

# CITY OF LAREDO, TX

## Unaudited Financial

## Statements Report

### December 31, 2025





**UNAUDITED FINANCIAL  
STATEMENTS REPORT**

**December 31, 2025**

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## **GENERAL FUND**

CITY OF LAREDO  
GENERAL FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:	
Cash	\$ 25,648
Equity in Investment Pool	98,657,177
Accounts Receivable (Net of Allowance for Uncollectible):	
Property Taxes, Penalty and Interest	52,371,434
Ambulance	3,952,575
Other	826,398
Due from Other Governments	1,923,507
Inventory, at cost	<u>17,712</u>
TOTAL ASSETS	<u><u>157,774,451</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	1,408,670
Customer Deposits	2,088
Due to Other Governments	470,898
Deferred Revenue	<u>57,816,327</u>
TOTAL LIABILITIES	<u>59,697,983</u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	8,432,729
Reserved for Capital Acquisition	748,533
Reserved for Municipal Court Funds	415,944
Unreserved:	
Undesignated	<u>88,479,262</u>
TOTAL FUND BALANCES	<u>98,076,468</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ <u>157,774,451</u></u>

CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 54,852,692	62,257,122	62,257,122	-	-	100.00%
REVENUES						
TAXES						
Property Taxes:						
Property Taxes - Current	98,160,821	98,160,821	55,153,869	-	(43,006,952)	56.19%
Property Taxes - Prior Years	1,153,038	1,153,038	432,814	-	(720,224)	37.54%
Property Taxes - Additional	58,527	58,527	-	-	(58,527)	0.00%
<b>Total Property Taxes</b>	<b>99,372,386</b>	<b>99,372,386</b>	<b>55,586,683</b>	<b>-</b>	<b>(43,785,703)</b>	<b>55.94%</b>
OTHER TAXES						
Penalties and Interest	972,056	972,056	159,283	-	(812,773)	16.39%
Penalties for Tax Attorney	747,307	747,307	144,043	-	(603,264)	19.27%
Rendition Penalties	179,458	179,458	52,042	-	(127,416)	29.00%
Alcohol Taxes	725,000	725,000	174,338	-	(550,662)	24.05%
Sales Taxes	57,604,035	57,604,035	13,157,913	-	(44,446,122)	22.84%
<b>Total Other Taxes</b>	<b>60,227,856</b>	<b>60,227,856</b>	<b>13,687,619</b>	<b>-</b>	<b>(46,540,237)</b>	<b>22.73%</b>
<b>Total Taxes</b>	<b>159,600,242</b>	<b>159,600,242</b>	<b>69,274,302</b>	<b>-</b>	<b>(90,325,940)</b>	<b>43.40%</b>
LICENSES AND PERMITS						
Alcohol Licenses	1,580	1,580	600	-	(980)	37.97%
Taxi Cab Licenses	3,290	3,290	175	-	(3,115)	5.32%
Traffic Escort Licenses	400	400	60	-	(340)	15.00%
Comm. Vehicle License	25	25	-	-	(25)	0.00%
Telecommunications	828,482	828,482	91,860	-	(736,622)	11.09%
Alcohol Permits	70,981	70,981	10,005	-	(60,976)	14.10%
Taxi Cab Permits	9,200	9,200	60	-	(9,140)	0.65%
Traffic Escort Permits	1,100	1,100	20	-	(1,080)	1.82%
Comm. Vehicle for Hire	275	275	-	-	(275)	0.00%
Foundation Only Permit	10,000	10,000	2,600	-	(7,400)	26.00%
Food Truck Permits	20,950	20,950	3,600	-	(17,350)	17.18%
Alarm Permits	525,060	525,060	86,687	-	(438,373)	16.51%
Special Use Permits	-	-	200	-	200	100.00%
Amusement Devices	3,035,724	3,035,724	673,202	-	(2,362,522)	22.18%
Private Premises Vendors	11,482	11,482	980	-	(10,502)	8.54%
New Business Registration	79,550	79,550	18,450	-	(61,100)	23.19%
Building Permits	2,204,598	2,204,598	335,799	-	(1,868,799)	15.23%
Building Plan Review Fees	1,480,209	1,480,209	194,486	-	(1,285,723)	13.14%
Re-Inspection Fees	58,391	58,391	9,790	-	(48,601)	16.77%
Garage Sale Permits	31,188	31,188	9,345	-	(21,843)	29.96%
Inspection Fees	450	450	-	-	(450)	0.00%
Floodplain Permits	18,000	18,000	4,800	-	(13,200)	26.67%
Electrical Permits	505,502	505,502	121,514	-	(383,988)	24.04%
Plumbing Permits	449,688	449,688	111,460	-	(338,228)	24.79%
Mechanical Permits	380,909	380,909	106,943	-	(273,966)	28.08%
Solar Panels	38,846	38,846	19,150	-	(19,696)	49.30%
Oversize Permits	163,034	163,034	37,160	-	(125,874)	22.79%
Overload Permits	599,378	599,378	258,625	-	(340,753)	43.15%
Wrecker Permits	5,080	5,080	-	-	(5,080)	0.00%
<b>Total Licenses &amp; Permits</b>	<b>\$ 10,533,372</b>	<b>10,533,372</b>	<b>2,097,571</b>	<b>-</b>	<b>(8,435,801)</b>	<b>19.91%</b>



CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>INTERGOVERNMENTAL</b>						
Texas State Library & Archives	\$ 3,180	13,180	-	-	(13,180)	0.00%
LEOSE Account (Police/Fire)	60,000	60,000	-	-	(60,000)	0.00%
State Planning Grant (Sec 112)	1,520,000	1,520,000	113,076	-	(1,406,924)	7.44%
Webb County-311 Agreement	34,500	34,500	-	-	(34,500)	0.00%
EMS Trauma Care System Fund	5,500	318,077	-	-	(318,077)	0.00%
Coastal Bend Regional Adv.	-	-	127,436	-	127,436	100.00%
<b>Total Intergovernmental</b>	<b>1,623,180</b>	<b>1,945,757</b>	<b>240,512</b>	<b>-</b>	<b>(1,705,245)</b>	<b>12.36%</b>
<b>FRANCHISE FEES</b>						
Electric System	5,874,196	5,874,196	1,383,646	-	(4,490,550)	23.55%
Gas System	862,028	862,028	189,843	-	(672,185)	22.02%
Cable System	1,030,000	1,030,000	228,377	-	(801,623)	22.17%
Waste Collection	932,306	932,306	192,725	-	(739,581)	20.67%
<b>Total Franchise Fees</b>	<b>8,698,530</b>	<b>8,698,530</b>	<b>1,994,591</b>	<b>-</b>	<b>(6,703,939)</b>	<b>22.93%</b>
<b>CHARGES FOR SERVICES</b>						
Sale of Maps	1	1	-	-	(1)	0.00%
Sale of Library Materials	6,486	6,486	321	-	(6,165)	4.95%
Administrative Fees:						
Airport	1,155,173	1,155,173	288,797	-	(866,376)	25.00%
Fleet Management Fund	1,090,972	1,090,972	272,746	-	(818,226)	25.00%
Information Technology	711,694	711,694	177,922	-	(533,772)	25.00%
Animal Care Fund	142,873	142,873	35,719	-	(107,154)	25.00%
Bridge	8,649,631	8,649,631	2,162,404	-	(6,487,227)	25.00%
Transit Center	57,852	57,852	14,463	-	(43,389)	25.00%
Municipal Housing	222,750	222,750	55,683	-	(167,067)	25.00%
Waterworks System	6,400,888	6,400,888	1,600,225	-	(4,800,663)	25.00%
Sewer System	5,430,945	5,430,945	1,357,734	-	(4,073,211)	25.00%
Risk Management	1,161,748	1,161,748	290,440	-	(871,308)	25.00%
Solid Waste	4,523,185	4,523,185	1,130,797	-	(3,392,388)	25.00%
Parking Meter	80,628	80,628	20,157	-	(60,471)	25.00%
Environmental Services	1,145,809	1,145,809	286,453	-	(859,356)	25.00%
Recreation Fund	69,955	69,955	17,485	-	(52,470)	24.99%
Health	11,586	11,586	2,896	-	(8,690)	25.00%
El Metro	300,795	300,795	75,201	-	(225,594)	25.00%
Convention & Visitors	5,770	5,770	1,441	-	(4,329)	24.97%
TIRZ # 1	16,785	16,785	5,418	-	(11,367)	32.28%
Repeat Violations	5,500	5,500	714	-	(4,786)	12.98%
Engineering Charges - Other	76,750	76,750	-	-	(76,750)	0.00%
Street Closures	7,500	7,500	1,300	-	(6,200)	17.33%
Special Police Services	115,000	115,000	45,184	-	(69,816)	39.29%
Alarm System Charges - Police	193,053	193,053	26,770	-	(166,283)	13.87%
Alarm System Charges - Fire	24,684	24,684	3,575	-	(21,109)	14.48%
Fire Inspection Fees	519,408	519,408	83,863	-	(435,545)	16.15%
Airport Crash Crew	1,485,655	1,485,655	391,483	-	(1,094,172)	26.35%
Hazardous Material Contain.	5,000	5,000	2,000	-	(3,000)	40.00%
Fire Training Facility	33,000	33,000	14,501	-	(18,499)	43.94%
Insurance Recovery	100,000	100,000	-	-	(100,000)	0.00%
Ambulance Services	6,159,505	6,159,505	1,608,040	-	(4,551,465)	26.11%
Cemetery Services	589,645	589,645	159,711	-	(429,934)	27.09%
<b>Total Charges for Services</b>	<b>\$ 40,500,226</b>	<b>40,500,226</b>	<b>10,133,443</b>	<b>-</b>	<b>(30,366,783)</b>	<b>25.02%</b>

CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>FINES</b>						
Court Fines	\$ 5,267,963	5,267,963	1,104,042	-	(4,163,921)	20.96%
Crime Victims Fund	1,240	1,240	117	-	(1,123)	9.44%
Senate and House State Fee	20	20	-	-	(20)	0.00%
Training Fees	3,226	3,226	491	-	(2,735)	15.22%
Arrest Fees	79,209	79,209	20,786	-	(58,423)	26.24%
Child Safety	4,961	4,961	2,528	-	(2,433)	50.96%
General Revenue	9	9	-	-	(9)	0.00%
Traffic	44,957	44,957	9,429	-	(35,528)	20.97%
Technology Fee	103,125	103,125	22,932	-	(80,193)	22.24%
Building Security Fee	116,085	116,085	26,292	-	(89,793)	22.65%
Time Payment Fee	197,898	197,898	40,048	-	(157,850)	20.24%
Juvenile Crime and Delinquency	38	38	3	-	(35)	7.89%
Justice Center - CMI	22	22	2	-	(20)	9.09%
State Traffic Fees	26,067	26,067	6,108	-	(19,959)	23.43%
Consolidated Court Costs	159,855	159,855	33,242	-	(126,613)	20.80%
State Jury Fees	1,254	1,254	332	-	(922)	26.48%
Failure to Appear Fees	32,259	32,259	4,724	-	(27,535)	14.64%
Indigent Defense Fee	2,186	2,186	149	-	(2,037)	6.82%
Civil Justice Fee	18	18	3	-	(15)	16.67%
CS3 (SB61) Child Safety	1	1	-	-	(1)	0.00%
Truancy Prevention	97,250	97,250	23,929	-	(73,321)	24.61%
Municipal Juror Fund	1,985	1,985	478	-	(1,507)	24.08%
<b>Total Fines</b>	<b>6,139,628</b>	<b>6,139,628</b>	<b>1,295,635</b>	<b>-</b>	<b>(4,843,993)</b>	<b>21.10%</b>
<b>FEES AND COLLECTIONS</b>						
Child Support Adm. Fee	11,691	11,691	2,996	-	(8,695)	25.63%
City Secretary Fees	300	300	-	-	(300)	0.00%
Public Information Requests	1,000	1,000	292	-	(708)	29.20%
Promotional Item Sales	-	-	281	-	281	100.00%
Application Fees	7,500	7,500	5,000	-	(2,500)	66.67%
Demolition Admin Fees	-	-	400	-	400	100.00%
Building Technology Fee	193,826	193,826	38,811	-	(155,015)	20.02%
Temp Cert of Occupancy Fee	10,000	10,000	3,300	-	(6,700)	33.00%
Partial Inspection Fee	15,000	15,000	-	-	(15,000)	0.00%
New Development MTG Fee	10,000	10,000	2,000	-	(8,000)	20.00%
After Hours Inspection Fee	126,188	126,188	30,675	-	(95,513)	24.31%
Gen. Contractor Reg. Fee	-	-	8,200	-	8,200	100.00%
Tax Certificate Fee	4,380	4,380	960	-	(3,420)	21.92%
Credit Card Fee	310,388	310,388	118,849	-	(191,539)	38.29%
Land Development Fee	306,000	306,000	30,155	-	(275,845)	9.85%
Annexation Filing Fee	10,500	10,500	-	-	(10,500)	0.00%
Neighborhood Emp. Zone Fee	4,200	4,200	1,000	-	(3,200)	23.81%
Street Cuts	311,871	311,871	66,640	-	(245,231)	21.37%
Street Lights	30,000	30,000	12,499	-	(17,501)	41.66%
Street Solicitation Registration	500	500	50	-	(450)	10.00%
Lot Clearance Fee	35,188	35,188	3,447	-	(31,741)	9.80%
Demolition Fees	-	-	13,392	-	13,392	100.00%
Street Vendor Fee	4,000	4,000	920	-	(3,080)	23.00%
Swimming Pool Fees	70,000	70,000	-	-	(70,000)	0.00%
Swimming Pool Rentals	30,000	30,000	-	-	(30,000)	0.00%
Softball Rental Fee	13,000	13,000	2,098	-	(10,902)	16.14%
Tennis Court Usage Fee	50	50	2	-	(48)	4.00%
Racketball Court Fee	4,500	4,500	815	-	(3,685)	18.11%
Rec. Center Annual Fee	300,000	300,000	61,110	-	(238,890)	20.37%
Rec. Center Summer Program	58,000	58,000	-	-	(58,000)	0.00%
Registration Fee	32,000	32,000	20,270	-	(11,730)	63.34%
Library Fines	58,417	58,417	10,620	-	(47,797)	18.18%
Copier Reimbursement Fee	3,981	3,981	948	-	(3,033)	23.81%
Computer Print Out	11,945	11,945	3,283	-	(8,662)	27.48%
Passport Processing Fee	46,558	46,558	8,470	-	(38,088)	18.19%
<b>Total Fees and Collections</b>	<b>\$ 2,020,983</b>	<b>2,020,983</b>	<b>447,483</b>	<b>-</b>	<b>(1,573,500)</b>	<b>22.14%</b>

CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>RENTS, ROYALTIES AND INTEREST</b>						
Recreation Centers	\$ 9,000	9,000	1,700	-	(7,300)	18.89%
Library Rooms	2,230	2,230	250	-	(1,980)	11.21%
Old Municipal Court Building	64,260	64,260	16,065	-	(48,195)	25.00%
Mercado	10,000	10,000	2,500	-	(7,500)	25.00%
Building Rent	-	-	300	-	300	100.00%
Federal Courthouse	96,000	96,000	25,200	-	(70,800)	26.25%
Library Equipment	200	200	-	-	(200)	0.00%
Land	3,600	3,600	5	-	(3,595)	0.14%
Telecommunication Rentals	994,339	994,339	398,960	-	(595,379)	40.12%
Parks and Pavilions	6,000	6,000	2,800	-	(3,200)	46.67%
CAA Headstart Program	40,561	40,561	7,251	-	(33,310)	17.88%
Concessions	1,200	1,200	1,780	-	580	148.33%
Vending Machines	-	-	1,068	-	1,068	100.00%
Market Tennis Courts	8,400	8,400	-	-	(8,400)	0.00%
Interest Earnings	3,656,200	3,656,200	733,434	-	(2,922,766)	20.06%
Interest Charge - Contracts	-	-	1,229	-	1,229	100.00%
Discount Earnings	-	-	89	-	89	100.00%
Total Rents, Royalties and Interest	<u>4,891,990</u>	<u>4,891,990</u>	<u>1,192,631</u>	<u>-</u>	<u>(3,699,359)</u>	<u>24.38%</u>
<b>REIMBURSEMENTS</b>						
Contributions and Donations	-	-	14,400	-	14,400	100.00%
Library Patron Contributions	356	356	203	-	(153)	57.02%
Aerobics Class Fees	9,600	9,600	2,200	-	(7,400)	22.92%
Worker's Compensation	15,000	15,000	3,739	-	(11,261)	24.93%
Restitution	1	1	-	-	(1)	0.00%
Reimbursement - Court Cases	-	-	1,386	-	1,386	100.00%
Reimbursement - Prior Year Expense	75,000	75,000	85,667	-	10,667	114.22%
Damages to Property	100,000	100,000	74,440	-	(25,560)	74.44%
Return Check Fee	-	-	249	-	249	100.00%
Reimbursements-Expenditures	-	-	1,155	-	1,155	100.00%
PD Property Room Cases	-	-	2	-	2	100.00%
Sale of Streets	234,000	234,000	-	-	(234,000)	0.00%
Appraisals/Abstracts	15,000	15,000	-	-	(15,000)	0.00%
Sale of Easements	1,500	1,500	-	-	(1,500)	0.00%
Sale of Vehicles	-	-	30,940	-	30,940	0.00%
Sale of Junk/Scrap Materials	7,000	7,000	152	-	(6,848)	2.17%
Total Reimbursements	<u>457,457</u>	<u>457,457</u>	<u>214,533</u>	<u>-</u>	<u>(242,924)</u>	<u>46.90%</u>
<b>OTHER FINANCING SOURCES</b>						
<b>OPERATING TRANSFERS</b>						
Hotel-Motel Occupancy Tax	177,976	177,976	19,715	-	(158,261)	11.08%
Capital Improvement Fund	9,837,263	9,837,263	-	-	(9,837,263)	0.00%
Bridge System	43,350,298	43,350,298	10,343,806	-	(33,006,492)	23.86%
Total Operating Transfers	<u>53,365,537</u>	<u>53,365,537</u>	<u>10,363,521</u>	<u>-</u>	<u>(43,002,016)</u>	<u>19.42%</u>
<b>TOTAL REVENUES</b>	<u>287,831,145</u>	<u>288,153,722</u>	<u>97,254,222</u>	<u>-</u>	<u>(190,899,500)</u>	<u>33.75%</u>
<b>TOTAL AVAILABLE</b>	<u>\$ 342,683,837</u>	<u>350,410,844</u>	<u>159,511,344</u>	<u>-</u>	<u>(190,899,500)</u>	<u>45.52%</u>



CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
EXPENDITURES						
GENERAL GOVERNMENT						
Mayor and City Council	\$ 1,833,361	1,934,603	415,247	75,889	1,443,467	25.39%
City Manager	1,917,088	1,921,321	417,648	4,619	1,499,054	21.98%
Public Information Office	521,916	524,909	102,806	2,993	419,110	20.16%
Public Access Center	631,903	643,087	123,596	37,127	482,364	24.99%
City Hall Maintenance	672,357	682,101	149,482	88,226	444,393	34.85%
City Hall Annex II Courthouse	141,646	144,579	28,982	71,350	44,247	69.40%
311 Program	632,308	688,352	145,128	23,379	519,845	24.48%
Budget	668,493	668,813	92,962	3,315	572,536	14.40%
Municipal Court	4,142,102	4,177,799	881,701	38,475	3,257,623	22.03%
City Attorney	1,941,007	1,943,509	420,856	18,474	1,504,179	22.60%
City Secretary	645,896	659,185	137,766	11,830	509,589	22.69%
Elections	161,296	161,296	-	-	161,296	0.00%
Tax Collections	4,255,843	4,829,046	1,103,362	2,111,577	1,614,107	66.58%
Accounting	1,757,088	1,794,628	354,749	32,578	1,407,301	21.58%
Purchasing	708,635	709,064	126,209	2,191	580,664	18.11%
Payroll	284,756	323,767	65,293	39,049	219,425	32.23%
Accounts Payable	506,102	506,102	103,366	585	402,151	20.54%
Personnel Administration	453,782	491,305	140,279	37,411	313,615	36.17%
Civil Service	298,552	299,047	62,042	426	236,579	20.89%
Recruitment & HRIS	704,282	729,664	190,013	26,183	513,468	29.63%
Employee Relations/L&D	262,609	264,370	30,339	4,093	229,938	13.02%
Planning	1,469,400	1,499,656	272,530	28,048	1,199,078	20.04%
Planning Grants	1,520,000	1,537,685	113,075	20,237	1,404,373	8.67%
Building Inspections	3,091,011	3,199,826	534,343	203,586	2,461,897	23.06%
Building Development & Review	735,876	736,527	146,050	1,857	588,620	20.08%
Building Code Enforcement	594,880	594,745	82,458	9,865	502,422	15.52%
Building Right of Way	664,245	665,055	120,533	810	543,712	18.25%
Building Geo Info System	101,880	106,740	28,133	4,860	73,747	30.91%
Engineering Administration	936,523	968,691	240,672	19,390	708,629	26.85%
CIP Project Management	887,612	881,062	89,483	4,179	787,400	10.63%
Construction & Development	1,196,755	1,185,579	254,011	4,160	927,408	21.78%
Traffic	585,661	586,167	122,710	10,797	452,660	22.78%
Traffic Engineering	706,324	713,630	121,834	7,306	584,490	18.10%
Traffic Signals	1,012,901	1,032,279	176,988	22,708	832,583	19.35%
Traffic Signs/Markings	990,673	964,330	209,482	38,665	716,183	25.73%
Traffic Street Lights	2,119,085	2,121,372	367,550	2,287	1,751,535	17.43%
Internal Auditor	545,654	545,671	103,842	897	440,932	19.19%
Economic Development	780,401	929,616	78,933	152,004	698,679	24.84%
Center for Non Profit	93,885	95,478	20,123	3,606	71,749	24.85%
Real Estate	434,513	434,619	94,153	3,107	337,359	22.38%
<b>Total General Government</b>	<b>41,608,301</b>	<b>42,895,275</b>	<b>8,268,729</b>	<b>3,168,139</b>	<b>31,458,407</b>	<b>26.66%</b>
PUBLIC SAFETY						
Police - Admin./Training/I.A.	8,855,060	8,864,536	2,011,531	24,505	6,828,500	22.97%
Police - Property	1,889,212	1,889,212	608,322	51,949	1,228,941	34.95%
Police - Autotheft Grant Match	1,872,223	1,872,823	208,163	-	1,664,660	11.11%
Police - Detectives	10,113,328	10,154,122	2,019,244	52,400	8,082,478	20.40%
Police - Narcotics/Pipeline/K-9	3,521,657	3,522,102	1,008,812	14,655	2,498,635	29.06%
Police - 911 Comm/LPD I.T.	4,360,802	4,360,802	1,112,324	2,107	3,246,371	25.56%
Police - Property Code Enforcement	1,700,715	1,709,263	344,972	8,548	1,355,743	20.68%
Police - Criminal Int. Acquisition	1,339,867	1,339,867	275,212	-	1,064,655	20.54%
Police - Patrol Division	64,379,555	65,686,150	14,131,021	1,370,165	50,184,964	23.60%
Fire Administration	4,790,818	4,851,061	1,071,236	592,078	3,187,747	34.29%
EMS	2,382,384	2,790,916	502,701	562,775	1,725,440	38.18%
EMS Training	\$ 4,436,818	4,443,975	1,198,454	4,807	3,240,714	27.08%

CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>PUBLIC SAFETY (Cont.)</b>						
Fire Civilians	\$ 1,297,447	1,297,447	275,110	-	1,022,337	21.20%
Fire Prevention	2,653,878	2,656,555	662,312	17,915	1,976,328	25.61%
Fire Airport	1,485,655	1,503,440	391,483	15,574	1,096,383	27.08%
Fire Training (In House)	8,136,612	8,456,578	1,427,258	445,677	6,583,643	22.15%
Emergency Management	97,658	107,354	4,665	8,116	94,573	11.91%
Fire Suppression	55,096,585	55,115,034	12,623,905	162,627	42,328,502	23.20%
<b>Total Public Safety</b>	<b>178,410,274</b>	<b>180,621,237</b>	<b>39,876,725</b>	<b>3,333,898</b>	<b>137,410,614</b>	<b>23.92%</b>
<b>PUBLIC WORKS</b>						
Administration	967,688	969,460	260,103	5,736	703,621	27.42%
Street Maintenance	929,363	929,363	194,662	-	734,701	20.95%
Street Construction	5,391,362	5,418,509	1,220,316	-	4,198,193	22.52%
Street Cleaning	1,927,645	1,929,607	381,522	1,962	1,546,123	19.87%
Building Rehabilitation	1,239,505	1,249,980	257,478	11,040	981,462	21.48%
Warehouse	235,943	237,146	32,621	1,931	202,594	14.57%
Special Projects	-	30,000	2	-	29,998	0.01%
Cemetery	976,839	983,068	204,531	18,514	760,023	22.69%
<b>Total Public Works</b>	<b>11,668,345</b>	<b>11,747,133</b>	<b>2,551,235</b>	<b>39,183</b>	<b>9,156,715</b>	<b>22.05%</b>
<b>HEALTH AND WELFARE</b>						
<b>THIRD PARTY FUNDING</b>						
Smiles from Heaven	25,000	25,000	-	25,000	-	100.00%
Volunteers Serving Needy	15,000	15,000	-	15,000	-	100.00%
Catholic Charities Diocese of Laredo	1,750	21,750	-	1,750	20,000	8.05%
Imaginarium of South Texas	10,000	10,000	-	10,000	-	100.00%
Laredo Stroke Support	25,000	25,000	-	25,000	-	100.00%
Laredo Tennis Association	7,200	7,200	-	7,200	-	100.00%
Laredo Philharmonic Association	15,000	15,000	-	-	15,000	0.00%
Gateway City Pride	3,334	3,334	-	-	3,334	0.00%
Laredo Regional Food Bank	25,000	25,000	-	-	25,000	0.00%
Cowl Rehab	22,000	22,000	-	22,000	-	100.00%
Bethany House	13,333	13,333	-	13,333	-	100.00%
SCAN	13,417	13,417	-	13,417	-	100.00%
Children's Int'l Advocacy	15,000	15,000	-	15,000	-	100.00%
Boy's and Girl's Club of Laredo	13,750	13,750	-	-	13,750	0.00%
Sacred Heart Home	15,000	15,000	-	15,000	-	100.00%
South Texas Council BSA	15,042	15,042	-	-	15,042	0.00%
Rio Grande Intl Study Ctr	16,500	16,500	-	-	16,500	0.00%
Casa De Misericordia	10,000	10,000	-	10,000	-	100.00%
Laredo Heat	23,334	23,334	-	23,333	1	100.00%
Homeless Services	500,000	500,000	-	-	500,000	0.00%
Mexican Cultural Institute	5,000	5,000	-	-	5,000	0.00%
Laredo Main Street	20,000	20,000	-	20,000	-	100.00%
Kidney Foundation of Laredo	15,000	15,000	-	-	15,000	0.00%
Area Health Ed. Ctr. Rio Grande	15,000	15,000	-	15,000	-	100.00%
PAL-Pet Alive Laredo	22,625	22,625	-	22,625	-	100.00%
<b>Total Health and Welfare</b>	<b>\$ 862,285</b>	<b>882,285</b>	<b>-</b>	<b>253,658</b>	<b>628,627</b>	<b>28.75%</b>

CITY OF LAREDO  
GENERAL FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>CULTURAL &amp; RECREATIONAL</b>						
Parks	\$ 1,007,202	1,010,353	244,397	4,497	761,459	24.63%
Parks Maintenance	9,820,214	9,915,878	2,664,915	340,941	6,910,022	30.31%
Horticulture/Forestry	378,996	385,395	75,038	6,739	303,618	21.22%
Aquatics	2,507,269	2,571,234	575,956	84,611	1,910,667	25.69%
Recreation Centers	6,363,797	6,472,794	1,295,503	242,542	4,934,749	23.76%
Special Events	638,229	642,050	102,673	7,817	531,560	17.21%
Construction Maintenance	1,251,542	1,251,542	229,076	-	1,022,466	18.30%
Marketing	205,200	249,900	89,703	11,500	148,697	40.50%
Main Library	2,965,622	3,164,940	654,515	356,136	2,154,289	31.93%
MOS Branch	1,101,316	1,139,297	236,616	106,558	796,123	30.12%
Bruni Plaza Branch	201,254	212,224	42,845	19,987	149,392	29.61%
Bookmobile Unit	92,383	93,883	32,270	1,166	60,447	35.61%
Northwest Library Branch	264,033	284,438	53,972	27,801	202,665	28.75%
Inner City Branch	248,343	259,005	29,559	17,471	211,975	18.16%
Arts & Culture	153,483	153,483	23,656	1,260	128,567	16.23%
Total Cultural and Recreational	<u>27,198,883</u>	<u>27,806,416</u>	<u>6,350,694</u>	<u>1,229,026</u>	<u>20,226,696</u>	<u>27.26%</u>
<b>OTHER CHARGES</b>						
Contractual Services	30,000	30,000	-	-	30,000	0.00%
Festivals & Events	50,000	66,972	42,108	16,971	7,893	88.21%
South Texas Development Council	54,400	54,400	-	-	54,400	0.00%
Laredo Development Foundation	560,000	560,000	-	-	560,000	0.00%
Bank Service Fees	28,000	28,000	-	-	28,000	0.00%
Legal Expenses	100,000	110,000	-	10,000	100,000	9.09%
Consultant Fees	500,000	678,533	132,489	358,069	187,975	72.30%
Claims & Settlements	-	-	529	-	(529)	100.00%
Contributions	160,000	160,000	-	-	160,000	0.00%
City Annuity Contributions	2,871,723	2,871,723	600,607	-	2,271,116	20.91%
Ch. 380 Agreements	1,808,437	1,808,437	42,944	-	1,765,493	2.37%
Reserve Appropriation-Additional	1,218,967	733,810	-	-	733,810	0.00%
Capital Outlay	-	23,785	-	23,785	-	100.00%
Debt Service	412,343	412,343	-	-	412,343	0.00%
Employee Christmas Party	50,000	50,000	-	-	50,000	0.00%
Insurance - All G/F Departments	4,026,556	4,026,556	1,001,932	-	3,024,624	24.88%
Total Other Charges	<u>11,870,426</u>	<u>11,614,559</u>	<u>1,820,609</u>	<u>408,825</u>	<u>9,385,125</u>	<u>19.20%</u>
<b>OTHER FINANCING USES</b>						
Transfers Out:						
Auto Theft Task Force	1,400,000	1,400,000	-	-	1,400,000	0.00%
Health Department	9,922,347	9,922,347	2,247,118	-	7,675,229	22.65%
Special Police Program	3,669,290	3,669,290	51,980	-	3,617,310	1.42%
Special Fire Grants	146,523	146,523	-	-	146,523	0.00%
Max Mandel Golf Course	714,471	714,471	165,206	-	549,265	23.12%
Detoxification Fund	360,000	360,000	102,580	-	257,420	28.49%
Total Other Financing Uses	<u>16,212,631</u>	<u>16,212,631</u>	<u>2,566,884</u>	<u>-</u>	<u>13,645,747</u>	<u>15.83%</u>
<b>TOTAL EXPENDITURES</b>	<u>287,831,145</u>	<u>291,779,536</u>	<u>61,434,876</u>	<u>8,432,729</u>	<u>221,911,931</u>	<u>23.95%</u>
<b>CLOSING BALANCE</b>	<u>\$ 54,852,692</u>	<u>58,631,308</u>	<u>98,076,468</u>	<u>(8,432,729)</u>	<u>31,012,431</u>	



## **SPECIAL REVENUE FUNDS**

CITY OF LAREDO  
COMMUNITY DEVELOPMENT  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Accounts Receivable (Net of Allowance for Uncollectible)	\$	25
Due from Other Governments		422,552
TOTAL ASSETS		422,577

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		323,344
Accounts Payable		1,769
Retainage Payable		97,439
Deferred Revenue		25
TOTAL LIABILITIES		422,577

FUND BALANCES

Reserved:		
Reserved for Encumbrances		174,056
Unreserved:		
Undesignated (Deficit)		(174,056)
TOTAL FUND BALANCES		-
TOTAL LIABILITIES AND FUND BALANCES	\$	422,577

CITY OF LAREDO  
COMMUNITY DEVELOPMENT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
HUD - 40th Action Year	\$ 3,907,990	3,907,990	3,907,980	-	(10)	100.00%
HUD - 41st Action Year	3,772,197	3,772,197	3,772,194	-	(3)	100.00%
HUD - 42nd Action Year	3,791,572	3,791,572	3,767,911	-	(23,661)	99.38%
HUD - 43rd Action Year	3,413,242	3,413,242	3,405,904	-	(7,338)	99.79%
HUD - 44th Action Year	3,735,297	3,735,297	3,724,433	-	(10,864)	99.71%
HUD - 45th Action Year	3,730,742	3,730,742	3,687,232	-	(43,510)	98.83%
HUD - 46th Action Year	3,850,188	3,850,188	3,849,629	-	(559)	99.99%
HUD - 47th Action Year	3,748,525	3,748,525	3,675,026	-	(73,499)	98.04%
HUD - 48th Action Year	3,423,999	3,423,999	3,269,076	-	(154,923)	95.48%
HUD - 49th Action Year	3,228,384	3,228,384	2,267,376	-	(961,008)	70.23%
HUD - 50th Action Year	3,032,219	3,032,219	1,818,171	-	(1,214,048)	59.96%
HUD - 51th Action Year	2,859,543	2,859,543	179,819	-	(2,679,724)	6.29%
HUD - CARES 1st Allocation	2,264,985	2,264,985	2,264,975	-	(10)	100.00%
HUD - CARES 2nd Allocation	2,165,524	2,165,524	2,165,492	-	(32)	100.00%
<b>Total Intergovernmental</b>	<b>46,924,407</b>	<b>46,924,407</b>	<b>41,755,218</b>	<b>-</b>	<b>(5,169,189)</b>	<b>88.98%</b>
Program Income:						
40th Action Year	101,146	101,146	101,146	-	-	100.00%
41st Action Year	104,439	104,439	104,439	-	-	100.00%
42nd Action Year	1,711,166	1,711,166	1,734,817	-	23,651	101.38%
43rd Action Year	129,618	129,618	136,898	-	7,280	105.62%
44th Action Year	2,800	2,800	15,297	-	12,497	546.32%
45th Action Year	2,800	2,800	2,424	-	(376)	86.57%
46th Action Year	2,800	2,800	2,101	-	(699)	75.04%
47th Action Year	12	12	10,135	-	10,123	84458.33%
48th Action Year	-	-	462	-	462	100.00%
49th Action Year	-	-	70	-	70	100.00%
50th Action Year	-	-	6,168	-	6,168	100.00%
<b>Total Program Income</b>	<b>2,054,781</b>	<b>2,054,781</b>	<b>2,113,957</b>	<b>-</b>	<b>59,176</b>	<b>102.88%</b>
<b>TOTAL REVENUES</b>	<b>48,979,188</b>	<b>48,979,188</b>	<b>43,869,175</b>	<b>-</b>	<b>(5,110,013)</b>	<b>89.57%</b>
<b>EXPENDITURES</b>						
HUD - 40th Action Year:						
Administration	573,825	573,825	573,823	-	2	100.00%
Code Enforcement	411,243	411,243	411,242	-	1	100.00%
Graffiti Removal Program	23,517	23,517	23,517	-	-	100.00%
Housing Rehab. Admin.	658,083	658,083	658,081	-	2	100.00%
Transitional Housing Development	199,329	199,329	199,328	-	1	100.00%
Street Sign Upgrades	206,117	206,117	206,117	-	-	100.00%
Median Beautification	103,399	103,399	103,399	-	-	100.00%
Hamilton Hotel Sec 108	97,062	97,062	97,062	-	-	100.00%
Sto. Nino Com. Center Rehab- Dist II	350,955	350,955	350,955	-	-	100.00%
Slaughter Basketball Dome- Dist III	214,859	214,859	214,859	-	-	100.00%
Tarver Park Rec. District IV	149,841	149,841	149,840	-	1	100.00%
De Llano Park District V	112,273	112,273	112,273	-	-	100.00%
Median Beautification- District V	111,214	111,214	111,213	-	1	100.00%
Sidewalks District VII	189,349	189,349	189,348	-	1	100.00%
Park Facility- District VII	4,918	4,918	4,918	-	-	100.00%
Seven Flags Park District VIII	200,000	200,000	200,000	-	-	100.00%
San Fco. Neigh. Park District VIII	403,152	403,152	403,151	-	1	100.00%
<b>Total HUD - 40th Action Year</b>	<b>\$ 4,009,136</b>	<b>4,009,136</b>	<b>4,009,126</b>	<b>-</b>	<b>10</b>	<b>100.00%</b>

