City of PORT ARANSAS

2025–2026 FISCAL YEAR FINAL BUDGET

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September 12, 2025

City Council

Re: FY 2025-2026 Budget

Dear Council Members,

The final budget for fiscal year 2026 (2025-26) is included and is presented for your review and analysis. This budget is designed for quick and easy reading, in order to arm Council with the information it needs to review your management's advice, check policy and goal alignment, and allocate resources toward desired ends and programs. In the end, the budget is a value based document and yearly plan, showing the priorities and intended financial actions of the City. This budget was prepared in August with priorities that were set by City Council and staff. The needed funds to complete the recovery projects for Hurricane Harvey are included in this budget. We have dialed into the previous year's budget estimated matches for these grant efforts and have funds available from the Tax Anticipation Note for the Fire/EMS building. The Council passed the budget with the full understanding that this budget will require amendments and possible priority adjustments as recovery efforts continue.

Financial Emphasis

The emphasis of this year's expenditures will concentrate on the following Council directed financial goals:

- Completion of several capital projects for Hurricane Harvey; to include the Public Safety Complex, the Fire/EMS Station and the Public Works Facility. These are the last three buildings needed for the recovery. There are large technology needs in the General Fund for the Public Safety and Fire/EMS station.

- A new Animal Shelter has been discussed for a few years and funds for final design and beginning construction have been placed in the budget.

- The budget is built at the No New Revenue rate of 0.201612 which is an increase to the tax rate from 2024 but is not a tax increase.

- This budget is committed to providing City Services at a level that has become acceptable to the Citizens and continuing our recovery efforts for City facilities.

- The following new positions are funded in this year's budget

  Additional City Maintenance Position
  Additional City Custodian
  Additional Court Clerk
  Additional Patrol Sergeant, Patrol Officer and Training Officer
  A Full Time Parking Code Enforcement Officer for Beach and City Parking (a Part Time Beach Parking Officer has been in the budget the last few years)
  Street Maintenance Worker (for new Vactor Truck)
  Street Equipment Operator (for new Vactor Truck)
  Beach Maintenance Worker
  Beach Equipment Operator

- The City Pay Scale and the Police Officer Pay Structure (POPS) do not have an adjustment to the base. However there are step increases of 3% for employees.

- The Assistant City Manager/Finance and the Police Chief not on the pay scale have a 3% adjustment which is consistent with the other employees.

- Funds are budgeted to complete the expansion of the City Hall and Civic Center along with the technology needs.

Format

City expenditures are grouped and organized by funds and presented in a quick overall all-fund summary in the "Budget Summary." This one-page summary gives you a look at each of the fund groups the City operates and totals for all funds.

Major Highlights

General Fund

The General Fund budget is going to decrease reserves for a total of $7,602,285 leaving an estimated fund balance of $8,397,715 at the fiscal year end. This ending fund balance amount will leave us with approximately 6 months (178 days) of reserves for operations, consequently, the Council policy of 6 months of reserves (183 days) is not met but the funds in the budget of large capital items will not be needed in future budgets. The General Fund budget is sustainable. The goal of the Council has been to establish a reserve in the General Fund which equals to at least six months of operations which is $8,601,200. Best practice recommends three months of reserves but the City has strived to keep a six month balance due to our susceptibility to tropical storm events.

The revenue estimates used in this budget include an increase to STR registration which was discussed at the Council goals workshop. There are additional positions added to the budget. They include an additional maintenance person and an additional custodian with costs allocated between the General Fund, the Harbor Fund, and the Facility Fund. A Court Clerk, Police Patrol Sargeant, Patrol Officer and a Training Officer, Street Maintenance worker, and Equipment Operator are fully funded in the General Fund.

There are several large capital items included in this budget The Police department has the majority of the increases with $1.2 million for the construction of an animal shelter, and technology needs for moving into the new building. The EMS Department needs to order a new ambulance but the build on an ambulance is approximately two years so the funds were not dialed into the budget but approval is sought to order the ambulance. The other large capital item is for the expansion of City Hall for $2.9 million with associated technology needs of $432,500.

The Street department has ordered a Vactor truck in the 2023-2024 budget for drainage repairs and maintenance for a cost of $645,275 and it will not be delivered until next budget year.

There is a listing of capital outlay at the back of this proposed budget binder. This listing will describe all of the projects and capital outlay that is proposed.

Nature Preserve

The Nature Preserve Fund continues to have costs funded out of the Hotel Motel Special Fund to perform maintenance and operation of the preserve on a daily basis. Several grants have been received and are budgeted to restore lost land from Hurricane Harvey, fortify bulkhead, install new grant trails and design a paddle access point on 361. There are also funds available to fence Paradise Pond parking and fence some of the old IGA property.

Hotel Motel Fund

The Hotel Motel Tax Fund has an allocation of 3 ¼% of the hotel motel tax. The budget includes an increase to the Port Aransas Chamber of Commerce for $288,340 as compared to the prior year budget. We allocate 3 ¼% of the actual collections to the Chamber as tax is too hard to predict. We propose to continue this practice.

Hotel Motel Special

The Hotel Motel Special Fund has an allocation of 3 ¼% of hotel motel tax. There is a carryover of $1,788,800 budgeted for the way finding sign project which has been awarded to be installed this fall. There are transfers to the Nature Preserve for maintenance, operations and capital improvements of the preserve. A transfer to the Facility Fund for Civic Center expansion. If the venue tax is passed, the tax would be eligible to replenish the funds spent for the expansion of the Civic Center. A transfer to the Construction Fund for the Recreation Center (this amount will also be needed in the 2026-2027 budget).

Facility Fund

The Facility Fund continues to have .50% of the hotel motel monies allocated to the fund this year. Monies to maintain the Civic Center and Community Center are in this budget. There are also funds available to complete the needed repairs to the Community Center totaling $450,000. The Civic Center expansion project is budgeted totaling $5,530,000. There is one air conditioner in the Civic Center that is getting old and there are funds budgeted to replace it as once one a/c goes out it is hard to cool the large center.

Airport Fund

The Airport Fund has funds allocated to pave the taxiway and parking but grant funds need to be found to accomplish this as we do not have the funds readily available to accomplish this. Consequently, the grant revenue is also budgeted but not yet approved. There are funds for perimeter fencing and also funds to install another tank for jet fuel. The Airport Fund as presented is not sustainable and needs to look at alternatives to maintain.

Beach Fund

The Beach Fund receives 2% of the State's Hotel Motel 6% tax to maintain the beaches in the City, consequently no local hotel motel tax has been allocated to this fund. Included in this budget are all operations pertaining to the beach.

The functions for the lifeguard operations have continued to be increased as we are now maintaining a fully functional year-round department. We have increased the part time staff to 40 guards in the season, but no increase to year-round staff has been made and will remain at five guards year-round.   No pay scale adjustments were made as requested due to the pay structure of all City departments need to stay in line as a whole. There are also funds in the budget to build a lifeguard facility.

The parking enforcement has added a year round position with 90% of the position being funded in the beach fund and the other 10% of funding being in the General Fund. There is still a part time position in the budget for seasonal extra help.

For the maintenance of the beach department, funds are available if contract services are needed to assist us with beach cleanup in extreme conditions such as heavy seaweed events. There are funds allocated for replacement of a dump truck which has already been ordered but not delivered. There is $60,000 budgeted for repairs and replacement of trash toters on the beach. The cost for Beach Access Road B is also budgeted and the contract has been awarded but the work will most likely not be completed prior to September 30. This fund will still reimburse the General Fund for labor and equipment hours spent on the beach to patrol the beach for safety and compliance and will reimburse the Sanitation Fund for the beach trash that must be disposed.

Harbor Fund

The large harbor projects for the last few years are virtually completed. The repaving and restriping of the ramp parking is budgeted as is bulkhead cap repairs for dock 9.

Construction Fund

The CDBG grant for drainage is included in this budget and will be completed this year. The City has been informed of an award for disaster funds of $5,365,200 for drainage and there is no match required. The Recreation Center project has been awarded. The Tax Anticipation Note issued for the Recreation Center will be used as will funds remaining from the bond issued to purchase the McDonald ballfield. Transfers from Park Dedication fees, and Hotel Motel Special will also be used for the Center. An additional transfer from Hotel Motel Special will be needed in the budget for fiscal year 2026-2027.

Impact Fees Zone 1

There is a transfer from Impact Fees Zone 1 to the Debt Service Fund to assist in paying the 2012 11th Street Bond. There is only one more year of payments for this bond and then the Fund can continue to grow for future projects.

Impact Fees Zone 2
There is a transfer from Impact Fees Zone 2 for the bond payment for the bond that was issued in 2022 for the new beach access road. There is also a transfer to the Beach Fund to pay back the beach fund for the cost of construction for the road. This practice of transfers will continue until the cost of the construction of the road is reimbursed to the beach fund.

Park Dedication Fees
There is a transfer from Park Dedication Fees to the Construction Fund for the cost of construction of the Recreation Center. This is an eligible expense as the Recreation Center is listed in the Park Master Plan.

Street Maintenance Fund
There is a stoplight budgeted for Avenue G and Station. Design is complete and the project is out to bid now. We transferred more funds to Street Maintenance in the 2024-2025 budget year after this budget was passed.

Recreational Development Corporation
The RDC has funding for continued operations for the parks. The large capital projects of the Robert's Point Park playground and Old Town Square Park have been completed. The restrooms are currently under construction and the monies needed for the completion of the project are budgeted. The grounds crew needs a shop, offices, and storage and this is budgeted at $1.5 million. We have received a Texas Parks and Wildlife grant to complete the trails around the Community Park.

Gas Fund
The Gas Fund is proposed to dip into its reserves this year. The completion of the gas office/shop facility is budgeted. There are also services that were added to the system post Hurricane Harvey that will need to be tied into the new system. The cost to perform this is approximated $856,900 and there is a possibility these costs will not be reimbursed by FEMA. Funds for an independent rate study to be performed for the operations of the system are included. The replacement of the distribution system has begun and the system is growing as construction in the City has increased.

Sanitation Fund
The Sanitation Fund has become much more solvent as the rates for sanitation costs have increased. There are not funds budgeted to take over billing of commercial accounts but that is a possibility if we want to pursue that process.

Hurricane Harvey

There is no budget set for the Hurricane Recovery at this time. The recovery projects are just all underway and progress is being made to finish out this recovery process.

The Tax Base, Tax Rate, and Fees

Current Tax Rate	. 191962
No New Revenue Rate	.201612
Voter Approval Rate	.21003

This budget is built with the no new revenue rate. We are continuing to take Impact Fees to offset the debt issued for 11th Street and the new beach access road. But with the rate of construction slowing we did have to take part of the tax rate to address some of the 11th Street bond payment. As of this date, $323,611,804 worth of property is still under protest with the appraisal district. The City's total net taxable value is $5,947,275,064 for 2025 down from the 2024 certified value of $5,958,692,930, a decrease of .002%. The decrease in tax value is $11,417,866 and of this amount $245,580,397 is the amount attributable to new construction. If we did not have this new construction, the appraised values would have dropped more. The property tax levy proposed in this budget includes an increase to the General Fund of $1,900. The increase for to the Debt Service Fund is $779,090 as these funds are needed to pay for bond payments. This is a total rate of .201612 with .104088 for debt service and the remainder of .097524 for maintenance and operations.

Thank you for your consideration of the budget and your dedicated service to the City of Port Aransas.

Sincerely,

David Parsons
City Manager

Darla F. Honea
Asst. City Manager/Finance

City of Port Aransas
Organizational Chart

- Citizens of Port Aransas
  - Mayor and City Council
    - Advisory Boards & Commissions
    - City Manager
      - City Engineer
      - City Attorney
      - Municipal Judge
      - **Development Services**
        - Planning Assistant
        - Building Official
        - Code Enforcement Officer (2)
        - Building Clerk (1)
        - **Emergency Management Coordinator**
      - **ACM Administration/ Capital Projects**
        - **Gas Department**
          - Gas Utility Superintendent
          - Utility Worker (4)
          - Gas Foreman (1)
          - Journeyman (3)
          - Records/Compliance
          - **Airport**
            - P/T Airport Manager
            - P/T Airport Worker (2)
      - **Public Works**
        - Director
        - Administration Assistant
        - Operations Foreman
        - Operations Worker (10)
        - Mechanic (3)
        - Mechanic Helper
      - **Beach Operations**
        - Operations Supervisor
        - Operations Worker (16)
      - **Harbor**
        - Harbor Master
        - Executive Assistant
        - Marina Worker (3)
        - Harbor Clerk
      - **Parks & Recreation Dept.**
        - Parks & Recreation Director
        - Comm. Program Coordinator
        - Pool Manager
        - Assistant Pool Manager
        - Grounds Supervisor
        - Groundskeeper (8)
        - Lifeguards
        - Youth Program Coordinator/ Latchkey Director
        - Latchkey Workers
        - **Nature Preserve**
          - Nature Preserve Manager
          - Nature Preserve Specialist
          - Grounds Technician (2)
        - **Surf Rescue**
          - Surf Rescue Manager
          - Head Beach Lifeguards (4)
          - Seasonal P/T Lifeguards
      - **Police Department**
        - Police Chief
        - Administrative Assistant
        - Lieutenant (2)
        - Police Sergeant (4)
        - Police Officer (19)
        - Dispatcher (7)
        - Records Clerk
        - Animal Control Officer (2)
        - Technology Specialist
        - **EMS**
          - EMS Director
          - Paramedic (4)
          - EMT (5)
        - **Fire Department**
      - **ACM Finance Department**
        - Finance Director
        - Accountant (2)
        - Finance Clerk (4)
        - STR Specialist
        - **I.T. Technician**
        - **Facilities**
          - Custodian Supervisor
          - Custodian Foreman (1)
          - Custodian (3)
          - Custodian Maintenance (2)
        - **Municipal Court (Administration)**
          - Municipal Court Clerk (3)
        - **Library**
          - Library Director
          - Asst. Library Director
          - Library Program Coordinator
          - Library Aide
          - P/T Library Aide
      - **City Secretary Office**
        - City Secretary
        - HR Assistant
        - **Administration**
          - Executive Assistant
          - Receptionist
        - **Transit**
          - Bus Driver (2)
          - Trolley Driver (2)
          - PT Trolley Driver (1)

PRIOR YEAR PROPERTY TAX LEVIES AND COLLECTIONS

FISCAL YEAR	TAX RATE		TAX LEVY		TOTAL COLLECTIONS (NET)
2025-26	.201612 / 100	$	11,990,420	$	-
2024-25	.191962 / 100	$	11,281,366	$	11,096,963
2023-24	.195019 / 100	$	10,768,445	$	10,731,546
2022-23	.225781 / 100	$	8,791,685	$	8,778,592
2021-22	.247009 / 100	$	7,111,154	$	7,102,114

APPRAISAL ROLL VALUES FOR PORT ARANSAS

FISCAL YEAR		2025		2024		2023
GROSS VALUE	$	6,570,917,845	$	6,701,170,400	$	6,061,087,720
HOMESTEAD CAP ADJUSTMENT	$	147,320,990	$	239,702,547	$	325,176,241
HOMESTEAD	$	133,303,207	$	124,812,156	$	107,266,627
23.231 CAP	$	63,180,615	$	125,830,630	$	-
OVER 65	$	11,322,581	$	11,286,258	$	10,302,534
DISABILITY	$	140,000	$	120,000	$	340,000
VETERANS	$	19,355,337	$	12,462,969	$	8,577,968
HOUSE BILL 366	$	91,099	$	96,778	$	110,031
PPV	$	35,307	$	35,307	$	40,530
SOLAR	$	505,697	$	327,180	$	471,631
AG-LOSS	$	43,014,281	$	42,476,609	$	33,326,774
EXEMPT PROPERTY	$	528,985,471	$	525,721,366	$	456,538,239
ESTIMATED VALUE LO UNRESOLVED ARB PROTESTS	$	323,611,804	$	340,394,330	$	406,823,876
NET VALUE	$	5,947,275,064	$	5,958,692,930	$	5,525,761,021

Debt Schedule
City of Port Aransas
Budget Year 2025-2026

	Beginning Outstanding Balance	Principal Due	Interest Payments	Ending Outstanding Balance
Gen. Oblig. Bonds 2012	1,090,000	535,000	17,278	555,000
Cert of Oblig 2014	65,000	65,000	809	0
Gen. Oblig. Bonds 2017	2,345,000	305,000	62,580	2,040,000
Certificates of Obligation 2018	4,100,000	460,000	116,100	3,640,000
Cert of Oblig 2021	2,225,000	170,000	59,500	2,055,000
Tax Notes 2021	810,000	260,000	20,400	550,000
Cert of Oblig 2022	745,000	50,000	20,700	695,000
Tax Notes 2022	5,235,000	1,255,000	128,420	3,980,000
Gen. Oblig. Bonds 2023	5,710,000	325,000	260,000	5,385,000
Tax Notes 2024	10,905,000	1,970,000	496,000	8,935,000
Certificates of Obligation 2025	7,705,000	360,000	339,000	7,345,000

*** BUDGET SUMMARY ***

	GENERAL FUND	MUNICIPAL COURT TECH	MUNICIPAL COURT SEC	DEBT SERVICE	NATURE PRESERVE	HOTEL MOTEL FUND	HOTEL MOTEL SPECIAL	FACILITY FUND	AIRPORT FUND
ESTIMATED BEGINNING FUND BALANCE	$ 16,000,000	$ 37,650	$ 66,020	$ 283,225	$ -	$ -	$ 5,137,000	$ 3,500,000	$ (146,000)
REVENUES	$ 15,751,250	$ 14,250	$ 16,250	$ 7,305,790	$ 1,345,500	$ 4,944,650	$ 5,226,650	$ 808,700	$ 789,050
TRANSFERS IN	$ -	$ -	$ -	$ -	$ 1,231,025			$ 1,080,000	
ESTIMATED EXPENSES									
Operating	$ 17,249,660	$ 18,350	$ 4,325	$ 7,279,388	$ 505,525	$ 4,944,650	$ 791,885	$ 476,825	$ 255,275
Capital Outlay	$ 6,103,875	$ 25,000	$ 50,000	$ -	$ 2,071,000	$ -	$ 1,948,800	$ 5,660,000	$ 691,000
Transfers Out	$ -	$ -	$ -	$ -			$ 5,730,525		
TOTAL APPROPRIATION	$ 23,353,535	$ 43,350	$ 54,325	$ 7,279,388	$ 2,576,525	$ 4,944,650	$ 8,471,210	$ 6,136,825	$ 946,275
NET AFTER EXPENSES	$ (7,602,285)	$ (29,100)	$ (38,075)	$ 26,402	$ -	$ -	$ (3,244,560)	$ (4,248,125)	$ (157,225)
ENDING FUND BALANCE	$ 8,397,715	$ 8,550	$ 27,945	$ 309,627	$ -	$ -	$ 1,892,440	$ (748,125)	$ (303,225)

	BEACH FUND	HARBOR FUND	CONSTRUCT FUND	REC DEV FUND	GAS UTILITY FUND	SANITATION FUND	PARK DEDICATION	DRAINAGE IMPACT FEES	IMPACT FEES ZONE 1
ESTIMATED BEGINNING FUND BALANCE	$ 7,700,000	$ 650,000	$ 28,000,000	$ 1,650,000	$ 800,000	$ 525,000	$ 1,024,600	$ 78,000	$ 550,000
REVENUES	$ 5,047,000	$ 1,263,200	$ 10,330,600	$ 2,018,925	$ 1,666,000	$ 2,177,000	$ 90,000	$ 51,000	$ 193,000
TRANSFERS IN	$ -	$ -		$ -		$ 60,000			
ESTIMATED EXPENSES									
Operating	$ 3,946,515	$ 1,016,895	$ -	$ 1,536,445	$ 1,990,425	$ 1,994,372	$ -	$ -	$ -
Capital Outlay	$ 3,333,650	$ 724,000	$ 30,376,615	$ 1,952,650	$ 1,253,100	$ -	$ -	$ -	$ -
Transfers Out	$ 1,710,000	$ -	$ 5,365,020	$ -	$ -	$ -	$ 1,100,000	$ -	$ 400,000
TOTAL APPROPRIATION	$ 8,990,165	$ 1,740,895	$ 35,741,635	$ 3,489,095	$ 3,243,525	$ 1,994,372	$ 1,100,000	$ -	$ 400,000
NET AFTER EXPENSES	$ (3,943,165)	$ (477,695)	$ (25,411,035)	$ (1,470,170)	$ (1,577,525)	$ 242,628	$ (1,010,000)	$ 51,000	$ (207,000)
ENDING FUND BALANCE	$ 3,756,835	$ 172,305	$ 2,588,965	$ 179,830	$ (777,525)	$ 767,628	$ 14,600	$ 129,000	$ 343,000

	IMPACT FEES ZONE 2	STREET MAINTENANCE	TOTAL FUNDS
ESTIMATED BEGINNING FUND BALANCE	$ 301,650	$ 710,000	$ 66,867,145
REVENUES	$ 155,000	$ 20,000	$ 59,213,815
TRANSFERS IN		$ -	$ 2,371,025
ESTIMATED EXPENSES			
Operating	$ -	$ 151,000	$ 42,161,535
Capital Outlay	$ -	$ 400,000	$ 54,589,690
Transfers Out	$ 155,000	$ -	$ 14,460,545
TOTAL APPROPRIATION	$ 155,000	$ 551,000	$ 111,211,770
NET AFTER EXPENSES	$ -	$ (531,000)	$ (49,626,930)
ENDING FUND BALANCE	$ 301,650	$ 179,000	$ 17,240,215

City of Port Aransas Major Capital Costs and 5 Year Extended Plan
All Fund, $50,000 threshold - small cars/trucks not included

	Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	New Op. Costs/yr include People	
Ambulances/EMS Equipment	General	$0	$350,000	$0	$350,000	$0	$0	1
Fire/EMS Station	General	$7,000,000	$0	$0	$0	$0	$5,000	2
Public Safety Building	General	$250,000	$0	$0	$0	$0	$15,000	3
Public Works Building	General	$4,000,000	$0	$0	$0	$0	$5,000	4
City Hall/Civic Center Renovation	General & Facility	$5,994,000	$2,000,000	$0	$0	$0	$0	5
Animal Shelter	General	$1,200,000	$1,500,000	$0	$0	$0	$10,000	6
Gas System	Gas Fund	$130,000	$130,000	$130,000	$0	$0	$0	7
Gas Building	Gas Fund	$150,000	$0	$0	$0	$0	$10,000	8
Old Town Square Restroom	H/M Special	$100,000	$0	$0	$0	$0	$10,000	9
Parks Mtn. Facilty	H/M Special	$1,500,000	$500,000	$0	$0	$0	$10,000	10
Recreation Center	Tax Anticipal Notes	$12,150,000	$12,150,000	$0	$0	$0	$400,000	11
Boating Access Grant	H/M Special	$0	$0	$0	$0	$0	$2,000	12
CDBG Drainage	Construction Fund	$712,565	$0	$0	$0	$0	$0	13
CDBG Drainage	Construction Fund	$2,692,800	$2,692,800	$0	$0	$0	$0	14
Lifeguard Station	Beach Fund	$1,400,000	$400,000	$0	$0	$0	$25,000	15
Charlie's Pasture Bulkhead Park	H/M Special	$4,000,000	$5,000,000	$0	$0	$0	$50,000	16
Wayfinding Signs	H/M Special	$1,788,000	$0	$0	$0	$0	$5,000	17
Charlie's Pasture Marina	H/M Special	$0	$0	$0	$0	$15,000,000	$500,000	18
Civic & Comm Ctr Project (Streetscape Design)	H/M Venue Tax	$1,500,000	$1,000,000	$0	$0	$0	$0	19
Civic & Comm Ctr Project (Streetscape Construction)	H/M Venue Tax	$0	$2,000,000	$8,000,000	$8,000,000	$7,000,000	$100,000	20

1 new ambulances purchased for five year leases
2 Fire Station Rebuild
3 Public Safety Rebuild
4 Public Works Shop Rebuild
5 City Hall & Civic Center Expansion
6 Animal Shelter Rebuild
7 25% of 10% FEMA Match for Gas System Replacement
8 Gas Office Building
9 Completion of Old Town Square Restrooms
10 Construction of Parks Maintenance Facility
12 Recreation Center Construction
13 CDBG Drainage Grant Completion
14 CDBG Disaster Drainage Grant (New)
15 Lifeguard Station Construction
16 Ch Pature Bulkhead Park
17 Wayfinding Sign Project
18 Ch Pasture Marina Construction
19 Civic Center, Comm Center Street Connectivity
20 Civic Center, Comm Center Street Connectivity

ORDINANCE NO. 2025-06

AN ORDINANCE OF THE CITY OF PORT ARANSAS, NUECES COUNTY, TEXAS ADOPTING AND APPROVING THE BUDGET, APPENDED HERETO AS EXHIBIT A, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; APPROPRIATING FUNDS FOR EACH DEPARTMENT INCLUDING THE SINKING FUND TO PAY INTEREST AND PRINCIPAL DUE ON THE CITY'S INDEBTEDNESS; REPEALING ALL PRIOR ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Budget, appended here as Exhibit A, for Fiscal Year beginning October 1, 2025 and ending September 30, 2026 was duly presented by the City Manager and Finance Director; and

WHEREAS, the City Council conducted a Public Hearing on Thursday, September 11, 2025 with said notice of Public Hearing were published in the *Port Aransas South Jetty,* the official newspaper of the City of Port Aransas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT ARANSAS, NUECES COUNTY, TEXAS, THAT:

Section 1. Subject to applicable provisions of State Law, the Budget for Fiscal Year beginning October 1, 2025 and terminating September 30, 2026 as filed and submitted by the City Manager, and adjusted by the City Council, contains estimates of resources and revenues for the year from all of the various sources, and the projects, operations, activities and purchases proposed to be undertaken during the year, together with the estimated costs thereof, and estimated amounts of all other proposed expenditures, is hereby approved and adopted.

Section 2. There is hereby appropriated from the funds indicated and for purposes respectively, such sums of money as may be required for the accomplishment of each of the projects, operations, activities, purchases and other expenditures proposed in such budget, not to exceed for any such purposes proposed for any department, the total of the estimated costs of the project, operations, activities, purchases and other expenditures proposed for each department.

Section 3. That the budget, as shown in words and figures and attached hereto as Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

Section 4. If, for any reason, any section, paragraph, subdivision, clause, phrase or provision of this ordinance shall be held invalid, it shall not affect the valid provisions of this or any other ordinance of the City of Port Aransas, Texas to which these provisions relate.

Section 5. Publication shall be made one time in the official publication of the City of Port Aransas, Nueces County, Texas, which publication shall contain the caption stating in substance the purpose of this ordinance.

Section 6. This ordinance being a tax ordinance is exempt from the three reading requirements under Article III, Section 12, of the City Charter and shall go into effect immediately upon its passage as required by law.

PASSED, **ORDAINED**, **APPROVED** and **ADOPTED** by the Port Aransas City Council, County of Nueces, State of Texas, on this ***11th*** day of ***SEPTEMBER, 2025.***

CITY OF PORT ARANSAS, TEXAS

Wendy Moore, Mayor

ATTEST:

Francisca Nixon, City Secretary

ORDINANCE NO. 2025-07

AN ORDINANCE OF THE CITY OF PORT ARANSAS, NUECES COUNTY, TEXAS FIXING AND LEVYING THE 2025 MUNICIPAL TAX RATE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; LEVYING A TAX RATE OF $0.201612 PER $100 VALUATION, $0.097524 FOR THE PURPOSE OF MAINTENANCE AND OPERATION, AND $0.104088 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT OF THE CITY; DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; REPEALING ALL PRIOR ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council finds that the tax for the fiscal year beginning October 1, 2025 and ending September 30, 2026, hereinafter levied for current expenses of the City and for the general improvement of the City and its property must be levied to provide for the revenue requirements of the budget for the ensuing fiscal year; and

WHEREAS, the City Council further finds that the taxes for the fiscal year beginning October 1, 2025 and ending September 30, 2026, hereinafter levied therefore are necessary to pay interest and to provide the required sinking fund on outstanding and authorized bonds of the City issued for municipal purposes; and

WHEREAS, this rate will raise more revenue from property taxes as last year's budget by $780,990 and of that amount $495,120 is tax revenue to be raised from new property added to the Tax Roll this year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT ARANSAS, NUECES COUNTY, TEXAS, THAT:

Section 1. For the current expenses of the City of Port Aransas and for the general improvement of the City and its property, there is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2025, and ending September 30, 2026, and for each year thereafter until it be otherwise provided and ordained on all property situated within the limits of the City of Port Aransas and not exempt from taxation by valid laws, and ad valorem tax at the rate of **$0.201612** on the One Hundred ($100.00) Dollars valuation of such property.

$0.097524	for the purposes of maintenance and operation (General Fund)
$0.104088	for the payment of principal and interest on debt of the City
$0.201612	**TOTAL TAX RATE**

Section 2. All taxes for the fiscal year beginning October 1, 2025, and ending September 30, 2026 shall be due and payable at the office of the Assessor and Collector

of Taxes for the City of Port Aransas on and after the first day of October, 2025 and if the taxes levied for said fiscal year are not paid on or before the 31st, day of January 2026, said taxes shall be delinquent and delinquent penalty assessed.

Section 3. This ordinance shall be effective immediately upon final passage.

Section 4. If, for any reason, any section, paragraph, subdivision, clause, phrase or provision of this ordinance shall be held invalid, it shall not affect the valid provisions of this or any other ordinance of the City of Port Aransas, Texas to which these provisions relate.

Section 5. Publication shall be made one time in the official publication of the City of Port Aransas, Nueces County, Texas, which publication shall contain the caption stating in substance the purpose of this ordinance.

Section 6. This ordinance being a tax ordinance is exempt from the three reading requirements under Article III, Section 12, of the City Charter and shall go into effect immediately upon its passage as required by law.

