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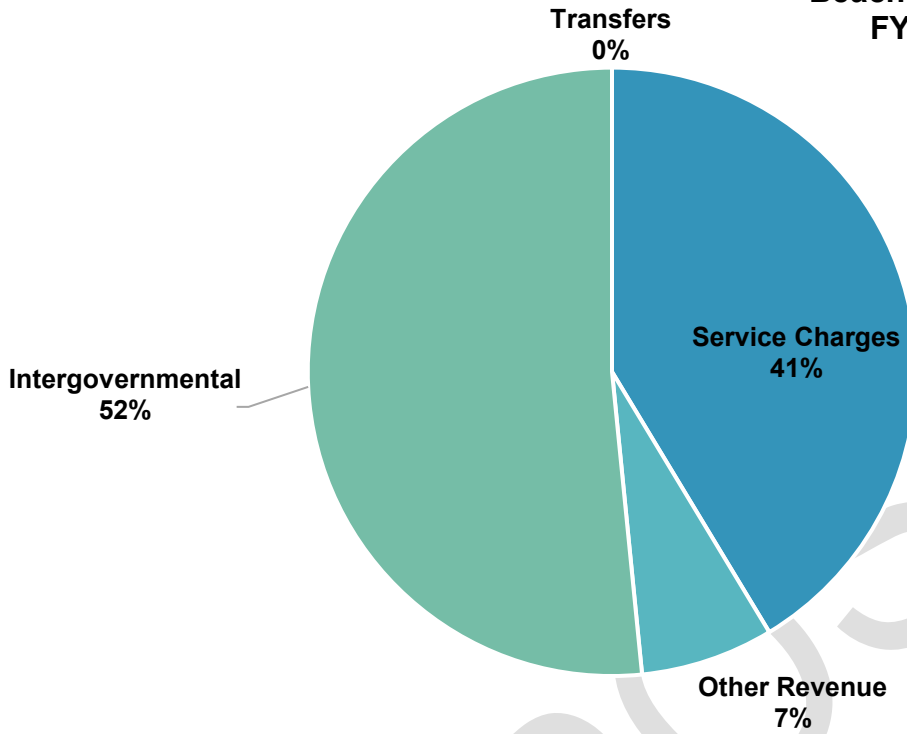
The Beach Operating Fund is used to account for the operations of the Port Lavaca Beach and Pier.

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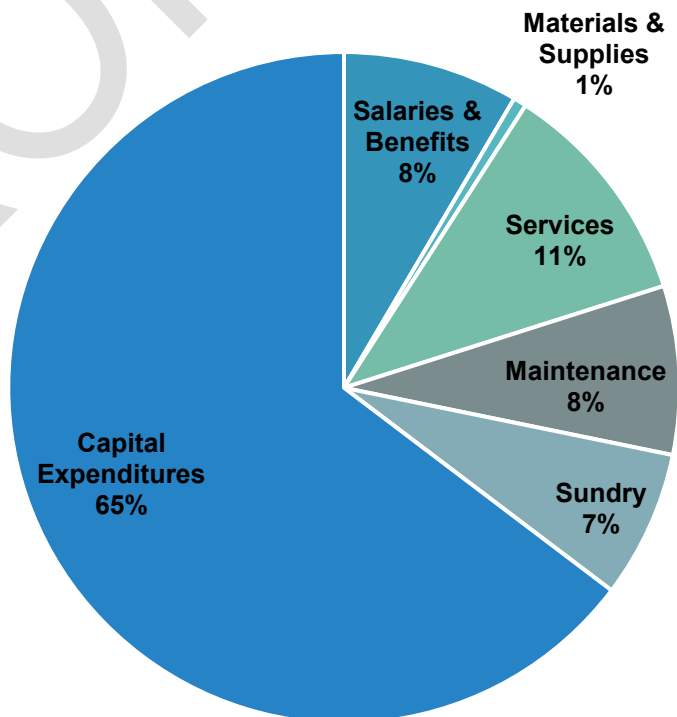
# Beach Fund Revenue & Expenditure Summary