CITY OF LAREDO  
COMMUNITY DEVELOPMENT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
HUD - 41st Action Year:						
Administration	\$ 552,632	552,632	552,632	-	-	100.00%
Code Enforcement	425,111	425,111	425,111	-	-	100.00%
Graffiti Removal Program	40,580	40,580	40,578	-	2	100.00%
Housing Rehab. Admin.	735,457	735,457	735,457	-	-	100.00%
Downtown Senior Rec Program	109,101	109,101	109,101	-	-	100.00%
Transitional Housing Dev.	249,736	249,736	249,736	-	-	100.00%
Hamilton Hotel Sec 108	95,192	95,192	95,191	-	1	100.00%
Bethany House Support Services	62,000	62,000	62,000	-	-	100.00%
Station 14 Fire Engine	500,827	500,827	500,827	-	-	100.00%
Freddy Benavides Water Feature	750,000	750,000	750,000	-	-	100.00%
Santo Nino Comm. Center Phase II	356,000	356,000	356,000	-	-	100.00%
<b>Total HUD - 41st Action Year</b>	<b>3,876,636</b>	<b>3,876,636</b>	<b>3,876,633</b>	<b>-</b>	<b>3</b>	<b>100.00%</b>
HUD - 42nd Action Year:						
Administration	540,144	540,144	540,144	-	-	100.00%
Code Enforcement	475,934	475,934	475,933	-	1	100.00%
Downtown Elderly Rec. Program	111,440	111,440	111,440	-	-	100.00%
Graffiti Removal Program	54,782	54,782	54,781	-	1	100.00%
Housing Rehab. Admin.	860,044	860,044	860,043	-	1	100.00%
Transitional Housing Development	200,000	200,000	200,000	-	-	100.00%
Elderly Housing- Convent	1,428,709	1,428,709	1,428,709	-	-	100.00%
Hamilton Hotel Sec 108	271,193	271,193	271,193	-	-	100.00%
El Eden Basketball Shade- Dist I	212,661	212,661	212,660	-	1	100.00%
El Eden Splash Park	17,971	17,971	17,971	-	-	100.00%
Freddy Benavides Park- Dist II	135,374	135,374	135,374	-	-	100.00%
Las Flores Park- Dist. II	91,760	91,760	91,759	-	1	100.00%
Sidewalks Dist. II	100,014	100,014	100,014	-	-	100.00%
Slaughter Park- Dist. III	56,070	56,070	56,069	-	1	100.00%
South Laredo Nature Trails- Dist III	234,271	234,271	234,271	-	-	100.00%
Sanchez/Ochoa- Dist. IV	30,632	30,632	30,632	-	-	100.00%
Sidewalks Dist. IV	115,408	115,408	115,408	-	-	100.00%
De Llano Park District V	30,632	30,632	30,632	-	-	100.00%
Farias Rec Imprv Dist VII	183,890	183,890	183,888	-	2	100.00%
St. Vicent Sec. Housing- Dist VII	166,500	166,500	166,500	-	-	100.00%
Sidewalks Dist. VIII	154,675	154,675	154,675	-	-	100.00%
San Ignacio Soccer Fields	30,634	30,634	30,632	-	2	99.99%
<b>Total HUD - 42nd Action Year</b>	<b>5,502,738</b>	<b>5,502,738</b>	<b>5,502,728</b>	<b>-</b>	<b>10</b>	<b>100.00%</b>
HUD - 43rd Action Year:						
Administration	625,628	625,628	625,612	-	16	100.00%
Code Enforcement	421,528	421,528	421,517	-	11	100.00%
Downtown Elderly Rec. Program	151,653	151,653	151,646	-	7	100.00%
Graffiti Removal Program	46,857	46,857	46,849	-	8	99.98%
Housing Rehab. Admin.	986,433	986,433	986,422	-	11	100.00%
El Eden Park Imp. - Dist I	530,277	530,277	530,276	-	1	100.00%
Park Improvements - Dist I	9,385	9,385	9,384	-	1	99.99%
Sanchez / Ochoa Park- Dist. IV	100,000	100,000	100,000	-	-	100.00%
Sidewalks Dist. IV	80,000	80,000	80,000	-	-	100.00%
De Llano Park District V	99,712	99,712	99,712	-	-	100.00%
Ponderosa Park Imp. - Dist. V	80,288	80,288	80,287	-	1	100.00%
Bike Lanes Dist VII	136,241	136,241	136,241	-	-	100.00%
Park Facility- Dist. VII	24,358	24,358	24,358	-	-	100.00%
La Ladrillera Park- VIII	138,644	138,644	138,643	-	1	100.00%
Bike Lanes Dist VIII	111,856	111,856	111,855	-	1	100.00%
<b>Total HUD - 43rd Action Year</b>	<b>\$ 3,542,860</b>	<b>3,542,860</b>	<b>3,542,802</b>	<b>-</b>	<b>58</b>	<b>100.00%</b>



CITY OF LAREDO  
COMMUNITY DEVELOPMENT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
HUD - 44th Action Year:						
Administration	\$ 597,283	597,283	597,270	-	13	100.00%
Code Enforcement	405,266	405,266	405,254	-	12	100.00%
Downtown Elderly Rec. Program	132,970	132,970	132,963	-	7	99.99%
Graffiti Removal Program	47,881	47,881	47,876	-	5	99.99%
Housing Rehab. Admin.	846,760	846,760	848,430	-	(1,670)	100.20%
Elderly Housing- Convent	440,418	440,418	440,418	-	-	100.00%
Rental Rehab Program	340,636	340,636	340,636	-	-	100.00%
Downtown Neighborhood Access	127,400	127,400	127,400	-	-	100.00%
El Eden Park Imp. - Dist I	79,483	79,483	79,483	-	-	100.00%
Freddy Benavides Park- Dist II	120,000	120,000	120,000	-	-	100.00%
Sidewalks- Dist III	120,000	120,000	120,000	-	-	100.00%
Tarver Rec Center- Dist IV	20,000	20,000	20,000	-	-	100.00%
Sidewalks- Dist IV	100,000	100,000	100,000	-	-	100.00%
De Llano Park District V	120,000	120,000	120,000	-	-	100.00%
Park Facility- Dist. VII	120,000	120,000	120,000	-	-	100.00%
Sidewalks - District VIII	120,000	120,000	120,000	-	-	100.00%
<b>Total HUD - 44th Action Year</b>	<b>3,738,097</b>	<b>3,738,097</b>	<b>3,739,730</b>	<b>-</b>	<b>(1,633)</b>	<b>100.04%</b>
HUD - 45th Action Year:						
Administration	584,568	584,568	584,551	-	17	100.00%
Code Enforcement	474,353	474,353	474,344	-	9	100.00%
Downtown Elderly Rec. Program	112,627	112,627	112,621	-	6	99.99%
Graffiti Removal Program	27,606	27,606	27,598	-	8	99.97%
Housing Rehab. Admin.	905,009	906,271	904,997	-	1,274	99.86%
Ejido/ Lomas Del Sur Traffic Lights	180,308	180,308	180,307	-	1	100.00%
Rental Rehab Program	200,869	200,869	158,299	42,569	1	100.00%
Downtown Neighborhood Access	38,485	38,485	38,485	-	-	100.00%
Southern Hotel Rehab	116,599	116,599	116,599	-	-	100.00%
Ejido/Mangana Traffic Lights- Dist. I	122,836	122,836	122,836	-	-	100.00%
Freddy Benavides Park- Dist II	384,908	384,908	384,908	-	-	100.00%
Public Improvements- Dist III	25,000	25,000	25,000	-	-	100.00%
Sidewalks- Dist IV	125,000	125,000	125,000	-	-	100.00%
De Llano Park District V	125,000	125,000	125,000	-	-	100.00%
Park Facilities- Dist. VII	125,000	125,000	125,000	-	-	100.00%
Sidewalks - District VIII	183,315	182,053	182,052	-	1	100.00%
Poggenpohl Sidewalks - Dist. VIII	2,059	2,059	2,059	-	-	100.00%
<b>Total HUD - 45th Action Year</b>	<b>3,733,542</b>	<b>3,733,542</b>	<b>3,689,656</b>	<b>42,569</b>	<b>1,317</b>	<b>99.96%</b>
HUD - 46th Action Year:						
Administration	559,998	559,998	559,984	-	14	100.00%
Code Enforcement	466,289	466,289	466,279	-	10	100.00%
Downtown Elderly Rec. Program	3,938	3,938	3,938	-	-	100.00%
Graffiti Removal Program	30,277	30,277	30,273	-	4	99.99%
Housing Rehab. Admin.	912,618	913,838	912,609	-	1,229	99.87%
Rental Rehab Program	299,000	299,000	299,000	-	-	100.00%
Southern Hotel Rehab	481,850	481,850	481,850	-	-	100.00%
Park Improvements- Dist. I	125,876	125,876	125,876	-	-	100.00%
Sidewalks- Dist I	33,290	32,070	32,070	-	-	100.00%
El Eden Restrooms - Dist. I	26,006	26,006	26,006	-	-	100.00%
Park Improvements- Dist. II	47,500	47,500	47,500	-	-	100.00%
Public Improvements- Dist. III	\$ 247,500	247,500	247,500	-	-	100.00%

CITY OF LAREDO  
COMMUNITY DEVELOPMENT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
HUD - 46th Action Year (Cont):						
Sidewalks - District IV	\$ 127,530	127,530	127,530	-	-	100.00%
Park Improvements- Dist. IV	8,286	8,286	8,286	-	-	100.00%
Arturo Benavides Water Ft.- Dist. IV	17,049	17,049	17,048	-	1	99.99%
De Llano Park- Dist. V	147,500	147,500	147,500	-	-	100.00%
Park Facility- Dist. VII	102,178	102,178	102,178	-	-	100.00%
Los Martinez Walking Trail - Dist. VII	51,055	51,055	51,055	-	-	100.00%
Sidewalks - District VIII	165,248	165,248	165,248	-	-	100.00%
<b>Total HUD - 46th Action Year</b>	<b>3,852,988</b>	<b>3,852,988</b>	<b>3,851,730</b>	<b>-</b>	<b>1,258</b>	<b>99.97%</b>
HUD - CARES 1st Allocation						
Administration	2,264,985	2,264,985	2,264,975	-	10	100.00%
<b>Total HUD - CARES 1st Allocation</b>	<b>2,264,985</b>	<b>2,264,985</b>	<b>2,264,975</b>	<b>-</b>	<b>10</b>	<b>100.00%</b>
HUD - CARES 2nd Allocation						
Administration	2,165,524	2,165,524	2,165,492	10	22	100.00%
<b>Total HUD - CARES 2nd Allocation</b>	<b>2,165,524</b>	<b>2,165,524</b>	<b>2,165,492</b>	<b>10</b>	<b>22</b>	<b>100.00%</b>
HUD - 47th Action Year:						
Administration	623,896	623,896	623,884	-	12	100.00%
Code Enforcement	470,362	470,362	470,350	-	12	100.00%
Downtown Elderly Rec. Program	51,809	51,809	51,808	-	1	100.00%
Graffiti Removal Program	30,184	30,184	30,179	-	5	99.98%
Housing Rehab. Admin.	761,823	761,823	708,216	-	53,607	92.96%
Reserve	-	-	-	-	-	0.00%
Rental Rehab Program	-	-	-	-	-	0.00%
Southern Hotel Rehab	585,021	585,021	585,021	-	-	100.00%
Park Improvements- Dist. I	127,242	127,242	127,242	-	-	100.00%
Sidewalks- Dist I	32,991	32,991	32,991	-	-	100.00%
El Eden Restrooms- Dist I	27,450	27,450	27,450	-	-	100.00%
Park Improvements- Dist. II	107,104	107,104	107,104	-	-	100.00%
M.E Benavides Complex- Dist. II	10,896	10,896	10,896	-	-	100.00%
Sidewalks- Dist III	109,876	109,876	109,876	-	-	100.00%
Park Improvements- Dist. III	8,124	8,124	-	-	8,124	0.00%
Sidewalks - District IV	37,389	37,389	37,389	-	-	100.00%
Park Improvements- Dist. IV	33,975	33,975	33,975	-	-	100.00%
A. Benavides Water Ft.- Dist. IV	188,851	188,851	188,851	-	-	100.00%
De Llano Park Imp.- Dist. V	36,340	36,340	36,340	-	-	100.00%
Vietnam Veteran Walking Trail- Dist. V	181,660	181,660	181,660	-	-	100.00%
Sidewalks- Dist. VII	50,000	50,000	50,000	-	-	100.00%
Park Improvements- Dist. VII	87,401	87,401	85,787	178	1,436	98.36%
Sidewalks - District VIII	118,000	118,000	117,999	-	1	100.00%
Poggenpohl St Sidewalks - Dist. VIII	68,143	68,143	68,143	-	-	100.00%
<b>Total HUD - 47th Action Year</b>	<b>3,748,537</b>	<b>3,748,537</b>	<b>3,685,161</b>	<b>178</b>	<b>63,198</b>	<b>98.31%</b>
HUD - 48th Action Year:						
Administration	556,077	556,077	556,065	-	12	100.00%
Code Enforcement	561,187	561,187	561,171	-	16	100.00%
Graffiti Removal Program	36,549	36,549	36,550	-	(1)	100.00%
Housing Rehab. Admin.	487,959	487,959	435,039	8	52,912	89.16%
Rental Rehab Program	12,749	12,749	-	-	12,749	0.00%
Homeless Services	285,000	285,000	285,000	-	-	100.00%
Southern Hotel Rehab	\$ 956,943	956,943	944,366	5,055	7,522	99.21%

CITY OF LAREDO  
COMMUNITY DEVELOPMENT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
HUD - 48th Action Year (Cont):						
Sidewalks- Dist. I	\$ 36,027	36,027	36,026	-	1	100.00%
El Eden Restrooms- Dist. I	43,564	43,564	43,564	-	-	100.00%
Sidewalks- Dist. II	34,282	34,282	34,282	-	-	100.00%
Park Improvements- Dist. II	34,282	34,282	34,282	-	-	100.00%
Sidewalks- Dist. III	83,497	83,497	79,657	-	3,840	95.40%
Park Improvements- Dist. III	5,000	5,000	-	-	5,000	0.00%
Arturo Benavides Water Ft.- Dist. IV	83,740	83,740	83,739	-	1	100.00%
Vietnam Veteran Walking Trail- Dist. V	67,754	67,754	67,753	-	1	100.00%
Park Improvements- Dist. VII	67,344	10	-	-	10	0.00%
Los Martinez Walking Trail - Dist. VII	1,220	68,554	1,220	-	67,334	1.78%
Sidewalks- Dist. VIII	17,927	17,927	17,926	-	1	99.99%
Park Improvements- Dist. VIII	5,800	5,800	5,800	-	-	100.00%
Poggenpohl St. Sidewalk- Dist. VIII	47,098	47,098	47,098	-	-	100.00%
<b>Total HUD - 48th Action Year</b>	<b>3,423,999</b>	<b>3,423,999</b>	<b>3,269,538</b>	<b>5,063</b>	<b>149,398</b>	<b>95.64%</b>
HUD - 49th Action Year:						
Administration	563,190	563,190	563,180	-	10	100.00%
Code Enforcement	482,094	482,094	476,554	-	5,540	98.85%
Graffiti Removal Program	35,177	35,177	35,170	-	7	99.98%
Housing Rehab. Admin.	1,366,378	1,366,378	410,998	102,313	853,067	37.57%
Homeless Shelter Program	440,000	440,000	440,000	-	-	100.00%
Section 108 Loan Repayment	100,000	100,000	100,000	-	-	100.00%
Three Points Village	241,545	241,545	241,544	-	1	100.00%
<b>Total HUD - 49th Action Year</b>	<b>3,228,384</b>	<b>3,228,384</b>	<b>2,267,446</b>	<b>102,313</b>	<b>858,625</b>	<b>73.40%</b>
HUD - 50th Action Year:						
Administration	606,000	606,000	562,498	2,200	41,302	93.18%
Code Enforcement	625,000	625,000	373,004	754	251,242	59.80%
Housing Rehab. Admin.	612,106	612,106	320,019	-	292,087	52.28%
Homeless Shelter Program	440,000	440,000	440,000	-	-	100.00%
Section 108 Loan Repayment	300,000	300,000	119,852	-	180,148	39.95%
Rental Rehab	449,113	449,113	8,966	19,321	420,826	6.30%
<b>Total HUD - 50th Action Year</b>	<b>3,032,219</b>	<b>3,032,219</b>	<b>1,824,339</b>	<b>22,275</b>	<b>1,185,605</b>	<b>60.90%</b>
HUD - 51th Action Year:						
Administration	571,908	571,908	111,316	353	460,239	19.53%
Code Enforcement	-	-	330	-	(330)	100.00%
Housing Rehab. Admin.	1,187,635	1,187,635	68,173	1,295	1,118,167	5.85%
Homeless Shelter Program	400,000	400,000	-	-	400,000	0.00%
Section 108 Loan Repayment	400,000	400,000	-	-	400,000	0.00%
Rental Rehab	300,000	300,000	-	-	300,000	0.00%
<b>Total HUD - 51th Action Year</b>	<b>2,859,543</b>	<b>2,859,543</b>	<b>179,819</b>	<b>1,648</b>	<b>2,678,076</b>	<b>6.35%</b>
<b>TOTAL EXPENDITURES</b>	<b>48,979,188</b>	<b>48,979,188</b>	<b>43,869,175</b>	<b>174,056</b>	<b>4,935,957</b>	<b>89.92%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(174,056)</b>	<b>(174,056)</b>	

CITY OF LAREDO  
HOUSING REHABILITATION  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	282,543
Notes Receivable (Net of Allowance for Uncollectible)		<u>1,854,200</u>
TOTAL ASSETS		<u><u>2,136,743</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Deferred Revenues		<u>1,980,763</u>
TOTAL LIABILITIES		<u>1,980,763</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		409,400
Unreserved:		
Undesignated (Deficit)		<u>(253,420)</u>
TOTAL FUND BALANCES		<u>155,980</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>2,136,743</u></u>

CITY OF LAREDO  
HOUSING REHABILITATION  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	143,407	143,407	-	-	100.00%
REVENUES						
Intergovernmental Revenue:						
Interest Earnings- ERA	-	-	241	-	241	100.00%
2nd Emergency Rental Assist.	-	3,265,583	-	-	(3,265,583)	0.00%
Interest Earnings- 2ND ERA	-	-	1,109	-	1,109	100.00%
High Need Emergency Rental Assist.	-	982,590	-	-	(982,590)	0.00%
Interest Earnings- High Need	-	-	210	-	210	100.00%
HUD EDI Plaza Theatre	-	750,000	-	-	(750,000)	0.00%
Solar for Fall Grant	-	5,143,991	-	-	(5,143,991)	0.00%
Housing Rehab Program:	-	-	-	-	-	0.00%
Interest Earnings	7,000	7,000	1,156	-	(5,844)	16.51%
Loan Reimbursements	80,000	80,000	9,857	-	(70,143)	12.32%
TOTAL REVENUES	87,000	10,229,164	12,573	-	(10,216,591)	0.12%
TOTAL AVAILABLE	87,000	10,372,571	155,980	-	(10,216,591)	1.50%
EXPENDITURES						
Administration:						
Other	80,662	70,428	-	-	70,428	0.00%
Total Administration	80,662	70,428	-	-	70,428	0.00%
Housing Rehabilitation Loans:						
Contractual Services	6,338	6,338	-	-	6,338	0.00%
Total Housing Rehab Loans	\$ 6,338	6,338	-	-	6,338	0.00%



CITY OF LAREDO  
HOUSING REHABILITATION  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
2nd Emergency Rental Assistance:						
Personnel	\$ -	93,925	-	-	93,925	0.00%
Materials and Supplies	-	1,649	-	400	1,249	24.26%
Contractual Services	-	47,989	-	-	47,989	0.00%
Reserve Appropriation	-	3,122,018	-	-	3,122,018	0.00%
Debt Service	-	2	-	-	2	0.00%
<b>Total 2nd Emergency Rental Assist.</b>	<b>-</b>	<b>3,265,583</b>	<b>-</b>	<b>400</b>	<b>3,265,183</b>	<b>0.01%</b>
High Need Emergency Rental Assistance:						
Personnel	-	179,882	-	-	179,882	0.00%
Contractual Services	-	1,747	-	-	1,747	0.00%
Reserve Appropriation	-	800,961	-	-	800,961	0.00%
<b>Total High Need Emer. Rental Assist.</b>	<b>-</b>	<b>982,590</b>	<b>-</b>	<b>-</b>	<b>982,590</b>	<b>0.00%</b>
HUD EDI Plaza Theatre:						
Capital Outlay	-	750,000	-	409,000	341,000	54.53%
<b>Total HUD EDI Plaze Theatre</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>409,000</b>	<b>341,000</b>	<b>54.53%</b>
Solar for Fall Grant						
Reserve Appropriation	-	5,143,991	-	-	5,143,991	0.00%
<b>Total Solar for Fall Grant</b>	<b>-</b>	<b>5,143,991</b>	<b>-</b>	<b>-</b>	<b>5,143,991</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>87,000</b>	<b>10,218,930</b>	<b>-</b>	<b>409,400</b>	<b>9,809,530</b>	<b>4.01%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>153,641</b>	<b>155,980</b>	<b>(409,400)</b>	<b>(407,061)</b>	

CITY OF LAREDO  
HOME INVESTMENT PARTNERSHIP PROJECT  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Notes Receivable (Net of Allowance for Uncollectible)	\$	12,193,266
Due from Other Governments		<u>693,223</u>
TOTAL ASSETS		<u><u>12,886,489</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		555,335
Accounts Payable		3,919
Retainage Payable		101,276
Deferred Revenues		<u>12,193,266</u>
TOTAL LIABILITIES		<u>12,853,796</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		381,472
Unreserved:		
Undesignated (Deficit)		<u>(348,779)</u>
TOTAL FUND BALANCES		<u>32,693</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>12,886,489</u></u>

CITY OF LAREDO  
HOME INVESTMENT PARTNERSHIP PROJECT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
Home Grant 2019	\$ 1,085,399	1,085,399	1,085,399	-	-	100.00%
Home Grant 2020	1,167,858	1,167,858	1,167,578	-	(280)	99.98%
Home Grant 2021	1,158,599	1,158,599	1,095,972	-	(62,627)	94.59%
Home Grant 2022	1,239,355	1,239,355	1,039,462	-	(199,893)	83.87%
Home Grant 2023	1,260,999	1,260,999	951,190	-	(309,809)	75.43%
Home Grant 2024	957,641	957,641	418,986	-	(538,655)	43.75%
Home Grant 2025	946,903	946,903	3,100	-	(943,803)	0.33%
Home ARP	4,205,383	4,205,383	1,072,781	-	(3,132,602)	25.51%
Interest Earnings	14,050	14,050	33,670	-	19,620	239.64%
Reimburse and Miscellaneous	119	119	66	-	(53)	55.46%
Loan Reimbursements	2,815,849	2,815,849	2,587,920	-	(227,929)	91.91%
Transfer In:						
HOME Inv. Affordable Housing	1,193,919	1,193,919	998,102	-	(195,817)	83.60%
Municipal Housing	17,480	17,480	74,156	-	56,676	424.23%
<b>TOTAL REVENUES</b>	<b>16,063,554</b>	<b>16,063,554</b>	<b>10,528,382</b>	<b>-</b>	<b>(5,535,172)</b>	<b>65.54%</b>
<b>EXPENDITURES</b>						
Program Income:						
Administration	5,724	5,724	1,389	-	4,335	24.27%
Downpayment Assistance	2,093,657	2,093,657	2,093,654	-	3	100.00%
Tenant Based Rental Assistance	986,867	986,867	1,030,286	-	(43,419)	104.40%
Elderly Rental Housing Complex	249,283	249,283	249,283	-	-	100.00%
Infill Housing	219,637	219,637	219,636	-	1	100.00%
Inner City Affordable Rental Project	54,145	54,145	54,145	-	-	100.00%
Affordable Rental Project	8,355	-	8,355	-	(8,355)	100.00%
Reserve Appropriation	419,276	419,276	-	-	419,276	0.00%
Transfer Out:						
HOME Inv. Afford. Housing	4,473	4,473	4,473	-	-	100.00%
<b>Total Program Income</b>	<b>4,041,417</b>	<b>4,033,062</b>	<b>3,661,221</b>	<b>-</b>	<b>371,841</b>	<b>90.78%</b>
Home Grant 2019:						
Administration	79,020	79,025	79,020	-	5	99.99%
Loans to CHDO	162,810	162,810	162,810	-	-	100.00%
Tenant Based Rental Assistance	418,119	418,114	418,119	-	(5)	100.00%
Downtown Elderly Housing	425,450	425,450	425,450	-	-	100.00%
<b>Total Home Grant 2019</b>	<b>1,085,399</b>	<b>1,085,399</b>	<b>1,085,399</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
Home Grant 2020:						
Administration	106,585	106,580	106,300	-	280	99.74%
Loans to CHDO	200,000	200,000	200,000	-	-	100.00%
Tenant Based Rental Assistance	611,273	731,863	731,863	-	-	100.00%
Downtown Elderly Housing	250,000	129,415	129,415	-	-	100.00%
<b>Total Home Grant 2020</b>	<b>\$ 1,167,858</b>	<b>1,167,858</b>	<b>1,167,578</b>	<b>-</b>	<b>280</b>	<b>99.98%</b>

CITY OF LAREDO  
HOME INVESTMENT PARTNERSHIP PROJECT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Home Grant 2021:						
Administration	\$ 111,373	111,373	111,369	-	4	100.00%
Loans to CHDO	200,000	200,000	200,000	-	-	100.00%
Tenant Based Rental Assistance	45,000	45,000	45,004	-	(4)	100.01%
Southern Hotel	40,000	40,000	-	-	40,000	0.00%
Homeowners Recon.	62,627	62,627	-	-	62,627	0.00%
Downtown Elderly Housing	699,599	699,599	739,599	-	(40,000)	105.72%
<b>Total Home Grant 2021</b>	<b>1,158,599</b>	<b>1,158,599</b>	<b>1,095,972</b>	<b>-</b>	<b>62,627</b>	<b>94.59%</b>
Home Grant 2022:						
Administration	123,000	119,527	119,480	-	47	99.96%
Loans to CHDO	200,000	200,000	-	-	200,000	0.00%
Tenant Based Rental Assistance	35,000	38,473	38,520	-	(47)	100.12%
Homeowners Recon.	39,798	39,798	39,905	-	(107)	0.00%
Southern Hotel	701,606	441,606	441,606	-	-	100.00%
Affordable Rental Project	139,951	399,951	399,951	-	-	100.00%
<b>Total Home Grant 2022</b>	<b>1,239,355</b>	<b>1,239,355</b>	<b>1,039,462</b>	<b>-</b>	<b>199,893</b>	<b>83.87%</b>
Home Grant 2023:						
Administration	125,500	96,082	96,211	-	(129)	100.13%
Loans to CHDO	200,000	200,000	-	-	200,000	0.00%
Tenant Based Rental Assistance	300,000	137,807	137,813	-	(6)	100.00%
Downpayment Assistance	125,000	60,000	60,000	-	-	100.00%
Homeowners Recon.	250,000	153,150	43,206	32,787	77,157	49.62%
Affordable Rental Project	260,499	613,960	613,960	-	-	100.00%
<b>Total Home Grant 2023</b>	<b>1,260,999</b>	<b>1,260,999</b>	<b>951,190</b>	<b>32,787</b>	<b>277,022</b>	<b>78.03%</b>
Home Grant 2024:						
Administration	95,000	95,000	105,743	-	(10,743)	111.31%
Loans to CHDO	150,000	150,000	-	150,000	-	100.00%
Tenant Based Rental Assistance	182,641	227,641	193,243	-	34,398	84.89%
Downpayment Assistance	180,000	180,000	120,000	-	60,000	66.67%
Homeowners Recon.	150,000	105,000	-	-	105,000	0.00%
Downtown Elderly Housing	200,000	200,000	-	-	200,000	0.00%
<b>Total Home Grant 2024</b>	<b>957,641</b>	<b>957,641</b>	<b>418,986</b>	<b>150,000</b>	<b>388,655</b>	<b>59.42%</b>
Home Grant 2025:						
Administration	94,500	94,500	3,100	-	91,400	3.28%
Loans to CHDO	150,000	150,000	-	-	150,000	0.00%
Tenant Based Rental Assistance	240,000	240,000	-	-	240,000	0.00%
Downpayment Assistance	180,000	180,000	-	-	180,000	0.00%
Homeowners Recon.	132,403	132,403	-	-	132,403	0.00%
Affordable Rental Project	150,000	150,000	-	-	150,000	0.00%
<b>Total Home Grant 2025</b>	<b>\$ 946,903</b>	<b>946,903</b>	<b>3,100</b>	<b>-</b>	<b>943,803</b>	<b>0.33%</b>

CITY OF LAREDO  
HOME INVESTMENT PARTNERSHIP PROJECT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Home ARP: Administration	\$ 4,205,383	4,205,383	1,072,781	198,685	2,933,917	30.23%
Total Home ARP	4,205,383	4,205,383	1,072,781	198,685	2,933,917	30.23%
TOTAL EXPENDITURES	16,063,554	16,055,199	10,495,689	381,472	5,178,038	67.75%
CLOSING BALANCE	\$ -	8,355	32,693	(381,472)	(357,134)	

CITY OF LAREDO  
 EMERGENCY SOLUTIONS GRANT  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Due from Other Governments	18,776
TOTAL ASSETS	18,776

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity	18,776
TOTAL LIABILITIES	18,776

FUND BALANCES

Reserved:	
Reserved for Encumbrances	74,220
Unreserved:	
Undesignated (Deficit)	(74,220)
TOTAL FUND BALANCES	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,776



CITY OF LAREDO  
EMERGENCY SOLUTIONS GRANT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
48th Action Yr.- 2022 Grant	\$ 315,100	315,100	315,100	-	-	100.00%
49th Action Yr.- 2023 Grant	299,176	299,176	299,176	-	-	100.00%
50th Action Yr.- 2024 Grant	283,741	283,741	206,053	-	(77,688)	72.62%
51st Action Yr.- 2025 Grant	266,495	266,495	2,742	-	(263,753)	1.03%
<b>TOTAL REVENUES</b>	<b>1,164,512</b>	<b>1,164,512</b>	<b>823,071</b>	<b>-</b>	<b>(341,441)</b>	<b>70.68%</b>
<b>EXPENDITURES</b>						
Emergency Solutions 2022 Grant:						
Administration	20,423	20,423	20,423	-	-	100.00%
ESG Activities	294,677	294,677	294,677	-	-	100.00%
<b>Total Emergency Sol. 2022 Grant</b>	<b>315,100</b>	<b>315,100</b>	<b>315,100</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
Emergency Solutions 2023 Grant:						
Administration	10,409	10,409	10,408	-	1	99.99%
ESG Activities	288,767	288,767	288,768	-	(1)	100.00%
<b>Total Emergency Sol. 2023 Grant</b>	<b>299,176</b>	<b>299,176</b>	<b>299,176</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
Emergency Solutions 2024 Grant:						
Administration	21,203	21,203	18,432	-	2,771	86.93%
ESG Activities	262,538	262,538	187,621	74,220	697	99.73%
<b>Total Emergency Sol. 2024 Grant</b>	<b>283,741</b>	<b>283,741</b>	<b>206,053</b>	<b>74,220</b>	<b>3,468</b>	<b>98.78%</b>
Emergency Solutions 2025 Grant:						
Administration	20,000	20,000	2,742	-	17,258	13.71%
ESG Activities	246,495	246,495	-	-	246,495	0.00%
<b>Total Emergency Sol. 2025 Grant</b>	<b>266,495</b>	<b>266,495</b>	<b>2,742</b>	<b>-</b>	<b>263,753</b>	<b>1.03%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,164,512</b>	<b>1,164,512</b>	<b>823,071</b>	<b>74,220</b>	<b>267,221</b>	<b>77.05%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(74,220)</b>	<b>(74,220)</b>	

CITY OF LAREDO  
AUTO THEFT TASK FORCE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Accounts Receivable	\$ 2,878
Due from Other Governments	<u>3,779,666</u>
 TOTAL ASSETS	 <u><u>3,782,544</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance From Pooled Equity	2,554,615
Accounts Payable	<u>239,711</u>
 TOTAL LIABILITIES	 <u><u>2,794,326</u></u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	1,085,604
Unreserved:	
Undesignated (Deficit)	<u>(97,386)</u>
 TOTAL FUND BALANCES	 <u><u>988,218</u></u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u><u>3,782,544</u></u>

CITY OF LAREDO  
 AUTO THEFT TASK FORCE  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	1,189,045	1,189,045	-	-	100.00%
REVENUES						
Intergovernmental:						
Auto Theft Task Force 2025-2026	-	1,762,995	396,612	-	(1,366,383)	22.50%
Auto Theft Task Force 2026-2027	1,887,000	1,887,000	-	-	(1,887,000)	0.00%
Rapid Response Strikeforce	50,000	50,000	-	-	(50,000)	0.00%
SB224 Catalytic Converter 2024	-	613,189	204,976	-	(408,213)	33.43%
SB224 Catalytic Converter 2025	-	1,671,583	48,170	-	(1,623,413)	2.88%
SB224 Catalytic Converter 2026	1,512,000	1,829,609	246,604	-	(1,583,005)	13.48%
SB224 Catalytic Converter 2027	1,512,000	1,194,391	-	-	(1,194,391)	0.00%
Interest Earnings	-	2,300	-	-	(2,300)	0.00%
Program Income	-	-	10,408	-	10,408	100.00%
Transfer In:						
General Fund	1,400,000	1,400,000	-	-	(1,400,000)	0.00%
<b>TOTAL REVENUES</b>	<b>6,361,000</b>	<b>10,411,067</b>	<b>906,770</b>	<b>-</b>	<b>(9,504,297)</b>	<b>8.71%</b>
<b>TOTAL AVAILABLE</b>	<b>6,361,000</b>	<b>11,600,112</b>	<b>2,095,815</b>	<b>-</b>	<b>(9,504,297)</b>	<b>18.07%</b>
EXPENDITURES						
Grant 2025-2026						
Personnel	-	2,064,997	497,514	-	1,567,483	24.09%
Contractual Services	-	3,500	2,804	-	696	80.11%
Other Charges	-	371,297	48,550	146,087	176,660	52.42%
<b>Total Grant 2025-2026</b>	<b>-</b>	<b>2,439,794</b>	<b>548,868</b>	<b>146,087</b>	<b>1,744,839</b>	<b>28.48%</b>
Grant 2026-2027						
Personnel	1,784,293	1,784,293	-	-	1,784,293	0.00%
Other Charges	852,707	852,707	-	-	852,707	0.00%
<b>Total Grant 2026-2027</b>	<b>2,637,000</b>	<b>2,637,000</b>	<b>-</b>	<b>-</b>	<b>2,637,000</b>	<b>0.00%</b>
Rapid Response Strikeforce						
Other Charges	50,000	50,000	-	-	50,000	0.00%
<b>Total Rapid Response Strikeforce</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>
SB224 Catalytic Converter 2024						
Personnel	-	1,546	1,173	-	373	75.87%
Materials and Supplies	-	434,272	32,000	49,251	353,021	0.00%
Contractual Services	-	33,125	171,803	232,732	(371,410)	1221.24%
Capital Outlay	-	143,645	-	131,386	12,259	0.00%
<b>Total SB224 Catalytic Converter 2024</b>	<b>\$ -</b>	<b>612,588</b>	<b>204,976</b>	<b>413,369</b>	<b>(5,757)</b>	<b>100.94%</b>