PASSED, **ORDAINED**, **APPROVED** and **ADOPTED** by the Port Aransas City Council, County of Nueces, State of Texas, on this ***11th*** day of ***SEPTEMBER, 2025.***

CITY OF PORT ARANSAS, TEXAS

Wendy Moore, Mayor

CITY OF PORT ARANSAS TEXAS NUECES COUNTY

ATTEST:

Francisca Nixon, City Secretary

GENERAL FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				16,000,000
OPERATING REVENUE	15,751,250			31,751,250
EXPENDITURES:				
CENTRAL OPERATING	1,571,540	0	1,571,540	
MAYOR & COUNCIL	122,000	0	122,000	
MUNICIPAL COURT	312,725	0	312,725	
CITY ATTORNEY	150,500	0	150,500	
ADMINISTRATION	523,225	0	523,225	
CITY SECRETARY	342,150	0	342,150	
FINANCE	484,250	0	484,250	
PARKS & RECREATION	994,725	0	994,725	
POLICE DEPARTMENT	5,707,085	1,488,600	7,195,685	
FIRE DEPARTMENT	623,050	189,500	812,550	
EMERGENCY MEDICAL	1,962,375	199,000	2,161,375	
PUBLIC WORKS	1,418,600	660,275	2,078,875	
INSPECTIONS	329,100	0	329,100	
LIBRARY	437,050	0	437,050	
PUBLIC BUILDINGS	543,150	3,134,000	3,677,150	
REGIONAL TRANSIT	304,900	0	304,900	
PLANNING DEPARTMENT	430,675	0	430,675	
INFORMATION TECH.	992,560	432,500	1,425,060	
OPERATING TRANSFERS	0	0	0	
OPERATING EXPENSES	17,249,660	6,103,875	23,353,535	
NET AFTER EXPENSES			(7,602,285)	
BUDGETED TOTAL FUND BALANCE			8,397,715	
CHARTER RESERVE RESTRICTED FUND BALANCE			1,724,966	
UNRESTRICTED FUND BALANCE			6,672,749	

47,259	DAILY REQUIREMENT	8,601,200	SIX MTH RESERVE
-203,485	SHORT OF 6 MONTH RESERVE REQUIREMENT		

GENERAL FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				14,651,068
OPERATING REVENUE	15,234,050			29,885,118
EXPENDITURES:				
CENTRAL OPERATING	1,468,575	25,000	1,493,575	
MAYOR & COUNCIL	101,000	0	101,000	
MUNICIPAL COURT	231,750	0	231,750	
CITY ATTORNEY	150,500	0	150,500	
ADMINISTRATION	551,075	0	551,075	
CITY SECRETARY	316,610	130,000	446,610	
FINANCE	478,250	0	478,250	
PARKS & RECREATION	923,895	14,400	938,295	
POLICE DEPARTMENT	5,415,675	1,609,385	7,025,060	
FIRE DEPARTMENT	528,800	714,500	1,243,300	
EMERGENCY MEDICAL	1,924,165	200,000	2,124,165	
PUBLIC WORKS	1,222,275	816,275	2,038,550	
INSPECTIONS	313,800	40,800	354,600	
LIBRARY	392,525	0	392,525	
PUBLIC BUILDINGS	449,440	4,306,640	4,756,080	
REGIONAL TRANSIT	311,450	0	311,450	
PLANNING DEPARTMENT	401,625	24,900	426,525	
INFORMATION TECH.	821,775	10,000	831,775	
OPERATING TRANSFERS	0	0	0	
OPERATING EXPENSES	16,003,185	7,891,900	23,895,085	
NET AFTER EXPENSES			(8,661,035)	
BUDGETED TOTAL FUND BALANCE			5,990,033	
CHARTER RESERVE RESTRICTED FUND BALANCE			1,600,319	
UNRESTRICTED FUND BALANCE			4,389,715	
Estimnated Beginning Fund Balance			16,000,000	

43,844 DAILY REQUIREMENT 8,023,515 SIX MTH RESERVE
-2,033,482 BEYOND 6 MONTH RESERVE REQUIREMENT

050-GENERAL FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
TAXES	9,143,383.36	9,417,440.99	9,270,700.00	8,863,172.24	9,285,950.00	15,250.00
LICENSES AND PERMITS	2,286,256.09	2,051,473.45	1,979,500.00	1,979,242.64	2,661,000.00	681,500.00
INTERGOVERNMENTAL	521,307.74	963,375.14	610,950.00	569,261.80	619,400.00	8,450.00
CHARGES FOR SERVICES	409,213.85	479,213.71	452,000.00	450,507.04	458,000.00	6,000.00
FINES AND FOREITURES	555,216.71	437,012.04	467,000.00	495,553.43	467,000.00	0.00
OTHER REVENUES	1,387,233.56	1,152,421.65	1,103,900.00	515,995.49	609,900.00	(494,000.00)
REIMBURSEMENTS	1,263,540.00	1,504,040.15	1,350,000.00	1,160,914.10	1,650,000.00	300,000.00
*** TOTAL REVENUES ***	15,566,151.31	16,004,977.13	15,234,050.00	14,034,646.74	15,751,250.00	517,200.00
EXPENDITURE SUMMARY						
CENTRAL OPERATING	1,343,669.49	1,323,454.08	1,493,575.00	1,009,266.75	1,571,540.00	77,965.00
MAYOR AND COUNCIL	224,234.39	382,257.90	101,000.00	66,092.00	122,000.00	21,000.00
MUNICIPAL COURT	209,695.79	195,111.17	231,750.00	213,985.02	312,725.00	80,975.00
CITY ATTORNEY	145,944.93	148,407.00	150,500.00	97,097.96	150,500.00	0.00
ADMINISTRATION	448,415.05	492,208.72	551,075.00	478,177.04	523,225.00	(27,850.00)
CITY SECRETARY	366,284.19	272,342.02	446,610.00	280,601.10	342,150.00	(104,460.00)
FINANCE DEPARTMENT	304,636.06	415,695.36	478,250.00	464,289.95	484,250.00	6,000.00
PARKS & RECREATION	746,305.67	815,511.81	938,295.00	802,035.71	994,725.00	56,430.00
POLICE DEPARTMENT	4,169,790.44	5,244,235.03	7,025,060.00	5,387,888.21	7,195,685.00	170,625.00
FIRE DEPARTMENT	352,476.07	439,023.35	1,243,300.00	931,319.50	812,550.00	(430,750.00)
EMERGENCY MEDICAL	1,558,849.57	1,547,222.71	2,124,165.00	1,702,543.23	2,161,375.00	37,210.00
PUBLIC WORKS	779,835.34	967,806.62	2,038,550.00	1,047,882.40	2,078,875.00	40,325.00
INSPECTIONS	345,763.73	534,108.97	354,600.00	286,833.54	329,100.00	(25,500.00)
LIBRARY	327,911.40	345,959.10	392,525.00	356,266.51	437,050.00	44,525.00
PUBLIC BUILDINGS	385,763.85	693,110.20	4,756,080.00	1,102,350.18	3,677,150.00	(1,078,930.00)
REGIONAL TRANSIT	175,958.51	202,944.40	311,450.00	225,022.55	304,900.00	(6,550.00)
PLANNING DEPARTMENT	397,144.13	407,753.48	426,525.00	394,452.33	430,675.00	4,150.00
INFORMATION TECHNOLOGY	496,678.42	625,082.20	831,775.00	582,994.56	1,425,060.00	593,285.00
OPERATING TRANSFERS	622,500.00	4,347,745.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	13,401,857.03	19,399,979.12	23,895,085.00	15,429,098.54	23,353,535.00	(541,550.00)
** REVENUES OVER(UNDER) EXPENDITURES **	2,164,294.28	(3,395,001.99)	(8,661,035.00)	(1,394,451.80)	(7,602,285.00)	1,058,750.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
TAXES						
41010 Ad Valorem Taxes Collected	5,837,085.70	6,135,308.80	5,921,300.00	5,620,509.05	5,923,200.00	1,900.00
41011 Penalty & Interest	49,291.57	52,483.81	44,000.00	53,989.72	44,000.00	0.00
41015 Delinquent Ad Valorem Taxes	8,237.90	4,828.02	40,000.00	6,197.15	40,000.00	0.00
41016 Foreign Trade Zone Payments	0.00	1,210.36	0.00	1,381.16	0.00	0.00
41020 Sales Tax Revenue	2,600,182.71	2,590,100.97	2,625,000.00	2,575,346.63	2,650,000.00	25,000.00
41030 Franchise Tax	367,942.77	381,398.40	372,000.00	358,619.39	385,000.00	13,000.00
41035 Telecommuniciations Franchise	3,672.29	3,597.44	3,400.00	3,555.81	3,250.00	(150.00)
41036 Cable Franchise	208,586.87	209,447.29	205,000.00	200,410.10	200,000.00	(5,000.00)
41037 Garbage Franchise	28,271.55	30,621.90	30,000.00	32,818.23	33,000.00	3,000.00
41038 Miscellaneous Franchise	40,112.00	8,444.00	30,000.00	10,345.00	7,500.00	(22,500.00)
TOTAL TAXES	9,143,383.36	9,417,440.99	9,270,700.00	8,863,172.24	9,285,950.00	15,250.00
LICENSES AND PERMITS						
42011 Building Permits	1,072,248.11	827,477.77	750,000.00	676,889.56	650,000.00	(100,000.00)
42012 Engineering Fee Reimbursement	0.00	0.00	5,000.00	0.00	0.00	(5,000.00)
42013 Sign Permits	240.00	400.00	500.00	0.00	500.00	0.00
42014 Misc Permits/Inspection Fees	26,550.00	26,975.00	27,000.00	24,862.00	30,000.00	3,000.00
42015 Planning Fees	22,485.00	8,475.00	20,000.00	8,395.00	7,500.00	(12,500.00)
42016 Fire Inspections	22,875.00	34,000.00	27,000.00	26,200.00	27,000.00	0.00
42020 Contractor License	33,400.00	30,400.00	35,000.00	30,300.00	28,000.00	(7,000.00)
42025 Beverage & Restaurant License	9,947.50	0.00	0.00	0.00	0.00	0.00
42027 Golf Cart Permit	579,901.12	563,520.68	575,000.00	614,571.08	600,000.00	25,000.00
42030 Misc License	0.00	575.00	0.00	575.00	0.00	0.00
42050 Short Term Rental Registration	518,609.36	559,650.00	540,000.00	597,450.00	1,318,000.00	778,000.00
TOTAL LICENSES AND PERMITS	2,286,256.09	2,051,473.45	1,979,500.00	1,979,242.64	2,661,000.00	681,500.00
INTERGOVERNMENTAL						
43137 State Police Officer Grant	(41.52)	4,555.93	4,500.00	4,607.94	4,500.00	0.00
43139 Harbor Island Fire Restricted	0.00	400,000.00	0.00	0.00	0.00	0.00
43141 Opioid Abatement Trust Fund	0.00	11,632.82	0.00	9,242.44	0.00	0.00
43210 State Shared Beverage Tax	298,766.59	301,852.40	295,000.00	286,999.75	310,000.00	15,000.00
43250 State Allowed Collection Fees	0.05	0.51	0.00	0.50	0.00	0.00
43315 RTA Reimbursement	219,726.62	245,333.48	311,450.00	268,411.17	304,900.00	(6,550.00)
43318 Coastal Bend Regional	2,856.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	521,307.74	963,375.14	610,950.00	569,261.80	619,400.00	8,450.00

050-GENERAL FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CHARGES FOR SERVICES						
44300 Emergency Medical Service	411,786.49	482,453.67	460,000.00	445,916.71	460,000.00	0.00
44301 Emergency Med Collection Fee	(47,565.39)	(56,358.32)	(50,000.00)	(49,686.08)	(50,000.00)	0.00
44325 Marlin Academy	44,992.75	53,118.36	42,000.00	54,276.41	48,000.00	6,000.00
TOTAL CHARGES FOR SERVICES	409,213.85	479,213.71	452,000.00	450,507.04	458,000.00	6,000.00
FINES AND FOREITURES						
45005 Impound Fees/Animal Shelter	1,710.00	370.00	1,500.00	480.00	1,500.00	0.00
45010 Municipal Court Fines	541,538.34	421,171.87	450,000.00	480,530.52	450,000.00	0.00
45011 Muni Court Time Payment Fees	0.00	0.00	0.00	3,746.91	0.00	0.00
45025 Paperwork Charges Court	9,728.06	12,943.93	13,000.00	8,293.04	13,000.00	0.00
45030 Library Fines & Fees	2,240.31	2,526.24	2,500.00	2,502.96	2,500.00	0.00
TOTAL FINES AND FOREITURES	555,216.71	437,012.04	467,000.00	495,553.43	467,000.00	0.00
OTHER REVENUES						
46100 Interest Earned	1,290,838.42	1,029,440.34	1,000,000.00	408,233.44	500,000.00	(500,000.00)
46120 Credit Card Processing Fees	0.00	0.00	40,000.00	16,841.60	40,000.00	0.00
46121 Court Credit CardProcessingFee	0.00	0.00	0.00	605.73	0.00	0.00
46150 Cash Over/Short	33.56	6.21	0.00	30.10	0.00	0.00
46200 Cemetery Plots Sold	8,450.00	1,850.00	3,000.00	10,700.00	3,000.00	0.00
46260 Parks & Rec Program Fees	6,990.00	14,759.00	12,000.00	18,860.00	18,000.00	6,000.00
46261 EMS Conference Registrations	0.00	12,347.53	0.00	250.00	0.00	0.00
46265 Firework Donations	10,000.00	0.00	0.00	0.00	0.00	0.00
46300 Faciltiy Rentals	(1,850.00)	850.00	0.00	800.00	0.00	0.00
46301 Facility Deposit Refunds	0.00	0.00	0.00	0.00	0.00	0.00
46400 Chamber of Commerce Rent	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	0.00
46450 Land Lease	7,200.00	10,800.00	14,400.00	14,400.00	14,400.00	0.00
46600 Office Income	2,797.40	1,368.43	1,500.00	1,690.56	1,500.00	0.00
46625 Cheniere Funds	0.00	17,362.21	0.00	0.00	0.00	0.00
46630 Sale of Assets	40,270.00	25,230.00	10,000.00	0.00	10,000.00	0.00
46635 Drain Tile Reimbursements	0.00	400.00	0.00	0.00	0.00	0.00
46650 Miscellaneous Income	4,504.18	20,007.93	5,000.00	5,584.06	5,000.00	0.00
46655 Court Settlement	0.00	0.00	0.00	20,000.00	0.00	0.00
TOTAL OTHER REVENUES	1,387,233.56	1,152,421.65	1,103,900.00	515,995.49	609,900.00	(494,000.00)

050-GENERAL FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REIMBURSEMENTS						
47010 Beach Fund Reimbursements	1,263,540.00	1,504,040.15	1,350,000.00	1,160,914.10	1,650,000.00	300,000.00
TOTAL REIMBURSEMENTS	1,263,540.00	1,504,040.15	1,350,000.00	1,160,914.10	1,650,000.00	300,000.00
*** TOTAL REVENUES ***	15,566,151.31	16,004,977.13	15,234,050.00	14,034,646.74	15,751,250.00	517,200.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
CENTRAL OPERATING

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
51201 Tax Collection/Assessment	110,363.25	140,617.98	151,525.00	126,501.87	158,240.00	6,715.00
Appraisal District 4	35,875.00					143,500.00
County Collection Contr1,000	1.34					14,740.00
51202 Postage	38,095.13	33,857.92	38,000.00	36,825.85	38,000.00	0.00
51203 Office Supplies	115,394.93	48,467.15	105,000.00	81,106.25	95,000.00	(10,000.00)
51204 Fuel and Oil	255,257.66	280,412.32	300,000.00	264,621.52	300,000.00	0.00
51205 Insurance/Non-employee	294,413.78	289,560.09	425,000.00	35,445.00	475,000.00	50,000.00
51206 Emergency Management	0.00	9,080.00	5,300.00	6,545.79	7,300.00	2,000.00
Travel Training 0	0.00					1,000.00
Emerg Notification Syst 0	0.00					4,600.00
Satellite Phones 0	0.00					1,700.00
51208 Audit/Financial Services	37,304.00	36,086.00	39,000.00	44,609.00	44,000.00	5,000.00
Audit 0	0.00					50,000.00
RDC Portion 0	0.00					(1,000.00)
Gas Portion 0	0.00					(1,000.00)
Harbor Portion 0	0.00					(2,000.00)
Hotel Motel Portion 0	0.00					(6,000.00)
Beach Portion 0	0.00					(3,000.00)
SEC Continuing Discolsu 0	0.00					2,500.00
GASB 45 Report 0	0.00					4,500.00
51210 Banking & CC Processing	68,469.22	68,936.48	60,000.00	47,573.38	50,000.00	(10,000.00)
51212 Vehicle Repair	265.29	267.33	750.00	527.49	750.00	0.00
51215 Uniforms	29,520.59	23,483.69	29,000.00	28,868.56	29,000.00	0.00
51216 Physicals	17,166.86	13,594.00	17,000.00	15,652.50	17,000.00	0.00
51221 Electric	131,312.82	160,339.68	190,000.00	196,145.89	225,000.00	35,000.00
51222 Telephone	173,772.14	141,022.87	25,000.00	61,574.15	61,250.00	36,250.00
51224 NCWD#4	33,492.55	31,623.09	34,000.00	24,834.07	34,000.00	0.00
51225 Ferry Shuttle Rental	0.00	6,673.65	15,000.00	13,880.00	15,000.00	0.00
51230 Business Travel/Trng	38,841.27	39,431.83	34,000.00	24,555.43	22,000.00	(12,000.00)
TOTAL SUPPLIES & SERVICES	1,343,669.49	1,323,454.08	1,468,575.00	1,009,266.75	1,571,540.00	102,965.00
CAPITAL OUTLAY						
51310 Machinery & Equipment	0.00	0.00	25,000.00	0.00	0.00	(25,000.00)
51320 Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
51330 Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	25,000.00	0.00	0.00	(25,000.00)
TOTAL CENTRAL OPERATING	1,343,669.49	1,323,454.08	1,493,575.00	1,009,266.75	1,571,540.00	77,965.00

050-GENERAL FUND
MAYOR AND COUNCIL

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
52201 Dues & Memberships	3,425.00	2,726.00	3,500.00	1,977.00	3,500.00	0.00
52202 Coastal Bend Bays & Estuaries	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
52203 Land Lease Agreements	0.00	0.00	0.00	0.00	0.00	0.00
52206 Administrative Applicants	0.00	0.00	0.00	0.00	0.00	0.00
52208 Mayor Youth Council	0.00	0.00	0.00	0.00	3,000.00	3,000.00
52211 Professional Services	173,240.19	74,650.58	57,500.00	9,115.00	56,500.00	(1,000.00)
Consulting for Harvey R 0	0.00					50,000.00
Ave G Turn Lane Design 0	0.00					5,000.00
Professional Pictures 0	0.00					1,500.00
52215 Lobbyist	30,800.00	0.00	35,000.00	50,000.00	54,000.00	19,000.00
52250 Legal Settlements	0.00	0.00	0.00	0.00	0.00	0.00
52280 CMP Stormwater Grant	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	212,465.19	82,376.58	101,000.00	66,092.00	122,000.00	21,000.00
CAPITAL OUTLAY						
52300 Land Purchase	0.00	299,881.32	0.00	0.00	0.00	0.00
52310 Equipment	0.00	0.00	0.00	0.00	0.00	0.00
52320 Buidlings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
52330 Furniture & Fixtures	11,769.20	0.00	0.00	0.00	0.00	0.00
52350 Technology	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	11,769.20	299,881.32	0.00	0.00	0.00	0.00
TOTAL MAYOR AND COUNCIL	224,234.39	382,257.90	101,000.00	66,092.00	122,000.00	21,000.00

050-GENERAL FUND
MUNICIPAL COURT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
53101 Salaries-City Court	101,454.55	90,874.96	109,625.00	106,257.92	164,400.00	54,775.00
53102 FICA-City Court	10,316.18	10,531.34	12,600.00	12,010.28	16,800.00	4,200.00
53103 TMRS-City Court	15,128.04	14,251.42	17,875.00	16,098.89	26,450.00	8,575.00
53104 Workers Comp-City Court	243.61	212.64	325.00	0.00	425.00	100.00
53105 Health Insurance-City Court	19,301.54	17,952.70	22,450.00	22,326.24	31,375.00	8,925.00
53106 Texas Workforce Commission	27.00	351.00	350.00	189.00	275.00	(75.00)
53107 Overtime	1,004.73	2,137.99	3,000.00	667.75	3,000.00	0.00
53108 Legal Fees/Municipal Judge	52,003.20	52,003.20	52,025.00	52,003.20	52,000.00	(25.00)
TOTAL PERSONNEL	199,478.85	188,315.25	218,250.00	209,553.28	294,725.00	76,475.00
SUPPLIES & SERVICES						
53201 Court Supplies	6,936.60	3,989.00	6,000.00	3,519.00	6,000.00	0.00
53204 Dues & Subscriptions	0.00	286.00	750.00	110.00	750.00	0.00
53205 Certification & Training	1,103.89	2,520.92	3,000.00	802.74	3,000.00	0.00
53210 Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
53220 Minor Tools & Equipment	463.48	0.00	750.00	0.00	750.00	0.00
53230 Furniture & Fixtures	1,712.97	0.00	3,000.00	0.00	7,500.00	4,500.00
TOTAL SUPPLIES & SERVICES	10,216.94	6,795.92	13,500.00	4,431.74	18,000.00	4,500.00
CAPITAL OUTLAY						
53301 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00
53306 Office Furniture	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MUNICIPAL COURT	209,695.79	195,111.17	231,750.00	213,985.02	312,725.00	80,975.00

050-GENERAL FUND
CITY ATTORNEY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
54200 Legal Fees	145,944.93	148,407.00	150,000.00	97,097.96	150,000.00	0.00
54201 Legal Publications	0.00	0.00	500.00	0.00	500.00	0.00
54210 Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	145,944.93	148,407.00	150,500.00	97,097.96	150,500.00	0.00
TOTAL CITY ATTORNEY	145,944.93	148,407.00	150,500.00	97,097.96	150,500.00	0.00

050-GENERAL FUND
ADMINISTRATION

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL								
55101	Salaries-Administration		341,537.27	369,992.91	404,100.00	349,121.77	370,650.00	(33,450.00)
55102	FICA-Administration		24,475.39	25,754.95	31,000.00	24,887.56	28,425.00	(2,575.00)
55103	TMRS		49,978.32	56,866.31	64,300.00	53,544.43	58,700.00	(5,600.00)
55104	Workers Comp		539.42	578.00	800.00	0.00	725.00	(75.00)
55105	Health Insurance		29,866.08	37,068.68	44,400.00	36,509.93	36,400.00	(8,000.00)
55106	Texas Workforce Commission		44.80	570.79	475.00	332.92	250.00	(225.00)
55107	Overtime		117.07	8.10	1,250.00	17.56	1,000.00	(250.00)
	TOTAL PERSONNEL		446,558.35	490,839.74	546,325.00	464,414.17	496,150.00	(50,175.00)
SUPPLIES & SERVICES								
55200	Equipment		0.00	37.98	750.00	(18.99)	750.00	0.00
55201	Books & Subscriptions		0.00	0.00	1,000.00	200.00	1,000.00	0.00
55202	Plans & Grants Development		0.00	0.00	0.00	0.00	0.00	0.00
55203	Vehicle Repair		0.00	0.00	0.00	14.00	0.00	0.00
55204	Dues & Memberships		315.00	1,331.00	1,500.00	1,100.00	1,500.00	0.00
	Amer Shore & Beach	0	0.00					500.00
	TCMA	2	500.00					1,000.00
55230	Furniture & Fixtures		1,541.70	0.00	1,500.00	0.00	1,500.00	0.00
55275	Vehicle Lease		0.00	0.00	0.00	12,467.86	22,325.00	22,325.00
	UNIT 586	12	941.91					11,302.92
	REPLACE UNIT 509	10	1,000.00					10,000.00
	509 DOWN PAYMENT	0	0.00					1,000.00
	ROUNDING	0	0.00					22.08
	TOTAL SUPPLIES & SERVICES		1,856.70	1,368.98	4,750.00	13,762.87	27,075.00	22,325.00
CAPITAL OUTLAY								
55300	Furniture & Fixtures		0.00	0.00	0.00	0.00	0.00	0.00
55340	Motor Vehicles		0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL ADMINISTRATION		448,415.05	492,208.72	551,075.00	478,177.04	523,225.00	(27,850.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
CITY SECRETARY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
56101 Salaries-City Secretary	131,884.40	125,003.42	127,450.00	121,783.25	131,275.00	3,825.00
56102 FICA-City Secretary	9,514.54	9,172.29	9,825.00	8,909.09	10,125.00	300.00
56103 TMRS	16,437.34	14,727.56	20,375.00	17,956.13	20,900.00	525.00
56104 Workers Comp	208.80	182.70	250.00	0.00	150.00	(100.00)
56105 Health Insurance	12,214.12	10,578.79	16,975.00	14,994.46	17,550.00	575.00
56106 Texas Workforce Commission	18.00	234.00	235.00	126.00	150.00	(85.00)
56107 Overtime	283.64	44.25	1,000.00	55.78	1,000.00	0.00
TOTAL PERSONNEL	170,560.84	159,943.01	176,110.00	163,824.71	181,150.00	5,040.00
SUPPLIES & SERVICES						
56201 Code Maintenance	8,669.96	6,940.02	10,000.00	5,358.49	10,000.00	0.00
56202 Election Supplies	7,391.99	1,017.50	15,000.00	3,217.87	15,000.00	0.00
56203 Election Officials	2,381.81	45.88	12,000.00	5,656.55	12,000.00	0.00
56205 Legal Publications	28,802.49	10,412.08	25,000.00	29,230.48	30,000.00	5,000.00
56206 Advertising & Recruitment	35,086.75	17,402.92	30,000.00	6,275.48	30,000.00	0.00
56207 Awards	31,553.22	22,165.25	40,000.00	42,387.76	50,000.00	10,000.00
56208 Dues and Subscriptions	1,591.33	621.28	2,500.00	1,536.66	3,000.00	500.00
56209 Recertification	0.00	0.00	0.00	0.00	0.00	0.00
56210 Document Imaging	0.00	0.00	0.00	13,043.60	0.00	0.00
56211 Maintenance Agreements	0.00	0.00	0.00	0.00	0.00	0.00
56215 Cemetery Operations	0.00	0.00	0.00	0.00	0.00	0.00
56218 Travel & Training	245.00	1,732.92	5,000.00	4,404.50	10,000.00	5,000.00
56220 Furniture & Fixtures	0.00	765.41	1,000.00	0.00	1,000.00	0.00
56230 Contract Personnel	0.00	0.00	0.00	0.00	0.00	0.00
56295 Election Expense Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	115,722.55	61,103.26	140,500.00	111,111.39	161,000.00	20,500.00
CAPITAL OUTLAY						
56310 Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
56320 Buildings & Structures	0.00	0.00	100,000.00	5,665.00	0.00	(100,000.00)
56330 Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
56350 Technology	80,000.80	51,295.75	30,000.00	0.00	0.00	(30,000.00)
TOTAL CAPITAL OUTLAY	80,000.80	51,295.75	130,000.00	5,665.00	0.00	(130,000.00)
TOTAL CITY SECRETARY	366,284.19	272,342.02	446,610.00	280,601.10	342,150.00	(104,460.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
FINANCE DEPARTMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
57101 Salaries-Finance	220,302.94	294,541.83	336,850.00	331,674.86	345,125.00	8,275.00
57102 FICA-Finance	15,925.98	21,432.38	26,125.00	24,615.37	26,600.00	475.00
57103 TMRS-Finance	32,184.09	45,325.03	54,150.00	50,155.23	54,925.00	775.00
57104 Workers Comp	382.81	529.97	675.00	0.00	675.00	0.00
57105 Health Insurance	35,296.94	43,972.03	50,350.00	52,846.32	47,100.00	(3,250.00)
57106 Texas Workforce Commission	39.57	702.25	600.00	315.00	325.00	(275.00)
57107 Overtime	443.73	1,913.33	4,500.00	450.32	2,500.00	(2,000.00)
TOTAL PERSONNEL	304,576.06	408,416.82	473,250.00	460,057.10	477,250.00	4,000.00
SUPPLIES & SERVICES						
57201 Dues & Subscriptions	60.00	100.00	500.00	100.00	500.00	0.00
57202 Certification & Training	0.00	2,281.32	4,000.00	4,132.85	4,000.00	0.00
57230 Furniture & Fixtures	0.00	4,897.22	500.00	0.00	2,500.00	2,000.00
TOTAL SUPPLIES & SERVICES	60.00	7,278.54	5,000.00	4,232.85	7,000.00	2,000.00
CAPITAL OUTLAY						
57330 Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
57350 Technology	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FINANCE DEPARTMENT	304,636.06	415,695.36	478,250.00	464,289.95	484,250.00	6,000.00

050-GENERAL FUND
PARKS & RECREATION

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
58101	Salaries-Parks & Recreation	417,360.25	462,548.21	522,400.00	478,633.19	542,100.00	19,700.00
58102	FICA-Parks & Recreation	32,996.62	36,703.19	42,650.00	37,598.96	43,400.00	750.00
58103	TMRS-Parks & Recreation	37,342.80	48,085.22	59,650.00	49,473.01	57,325.00	(2,325.00)
58104	Workers Comp	4,019.51	5,658.13	4,650.00	0.00	4,650.00	0.00
58105	Health Insurance	44,730.73	65,265.24	72,850.00	67,846.79	66,150.00	(6,700.00)
58106	Texas Workforce Commission	165.83	2,115.66	1,650.00	1,853.67	1,650.00	0.00
58107	Overtime Parks & Rec	22,349.25	27,755.39	35,000.00	10,016.75	25,000.00	(10,000.00)
TOTAL PERSONNEL		558,964.99	648,131.04	738,850.00	645,422.37	740,275.00	1,425.00
SUPPLIES & SERVICES							
58201	Vehicle Repair	9,532.41	6,101.15	6,500.00	6,544.66	6,500.00	0.00
58202	Camp Marlin	4,855.16	15,646.12	24,475.00	17,307.24	26,100.00	1,625.00
58203	Marlin Academy	9,832.86	18,192.03	26,250.00	11,589.99	24,750.00	(1,500.00)
58204	PALL	0.00	0.00	0.00	0.00	0.00	0.00
58205	PACT	1,637.13	1,500.00	3,500.00	0.00	3,500.00	0.00
58206	Recreational Programs	65,238.30	75,197.31	58,900.00	61,935.76	75,700.00	16,800.00
58207	Dues & Subscriptions	426.94	1,219.94	2,300.00	2,066.22	11,050.00	8,750.00
58208	Travel & Training	3,709.00	2,311.01	8,570.00	8,480.54	11,650.00	3,080.00
58210	Recreational Services	19,207.25	10,897.18	29,750.00	18,070.66	6,800.00	(22,950.00)
58211	Gardening Supplies	19,895.89	16,940.78	23,000.00	18,241.15	23,000.00	0.00
58212	Park Grant - Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
58214	Cultural Grant (USFWS 1/12)	0.00	0.00	0.00	0.00	0.00	0.00
58218	Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
58220	Fireworks	25,000.00	0.00	0.00	0.00	4,000.00	4,000.00
	Concert 0	0.00					4,000.00
58225	Equipment Repairs	819.07	1,482.75	1,800.00	1,852.37	1,800.00	0.00
58230	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
58250	Park Master Plan	0.00	0.00	0.00	0.00	0.00	0.00
58260	Cemetery	0.00	0.00	0.00	0.00	12,000.00	12,000.00
58275	Vehicle Lease	0.00	0.00	0.00	10,524.75	47,600.00	47,600.00
	UNIT 528 VAN TO REPLAC 10	1,616.26					16,162.60
	DOWNPAYMENT FOR UNIT 52 0	0.00					982.19
	UNIT 532 RPLC CHEVY COL 10	1,000.00					10,000.00
	DOWNPAYMENT FOR UNIT 52 0	0.00					1,000.00
	UNIT 607 TRANSIT VAN LE 12	1,616.26					19,395.12
	ROUNDING 0	0.00					60.09
TOTAL SUPPLIES & SERVICES		160,154.01	149,488.27	185,045.00	156,613.34	254,450.00	69,405.00