	Actual FY 2023-2024	Amended Budget FY 2024-2025	Projected FY 2024- 2025	Adopted Budget FY 2025-2026	% Change
<b>Beginning Fund Balance</b>	<b>\$854,698</b>	<b>\$904,661</b>	<b>\$820,115</b>	<b>\$741,000</b>	
<b>Revenues:</b>					
Service Charges	153,172	235,000	92,816	190,000	-19%
Other Revenue	36,849	32,500	28,996	32,500	0%
Intergovernmental	0	0	0	237,000	0%
Transfers	905	0	0	0	0%
<b>Total Revenues</b>	<b>\$190,926</b>	<b>\$267,500</b>	<b>\$121,812</b>	<b>\$459,500</b>	<b>72%</b>
<b>Expenditures:</b>					
Salaries & Benefits	\$50,424	\$61,111	\$44,105	\$58,915	-4%
Materials & Supplies	\$438	\$1,800	\$540	\$4,400	144%
Services	\$55,833	\$98,718	\$55,260	\$76,487	-23%
Maintenance	\$15,797	\$56,500	\$20,736	\$56,500	0%
Sundry	\$33,016	\$49,201	\$41,393	\$49,400	0%
Capital Expenditures	\$70,000	\$40,000	\$38,892	\$450,000	0%
<b>Total Expenditures</b>	<b>\$225,508</b>	<b>\$307,330</b>	<b>\$200,926</b>	<b>\$695,702</b>	<b>126%</b>
<b>Less Capital Expenditures</b>	<b>70,000</b>	<b>40,000</b>	<b>38,892</b>	<b>450,000</b>	
<b>Less Transfers</b>	<b>21,157</b>	<b>24,201</b>	<b>24,201</b>	<b>24,546</b>	
<b>Total Operating Expenditures</b>	<b>134,351</b>	<b>243,129</b>	<b>137,833</b>	<b>221,156</b>	
<b>Operating Revenue/(Expenditures)</b>	<b>55,669</b>	<b>24,371</b>	<b>(16,021)</b>	<b>238,344</b>	
<b>Net Revenues/Expenditures)</b>	<b>(34,583)</b>	<b>(39,830)</b>	<b>(79,114)</b>	<b>(236,202)</b>	
<b>Estimated Ending Fund Balance</b>	<b>\$820,115</b>	<b>\$864,831</b>	<b>\$741,000</b>	<b>\$504,798</b>	<b>-42%</b>
<b>Fund Balance Reserve at 120 days</b>	<b>\$74,140</b>	<b>\$101,040</b>	<b>\$66,058</b>	<b>\$228,724</b>	
<b>Available Fund Balance</b>	<b>\$745,975</b>	<b>\$763,791</b>	<b>\$674,943</b>	<b>\$276,074</b>	

**Beach Fund Revenue  
FY 2025-2026**



**Beach Fund Expenditures  
FY 2025-2026**



## Beach Fund Revenue Detail

Description		FY 23 - 24 Actual	FY 24 - 25 Budget	FY 24-25 Projected	FY 25-26 Budget	Percent +/( - )
<b>User &amp; Service Charges</b>						
433.01	Beach Fees	0	0	0	60,000	0%
433.10	Rv Rentals	148,442	230,000	88,661	125,000	-46%
433.30	Pavilion Rentals	2,828	3,000	3,000	3,000	0%
433.50	Tent Rentals	1,902	2,000	1,155	2,000	0%
<b>Total User &amp; Service Charges</b>		<b>153,172</b>	<b>235,000</b>	<b>92,816</b>	<b>190,000</b>	<b>-19%</b>
<b>Other Revenue</b>						
451.01	Interest Income	34,796	30,000	28,000	30,000	0%
459.71	Washer-Dryer Income	2,054	2,500	956	2,500	0%
459.90	Miscellaneous Income	0	0	40	0	0%
<b>Total Other Revenue</b>		<b>36,849</b>	<b>32,500</b>	<b>28,996</b>	<b>32,500</b>	<b>0%</b>
<b>Intergovernmental</b>						
481.00	Grant Revenue	0	0	0	237,000	0%
<b>Total Intergovernmental</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>237,000</b>	<b>0%</b>
<b>Transfers</b>						
493.001	Xfer In - Fund 001	905	0	0	0	0%
<b>Total Transfers</b>		<b>905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Revenue</b>		<b>\$190,926</b>	<b>\$267,500</b>	<b>\$121,812</b>	<b>\$459,500</b>	<b>72%</b>

## BEACH

### Description of our Services

The Beach Operating Fund is a proprietary fund. It provides operations, maintenance, and security services for those that use the Port Lavaca Lighthouse Beach and its facilities. The Beach revenues are generated by rental of RV spaces and pavilion rentals.

#### 2025 – 2026 Goals

- Seal coat roadways and parking lot
- Install the remaining parking stops for the courtesy dock parking lot
- Paint the final mural on Pier restroom
- Utilize the wetlands for educational purposes
- Expand the marketing system to be more attractive to tourism.
- Further Utilize our existing software to promote and advertise city amenities.