CITY OF LAREDO  
 AUTO THEFT TASK FORCE  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
SB224 Catalytic Converter 2025	\$					
Personnel	-	233,589	756	-	232,833	0.32%
Materials and Supplies	-	467,919	-	16,451	451,468	0.00%
Contractual Services	-	1,195,685	1,860	228,621	965,204	19.28%
Capital Outlay	-	109,127	55,200	85,087	(31,160)	128.55%
<b>Total SB224 Catalytic Converter 2025</b>	<b>-</b>	<b>2,006,320</b>	<b>57,816</b>	<b>330,159</b>	<b>1,618,345</b>	<b>19.34%</b>
SB224 Catalytic Converter 2026						
Personnel	381,998	66,450	6,932	-	59,518	10.43%
Materials and Supplies	-	472,008	-	51,111	420,897	0.00%
Contractual Services	-	1,502,731	289,005	144,878	1,068,848	28.87%
Other Charges	1,455,002	-	-	-	-	0.00%
SB224 Catalytic Converter-Webb Co Personnel	-	154,968	-	-	154,968	0.00%
<b>Total SB224 Catalytic Converter 2026</b>	<b>1,837,000</b>	<b>2,196,157</b>	<b>295,937</b>	<b>195,989</b>	<b>1,704,231</b>	<b>22.40%</b>
SB224 Catalytic Converter 2027						
Other Charges	1,837,000	1,477,843	-	-	1,477,843	0.00%
<b>Total SB224 Catalytic Converter 2027</b>	<b>1,837,000</b>	<b>1,477,843</b>	<b>-</b>	<b>-</b>	<b>1,477,843</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>6,361,000</b>	<b>11,419,702</b>	<b>1,107,597</b>	<b>1,085,604</b>	<b>9,226,501</b>	<b>19.21%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>180,410</b>	<b>988,218</b>	<b>(1,085,604)</b>	<b>(277,796)</b>	

CITY OF LAREDO  
 FINANCIAL TASK FORCE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Cash	\$	5,000
Due from Other Governments		<u>524,779</u>
TOTAL ASSETS		<u><u>529,779</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance From Pooled Equity		529,749
Accounts Payable		<u>30</u>
TOTAL LIABILITIES		<u>529,779</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		7,203
Unreserved:		
Undesignated (Deficit)		<u>(7,203)</u>
TOTAL FUND BALANCES		<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>529,779</u></u>

CITY OF LAREDO  
FINANCIAL TASK FORCE  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
Financial Task Force 2024	\$ -	52,108	57,704	-	5,596	110.74%
Financial Task Force 2025	-	670,791	1,424	-	(669,367)	0.21%
Financial Task Force 2026	1,476,851	1,476,851	-	-	(1,476,851)	0.00%
DEA HIDTA Task Force 2024	-	24,861	-	-	(24,861)	0.00%
DEA HIDTA Task Force 2025	-	101,485	31,293	-	(70,192)	30.84%
DEA HIDTA Task Force 2026	181,307	181,307	-	-	(181,307)	0.00%
South Tx. Drug Related TF 2024	-	19,032	18,252	-	(780)	95.90%
South Tx. Drug Related TF 2025	-	46,489	-	-	(46,489)	0.00%
South Tx. Drug Related TF 2026	55,093	55,093	-	-	(55,093)	0.00%
Transfer In:						
Police Trust Fund	70,000	70,000	9,539	-	(60,461)	13.63%
<b>TOTAL REVENUES</b>	<b>1,783,251</b>	<b>2,698,017</b>	<b>118,212</b>	<b>-</b>	<b>(2,579,805)</b>	<b>4.38%</b>
<b>EXPENDITURES</b>						
2024 Financial Grant:						
Police Department:						
Personnel	-	52,108	56,358	-	(4,250)	108.16%
Materials and Supplies	-	-	1,346	1,486	(2,832)	100.00%
Contractual Services	-	-	-	206	(206)	100.00%
<b>Total 2024 Financial Grant</b>	<b>-</b>	<b>52,108</b>	<b>57,704</b>	<b>1,692</b>	<b>(7,288)</b>	<b>113.99%</b>
2025 Financial Grant:						
Police Department:						
Personnel	-	450,183	-	-	450,183	0.00%
Materials and Supplies	-	12,452	-	-	12,452	0.00%
Contractual Services	-	50,408	1,424	3,259	45,725	9.29%
Reserve Appropriation	-	86,300	-	-	86,300	0.00%
Webb and Zapata Counties:						
Reserve Appropriation	-	71,448	-	-	71,448	0.00%
<b>Total 2025 Financial Grant</b>	<b>-</b>	<b>670,791</b>	<b>1,424</b>	<b>3,259</b>	<b>666,108</b>	<b>0.70%</b>
2026 Financial Grant:						
Police Department:						
Personnel	543,591	543,591	-	-	543,591	0.00%
Materials and Supplies	25,119	25,119	-	-	25,119	0.00%
Contractual Services	47,174	47,174	-	-	47,174	0.00%
Reserve Appropriation	586,411	586,411	-	-	586,411	0.00%
Webb and Zapata Counties:						
Reserve Appropriation	274,556	274,556	-	-	274,556	0.00%
<b>Total 2026 Financial Grant</b>	<b>\$ 1,476,851</b>	<b>1,476,851</b>	<b>-</b>	<b>-</b>	<b>1,476,851</b>	<b>0.00%</b>



CITY OF LAREDO  
FINANCIAL TASK FORCE  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Laredo DEA HIDTA Task Force 2024 Personnel	\$ -	24,861	-	-	24,861	0.00%
Total DEA HIDTA Task Force 2024	-	24,861	-	-	24,861	0.00%
Laredo DEA HIDTA Task Force 2025 Personnel	-	101,485	31,293	-	70,192	30.84%
Total DEA HIDTA Task Force 2025	-	101,485	31,293	-	70,192	30.84%
Laredo DEA HIDTA Task Force 2026 Personnel	181,307	181,307	-	-	181,307	0.00%
Total DEA HIDTA Task Force 2026	181,307	181,307	-	-	181,307	0.00%
South Tx. Drug Related TF 2024: Personnel	-	12,463	18,252	-	(5,789)	146.45%
Materials and Supplies	-	5,990	-	2,080	3,910	34.72%
Contractual Services	-	254	-	172	82	67.72%
Capital Outlay	-	325	-	-	325	0.00%
Total South Tx. Drug Related TF 2024	-	19,032	18,252	2,252	(1,472)	107.73%
South Tx. Drug Related TF 2025: Personnel	-	38,887	-	-	38,887	0.00%
Reserve Appropriation	-	7,602	-	-	7,602	0.00%
Total South Tx. Drug Related TF 2025	-	46,489	-	-	46,489	0.00%
South Tx. Drug Related TF 2026: Personnel	32,665	32,665	-	-	32,665	0.00%
Materials and Supplies	7,000	7,000	-	-	7,000	0.00%
Contractual Services	7,826	7,826	-	-	7,826	0.00%
Reserve Appropriation	7,602	7,602	-	-	7,602	0.00%
Total South Tx. Drug Related TF 2026	55,093	55,093	-	-	55,093	0.00%
Program Income: Reserve Appropriation	70,000	70,000	9,539	-	60,461	13.63%
Total Program Income	70,000	70,000	9,539	-	60,461	13.63%
TOTAL EXPENDITURES	1,783,251	2,698,017	118,212	7,203	2,572,602	4.65%
CLOSING BALANCE	\$ -	-	-	(7,203)	(7,203)	

CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:

Cash	\$	5,200
Equity in Investment Pool		1,442,560
Accounts Receivable (Net of Allowance for Uncollectible)		2,278
Due from Other Governments		3,315,273
Inventory, at cost		2,293

TOTAL ASSETS		<u>4,767,604</u>
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LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	159,771
Due to Other Governments	5,959
Deferred Revenues	<u>2,983,678</u>

TOTAL LIABILITIES	<u>3,149,408</u>
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FUND BALANCES

Reserved:

Reserved for Encumbrances	2,035,260
Unreserved:	
Undesignated (Deficit)	<u>(417,064)</u>

TOTAL FUND BALANCES	<u>1,618,196</u>
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TOTAL LIABILITIES AND FUND BALANCES	\$	<u>4,767,604</u>
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CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 1,058,071	1,566,053	1,566,053	-	-	100.00%
REVENUES						
Intergovernmental:						
Texas Department of Health	11,360,225	22,445,981	2,079,677	-	(20,366,304)	9.27%
H.H.S. - Nurse-Family Partnership	738,443	1,445,094	166,773	-	(1,278,321)	11.54%
H.H.S. - 1115 Wavier Program	937,000	937,000	5,494	-	(931,506)	0.59%
WHFPT - Title X	153,389	488,131	21,559	-	(466,572)	4.42%
Healthy Texas Women	490,109	932,829	53,653	-	(879,176)	5.75%
Family Planning Open Enrollment	88,376	412,944	13,685	-	(399,259)	3.31%
Ryan White Part C	310,110	554,553	63,876	-	(490,677)	11.52%
HRSA Covid Vaccines	-	240,000	-	-	(240,000)	0.00%
Ldo Patient Treatment Program	1,000,000	2,039,147	212,864	-	(1,826,283)	10.44%
Autism Spectrum Dis.Surv	600,000	1,166,175	136,955	-	(1,029,220)	11.74%
United Ind. School District	37,569	37,569	-	-	(37,569)	0.00%
University Health/HEP C Care	353,143	578,686	39,182	-	(539,504)	6.77%
TAMIU - Type 2 Diabetes	-	5,000	-	-	(5,000)	0.00%
UTHSCSA - SARS Alzheimer's	224,786	622,006	61,812	-	(560,194)	9.94%
TAMIU-Minority Health R/E	-	162,231	-	-	(162,231)	0.00%
Texas DSHS - Indirect	596,209	1,357,639	118,557	-	(1,239,082)	8.73%
Valley AIDS Clinic - Ryan White Pt. D	53,759	72,811	12,369	-	(60,442)	16.99%
Meadows Foundation	-	-	34,670	-	34,670	100.00%
NACCHO - Wastewater Sur.MP	-	20,000	20,000	-	-	100.00%
UH Health Science Center	84,000	84,000	-	-	(84,000)	0.00%
Licenses and Permits	577,791	577,791	214,174	-	(363,617)	37.07%
Fees and Collections	1,854,267	1,854,267	218,846	-	(1,635,421)	11.80%
Rents	140	140	-	-	(140)	0.00%
Interest Earnings	63,800	63,800	17,294	-	(46,506)	27.11%
Discount Earnings	885	885	26	-	(859)	2.94%
Contributions	1,531,797	2,530,348	19,128	-	(2,511,220)	0.76%
Reimbursements	573,980	583,999	94,441	-	(489,558)	16.17%
Sale of Assets	3,500	3,500	-	-	(3,500)	0.00%
Program Income	1,165,086	1,916,431	204,305	-	(1,712,126)	10.66%
Transfer In:						
General Fund	9,922,347	9,922,347	2,247,118	-	(7,675,229)	22.65%
Capital Improvement Fund	-	516,300	86,268	-	(430,032)	16.71%
340B Medication:						
Reimburse & Miscellaneous	600,000	693,608	61,393	-	(632,215)	8.85%
Petco Love Grant	-	71,300	600	-	(70,700)	0.84%
TOTAL REVENUES	33,320,711	52,336,512	6,204,719	-	(46,131,793)	11.86%
TOTAL AVAILABLE	\$ 34,378,782	53,902,565	7,770,772	-	(46,131,793)	14.42%

CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>EXPENDITURES</b>						
City of Laredo:						
Administration:						
Personnel	\$ 1,045,114	1,155,920	314,423	-	841,497	27.20%
Materials and Supplies	84,979	83,448	29,357	2,937	51,154	38.70%
Contractual Services	1,072,863	1,403,558	221,293	156,351	1,025,914	26.91%
Other Charges	122,531	122,531	5,849	-	116,682	4.77%
Capital Outlay	-	16,688	-	-	16,688	0.00%
Debt Service	1,884	2,054	425	-	1,629	20.69%
<b>Total Administration</b>	<b>2,327,371</b>	<b>2,784,199</b>	<b>571,347</b>	<b>159,288</b>	<b>2,053,564</b>	<b>26.24%</b>
Health Education:						
Materials and Supplies	11,115	11,115	-	-	11,115	0.00%
Contractual Services	54,812	59,760	154	4,898	54,708	8.45%
Debt Service	792	792	169	-	623	21.34%
<b>Total Health Education</b>	<b>66,719</b>	<b>71,667</b>	<b>323</b>	<b>4,898</b>	<b>66,446</b>	<b>7.29%</b>
Vital Statistics:						
Personnel	268,706	268,706	60,696	-	208,010	22.59%
Materials and Supplies	12,098	11,798	4,874	-	6,924	41.31%
Contractual Services	82,466	82,766	6,649	14,142	61,975	25.12%
Other Charges	75	75	-	-	75	0.00%
Debt Service	1,268	1,268	326	-	942	25.71%
<b>Total Vital Statistics</b>	<b>364,613</b>	<b>364,613</b>	<b>72,545</b>	<b>14,142</b>	<b>277,926</b>	<b>23.78%</b>
E.M.S. Billing:						
Personnel	210,262	210,262	49,394	-	160,868	23.49%
Materials and Supplies	5,818	5,818	-	296	5,522	5.09%
Contractual Services	143,517	146,678	71,166	19,507	56,005	61.82%
Debt Service	1,061	1,061	169	-	892	15.93%
<b>Total E.M.S. Billing</b>	<b>360,658</b>	<b>363,819</b>	<b>120,729</b>	<b>19,803</b>	<b>223,287</b>	<b>38.63%</b>
STD Clinic:						
Personnel	49,414	49,414	11,260	-	38,154	22.79%
Materials and Supplies	18,650	18,650	-	-	18,650	0.00%
Contractual Services	50,274	51,074	5,514	16,200	29,360	42.51%
Debt Service	750	750	157	-	593	20.93%
<b>Total STD Clinic</b>	<b>119,088</b>	<b>119,888</b>	<b>16,931</b>	<b>16,200</b>	<b>86,757</b>	<b>27.63%</b>
Vasectomy:						
Contractual Services	67,200	67,612	2,619	12,793	52,200	22.79%
<b>Total Vasectomy</b>	<b>\$ 67,200</b>	<b>67,612</b>	<b>2,619</b>	<b>12,793</b>	<b>52,200</b>	<b>22.79%</b>

CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Maternity:						
Materials and Supplies	\$ 16,518	16,518	-	-	16,518	0.00%
Contractual Services	23,130	23,575	639	10,445	12,491	47.02%
<b>Total Maternity</b>	<b>39,648</b>	<b>40,093</b>	<b>639</b>	<b>10,445</b>	<b>29,009</b>	<b>27.65%</b>
Immunization:						
Personnel	273,770	273,770	53,432	-	220,338	19.52%
Materials and Supplies	60,226	60,525	354	396	59,775	1.24%
Contractual Services	40,648	40,731	3,280	83	37,368	8.26%
Other Charges	75	75	-	-	75	0.00%
Debt Service	700	700	121	-	579	17.29%
<b>Total Immunization</b>	<b>375,419</b>	<b>375,801</b>	<b>57,187</b>	<b>479</b>	<b>318,135</b>	<b>15.34%</b>
Tuberculosis:						
Personnel	80,159	80,159	4,928	-	75,231	6.15%
Materials and Supplies	9,769	9,772	108	3	9,661	1.14%
Contractual Services	47,970	67,535	4,229	17,165	46,141	31.68%
Debt Service	830	830	157	-	673	18.92%
<b>Total Tuberculosis</b>	<b>138,728</b>	<b>158,296</b>	<b>9,422</b>	<b>17,168</b>	<b>131,706</b>	<b>16.80%</b>
Adult Health:						
Personnel	66,991	66,991	15,319	-	51,672	22.87%
Materials and Supplies	2,083	2,083	-	-	2,083	0.00%
Contractual Services	2,894	2,894	481	-	2,413	16.62%
<b>Total Adult Health</b>	<b>71,968</b>	<b>71,968</b>	<b>15,800</b>	<b>-</b>	<b>56,168</b>	<b>21.95%</b>
Laboratory:						
Personnel	541,681	541,681	119,057	-	422,624	21.98%
Materials and Supplies	125,350	128,358	8,020	18,400	101,938	20.58%
Contractual Services	532,116	599,635	40,437	115,195	444,003	25.95%
Debt Service	1,360	1,360	314	-	1,046	23.09%
<b>Total Laboratory</b>	<b>1,200,507</b>	<b>1,271,034</b>	<b>167,828</b>	<b>133,595</b>	<b>969,611</b>	<b>23.71%</b>
Personal Health Services:						
Personnel	172,546	172,546	37,930	-	134,616	21.98%
Materials and Supplies	21,682	22,518	-	836	21,682	3.71%
Contractual Services	105,634	107,026	1,988	-	105,038	1.86%
Debt Service	1,100	1,100	252	-	848	22.91%
<b>Total Personal Health Services</b>	<b>\$ 300,962</b>	<b>303,190</b>	<b>40,170</b>	<b>836</b>	<b>262,184</b>	<b>13.52%</b>

CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Fiscal Management:						
Personnel	\$ 630,620	630,620	130,063	-	500,557	20.62%
Materials and Supplies	4,293	4,293	-	-	4,293	0.00%
Contractual Services	16,108	16,108	3,794	-	12,314	23.55%
Debt Service	861	861	169	-	692	19.63%
<b>Total Fiscal Management</b>	<b>651,882</b>	<b>651,882</b>	<b>134,026</b>	<b>-</b>	<b>517,856</b>	<b>20.56%</b>
Environmental:						
Personnel	1,272,383	1,272,383	264,762	-	1,007,621	20.81%
Materials and Supplies	30,003	34,439	6,998	5,350	22,091	35.85%
Contractual Services	137,691	225,588	17,802	34,120	173,666	23.02%
Debt Service	770	770	157	-	613	20.39%
<b>Total Environmental</b>	<b>1,440,847</b>	<b>1,533,180</b>	<b>289,719</b>	<b>39,470</b>	<b>1,203,991</b>	<b>21.47%</b>
Animal Control:						
Personnel	2,848,095	2,848,095	564,354	-	2,283,741	19.82%
Materials and Supplies	763,502	845,733	191,062	338,289	316,382	62.59%
Contractual Services	1,148,690	1,240,645	220,346	194,979	825,320	33.48%
Other	-	100	10	-	90	10.00%
Debt Service	1,206	1,206	314	-	892	26.04%
<b>Total Animal Control</b>	<b>4,761,493</b>	<b>4,935,779</b>	<b>976,086</b>	<b>533,268</b>	<b>3,426,425</b>	<b>30.58%</b>
Public Health Services:						
Personnel	131,300	131,300	33,920	-	97,380	25.83%
Materials and Supplies	277,085	277,085	51,462	8,957	216,666	21.81%
Contractual Services	84,488	118,287	15,558	99,177	3,552	97.00%
<b>Total Public Health Services</b>	<b>492,873</b>	<b>526,672</b>	<b>100,940</b>	<b>108,134</b>	<b>317,598</b>	<b>39.70%</b>
Public Health Promotion:						
Personnel	547,898	547,898	124,658	-	423,240	22.75%
Materials and Supplies	9,510	8,288	2,405	312	5,571	32.78%
Contractual Services	23,207	24,429	4,138	80	20,211	17.27%
<b>Total Public Health Promotion</b>	<b>580,615</b>	<b>580,615</b>	<b>131,201</b>	<b>392</b>	<b>449,022</b>	<b>22.66%</b>
Epidemiology:						
Personnel	213,366	213,366	49,048	-	164,318	22.99%
Materials and Supplies	2,400	2,400	-	-	2,400	0.00%
Contractual Services	12,547	12,547	1,102	-	11,445	8.78%
Debt Service	-	-	169	-	(169)	100.00%
<b>Total Epidemiology</b>	<b>\$ 228,313</b>	<b>228,313</b>	<b>50,319</b>	<b>-</b>	<b>177,994</b>	<b>22.04%</b>

CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>Air Quality Monitoring:</b>						
Personnel	\$ 103,484	103,484	21,455	-	82,029	20.73%
Materials and Supplies	36,450	38,750	357	-	38,393	0.92%
Contractual Services	166,633	213,969	7,169	50,467	156,333	26.94%
Capital Outlay	-	43,220	5,460	32,760	5,000	88.43%
<b>Total Air Quality Monitoring</b>	<b>306,567</b>	<b>399,423</b>	<b>34,441</b>	<b>83,227</b>	<b>281,755</b>	<b>29.46%</b>
<b>Health Grant Employees:</b>						
Contractual Services	-	-	6,068	-	(6,068)	100.00%
<b>Total Health Grant Employees</b>	<b>-</b>	<b>-</b>	<b>6,068</b>	<b>-</b>	<b>(6,068)</b>	<b>100.00%</b>
<b>Total City of Laredo</b>	<b>13,895,471</b>	<b>14,848,044</b>	<b>2,798,340</b>	<b>1,154,138</b>	<b>10,895,566</b>	<b>26.62%</b>
<b>Texas Department of Health:</b>						
H.I.V. - Prevention	-	16,694	-	-	16,694	0.00%
T.B. Federal	176,663	437,144	35,543	-	401,601	8.13%
Primary Health Care	148,377	260,810	24,366	22,460	213,984	17.95%
TB Elimination	230,665	510,432	14,765	-	495,667	2.89%
Immunization Action Plan	365,491	866,937	74,126	202	792,609	8.57%
Office of Public Health Programs	698,536	1,390,746	114,414	86,987	1,189,345	14.48%
W.I.C.	5,340,867	6,261,640	1,028,066	102,898	5,130,676	18.06%
W.I.C. - Counties	1,209,204	1,270,717	247,928	39,672	983,117	22.63%
Bio-Terrorism Preparedness	341,737	677,977	60,759	4,941	612,277	9.69%
Border Health	9,999	60,616	-	-	60,616	0.00%
MCH-Dental Care	54,536	125,073	-	-	125,073	0.00%
Title V-Prenatal	-	25,900	-	-	25,900	0.00%
H.O.P.W.A.	147,991	294,141	36,360	37,039	220,742	24.95%
Ryan White	851,575	1,512,704	232,873	34,876	1,244,955	17.70%
HIV Social Services	400,898	820,536	84,597	57,225	678,714	17.28%
Healthy Texas Babies	85,000	156,038	9,423	-	146,615	6.04%
Ebola Surveillance	82,500	160,673	17,997	-	142,676	11.20%
Obesity Prevention Grant	144,000	203,512	6,856	2,280	194,376	4.49%
Family Support/ Community Response	125,000	246,318	22,161	-	224,157	9.00%
IDCU/ Covid-19	-	1,485,841	-	1,660	1,484,181	0.11%
Community Mental Health	1,268,903	3,067,604	87,296	3,532	2,976,776	2.96%
Diabetes Prevention	125,000	255,844	14,935	2,550	238,359	6.83%
COVID19 Vaccine Capacity	-	1,027,663	-	4	1,027,659	0.00%
Public Health Workforce	-	1,801,334	162,546	1,292	1,637,496	9.10%
Health Equity	-	600,095	-	-	600,095	0.00%
Covid Vaccines- HRSA	-	240,000	-	-	240,000	0.00%
CY Special Healthcare Needs	88,000	185,990	19,505	591	165,894	10.80%
Alzheimer's Disease	150,000	295,167	28,538	717	265,912	9.91%
HIV Clinical, HIV/STI Prevention	345,283	604,342	68,005	8,093	528,244	12.59%
<b>Total Texas Department of Health</b>	<b>\$ 12,390,225</b>	<b>24,862,488</b>	<b>2,391,059</b>	<b>407,019</b>	<b>22,064,410</b>	<b>11.25%</b>



CITY OF LAREDO  
PUBLIC HEALTH DEPARTMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Other Programs:						
H.H.S. - Nurse-Family Partnership	\$ 738,443	1,445,094	166,773	4,558	1,273,763	11.86%
1115 Wavier	937,000	937,000	5,494	-	931,506	0.59%
Healthy Texas Women	490,109	932,829	53,653	7,200	871,976	6.52%
Family Planning - Open Enrollment	489,111	412,944	56,130	7,861	348,953	15.50%
Ryan White- Part C	310,110	554,553	63,876	8,760	481,917	13.10%
Ldo Outpatient Treatment Program	1,000,000	2,039,147	212,864	316,244	1,510,039	25.95%
Autism Spec. Disorder	600,000	1,166,175	136,955	3,865	1,025,355	12.08%
WHFPT - Title X	153,389	488,131	21,559	39,608	426,964	12.53%
TAMIU Type 2 Diabetes	-	5,000	-	-	5,000	0.00%
University Health - HEP C Care	353,143	578,686	39,182	36,351	503,153	13.05%
UTHSCSA - SARS Alzheimer's	224,786	622,006	61,812	-	560,194	9.94%
UHHSC - Get PHIT	-	4,377	-	25	4,352	0.57%
TAMIU Minority Health	-	162,231	-	-	162,231	0.00%
Valley AIDS Clinic - Ryan White Pt. D	53,759	72,811	12,369	-	60,442	16.99%
340B Medication	600,000	693,608	28,790	19,906	644,912	7.02%
NACCHO-Wastewater Sur. MP	-	20,000	-	-	20,000	0.00%
Hepatitis B Program	15,750	15,750	-	-	15,750	0.00%
Women and Children Health Program	437,073	457,665	64,732	-	392,933	14.14%
Special Projects	1,531,277	2,335,662	-	-	2,335,662	0.00%
Indirect Costs	159,136	1,177,064	38,388	12,075	1,126,601	4.29%
Petco Love Grant	-	71,300	600	17,650	53,050	25.60%
<b>Total Other Programs</b>	<b>8,093,086</b>	<b>14,192,033</b>	<b>963,177</b>	<b>474,103</b>	<b>12,754,753</b>	<b>10.13%</b>
<b>TOTAL EXPENDITURES</b>	<b>34,378,782</b>	<b>53,902,565</b>	<b>6,152,576</b>	<b>2,035,260</b>	<b>45,714,729</b>	<b>15.19%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>1,618,196</b>	<b>(2,035,260)</b>	<b>(417,064)</b>	

CITY OF LAREDO  
SPECIAL POLICE PROGRAM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	920,916
Accounts Receivable		4,291
Due from Other Governments		<u>1,280,535</u>
TOTAL ASSETS		<u><u>2,205,742</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable		15,704
Deferred Revenues		<u>7,926</u>
TOTAL LIABILITIES		<u>23,630</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		1,232,357
Unreserved:		
Undesignated		<u>949,755</u>
TOTAL FUND BALANCES		<u>2,182,112</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>2,205,742</u></u>

CITY OF LAREDO  
SPECIAL POLICE PROGRAM  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	2,462,986	2,462,986	-	-	100.00%
REVENUES						
Intergovernmental:						
Dept of Transportation:						
DWI	50,000	50,000	7,032	-	(42,968)	14.06%
CJD-Mental Peer Support	27,804	27,804	1,800	-	(26,004)	0.00%
BJA-Gulf Reg Le Tech Ass.	150,000	150,000	-	-	(150,000)	0.00%
STEP-Commercial Vehicles	110,000	109,500	28,476	-	(81,024)	26.01%
Comprehensive STEP	115,000	115,770	50,495	-	(65,275)	43.62%
Click it or Ticket	30,000	30,000	-	-	(30,000)	0.00%
Operation Slow Down	30,000	30,000	-	-	(30,000)	0.00%
GDEM-Border Security	500,000	500,000	-	-	(500,000)	0.00%
Road to Zero	164,000	164,000	-	-	(164,000)	0.00%
Office of the Governor:						
Body Worn Camera Project	60,000	58,451	-	-	(58,451)	0.00%
BULLET Resistant Shield Project	318,550	337,608	19,057	-	(318,551)	5.64%
OOG Texas Antigang Center	2,000,000	3,383,074	299,631	-	(3,083,443)	8.86%
OOG Proj Safe Neighborhood	50,000	50,000	-	-	(50,000)	0.00%
PD Info & Cyber Security	350,000	350,000	-	-	(350,000)	0.00%
LPD SWAT Equipment	52,000	52,000	-	-	(52,000)	0.00%
Operation Lone Star	1,520,000	614,081	16,826	-	(597,255)	2.74%
LPD Mental Health Unit	55,500	11,117	-	-	(11,117)	0.00%
Bomb Suit LPD RRT	65,000	65,000	-	-	(65,000)	0.00%
Dept. of Treasury						
US Secret Service Task Force	20,000	20,000	-	-	(20,000)	0.00%
US Customs Service	91,000	91,000	1,461	-	(89,539)	1.61%
US Customs & Border Protection	2,000,000	2,557,851	406,069	-	(2,151,782)	15.88%
Dept. of Justice						
COPS Program	1,666,667	2,298,798	328,108	-	(1,970,690)	14.27%
Violence of Crime Act	61,000	65,697	4,696	-	(61,001)	7.15%
Violence vs Women Act	21,500	22,755	-	-	(22,755)	0.00%
Bulletproof Vest Partner	56,400	56,400	-	-	(56,400)	0.00%
LDO Joint Terrorism TF	23,000	23,000	5,287	-	(17,713)	22.99%
Justice Assistance Grant	70,000	84,192	14,445	-	(69,747)	17.16%
Alcohol Tobacco Firearms	90,000	90,418	30,883	-	(59,535)	34.16%
US Marshalls-Fugitive App TF	23,000	23,000	-	-	(23,000)	0.00%
CBP Task Force Project	350,000	350,000	-	-	(350,000)	0.00%
US Marshalls-Sex Offenders	10,000	10,000	-	-	(10,000)	0.00%
COPS Comm Policing Devlpmt	100,000	100,000	-	-	(100,000)	0.00%
Local Law Enf Gun Intell	700,000	700,000	-	-	(700,000)	0.00%
Other						
OCDETF-DEA	180,000	236,834	9,262	-	(227,572)	3.91%
OCDETF-FBI	69,000	38,694	-	-	(38,694)	0.00%
OCDETF-H.S.I.	75,000	93,561	-	-	(93,561)	0.00%
FBI- Safe Streets	-	46,000	3,596	-	(42,404)	7.82%
Public Safety Fndtn Firehouse	50,000	50,000	-	-	(50,000)	0.00%
Interest Earnings	600	5,100	7,444	-	2,344	145.96%
Contributions	-	968,633	-	-	(968,633)	0.00%
Reimbursements	-	-	1,595	-	1,595	100.00%
New Grants	1,100,000	1,100,000	-	-	(1,100,000)	0.00%
Transfer In:						
General Fund	3,669,290	3,765,006	51,980	-	(3,713,026)	1.38%
<b>TOTAL REVENUES</b>	<b>16,074,311</b>	<b>18,895,344</b>	<b>1,288,143</b>	<b>-</b>	<b>(17,607,201)</b>	<b>6.82%</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 16,074,311</b>	<b>21,358,330</b>	<b>3,751,129</b>	<b>-</b>	<b>(17,607,201)</b>	<b>17.56%</b>

CITY OF LAREDO  
SPECIAL POLICE PROGRAM  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>EXPENDITURES</b>						
Customs-Narcotics	\$ 120,120	120,120	1,938	-	118,182	1.61%
BJA-Gulf Reg Le Tech Assistance	150,000	300,000	-	-	300,000	0.00%
Local Law Enf Gun Intelli	700,000	700,000	-	-	700,000	0.00%
Commercial Motor Vehicles	145,200	143,445	37,497	-	105,948	26.14%
Comprehensive STEP	151,800	151,646	66,526	-	85,120	43.87%
Road to Zero	216,480	216,480	-	-	216,480	0.00%
Operation Slow Down	39,600	39,600	-	-	39,600	0.00%
Violence Against Women Act	30,691	31,945	-	-	31,945	0.00%
Click It or Ticket	39,600	39,600	-	-	39,600	0.00%
US Secret Service Task	20,000	20,000	-	-	20,000	0.00%
CBP Task Force	462,000	462,000	-	-	462,000	0.00%
OOG-LPD Mental Health Unit	55,500	11,117	-	-	11,117	0.00%
US Marshals - Sex Offenders	13,200	13,200	-	-	13,200	0.00%
OOG-Bomb Suit LPD	65,000	65,000	-	-	65,000	0.00%
Bulletproof Vest	112,800	112,800	-	-	112,800	0.00%
BULLET Resistant Shield Project	318,550	337,608	19,057	85,600	232,951	31.00%
OOG Texas Anti-Gang Center '26	2,000,000	3,383,069	299,631	564,604	2,518,834	25.55%
FBI- Safe Streets	60,720	60,720	4,749	-	55,971	7.82%
Impaired Driving Mobilization	66,000	66,000	9,267	-	56,733	14.04%
OCDEFT- HSI	99,000	122,703	-	-	122,703	0.00%
Laredo Joint Terrorism TF	30,360	30,638	7,002	-	23,636	22.85%
OCDEFT-DEA	237,600	310,790	14,336	-	296,454	4.61%
OCDEFT-FBI	30,360	50,827	-	-	50,827	0.00%
COPS Program 24	1,580,397	2,172,336	350,291	-	1,822,045	16.13%
COPS Program 25	2,701,471	4,424,292	265,415	-	4,158,877	6.00%
HSGP- Border Security	500,000	500,000	-	-	500,000	0.00%
PD Info & CyberSecurity	350,000	350,000	-	-	350,000	0.00%
Violence of Crime Act	76,161	82,615	6,454	350	75,811	8.24%
Body Worn Camera Project	79,500	77,935	-	-	77,935	0.00%
LETPA - SWAT Safety Gear	52,000	52,000	-	-	52,000	0.00%
HSGP- Stonegarden 2025	-	560,120	406,070	9,991	144,059	74.28%
HSGP- Stonegarden 2026	2,000,000	2,000,000	-	-	2,000,000	0.00%
Project Safe Neighborhood	50,000	50,000	-	-	50,000	0.00%
Public Safety Foundation - Firehouse	50,000	50,000	-	-	50,000	0.00%
Justice Assist. Grant 26	125,686	198,808	19,300	-	179,508	9.71%
JAG Grant Webb	-	8,719	1,980	-	6,739	22.71%
Operation Lone Star	1,520,000	614,079	16,826	563,049	34,204	94.43%
Alcohol Tobacco Firearms	118,800	119,218	40,878	-	78,340	34.29%
U.S. Marshals -Fugitive App TF	30,360	30,360	-	-	30,360	0.00%
COPS Comm Policing Development	100,000	100,000	-	-	100,000	0.00%
CJD-Mental-Peer Support	34,755	34,755	1,800	8,763	24,192	0.00%
PD New Grants	1,540,600	2,515,969	-	-	2,515,969	0.00%
<b>TOTAL EXPENDITURES</b>	<b>16,074,311</b>	<b>20,730,514</b>	<b>1,569,017</b>	<b>1,232,357</b>	<b>17,929,140</b>	<b>13.51%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>627,816</b>	<b>2,182,112</b>	<b>(1,232,357)</b>	<b>321,939</b>	

