplies & Materials	2,250	767	34%	2,250	2,232	99%
Repairs & Maint	-	-		-	-	
Contractual Services	65,483	5,114	8%	2,100	2,663	127%
Other Designated Expenses	7,700	2,437	32%	6,200	4,767	77%
<b>Total Expenditures</b>	<b>631,792</b>	<b>158,308</b>	<b>25%</b>	<b>544,738</b>	<b>128,076</b>	<b>24%</b>
<b>Human Resources</b>						
Personnel Services	238,917	62,344	26%	233,122	60,557	26%
Supplies & Materials	1,100	238	22%	1,100	115	10%
Repairs & Maint	10,500	5,876	56%	13,200	1,909	14%
Contractual Services	9,991	1,754	18%	7,358	1,603	22%
Other Designated Expenses	69,889	31,818	46%	73,500	3,823	5%
<b>Total Expenditures</b>	<b>330,397</b>	<b>102,028</b>	<b>31%</b>	<b>328,280</b>	<b>68,007</b>	<b>21%</b>
<b>Municipal Court</b>						
Personnel Services	119,515	31,661	26%	100,025	25,066	25%
Supplies & Materials	1,250	488	39%	1,000	327	33%
Repairs & Maint	9,200	-	0%	6,500	688	11%
Contractual Services	40,750	8,990	22%	40,550	7,696	19%
Other Designated Expenses	10,550	3,602	34%	8,750	2,260	26%
<b>Total Expenditures</b>	<b>181,265</b>	<b>44,741</b>	<b>25%</b>	<b>156,825</b>	<b>36,037</b>	<b>23%</b>
<b>Police</b>						
Personnel Services	2,604,580	685,182	26%	2,669,064	655,215	25%
Supplies & Materials	112,100	15,321	14%	113,300	31,309	28%
Repairs & Maint	132,520	59,880	45%	107,465	26,533	25%
Contractual Services	258,736	77,990	30%	244,200	23,976	10%
Other Designated Expenses	159,774	19,963	12%	145,400	20,415	14%
Capital Outlay	-	7,757		-	-	
Transfers to Self-funded	283,027	70,757	25%	197,782	49,446	25%
<b>Total Expenditures</b>	<b>3,550,737</b>	<b>936,849</b>	<b>26%</b>	<b>3,477,211</b>	<b>806,895</b>	<b>23%</b>

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

	25%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>EXPENDITURES (Less transfers to capital/other):</b>						
<b>Animal Control</b>						
Personnel Services	104,672	30,004	29%	90,123	26,137	29%
Supplies & Materials	5,600	303	5%	3,850	1,782	46%
Repairs & Maint	2,500	80	3%	5,500	131	2%
Contractual Services	59,650	13,782	23%	51,750	12,110	23%
Other Designated Expenses				-	-	
Capital Outlay				-	-	
<b>Total Expenditures</b>	<b>172,422</b>	<b>44,169</b>	<b>26%</b>	<b>151,223</b>	<b>40,160</b>	<b>27%</b>
<b>Code Enforcement</b>						
Personnel Services	78,280	21,194	27%	69,144	17,347	25%
Supplies & Materials	2,100	106	5%	1,500	704	47%
Repairs & Maint	200	-	0%	200	-	0%
Contractual Services	500	-	0%	-	190	
Other Designated Expenses	520	208	40%	510	-	0%
Capital Outlay	-			-	-	
<b>Total Expenditures</b>	<b>81,600</b>	<b>21,508</b>	<b>26%</b>	<b>71,354</b>	<b>18,241</b>	<b>26%</b>
<b>Fire/EMS</b>						
Personnel Services	4,233,439	1,121,955	27%	4,032,523	1,007,175	25%
Supplies & Materials	222,450	41,196	19%	223,450	55,047	25%
Repairs & Maint	207,155	67,340	33%	187,870	70,671	38%
Contractual Services	326,300	69,303	21%	306,100	52,102	17%
Other Designated Expenses	95,000	22,916	24%	82,000	30,090	37%
Capital Outlay	6,100	6,150	101%	6,100	509	
Transfers to Self-funded	388,872	97,218	25%	367,001	91,750	25%
<b>Total Expenditures</b>	<b>5,479,316</b>	<b>1,426,077</b>	<b>26%</b>	<b>5,205,044</b>	<b>1,307,345</b>	<b>25%</b>
<b>Streets</b>						
Personnel Services	706,545	189,505	27%	689,439	162,178	24%
Supplies & Materials	57,050	4,122	7%	67,800	11,422	17%
Repairs & Maint	91,800	15,452	17%	94,000	9,454	10%
Contractual Services	8,550	5,294	62%	8,000	4,310	54%
Other Designated Expenses	7,400	1,399	19%	5,500	4,648	85%
Capital Outlay		-			-	
Transfers to Self-funded	49,533	12,383	25%	41,640	10,410	25%
<b>Total Expenditures</b>	<b>920,878</b>	<b>228,154</b>	<b>25%</b>	<b>906,379</b>	<b>202,423</b>	<b>22%</b>
<b>City Shop</b>						
Personnel Services	94,880	25,665	27%	88,103	22,417	25%
Supplies & Materials	21,300	3,920	18%	17,300	3,421	20%
Repairs & Maint	12,700	468	4%	12,700	319	3%
Contractual Services	7,550	2,451	32%	6,380	2,425	38%
Other Designated Expenses	5,000	884	18%	5,000	822	16%
Capital Outlay		16,867		-	-	
<b>Total Expenditures</b>	<b>141,430</b>	<b>50,254</b>	<b>36%</b>	<b>129,483</b>	<b>29,404</b>	<b>23%</b>
<b>Sanitation</b>						
Contractual Services	1,000,000	252,797	25%	990,000	250,975	25%
Other Designated Expenses	25,000	684	3%	25,000	9,294	37%
<b>Total Expenditures</b>	<b>1,025,000</b>	<b>253,481</b>	<b>25%</b>	<b>1,015,000</b>	<b>260,269</b>	<b>26%</b>
<b>Parks</b>						
Personnel Services	748,927	187,263	25%	760,228	171,506	23%
Supplies & Materials	70,350	24,586	35%	75,050	12,410	17%
Repairs & Maint	110,700	21,973	20%	107,100	24,061	22%
Contractual Services	98,700	27,988	28%	89,700	27,791	31%
Other Designated Expenses	6,850	2,435	36%	6,150	5,493	89%
Transfers to Self-funded	22,232	5,558	25%	24,971	6,243	25%
Capital Outlay				-	-	
<b>Total Expenditures</b>	<b>1,057,759</b>	<b>269,803</b>	<b>26%</b>	<b>1,063,199</b>	<b>247,503</b>	<b>23%</b>
<b>Galloway Hammond</b>						
Repairs & Maint	-			-	-	
Contractual Services	100,000	25,000	25%	100,000	25,000	25%
Capital Outlay	-			-	-	0%
<b>Total Expenditures</b>	<b>100,000</b>	<b>25,000</b>	<b>25%</b>	<b>100,000</b>	<b>25,000</b>	<b>25%</b>



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

	25%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>EXPENDITURES (Less transfers to capital/other):</b>						
<b>Development Services</b>						
Personnel Services	363,314	57,347	16%	338,261	49,851	15%
Supplies & Materials	6,300	671	11%	5,800	1,820	31%
Repairs & Maint	8,000	1,585	20%	8,000	947	12%
Contractual Services	30,800	21,696	70%	30,800	38,553	125%
Other Designated Expenses	19,250	7,892	41%	19,250	4,391	23%
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>427,664</b>	<b>89,191</b>	<b>21%</b>	<b>402,111</b>	<b>95,562</b>	<b>24%</b>
<b>Engineering</b>						
Personnel Services	313,801	85,610	27%	305,743	78,847	26%
Supplies & Materials	4,100	744	18%	4,100	328	8%
Repairs & Maint	14,000	29	0%	14,000	6,187	44%
Contractual Services	7,450	1,498	20%	5,950	2,646	44%
Other Designated Expenses	5,650	2,963	52%	5,650	452	8%
Transfers to Self-funded	10,148	2,536	25%	10,148	2,537	25%
<b>Total Expenditures</b>	<b>355,149</b>	<b>93,381</b>	<b>26%</b>	<b>345,591</b>	<b>90,997</b>	<b>26%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,379,175</b>	<b>\$ 4,236,316</b>	<b>26%</b>	<b>\$ 15,918,387</b>	<b>\$ 3,869,498</b>	<b>24%</b>

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis.25% of year is complete)**

**EXPENDITURES**

**CITY COUNCIL**

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

Admin Designated expenses are currently tracking ahead of the straight-line budget, primarily due to the timing of insurance and lease payments. Flood insurance was added this year and paid in full in November, while general property and liability insurance is paid quarterly. In addition, the City continued leasing the Old City Hall building in October and November; as a result, the full annual budgeted lease amount has already been paid

Admin transfers to cover golf administrative expenses are tracking ahead of the straight-line budget due to golf revenues outperforming projections, which increases the administrative allocation calculation.