#### 2024 – 2025 Accomplishments of Prior Year

- ✓ Installed an additional speed table.
- ✓ Installed a gate system at the entrance to the park.
- ✓ Completed installation of Wi-Fi for campers.
- ✓ In conjunction with the Bauer hosted a successful bird watching event.

### Budgeted Personnel

<i>Positions</i>	Actual FY 23-24	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26
Camp Host	1	1	1	1
Total FTE'S	1	1	1	1

## Expenditures Detail

Fund: General	Department: Beach Operations	Account: 503-1000
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	Description	FY 23 - 24 Actual	FY 24 - 25 Budget	FY 24-25 Projected	FY 25-26 Budget	Percent +/( - )
<b>Salaries and Benefits</b>						
511.01	Salaries & Wages	35,083	41,894	29,597	40,985	-2%
511.07	Salaries & Wages - OT	1,790	5,000	1,454	2,500	-50%
512.05	Social Security	2,661	3,205	2,379	3,135	-2%
512.10	Employer - T.M.R.S	2,292	2,547	1,836	3,383	33%
512.20	Group H/D Ins Premiums	7,368	7,716	7,723	7,716	0%
512.30	Worker's Compensation	743	749	627	695	-7%
512.40	Safety Pay	489	0	489	500	0%
	<b>Subtotal</b>	<b>50,426</b>	<b>61,111</b>	<b>44,105</b>	<b>58,914</b>	<b>-4%</b>
<b>Materials &amp; Supplies</b>						
521.01	Office Supplies	25	500	38	150	-70%
523.03	Cleaning & Janitorial	177	500	200	250	-50%
525.01	Fuel	80	300	150	250	-17%
526.01	General Safety & Tools	156	250	153	250	0%
528.03	Non-Capitalized Assets	0	250	0	3,500	1300%
	<b>Subtotal</b>	<b>438</b>	<b>1,800</b>	<b>541</b>	<b>4,400</b>	<b>144%</b>
<b>Services</b>						
532.01	Audit Fees	2,600	4,050	2,600	2,600	-36%
532.06	Health & Fitness	-74	0	0	0	0%
533.14	Contracted Services	0	4,460	2,960	1,500	-66%
542.503	Tech Contracted Services	0	0	0	1,924	0%
535.01	General Liability Insurance	5,313	6,158	6,174	6,249	1%
535.10	Windstorm Insurance	7,359	8,500	7,949	8,500	0%
536.01	Electricity	27,851	45,000	21,723	35,164	-22%
536.02	Telephone	609	550	606	550	0%
536.03	Water	12,174	30,000	13,249	20,000	-33%
	<b>Subtotal</b>	<b>55,832</b>	<b>98,718</b>	<b>55,261</b>	<b>76,487</b>	<b>-23%</b>
<b>Maintenance</b>						
541.02	Landscaping	0	500	0	500	0%
542.03	R&M-Building	1,702	3,500	1,500	3,500	0%
543.04	R&M-Improvement OTB	12,497	50,000	17,500	50,000	0%

544.50	R&M-Furniture & Equipment	348	1,000	0	1,000	0%
544.55	R&M-Vehicles & Trailers	11	500	986	500	0%
544.65	R&M-Machinery & Equipment	1,240	1,000	750	1,000	0%
<b>Subtotal</b>		<b>15,798</b>	<b>56,500</b>	<b>20,736</b>	<b>56,500</b>	<b>0%</b>

#### **Sundry**

551.11	Vehicle Leases	905	11,000	10,854	10,854	-1%
553.01	Xfer Out - Admin	6,157	9,201	9,201	9,546	4%
553.17	Xfer Out - FD 162 Dredging	15,000	15,000	15,000	15,000	0%
554.90	Miscellaneous	120	0	0	0	0%
554.91	Credit Card Fees	5,662	7,000	3,612	7,000	0%
554.95	RV Booking Fees	5,173	7,000	2,726	7,000	0%
<b>Subtotal</b>		<b>33,017</b>	<b>49,201</b>	<b>41,393</b>	<b>49,400</b>	<b>0%</b>

#### **Capital Expenditures**

561.02	CE - Land & Improvement	70,000	40,000	38,892	450,000	1025%
<b>Subtotal</b>		<b>70,000</b>	<b>40,000</b>	<b>38,892</b>	<b>450,000</b>	<b>1025%</b>

<b>Total Expenditures</b>	<b>\$225,511</b>	<b>\$307,330</b>	<b>\$200,928</b>	<b>\$695,701</b>	<b>126%</b>
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