

City of Burnet Financial Report

FISCAL YEAR TO DATE

MAY 31, 2025





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FYTD May 31, 2025

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City of Burnet

Financial Report – Executive Summary

FYTD May 2025



General Fund

The General Fund ended the period with a profit of \$2,252,191. Their total revenues are tracking as expected and ended the period at 76% 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 97% of budget and increased by \$349,294 over last year.
- **Sales tax collections** – ended the period at 70% of budget and increased by \$172,351 over last year.
- **EMS transfer collections** – ended the period at 71% of budget and decreased by (\$55,773) over last year.
- **Transfers In from other funds** – ended the period at 65% of budget and increased by \$207,791 over last year.

Total expenditures are on track with budget and ended the period at 65% of budget.

Golf Course

The Golf Course ended the period with a profit of \$458,943 which is an increase of \$144,704 over last year.

Total revenues ended the period at 78% of the annual budget. Compared to last year, revenues have increased by \$327,665 mainly because of the green fee and membership rate increases that went into effect last year. In addition, the course saw a 4.82% increase in green fee rounds over last year.

Total operating expenses are tracking well within budget and ended the period at 64% of budget.

Electric Fund

The Electric fund ended the period with a profit of \$443,026 which is an increase of \$220,214 over this time last year. Total revenues ended the period at 63% of the budget, which is on track with our target for the period. Compared to last year, net electric sales have increased by \$304,474 or 12% 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 4%.



City of Burnet

Financial Report – Executive Summary

FYTD May 2025



Total expenses tracked under budget for the period at 60% mainly due to savings in personnel costs from vacancies.

Water and Wastewater Fund

The Water/Wastewater fund ended the period with a profit of \$143,430 which is \$30,263 below this time last year because of increasing expenses.

Total revenues ended the period at 66% of budget, which is on target for the period and an increase of \$202,571 over last year mainly because of increasing water consumption. Billed water consumption has increased 26% from this time last year.

Total expenses ended the period at 67% of the budget, which is also on target for the period. Compared to last year, expenses have increased \$232,834. The majority of the increase is in personnel costs because last year, the department had several vacancies. This year, the department has been fully staffed for the majority of the fiscal year and personnel costs are on track with budget.

Airport (Restricted Fund)

The Airport Fund ended the period with a profit of \$96,380. Their total revenues and total expenses are on track with the budget for the period.

Cash Reserves

Total “Unrestricted” cash reserve balance for the City as of May 31, 2025, was \$7,502,268. That is **\$2,692,268** above our 90-day required reserve amount.

Total “Restricted by Council” cash reserve balance for the City as of May 31, 2025, was **\$5,993,207**.



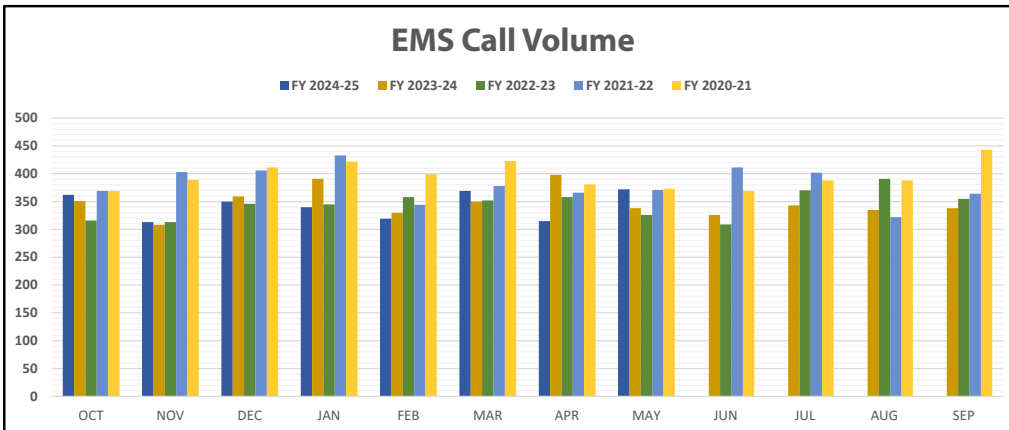
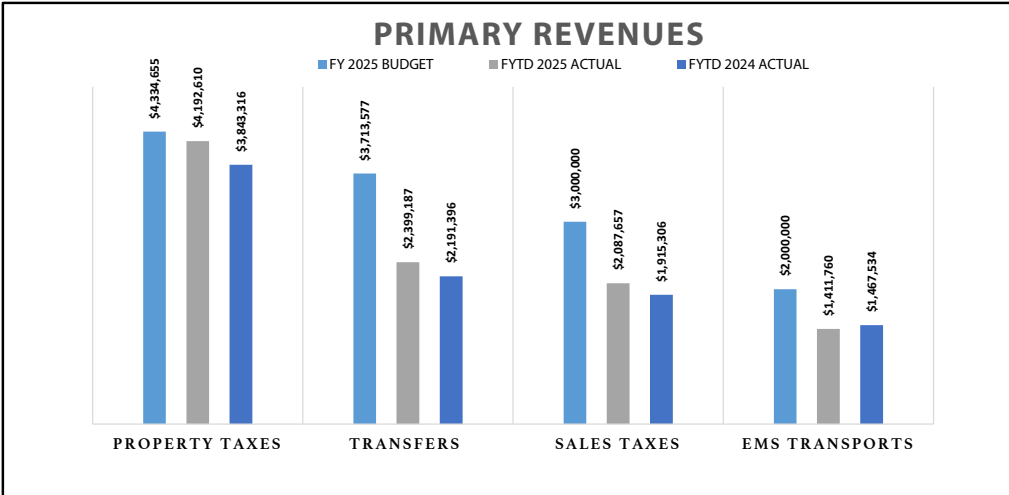
GENERAL FUND DASHBOARD

FYTD MAY 2025

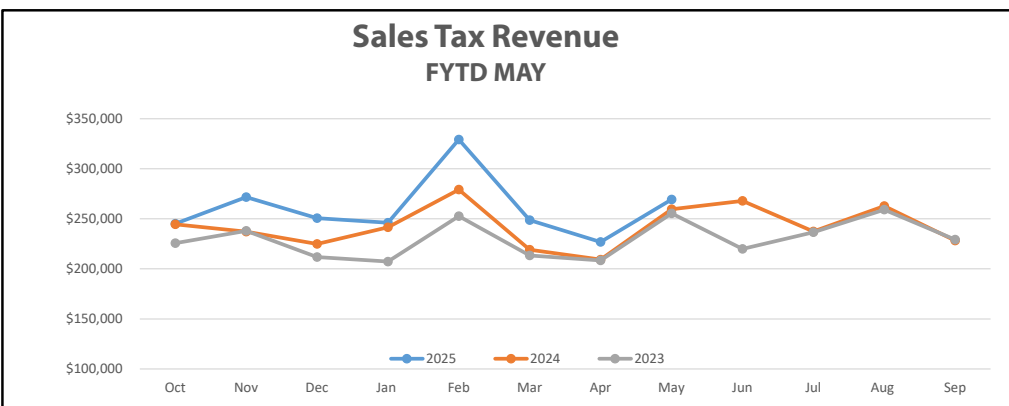
CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD MAY 2024	% OF BUDGET
REV	\$ 16,407,735	\$ 12,542,961	76%	\$ 15,442,407	\$ 11,860,210	77%
EXPENSES	15,918,387	10,290,770	65%	14,878,137	9,729,604	65%
PROFIT (LOSS)	\$ 489,348	\$ 2,252,191		\$ 564,270	\$ 2,130,607	

TABLES/CHARTS



EMS Call volume	
FYTD 2025	2,740
FYTD 2024	2,825
Increase (Decrease)	(85)
	-3%



Sales Tax Collections	
FYTD 2025	2,087,658
FYTD 2024	1,915,306
Increase (Decrease)	172,352
	9%

