

City of Burnet Financial Report

FISCAL YEAR TO DATE

APRIL 30, 2025





Table of Contents

Financial Report
FYTD April 30, 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 Funds17

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

Capital Projects Report.....20-21



City of Burnet

Financial Report – Executive Summary

FYTD April 2025



General Fund

The General Fund ended the period with a profit of \$2,342,523. Their total revenues are tracking as expected and ended the period at 70% of 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 96% of budget and increased by \$327,917 over last year.
- **Sales tax collections** – ended the period at 61% of budget and increased by \$162,504 over last year.
- **EMS transfer collections** – ended the period at 61% of budget and decreased by (\$18,353) over last year.
- **Transfers In from other funds** – ended the period at 55% of budget and increased by \$122,676 over last year.

Total expenditures are on track with budget and ended the period at 57% of budget.

Golf Course

The Golf Course ended the period with a profit of \$352,999 which is an increase of \$100,055 over last year.

Total revenues ended the period at 66% of the annual budget. Compared to last year, revenues have increased by \$269,951 mainly because of the green fee and membership rate increases that went into effect last year. In addition, the course saw a 3.32% increase in green fee rounds over last year.

Total operating expenses are tracking well within budget and ended the period at 56% of budget.

Electric Fund

The Electric fund ended the period with a profit of \$391,273 which is an increase of \$235,824 over this time last year. Total revenues ended the period at 54% of the budget, which is on track with our target for the period. Compared to last year, net electric sales have increased by \$276,410 or 13% 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 5%.



City of Burnet

Financial Report – Executive Summary

FYTD April 2025



Total expenses tracked under budget for the period at 52% mainly due to savings in personnel costs from vacancies.

Water and Wastewater Fund

The Water/Wastewater fund ended the period with a profit of \$128,574 which is below this time last year because of increasing expenses.

Total revenues ended the period at 58% of budget, which is on target for the period and an increase of \$159,398 over last year mainly because of increasing water consumption. Billed water consumption has increased 23% from this time last year.

Total expenses ended the period at 58% of the budget, which is also on target for the period. Compared to last year, expenses have increased \$200,685. 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 \$73,890. 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 April 30, 2025, was \$8,057,827.46. That is **\$3,247,827** above our 90-day required reserve amount.

Total “Restricted by Council” cash reserve balance for the City as of April 30, 2025, was **\$5,884,119.**



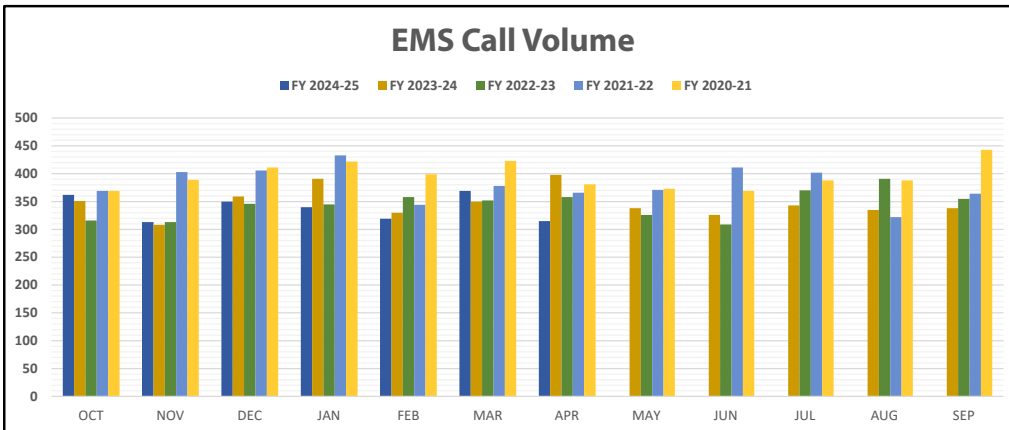
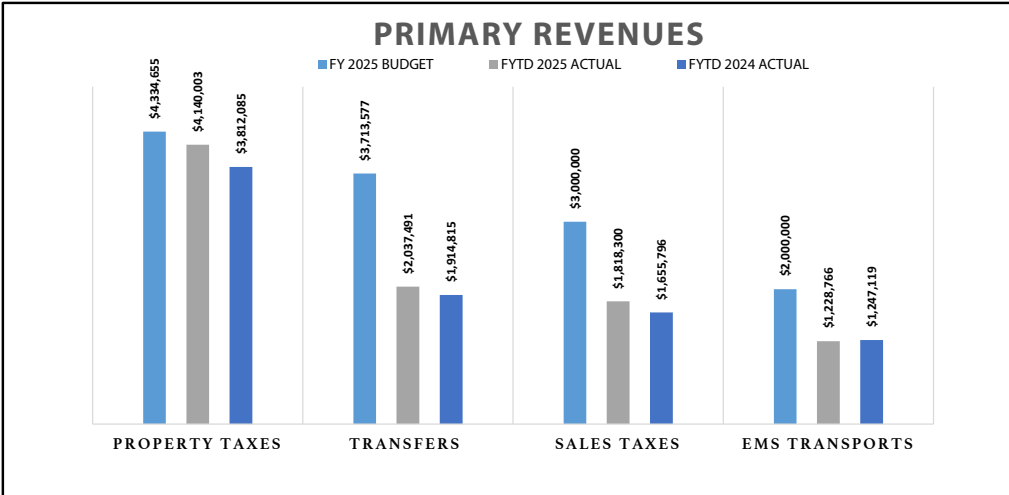
GENERAL FUND DASHBOARD

FYTD APRIL 2025

CURRENT RESULTS COMPARISON

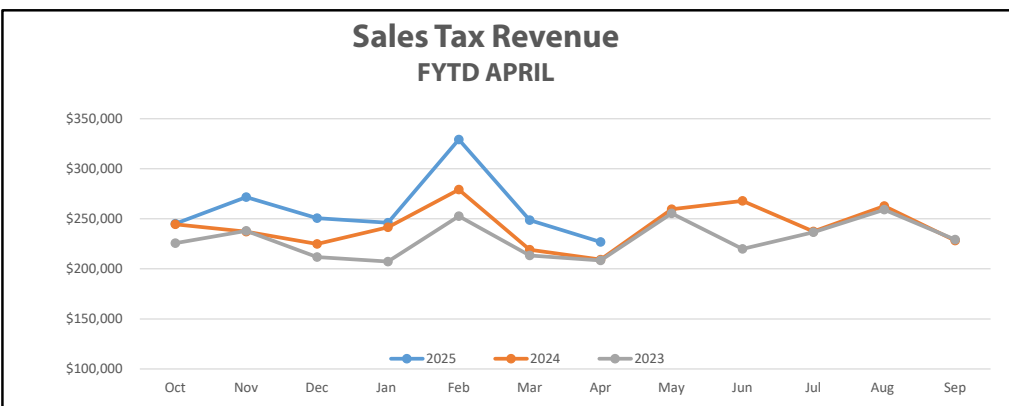
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD APRIL 2024	% OF BUDGET
REV	\$ 16,407,735	\$ 11,405,233	70%	\$ 15,442,407	\$ 10,744,187	70%
EXPENSES	15,918,387	9,062,710	57%	14,878,137	8,641,501	58%
PROFIT (LOSS)	\$ 489,348	\$ 2,342,523		\$ 564,270	\$ 2,102,685	