CITY OF LAREDO  
INTERNATIONAL AIRPORT  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:	
Equity in Investment Pool	\$ 32,116,372
Cash	300
Accounts Receivable (Net of Allowance for Uncollectible)	172,366
Due from Other Governments	1,875,926
Investments	<u>351,051</u>
 TOTAL ASSETS	 <u><u>34,516,015</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Vouchers Payable	58,500
Accounts Payable	89,598
Due to Other Governments	58,401
Retainage Payable	825,824
Customer Deposits	106,011
Deferred Revenues	<u>347,370</u>
 TOTAL LIABILITIES	 <u><u>1,485,704</u></u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	10,297,679
Designated for Improvements	351,016
Unreserved:	
Undesignated	<u>22,381,616</u>
 TOTAL FUND BALANCES	 <u><u>33,030,311</u></u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u><u>34,516,015</u></u>

CITY OF LAREDO  
INTERNATIONAL AIRPORT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 22,769,816	32,670,367	32,670,367	-	-	100.00%
REVENUES						
Intergovernmental:						
Small Community Air Service	110,893	57,009	21,718	-	(35,291)	38.10%
FAA Grant 103	-	1,750,670	-	-	(1,750,670)	0.00%
FAA Grant 104	-	640,210	640,210	-	-	100.00%
FAA Grant 106	-	5,519,666	-	-	(5,519,666)	0.00%
FAA Grant 107	-	742,037	152,455	-	(589,582)	20.55%
US Customs & Border Prot.	-	52,579	2,956	-	(49,623)	5.62%
Fees and Collections	768,029	768,029	192,276	-	(575,753)	25.03%
Rents	9,494,889	9,494,889	2,151,150	-	(7,343,739)	22.66%
Interest Earnings	1,080,400	1,080,400	311,208	-	(769,192)	28.80%
Reimbursement	759,400	759,400	170,984	-	(588,416)	22.52%
Proceed Asset Disposition	-	-	10,147	-	10,147	100.00%
Transfer In:						
Noise Abatement Lease Program	550,000	550,000	137,499	-	(412,501)	25.00%
<b>TOTAL REVENUES</b>	<b>12,763,611</b>	<b>21,414,889</b>	<b>3,790,603</b>	<b>-</b>	<b>(17,624,286)</b>	<b>17.70%</b>
<b>TOTAL AVAILABLE</b>	<b>35,533,427</b>	<b>54,085,256</b>	<b>36,460,970</b>	<b>-</b>	<b>(17,624,286)</b>	<b>67.41%</b>
EXPENDITURES						
Administration:						
Personnel	1,213,882	1,213,882	211,832	-	1,002,050	17.45%
Materials and Supplies	46,525	47,316	3,046	1,455	42,815	9.51%
Contractual Services	5,843,247	6,577,919	1,119,627	1,047,423	4,410,869	32.94%
Other Charges	2,705,128	2,636,362	1,357	-	2,635,005	0.05%
Capital Outlay	-	6,615,428	245,978	6,369,450	-	100.00%
Transfer Out:						
Debt Service	219,000	219,000	54,750	-	164,250	25.00%
Airport Construction	11,111	11,111	4,117	-	6,994	37.05%
<b>Total Administration</b>	<b>10,038,893</b>	<b>17,321,018</b>	<b>1,640,707</b>	<b>7,418,328</b>	<b>8,261,983</b>	<b>52.30%</b>
Building Maintenance:						
Personnel	910,069	910,069	195,853	-	714,216	21.52%
Materials and Supplies	259,352	261,616	26,646	7,985	226,985	13.24%
Contractual Services	1,679,678	1,807,089	102,351	124,203	1,580,535	12.54%
Capital Outlay	133,001	133,701	103,444	700	29,557	77.89%
<b>Total Building Maintenance</b>	<b>\$ 2,982,100</b>	<b>3,112,475</b>	<b>428,294</b>	<b>132,888</b>	<b>2,551,293</b>	<b>18.03%</b>

CITY OF LAREDO  
INTERNATIONAL AIRPORT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Ground Maintenance:						
Personnel	\$ 786,688	786,688	165,778	-	620,910	21.07%
Materials and Supplies	224,368	224,276	7,818	10,494	205,964	8.16%
Contractual Services	1,193,910	1,210,260	54,754	35,381	1,120,125	7.45%
Capital Outlay	50,000	50,000	-	43,272	6,728	86.54%
Total Ground Maintenance	<u>2,254,966</u>	<u>2,271,224</u>	<u>228,350</u>	<u>89,147</u>	<u>1,953,727</u>	<u>13.98%</u>
Airport Security:						
Personnel	1,927,202	1,927,202	382,231	-	1,544,971	19.83%
Materials and Supplies	303,024	330,414	24,639	26,590	279,185	15.50%
Contractual Services	437,769	525,580	44,290	69,772	411,518	21.70%
Capital Outlay	148,772	148,772	-	42,690	106,082	28.69%
Total Airport Security	<u>2,816,767</u>	<u>2,931,968</u>	<u>451,160</u>	<u>139,052</u>	<u>2,341,756</u>	<u>20.13%</u>
Foreign Trade Zone:						
Personnel	219,453	219,453	12,830	-	206,623	5.85%
Materials and Supplies	1,450	2,450	-	-	2,450	0.00%
Contractual Services	34,352	33,352	902	-	32,450	2.70%
Capital Outlay	23,950	23,950	-	-	23,950	0.00%
Total Foreign Trade Zone	<u>279,205</u>	<u>279,205</u>	<u>13,732</u>	<u>-</u>	<u>265,473</u>	<u>4.92%</u>
Small Comm. Air Service:						
Contractual Services	-	91,215	34,750	23,050	33,415	63.37%
Total Small Comm. Air Service	<u>-</u>	<u>91,215</u>	<u>34,750</u>	<u>23,050</u>	<u>33,415</u>	<u>63.37%</u>
FAA Grant 103						
Capital Outlay	-	1,842,811	-	1,842,811	-	100.00%
Total FAA Grant 103	<u>-</u>	<u>1,842,811</u>	<u>-</u>	<u>1,842,811</u>	<u>-</u>	<u>100.00%</u>
FAA Grant 104						
Capital Outlay	-	711,343	711,345	-	(2)	100.00%
Total FAA Grant 104	<u>-</u>	<u>711,343</u>	<u>711,345</u>	<u>-</u>	<u>(2)</u>	<u>100.00%</u>
FAA Grant 106						
Capital Outlay	-	5,810,174	-	-	5,810,174	0.00%
Total FAA Grant 106	<u>\$ -</u>	<u>5,810,174</u>	<u>-</u>	<u>-</u>	<u>5,810,174</u>	<u>0.00%</u>

CITY OF LAREDO  
INTERNATIONAL AIRPORT  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
FAA Grant 107						
Capital Outlay	\$ -	824,486	169,395	650,292	4,799	99.42%
Total FAA Grant 107	-	824,486	169,395	650,292	4,799	99.42%
Federal Inspection Services:						
Personnel	189,006	189,006	38,974	-	150,032	20.62%
Materials and Supplies	12,630	15,170	-	2,040	13,130	13.45%
Contractual Services	62,934	63,004	8,298	71	54,635	13.28%
Capital Outlay	-	53,714	53,714	-	-	100.00%
Total Federal Inspection Services	264,570	320,894	100,986	2,111	217,797	32.13%
Operation Stonegarden:						
Personnel	12,730	52,579	2,956	-	49,623	5.62%
Total Operation Stonegarden	12,730	52,579	2,956	-	49,623	5.62%
TOTAL EXPENDITURES	18,649,231	35,569,392	3,781,675	10,297,679	21,490,038	39.58%
CLOSING BALANCE	\$ 16,884,196	18,515,864	32,679,295	(10,297,679)	3,865,752	



CITY OF LAREDO  
INTERNATIONAL AIRPORT - 2023 C.O. FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 1,600,000	1,600,000	1,600,000	-	-	100.00%
Interest Earnings	50,160	50,160	130,794	-	80,634	260.75%
Premium	118,015	118,015	118,015	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>1,768,175</b>	<b>1,768,175</b>	<b>1,848,809</b>	<b>-</b>	<b>80,634</b>	<b>104.56%</b>
<b>EXPENDITURES</b>						
Reserve Appropriation Restricted	50,160	50,160	-	-	50,160	0.00%
Contractual Services	161	161	233	-	(72)	144.72%
Capital Outlay	1,700,000	1,700,000	1,479,706	-	220,294	87.04%
Bond Costs	17,854	17,854	17,854	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>1,768,175</b>	<b>1,768,175</b>	<b>1,497,793</b>	<b>-</b>	<b>270,382</b>	<b>84.71%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>351,016</b>	<b>-</b>	<b>351,016</b>	

CITY OF LAREDO  
HOTEL-MOTEL OCCUPANCY TAX  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	9,483,959
Taxes Receivable (Net of Allowance for Uncollectible)		<u>91,832</u>
TOTAL ASSETS		<u><u>9,575,791</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Deferred Revenues		<u>91,871</u>
TOTAL LIABILITIES		<u>91,871</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		478,475
Unreserved:		
Undesignated		<u>9,005,445</u>
TOTAL FUND BALANCES		<u>9,483,920</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>9,575,791</u></u>

CITY OF LAREDO  
HOTEL-MOTEL OCCUPANCY TAX  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 7,532,201	8,246,573	8,246,573	-	-	100.00%
REVENUES						
Hotel-Motel Tax	4,900,000	4,900,000	1,200,341	-	(3,699,659)	24.50%
Penalty and Interest	-	-	5,216	-	5,216	100.00%
Interest Earnings	283,700	283,700	86,603	-	(197,097)	30.53%
Reimburse and Miscellaneous	-	-	25	-	(25)	100.00%
TOTAL REVENUES	<u>5,183,700</u>	<u>5,183,700</u>	<u>1,292,185</u>	<u>-</u>	<u>(3,891,515)</u>	<u>24.93%</u>
TOTAL AVAILABLE	<u>12,715,901</u>	<u>13,430,273</u>	<u>9,538,758</u>	<u>-</u>	<u>(3,891,515)</u>	<u>71.02%</u>
EXPENDITURES						
Administration:						
Contractual Services	1,000	1,000	-	-	1,000	0.00%
Transfers Out:						
General Fund	177,976	177,976	19,715	-	158,261	11.08%
Convention and Visitors Fund	4,604,684	4,604,684	32,623	-	4,572,061	0.71%
Recreation Fund	309,401	309,401	-	-	309,401	0.00%
Total Administration	<u>5,093,061</u>	<u>5,093,061</u>	<u>52,338</u>	<u>-</u>	<u>5,040,723</u>	<u>1.03%</u>
Tourism and Promotion:						
Martha Washington	17,000	17,000	-	17,000	-	100.00%
Border Olympics	135,000	146,925	-	146,925	-	100.00%
W.B.C.A.	75,000	75,000	-	75,000	-	100.00%
Princess Pocahontas Council	5,000	5,000	-	5,000	-	100.00%
Boys & Girls Club	18,750	18,750	-	18,750	-	100.00%
Laredo Area Youth Soccer	40,000	43,637	-	43,637	-	100.00%
Total Tourism and Promotion	<u>290,750</u>	<u>306,312</u>	<u>-</u>	<u>306,312</u>	<u>-</u>	<u>100.00%</u>
Historical and Arts:						
Webb Co. Heritage Foundation	33,000	34,644	-	34,644	-	100.00%
TAMIU Alumni Association	20,000	24,145	-	24,145	-	100.00%
Laredo Center for the Arts	10,000	14,194	2,500	14,194	(2,500)	117.61%
Laredo Cultural District	5,000	7,778	-	7,778	-	100.00%
Laredo Chamber of Commerce	35,000	35,000	-	35,000	-	100.00%
Laredo Main Street Program	25,000	28,695	-	28,695	-	100.00%
El Portal Center	-	27,707	-	27,707	-	100.00%
Total Historical and Arts	<u>128,000</u>	<u>172,163</u>	<u>2,500</u>	<u>172,163</u>	<u>(2,500)</u>	<u>101.45%</u>
TOTAL EXPENDITURES	<u>5,511,811</u>	<u>5,571,536</u>	<u>54,838</u>	<u>478,475</u>	<u>5,038,223</u>	<u>9.57%</u>
CLOSING BALANCE	<u>\$ 7,204,090</u>	<u>7,858,737</u>	<u>9,483,920</u>	<u>(478,475)</u>	<u>1,146,708</u>	

CITY OF LAREDO  
PUBLIC ACCESS - PEG FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	1,312,659
Accounts Receivable		<u>51,500</u>
TOTAL ASSETS		<u><u>1,364,159</u></u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		25,551
Reserved for Peg Fees		1,364,159
Unreserved:		
Undesignated (Deficit)		<u>(25,551)</u>
TOTAL FUND BALANCES	\$	<u><u>1,364,159</u></u>

CITY OF LAREDO  
PUBLIC ACCESS - PEG FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 1,283,871	1,316,144	1,316,144	-	-	100.00%
REVENUES						
Peg Fees	206,000	206,000	40,176	-	(165,824)	19.50%
Interest	48,000	48,000	12,608	-	(35,392)	26.27%
TOTAL REVENUES	<u>254,000</u>	<u>254,000</u>	<u>52,784</u>	<u>-</u>	<u>(201,216)</u>	<u>20.78%</u>
TOTAL AVAILABLE	<u>1,537,871</u>	<u>1,570,144</u>	<u>1,368,928</u>	<u>-</u>	<u>(201,216)</u>	<u>87.18%</u>
EXPENDITURES						
Materials & Supplies	75,000	75,000	4,769	-	70,231	6.36%
Contractual Services	-	250	-	250	-	100.00%
Capital Outlay	930,000	955,302	-	25,301	930,001	2.65%
TOTAL EXPENDITURES	<u>1,005,000</u>	<u>1,030,552</u>	<u>4,769</u>	<u>25,551</u>	<u>1,000,232</u>	<u>2.94%</u>
CLOSING BALANCE	532,871	539,592	1,364,159	(25,551)	799,016	
DESIGNATED FOR Peg Fees	<u>-</u>	<u>-</u>	<u>(1,364,159)</u>	<u>-</u>	<u>(1,364,159)</u>	
ADJUSTED CLOSING BALANCE	<u>\$ 532,871</u>	<u>539,592</u>	<u>-</u>	<u>(25,551)</u>	<u>(565,143)</u>	

CITY OF LAREDO  
RECREATION FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$ <u>970,616</u>
TOTAL ASSETS	<u><u>970,616</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	<u>15,352</u>
TOTAL LIABILITIES	<u>15,352</u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	90,034
Unreserved:	
Undesignated	<u>865,230</u>
TOTAL FUND BALANCES	<u>955,264</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u><u>970,616</u></u>

CITY OF LAREDO  
RECREATION FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 948,210	971,432	971,432	-	-	100.00%
REVENUES						
Swimming Pool Lessons	120,000	120,000	17,350	-	(102,650)	14.46%
Volleyball League	700	700	-	-	(700)	0.00%
Softball League	25,000	25,000	580	-	(24,420)	2.32%
Basketball League	18,000	18,000	4,760	-	(13,240)	26.44%
Baseball Fee	48,000	48,000	11,605	-	(36,395)	24.18%
Swim Teams	23,000	23,000	3,210	-	(19,790)	13.96%
Soccer Fees	12,700	12,700	500	-	(12,200)	3.94%
Flag Football Fees	5,000	5,000	-	-	(5,000)	0.00%
Classes and Lessons	285,000	285,000	85,805	-	(199,195)	30.11%
Interest Earnings	28,500	28,500	9,982	-	(18,518)	35.02%
Transfer In:						
Hotel-Motel Occupancy Tax	309,401	309,401	-	-	(309,401)	0.00%
TOTAL REVENUES	875,301	875,301	133,792	-	(741,509)	15.29%
TOTAL AVAILABLE	1,823,511	1,846,733	1,105,224	-	(741,509)	59.85%
EXPENDITURES						
Administration	877,919	777,919	44,520	2,465	730,934	6.04%
Parks Maintenance	71,949	195,898	48,509	61,842	85,547	56.33%
Softball League	37,349	42,257	2,575	5,894	33,788	20.04%
Baseball League	2,000	2,000	-	-	2,000	0.00%
Basketball League	8,470	8,944	1,742	474	6,728	24.78%
Classes and Lessons	155,780	155,780	52,614	-	103,166	33.77%
Volleyball League	1,200	1,200	-	-	1,200	0.00%
Swimming Lessons	15,000	15,000	-	-	15,000	0.00%
Hotel Motel Sponsored Events	309,401	328,744	-	19,359	309,385	5.89%
Flag Football	45,000	45,000	-	-	45,000	0.00%
TOTAL EXPENDITURES	1,524,068	1,572,742	149,960	90,034	1,332,748	15.26%
CLOSING BALANCE	\$ 299,443	273,991	955,264	(90,034)	591,239	

CITY OF LAREDO  
ENVIRONMENTAL SERVICES FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:	
Equity in Investment Pool	\$ 3,803,384
Cash	350
Accounts Receivable (Net of Allowance for Uncollectible)	533,982
Notes Receivable ( Net of Allowance of Uncollectible)	366
Due from Other Governments	327,406
Investments	<u>4,180,732</u>
 TOTAL ASSETS	 <u><u>8,846,220</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	58,834
Retainage Payable	58,203
Deferred Revenues	<u>2,862</u>
 TOTAL LIABILITIES	 <u>119,899</u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	2,378,642
Reserved for Department of Energy Funds	92,305
Unreserved:	
Designated for Stormwater Improvements	1,701,811
Designated for Improvements	3,686,187
Undesignated	<u>867,376</u>
 TOTAL FUND BALANCES	 <u>8,726,321</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u><u>8,846,220</u></u>



CITY OF LAREDO  
ENVIRONMENTAL SERVICES FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 2,046,830	3,596,707	3,596,707	-	-	100.00%
REVENUES						
Intergovernmental:						
EECBG Bipart. Infrast.	-	35,370	-	-	(35,370)	0.00%
TWDB Grant	-	2,379	-	-	(2,379)	0.00%
River Vega Hike & Bike	-	557,479	-	-	(557,479)	0.00%
Riverbend Trails	-	656,065	327,406	-	(328,659)	49.90%
Universities/Colleges	33,000	33,000	-	-	(33,000)	0.00%
Storm Water Fees	6,253,249	6,253,249	1,548,909	-	(4,704,340)	24.77%
Transfer In:						
Capital Improvements	-	488,113	-	-	(488,113)	0.00%
Hazardous Materials	320,000	320,000	47,825	-	(272,175)	14.95%
Interest Earnings	185,800	185,800	26,365	-	(159,435)	14.19%
Interest Earnings - Restricted	1,020	1,020	495	-	(525)	48.53%
Discount Earnings	-	-	1,917	-	1,917	100.00%
TOTAL REVENUES	6,793,069	8,532,475	1,952,917	-	(6,579,558)	22.89%
TOTAL AVAILABLE	8,839,899	12,129,182	5,549,624	-	(6,579,558)	45.75%
EXPENDITURES						
Administration:						
Personnel	532,579	532,579	98,437	-	434,142	18.48%
Materials and Supplies	1,000	1,000	407	-	593	0.00%
Contractual Services	44,177	47,657	1,720	3,480	42,457	10.91%
Other Charges	278,877	278,877	-	-	278,877	0.00%
Total Administration	856,633	860,113	100,564	3,480	756,069	12.10%
Engineering						
Personnel	232,982	232,982	53,323	-	179,659	22.89%
Contractual Services	6,733	6,733	1,290	-	5,443	19.16%
Total Engineering	239,715	239,715	54,613	-	185,102	22.78%
Creek Cleaning:						
Personnel	1,799,864	1,799,864	367,511	-	1,432,353	20.42%
Materials and Supplies	209,572	211,304	22,788	2,157	186,359	11.81%
Contractual Services	735,300	735,300	96,062	-	639,238	13.06%
Capital Outlay	-	29,594	-	29,594	-	100.00%
Total Creek Cleaning	2,744,736	2,776,062	486,361	31,751	2,257,950	18.66%
Stormwater:						
Personnel	1,126,429	1,126,429	206,938	-	919,491	18.37%
Materials and Supplies	133,263	171,596	50,339	24,982	96,275	43.89%
Contractual Services	2,043,067	2,567,325	459,125	580,366	1,527,834	40.49%
Capital Outlay	-	104,319	100,914	3,405	-	100.00%

CITY OF LAREDO  
ENVIRONMENTAL SERVICES FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Stormwater (Cont):						
Transfer Out:						
Keep Laredo Beautiful	\$ 208,700	208,700	40,198	-	168,502	19.26%
Total Stormwater	<u>3,511,459</u>	<u>4,178,369</u>	<u>857,514</u>	<u>608,753</u>	<u>2,712,102</u>	<u>35.09%</u>
Hazardous Materials:						
Personnel	190,948	190,948	30,397	-	160,551	15.92%
Materials and Supplies	10,636	10,636	1,634	-	9,002	15.36%
Contractual Services	19,954	65,034	25,406	23,191	16,437	74.73%
Total Hazardous Material	<u>221,538</u>	<u>266,618</u>	<u>57,437</u>	<u>23,191</u>	<u>185,990</u>	<u>30.24%</u>
River Vega Hike & Bike Trail						
Capital Outlay	-	696,850	-	51,480	645,370	7.39%
Total River Vega Hike & Bike Trail	<u>-</u>	<u>696,850</u>	<u>-</u>	<u>51,480</u>	<u>645,370</u>	<u>7.39%</u>
Riverbend Sec 206						
Capital Outlay	-	1,312,130	654,812	657,318	-	100.00%
Total Riverbend Sec 206	<u>-</u>	<u>1,312,130</u>	<u>654,812</u>	<u>657,318</u>	<u>-</u>	<u>100.00%</u>
EECBG Bipart. Infrast.						
Contractual Services	-	35,185	-	-	35,185	0.00%
Capital Outlay	-	185	-	-	185	0.00%
Total EECBG Bipart. Infrast.	<u>-</u>	<u>35,370</u>	<u>-</u>	<u>-</u>	<u>35,370</u>	<u>0.00%</u>
TWDB Grant -Zacate /Manadas Creek						
Contractual Services	-	2,646	-	2,484	162	93.88%
Total TWDB Grant- Zac./ Man. Creek	<u>-</u>	<u>2,646</u>	<u>-</u>	<u>2,484</u>	<u>162</u>	<u>93.88%</u>
<b>TOTAL EXPENDITURES</b>	<u>7,574,081</u>	<u>10,367,873</u>	<u>2,211,301</u>	<u>1,378,457</u>	<u>6,778,115</u>	<u>34.62%</u>
CLOSING BALANCE	1,265,818	1,761,309	3,338,323	(1,378,457)	198,557	
DESIGNATED FOR:						
DEPARTMENT OF ENERGY FUNDS	-	-	(92,305)	-	(92,305)	
ADJUSTED CLOSING BALANCE	<u>\$ 1,265,818</u>	<u>1,761,309</u>	<u>3,246,018</u>	<u>(1,378,457)</u>	<u>106,252</u>	

CITY OF LAREDO  
ENVIRONMENTAL SERVICES - STORMWATER IMPROVEMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 1,438,997	1,533,737	1,533,737	-	-	100.00%
REVENUES						
Storm Water Improvement Fees	2,742,885	2,742,885	695,068	-	(2,047,817)	25.34%
Interest Earnings	-	-	17,424	-	17,424	100.00%
TOTAL REVENUES	<u>2,742,885</u>	<u>2,742,885</u>	<u>712,492</u>	<u>-</u>	<u>(2,030,393)</u>	<u>25.98%</u>
TOTAL AVAILABLE	<u>4,181,882</u>	<u>4,276,622</u>	<u>2,246,229</u>	<u>-</u>	<u>(2,030,393)</u>	<u>52.52%</u>
EXPENDITURES						
Contractual Services	104,234	126,014	-	21,780	104,234	17.28%
Reserve Appropriation- Restricted	100,000	100,000	-	-	100,000	0.00%
Transfer Out:						
Debt Service	<u>2,177,675</u>	<u>2,177,675</u>	<u>544,418</u>	<u>-</u>	<u>1,633,257</u>	<u>25.00%</u>
TOTAL EXPENDITURES	<u>2,381,909</u>	<u>2,403,689</u>	<u>544,418</u>	<u>21,780</u>	<u>1,837,491</u>	<u>23.56%</u>
CLOSING BALANCE	<u>\$ 1,799,973</u>	<u>1,872,933</u>	<u>1,701,811</u>	<u>(21,780)</u>	<u>(192,902)</u>	

CITY OF LAREDO  
ENVIRONMENTAL SERVICES - 2016 C.O. FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 4,307,000	4,307,000	4,307,000	-	-	100.00%
Interest Earnings	336,753	336,753	379,081	-	42,328	112.57%
Premium	755,241	755,241	755,241	-	-	100.00%
Fees and Reimbursements	7,042	7,042	7,042	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>5,406,036</b>	<b>5,406,036</b>	<b>5,448,364</b>	<b>-</b>	<b>42,328</b>	<b>100.78%</b>
<b>EXPENDITURES</b>						
Reserve Appropriation Restricted	9,460	9,460	-	-	9,460	0.00%
Contractual Services	659,343	657,117	657,116	2,528	(2,527)	100.38%
Zacate Creek/ Gale Drainage	772,299	772,299	772,298	-	1	100.00%
Forest Loop Drainage	387,619	389,845	390,884	-	(1,039)	100.27%
Ponderosa Drainage	48,000	48,000	48,000	-	-	100.00%
Downtown Drainage	171,387	171,387	171,386	-	1	100.00%
North Laredo Drainage	735,823	735,823	735,822	-	1	100.00%
North Central Park Drainage	18,869	18,869	18,869	-	-	100.00%
Chacon Creek	946,891	946,891	946,818	-	73	99.99%
San Isidro Channel	47,316	47,316	47,316	-	-	100.00%
Drainage Improvements	367,924	367,924	367,923	-	1	100.00%
Fasken Rec Stream Bank	85,790	85,790	85,790	-	-	100.00%
Flores Drainage	1,093,074	1,093,074	1,093,071	-	3	100.00%
Bond Costs	62,241	62,241	62,241	-	-	100.00%
Transfet Out:						
Debt Service	-	-	50,830	-	(50,830)	100.00%
<b>TOTAL EXPENDITURES</b>	<b>5,406,036</b>	<b>5,406,036</b>	<b>5,448,364</b>	<b>2,528</b>	<b>(44,856)</b>	<b>100.83%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(2,528)</b>	<b>(2,528)</b>	

CITY OF LAREDO  
ENVIRONMENTAL SERVICES - 2019 C.O. FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 5,050,000	5,050,000	5,050,000	-	-	100.00%
Interest Earnings	680,479	680,479	793,095	-	112,616	116.55%
Premium	1,013,408	1,013,408	1,013,408	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>6,743,887</b>	<b>6,743,887</b>	<b>6,856,503</b>	<b>-</b>	<b>112,616</b>	<b>101.67%</b>
<b>EXPENDITURES</b>						
Reserve Appropriation Restricted	88,360	-	-	-	-	0.00%
Chacon East Drainage	387,075	387,075	-	-	387,075	0.00%
Summer Retention Pond	100,000	100,000	-	-	100,000	0.00%
Zacate Creek Channel	600,000	600,000	245,032	51,568	303,400	49.43%
San Jose Drainage	200,000	200,000	-	-	200,000	0.00%
Manadas Drainage	1,175,439	1,175,439	554,758	620,680	1	100.00%
Bristol Rd Drainage	40,208	40,208	-	-	40,208	0.00%
Forest Loop Drainage	250,181	250,181	246,916	13,150	(9,885)	103.95%
Shiloh and Stream Drainage	70,000	70,000	47,556	-	22,444	67.94%
Springfield Ext Drainage	600,000	600,000	-	-	600,000	0.00%
Vacuum Truck	801,045	801,045	801,044	-	1	100.00%
Ponderosa Drainage	1,000,000	1,000,000	174,564	90,935	734,501	26.55%
Cheyenne Park	42,520	42,520	42,520	-	-	100.00%
Chacon Creek	517,537	517,537	325,176	-	192,361	62.83%
Fasken Rec. Stream Bank	356,494	356,494	347,823	7,820	851	99.76%
Corpus Christi Drainage Improvements	105,391	105,391	1,391	104,000	-	100.00%
Riverbend Trails	49,148	49,148	49,148	-	-	100.00%
Drainage Improvements	5,612	5,612	-	-	5,612	0.00%
Terrain Vehicle	-	88,360	-	87,724	636	99.28%
Contractual Services	291,993	291,993	274,921	-	17,072	94.15%
Bond Costs	62,884	62,884	59,467	-	3,417	94.57%
<b>TOTAL EXPENDITURES</b>	<b>6,743,887</b>	<b>6,743,887</b>	<b>3,170,316</b>	<b>975,877</b>	<b>2,597,694</b>	<b>61.48%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>3,686,187</b>	<b>(975,877)</b>	<b>2,710,310</b>	

CITY OF LAREDO  
 CONVENTION AND VISITORS BUREAU  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:		
Equity in Investment Pool	\$	141,013
Cash		<u>1,000</u>
TOTAL ASSETS		<u><u>142,013</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable		139,823
Sales Tax Payable		<u>2,190</u>
TOTAL LIABILITIES		<u>142,013</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		1,750,704
Unreserved:		
Undesignated (Deficit)		<u>(1,750,704)</u>
TOTAL FUND BALANCES		<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>142,013</u></u>

CITY OF LAREDO  
CONVENTION AND VISITORS BUREAU  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	827,943	827,943	-	-	100.00%
REVENUES						
Promotional Item Sales	13,845	48,168	17,015	-	(31,153)	35.32%
Interest Earnings	8,700	8,700	6,304	-	(2,396)	72.46%
Washington D.C.-Contribution	5,000	5,000	-	-	(5,000)	0.00%
Transfer In:						
Hotel-Motel Occupancy Tax	4,604,684	4,604,684	32,623	-	(4,572,061)	0.71%
<b>TOTAL REVENUES</b>	<b>4,632,229</b>	<b>4,666,552</b>	<b>55,942</b>	<b>-</b>	<b>(4,610,610)</b>	<b>1.20%</b>
<b>TOTAL AVAILABLE</b>	<b>4,632,229</b>	<b>5,494,495</b>	<b>883,885</b>	<b>-</b>	<b>(4,610,610)</b>	<b>16.09%</b>
EXPENDITURES						
Administration:						
Personnel	1,018,061	1,018,061	205,158	-	812,903	20.15%
Materials and Supplies	87,691	93,091	19,696	25,514	47,881	48.57%
Contractual Services	111,725	122,666	15,298	18,350	89,018	27.43%
Other Charges	50,010	50,010	-	-	50,010	0.00%
Debt Service	886	886	169	-	717	19.07%
<b>Total Administration</b>	<b>1,268,373</b>	<b>1,284,714</b>	<b>240,321</b>	<b>43,864</b>	<b>1,000,529</b>	<b>22.12%</b>
Special Activity:						
Contractual Services	353,200	353,200	2,979	32,525	317,696	10.05%
<b>Total Special Activity</b>	<b>353,200</b>	<b>353,200</b>	<b>2,979</b>	<b>32,525</b>	<b>317,696</b>	<b>10.05%</b>
Marketing Division:						
Materials and Supplies	118,000	157,763	9,560	27,913	120,290	23.75%
Contractual Services	2,892,656	3,474,295	537,668	1,482,802	1,453,825	58.15%
Capital Outlay	-	256,958	93,357	163,600	1	100.00%
<b>Total Marketing</b>	<b>3,010,656</b>	<b>3,889,016</b>	<b>640,585</b>	<b>1,674,315</b>	<b>1,574,116</b>	<b>59.52%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,632,229</b>	<b>5,526,930</b>	<b>883,885</b>	<b>1,750,704</b>	<b>2,892,341</b>	<b>47.67%</b>
CLOSING BALANCE	\$ -	(32,435)	-	(1,750,704)	(1,718,269)	

CITY OF LAREDO  
PARKING METERS  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:	
Equity in Investment Pool	\$ 1,491,214
Cash	950
Accounts Receivable (Net of Allowance for Uncollectible)	553,121
TOTAL ASSETS	2,045,285

LIABILITIES AND FUND BALANCES

LIABILITIES

Vouchers Payable	8,305
Accounts Payable	13,076
Sales Tax Payable	10,073
Deferred Revenues	557,097
TOTAL LIABILITIES	588,551

FUND BALANCES

Reserved:	
Reserved for Encumbrances	90,292
Unreserved:	
Undesignated	1,366,442
TOTAL FUND BALANCES	1,456,734
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,045,285



CITY OF LAREDO  
PARKING METERS  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 1,268,584	1,314,579	1,314,579	-	-	100.00%
REVENUES						
License and Permits	4,065	4,065	2,483	-	(1,582)	61.08%
Webb County	300	300	300	-	-	100.00%
Fines and Forfeits	525,000	525,000	123,527	-	(401,473)	23.53%
Fees and Collections	1,061,000	1,061,000	285,244	-	(775,756)	26.88%
Interest Earnings	44,400	44,400	14,020	-	(30,380)	31.58%
Discount Earnings	400	400	67	-	(333)	16.75%
TOTAL REVENUES	<u>1,635,165</u>	<u>1,635,165</u>	<u>425,641</u>	<u>-</u>	<u>(1,209,524)</u>	<u>26.03%</u>
TOTAL AVAILABLE	<u>2,903,749</u>	<u>2,949,744</u>	<u>1,740,220</u>	<u>-</u>	<u>(1,209,524)</u>	<u>59.00%</u>
EXPENDITURES						
Parking Division:						
Personnel	1,013,152	1,013,152	175,363	-	837,789	17.31%
Materials and Supplies	61,696	64,077	13,855	23,386	26,836	58.12%
Contractual Services	409,334	419,783	61,644	65,785	292,354	30.36%
Other Charges	68,651	68,651	20	-	68,631	0.03%
Lease Purchases	480	480	121	-	359	25.21%
Lease Purchases - Interest	3	3	36	-	(33)	1200.00%
Total Parking Division	<u>1,553,316</u>	<u>1,566,146</u>	<u>251,039</u>	<u>89,171</u>	<u>1,225,936</u>	<u>21.72%</u>
Permits Division:						
Personnel	133,515	133,515	16,891	-	116,624	12.65%
Materials and Supplies	4,100	4,905	354	1,099	3,452	29.62%
Contractual Services	7,963	7,985	15,202	22	(7,239)	190.66%
Total Permits Division	<u>145,578</u>	<u>146,405</u>	<u>32,447</u>	<u>1,121</u>	<u>112,837</u>	<u>22.93%</u>
TOTAL EXPENDITURES	<u>1,698,894</u>	<u>1,712,551</u>	<u>283,486</u>	<u>90,292</u>	<u>1,338,773</u>	<u>21.83%</u>
CLOSING BALANCE	<u>\$ 1,204,855</u>	<u>1,237,193</u>	<u>1,456,734</u>	<u>(90,292)</u>	<u>129,249</u>	