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

67% of year complete						
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD MAY 2024	% OF BUDGET
REVENUE						
Ad valorem taxes	\$ 4,334,655	\$ 4,192,610	97%	\$ 3,896,000	\$ 3,843,316	99%
Sales taxes	3,000,000	2,087,657	70%	2,756,413	1,915,306	69%
Interfund Transfers	3,713,577	2,399,187	65%	3,514,782	2,191,396	62%
EMS Transfers	2,000,000	1,411,760	71%	1,830,000	1,467,534	80%
Franchise and other taxes	264,000	268,779	102%	264,000	208,233	79%
Court Fines and Fees	155,000	138,912	90%	163,000	99,001	61%
Grants & Donations	4,400	1,850	42%	3,000	11,293	376%
Licenses & Permits	154,000	206,448	134%	176,500	99,610	56%
Charges for Services	2,355,728	1,477,783	63%	2,486,812	1,657,504	67%
Other Revenue	426,375	357,975	84%	351,900	367,019	104%
Use of Fund Balance (for Abatements)	30,000	-	0%	30,000	30,000	100%
Total Revenue	\$ 16,437,735	\$ 12,542,961	76%	\$ 15,472,407	\$ 11,890,210	77%
Total Revenue less fund balance	\$ 16,407,735	\$ 12,542,961	76%	\$ 15,442,407	\$ 11,860,210	77%
EXPENDITURES						
Personnel Services	\$ 10,801,643	\$ 6,748,361	62%	\$ 9,966,970	\$ 6,373,004	64%
Supplies & Materials	538,450	329,084	61%	589,175	329,343	56%
Repairs & Maint	657,835	429,559	65%	652,520	436,898	67%
Contractual Services	2,194,177	1,556,759	71%	2,200,015	1,496,788	68%
Other Designated Expenses	832,447	606,544	73%	752,047	550,867	73%
Transfers to Self-funded	641,542	427,695	67%	511,937	341,291	67%
Capital Outlay	6,100	13,488	221%	-	49,297	
Transfers to Golf Admin/Grant Fund	246,193	179,281	73%	205,473	152,116	74%
Sub-total	\$ 15,918,387	\$ 10,290,770	65%	\$ 14,878,137	\$ 9,729,604	65%
CAPITAL/OTHER EXP (USES OF FUND BAL)						
Transfers - Capital/Other Uses of FB	\$ 30,000	-	0%	\$ 30,000	\$ 30,000	100%
Sub-total	\$ 30,000	-	0%	\$ 30,000	\$ 30,000	100%
Total Expenditures	\$ 15,948,387	\$ 10,290,770	65%	\$ 14,908,137	\$ 9,759,604	65%
Total Expenditures less Capital/Other	\$ 15,918,387	\$ 10,290,770	65%	\$ 14,878,137	\$ 9,729,604	65%
NET CHANGE IN FUND BALANCE	\$ 489,348	\$ 2,252,191		\$ 564,270	\$ 2,130,607	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 67% 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 9% from last year. Current year collections include audit payments of \$68,140. Top five industries include Limited Service Eating Places \$252,864, Other Nonstore Retailers \$238,942, Grocery Stores \$230,866, Resin and Synthetics (Manufacturing) \$204,429 and Building Materials Stores (Retail) \$171,388.

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 slightly ahead of budget but have decreased (\$55,773) from last year mainly due to a 10% decrease in hospital to hospital transfers.

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 \$75K 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.

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. The 3rd quarter payments from ESD 7 and Burnet County are typically not received until June.

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 MAY 2025

67% of year complete

		ORIGINAL BUDGET 2024-2025		ACTUAL FYTD MAY 2025		% OF BUDGET		PY BUDGET 2023-2024		PY ACTUAL FYTD MAY 2024		% OF BUDGET	
EXPENDITURES (Less transfers to capital/other):													
City Council													
Personnel Services	\$	450	\$	402	89%	\$	450	-	0%				
Supplies & Materials		1,550		4,163	269%	1,550	\$	816	53%				
Repairs & Maint		500		65	13%	1,000		235	24%				
Contractual Services		10,510		4,722	45%	8,020		4,335	54%				
Other Designated Expenses		9,075		6,522	72%	9,075		13,445	148%				
Capital Outlay		-		-		-		7,585					
Total Expenditures		22,085		15,874	72%	20,095		26,415	131%				
General Administration													
Personnel Services		781,369		411,922	53%	1,330,989		833,077	63%				
Supplies & Materials		19,500		15,539	80%	20,400		15,684	77%				
Repairs & Maint		86,000		71,148	83%	109,000		90,205	83%				
Contractual Services		298,779		249,540	84%	281,090		241,201	86%				
Other Designated Expenses		435,462		314,675	72%	475,964		341,684	72%				
Transfers Golf Admin/Grant Fund		246,193		179,281	73%	205,473		152,116	74%				
Total Expenditures		1,867,303		1,242,105	67%	2,422,916		1,673,966	69%				
City Secretary													
Personnel Services		109,861		72,497	66%	-		-					
Supplies & Materials		900		423	47%	-		-					
Repairs & Maint		14,800		11,475	78%	-		-					
Contractual Services		2,000		1,053	53%	-		-					
Other Designated Expenses		5,000		1,640	33%	-		-					
Total Expenditures		132,561		87,087	66%	-		-					
Finance													
Personnel Services		534,188		342,170	64%	-		-					
Supplies & Materials		2,250		2,576	114%	-		-					
Repairs & Maint		-		-		-		-					
Contractual Services		2,100		3,503	167%	-		-					
Other Designated Expenses		6,200		9,868	159%	-		-					
Total Expenditures		544,738		358,117	66%	-		-					
Human Resources													
Personnel Services		233,122		160,292	69%	-		-					
Supplies & Materials		1,100		849	77%	-		-					
Repairs & Maint		13,200		4,174	32%	-		-					
Contractual Services		7,358		6,804	92%	-		-					
Other Designated Expenses		73,500		62,697	85%	-		-					
Total Expenditures		328,280		234,816	72%	-		-					
Municipal Court													
Personnel Services		100,025		66,946	67%	75,689		62,518	83%				
Supplies & Materials		1,000		1,191	119%	675		666	99%				
Repairs & Maint		6,500		5,877	90%	6,500		5,455	84%				
Contractual Services		40,550		23,853	59%	27,500		18,933	69%				
Other Designated Expenses		8,750		8,848	101%	7,150		6,876	96%				
Total Expenditures		156,825		106,714	68%	117,514		94,448	80%				
Police													
Personnel Services		2,469,107		1,532,231	62%	2,748,870		1,730,113	63%				
Supplies & Materials		110,800		70,186	63%	130,300		72,540	56%				
Repairs & Maint		107,465		93,696	87%	121,370		78,011	64%				
Contractual Services		243,200		128,754	53%	243,584		144,025	59%				
Other Designated Expenses		143,400		98,714	69%	91,308		116,710	128%				
Capital Outlay		-		100		-		-					
Transfers to Self-funded		197,782		131,855	67%	174,839		116,710	67%				
Total Expenditures		3,271,754		2,055,535	63%	3,510,271		2,258,109	64%				
Animal Control													
Personnel Services		90,123		68,289	76%	-		-					
Supplies & Materials		3,850		3,770	98%	-		-					
Repairs & Maint		5,500		6,801	124%	-		-					
Contractual Services		51,750		36,123	70%	-		-					
Other Designated Expenses		-		100		-		-					
Capital Outlay		-		-		-		-					
Total Expenditures		151,223		115,083	76%	-		-					