TABLES/CHARTS



EMS Call volume

FYTD 2025	2,368
FYTD 2024	2,487
Increase (Decrease)	(119)
	-5%



Sales Tax Collections

FYTD 2025	1,818,301
FYTD 2024	1,655,796
Increase (Decrease)	162,505
	10%

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

58.33% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
REVENUE						
Ad valorem taxes	\$ 4,334,655	\$ 4,140,003	96%	\$ 3,896,000	\$ 3,812,085	98%
Sales taxes	3,000,000	1,818,300	61%	2,756,413	1,655,796	60%
Interfund Transfers	3,713,577	2,037,491	55%	3,514,782	1,914,815	54%
EMS Transfers	2,000,000	1,228,766	61%	1,830,000	1,247,119	68%
Franchise and other taxes	264,000	224,728	85%	264,000	172,345	65%
Court Fines and Fees	155,000	115,747	75%	163,000	83,792	51%
Grants & Donations	4,400	1,606	36%	3,000	2,651	88%
Licenses & Permits	154,000	194,262	126%	176,500	88,700	50%
Charges for Services	2,355,728	1,344,435	57%	2,486,812	1,472,461	59%
Other Revenue	426,375	299,895	70%	351,900	294,423	84%
Use of Fund Balance (for Abatements)	30,000	-	0%	30,000	30,000	100%
Total Revenue	\$ 16,437,735	\$ 11,405,233	69%	\$ 15,472,407	\$ 10,774,187	70%
Total Revenue less fund balance	\$ 16,407,735	\$ 11,405,233	70%	\$ 15,442,407	\$ 10,744,187	70%
EXPENDITURES						
Personnel Services	\$ 10,801,643	\$ 5,913,936	55%	\$ 9,966,970	\$ 5,627,090	56%
Supplies & Materials	538,450	288,811	54%	589,175	284,521	48%
Repairs & Maint	657,835	365,424	56%	652,520	376,649	58%
Contractual Services	2,194,177	1,381,816	63%	2,200,015	1,354,022	62%
Other Designated Expenses	832,447	568,757	68%	752,047	525,723	70%
Transfers to Self-funded	641,542	374,233	58%	511,937	36,132	7%
Capital Outlay	6,100	13,488	221%	-	300,195	
Transfers to Golf Admin/Grant Fund	246,193	156,245	63%	205,473	137,168	67%
Sub-total	\$ 15,918,387	\$ 9,062,710	57%	\$ 14,878,137	\$ 8,641,501	58%
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	\$ 9,062,710	57%	\$ 14,908,137	\$ 8,671,501	58%
Total Expenditures less Capital/Other	\$ 15,918,387	\$ 9,062,710	57%	\$ 14,878,137	\$ 8,641,501	58%
NET CHANGE IN FUND BALANCE	\$ 489,348	\$ 2,342,523		\$ 564,270	\$ 2,102,685	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 58.33% 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 10% from last year. Current year collections include audit payments of \$67,297. Top five industries include Limited Service Eating Places \$218,043, Other Nonstore Retailers \$207,007, Grocery Stores \$201,033, Resin and Synthetics (Manufacturing) \$183,041 and Building Materials Stores (Retail) \$151,589.

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 (\$18,353) from last year mainly due to a 13% decrease in hospital to hospital transfers.

FRANCHISE AND OTHER REVENUES are tracking ahead of the straight lined budget mainly because Atmos paid their franchise fee in full in February in the amount of \$70,768.

COURT FINES AND FEES are tracking ahead of budget in part because they are seeing an increase in the number of moving violations being cited which this year which typically result 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, also seeing increases in subdivision plat fee revenues.

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

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 APRIL 2025

58.33% of year complete

		ORIGINAL BUDGET 2024-2025		ACTUAL FYTD APRIL 2025		% OF BUDGET		PY BUDGET 2023-2024		PY ACTUAL FYTD APRIL 2024		% OF BUDGET					
EXPENDITURES (Less transfers to capital/other):																	
City Council																	
Personnel Services	\$	450	\$	402	89%	\$	450	-	0%								
Supplies & Materials		1,550		592	38%		1,550	\$	646	42%							
Repairs & Maint		500		-	0%		1,000		170	17%							
Contractual Services		10,510		4,153	40%		8,020		3,666	46%							
Other Designated Expenses		9,075		4,990	55%		9,075		12,598	139%							
Capital Outlay		-		-			-		7,485								
Total Expenditures		22,085		10,138	46%		20,095		24,565	122%							
General Administration																	
Personnel Services		781,369		361,149	46%		1,330,989		723,405	54%							
Supplies & Materials		19,500		15,021	77%		20,400		13,281	65%							
Repairs & Maint		86,000		57,421	67%		109,000		82,498	76%							
Contractual Services		298,779		232,849	78%		281,090		224,227	80%							
Other Designated Expenses		435,462		307,976	71%		475,964		331,910	70%							
Transfers Golf Admin/Grant Fund		246,193		156,245	63%		205,473		137,168	67%							
Total Expenditures		1,867,303		1,130,662	61%		2,422,916		1,512,490	62%							
City Secretary																	
Personnel Services		109,861		63,680	58%		-		-								
Supplies & Materials		900		336	37%		-		-								
Repairs & Maint		14,800		11,475	78%		-		-								
Contractual Services		2,000		1,012	51%		-		-								
Other Designated Expenses		5,000		1,640	33%		-		-								
Total Expenditures		132,561		78,143	59%		-		-								
Finance																	
Personnel Services		534,188		298,301	56%		-		-								
Supplies & Materials		2,250		2,576	114%		-		-								
Repairs & Maint		-		-			-		-								
Contractual Services		2,100		3,442	164%		-		-								
Other Designated Expenses		6,200		8,928	144%		-		-								
Total Expenditures		544,738		313,247	58%		-		-								
Human Resources																	
Personnel Services		233,122		141,971	61%		-		-								
Supplies & Materials		1,100		579	53%		-		-								
Repairs & Maint		13,200		1,909	14%		-		-								
Contractual Services		7,358		5,379	73%		-		-								
Other Designated Expenses		73,500		55,621	76%		-		-								
Total Expenditures		328,280		205,458	63%		-		-								
Municipal Court																	
Personnel Services		100,025		58,781	59%		75,689		54,868	72%							
Supplies & Materials		1,000		1,133	113%		675		627	93%							
Repairs & Maint		6,500		5,877	90%		6,500		5,455	84%							
Contractual Services		40,550		19,512	48%		27,500		17,696	64%							
Other Designated Expenses		8,750		7,448	85%		7,150		6,072	85%							
Total Expenditures		156,825		92,752	59%		117,514		84,718	72%							
Police																	
Personnel Services		2,469,107		1,349,473	55%		2,748,870		1,533,907	56%							
Supplies & Materials		110,800		63,296	57%		130,300		63,622	49%							
Repairs & Maint		107,465		76,249	71%		121,370		56,141	46%							
Contractual Services		243,200		122,081	50%		243,584		135,283	56%							
Other Designated Expenses		143,400		93,069	65%		91,308		110,262	121%							
Capital Outlay		-		100			-		101,989								
Transfers to Self-funded		197,782		115,373	58%		174,839		-	0%							
Total Expenditures		3,271,754		1,819,640	56%		3,510,271		2,001,204	57%							
Animal Control																	
Personnel Services		90,123		60,319	67%		-		-								
Supplies & Materials		3,850		3,460	90%		-		-								
Repairs & Maint		5,500		321	6%		-		-								
Contractual Services		51,750		35,791	69%		-		-								
Other Designated Expenses		-		-			-		-								
Capital Outlay		-		-			-		-								
Total Expenditures		151,223		99,891	66%		-		-								