CITY OF LAREDO  
SPORTS AND COMMUNITY VENUE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	39,765,014
Accrued Interest		231,399
Investments		<u>17,526,109</u>
TOTAL ASSETS		<u><u>57,522,522</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable		<u>2,273,308</u>
TOTAL LIABILITIES		<u>2,273,308</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		6,351,457
Reserved for Debt Service		4,579,481
Unreserved:		
Designated for Improvements		8,439,914
Undesignated		<u>35,878,362.00</u>
TOTAL FUND BALANCES		<u>55,249,214</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>57,522,522</u></u>

CITY OF LAREDO  
SPORTS AND COMMUNITY VENUE - OPERATIONS  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 25,086,142	36,129,481	36,129,481	-	-	100.00%
REVENUES						
Taxes	14,401,009	14,401,009	3,289,478	-	(11,111,531)	22.84%
Interest Earnings	1,215,100	1,215,100	359,792	-	(855,308)	29.61%
Reimburse and Miscellaneous	-	-	30,000	-	30,000	100.00%
TOTAL REVENUES	15,616,109	15,616,109	3,679,270	-	(11,936,839)	23.56%
TOTAL AVAILABLE	40,702,251	51,745,590	39,808,751	-	(11,936,839)	76.93%
EXPENDITURES						
Uni-Trade Stadium Operations:						
Contractual Services	-	1,379	3,232	1,379	(3,232)	334.37%
Total Uni-Trade Stadium Operations	-	1,379	3,232	1,379	(3,232)	334.37%
Administration:						
Materials and Supplies	-	120	-	120	-	100.00%
Contractual Services	214,751	478,051	114,179	71,000	292,872	38.74%
Transfers Out:						
Sports and Com Venue Debt Svc.	4,629,481	4,629,481	1,084,930	-	3,544,551	23.44%
Sames Auto Arena	1,596,575	1,596,575	10,923	-	1,585,652	0.68%
Unitrade Baseball Stadium	1,207,350	1,207,350	8,293	-	1,199,057	0.69%
Total Administration	7,648,157	7,911,577	1,218,325	71,120	6,622,132	16.30%
Sames Auto Arena Renewal/Replacement:						
Contractual Services	-	68,305	-	68,304	1	100.00%
Other Charges	12,000,000	12,000,000	-	-	12,000,000	0.00%
Capital Outlay	-	2,407,526	-	2,407,526	-	100.00%
Total SAA Renewal/Replacement	12,000,000	14,475,831	-	2,475,830	12,000,001	17.10%
Unitrade Renewal/Replacement:						
Other Charges	500,000	500,000	-	-	500,000	0.00%
Debt Service	-	-	157	-	(157)	100.00%
Total Unitrade Renewal/Replacement	\$ 500,000	500,000	157	-	499,843	0.03%

CITY OF LAREDO  
SPORTS AND COMMUNITY VENUE - OPERATIONS  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Buena Vista Operations:						
Other Charges	\$ 500,000	500,000	-	-	500,000	0.00%
Capital Outlay	-	129,412	19,341	110,071	-	100.00%
<b>Total Buena Vista Operations</b>	<b>500,000</b>	<b>629,412</b>	<b>19,341</b>	<b>110,071</b>	<b>500,000</b>	<b>20.56%</b>
TAMIU Sports Complex:						
Capital Outlay	-	30,934	-	30,934	-	100.00%
<b>Total TAMIU Sports Complex</b>	<b>-</b>	<b>30,934</b>	<b>-</b>	<b>30,934</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>20,648,157</b>	<b>23,549,133</b>	<b>1,241,055</b>	<b>2,689,334</b>	<b>19,618,744</b>	<b>16.69%</b>
<b>CLOSING BALANCE</b>	<b>\$ 20,054,094</b>	<b>28,196,457</b>	<b>38,567,696</b>	<b>(2,689,334)</b>	<b>7,681,905</b>	

CITY OF LAREDO  
SPORTS AND COMMUNITY VENUE - DEBT SERVICE  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 4,749,783	4,635,903	4,635,903	-	-	100.00%
REVENUES						
Transfer In:						
Sports and Community Venue	4,629,481	4,629,481	1,084,930	-	(3,544,551)	23.44%
Interest Earnings - Restricted	172,280	172,280	48,477	-	(123,803)	28.14%
TOTAL REVENUES	<u>4,801,761</u>	<u>4,801,761</u>	<u>1,133,407</u>	<u>-</u>	<u>(3,668,354)</u>	<u>23.60%</u>
TOTAL AVAILABLE	<u>9,551,544</u>	<u>9,437,664</u>	<u>5,769,310</u>	<u>-</u>	<u>(3,668,354)</u>	<u>61.13%</u>
EXPENDITURES						
Transfer Out:						
Debt Service Fund	4,759,328	4,759,328	1,189,829	-	3,569,499	25.00%
TOTAL EXPENDITURES	<u>4,759,328</u>	<u>4,759,328</u>	<u>1,189,829</u>	<u>-</u>	<u>3,569,499</u>	<u>25.00%</u>
CLOSING BALANCE	<u>\$ 4,792,216</u>	<u>4,678,336</u>	<u>4,579,481</u>	<u>-</u>	<u>(98,855)</u>	

CITY OF LAREDO  
SPORTS AND COMMUNITY VENUE - 2021 SPORTS VENUE REVENUE BOND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
2021 Sports Venue Revenue Bond	\$ 49,755,000	49,755,000	49,755,000	-	-	100.00%
Interest Earnings - Restricted	2,518,090	2,518,090	5,042,064	-	2,523,974	200.23%
<b>TOTAL REVENUES</b>	<b>52,273,090</b>	<b>52,273,090</b>	<b>54,797,064</b>	<b>-</b>	<b>2,523,974</b>	<b>104.83%</b>
<b>EXPENDITURES</b>						
Contractual Services	4,477,350	4,477,350	4,327,005	11,407	138,938	96.90%
Capital Outlay	43,665,525	43,689,170	40,217,092	3,472,078	-	100.00%
Debt Service	755,000	755,000	749,482	-	5,518	99.27%
Other Charges	756,275	732,630	-	-	732,630	0.00%
Transfer Out:						
Sports & Community Venue	2,618,940	2,618,940	2,618,940	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>52,273,090</b>	<b>52,273,090</b>	<b>47,912,519</b>	<b>3,483,485</b>	<b>877,086</b>	<b>98.32%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>6,884,545</b>	<b>(3,483,485)</b>	<b>3,401,060</b>	

CITY OF LAREDO  
SPORTS AND COMMUNITY VENUE - 2022 SPORTS VENUE REVENUE BOND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
2022 Sports Venue Revenue Bond	\$ 16,470,000	16,470,000	16,470,000	-	-	100.00%
Interest Earnings	552,690	552,690	1,238,997	-	686,307	224.18%
<b>TOTAL REVENUES</b>	<b>17,022,690</b>	<b>17,022,690</b>	<b>17,708,997</b>	<b>-</b>	<b>686,307</b>	<b>104.03%</b>
<b>EXPENDITURES</b>						
Contractual Services	14,678,202	14,678,202	10,709,049	178,638	3,790,515	74.18%
Capital Outlay	321,798	321,798	321,798	-	-	100.00%
Debt Service	350,000	350,000	340,658	-	9,342	97.33%
Other Charges	552,690	552,690	-	-	552,690	0.00%
Transfer Out:						
Sports & Community Venue	1,120,000	1,120,000	1,120,000	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>17,022,690</b>	<b>17,022,690</b>	<b>12,491,505</b>	<b>178,638</b>	<b>4,352,547</b>	<b>74.43%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>5,217,492</b>	<b>(178,638)</b>	<b>5,038,854</b>	

CITY OF LAREDO  
 NOISE ABATEMENT LEASE PROGRAM  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	761,910
Accounts Receivable (Net of Allowance for Uncollectible)		<u>41,307</u>
TOTAL ASSETS		<u><u>803,217</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable		16,965
Customer Deposits		178,364
Deferred Revenues		<u>66,401</u>
TOTAL LIABILITIES		<u>261,730</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		166,981
Unreserved:		
Undesignated		<u>374,506</u>
TOTAL FUND BALANCES		<u>541,487</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>803,217</u></u>



CITY OF LAREDO  
NOISE ABATEMENT LEASE PROGRAM  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	460,070	460,070	-	-	100.00%
REVENUES						
Fees and Collections	43,710	43,710	7,042	-	(36,668)	16.11%
Building Rent	2,350,707	2,350,707	599,246	-	(1,751,461)	25.49%
Laundromat	10,084	10,084	2,015	-	(8,069)	19.98%
Interest Earnings	23,600	23,600	8,243	-	(15,357)	34.93%
Weatherization Grant - NAWE24	-	55,000	-	-	(55,000)	0.00%
Reimbursements and Miscellaneous	3,050	3,050	2,270	-	(780)	74.43%
TOTAL REVENUES	<u>2,431,151</u>	<u>2,486,151</u>	<u>618,816</u>	<u>-</u>	<u>(1,867,335)</u>	<u>24.89%</u>
TOTAL AVAILABLE	<u>2,431,151</u>	<u>2,946,221</u>	<u>1,078,886</u>	<u>-</u>	<u>(1,867,335)</u>	<u>36.62%</u>
EXPENDITURES						
Lease Buildings:						
Personnel	777,748	777,748	192,086	-	585,662	24.70%
Materials and Supplies	169,581	186,653	37,440	56,680	92,533	50.43%
Contractual Services	933,822	976,308	170,373	110,301	695,634	28.75%
Transfer Out:						
Airport Fund	550,000	550,000	137,500	-	412,500	25.00%
Total Lease Buildings	<u>2,431,151</u>	<u>2,490,709</u>	<u>537,399</u>	<u>166,981</u>	<u>1,786,329</u>	<u>28.28%</u>
Weatherization Grant NAWE24:						
Contractual Services	-	125,000	-	-	125,000	0.00%
Total Weatherization Grant NAWE24	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>2,431,151</u>	<u>2,615,709</u>	<u>537,399</u>	<u>166,981</u>	<u>1,911,329</u>	<u>26.93%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>330,512</u>	<u>541,487</u>	<u>(166,981)</u>	<u>43,994</u>	

CITY OF LAREDO  
 911 REGIONAL COMMUNICATIONS FUND  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:			
Equity in Investment Pool	\$		34,981
Cash			200
Due from Other Governments			413,890
TOTAL ASSETS			449,071

LIABILITIES AND FUND BALANCES

LIABILITIES

Due to Other Governments			315,325
Accounts Payable			133,746
TOTAL LIABILITIES			449,071

FUND BALANCES

Reserved:			
Reserved for Encumbrances			3,214,543
Unreserved:			
Undesignated (Deficit)			(3,214,543)
TOTAL FUND BALANCES			-
TOTAL LIABILITIES AND FUND BALANCES	\$		449,071

CITY OF LAREDO  
 911 REGIONAL COMMUNICATIONS FUND  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
RCOM27:						
State Emergency Commission	\$ 2,596,021	2,534,052	-	-	(2,534,052)	0.00%
Total RCOM27	2,596,021	2,534,052	-	-	(2,534,052)	0.00%
RCOM26:						
State Emergency Commission	-	2,432,191	458,653	-	(1,973,538)	18.86%
Total RCOM26	-	2,432,191	458,653	-	(1,973,538)	18.86%
RCOM25:						
State Emergency Commission	-	3,167,631	137,685	-	(3,029,946)	4.35%
Total RCOM25	-	3,167,631	137,685	-	(3,029,946)	4.35%
RCOM24:						
State Emergency Commission	-	1,615	-	-	(1,615)	0.00%
Total RCOM24	-	1,615	-	-	(1,615)	0.00%
RCOM23:						
State Emergency Commission	-	268,642	-	-	(268,642)	0.00%
Total RCOM23	-	268,642	-	-	(268,642)	0.00%
TOTAL REVENUES	\$ 2,596,021	8,404,131	596,338	-	(7,807,793)	7.10%

CITY OF LAREDO  
911 REGIONAL COMMUNICATIONS FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
EXPENDITURES						
RCOM27:						
Webb County	\$ 80,502	80,502	-	-	80,502	0.00%
Jim Hogg County	21,396	21,396	-	-	21,396	0.00%
Starr County	81,590	81,590	-	-	81,590	0.00%
Zapata County	22,358	22,358	-	-	22,358	0.00%
911 Regional Other	2,390,175	2,328,206	-	-	2,328,206	0.00%
Total RCOM27	<u>2,596,021</u>	<u>2,534,052</u>	<u>-</u>	<u>-</u>	<u>2,534,052</u>	<u>0.00%</u>
RCOM26:						
911 Regional Other	-	2,432,191	458,653	214,161	1,759,377	27.66%
Total RCOM26	<u>-</u>	<u>2,432,191</u>	<u>458,653</u>	<u>214,161</u>	<u>1,759,377</u>	<u>27.66%</u>
RCOM25:						
Starr County	-	1	-	-	1	0.00%
Zapata County	-	-	-	127	(127)	100.00%
911 Regional Other	-	3,167,630	137,685	2,998,487	31,458	99.01%
Total RCOM25	<u>-</u>	<u>3,167,631</u>	<u>137,685</u>	<u>2,998,614</u>	<u>31,332</u>	<u>99.01%</u>
RCOM24:						
911 Regional Other	-	1,615	-	-	1,615	0.00%
Total RCOM24	<u>-</u>	<u>1,615</u>	<u>-</u>	<u>-</u>	<u>1,615</u>	<u>0.00%</u>
RCOM23:						
Webb County	-	13,719	-	1,100	12,619	8.02%
Jim Hogg County	-	29,239	-	119	29,120	0.41%
Starr County	-	7,192	-	86	7,106	1.20%
Zapata County	-	2,047	-	189	1,858	9.23%
911 Regional Other	-	216,445	-	274	216,171	0.13%
Total RCOM23	<u>-</u>	<u>268,642</u>	<u>-</u>	<u>1,768</u>	<u>266,874</u>	<u>0.66%</u>
TOTAL EXPENDITURES	<u>2,596,021</u>	<u>8,404,131</u>	<u>596,338</u>	<u>3,214,543</u>	<u>4,593,250</u>	<u>45.35%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>(3,214,543)</u>	<u>(3,214,543)</u>	

CITY OF LAREDO  
 KEEP LAREDO BEAUTIFUL, INC. FUND  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool		\$	1,367
TOTAL ASSETS			1,367

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable			1,367
TOTAL LIABILITIES			1,367

FUND BALANCES

Reserved:			
Reserved for Encumbrances			16,262
Unreserved:			
Undesignated (Deficit)			(16,262)
TOTAL FUND BALANCES			-
TOTAL LIABILITIES AND FUND BALANCES		\$	1,367

CITY OF LAREDO  
KEEP LAREDO BEAUTIFUL, INC. FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	1,814	1,814	-	-	100.00%
REVENUES						
Interest Earnings	100	100	29	-	(71)	29.00%
Contributions and Donations	25,000	25,000	1,325	-	(23,675)	5.30%
Transfer In:						
Environmental Services	208,700	208,700	40,198	-	(168,502)	19.26%
TOTAL REVENUES	233,800	233,800	41,552	-	(192,248)	17.77%
TOTAL AVAILABLE	233,800	235,614	43,366	-	(192,248)	18.41%
EXPENDITURES						
ADMINISTRATION						
Personnel	133,451	133,451	30,500	-	102,951	22.85%
Materials and Supplies	40,155	41,684	9,753	6,379	25,552	38.70%
Contractual Services	35,194	35,479	3,113	9,883	22,483	36.63%
Reserve Appropriation	25,000	25,000	-	-	25,000	0.00%
TOTAL ADMINISTRATION	233,800	235,614	43,366	16,262	175,986	25.31%
TOTAL EXPENDITURES	233,800	235,614	43,366	16,262	175,986	25.31%
CLOSING BALANCE	\$ -	-	-	(16,262)	(16,262)	

CITY OF LAREDO  
SPECIAL FIRE GRANTS  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Due from Other Governments		\$	<u>712,558</u>
TOTAL ASSETS			<u><u>712,558</u></u>

LIABILITIES

Advance from Pooled Equity			613,343
Accounts Payable			2,138
Due to Other Funds			<u>74,133</u>
TOTAL LIABILITIES			<u>689,614</u>

FUND BALANCES

Reserved:			
Reserved for Encumbrances			545,476
Unreserved:			
Undesignated			<u>(522,532)</u>
TOTAL FUND BALANCES			<u>22,944</u>
TOTAL LIABILITIES AND FUND BALANCES		\$	<u><u>712,558</u></u>

CITY OF LAREDO  
SPECIAL FIRE GRANTS FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	22,944	22,944	-	-	100.00%
REVENUES						
Shelter and Services Grant	-	4,247,992	-	-	(4,247,992)	0.00%
Border Zone Grant 25	-	25,216	25,053	-	(163)	99.35%
Border Zone Grant 26	250,000	250,000	-	-	(250,000)	0.00%
TX Targeted Opiate Response	-	78,655	4,540	-	(74,115)	5.77%
Assistance to Firefighters Grant 25	-	1,767	-	-	(1,767)	0.00%
Assistance to Firefighters - Covid	-	23,182	-	-	(23,182)	0.00%
Assistance to Firefighters Grant 26	-	327,560	-	-	(327,560)	0.00%
Transfer In:						
General Fund	146,523	146,523	-	-	(146,523)	0.00%
Interest Earnings	1,000	2,667	-	-	(2,667)	0.00%
<b>TOTAL REVENUES</b>	<b>397,523</b>	<b>5,103,562</b>	<b>29,593</b>	<b>-</b>	<b>(5,073,969)</b>	<b>0.58%</b>
<b>TOTAL AVAILABLE</b>	<b>397,523</b>	<b>5,126,506</b>	<b>52,537</b>	<b>-</b>	<b>(5,073,969)</b>	<b>1.02%</b>
EXPENDITURES						
Shelter and Services Grant						
Contractual Services	-	100	-	62,004	(61,904)	62004.00%
Other	-	4,247,892	-	478,075	3,769,817	11.25%
<b>Total Shelter and Services Grant</b>	<b>-</b>	<b>4,247,992</b>	<b>-</b>	<b>540,079</b>	<b>3,707,913</b>	<b>12.71%</b>
TX Targeted Opiate Response						
Personnel	-	7,956	-	-	7,956	0.00%
Materials & Supplies	-	15,537	4,540	5,397	5,600	63.96%
Contractual Services	-	19,871	-	-	19,871	0.00%
Capital Outlay	-	35,291	-	-	35,291	0.00%
<b>Total TX Targeted</b>	<b>-</b>	<b>78,655</b>	<b>4,540</b>	<b>5,397</b>	<b>68,718</b>	<b>12.63%</b>
Fema Grant						
Reserve Appropriation	146,523	146,523	-	-	146,523	0.00%
<b>Total Fema Grant</b>	<b>146,523</b>	<b>146,523</b>	<b>-</b>	<b>-</b>	<b>146,523</b>	<b>0.00%</b>
Assistance to Firefighters Grant 25						
Contractual Services	-	1,767	-	-	-	0.00%
<b>Total Assistance to Firefighters Grant</b>	<b>-</b>	<b>1,767</b>	<b>-</b>	<b>-</b>	<b>1,767</b>	<b>0.00%</b>
Assistance to Firefighters - Covid						
Materials & Supplies	-	25,500	-	-	25,500	0.00%
<b>Total Assistance to Firefighters Grant</b>	<b>\$ -</b>	<b>25,500</b>	<b>-</b>	<b>-</b>	<b>25,500</b>	<b>0.00%</b>



CITY OF LAREDO  
SPECIAL FIRE GRANTS FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Assistance to Firefighters Grant 26						
Contractual Services	\$ -	327,560	-	-	327,560	0.00%
Total Assistance to Firefighters Grant	-	327,560	-	-	327,560	0.00%
Border Zone Grant 25						
Materials & Supplies	-	25,216	25,053	-	163	99.35%
Total Border Zone Grant 25	-	25,216	25,053	-	163	99.35%
Border Zone Grant 26						
Materials & Supplies	-	125,000	-	-	125,000	0.00%
Other	250,000	-	-	-	-	0.00%
Capital Outlay	-	125,000	-	-	125,000	0.00%
Total Border Zone Grant 26	250,000	250,000	-	-	250,000	0.00%
New Grant						
Reserve Appropriation	1,000	3,600	-	-	3,600	0.00%
Total New Grant	1,000	3,600	-	-	3,600	0.00%
TOTAL EXPENDITURES	397,523	5,106,813	29,593	545,476	4,531,744	11.26%
CLOSING BALANCE	\$ -	19,693	22,944	(545,476)	(542,225)	

CITY OF LAREDO  
SAMES AUTO ARENA  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:

Cash	\$ 1,614,150
Accounts Receivable	291,437
Inventory, at cost	66,060
Prepaid Items	<u>227,439</u>

TOTAL ASSETS 2,199,086

LIABILITIES AND FUND BALANCES

LIABILITIES

Equity in Investment Pool	41,909
Accounts Payable	1,922,464
Deferred Revenues	<u>207,394</u>

TOTAL LIABILITIES 2,171,767

FUND BALANCES

Unreserved:

Undesignated	<u>27,319</u>
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TOTAL FUND BALANCES 27,319

TOTAL LIABILITIES AND FUND BALANCES \$ 2,199,086

CITY OF LAREDO  
SAMES AUTO ARENA  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	74,872	74,872	-	-	100.00%
REVENUES						
Operational Revenue	6,166,884	6,166,884	974,774	-	(5,192,110)	15.81%
Transfer In:						
Sports and Community Venue	1,596,575	1,596,575	10,923	-	(1,585,652)	0.68%
TOTAL REVENUES	<u>7,763,459</u>	<u>7,763,459</u>	<u>985,697</u>	<u>-</u>	<u>(6,777,762)</u>	<u>12.70%</u>
TOTAL AVAILABLE	<u>7,763,459</u>	<u>7,838,331</u>	<u>1,060,569</u>	<u>-</u>	<u>(6,777,762)</u>	<u>13.53%</u>
EXPENDITURES						
Contractual Services	<u>7,763,459</u>	<u>7,763,459</u>	<u>1,033,250</u>	<u>-</u>	<u>6,730,209</u>	<u>13.31%</u>
TOTAL EXPENDITURES	<u>7,763,459</u>	<u>7,763,459</u>	<u>1,033,250</u>	<u>-</u>	<u>6,730,209</u>	<u>13.31%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>74,872</u>	<u>27,319</u>	<u>-</u>	<u>(47,553)</u>	

CITY OF LAREDO  
HOME INVESTMENT AFFORDABLE HOUSING  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Notes Receivable	\$	836,341
Accrued Interest Receivable		<u>25,488</u>
TOTAL ASSETS		<u><u>861,829</u></u>

LIABILITIES

Deferred Revenues		<u>861,829</u>
TOTAL LIABILITIES	\$	<u><u>861,829</u></u>

CITY OF LAREDO  
HOME INVESTMENT AFFORDABLE HOUSING  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Reimburse and Miscellaneous	\$ 50,000	50,000	-	-	(50,000)	0.00%
TOTAL REVENUES	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>0.00%</u>
EXPENDITURES						
Transfer Out: HOME Investment	50,000	50,000	-	-	50,000	0.00%
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>0.00%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

CITY OF LAREDO  
LAREDO PUBLIC FACILITY CORPORATION  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$ <u>210,065</u>
TOTAL ASSETS	<u><u>210,065</u></u>

FUND BALANCES

Unreserved:	
Undesignated	<u>210,065</u>
TOTAL FUND BALANCES	\$ <u><u>210,065</u></u>

CITY OF LAREDO  
LAREDO PUBLIC FACILITY CORPORATION  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 177,572	208,012	208,012	-	-	100.00%
REVENUES						
Interest Earnings	6,500	6,500	2,053	-	(4,447)	31.58%
TOTAL REVENUES	6,500	6,500	2,053	-	(4,447)	31.58%
TOTAL AVAILABLE	184,072	214,512	210,065	-	(4,447)	97.93%
EXPENDITURES						
Other Charges	6,500	6,500	-	-	6,500	0.00%
TOTAL EXPENDITURES	6,500	6,500	-	-	6,500	0.00%
CLOSING BALANCE	\$ 177,572	208,012	210,065	-	2,053	

CITY OF LAREDO  
UNITRADE BASEBALL STADIUM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:

Cash	\$	127,000
Accounts Receivable		61,806
Inventory, at cost		15,850
Prepaid Items		27,934
		27,934

TOTAL ASSETS		232,590
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LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		159,486
Accounts Payable		118,189
		118,189

TOTAL LIABILITIES		277,675
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FUND BALANCES

Unreserved:

Undesignated (Deficit)		(45,085)
		(45,085)

TOTAL FUND BALANCES		(45,085)
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TOTAL LIABILITIES & FUND BALANCES	\$	232,590
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CITY OF LAREDO  
UNITRADE BASEBALL STADIUM  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	59,561	59,561	-	-	0.00%
REVENUES						
Operational Revenue	1,172,434	1,172,434	21,456	-	(1,150,978)	1.83%
Transfer In:						
Sports and Community Venue	1,207,350	1,207,350	8,293	-	(1,199,057)	0.69%
TOTAL REVENUES	<u>2,379,784</u>	<u>2,379,784</u>	<u>29,749</u>	<u>-</u>	<u>(2,350,035)</u>	<u>1.25%</u>
TOTAL AVAILABLE	<u>2,379,784</u>	<u>2,439,345</u>	<u>89,310</u>	<u>-</u>	<u>(2,350,035)</u>	<u>3.66%</u>
EXPENDITURES						
Contractual Services	<u>2,379,784</u>	<u>2,379,784</u>	<u>134,395</u>	<u>-</u>	<u>2,245,389</u>	<u>5.65%</u>
TOTAL EXPENDITURES	<u>2,379,784</u>	<u>2,379,784</u>	<u>134,395</u>	<u>-</u>	<u>2,245,389</u>	<u>5.65%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>59,561</u>	<u>(45,085)</u>	<u>-</u>	<u>(104,646)</u>	

CITY OF LAREDO  
 MAX MANDEL GOLF COURSE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:	
Cash	\$ 156,209
Accounts Receivable	383,492
Inventory, at cost	75,734
Prepaid Items	<u>10,311</u>
TOTAL ASSETS	<u><u>625,746</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	56,682
Accrued Wages & Benefits	62,031
Sales Tax Payable	19,327
Customer Deposits	275,018
Deferred Revenue	<u>83,453</u>
TOTAL LIABILITIES	<u>496,511</u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	11,224
Unreserved:	
Undesignated	<u>118,011</u>
TOTAL FUND BALANCES	<u>129,235</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 625,746</u></u>

CITY OF LAREDO  
MAX MANDEL GOLF COURSE  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	344,860	344,860	-	-	100.00%
REVENUES						
Operational Revenues	1,292,300	1,292,300	115,672	-	(1,176,628)	8.95%
Reimburse and Miscellaneous	-	-	7,204	-	7,204	100.00%
Transfer In:						
General Fund	714,471	714,471	165,206	-	(549,265)	23.12%
TOTAL REVENUES	<u>2,006,771</u>	<u>2,006,771</u>	<u>288,082</u>	<u>-</u>	<u>(1,718,689)</u>	<u>14.36%</u>
TOTAL AVAILABLE	<u>2,006,771</u>	<u>2,351,631</u>	<u>632,942</u>	<u>-</u>	<u>(1,718,689)</u>	<u>26.92%</u>
EXPENDITURES						
Materials & Supplies	-	1,235	-	1,236	(1)	100.08%
Contractual Services	2,006,771	2,016,759	503,707	9,988	1,503,064	25.47%
TOTAL EXPENDITURES	<u>2,006,771</u>	<u>2,017,994</u>	<u>503,707</u>	<u>11,224</u>	<u>1,503,063</u>	<u>25.52%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>333,637</u>	<u>129,235</u>	<u>(11,224)</u>	<u>(215,626)</u>	

CITY OF LAREDO  
DOWNTOWN TIRZ NO. 1  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	1,102,313
Taxes Receivable		136,328
Accrued Interest		4,322
Investments		<u>3,201,349</u>
TOTAL ASSETS		<u><u>4,444,312</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Deferred Revenues		<u>136,328</u>
TOTAL LIABILITIES		<u>136,328</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		394,432
Reserve for Debt Service		157,300
Unreserved:		
Designated for Improvements		2,898,806
Undesignated		<u>857,446</u>
TOTAL FUND BALANCES		<u>4,307,984</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>4,444,312</u></u>

CITY OF LAREDO  
DOWNTOWN TIRZ NO. 1  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 867,663	948,406	948,406	-	-	100.00%
REVENUES						
Property Taxes	235,696	235,696	106,623	-	(129,073)	45.24%
Prior Year Taxes	4,607	4,607	1,290	-	(3,317)	28.00%
Penalty and Interest	2,531	2,531	443	-	(2,088)	17.50%
Interest Earnings	38,500	38,500	10,372	-	(28,128)	26.94%
TOTAL REVENUES	<u>281,334</u>	<u>281,334</u>	<u>118,728</u>	<u>-</u>	<u>(162,606)</u>	<u>42.20%</u>
TOTAL AVAILABLE	<u>1,148,997</u>	<u>1,229,740</u>	<u>1,067,134</u>	<u>-</u>	<u>(162,606)</u>	<u>86.78%</u>
EXPENDITURES						
TIRZ No. 1:						
Materials & Supplies	2,021	2,359	86	552	1,721	27.05%
Contractual Services	87,591	144,596	5,418	7,004	132,174	8.59%
Reserve Appropriation	34,422	34,422	-	-	34,422	0.00%
Transfer Out:						
Debt Service Fund	<u>157,300</u>	<u>157,300</u>	<u>39,328</u>	<u>-</u>	<u>117,972</u>	<u>25.00%</u>
TOTAL EXPENDITURES	<u>281,334</u>	<u>338,677</u>	<u>44,832</u>	<u>7,556</u>	<u>286,289</u>	<u>15.47%</u>
CLOSING BALANCE	<u>\$ 867,663</u>	<u>891,063</u>	<u>1,022,302</u>	<u>(7,556)</u>	<u>123,683</u>	

CITY OF LAREDO  
DOWNTOWN TIRZ NO. 1- 2021B C.O.  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Proceeds - Construction	\$ 2,235,000	2,235,000	2,235,000	-	-	100.00%
Premium	328,031	328,031	328,031	-	-	100.00%
Interest Earnings - Restricted	190,335	190,335	364,428	-	174,093	191.47%
Transfer In:						
LCVB	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
<b>TOTAL REVENUES</b>	<u>2,833,366</u>	<u>2,833,366</u>	<u>3,007,459</u>	<u>-</u>	<u>174,093</u>	<u>106.14%</u>
EXPENDITURES						
Contractual Services	382,696	382,696	329,306	53,206	184	99.95%
Wayfinding Project	80,000	-	-	-	-	0.00%
Other	6,275	6,275	-	-	6,275	0.00%
Restricted Reserve	101,364	101,364	-	-	101,364	0.00%
Capital Outlay	2,200,000	2,280,000	891,613	333,670	1,054,717	53.74%
Bond Cost	<u>63,031</u>	<u>63,031</u>	<u>61,426</u>	<u>-</u>	<u>1,605</u>	<u>97.45%</u>
<b>TOTAL EXPENDITURES</b>	<u>2,833,366</u>	<u>2,833,366</u>	<u>1,282,345</u>	<u>386,876</u>	<u>1,164,145</u>	<u>58.91%</u>
<b>CLOSING BALANCE</b>	<u>\$ -</u>	<u>-</u>	<u>1,725,114</u>	<u>(386,876)</u>	<u>1,338,238</u>	

CITY OF LAREDO  
DOWNTOWN TIRZ NO. 1- 2024A CO.  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Proceeds - Construction	\$ 1,372,250	1,372,250	1,372,250	-	-	100.00%
Premium	145,980	145,980	145,980	-	-	100.00%
Interest Earnings - Restricted	45,000	45,000	80,064	-	35,064	177.92%
<b>TOTAL REVENUES</b>	<b>1,563,230</b>	<b>1,563,230</b>	<b>1,598,294</b>	<b>-</b>	<b>35,064</b>	<b>102.24%</b>
EXPENDITURES						
Restricted Reserve	945,892	945,892	-	-	945,892	0.00%
Bond Cost	18,230	18,230	17,726	-	504	97.24%
Capital Outlay	501,608	501,608	-	-	501,608	0.00%
Transfer Out:						
Capital Grants	97,500	97,500	20,000	-	-	20.51%
<b>TOTAL EXPENDITURES</b>	<b>1,563,230</b>	<b>1,563,230</b>	<b>37,726</b>	<b>-</b>	<b>1,525,504</b>	<b>2.41%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>1,560,568</b>	<b>-</b>	<b>1,560,568</b>	

CITY OF LAREDO  
 AMERICA RESCUE PLAN ACT  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Accrued Interest	\$	18,359
Investments		<u>18,565,014</u>
TOTAL ASSETS		<u><u>18,583,373</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		5,784,412
Accounts Payable		49,652
Retainage Payable		405,314
Deferred Revenues		<u>7,528,574</u>
TOTAL LIABILITIES		<u>13,767,952</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		7,789,238
Unreserved:		
Undesignated (Deficit)		<u>(2,973,817)</u>
TOTAL FUND BALANCES		<u>4,815,421</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>18,583,373</u></u>



CITY OF LAREDO  
 AMERICA RESCUE PLAN ACT  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 3,000,000	5,372,903	5,372,903	-	-	100.00%
REVENUES						
America Rescue Act	-	10,644,298	3,119,785	-	(7,524,513)	(3,119,785)
Interest Earnings	507,740	507,740	192,518	-	(315,222)	(192,518)
TOTAL REVENUES	507,740	11,152,038	3,312,303	-	(7,839,735)	29.70%
TOTAL AVAILABLE	3,507,740	16,524,941	8,685,206	-	(7,839,735)	52.56%
EXPENDITURES						
Waterworks Treatment	-	8,521,717	1,987,869	6,533,848	-	100.00%
Telecommunications	-	310,079	9,115	253,396	47,568	84.66%
Detoxification Center	-	417,425	43,333	374,092	-	100.00%
Covid Homeless Assistance	-	882,959	834,287	48,672	-	100.00%
Covid Fire Task Force	-	565,373	86,681	478,692	-	100.00%
Reserve Appropriation	507,740	2,017,007	-	-	2,017,007	0.00%
Transfer Out:						
Detoxification Center	3,000,000	3,000,000	750,000	-	2,250,000	25.00%
Contractual Services	-	283,037	158,500	100,538	23,999	91.52%
TOTAL EXPENDITURES	3,507,740	15,997,597	3,869,785	7,789,238	4,338,574	72.88%
CLOSING BALANCE	\$ -	527,344	4,815,421	(7,789,238)	(3,501,161)	

CITY OF LAREDO  
HAMILTON HOUSING APTS.  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts Payable	\$ 423
Advance from Pooled Equity	<u>557,955</u>
<b>TOTAL LIABILITIES</b>	<b><u>558,378</u></b>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	10,121
Unreserved:	
Undesignated	<u>(568,499)</u>
<b>TOTAL FUND BALANCES</b>	<b><u>(558,378)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u><u>-</u></u></b>

CITY OF LAREDO  
HAMILTON HOUSING APTS.  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	(488,581)	(488,581)	-	-	100.00%
REVENUES						
Fees & Collections	200	200	-	-	(200)	0.00%
Rents	1,303,585	1,303,585	-	-	(1,303,585)	0.00%
Reimbursements & Miscellaneous	500	500	-	-	(500)	0.00%
TOTAL REVENUES	<u>1,304,285</u>	<u>1,304,285</u>	<u>-</u>	<u>-</u>	<u>(1,304,285)</u>	<u>0.00%</u>
TOTAL AVAILABLE	<u>1,304,285</u>	<u>815,704</u>	<u>(488,581)</u>	<u>-</u>	<u>(1,304,285)</u>	<u>-59.90%</u>
EXPENDITURES						
Personnel	319,740	319,740	62,093	-	257,647	19.42%
Materials & Supplies	48,040	54,883	2,381	8,309	44,193	19.48%
Contractual Services	422,045	422,926	5,323	1,812	415,791	1.69%
Other Charges	222,157	222,157	-	-	222,157	0.00%
Debt Service	292,303	292,303	-	-	292,303	0.00%
TOTAL EXPENDITURES	<u>1,304,285</u>	<u>1,312,009</u>	<u>69,797</u>	<u>10,121</u>	<u>1,232,091</u>	<u>6.09%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>(496,305)</u>	<u>(558,378)</u>	<u>(10,121)</u>	<u>(72,194)</u>	