Finance Department Supplies and Materials are ahead of the straight-line budget due to a bulk order of new window envelopes with the City's updated address.

Finance Department designated expenses for travel and training are currently ahead of the straight-line budget due to the timing of the Fall GFOAT conference, which staff attended in November. This category remains on track to meet the annual budget.

HR R&M software expenses are ahead of the straight-line budget due to the timing of software payments. The full annual payment for applicant tracking software was paid in October. This category remains on track to meet the annual budget

HR designated expenses are tracking above the straight-line budget primarily due to the timing of employee program costs, including payments for the annual Christmas party. This category remains on track overall.

**MUNICIPAL COURT**

Court Supplies and Materials are above the straight-line budget mainly due to one-time purchases for setting up the new office, but the category is still expected to finish within budget.

Court Designated Expenses, which include Travel and Training, are above the straight-line budget due to the timing of travel. Regional training for the Clerks and Judge occurred in October; the category remains on track.

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

Police Repairs & Maintenance expenses are currently above the straight-line budget due to timing differences in software and building maintenance costs. Cellebrite and Motorola Flex software maintenance fees were paid in full in the first quarter, and building R&M is elevated due to added metal on the PD awning to deter birds.

Police Capital Outlay is tracking over budget due to the replacement of the centralized AC controller module.

**FIRE/EMS**

Fire/EMS R&M is above the straight-line budget due to the timing of software expenses. The annual ESO software was paid in full in Q1, and the category remains on track with the annual budget.

Capital Outlay is over budget because the server room air conditioner at the Fire Department unexpectedly required replacement.

**STREETS**

Street Department Contractual Services expenses are tracking above the straight-line budget mainly due to the annual uniform purchase occurring in the first quarter.

**CITY SHOP**

City Shop Contractual Services expenses are tracking above the straight-line budget mainly due to the annual uniform purchase occurring in the first quarter.

City Shop capital outlay expenses are currently exceeding budget due to the purchase of a vehicle lift unit. This investment will allow the Shop to perform more oil changes in-house, which is expected to reduce maintenance costs for departments and generate long-term savings for the City.

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

25%					
ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>EXPENDITURES (Less transfers to capital/other):</b>					
<b>PARKS</b>					
<i>Parks Department Supplies and Materials are above the straight-line budget primarily due to early bulk purchases of chemicals and fertilizers. This strategy is saving the department money over the long term.</i>					
<i>Parks Department Designated Expenses include non-capital supplies, which are currently tracking above the straight-line budget due to the purchase of a new computer and iPad for the department. Despite this, the category remains on track overall.</i>					
<b>DEVELOPMENT SERVICES</b>					
<i>Development Services Personnel expenses are tracking below budget due to the Building Official position remaining vacant throughout the year.</i>					
<i>Development Services Contractual services include Building Construction cost which are currently tracking over budget. Due to the vacancy in the Building Official position, the department has been relying on a third party to perform required building inspections. However, salary savings are helping to more than offset this increased expense.</i>					
<i>Development Services Designated expenses are tracking above the straight-line budget primarily due to higher credit card service charges. These costs are directly tied to increased revenue and are offset by corresponding increases in credit card revenue.</i>					
<b>ENGINEERING</b>					
<i>Engineering Designated expenses include travel and training costs, which are tracking above the straight-line budget primarily due to staff attending electrical design training in October. The category is still expected to finish the year within budget.</i>					

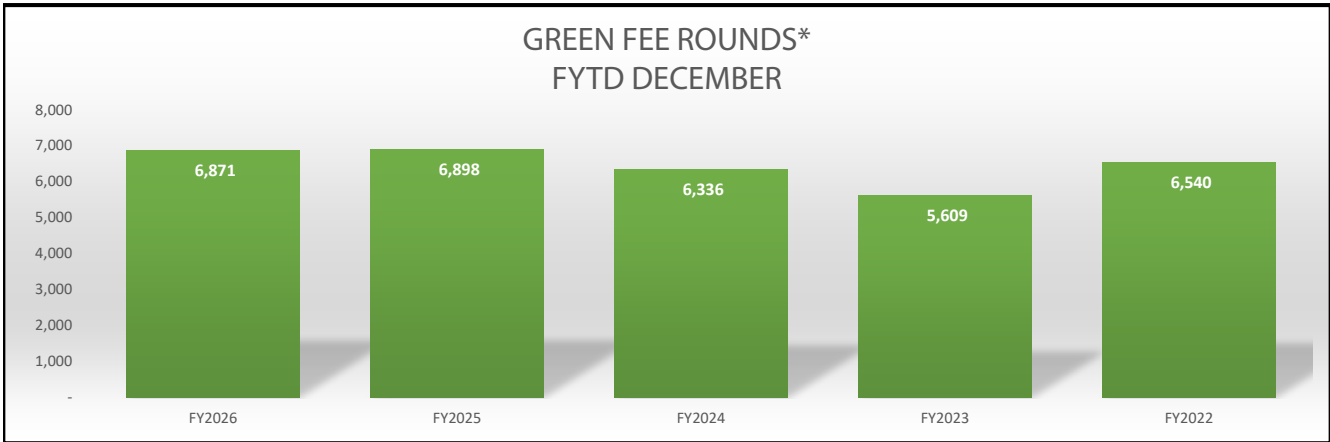
# GOLF COURSE FUND DASHBOARD

FYTD DECEMBER 2025

## CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	ACTUAL FYTD DEC 2024	% OF BUDGET
REV (net of cogs/tourn exp)	\$ 2,832,138	\$ 947,643	33%	\$ 2,574,361	\$ 851,609	33%
EXPENSES	2,675,431	671,740	25%	2,429,146	583,804	24%
PROFIT (LOSS)	\$ 156,707	\$ 275,902		\$ 145,215	\$ 267,805	

## TABLES/CHARTS



Rounds of Golf\*

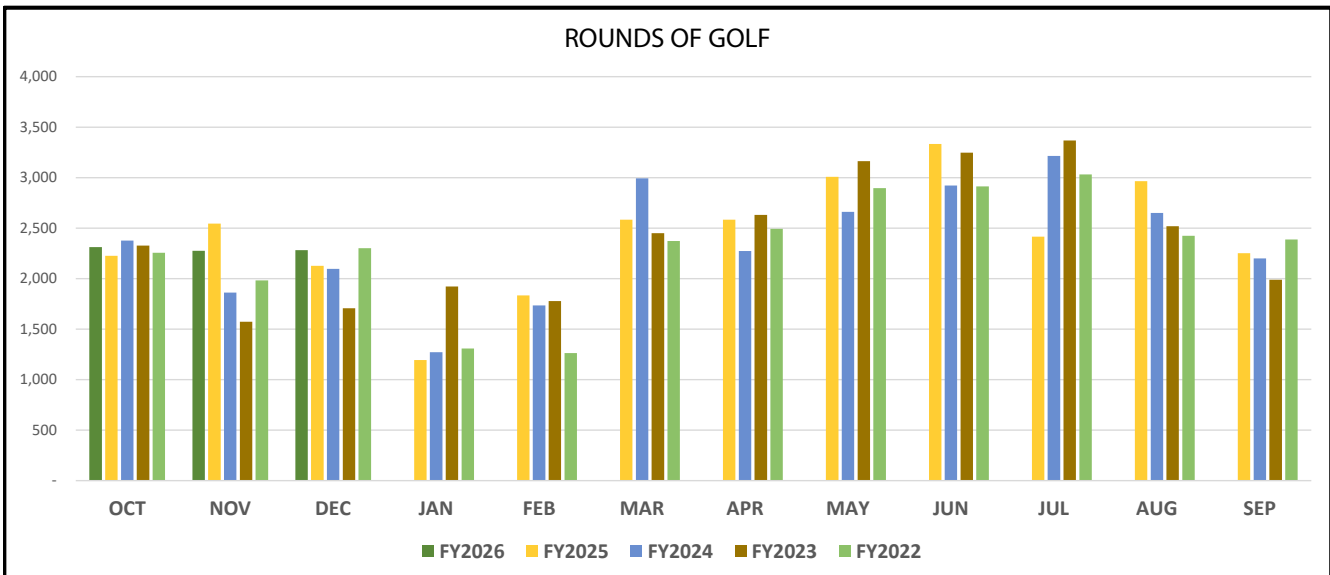
2025-2026

2024-2025

OVER (UNDER)

FYTD
6,871
6,898
(27)
-0.39%

\*Does not include annual dues or tournament rounds played.



