



THE COUNTY OF BURNET

BURNET, TEXAS 78611

FY2024

DATE: 7/23/2024

(Commissioners Court Date)

happened @ the August 13th Const meeting

TO: HONORABLE COMMISSIONERS COURT OF BURNET COUNTY

FROM: General Fund

I SUBMIT TO YOU FOR YOUR CONSIDERATION THE FOLLOWING BUDGET LINE ITEM TRANSFERS:

FUND/DEPT	LINE ITEM	LINE ITEM#	AMOUNT
To:			
Judicial Services	WORKERS COMP INSURANCE	100-4360-2040	\$ 0.09
	CPS (NON CUSTODIAL)	100-4360-4183	\$ 12,559.25
JP#2	COPIER RENTAL	100-4520-4620	\$ 141.97
Public Defenders Office	- GASOLINE/DIESEL/OIL/ETC	100-4800-3310	\$ 54.05
	VEHICLE REPAIR & MAINT	100-4800-4510	\$ 7.00
District Attorney	ROAD EQUIP (CAPITALIZED)	100-4850-5710	\$ 2,161.54
Information Technology	CONFERENCE/DUES/TRAINING	100-5040-4270	\$ 688.58
	SUPPORT/LICENSING FEES	100-5040-4540	\$ 7,698.96
Maintenance	MACH/EQUIP (INVENTORIED)	100-5100-5750	\$ 2,356.47
Sheriff's Office	VEHICLE REPAIR & MAINT	100-5600-4510	\$ 9,664.57
Western County Towers	- GASOLINE/DIESEL/OIL/ETC	160-4070-3310	\$ 26.24
Jail	- GASOLINE/DIESEL/ETC	270-5120-3310	\$ 2,631.50
	MAINTENANCE SUPPLIES	270-5120-3450	\$ 4,023.17
	- TELEPHONE/CELL/MOBILE BB	270-5120-4200	\$ 6,373.74
	COPIER RENTAL	270-5120-4620	\$ 87.54
Precinct #1	VEHICLE/EQUIP REPAIR & MAINT	310-6110-4510	\$ 2,000.00
From:			
Judicial Services	Group Insurance	100-4360 2020	\$ 0.09
	Court Appt ATT-CPS (custodial)	100-4360-4182	\$ 12,559.25
JP#2	Operating Supplies	100-4520-3300	\$ 141.97
Public Defenders Office	Office Supplies	100-4800-3100	\$ 54.05
	Office Supplies	100-4800-3100	\$ 7.00
District Attorney	Road equipt (inventoried)	100-4850-5750	\$ 2,161.54
Information Technology	Operating Supplies	100-5040-3300	\$ 688.58
	Operating Supplies	100-5040-3300	\$ 7,698.96
Maintenance	Repairs and Maintenance	100-5100-4520	\$ 2,356.47
Sheriff's Office	Repairs and Maintenance	100-5600-4520	\$ 9,664.57
Western County Towers	Operating Supplies	160-4070-3300	\$ 26.24
Jail	Travel/Mileage	270-5120-4250	\$ 2,631.50
	Vehicle Repairs and Maint.	270-5120-4510	\$ 3,000.00
	Conference/Dues/Training	270-5120-4270	\$ 1,023.17
	Employee Physicals/exams	270-5120-4130	\$ 6,000.00
	Security Supplies	270-5120-3990	\$ 373.74
	Security Supplies	270-5120-3990	\$ 87.54
Precinct #1	Operating Supplies	310-6110-3300	\$ 2,000.00

13,115.95

13,115.95

REASON Move funds to cover negative balances.