050-GENERAL FUND
PARKS & RECREATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY						
58310 Equipment	0.00	10,415.50	0.00	0.00	0.00	0.00
58320 Building & Structures	0.00	0.00	0.00	0.00	0.00	0.00
58340 Motor Vehicles	27,186.67	7,477.00	14,400.00	0.00	0.00	(14,400.00)
58350 Technology	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	27,186.67	17,892.50	14,400.00	0.00	0.00	(14,400.00)
TOTAL PARKS & RECREATION	746,305.67	815,511.81	938,295.00	802,035.71	994,725.00	56,430.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
POLICE DEPARTMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
59101	Salaries - Police Dept	2,453,764.53	2,640,931.93	3,065,750.00	2,787,052.63	3,311,250.00	245,500.00
59102	FICA - Police Department	198,759.57	213,995.63	257,500.00	234,874.57	280,850.00	23,350.00
59103	TMRS	393,568.03	447,788.92	533,800.00	466,219.68	579,875.00	46,075.00
59104	Workers Comp	36,158.23	42,937.76	62,425.00	0.00	68,625.00	6,200.00
59105	Health Insurance	301,021.53	343,439.48	416,450.00	399,466.03	394,025.00	(22,425.00)
59106	Texas Workforce Commission	342.19	4,115.63	4,200.00	2,852.39	2,525.00	(1,675.00)
59107	Overtime	240,010.37	273,454.27	300,000.00	312,651.28	360,000.00	60,000.00
	TOTAL PERSONNEL	3,623,624.45	3,966,663.62	4,640,125.00	4,203,116.58	4,997,150.00	357,025.00
SUPPLIES & SERVICES							
59201	Training Supplies/Ammunition	6,776.88	17,916.00	20,000.00	18,565.00	70,000.00	50,000.00
59202	Equip Maintenance/Radio Repr	5,516.89	14,754.67	25,000.00	23,258.45	25,000.00	0.00
59203	Contract Personnel	13,941.18	19,891.06	21,000.00	16,553.72	21,000.00	0.00
59204	Certification & Training	32,851.07	27,660.08	25,000.00	27,280.03	30,000.00	5,000.00
59205	Jail Operations	5,102.38	1,329.39	3,000.00	841.70	3,000.00	0.00
59206	Vehicle Repair	39,503.15	42,003.22	17,500.00	46,094.00	17,500.00	0.00
59207	Special Forms	1,484.00	800.54	7,000.00	340.50	7,000.00	0.00
59209	Dues & Subscriptions	69,023.67	60,749.71	76,250.00	74,653.78	84,235.00	7,985.00
	Aransas Princ Radio Lea 0	0.00					44,300.00
	Boat Barn Lease 2	2,400.00					4,800.00
	Leasds on Line 0	0.00					3,100.00
	TLO 0	0.00					1,500.00
	Mitches 8	1,200.00					9,600.00
	Misc 0	0.00					20,935.00
59210	Uniforms	26,875.43	21,462.96	58,500.00	46,973.80	65,000.00	6,500.00
59211	Equipment-Vehicle	382.67	8,335.09	9,000.00	1,459.19	32,000.00	23,000.00
59212	Equipment - Non Vehicle	6,461.35	6,289.28	15,000.00	7,850.24	15,000.00	0.00
59213	A/C Training	959.48	2,169.13	5,000.00	620.14	5,000.00	0.00
59214	Animal Control Supplies	5,431.65	18,337.41	40,000.00	(6,627.08)	10,000.00	(30,000.00)
59215	Animal Shelter Vet	0.00	0.00	0.00	39,593.34	30,000.00	30,000.00
59216	Technology	1,799.21	0.00	0.00	0.00	0.00	0.00
59217	Emerg Mgmt/CBAN Network	0.00	0.00	0.00	0.00	0.00	0.00
59218	Crime Prevention	1,125.00	3,598.84	7,500.00	997.11	7,500.00	0.00
59219	Police Radio Contract	17,615.75	9,594.40	6,000.00	0.00	0.00	(6,000.00)
59220	Special Investigations	6,927.11	5,288.01	10,000.00	4,036.12	19,750.00	9,750.00
59222	Animal Shelter Repairs/Rental	0.00	0.00	100,000.00	13,054.80	10,400.00	(89,600.00)
	Misc Repairs 0	0.00					5,000.00
	Rental of Office 12	450.00					5,400.00
59225	K-9 Supplies	1,752.48	1,067.88	4,800.00	0.00	0.00	(4,800.00)
59230	Furniture & Fixtures	1,238.59	2,322.40	200,000.00	62,089.72	10,000.00	(190,000.00)
59240	Radio Mtn/Licenses	0.00	0.00	125,000.00	0.00	53,000.00	(72,000.00)
59245	Rifles	0.00	0.00	0.00	118,626.62	0.00	0.00
59275	Vehicle Lease	0.00	0.00	0.00	140,135.73	194,550.00	194,550.00

050-GENERAL FUND
POLICE DEPARTMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
59290 Prisoner Food Reimbursement		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES		244,767.94	263,570.07	775,550.00	636,396.91	709,935.00	(65,615.00)
CAPITAL OUTLAY							
59300 Communications		89,507.11	482,455.02	118,750.00	0.00	0.00	(118,750.00)
59310 Machinery & Equipment		85,663.62	70,330.00	209,335.00	18,720.00	37,000.00	(172,335.00)
ALPR Lease and Mtn	0	0.00					37,000.00
59320 Buildings & Structures		64,506.87	0.00	400,000.00	17,717.45	1,200,000.00	800,000.00
Animal Shelter 1/2	0	0.00					1,200,000.00
59330 Furniture & Fixtures		0.00	0.00	0.00	42,298.98	52,900.00	52,900.00
Evidence Lockers	0	0.00					15,000.00
High Density Storage	0	0.00					23,300.00
Evidence Refrigerator	0	0.00					14,600.00
59340 Motor Vehicles		49,696.95	76,770.60	202,800.00	0.00	0.00	(202,800.00)
59341 JAG Grant - ARRA		0.00	0.00	0.00	0.00	0.00	0.00
59350 Technology		12,023.50	384,445.72	678,500.00	469,638.29	198,700.00	(479,800.00)
CIS move to PD	0	0.00					7,500.00
Dispatch Move	0	0.00					45,000.00
Camera & Acces Pts (5 Y	0	0.00					81,500.00
Phone System	0	0.00					21,200.00
AV Displays and Monitor	0	0.00					43,500.00
TOTAL CAPITAL OUTLAY		301,398.05	1,014,001.34	1,609,385.00	548,374.72	1,488,600.00	(120,785.00)
TOTAL POLICE DEPARTMENT		4,169,790.44	5,244,235.03	7,025,060.00	5,387,888.21	7,195,685.00	170,625.00

050-GENERAL FUND
FIRE DEPARTMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
60101 Volunteer Firemen Pay	98,873.84	127,758.00	130,000.00	132,592.00	155,000.00	25,000.00
60102 FICA-Fire Department	7,942.34	9,376.02	9,945.00	10,737.18	11,875.00	1,930.00
60103 Retirement	4,752.00	11,159.93	9,950.00	11,988.00	13,850.00	3,900.00
60104 Workers Comp	2,853.63	814.54	6,300.00	0.00	7,500.00	1,200.00
60106 Texas Workforce Commission	56.25	967.03	1,200.00	997.93	1,200.00	0.00
60107 Overtime	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	114,478.06	150,075.52	157,395.00	156,315.11	189,425.00	32,030.00
SUPPLIES & SERVICES						
60202 Communication Repairs	10,980.95	27,089.40	43,250.00	36,467.85	43,250.00	0.00
60203 Equipment Repair	13,653.52	20,253.61	35,250.00	37,015.54	49,550.00	14,300.00
60204 Fire Training Classes	14,157.35	550.00	14,575.00	11,959.39	16,900.00	2,325.00
60205 Vehicle Repair	44,024.84	51,697.31	56,250.00	39,793.61	89,700.00	33,450.00
60206 Special Tools & Supplies	13,251.10	21,179.03	29,880.00	24,276.70	42,880.00	13,000.00
60207 Training Materials	863.74	6,471.88	11,900.00	1,439.21	11,900.00	0.00
60208 Dues & Subscriptions	87.17	1,373.22	2,325.00	2,211.36	4,525.00	2,200.00
60209 Fire Supplies	(2,966.42)	8,846.62	20,600.00	4,654.94	22,320.00	1,720.00
60210 Fire Gear	5,520.13	89,249.55	115,875.00	64,670.49	99,100.00	(16,775.00)
60250 Fire Marshall Contracting	32,075.00	44,875.00	41,500.00	43,265.36	41,500.00	0.00
60275 Vehicle Lease	0.00	0.00	0.00	0.00	12,000.00	12,000.00
Unit 428 Asst Chief Rep 10	1,098.00					10,980.00
Downpayment 0	0.00					1,020.00
60299 Donated Cheniere Funds	0.00	17,362.21	0.00	15,644.21	0.00	0.00
TOTAL SUPPLIES & SERVICES	131,647.38	288,947.83	371,405.00	281,398.66	433,625.00	62,220.00
CAPITAL OUTLAY						
60300 Vehicles	35,412.75	0.00	427,500.00	445,655.72	7,500.00	(420,000.00)
Gator Suspension Strent 0	0.00					7,500.00
60301 Ladder Truck Lease	0.00	0.00	0.00	0.00	0.00	0.00
60307 Truck Lease Pmt	0.00	0.00	0.00	0.00	0.00	0.00
60310 Machinery & Equipment	70,937.88	0.00	62,000.00	47,950.01	82,000.00	20,000.00
Vehicle Lift Bags 0	0.00					20,000.00
Thermal Imaging Cameras 0	0.00					37,000.00
Air Compressor 0	0.00					20,000.00
Bradskey Door for Train 0	0.00					5,000.00
60312 SCBA (Airpacks)	0.00	0.00	0.00	0.00	0.00	0.00
60340 Technology	0.00	0.00	225,000.00	0.00	100,000.00	(125,000.00)
Cableling for New Bldg 0	0.00					100,000.00
60350 Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	106,350.63	0.00	714,500.00	493,605.73	189,500.00	(525,000.00)
TOTAL FIRE DEPARTMENT	352,476.07	439,023.35	1,243,300.00	931,319.50	812,550.00	(430,750.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
EMERGENCY MEDICAL

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
61101 Salaries - EMS	510,999.42	559,450.11	546,390.00	552,352.57	580,150.00	33,760.00
61102 FICA	73,532.98	76,020.43	91,750.00	81,759.13	94,550.00	2,800.00
61103 TMRS	136,122.86	147,964.52	178,350.00	150,036.91	183,375.00	5,025.00
61104 Workers Comp	17,313.48	19,736.68	28,375.00	0.00	29,225.00	850.00
61105 Health Insurance	116,627.06	127,290.21	133,375.00	129,552.12	118,100.00	(15,275.00)
61106 Texas Workforce Commission	150.73	1,781.30	1,825.00	1,174.14	1,250.00	(575.00)
61107 Overtime	422,526.55	445,490.08	578,075.00	450,228.39	590,775.00	12,700.00
61108 Temporary Personnel	47,420.99	18,067.19	75,000.00	66,065.92	75,000.00	0.00
TOTAL PERSONNEL	1,324,694.07	1,395,800.52	1,633,140.00	1,431,169.18	1,672,425.00	39,285.00
SUPPLIES & SERVICES						
61201 Medical Equipment/Supplies	44,886.70	36,775.09	57,000.00	26,808.97	52,000.00	(5,000.00)
61202 Vehicle Repair	35,573.27	25,975.09	25,000.00	36,000.04	27,100.00	2,100.00
61203 Vehicle Corrosion Contract	1,098.97	596.00	4,000.00	0.00	4,000.00	0.00
61204 Communication Maintenance	15,917.90	19,246.35	49,000.00	48,394.80	10,000.00	(39,000.00)
61205 Tires	0.00	0.00	0.00	0.00	0.00	0.00
61206 Dues & Subscriptions	11,653.67	5,496.50	3,325.00	4,250.95	3,150.00	(175.00)
61207 Maintenance Contracts	10,686.58	12,417.79	23,900.00	10,600.44	20,000.00	(3,900.00)
61208 Continuing Education	20,197.20	23,539.97	23,800.00	16,781.74	30,500.00	6,700.00
61210 EMS Medical Director	4,200.00	1,050.00	5,000.00	7,350.00	4,200.00	(800.00)
61212 Uniforms	0.00	0.00	0.00	0.00	30,000.00	30,000.00
61215 Pagers/Alerting System	0.00	0.00	0.00	0.00	9,000.00	9,000.00
61230 Furniture & Fixtures	3,246.05	2,314.60	100,000.00	0.00	100,000.00	0.00
TOTAL SUPPLIES & SERVICES	147,460.34	127,411.39	291,025.00	150,186.94	289,950.00	(1,075.00)
CAPITAL OUTLAY						
61308 Ambulance	6,434.16	0.00	0.00	0.00	20,000.00	20,000.00
AMbulance order in 2024 0	0.00					20,000.00
61310 Equipment	0.00	0.00	200,000.00	121,173.12	29,000.00	(171,000.00)
Ultrasound 0	0.00					29,000.00
61340 Motor Vehicles	80,261.00	24,010.80	0.00	13.99	0.00	0.00
61350 Technology	0.00	0.00	0.00	0.00	150,000.00	150,000.00
Access Control/Security 0	0.00					125,000.00
Station Base Radios 0	0.00					25,000.00
TOTAL CAPITAL OUTLAY	86,695.16	24,010.80	200,000.00	121,187.11	199,000.00	(1,000.00)
TOTAL EMERGENCY MEDICAL	1,558,849.57	1,547,222.71	2,124,165.00	1,702,543.23	2,161,375.00	37,210.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
PUBLIC WORKS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
62101 Salaries - Operations	428,976.77	411,547.24	659,900.00	472,527.10	752,325.00	92,425.00
62102 FICA	33,965.66	32,020.22	52,400.00	39,879.17	61,375.00	8,975.00
62103 TMRS	65,424.57	65,302.21	108,625.00	78,910.35	126,725.00	18,100.00
62104 Workers Comp	7,029.79	9,645.74	21,900.00	0.00	27,200.00	5,300.00
62105 Health Insurance	75,811.84	85,196.66	177,695.00	123,566.01	162,800.00	(14,895.00)
62106 Texas Workforce Commission	104.62	1,404.00	1,755.00	1,107.00	1,075.00	(680.00)
62107 Overtime	19,252.09	19,731.29	25,000.00	45,069.28	50,000.00	25,000.00
TOTAL PERSONNEL	630,565.34	624,847.36	1,047,275.00	761,058.91	1,181,500.00	134,225.00
SUPPLIES & SERVICES						
62201 Supplies	51,411.14	52,268.55	50,000.00	33,979.68	50,000.00	0.00
62202 Sanitation Supplies	0.00	0.00	0.00	0.00	0.00	0.00
62203 Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00
62204 Chemicals & Sprays	6,488.64	13,921.22	18,000.00	19,789.20	20,000.00	2,000.00
62206 Patching Materials	146.38	13,782.37	0.00	0.00	0.00	0.00
62208 Equipment Repairs	27,932.68	54,887.25	35,000.00	25,856.46	35,000.00	0.00
62209 Vehicle Repairs	12,158.01	5,807.69	12,000.00	12,689.97	12,000.00	0.00
62210 Personal Protective Equipment	1,721.05	688.59	2,000.00	114.41	2,000.00	0.00
62211 Street Light Repairs	223.28	1,439.29	1,000.00	1,315.72	1,000.00	0.00
62212 Signs	4,278.41	16,004.22	5,000.00	4,228.84	5,000.00	0.00
62214 Street Sweeping Contract	0.00	0.00	0.00	0.00	0.00	0.00
62215 Travel and Training	586.69	309.61	5,000.00	150.00	2,000.00	(3,000.00)
62216 Service Contracts	13,654.80	21,573.54	22,000.00	0.00	20,000.00	(2,000.00)
Veg Control Outfall Dit 0	0.00					3,190.00
Veg Control Curbs Gutte 4	4,200.00					16,800.00
Rounding 0	0.00					10.00
62220 Minor Tools & Equipment	8,449.96	12,140.44	20,000.00	9,512.31	20,000.00	0.00
62225 Contract Services	0.00	14,867.32	0.00	4,649.34	0.00	0.00
62230 Furniture & Fixtures	3,474.05	2,838.01	5,000.00	379.05	5,000.00	0.00
62275 Vehicle Lease	0.00	0.00	0.00	60,216.84	65,100.00	65,100.00
TOTAL SUPPLIES & SERVICES	130,525.09	210,528.10	175,000.00	172,881.82	237,100.00	62,100.00
CAPITAL OUTLAY						
62310 Machinery & Equipment	18,744.91	113,539.30	111,000.00	113,941.67	15,000.00	(96,000.00)
Zero Turn Mower 0	0.00					15,000.00
62320 Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
62330 Furniture & Fixtures	0.00	1,659.98	0.00	0.00	0.00	0.00
62340 Motor Vehicles	0.00	17,231.88	705,275.00	0.00	645,275.00	(60,000.00)
Vactor Truck 0	0.00					645,275.00
62350 Technology	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	18,744.91	132,431.16	816,275.00	113,941.67	660,275.00	(156,000.00)
TOTAL PUBLIC WORKS	779,835.34	967,806.62	2,038,550.00	1,047,882.40	2,078,875.00	40,325.00

050-GENERAL FUND
INSPECTIONS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
63101 Salaries - Building Codes	169,089.17	90,584.62	151,825.00	147,059.68	156,375.00	4,550.00
63102 FICA	12,096.49	6,684.33	11,700.00	10,738.07	12,050.00	350.00
63103 TMRS	24,795.85	13,993.81	24,250.00	22,141.11	24,850.00	600.00
63104 Workers Comp	365.41	384.85	525.00	0.00	550.00	25.00
63105 Health Insurance	25,783.84	16,298.95	22,550.00	22,446.00	20,450.00	(2,100.00)
63106 Texas Workforce Commission	33.59	185.21	250.00	174.79	125.00	(125.00)
63107 Overtime	0.00	0.00	1,000.00	0.00	1,000.00	0.00
TOTAL PERSONNEL	232,164.35	128,131.77	212,100.00	202,559.65	215,400.00	3,300.00
SUPPLIES & SERVICES						
63201 Special Forms	0.00	0.00	0.00	0.00	0.00	0.00
63202 Engineering Graphics	0.00	0.00	0.00	0.00	0.00	0.00
63203 Developement Review	71,670.00	40,130.47	50,000.00	29,873.20	50,000.00	0.00
63204 Vehicle Repair	1,779.03	509.67	1,200.00	297.72	1,200.00	0.00
63205 Dues & Subscriptions	3,813.02	726.26	3,500.00	687.70	3,500.00	0.00
63206 Travel & Training	3,071.41	79.00	15,000.00	5,341.09	15,000.00	0.00
63207 Community Planning Outreach	0.00	0.00	250.00	0.00	500.00	250.00
63208 Filing Fees	0.00	347.50	250.00	0.00	0.00	(250.00)
63220 Consulting/Contracting Svcs.	31,377.76	364,184.30	30,000.00	24,955.08	30,000.00	0.00
63230 Furniture & Fixtures	1,888.16	0.00	1,250.00	0.00	1,250.00	0.00
63250 Minor Tools & Equipment	0.00	0.00	250.00	0.00	250.00	0.00
63275 Vehicle Lease	0.00	0.00	0.00	10,973.45	12,000.00	12,000.00
TOTAL SUPPLIES & SERVICES	113,599.38	405,977.20	101,700.00	72,128.24	113,700.00	12,000.00
CAPITAL OUTLAY						
63310 Machniery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
63330 Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
63340 Motor Vehicles	0.00	0.00	10,800.00	0.00	0.00	(10,800.00)
63350 Technology	0.00	0.00	30,000.00	12,145.65	0.00	(30,000.00)
TOTAL CAPITAL OUTLAY	0.00	0.00	40,800.00	12,145.65	0.00	(40,800.00)
TOTAL INSPECTIONS	345,763.73	534,108.97	354,600.00	286,833.54	329,100.00	(25,500.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
LIBRARY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
64101 Salaries - Library	230,105.38	237,840.98	262,550.00	243,397.97	275,625.00	13,075.00
64102 FICA	17,181.60	17,746.42	20,125.00	19,039.79	21,125.00	1,000.00
64103 TMRS	32,202.71	34,550.31	38,600.00	35,469.65	39,900.00	1,300.00
64104 Workers Comp	348.01	443.50	675.00	0.00	725.00	50.00
64105 Health Insurance	38,637.80	41,086.56	44,950.00	44,995.82	37,450.00	(7,500.00)
64106 Texas Workforce Commission	43.51	580.69	600.00	327.08	400.00	(200.00)
64107 Overtime	0.00	129.02	500.00	248.49	500.00	0.00
TOTAL PERSONNEL	318,519.01	332,377.48	368,000.00	343,478.80	375,725.00	7,725.00
SUPPLIES & SERVICES						
64201 Special Use Supplies	1,882.24	1,771.85	3,600.00	2,147.81	4,500.00	900.00
64202 Library Subscriptions	1,945.36	2,464.74	2,475.00	3,223.06	2,575.00	100.00
64203 Equipment Maintenance/Supplies	187.93	13.85	100.00	235.04	100.00	0.00
64204 Software Renewal	1,500.00	4,832.00	5,575.00	3,708.00	5,575.00	0.00
Biblionix 1	2,800.00					2,800.00
OverDrive 1	1,500.00					1,500.00
TexShare 1	175.00					175.00
Deep Freeze Cloud 1	1,100.00					1,100.00
64206 Certification & Training	2,272.29	1,853.25	4,575.00	2,591.45	4,575.00	0.00
64230 Furniture & Fixtures	0.00	0.00	4,000.00	0.00	14,000.00	10,000.00
64250 Technology	0.00	0.00	0.00	0.00	0.00	0.00
64280 Library Books	1,604.57	2,645.93	4,200.00	882.35	30,000.00	25,800.00
64290 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	9,392.39	13,581.62	24,525.00	12,787.71	61,325.00	36,800.00
CAPITAL OUTLAY						
64320 Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
64330 Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
64350 Technology	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	327,911.40	345,959.10	392,525.00	356,266.51	437,050.00	44,525.00

050-GENERAL FUND
PUBLIC BUILDINGS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
66101 Salaries - Public Buildings		147,986.61	170,180.88	200,350.00	175,506.98	231,750.00	31,400.00
66102 FICA		12,092.11	14,244.95	16,700.00	14,385.50	19,100.00	2,400.00
66103 TMRS		23,607.77	29,106.76	34,625.00	28,584.38	39,450.00	4,825.00
66104 Workers Comp		2,697.51	2,873.50	5,700.00	0.00	6,500.00	800.00
66105 Health Insurance		27,312.41	33,482.40	35,975.00	35,677.36	35,600.00	(375.00)
66106 Texas Workforce Commission		51.81	704.19	700.00	378.00	450.00	(250.00)
66107 Overtime		13,817.79	19,664.49	18,000.00	12,249.56	18,000.00	0.00
TOTAL PERSONNEL		227,566.01	270,257.17	312,050.00	266,781.78	350,850.00	38,800.00
SUPPLIES & SERVICES							
66201 Cleaning Supplies		25,694.52	31,608.41	40,150.00	57,903.72	50,000.00	9,850.00
66202 Contract Services		0.00	0.00	27,240.00	0.00	0.00	(27,240.00)
66203 Vehicle Maintenance		2,779.59	22.00	4,000.00	107.25	2,000.00	(2,000.00)
66204 Building Repairs		75,020.06	67,692.78	60,000.00	44,381.53	60,000.00	0.00
66205 A/C Maintenance		0.00	0.00	0.00	0.00	0.00	0.00
66208 Travel & Training		314.07	0.00	0.00	0.00	0.00	0.00
66220 Minor Tools & Equipment		600.00	2,961.16	5,000.00	2,064.98	5,000.00	0.00
66225 Christmas Decorations		35,180.94	81.18	1,000.00	77.94	1,000.00	0.00
66275 Vehicle Lease		0.00	0.00	0.00	8,587.93	17,000.00	17,000.00
66280 Generator Rental		0.00	0.00	0.00	0.00	57,300.00	57,300.00
Rental	10	4,750.00					47,500.00
Rental - 3% Escalation	2	4,900.00					9,800.00
TOTAL SUPPLIES & SERVICES		139,589.18	102,365.53	137,390.00	113,123.35	192,300.00	54,910.00
CAPITAL OUTLAY							
66310 Machinery & Equipment		8,500.00	0.00	0.00	18,953.07	200,000.00	200,000.00
Generator Purchase	1	200,000.00					200,000.00
66320 Buildings & Structures		10,108.66	315,971.22	4,295,000.00	703,491.98	2,934,000.00	(1,361,000.00)
Misc A/c Units	1	20,000.00					20,000.00
Expansion/Remodel City	0	0.00					2,714,000.00
A&E for City Hall Remod	0	0.00					200,000.00
66330 16' Trailer		0.00	0.00	0.00	0.00	0.00	0.00
66340 Motor Vehicles		0.00	4,516.28	11,640.00	0.00	0.00	(11,640.00)
66350 Technology		0.00	0.00	0.00	0.00	0.00	0.00
66360 Parking Lots		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		18,608.66	320,487.50	4,306,640.00	722,445.05	3,134,000.00	(1,172,640.00)
TOTAL PUBLIC BUILDINGS		385,763.85	693,110.20	4,756,080.00	1,102,350.18	3,677,150.00	(1,078,930.00)

050-GENERAL FUND
REGIONAL TRANSIT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
67101 Salaries - RTA	103,656.30	114,393.84	192,725.00	133,606.20	196,850.00	4,125.00
67102 FICA	9,056.58	10,079.84	16,275.00	11,776.20	16,600.00	325.00
67103 TMRS	17,462.78	20,782.72	21,525.00	22,949.01	22,100.00	575.00
67104 Workers Comp	4,802.53	5,202.00	9,675.00	0.00	9,900.00	225.00
67105 Health Insurance	24,871.15	30,464.24	44,550.00	37,896.10	37,050.00	(7,500.00)
67106 Texas Workforce Commission	30.54	351.00	700.00	252.00	400.00	(300.00)
67107 Overtime RTA	15,983.63	21,456.58	20,000.00	18,448.04	20,000.00	0.00
TOTAL PERSONNEL	175,863.51	202,730.22	305,450.00	224,927.55	302,900.00	(2,550.00)
SUPPLIES & SERVICES						
67201 Operational Expenses	95.00	214.18	6,000.00	95.00	2,000.00	(4,000.00)
TOTAL SUPPLIES & SERVICES	95.00	214.18	6,000.00	95.00	2,000.00	(4,000.00)
TOTAL REGIONAL TRANSIT	175,958.51	202,944.40	311,450.00	225,022.55	304,900.00	(6,550.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
PLANNING DEPARTMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
69101 Salary/Planning	278,170.50	292,567.07	267,275.00	253,905.53	275,300.00	8,025.00
69102 FICA-Planning	21,668.84	21,910.63	20,525.00	19,666.87	21,200.00	675.00
69103 TMRS-Planning	42,408.80	45,111.09	42,550.00	39,102.92	43,775.00	1,225.00
69104 Workers Compensation	452.41	423.74	525.00	0.00	550.00	25.00
69105 Health Insurance	41,940.25	41,403.63	50,575.00	50,268.51	45,300.00	(5,275.00)
69106 TWC Unemployment Tax	36.00	579.68	475.00	257.32	300.00	(175.00)
69107 Overtime	9,401.10	529.42	1,000.00	1,326.31	1,750.00	750.00
TOTAL PERSONNEL	394,077.90	402,525.26	382,925.00	364,527.46	388,175.00	5,250.00
SUPPLIES & SERVICES						
69202 Consulting Services	0.00	0.00	0.00	0.00	0.00	0.00
69206 Vehicle Repair	20.00	24.00	1,200.00	34.00	1,200.00	0.00
69207 Development Review Supplies	0.00	0.00	0.00	0.00	0.00	0.00
69208 Travel and Training	3,042.23	4,904.23	15,000.00	13,089.53	20,000.00	5,000.00
69210 Property Abatement	0.00	0.00	0.00	2,780.00	0.00	0.00
69230 Furniture & Fixtures	0.00	0.00	1,500.00	0.00	1,500.00	0.00
69250 Technology	4.00	299.99	1,000.00	0.00	1,000.00	0.00
69275 Vehicle Lease	0.00	0.00	0.00	14,021.34	18,800.00	18,800.00
TOTAL SUPPLIES & SERVICES	3,066.23	5,228.22	18,700.00	29,924.87	42,500.00	23,800.00
CAPITAL OUTLAY						
69330 Furniture/Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
69340 Motor Vehicles	0.00	0.00	24,900.00	0.00	0.00	(24,900.00)
69350 Technology	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	24,900.00	0.00	0.00	(24,900.00)
TOTAL PLANNING DEPARTMENT	397,144.13	407,753.48	426,525.00	394,452.33	430,675.00	4,150.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
INFORMATION TECHNOLOGY

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL								
75101 Salaries - IT			80,158.52	80,425.02	85,150.00	84,175.85	87,350.00	2,200.00
75102 FICA			7,741.07	8,085.37	8,425.00	8,547.03	8,775.00	350.00
75103 TMRS			15,131.31	16,595.34	17,475.00	16,832.47	18,150.00	675.00
75104 Workers Comp			139.20	142.89	225.00	0.00	225.00	0.00
75105 Health Insurance			9,676.05	10,342.92	11,300.00	11,234.70	9,450.00	(1,850.00)
75106 Texas Workforce Commission			9.00	117.00	125.00	63.00	75.00	(50.00)
75107 Overtime			23,928.64	27,607.43	25,000.00	26,492.05	27,500.00	2,500.00
TOTAL PERSONNEL			136,783.79	143,315.97	147,700.00	147,345.10	151,525.00	3,825.00
SUPPLIES & SERVICES								
75200 Contract Svcs			0.00	0.00	2,500.00	0.00	2,500.00	0.00
75208 Training & Dues			350.00	0.00	1,000.00	175.00	1,000.00	0.00
75210 Software Licenses			9,892.62	8,218.22	37,170.00	18,718.78	38,045.00	875.00
Go to My PC	2	420.00						840.00
Go to My PC Misc as Nee	1	275.00						275.00
Adobe Acrobat	55	199.00						10,945.00
Dropbox	3	240.00						720.00
Know B4	0	0.00						7,500.00
Know B4 Security Softwa	5	37.00						185.00
Know B4 PhisER Sftwre	0	0.00						3,500.00
Mailchimp (P&R Dev Svcs	24	40.00						960.00
Zoom	0	0.00						480.00
Canva	2	150.00						300.00
Chat GPT	24	10.00						240.00
Microsoft Office Buisin	110	110.00						12,100.00
75215 Software Maintenance Finance			35,174.00	58,942.10	83,755.00	19,047.54	93,090.00	9,335.00
Cloud Based Annual Fee	0	0.00						28,425.00
Debtbook	0	0.00						9,755.00
HRIS Implementation	0	0.00						5,000.00
HRIS	9	4,690.00						42,210.00
Transparency	0	0.00						7,700.00
75216 Software Maintenance Pub Sfty			34,068.10	30,512.00	36,800.00	38,712.96	73,900.00	37,100.00
Conputer Info Systems	0	0.00						40,000.00
Vista Cam Mtn	0	0.00						2,400.00
Ctirx	0	0.00						1,500.00
IBM Server	1	2,800.00						2,800.00
CIS New Licenses	0	0.00						26,000.00
Misc Contract Svcs	0	0.00						1,200.00
75217 Software Maintenance Ops			3,912.26	3,037.26	7,450.00	3,946.64	7,450.00	0.00
IWorqs	0	0.00						500.00
Motor All Data	0	0.00						1,500.00
OTC Evolve	1	800.00						800.00
Diagnostic Software	1	1,500.00						1,500.00

050-GENERAL FUND
INFORMATION TECHNOLOGY

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
Autocad City Mgr	1	1,150.00						1,150.00
Miscelleneous Updates	0	0.00						2,000.00
75218 Software Maintenance	City Sec		2,742.00	63,398.73	32,000.00	33,599.75	32,300.00	300.00
Laserfiche	0	0.00						31,400.00
Cemetery Software	0	0.00						900.00
75219 Software Maintenance EMS			0.00	0.00	0.00	0.00	0.00	0.00
75220 Software - Plan/Code/PW/Bldg			167,340.00	126,475.00	118,600.00	118,646.77	117,100.00	(1,500.00)
Gov OS STR	1	57,910.00						57,910.00
Flood Plain Software	0	0.00						9,350.00
Open Gov	0	0.00						39,450.00
Maplink	0	0.00						10,390.00
75221 Software Maintenance - Library			0.00	0.00	4,000.00	0.00	4,000.00	0.00
Deep Freeze Cloud	8	250.00						2,000.00
Misc Software	0	0.00						2,000.00
75222 Software Mtn/IT			0.00	0.00	10,000.00	0.00	10,000.00	0.00
DNS Server Migration	0	0.00						10,000.00
75230 Furniture & Fixtures			0.00	0.00	0.00	0.00	0.00	0.00
75235 Telephones			0.00	0.00	175,000.00	108,710.68	220,650.00	45,650.00
75240 Internet Connections			40,196.65	49,366.60	110,000.00	68,605.17	137,900.00	27,900.00
75245 Computer Networking/Website			14,200.63	13,791.05	15,800.00	15,002.33	16,800.00	1,000.00
75250 Minor Tools & Equipment			9,500.83	19,365.37	40,000.00	10,483.84	43,000.00	3,000.00
75270 Computers			0.00	0.00	0.00	0.00	43,300.00	43,300.00
City Mgr Desktop	0	0.00						3,700.00
Laptop Dev Svcs Directo	0	0.00						1,600.00
Desktop Scanners	3	900.00						2,700.00
EMS Rugged Laptop	0	0.00						2,200.00
EMS Desktops	6	2,100.00						12,600.00
Finance Desktops	2	2,100.00						4,200.00
Fire Laptop	1	1,600.00						1,600.00
Fire Desktops	2	2,100.00						4,200.00
Library Desktops	2	2,100.00						4,200.00
Library Other Needs	0	0.00						3,400.00
Marlin Academy	2	1,450.00						2,900.00
TOTAL SUPPLIES & SERVICES			317,377.09	373,106.33	674,075.00	435,649.46	841,035.00	166,960.00
CAPITAL OUTLAY								
75350 Technology			42,517.54	108,659.90	10,000.00	0.00	115,500.00	105,500.00
AV FOR cOUNCIL cHAMBERS	0	0.00						105,000.00
Mobil Cart for AV	0	0.00						10,500.00
75360 Cameras/Access/Cabling			0.00	0.00	0.00	0.00	317,000.00	317,000.00
TOTAL CAPITAL OUTLAY			42,517.54	108,659.90	10,000.00	0.00	432,500.00	422,500.00
TOTAL INFORMATION TECHNOLOGY			496,678.42	625,082.20	831,775.00	582,994.56	1,425,060.00	593,285.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