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

67% of year complete

		ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024		PY ACTUAL FYTD MAY 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):								
K-9 Unit								
	Personnel Services	199,957	154,797	77%		-	-	
	Supplies & Materials	2,500	1,315	53%		-	-	
	Repairs & Maint	-	-			-	-	
	Contractual Services	1,000	273	27%		-	-	
	Other Designated Expenses	2,000	50	3%		-	-	
	Capital Outlay	-	-			-	-	
	Total Expenditures	205,457	156,435	76%		-	-	
Code Enforcement								
	Personnel Services	69,144	45,580	66%		-	-	
	Supplies & Materials	1,500	1,186	79%		-	-	
	Repairs & Maint	200	-	0%		-	-	
	Contractual Services	-	190			-	-	
	Other Designated Expenses	510	19	4%		-	-	
	Capital Outlay	-	-			-	-	
	Total Expenditures	71,354	46,975	66%		-	-	
Fire/EMS								
	Personnel Services	4,032,523	2,616,425	65%		3,684,261	2,540,901	69%
	Supplies & Materials	223,450	136,682	61%		249,050	139,723	56%
	Repairs & Maint	187,870	112,468	60%		176,000	103,734	59%
	Contractual Services	306,100	193,649	63%		324,518	208,761	64%
	Other Designated Expenses	82,000	62,161	76%		93,600	39,755	42%
	Capital Outlay	6,100	8,469	139%		-	-	
	Transfers to Self-funded	367,001	244,667	67%		260,079	173,386	67%
	Total Expenditures	5,205,044	3,374,520	65%		4,787,508	3,206,260	67%
Streets								
	Personnel Services	689,439	438,997	64%		791,616	448,773	57%
	Supplies & Materials	67,800	31,839	47%		80,550	33,598	42%
	Repairs & Maint	94,000	39,596	42%		94,000	76,370	81%
	Contractual Services	8,000	6,339	79%		7,350	6,451	88%
	Other Designated Expenses	5,500	4,987	91%		6,000	818	14%
	Capital Outlay	-	2,460			-	34,780	
	Transfers to Self-funded	41,640	27,760	67%		34,504	23,003	67%
	Total Expenditures	906,379	551,977	61%		1,014,020	623,792	62%
City Shop								
	Personnel Services	88,103	58,170	66%		72,756	50,676	70%
	Supplies & Materials	17,300	12,663	73%		17,850	12,340	69%
	Repairs & Maint	12,700	10,844	85%		12,200	7,598	62%
	Contractual Services	6,380	5,134	80%		6,380	4,188	66%
	Other Designated Expenses	5,000	2,211	44%		5,000	4,381	88%
	Capital Outlay	-	-			-	-	
	Total Expenditures	129,483	89,022	69%		114,186	79,183	69%
Sanitation								
	Contractual Services	990,000	670,457	68%		1,002,573	658,115	66%
	Other Designated Expenses	25,000	11,092	44%		25,000	9,921	40%
	Total Expenditures	1,015,000	681,548	67%		1,027,573	668,036	65%
PW Admin								
	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	-	-			-	-	
	Total Expenditures	-	-			177,743	76,580	43%
Parks								
	Personnel Services	760,228	443,150	58%		629,305	344,119	55%
	Supplies & Materials	75,050	40,546	54%		76,500	47,306	62%
	Repairs & Maint	107,100	60,076	56%		108,450	57,744	53%
	Contractual Services	89,700	78,387	87%		87,900	60,307	69%
	Other Designated Expenses	6,150	5,628	92%		9,150	3,936	43%
	Transfers to Self-funded	24,971	16,647	67%		32,367	21,578	67%
	Capital Outlay	-	2,460			-	6,932	
	Total Expenditures	1,063,199	646,894	61%		943,672	541,922	57%

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

67% of year complete							
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET		PY BUDGET 2023-2024	PY ACTUAL FYTD MAY 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):							
Galloway Hammond							
Repairs & Maint	-	243			5,000	6,260	125%
Contractual Services	100,000	66,667	67%		100,000	66,667	67%
Capital Outlay	-	-			-	-	0%
Total Expenditures	100,000	66,909	67%		105,000	72,927	69%
Development Services							
Personnel Services	338,261	129,201	38%		188,510	129,911	69%
Supplies & Materials	5,800	4,383	76%		6,000	4,221	70%
Repairs & Maint	8,000	4,695	59%		8,000	4,888	61%
Contractual Services	30,800	76,311	248%		102,300	78,447	77%
Other Designated Expenses	19,250	12,730	66%		20,250	9,644	48%
Capital Outlay							
Total Expenditures	402,111	227,321	57%		325,060	227,111	70%
Engineering							
Personnel Services	305,743	207,292	68%		274,981	161,425	59%
Supplies & Materials	4,100	1,773	43%		3,600	1,949	54%
Repairs & Maint	14,000	8,644	62%		10,500	5,820	55%
Contractual Services	5,950	4,759	80%		7,800	3,464	44%
Other Designated Expenses	5,650	4,604	81%		5,550	1,582	29%
Transfers to Self-funded	10,148	6,765	67%		10,148	6,765	67%
Total Expenditures	345,591	233,838	68%		312,579	181,006	58%
TOTAL EXPENDITURES	\$ 15,918,387	\$ 10,290,770	65%		\$ 14,878,137	\$ 9,729,755	65%

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 67% 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.
Council Designated Expenses include election contract expenses for Council which were paid in May for the May 3rd election.
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.
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 of the timing of the Audit and Actuary payments. Actuary report expense was paid in full in February and the majority of Audit Fees were paid during the first quarter.
Admin Designated expenses are tracking ahead of the straight line budget mainly because of the timing of the insurance payments which are paid in advance each quarter.
Admin Transfers to cover golf admim expenses are tracking ahead of the straight line budget because golf revenues are outperforming budget which increases the admin allocation calculation.
City Secretary R&M Expenses are tracking ahead of the straight line budget due to the timing of software payments. The department incurred charges of \$11.5K in October for the Laserfiche platform upgrade and cloud site license.
Finance Department Supplies and Materials are tracking over budget mainly because of the purchase of office and computer supplies, and furniture for new staff, along with purchase of 1099 and W2 supplies needed in October.
Finance Department Contractual Supplies are tracking over budget mainly because of increasing "Dues and Subscriptions". Majority of dues are paid in October and November each year and increased this year due to added staff.
Finance Department Designated Expenses include non-capital supplies which are tracking above budget because of the purchase of a new computer and laptop for added staff in October.
HR Operating Supplies are tracking higher than the straight line budget mainly because of bulk purchases of folders, labels and other office supplies. Still expected to finish the year within budget.
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 higher than the straight line budget mainly because of increasing employee programs and the purchase of a new computer for the department.
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 higher than the straight line budget mainly because it includes credit card service charges which have increased because of increasing revenues paid with credit cards this year.

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

EXPENDITURES (Less transfers to capital/other):

POLICE DEPARTMENT, ANIMAL CONTROL, K9 UNIT, AND CODE ENFORCEMENT. In FY2025, began tracking animal control, K9, and code enforcement
Police Repairs and Maintenance expenses are tracking above the straight line average mainly because of the timing of software payments. In January, the department paid the annual maintenance amount for Motorola Flex in full.
Animal Control 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 the straight line average 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.
Animal Control contractual services are tracking above budget for the period because of the timing of the contract with the Hill Country Humane Society which is paid in advance quarterly.
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 for violations were purchased in bulk rather than monthly.
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.
EMS Capital Outlay is tracking over budget mainly because of the purchase of a new back up ambulance generator in the amount of \$5,500. This backup generator will be used when an in service ambulance generator is in need of repair or service so that the ambulance does not have to go out of service.
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 Supplies and Materials are tracking over budget for the period, mainly because of increasing fuel and lubricant expenses as more "in house" oil changes are being completed.
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 because the majority of the uniform budget has been spent and 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.
Supplies and materials include "Postage and Shipping" costs which are tracking over budget because of large required mail out notifications in December and May.
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.
ENGINEERING
Contractual Services are tracking higher than the straight lined budget mainly because they include consulting fees for water map utility location services which were performed in November and increases in public notice expenses. Category is still expected to finish the year within budget.
Other Designated expenses includes non capital supplies which are tracking over budget because of the purchase of a new computer needed for a temporary position to help with the Utility Maps and Modeling project.