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

58.33% of year complete

			ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):								
K-9 Unit								
Personnel Services			199,957	136,722	68%	-	-	
Supplies & Materials			2,500	1,315	53%	-	-	
Repairs & Maint			-	-		-	-	
Contractual Services			1,000	262	26%	-	-	
Other Designated Expenses			2,000	50	3%	-	-	
Capital Outlay			-	-		-	-	
Total Expenditures			205,457	138,349	67%	-	-	
Code Enforcement								
Personnel Services			69,144	40,003	58%	-	-	
Supplies & Materials			1,500	1,120	75%	-	-	
Repairs & Maint			200	-	0%	-	-	
Contractual Services			-	190		-	-	
Other Designated Expenses			510	19	4%	-	-	
Capital Outlay			-	-		-	-	
Total Expenditures			71,354	41,332	58%	-	-	
Fire/EMS								
Personnel Services			4,032,523	2,284,514	57%	3,684,261	2,237,341	61%
Supplies & Materials			223,450	118,736	53%	249,050	127,404	51%
Repairs & Maint			187,870	106,853	57%	176,000	93,830	53%
Contractual Services			306,100	167,428	55%	324,518	198,888	61%
Other Designated Expenses			82,000	50,068	61%	93,600	34,943	37%
Capital Outlay			6,100	8,469	139%	-	151,713	
Transfers to Self-funded			367,001	214,084	58%	260,079	-	0%
Total Expenditures			5,205,044	2,950,151	57%	4,787,508	2,844,119	59%
Streets								
Personnel Services			689,439	381,741	55%	791,616	401,257	51%
Supplies & Materials			67,800	28,711	42%	80,550	29,655	37%
Repairs & Maint			94,000	33,020	35%	94,000	69,066	73%
Contractual Services			8,000	5,949	74%	7,350	6,244	85%
Other Designated Expenses			5,500	4,957	90%	6,000	313	5%
Capital Outlay			-	2,460		-	20,127	
Transfers to Self-funded			41,640	24,290	58%	34,504	23,280	67%
Total Expenditures			906,379	481,128	53%	1,014,020	549,943	54%
City Shop								
Personnel Services			88,103	51,199	58%	72,756	43,897	60%
Supplies & Materials			17,300	11,422	66%	17,850	7,702	43%
Repairs & Maint			12,700	7,733	61%	12,200	4,445	36%
Contractual Services			6,380	4,591	72%	6,380	3,710	58%
Other Designated Expenses			5,000	1,937	39%	5,000	4,381	88%
Capital Outlay			-	-		-	-	
Total Expenditures			129,483	76,882	59%	114,186	64,135	56%
Sanitation								
Contractual Services			990,000	586,457	59%	1,002,573	574,534	57%
Other Designated Expenses			25,000	11,092	44%	25,000	9,400	38%
Total Expenditures			1,015,000	597,548	59%	1,027,573	583,934	57%
PW Admin								
Personnel Services			-	-		169,543	72,109	43%
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	77,199	43%
Parks								
Personnel Services			760,228	389,259	51%	629,305	308,067	49%
Supplies & Materials			75,050	36,926	49%	76,500	35,986	47%
Repairs & Maint			107,100	51,762	48%	108,450	47,963	44%
Contractual Services			89,700	66,385	74%	87,900	51,719	59%
Other Designated Expenses			6,150	5,628	92%	9,150	3,351	37%
Transfers to Self-funded			24,971	14,566	58%	32,367	6,932	21%
Capital Outlay			-	2,460		-	18,881	
Total Expenditures			1,063,199	566,986	53%	943,672	472,900	50%

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

58.33% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
EXPENDITURES (Less transfers to capital/other):						
Galloway Hammond						
Repairs & Maint	-	-		5,000	6,260	125%
Contractual Services	100,000	58,333	58%	100,000	58,333	58%
Capital Outlay	-	-		-	-	0%
Total Expenditures	100,000	58,333	58%	105,000	64,593	62%
Development Services						
Personnel Services	338,261	114,168	34%	188,510	114,484	61%
Supplies & Materials	5,800	2,003	35%	6,000	3,640	61%
Repairs & Maint	8,000	4,159	52%	8,000	4,422	55%
Contractual Services	30,800	63,363	206%	102,300	74,457	73%
Other Designated Expenses	19,250	11,326	59%	20,250	9,302	46%
Capital Outlay	-	-		-	-	
Total Expenditures	402,111	195,020	48%	325,060	206,304	63%
Engineering						
Personnel Services	305,743	182,255	60%	274,981	137,756	50%
Supplies & Materials	4,100	1,584	39%	3,600	1,457	40%
Repairs & Maint	14,000	8,644	62%	10,500	5,820	55%
Contractual Services	5,950	4,639	78%	7,800	3,372	43%
Other Designated Expenses	5,650	4,007	71%	5,550	1,074	19%
Transfers to Self-funded	10,148	5,920	58%	10,148	5,920	58%
Total Expenditures	345,591	207,049	60%	312,579	155,399	50%
TOTAL EXPENDITURES	\$ 15,918,387	\$ 9,062,710	57%	\$ 14,878,137	\$ 8,641,501	58%

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 58.33% of year is complete)

EXPENDITURES

CITY COUNCIL

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

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 expenses and additional supplies used for budget workshops. The postage meter was refilled in January and March.

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.

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

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

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

Finance Department Designated Expenses include non-capital supplies which are tracking above budget because of the purchase of a new computer and laptop for added staff in October.

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

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 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.

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.

Police Designated expenses are tracking above budget for the period because of the timing of the lease payment for the Lenslock camera equipment which is paid in full in April.

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

EXPENDITURES (Less transfers to capital/other):

<i>Animal Control personnel costs are tracking above the straight line average mainly because employee health insurance was underbudgeted.</i>
<i>Animal Control department Supplies and Materials are tracking above the straight line average mainly because of increased fuel charge outs and the early purchase of bulk disinfectant supplies.</i>
<i>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.</i>
<i>K-9 Personnel Services are tracking higher than expected because of the unbudgeted overtime expense related to K-9 duties.</i>
<i>Code Enforcement Supplies and Materials are tracking above the straight line average mainly because of unbudgeted supplies needed for junk & abandoned vehicle notifications and increased fuel consumption.</i>
FIRE/EMS
<i>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.</i>
STREETS
<i>Street Department Contractual Services expenses are tracking above the straight lined budget because of the timing of uniform purchases. The majority of the uniform budget was spent in November but the category is still expected to finish the year within budget.</i>
<i>Street Department Designated Expenses are tracking above budget because of 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 decided to participate in the Local Government Leaders program.</i>
<i>Street Department Capital Outlay is over budget because a "Wheel Balancer" and "Tire Changing" machine were purchased for the City Shop and the cost was allocated among the Public Works departments that will benefit from the new machines including Streets.</i>
CITY SHOP
<i>City Shop 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.</i>
<i>City Shop contractual services are tracking over budget mainly because custodial care costs increased more than expected.</i>
PW ADMIN <i>This department was removed for FY2025 due to staffing changes.</i>
PARKS
<i>Parks Department 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.</i>
<i>Parks Department Designated Expenses are tracking above budget because of increased 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 decided to participate in the Local Government Leaders program; and 3) increased insurance expense to cover deductibles for insurance claims.</i>
<i>Parks Department Capital Outlay is over budget because a "Wheel Balancer" and "Tire Changing" machine were purchased for the City Shop and the cost was allocated among the Public Works departments that will benefit from the new machines including Parks.</i>
DEVELOPMENT SERVICES
<i>Development Services Personnel expenses are tracking below budget because the Building Official position has been vacant all year.</i>
<i>Contractual Services include "Building Construction Services" which are tracking over budget. Because the Building Official position is vacant, the department has been hiring a third party to perform required building inspections. Salary savings are helping to offset this increased expense.</i>
ENGINEERING
<i>R&M includes software which is tracking higher than the straight lined budget due to the timing of payments - software is paid in full at the beginning of the fiscal year. Category is still expected to finish the year within budget.</i>
<i>Contractual Services are tracking higher than the straight lined budget mainly because they include consulting fees for water map utility location services which were performed in November and increases in public notice expenses. Category is still expected to finish the year within budget.</i>
<i>Other Designated expenses includes non capital supplies which are tracking over budget because of the purchase of a new computer needed for a temporary position to help with the Utility Maps and Modeling project.</i>