DEPARTMENT HEAD

APPROVED: COMMISSIONERS COURT

ATTEST: COUNTY CLERK



Burnet County, TX

My EXPENDITURE REPORT

Account Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Budget Remaining	Percent Remaining
100 - GENERAL						
Expense						
<u>100-5600-3300</u>	OPERATING SUPPLIES	59,707.06	0.00	32,976.53	4,243.07	22,487.46 37.66%
<u>100-5600-3310</u>	GASOLINE/DIESEL/OIL/ETC	225,000.00	0.00	214,241.42	0.00	10,758.58 4.78%
<u>100-5600-4000</u>	CONTRACTS & AGREEMENTS	14,396.99	0.00	5,496.99	8,770.00	130.00 0.90%
<u>100-5600-4010</u>	PROFESSIONAL SERVICES	57,046.33	0.00	46,806.65	300.00	9,939.68 17.42%
<u>100-5600-4200</u>	TELEPHONE/CELL/MOBILE BB	34,650.00	0.00	31,585.34	431.47	2,633.19 7.60%
<u>100-5600-4270</u>	CONFERENCE/DUES/TRAINING	37,407.01	0.00	34,117.67	2,236.44	1,052.90 2.81%
<u>100-5600-4510</u>	VEHICLE REPAIR & MAINT	140,312.96	0.00	121,107.95	28,374.38	-9,169.37 -6.53%
<u>100-5600-4520</u>	REPAIR & MAINTENANCE	16,000.00	0.00	10,019.05	0.00	5,980.95 37.38%
<u>100-5600-4800</u>	GRANT MATCH	15,000.00	0.00	9,048.75	5,780.25	171.00 1.14%
<u>100-5600-4820</u>	UNIFORMS	25,600.00	0.00	17,524.25	3,996.69	4,079.06 15.93%
<u>100-5600-5750</u>	MACH/EQUIP (INVENTORIED)	17,855.49	0.00	15,833.39	758.10	1,264.00 7.08%
	Expense Total..	642,975.84	0.00	538,757.99	54,890.40	49,327.45 7.67%
100 Total:	642,975.84	0.00	538,757.99	54,890.40	49,327.45	7.67%
270 - COUNTY JAIL						
Expense						
<u>270-5120-3300</u>	OPERATING SUPPLIES	32,000.00	0.00	26,704.05	4,335.77	960.18 3.00%
<u>270-5120-3310</u>	GASOLINE/DIESEL/ETC	16,184.21	0.00	18,815.71	0.00	-2,631.50 -16.26%
<u>270-5120-3350</u>	INMATE FOOD COSTS	625,000.00	0.00	512,079.87	0.00	112,920.13 18.07%
<u>270-5120-3400</u>	JANITORIAL SUPPLIES	60,000.00	0.00	55,570.42	3,181.90	1,247.68 2.08%
<u>270-5120-3450</u>	MAINTENANCE SUPPLIES	118,146.75	0.00	112,629.16	12,083.45	-6,565.86 -5.56%
<u>270-5120-3990</u>	SECURITY SUPPLIES	7,086.00	0.00	4,436.52	0.00	2,649.48 37.39%
<u>270-5120-4000</u>	CONTRACTS & AGREEMENTS	22,000.00	0.00	19,435.80	0.00	2,564.20 11.66%
<u>270-5120-4020</u>	INMATE SUPPLIES COST	36,280.00	0.00	34,024.36	2,253.15	2.49 0.01%
<u>270-5120-4090</u>	INSURANCE	60,000.00	0.00	34,280.79	0.00	25,719.21 42.87%
<u>270-5120-4120</u>	JAIL MEDICAL COSTS	900,000.00	0.00	1,046,506.10	0.00	-146,506.10 -16.28%
<u>270-5120-4130</u>	EMPL PHYSICALS/PSYCH EXAMS	11,000.00	0.00	4,900.00	0.00	6,100.00 55.45%
<u>270-5120-4200</u>	TELEPHONE/CELL/MOBILE BB	18,815.79	0.00	25,189.53	0.00	-6,373.74 -33.87%
<u>270-5120-4250</u>	TRAVEL/MILEAGE	16,096.00	0.00	10,534.59	2,242.03	3,319.38 20.62%
<u>270-5120-4270</u>	CONFERENCE/DUES/TRAINING	17,500.00	0.00	15,114.58	1,807.60	577.82 3.30%
<u>270-5120-4370</u>	UTILITIES-BCJ	350,000.00	0.00	259,650.24	0.00	90,349.76 25.81%
<u>270-5120-4510</u>	VEHICLE REPAIR & MAINT	10,000.30	0.00	6,257.81	539.20	3,203.29 32.03%
<u>270-5120-4620</u>	COPIER RENTAL	1,000.00	0.00	1,087.54	0.00	-87.54 -8.75%
<u>270-5120-4820</u>	UNIFORMS	8,300.00	0.00	6,751.15	918.00	630.85 7.60%
<u>270-5120-5750</u>	MACH/EQUIP (INVENTORIED)	714.00	0.00	714.00	0.00	0.00 0.00%
<u>270-5120-5760</u>	MACH/EQUIP (CAPITALIZED)	11,853.25	0.00	11,853.05	0.00	0.20 0.00%
	Expense Total..	2,321,976.30	0.00	2,206,535.27	27,361.10	88,079.93 3.79%
270 Total:	2,321,976.30	0.00	2,206,535.27	27,361.10	88,079.93	3.79%
295 - AMERICAN RESCUE PLAN ACT (ARP)						
Expense						
<u>295-5120-4120</u>	JAIL MEDICAL/MENTAL HEALTH	54,821.94	0.00	0.00	0.00	54,821.94 100.00%
<u>295-5120-4520</u>	REPAIRS AND MAINTENANCE	38,392.06	0.00	28,099.15	0.00	10,292.91 26.81%
<u>295-5120-5750</u>	MACH/EQUIP (INVENTORIED)	1,790.00	0.00	1,788.64	0.00	1.36 0.08%
<u>295-5600-4270</u>	CONFERENCES/DUES/MEMEBE...	0.00	0.00	1,782.00	0.00	-1,782.00 0.00%
<u>295-5600-5710</u>	ROAD EQUIP (CAPITALIZED)	472,500.00	0.00	106,145.14	287,375.40	78,979.46 16.72%
<u>295-5600-5750</u>	MACH/EQUIP (INVENTORIED)	48,960.00	0.00	43,820.26	0.00	5,139.74 10.50%
<u>295-5600-5760</u>	MACH/EQUIP (CAPITALIZED)	153,930.00	0.00	112,328.90	2,622.00	38,979.10 25.32%
	Expense Total..	770,394.00	0.00	293,964.09	289,997.40	186,432.51 24.20%