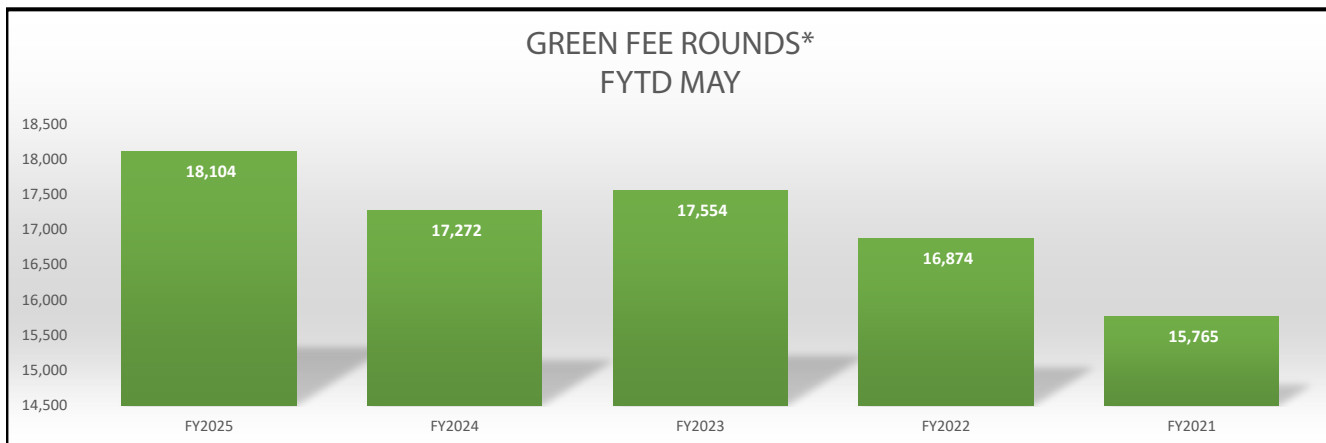
GOLF COURSE FUND DASHBOARD

FYTD MAY 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD MAY 2024	% OF BUDGET
REV (net of cogs/tourn exp)	\$ 2,574,361	\$ 2,002,728	78%	\$ 2,144,918	\$ 1,675,063	78%
EXPENSES	2,429,146	1,543,784	64%	2,077,634	1,360,823	65%
PROFIT (LOSS)	\$ 145,215	\$ 458,943		\$ 67,284	\$ 314,239	

TABLES/CHARTS



Rounds of Golf*

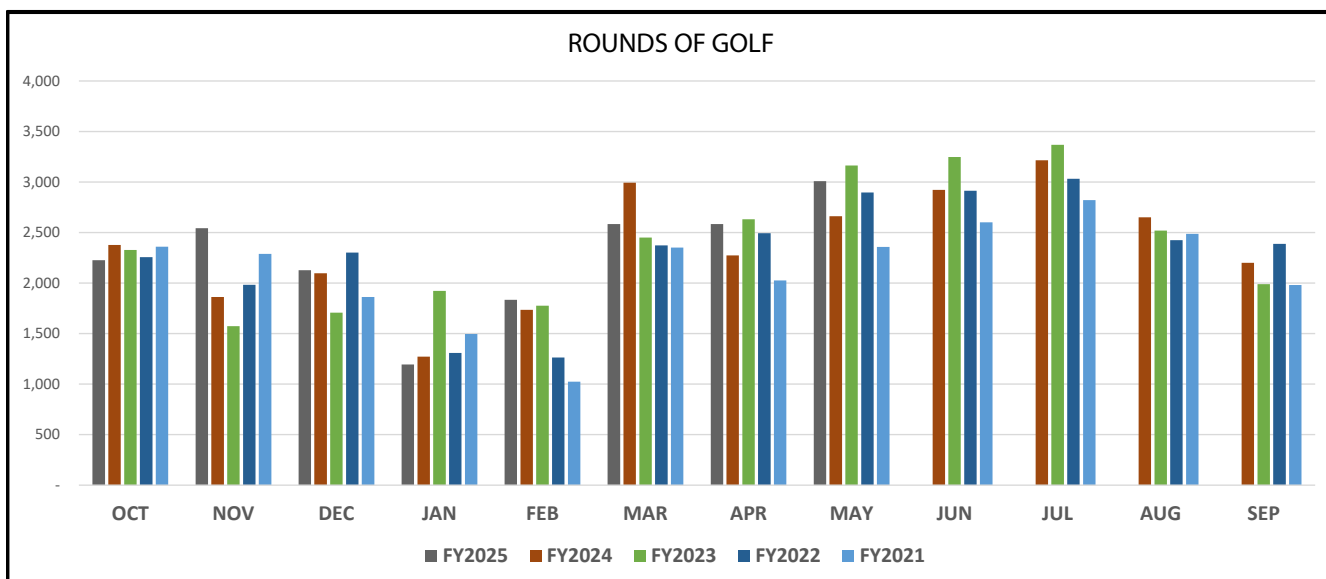
2024-2025

2023-2024

OVER (UNDER)

FYTD
18,104
17,272
832
4.82%

*Does not include annual dues or tournament rounds played.



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

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

67% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET		PY BUDGET 2023-2024	PY ACTUAL FYTD MAY 2024	% OF BUDGET
Revenues							
Charges for Services:							
Green Fees/Cart Rentals	\$ 1,220,249	\$ 891,765	73%		\$ 1,075,000	\$ 767,366	71%
Member Charges	310,750	338,975	109%		257,500	258,724	100%
Tournament Fees (Net)	280,000	227,917	81%		190,000	184,294	97%
Driving Range	93,500	72,469	78%		82,000	53,120	65%
Net Charges for Services	1,904,499	1,531,126	80%		1,604,500	1,263,504	79%
Pro Shop Merchandise Sales (Net)	85,409	49,431	58%		78,420	52,727	67%
Snack Bar Sales (Net)	216,389	168,237	78%		180,000	135,111	75%
Transfer from GF (Admin/Use of FB)	246,193	179,281	73%		205,473	155,516	76%
Other Revenue	121,871	74,653	61%		76,525	68,204	89%
Total Revenues	\$ 2,574,361	\$ 2,002,728	78%		\$ 2,144,918	\$ 1,675,063	78%
Expenses							
Personnel Services	1,428,461	893,100	63%		1,255,258	757,897	60%
Supplies & Materials	153,800	76,524	50%		147,800	112,358	76%
Repairs & Maint	126,250	73,135	58%		100,500	83,977	84%
Contractual Services	108,100	74,800	69%		99,950	63,765	64%
Other Designated Expenses	78,971	55,364	70%		69,150	54,309	79%
Transfers to Self-funded	83,148	55,432	67%		149,503	99,669	67%
Transfer to Golf Course Self-funded	154,223	102,815	67%			-	
Admin Allocation	296,193	212,614	72%		255,473	188,849	74%
Total Expenses	\$ 2,429,146	\$ 1,543,784	64%		\$ 2,077,634	\$ 1,360,823	65%
Change in Net Position	\$ 145,215	\$ 458,943			\$ 67,284	\$ 314,239	
Operating Subsidy from General Fund	-	-			-	-	
Net	\$ 145,215	\$ 458,943			\$ 67,284	\$ 314,239	
Green Fee Rounds		18,104				17,272	
Green Fee Rev Per Round	\$	49.26			\$	44.43	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 67% 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.