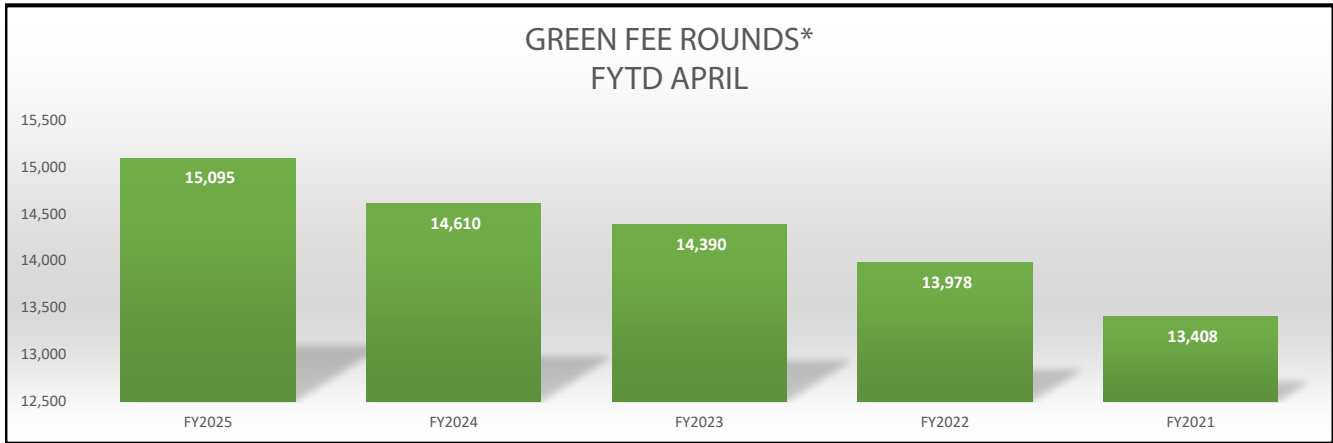
GOLF COURSE FUND DASHBOARD

FYTD APRIL 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD APRIL 2024	% OF BUDGET
REV (net of cogs/tourn exp)	\$ 2,574,361	\$ 1,709,417	66%	\$ 2,144,918	\$ 1,439,466	67%
EXPENSES	2,429,146	1,356,417	56%	2,077,634	1,186,522	57%
PROFIT (LOSS)	\$ 145,215	\$ 352,999		\$ 67,284	\$ 252,944	

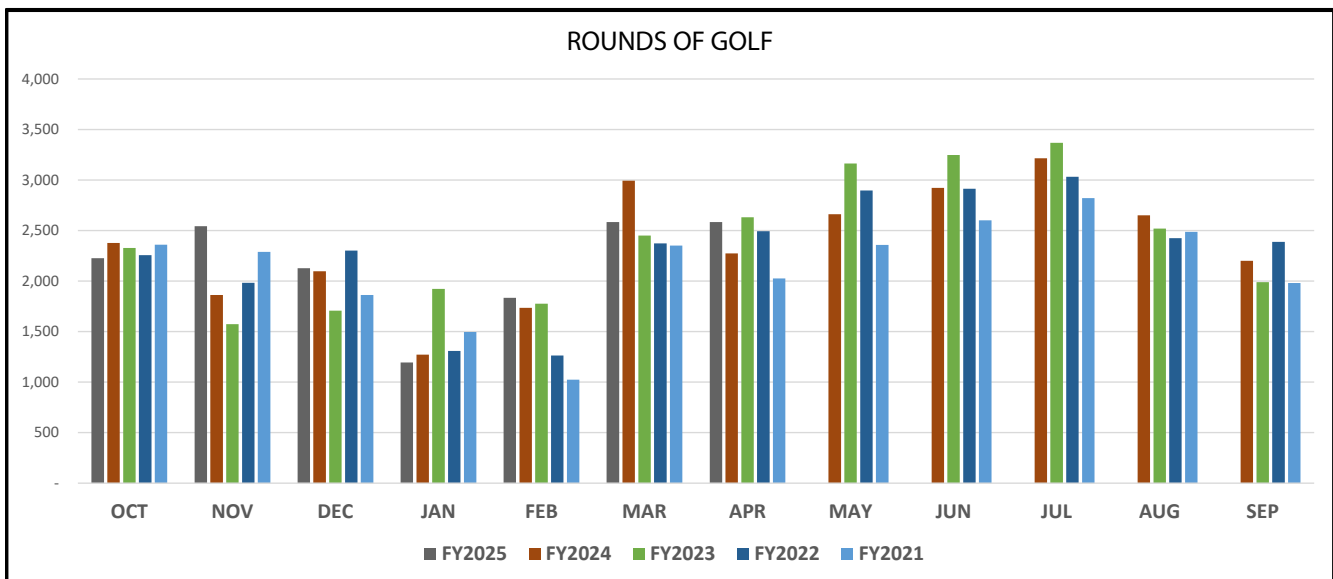
TABLES/CHARTS



Rounds of Golf*

	FYTD
2024-2025	15,095
2023-2024	14,610
OVER (UNDER)	485
	3.32%

*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 APRIL 2025

58.33% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
Revenues						
Charges for Services:						
Green Fees/Cart Rentals	\$ 1,220,249	\$ 743,402	61%	\$ 1,075,000	\$ 643,029	60%
Member Charges	310,750	331,359	107%	257,500	250,849	97%
Tournament Fees (Net)	280,000	172,415	62%	190,000	141,403	74%
Driving Range	93,500	61,167	65%	82,000	48,350	59%
Net Charges for Services	1,904,499	1,308,343	69%	1,604,500	1,083,632	68%
Pro Shop Merchandise Sales (Net)	85,409	40,307	47%	78,420	44,368	57%
Snack Bar Sales (Net)	216,389	141,083	65%	180,000	112,671	63%
Transfer from GF (Admin/Use of FB)	246,193	156,245	63%	205,473	140,569	68%
Other Revenue	121,871	63,439	52%	76,525	58,227	76%
Total Revenues	\$ 2,574,361	\$ 1,709,417	66%	\$ 2,144,918	\$ 1,439,466	67%
Expenses						
Personnel Services	1,428,461	779,480	55%	1,255,258	660,605	53%
Supplies & Materials	153,800	75,956	49%	147,800	89,102	60%
Repairs & Maint	126,250	63,350	50%	100,500	77,943	78%
Contractual Services	108,100	67,211	62%	99,950	52,959	53%
Other Designated Expenses	78,971	46,542	59%	69,150	48,969	71%
Transfers to Self-funded	83,148	48,503	58%	149,503	87,210	58%
Transfer to Golf Course Self-funded	154,223	89,963	58%		-	
Admin Allocation	296,193	185,412	63%	255,473	169,735	66%
Total Expenses	\$ 2,429,146	\$ 1,356,417	56%	\$ 2,077,634	\$ 1,186,522	57%
Change in Net Position	\$ 145,215	\$ 352,999		\$ 67,284	\$ 252,944	
Operating Subsidy from General Fund	-	-		-	-	
Net	\$ 145,215	\$ 352,999		\$ 67,284	\$ 252,944	
 <i>Green Fee Rounds</i>		15,095			14,610	
<i>Green Fee Rev Per Round</i>		\$ 49.25			\$ 44.01	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 58.33% 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.