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 DECEMBER 2025

	25%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>Revenues</b>						
Charges for Services:						
Green Fees/Cart Rentals	\$ 1,390,500	\$ 365,525	26%	\$ 1,220,249	\$ 341,032	28%
Member Charges	374,800	301,396	80%	310,750	241,007	78%
Tournament Fees (Net)	303,000	75,054	25%	280,000	69,767	25%
Driving Range	136,000	34,806	26%	93,500	27,183	29%
<b>Net Charges for Services</b>	<b>2,204,300</b>	<b>776,781</b>	<b>35%</b>	<b>1,904,499</b>	<b>678,988</b>	<b>36%</b>
Pro Shop Merchandise Sales (Net)	76,770	19,405	25%	85,409	16,211	19%
Snack Bar Sales (Net)	251,637	57,655	23%	216,389	57,400	27%
Transfer from GF (Admin/Use of FB)	197,099	65,351	33%	246,193	72,385	29%
Other Revenue	102,332	28,451	28%	121,871	26,624	22%
<b>Total Revenues</b>	<b>\$ 2,832,138</b>	<b>\$ 947,643</b>	<b>33%</b>	<b>\$ 2,574,361</b>	<b>\$ 851,609</b>	<b>33%</b>
<b>Expenses</b>						
Personnel Services	1,542,507	414,608	27%	1,428,461	338,120	24%
Supplies & Materials	157,100	15,697	10%	153,800	33,625	22%
Repairs & Maint	126,650	21,502	17%	126,250	27,928	22%
Contractual Services	113,200	24,767	22%	108,100	21,776	20%
Other Designated Expenses	115,420	33,995	29%	78,971	18,127	23%
Transfers to Debt Service	61,245	5,267	9%	-	-	
Transfer to Self-funded	74,195	18,549	25%	83,148	20,787	
Transfer to Golf Course Self-funded	213,015	53,254	25%	154,223	38,556	
Admin Allocation	272,099	84,101	31%	296,193	84,885	29%
<b>Total Expenses</b>	<b>\$ 2,675,431</b>	<b>\$ 671,740</b>	<b>25%</b>	<b>\$ 2,429,146</b>	<b>\$ 583,804</b>	<b>24%</b>
<b>Change in Net Position</b>	<b>\$ 156,707</b>	<b>\$ 275,902</b>		<b>\$ 145,215</b>	<b>\$ 267,805</b>	
Operating Subsidy from General Fund	-	-		-	-	
<b>Net</b>	<b>\$ 156,707</b>	<b>\$ 275,902</b>		<b>\$ 145,215</b>	<b>\$ 267,805</b>	
 <i>Green Fee Rounds</i>		<b>6,871</b>			<b>6,898</b>	
<i>Green Fee Rev Per Round</i>		<b>\$ 53.20</b>			<b>\$ 49.44</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 25% of year is complete)**

**REVENUES**

**RATE INCREASES:** During the prior 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. In addition, a second rate increase went into effect in September 2025 (Ordinance 2025-38 and 2025-42) that increased weekday green fees by \$1.00, weekend/holiday green fees by \$2.00 and Annual Dues and Monthly Payments by 3%. **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 3% member rate increases.

**EXPENSES**

Overall, Expenses are on track for the period.

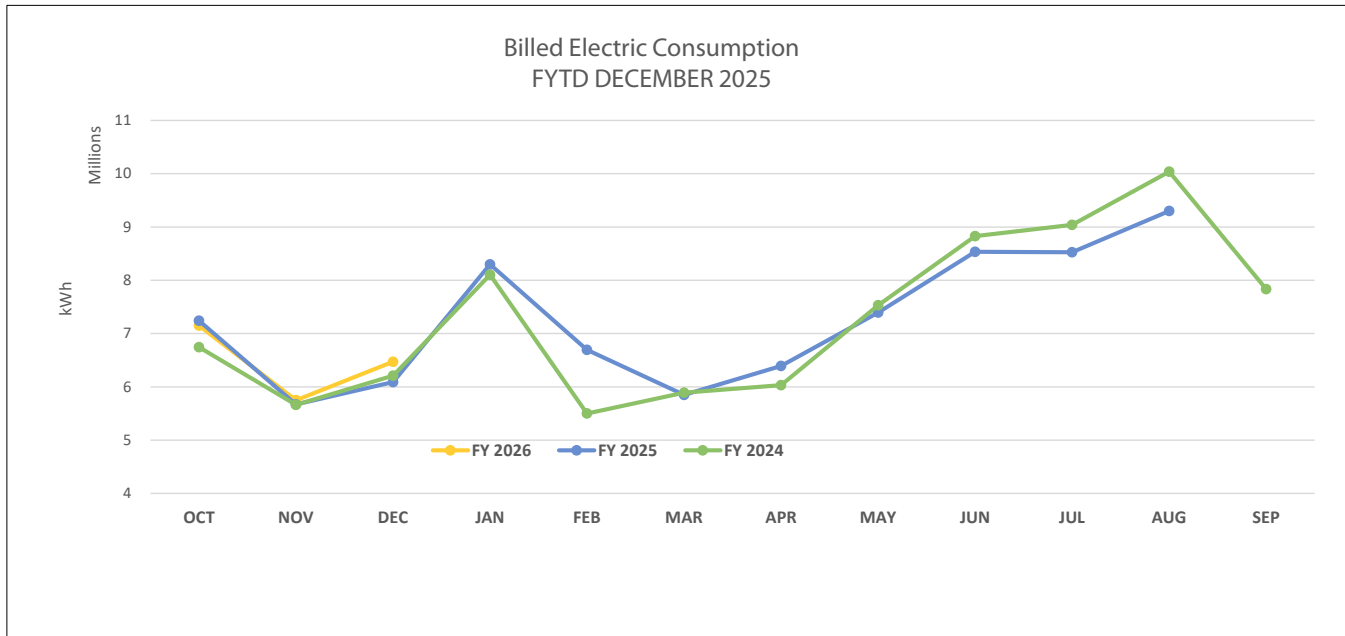
# ELECTRIC FUND DASHBOARD

FYTD DECEMBER 2025

## CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	ACTUAL FYTD DEC 2024	% OF BUDGET
REV (net of cogs)	\$ 4,810,135	\$ 1,088,817	23%	\$ 4,805,522	\$ 1,048,618	22%
EXPENSES	4,352,707	1,078,092	25%	4,280,628	894,499	21%
PROFIT (LOSS)	\$ 457,428	\$ 10,725		\$ 524,894	\$ 154,118	

## TABLES/CHARTS



### Billed Consumption:

FYTD 2026	19,366,912
FYTD 2025	18,998,284
Increase	368,628
% increase	1.94%

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

	25%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>REVENUES</b>						
Electric Sales	\$ 11,241,915	\$ 2,575,159		\$ 10,610,117	\$ 2,399,563	
Less Cost of Power	6,784,025	1,567,145		6,154,289	1,401,534	
Net Electric Sales	<b>\$ 4,457,890</b>	<b>\$ 1,008,014</b>	<b>23%</b>	<b>\$ 4,455,828</b>	<b>\$ 998,029</b>	<b>22%</b>
Penalties	104,269	23,261	22%	110,417	25,196	23%
Pole Rental	49,250	-	0%	48,991	-	0%
Credit Card Convenience Fees	84,726	22,190	26%	75,286	19,376	26%
Other Revenue	39,000	6,177	16%	40,000	6,016	15%
Transfer from Hotel/Motel Fund*	50,000	29,176	58%	50,000	-	0%
Transfer from BEDC	25,000	-	0%	25,000	-	-
Use of Fund Balance	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>\$ 4,810,135</b>	<b>\$ 1,088,817</b>	<b>23%</b>	<b>\$ 4,805,522</b>	<b>\$ 1,048,618</b>	<b>22%</b>
<i>Total Revenue less fund balance</i>	<i>\$ 4,810,135</i>	<i>\$ 1,088,817</i>	<i>23%</i>	<i>\$ 4,805,522</i>	<i>\$ 1,048,618</i>	<i>22%</i>
<b>EXPENSES</b>						
Personnel Services	1,375,262	361,420	26%	1,230,766	239,503	19%
Supplies & Materials	56,700	11,697	21%	70,700	25,941	37%
Repairs & Maint	199,500	55,753	28%	200,500	20,003	10%
Contractual Services	66,590	17,917	27%	188,240	39,619	21%
Other Designated Expenses	149,819	45,649	30%	105,061	28,023	27%
Capital Outlay	100,000	36,645	37%	100,000	6,128	6%
Transfer to Self Funded	65,012	16,253	25%	42,038	10,510	25%
Shop Allocation	35,357	12,547	35%	32,371	7,351	23%
Engineering Allocation	35,515	9,325	26%	34,559	9,100	26%
Community Services Allocation	41,108	4,276	10%	-	-	-
Return on Investment	1,752,880	389,504	22%	1,731,066	379,966	22%
Administration Allocation	474,964	117,106	25%	545,327	128,356	24%
Transfer to Capital	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 4,352,707</b>	<b>\$ 1,078,092</b>	<b>25%</b>	<b>\$ 4,280,628</b>	<b>\$ 894,499</b>	<b>21%</b>
<i>Total Expenses less xfers to capital and other uses of fund balance</i>	<i>\$ 4,352,707</i>	<i>\$ 1,078,092</i>	<i>25%</i>	<i>\$ 4,280,628</i>	<i>\$ 894,499</i>	<i>21%</i>
<b>Change in Net Position</b>	<b>\$ 457,428</b>	<b>\$ 10,725</b>		<b>\$ 524,894</b>	<b>\$ 154,118</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 25% of year is complete)**