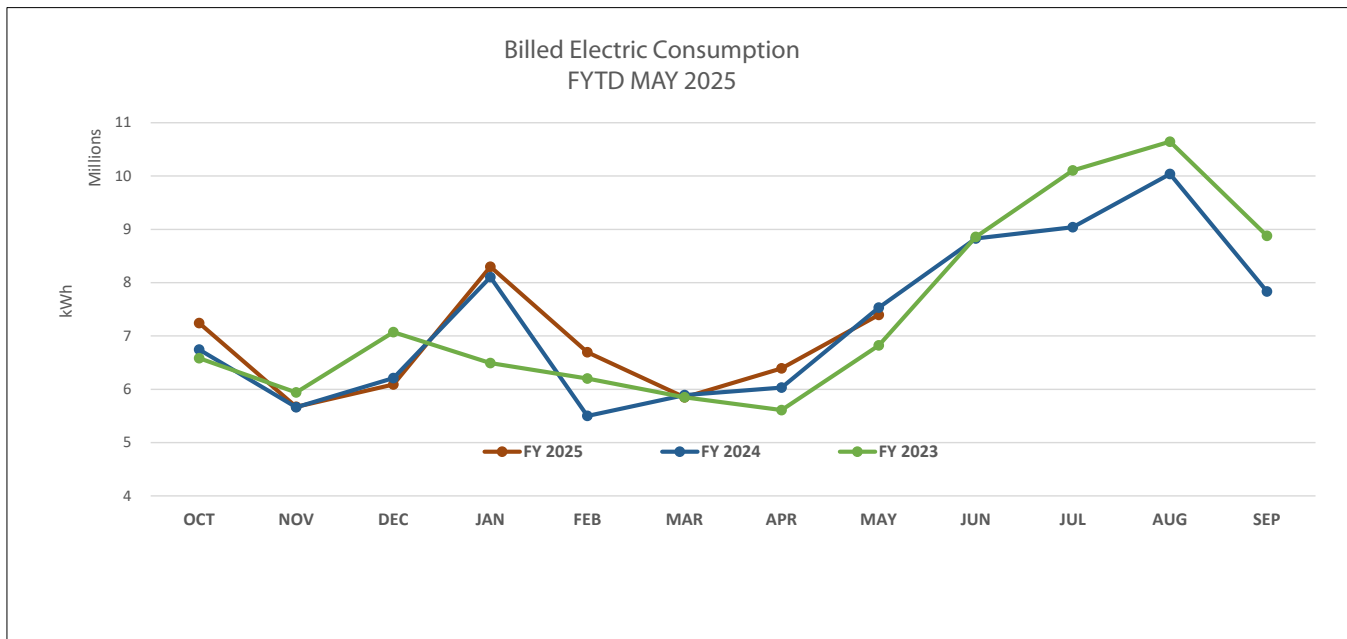
ELECTRIC FUND DASHBOARD

FYTD MAY 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET		ACTUAL		% OF	PY BUDGET		ACTUAL		% OF
	2024-2025		FYTD MAY 2025		BUDGET	2023-2024		FYTD MAY 2024		BUDGET
REV (net of cogs)	\$	4,805,522	\$	3,007,838	63%	\$	4,300,026	\$	2,714,028	63%
EXPENSES		4,280,628		2,564,812	60%		3,926,232		2,491,216	63%
PROFIT (LOSS)	\$	524,894	\$	443,026		\$	373,794	\$	222,812	

TABLES/CHARTS



Billed Consumption:

FYTD 2025	53,631,912
FYTD 2024	51,678,600
Increase	1,953,312
% increase	3.78%

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

67% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD MAY 2024	% OF BUDGET
REVENUES						
Electric Sales	\$ 10,610,117	\$ 6,685,884		\$ 9,781,915	\$ 6,204,691	
Less Cost of Power	6,154,289	3,893,566		5,776,753	3,716,846	
Net Electric Sales	\$ 4,455,828	\$ 2,792,319	63%	\$ 4,005,162	\$ 2,487,845	62%
Penalties	110,417	65,393	59%	94,446	66,744	71%
Pole Rental	48,991	49,234	100%	48,750	48,991	100%
Credit Card Convenience Fees	75,286	51,507	68%	56,668	35,052	62%
Other Revenue	40,000	23,593	59%	65,000	45,396	70%
Transfer from Hotel/Motel Fund*	50,000	25,792	52%	30,000	30,000	100%
Transfer from BEDC	25,000	-	0%	-	-	-
Use of Fund Balance	-	-	-	-	-	0%
Total Revenue	\$ 4,805,522	\$ 3,007,838	63%	\$ 4,300,026	\$ 2,714,028	63%
<i>Total Revenue less fund balance</i>	<i>\$ 4,805,522</i>	<i>\$ 3,007,838</i>	<i>63%</i>	<i>\$ 4,300,026</i>	<i>\$ 2,714,028</i>	<i>63%</i>
EXPENSES						
Personnel Services	1,230,766	695,614	57%	1,015,932	626,902	62%
Supplies & Materials	70,700	37,874	54%	74,700	42,248	57%
Repairs & Maint	200,500	112,439	56%	198,500	137,678	69%
Contractual Services	188,240	132,820	71%	171,200	110,081	64%
Other Designated Expenses	105,061	71,316	68%	83,500	68,192	82%
Capital Outlay	100,000	31,644	32%	55,000	62,742	114%
Transfers to Debt Service	-	-	-	51,500	34,333	67%
Transfers to Self-funded	42,038	28,025	67%	23,546	15,697	67%
Return on Investment	1,731,066	1,072,638	62%	1,675,657	1,033,572	62%
Admin Allocation	545,327	336,802	62%	463,570	298,899	64%
Shop Allocation	32,371	22,256	69%	28,546	19,796	69%
PW Admin Allocation	-	-	-	53,323	22,974	43%
Engineering Allocation	34,559	23,384	68%	31,258	18,101	58%
Transfer to Capital	-	-	-	-	-	-
Total Expenses	\$ 4,280,628	\$ 2,564,812	60%	\$ 3,926,232	\$ 2,491,216	63%
<i>Total Expenses less xfers to capital and other uses of fund balance</i>	<i>\$ 4,280,628</i>	<i>\$ 2,564,812</i>	<i>60%</i>	<i>\$ 3,926,232</i>	<i>\$ 2,491,216</i>	<i>63%</i>
Change in Net Position	\$ 524,894	\$ 443,026		\$ 373,794	\$ 222,812	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 67% of year is complete)

REVENUES

NET ELECTRIC SALES - are tracking as expected with the budget. Compared to last year, they have increased 12% 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 3.8%.

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 5.4% last year to 4.3% as of May.

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.

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

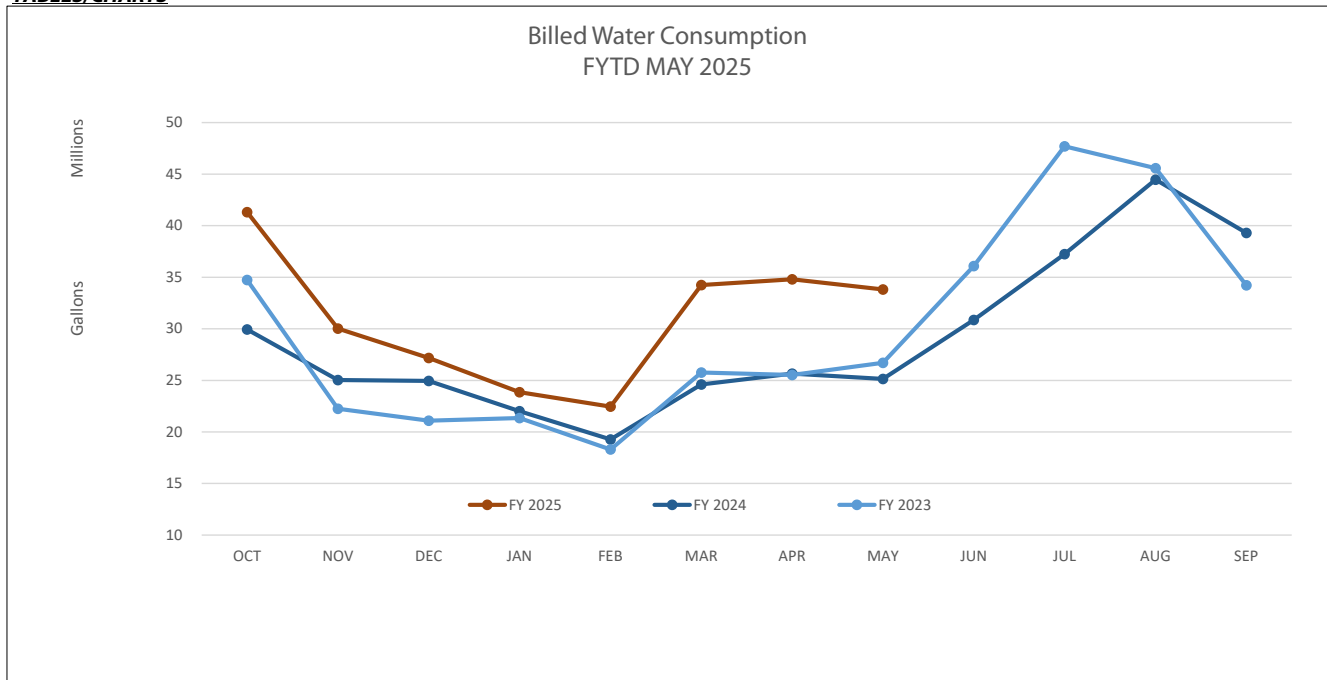
WATER/WW FUND DASHBOARD

FYTD MAY 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL	% OF	PY BUDGET	ACTUAL	% OF
	2024-2025	FYTD MAY 2025	BUDGET	2023-2024	FYTD MAY 2024	BUDGET
REV	\$ 4,844,000	\$ 3,213,166	66%	\$ 4,707,667	\$ 3,010,596	64%
EXPENSES	4,592,268	3,069,737	67%	4,465,763	2,836,903	64%
PROFIT (LOSS)	\$ 251,732	\$ 143,430		\$ 241,904	\$ 173,693	