CITY OF LAREDO  
TIRZ NO. 2  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$ 149,271
Taxes Receivable - Current	<u>74,275</u>
 TOTAL ASSETS	 <u><u>223,546</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Deferred Revenues	<u>74,275</u>
 TOTAL LIABILITIES	 <u>74,275</u>

FUND BALANCES

Unreserved:	
Undesignated	<u>149,271</u>
 TOTAL FUND BALANCES	 <u>149,271</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u><u>223,546</u></u>

CITY OF LAREDO  
TIRZ NO. 2  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALACE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	125,023	125,023	-	-	100.00%
REVENUES						
Property Taxes	96,159	96,159	22,981	-	(73,178)	23.90%
Interest Earnings	1,200	1,200	1,267	-	67	105.58%
TOTAL REVENUES	<u>97,359</u>	<u>97,359</u>	<u>24,248</u>	<u>-</u>	<u>(73,111)</u>	<u>24.91%</u>
TOTAL AVAILABLE	<u>97,359</u>	<u>222,382</u>	<u>149,271</u>	<u>-</u>	<u>(73,111)</u>	<u>67.12%</u>
EXPENDITURES						
TIRZ No. 2:						
Other	<u>97,359</u>	<u>97,359</u>	<u>-</u>	<u>-</u>	<u>97,359</u>	<u>0.00%</u>
Total TIRZ No. 2	<u>97,359</u>	<u>97,359</u>	<u>-</u>	<u>-</u>	<u>97,359</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>97,359</u>	<u>97,359</u>	<u>-</u>	<u>-</u>	<u>97,359</u>	<u>0.00%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>125,023</u>	<u>149,271</u>	<u>-</u>	<u>24,248</u>	

CITY OF LAREDO  
 DETOXIFICATION CENTER  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:

Cash		\$	300
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TOTAL ASSETS			300
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LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts Payable			17,611
Advanced from Pool Equity			103,651
Deferred Revenues			378,267

TOTAL LIABILITIES			499,529
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FUND BALANCES

Reserved:			
Reserved for Encumbrances			613,525
Unreserved:			
Undesignated			(1,112,754)

TOTAL FUND BALANCES			(499,229)
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TOTAL LIABILITIES AND FUND BALANCES		\$	300
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CITY OF LAREDO  
DETOXIFICATION CENTER  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	(624,637)	(624,637)	-	-	100.00%
REVENUES						
Interest Earnings	46,900	46,900	30	-	(46,870)	0.06%
Reimburse & Miscellaneous	1,011,500	1,011,500	78,164	-	(933,336)	7.73%
Transfer In:						
General Fund	360,000	563,700	102,580	-	(461,120)	18.20%
American Rescue Plan Act	3,000,000	3,000,000	750,000	-	(2,250,000)	25.00%
Texas Opioid Abatement	150,958	220,884	27,837	-	(193,047)	12.60%
TOTAL REVENUES	<u>4,569,358</u>	<u>4,842,984</u>	<u>958,611</u>	<u>-</u>	<u>(3,884,373)</u>	<u>19.79%</u>
TOTAL AVAILABLE	<u>4,569,358</u>	<u>4,218,347</u>	<u>333,974</u>	<u>-</u>	<u>(3,884,373)</u>	<u>7.92%</u>
EXPENDITURES						
Health Opioid Settlement						
Personnel	87,233	112,740	20,157	-	92,583	17.88%
Materials & Supplies	35,662	49,911	3,047	903	45,961	7.91%
Contractual Services	27,628	56,638	4,633	11,100	40,905	27.78%
Other Charges	435	1,595	-	-	1,595	0.00%
Total Health Opioid Settlement	<u>150,958</u>	<u>220,884</u>	<u>27,837</u>	<u>12,003</u>	<u>181,044</u>	<u>18.04%</u>
Administration						
Personnel	1,619,400	1,619,400	613,839	-	1,005,561	37.91%
Materials & Supplies	490,000	794,677	83,708	519,408	191,561	75.89%
Contractual Services	1,158,604	918,610	103,591	76,273	738,746	19.58%
Other Charges	1,140,396	1,141,187	-	-	1,141,187	0.00%
Debt Service	10,000	10,000	4,228	5,842	(70)	100.70%
Total Administration	<u>4,418,400</u>	<u>4,483,874</u>	<u>805,366</u>	<u>601,523</u>	<u>3,076,985</u>	<u>31.38%</u>
TOTAL EXPENDITURES	<u>4,569,358</u>	<u>4,704,758</u>	<u>833,203</u>	<u>613,526</u>	<u>3,258,029</u>	<u>30.75%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>(486,411)</u>	<u>(499,229)</u>	<u>(613,526)</u>	<u>(626,344)</u>	

CITY OF LAREDO  
SECTION 108- SOUTHERN HOTEL  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Investments	\$	3,105,598
		<u>3,105,598</u>
TOTAL ASSETS		<u><u>3,105,598</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		1,616,205
Accounts Payable		554,081
Retainage Payable		208,343
Deferred Revenue		<u>321,147</u>
TOTAL LIABILITIES		<u>2,699,776</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		321,146
Unreserved:		
Undesignated		<u>84,676</u>
TOTAL FUND BALANCES		<u>405,822</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>3,105,598</u></u>



CITY OF LAREDO  
SECTION 108 - SOUTHERN HOTEL  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	367,632	367,632	-	-	100.00%
REVENUES						
Section 108 Loan Proceeds	-	1,476,000	1,154,854	-	(321,146)	78.24%
Interest Earnings	4,500	4,500	7,573	-	3,073	168.29%
Section 108 DACA:						
Interest Earnings	-	-	3,419	-	3,419	100.00%
TOTAL REVENUES	4,500	1,480,500	1,165,846	-	(314,654)	78.75%
TOTAL AVAILABLE	4,500	1,848,132	1,533,478	-	(314,654)	82.97%
EXPENDITURES						
Section 108 Loan:						
Capital Outlay	-	1,434,107	1,112,961	321,146	-	100.00%
Reserve Appropriation	4,500	4,500	-	-	4,500	0.00%
Debt Service	-	-	13,945	-	(13,945)	100.00%
Total Section 108 Loan	4,500	1,438,607	1,126,906	321,146	(9,445)	100.66%
Section 108 DACA:						
Debt Service	-	-	750	-	(750)	100.00%
Total Section 108 DACA	-	-	750	-	(750)	100.00%
TOTAL EXPENDITURES	4,500	1,438,607	1,127,656	321,146	(10,195)	100.71%
CLOSING BALANCE	\$ -	409,525	405,822	(321,146)	(324,849)	

CITY OF LAREDO  
BUENA VISTA COMPLEX  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES

Advance from Pooled Equity	\$ <u>54,216</u>
TOTAL LIABILITIES	<u>54,216</u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	365,412
Unreserved:	
Undesignated (Deficit)	<u>(419,628)</u>
TOTAL FUND BALANCES	<u>(54,216)</u>
TOTAL LIABILITIES & FUND BALANCES	\$ <u><u>-</u></u>

CITY OF LAREDO  
 BUENA VISTA COMPLEX  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Rents	\$ 2,203,716	2,203,716	-	-	(2,203,716)	0.00%
Concessions	640,000	640,000	-	-	(640,000)	0.00%
<b>TOTAL REVENUES</b>	<b>2,843,716</b>	<b>2,843,716</b>	<b>-</b>	<b>-</b>	<b>(2,843,716)</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Personnel	1,241,068	1,261,068	10,326	-	1,250,742	0.82%
Materials and Supplies	500,450	485,001	32,864	163,428	288,709	40.47%
Contractual Services	143,000	318,949	11,026	161,577	146,346	54.12%
Other Charges	641,198	585,698	-	-	585,698	0.00%
Capital Outlay	318,000	193,000	-	40,407	152,593	20.94%
<b>TOTAL EXPENDITURES</b>	<b>2,843,716</b>	<b>2,843,716</b>	<b>54,216</b>	<b>365,412</b>	<b>2,424,088</b>	<b>14.76%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>(54,216)</b>	<b>(365,412)</b>	<b>(419,628)</b>	

## **DEBT SERVICE**

CITY OF LAREDO  
DEBT SERVICE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents:	
Equity in Investment Pool	\$ 30,884,472
Taxes Receivable (Net of Allowances for Uncollectible)	16,490,931
Paving Assessments (Net of Allowances for Uncollectible)	<u>1,195</u>
TOTAL ASSETS	<u><u>47,376,598</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Deferred Revenues - Taxes	1,205
Deferred Revenues - Paving	<u>16,490,930</u>
TOTAL LIABILITIES	<u>16,492,135</u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	2,855
Unreserved:	
Designated for Debt Service	<u>30,881,608</u>
TOTAL FUND BALANCES	<u>30,884,463</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 47,376,598</u></u>

CITY OF LAREDO  
DEBT SERVICE  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 11,081,404	9,960,117	9,960,117	-	-	100.00%
REVENUES						
Property Taxes:						
Current Taxes	33,402,757	33,402,757	18,812,210	-	(14,590,547)	56.32%
Prior Year Taxes	376,003	376,003	135,961	-	(240,042)	36.16%
Total Property Taxes	33,778,760	33,778,760	18,948,171	-	(14,830,589)	56.09%
Other Taxes:						
Penalties and Interest	274,173	274,173	42,503	-	(231,670)	15.50%
Interest Earnings	566,600	566,600	158,813	-	(407,787)	28.03%
Premium	-	2,528,619	2,528,619	-	-	100.00%
Paving Assessments	8,853	8,853	2,133	-	(6,720)	24.09%
Transfers In:						
Airport	219,000	219,000	54,750	-	(164,250)	25.00%
Environmental Services	2,177,675	2,177,675	595,248	-	(1,582,427)	27.33%
Sports and Community Venue	4,759,328	4,759,328	1,189,829	-	(3,569,499)	25.00%
Downtown TIRZ No. #1	157,300	157,300	39,328	-	(117,972)	25.00%
2015 C.O. Issue	-	2,111,796	2,111,796	-	-	100.00%
2016 C.O. Issue	-	-	2,367,085	-	2,367,085	100.00%
2025 G.O. Issue	-	29,451,230	29,451,230	-	-	100.00%
TOTAL REVENUES	41,941,689	76,033,334	57,489,505	-	(18,543,829)	75.61%
TOTAL AVAILABLE	53,023,093	85,993,451	67,449,622	-	(18,543,829)	78.44%
EXPENDITURES						
General Obligations Debt:						
Principal	11,873,455	11,873,455	-	-	11,873,455	0.00%
Interest	1,342,250	1,342,250	138,010	-	1,204,240	10.28%
Revenue Bonds Debt:						
Principal	2,425,000	2,425,000	-	-	2,425,000	0.00%
Interest	2,334,328	2,334,328	-	-	2,334,328	0.00%
Contractual Obligations:						
Reserve Appropriation	6,755,670	6,755,670	-	-	6,755,670	0.00%
Principal	7,499,798	9,559,798	2,060,000	-	7,499,798	21.55%
Interest	8,604,070	8,628,508	290,949	-	8,337,559	3.37%
Loans:						
Principal	245,000	245,000	-	-	245,000	0.00%
Interest	233,732	233,732	-	-	233,732	0.00%
Contractual Services	18,500	21,905	550	2,855	18,500	2.51%
Debt Fees	-	31,692,017	33,763,494	-	(2,071,477)	106.54%
Bond Costs	-	311,165	311,166	-	(1)	100.00%
Fiscal Agent Fees	17,000	17,000	990	-	16,010	5.82%
TOTAL EXPENDITURES	41,348,803	75,439,828	36,565,159	2,855	38,871,814	48.47%
CLOSING BALANCE	\$ 11,674,290	10,553,623	30,884,463	(2,855)	20,327,985	

**CITY OF LAREDO  
COMPUTATION OF LEGAL DEBT MARGIN AND  
AUTHORIZED AND UNISSUED BONDS**

The Constitution of Texas in Article 11, Section 5, limits the maximum amount that a home rule city can tax to \$2.50 per \$100.00 of valuation and the same Article provides that no debt shall ever be created by any city unless at the same a time provision is made to assess and collect annually a sufficient sum to pay the interest thereon and create a sinking fund of at least two percent thereon. The Attorney General of Texas, in connection with the quoted provision, has created a rule for the guidance of home rule cities which states that the bond allowable under this constitutional provision shall be on the basis of no greater than \$1.50 per \$100.00 of valuation unless the city charter provides for less than the maximum specified in the Attorney General's rule. City Charter Section 6.13, as amended in November 1995, limits the total overall outstanding debt to 10% of the total assessed valuation of the City. At this time, the City has allocated approximately **\$0.128491** of the total tax rate.

Assessed Value on 2025 Tax Roll	\$ 33,229,471,442
Maximum amount of bonded indebtedness on such assessed value (10%)	\$ 3,322,947,144
Amount of debt applicable to said maximum debt limit:	
Total General Obligation Bonds and Certificates of Obligation	\$ 270,015,084
(Percentage of G.O. and C.O. debt to assessed value)	0.81%
Less: Debt Service Fund Balance as of December 31, 2025	<u>\$ 30,884,463</u>
Total Amount of debt applicable to debt limit	<u>\$ 239,130,621</u>
The debt margin between current indebtedness and maximum allowable indebtedness	<u>\$ 3,083,816,523</u>

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## **CAPITAL PROJECT FUNDS**

CITY OF LAREDO  
 CONTRACTUAL OBLIGATIONS  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	3,454
Investments		<u>19,421,123</u>
TOTAL ASSETS		<u><u>19,424,577</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable		<u>60,095</u>
TOTAL LIABILITIES		<u>60,095</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		13,941,385
Unreserved:		
Designated for Equipment		<u>5,423,097</u>
TOTAL FUND BALANCES		<u>19,364,482</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>19,424,577</u></u>

CITY OF LAREDO  
 CONTRACTUAL OBLIGATIONS  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
2013 PPFCO Issue:						
Bond Proceeds	\$ 4,115,000	4,115,000	4,115,000	-	-	100.00%
Interest Earnings	158,330	158,330	240,093	-	81,763	151.64%
Premium	458,102	458,102	458,102	-	-	100.00%
Reimburse and Miscellaneous	4,478	4,478	20,710	-	16,232	462.48%
2014 PPFCO Issue:						
Bond Proceeds	4,093,000	4,093,000	4,093,000	-	-	100.00%
Interest Earnings	20,015	20,015	23,611	-	3,596	117.97%
Premium	493,930	493,930	493,930	-	-	100.00%
Reimburse and Miscellaneous	42,102	42,102	85,161	-	43,059	202.27%
2018 PPFCO Issue:						
Bond Proceeds	3,425,000	3,425,000	3,425,000	-	-	100.00%
Interest Earnings	94,238	94,238	108,149	-	13,911	114.76%
Premium	321,753	321,753	321,753	-	-	100.00%
2019 PPFCO Issue:						
Bond Proceeds	7,310,000	7,310,000	7,310,000	-	-	100.00%
Interest Earnings	132,999	132,999	137,242	-	4,243	103.19%
Premium	1,059,469	1,059,469	1,059,469	-	-	100.00%
Reimburse and Miscellaneous	65,000	65,000	65,000	-	-	100.00%
2025 PPFCO Issue:						
Bond Proceeds	-	22,095,000	22,095,000	-	-	100.00%
Interest Earnings	-	-	196,650	-	196,650	100.00%
Premium	-	2,526,416	2,526,416	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>21,793,416</b>	<b>46,414,832</b>	<b>46,774,286</b>	<b>-</b>	<b>359,454</b>	<b>100.77%</b>
<b>EXPENDITURES</b>						
2013 PPFCO Issue:						
Plaza Theatre Neon Sign	24,050	24,050	24,050	-	-	100.00%
Hamilton Garage Neon Sign	6,710	6,710	6,710	-	-	100.00%
St. Maria Improvements	131,925	131,925	131,925	-	-	100.00%
Buildings Automotive	38,062	38,062	38,062	-	-	100.00%
City Hall Automotive	-	-	-	-	-	0.00%
Courthouse C/H Annex II Equip.	16,735	16,735	16,735	-	-	100.00%
Courthouse C/H Annex II Bldg	1,025,081	914,565	364,739	549,826	-	100.00%
Fire Automotive	689,777	689,777	689,776	-	1	100.00%
Fire Equipment	217,997	217,997	217,997	-	-	100.00%
Fire Improvement	13,157	13,157	13,157	-	-	100.00%
Fire Minor Tools	12,279	12,279	12,278	-	1	99.99%
Fire Buildings	35,286	35,286	35,286	-	-	100.00%
Fire Computers	35,897	35,897	35,897	-	-	100.00%
Finance Automotive	37,375	37,375	37,375	-	-	100.00%
Health Automotive	69,882	69,882	69,882	-	-	100.00%
Health Equipment	22,185	22,185	22,185	-	-	100.00%
Library Automotive	23,744	23,744	23,744	-	-	100.00%
Parks Automotive	304,601	304,601	304,601	-	-	100.00%
Parks Equipment	36,725	95,214	65,969	29,245	-	100.00%
Parks Minor Tools	9,139	9,139	9,139	-	-	100.00%
Police Automotive	\$ 62,771	62,771	62,771	-	-	100.00%

CITY OF LAREDO  
 CONTRACTUAL OBLIGATIONS  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
2013 PPFCO Issue (Cont):						
Police Minor Tools	\$ 264,163	264,163	264,163	-	-	100.00%
Police Computers	29,335	29,335	29,335	-	-	100.00%
Police Equipment	49,291	49,291	49,291	-	-	100.00%
Police Tasers	188,152	188,152	188,152	-	-	100.00%
Police Equipment	23,300	23,300	23,298	2	-	
Planning Equipment	4,395	4,395	4,395	-	-	100.00%
Public Works Automotive	752,246	752,246	752,246	-	-	100.00%
Traffic Automotive	151,497	151,497	151,497	-	-	100.00%
Traffic Equipment	30,466	30,466	30,466	-	-	100.00%
Hamilton Garage Repairs	36,668	36,668	36,668	-	-	100.00%
Bond Issuance Cost	68,291	68,291	68,290	-	1	100.00%
Contractual Services	5,910	5,910	5,910	-	-	100.00%
Reserve	36,333	88,360	-	-	88,360	0.00%
Community Development Auto.	19,031	19,031	19,031	-	-	100.00%
Real Estate Automotive	17,845	17,845	17,845	-	-	100.00%
Engineering Automotive	151,183	151,183	151,183	-	-	100.00%
Engineering Equipment	10,758	10,758	10,758	-	-	100.00%
Planning Automotive	17,845	17,845	17,845	-	-	100.00%
Council Chambers Computers	16,376	16,376	16,375	-	1	99.99%
City Hall Cameras- Equipment	21,063	21,063	21,063	-	-	100.00%
Annex Generator	50,000	50,000	49,999	-	1	100.00%
<b>Total 2013 PPFCO Issue</b>	<b>4,757,526</b>	<b>4,757,526</b>	<b>4,090,088</b>	<b>579,073</b>	<b>88,365</b>	<b>98.14%</b>
2014 PPFCO Issue:						
Building Automotive	149,044	149,044	149,044	-	-	100.00%
City Hall Automotive	-	-	-	-	-	0.00%
Fire Machinery and Equipment	447,030	447,030	447,029	-	1	100.00%
Fire Automotive	340,236	340,236	340,235	-	1	100.00%
Fire Minor Tools	162,896	162,896	162,895	-	1	100.00%
Parks Automotive	782,879	782,879	782,879	-	-	100.00%
Police Automotive	2,446,614	2,446,614	2,446,614	-	-	100.00%
Police Computers	81,735	81,735	81,735	-	-	100.00%
Police Tasers	29,929	29,929	29,929	-	-	100.00%
Police Equipment	1,085	1,085	1,084	1	-	100.00%
Planning Automotive	29,218	29,218	29,218	-	-	100.00%
Bond Issuance Cost	81,613	81,613	81,613	-	-	100.00%
Contractual Services	1,861	1,861	1,863	-	(2)	100.11%
Reserve Appropriation	570	570	-	-	570	0.00%
Chamber Computer Hardware	14,245	14,245	14,244	-	1	99.99%
Engineering Equipment	54,810	54,810	54,810	-	-	100.00%
Parking Meters Minor Apparatus	25,288	25,288	25,287	-	1	100.00%
<b>Total 2014 PPFCO Issue</b>	<b>\$ 4,649,053</b>	<b>4,649,053</b>	<b>4,648,479</b>	<b>1</b>	<b>573</b>	<b>99.99%</b>

CITY OF LAREDO  
 CONTRACTUAL OBLIGATIONS  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
2018 PPFCO Issue:						
Animal Shelter Automotive	\$ 126,123	126,123	126,123	-	-	100.00%
Building Automotive	70,877	70,877	70,877	-	-	100.00%
City Hall Automotive	-	-	-	-	-	0.00%
Fire Automotive	501,110	501,110	501,110	-	-	100.00%
Fire Minor Equipment	434,945	434,945	434,945	-	-	100.00%
Fire Computers	288,620	288,620	288,620	-	-	100.00%
Fire Equipment	301,570	301,570	301,569	-	1	100.00%
Human Resources Equipment	5,856	5,856	5,856	-	-	100.00%
Parks Automotive	43,858	43,858	43,858	-	-	100.00%
Police Units Automotive	1,542,854	1,542,854	1,542,853	-	1	100.00%
Police Digital Fingerprint	167,902	167,902	167,902	-	-	100.00%
Police Tasers	55,617	55,617	55,617	-	-	100.00%
Police Equipment	20,807	20,807	14,673	6,134	-	100.00%
Public Works Automotive	155,424	155,424	155,423	-	1	100.00%
Traffic Automotive	80,186	80,186	80,185	-	1	100.00%
Bond Issuance Cost	40,679	40,679	40,678	-	1	100.00%
Contractual Services	603	3,834	605	-	3,229	15.78%
Reserve Appropriation	3,961	730	-	-	730	0.00%
<b>Total 2018 PPFCO Issue</b>	<b>3,840,992</b>	<b>3,840,992</b>	<b>3,830,894</b>	<b>6,134</b>	<b>3,964</b>	<b>99.90%</b>
2019 PPFCO Issue:						
819 St. Maria Building	2,464	2,464	2,464	-	-	100.00%
Fire Automotive	2,606,279	2,606,279	2,601,714	4,565	-	100.00%
SCBA Equipment	54,175	54,175	54,175	-	-	100.00%
I.T. Computers	691,824	691,824	691,824	-	-	100.00%
Police Minor Apparatus	987	987	-	-	987	0.00%
Police Automotive	2,787,595	2,787,595	2,787,594	-	1	100.00%
Police Tasers	76,334	76,334	76,333	-	1	100.00%
Police Equipment	129,739	129,739	83,652	41,863	4,224	96.74%
Public Works Automotive	402,791	402,791	402,791	-	-	100.00%
Public Works Equipment	751,219	751,219	751,219	-	-	100.00%
Traffic Automotive	289,554	289,554	289,554	-	-	100.00%
Traffic Signal-Hillside/Spring	151,661	151,661	151,660	-	1	100.00%
Traffic Control Mcpherson	139,050	139,050	139,050	-	-	100.00%
Traffic Signal-Barlett Univeristy	146,831	146,831	146,832	-	(1)	100.00%
Traffic Signals- Del Mar	14,700	14,700	14,700	-	-	100.00%
Traffic Equipment	28,225	28,225	28,225	-	-	100.00%
Transit Automotive	125,892	125,892	125,892	-	-	100.00%
Bond Issuance Cost	97,039	97,039	97,039	-	-	100.00%
Contractual Services	37,751	37,751	37,751	-	-	100.00%
Reserve Appropriation	11,735	11,735	-	-	11,735	0.00%
Restricted Reserve Appropriation	-	-	-	-	-	0.00%
<b>Total 2019 PPFCO Issue</b>	<b>\$ 8,545,845</b>	<b>8,545,845</b>	<b>8,482,469</b>	<b>46,428</b>	<b>16,948</b>	<b>99.80%</b>

CITY OF LAREDO  
 CONTRACTUAL OBLIGATIONS  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
2025 PFFCO Issue:						
Cemetery Automotive	\$ -	58,126	-	58,126	-	100.00%
Engineering Vehicles	-	244,000	-	240,985	3,015	98.76%
Engineering Equipment	-	30,850	30,850	-	-	100.00%
Environmental Vehicles	-	487,113	-	238,581	248,532	48.98%
Fire Trucks	-	6,070,608	6,070,608	-	-	100.00%
Fire Engines/Ambulances	-	729,392	-	-	729,392	0.00%
Fire Equipment	-	721,144	-	-	721,144	0.00%
Fleet Equipment	-	47,267	-	46,909	358	99.24%
Fleet Automotive	-	86,060	-	86,000	60	99.93%
Health Automotive	-	94,000	-	-	94,000	0.00%
Human Resources Vehicles	-	41,575	-	39,123	2,452	94.10%
IST 800 MHZ	-	80,000	-	-	80,000	0.00%
Police Patrol/Unmarked Vehicle	-	11,300,000	-	9,036,797	2,263,203	79.97%
Planning Automotive	-	322,760	-	322,760	-	100.00%
Public Works Automotive	-	3,724,185	-	3,240,468	483,717	87.01%
Real Estate Vehicles	-	32,024	-	-	32,024	0.00%
Bond Issuance Cost	-	256,416	256,416	-	-	100.00%
Reserve Appropriation	-	295,896	-	-	295,896	0.00%
Total 2025 PFFCO Issue	-	24,621,416	6,357,874	13,309,749	4,953,793	79.88%
TOTAL EXPENDITURES	21,793,416	46,414,832	27,409,804	13,941,385	5,063,643	89.09%
CLOSING BALANCE	\$ -	-	19,364,482	(13,941,385)	5,423,097	

CITY OF LAREDO  
 CAPITAL IMPROVEMENT FUND  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	70,563,766
Due from Other Governments		535,585
Investments		<u>8,727,002</u>
TOTAL ASSETS		<u><u>79,826,353</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable		3,583
Retainage Payable		5,321
Deferred Revenues		<u>58,310</u>
TOTAL LIABILITIES		<u>67,214</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		6,312,175
Unreserved:		
Designated for Improvements		2,000,123
Undesignated		<u>71,446,841</u>
TOTAL FUND BALANCES		<u>79,759,139</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>79,826,353</u></u>

CITY OF LAREDO  
 CAPITAL IMPROVEMENT FUND  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
T.A.S.P.P.	\$ 10,834,206	10,834,206	11,548,539	-	714,333	106.59%
Texas Dept. of Transportation	2,845,747	2,845,747	2,474,772	-	(370,975)	86.96%
Interest Earnings	11,266,218	11,266,218	13,658,803	-	2,392,585	121.24%
Interest Earnings-Restricted	1,540,673	1,540,673	1,799,006	-	258,333	116.77%
Interest Earnings-Restricted-TxDot	44,697	44,697	44,697	-	-	100.00%
Reimbursements	12,436,205	12,436,205	12,748,939	-	312,734	102.51%
Contributions	2,728,567	2,728,567	1,799,518	-	(929,049)	65.95%
Transfers In:						
General Fund	14,976,797	14,976,797	19,493,067	-	4,516,270	130.16%
Civic Center Fund	3,000,000	3,000,000	3,000,000	-	-	100.00%
1998 C.O.	324,498	324,498	324,498	-	-	100.00%
2006 C.O.	72,672	72,672	72,672	-	-	100.00%
2007 C.O.	35,103	35,103	35,103	-	-	100.00%
2015 C.O.	317,119	317,119	164,294	-	(152,825)	51.81%
Bridge System	90,040,627	90,040,627	96,003,254	-	5,962,627	106.62%
SIB Loan Proceeds	8,500,000	8,500,000	8,500,000	-	-	100.00%
SIB Interest Earnings	-	-	227,979	-	227,979	100.00%
<b>TOTAL REVENUES</b>	<b>158,963,129</b>	<b>158,963,129</b>	<b>171,895,141</b>	<b>-</b>	<b>12,932,012</b>	<b>108.14%</b>
<b>EXPENDITURES</b>						
Minimum Annual Airline Incentive	232,000	232,000	232,000	-	-	100.00%
Animal Care Equipment	78,614	78,614	30,795	-	47,819	39.17%
Animal Care Automotive	105,000	105,000	105,000	-	-	100.00%
Plaza Theater Neon Sign	13,951	13,951	13,951	-	-	100.00%
Council Chambers Renovation	24,541	24,541	24,541	-	-	100.00%
Plaza Theater Improvements	255,720	255,720	250,220	-	5,500	97.85%
Building Improvements City Wide	50,599	50,599	34,553	-	16,046	68.29%
Plaza Theater Expansion	12,082,066	12,082,066	1,776,519	189,403	10,116,144	16.27%
Finance Office Remodel	7,307	7,307	7,304	-	3	99.96%
Hamilton Housing Repairs	288,000	288,000	71,357	38,389	178,254	38.11%
Hamilton Acquisition	5,400,000	5,400,000	-	-	5,400,000	0.00%
Bridge Infrastructure-City Wide	3,500,000	3,500,000	-	-	3,500,000	0.00%
FEMA-Los Dos Laredos	485,017	485,017	482,375	-	2,642	99.46%
Building Vehicles	188,000	188,000	167,195	180	20,625	89.03%
Dist. 7 Zoning Settlement	5,926,907	5,926,907	5,926,906	-	1	100.00%
Cemetery Columbarium	100,000	100,000	49,995	-	50,005	50.00%
Contributions-Restricted Reserve	1,000,000	1,000,000	-	-	1,000,000	0.00%
Contractual Services	153,385	153,385	34,366	17,407	101,612	33.75%
Equipment	2,800	2,800	-	2,800	-	100.00%
Other Expenses	511,466	511,466	312,616	-	198,850	61.12%
Restricted Reserve Appropriation	2,346,036	2,120,203	-	-	2,120,203	0.00%
Aeromar Contribution	1,452,650	1,452,650	1,452,650	-	-	100.00%
City Hall Landscaping	32,160	32,160	22,158	-	10,002	68.90%
Generators City Wide	250,000	250,000	-	6,523	243,477	2.61%
CMO Office Chairs	\$ 35,576	35,576	35,576	-	-	100.00%



CITY OF LAREDO  
 CAPITAL IMPROVEMENT FUND  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District I Projects						
Reserve District 1	\$ 21,725	21,725	-	-	21,725	0.00%
Independence Hills Park	42,226	42,226	40,595	-	1,631	96.14%
Merida Hike & Bike PH II	150,000	150,000	-	-	150,000	0.00%
Sidewalks	86,236	86,236	-	-	86,236	0.00%
Santo Nino WIC Clinic	2,500	2,500	-	2,500	-	100.00%
Bus Stop/Shades	1,500	1,500	-	1,500	-	100.00%
Speed Hump-3600 Jose Santos	3,000	3,000	1,724	-	1,276	57.47%
Lazy River/Sisters of Mercy	9,245	9,245	-	595	8,650	6.44%
Cigarroa Playground	1,100	1,100	-	1,100	-	100.00%
District III Projects						
21 Block Resurfacing - Dist 3	112,947	112,947	112,947	-	-	100.00%
10 Block Resurfacing - Dist 3	42,344	42,344	42,344	-	-	100.00%
River Vega Hike/Bike Trail	78,181	74,176	-	-	74,176	0.00%
Larga Vista Tree Planting	-	4,005	3,618	86	301	92.48%
District IV Projects						
Gateway Blvd Project	96,315	96,315	-	96,316	(1)	100.00%
Animal Shelter	27,685	27,685	-	-	27,685	0.00%
Sidewalks-Tilden/Eistetter	7,335	7,335	-	7,335	-	100.00%
District V Projects						
Bartlett Park	1,530	1,530	-	1,530	-	100.00%
Sidewalk-Sandman	410	410	-	-	410	0.00%
Bus Stops Dist V	1,550	1,550	-	-	1,550	0.00%
PD Health/Wellness Renovation	4,070	4,070	-	4,070	-	100.00%
District VI Projects						
Reserves	17,311	-	-	-	-	0.00%
Divine Mercy Park	13,975	13,975	12,313	-	1,662	88.11%
Divine Mercy Park-Basketball Court	306,687	306,687	300,276	3,329	3,082	99.00%
Shiloh Trails	10,684	10,684	10,684	-	-	100.00%
North Central Park Improv	589,083	539,083	318,077	180,866	40,140	92.55%
Divine Mercy Multipurpose	25,000	25,000	14,092	-	10,908	56.37%
PD Health/Wellness Renovation	20,929	20,929	-	20,929	-	100.00%
NCP Dog Park	-	17,311	-	-	17,311	0.00%
District VII Projects						
Muller Park Improvements	2,465	2,465	-	2,465	-	100.00%
Fasken Tree House	1,444,358	1,444,358	1,444,358	-	-	100.00%
Streelights Upgrade Dist VII	22,081	22,081	22,081	-	-	100.00%
Speed Hump-11170 Carrizo	2,500	2,500	-	-	2,500	0.00%
PD Health/Wellness Renovation	10,555	10,555	-	10,555	-	100.00%
District VIII Projects						
Downtown Land Acquisition	121,584	121,584	-	-	121,584	0.00%
San Francisco Javier Playground	15,000	7,500	7,500	-	-	100.00%
La Ladrillera Park	-	7,500	6,690	-	810	89.20%
Don Tomas Sanchez Sculpture	76,132	76,132	517	-	75,615	0.68%
River Vega Hike/Bike Trail	265,713	265,713	-	-	265,713	0.00%
Engineering Vehicles	98,750	98,750	84,751	-	13,999	85.82%
EMS Waiver Automotive	70,000	70,000	-	-	70,000	0.00%
EMS Waiver Computers	8,000	8,000	-	-	8,000	0.00%
EMS Assistant Position	60,000	60,000	64,973	-	(4,973)	108.29%
EMS Waiver Equipment	357,999	357,999	135,483	-	222,516	37.84%
EMS Waiver-Maintenance	270,000	270,000	-	-	270,000	0.00%
EMS Waiver Other	28,000	28,000	-	5,836	22,164	20.84%
EMS Waiver Support Svc	29,077	29,077	-	-	29,077	0.00%
EMS Waiver Trainings	\$ 39,000	39,000	-	-	39,000	0.00%