**REVENUES**

NET ELECTRIC SALES are tracking as expected with the budget and are tracking consistent with last year. Billed consumption has increased by 1.94% over last year.

POLE RENTAL FEES are typically invoiced in February and received in full in April.

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

**EXPENSES**

CAPITAL OUTLAY is tracking above the straight-line average due to first-quarter purchases of Christmas lights and displays. These costs are reimbursed by Hotel/Motel Funds and the BEDC, resulting in no net operational impact.

SHOP ALLOCATION is tracking above the straight-line average due to higher first-quarter City Shop expenses, primarily from the purchase of a vehicle lift. This investment will enable more in-house oil changes, reducing departmental maintenance costs and generating long-term savings for the City.



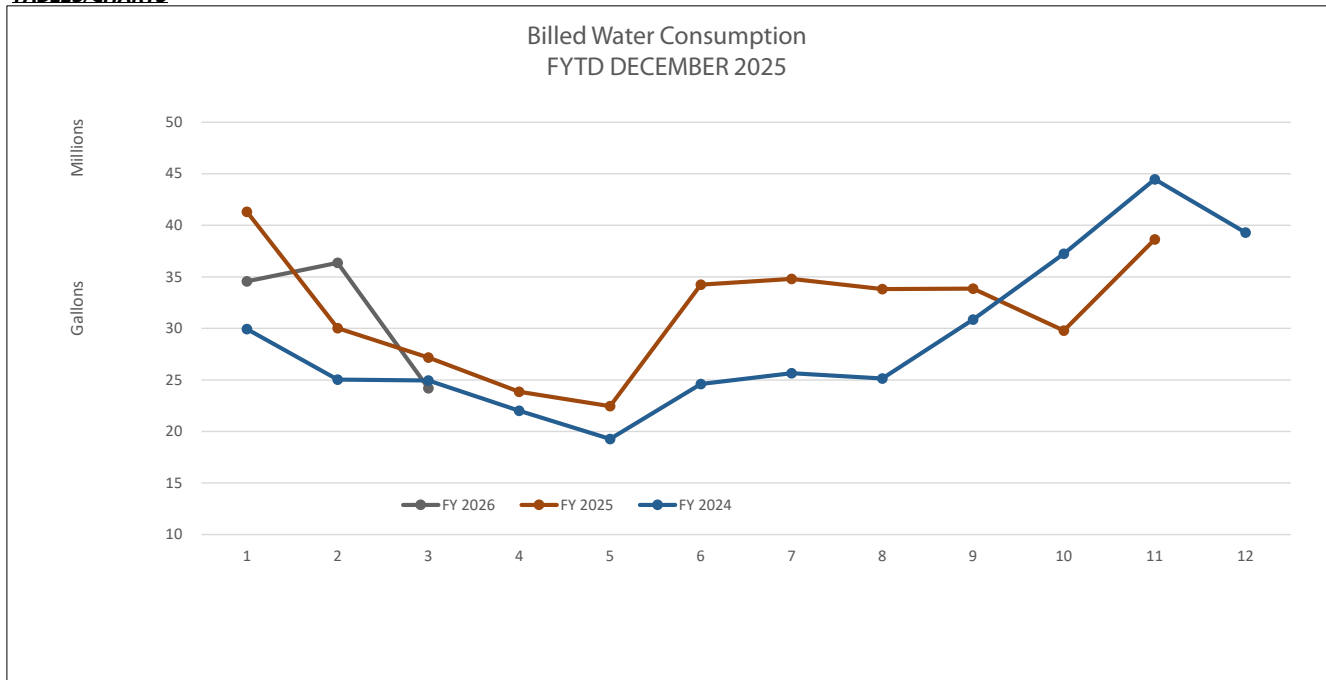
# WATER/WW FUND DASHBOARD

FYTD DECEMBER 2025

## CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL	% OF	PY BUDGET	ACTUAL	% OF
	2025-2026	FYTD DEC 2025	BUDGET	2024-2025	FYTD DEC 2024	BUDGET
REV	\$ 5,993,107	\$ 1,474,509	25%	\$ 4,844,000	\$ 1,217,994	25%
EXPENSES	5,367,029	1,373,704	26%	4,592,268	1,190,894	26%
PROFIT (LOSS)	\$ 626,078	\$ 100,806		\$ 251,732	\$ 27,100	

## TABLES/CHARTS



### Billed Consumption in gallons:

FYTD 2025	95,122,892
FYTD 2024	98,527,969
Variance	(3,405,077)
% variance	-3.46%

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

	25%					
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>REVENUE</b>						
Water Sales	\$ 3,066,118	\$ 794,610	26%	\$ 2,600,000	\$ 676,737	26%
Wastewater Sales	2,499,663	625,400	25%	1,990,000	494,834	25%
Penalties	55,963	13,499	24%	45,000	11,932	27%
Sewer Connects	-	-	0%	6,000	850	14%
Credit Card Convenience Fees	49,363	11,955	24%	38,000	10,437	27%
Other Revenue	97,000	28,090	29%	90,000	23,204	26%
Use Impact Fees	75,000	-	0%	75,000	-	0%
Irrigation/hay field revenue	150,000	955	1%	-	-	-
Use of Fund Balance Hay Operations	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 5,993,107</b>	<b>\$ 1,474,509</b>	<b>25%</b>	<b>\$ 4,844,000</b>	<b>\$ 1,217,994</b>	<b>25%</b>
<i>Total Revenue less fund balance</i>	<i>\$ 5,993,107</i>	<i>\$ 1,474,509</i>	<i>25%</i>	<i>\$ 4,844,000</i>	<i>\$ 1,217,994</i>	<i>25%</i>
<b>EXPENSES</b>						
Personnel Services	1,787,040	498,968	28%	1,586,200	402,907	25%
Supplies & Materials	272,500	53,483	20%	241,350	57,179	24%
Repairs & Maint	388,500	71,861	18%	354,050	55,363	16%
Contractual Services	400,200	111,270	28%	341,100	108,865	32%
Cost of Water	108,000	34,306	32%	80,000	33,272	42%
Other Designated Expenses	267,143	82,337	31%	135,050	43,392	32%
Transfers to Debt Service	929,325	232,144	25%	928,575	243,985	26%
Transfers to Self-funded	65,090	16,273	25%	50,290	12,573	25%
Shop Allocation	35,358	12,547	35%	32,370	7,351	23%
Engineering Allocation	124,302	32,638	26%	103,678	27,299	26%
Community Services Allocation	41,108	4,274	10%	-	-	-
In Lieu of Tax	461,449	117,884	26%	385,270	97,440	25%
Admin Allocation	337,014	91,905	27%	354,335	91,224	26%
Hay Operations	150,000	13,814	9%	-	-	-
Capital Outlay	-	-	-	-	10,045	-
Transfer to Capital	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 5,367,029</b>	<b>\$ 1,373,704</b>	<b>26%</b>	<b>\$ 4,592,268</b>	<b>\$ 1,190,894</b>	<b>26%</b>
<i>Total Expenses less Transfers to Capital and Hay Operations</i>	<i>\$ 5,367,029</i>	<i>\$ 1,373,704</i>	<i>26%</i>	<i>\$ 4,592,268</i>	<i>\$ 1,190,894</i>	<i>26%</i>
<b>Change in Net Position</b>	<b>\$ 626,078</b>	<b>\$ 100,806</b>		<b>\$ 251,732</b>	<b>\$ 27,100</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 25% 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 \$117,873 and Wastewater sales have increased by \$130,567 because of the 10% rate increase went into effect on June 1st.