TABLES/CHARTS



Billed Consumption in gallons:

FYTD 2025	247,694,938
FYTD 2024	196,634,020
Variance	51,060,918
% variance	25.97%

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

67% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD MAY 2024	% OF BUDGET
REVENUE						
Water Sales	\$ 2,600,000	\$ 1,736,509	67%	\$ 2,487,867	\$ 1,556,009	63%
Wastewater Sales	1,990,000	1,345,181	68%	1,975,800	1,331,851	67%
Penalties	45,000	32,146	71%	45,000	29,918	66%
Sewer Connects	6,000	-	0%	37,000	21,366	58%
Credit Card Convenience Fees	38,000	27,742	73%	27,000	18,875	70%
Other Revenue	90,000	71,589	80%	60,000	52,576	88%
Use Impact Fees	75,000	-	0%	75,000	-	0%
Use of Fund Balance Hay Operations	-	20,266		-	-	
Total Revenue	\$ 4,844,000	\$ 3,233,433	67%	\$ 4,707,667	\$ 3,010,596	64%
<i>Total Revenue less fund balance</i>	<i>\$ 4,844,000</i>	<i>\$ 3,213,166</i>	<i>66%</i>	<i>\$ 4,707,667</i>	<i>\$ 3,010,596</i>	<i>64%</i>

EXPENSES						
Personnel Services	1,586,200	1,047,690	66%	1,510,138	889,771	59%
Supplies & Materials	241,350	136,086	56%	226,650	160,699	71%
Repairs & Maint	354,050	207,001	58%	365,250	179,492	49%
Contractual Services	341,100	255,541	75%	307,100	224,340	73%
Cost of Water	80,000	69,396	87%	70,000	77,582	111%
Other Designated Expenses	135,050	102,380	76%	113,521	72,381	64%
Transfers to Debt Service	928,575	619,050	67%	931,875	621,250	67%
Transfers to Self-funded	50,290	33,527	67%	10,148	6,765	67%
In Lieu of Taxes	385,270	257,053	67%	370,613	240,848	65%
Admin Allocation	354,335	235,746	67%	329,792	221,864	67%
Shop Allocation	32,370	22,256	69%	28,546	19,796	69%
PW Admin Allocation	-	-		71,098	30,632	43%
Engineering Allocation	103,678	70,151	68%	125,032	72,402	58%
Hay Operations	-	20,266		-	19,080	
Capital Outlay	-	13,860		6,000	-	0%
Transfer to Capital	-	-		-	-	
Total Expenses	\$ 4,592,268	\$ 3,090,003	67%	\$ 4,465,763	\$ 2,836,903	64%
<i>Total Expenses less Transfers to Capital and Hay Operations</i>	<i>\$ 4,592,268</i>	<i>\$ 3,069,737</i>	<i>67%</i>	<i>\$ 4,465,763</i>	<i>\$ 2,836,903</i>	<i>64%</i>

Change in Net Position	\$ 251,732	\$ 143,430		\$ 241,904	\$ 173,693	
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NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 67% of year is complete)

REVENUES
WATER/WW SALES - Compared to budget, both Water and Wastewater sales are on track. Compared to last year, Water sales have increased by \$180K because billed water consumption is up 26%.
OTHER REVENUE is tracking ahead of last year because of increased bulk water sales.
USE OF FUND BALANCE is being used to offset start up costs for Hay Operations.
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 straight lined average mainly because of increased consumption over last year. Per Jacob the City is using more surface water versus ground water and billed water consumption is up 26% over this time last year. In addition, LCRA increased their water rates from \$155 per acre foot to \$165 per acre foot in January.
OTHER DESIGNATED EXPENSES are tracking above the straight lined average mainly because of the timing of the wastewater plant permit renewal costs which were paid during the first quarter, majority of travel and training budgets have already been spent, and lab fees at the waste water plant are running higher than expected.
HAY OPERATIONS are new this year so start up costs are being offset by use of fund balance until the hay is ready to sell which is expected to be next fiscal year.
CAPITAL OUTLAY is above budget mainly because the department spent \$11,400.35 to replace the push camera used to inspect sewer lateral lines.

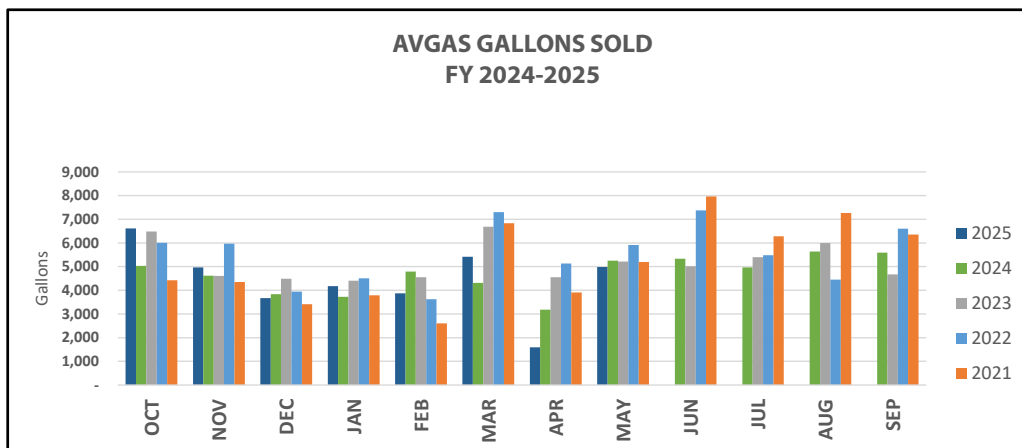
AIRPORT FUND DASHBOARD

FYTD MAY 2025

CURRENT RESULTS COMPARISON

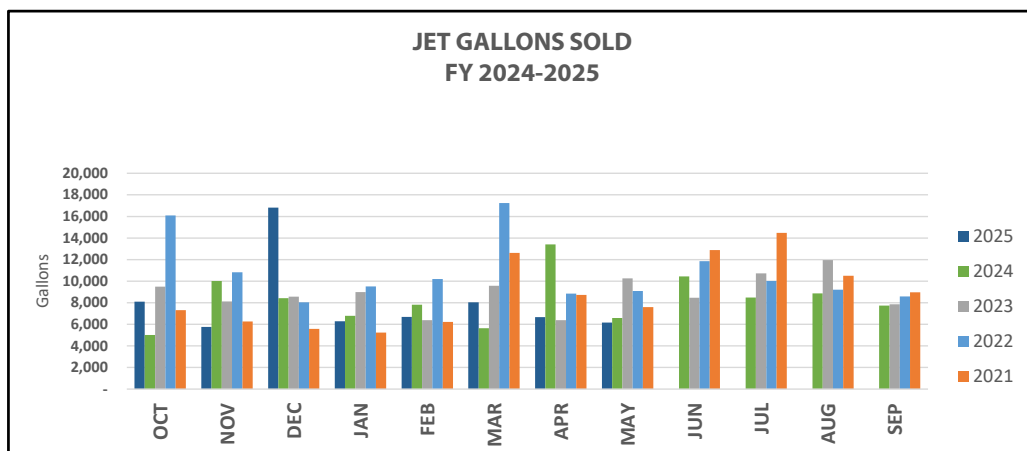
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD MAY 2024	% OF BUDGET
REV (net of cogs)	\$ 335,336	\$ 240,647	72%	\$ 335,757	\$ 235,014	70%
EXPENSES	231,353	144,267	62%	254,246	148,694	58%
PROFIT (LOSS)	\$ 103,983	\$ 96,380		\$ 81,511	\$ 86,320	

TABLES/CHARTS



Avgas Gallons Sold:

FYTD 2025	35,292
FYTD 2024	34,749
Increase(decrease)	544
	1.56%



Jet Gallons Sold:

FYTD 2025	64,554
FYTD 2024	63,700
Increase(decrease)	854
	1.34%

Note: April 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 MAY 2025

67% of year complete

	ORIGINAL 2024-2025	ACTUAL FYTD MAY 2025	% OF BUDGET	AMENDED BUDGET 2023-2024	PY ACTUAL FYTD MAY 2024	% OF BUDGET
REVENUE						
Avgas Flowage Fees	3,785	2,471	65%	4,000	2,432	61%
Jet Flowage Fees	20,763	12,911	62%	16,000	12,740	80%
Penalties	-	-	-	-	-	-
All Hangar Lease	165,000	112,244	68%	171,000	111,570	65%
CAF Lease	35,004	23,336	67%	15,580	14,731	95%
McBride Lease	52,562	25,740	49%	52,562	34,328	65%
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	17,772	66%	25,755	17,089	66%
Interest Earned	10,000	30,073	301%	35,000	32,403	93%
Other (Ground Lease)	7,621	7,621	100%	-	-	-
Use of Fund Balance	59,363	39,575	67%	110,263	40,157	36%
Total Revenue	\$ 394,699	\$ 280,222	71%	\$ 446,020	\$ 275,171	62%
<i>Total Revenue less fund balance</i>	<i>\$ 335,336</i>	<i>\$ 240,647</i>	<i>72%</i>	<i>\$ 335,757</i>	<i>\$ 235,014</i>	<i>70%</i>
EXPENSES						
Personnel Services	\$ -	\$ -	-	\$ 103,284	\$ 68,248	66%
Transfer Salary Allocation	111,728	74,485	67%	-	-	-
Supplies & Materials	2,600	441	17%	3,000	420	104%
Repairs & Maint	4,000	1,972	49%	3,925	3,121	309%
Contractual Services	30,230	7,909	26%	32,955	12,134	103%
Other Designated Expenses	45,537	41,602	91%	37,182	33,983	37%
C/O - Equipment	-	-	-	-	13,865	-
Transfers to Debt Service	59,363	39,575	67%	60,263	40,157	28%
Admin Allocation	26,147	17,858	68%	23,900	16,923	0%
Transfers to Capital	11,111	-	-	100,000	-	-
Total Expenses	\$ 290,716	\$ 183,842	63%	\$ 364,509	\$ 188,851	52%
<i>Total Exp - xfers to capital and debt svc.</i>	<i>\$ 231,353</i>	<i>\$ 144,267</i>	<i>62%</i>	<i>\$ 254,246</i>	<i>\$ 148,694</i>	<i>58%</i>
Change in Net Position	\$ 103,983	\$ 96,380	-	\$ 81,511	\$ 86,320	-

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 67% of year is complete)

REVENUES

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

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

MCBRIDE LEASE is revenue received from the monthly rental of the veterinary office which was two months behind in May but still expected to be fully 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 has been lower than anticipated to date.

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 the straight-lined budget mainly because of the timing of the insurance payments (Insurance is paid quarterly in advance) and the timing of the property tax payments (paid in full in January). Category is still expected to finish the year within budget.

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

	ANNUAL BUDGET 2024-2025			ACTUAL FYTD MAY 2025	% OF BUDGET	PY BUDGET 2023-2024			PY ACTUAL FYTD MAY 2024	% OF BUDGET
HOTEL/MOTEL FUND										
Revenues	\$	336,000	\$	100,866	30%	\$	240,600	\$	171,551	71%
Expenses		309,634		146,682	47%		210,074		96,743	46%
Net Profit (Loss)	\$	26,366	\$	(45,817)		\$	30,526	\$	74,807	
BEDC (operating and capital)										
Revenues	\$	6,713,793	\$	3,309,295	49%	\$	1,065,130	\$	2,034,101	191%
Expenses		6,587,688		2,927,250	44%		911,698		478,931	53%
Net Profit (Loss)	\$	126,105	\$	382,045		\$	153,432	\$	1,555,169	
SELF FUNDED EQUIPMENT FUND										
Revenues	\$	1,005,752	\$	631,282	63%	\$	767,600	\$	486,298	63%
Expenses		1,005,752		478,642	48%		767,600		227,015	30%
Net Profit (Loss)	\$	-	\$	152,640		\$	-	\$	259,284	
SELF FUNDED EQUIPMENT GOLF COURSE										
Revenues	\$	154,223	\$	110,616	72%	\$	-	\$	-	0%
Expenses		45,518		-	0%		-		-	0%
Net Profit (Loss)	\$	108,705	\$	110,616		\$	-	\$	-	
DEBT SERVICE FUND										
Revenues	\$	992,938	\$	664,662	67%	\$	1,046,638	\$	704,764	67%
Expenses		989,738		785,769	79%		1,045,438		788,619	75%
Net Profit (Loss)	\$	3,200	\$	(121,106)		\$	1,200	\$	(83,855)	
INTEREST & SINKING DEBT FUND										
Revenues	\$	1,091,744	\$	1,045,319	96%	\$	1,118,660	\$	1,184,154	106%
Expenses		1,078,944		247,272	23%		1,105,660		233,230	21%
Net Profit (Loss)	\$	12,800	\$	798,047		\$	13,000	\$	950,925	

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

Acct #	Bank	Account Name	Account Type	Balance as of MAY 2025
Unrestricted Accounts				
984/2410	FSB	Operating Cash	Checking	\$ 2,497,729.69
		Add or Subtract Claim on Cash for Airport		(80,910.89)
		Add or Subtract Claim on Cash for Golf		(329,583.27)
2329	FSB	Golf Course Petty Cash	Checking	838.66
2711100002	TexPool	General Fund Reserve	Investment	5,414,193.41
Total Unrestricted				\$ 7,502,267.60

<i>75 Day Reserve Requirement</i>	4,010,000.00
<i>Unrestricted Cash over 75 day reserve</i>	\$ 3,492,267.60
<i>90 Day Reserve Requirement</i>	4,810,000.00
<i>Unrestricted Cash over 90 day reserve</i>	\$ 2,692,267.60

Restricted by Council

2711100011	TexPool	Capital Equipment Reserve	Investment	\$ 95,093.19
2188	FSB	Self Funded Equipment	M/M	184,462.64
2711100014	TexPool	Self Funded Equipment Reserve	Investment	507,797.70
2711100021	TexPool	YMCA/GHRC Capital Improvement	Investment	113,714.12
2711100029	TexPool	YMCA Land Sale Proceeds	Investment	10,423.42
2711100022	TexPool	Electric Capital Improvement	Investment	450,084.57
2711100020	TexPool	Street Rehab/Replacement Reserve	Investment	805,171.03
2711100023	TexPool	Water/WW Improvement	Investment	10,669.74
2711100018	TexPool	Golf Course Operating Reserve	Investment	510,714.66
2711100019	TexPool	Golf Course Capital Improvement Reserve	Investment	294,968.14
68825	FSB	Golf Course Self Funded	M/M	504,251.30
2711100034	TexPool	Arbitrage Earnings	Investment	400,000.00
2711100031	TexPool	City Hall Reserve	Investment	1,776,273.02
		Add or Subtract Golf Claim on Cash		329,583.27
Total Restricted by Council Action				\$ 5,993,206.80