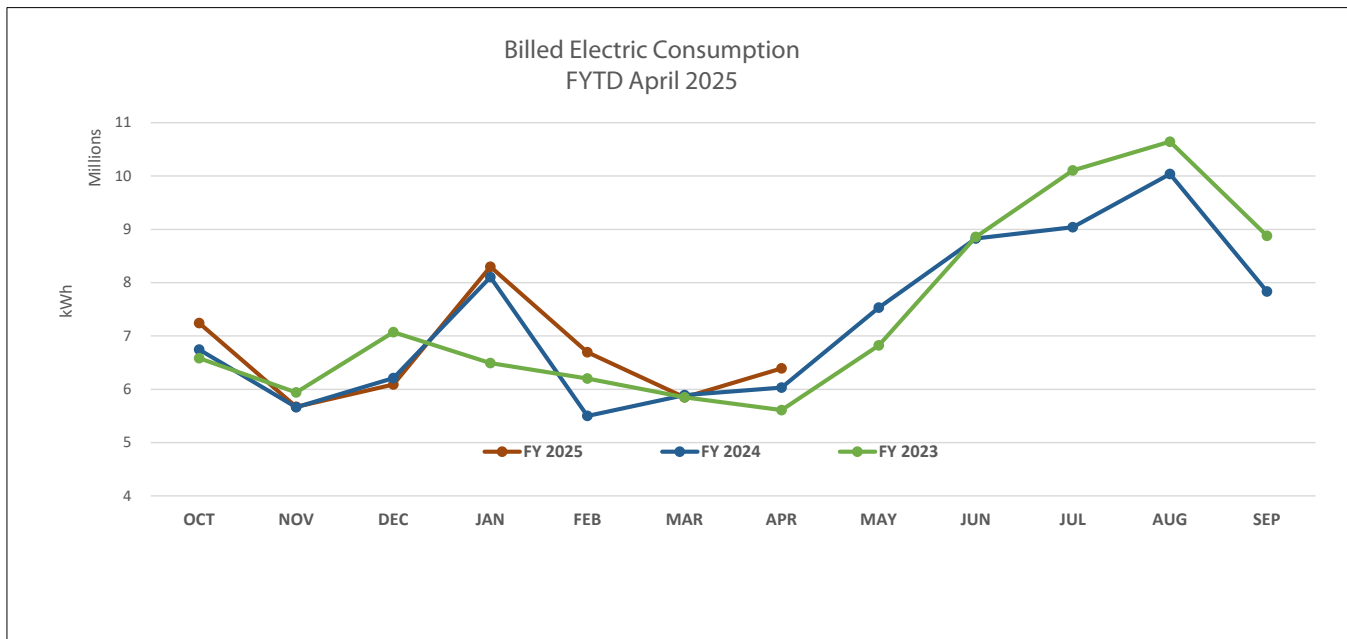
ELECTRIC FUND DASHBOARD

FYTD APRIL 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL	% OF	PY BUDGET	ACTUAL	% OF
	2024-2025	FYTD APRIL 2025	BUDGET	2023-2024	FYTD APRIL 2024	BUDGET
REV (net of cogs)	\$ 4,805,522	\$ 2,599,189	54%	\$ 4,300,026	\$ 2,321,680	54%
EXPENSES	4,280,628	2,207,915	52%	3,926,232	2,166,230	55%
PROFIT (LOSS)	\$ 524,894	\$ 391,273		\$ 373,794	\$ 155,449	

TABLES/CHARTS



Billed Consumption:

FYTD 2025	46,237,813
FYTD 2024	44,148,739
Increase	2,089,074
% increase	4.73%

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

58.33% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
REVENUES						
Electric Sales	\$ 10,610,117	\$ 5,775,398		\$ 9,781,915	\$ 5,327,143	
Less Cost of Power	6,154,289	3,367,527		5,776,753	3,195,681	
Net Electric Sales	\$ 4,455,828	\$ 2,407,871	54%	\$ 4,005,162	\$ 2,131,461	53%
Penalties	110,417	59,146	54%	94,446	58,810	62%
Pole Rental	48,991	49,234	100%	48,750	30,426	62%
Credit Card Convenience Fees	75,286	45,363	60%	56,668	30,876	54%
Other Revenue	40,000	20,333	51%	65,000	40,107	62%
Transfer from Hotel/Motel Fund*	50,000	17,242	34%	30,000	30,000	100%
Transfer from BEDC	25,000	-	0%	-	-	-
Use of Fund Balance	-	-	-	-	-	0%
Total Revenue	\$ 4,805,522	\$ 2,599,189	54%	\$ 4,300,026	\$ 2,321,680	54%
<i>Total Revenue less fund balance</i>	<i>\$ 4,805,522</i>	<i>\$ 2,599,189</i>	<i>54%</i>	<i>\$ 4,300,026</i>	<i>\$ 2,321,680</i>	<i>54%</i>
EXPENSES						
Personnel Services	1,230,766	588,991	48%	1,015,932	553,534	54%
Supplies & Materials	70,700	32,264	46%	74,700	38,504	52%
Repairs & Maint	200,500	94,970	47%	198,500	111,161	56%
Contractual Services	188,240	127,777	68%	171,200	91,836	54%
Other Designated Expenses	105,061	59,920	57%	83,500	61,513	74%
Capital Outlay	100,000	23,096	23%	55,000	62,742	114%
Transfers to Debt Service	-	-	-	51,500	30,042	58%
Transfers to Self-funded	42,038	24,522	58%	23,546	13,735	58%
Return on Investment	1,731,066	924,756	53%	1,675,657	882,975	53%
Admin Allocation	545,327	291,692	53%	463,570	265,456	57%
Shop Allocation	32,371	19,221	59%	28,546	16,034	56%
PW Admin Allocation	-	-	-	53,323	23,160	43%
Engineering Allocation	34,559	20,705	60%	31,258	15,540	50%
Transfer to Capital	-	-	-	-	-	-
Total Expenses	\$ 4,280,628	\$ 2,207,915	52%	\$ 3,926,232	\$ 2,166,230	55%
<i>Total Expenses less xfers to capital and other uses of fund balance</i>	<i>\$ 4,280,628</i>	<i>\$ 2,207,915</i>	<i>52%</i>	<i>\$ 3,926,232</i>	<i>\$ 2,166,230</i>	<i>55%</i>
Change in Net Position	\$ 524,894	\$ 391,273		\$ 373,794	\$ 155,449	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis. 58.33% of year is complete)

REVENUES

NET ELECTRIC SALES - are tracking as expected with the budget. Compared to last year, they have increased 13% 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 4.7%.

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 April.

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.