**EXPENSES**

COST OF WATER is tracking above the straight-line budget, primarily due to increased surface water demand in the first quarter. Staff is taking steps to increase groundwater usage to reduce reliance on higher-cost surface water.

OTHER DESIGNATED EXPENSES are tracking above the straight-line budget, primarily because plant permit costs were paid in full during the first quarter.

SHOP ALLOCATION is tracking above the straight-line average due to higher first-quarter City Shop expenses, primarily from the purchase of a vehicle lift. This investment will enable more in-house oil changes, reducing departmental maintenance costs and generating long-term savings for the City.

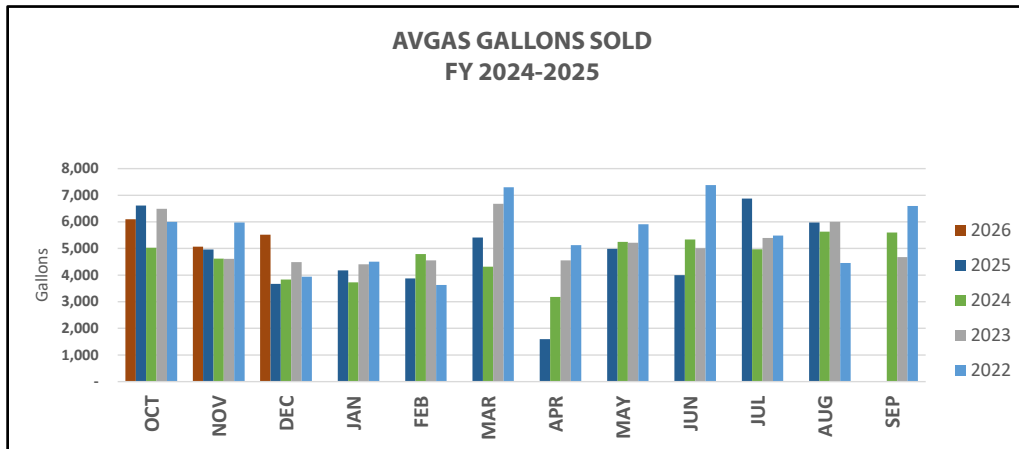
# AIRPORT FUND DASHBOARD

## FYTD DECEMBER 2025

### CURRENT RESULTS COMPARISON

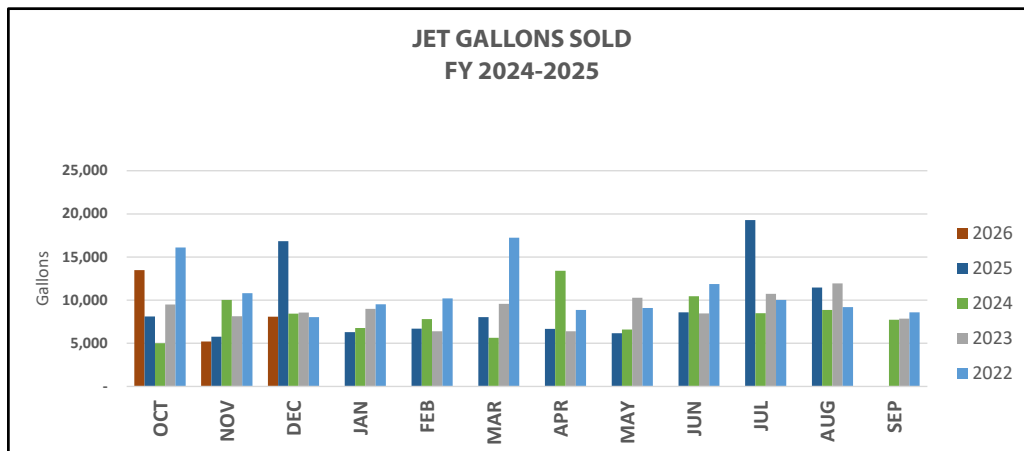
	ORIGINAL BUDGET 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025	ACTUAL FYTD DEC 2024	% OF BUDGET
REV (net of cogs)	\$ 367,643	\$ 85,485	23%	\$ 335,336	\$ 92,209	27%
EXPENSES	299,179	73,702	25%	231,353	49,145	21%
PROFIT (LOSS)	\$ 68,464	\$ 11,783		\$ 103,983	\$ 43,064	

### TABLES/CHARTS



#### Avgas Gallons Sold:

FYTD 2026	16,683
FYTD 2025	15,245
Increase(decrease)	1,439
	9.44%



#### Jet Gallons Sold:

FYTD 2026	26,769
FYTD 2025	30,699
Increase(decrease)	(3,930)
	-12.80%

**Note: Third Quarter Fiscal Year 2025 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 DECEMBER 2025**

	0.25					
	ORIGINAL 2025-2026	ACTUAL FYTD DEC 2025	% OF BUDGET	AMENDED BUDGET 2024-2025	PY ACTUAL FYTD DEC 2024	% OF BUDGET
<b>REVENUE</b>						
Avgas Flowage Fees	3,785	1,168	31%	3,785	1,067	28%
Jet Flowage Fees	20,763	5,354	26%	20,763	6,140	30%
Penalties	-	-		-	-	
All Hangar Lease	165,000	42,072	25%	165,000	42,069	25%
CAF Lease	38,004	9,251	24%	35,004	11,668	33%
McBride Lease	52,562	17,187	33%	52,562	12,870	24%
Thru the Fence Lease	12,312	-	0%	12,312	-	0%
Airport Parking Permit	1,500	-	0%	1,500	-	0%
Hangar Lease - FBO	26,789	6,762	25%	26,789	6,502	24%
Jet/Box Hangar	29,307	-	0%		-	
Interest Earned	10,000	3,692	37%	10,000	11,893	119%
Other (Ground Lease)	7,621	-	0%	7,621	-	
Use of Fund Balance	29,306	7,327	25%	59,363	15,443	26%
<b>Total Revenue</b>	<b>\$ 396,949</b>	<b>\$ 92,812</b>	<b>23%</b>	<b>\$ 394,699</b>	<b>\$ 107,652</b>	<b>27%</b>
<i>Total Revenue less fund balance</i>	<i>\$ 367,643</i>	<i>\$ 85,485</i>	<i>23%</i>	<i>\$ 335,336</i>	<i>\$ 92,209</i>	<i>27%</i>
<b>EXPENSES</b>						
Personnel Services	\$ 250	\$ -		\$ -	\$ -	
Supplies & Materials	2,000	27	1%	2,600	-	
Repairs & Maint	4,000	85	2%	4,000	960	24%
Contractual Services	32,480	3,569	11%	30,230	3,048	10%
Other Designated Expenses	81,303	27,451	34%	45,537	10,249	23%
Transfers to Airport Capital	11,111	-	0%	-	-	
Transfers to Debt Service	58,613	14,841		59,363	15,443	
Admin Allocation	23,259	6,189	27%	26,147	6,956	27%
Transfers to Capital	-	-		11,111	-	0%
Transfer Salary Allocation	115,469	28,867		111,728	27,932	25%
<b>Total Expenses</b>	<b>\$ 328,485</b>	<b>\$ 81,029</b>	<b>25%</b>	<b>\$ 290,716</b>	<b>\$ 64,588</b>	<b>22%</b>
<i>Total Exp - use of fb for debt svc.</i>	<i>\$ 299,179</i>	<i>\$ 73,702</i>	<i>25%</i>	<i>\$ 231,353</i>	<i>\$ 49,145</i>	<i>21%</i>
<b>Change in Net Position</b>	<b>\$ 68,464</b>	<b>\$ 11,783</b>		<b>\$ 103,983</b>	<b>\$ 43,064</b>	

**NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 25% of year is complete)**

**REVENUES**

FLOWAGE FEES are received from the FBO and make up 6% of the Airport's total budgeted revenues. They are currently 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.  
 THRU THE FENCE LEASE revenue is received annually from 3 different lessees and typically received mid year.

**EXPENSES**

OTHER DESIGNATED EXPENSES are tracking ahead of the straight-line budget primarily due to the timing of insurance payments. Flood insurance for the new fiscal year was added and paid in full in November, while general insurance costs are paid quarterly. Overall, these costs remain on track with the approved budget.