050-GENERAL FUND
OPERATING TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
95211 Transfer to Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS & REIMBURSEMENT						
95601 Transfer-Airport Fund	0.00	0.00	0.00	0.00	0.00	0.00
95603 Transfer-Street Maintenance Fd	447,850.00	0.00	0.00	0.00	0.00	0.00
95604 Transfer/Shoreline Eroision	0.00	0.00	0.00	0.00	0.00	0.00
95606 Transfer/Land Acquisition	0.00	0.00	0.00	0.00	0.00	0.00
95608 Transfer/Beach Fund	0.00	0.00	0.00	0.00	0.00	0.00
95609 Shoreline Property Acquisition	0.00	0.00	0.00	0.00	0.00	0.00
95610 Matching Funds/Stormwater Proj	0.00	0.00	0.00	0.00	0.00	0.00
95611 Transfer Harbor Fund	0.00	0.00	0.00	0.00	0.00	0.00
95612 Transfer to Drainage Impact Fe	174,650.00	0.00	0.00	0.00	0.00	0.00
95615 Transfer/Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS & REIMBURSEMENT	622,500.00	0.00	0.00	0.00	0.00	0.00
not used 9						
95999 Transfer - Hurricane Recovery	0.00	4,347,745.00	0.00	0.00	0.00	0.00
TOTAL not used 9	0.00	4,347,745.00	0.00	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS	622,500.00	4,347,745.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	13,401,857.03	19,399,979.12	23,895,085.00	15,429,098.54	23,353,535.00	(541,550.00)

*** END OF REPORT ***

MUNICIPAL COURT TECHNOLOGY
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				37,650
OPERATING REVENUE	14,250			51,900
EXPENDITURES:				
MUNICIPAL COURT	18,350	25,000	43,350	
OPERATING EXPENSES	18,350	25,000	43,350	
NET AFTER EXPENSES			(29,100)	
BUDGETED TOTAL FUND BALANCE			8,550	

MUNICIPAL COURT TECHNOLOGY
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				30,157
OPERATING REVENUE	15,250			45,407
EXPENDITURES:				
MUNICIPAL COURT	10,150	33,050	43,200	
OPERATING EXPENSES	10,150	33,050	43,200	
NET AFTER EXPENSES			(27,950)	
BUDGETED TOTAL FUND BALANCE			2,207	
ESTIMATED YEAR END FUND BALANCE			37,650	

055-COURT TECHNOLOGY

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
FINES & FORFEITURES	14,849.01	14,157.45	14,500.00	13,457.46	13,500.00	(1,000.00)
INTEREST REVENUE	1,043.26	1,142.78	750.00	800.26	750.00	0.00
*** TOTAL REVENUES ***	15,892.27	15,300.23	15,250.00	14,257.72	14,250.00	(1,000.00)
EXPENDITURE SUMMARY						
Municipal Court	7,458.02	8,792.97	43,200.00	15,168.62	43,350.00	150.00
*** TOTAL EXPENDITURES ***	7,458.02	8,792.97	43,200.00	15,168.62	43,350.00	150.00
** REVENUES OVER(UNDER) EXPENDITURES **	8,434.25	6,507.26	(27,950.00)	(910.90)	(29,100.00)	(1,150.00)

055-COURT TECHNOLOGY

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
FINES & FORFEITURES						
45010 Muncipal Court Fines	14,849.01	14,157.45	14,500.00	13,457.46	13,500.00	(1,000.00)
TOTAL FINES & FORFEITURES	14,849.01	14,157.45	14,500.00	13,457.46	13,500.00	(1,000.00)
INTEREST REVENUE						
46100 Interest Earned	1,043.26	1,142.78	750.00	800.26	750.00	0.00
TOTAL INTEREST REVENUE	1,043.26	1,142.78	750.00	800.26	750.00	0.00
*** TOTAL REVENUES ***	15,892.27	15,300.23	15,250.00	14,257.72	14,250.00	(1,000.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

055-COURT TECHNOLOGY
Municipal Court

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES								
53201 Technology Supplies			604.49	244.50	750.00	728.48	750.00	0.00
53202 Computers			1,353.60	4,179.27	2,500.00	0.00	5,200.00	2,700.00
Computer Clerk 2	1	2,600.00						2,600.00
Computer Clerk 3	1	2,600.00						2,600.00
53205 Internet Conenction			0.00	0.00	900.00	0.00	4,850.00	3,950.00
53206 Training			0.00	0.00	0.00	0.00	0.00	0.00
53207 Computer Software Maintenance			5,499.93	4,369.20	6,000.00	4,542.66	5,750.00	(250.00)
Court Online Comp	1	900.00						900.00
Case Mgmt Subscription	1	3,824.79						3,824.79
Cash Colklection 1/3	1	1,011.77						1,011.77
Rounding	1	13.44						13.44
53210 Disaster Recovery Svc			0.00	0.00	0.00	0.00	0.00	0.00
53245 Computer Networking			0.00	0.00	25,000.00	1,778.48	0.00	(25,000.00)
53250 Ticket Writers			0.00	0.00	8,050.00	8,119.00	1,800.00	(6,250.00)
TOTAL SUPPLIES & SERVICES			7,458.02	8,792.97	43,200.00	15,168.62	18,350.00	(24,850.00)
CAPITAL OUTLAY								
53340 Technology			0.00	0.00	0.00	0.00	0.00	0.00
53350 Network Cabling			0.00	0.00	0.00	0.00	25,000.00	25,000.00
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	25,000.00	25,000.00
TOTAL Municipal Court			7,458.02	8,792.97	43,200.00	15,168.62	43,350.00	150.00
*** TOTAL EXPENDITURES ***			7,458.02	8,792.97	43,200.00	15,168.62	43,350.00	150.00

*** END OF REPORT ***

MUNICIPAL COURT SECURITY
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				66,020
OPERATING REVENUE	16,250			82,270
EXPENDITURES:				
COURT SECURITY	4,325	50,000	54,325	
OPERATING EXPENSES	4,325	50,000	54,325	
NET AFTER EXPENSES			(38,075)	
BUDGETED TOTAL FUND BALANCE			27,945	

MUNICIPAL COURT SECURITY
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				55,520
OPERATING REVENUE	17,000			72,520
EXPENDITURES:				
COURT SECURITY	5,825	50,000	55,825	
OPERATING EXPENSES	5,825	50,000	55,825	
NET AFTER EXPENSES			(38,825)	
BUDGETED TOTAL FUND BALANCE			16,695	
ESTIMATED YEAR END FUND BALANCE			66,020	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

056-COURT SECURITY

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
FINES & FORFEITURES	17,548.53	16,989.21	15,000.00	15,871.88	15,000.00	0.00
INTEREST REVENUE	2,337.02	2,333.19	2,000.00	1,625.36	1,250.00	(750.00)
*** TOTAL REVENUES ***	19,885.55	19,322.40	17,000.00	17,497.24	16,250.00	(750.00)
EXPENDITURE SUMMARY						
Municipal Court	12,533.00	3,435.00	55,825.00	4,655.22	54,325.00	(1,500.00)
*** TOTAL EXPENDITURES ***	12,533.00	3,435.00	55,825.00	4,655.22	54,325.00	(1,500.00)
** REVENUES OVER(UNDER) EXPENDITURES **	7,352.55	15,887.40	(38,825.00)	12,842.02	(38,075.00)	750.00

056-COURT SECURITY

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
FINES & FORFEITURES						
45010 Municipal Court Fines	17,548.53	16,989.21	15,000.00	15,871.88	15,000.00	0.00
TOTAL FINES & FORFEITURES	17,548.53	16,989.21	15,000.00	15,871.88	15,000.00	0.00
INTEREST REVENUE						
46100 Interest Earned	2,337.02	2,333.19	2,000.00	1,625.36	1,250.00	(750.00)
TOTAL INTEREST REVENUE	2,337.02	2,333.19	2,000.00	1,625.36	1,250.00	(750.00)
*** TOTAL REVENUES ***	19,885.55	19,322.40	17,000.00	17,497.24	16,250.00	(750.00)

056-COURT SECURITY
Municipal Court

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
53101 Salaries - City Jail	0.00	0.00	1,500.00	984.17	1,500.00	0.00
53102 FICA - COURT SECURITY	0.00	0.00	125.00	83.01	125.00	0.00
53103 TMRS - COURT SECURITY	0.00	0.00	200.00	145.29	200.00	0.00
TOTAL PERSONNEL	0.00	0.00	1,825.00	1,212.47	1,825.00	0.00
SUPPLIES & SERVICES						
53220 Minor Tools & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
53250 Secured Bldg Rental	12,533.00	3,435.00	4,000.00	3,442.75	2,500.00	(1,500.00)
TOTAL SUPPLIES & SERVICES	12,533.00	3,435.00	4,000.00	3,442.75	2,500.00	(1,500.00)
CAPITAL OUTLAY						
53310 Machinery & Equipment	0.00	0.00	50,000.00	0.00	50,000.00	0.00
Cameras for Court Chamb 0	0.00					50,000.00
TOTAL CAPITAL OUTLAY	0.00	0.00	50,000.00	0.00	50,000.00	0.00
TOTAL Municipal Court	12,533.00	3,435.00	55,825.00	4,655.22	54,325.00	(1,500.00)
*** TOTAL EXPENDITURES ***	12,533.00	3,435.00	55,825.00	4,655.22	54,325.00	(1,500.00)

*** END OF REPORT ***

DEBT SERVICE
FISCAL YEAR 2026
FINAL BUDGET

	PRINCIPAL	INTEREST	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				283,225
OPERATING REVENUE	7,305,790			7,589,015
EXPENDITURES:				
DEBT SERVICE	5,755,000	1,524,388	7,279,388	
OPERATING EXPENSES	5,755,000	1,524,388	7,279,388	
NET AFTER EXPENSES			26,402	
BUDGETED TOTAL FUND BALANCE			309,627	

DEBT SERVICE
FISCAL YEAR 2025
FINAL BUDGET

	PRINCIPAL	INTEREST	TOTAL	FUND BAL
BEGINNING FUND BAL				283,226
OPERATING REVENUE	6,413,975			6,697,201
EXPENDITURES:				
DEBT SERVICE	4,995,000	1,370,780	6,365,780	
OPERATING EXPENSES	4,995,000	1,370,780	6,365,780	
NET AFTER EXPENSES			48,195	
BUDGETED TOTAL FUND BALANCE			300,000	
ESTIMATED YEAR END FUND BALANCE			283,225	

040-DEBT SERVICE FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
Tax Notes	2,897,497.17	4,302,107.39	5,220,400.00	5,531,288.54	5,999,490.00	779,090.00
Other Revenue	453,778.07	32,602.24	50,000.00	20,869.82	30,000.00	(20,000.00)
Transfers	1,397,762.00	1,408,087.00	1,143,575.00	1,153,575.00	1,276,300.00	132,725.00
*** TOTAL REVENUES ***	4,749,037.24	5,742,796.63	6,413,975.00	6,705,733.36	7,305,790.00	891,815.00
EXPENDITURE SUMMARY						
MUNICIPAL DEBT SERVICE	4,274,739.81	5,845,315.01	6,365,780.00	6,572,273.29	7,279,388.00	913,608.00
*** TOTAL EXPENDITURES ***	4,274,739.81	5,845,315.01	6,365,780.00	6,572,273.29	7,279,388.00	913,608.00
** REVENUES OVER(UNDER) EXPENDITURES **	474,297.43	(102,518.38)	48,195.00	133,460.07	26,402.00	(21,793.00)

040-DEBT SERVICE FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
Tax Notes						
41010 Ad Valorem Tax	2,873,968.42	4,267,244.01	5,220,400.00	5,476,400.31	5,999,490.00	779,090.00
41011 Penalty & Interest	21,499.57	33,431.12	0.00	50,021.96	0.00	0.00
41015 Delinquent Ad Valorem Taxes	2,029.18	1,432.26	0.00	4,866.27	0.00	0.00
TOTAL Tax Notes	2,897,497.17	4,302,107.39	5,220,400.00	5,531,288.54	5,999,490.00	779,090.00
Other Revenue						
46100 Interest Earned - Debt Svc.	453,778.07	32,602.24	50,000.00	20,869.82	30,000.00	(20,000.00)
TOTAL Other Revenue	453,778.07	32,602.24	50,000.00	20,869.82	30,000.00	(20,000.00)
Transfers						
47110 Transfer from HM Special	227,950.00	227,600.00	231,200.00	231,200.00	229,500.00	(1,700.00)
47175 Transfer from Harbor	575,700.00	577,875.00	564,675.00	574,675.00	576,100.00	11,425.00
47205 Transfer fr Impact Fees Zone 1	522,712.00	533,012.00	275,000.00	275,000.00	400,000.00	125,000.00
47207 Transfer fr Impact Fee Zone 2	71,400.00	69,600.00	72,700.00	72,700.00	70,700.00	(2,000.00)
TOTAL Transfers	1,397,762.00	1,408,087.00	1,143,575.00	1,153,575.00	1,276,300.00	132,725.00
*** TOTAL REVENUES ***	4,749,037.24	5,742,796.63	6,413,975.00	6,705,733.36	7,305,790.00	891,815.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

040-DEBT SERVICE FUND
MUNICIPAL DEBT SERVICE
DEPARTMENT EXPENDITURES

				TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
TAX NOTES									
70500	Cost of Defeasance Issue			0.00	20,000.00	0.00	0.00	0.00	0.00
70510	Bond Payment - 2007			0.00	0.00	0.00	0.00	0.00	0.00
70511	Bond Interest Payment - 2007			0.00	0.00	0.00	0.00	0.00	0.00
70512	Paying Agent Fees			2,000.00	2,713.22	3,000.00	3,000.00	3,600.00	600.00
70513	Continuing Disclosures			0.00	0.00	0.00	0.00	0.00	0.00
70520	Bond Payment - 2019			415,000.00	425,000.00	0.00	0.00	0.00	0.00
70521	Bond Interest Payment - 2019			16,192.00	5,440.00	0.00	0.00	0.00	0.00
70525	Certificate of Obligation 2025			0.00	0.00	0.00	145,000.00	360,000.00	360,000.00
	Principle Payment 2-1-2	1	360,000.00						360,000.00
70526	C.O. 2025 Interest			0.00	0.00	0.00	0.00	339,000.00	339,000.00
	Interest due 2-1-26	1	174,000.00						174,000.00
	Interest due 5-1-26	1	165,000.00						165,000.00
70530	Bond Payment - 2012			475,000.00	495,000.00	515,000.00	515,000.00	535,000.00	20,000.00
	Principal due 2-1-26	1	535,000.00						535,000.00
70531	Bond Interest Payment - 2012			47,711.26	38,011.26	27,915.00	27,911.26	17,278.00	(10,637.00)
	Interest due 2-1-26	1	11,380.63						11,380.63
	Interest due 8-1-26	1	5,897.37						5,897.37
70540	C.O. Payment 2014			115,000.00	570,000.00	120,000.00	120,000.00	65,000.00	(55,000.00)
	Principal; due 2-1-25 f	1	65,000.00						65,000.00
70541	C.O. Interest Payment 2014			20,231.25	11,702.99	3,115.00	3,112.50	810.00	(2,305.00)
	Interest due 2-1-26	1	810.00						810.00
70550	Bond Payment - 2017			275,000.00	285,000.00	300,000.00	300,000.00	305,000.00	5,000.00
	Principal due 2-1-26	1	305,000.00						305,000.00
70551	Bond Interest Payment - 2017			93,055.00	81,855.00	71,655.00	71,655.00	62,580.00	(9,075.00)
	Interest Payment 2-1-26	1	33,577.50						33,577.50
	Interest Payment 8-1-26	1	29,002.50						29,002.50
70560	Bond Payment 2018			420,000.00	435,000.00	445,000.00	445,000.00	460,000.00	15,000.00
	Principal Payment 2-1-2	1	460,000.00						460,000.00
70561	Bond Interest Payment 2018			155,700.00	142,875.00	129,675.00	191,175.00	116,100.00	(13,575.00)
	Interest on 2-1-26	1	61,500.00						61,500.00
	Interest on 8-1-26	1	54,600.00						54,600.00
70570	Bond Payment 2021			150,000.00	155,000.00	165,000.00	165,000.00	170,000.00	5,000.00
	Bond Principal due 2-1-	1	170,000.00						170,000.00
70571	Bond Interest Payment 2021			77,950.00	72,600.00	66,200.00	66,200.00	59,500.00	(6,700.00)
	Bond Interest due 2-1-2	1	31,450.00						31,450.00
	Bond Interest due 8-1-2	1	28,050.00						28,050.00
70580	T.A.N. Payment 2021			245,000.00	250,000.00	255,000.00	255,000.00	260,000.00	5,000.00
	Principal due 2-1-26	1	260,000.00						260,000.00
70581	T.A.N. Interest Payment 2021			36,850.00	31,900.00	26,850.00	26,850.00	20,400.00	(6,450.00)
	Interst due 2-1-26	1	12,150.00						12,150.00
	Interest due 8-1-26	1	8,250.00						8,250.00
70585	CO Payment 2022			45,000.00	45,000.00	50,000.00	50,000.00	50,000.00	0.00
	Principal Due 2-1-26	1	50,000.00						50,000.00
70586	CO Interest Payment 2022			26,400.00	24,600.00	22,700.00	22,700.00	20,700.00	(2,000.00)

040-DEBT SERVICE FUND
MUNICIPAL DEBT SERVICE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
Interest Pmt Due 2-1-26	1 10,850.00						10,850.00
Interest Pmt Due 8-1-26	1 9,850.00						9,850.00
70590 T.A.N. Principal Pmt 2022		1,470,000.00	1,190,000.00	1,220,000.00	1,220,000.00	1,255,000.00	35,000.00
Principal due 2-1-26	1 1,255,000.00						1,255,000.00
70591 T.A.N. Interest Pmt 2022		188,650.30	192,395.89	161,345.00	161,344.53	128,420.00	(32,925.00)
Interest due 2-1-26	1 72,681.25						72,681.25
Interest due 8-1-26	1 55,738.75						55,738.75
70595 Bond Payment - 2023		0.00	0.00	310,000.00	310,000.00	325,000.00	15,000.00
Principal due 2-1-26	1 325,000.00						325,000.00
70596 Bond Interest Payment - 2023		0.00	357,921.65	272,700.00	272,700.00	260,000.00	(12,700.00)
Interest Payment due 2-	1 133,250.00						133,250.00
Interest Paymen due 8-1	1 126,750.00						126,750.00
70597 T.A.N. Principal Pmt 2023		0.00	620,000.00	1,615,000.00	1,615,000.00	1,970,000.00	355,000.00
Principal Pmt due 3-1-2	1 1,970,000.00						1,970,000.00
70598 T.A.N. Interest Pmt 2023		0.00	393,300.00	585,625.00	585,625.00	496,000.00	(89,625.00)
Interest due 3-1-26	1 272,625.00						272,625.00
Interest due 9-1-26	1 223,375.00						223,375.00
TOTAL TAX NOTES		4,274,739.81	5,845,315.01	6,365,780.00	6,572,273.29	7,279,388.00	913,608.00
TOTAL MUNICIPAL DEBT SERVICE		4,274,739.81	5,845,315.01	6,365,780.00	6,572,273.29	7,279,388.00	913,608.00
*** TOTAL EXPENDITURES ***		4,274,739.81	5,845,315.01	6,365,780.00	6,572,273.29	7,279,388.00	913,608.00

*** END OF REPORT ***

NATURE PRESERVE PROJECT
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				0
OPERATING REVENUE	2,576,525			2,576,525
EXPENDITURES:				
NATURE PRESERVE	505,525	2,071,000	2,576,525	
OPERATING EXPENSES	505,525	2,071,000	2,576,525	
NET AFTER EXPENSES			0	
BUDGETED TOTAL FUND BALANCE			0	

NATURE PRESERVE PROJECT
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				179,886
OPERATING REVENUE	2,803,885			2,983,771
EXPENDITURES:				
NATURE PRESERVE	467,935	2,335,950	2,803,885	
OPERATING EXPENSES	467,935	2,335,950	2,803,885	
NET AFTER EXPENSES			0	
BUDGETED TOTAL FUND BALANCE			179,886	
ESTIMATED YEAR END FUND BALANCE			0	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

075-NATURE PRESERVE PROJECT

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
Tax Notes	0.00	0.00	0.00	0.00	0.00	0.00
Grants	566,116.20	154,635.82	1,559,000.00	330,370.82	1,345,000.00	(214,000.00)
Donatioms	5,400.00	5,000.00	0.00	5,371.00	0.00	0.00
Other Revenue	9,513.89	4,171.83	500.00	532.56	500.00	0.00
Miscellaneous Revenue	611,322.65	403,746.42	1,244,385.00	243,255.67	1,231,025.00	(13,360.00)
*** TOTAL REVENUES ***	1,192,352.74	567,554.07	2,803,885.00	579,530.05	2,576,525.00	(227,360.00)
EXPENDITURE SUMMARY						
Supplies & Services	529,844.29	454,120.75	912,935.00	612,912.46	607,525.00	(305,410.00)
	0.00	0.00	0.00	0.00	0.00	0.00
Grants	412,745.49	185,119.30	1,890,950.00	753,616.05	1,969,000.00	78,050.00
*** TOTAL EXPENDITURES ***	942,589.78	639,240.05	2,803,885.00	1,366,528.51	2,576,525.00	(227,360.00)
** REVENUES OVER(UNDER) EXPENDITURES **	249,762.96	(71,685.98)	0.00	(786,998.46)	0.00	0.00

075-NATURE PRESERVE PROJECT

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
Tax Notes						
41010 Tax Notes Series 2004	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Tax Notes	0.00	0.00	0.00	0.00	0.00	0.00
Grants						
43306 TPWD-Trails	0.00	0.00	0.00	0.00	0.00	0.00
43310 CBBEP Wetland Plan	0.00	0.00	0.00	0.00	50,000.00	50,000.00
43312 Fish and Wildlife	0.00	0.00	0.00	0.00	0.00	0.00
43314 CBBEP Pepper Tree Removal	0.00	35,750.60	44,000.00	46,498.80	0.00	(44,000.00)
43317 TPWD PARAD PND LICENSE PLATE	0.00	0.00	0.00	0.00	0.00	0.00
43320 KPABFunding	0.00	0.00	0.00	0.00	0.00	0.00
43321 USFWS Clays Hill Grant	0.00	0.00	0.00	0.00	0.00	0.00
43322 Coastal Bend Bays & Est. Trail	0.00	0.00	0.00	0.00	0.00	0.00
43323 TPW Foundation Big Sit Award	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
43325 TPWD Trailhead #6	0.00	0.00	0.00	0.00	0.00	0.00
43340 Still Water Foundation Grant	0.00	0.00	0.00	0.00	0.00	0.00
43344 AEP Foundation Grant	0.00	0.00	0.00	0.00	0.00	0.00
43345 Loacl Park Grant	500,000.00	0.00	0.00	0.00	0.00	0.00
43350 CBBEP HABITAT LIVING RESOURCES	35,000.00	0.00	0.00	0.00	0.00	0.00
43351 CBBEP Clays Hill Habitat Enhan	0.00	0.00	0.00	0.00	0.00	0.00
43352 CBBEP Gates for 361	0.00	0.00	0.00	0.00	0.00	0.00
43353 NFWF GEBF Invasive Removal	0.00	0.00	0.00	0.00	0.00	0.00
43355 CBBEP Signage	0.00	0.00	0.00	0.00	0.00	0.00
43360 Weed Mgmt Grant - Gulf Coast R	0.00	0.00	0.00	0.00	0.00	0.00
43364 CEPRA Bulkhead	0.00	0.00	0.00	0.00	450,000.00	450,000.00
43365 CEPRA Lost Land	0.00	0.00	360,000.00	0.00	360,000.00	0.00
43370 Boating Access Grant	0.00	0.00	250,000.00	0.00	250,000.00	0.00
43380 Restore Grant Trails	31,116.20	118,885.22	900,000.00	278,872.02	230,000.00	(670,000.00)
TOTAL Grants	566,116.20	154,635.82	1,559,000.00	330,370.82	1,345,000.00	(214,000.00)
Donatioms						
44100 Paradise Pond Donations	0.00	0.00	0.00	0.00	0.00	0.00
44120 Leonabelle Turnbull Donations	0.00	0.00	0.00	0.00	0.00	0.00
44130 Charlie's Pasture Donations	0.00	0.00	0.00	0.00	0.00	0.00
44150 Nature Preserve Donations	5,400.00	5,000.00	0.00	5,371.00	0.00	0.00
44235 Mission Presby Community Garde	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Donatioms	5,400.00	5,000.00	0.00	5,371.00	0.00	0.00

075-NATURE PRESERVE PROJECT

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--- PRIOR YEAR --- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
Other Revenue						
46100 Interest	9,513.89	4,171.83	500.00	532.56	500.00	0.00
46650 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
46680 Educational Services	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Other Revenue	9,513.89	4,171.83	500.00	532.56	500.00	0.00
Miscellaneous Revenue						
47100 Contributions/Nature Preserve	0.00	0.00	0.00	0.00	0.00	0.00
47110 Transfer from H/M Special	611,322.65	403,746.42	1,244,385.00	243,255.67	1,231,025.00	(13,360.00)
TOTAL Miscellaneous Revenue	611,322.65	403,746.42	1,244,385.00	243,255.67	1,231,025.00	(13,360.00)
*** TOTAL REVENUES ***	1,192,352.74	567,554.07	2,803,885.00	579,530.05	2,576,525.00	(227,360.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

075-NATURE PRESERVE PROJECT
Supplies & Services

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
50101	Salaries - Nature Preserve	202,265.40	214,950.15	231,950.00	224,926.98	241,425.00	9,475.00
50102	FICA - Administration	15,047.54	15,951.29	17,900.00	17,360.46	18,625.00	725.00
50103	TMRS	29,705.90	33,214.12	37,100.00	34,121.24	37,100.00	0.00
50104	Workers Comp	2,157.66	0.00	4,485.00	0.00	4,650.00	165.00
50105	Health Insurance	34,608.78	40,951.22	44,900.00	44,647.21	37,425.00	(7,475.00)
50106	Texas Workforce Commission	42.50	477.00	475.00	252.00	275.00	(200.00)
50107	Overtime	1,036.45	1,691.51	2,000.00	1,283.99	2,000.00	0.00
TOTAL PERSONNEL		284,864.23	307,235.29	338,810.00	322,591.88	341,500.00	2,690.00
SUPPLIES & SERVICES							
50201	Vehicle Repair	1,971.13	186.50	7,000.00	1,482.32	7,800.00	800.00
50202	Land Lease Agreements	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	0.00
50203	Contract Personnel	6,052.50	4,667.36	25,000.00	8,450.00	30,000.00	5,000.00
50205	Community Programming	8,789.63	6,482.85	11,150.00	6,411.67	11,825.00	675.00
50208	Travel & Training	5,612.83	4,199.85	5,400.00	2,188.25	5,400.00	0.00
50209	Equipment	5,729.28	9,703.51	4,600.00	7,470.64	4,600.00	0.00
50210	Recreational Services	1,436.52	0.00	0.00	0.00	0.00	0.00
50211	Gardening Supplies	14,015.19	17,778.91	18,100.00	11,031.00	20,100.00	2,000.00
50212	Grants/Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
50215	Utilities	13,002.02	6,778.29	5,000.00	8,231.63	5,000.00	0.00
50220	Insurance	13,827.17	18,767.84	30,000.00	0.00	30,000.00	0.00
50222	Telephone & Internet	0.00	0.00	0.00	0.00	1,425.00	1,425.00
	Phone & Internet 12	118.41					1,420.92
	Rounding 0	0.00					4.08
50230	Uniforms	916.11	1,752.56	1,575.00	620.20	1,575.00	0.00
50250	Professional Services	109,907.75	0.00	0.00	0.00	25,000.00	25,000.00
	Invasive Treatment Remo 0	0.00					25,000.00
50255	Technology	0.00	0.00	1,800.00	0.00	1,800.00	0.00
	Laptop 0	0.00					1,800.00
50260	Donation Exp current & prior y	4,108.34	4,763.14	0.00	371.00	0.00	0.00
50270	Park Host	0.00	10,213.58	14,000.00	5,901.00	14,000.00	0.00
TOTAL SUPPLIES & SERVICES		190,868.47	90,794.39	129,125.00	57,657.71	164,025.00	34,900.00
CAPITAL OUTLAY							
50310	Equipment	7,960.00	0.00	0.00	0.00	0.00	0.00
50320	Buildings & Structures	16,502.00	53,711.80	425,000.00	232,662.87	68,000.00	(357,000.00)
	Paradise Pond Fencing 0	0.00					23,000.00
	Fencing for old IGA Pro 0	0.00					45,000.00
50340	Motor Vehicles	28,450.00	0.00	0.00	0.00	14,000.00	14,000.00
	Cricket Gasshopper Golf 0	0.00					14,000.00
50350	Technology	1,199.59	2,379.27	20,000.00	0.00	20,000.00	0.00
	Cameras on City Propert 0	0.00					20,000.00
TOTAL CAPITAL OUTLAY		54,111.59	56,091.07	445,000.00	232,662.87	102,000.00	(343,000.00)
TOTAL Supplies & Services		529,844.29	454,120.75	912,935.00	612,912.46	607,525.00	(305,410.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

075-NATURE PRESERVE PROJECT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
52201 Tax Note Insurance	0.00	0.00	0.00	0.00	0.00	0.00
52202 Tax Note Payments	0.00	0.00	0.00	0.00	0.00	0.00
52204 Grant Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
52301 Nature Trail Preserve Park	0.00	0.00	0.00	0.00	0.00	0.00
52302 Park Design	0.00	0.00	0.00	0.00	0.00	0.00
52303 Permitting	0.00	0.00	0.00	0.00	0.00	0.00
52306 Brazillian Pepper Tree	0.00	0.00	0.00	0.00	0.00	0.00
52320 Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
52340 Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