Burnet County, TX

My EXPENDITURE REPORT

Account Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Budget Remaining	Percent Remaining
100 - GENERAL						
Expense						
<u>100-5600-3300</u>	OPERATING SUPPLIES	59,707.06	0.00	34,738.17	3,645.33	21,323.56 35.71%
<u>100-5600-3310</u>	GASOLINE/DIESEL/OIL/ETC	225,000.00	0.00	216,251.61	0.00	8,748.39 3.89%
<u>100-5600-4000</u>	CONTRACTS & AGREEMENTS	14,396.99	0.00	5,496.99	8,770.00	130.00 0.90%
<u>100-5600-4010</u>	PROFESSIONAL SERVICES	57,046.33	0.00	47,950.44	0.00	9,095.89 15.94%
<u>100-5600-4200</u>	TELEPHONE/CELL/MOBILE BB	34,650.00	0.00	31,703.22	431.47	2,515.31 7.26%
<u>100-5600-4270</u>	CONFERENCE/DUES/TRAINING	37,407.01	0.00	34,117.67	2,910.19	379.15 1.01%
<u>100-5600-4510</u>	VEHICLE REPAIR & MAINT	149,977.53	0.00	125,319.13	29,595.73	-4,937.33 -3.29%
<u>100-5600-4520</u>	REPAIR & MAINTENANCE	6,335.43	0.00	10,019.05	0.00	-3,683.62 -58.14%
<u>100-5600-4800</u>	GRANT MATCH	15,000.00	0.00	9,048.75	5,780.25	171.00 1.14%
<u>100-5600-4820</u>	UNIFORMS	25,600.00	0.00	17,813.25	3,707.69	4,079.06 15.93%
<u>100-5600-5750</u>	MACH/EQUIP (INVENTORIED)	17,855.49	0.00	15,833.39	758.10	1,264.00 7.08%
	Expense Total..	642,975.84	0.00	548,291.67	55,598.76	39,085.41 6.08%
100 Total:	642,975.84	0.00	548,291.67	55,598.76	39,085.41	6.08%
270 - COUNTY JAIL						
Expense						
<u>270-5120-3300</u>	OPERATING SUPPLIES	32,000.00	0.00	26,704.05	1,773.97	3,521.98 11.01%
<u>270-5120-3310</u>	GASOLINE/DIESEL/ETC	18,815.71	0.00	18,815.71	0.00	0.00 0.00%
<u>270-5120-3350</u>	INMATE FOOD COSTS	625,000.00	0.00	556,268.17	0.00	68,731.83 11.00%
<u>270-5120-3400</u>	JANITORIAL SUPPLIES	60,000.00	0.00	57,957.03	795.29	1,247.68 2.08%
<u>270-5120-3450</u>	MAINTENANCE SUPPLIES	122,169.92	0.00	113,129.16	16,329.92	-7,289.16 -5.97%
<u>270-5120-3990</u>	SECURITY SUPPLIES	6,624.72	0.00	4,436.52	0.00	2,188.20 33.03%
<u>270-5120-4000</u>	CONTRACTS & AGREEMENTS	22,000.00	0.00	19,435.80	0.00	2,564.20 11.66%
<u>270-5120-4020</u>	INMATE SUPPLIES COST	36,280.00	0.00	34,024.36	2,253.15	2.49 0.01%
<u>270-5120-4090</u>	INSURANCE	60,000.00	0.00	34,280.79	0.00	25,719.21 42.87%
<u>270-5120-4120</u>	JAIL MEDICAL COSTS	900,000.00	0.00	1,046,538.18	0.00	-146,538.18 -16.28%
<u>270-5120-4130</u>	EMPL PHYSICALS/PSYCH EXAMS	5,000.00	0.00	4,900.00	0.00	100.00 2.00%
<u>270-5120-4200</u>	TELEPHONE/CELL/MOBILE BB	25,189.53	0.00	25,269.97	0.00	-80.44 -0.32%
<u>270-5120-4250</u>	TRAVEL/MILEAGE	13,464.50	0.00	11,626.62	1,150.00	687.88 5.11%
<u>270-5120-4270</u>	CONFERENCE/DUES/TRAINING	16,476.83	0.00	15,114.58	604.00	758.25 4.60%
<u>270-5120-4370</u>	UTILITIES-BCJ	350,000.00	0.00	266,236.26	0.00	83,763.74 23.93%
<u>270-5120-4510</u>	VEHICLE REPAIR & MAINT	7,000.30	0.00	6,347.01	450.00	203.29 2.90%
<u>270-5120-4620</u>	COPIER RENTAL	1,087.54	0.00	1,052.70	0.00	34.84 3.20%
<u>270-5120-4820</u>	UNIFORMS	8,300.00	0.00	6,751.15	918.00	630.85 7.60%
<u>270-5120-5750</u>	MACH/EQUIP (INVENTORIED)	714.00	0.00	714.00	0.00	0.00 0.00%
<u>270-5120-5760</u>	MACH/EQUIP (CAPITALIZED)	11,853.25	0.00	11,853.05	0.00	0.20 0.00%
	Expense Total..	2,321,976.30	0.00	2,261,455.11	24,274.33	36,246.86 1.56%
270 Total:	2,321,976.30	0.00	2,261,455.11	24,274.33	36,246.86	1.56%
295 - AMERICAN RESCUE PLAN ACT (ARP)						
Expense						
<u>295-5120-4120</u>	JAIL MEDICAL/MENTAL HEALTH	54,821.94	0.00	0.00	0.00	54,821.94 100.00%
<u>295-5120-4520</u>	REPAIRS AND MAINTENANCE	38,392.06	0.00	28,099.15	0.00	10,292.91 26.81%
<u>295-5120-5750</u>	MACH/EQUIP (INVENTORIED)	1,790.00	0.00	1,788.64	0.00	1.36 0.08%
<u>295-5600-4270</u>	CONFERENCES/DUES/MEMEBE...	0.00	0.00	1,782.00	0.00	-1,782.00 0.00%
<u>295-5600-5710</u>	ROAD EQUIP (CAPITALIZED)	472,500.00	0.00	106,145.14	287,375.40	78,979.46 16.72%
<u>295-5600-5750</u>	MACH/EQUIP (INVENTORIED)	48,960.00	0.00	43,820.26	0.00	5,139.74 10.50%
<u>295-5600-5760</u>	MACH/EQUIP (CAPITALIZED)	153,930.00	0.00	112,328.90	2,622.00	38,979.10 25.32%
	Expense Total..	770,394.00	0.00	293,964.09	289,997.40	186,432.51 24.20%