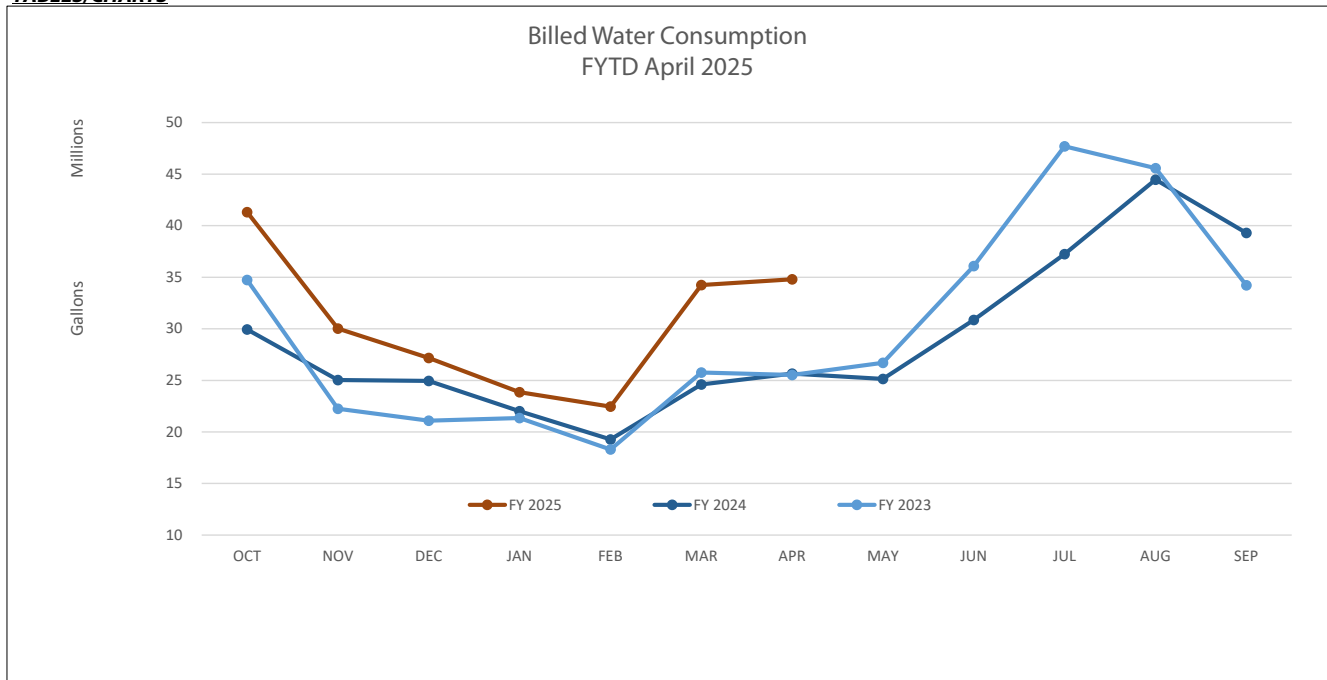
WATER/WW FUND DASHBOARD

FYTD APRIL 2025

CURRENT RESULTS COMPARISON

	ORIGINAL BUDGET	ACTUAL	% OF	PY BUDGET	ACTUAL	% OF
	2024-2025	FYTD APRIL 2025	BUDGET	2023-2024	FYTD APRIL 2024	BUDGET
REV	\$ 4,844,000	\$ 2,793,963	58%	\$ 4,707,667	\$ 2,634,565	56%
EXPENSES	4,592,268	2,665,390	58%	4,465,763	2,464,704	55%
PROFIT (LOSS)	\$ 251,732	\$ 128,574		\$ 241,904	\$ 169,861	

TABLES/CHARTS



Billed Consumption in gallons:

FYTD 2025	179,075,752
FYTD 2024	145,818,873
Variance	33,256,879
% variance	22.81%

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

58.33% of year complete

	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
REVENUE						
Water Sales	\$ 2,600,000	\$ 1,507,761	58%	\$ 2,487,867	\$ 1,357,774	55%
Wastewater Sales	1,990,000	1,171,593	59%	1,975,800	1,165,271	59%
Penalties	45,000	27,824	62%	45,000	26,242	58%
Sewer Connects	6,000	-	0%	37,000	21,366	58%
Credit Card Convenience Fees	38,000	24,430	64%	27,000	16,626	62%
Other Revenue	90,000	62,356	69%	60,000	47,286	79%
Use Impact Fees	75,000	-	0%	75,000	-	0%
Use of Fund Balance Hay Operations	-	14,465		-	-	
Total Revenue	\$ 4,844,000	\$ 2,808,428	58%	\$ 4,707,667	\$ 2,634,565	56%
<i>Total Revenue less fund balance</i>	<i>\$ 4,844,000</i>	<i>\$ 2,793,963</i>	<i>58%</i>	<i>\$ 4,707,667</i>	<i>\$ 2,634,565</i>	<i>56%</i>

EXPENSES						
Personnel Services	1,586,200	912,268	58%	1,510,138	782,572	52%
Supplies & Materials	241,350	108,548	45%	226,650	120,776	53%
Repairs & Maint	354,050	171,162	48%	365,250	151,425	41%
Contractual Services	341,100	222,793	65%	307,100	203,791	66%
Cost of Water	80,000	58,805	74%	70,000	72,601	104%
Other Designated Expenses	135,050	95,705	71%	113,521	64,088	56%
Transfers to Debt Service	928,575	541,669	58%	931,875	543,594	58%
Transfers to Self-funded	50,290	29,336	58%	10,148	5,920	58%
In Lieu of Taxes	385,270	223,517	58%	370,613	210,765	57%
Admin Allocation	354,335	206,392	58%	329,792	200,099	61%
Shop Allocation	32,370	19,221	59%	28,546	16,034	56%
PW Admin Allocation	-	-		71,098	30,880	43%
Engineering Allocation	103,678	62,115	60%	125,032	62,160	50%
Hay Operations	-	14,465		-	-	
Capital Outlay	-	13,860		6,000	-	0%
Transfer to Capital	-	-		-	-	
Total Expenses	\$ 4,592,268	\$ 2,679,855	58%	\$ 4,465,763	\$ 2,464,704	55%
<i>Total Expenses less Transfers to Capital and Hay Operations</i>	<i>\$ 4,592,268</i>	<i>\$ 2,665,390</i>	<i>58%</i>	<i>\$ 4,465,763</i>	<i>\$ 2,464,704</i>	<i>55%</i>

Change in Net Position	\$ 251,732	\$ 128,574		\$ 241,904	\$ 169,861	
-------------------------------	-------------------	-------------------	--	-------------------	-------------------	--

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 58.33% of year is complete)

REVENUES
<i>WATER/WW SALES - Compared to budget, both Water and Wastewater sales are on track. Compared to last year, Water sales have increased by \$150K because billed water consumption is up 23%.</i>
<i>OTHER REVENUE is tracking ahead of last year because of increased bulk water sales.</i>
<i>USE OF FUND BALANCE is being used to offset start up costs for Hay Operations.</i>
EXPENSES
<i>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.</i>
<i>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 23% over this time last year. In addition, LCRA increased their water rates from \$155 per acre foot to \$165 per acre foot in January.</i>
<i>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.</i>
<i>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.</i>
<i>CAPITAL OUTLAY is above budget mainly because the department spent \$11,400.35 to replace the push camera used to inspect sewer lateral lines.</i>

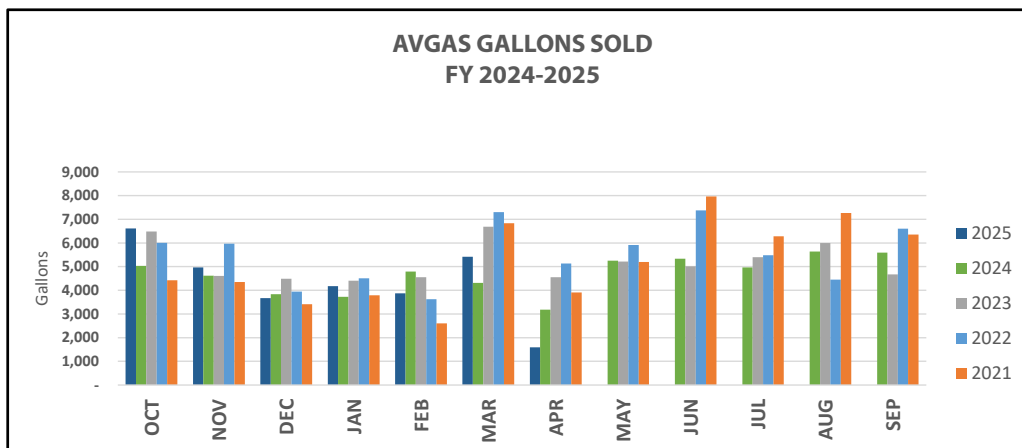
AIRPORT FUND DASHBOARD

FYTD APRIL 2025

CURRENT RESULTS COMPARISON

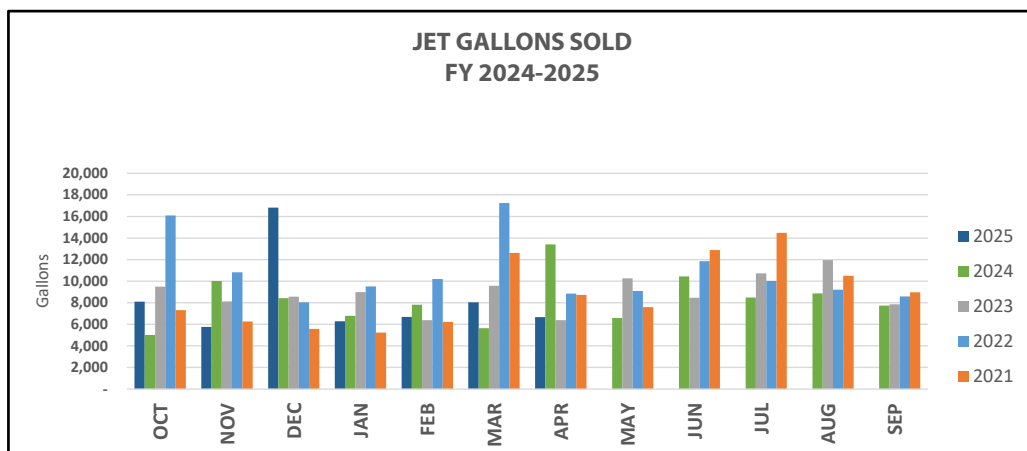
	ORIGINAL BUDGET 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024	ACTUAL FYTD APRIL 2024	% OF BUDGET
REV (net of cogs)	\$ 335,336	\$ 204,387	61%	\$ 335,757	\$ 206,239	61%
EXPENSES	231,353	130,497	56%	254,246	137,319	54%
PROFIT (LOSS)	\$ 103,983	\$ 73,890		\$ 81,511	\$ 68,920	