075-NATURE PRESERVE PROJECT
Grants

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
55200 Clays Hill Invasive Removal	0.00	0.00	0.00	0.00	0.00	0.00
55205 CBBEP Clays Hill Habitatat Enh	0.00	0.00	0.00	0.00	0.00	0.00
55206 CBBEO Wetland Plan	0.00	0.00	0.00	0.00	50,000.00	50,000.00
55210 Local Parks Grant	363,778.03	32,018.98	0.00	0.00	0.00	0.00
55214 CBBEP Pepper Tree Removal	0.00	42,785.60	44,000.00	42,698.00	0.00	(44,000.00)
55220 TPWD Paradise Pond LP Program	0.00	0.00	0.00	0.00	0.00	0.00
55225 TPWF BIG SIT CONSERV GRANT	0.00	0.00	5,000.00	0.00	5,000.00	0.00
55230 NFWF (GEBF) SHORE RESTORATION	0.00	0.00	0.00	0.00	0.00	0.00
55235 Community Garden Mission Presb	1,748.70	0.00	7,950.00	1,799.29	0.00	(7,950.00)
55240 CBBEP-HABITAT LIVING RESOURCE	35,229.80	0.00	0.00	0.00	0.00	0.00
55253 NFWF GWNF Invasive Removal	0.00	0.00	0.00	0.00	0.00	0.00
55255 CBBEP Signage	0.00	0.00	0.00	0.00	0.00	0.00
55260 Weed Management Grant	0.00	0.00	0.00	0.00	0.00	0.00
55270 Boating Access Grant	0.00	0.00	334,000.00	0.00	334,000.00	0.00
33 Acre Design Permitin 0	0.00					84,000.00
Grant Build 0	0.00					250,000.00
55276 CEPRA Bulkhead	0.00	0.00	0.00	0.00	750,000.00	750,000.00
CEPRA Bulkhead Total 0	0.00					750,000.00
55280 CEPRA Grant Lost Land	0.00	0.00	600,000.00	0.00	600,000.00	0.00
CEPRA Ch Pasture Lost L 0	0.00					600,000.00
55285 Ch Past Blkhd Park Design	0.00	0.00	0.00	0.00	0.00	0.00
55295 Restore Grant Trails	11,988.96	110,314.72	900,000.00	709,118.76	230,000.00	(670,000.00)
TOTAL SUPPLIES & SERVICES	412,745.49	185,119.30	1,890,950.00	753,616.05	1,969,000.00	78,050.00
TOTAL Grants	412,745.49	185,119.30	1,890,950.00	753,616.05	1,969,000.00	78,050.00
*** TOTAL EXPENDITURES ***	942,589.78	639,240.05	2,803,885.00	1,366,528.51	2,576,525.00	(227,360.00)

*** END OF REPORT ***

HOTEL MOTEL FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				0
OPERATING REVENUE	4,944,650			4,944,650
EXPENDITURES:				
CHAMBER OF COMMERCE	4,944,650	0	4,944,650	
OPERATING EXPENSES	4,944,650	0	4,944,650	
NET AFTER EXPENSES			0	
BUDGETED TOTAL FUND BALANCE			0	

HOTEL MOTEL FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				60
OPERATING REVENUE	4,656,310			4,656,370
EXPENDITURES:				
CHAMBER OF COMMERCE	4,656,310	0	4,656,310	
OPERATING EXPENSES	4,656,310	0	4,656,310	
NET AFTER EXPENSES			0	
BUDGETED TOTAL FUND BALANCE			60	
ESTIMATED YEAR END FUND BALANCE			0	

100-HOTEL MOTEL

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
HOTEL MOTEL TAXES	4,887,651.95	4,584,201.62	4,656,310.00	4,570,091.20	4,944,650.00	288,340.00
OTHER REVENUE	46,772.38	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	4,934,424.33	4,584,201.62	4,656,310.00	4,570,091.20	4,944,650.00	288,340.00
EXPENDITURE SUMMARY						
Chamber	4,888,048.22	4,715,953.73	4,656,310.00	4,569,546.35	4,944,650.00	288,340.00
*** TOTAL EXPENDITURES ***	4,888,048.22	4,715,953.73	4,656,310.00	4,569,546.35	4,944,650.00	288,340.00
** REVENUES OVER(UNDER) EXPENDITURES **	46,376.11	(131,752.11)	0.00	544.85	0.00	0.00

100-HOTEL MOTEL

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
HOTEL MOTEL TAXES						
41040 H/M Tax Revenue	10,527,707.59	10,157,498.50	10,029,000.00	9,843,273.33	10,650,000.00	621,000.00
41045 Amt Recorded in H/M Special Ac	(4,888,048.22)	(4,847,765.54)	(4,656,330.00)	(4,570,091.19)	(4,944,650.00)	(288,320.00)
41050 Amt Recorded in Beach Fund	0.00	0.00	0.00	0.00	0.00	0.00
41055 Amount Recorded in Facility Fd	(752,007.42)	(725,531.34)	(716,360.00)	(703,090.94)	(760,700.00)	(44,340.00)
41060 Transfer to General Fund CVC	0.00	0.00	0.00	0.00	0.00	0.00
41075 Transfer to Hike and Bike Trai	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HOTEL MOTEL TAXES	4,887,651.95	4,584,201.62	4,656,310.00	4,570,091.20	4,944,650.00	288,340.00
OTHER REVENUE						
46100 Interest	46,772.38	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	46,772.38	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	4,934,424.33	4,584,201.62	4,656,310.00	4,570,091.20	4,944,650.00	288,340.00

100-HOTEL MOTEL
Chamber

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
52200 Chamber of Commerce-Qrtrly	4,888,048.22	4,715,953.73	4,656,310.00	4,569,546.35	4,944,650.00	288,340.00
52201 Advertising Expense	0.00	0.00	0.00	0.00	0.00	0.00
52203 Emergency Advertising	0.00	0.00	0.00	0.00	0.00	0.00
52210 Banking Fees	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	4,888,048.22	4,715,953.73	4,656,310.00	4,569,546.35	4,944,650.00	288,340.00
TOTAL Chamber	4,888,048.22	4,715,953.73	4,656,310.00	4,569,546.35	4,944,650.00	288,340.00
*** TOTAL EXPENDITURES ***	4,888,048.22	4,715,953.73	4,656,310.00	4,569,546.35	4,944,650.00	288,340.00

*** END OF REPORT ***

HOTEL MOTEL SPECIAL
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				5,137,000
OPERATING REVENUE	5,226,650			10,363,650
EXPENDITURES:				
OPERATIONS	791,885	1,948,800	2,740,685	
NAT PRESERVE TSF	1,129,025	102,000	1,231,025	
FACILITY FD TSF	0	1,080,000	1,080,000	
CONSTRUCTION TSF	0	3,190,000	3,190,000	
HARBOR TSF	0	0	0	
DEBT SERVICE	0	229,500	229,500	
OPERATING EXPENSES	1,920,910	6,550,300	8,471,210	
NET AFTER EXPENSES			(3,244,560)	
BUDGETED TOTAL FUND BALANCE			1,892,440	

HOTEL MOTEL SPECIAL
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				9,636,905
OPERATING REVENUE	4,956,330			14,593,235
EXPENDITURES:				
OPERATIONS	2,679,450	583,815	3,263,265	
NAT PRESERVE TSF	467,935	776,450	1,244,385	
FACILITY FD TSF	0	3,700,000	3,700,000	
RDC TSF	0	4,643,500	4,643,500	
HARBOR TSF	0	0	0	
DEBT SERVICE	0	231,200	231,200	
OPERATING EXPENSES	3,147,385	9,934,965	13,082,350	
NET AFTER EXPENSES			(8,126,020)	
BUDGETED TOTAL FUND BALANCE			1,510,885	
ESTIMATED FUND BALANCE			5,137,000	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

110-HOTEL/MOTEL SPECIAL REV.

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
HOTEL MOTEL TAXES	4,888,048.22	4,847,765.54	4,656,330.00	4,570,091.19	4,944,650.00	288,320.00
OTHER REVENUE	178,718.17	669,460.62	300,000.00	306,183.45	282,000.00	(18,000.00)
*** TOTAL REVENUES ***	5,066,766.39	5,517,226.16	4,956,330.00	4,876,274.64	5,226,650.00	270,320.00
EXPENDITURE SUMMARY						
Supplies and Services	1,749,912.78	2,953,070.29	3,263,265.00	1,813,863.16	2,740,685.00	(522,580.00)
Transfer to Proposed Pro	2,677,461.20	4,895,156.31	9,587,885.00	4,228,812.67	5,501,025.00	(4,086,860.00)
TAX NOTE PAYMENT	227,950.00	227,600.00	231,200.00	231,200.00	229,500.00	(1,700.00)
*** TOTAL EXPENDITURES ***	4,655,323.98	8,075,826.60	13,082,350.00	6,273,875.83	8,471,210.00	(4,611,140.00)
** REVENUES OVER(UNDER) EXPENDITURES **	411,442.41	(2,558,600.44)	(8,126,020.00)	(1,397,601.19)	(3,244,560.00)	4,881,460.00

110-HOTEL/MOTEL SPECIAL REV.

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
HOTEL MOTEL TAXES						
41040 Hotel Motel Tax Revenue	4,888,048.22	4,847,765.54	4,656,330.00	4,570,091.19	4,944,650.00	288,320.00
TOTAL HOTEL MOTEL TAXES	4,888,048.22	4,847,765.54	4,656,330.00	4,570,091.19	4,944,650.00	288,320.00
OTHER REVENUE						
46100 Interest	177,295.19	662,056.05	300,000.00	297,463.45	275,000.00	(25,000.00)
46610 STR Parking Lot Fees	660.00	7,404.57	0.00	8,720.00	7,000.00	7,000.00
46650 Miscellaneous Income	762.98	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	178,718.17	669,460.62	300,000.00	306,183.45	282,000.00	(18,000.00)
*** TOTAL REVENUES ***	5,066,766.39	5,517,226.16	4,956,330.00	4,876,274.64	5,226,650.00	270,320.00

110-HOTEL/MOTEL SPECIAL REV.
Supplies and Services

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
50101 Salaries	23,453.44	70,602.89	65,315.00	63,229.64	67,275.00	1,960.00
50102 FICA	1,551.66	4,585.38	5,050.00	5,078.81	5,300.00	250.00
50103 TMRS	3,013.47	9,298.63	10,450.00	9,767.86	10,950.00	500.00
50104 Workers Compensation	0.00	87.61	135.00	0.00	135.00	0.00
50105 Health Insurance	0.00	275.20	11,275.00	11,195.58	9,400.00	(1,875.00)
50106 Texas Workforce Commission	0.00	117.00	125.00	63.00	125.00	0.00
50107 Overtime	126.82	21.77	500.00	1,668.50	2,000.00	1,500.00
TOTAL PERSONNEL	28,145.39	84,988.48	92,850.00	91,003.39	95,185.00	2,335.00
SUPPLIES & SERVICES						
50200 Office Supplies	2,637.51	282.25	2,000.00	0.00	2,000.00	0.00
50201 NERR Volunteer Education	0.00	0.00	0.00	0.00	0.00	0.00
50203 Land Lease Agreements	1,200.00	1,200.00	1,700.00	0.00	1,700.00	0.00
Pier Lease 1	1,700.00					1,700.00
50205 Insurance	21,415.96	9,066.22	40,000.00	24,012.00	50,000.00	10,000.00
50207 Bay Access Sailing Found.	0.00	0.00	11,000.00	8,800.00	0.00	(11,000.00)
50208 Trinity Day School	0.00	0.00	11,000.00	11,000.00	10,000.00	(1,000.00)
50209 EMS Conference	0.00	0.00	20,000.00	0.00	0.00	(20,000.00)
50210 Art Center Support	50,000.00	75,000.00	71,250.00	57,000.00	75,000.00	3,750.00
50211 Community Theatre	100,000.00	75,000.00	71,250.00	0.00	75,000.00	3,750.00
50212 Historical Association	300,000.00	150,000.00	142,500.00	114,000.00	150,000.00	7,500.00
50213 PAISD Sport Tourneys	0.00	0.00	0.00	0.00	10,000.00	10,000.00
50215 Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	6,000.00	1,000.00
50216 CC Processing Fees	30,880.19	28,565.33	25,000.00	29,897.68	30,000.00	5,000.00
50217 Legal/Professional Fees	25,032.50	0.00	10,000.00	6,649.33	10,000.00	0.00
50218 Building Rental	18,409.41	5,112.48	7,000.00	5,174.23	9,000.00	2,000.00
50220 Nature Preserve Program Cons.	0.00	0.00	0.00	0.00	0.00	0.00
50221 Electricity	18.30	0.00	1,500.00	0.00	1,500.00	0.00
50222 Water	2,062.76	2,104.92	1,500.00	1,313.51	1,500.00	0.00
50225 Nature Preserve Repairs/Mtn	0.00	0.00	0.00	0.00	0.00	0.00
50230 Fireworks	0.00	25,000.00	50,000.00	35,000.00	50,000.00	0.00
50235 Christmas Lights & Festival	0.00	76,869.86	80,000.00	48,927.36	80,000.00	0.00
50240 Travel & Training	0.00	0.00	0.00	868.40	0.00	0.00
50250 Professional Services	21,472.50	188,924.85	124,000.00	346.46	60,000.00	(64,000.00)
EDSA Remaining 0	0.00					10,000.00
Misc Consulting 0	0.00					50,000.00
50260 Feasibility Study - Nature Pre	0.00	0.00	0.00	0.00	0.00	0.00
50270 Pier Maintenance	48,446.28	3,000.00	0.00	950.00	0.00	0.00
50275 WayFinding Signage	0.00	0.00	1,836,900.00	467,230.86	1,788,800.00	(48,100.00)
50280 Tax Collection Contract	75,000.00	83,000.00	75,000.00	75,000.00	75,000.00	0.00
50290 Banking Fees	2,163.81	1,348.98	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	703,739.22	729,474.89	2,586,600.00	891,169.83	2,485,500.00	(101,100.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

110-HOTEL/MOTEL SPECIAL REV.
Supplies and Services

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY							
50300 Land		0.00	899,676.42	0.00	0.00	0.00	0.00
50305 Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00
50310 Buildings & Structures		959,819.57	1,238,930.50	553,815.00	831,689.94	160,000.00	(393,815.00)
Entrance Sign	0	0.00					85,000.00
Maritime Sculpture	0	0.00					75,000.00
50320 Piers		53,153.13	0.00	30,000.00	0.00	0.00	(30,000.00)
50340 Machinery & Equipment		5,055.47	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		1,018,028.17	2,138,606.92	583,815.00	831,689.94	160,000.00	(423,815.00)
TOTAL Supplies and Services		1,749,912.78	2,953,070.29	3,263,265.00	1,813,863.16	2,740,685.00	(522,580.00)

110-HOTEL/MOTEL SPECIAL REV.
Transfer to Proposed Pro

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
69401 Transfer to Proposed Projects	0.00	0.00	0.00	0.00	0.00	0.00
69415 Transfer to Facility Fund	0.00	0.00	3,700,000.00	3,700,000.00	1,080,000.00	(2,620,000.00)
69420 Transfer to Construction	0.00	0.00	0.00	0.00	3,190,000.00	3,190,000.00
69425 Transfer to RDC	0.00	945,071.49	4,643,500.00	0.00	0.00	(4,643,500.00)
69450 Transfer to Nature Preserve	611,322.65	403,746.42	1,244,385.00	528,812.67	1,231,025.00	(13,360.00)
69475 Transfer to Harbor	0.00	2,967,172.85	0.00	0.00	0.00	0.00
69480 Transfer Match EDA Grant	2,066,138.55	579,165.55	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	2,677,461.20	4,895,156.31	9,587,885.00	4,228,812.67	5,501,025.00	(4,086,860.00)
TAX NOTES						
69500 CEPRA Grant	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAX NOTES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Transfer to Proposed Pro	2,677,461.20	4,895,156.31	9,587,885.00	4,228,812.67	5,501,025.00	(4,086,860.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

110-HOTEL/MOTEL SPECIAL REV.
TAX NOTE PAYMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
TAX NOTES						
70510 Bond Payment	150,000.00	155,000.00	165,000.00	165,000.00	170,000.00	5,000.00
70511 Bond Payment Interest	77,950.00	72,600.00	66,200.00	66,200.00	59,500.00	(6,700.00)
70512 Paying Agent Fees	0.00	0.00	0.00	0.00	0.00	0.00
70520 Debt Service Reserve	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAX NOTES	227,950.00	227,600.00	231,200.00	231,200.00	229,500.00	(1,700.00)
TOTAL TAX NOTE PAYMENT	227,950.00	227,600.00	231,200.00	231,200.00	229,500.00	(1,700.00)
*** TOTAL EXPENDITURES ***	4,655,323.98	8,075,826.60	13,082,350.00	6,273,875.83	8,471,210.00	(4,611,140.00)

*** END OF REPORT ***

FACILITY FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				3,500,000
OPERATING REVENUE	1,888,700			5,388,700
EXPENDITURES:				
OPERATING EXPENSES	476,825	5,660,000	6,136,825	
NET AFTER EXPENSES			(4,248,125)	
BUDGETED TOTAL FUND BALANCE			(748,125)	

FACILITY FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				2,149,345
OPERATING REVENUE	4,506,360			6,655,705
EXPENDITURES:				
OPERATING EXPENSES	414,710	6,217,390	6,632,100	
NET AFTER EXPENSES			(2,125,740)	
BUDGETED TOTAL FUND BALANCE			23,605	
ESTIMATED YEAR END FUND BALANCE			3,500,000	

115-FACILITY FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
Hotel Motel Tax	752,007.42	725,531.34	716,360.00	703,090.94	760,700.00	44,340.00
Interest	139,142.36	128,589.96	90,000.00	78,256.43	48,000.00	(42,000.00)
Transfers	0.00	0.00	3,700,000.00	3,700,000.00	1,080,000.00	(2,620,000.00)
*** TOTAL REVENUES ***	891,149.78	854,121.30	4,506,360.00	4,481,347.37	1,888,700.00	(2,617,660.00)
EXPENDITURE SUMMARY						
Tourist Facility Maint	484,989.04	724,052.41	6,632,100.00	2,105,158.57	6,136,825.00	(495,275.00)
*** TOTAL EXPENDITURES ***	484,989.04	724,052.41	6,632,100.00	2,105,158.57	6,136,825.00	(495,275.00)
** REVENUES OVER(UNDER) EXPENDITURES **	406,160.74	130,068.89	(2,125,740.00)	2,376,188.80	(4,248,125.00)	(2,122,385.00)

115-FACILITY FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
Hotel Motel Tax						
41040 Hotel Motel Revenue	752,007.42	725,531.34	716,360.00	703,090.94	760,700.00	44,340.00
TOTAL Hotel Motel Tax	752,007.42	725,531.34	716,360.00	703,090.94	760,700.00	44,340.00
Interest						
46100 Interest Earned	123,152.36	110,229.96	75,000.00	69,331.43	40,000.00	(35,000.00)
46300 Facility Rentals	18,765.00	22,410.00	20,000.00	11,075.00	10,000.00	(10,000.00)
46301 Facility Deposit Refunds	(2,775.00)	(4,050.00)	(5,000.00)	(2,150.00)	(2,000.00)	3,000.00
46620 Contributions	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Interest	139,142.36	128,589.96	90,000.00	78,256.43	48,000.00	(42,000.00)
Transfers						
47110 Transfer from Hotel Motel Spec	0.00	0.00	3,700,000.00	3,700,000.00	1,080,000.00	(2,620,000.00)
TOTAL Transfers	0.00	0.00	3,700,000.00	3,700,000.00	1,080,000.00	(2,620,000.00)
*** TOTAL REVENUES ***	891,149.78	854,121.30	4,506,360.00	4,481,347.37	1,888,700.00	(2,617,660.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

115-FACILITY FUND
Tourist Facility Maint
DEPARTMENT EXPENDITURES

		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
66101	Salaries - Public Buildings	122,346.11	133,335.38	161,935.00	139,192.63	183,375.00	21,440.00
66102	FICA	9,629.33	11,065.53	13,525.00	11,365.20	15,175.00	1,650.00
66103	TMRS	18,948.71	22,695.63	28,050.00	22,412.28	31,325.00	3,275.00
66104	Workers Comp	1,896.65	2,873.50	4,225.00	0.00	4,750.00	525.00
66105	Health Insurance	21,249.60	25,015.41	28,150.00	27,900.71	27,200.00	(950.00)
66106	Texas Workforce Commission	0.00	0.00	825.00	0.00	500.00	(325.00)
66107	Overtime	10,348.24	14,604.92	15,000.00	9,035.98	15,000.00	0.00
	TOTAL PERSONNEL	184,418.64	209,590.37	251,710.00	209,906.80	277,325.00	25,615.00
SUPPLIES & SERVICES							
66202	Contract Services	0.00	0.00	5,000.00	0.00	5,000.00	0.00
66204	Tourist Facility Maintenance	23,221.10	12,402.13	40,000.00	13,138.61	40,000.00	0.00
66210	Equipment	780.00	0.00	4,000.00	2,112.47	4,000.00	0.00
66215	Insurance	86,344.96	108,318.66	90,000.00	7,553.00	125,000.00	35,000.00
66220	Utilities	6,240.73	7,618.11	12,000.00	7,006.51	8,500.00	(3,500.00)
66230	Furniture & Fixtures	0.00	0.00	12,000.00	0.00	0.00	(12,000.00)
66240	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
66275	Vehicle Lease	0.00	0.00	0.00	8,587.91	17,000.00	17,000.00
	TOTAL SUPPLIES & SERVICES	116,586.79	128,338.90	163,000.00	38,398.50	199,500.00	36,500.00
CAPITAL OUTLAY							
66310	Machinery & Equipment	49,567.14	14,063.10	130,000.00	0.00	130,000.00	0.00
	Community Center Sound 0	0.00					30,000.00
	A/C Unit for Civic Cent 0	0.00					100,000.00
66320	Building & Structures	126,133.32	371,132.28	6,075,750.00	1,856,853.27	5,530,000.00	(545,750.00)
	Community Center 0	0.00					450,000.00
	Breakout Room on Civic 0	0.00					5,000,000.00
	A&E for Civic Center Re 0	0.00					80,000.00
66330	Furniture & Fixtures	8,283.15	0.00	0.00	0.00	0.00	0.00
66340	Motor Vehciles	0.00	927.76	11,640.00	0.00	0.00	(11,640.00)
66350	Technology	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	183,983.61	386,123.14	6,217,390.00	1,856,853.27	5,660,000.00	(557,390.00)
	TOTAL Tourist Facility Maint	484,989.04	724,052.41	6,632,100.00	2,105,158.57	6,136,825.00	(495,275.00)
***	TOTAL EXPENDITURES ***	484,989.04	724,052.41	6,632,100.00	2,105,158.57	6,136,825.00	(495,275.00)

*** END OF REPORT ***

AIRPORT FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				(146,000.00)
OPERATING REVENUE	789,050.00			643,050.00
EXPENDITURES:				
OPERATIONS	250,275.00	696,000.00	946,275.00	
OPERATING EXPENSES	250,275.00	696,000.00	946,275.00	
NET AFTER EXPENSES			(157,225.00)	
BUDGETED TOTAL FUND BALANCE			(303,225.00)	

AIRPORT FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				(186,862.00)
OPERATING REVENUE	739,550.00			552,688.00
EXPENDITURES:				
OPERATIONS	253,585.00	476,000.00	729,585.00	
OPERATING EXPENSES	253,585.00	476,000.00	729,585.00	
NET AFTER EXPENSES			9,965.00	
BUDGETED TOTAL FUND BALANCE			(176,897.00)	
ESTIMATED YEAR END FUND BALANCE			(146,000.00)	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

125-AIRPORT FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
AIRPORT REVENUE	285,313.47	251,433.12	256,150.00	235,952.14	260,150.00	4,000.00
	50,000.00	36,786.88	478,400.00	0.00	528,400.00	50,000.00
OTHER REVENUE	22,443.82	22.87	5,000.00	0.00	500.00	(4,500.00)
TRANSFERS & REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	357,757.29	288,242.87	739,550.00	235,952.14	789,050.00	49,500.00
EXPENDITURE SUMMARY						
	29,729.46	27,731.66	43,585.00	29,267.77	44,775.00	1,190.00
	724,971.25	395,362.46	686,000.00	169,785.66	901,500.00	215,500.00
*** TOTAL EXPENDITURES ***	754,700.71	423,094.12	729,585.00	199,053.43	946,275.00	216,690.00
** REVENUES OVER(UNDER) EXPENDITURES **	(396,943.42)	(134,851.25)	9,965.00	36,898.71	(157,225.00)	(167,190.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

125-AIRPORT FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
AIRPORT REVENUE						
42010 Aviation Fuel	200,421.92	161,859.32	180,000.00	150,405.18	180,000.00	0.00
42015 Franchise Fee	0.00	0.00	0.00	0.00	0.00	0.00
42017 Overnight Parking Fees	12,328.55	15,591.80	12,000.00	22,326.96	16,000.00	4,000.00
42025 Facility Rental	0.00	0.00	0.00	0.00	0.00	0.00
42049 Airport Fees/Hangars	47,150.00	48,076.00	47,150.00	49,120.00	47,150.00	0.00
42050 Vehicle Parking - Airport	17,700.00	16,100.00	17,000.00	14,100.00	17,000.00	0.00
42060 Lease Income	7,713.00	9,806.00	0.00	0.00	0.00	0.00
TOTAL AIRPORT REVENUE	285,313.47	251,433.12	256,150.00	235,952.14	260,150.00	4,000.00
43010 Airport Ramp Grant	50,000.00	36,786.88	50,000.00	0.00	100,000.00	50,000.00
43040 Airport 90/10 Grant	0.00	0.00	428,400.00	0.00	428,400.00	0.00
Paving Grant 0	0.00					428,400.00
TOTAL	50,000.00	36,786.88	478,400.00	0.00	528,400.00	50,000.00
OTHER REVENUE						
46100 Interest	22,443.82	19.75	5,000.00	0.00	500.00	(4,500.00)
46620 Hanger Lease Auction	0.00	0.00	0.00	0.00	0.00	0.00
46630 Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
46640 Airport Personnel Grant	0.00	0.00	0.00	0.00	0.00	0.00
46650 Miscellaneous Revenue	0.00	3.12	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	22,443.82	22.87	5,000.00	0.00	500.00	(4,500.00)
TRANSFERS & REIMBURSEMENT						
47040 Transfer from Harbor	0.00	0.00	0.00	0.00	0.00	0.00
47045 Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	0.00
47050 Transfer from Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS & REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	357,757.29	288,242.87	739,550.00	235,952.14	789,050.00	49,500.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

125-AIRPORT FUND

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
50101 Salaries	27,280.11	25,370.85	38,510.00	27,037.23	39,675.00	1,165.00
50102 Airport FICA	2,092.34	1,931.33	2,950.00	2,137.50	3,050.00	100.00
50104 Airport Worker's Comp	348.01	429.48	1,875.00	0.00	1,925.00	50.00
50106 Airport TWC Expense	9.00	0.00	250.00	0.00	125.00	(125.00)
50107 Overtime	0.00	0.00	0.00	93.04	0.00	0.00
TOTAL PERSONNEL	29,729.46	27,731.66	43,585.00	29,267.77	44,775.00	1,190.00
TOTAL	29,729.46	27,731.66	43,585.00	29,267.77	44,775.00	1,190.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

125-AIRPORT FUND

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
51201 Banking Fees	4,805.09	3,990.97	5,000.00	3,717.05	5,000.00	0.00
51202 Administrative Overhead	75.76	75.76	500.00	0.00	500.00	0.00
51203 Airport Operations	15,039.89	40,273.51	26,000.00	13,923.95	20,000.00	(6,000.00)
51204 Aviation Fuel	167,646.11	132,231.19	135,000.00	116,763.18	135,000.00	0.00
51205 Insurance - Non Employee	14,792.17	15,521.59	20,000.00	6,046.00	20,000.00	0.00
51206 Personnel Cost Reimbursed	0.00	0.00	0.00	0.00	0.00	0.00
51207 Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00
51221 Utilities	5,098.49	4,114.97	5,500.00	12,563.45	12,000.00	6,500.00
51222 Grant Matching Funds	2,700.00	0.00	0.00	0.00	0.00	0.00
51223 AWOS Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
51225 Office Equipment	0.00	672.37	2,000.00	0.00	2,000.00	0.00
51230 Fuel Tank Maintenance	0.00	0.00	6,000.00	0.00	6,000.00	0.00
51235 Weed Mgmt Control	503.75	1,007.50	5,000.00	0.00	5,000.00	0.00
TOTAL SUPPLIES & SERVICES	210,661.26	197,887.86	205,000.00	153,013.63	205,500.00	500.00
CAPITAL OUTLAY						
51304 Airport Paving	0.00	0.00	476,000.00	0.00	476,000.00	0.00
Pave Taxi & Parking 0	0.00					476,000.00
51305 Airport Planning	0.00	0.00	0.00	0.00	0.00	0.00
51306 Rotating Beacon	0.00	0.00	0.00	0.00	0.00	0.00
51307 GLO Lease Payment	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
51308 Ramp Improvements	0.00	0.00	0.00	11,772.03	0.00	0.00
51309 Consulting Fees	0.00	29,218.60	0.00	0.00	0.00	0.00
51310 Fuel Tank Replacement & Repair	86,400.79	0.00	0.00	0.00	0.00	0.00
51320 Buildings & Structures	6,640.82	0.00	0.00	0.00	215,000.00	215,000.00
Perimeter Fencing 0	0.00					125,000.00
Jet Fuel Tank 0	0.00					90,000.00
51350 Airport Improvements	416,268.38	163,256.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	514,309.99	197,474.60	481,000.00	16,772.03	696,000.00	215,000.00
TOTAL	724,971.25	395,362.46	686,000.00	169,785.66	901,500.00	215,500.00
*** TOTAL EXPENDITURES ***	754,700.71	423,094.12	729,585.00	199,053.43	946,275.00	216,690.00

*** END OF REPORT ***

BEACH FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	RESERVE	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				7,700,000
OPERATING REVENUE	5,047,000			12,747,000
EXPENDITURES:				
LIFEGUARD OPS	1,260,890	1,500,000	2,760,890	
PARKING ENFORCEMENT	137,975	0	137,975	
BEACH MTN	2,547,650	1,833,650	4,381,300	
TRANSFERS	0	1,710,000	1,710,000	
OPERATING EXPENSES	3,946,515	5,043,650	8,990,165	
NET AFTER EXPENSES			(3,943,165)	
BUDGETED TOTAL FUND BALANCE			3,756,835	

BEACH FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	RESERVE	TOTAL	FUND BAL
BEGINNING FUND BAL				8,286,822
OPERATING REVENUE	5,608,500			13,895,322
EXPENDITURES:				
LIFEGUARD OPS	849,225	1,631,500	2,480,725	
PARKING ENFORCEMENT	81,215	28,000	109,215	
BEACH MTN	2,009,350	3,105,271	5,114,621	
TRANSFERS	0	1,410,000	1,410,000	
OPERATING EXPENSES	2,939,790	6,174,771	9,114,561	
NET AFTER EXPENSES			(3,506,061)	
BUDGETED TOTAL FUND BALANCE			4,780,761	
ESTIMATED YEAR END FUND BALANCE			7,700,000	

150-BEACH FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
HOTEL MOTEL TAXES	2,997,245.36	2,743,735.70	2,900,000.00	2,309,945.45	2,950,000.00	50,000.00
BEACH PARKING PERMITS	1,221,489.98	1,266,636.43	1,300,000.00	1,388,299.65	1,442,000.00	142,000.00
INTERGOVERNMENTAL	459,579.78	459,584.54	329,000.00	443,932.55	455,000.00	126,000.00
OTHER REVENUE	176,342.50	417,014.37	200,000.00	223,932.34	200,000.00	0.00
TRANSFERS	0.00	0.00	879,500.00	879,500.00	0.00	(879,500.00)
*** TOTAL REVENUES ***	4,854,657.62	4,886,971.04	5,608,500.00	5,245,609.99	5,047,000.00	(561,500.00)
EXPENDITURE SUMMARY						
LIFEGUARDS & PERMITS	732,297.18	743,479.78	2,480,725.00	1,240,466.19	2,760,890.00	280,165.00
PARKING ENFORCEMENT	16,904.28	21,925.63	109,215.00	23,050.12	137,975.00	28,760.00
BEACH PUBLIC WORKS	1,677,531.14	1,651,184.18	5,114,621.00	2,762,099.51	4,381,300.00	(733,321.00)
TRANSFERS TO GEN FD	1,263,540.00	1,504,040.15	1,350,000.00	1,160,914.10	1,650,000.00	300,000.00
TRANSFERS TO SANITATION	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
*** TOTAL EXPENDITURES ***	3,969,248.28	4,040,629.74	9,114,561.00	5,246,529.92	8,990,165.00	(124,396.00)
** REVENUES OVER(UNDER) EXPENDITURES **	885,409.34	846,341.30	(3,506,061.00)	(919.93)	(3,943,165.00)	(437,104.00)