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

	ANNUAL BUDGET 2025-2026			ACTUAL FYTD DEC 2025	% OF BUDGET	PY BUDGET 2024-2025			PY ACTUAL FYTD DEC 2024	% OF BUDGET
HOTEL/MOTEL FUND										
Revenues	\$	279,500	\$	20,671	7%	\$	336,000	\$	21,085	6%
Expenses		203,884		63,739	31%		309,634		38,696	12%
Net Profit (Loss)	\$	75,616	\$	(43,067)		\$	26,366	\$	(17,611)	
BEDC (operating and capital)										
Revenues	\$	4,412,115	\$	283,347	6%	\$	6,713,793	\$	1,682,162	25%
Expenses		4,368,486		222,264	5%		6,587,688		739,767	11%
Net Profit (Loss)	\$	43,629	\$	61,083		\$	126,105	\$	942,395	
SELF FUNDED EQUIPMENT FUND										
Revenues	\$	1,300,500	\$	245,787	19%	\$	1,005,752	\$	216,722	22%
Expenses		1,300,501		142,702	11%		1,005,752		47,478	5%
Net Profit (Loss)	\$	(1)	\$	103,086		\$	-	\$	169,244	
SELF FUNDED EQUIPMENT GOLF COURSE										
Revenues	\$	213,015	\$	55,912	26%	\$	154,223	\$	41,285	0%
Expenses		164,150		-	0%		45,518		-	0%
Net Profit (Loss)	\$	48,865	\$	55,912		\$	108,705	\$	41,285	
DEBT SERVICE FUND										
Revenues	\$	992,938	\$	249,779	25%	\$	992,938	\$	263,034	26%
Expenses		989,738		-	0%		989,738		-	0%
Net Profit (Loss)	\$	3,200	\$	249,779		\$	3,200	\$	263,034	
INTEREST & SINKING DEBT FUND										
Revenues	\$	1,051,492	\$	508,450	48%	\$	1,091,744	\$	180,517	17%
Expenses		1,081,300		-	0%		1,078,944		-	0%
Net Profit (Loss)	\$	(29,808)	\$	508,450		\$	12,800	\$	180,517	

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

Acct #	Bank	Account Name	Account Type	Balance as of DECEMBER 31, 2025
<b>Unrestricted Accounts</b>				
984/2410	FSB	Operating Cash	Checking	\$ 2,078,150.70
		Reimbursement for Bucket Truck		263,847.00
		Add or Subtract Claim on Cash for Airport		169,611.00
		Add or Subtract Claim on Cash for Golf Prior Year		(191,011.64)
		Add or Subtract Claim on Cash for Golf Current		(70,403.93)
2329	FSB	Golf Course Petty Cash	Checking	917.56
2711100002	TexPool	General Fund Reserve	Investment	3,533,126.43

<b>Total Unrestricted</b>	<b>\$ 5,784,237.12</b>
---------------------------	------------------------

<i>75 Day Reserve Requirement</i>	<b>4,173,000.00</b>
<i>Unrestricted Cash over 75 day reserve</i>	<b>\$ 1,611,237.12</b>
<i>90 Day Reserve Requirement</i>	<b>5,007,000.00</b>
<i>Unrestricted Cash over 90 day reserve</i>	<b>\$ 777,237.12</b>

**Restricted by Council**

2711100011	TexPool	Capital Equipment Reserve	Investment	\$ 250,223.44
2188	FSB	Self Funded Equipment	M/M	298,879.99
2711100014	TexPool	Self Funded Equipment Reserve	Investment	520,313.89
2711100021	TexPool	YMCA/GHRC Capital Improvement	Investment	164,464.66
2711100029	TexPool	YMCA Land Sale Proceeds	Investment	-
2711100022	TexPool	Electric Capital Improvement	Investment	742,668.64
		Reimbursement for Bucket Truck		(263,847.00)
2711100020	TexPool	Street Rehab/Replacement Reserve	Investment	23,119.95
2711100023	TexPool	Water/WW Improvement	Investment	10,932.73
2711100018	TexPool	Golf Course Operating Reserve	Investment	523,302.83
2711100019	TexPool	Golf Course Capital Improvement Reserve	Investment	302,238.48
68825	FSB	Golf Course Self Funded	M/M	531,576.57
2711100034	TexPool	Arbitrage Earnings	Investment	409,678.33
2711100031	TexPool	City Hall Reserve	Investment	2,703.47
		Add or Subtract Golf Claim on Cash		261,415.57
<b>Total Restricted by Council Action</b>				<b>\$ 3,777,671.55</b>



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

**Restricted by Purpose or Law**

Acct #	Bank	Account Name	Account Type	Balance as of DECEMBER 31, 2025
3053	FSB	Parks Fund	M/M	\$ 30,988.93
62125	FSB	Tree Mitigation Fund	M/M	21,384.19
2711100028	TexPool	PEG Fee Restricted	Investment	199,347.96
2711100005	TexPool	Hotel Motel	Investment	121,818.50
2402	FSB	Hotel Motel	M/M	98,250.83
2711100009	TexPool	Airport Reserve	Investment	369,956.23
2485	FSB	PD Seizure	M/M	7,201.15
2711100027	TexPool	Municipal Court Special Revenue	Investment	111,608.66
58776	FSB	Fire Dept. Community Acct	M/M	18,348.55
2675	FSB	Police Department Explorer Program	M/M	6,634.06
2691	FSB	Fire Department Explorer Program	M/M	3,750.89
2711100007	TexPool	TWDB 7	Investment	1,397.65
2711100006	TexPool	TWDB 6	Investment	1,226.74
		City of Burnet, Texas Combination Tax and Surplus Revenue Certificates of Obligation, Series 2010 Escrow		
143033000	US Bank	Account	Investment	3,725.16
	Bank of			
82-020-01-0	Texas	City of Burnet 2012 TWDB Escrow	Investment	23,371.55
2711100025	TexPool	Impact Fees - Water	Investment	600,329.47
2711100026	TexPool	Impact Fees - Wastewater	Investment	37,289.88
2711100017	TexPool	2021 CO - City Hall	Investment	-
TX01-0440-0004	Texas Class	2023 CO Adm/Street	Investment	8.88
2711100024	TexPool	Street Bond Reserve	Investment	-
TX01-0440-0007	Texas Class	2023 City Hall	Investment	186.32
2711100030	TexPool	Airport Bond Proceeds	Investment	-
62612	FSB	Creekfall Electric Infrastructure	Checking	139,571.30
2711100010	TexPool	BEDC Reserve	Investment	1,483,987.95
2711100032	TexPool	BEDC Hotel Incentive	Investment	433,386.53
2711100033	TexPool	BEDC Tractor Supply Incentive	Investment	34,421.14
70516	FSB	BEDC 281 Commercial Park Project	M/M	19,660.25
2592	FSB	BEDC	Super NOW	350,661.98
62315	FSB	BEDC Bond Fund	Checking	-
TX01-0440-0005	Texas Class	BEDC	Investment	1.51
1453	FSB	Debt Service	M/M	696,114.54
2576	FSB	Interest & Sinking Acct	M/M	794,500.39
2543	FSB	Airport Reserve	M/M	
		Add or Subtract Airport Claim on Cash		(169,611.00)
<b>Total Restricted Cash</b>				<b>\$ 5,439,520.19</b>
<b>Total All Cash</b>				<b>\$ 15,001,428.86</b>