8. In order to maintain efficient and cost-effective services to the citizens of Burnet County, all budget requests are recommended to be prepared from the modified zero-based budgeting process justifying the proposed expenditures as well as utilizing the most current information and trend analysis.
9. Approved capital expenditures are requested to be purchased after February of the budget year to allow for ad valorem revenue to be received by the County.

II. Revenue and Transfer Policies

1. Burnet County will establish user charges and fees as permitted by law at a level related to the cost of providing that service to include direct and indirect costs.
2. When necessary, Burnet County will permit increases or decreases in user charges and fees. These charges and fees should be monitored and re-evaluated annually by each department head and/or elected official.
3. The County shall continuously seek public and private grants as well as other outside funding sources.
4. Road and Bridge increases in revenues will be allocated based on the methodology approved in a regular session of commissioners' court dated, July 25, 2017. That allocation is based on a combination of 50% of the revenue an even disposition of 25% to each precinct and the other 50% based on the current years taxable value per precinct.
5. Burnet County allows a department head, appointed/elected official or his/her designee to request line item transfers throughout the fiscal year. Commissioners Court approval for all line items below \$500 will not be required, unless deemed necessary by the County Auditor. Pursuant to Local Government Code Section 111.070, the Commissioner's Court may spend County funds only in strict compliance with the budget. The Commissioner's Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.
6. There will be no line item transfers approved from the following funds:
 - a. Salaries (except to other salary line items, if it follows county policy)
 - b. Fringe benefits (FICA, Retirement, and Health Benefits)
 - c. Gasoline
 - d. Cell Phones
 - e. Utilities
 - f. Capital Expenditures