CITY OF LAREDO  
CAPITAL IMPROVEMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Fire Peer Support Training	\$ 8,150	8,150	8,150	-	-	100.00%
Fire Station Computers	24,215	24,215	24,215	-	-	100.00%
Fire Cert. Physical Agility TS	116,049	116,049	105,249	10,800	-	100.00%
Fire Rescue Tools	48,258	48,258	48,258	-	-	100.00%
Fire Lexipool Manual Update	53,419	53,419	53,419	-	-	100.00%
Fire Station Repairs	63,442	63,442	54,825	8,617	-	100.00%
Fire Bagpipes	10,000	10,000	8,260	-	1,740	82.60%
ISO Fire Station Feasibility	47,000	47,000	47,000	-	-	100.00%
Fire Automotive	11,383	11,383	11,383	-	-	100.00%
Fire Software	5,525	5,525	5,525	-	-	100.00%
Fire Station Vaults	10,389	10,389	10,390	-	(1)	100.01%
Fire Trucks	1,192,036	1,192,036	1,192,036	-	-	100.00%
Fire Staff Vehicles	413,546	413,546	393,288	-	20,258	95.10%
Fire Ambulances	448,770	448,770	448,770	-	-	100.00%
Fire Computers	18,000	18,000	17,164	-	836	95.36%
Fire Equipment	118,933	118,933	105,141	-	13,792	88.40%
Fire Supplies/Services	260,834	260,834	108,489	43,934	108,411	58.44%
Fire Building	219,531	219,531	-	19,432	200,099	8.85%
Finance/Payroll ADP	17,550	181,821	-	17,550	164,271	9.65%
Hachar 5 Lane Project	7,116,544	7,116,544	1,706,646	5,335,420	74,478	98.95%
Health Qualtrics Software	37,094	37,094	37,094	-	-	100.00%
Health ADA Update Doors-Adm & Imm	30,814	30,814	30,814	-	-	100.00%
Health Scrubbers for Maint.	9,830	9,830	9,829	-	1	99.99%
Health EMR/Labware	83,818	83,818	81,379	-	2,439	97.09%
Health Small Equipment	9,529	9,529	9,448	-	81	99.15%
Health Inbody	12,000	12,000	11,961	-	39	99.68%
Health CPR Materials	16,915	16,915	16,915	-	-	100.00%
Granicus Website	200,000	200,000	185,561	-	14,439	92.78%
Land Cielito Lindo ROW	209,920	209,920	208,277	-	1,643	99.22%
1600 Clark Blvd	1,500,000	1,500,000	-	-	1,500,000	0.00%
Library MOS Server	11,900	11,900	11,900	-	-	100.00%
Parks Reserve	326,909	326,909	-	-	326,909	0.00%
Veterans Museum	1,000,000	1,000,000	1,000,000	-	-	100.00%
River Vega Project-EDA Grant	453,062	453,062	453,061	-	1	100.00%
Civic Center Renovation	4,667,803	4,729,365	2,729,242	-	2,000,123	57.71%
Slaughter Park	1,035	1,035	-	1,035	-	100.00%
Shiloh Crossing Basketball Court	18,000	18,000	18,000	-	-	100.00%
Santo Niño Community Center	547,054	547,054	529,089	1,200	16,765	96.94%
Mural @ 820 Santa Ursula	50,000	50,000	43,930	-	6,070	87.86%
Parks Surveillance System	71,000	71,000	-	-	71,000	0.00%
Parks Crew Automotive	590,519	590,519	569,079	-	21,440	96.37%
Parks Staff Vehicles	295,033	295,033	295,032	-	1	100.00%
Parks Pool Chemicals	25,000	25,000	-	-	25,000	0.00%
Parks Equipment	25,856	25,856	22,950	-	2,906	88.76%
Bartlett Soccer Fence	30,000	30,000	28,800	-	1,200	96.00%
Parks Supplies/Services	211,800	211,800	106,100	-	105,700	50.09%
Dryden Soccer Field	42,280	42,280	41,080	-	1,200	97.16%
Santa Rita Fields-No/So	59,080	59,080	-	-	59,080	0.00%
Dr. Martha Villarreal Park	199,348	199,348	199,347	-	1	100.00%
Trautmann Park Improv.	223,075	223,075	223,074	-	1	100.00%
Divine Mercy Pickleball	260,917	310,917	337,958	93,282	(120,323)	138.70%
Police Motorcycles	356,597	356,597	354,197	2,400	-	100.00%
Police Vehicles	3,065,038	3,065,038	3,064,736	300	2	100.00%
Police Servers	\$ 59,430	59,430	59,430	-	-	100.00%

CITY OF LAREDO  
CAPITAL IMPROVEMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Police Supplies/Services	\$ 243,876	243,876	104,302	118,571	21,003	91.39%
Police Equipment	308,746	308,746	308,746	-	-	100.00%
Police Computers	390,592	390,592	307,227	13,873	69,492	82.21%
LPD Communications Center	29,068	29,068	29,067	-	1	100.00%
Public Works Reserve	19,636	19,636	-	-	19,636	0.00%
Equipment-Public Works	321,809	321,809	272,825	-	48,984	84.78%
Public Works Automotive	1,662,489	1,662,489	1,660,919	-	1,570	99.91%
Public Works Crew Automotive	1,910,162	1,910,162	1,910,161	-	1	100.00%
Public Works Staff Vehicles	557,470	557,470	557,469	-	1	100.00%
Public Works Equipment	12,732	12,732	12,731	-	1	99.99%
Calle Del Norte/Springfield	81,818	81,818	81,818	-	-	100.00%
Industrial Park Streets	1,782,832	1,782,832	1,679,916	-	102,916	94.23%
Ldo Pavement Management System	280,875	280,875	278,880	1,995	-	100.00%
Khaledi Heights/Del Mar	152,872	152,872	114,190	2,740	35,942	76.49%
Street Improvements	2,585,352	2,585,352	679,980	-	1,905,372	26.30%
District I Paving	37,178	37,178	37,177	-	1	100.00%
District II Paving	34,850	34,850	34,850	-	-	100.00%
District III Paving	26,005	26,005	26,005	-	-	100.00%
District IV Paving	36,642	36,642	36,642	-	-	100.00%
District V Paving	56,191	56,191	56,190	-	1	100.00%
District VI Paving	94,115	94,115	94,116	-	(1)	100.00%
District VII Paving	52,133	52,133	52,133	-	-	100.00%
District VIII Paving	44,027	44,027	44,027	-	-	100.00%
Larga Vista Paving	16	16	16	-	-	100.00%
Paving-St. Agustin-Sanchez/Scott	1,411	1,411	1,411	-	-	100.00%
Paving-Crestwind/Sandcliff	1,594	1,594	1,594	-	-	100.00%
Paving-Sandcliff Bear/Wndrck	1,590	1,590	1,590	-	-	100.00%
FY22 Paving Projects						
District I Paving	800,513	800,513	800,512	-	1	100.00%
District II Paving	959,155	959,155	959,153	-	2	100.00%
District III Paving	687,554	687,554	687,551	-	3	100.00%
District IV Paving	867,443	867,443	867,440	-	3	100.00%
District V Paving	1,593,520	1,593,520	1,593,516	-	4	100.00%
District VI Paving	1,150,668	1,150,668	1,150,666	-	2	100.00%
District VII Paving	477,995	477,995	477,994	-	1	100.00%
District VIII Paving	651,639	651,639	651,638	-	1	100.00%
Springfield Ext-Armadillo	172,658	172,658	7,301	3,590	161,767	6.31%
West Laredo-CPL Road II	3,595,612	3,595,612	3,132,044	42,290	421,278	88.28%
Traffic Improvements	32	32	-	32	-	100.00%
Bike/Walk-Ability Project	8,050	8,050	8,047	-	3	99.96%
Los Presidentes Arterial	10,045	10,045	10,045	-	-	100.00%
Traffic Supplies/Services	50,000	50,000	17,336	-	32,664	34.67%
Flecha/Las Cruces #076	3,700,000	3,700,000	978	-	3,699,022	0.03%
Calton Grade Seperation #093	4,800,000	4,800,000	-	-	4,800,000	0.00%
SIB Loan Bond Costs	119,500	119,500	119,500	-	-	100.00%
Southern Hotel Building Repairs	15,378	15,378	-	1,400	13,978	9.10%
City Wide Street Cleaning	50,000	50,000	27,846	-	22,154	55.69%
Boil Water Notice Oct 24	465	465	465	-	-	100.00%
September 24, 2025 Storm	1,308	1,308	1,308	-	-	100.00%
2025 WBCA Misc Events	\$ 103	103	103	-	-	100.00%

CITY OF LAREDO  
CAPITAL IMPROVEMENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Transfers Out:						
General Fund	\$ 60,444,178	60,444,178	43,084,779	-	17,359,399	71.28%
Health	1,469,000	1,469,000	1,038,966	-	430,034	70.73%
Section 108-Southern Hotel	373,000	373,000	373,000	-	-	100.00%
Environmental-Riverbend Trails	488,113	488,113	-	-	488,113	0.00%
Parks Capital Grants-Chacon Hike	99,020	99,020	-	-	99,020	0.00%
Capital Grants-MPO FAST Project	141,828	141,828	-	-	141,828	0.00%
Capital Grants-SH359/Loop 20	62,240	62,240	62,241	-	(1)	100.00%
Capital Grants-CPL III	1,415,754	1,415,754	-	-	1,415,754	0.00%
Capital Grants-Scott/Sanchez RR	11,470	11,470	-	-	11,470	0.00%
<b>TOTAL EXPENDITURES</b>	<b>158,963,129</b>	<b>158,963,129</b>	<b>92,136,002</b>	<b>6,312,175</b>	<b>60,514,952</b>	<b>61.93%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>79,759,139</b>	<b>(6,312,175)</b>	<b>73,446,964</b>	

CITY OF LAREDO  
 AIRPORT CONSTRUCTION FUND  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	1,614,726
Due from Other Governments		<u>851,998</u>
TOTAL ASSETS		<u><u>2,466,724</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Retainage Payable		<u>504,326</u>
TOTAL LIABILITIES		<u>504,326</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		3,139,738
Unreserved:		
Undesignated (Deficit)		<u>(1,177,340)</u>
TOTAL FUND BALANCES		<u>1,962,398</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>2,466,724</u></u>

CITY OF LAREDO  
AIRPORT CONSTRUCTION FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
FAA- Grant #95	\$ 9,188,272	9,188,272	8,877,030	-	(311,242)	96.61%
FAA- Grant #99	3,416,741	3,416,741	3,393,431	-	(23,310)	99.32%
FAA- Grant #100	7,478,252	7,478,252	6,380,091	-	(1,098,161)	85.32%
FAA- Grant #101	1,483,521	1,483,521	1,483,521	-	-	100.00%
FAA- Grant #102	7,500,000	7,500,000	5,374,612	-	(2,125,388)	71.66%
Proposed Future Grants	7,026,273	7,026,273	-	-	(7,026,273)	0.00%
TxDOT RAMP Grant 2024	100,000	100,000	68,220	-	(31,780)	68.22%
TxDOT RAMP Grant 2025	100,000	100,000	94,292	-	(5,708)	94.29%
TxDOT RAMP Grant 2026	100,000	100,000	37,052	-	(62,948)	37.05%
Interest Earnings	655,197	655,197	706,936	-	51,739	107.90%
Reimburse and Miscellaneous	95,100	95,100	2,600	-	(92,500)	2.73%
Transfers In:						
General Fund	728,184	728,184	728,184	-	-	100.00%
Airport Operations	6,214,157	6,214,157	6,984,003	-	769,846	112.39%
<b>TOTAL REVENUES</b>	<b>44,085,697</b>	<b>44,085,697</b>	<b>34,129,972</b>	<b>-</b>	<b>(9,955,725)</b>	<b>77.42%</b>
<b>EXPENDITURES</b>						
FAA- Grant #95	9,188,272	9,188,272	8,877,030	-	311,242	96.61%
FAA- Grant #99	3,416,741	3,416,741	3,393,431	-	23,310	99.32%
FAA- Grant #100	8,309,169	8,309,169	7,089,001	-	1,220,168	85.32%
FAA- Grant #101	1,648,357	1,648,357	1,648,357	-	-	100.00%
FAA- Grant #102	8,333,334	8,333,334	5,971,790	2,092,521	269,023	96.77%
FAA- Proposed Grant	10,287,644	10,287,643	3,096,470	880,686	6,310,487	38.66%
RAMP Program '24	111,111	111,111	75,800	-	35,311	68.22%
RAMP Program '25	111,111	111,111	104,769	-	6,342	94.29%
RAMP Program '26	111,111	111,111	41,169	2,595	67,347	39.39%
FAA Ineligible	2,568,847	2,568,848	1,869,757	163,936	535,155	79.17%
<b>TOTAL EXPENDITURES</b>	<b>44,085,697</b>	<b>44,085,697</b>	<b>32,167,574</b>	<b>3,139,738</b>	<b>8,778,385</b>	<b>80.09%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>1,962,398</b>	<b>(3,139,738)</b>	<b>(1,177,340)</b>	

CITY OF LAREDO  
2015 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

FUND BALANCES

Reserved:		
Reserved for Encumbrances	\$	7,879
Unreserved:		
Designated for Improvements		<u>(7,879)</u>
 TOTAL FUND BALANCES	 \$	 <u><u>-</u></u>

CITY OF LAREDO  
2015 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 14,790,000	14,790,000	14,790,000	-	-	100.00%
Interest Earnings	872,242	872,242	867,304	-	(4,938)	99.43%
Reimbursements & Miscellaneous Premium	441,167 969,031	441,167 969,031	299,229 969,031	- -	(141,938) -	67.83% 100.00%
<b>TOTAL REVENUES</b>	<b>17,072,440</b>	<b>17,072,440</b>	<b>16,925,564</b>	<b>-</b>	<b>(146,876)</b>	<b>99.14%</b>
<b>EXPENDITURES</b>						
Animal Care Equipment	220,921	220,921	220,920	-	1	100.00%
Animal Care Automotive	51,993	51,993	51,992	-	1	100.00%
Bruni Plaza Building Improvements	100,463	100,463	100,462	-	1	100.00%
Boys/Girls Club NW Repair	31,030	31,030	31,030	-	-	100.00%
Demolition Sanchez Building	17,361	17,361	17,361	-	-	100.00%
Cynthia Collazo Park Drainage	67,664	67,664	67,664	-	-	100.00%
Curb & Gutter- Water/Sta Maria	26,805	26,805	26,805	-	-	100.00%
Grant/Sta Maria Demolition	43,417	43,417	43,416	-	1	100.00%
Grant/Sta Maria Parking	37,019	37,019	37,018	-	1	100.00%
Juarez/Zaragoza Concrete	10,089	10,089	10,089	-	-	100.00%
Downtown Parking Lot #2	44,596	44,596	44,595	-	1	100.00%
Downtown Parking Lot #3	29,343	29,343	29,343	-	-	100.00%
Water/Main/Sta Maria Paving	817	817	816	-	1	99.88%
Paving- Parking Lot #2	208,780	208,780	208,779	-	1	100.00%
100 Salinas Downtown Ramp	24,542	24,542	24,541	-	1	100.00%
Sta Cleotilde/Water Inter	8,913	8,913	8,913	-	-	100.00%
Downtown St Water/Sta Maria	39,341	39,341	39,340	-	1	100.00%
500 Water Up Ramp	228,393	228,393	228,393	-	-	100.00%
Ventura Modif/Trans Up Ramp	12,810	12,810	12,810	-	-	100.00%
Water Street Paving	3,320	3,320	3,319	-	1	99.97%
Sidewalks-Zaragoza/Curb	244,056	244,056	244,055	-	1	100.00%
Parking Lot #3	10	10	10	-	-	100.00%
<b>District I Projects</b>						
Independence Hill Park	149,998	149,998	149,998	-	-	100.00%
Merida Hike & Bike PH II	150,000	150,000	-	-	150,000	0.00%
Sidewalks	132,598	132,598	46,362	-	86,236	34.96%
Santo Nino WIC Clinic	30,000	30,000	27,500	-	2,500	91.67%
Bartlett Pool	35,000	35,000	35,000	-	-	100.00%
Sidewalk-1400 Pistachio	2,263	2,263	2,263	-	-	100.00%
Veteran's Bridge Plaque	141	141	142	-	(1)	100.71%
<b>District II Projects</b>						
Splash Park/Lazy River	600,000	600,000	591,350	-	8,650	98.56%
<b>District III Projects</b>						
Sta. Rita Branch Library	8,636	8,636	8,636	-	-	100.00%
Sidewalks	26,672	26,672	26,672	-	-	100.00%
Ornamental Sign Pole	82,188	82,188	82,188	-	-	100.00%
Canseco House Improvements	281,878	281,878	281,876	-	2	100.00%
Slaughter Park Improvement	21,672	21,672	21,672	-	-	100.00%
Bat Viewing Project	16,700	16,700	16,700	-	-	100.00%
Speed Humps	\$ 8,837	8,837	8,837	-	-	100.00%



CITY OF LAREDO  
2015 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District III Projects (Cont.):						
Canizales Gym Improvement	\$ 26,726	26,726	26,726	-	-	100.00%
Meadow Warning Sign	9,092	9,092	9,091	-	1	99.99%
Street Improvements	14,180	14,180	14,181	-	(1)	100.01%
Citywide Strtlights Upgrade	2,702	2,702	2,702	-	-	100.00%
River Vega Hike & Bike Trail	717	717	-	-	717	0.00%
District IV Projects						
Speed Humps	1,371	1,371	1,370	-	1	99.93%
Sidewalks - Alma Pierce	54,006	54,006	54,006	-	-	100.00%
Bartlett Fire Station Parks	73,178	73,178	73,178	-	-	100.00%
Don Tomas Sanchez Sculpture	210,290	210,290	210,290	-	-	100.00%
Sanchez/Ochoa Park	581	581	580	-	1	99.83%
Cynthia Collazo Park	1,187	1,187	1,187	-	-	100.00%
Milton Elem Playground EQ	2,684	2,684	2,684	-	-	100.00%
Andy Ramos Basketball Court	15,500	15,500	15,500	-	-	100.00%
Ochoa Tennis Courts	13,595	13,595	13,595	-	-	100.00%
Speed Radars District IV	22,344	22,344	22,344	-	-	100.00%
Speed Humps - E San Jose	955	955	955	-	-	100.00%
Sidewalks - E Price	4,309	4,309	4,308	-	1	99.98%
District V Projects						
Bartlett Pool	473,208	473,208	473,208	-	-	100.00%
Traffic Light - Bartlett	6,616	6,616	6,616	-	-	100.00%
Resurfacing Chaparral St	545	545	545	-	-	100.00%
Bartlett Amphitheater	13,061	13,061	13,061	-	-	100.00%
Speed Hump - 3617 Josefina	1,016	1,016	1,016	-	-	100.00%
Speed Hump - Illinois St	490	490	490	-	-	100.00%
Speed Hump - 400 Surrey Rd	265	265	265	-	-	100.00%
McPherson/Del Mar Row	729	729	729	-	-	100.00%
PD Health/Wellness Renovation	4,070	4,070	-	-	4,070	0.00%
District VI Projects						
Skate Park/Soccer Field	159	159	158	-	1	99.37%
North Central Park	69,532	69,532	69,531	-	1	100.00%
San Isidro Round About	18,000	18,000	18,000	-	-	100.00%
NCP Volleyball Courts	3,343	3,343	3,343	-	-	100.00%
Marshall Tract - Land	330,808	330,808	330,808	-	-	100.00%
NCP Recreation Center	19,500	19,500	19,500	-	-	100.00%
Citywide Strtlights Upgrade	34,267	34,267	34,266	-	1	100.00%
Repav-Intl Loop 20/Simon Bolivar	3,432	3,432	3,431	-	1	99.97%
Speed Hump - 1200 Brown Dr.	30	30	30	-	-	100.00%
PD Health/Wellness Renovation	20,929	20,929	-	-	20,929	0.00%
District VII Projects						
Indian Sunset Fishing Pier	45,919	45,919	45,919	-	-	100.00%
McNaboe Park Improvements	13,155	13,155	13,155	-	-	100.00%
Bike Trail District VII	13,092	13,092	13,092	-	-	100.00%
Fishing Pier	9,500	9,500	9,500	-	-	100.00%
Trautmann Walking track	15,168	15,168	15,168	-	-	100.00%
Muller Park Improvements	3,700	3,700	1,235	-	2,465	33.38%
Speed Cushions	16,126	16,126	16,126	-	-	100.00%
Bus Stop/Shelters	72,210	72,210	72,210	-	-	100.00%
Bike Signs	5,743	5,743	5,743	-	-	100.00%
Father McNaboe Trails	\$ 165,090	165,090	165,090	-	-	100.00%

CITY OF LAREDO  
2015 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VII Projects (Cont.):						
Speed Humps - Granada/Sage	\$ 16,974	16,974	16,974	-	-	100.00%
Bus Stop Contributions	25,000	25,000	25,000	-	-	100.00%
NW/Fasken Treehouse	768	768	767	-	1	99.87%
Max Mandel Trails	332	332	332	-	-	100.00%
Sta. Maria Bike Lanes	3,998	3,998	3,998	-	-	100.00%
Sidewalk - Michigan Ave	66,107	66,107	66,107	-	-	100.00%
Street Light - Springfield/Michigan	1,096	1,096	1,096	-	-	100.00%
Sidewalk - Candlewood/Delmar	2,732	2,732	2,732	-	-	100.00%
Father Mcnaboe Dog Park	15,413	15,413	15,413	-	-	100.00%
Speed Hump - 9700 Albany Dr	643	643	642	-	1	99.84%
Speed Hump - 100 Grove	2,410	2,410	2,409	-	1	99.96%
Speed Hump - 11140 Carrizo	2,324	2,324	2,322	-	2	99.91%
Speed Hump - 11170 Carrizo	2,500	2,500	-	-	2,500	0.00%
District VIII Projects						
Gateway Blvd Project	36,168	36,168	36,168	-	-	100.00%
Downtown Land Acquisition	140,754	140,754	19,170	-	121,584	13.62%
La Ladrillera Park	2,800	2,800	2,800	-	-	100.00%
Azteca Park Improvements	3,069	3,069	3,069	-	-	100.00%
Canizales Park Improvements	60,210	60,210	60,210	-	-	100.00%
Lafayette Bridge Shade	530	530	530	-	-	100.00%
Lafayette Playground	8,750	8,750	8,750	-	-	100.00%
Lafayette Park Restrooms	103,576	103,576	103,575	-	1	100.00%
Lafayette Splash Park Shade	13,992	13,992	13,992	-	-	100.00%
River Vega Hike/Bike Trail	77,582	77,582	-	-	77,582	0.00%
Pickleball Crt-Canizales	52,569	52,569	52,568	-	1	100.00%
Riverbend Project	38,083	38,083	38,082	-	1	100.00%
Fire Stations Repairs	758,510	758,510	758,509	-	1	100.00%
Fire Automotive	1,468,638	1,468,638	1,468,637	-	1	100.00%
Fleet Equipment	55,251	55,251	55,251	-	-	100.00%
Hachar Loop Future Grant	136,037	136,037	136,037	-	-	100.00%
Health Equipment	12,143	12,143	12,142	-	1	99.99%
Health Automotive	98,331	98,331	98,331	-	-	100.00%
15 CO I.T. Computers	196,742	196,742	196,742	-	-	100.00%
I.T. Automotive	40,954	40,954	40,953	-	1	100.00%
1218 Matamoros Land	105,000	105,000	98,898	-	6,102	94.19%
Parks Automotive	322,256	322,256	322,255	-	1	100.00%
Old Mercado Renovations	102,357	102,357	27,542	-	74,815	26.91%
Parks Administration Roof	325,000	325,000	325,000	-	-	100.00%
Canseco House	18,125	18,125	11,175	6,950	-	100.00%
Santo Nino Comm Center PH II	400,000	400,000	400,000	-	-	100.00%
Police Department - Vests	89,584	89,584	89,583	-	1	100.00%
Police Automotive	1,345,360	1,345,360	1,345,360	-	-	100.00%
Police Patrol/Unmarked Vehicle	80,962	80,962	80,962	-	-	100.00%
Up Ramp 500 Water Street	261,096	261,096	261,094	-	2	100.00%
Engineering Automotive	39,676	39,676	39,676	-	-	100.00%
Pworks Automotive	486,254	486,254	486,253	-	1	100.00%
International & San Isidro	335,029	335,029	335,028	-	1	100.00%
Calle Del Norte/Springfield	307,525	307,525	307,525	-	-	100.00%
Meadow/Saunders SE	179,923	179,923	178,994	929	-	100.00%
Paving-Springfield	\$ 146,121	146,121	146,121	-	-	100.00%

CITY OF LAREDO  
2015 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Eagle Pass Row	\$ 120,000	120,000	7,200	-	112,800	6.00%
Metal Canopy at Warehouse	9,870	9,870	9,870	-	-	100.00%
Ornamental Signs - Downtown	19,575	19,575	19,575	-	-	100.00%
Traffic Automotive	33,843	33,843	33,843	-	-	100.00%
Citywide Street Lights Upgrade	232,336	232,336	232,336	-	-	100.00%
Traffic Automotive	66,457	66,457	66,457	-	-	100.00%
Bond Costs	219,742	219,742	219,742	-	-	100.00%
Contractual Services	12,694	12,694	12,694	-	-	100.00%
Land Acquisition	839,854	839,854	839,853	-	1	100.00%
Reserve Appropriation	281,489	281,489	-	-	281,489	0.00%
Restricted Reserve	119,798	119,798	-	-	119,798	0.00%
Transfers Out:						
Debt Service	-	-	2,093,139	-	(2,093,139)	100.00%
Capital Improvement Fund	1,122,882	1,122,882	970,057	-	152,825	86.39%
Capital Grants Fund	1,193,260	1,193,260	186,225	-	1,007,035	15.61%
<b>TOTAL EXPENDITURES</b>	<b>17,072,440</b>	<b>17,072,440</b>	<b>16,925,564</b>	<b>7,879</b>	<b>138,997</b>	<b>99.19%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(7,879)</b>	<b>(7,879)</b>	

CITY OF LAREDO  
2016 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

FUND BALANCES

Reserved:		
Reserved for Encumbrances	\$	43,861
Unreserved:		
Designated for Improvements		<u>(43,861)</u>
 TOTAL FUND BALANCES	 \$	 <u><u>-</u></u>

CITY OF LAREDO  
2016 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Tax Exempt Series						
Bond Proceeds	\$ 18,303,000	18,303,000	18,303,000	-	-	100.00%
Interest Earnings	1,010,425	1,010,425	1,533,394	-	522,969	151.76%
Discount Earnings	337	337	337	-	-	100.00%
Bond Premium	3,206,481	3,206,481	3,206,481	-	-	100.00%
Reimburse and Miscellaneous	30,916	30,916	33,098	-	2,182	107.06%
<b>TOTAL REVENUES</b>	<b>22,551,159</b>	<b>22,551,159</b>	<b>23,076,310</b>	<b>-</b>	<b>525,151</b>	<b>102.33%</b>
<b>EXPENDITURES</b>						
Tax Exempt Series						
Animal Shelter	275,088	275,088	250,998	377	23,713	91.38%
Animal Care Automotive	51,693	51,693	51,692	-	1	100.00%
Council Chamber Renovation	146,344	146,344	146,343	-	1	100.00%
Building Automotive	47,625	47,625	47,625	-	-	100.00%
CIF - TXDOT West LDO CPL II	58,532	58,532	58,532	-	-	100.00%
Downtown - Horizon Group	48,111	48,111	48,111	-	-	100.00%
Parking Lot #2	5,728	5,728	5,727	-	1	99.98%
Downtown - Parking Lot #3	7,751	7,751	7,751	-	-	100.00%
Downtown - Parking Lot #2 - Trench	4,500	4,500	4,499	-	1	99.98%
Parking Lot #2 - Paving	58,334	58,334	58,334	-	-	100.00%
Downtown - Zaragoza/Water	89,013	89,013	46,233	-	42,780	51.94%
District I Projects						
George Washington Park	147,882	147,882	147,882	-	-	100.00%
Century City Metal Shades	124,500	124,500	124,500	-	-	100.00%
Dist 1 Bus Stops/Shades	27,256	27,256	25,756	-	1,500	94.50%
Speed Humps - 3500 Cuatro Vientos	118	118	118	-	-	100.00%
Jose & Alicia Garza Park	244	244	244	-	-	100.00%
District II Projects						
Splash Park/Lazy River	5,025	5,025	4,430	-	595	88.16%
Parks Improvements	7,112	7,112	7,112	-	-	100.00%
Sidewalk - Nueces/Frio	3,232	3,232	3,232	-	-	100.00%
Freddy Benavides Park	7,031	7,031	7,031	-	-	100.00%
Speed Humps/Guardrails	78,328	78,328	78,328	-	-	100.00%
Bus Stops	52,045	52,045	52,045	-	-	100.00%
Boarding Pads - Bus Stops	24,313	24,313	24,313	-	-	100.00%
Beacon Lights	17,185	17,185	17,185	-	-	100.00%
Speed Humps- Montic/Lago	9,200	9,200	9,200	-	-	100.00%
Decorative Poles	906	906	906	-	-	100.00%
Cigarroa Playground	11,053	11,053	9,953	-	1,100	90.05%
Sidewalks- Galveston Street	6,245	6,245	6,245	-	-	100.00%
De La Garza Street Closure	9,816	9,816	9,815	-	1	99.99%
Speed Humps- 3100 Mier	544	544	543	-	1	99.82%
Speed Humps- S Bartlett	2,055	2,055	2,055	-	-	100.00%
Mario Tijerina Park Improv	\$ 460	460	459	-	1	99.78%

CITY OF LAREDO  
2016 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District II Projects (Cont.):						
Speed Humps - 3100/3300 Guerrero \$	1,496	1,496	1,493	-	3	99.80%
Speed Humps - Nueces Loop	1,568	1,568	1,568	-	-	100.00%
Speed Humps - 3100 Vicente	1,540	1,540	1,540	-	-	100.00%
Speed Humps - Gage Ave	733	733	733	-	-	100.00%
Sidewalk - Norton/Buena Vista	7,031	7,031	7,031	-	-	100.00%
Sidewalk - 1800 South New York	2,213	2,213	2,213	-	-	100.00%
Sidewalk - 2701 Blaine	869	869	869	-	-	100.00%
District III Projects						
Sidewalks	8,309	8,309	8,308	-	1	99.99%
Canseco House Improvements	499,015	499,015	499,015	-	-	100.00%
Decorative Lighting Dist 3	344,476	344,476	344,476	-	-	100.00%
Slaughter Park Improvements	32,139	32,139	32,138	-	1	100.00%
Bat Viewing Project	8,130	8,130	8,130	-	-	100.00%
River House - SOLA Bird/NAT	40,735	40,735	40,735	-	-	100.00%
Valley Gutters	6,954	6,954	6,954	-	-	100.00%
Sidewalks - 2900 McClelland	4,232	4,232	4,231	-	1	99.98%
Speed Hump - 437 Riverview	55	55	55	-	-	100.00%
Citywide Strtlights Upgrade	5,955	5,955	5,955	-	-	100.00%
District IV Projects						
Sidewalks - Alma Pierce	14,170	14,170	14,170	-	-	100.00%
Bartlett Fire Station Parks	47,194	47,194	47,194	-	-	100.00%
Don Tomas Sanchez Sculpture	14,710	14,710	14,710	-	-	100.00%
Speed Humps - Montg/Ark/Ejido	817	817	817	-	-	100.00%
Gateway Blvd Project	275,000	275,000	178,685	-	96,315	64.98%
Animal Shelter	50,000	50,000	22,316	-	27,684	44.63%
Sidewalks - Tilden/Eistetter	19,073	19,073	11,738	-	7,335	61.54%
Speed Humps - 3800/4400 SNFR	33,434	33,434	33,434	-	-	100.00%
Eastwoods Dog Park	10,944	10,944	10,944	-	-	100.00%
Dist 4 Street Lights	6,841	6,841	6,840	-	1	99.99%
Bus Stops/ Shelters	27,505	27,505	27,505	-	-	100.00%
Speed Humps- 2400 Mendiola	312	312	312	-	-	100.00%
District V Projects						
LED SPD Limit- Casa Verde	2,900	2,900	2,900	-	-	100.00%
Chaparral Park	70,788	70,788	70,788	-	-	100.00%
Bartlett Park	111,374	111,374	109,843	-	1,531	98.63%
Sidewalks - Sandman	77,567	77,567	77,156	-	411	99.47%
Del Mar Widening	98,037	98,037	98,037	-	-	100.00%
Bus Stops Dist. V	41,187	41,187	39,637	-	1,550	96.24%
Speed Humps - Colorado/Heml	6,731	6,731	6,730	-	1	99.99%
Bartlett Park - Irrigation	4,728	4,728	4,728	-	-	100.00%
Bartlett Park - Trees	5,731	5,731	5,731	-	-	100.00%
De Llano Tree Plant	135	135	134	-	1	99.26%
Jacaman/Bartlett Widening	55,148	55,148	55,147	-	1	100.00%
Resurfacing Chaparral St	966	966	966	-	-	100.00%
Speed Humps- 100/200 E Mayberry	2,650	2,650	2,650	-	-	100.00%
Bartlett Amphitheater	21,982	21,982	21,982	-	-	100.00%
McPherson/Del Mar Row	\$ 76	76	76	-	-	100.00%

CITY OF LAREDO  
2016 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VI Projects						
Reserve	\$ 17,311	17,311	-	-	17,311	0.00%
Skate Park/Soccer Field	1,195	1,195	1,195	-	-	100.00%
North Central Park	238,729	238,729	238,728	-	1	100.00%
BMX Course	158	158	158	-	-	100.00%
North Central Park Pool Equipment	22,985	22,985	22,985	-	-	100.00%
Parks Improvements	14,630	14,630	14,630	-	-	100.00%
Speed Humps- Kimberly	2,463	2,463	2,463	-	-	100.00%
San Isidro Round About	2,133	2,133	2,132	-	1	99.95%
San Isidro Landscaping	11,471	11,471	11,471	-	-	100.00%
Animal Shelter	49,754	49,754	49,754	-	-	100.00%
NCP Skate Park	1,180	1,180	1,180	-	-	100.00%
Train	49,775	49,775	49,775	-	-	100.00%
Shiloh Crossing Light	7,124	7,124	7,124	-	-	100.00%
Park Equipment	18,112	18,112	18,112	-	-	100.00%
Speed Humps	4,178	4,178	4,177	-	1	99.98%
Amazonia Park Improvements	7,999	7,999	7,999	-	-	100.00%
Amazonia Walking Trail	149	149	149	-	-	100.00%
NCP - Mini Gym	26,658	26,658	26,658	-	-	100.00%
Speed Hump - San Isidro Pkw	13,832	13,832	13,832	-	-	100.00%
North Central Park Improv.	171,351	171,351	171,351	-	-	100.00%
NCP Detention Pond Bridge	10,175	10,175	10,176	-	(1)	100.01%
District VII Projects						
Speed Humps - Bdfrd/Ncast/Can	2,458	2,458	2,458	-	-	100.00%
Speed Humps - Bdfrd/Ant/Berk	1,578	1,578	1,578	-	-	100.00%
Speed Humps - Lndnwd/Idyl/Andr	3,902	3,902	3,902	-	-	100.00%
Speed Humps - Eden/Andrw/Delmar	1,389	1,389	1,389	-	-	100.00%
Father McNaboe Park Improvements	39,407	39,407	39,407	-	-	100.00%
Bike Trail District VII	5,444	5,444	5,443	-	1	99.98%
Fishing Pier	59,710	59,710	59,710	-	-	100.00%
Skid Steer	29,189	29,189	29,189	-	-	100.00%
Fasken Recreational Center	57,318	57,318	57,318	-	-	100.00%
Walking Trails	254,000	254,000	254,001	-	(1)	100.00%
Father McNaboe Trails	19,722	19,722	19,722	-	-	100.00%
N/W Fasken Treehouse	19,858	19,858	19,858	-	-	100.00%
McNaboe Irrigation	15,241	15,241	15,241	-	-	100.00%
Noon Lyons - Shade/Lighting	3,969	3,969	3,969	-	-	100.00%
Speed Humps- 100/300 Rio Grande	1,915	1,915	1,915	-	-	100.00%
St. Maria Bike Lane	3,673	3,673	3,673	-	-	100.00%
Street Light - Springfield/Michigan	1,085	1,085	1,085	-	-	100.00%
District VIII Projects						
Gateway Blvd Project	150,022	150,022	150,022	-	-	100.00%
Montalvo Park	2,700	2,700	2,700	-	-	100.00%
Mun. Golf Course	159	159	158	-	1	99.37%
Street Light Improvements	23,999	23,999	23,999	-	-	100.00%
Sidewalks - 4 Corners	36,193	36,193	36,192	-	1	100.00%
Traffic Signs	6,292	6,292	6,291	-	1	99.98%
Pantry Project - South Hotel	42,748	42,748	42,747	-	1	100.00%
Bike Rikes Downtown	\$ 2,340	2,340	2,340	-	-	100.00%