ACCOUNT NUMBER	INVESTMENT TYPE	DESCRIPT/LOC	MATURITY	BEGINNING BALANCES 10/01/2025	QUARTERLY ACTIVITY	INTEREST EARNINGS	ENDING BALANCE 12/31/2025	BEGINNING MARKET 10/01/2025	ENDING MARKET 12/31/2025	CHANGE IN MARKET VALUE	AVG YIELD
984 & 2410	OPERATING	FIRST STATE BANK	na	\$ 2,734,320.95	\$ (668,232.10)	\$ 12,061.85	\$ 2,078,150.70	na	na	na	0.0199
1453	DEBT SERVICE	FIRST STATE BANK	na	446,335.83	246,984.51	2,794.20	696,114.54	na	na	na	0.0194
2188	SELF FUNDED ACCT	FIRST STATE BANK	na	197,622.48	100,226.64	1,030.87	298,879.99	na	na	na	0.0165
2329	GOLF COURSE PETTY CASH	FIRST STATE BANK	na	1,973.50	(1,055.94)	-	917.56	na	na	na	-
2402	HOTEL/MOTEL	FIRST STATE BANK	na	108,345.93	(10,694.19)	599.09	98,250.83	na	na	na	0.0230
2485	PD SEIZURE	FIRST STATE BANK	na	7,163.60	(0.00)	37.55	7,201.15	na	na	na	0.0207
2576	I & S SINKING FUND	FIRST STATE BANK	na	286,050.56	506,650.83	1,799.00	794,500.39	na	na	na	0.0132
2592	BEDC	FIRST STATE BANK	na	312,760.91	36,021.47	1,879.60	350,661.98	na	na	na	0.0225
2675	PD EXPLORER PROGRAM	FIRST STATE BANK	na	6,599.47	0.00	34.59	6,634.06	na	na	na	0.0207
2691	FD EXPLORER PROGRAM	FIRST STATE BANK	na	3,731.27	(0.00)	19.62	3,750.89	na	na	na	0.0208
3053	PARKS FUND	FIRST STATE BANK	na	30,827.35	0.00	161.58	30,988.93	na	na	na	0.0207
58776	FD COMMUNITY FUND	FIRST STATE BANK	na	18,348.55	-	-	18,348.55	na	na	na	-
62315	BEDC BOND FUND	FIRST STATE BANK	na	-	-	-	-	na	na	na	
70516	281 COMM PARK PROJECT	FIRST STATE BANK	na	26,030.70	(6,480.00)	109.55	19,660.25	na	na	na	0.0190
68825	GOLF COURSE SELF FUNDED	FIRST STATE BANK	na	475,664.33	53,320.75	2,591.49	531,576.57	na	na	na	0.0204
62612	CREEKFALL ELECTRIC INFRASTRUCTURE	FIRST STATE BANK	na	\$ 138,843.56	\$ (0.00)	\$ 727.74	\$ 139,571.30	na	na	na	0.0207
62125	TREE MITIGATION	FIRST STATE BANK	na	\$ 21,272.69	\$ -	\$ 111.50	\$ 21,384.19	na	na	na	0.0207
	SUBTOTAL - FIRST STATE BANK			\$ 4,815,891.68	\$ 256,741.97	\$ 23,958.23	\$ 5,096,591.88	\$ -	\$ -	\$ -	

2711100002	GF RESERVE	TEXPOOL	na	\$ 3,487,183.96	\$ 10,756.76	\$ 35,185.71	\$ 3,533,126.43	na	na	na	0.0398
2711100005	HOT	TEXPOOL	na	120,602.86	-	1,215.64	121,818.50	na	na	na	0.0398
2711100006	TWDB	TEXPOOL	na	1,214.43	(0.00)	12.31	1,226.74	na	na	na	0.0400
2711100007	TWDB	TEXPOOL	na	1,383.72	0.00	13.93	1,397.65	na	na	na	0.0397
2711100009	AIRPORT	TEXPOOL	na	366,262.65	1.66	3,691.92	369,956.23	na	na	na	0.0398
2711100010	BEDC RESERVE	TEXPOOL	na	1,469,178.65	0.00	14,809.30	1,483,987.95	na	na	na	0.0398
2711100011	CAPITAL EQUIPMENT RESERVE	TEXPOOL	na	96,464.60	152,108.64	1,650.20	250,223.44	na	na	na	0.0378
2711100014	SELF FUNDED EQUIPMENT	TEXPOOL	na	515,121.46	(0.00)	5,192.43	520,313.89	na	na	na	0.0398
2711100017	2021 CO - CITY HALL	TEXPOOL	na	110.44	(111.05)	0.61	-	na	na	na	0.0438
2711100018	GOLF COURSE OPS RESERVE	TEXPOOL	na	518,080.54	0.00	5,222.29	523,302.83	na	na	na	0.0398
2711100019	GOLF COURSE CAPITAL RESERVE	TEXPOOL	na	299,222.36	(0.00)	3,016.12	302,238.48	na	na	na	0.0398
2711100020	STREET REHAB/REPLACE RESERVE	TEXPOOL	na	1,222,029.88	(1,200,944.75)	2,034.82	23,119.95	na	na	na	0.0130
2711100021	YMCA/GHRC CAPITAL RESERVE	TEXPOOL	na	115,354.19	47,735.00	1,375.47	164,464.66	na	na	na	0.0390
2711100022	ELECTRIC CAPITAL IMPROVEMENT	TEXPOOL	na	735,257.29	(0.00)	7,411.35	742,668.64	na	na	na	0.0398
2711100023	WATER/WW CAPITAL IMPRVMT	TEXPOOL	na	10,823.66	(0.00)	109.07	10,932.73	na	na	na	0.0398
2711100025	WATER IMPACT FEE	TEXPOOL	na	561,948.49	32,535.00	5,845.98	600,329.47	na	na	na	0.0399
2711100026	WASTEWATER IMPACT FEE	TEXPOOL	na	5,394.75	31,671.00	224.13	37,289.88	na	na	na	0.0417
2711100027	COURT SPECIAL REVENUE	TEXPOOL	na	107,471.79	3,039.98	1,096.89	111,608.66	na	na	na	0.0397
2711100028	PEG FEE RESTRICTED	TEXPOOL	na	194,308.38	3,066.75	1,972.83	199,347.96	na	na	na	0.0398
2711100029	YMCA LAND SALE PROCEEDS	TEXPOOL	na	10,573.74	(10,645.71)	71.97	-	na	na	na	0.0540
2711100030	AIRPORT BOND PROCEEDS*	TEXPOOL	na	1.66	(1.66)	-	-	na	na	na	-
2711100031	CITY HALL RESERVE	TEXPOOL	na	538,338.50	(535,662.00)	26.97	2,703.47	na	na	na	0.0004

ACCOUNT NUMBER	INVESTMENT TYPE	DESCRIPT/LOC	MATURITY	BEGINNING BALANCES 10/01/2025	QUARTERLY ACTIVITY	INTEREST EARNINGS	ENDING BALANCE 12/31/2025	BEGINNING MARKET 10/01/2025	ENDING MARKET 12/31/2025	CHANGE IN MARKET VALUE	AVG YIELD
2711100032	BEDC HOTEL INCENTIVE	TEXPOOL	na	429,061.57	0.00	4,324.96	433,386.53	na	na	na	0.0398
2711100033	BEDC TRACTOR SUPPLY INCENTIV	TEXPOOL	na	34,077.66	(0.00)	343.48	34,421.14	na	na	na	0.0398
2711100034	ARBITRAGE EARNINGS	TEXPOOL	na	\$ 405,589.98	\$ 0.00	\$ 4,088.35	\$ 409,678.33	na	na	na	0.0398
	SUBTOTAL - TEXPOOL			\$ 11,245,057.21	\$ (1,466,450.38)	\$ 98,936.73	\$ 9,877,543.56	\$ -	\$ -	\$ -	0.0372
TX-01-0440-0004	STREET BOND	TEXAS CLASS	na	\$ 76,063.80	\$ (76,054.92)	\$ -	\$ 8.88	na	na	na	-
TX-01-0440-0005	BEDC	TEXAS CLASS	na	1.51	-	-	1.51	na	na	na	-
TX-01-0440-0007	2023 CO CITY HALL	TEXAS CLASS	na	184.45	0.00	1.87	186.32	na	na	na	0.0400
	SUBTOTAL - TEXAS CLASS			\$ 76,249.76	\$ (76,054.92)	\$ 1.87	\$ 196.71	\$ -	\$ -	\$ -	0.0002
143033000	US BANK LOAN		na	\$ 3,688.21	\$ (0.00)	\$ 36.95	\$ 3,725.16	\$ 3,688.21	\$ 3,725.16	\$ 36.95	0.0395
82-0220-01-0	BANK OF TEXAS - TWDB #2		na	23,150.76	0.00	220.79	23,371.55	23,150.76	23,371.55	220.79	0.0377
	SUBTOTAL - OTHERS			\$ 26,838.97	\$ 0.00	\$ 257.74	\$ 27,096.71	\$ 26,838.97	\$ 27,096.71	\$ 257.74	0.0379
	TOTALS			\$ 16,164,037.62	\$ (1,285,763.33)	\$ 123,154.57	\$ 15,001,428.86	\$ 26,838.97	\$ 27,096.71	\$ 257.74	0.0314
	PERFORMANCE MEASURES:				Benchmark	Actual					
		Avg Yield			3.5900%	3.1355%					
		Benchmark=90 day T-Bill Rate									
		WAM			Max 365						
		Diversification:									
		Other				0.18%					
		FSB				33.97%					
		TexPool/TexasClass			Max 100%	65.85%					

**Collateral Adequacy** - All funds are fully collateralized and/or insured.  
**Statement of Compliance** - All investment transactions of the City meet the requirements set forth in Chapter 2256, Texas Govt. Code, as amended and are in compliance with the City's Investment Policy.