TABLES/CHARTS



Avgas Gallons Sold:

FYTD 2025	30,303
FYTD 2024	29,498
Increase(decrease)	805
	2.73%



Jet Gallons Sold:

FYTD 2025	58,387
FYTD 2024	57,105
Increase(decrease)	1,282
	2.24%

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 APRIL 2025

58.33% of year complete

	ORIGINAL 2024-2025	ACTUAL FYTD APRIL 2025	% OF BUDGET	AMENDED BUDGET 2023-2024	PY ACTUAL FYTD APRIL 2024	% OF BUDGET
REVENUE						
Avgas Flowage Fees	3,785	2,121	56%	4,000	2,065	52%
Jet Flowage Fees	20,763	11,677	56%	16,000	11,421	71%
Penalties	-	-		-	-	
All Hangar Lease	165,000	98,269	60%	171,000	97,770	57%
CAF Lease	35,004	20,419	58%	15,580	12,064	77%
McBride Lease	52,562	21,450	41%	52,562	30,037	57%
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	15,518	58%	25,755	14,921	58%
Interest Earned	10,000	26,453	265%	35,000	28,240	81%
Other (Ground Lease)	7,621	-	0%	-	-	
Use of Fund Balance	59,363	34,628	58%	110,263	35,138	32%
Total Revenue	\$ 394,699	\$ 239,015	61%	\$ 446,020	\$ 241,377	54%
<i>Total Revenue less fund balance</i>	<i>\$ 335,336</i>	<i>\$ 204,387</i>	<i>61%</i>	<i>\$ 335,757</i>	<i>\$ 206,239</i>	<i>61%</i>
EXPENSES						
Personnel Services	\$ -	\$ -		\$ 103,284	\$ 61,288	59%
Transfer Salary Allocation	111,728	65,175	58%	-	-	
Supplies & Materials	2,600	397	15%	3,000	420	14%
Repairs & Maint	4,000	1,739	43%	3,925	1,800	46%
Contractual Services	30,230	7,083	23%	32,955	11,031	33%
Other Designated Expenses	45,537	40,677	89%	37,182	33,615	90%
C/O - Equipment	-	-		-	13,865	
Transfers to Debt Service	59,363	34,628	58%	60,263	35,138	58%
Admin Allocation	26,147	15,426	59%	23,900	15,300	64%
Transfers to Capital	11,111	-		100,000	-	
Total Expenses	\$ 290,716	\$ 165,126	57%	\$ 364,509	\$ 172,457	47%
<i>Total Exp - xfers to capital and debt svc.</i>	<i>\$ 231,353</i>	<i>\$ 130,497</i>	<i>56%</i>	<i>\$ 254,246</i>	<i>\$ 137,319</i>	<i>54%</i>
Change in Net Position	\$ 103,983	\$ 73,889		\$ 81,511	\$ 68,920	

NOTES AND KEY VARIANCES - BUDGET vs ACTUAL (On a straight line basis, 58.33% 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.

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 APRIL 2025

	ANNUAL BUDGET 2024-2025			ACTUAL FYTD APRIL 2025	% OF BUDGET	PY BUDGET 2023-2024			PY ACTUAL FYTD APRIL 2024	% OF BUDGET
HOTEL/MOTEL FUND										
Revenues	\$	336,000	\$	98,761	29%	\$	240,600	\$	169,542	70%
Expenses		309,634		82,521	27%		210,074		91,874	44%
Net Profit (Loss)	\$	26,366	\$	16,240		\$	30,526	\$	77,668	
BEDC (operating and capital)										
Revenues	\$	6,713,793	\$	3,211,772	48%	\$	1,065,130	\$	1,929,896	181%
Expenses		6,587,688		2,894,586	44%		911,698		408,305	45%
Net Profit (Loss)	\$	126,105	\$	317,186		\$	153,432	\$	1,521,591	
SELF FUNDED EQUIPMENT FUND										
Revenues	\$	1,005,752	\$	561,016	56%	\$	767,600	\$	425,181	55%
Expenses		1,005,752		451,875	45%		767,600		226,595	30%
Net Profit (Loss)	\$	-	\$	109,141		\$	-	\$	198,585	
SELF FUNDED EQUIPMENT GOLF COURSE										
Revenues	\$	154,223	\$	96,729	63%	\$	-	\$	-	0%
Expenses		45,518		-	0%		-		-	0%
Net Profit (Loss)	\$	108,705	\$	96,729		\$	-	\$	-	
DEBT SERVICE FUND										
Revenues	\$	992,938	\$	581,836	59%	\$	1,046,638	\$	616,981	59%
Expenses		989,738		785,769	79%		1,045,438		788,619	75%
Net Profit (Loss)	\$	3,200	\$	(203,933)		\$	1,200	\$	(171,638)	
INTEREST & SINKING DEBT FUND										
Revenues	\$	1,091,744	\$	1,025,996	94%	\$	1,118,660	\$	1,170,182	105%
Expenses		1,078,944		247,272	23%		1,105,660		233,230	21%
Net Profit (Loss)	\$	12,800	\$	778,724		\$	13,000	\$	936,952	

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

Acct #	Bank	Account Name	Account Type	Balance as of April 2025
Unrestricted Accounts				
984/2410	FSB	Operating Cash	Checking	\$ 2,933,370.81
		Add or Subtract Claim on Cash for Airport		-
		Add or Subtract Claim on Cash for Golf		(270,579.55)
2329	FSB	Golf Course Petty Cash	Checking	578.81
2711100002	TexPool	General Fund Reserve	Investment	5,394,457.39
Total Unrestricted				\$ 8,057,827.46

<i>75 Day Reserve Requirement</i>	4,010,000.00
<i>Unrestricted Cash over 75 day reserve</i>	\$ 4,047,827.46
<i>90 Day Reserve Requirement</i>	4,810,000.00
<i>Unrestricted Cash over 90 day reserve</i>	\$ 3,247,827.46

Restricted by Council

2711100011	TexPool	Capital Equipment Reserve	Investment	\$ 94,746.53
2188	FSB	Self Funded Equipment	M/M	328,780.99
2711100014	TexPool	Self Funded Equipment Reserve	Investment	505,946.67
2711100021	TexPool	YMCA/GHRC Capital Improvement	Investment	113,299.60
2711100029	TexPool	YMCA Land Sale Proceeds	Investment	10,385.41
2711100022	TexPool	Electric Capital Improvement	Investment	684,604.90
2711100020	TexPool	Street Rehab/Replacement Reserve	Investment	802,235.99
2711100023	TexPool	Water/WW Improvement	Investment	10,630.84
2711100018	TexPool	Golf Course Operating Reserve	Investment	508,852.99
2711100019	TexPool	Golf Course Capital Improvement Reserve	Investment	293,892.94
68825	FSB	Golf Course Self Funded	M/M	490,364.11
2711100031	TexPool	City Hall Reserve	Investment	1,769,798.12
		Add or Subtract Golf Claim on Cash		270,579.55
Total Restricted by Council Action				\$ 5,884,118.64