150-BEACH FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
HOTEL MOTEL TAXES						
41050 State Hotel Motel Tax Rebate	2,997,245.36	2,743,735.70	2,900,000.00	2,309,945.45	2,950,000.00	50,000.00
TOTAL HOTEL MOTEL TAXES	2,997,245.36	2,743,735.70	2,900,000.00	2,309,945.45	2,950,000.00	50,000.00
BEACH PARKING PERMITS						
42001 Prior Year Permit Refunds	0.00	0.00	0.00	0.00	0.00	0.00
42002 Permit Revenue City - Current	77,676.00	79,464.00	75,000.00	81,996.00	82,000.00	7,000.00
42003 Permit Revenue Vendor Current	599,437.50	644,724.50	550,000.00	642,976.50	600,000.00	50,000.00
42004 Permit Revenue Stripes	916,695.01	1,005,440.50	1,000,000.00	927,711.00	1,000,000.00	0.00
42005 Permit Revenue Lowe's	0.00	0.00	0.00	109,250.00	85,000.00	85,000.00
42103 Beach Permit Concession	184,100.00	95,250.00	250,000.00	202,400.00	250,000.00	0.00
42203 Corpus Christi Group	(556,418.53)	(558,242.57)	(575,000.00)	(576,033.85)	(575,000.00)	0.00
42250 RV Beach Parking Permits	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEACH PARKING PERMITS	1,221,489.98	1,266,636.43	1,300,000.00	1,388,299.65	1,442,000.00	142,000.00
INTERGOVERNMENTAL						
43230 Beach Cleaning Grant	133,678.84	133,651.83	130,000.00	132,339.29	130,000.00	0.00
43235 CMP Grant	0.00	0.00	0.00	0.00	0.00	0.00
43240 County Cleaning Contract	129,000.00	129,000.00	129,000.00	119,097.37	129,000.00	0.00
43250 County Garbage Contract	69,999.96	69,999.96	70,000.00	64,166.63	70,000.00	0.00
43310 Nueces County Lifeguards	126,900.98	126,932.75	0.00	128,329.26	126,000.00	126,000.00
TOTAL INTERGOVERNMENTAL	459,579.78	459,584.54	329,000.00	443,932.55	455,000.00	126,000.00
OTHER REVENUE						
46050 Mobi Chair Charges	0.00	0.00	0.00	0.00	0.00	0.00
46100 Interest Earned	176,342.50	415,167.37	200,000.00	223,932.34	200,000.00	0.00
46120 Credit card Processing Fee	0.00	0.00	0.00	0.00	0.00	0.00
46630 Sale of Fixed Assets	0.00	1,827.00	0.00	0.00	0.00	0.00
46650 Miscellaneous Income	0.00	20.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	176,342.50	417,014.37	200,000.00	223,932.34	200,000.00	0.00
TRANSFERS						
49200 Tsf from Construction Beach Ac	0.00	0.00	879,500.00	879,500.00	0.00	(879,500.00)
TOTAL TRANSFERS	0.00	0.00	879,500.00	879,500.00	0.00	(879,500.00)
*** TOTAL REVENUES ***	4,854,657.62	4,886,971.04	5,608,500.00	5,245,609.99	5,047,000.00	(561,500.00)

150-BEACH FUND
LIFEGUARDS & PERMITS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
50101	Salary	399,843.94	372,384.85	444,000.00	537,705.53	600,000.00	156,000.00
50102	FICA	36,458.03	34,339.50	41,625.00	53,609.28	57,375.00	15,750.00
50103	TMRS	34,111.75	34,433.14	46,625.00	39,077.71	47,375.00	750.00
50104	Workers Comp	3,497.50	6,963.00	8,800.00	0.00	12,125.00	3,325.00
50105	Health Insurance	32,068.88	23,372.59	55,975.00	25,275.52	48,290.00	(7,685.00)
50106	Texas Workforce Commission	157.27	1,793.69	1,050.00	2,201.65	775.00	(275.00)
50107	Overtime	77,548.99	77,537.77	100,000.00	152,538.89	150,000.00	50,000.00
TOTAL PERSONNEL		583,686.36	550,824.54	698,075.00	810,408.58	915,940.00	217,865.00
SUPPLIES & SERVICES							
50203	Lifeguard Supplies	35,003.79	19,978.20	25,000.00	25,562.71	35,900.00	10,900.00
50204	Guard Stand Repairs	2,070.88	(797.56)	4,750.00	2,207.14	6,200.00	1,450.00
50206	Vehicle Repair	14,248.98	9,058.50	14,800.00	15,468.46	18,800.00	4,000.00
50208	Dues & Memberships	1,027.50	784.00	900.00	1,088.00	1,500.00	600.00
50210	Training	6,067.49	13,532.07	24,700.00	24,216.73	43,100.00	18,400.00
50212	Rescue Boards	3,416.09	14,240.00	11,400.00	5,898.85	25,000.00	13,600.00
50213	Community Programming	955.44	1,551.48	1,000.00	128.00	1,000.00	0.00
50215	Utilities	0.00	890.25	5,000.00	0.00	5,000.00	0.00
50220	Insurance	4,025.08	1,955.84	15,000.00	0.00	15,000.00	0.00
50222	Telephone	0.00	0.00	0.00	0.00	1,000.00	1,000.00
50225	Uniforms	8,886.37	5,182.70	12,600.00	12,016.67	21,750.00	9,150.00
50230	Technology	244.50	0.00	4,000.00	0.00	65,900.00	61,900.00
	Radios 10	5,000.00					50,000.00
	AED'S 3	3,000.00					9,000.00
	Desktop for Manager 0	0.00					2,100.00
	Laptops 3	1,600.00					4,800.00
50240	CEPRA Grant Match	0.00	0.00	0.00	0.00	0.00	0.00
50250	CMP Grant Match	0.00	0.00	0.00	0.00	0.00	0.00
50260	Beach Monitoring Services	0.00	0.00	0.00	0.00	0.00	0.00
50270	Seaweed Disposal Permits	4,520.00	4,820.68	25,000.00	24,500.00	25,000.00	0.00
50275	Vehicle Lease	0.00	0.00	0.00	41,132.30	71,800.00	71,800.00
50280	Beach Nourishment Permit	0.00	0.00	0.00	0.00	0.00	0.00
50290	Building Lease	30,173.50	6,870.00	7,000.00	6,885.50	8,000.00	1,000.00
TOTAL SUPPLIES & SERVICES		110,639.62	78,066.16	151,150.00	159,104.36	344,950.00	193,800.00

150-BEACH FUND
LIFEGUARDS & PERMITS

DEPARTMENT EXPENDITURES	Qty	Unit Cost	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY								
50310 Machinery & Equipment			378.99	50,947.65	101,000.00	49,555.00	0.00	(101,000.00)
50320 Buildings & Structures			0.00	0.00	1,420,000.00	157,550.00	1,420,000.00	0.00
Beach Lifeguard Facilit	1	1,400,000.00						1,400,000.00
Guard Stand (15 & 18)	0	0.00						20,000.00
50330 Furniture & Fixtures			0.00	0.00	0.00	0.00	0.00	0.00
50340 Motor Vehicles			37,592.21	63,641.43	100,500.00	63,848.25	70,000.00	(30,500.00)
All Terrain Vehicle	2	25,000.00						50,000.00
Personal Watercraft	0	0.00						20,000.00
50350 Technology			0.00	0.00	10,000.00	0.00	10,000.00	0.00
Camera Exterior Equip	1	10,000.00						10,000.00
TOTAL CAPITAL OUTLAY			37,971.20	114,589.08	1,631,500.00	270,953.25	1,500,000.00	(131,500.00)
TOTAL LIFEGUARDS & PERMITS			732,297.18	743,479.78	2,480,725.00	1,240,466.19	2,760,890.00	280,165.00

150-BEACH FUND
PARKING ENFORCEMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
59101 Salaries - Police Dept	30,058.40	20,002.25	47,200.00	20,373.30	68,075.00	20,875.00
59102 FICA - Parking Enforcement	2,319.73	1,527.62	3,600.00	1,630.72	5,250.00	1,650.00
59103 TMRS	0.00	0.00	0.00	0.00	7,000.00	7,000.00
59104 Workers Comp	0.00	278.76	765.00	0.00	1,100.00	335.00
59105 Health Insurance	0.00	0.00	0.00	0.00	8,400.00	8,400.00
59106 Texas Workforce Commission	11.29	117.00	250.00	63.00	250.00	0.00
59107 Overtime	0.00	0.00	0.00	0.00	500.00	500.00
TOTAL PERSONNEL	32,389.42	21,925.63	51,815.00	22,067.02	90,575.00	38,760.00
SUPPLIES & SERVICES						
59201 Supplies	0.00	0.00	3,000.00	64.81	3,000.00	0.00
59204 Training	554.86	0.00	1,000.00	0.00	1,000.00	0.00
59210 Beach Parking Permits	(16,200.00)	0.00	25,000.00	0.00	25,000.00	0.00
59215 Uniforms	160.00	0.00	400.00	0.00	400.00	0.00
59275 Vehicle Lease	0.00	0.00	0.00	918.29	18,000.00	18,000.00
TOTAL SUPPLIES & SERVICES	(15,485.14)	0.00	29,400.00	983.10	47,400.00	18,000.00
CAPITAL OUTLAY						
59340 Motor Vehicles	0.00	0.00	28,000.00	0.00	0.00	(28,000.00)
TOTAL CAPITAL OUTLAY	0.00	0.00	28,000.00	0.00	0.00	(28,000.00)
TOTAL PARKING ENFORCEMENT	16,904.28	21,925.63	109,215.00	23,050.12	137,975.00	28,760.00

150-BEACH FUND
BEACH PUBLIC WORKS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
62101 Salary	717,251.89	720,419.72	941,350.00	803,169.41	1,033,200.00	91,850.00
62102 FICA	58,629.39	60,575.45	79,700.00	70,372.73	88,650.00	8,950.00
62103 TMRS	115,419.44	124,355.07	165,225.00	137,410.19	183,025.00	17,800.00
62104 Workers Comp	16,495.65	5,864.31	15,350.00	0.00	17,100.00	1,750.00
62105 Health Insurance	127,045.79	130,325.07	177,775.00	149,319.33	181,425.00	3,650.00
62106 Texas Workforce Commission	124.43	1,541.94	2,450.00	1,053.21	1,450.00	(1,000.00)
62107 Overtime	71,089.01	88,926.15	105,500.00	110,891.38	125,500.00	20,000.00
TOTAL PERSONNEL	1,106,055.60	1,132,007.71	1,487,350.00	1,272,216.25	1,630,350.00	143,000.00
SUPPLIES & SERVICES						
62202 Sanitation Supplies	25,929.64	30,458.30	25,000.00	36,918.88	35,000.00	10,000.00
62204 Fuel & Oil	99,599.81	90,985.81	40,000.00	98,664.55	95,000.00	55,000.00
62205 Beach Signs & Barricades	12,721.10	20,115.31	30,000.00	5,002.00	30,000.00	0.00
62208 Heavy Equipment Repairs	126,849.39	113,417.53	120,000.00	120,962.64	140,000.00	20,000.00
Painting of Equipment 2	25,000.00					50,000.00
Misc, Repairs 0	0.00					90,000.00
62209 Vehicle Repair	6,145.94	7,976.46	10,000.00	17,215.23	10,000.00	0.00
62210 Personal Protective Equipment	1,287.05	1,134.40	2,000.00	589.80	2,000.00	0.00
62211 Insurance	12,993.86	14,104.32	25,000.00	0.00	25,000.00	0.00
62212 Audit	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00
62213 Skid-O-Can Rrp/Rplc	4,936.07	970.74	6,000.00	3,983.77	29,000.00	23,000.00
Repairs 0	0.00					4,000.00
Replacements 0	0.00					25,000.00
62214 Trash Toter Rprs/Rplc	1,333.98	9,235.99	2,000.00	0.00	65,000.00	63,000.00
Repairs 0	0.00					5,000.00
Replacements 0	0.00					60,000.00
62215 Uniforms	11,119.21	10,057.62	18,000.00	14,038.17	18,000.00	0.00
62218 Travel & Training	0.00	0.00	0.00	393.63	3,500.00	3,500.00
Trainig Classes 0	0.00					1,000.00
Laptop for Training 0	0.00					1,600.00
Tv Display for Training 0	0.00					900.00
62220 Contract Beach Services & Mtn.	147,322.54	144,379.44	100,000.00	91,880.11	175,000.00	75,000.00
62222 Telephone & Internet	0.00	0.00	0.00	0.00	18,800.00	18,800.00
Spectrum Internet Voice 12	192.71					2,312.52
Spectrum Installation 1 12	429.00					5,148.00
TPX Voice and Internet 12	941.27					11,295.24
Rounding 0	0.00					44.24
62225 Minor Tools & Equipment	0.00	6,069.08	3,000.00	4,951.59	7,500.00	4,500.00
62230 Beach Restroom Rentals & Svc	420.00	400.00	38,000.00	420.00	15,000.00	(23,000.00)
62240 Technology	0.00	0.00	0.00	0.00	6,500.00	6,500.00
Jaltest Hvy Equip Diagn 0	0.00					5,000.00
Freightliner Diagnostic 0	0.00					1,500.00
62250 Shoreline Revetment	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

150-BEACH FUND
BEACH PUBLIC WORKS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
62275 Vehicle Lease	0.00	0.00	0.00	65,951.79	139,000.00	139,000.00
62280 Engineering Fees	0.00	0.00	0.00	0.00	0.00	0.00
62290 USACE Permits	0.00	0.00	100,000.00	0.00	100,000.00	0.00
TOTAL SUPPLIES & SERVICES	453,658.59	452,305.00	522,000.00	463,972.16	917,300.00	395,300.00
CAPITAL OUTLAY						
62301 Restroom Facility	0.00	0.00	0.00	0.00	0.00	0.00
62303 Access 1a and Beach Street	0.00	0.00	0.00	0.00	0.00	0.00
62304 Beach Cleaning Equipment	0.00	0.00	0.00	0.00	0.00	0.00
62305 Cotter Street Beach Entrance	0.00	0.00	0.00	0.00	0.00	0.00
62306 Backhoe	0.00	0.00	0.00	0.00	0.00	0.00
62310 Machinery & Equipment	55,104.15	37,657.50	110,000.00	211,040.66	12,000.00	(98,000.00)
Grinder Unit 422 0	0.00					12,000.00
62320 Buildings & Structures	0.00	0.00	2,402,946.00	537,171.44	1,638,725.00	(764,221.00)
Beach Access Roadn Cons 0	0.00					1,488,725.00
Engineering Beach Road 0	0.00					150,000.00
62330 Beach Equipment Lease Pmts	0.00	0.00	0.00	0.00	0.00	0.00
62340 Heavy Equipment	0.00	0.00	427,925.00	277,699.00	137,925.00	(290,000.00)
Rplc Dump #323 (ordered 0	0.00					137,925.00
62350 Motor Vehicles	59,900.00	29,213.97	158,400.00	0.00	0.00	(158,400.00)
62360 Technology	2,812.80	0.00	6,000.00	0.00	45,000.00	39,000.00
Camera System for Build 0	0.00					45,000.00
TOTAL CAPITAL OUTLAY	117,816.95	66,871.47	3,105,271.00	1,025,911.10	1,833,650.00	(1,271,621.00)
TOTAL BEACH PUBLIC WORKS	1,677,531.14	1,651,184.18	5,114,621.00	2,762,099.51	4,381,300.00	(733,321.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

150-BEACH FUND
TRANSFERS TO GEN FD

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
95205 Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00
95210 Labor/Litter & Debris Removal	0.00	0.00	0.00	0.00	0.00	0.00
95220 Supervision-Litter & Debris	0.00	0.00	0.00	0.00	0.00	0.00
95225 Solid Waste Coll & Disposal	0.00	0.00	0.00	0.00	0.00	0.00
95230 Portable Toilet Rntl & Servic'	0.00	0.00	0.00	0.00	0.00	0.00
95231 Shower Facilities Servicing	0.00	0.00	0.00	0.00	0.00	0.00
95235 Barricades,Bollards & Signs	0.00	0.00	0.00	0.00	0.00	0.00
95240 Lifeguard Expenses	0.00	0.00	0.00	0.00	0.00	0.00
95250 Beach Patrol Expense	674,533.50	722,185.07	680,000.00	522,469.08	785,000.00	105,000.00
95255 Beach Safety Services	217,176.46	367,280.02	300,000.00	338,954.29	400,000.00	100,000.00
95280 Overhead Allocations	371,830.04	414,575.06	370,000.00	299,490.73	465,000.00	95,000.00
TOTAL SUPPLIES & SERVICES	1,263,540.00	1,504,040.15	1,350,000.00	1,160,914.10	1,650,000.00	300,000.00
TOTAL TRANSFERS TO GEN FD	1,263,540.00	1,504,040.15	1,350,000.00	1,160,914.10	1,650,000.00	300,000.00

150-BEACH FUND
TRANSFERS TO SANITATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
97255 Transfer to Sanitation Fund	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
TOTAL SUPPLIES & SERVICES	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
TOTAL TRANSFERS TO SANITATION	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
*** TOTAL EXPENDITURES ***	3,969,248.28	4,040,629.74	9,114,561.00	5,246,529.92	8,990,165.00	(124,396.00)

*** END OF REPORT ***

HARBOR FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				650,000
OPERATING REVENUE	1,263,200			1,913,200
EXPENDITURES:				
OPERATIONS	1,016,895	724,000	1,740,895	
GRANT/TSF	0	0	0	
OPERATING EXPENSES	1,016,895	724,000	1,740,895	
NET AFTER EXPENSES			(477,695)	
BUDGETED TOTAL FUND BALANCE			172,305	

HARBOR FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				700,000
OPERATING REVENUE	1,254,200			1,954,200
EXPENDITURES:				
OPERATIONS	956,645	335,850	1,292,495	
GRANT/TSF	0	0	0	
OPERATING EXPENSES	956,645	335,850	1,292,495	
NET AFTER EXPENSES			(38,295)	
BUDGETED TOTAL FUND BALANCE			661,705	
ESTIMATED YEAR END FUND BALANCE			650,000	

175-HARBOR FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
HARBOR FEES	0.13	0.28	0.00	0.54	0.00	0.00
HARBOR FEES	1,211,923.43	1,268,672.06	1,238,450.00	1,198,739.18	1,233,450.00	(5,000.00)
OTHER REVENUE	5,411.67	12,248.50	15,750.00	28,123.99	29,750.00	14,000.00
TRANSFERS	2,326,444.74	3,546,338.40	0.00	285,557.00	0.00	0.00
GRANTS	2,465,517.08	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	6,009,297.05	4,827,259.24	1,254,200.00	1,512,420.71	1,263,200.00	9,000.00
EXPENDITURE SUMMARY						
	689,230.07	1,032,400.02	1,279,845.00	879,872.09	1,740,895.00	461,050.00
TRANS TO PROJECTE PROJ	1,541,700.16	1,615,760.71	12,650.00	626,495.13	0.00	(12,650.00)
*** TOTAL EXPENDITURES ***	2,230,930.23	2,648,160.73	1,292,495.00	1,506,367.22	1,740,895.00	448,400.00
** REVENUES OVER(UNDER) EXPENDITURES **	3,778,366.82	2,179,098.51	(38,295.00)	6,053.49	(477,695.00)	(439,400.00)

175-HARBOR FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
HARBOR FEES						
43250 State Allowed Collection	0.13	0.28	0.00	0.54	0.00	0.00
TOTAL HARBOR FEES	0.13	0.28	0.00	0.54	0.00	0.00
HARBOR FEES						
44052 Harbor Rental - Monthly	1,100,612.76	1,145,545.47	1,120,000.00	1,098,533.34	1,120,000.00	0.00
44053 Harbor Refunds/Quarterly	(1,945.13)	0.00	0.00	0.00	0.00	0.00
44054 Harbor Refunds/Daily	0.00	0.00	0.00	0.00	0.00	0.00
44055 Pier Damage Repayment	0.00	0.00	0.00	0.00	0.00	0.00
44056 Harbor Rentals/Daily	64,707.30	74,659.13	70,000.00	63,680.26	65,000.00	(5,000.00)
44057 Shrimp Permit	700.00	700.00	700.00	700.00	700.00	0.00
44058 Boatmen's Assoc Annual Pmt	47,767.50	47,767.46	47,750.00	35,825.58	47,750.00	0.00
44059 TP&W Boat Access Grant	0.00	0.00	0.00	0.00	0.00	0.00
44060 Boating Infrastructure Grant	0.00	0.00	0.00	0.00	0.00	0.00
44062 Parking Fees	81.00	0.00	0.00	0.00	0.00	0.00
44065 Forfeited Deposits	0.00	0.00	0.00	0.00	0.00	0.00
44070 Late Fees	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HARBOR FEES	1,211,923.43	1,268,672.06	1,238,450.00	1,198,739.18	1,233,450.00	(5,000.00)
OTHER REVENUE						
46100 Interest Earned	1,187.17	0.00	2,000.00	0.00	1,000.00	(1,000.00)
46300 Facility Rentals	2,525.25	10,295.50	10,000.00	26,235.00	25,000.00	15,000.00
46301 Facility Deposit Refunds	0.00	0.00	0.00	0.00	0.00	0.00
46630 Sale of Fixed Assets	0.00	685.00	0.00	0.00	0.00	0.00
46650 Miscellaneous Income	25.00	0.00	500.00	30.00	500.00	0.00
46651 Key Replacement Fees	0.00	0.00	0.00	0.00	0.00	0.00
46660 Harbor Ice Sales	954.00	1,068.00	2,000.00	1,681.42	2,000.00	0.00
46662 Harbor Laundry Sales	720.25	0.00	1,250.00	0.00	1,250.00	0.00
46665 Haul Out Fees	0.00	200.00	0.00	0.00	0.00	0.00
46670 Electrical Vehicle Charging	0.00	0.00	0.00	177.57	0.00	0.00
TOTAL OTHER REVENUE	5,411.67	12,248.50	15,750.00	28,123.99	29,750.00	14,000.00
TRANSFERS						
47000 Cash Over/Short	0.00	0.00	0.00	0.00	0.00	0.00
47110 Transfer from H/M Special	2,066,138.55	3,546,338.40	0.00	285,557.00	0.00	0.00
47200 Transfer from Construction	260,306.19	0.00	0.00	0.00	0.00	0.00
47999 Transfer from Hurricane Harvey	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	2,326,444.74	3,546,338.40	0.00	285,557.00	0.00	0.00

175-HARBOR FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
GRANTS						
49100 EDA Grant	2,465,517.08	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS	2,465,517.08	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	6,009,297.05	4,827,259.24	1,254,200.00	1,512,420.71	1,263,200.00	9,000.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

175-HARBOR FUND

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
65101	Harbor - Salaries	289,758.23	314,216.29	363,775.00	320,486.16	366,025.00	2,250.00
65102	Harbor - Fica	22,036.98	24,341.94	29,500.00	26,484.80	30,050.00	550.00
65103	Retirement - TMRS	43,846.28	50,672.62	61,150.00	52,494.63	62,050.00	900.00
65104	Harbor - Workers Comp	2,575.27	3,594.27	4,750.00	0.00	4,950.00	200.00
65105	Harbor - Insurance	48,107.00	62,370.44	72,925.00	63,434.43	60,725.00	(12,200.00)
65106	Texas Workforce Commission	45.00	711.00	875.00	378.00	500.00	(375.00)
65107	Overtime	15,376.54	19,103.67	21,800.00	24,987.05	26,800.00	5,000.00
65195	Personnel Cost Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PERSONNEL	421,745.30	475,010.23	554,775.00	488,265.07	551,100.00	(3,675.00)
SUPPLIES & SERVICES							
65200	Harbor Ice Purchase	1,470.00	1,497.73	1,750.00	776.75	1,750.00	0.00
65201	Administration Expense	24,203.06	26,368.90	21,120.00	30,901.22	31,520.00	10,400.00
	Dockmaster 12	960.00					11,520.00
	Misc 0	0.00					20,000.00
65202	Harbor Maintenance	21,453.48	23,249.70	25,000.00	5,571.50	25,000.00	0.00
65203	Dumpsters/Skid-o-can	8,912.41	5,742.12	7,000.00	6,562.18	7,000.00	0.00
65204	Building & Pier Maintenance	24,201.89	30,869.35	35,000.00	27,011.54	32,000.00	(3,000.00)
65205	Vehicle Maintenance	4,140.19	7,555.69	4,000.00	300.87	2,000.00	(2,000.00)
65206	Gas,Oil & Vehicle Expense	0.00	0.00	0.00	0.00	0.00	0.00
65207	Harbor Electricity	67,807.30	82,189.91	75,000.00	91,555.24	87,000.00	12,000.00
65208	Water & Sewer	29,997.85	25,306.99	32,000.00	22,817.16	32,000.00	0.00
65209	Telephone	1,626.25	7,973.04	4,500.00	17,275.90	8,325.00	3,825.00
	Cell phone 12	202.00					2,424.00
	TPX 12	491.00					5,892.00
	Rounding 0	0.00					9.00
65210	Grounds Maintenance	845.76	1,571.14	4,000.00	1,401.88	2,500.00	(1,500.00)
65211	Insurance - Non Employee	26,752.34	89,427.36	95,000.00	84,642.43	115,000.00	20,000.00
65212	Contract Personnel	0.00	0.00	50,000.00	0.00	50,000.00	0.00
	Bellingham Bi-Annual Re 0	0.00					50,000.00
65214	Misc Tools/Uniforms	6,906.88	5,636.59	5,000.00	3,621.13	5,000.00	0.00
65215	Audit Fees	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	0.00
65218	Professional Services	225.00	0.00	0.00	0.00	0.00	0.00
65220	Boat Disposal	900.00	0.00	3,000.00	3,500.00	3,000.00	0.00
65225	Bilge Disposal	0.00	0.00	3,000.00	0.00	3,000.00	0.00
65230	Furniture & Fixtures	0.00	0.00	3,000.00	4,949.69	3,000.00	0.00
65235	Electrical Repairs	0.00	0.00	20,000.00	30,259.47	22,000.00	2,000.00
65245	Computer Networking	0.00	0.00	0.00	1,178.60	9,075.00	9,075.00
	Spectrum 12	755.00					9,060.00
	Rounding 0	0.00					15.00
65250	Port Lease	4,413.00	4,273.00	12,000.00	12,000.00	12,000.00	0.00
65255	Office Rental	4,716.56	943.71	0.00	41.17	0.00	0.00
65260	Restroom/Shower Rental	34,600.00	22,033.25	0.00	0.00	0.00	0.00

175-HARBOR FUND

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
65275 Vehicle Lease			0.00	0.00	0.00	7,240.29	13,125.00	13,125.00
65299 Allowance for Harbor Rentals			0.00	145,080.99	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES			264,671.97	481,719.47	401,870.00	353,107.02	465,795.00	63,925.00
CAPITAL OUTLAY								
65310 Machinery & Equipment			0.00	0.00	0.00	0.00	20,000.00	20,000.00
Workboat	0	0.00						20,000.00
65320 Buildings & Structures			0.00	0.00	310,000.00	38,500.00	704,000.00	394,000.00
Repave Restripe Ramp Pa	0	0.00						629,000.00
Bulkhead Cap Dock 9	0	0.00						75,000.00
65330 Furniture & Fixtures			0.00	0.00	0.00	0.00	0.00	0.00
65340 Motor Vehicles			0.00	73,703.45	13,200.00	0.00	0.00	(13,200.00)
65350 Technology			2,812.80	1,966.87	0.00	0.00	0.00	0.00
65360 Bulkhead Improvements			0.00	0.00	0.00	0.00	0.00	0.00
65370 Floating Dock			0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY			2,812.80	75,670.32	323,200.00	38,500.00	724,000.00	400,800.00
CAPITAL IMPROVEMENT								
65401 Sinking Fund			0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT			0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			689,230.07	1,032,400.02	1,279,845.00	879,872.09	1,740,895.00	461,050.00

175-HARBOR FUND
TRANS TO PROJECTE PROJ

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--- PRIOR YEAR --- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY						
69325 Boat Infrastructure Grant	0.00	0.00	0.00	0.00	0.00	0.00
69326 Boat Access Grant	0.00	0.00	0.00	0.00	0.00	0.00
69327 Econ. Devel Admin Grant Match	0.00	0.00	12,650.00	51,820.13	0.00	(12,650.00)
TOTAL CAPITAL OUTLAY	0.00	0.00	12,650.00	51,820.13	0.00	(12,650.00)
CAPITAL IMPROVEMENT						
69401 Transfer to Projected Projects	0.00	0.00	0.00	0.00	0.00	0.00
69402 Transfer to Airport	0.00	0.00	0.00	0.00	0.00	0.00
69403 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
69440 Transfer to Debt Service	575,700.00	577,875.00	0.00	574,675.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	575,700.00	577,875.00	0.00	574,675.00	0.00	0.00

69401 PERMANENT NOTES:
Fiscal Year 2006-07 a $800,000 transfer was made from the Harbor into Project Projects to help fund Street Projects.

not used 9						
69997 Amortization GASB 87	9,364.00	12,854.00	0.00	0.00	0.00	0.00
69998 Pension & OPEB Costs	78,442.00	2,242.00	0.00	0.00	0.00	0.00
69999 Depreciation Expense	878,194.16	1,022,789.71	0.00	0.00	0.00	0.00
TOTAL not used 9	966,000.16	1,037,885.71	0.00	0.00	0.00	0.00
TOTAL TRANS TO PROJECTE PROJ	1,541,700.16	1,615,760.71	12,650.00	626,495.13	0.00	(12,650.00)
*** TOTAL EXPENDITURES ***	2,230,930.23	2,648,160.73	1,292,495.00	1,506,367.22	1,740,895.00	448,400.00

*** END OF REPORT ***

CONSTRUCTION FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				28,000,000
OPERATING REVENUE	10,330,600			38,330,600
EXPENDITURES:				
OPERATIONS	0	35,741,635	35,741,635	
OPERATING EXPENSES	0	35,741,635	35,741,635	
NET AFTER EXPENSES			(25,411,035)	
BUDGETED TOTAL FUND BALANCE			2,588,965	
		park bond	4,000,000	
		interest for tan	1,000,000	

CONSTRUCTION FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				28,725,096
OPERATING REVENUE	1,231,756			29,956,852
EXPENDITURES:				
OPERATIONS	0	26,378,786	26,378,786	
OPERATING EXPENSES	0	26,378,786	26,378,786	
NET AFTER EXPENSES			(25,147,030)	
BUDGETED TOTAL FUND BALANCE			3,578,066	
ESTIMATED YEAR END FUND BALANCE			28,000,000	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

200-CONSTRUCTION FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
BOND PROCEEDS	6,668,350.80	14,265,358.05	0.00	8,840,000.00	0.00	0.00
GRANT PROCEEDS	742,295.19	3,524,000.33	1,131,756.11	369,586.36	10,230,600.00	9,098,843.89
OTHER REVENUE	286,096.82	1,296,187.47	100,000.00	1,554,574.79	100,000.00	0.00
*** TOTAL REVENUES ***	7,696,742.81	19,085,545.85	1,231,756.11	10,764,161.15	10,330,600.00	9,098,843.89
EXPENDITURE SUMMARY						
BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING PROJECT	0.00	529,519.56	14,000,000.00	2,546,164.00	24,278,450.00	10,278,450.00
BUILDING PROJECT	0.00	0.00	3,434,980.00	3,434,980.00	5,365,020.00	1,930,040.00
BONDED EQUIPMENT	430,147.86	165,358.05	0.00	0.00	0.00	0.00
PROJECTED PROJECTS	739,247.94	6,681,887.70	8,064,306.11	2,661,434.64	6,098,165.00	(1,966,141.11)
OPERATING TRANSFERS	260,306.19	0.00	879,500.00	879,500.00	0.00	(879,500.00)
*** TOTAL EXPENDITURES ***	1,429,701.99	7,376,765.31	26,378,786.11	9,522,078.64	35,741,635.00	9,362,848.89
** REVENUES OVER(UNDER) EXPENDITURES **	6,267,040.82	11,708,780.54	(25,147,030.00)	1,242,082.51	(25,411,035.00)	(264,005.00)