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

Restricted by Purpose or Law

Acct #	Bank	Account Name	Account Type	Balance as of MAY 2025
3053	FSB	Parks Fund	M/M	\$ 61,849.47
62125	FSB	Tree Mitigation Fund	M/M	21,100.50
2711100028	TexPool	PEG Fee Restricted	Investment	188,358.99
2711100005	TexPool	Hotel Motel	Investment	59,450.49
2402	FSB	Hotel Motel	M/M	97,964.69
2711100009	TexPool	Airport Reserve	Investment	815,446.49
2485	FSB	PD Seizure	M/M	6,972.01
2711100027	TexPool	Municipal Court Special Revenue	Investment	109,324.51
58776	FSB	Fire Dept. Community Acct	M/M	16,034.67
2675	FSB	Police Department Explorer Program	M/M	6,546.07
2691	FSB	Fire Department Explorer Program	M/M	3,701.06
2711100007	TexPool	TWDB 7	Investment	1,364.20
2711100006	TexPool	TWDB 6	Investment	1,197.35
		City of Burnet, Texas Combination Tax and Surplus Revenue Certificates of Obligation, Series 2010 Escrow Account		
143033000	US Bank		Investment	3,636.52
	Bank of			
82-020-01-0	Texas	City of Burnet 2012 TWDB Escrow	Investment	22,840.14
2711100025	TexPool	Impact Fees - Water	Investment	523,082.60
2711100026	TexPool	Impact Fees - Wastewater	Investment	161,293.46
2711100017	TexPool	2021 CO - City Hall	Investment	109.22
TX01-0440-0004	Texas Class	2023 CO Adm/Street	Investment	1,431,852.95
2711100024	TexPool	Street Bond Reserve	Investment	-
TX01-0440-0007	Texas Class	2023 City Hall	Investment	511,186.14
2711100030	TexPool	Airport Bond Proceeds	Investment	508.02
62612	FSB	Creekfall Electric Infrastructure	Checking	137,719.75
2711100010	TexPool	BEDC Reserve	Investment	1,402,789.56
2711100032	TexPool	BEDC Hotel Incentive	Investment	422,961.29
2711100033	TexPool	BEDC Tractor Supply Incentive	Investment	33,593.12
70516	FSB	BEDC 281 Commercial Park Project	M/M	32,301.10
2592	FSB	BEDC	Super NOW	231,798.09
62315	FSB	BEDC Bond Fund	Checking	87,070.72
TX01-0440-0005	Texas Class	BEDC	Investment	12,476.10
1453	FSB	Debt Service	M/M	318,868.44
2576	FSB	Interest & Sinking Acct	M/M	1,074,522.43
2543	FSB	Airport Reserve	M/M	
		Add or Subtract Airport Claim on Cash		80,910.89
Total Restricted Cash				\$ 7,878,831.04
Total All Cash				\$ 21,374,305.44

GENERAL CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
ADMIN							
*NEW Pedestrian Walking Bridge	\$ 5,000,000	-	5,000,000	-	-	\$ 5,000,000	
*NEW Website Software Update	\$ 25,000	-	25,000	24,130	-	\$ 870	
*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	21,750	-	\$ 73,250	
Beatification Project	\$ 50,000	-	50,000	41,377	-	\$ 8,623	
New City Hall	\$ 8,600,000	-	8,600,000	3,959,061	224,930	\$ 4,416,009	
Development Svs Vehicle	-	54,300	54,300	-	-	54,300	
TOTAL ADMIN \$ 13,787,000 \$ 149,300 \$ 13,936,300 \$ 4,096,313 \$ 224,930 \$ 9,615,057							
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	98,792	-	\$ 101,208	
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	55,255	7,222	\$ 9,778	
TOTAL POLICE \$ 328,000 \$ 125,105 \$ 453,105 \$ 233,753 \$ 7,222 \$ 212,130							
FIRE / EMS							
*NEW Ventilators and ET Video	\$ 80,000	-	80,000	76,442	-	\$ 3,558	Budget Amendment Pending
*NEW FD Building Improvements - Furniture and Storage Shed	\$ 25,000	-	25,000	16,669	-	\$ 8,331	
*NEW FD Westnet Paging System	\$ 40,000	-	40,000	-	-	\$ 40,000	
Use of Donated Funds Stella Pelej (carryover)	\$ 9,217	-	9,217	-	-	\$ 9,217	
SCBA Equipment	\$ 58,000	-	58,000	55,238	-	\$ 2,762	
TASSPP	\$ -	7,840	7,840	6,720	-	\$ 1,120	
VAULTS	\$ -	\$ 7,617	\$ 7,617	\$ -	\$ -	\$ 7,617	
TOTAL FIRE / EMS \$ 212,217 \$ 15,457 \$ 227,674 \$ 155,069 \$ - \$ 72,605							
STREETS							
Street Repair/Rehabilitation	\$ 3,800,000	-	3,800,000	1,937,026	-	\$ 1,862,974	
TOTAL STREETS \$ 3,800,000 \$ - \$ 3,800,000 \$ 1,937,026 \$ - \$ 1,862,974							
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	108,820	333,820	277,601	33,815	\$ 22,404	
TOTAL PARKS \$ 865,000 \$ 108,820 \$ 973,820 \$ 520,766 \$ 33,815 \$ 419,238							
GHRC							
GHRC Capital Maint	\$ 50,000	-	50,000	-	-	\$ 50,000	
GHRC Capital Maint 2024 Improvement Plan	\$ 109,500	-	109,500	-	-	\$ 109,500	
TOTAL GHRC \$ 159,500 \$ - \$ 159,500 \$ - \$ - \$ 159,500							
GRAND TOTAL GENERAL \$ 19,151,717 \$ 398,682 \$ 19,550,399 \$ 6,942,928 \$ 265,967 \$ 12,341,504							

WATER & WASTEWATER CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
*NEW CDBG Waterline Additional Funds (WOFFORD2)	\$ 150,000	-	150,000	-	-	\$ 150,000	Budget Amendment Pending COMPLETE
*NEW Inks Lake Maintenance, Sewer Plant Maintenance, Well and Pump Upgrades	\$ 250,000	100,000	350,000	243,880	-	\$ 106,120	
*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	-	140,000	-	-	\$ 140,000	
Creekfall Water Line Oversize Project	\$ 153,000	-	153,000	152,285	-	\$ 715	
CDBG Water Line Project (WOFFORD 1)	\$ 760,000	-	760,000	38,493	-	\$ 721,507	
Valley Street Well Engineering/Evaluation	\$ 550,000	-	550,000	21,259	-	\$ 528,741	
Ranch Lift Station/ Eagles Nest Upgrade/East Tank Upgrade	\$ 10,000	-	10,000	-	-	\$ 10,000	
Water System Improvements - New Taps and Meter Installs funded through permits	\$ 30,000	-	30,000	18,952	-	\$ 11,048	
Use WW Impact Fees - transfer for debt	\$ 75,000	-	75,000	-	-	\$ 75,000	
WWT Hay & Irrigation	\$ -	100,000	100,000	-	69,688	30,312	
GRAND TOTAL WATER & WASTEWATER	\$ 4,311,600	\$ 301,000	\$ 4,612,600	\$ 724,658	\$ 69,688	\$ 3,818,253	
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	1,022,374	-	\$ 877,626	
Decel Lane into Airport	\$ 20,000	-	20,000	-	-	\$ 20,000	
Ramp Grant	\$ 111,111	-	111,111	23,358	-	\$ 87,753	
GRAND TOTAL AIRPORT	\$ 2,096,111	\$ -	\$ 2,096,111	\$ 1,053,103	\$ -	\$ 1,043,009	
ELECTRIC CAPITAL PROJECT FUND							
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes
Creekfall Offsite Improvement - McNeal Reconductor	\$ -	154,000	154,000	-	-	\$ 154,000	Budget Amendment Pending
Creekfall Offsite Improvement - Live Oak Reconductor	\$ -	222,200	222,200	7,500	-	\$ 214,700	Budget Amendment Pending
Creekfall Offsite Improvement - Wire Cost for Coke Street	\$ -	114,986	114,986	-	-	\$ 114,986	Budget Amendment Pending
Creekfall Offsite Improvement - Westfall & CF3 Oversizing	\$ -	47,883	47,883	-	-	\$ 47,883	Budget Amendment Pending
Puller Trailer (reallocation of Live Oak Reconductor project)	\$ 150,000	(18,850)	131,150	-	131,150	\$ -	Overage Offset by Revenue Received
*NEW Electric Trailers	\$ 60,000	6,700	66,700	66,686	-	\$ 14	
*NEW Gatekeepers	\$ 27,715	-	27,715	-	-	\$ 27,715	
*NEW Resiliency Grant from Department of Energy	\$ 1,367,000	-	1,367,000	-	-	\$ 1,367,000	
Utility Maps & Models	\$ 115,000	-	115,000	152,109	-	\$ (37,109)	
Subdivision Electrical Costs	\$ 230,000	-	230,000	504,105	-	\$ (274,105)	
Digger Truck	\$ 250,000	-	250,000	240,345	-	\$ 9,655	
GRAND TOTAL ELECTRIC	\$ 2,199,715	\$ 526,919	\$ 2,726,634	\$ 970,745	\$ 131,150	\$ 1,624,739	
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	196,626	-	\$ 153,374	
GRAND TOTAL GOLF	\$ 350,000	\$ -	\$ 350,000	\$ 196,626	\$ -	\$ 153,374	