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

Restricted by Purpose or Law

Acct #	Bank	Account Name	Account Type	Balance as of April 2025
3053	FSB	Parks Fund	M/M	\$ 61,719.17
62125	FSB	Tree Mitigation Fund	M/M	21,056.05
2711100028	TexPool	PEG Fee Restricted	Investment	184,385.24
2711100005	TexPool	Hotel Motel	Investment	59,233.77
2402	FSB	Hotel Motel	M/M	155,104.29
2711100009	TexPool	Airport Reserve	Investment	911,826.71
2485	FSB	PD Seizure	M/M	6,957.32
2711100027	TexPool	Municipal Court Special Revenue	Investment	105,203.45
58776	FSB	Fire Dept. Community Acct	M/M	16,034.67
2675	FSB	Police Department Explorer Program	M/M	6,532.28
2691	FSB	Fire Department Explorer Program	M/M	3,693.26
2711100007	TexPool	TWDB 7	Investment	1,359.24
2711100006	TexPool	TWDB 6	Investment	1,193.01
		City of Burnet, Texas Combination Tax and Surplus Revenue Certificates of Obligation, Series 2010 Escrow		
143033000	US Bank	Account	Investment	3,623.95
	Bank of			
82-020-01-0	Texas	City of Burnet 2012 TWDB Escrow	Investment	22,763.82
2711100025	TexPool	Impact Fees - Water	Investment	511,805.27
2711100026	TexPool	Impact Fees - Wastewater	Investment	150,570.29
2711100017	TexPool	2021 CO - City Hall	Investment	71,031.43
TX01-0440-0004	Texas Class	2023 CO Adm/Street	Investment	2,211,795.26
2711100024	TexPool	Street Bond Reserve	Investment	-
TX01-0440-0007	Texas Class	2023 City Hall	Investment	1,003,271.11
2711100030	TexPool	Airport Bond Proceeds	Investment	-
62612	FSB	Creekfall Electric Infrastructure	Checking	137,429.60
2711100010	TexPool	BEDC Reserve	Investment	1,397,676.05
2711100032	TexPool	BEDC Hotel Incentive	Investment	421,419.54
2711100033	TexPool	BEDC Tractor Supply Incentive	Investment	33,470.66
70516	FSB	BEDC 281 Commercial Park Project	M/M	32,233.05
2592	FSB	BEDC	Super NOW	182,764.96
62315	FSB	BEDC Bond Fund	Checking	86,887.28
TX01-0440-0005	Texas Class	BEDC	Investment	12,429.48
1453	FSB	Debt Service	M/M	236,041.93
2576	FSB	Interest & Sinking Acct	M/M	1,055,199.44
2543	FSB	Airport Reserve	M/M	
		Add or Subtract Airport Claim on Cash		-
Total Restricted Cash				\$ 9,104,711.58
Total All Cash				\$ 23,046,657.68

CAPITAL PROJECTS
FYTD APRIL 2025

CITY OF BURNET
FINANCIAL SUMMARY

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	-	-	\$ 95,000	
Beatification Project	\$ 50,000	-	50,000	40,622	-	\$ 9,378	
New City Hall	\$ 8,600,000	-	8,600,000	3,393,132	-	\$ 5,206,868	
Development Sys Vehicle	-	54,300	54,300	-	-	54,300	
TOTAL ADMIN	\$ 13,787,000	\$ 149,300	\$ 13,936,300	\$ 3,507,879	\$ -	\$ 10,428,421	
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	96,312	-	\$ 103,688	
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	\$ 231,273	\$ 7,222	\$ 214,610	
FIRE / EMS							
*NEW Ventilators and ET Video	\$ 80,000	-	80,000	75,941	-	\$ 4,059	
*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	
TOTAL FIRE / EMS	\$ 212,217	\$ 7,840	\$ 220,057	\$ 154,569	\$ -	\$ 65,488	Budget Amendment Pending
STREETS							
Street Repair/Rehabilitation	\$ 3,800,000	-	3,800,000	1,148,134	-	\$ 2,651,866	
TOTAL STREETS	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 1,148,134	\$ -	\$ 2,651,866	
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	108,815	333,815	230,845	33,815	\$ 69,154	
TOTAL PARKS	\$ 865,000	\$ 108,815	\$ 973,815	\$ 474,010	\$ 33,815	\$ 465,989	
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	\$ 391,060	\$ 19,542,777	\$ 5,515,864	\$ 41,037	\$ 13,985,875	

CAPITAL PROJECTS
FYTD APRIL 2025

CITY OF BURNET
FINANCIAL SUMMARY

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	
*NEW Inks Lake Maintenance, Sewer Plant Maintenance, Well and Pump Upgrades	\$ 250,000	100,000	350,000	217,080	-	\$ 132,920		
*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	COMPLETE	
Water System Improvements - New Taps and Meter Installs funded through permits	\$ 30,000	-	30,000	17,829	-	\$ 12,171		
Use WW Impact Fees - transfer for debt	\$ 75,000	-	75,000	-	-	\$ 75,000		
GRAND TOTAL WATER & WASTEWATER	\$ 4,311,600	\$ 201,000	\$ 4,512,600	\$ 696,735	\$ -	\$ 3,815,865		
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	985,827	-	\$ 914,173		
Decel Lane into Airport	\$ 20,000	-	20,000	-	-	\$ 20,000		
Ramp Grant	\$ 111,111	-	111,111	22,251	-	\$ 88,860		
GRAND TOTAL AIRPORT	\$ 2,096,111	\$ -	\$ 2,096,111	\$ 1,015,449	\$ -	\$ 1,080,662		
ELECTRIC CAPITAL PROJECT FUND								
Budgeted Projects	2024-2025 Budget	Budget Amendments	Amended Budget	FYTD Actual	Encumbrance	Balance	Status/Notes	
Creekfall Offsite Improvement - McNeal Reconductor	\$ -	154,000	154,000	-	-	\$ 154,000	Budget Amendment Pending	
Creekfall Offsite Improvement - Live Oak Reconductor	\$ -	222,200	222,200	7,500	-	\$ 214,700	Budget Amendment Pending	
Creekfall Offsite Improvement - Wire Cost for Coke Street	\$ -	114,986	114,986	-	-	\$ 114,986	Budget Amendment Pending	
Creekfall Offsite Improvement - Westfall & CF3 Oversizing	\$ -	47,883	47,883	-	-	\$ 47,883	Budget Amendment Pending	
Puller Trailer (reallocation of Live Oak Reconductor project)	\$ 131,150	-	131,150	-	131,150	\$ -	Overage Offset by Revenue Received	
*NEW Electric Trailers	\$ 60,000	6,700	66,700	-	66,686	\$ 14		
*NEW Gatekeepers	\$ 27,715	-	27,715	-	-	\$ 27,715		
*NEW Resiliency Grant from Department of Energy	\$ 1,367,000	-	1,367,000	-	-	\$ 1,367,000		
Utility Maps & Models	\$ 115,000	-	115,000	152,109	-	\$ (37,109)		
Subdivision Electrical Costs	\$ 230,000	-	230,000	480,978	-	\$ (250,978)		
Digger Truck	\$ 250,000	-	250,000	240,345	-	\$ 9,655		
GRAND TOTAL ELECTRIC	\$ 2,180,865	\$ 545,769	\$ 2,726,634	\$ 880,931	\$ 197,836	\$ 1,647,867		
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	155,741	-	\$ 194,259		
GRAND TOTAL GOLF	\$ 350,000	\$ -	\$ 350,000	\$ 155,741	\$ -	\$ 194,259		