Patricia Langford

Patricia Langford, Finance Director

Stefani Wright

Stefani Wright, Senior Accountant

1/16/2025

Date

GENERAL CAPITAL PROJECT FUND							
Budgeted Projects	2025-2026 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
ADMIN							
Arbitrage Payment	\$ 409,836	\$ -	\$ 409,836	\$ -	\$ -	\$ 409,836	
Development Services Vehicle (carryover)	54,300	-	54,300	54,298	-	2	
New City Hall	800,000	-	800,000	367,661	31,986	400,354	
Pedestrian Walking Bridge	5,000,000	-	5,000,000	38,675	-	4,961,326	
Transportation Plan	55,000	-	55,000	9,302	-	45,698	
<b>TOTAL ADMIN</b>	<b>\$ 6,319,136</b>	<b>\$ -</b>	<b>\$ 6,319,136</b>	<b>\$ 469,935</b>	<b>\$ 31,986</b>	<b>\$ 5,817,215</b>	
POLICE							
Shooting Range Improvements (carryover \$43,000)	\$ 93,000	\$ -	\$ 93,000	\$ 61,110	\$ -	\$ 31,890	
Use of Opioid Settlement Funding	22,500	-	22,500	-	-	22,500	
NEW - K9	-	15,000	15,000	-	-	15,000	Budget Amendment Pending
<b>TOTAL POLICE</b>	<b>\$ 115,500</b>	<b>\$ 15,000</b>	<b>\$ 130,500</b>	<b>\$ 61,110</b>	<b>\$ -</b>	<b>\$ 69,390</b>	
FIRE / EMS							
FD Westnet Paging System	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	
Fire GPS Equipment for CAD	25,000	-	25,000	-	-	25,000	
NEW - Fire Department Alarm Change Out	-	22,000	22,000	9,425	-	12,575	Budget Amendment Pending
TASSPP	10,000	-	10,000	4,609	-	5,391	
Use of Donated Funds Stella Pelej (carryover)	5,016	-	5,016	-	-	5,016	
Water Rescue/Safety Gear PD & Fire	20,000	-	20,000	-	-	20,000	
<b>TOTAL FIRE / EMS</b>	<b>\$ 90,016</b>	<b>\$ 22,000</b>	<b>\$ 112,016</b>	<b>\$ 14,034</b>	<b>\$ -</b>	<b>\$ 97,982</b>	
STREETS							
Street Repair/Rehabilitation	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 489,947	\$ -	\$ 510,053	
<b>TOTAL STREETS</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 489,947</b>	<b>\$ -</b>	<b>\$ 510,053</b>	
PARKS							
Stage funded by HOT reserves	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	
Park Improvements	25,000	-	25,000	-	-	25,000	
Pickleball (planning only)	25,000	-	25,000	-	-	25,000	
<b>TOTAL PARKS</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	
GHRC							
GHRC Capital Maint	\$ 50,000	\$ -	\$ 50,000	\$ 2,600	\$ -	\$ 47,400	
GHRC - Sports Complex Restrooms	-	175,000	175,000	-	143,603	31,397	Budget Amendment Pending
YMCA Pool Replaster (Spring/Summer 2026)	225,000	-	225,000	-	-	225,000	
<b>TOTAL GHRC</b>	<b>\$ 275,000</b>	<b>\$ 175,000</b>	<b>\$ 450,000</b>	<b>\$ 2,600</b>	<b>\$ 143,603</b>	<b>\$ 303,796</b>	
FLOOD RESPONSE							
2025 Flood Response	\$ 2,441,350	\$ -	\$ 2,441,350	\$ 62,022	\$ -	\$ 2,379,328	
2025 Flood Improvements (Build Back Better)	-	500,000	500,000	14,720	-	485,280	Budget Amendment Pending
<b>TOTAL GHRC</b>	<b>\$ 2,441,350</b>	<b>\$ 500,000</b>	<b>\$ 2,941,350</b>	<b>\$ 76,742</b>	<b>\$ -</b>	<b>\$ 2,864,608</b>	
<b>GRAND TOTAL GENERAL</b>	<b>\$ 10,366,002</b>	<b>\$ 712,000</b>	<b>\$ 11,078,002</b>	<b>\$ 1,114,369</b>	<b>\$ 175,589</b>	<b>\$ 9,788,044</b>	

WATER & WASTEWATER CAPITAL PROJECT FUND							
Budgeted Projects	2025-2026 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
<b>EXPENSES</b>							
CDBG Water Line Project (Wofford1 & 2)	\$ 250,000	\$ -	\$ 250,000	\$ 104,357	\$ -	\$ 145,643	
Commercial National Bank Water Line Oversizing	8,500	-	8,500	-	-	8,500	
Eagle's Nest Upgrade	350,000	-	350,000	2,507	-	347,494	
Generators for SB3 Compliance	1,713,600	-	1,713,600	23,000	-	1,690,600	
Plant Maint. Groundwater, Inks Lake WP and Sewer Plant	100,000	-	100,000	20,875	-	79,125	
Sewer Model Calibration	25,000	-	25,000	-	-	25,000	
Sewer/Water Oversizing Creekfall Ph 3	125,000	-	125,000	-	-	125,000	
Use WW Impact Fees - transfer for debt	100,000	-	100,000	-	-	100,000	
Vac Trailer	90,000	-	90,000	-	89,590	410	
Valley Street Well Engineering/Evaluation	700,000	-	700,000	7,350	-	692,650	
Meter Swaps	-	290,000	290,000	32,388	-	257,612	Budget Amendment Pending
Water System Improvements -New Taps & Meter Installs funded through permits	30,000	-	30,000	11,647	-	18,353	
Water & Wastewater 2025 Flood	303,050	-	303,050	11,413	-	291,637	
<b>GRAND TOTAL WATER &amp; WASTEWATER</b>	<b>\$ 3,795,150</b>	<b>\$ 290,000</b>	<b>\$ 4,085,150</b>	<b>\$ 213,537</b>	<b>\$ 89,590</b>	<b>\$ 3,782,023</b>	
AIRPORT CAPITAL PROJECT FUND							
Budgeted Projects	2025-2026 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
<b>EXPENSES</b>							
Decel Lane into Airport	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	
Jet Hangar	300,000	-	300,000	98,087	-	201,913	
Ramp Grant	111,111	-	111,111	1,830	-	109,281	
<b>GRAND TOTAL AIRPORT</b>	<b>\$ 431,111</b>	<b>\$ -</b>	<b>\$ 431,111</b>	<b>\$ 99,917</b>	<b>\$ -</b>	<b>\$ 331,194</b>	
ELECTRIC CAPITAL PROJECT FUND							
Budgeted Projects	2025-2026 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
<b>EXPENSES</b>							
Bucket Truck	\$ 300,000	\$ -	\$ 300,000	\$ 263,847	\$ -	\$ 36,153	
Creekfall Offsite Improvements	140,000	-	140,000	26,455	-	113,545	
Employee Tools & Equipment	35,000	-	35,000	25,571	-	9,429	
Equipment for Creekfall Projects	35,000	-	35,000	27,736	-	7,264	
Frontier Fiber Overlashing	50,000	-	50,000	-	-	50,000	
Gatekeepers (carryover)	10,656	-	10,656	10,656	-	-	
Resiliency Grant from Department of Energy	1,367,000	-	1,367,000	-	-	1,367,000	
Subdivision Electrical Costs	250,000	-	250,000	51,944	-	198,056	
Electric 2025 Flood	21,800	-	21,800	81	-	21,719	
<b>GRAND TOTAL ELECTRIC</b>	<b>\$ 2,209,456</b>	<b>\$ -</b>	<b>\$ 2,209,456</b>	<b>\$ 406,292</b>	<b>\$ -</b>	<b>\$ 1,803,164</b>	
GOLF CAPITAL PROJECT FUND							
Budgeted Projects	2025-2026 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
<b>EXPENSES</b>							
Golf Course Improvements	\$ 350,000	\$ -	\$ 350,000	\$ 9,192	\$ -	\$ 340,808	
Golf Course Land Acquisition	1,100,000	-	1,100,000	750,456	-	349,544	
Golf Course 2025 Flood	233,800	-	233,800	-	98,430	135,370	
<b>GRAND TOTAL GOLF</b>	<b>\$ 1,683,800</b>	<b>\$ -</b>	<b>\$ 1,683,800</b>	<b>\$ 759,648</b>	<b>\$ 98,430</b>	<b>\$ 825,721</b>	