CITY OF PORT ARANSAS

FINAL BUDGET

AS OF: SEPTEMBER 30TH, 2025

200-CONSTRUCTION FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
BOND PROCEEDS						
41010 Street/Drainage Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
41012 2014 CERTIFICATE OF OBLIG PROC	0.00	0.00	0.00	0.00	0.00	0.00
41013 2018 Marina Bond	0.00	0.00	0.00	0.00	0.00	0.00
41015 Bond Issuance Premium	0.00	1,125,358.05	0.00	0.00	0.00	0.00
41020 2021 CERT OF OBLIG LAND AQUIS	0.00	0.00	0.00	0.00	0.00	0.00
41025 2021 Tax Anticipation Notes	0.00	0.00	0.00	0.00	0.00	0.00
41026 2022 Bond for Beach Access Rd	0.00	0.00	0.00	0.00	0.00	0.00
41027 2022 Tax Anticipation Notes (F	0.00	0.00	0.00	0.00	0.00	0.00
41030 2023 GO BOND STREETS/DRAINAGE	6,020,000.00	0.00	0.00	0.00	0.00	0.00
41031 2024 Tax Anticipation Notes	648,350.80	13,140,000.00	0.00	0.00	0.00	0.00
41032 Rec Center Donations	0.00	0.00	0.00	840,000.00	0.00	0.00
41033 2025 PARKS BOND	0.00	0.00	0.00	8,000,000.00	0.00	0.00
TOTAL BOND PROCEEDS	6,668,350.80	14,265,358.05	0.00	8,840,000.00	0.00	0.00
GRANT PROCEEDS						
43110 Transfer from Hotel Motel Spec	0.00	0.00	0.00	0.00	3,190,000.00	3,190,000.00
43150 Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	0.00
43190 Transfer from Street Maintenan	0.00	0.00	0.00	0.00	0.00	0.00
43210 Transfer from Park Dedication	0.00	0.00	0.00	0.00	1,100,000.00	1,100,000.00
43314 RTA STREET REIMBURSEMENT	488,704.55	117,628.45	0.00	0.00	0.00	0.00
43325 CDBG Drainage Grant	253,590.64	3,406,371.88	1,131,756.11	369,586.36	555,000.00	(576,756.11)
CDBG Grant Reimbursable 0	0.00					4,930,190.00
RFR #1-18 Already Bille 0	0.00					(4,375,182.09)
Rounding 0	0.00					(7.91)
43328 CDBG Mitigation	0.00	0.00	0.00	0.00	5,385,600.00	5,385,600.00
TOTAL GRANT PROCEEDS	742,295.19	3,524,000.33	1,131,756.11	369,586.36	10,230,600.00	9,098,843.89
OTHER REVENUE						
46100 Interest	286,096.82	1,296,187.47	100,000.00	1,554,574.79	100,000.00	0.00
46650 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	286,096.82	1,296,187.47	100,000.00	1,554,574.79	100,000.00	0.00
*** TOTAL REVENUES ***	7,696,742.81	19,085,545.85	1,231,756.11	10,764,161.15	10,330,600.00	9,098,843.89

200-CONSTRUCTION FUND
BOND FEES

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
52200 Bond Underwriters Discount	0.00	0.00	0.00	0.00	0.00	0.00
52201 Bond Issuance Fees	0.00	0.00	0.00	0.00	0.00	0.00
52205 Paying Agent Fees	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

200-CONSTRUCTION FUND
BUILDING PROJECT

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY								
58300 Recreation Center			0.00	529,519.56	14,000,000.00	2,546,164.00	24,278,450.00	10,278,450.00
Construction	0	0.00						24,220,937.00
Architect	0	0.00						32,513.00
Engineering	0	0.00						25,000.00
TOTAL CAPITAL OUTLAY			0.00	529,519.56	14,000,000.00	2,546,164.00	24,278,450.00	10,278,450.00
TOTAL BUILDING PROJECT			0.00	529,519.56	14,000,000.00	2,546,164.00	24,278,450.00	10,278,450.00

200-CONSTRUCTION FUND
BUILDING PROJECT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY						
59310 Transfer Bldg TAN $ to Harvey	0.00	0.00	3,434,980.00	3,434,980.00	5,365,020.00	1,930,040.00
TOTAL CAPITAL OUTLAY	0.00	0.00	3,434,980.00	3,434,980.00	5,365,020.00	1,930,040.00
TOTAL BUILDING PROJECT	0.00	0.00	3,434,980.00	3,434,980.00	5,365,020.00	1,930,040.00

200-CONSTRUCTION FUND
BONDED EQUIPMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
EXP CATG 0						
60027 2022 T.A.N. Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
60028 Bond Issue Costs	168,350.80	165,358.05	0.00	0.00	0.00	0.00
TOTAL EXP CATG 0	168,350.80	165,358.05	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
60301 Ladder Truck Purchasen (TAN)	0.00	0.00	0.00	0.00	0.00	0.00
60302 Pumper Truck Replacement	0.00	0.00	0.00	0.00	0.00	0.00
60303 Ambulance	18,716.55	0.00	0.00	0.00	0.00	0.00
60320 Fire Station	243,080.51	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	261,797.06	0.00	0.00	0.00	0.00	0.00
TOTAL BONDED EQUIPMENT	430,147.86	165,358.05	0.00	0.00	0.00	0.00

200-CONSTRUCTION FUND
PROJECTED PROJECTS

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT								
69423	2023 Bond Project		505,362.00	2,950,347.41	6,297,855.00	2,452,765.08	0.00	(6,297,855.00)
69426	Access Road 1-B		0.00	11,509.00	0.00	2,275.91	0.00	0.00
69430	McDonald Field/Park Impr		0.00	0.00	477,130.00	0.00	0.00	(477,130.00)
69435	RTA Improvement Projects		0.00	0.00	0.00	0.00	0.00	0.00
69440	CDBG - Mitigation Grant		0.00	0.00	0.00	0.00	5,385,600.00	5,385,600.00
69445	CDBG Drainage Match		233,885.94	3,720,031.29	1,289,321.11	206,393.65	712,565.00	(576,756.11)
	CDBG Funds	0	0.00					4,930,190.00
	RFR 1-13 Already Billed	0	0.00					(4,375,182.09)
	Local Match Requirement	0	0.00					157,565.00
	Rounding	0	0.00					(7.91)
69450	Harbor Project		0.00	0.00	0.00	0.00	0.00	0.00
69457	Library Addition Construction		0.00	0.00	0.00	0.00	0.00	0.00
69460	11th Street Project		0.00	0.00	0.00	0.00	0.00	0.00
69465	Port Street Reroute		0.00	0.00	0.00	0.00	0.00	0.00
69470	2017 Bond Project		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT			739,247.94	6,681,887.70	8,064,306.11	2,661,434.64	6,098,165.00	(1,966,141.11)
TOTAL PROJECTED PROJECTS			739,247.94	6,681,887.70	8,064,306.11	2,661,434.64	6,098,165.00	(1,966,141.11)

200-CONSTRUCTION FUND
OPERATING TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
TRANSFERS & REIMBURSEMENT						
95611 Transfer Habor Fund	260,306.19	0.00	0.00	0.00	0.00	0.00
95612 Tsf to Beach Access	0.00	0.00	879,500.00	879,500.00	0.00	(879,500.00)
TOTAL TRANSFERS & REIMBURSEMENT	260,306.19	0.00	879,500.00	879,500.00	0.00	(879,500.00)
TOTAL OPERATING TRANSFERS	260,306.19	0.00	879,500.00	879,500.00	0.00	(879,500.00)
*** TOTAL EXPENDITURES ***	1,429,701.99	7,376,765.31	26,378,786.11	9,522,078.64	35,741,635.00	9,362,848.89

*** END OF REPORT ***

DRAINAGE IMPACT FEES
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	TRANSFER	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				78,000
OPERATING REVENUE	51,000			129,000
EXPENDITURES:				
OPERATIONS	0	0	0	
OPERATING EXPENSES	0	0	0	
NET AFTER EXPENSES			51,000	
BUDGETED TOTAL FUND BALANCE			129,000	

DRAINAGE IMPACT FEES
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	TRANSFER	TOTAL	FUND BAL
BEGINNING FUND BAL				9,605
OPERATING REVENUE	10,100			19,705
EXPENDITURES:				
OPERATIONS	0	0	0	
OPERATING EXPENSES	0	0	0	
NET AFTER EXPENSES			10,100	
BUDGETED TOTAL FUND BALANCE			19,705	
ESTIMATED YEAR END FUND BALANCE			78,000	

202-DRAINAGE IMPACT FEES

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
LICENSES AND PERMITS	0.00	7,400.68	10,000.00	75,452.30	50,000.00	40,000.00
OTHER REVENUE	0.00	111.23	100.00	1,253.11	1,000.00	900.00
TRANSFERS	174,650.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	174,650.00	7,511.91	10,100.00	76,705.41	51,000.00	40,900.00
EXPENDITURE SUMMARY						
PROJECTED PROJECTS	86,091.30	2,799.14	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	86,091.30	2,799.14	0.00	0.00	0.00	0.00
** REVENUES OVER(UNDER) EXPENDITURES **	88,558.70	4,712.77	10,100.00	76,705.41	51,000.00	40,900.00

202-DRAINAGE IMPACT FEES

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
LICENSES AND PERMITS						
42011 Impact Fees	0.00	7,400.68	10,000.00	75,452.30	50,000.00	40,000.00
TOTAL LICENSES AND PERMITS	0.00	7,400.68	10,000.00	75,452.30	50,000.00	40,000.00
OTHER REVENUE						
46100 Interest Earned	0.00	111.23	100.00	1,253.11	1,000.00	900.00
TOTAL OTHER REVENUE	0.00	111.23	100.00	1,253.11	1,000.00	900.00
TRANSFERS						
47050 Transfer from General Fund	174,650.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	174,650.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	174,650.00	7,511.91	10,100.00	76,705.41	51,000.00	40,900.00

202-DRAINAGE IMPACT FEES
PROJECTED PROJECTS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
69430 Fee Update	86,091.30	2,799.14	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	86,091.30	2,799.14	0.00	0.00	0.00	0.00
TOTAL PROJECTED PROJECTS	86,091.30	2,799.14	0.00	0.00	0.00	0.00

202-DRAINAGE IMPACT FEES
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
70400 Transfer to Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	86,091.30	2,799.14	0.00	0.00	0.00	0.00

*** END OF REPORT ***

IMPACT FEES ZONE 1
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				550,000
OPERATING REVENUE	193,000			743,000
EXPENDITURES:				
FEE UPDATE	0		0	
TRANSFERS	400,000	0	400,000	
OPERATING EXPENSES	400,000	0	400,000	
NET AFTER EXPENSES			(207,000)	
BUDGETED TOTAL FUND BALANCE			343,000	

IMPACT FEES ZONE 1
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				548,144
OPERATING REVENUE	155,000			703,144
EXPENDITURES:				
FEE UPDATE	0		0	
TRANSFERS	275,000	0	275,000	
OPERATING EXPENSES	275,000	0	275,000	
NET AFTER EXPENSES			(120,000)	
BUDGETED TOTAL FUND BALANCE			428,144	
ESTIMATED YEAR END FUND BALANCE			550,000	

205-IMPACT FEES ZONE 1

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
LICENSES AND PERMITS	366,375.81	199,368.11	125,000.00	320,172.34	175,000.00	50,000.00
OTHER REVENUE	59,755.45	31,485.98	30,000.00	18,562.67	18,000.00	(12,000.00)
*** TOTAL REVENUES ***	426,131.26	230,854.09	155,000.00	338,735.01	193,000.00	38,000.00
EXPENDITURE SUMMARY						
PROJECTED PROJECTS	12,276.95	8,840.93	0.00	0.00	0.00	0.00
TRANSFERS	522,712.00	533,012.00	275,000.00	275,000.00	400,000.00	125,000.00
*** TOTAL EXPENDITURES ***	534,988.95	541,852.93	275,000.00	275,000.00	400,000.00	125,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(108,857.69)	(310,998.84)	(120,000.00)	63,735.01	(207,000.00)	(87,000.00)

205-IMPACT FEES ZONE 1

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
LICENSES AND PERMITS						
42011 Impact Fees	366,375.81	199,368.11	125,000.00	320,172.34	175,000.00	50,000.00
TOTAL LICENSES AND PERMITS	366,375.81	199,368.11	125,000.00	320,172.34	175,000.00	50,000.00
OTHER REVENUE						
46100 Interest Earned	59,755.45	31,485.98	30,000.00	18,562.67	18,000.00	(12,000.00)
TOTAL OTHER REVENUE	59,755.45	31,485.98	30,000.00	18,562.67	18,000.00	(12,000.00)
*** TOTAL REVENUES ***	426,131.26	230,854.09	155,000.00	338,735.01	193,000.00	38,000.00

205-IMPACT FEES ZONE 1
PROJECTED PROJECTS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
69430 Fee Update	12,276.95	8,840.93	0.00	0.00	0.00	0.00
69450 Hwy. 361 Project	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	12,276.95	8,840.93	0.00	0.00	0.00	0.00
TOTAL PROJECTED PROJECTS	12,276.95	8,840.93	0.00	0.00	0.00	0.00

205-IMPACT FEES ZONE 1
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
70400 Transfer to Debt Service	522,712.00	533,012.00	275,000.00	275,000.00	400,000.00	125,000.00
TOTAL CAPITAL IMPROVEMENT	522,712.00	533,012.00	275,000.00	275,000.00	400,000.00	125,000.00
TOTAL TRANSFERS	522,712.00	533,012.00	275,000.00	275,000.00	400,000.00	125,000.00
*** TOTAL EXPENDITURES ***	534,988.95	541,852.93	275,000.00	275,000.00	400,000.00	125,000.00

*** END OF REPORT ***

IMPACT FEES ZONE 2
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	TRANSFER	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				301,650
OPERATING REVENUE	155,000			456,650
EXPENDITURES:				
OPERATIONS	0	155,000	155,000	
OPERATING EXPENSES	0	155,000	155,000	
NET AFTER EXPENSES			0	
BUDGETED TOTAL FUND BALANCE			301,650	

IMPACT FEES ZONE 2
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	TRANSFER	TOTAL	FUND BAL
BEGINNING FUND BAL				200,041
OPERATING REVENUE	82,500			282,541
EXPENDITURES:				
OPERATIONS	0	72,700	72,700	
OPERATING EXPENSES	0	72,700	72,700	
NET AFTER EXPENSES			9,800	
BUDGETED TOTAL FUND BALANCE			209,841	
ESTIMATED YEAR END FUND BALANCE			301,650	

207-IMPACT FEES ZONE 2

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
LICENSES AND PERMITS	97,596.00	108,721.14	75,000.00	170,448.52	150,000.00	75,000.00
OTHER REVENUE	13,060.11	8,501.63	7,500.00	7,887.81	5,000.00	(2,500.00)
*** TOTAL REVENUES ***	110,656.11	117,222.77	82,500.00	178,336.33	155,000.00	72,500.00
EXPENDITURE SUMMARY						
PROJECTED PROJECTS	12,736.02	6,041.81	0.00	0.00	0.00	0.00
TRANSFERS	71,400.00	69,600.00	72,700.00	72,700.00	155,000.00	82,300.00
*** TOTAL EXPENDITURES ***	84,136.02	75,641.81	72,700.00	72,700.00	155,000.00	82,300.00
** REVENUES OVER(UNDER) EXPENDITURES **	26,520.09	41,580.96	9,800.00	105,636.33	0.00	(9,800.00)

207-IMPACT FEES ZONE 2

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
LICENSES AND PERMITS						
42011 Impact Fees	97,596.00	108,721.14	75,000.00	170,448.52	150,000.00	75,000.00
TOTAL LICENSES AND PERMITS	97,596.00	108,721.14	75,000.00	170,448.52	150,000.00	75,000.00
OTHER REVENUE						
46100 Interest Earned	13,060.11	8,501.63	7,500.00	7,887.81	5,000.00	(2,500.00)
TOTAL OTHER REVENUE	13,060.11	8,501.63	7,500.00	7,887.81	5,000.00	(2,500.00)
*** TOTAL REVENUES ***	110,656.11	117,222.77	82,500.00	178,336.33	155,000.00	72,500.00

207-IMPACT FEES ZONE 2
PROJECTED PROJECTS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
69430 Fee Update	12,736.02	6,041.81	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	12,736.02	6,041.81	0.00	0.00	0.00	0.00
TOTAL PROJECTED PROJECTS	12,736.02	6,041.81	0.00	0.00	0.00	0.00

207-IMPACT FEES ZONE 2
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
70400 Transferto Debt Service	71,400.00	69,600.00	72,700.00	72,700.00	70,700.00	(2,000.00)
70450 Tsf to Beach for Access Rd	0.00	0.00	0.00	0.00	84,300.00	84,300.00
TOTAL CAPITAL IMPROVEMENT	71,400.00	69,600.00	72,700.00	72,700.00	155,000.00	82,300.00
TOTAL TRANSFERS	71,400.00	69,600.00	72,700.00	72,700.00	155,000.00	82,300.00
*** TOTAL EXPENDITURES ***	84,136.02	75,641.81	72,700.00	72,700.00	155,000.00	82,300.00

*** END OF REPORT ***

PARK DEDICATION FEES
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	TRANSFERS	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				1,024,600
OPERATING REVENUE	90,000			1,114,600
EXPENDITURES:				
OPERATIONS	0	1,100,000	1,100,000	
OPERATING EXPENSES	0	1,100,000	1,100,000	
NET AFTER EXPENSES			(1,010,000)	
BUDGETED TOTAL FUND BALANCE			14,600	

PARK DEDICATION FEES
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	TRANSFERS	TOTAL	FUND BAL
BEGINNING FUND BAL				814,602
OPERATING REVENUE	65,000			879,602
EXPENDITURES:				
OPERATIONS	0	780,000	780,000	
OPERATING EXPENSES	0	780,000	780,000	
NET AFTER EXPENSES			(715,000)	
BUDGETED TOTAL FUND BALANCE			99,602	
ESTIMATED YEAR END FUND BALANCE			1,024,600	

210-PARK DEDICATION FEES

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
LICENSES AND PERMITS	113,689.20	81,626.20	45,000.00	96,324.88	85,000.00	40,000.00
OTHER REVENUE	40,947.12	43,155.99	20,000.00	23,885.71	5,000.00	(15,000.00)
*** TOTAL REVENUES ***	154,636.32	124,782.19	65,000.00	120,210.59	90,000.00	25,000.00
EXPENDITURE SUMMARY						
PROJECTED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	780,000.00	0.00	1,100,000.00	320,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	780,000.00	0.00	1,100,000.00	320,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	154,636.32	124,782.19	(715,000.00)	120,210.59	(1,010,000.00)	(295,000.00)

210-PARK DEDICATION FEES

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
LICENSES AND PERMITS						
42011 Park Dedication Fees	113,689.20	81,626.20	45,000.00	96,324.88	85,000.00	40,000.00
TOTAL LICENSES AND PERMITS	113,689.20	81,626.20	45,000.00	96,324.88	85,000.00	40,000.00
OTHER REVENUE						
46100 INTEREST EARNED	40,947.12	43,155.99	20,000.00	23,885.71	5,000.00	(15,000.00)
TOTAL OTHER REVENUE	40,947.12	43,155.99	20,000.00	23,885.71	5,000.00	(15,000.00)
*** TOTAL REVENUES ***	154,636.32	124,782.19	65,000.00	120,210.59	90,000.00	25,000.00

210-PARK DEDICATION FEES
PROJECTED PROJECTS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL IMPROVEMENT						
69430 Fee Update	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PROJECTED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00

210-PARK DEDICATION FEES
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
TRANSFERS & REIMBURSEMENT						
95620 Transfer to Construction	0.00	0.00	780,000.00	0.00	1,100,000.00	320,000.00
Additional Funds for Re 1 1,100,000.00						1,100,000.00
95625 Transfer to RDC	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS & REIMBURSEMENT	0.00	0.00	780,000.00	0.00	1,100,000.00	320,000.00
TOTAL TRANSFERS	0.00	0.00	780,000.00	0.00	1,100,000.00	320,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	780,000.00	0.00	1,100,000.00	320,000.00

*** END OF REPORT ***

STREET MAINTENANCE FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				710,000
OPERATING REVENUE	20,000			730,000
EXPENDITURES:				
OPERATIONS	151,000	400,000	551,000	
TRANSFERS		0	0	
EXPENSES	151,000	400,000	551,000	
NET AFTER EXPENSES			(531,000)	
BUDGETED TOTAL FUND BALANCE			179,000	

STREET MAINTENANCE FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				834,238
OPERATING REVENUE	25,000			859,238
EXPENDITURES:				
OPERATIONS	201,000	458,000	659,000	
TRANSFERS		0	0	
EXPENSES	201,000	458,000	659,000	
NET AFTER EXPENSES			(634,000)	
BUDGETED TOTAL FUND BALANCE			200,238	
ESTIMATED YEAR END FUND BALANCE			710,000	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

215-STREET MAINTENANCE FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
OTHER REVENUE	26,788.25	42,226.47	25,000.00	21,596.21	20,000.00	(5,000.00)
TRANSFERS & REIMBURSEMENT	447,850.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	474,638.25	42,226.47	25,000.00	21,596.21	20,000.00	(5,000.00)
EXPENDITURE SUMMARY						
PROJECTED PROJECTS	59,670.76	29,219.64	659,000.00	144,541.15	551,000.00	(108,000.00)
TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	59,670.76	29,219.64	659,000.00	144,541.15	551,000.00	(108,000.00)
** REVENUES OVER(UNDER) EXPENDITURES **	414,967.49	13,006.83	(634,000.00)	(122,944.94)	(531,000.00)	103,000.00

215-STREET MAINTENANCE FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
OTHER REVENUE						
46100 Interest	26,788.25	42,226.47	25,000.00	21,596.21	20,000.00	(5,000.00)
46650 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	26,788.25	42,226.47	25,000.00	21,596.21	20,000.00	(5,000.00)
TRANSFERS & REIMBURSEMENT						
47150 Transfer from General Fund	447,850.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS & REIMBURSEMENT	447,850.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	474,638.25	42,226.47	25,000.00	21,596.21	20,000.00	(5,000.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

215-STREET MAINTENANCE FUND
PROJECTED PROJECTS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES							
69206 Patching Materials		15,769.95	4,847.86	30,000.00	15,179.89	20,000.00	(10,000.00)
69210 Crosswalks		0.00	2,527.50	0.00	0.00	0.00	0.00
69212 Signs		0.00	21,788.30	81,000.00	40,122.00	41,000.00	(40,000.00)
Red Striping Addtl not	0	0.00					5,000.00
Golf Cart Signage	0	0.00					3,000.00
Sidewalk Pickets	0	0.00					2,000.00
Other Related Signs	0	0.00					1,000.00
Street Signs & Poles	0	0.00					30,000.00
69230 Small Street Projects		43,900.81	55.98	75,000.00	19,811.91	75,000.00	0.00
TOTAL SUPPLIES & SERVICES		59,670.76	29,219.64	186,000.00	75,113.80	136,000.00	(50,000.00)
CAPITAL IMPROVEMENT							
69440 Machinery & Equipment		0.00	0.00	58,000.00	51,427.35	0.00	(58,000.00)
69470 Stoplights		0.00	0.00	400,000.00	18,000.00	400,000.00	0.00
Ave G & Station	1	400,000.00					400,000.00
69480 City Hall Parking		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT		0.00	0.00	458,000.00	69,427.35	400,000.00	(58,000.00)
TAX NOTES							
69500 Ave J Drainage		0.00	0.00	0.00	0.00	0.00	0.00
69510 Howard Drive Connection		0.00	0.00	0.00	0.00	0.00	0.00
69550 Engineering Services		0.00	0.00	15,000.00	0.00	15,000.00	0.00
TOTAL TAX NOTES		0.00	0.00	15,000.00	0.00	15,000.00	0.00
TOTAL PROJECTED PROJECTS		59,670.76	29,219.64	659,000.00	144,541.15	551,000.00	(108,000.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

215-STREET MAINTENANCE FUND
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
95200 Transfer to Construction	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	59,670.76	29,219.64	659,000.00	144,541.15	551,000.00	(108,000.00)

*** END OF REPORT ***

RECREATIONAL DEVELOPMENT CORPORATION
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				1,650,000
OPERATING REVENUE	2,018,925			3,668,925
EXPENDITURES:				
OPERATIONS	1,536,445	1,952,650	3,489,095	
OPERATING EXPENSES	1,536,445	1,952,650	3,489,095	
NET AFTER EXPENSES			(1,470,170)	
BUDGETED TOTAL FUND BALANCE			179,830	

RECREATIONAL DEVELOPMENT CORPORATION
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				1,574,050
OPERATING REVENUE	6,418,950			7,993,000
EXPENDITURES:				
OPERATIONS	1,482,625	5,028,585	6,511,210	
OPERATING EXPENSES	1,482,625	5,028,585	6,511,210	
NET AFTER EXPENSES			(92,260)	
BUDGETED TOTAL FUND BALANCE			1,481,790	
ESTIMATED YEAR END FUND BALANCE			1,650,000	

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

225-RECREATIONAL DEVELOPMENT

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
TAX REVENUE	1,300,086.67	1,295,049.15	1,313,600.00	1,287,673.33	1,332,425.00	18,825.00
INTERGOVERNMENTAL	0.00	0.00	263,600.00	35,000.00	505,100.00	241,500.00
OTHER REVENUE	118,198.57	108,032.61	97,250.00	90,946.05	45,750.00	(51,500.00)
TRANSFERS & REIMBURSEMENT	0.00	945,071.49	4,744,500.00	0.00	135,650.00	(4,608,850.00)
*** TOTAL REVENUES ***	1,418,285.24	2,348,153.25	6,418,950.00	1,413,619.38	2,018,925.00	(4,400,025.00)
EXPENDITURE SUMMARY						
	1,167,803.38	2,148,143.58	6,511,210.00	3,671,257.23	3,489,095.00	(3,022,115.00)
	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	1,167,803.38	2,148,143.58	6,511,210.00	3,671,257.23	3,489,095.00	(3,022,115.00)
** REVENUES OVER(UNDER) EXPENDITURES **	250,481.86	200,009.67	(92,260.00)	(2,257,637.85)	(1,470,170.00)	(1,377,910.00)

225-RECREATIONAL DEVELOPMENT

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
TAX REVENUE						
41020 Sales Tax Revenue	1,300,086.67	1,295,049.15	1,313,600.00	1,287,673.33	1,332,425.00	18,825.00
TOTAL TAX REVENUE	1,300,086.67	1,295,049.15	1,313,600.00	1,287,673.33	1,332,425.00	18,825.00
INTERGOVERNMENTAL						
43211 Reastore Grant Revenue	0.00	0.00	263,600.00	0.00	263,600.00	0.00
43212 TPWD Trails Grant	0.00	0.00	0.00	0.00	241,500.00	241,500.00
43220 Port of CC Grant Funding	0.00	0.00	0.00	35,000.00	0.00	0.00
43250 State Allowed Collection	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	263,600.00	35,000.00	505,100.00	241,500.00
OTHER REVENUE						
46100 Interest Earned	81,320.42	70,515.45	65,000.00	4,374.17	5,000.00	(60,000.00)
46150 Cash Over / Short	4.50	0.00	0.00	0.00	0.00	0.00
46300 Facility Rentals	300.00	3,850.00	1,500.00	3,300.00	5,000.00	3,500.00
46620 Contributions	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
46625 Adopt a Tree Robert's Pt Park	0.00	0.00	0.00	42,000.00	0.00	0.00
46626 Swimming Pool Fees	31,573.65	27,335.05	25,000.00	32,069.57	30,000.00	5,000.00
46628 Pool Concessions	0.00	1,332.11	750.00	4,202.31	750.00	0.00
46650 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	118,198.57	108,032.61	97,250.00	90,946.05	45,750.00	(51,500.00)
TRANSFERS & REIMBURSEMENTS						
47045 Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	0.00
47110 Transfer from Hotel Motel Spec	0.00	945,071.49	4,643,500.00	0.00	0.00	(4,643,500.00)
47115 Transfer from Facility Fund	0.00	0.00	0.00	0.00	0.00	0.00
47210 Transfer from Park Development	0.00	0.00	0.00	0.00	0.00	0.00
47950 AEP Damage Reimbursement	0.00	0.00	101,000.00	0.00	135,650.00	34,650.00
TOTAL TRANSFERS & REIMBURSEMENTS	0.00	945,071.49	4,744,500.00	0.00	135,650.00	(4,608,850.00)
*** TOTAL REVENUES ***	1,418,285.24	2,348,153.25	6,418,950.00	1,413,619.38	2,018,925.00	(4,400,025.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

225-RECREATIONAL DEVELOPMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL							
58101	Salaries-Community Park	530,109.23	579,951.39	791,950.00	663,654.13	800,225.00	8,275.00
58102	FICA	40,451.51	44,422.84	62,500.00	51,623.61	63,125.00	625.00
58103	TMRS	62,154.97	72,109.99	102,450.00	82,490.71	102,550.00	100.00
58104	Workers Comp	6,298.97	9,840.30	14,400.00	0.00	15,025.00	625.00
58105	Health Insurance	82,101.20	99,227.24	115,650.00	126,225.27	98,300.00	(17,350.00)
58106	Texas Workforce Commission	157.35	1,998.55	2,225.00	1,770.91	2,000.00	(225.00)
58107	Overtime Pool	9,257.16	16,501.85	25,000.00	16,474.09	25,000.00	0.00
	TOTAL PERSONNEL	730,530.39	824,052.16	1,114,175.00	942,238.72	1,106,225.00	(7,950.00)
SUPPLIES & SERVICES							
58201	Administrative Expense	532.76	489.35	1,000.00	785.49	1,000.00	0.00
58202	Audit Fees	1,500.00	1,000.00	1,500.00	1,500.00	1,500.00	0.00
58203	Temporary Contract Services	2,189.96	0.00	0.00	0.00	0.00	0.00
58204	Travel & Training	4,971.06	2,558.77	5,500.00	2,749.04	5,500.00	0.00
58205	Electric	25,336.89	31,629.15	25,000.00	31,633.85	25,000.00	0.00
58206	Water & Sewer	21,488.40	20,349.48	28,000.00	12,831.83	28,000.00	0.00
58207	Telephone	2,548.81	4,412.66	3,500.00	5,286.46	3,500.00	0.00
58208	Liability Insurance	67,903.14	73,188.49	85,000.00	2,771.00	85,000.00	0.00
58209	Community Park Maintenance	33,080.12	21,955.66	22,500.00	19,968.99	22,500.00	0.00
58210	Gardening Supplies	5,167.86	9,075.90	17,500.00	9,894.00	17,500.00	0.00
58211	Equipment Repair	1,158.26	1,152.52	1,500.00	780.02	1,500.00	0.00
58212	Vehicle Maintenance	273.20	427.84	3,000.00	7,681.97	3,500.00	500.00
58214	Swim Programs	0.00	15,644.77	21,850.00	12,947.96	18,720.00	(3,130.00)
58215	Natural Gas	18,618.21	14,299.79	36,000.00	8,957.11	36,000.00	0.00
58216	Splash Pad	335.96	4,485.68	5,000.00	1,101.00	5,000.00	0.00
58218	Lifeguard Supplies	5,385.42	5,091.94	6,000.00	4,251.74	6,000.00	0.00
58220	Pool Chemicals	14,425.27	18,921.43	31,000.00	15,025.49	31,575.00	575.00
58222	Pool Maintenance	26,710.45	21,655.24	26,700.00	22,427.30	25,625.00	(1,075.00)
58225	Pool Concessions	1,498.22	530.48	1,500.00	1,518.05	1,500.00	0.00
58230	Professional Services	30,203.60	0.00	30,000.00	251.00	30,000.00	0.00
	Landscapig Contracting 0	0.00					30,000.00
58235	Turf Management	13,618.68	8,712.38	8,900.00	15,321.26	20,900.00	12,000.00
	Turf Management 0	0.00					8,900.00
	TMC Mtn Ballfield 0	0.00					12,000.00
58240	Contracted Ballfield Maintenan	0.00	0.00	7,500.00	0.00	0.00	(7,500.00)
58245	Building Lease Grounds Crew	0.00	0.00	0.00	45,725.74	0.00	0.00
58275	Vehicle Lease	0.00	0.00	0.00	12,974.49	60,400.00	60,400.00
	TOTAL SUPPLIES & SERVICES	276,946.27	255,581.53	368,450.00	236,383.79	430,220.00	61,770.00

225-RECREATIONAL DEVELOPMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY							
58300 Land		0.00	0.00	0.00	0.00	0.00	0.00
58301 Motor Vehciles		0.00	13,769.76	25,800.00	0.00	0.00	(25,800.00)
58310 Machinery & Equipment		12,750.00	14,300.00	15,000.00	10,000.00	17,000.00	2,000.00
Mower for Ballfields	1	17,000.00					17,000.00
58316 Splash Pad		0.00	0.00	54,000.00	0.00	35,000.00	(19,000.00)
Shade Splash Pad	0	0.00					35,000.00
58320 Buildings & Structures		120,950.69	1,014,155.03	4,738,685.00	2,317,491.74	1,865,650.00	(2,873,035.00)
Fishing Pier Restore Gr	0	0.00					265,650.00
Parks Mtn. Facility	0	0.00					1,500,000.00
Restrooms Old Town Squa	0	0.00					100,000.00
58323 Ball Fields Repair		0.00	20,258.63	0.00	7,562.38	0.00	0.00
58324 Pool Slide		0.00	0.00	40,100.00	36,180.82	0.00	(40,100.00)
58330 Skate Park		0.00	0.00	35,000.00	17,500.00	35,000.00	0.00
Pump Track/New Beg Amme	0	0.00					35,000.00
58340 Pool Equipment		26,626.03	0.00	120,000.00	103,899.78	0.00	(120,000.00)
58350 Technology		0.00	6,026.47	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY		160,326.72	1,068,509.89	5,028,585.00	2,492,634.72	1,952,650.00	(3,075,935.00)
TOTAL		1,167,803.38	2,148,143.58	6,511,210.00	3,671,257.23	3,489,095.00	(3,022,115.00)

225-RECREATIONAL DEVELOPMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
not used 9						
95999 Transfer to Hurricane Recovery	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL not used 9	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	1,167,803.38	2,148,143.58	6,511,210.00	3,671,257.23	3,489,095.00	(3,022,115.00)

*** END OF REPORT ***

GAS UTILITY FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				800,000
OPERATING REVENUE	1,666,000			2,466,000
EXPENDITURES:				
OPERATIONS	1,990,425	1,253,100	3,243,525	
OPERATING EXPENSES	1,990,425	1,253,100	3,243,525	
NET AFTER EXPENSES			(1,577,525)	
BUDGETED TOTAL FUND BALANCE			(777,525)	

GAS UTILITY FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				800,000
OPERATING REVENUE	1,607,500			2,407,500
EXPENDITURES:				
OPERATIONS	1,785,100	3,374,500	5,159,600	
OPERATING EXPENSES	1,785,100	3,374,500	5,159,600	
NET AFTER EXPENSES			(3,552,100)	
BUDGETED TOTAL FUND BALANCE			(2,752,100)	
ESTIMATED YEAR END CASH BALANCE			800,000	

250-GAS UTILITY FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
GRANTS	(172.76)	207.61	0.00	256.99	0.00	0.00
NATURAL GAS SALES	1,572,929.30	1,564,921.23	1,565,500.00	1,754,264.10	1,652,000.00	86,500.00
OTHER REVENUES	63,352.71	51,727.96	42,000.00	9,207.57	14,000.00	(28,000.00)
TRANSFERS	7,548,967.13	6,751,836.52	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	9,185,076.38	8,368,693.32	1,607,500.00	1,763,728.66	1,666,000.00	58,500.00
EXPENDITURE SUMMARY						
GAS DEPARTMENT	1,204,957.56	1,113,178.21	4,720,600.00	2,391,896.80	2,703,525.00	(2,017,075.00)
TRANSFERS	230,169.64	87,600.61	0.00	0.00	0.00	0.00
GAS PURCHASE	517,209.87	408,274.89	439,000.00	544,310.55	540,000.00	101,000.00
*** TOTAL EXPENDITURES ***	1,952,337.07	1,609,053.71	5,159,600.00	2,936,207.35	3,243,525.00	(1,916,075.00)
** REVENUES OVER(UNDER) EXPENDITURES **	7,232,739.31	6,759,639.61	(3,552,100.00)	(1,172,478.69)	(1,577,525.00)	1,974,575.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

250-GAS UTILITY FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
GRANTS						
43250 State Allowed collection	(172.76)	207.61	0.00	256.99	0.00	0.00
43300 Grant - Federal Documentation	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS	(172.76)	207.61	0.00	256.99	0.00	0.00
NATURAL GAS SALES						
44110 Natural Gas Sales	1,405,015.92	1,374,610.90	1,400,000.00	1,554,091.47	1,460,000.00	60,000.00
44115 Gas Service Penalties	3,266.13	3,198.57	3,500.00	4,625.49	4,500.00	1,000.00
44120 Service Charges	140,854.75	159,780.51	135,000.00	165,343.59	160,000.00	25,000.00
44125 Monthly Meter Charge	23,792.50	27,331.25	27,000.00	30,203.55	27,500.00	500.00
44145 Misc Revenue	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NATURAL GAS SALES	1,572,929.30	1,564,921.23	1,565,500.00	1,754,264.10	1,652,000.00	86,500.00
OTHER REVENUES						
46100 Interest Earned	60,577.71	44,799.69	40,000.00	9,207.57	12,000.00	(28,000.00)
46625 Line Breaks	0.00	0.00	2,000.00	0.00	2,000.00	0.00
46630 Sale of Fixed Assets	2,775.00	6,928.27	0.00	0.00	0.00	0.00
46650 Subdivision Expansions	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUES	63,352.71	51,727.96	42,000.00	9,207.57	14,000.00	(28,000.00)
TRANSFERS						
47200 Transfer from Construction	0.00	0.00	0.00	0.00	0.00	0.00
47255 Transfer from Sanitation	0.00	0.00	0.00	0.00	0.00	0.00
47999 Transfer from Hurricane Harvey	7,548,967.13	6,751,836.52	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	7,548,967.13	6,751,836.52	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	9,185,076.38	8,368,693.32	1,607,500.00	1,763,728.66	1,666,000.00	58,500.00

250-GAS UTILITY FUND
GAS DEPARTMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
68101 Salary	528,105.93	534,596.67	625,025.00	546,360.06	651,975.00	26,950.00
68102 FICA	41,752.13	41,399.11	51,875.00	43,374.10	53,700.00	1,825.00
68103 TMRS	84,402.17	87,206.34	107,550.00	87,240.97	110,875.00	3,325.00
68104 Workers Compensation	3,688.90	4,948.45	7,250.00	0.00	7,525.00	275.00
68105 Employee Insurance	93,522.13	100,983.80	124,550.00	110,914.43	103,750.00	(20,800.00)
68106 Texas Workforce Commission	101.21	1,227.22	2,050.00	749.90	750.00	(1,300.00)
68107 Overtime	57,574.28	39,407.53	50,000.00	27,656.24	50,000.00	0.00
TOTAL PERSONNEL	809,146.75	809,769.12	968,300.00	816,295.70	978,575.00	10,275.00
SUPPLIES & SERVICES						
68201 Administrative and Training	28,981.39	31,691.60	26,925.00	26,055.75	30,625.00	3,700.00
68202 General Maintenance	127,507.21	153,694.75	189,800.00	126,091.12	189,800.00	0.00
68203 Maintenance Agreements (Softw)	9,248.00	9,032.99	28,225.00	27,691.23	28,225.00	0.00
68204 Parts & Supplies	9,222.56	5,663.72	9,500.00	4,797.26	9,500.00	0.00
68205 Vehicle Maintenance	5,163.46	6,924.45	3,500.00	7,003.07	5,500.00	2,000.00
68207 Electricity	2,717.71	3,294.79	3,000.00	2,384.36	3,500.00	500.00
68208 Water and Sewer	839.10	555.28	900.00	497.93	900.00	0.00
68209 Telephone Charges	7,204.13	5,624.16	8,500.00	7,204.08	8,500.00	0.00
68210 Gas Usage	1,022.48	2,510.81	1,000.00	2,492.14	2,500.00	1,500.00
68212 Uniforms	8,521.67	6,299.86	10,650.00	8,862.58	9,500.00	(1,150.00)
68213 Hydrant Repairs	0.00	0.00	0.00	0.00	0.00	0.00
68214 Equipment Repair	3,906.40	544.25	11,500.00	50.60	5,000.00	(6,500.00)
68215 System Assistance	163,169.88	0.00	0.00	0.00	0.00	0.00
68219 Audit Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
68220 Line Break Repairs	0.00	0.00	0.00	0.00	0.00	0.00
68225 Insurance	9,271.98	7,224.35	10,000.00	0.00	10,000.00	0.00
68245 Computer Networking	11,681.10	12,922.79	15,000.00	13,935.14	20,000.00	5,000.00
68250 Mapping & Data Management	0.00	7,137.81	11,500.00	0.00	11,500.00	0.00
68255 Professional Services	419.46	6,521.66	40,000.00	1,554.61	40,000.00	0.00
68260 Building Storage Rental	2,819.37	8,477.48	6,800.00	8,681.48	6,800.00	0.00
68265 Building Office Rental	0.00	0.00	0.00	24,929.92	14,000.00	14,000.00
68275 Vehicle Lease	0.00	0.00	0.00	13,848.61	75,000.00	75,000.00
TOTAL SUPPLIES & SERVICES	392,695.90	269,120.75	377,800.00	277,079.88	471,850.00	94,050.00

250-GAS UTILITY FUND
GAS DEPARTMENT

DEPARTMENT EXPENDITURES			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY								
68302 Gas System Expansion			1,960.09	16,600.00	1,009,000.00	0.00	906,900.00	(102,100.00)
Misc Expansion Small Pr	0	0.00						50,000.00
New System Service Tie	0	0.00						856,900.00
68310 Machinery & Equipment			426.23	3,173.93	45,000.00	11,403.44	5,200.00	(39,800.00)
GENERAC	1	5,200.00						5,200.00
68315 PHMSA GRANT			0.00	0.00	0.00	0.00	0.00	0.00
68320 Buildings & Structures			0.00	0.00	1,852,000.00	1,272,875.78	180,000.00	(1,672,000.00)
GAS SHOP & OFFICE	0	0.00						150,000.00
A&E FOR BLDG	0	0.00						30,000.00
68330 Furniture & Fixtures			0.00	0.00	42,000.00	0.00	30,000.00	(12,000.00)
Furniture Est New Bldg	0	0.00						20,000.00
Appliance Est New Bldg	0	0.00						10,000.00
68340 Motor Vehicles			0.00	14,514.41	0.00	0.00	15,000.00	15,000.00
Golf Cart	0	0.00						15,000.00
68350 Technology			728.59	0.00	426,500.00	14,242.00	116,000.00	(310,500.00)
SPECTRUM CABLE RUN	0	0.00						15,000.00
CAMERAS, NTWRK, CARD RE	0	0.00						65,000.00
TPX NEW PHONE SYS	0	0.00						25,000.00
BILL BURSTER & PRINTER	0	0.00						11,000.00
TOTAL CAPITAL OUTLAY			3,114.91	34,288.34	3,374,500.00	1,298,521.22	1,253,100.00	(2,121,400.00)
TOTAL GAS DEPARTMENT			1,204,957.56	1,113,178.21	4,720,600.00	2,391,896.80	2,703,525.00	(2,017,075.00)

250-GAS UTILITY FUND
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
CAPITAL OUTLAY						
69330 Street Construction Improve.	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT						
69401 Transfer to Projected Projects	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
not used 9						
69997 Amoritization Expense	0.00	6,619.00	0.00	0.00	0.00	0.00
69998 Pension & OPEB Costs	146,895.00	4,479.00	0.00	0.00	0.00	0.00
69999 Depreciation Expense	83,274.64	76,502.61	0.00	0.00	0.00	0.00
TOTAL not used 9	230,169.64	87,600.61	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	230,169.64	87,600.61	0.00	0.00	0.00	0.00

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

250-GAS UTILITY FUND
GAS PURCHASE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
SUPPLIES & SERVICES						
70203 Gas Purchase	517,209.87	408,274.89	439,000.00	544,310.55	540,000.00	101,000.00
TOTAL SUPPLIES & SERVICES	517,209.87	408,274.89	439,000.00	544,310.55	540,000.00	101,000.00
TOTAL GAS PURCHASE	517,209.87	408,274.89	439,000.00	544,310.55	540,000.00	101,000.00
*** TOTAL EXPENDITURES ***	1,952,337.07	1,609,053.71	5,159,600.00	2,936,207.35	3,243,525.00	(1,916,075.00)

*** END OF REPORT ***

SANITATION FUND
FISCAL YEAR 2026
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
ESTIMATED BEGINNING FUND BAL				525,000
OPERATING REVENUE	2,237,000			2,762,000
EXPENDITURES:				
OPERATIONS	1,994,372	0	1,994,372	
TRANSFERS	0		0	
OPERATING EXPENSES	1,994,372	0	1,994,372	
NET AFTER EXPENSES			242,628	
BUDGETED TOTAL FUND BALANCE			767,628	

SANITATION FUND
FISCAL YEAR 2025
FINAL BUDGET

	OPERATIONS	CAPITAL	TOTAL	FUND BAL
BEGINNING FUND BAL				422,675
OPERATING REVENUE	2,933,750			3,356,425
EXPENDITURES:				
OPERATIONS	3,009,775	0	3,009,775	
TRANSFERS	0		0	
OPERATING EXPENSES	3,009,775	0	3,009,775	
NET AFTER EXPENSES			(76,025)	
BUDGETED TOTAL FUND BALANCE			346,650	
ESTIMATED YEAR END FUND BALANCE			525,000	

255-SANITATION FUND

FINANCIAL SUMMARY	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
REVENUE SUMMARY						
GRANTS	210.30	501.34	0.00	685.91	0.00	0.00
UTILITY ACCOUNTS	1,482,474.28	1,689,592.48	2,868,750.00	1,946,195.73	2,175,000.00	(693,750.00)
OTHER REVENUES	8,720.16	10,573.43	5,000.00	1,708.12	2,000.00	(3,000.00)
TRANSFERS	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
*** TOTAL REVENUES ***	1,770,380.42	1,820,667.25	2,933,750.00	2,008,589.76	2,237,000.00	(696,750.00)
EXPENDITURE SUMMARY						
SANITATION DEPARTMENT	1,564,191.21	1,559,802.04	3,009,775.00	1,857,090.73	1,994,372.00	(1,015,403.00)
TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION	95,712.85	114,351.65	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	1,659,904.06	1,674,153.69	3,009,775.00	1,857,090.73	1,994,372.00	(1,015,403.00)
** REVENUES OVER(UNDER) EXPENDITURES **	110,476.36	146,513.56	(76,025.00)	151,499.03	242,628.00	318,653.00

255-SANITATION FUND

REVENUES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
GRANTS						
43250 State Allowed Collection	210.30	501.34	0.00	685.91	0.00	0.00
TOTAL GRANTS	210.30	501.34	0.00	685.91	0.00	0.00
UTILITY ACCOUNTS						
44096 Collection Station	40,267.00	33,376.20	40,000.00	35,131.90	30,000.00	(10,000.00)
44100 Sanitation	1,437,840.31	1,650,976.23	1,485,000.00	1,906,022.91	2,140,000.00	655,000.00
44101 Commercial Sanitation	0.00	0.00	1,338,750.00	0.00	0.00	(1,338,750.00)
44105 Sanitation Penalties	4,379.37	5,243.22	5,000.00	5,049.04	5,000.00	0.00
44115 Sanitation Service Penalties	(12.40)	(3.17)	0.00	(8.12)	0.00	0.00
44140 Landfill Fees	0.00	0.00	0.00	0.00	0.00	0.00
44150 Brush Pickup	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY ACCOUNTS	1,482,474.28	1,689,592.48	2,868,750.00	1,946,195.73	2,175,000.00	(693,750.00)
OTHER REVENUES						
46100 Interest Earned	8,720.16	10,573.43	5,000.00	1,708.12	2,000.00	(3,000.00)
TOTAL OTHER REVENUES	8,720.16	10,573.43	5,000.00	1,708.12	2,000.00	(3,000.00)
TRANSFERS						
47150 Transfer from Beach Fund	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
TOTAL TRANSFERS	278,975.68	120,000.00	60,000.00	60,000.00	60,000.00	0.00
*** TOTAL REVENUES ***	1,770,380.42	1,820,667.25	2,933,750.00	2,008,589.76	2,237,000.00	(696,750.00)

CITY OF PORT ARANSAS
FINAL BUDGET
AS OF: SEPTEMBER 30TH, 2025

255-SANITATION FUND
SANITATION DEPARTMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
PERSONNEL						
68101 Salary	59,606.84	45,968.40	52,325.00	53,039.16	55,800.00	3,475.00
68102 FICA	4,536.17	3,794.49	4,100.00	4,284.85	4,400.00	300.00
68103 TMRS	8,704.92	7,623.56	8,450.00	8,029.79	9,050.00	600.00
68104 Workers Compensation	469.84	492.86	2,050.00	0.00	2,200.00	150.00
68105 Employee Insurance	9,671.27	5,218.32	11,225.00	129.10	9,350.00	(1,875.00)
68106 Texas Workforce Commission	9.00	117.00	125.00	63.00	72.00	(53.00)
68107 Overtime	654.37	2,717.11	1,000.00	1,334.97	1,500.00	500.00
TOTAL PERSONNEL	83,652.41	65,931.74	79,275.00	66,880.87	82,372.00	3,097.00
SUPPLIES & SERVICES						
68201 Administrative	24,573.19	38,161.45	35,000.00	49,223.09	45,000.00	10,000.00
68204 Rental of Equipment	0.00	0.00	0.00	0.00	0.00	0.00
68205 Insurance	736.97	2,939.84	2,000.00	0.00	3,500.00	1,500.00
68210 Collection Station	217,503.03	129,498.50	225,000.00	191,844.81	225,000.00	0.00
68211 Sanitation	1,185,975.41	1,274,218.63	1,250,000.00	1,466,097.63	1,550,000.00	300,000.00
68212 Commercial Sanitation Accts	0.00	0.00	1,275,000.00	0.00	0.00	(1,275,000.00)
68216 Chipping & Hazardous Waste	50,000.00	39,000.00	130,000.00	75,700.00	75,000.00	(55,000.00)
68218 Building Rental	1,750.20	2,105.57	3,500.00	4,144.33	3,500.00	0.00
68220 Tire Removal	0.00	7,550.00	10,000.00	3,200.00	10,000.00	0.00
68245 Software Costs	0.00	0.00	0.00	0.00	0.00	0.00
68250 Fuel Pumping Station	0.00	0.00	0.00	0.00	0.00	0.00
68255 Parking/Road Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
68260 Trash Totes	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	1,480,538.80	1,493,473.99	2,930,500.00	1,790,209.86	1,912,000.00	(1,018,500.00)
CAPITAL OUTLAY						
68310 Machinery & Equipment	0.00	396.31	0.00	0.00	0.00	0.00
68320 Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	396.31	0.00	0.00	0.00	0.00
TOTAL SANITATION DEPARTMENT	1,564,191.21	1,559,802.04	3,009,775.00	1,857,090.73	1,994,372.00	(1,015,403.00)

255-SANITATION FUND
TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	PRIOR YEAR ACTUAL BUDGET	PRIOR YEAR Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
EXP CATG 0						
95050 Transfers to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXP CATG 0	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES & SERVICES						
95250 Transfer to Gas Fund	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00

255-SANITATION FUND
DEPRECIATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	--------- PRIOR YEAR --------- ACTUAL BUDGET	Y-T-D ACTUAL	CURRENT YR BUDGET	BUDGET DIFFERENCE
not used 9						
69997 Amortizatrion GASB 87	1,045.00	1,045.00	0.00	0.00	0.00	0.00
69998 Pension & OPEB Costs	8,203.00	747.00	0.00	0.00	0.00	0.00
69999 Depreciation Expense	86,464.85	112,559.65	0.00	0.00	0.00	0.00
TOTAL not used 9	95,712.85	114,351.65	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	95,712.85	114,351.65	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	1,659,904.06	1,674,153.69	3,009,775.00	1,857,090.73	1,994,372.00	(1,015,403.00)

*** END OF REPORT ***

CAPITAL ITEMS PROPOSED IN 2025-2026 BUDGET

DIVISION:			SOURCE:
POLICE			
AUTO LICENSE PLATE READER	$	37,000	GENERAL FUND
ANIMAL SHELTER BUILD	$	1,200,000	GENERAL FUND
EVIDENCE LOCKERS	$	15,000	GENERAL FUND
HIGH DENSITY STORAGE FILES	$	23,300	GENERAL FUND
EVIDENCE REFRIGERATOR	$	14,600	GENERAL FUND
DIPATCH & COMPUTER MOVES	$	52,500	GENERAL FUND
PHONE SYSTEM	$	21,200	GENERAL FUND
CAMERAS & ACCESS PTS	$	81,500	GENERAL FUND
AV DISPLAYS & MONITORS	$	43,500	GENERAL FUND
FIRE			
VEHICLE LIFT BAGS	$	20,000	GENERAL FUND
THERMAL IMAGING CAMERAS	$	37,000	GENERAL FUND
AIR COMPRESSOR	$	20,000	GENERAL FUND
BRADSKEY DOOR FOR TRAINING	$	5,000	GENERAL FUND
GATOR SUSPENSION HARDENING	$	7,500	GENERAL FUND
WIRING FOR BUILDING	$	100,000	GENERAL FUND
EMS			
AMBULANCE ORDERED	$	20,000	GENERAL FUND
ULTRASOUND	$	29,000	GENERAL FUND
ACCESS CONTROL/SECURITY	$	125,000	GENERAL FUND
STATION BASE RADIOS	$	25,000	GENERAL FUND
PUBLIC WORKS			
ZERO TURN MOWER	$	15,000	GENERAL FUND
VACTOR TRUCK (ALREADY ORDERED)	$	645,275	GENERAL FUND
FACILITIES			
A/C'S	$	20,000	GENERAL FUND
EXPANSION OF CITY HALL	$	2,914,000	GENERAL FUND
GENERATOR PURCHASE	$	200,000	GENERAL FUND
INFORMATION TECHNOLOGY			
COUNCIL CHAMBER AV NEEDS	$	115,500	GENERAL FUND
CAMERAS ACCESS POINTS & CABLING	$	317,000	GENERAL FUND
TOTAL FOR GENERAL FUND		6,103,875	
COURT TECHNOLOGY			
WIRING OF NEW BLDG	$	25,000	COURT TECHNOLOGY
COURT SECURITY			
CAMERAS FOR COURT	$	50,000	COURT SECURITY
NATURE PRESERVE			
PARADISE POND FENCING	$	23,000	HM SPECIAL MATCH
FENCING FOR OLD IGA PROPERTY	$	45,000	HM SPECIAL MATCH
CRICKET GRASSHOPPER GOLF CART	$	14,000	HM SPECIAL MATCH
CAMERAS ON PROPERTY	$	20,000	HM SPECIAL MATCH

	BOATING ACCESS GRANT	$ 334,000	GRANT FUNDS
	CEPRA LOST LAND GRANT	$ 600,000	GRANT FUNDS
	RESTORE GRANT TRAILS	$ 230,000	GRANT FUNDS
	CEPRA BULKHEAD GRANT	$ 750,000	GRANT FUNDS
	SMALL MISC GRANTS	$ 55,000	GRANT FUNDS
		2,071,000	
HOTEL MOTEL SPECIAL			
	WAYFINIDING SIGNS	$ 1,788,800	HOTEL/MOTEL FUNDS
	ENTRANCE SIGN	$ 85,000	HOTEL/MOTEL FUNDS
	MARITIME SCULPTURE	$ 75,000	HOTEL/MOTEL FUNDS
	TOTAL HM SPECIAL	$ 1,948,800	
FACILITY FUND			
	COMMUNITY CENTER SOUND	$ 30,000	FACILITY FUND
	A/C UNIT CIVIC CENTER	$ 100,000	FACILITY FUND
	CIVIC CENTER EXPANSION	$ 5,080,000	FACILITY FUND/HM SPECIAL
	COMMUNITY CENTER REMODEL	$ 450,000	FACILITY FUND/HM SPECIAL
		$ 5,660,000	
AIRPORT			
	PAVING TAXIWAY	$ 476,000	AIRPORT/RAMP GRANT
	JET FUEL TANK	$ 90,000	AIRPORT/RAMP GRANT
		$ 566,000	
BEACH			
	LIFEGUARD BLDG	$ 1,400,000	BEACH/LIFEGUARDS
	GUARD STANDS	$ 20,000	BEACH/LIFEGUARDS
	ALL TERRAIN VEHICLE	$ 50,000	BEACH/LIFEGUARDS
	PERSONAL WATERCRAFT	$ 20,000	BEACH/LIFEGUARDS
	CAMERAS FOR BLDG	$ 10,000	BEACH/LIFEGUARDS
	GRINDER FOR UNIT 422	$ 12,000	BEACH/OPERATIONS
	BEACH ACCESS ROAD	$ 1,638,725	BEACH/OPERATIONS
	DUMP TRUCK ON ORDER	$ 137,925	
	CAMERAS FOR BLDG	$ 45,000	BEACH/OPERATIONS
		$ 3,333,650	
HARBOR			
	BULKHEAD CAP DOCK 9	$ 75,000	HARBOR
	REPAVE BOAT RAMP PARKING	$ 629,000	HARBOR
	WORKBOAT	$ 20,000	HARBOR
	TOTAL HARBOR	$ 724,000	
CONSTRUCTION			
	CDBG DRAINAGE GRANT	$ 712,565	CONSTRUCTION
	CDBG MITIGATION GRANT	$ 5,385,600	TAX ANTICIPATION NOTE
	RECREATION CENTER	$ 24,278,450	TAX ANTICIPATION NOTE

STREET MAINTENANCE FUND			
AVE G & STATION LIGHT	$	400,000	STREET MTN
GAS FUND			
MISC EXPANSION	$	50,000	GAS
NEW SYSTEM TIE INS	$	856,900	GAS
GENERAC	$	5,200	GAS
GAS OFFICE	$	450,000	GAS
A&E FOR BLDG	$	30,000	GAS
FURNITURE NEEDS	$	30,000	GAS
GOLF CART	$	15,000	GAS
TECH NEEDS FOR BLDG	$	116,000	GAS
	$	1,553,100	
RECREATION DEVELOPMENT CORPORATION			
MOWER FORE BALLFIELDS	$	17,000	RDC
SHADE SPLASH PAD	$	35,000	RDC
FISHING PIERS RESTORE GRANT	$	265,650	RDC
PARKS MAINT FACILITY	$	1,500,000	RDC
RESTROOM OLD TOWN SQUARE	$	100,000	RDC/HM SPECIAL
PUMP TRACK/NEW BEGINNER AMMEN	$	35,000	RDC/HM SPECIAL
TOTAL CAPITAL FOR RDC		1,952,650	

CITY OF PORT ARANSAS
PERSONNEL SUMMARY FY 2025-2026

	FT					
Municipal Court	3.5	Salary	$	219,402		
		Fringe	$	75,269	$	294,672
Administration	3.9	Salary	$	371,652		
		Fringe	$	124,513	$	496,165
City Secretary	2	Salary	$	131,268		
		Fringe	$	48,922	$	180,190
Finance	4.4	Salary	$	347,604		
		Fringe	$	129,485	$	477,090
Parks & Recreation	6.16	Salary	$	567,101		
		Fringe	$	173,106	$	740,207
Police	39.1	Salary	$	3,671,247		
		Fringe	$	1,344,663	$	5,015,909
Fire		Salary	$	155,000		
		Fringe	$	34,021	$	189,021
EMS	12	Salary	$	1,275,458		
		Fringe	$	447,705	$	1,723,163
Airport	0.5	Salary	$	39,671		
		Fringe	$	5,089	$	44,761
Public Works	14.8	Salary	$	802,325		
		Fringe	$	379,138	$	1,181,463
Inspections	3	Salary	$	157,374		
		Fringe	$	57,997	$	215,370
Planning/Code	4	Salary	$	277,053		
		Fringe	$	111,044	$	388,097
Library	4	Salary	$	276,113		
		Fringe	$	99,547	$	375,661
Buildings	4.3	Salary	$	249,756		
		Fringe	$	101,101	$	350,858
Regional Transit	6	Salary	$	216,848		
		Fringe	$	85,967	$	302,815
Information Technology	1	Salary	$	114,849		
		Fringe	$	36,641	$	151,490
Nature Preserve	4	Salary	$	243,406		
		Fringe	$	99,360	$	342,767
HM Special	1	Salary	$	69,271		
		Fringe	$	25,820	$	95,091
Gas Utility Department	11.1	Salary	$	701,973		
		Fringe	$	276,611	$	978,585
Harbor	6.5	Salary	$	392,819		
		Fringe	$	158,207	$	551,026

Facility Fund	3.3	Salary	$	198,365		
		Fringe	$	78,978	$	277,343
Sanitation	1	Salary	$	57,286		
		Fringe	$	25,030	$	82,316
Beach	21	Salary	$	1,976,654		
		Fringe	$	659,366	$	2,636,021
Personnel (Excluding RDC)					**$**	**17,090,079**
	156.56					
RDC	15.84	Salary	$	825,220		
		Fringe	$	280,115	$	1,105,335
Personnel (Including RDC)					**$**	**18,195,414**

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Port Aransas	361-749-4111
Taxing Unit Name	Phone *(area code and number)*
710 W Avenue A, Port Aransas, TX 78373	cityofportaransas.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 5,762,394,641
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 262,290,645
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 5,500,103,996
4.	**Prior year total adopted tax rate.**		$ 0.191962 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 130,338,027	
	B. **Prior year values resulting from final court decisions:**	- $ 87,893,624	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 42,444,403
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 159,649,964	
	B. **Prior year disputed value:**	- $ 33,171,281	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 126,478,683
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 168,923,086

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 5,669,027,082
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 2,383,245 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 7,024,290 C. **Value loss.** Add A and B. [6]	$ 9,407,535
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 0 B. **Current year productivity or special appraised value:** .... - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 9,407,535
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 5,659,619,547
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 10,864,318
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 42,030
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 10,906,348
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** .... $ 5,623,663,260 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 5,623,663,260

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]		
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14]	$ 323,611,805	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 323,611,805
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]		$ 292,127,269
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]		$ 5,655,147,796
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]		$ 245,580,397
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.		$ 245,580,397
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.		$ 5,409,567,399
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]		$ 0.201612 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]		$ _____ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.097227 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,669,027,082
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 5,511,824
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. . . . . + $ 25,410	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 25,410	
	E. Add Line 31 to 32D.	$ 5,537,234
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,409,567,399
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.102360 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. . . . . $ 0	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. . . . . – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.........................	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....................	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.102360 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent...	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100...	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.102360 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.105942 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.[30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[31] Enter debt amount .... $ 6,699,687 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 700,200 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,999,487
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[32]	$ 355,646
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,643,841
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector.[33] .... 95.88 % **B.** Enter the prior year actual collection rate. .... 97.72 % **C.** Enter the 2023 actual collection rate. .... 95.88 % **D.** Enter the 2022 actual collection rate. .... 99.42 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[34]	95.88 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,886,358
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,655,147,796
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.104088 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.210030 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,655,147,796
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.201612 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.201612 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.210030 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.210030 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,655,147,796
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.210030 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.212230 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.212230 /$100
	D. Adopted Tax Rate	$ 0.191962 /$100
	E. Subtract D from C	$ 0.020268 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,695,231,367
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 1,154,309
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.195019 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.195019 /$100
	D. Adopted Tax Rate	$ 0.195019 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 5,310,914,669
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.225781 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.225781 /$100
	D. Adopted Tax Rate	$ 0.225781 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 3,744,915,811
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,154,309 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.020411 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.230441 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.102360 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,655,147,796
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.008841 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.104088 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.215289 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.191962 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,659,619,547
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,409,567,399
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.230441 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.201612 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. .... $ 0.230441 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.215289 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Darla Honea
Printed Name of Taxing Unit Representative

sign here Darla H
Taxing Unit Representative

8-8-2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)