CITY OF LAREDO  
2016 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VIII Projects (Cont.):						
Dist 8 Lighting	\$ 51,798	51,798	51,797	-	1	100.00%
60 LED Street Lights	76,648	76,648	76,648	-	-	100.00%
Zacate Creek Bike Lane	6,000	6,000	6,000	-	-	100.00%
El Cuatro/Jramirez Prk Imp	14,911	14,911	14,911	-	-	100.00%
Circulator Transit Vehicle	42,848	42,848	42,848	-	-	100.00%
Street Paving-Anna	9,223	9,223	9,222	-	1	99.99%
Bruni Plaza Lighting	6,594	6,594	6,593	-	1	99.98%
Speed Humps - San Francisco	51	51	51	-	-	100.00%
LED Stop Sign-Iturb/San Agustin	3,231	3,231	3,231	-	-	100.00%
River Vega Hike/Bike Trail	24,243	24,243	-	-	24,243	0.00%
Environmental Automotive	135,312	135,312	135,311	-	1	100.00%
Fire Station Repairs	38,207	38,207	38,206	-	1	100.00%
Fire Station No. 8	3,080,803	3,080,803	3,080,472	-	331	99.99%
Hachar Loop Project	80,856	80,856	49,410	-	31,446	61.11%
Hachar Reuthinger Roadway	402,600	402,600	395,850	6,750	-	100.00%
Health Department Roof	407,698	407,698	407,697	-	1	100.00%
Health Automotive	75,648	75,648	75,648	-	-	100.00%
I.T. Computers	229,226	229,226	229,226	-	-	100.00%
I.T. Automotive	15,828	15,828	15,823	-	5	99.97%
1420 Houston - Land	120,197	120,197	120,196	-	1	100.00%
Bruni Plaza Building	400,000	400,000	278,311	966	120,723	69.82%
Parks Master Plan	35,000	35,000	35,000	-	-	100.00%
Veterans Museum	500,000	500,000	-	-	500,000	0.00%
Parks Admin Roof	72,618	72,618	72,617	-	1	100.00%
Police Automotive	3,279,155	3,279,155	3,279,154	-	1	100.00%
Police Patrol/Unmarked Vehicle	151,076	151,076	151,076	-	-	100.00%
Public Works Automotive	470,000	470,000	470,000	-	-	100.00%
Public Works Automotive	312,000	312,000	312,000	-	-	100.00%
Pworks Automotive	249,369	249,369	249,369	-	-	100.00%
Calle del Norte/Springfield	1,625	1,625	1,625	-	-	100.00%
Fasken Bridge	693,442	693,442	693,442	-	-	100.00%
Calton/ Bartlett Turn Lane	60,000	60,000	60,000	-	-	100.00%
Paving District 1	589,392	589,392	589,392	-	-	100.00%
Paving District 2	87,545	87,545	87,544	-	1	100.00%
Paving District 3	550,489	550,489	550,489	-	-	100.00%
Paving District 4	323,160	323,160	323,159	-	1	100.00%
Paving District 5	855,498	855,498	855,498	-	-	100.00%
Paving District 6	658,823	658,823	658,823	-	-	100.00%
Paving District 7	422,688	422,688	422,688	-	-	100.00%
Paving District 8	323,178	323,178	323,177	-	1	100.00%
Pav-Industrial St Distr. 7	705,771	705,771	705,771	-	-	100.00%
Downtown Lighting Project	415,008	415,008	415,008	-	-	100.00%
Traffic Signal- Bartlett/Calton	137,401	137,401	137,400	-	1	100.00%
Traffic Signal- Bartlett/Thomas/Gale	112,820	112,820	112,820	-	-	100.00%
Railroad Quiet Zone- KCS	1,000,000	1,000,000	114,390	35,768	849,842	15.02%
Traffic Automotive	96,915	96,915	96,915	-	-	100.00%
Restricted Reserves	51,050	51,050	-	-	51,050	0.00%
Bond Cost	\$ 264,481	264,481	264,481	-	-	100.00%



CITY OF LAREDO  
 2016 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
City Bldg Rehab	\$ 9,219	9,219	9,218	-	1	99.99%
Contractual Services	18,122	18,122	19,551	-	(1,429)	107.89%
Transfer Out						
Debt Service	-	-	2,367,085	-	(2,367,085)	100.00%
Capital Grants	135,000	135,000	135,000	-	-	100.00%
	<u>22,551,159</u>	<u>22,551,159</u>	<u>23,076,310</u>	<u>43,861</u>	<u>(569,012)</u>	<u>102.52%</u>
TOTAL EXPENDITURES						
	<u>22,551,159</u>	<u>22,551,159</u>	<u>23,076,310</u>	<u>43,861</u>	<u>(569,012)</u>	<u>102.52%</u>
CLOSING BALANCE	\$ -	-	-	(43,861)	(43,861)	

CITY OF LAREDO  
 2017 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool		\$	786
Investments			<u>1,153,155</u>
TOTAL ASSETS			<u><u>1,153,941</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable			66,649
Retainage Payable			<u>14,306</u>
TOTAL LIABILITIES			<u>80,955</u>

FUND BALANCES

Reserved:			
Reserved for Encumbrances			207,528
Unreserved:			
Designated for Improvements			<u>865,458</u>
TOTAL FUND BALANCES			<u>1,072,986</u>
TOTAL LIABILITIES AND FUND BALANCES		\$	<u><u>1,153,941</u></u>

CITY OF LAREDO  
2017 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 14,810,000	14,810,000	14,810,000	-	-	100.00%
Interest Earnings	631,077	631,077	681,105	-	50,028	107.93%
Discount Earnings	1,469	1,469	1,469	-	-	100.00%
Bond Premium	2,293,476	2,293,476	2,293,476	-	-	100.00%
Reimburse and Miscellaneous	-	-	805	-	805	100.00%
<b>TOTAL REVENUES</b>	<b>17,736,022</b>	<b>17,736,022</b>	<b>17,786,855</b>	<b>-</b>	<b>50,833</b>	<b>100.29%</b>
<b>EXPENDITURES</b>						
Audit Automotive	25,981	25,981	25,981	-	-	100.00%
Telecommunication Roof	143,212	143,212	143,211	-	1	100.00%
Southern Hotel Rehab	150,000	150,000	150,000	-	-	100.00%
Bldg. Phone System	25,825	25,825	25,825	-	-	100.00%
Building Automotive	11,005	11,005	11,005	-	-	100.00%
Annex A/C Replacement	34,997	34,997	34,997	-	-	100.00%
<b>District I Projects</b>						
George Washington Park	7,979	7,979	7,379	600	-	100.00%
Century City Metal Shade	144,081	144,081	142,601	1,480	-	100.00%
Bus Stops	1,700	1,700	-	-	1,700	0.00%
Independence Park Pool	19,050	19,050	19,050	-	-	100.00%
El Eden Swimming Pool	19,050	19,050	19,050	-	-	100.00%
Speed Humps	14,596	14,596	14,596	-	-	100.00%
Animal Shelter	25,000	25,000	16,321	-	8,679	65.28%
Speed Humps - Armando Pena	1,800	1,800	1,799	-	1	99.94%
Speed Humps - Lerma-Padil/Mora	1,212	1,212	1,211	-	1	99.92%
El Eden Park Trees	7,566	7,566	7,491	-	75	99.01%
El Eden Park Irrigation	3,104	3,104	3,104	-	-	100.00%
El Eden Splash Park	338,305	338,305	338,305	-	-	100.00%
Speed Humps- Eisenhower	5,422	5,422	5,422	-	-	100.00%
Speed Humps - 3500 Cuatro Vientos	1,853	1,853	1,854	-	(1)	100.05%
Jose & Alicia Garza Park	9,282	9,282	9,282	-	-	100.00%
<b>District II Projects</b>						
Speed Humps - Cheye/Wich/Com	1,821	1,821	1,820	-	1	99.95%
Speed Humps - 2900 BK S Martin	1,253	1,253	1,252	-	1	99.92%
Splash Park/Lazy River	4,378	4,378	4,378	-	-	100.00%
Freddy Benavides Park	45,810	45,810	45,810	-	-	100.00%
Vista Nueva Park	50,950	50,950	50,950	-	-	100.00%
Larga Vista Park	34,976	34,976	34,976	-	-	100.00%
Las Misiones Park	118,972	118,972	118,971	-	1	100.00%
Cheyenne Park	35,071	35,071	35,070	-	1	100.00%
Sidewalks - Canada/North/Ark	21,894	21,894	21,893	-	1	100.00%
Concord Hills Parking Lot	38,950	38,950	38,950	-	-	100.00%
Speed Humps - Cheyenne	7,001	7,001	7,001	-	-	100.00%
Speed Humps - Palo Blanco	6,535	6,535	6,534	-	1	99.98%
Speed Humps - Guadalupe	1,749	1,749	1,749	-	-	100.00%
Decorative Poles	103,100	103,100	103,099	-	1	100.00%
Animal Shelter	\$ 25,000	25,000	23,344	-	1,656	93.38%

CITY OF LAREDO  
2017 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District II Projects (Cont.)	\$					
Speed Humps - 101 Cordova	1,480	1,480	1,479	-	1	99.93%
Speed Humps - 127 Cordova	1,251	1,251	1,250	-	1	99.92%
Speed Humps - 201 Rancho Grande	756	756	755	-	1	99.87%
Speed Humps - 309 Rancho Grande	2,447	2,447	2,446	-	1	99.96%
Villa Del Sol Improvements	11,488	11,488	11,488	-	-	100.00%
Speed Humps - Frio Plaza	1,541	1,541	1,541	-	-	100.00%
Speed Humps - Monterrey/Canada	6,127	6,127	6,127	-	-	100.00%
Concord Hill Park Sidewalk	3,524	3,524	3,218	306	-	100.00%
Speed Humps - Tinaja	970	970	970	-	-	100.00%
Sidewalk - 3200 Barrios	7,311	7,311	7,311	-	-	100.00%
Resurface - Willow, Pin,Litt	29,341	29,341	29,341	-	-	100.00%
Speed Humps- Tarpon Lane	1,324	1,324	1,323	-	1	99.92%
Speed Humps- S Bartlett	19	19	19	-	-	100.00%
Speed Humps- 3000 Monterrey	1,299	1,299	1,299	-	-	100.00%
Speed Humps- S Malinche/Cor	2,415	2,415	2,415	-	-	100.00%
Speed Humps - 3100/3300 Guerrero	1,291	1,291	1,291	-	-	100.00%
Speed Humps - 2400 San Salvador	1,315	1,315	1,315	-	-	100.00%
Sidewalk - 2600 Vicente	6,098	6,098	6,098	-	-	100.00%
Sidewalk - Buena Vista/Norton	7,629	7,629	7,629	-	-	100.00%
Speed Hump - 1000 N Ejido	1,699	1,699	1,699	-	-	100.00%
Sidewalk - 3000 Diaz/Canada	2,587	2,587	2,587	-	-	100.00%
M.E. Benavides Sport Complex	1,485	1,485	1,484	-	1	99.93%
Sidewalk - 2701 Blaine	8,743	8,743	8,743	-	-	100.00%
Speed Humps - 3700 Sunflower	12	12	12	-	-	100.00%
PD Health/Wellness Renovation	388	388	-	388	-	100.00%
District III Projects						
Sidewalks	6,636	6,636	6,636	-	-	100.00%
Canseco House Improvements	110,324	110,324	110,324	-	-	100.00%
Decorative Lighting District 3	69,773	69,773	69,773	-	-	100.00%
Slaughter Park Improvements	9,350	9,350	9,350	-	-	100.00%
Santa Fe Park	1,750	1,750	1,750	-	-	100.00%
Ryan Elementary Equipment	6,801	6,801	6,801	-	-	100.00%
Park Improvements	28,341	28,341	28,341	-	-	100.00%
Neighborhood Plan	76,451	76,451	76,450	-	1	100.00%
Bus Stops	27,015	27,015	27,015	-	-	100.00%
Speed Humps	18,216	18,216	18,216	-	-	100.00%
River House - SOLA Bird/NAT	53,595	53,595	26,224	-	27,371	48.93%
Boarding Pads	1,007	1,007	1,007	-	-	100.00%
Animal Shelter	24,772	24,772	24,771	-	1	100.00%
Chacon Trail	49,950	49,950	49,950	-	-	100.00%
Mario Tijerina Park	4,850	4,850	4,850	-	-	100.00%
Three Points Park	6,560	6,560	6,560	-	-	100.00%
Laredo St Resurfacing	9,809	9,809	9,809	-	-	100.00%
100 Blk Asturias	7,941	7,941	7,940	-	1	99.99%
Speed Humps - 1700 E Lane	827	827	826	-	1	99.88%
Sculpture - Zapata/Meadow	600	600	599	-	1	99.83%
Three Points Pool Heaters	5,377	5,377	5,377	-	-	100.00%
Sidewalk - 2900 McClelland	6,398	6,398	6,398	-	-	100.00%
Citywide Starlight's Upgrade	\$ style="text-align: right;">9,240	9,240	9,240	-	-	100.00%

CITY OF LAREDO  
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UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District III Projects (Cont.)						
Speed Hump - 2200 Piedra China	\$ 2,381	2,381	2,381	-	-	100.00%
Speed Hump - 2500 Laredo St	1,492	1,492	1,492	-	-	100.00%
Speed Hump - 2100 Marcella	119	119	119	-	-	100.00%
Speed Hump - 6102 Leopoldo	2,981	2,981	2,981	-	-	100.00%
Speed Hump - 5516 Beefalo	2,609	2,609	2,610	-	(1)	100.04%
Speed Hump - 2700 Taurus	2,581	2,581	2,581	-	-	100.00%
Speed Hump - 2700 Corsican	2,829	2,829	2,829	-	-	100.00%
All Way Stop-Mier/Lane	7,817	7,817	7,817	-	-	100.00%
Signals-St Augustine Schl	9,959	9,959	9,959	-	-	100.00%
School Sign-Memorial Middle School	5,460	5,460	5,460	-	-	100.00%
Speed Hump - Gage/Montebello	2,506	2,506	2,506	-	-	100.00%
Speed Hump - 3301 Guadalupe	1,871	1,871	1,871	-	-	100.00%
Signs-Market St/Height El	1,892	1,892	1,891	-	1	99.95%
River Vega Hike & Bike Trail	19,920	19,920	-	-	19,920	0.00%
District IV Projects						
Sidewalks - Alma Pierce	146,071	146,071	146,071	-	-	100.00%
Cemetery Improvements	5,860	5,860	5,860	-	-	100.00%
Neighborhood Plan	76,450	76,450	76,450	-	-	100.00%
Sidewalks - Buena Vista	137,662	137,662	137,661	-	1	100.00%
Sidewalks - Tilden/Eistetter	150,098	150,098	150,098	-	-	100.00%
Collazo (Maryland) TDLR PR	2,767	2,767	2,767	-	-	100.00%
Sidewalks - Elm	20,718	20,718	20,718	-	-	100.00%
Sidewalk - 2300 Montgomery	7,500	7,500	7,500	-	-	100.00%
Sidewalk - 1600 Clark Blvd	37,859	37,859	37,859	-	-	100.00%
Sidewalk - 1100/2400 Clark	1,540	1,540	1,540	-	-	100.00%
Speed Hump - 5300 Ramirez	2,171	2,171	2,171	-	-	100.00%
PD Health/Wellness Renovation	11,304	11,304	-	11,304	-	100.00%
District V Projects						
Bartlett Park	16,435	16,435	16,435	-	-	100.00%
Traffic Light - Bartlett	150,000	150,000	150,000	-	-	100.00%
Bartlett Basketball Shade	152,354	152,354	152,354	-	-	100.00%
Bartlett Soccer Lighting	100,000	100,000	100,000	-	-	100.00%
Bartlett Playground	115,242	115,242	115,242	-	-	100.00%
Bartlett Park Trees	147	147	147	-	-	100.00%
Bartlett Dog Park	5,407	5,407	5,407	-	-	100.00%
Bartlett Canopy Exercise	5,860	5,860	5,860	-	-	100.00%
Turning Lane Calton/Yucca	26,999	26,999	26,999	-	-	100.00%
Resurfacing Chaparral St	2,623	2,623	2,623	-	-	100.00%
Bartlett Amphitheater	2,735	2,735	2,735	-	-	100.00%
Blas Castaneda Park	4,423	4,423	4,423	-	-	100.00%
Speed Hump - Illinois St	733	733	733	-	-	100.00%
Speed Hump - 215 Colorado	733	733	733	-	-	100.00%
Speed Hump - 604 Martens	1,466	1,466	1,466	-	-	100.00%
Speed Hump - CherryHill/ASP	1,623	1,623	1,623	-	-	100.00%
Speed Hump - 2632 Monterrey	1,932	1,932	1,932	-	-	100.00%
Speed Hump - 5200 South Lake Dr	1,421	1,421	1,421	-	-	100.00%
Speed Hump - 2900 Remington	1,707	1,707	1,707	-	-	100.00%
Speed Hump - 5400 Gallagher	1,404	1,404	1,404	-	-	100.00%
Sidewalk - 1500 / 1600 Cherry	320	320	320	-	-	100.00%
Speed Hump - 400 Surrey Rd	\$ 1,190	1,190	1,190	-	-	100.00%

CITY OF LAREDO  
2017 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
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FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District V Projects (Cont.)						
Speed Hump - 5500 Hawaii Ln	\$ 1,909	1,909	1,907	-	2	99.90%
McPherson/Del Mar Row	3,322	3,322	3,322	-	-	100.00%
Speed Hump - Mayela Dr.	15	15	15	-	-	100.00%
District VI Projects						
Flash Signs - San Isidro (2)	11,652	11,652	11,652	-	-	100.00%
Flash Beacon - Winfield (2)	11,254	11,254	11,254	-	-	100.00%
NCP Skate Park	350,678	350,678	350,678	-	-	100.00%
Train	17,800	17,800	17,800	-	-	100.00%
Las Misiones Park	150,000	150,000	149,999	-	1	100.00%
Speed Humps - 1600 Serene Dr	1,454	1,454	1,453	-	1	99.93%
Christmas Tree	34,363	34,363	34,363	-	-	100.00%
NCP- Katayela's Project	979	979	979	-	-	100.00%
Speed Humps - Anejo	2,432	2,432	2,432	-	-	100.00%
Amazonia Walking Trails	1,769	1,769	1,769	-	-	100.00%
Shiloh Trails	13,500	13,500	-	13,500	-	100.00%
North Central Park Improvements	2,500	2,500	2,500	-	-	100.00%
Splash Park - San Miguel Pool	714	714	713	-	1	99.86%
PD Health/Wellness Renovation	905	905	-	905	-	100.00%
District VII Projects						
Father McNaboe Park Improvements	45,421	45,421	45,421	-	-	100.00%
Father McNaboe Trails	108,408	108,408	108,407	-	1	100.00%
NW/Fasken Rec Center Pool	238,690	238,690	216,954	7,426	14,310	94.00%
Springfield Trail	386	386	386	-	-	100.00%
Sta. Maria Bike Lane	94,929	94,929	94,929	-	-	100.00%
Speed Hump - Mescalero Dr	2,861	2,861	2,861	-	-	100.00%
2 Cameras - Pedest/Bicycle	10,248	10,248	10,248	-	-	100.00%
Sidewalk- Michigan Ave	41,556	41,556	41,556	-	-	100.00%
Street Light - Springfield/Michigan	14,941	14,941	14,941	-	-	100.00%
Speed Hump - 700 Antelope	897	897	897	-	-	100.00%
ADA Playground - NCP	4,972	4,972	4,972	-	-	100.00%
Noon Lions Park Improv	15,247	15,247	15,246	-	1	99.99%
Father McNaboe Dog Park	30,664	30,664	30,663	-	1	100.00%
Speed Hump - 9700 Albany Dr	1,130	1,130	1,130	-	-	100.00%
Speed Hump - 600 Atlanta Dr	2,667	2,667	2,667	-	-	100.00%
Speed Hump - Curly Lane	945	945	944	-	1	99.89%
Father McNaboe Mural	4,250	4,250	4,250	-	-	100.00%
PD Health/Wellness Renovation	1,788	1,788	-	1,788	-	100.00%
District VIII Projects						
Montalvo Park	975	975	975	-	-	100.00%
La Ladrillera Park	543	543	543	-	-	100.00%
Seven Flags	6,772	6,772	6,772	-	-	100.00%
60 LED Light Street Lights	144,093	144,093	144,093	-	-	100.00%
Sidewalk - Iturbide/San Bernardo	5,023	5,023	5,023	-	-	100.00%
El Cuatro/J Ramirez Park Improv	4,498	4,498	4,498	-	-	100.00%
Inner City Pool Cover	35,197	35,197	35,196	-	1	100.00%
Zacate/Jeff/Laff Upgrades	5,419	5,419	5,418	-	1	99.98%
Circulator Transit Vehicle	79,593	79,593	79,593	-	-	100.00%
Dovalina Street & Lighting	\$ 100,000	100,000	-	-	100,000	0.00%

CITY OF LAREDO  
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FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VIII Projects (Cont.)						
Bldg. Improvements - Mercado Bldg.	\$ 13,752	13,752	13,752	-	-	100.00%
Azteca Park Improvements	1,455	1,455	1,455	-	-	100.00%
Street Paving - Anna	5,242	5,242	5,242	-	-	100.00%
San Agustin Park Improvement	6,735	6,735	6,735	-	-	100.00%
Speed Hump - San Francisco	5,677	5,677	5,676	-	1	99.98%
Speed Hump - 3700 San Ignacio	2,189	2,189	2,189	-	-	100.00%
River Vega Hike/Bike Trail	157,837	157,837	-	-	157,837	0.00%
Benches For Distr. 8 Plazas	14,611	14,611	14,611	-	-	100.00%
Lafayette Overpass Art	10,360	10,360	10,360	-	-	100.00%
Parking Pay Station	29	29	29	-	-	100.00%
Mayor						
Lomas del Sur Improvements	450,000	450,000	-	-	450,000	0.00%
Health ADA Compliance Project	114,158	114,158	90,968	23,190	-	100.00%
Fire Automotive	2,094,241	2,094,241	2,094,241	-	-	100.00%
Fire Station #5 - Bartlett	427,336	427,336	421,444	5,891	1	100.00%
Fire Station #4 - Houston	355,642	355,642	355,641	-	1	100.00%
Fire Equipment	472,915	472,915	472,915	-	-	100.00%
Fleet Automotive	57,718	57,718	57,718	-	-	100.00%
Health Dept Roof	233,638	233,638	233,638	-	-	100.00%
Health Parking Lot - Cedar	165,017	165,017	165,016	-	1	100.00%
Health Generator-Reroute	23,385	23,385	23,385	-	-	100.00%
IT Automotive	11,239	11,239	11,235	-	4	99.96%
Library Automotive	25,981	25,981	25,980	-	1	100.00%
Parks Master Plan	100,000	100,000	100,000	-	-	100.00%
Greenhouse Equipment	40,495	40,495	40,495	-	-	100.00%
Greenhouse	53,953	53,953	53,951	-	2	100.00%
Parks Automotive	156,421	156,421	156,421	-	-	100.00%
Binational River Park	199,842	199,842	199,841	-	1	100.00%
Police Automotive	3,250,000	3,250,000	3,249,700	300	-	100.00%
Police Patrol/Unmarked Vehicle	45,809	45,809	45,809	-	-	100.00%
New PD Annex Building	350,000	350,000	209,550	140,450	-	100.00%
Public Works Automotive	214,515	214,515	214,514	-	1	100.00%
Engineering Automotive	23,500	23,500	23,499	-	1	100.00%
Public Works Automotive	260,538	260,538	260,538	-	-	100.00%
Citywide Synch Traffic Light	120,000	120,000	120,000	-	-	100.00%
RMA Safety Action Plan	48,523	48,523	48,523	-	-	100.00%
El Metro Buses	2,922,720	2,922,720	2,922,720	-	-	100.00%
Bond Cost	236,233	236,233	236,232	-	1	100.00%
Contractual Services	14,153	14,153	14,153	-	-	100.00%
Reserve Appropriation	370	370	-	-	370	0.00%
Restricted Reserve	32,660	32,660	-	-	32,660	0.00%
Cemetery Improvements	24,000	24,000	24,000	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>17,736,022</b>	<b>17,736,022</b>	<b>16,713,869</b>	<b>207,528</b>	<b>814,625</b>	<b>95.41%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>1,072,986</b>	<b>(207,528)</b>	<b>865,458</b>	

CITY OF LAREDO  
 2018 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Accrued Interest Receivable	\$	82,205
Investments		<u>5,440,730</u>
TOTAL ASSETS		<u><u>5,522,935</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Retainage Payable		<u>8,332</u>
TOTAL LIABILITIES		<u>8,332</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		105,330
Unreserved:		
Designated for Improvements		<u>5,409,273</u>
TOTAL FUND BALANCES		<u>5,514,603</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>5,522,935</u></u>



CITY OF LAREDO  
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FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 11,640,000	11,640,000	11,640,000	-	-	100.00%
Interest Earnings	894,070	894,070	1,397,928	-	503,858	156.36%
Bond Premium	876,475	876,475	876,475	-	-	100.00%
Transfer In:						
Capital Grants	-	-	295,061	-	295,061	100.00%
<b>TOTAL REVENUES</b>	<b>13,410,545</b>	<b>13,410,545</b>	<b>14,209,464</b>	<b>-</b>	<b>798,919</b>	<b>105.96%</b>
<b>EXPENDITURES</b>						
Southern Hotel Rehab	150,000	150,000	150,000	-	-	100.00%
MH Code Enforcement Whse	59,000	59,000	58,055	875	70	99.88%
<b>District I Projects</b>						
Independence Hill Park	36,780	36,780	36,780	-	-	100.00%
El Eden Park Improvements	5,700	5,700	5,700	-	-	100.00%
El Eden Splash Park	124,307	124,307	124,306	-	1	100.00%
2 Radar Units - Sierra Vista	15,600	15,600	15,600	-	-	100.00%
Speed Humps- Eisenhower	28	28	28	-	-	100.00%
Speed Hump - 2417 Turin	1,269	1,269	1,269	-	-	100.00%
Independ Baseball Field Improv	39,618	39,618	25,117	-	14,501	63.40%
Speed Humps - 3500 Cuarto Vientos	828	828	828	-	-	100.00%
Speed Hump - 3700 Katina	1,526	1,526	1,526	-	-	100.00%
Jose & Alicia Garza Park	177,301	177,301	177,301	-	-	100.00%
Speed Hump - 2500 Jean St	997	997	997	-	-	100.00%
Speed Hump - Mercedes Dr	655	655	655	-	-	100.00%
Speed Hump - Wright St	1,693	1,693	1,693	-	-	100.00%
Speed Hump - Corrada	1,530	1,530	1,529	-	1	99.93%
Speed Hump - Nubes Dr	3,210	3,210	3,210	-	-	100.00%
Speed Hump - Calle Alta	1,382	1,382	1,381	-	1	99.93%
Cielito Lindo Park Dome	530	530	-	-	530	0.00%
Speed Hump - South Lucy	4,001	4,001	4,000	-	1	99.98%
Speed Hump - Unknown Hero	1,377	1,377	1,377	-	-	100.00%
Speed Hump - Regina Dr	733	733	733	-	-	100.00%
Speed Hump - 3700 Los President	1,414	1,414	1,413	-	1	99.93%
Speed Hump - Chacota-Cua/EJ	1,903	1,903	1,903	-	-	100.00%
Speed Hump - Earthaven	1,559	1,559	1,558	-	1	99.94%
Bleachers (3) @ Boys Clubs	11,920	11,920	11,920	-	-	100.00%
Sidewalk - 3404 Morelos	27,316	27,316	27,316	-	-	100.00%
Citywide Strtlights Upgrade	12,055	12,055	12,055	-	-	100.00%
Speed Hump - 4500 Sepulveda	2,332	2,332	2,328	-	4	99.83%
Veteran's Bridge Plaque	5,459	5,459	5,458	-	1	99.98%
Independence Park Disc Golf	15,042	15,042	-	-	15,042	0.00%
Pita Mangana Median Trees	1,935	1,935	-	1,935	-	100.00%
<b>District II Projects</b>						
Splash Park/Lazy River	15,508	15,508	15,508	-	-	100.00%
Freddy Benavides Park	12,411	12,411	12,410	-	1	99.99%
Las Misiones Park	\$ 25,411	25,411	25,411	-	-	100.00%

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FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District II Projects (Cont.)						
Decorative Poles	\$ 6,701	6,701	6,701	-	-	100.00%
Cigarroa Park Improvements	2,660	2,660	2,660	-	-	100.00%
Speed Humps - Almeja	1,421	1,421	1,421	-	-	100.00%
Speed Humps - Marlin	1,509	1,509	1,509	-	-	100.00%
Speed Humps - 107 Balboa	1,457	1,457	1,456	-	1	99.93%
Speed Humps - Tinaja	1,037	1,037	1,037	-	-	100.00%
Speed Humps - Bismark	1,638	1,638	1,638	-	-	100.00%
Concord Hill Park Improvements	2,941	2,941	2,941	-	-	100.00%
LISD Marquees/Hachar/Kawas	30,341	30,341	30,340	-	1	100.00%
Sidewalk 2500 S New York	3,688	3,688	3,688	-	-	100.00%
Sidewalk - 1800/1900 S Milmo	12,448	12,448	12,448	-	-	100.00%
Sidewalk - 2900 S Louisiana	6,527	6,527	6,527	-	-	100.00%
Sidewalk - 3200 Chihuahua	4,732	4,732	4,732	-	-	100.00%
Sidewalk - 402 Royal Oak	1,557	1,557	1,557	-	-	100.00%
Sidewalk - 3000 Diaz/Canada	7,028	7,028	7,028	-	-	100.00%
Speed Hump - 600 Felipe	1,280	1,280	1,280	-	-	100.00%
Speed Hump - 3100 Cortez	1,252	1,252	1,252	-	-	100.00%
Speed Hump - 6100 Monaguillo	2,042	2,042	2,042	-	-	100.00%
Sidewalk - Palo Blanco	8,073	8,073	8,072	-	1	99.99%
Speed Table - 3600 Market	9,767	9,767	9,767	-	-	100.00%
Speed Table - 2400 Pine	8,103	8,103	8,103	-	-	100.00%
Speed Table - Bencha Rd	14,102	14,102	14,101	-	1	99.99%
Speed Table - Maria Luisa St	10,058	10,058	10,058	-	-	100.00%
Sidewalk - 2920 Zacatecas	5,095	5,095	5,094	-	1	99.98%
Sidewalk - Lomas del Sur	75,057	75,057	75,057	-	-	100.00%
Street Light - Ben Cha	3,158	3,158	3,158	-	-	100.00%
Sidewalk - 3400 S Malinche	30,437	30,437	30,436	-	1	100.00%
Illumination Project	50,000	50,000	-	-	50,000	0.00%
Sidewalk - 2900 Musser	7,590	7,590	7,590	-	-	100.00%
Speed Hump - Cheyenne/Blikke	1,952	1,952	1,952	-	-	100.00%
Speed Hump - 3300 S Malinche	1,498	1,498	1,498	-	-	100.00%
Speed Hump - 100 Madrid	2,002	2,002	2,002	-	-	100.00%
Cigarroa Rec Improvements	1,818	1,818	1,819	-	(1)	100.06%
Sidewalk - 1800 South New York	5,923	5,923	5,923	-	-	100.00%
Citywide Strtlights Upgrade	21,542	21,542	19,565	-	1,977	90.82%
Sidewalk - 2603 San Luis	6,720	6,720	6,719	-	1	99.99%
Freddy Benavides Walk Trail	7,580	7,580	7,581	-	(1)	100.01%
Benavides Sports Complex	23,775	23,775	21,201	-	2,574	89.17%
Speed Hump - Prada Machin	660	660	660	-	-	100.00%
Speed Hump - 3100 S Malinche Ave	2,471	2,471	2,470	-	1	99.96%
Market Tennis Crts Improvements	11,365	11,365	11,365	-	-	100.00%
Speed Hump - 500 Pitaya Dr	2,500	2,500	2,498	-	2	99.92%
Santa Fe Improvements	10,676	10,676	10,676	-	-	100.00%
Three Points Swimming Pl	14,950	14,950	14,950	-	-	100.00%
Speed Hump - Susie Drive	3,000	3,000	-	-	3,000	0.00%
Garcia Vela Park Improvements	2,256	2,256	2,255	-	1	99.96%
Sidewalk - 2500 S. Arkansas	2,457	2,457	2,457	-	-	100.00%
Freddy Benavides Dressing	2,283	2,283	2,283	-	-	100.00%
PD Health/Wellness Renovation	\$ 9,543	9,543	-	9,543	-	100.00%

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	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District III Projects						
Ornamental Sign Poles	\$ 57,367	57,367	56,328	-	1,039	98.19%
Canseco House	18,200	18,200	18,200	-	-	100.00%
River House - SOLA Bird/NAT	60,500	60,500	16,000	-	44,500	26.45%
San Agustin Basketball Shade	41,700	41,700	41,700	-	-	100.00%
Sculpture - Zapata/Meadow	42,875	42,875	35,375	7,500	-	100.00%
Speed Humps - Chacon	1,330	1,330	1,330	-	-	100.00%
Speed Humps - Fremont	2,039	2,039	2,039	-	-	100.00%
Sidewalks - 804 Guerrero	9,494	9,494	9,493	-	1	99.99%
Speed Humps - Aldama-Milmo-Tx	5,518	5,518	5,518	-	-	100.00%
Sidewalks - 2900 McClelland	1,315	1,315	1,315	-	-	100.00%
Speed Humps - 2400 Lane St	1,472	1,472	1,472	-	-	100.00%
Sidewalks - 405 Masterson St	15,937	15,937	15,936	-	1	99.99%
Chacon Bat Park	5,790	5,790	5,790	-	-	100.00%
Sidewalks - 200 S Loring	13,313	13,313	13,313	-	-	100.00%
M.E. Benavides Sports Complex	16,108	16,108	16,108	-	-	100.00%
Sidewalks 2300/2400 Laredo	24,459	24,459	24,459	-	-	100.00%
Sidewalk - 1300 Milmo	19,000	19,000	19,000	-	-	100.00%
Cemetery Perimeter Lights	24,181	24,181	24,180	-	1	100.00%
Sidewalk - 1200 McPherson	2,079	2,079	2,078	-	1	99.95%
Sidewalk - Milmo St	3,886	3,886	3,886	-	-	100.00%
Digital Plan Rev Software	33,954	33,954	33,953	-	1	100.00%
Garcia Vela Exercise Station	30,194	30,194	30,194	-	-	100.00%
Corpus Christi Beautification	16,644	16,644	16,644	-	-	100.00%
Speed Humps - 2500 Laredo St	952	952	951	-	1	99.89%
Speed Humps - 2100 Marcella	1,519	1,519	1,519	-	-	100.00%
River Vega Hike & Bike Trail	50,174	50,174	-	-	50,174	0.00%
District IV Projects						
Sidewalks - Alma Pierce	27,020	27,020	27,019	-	1	100.00%
Speed Humps - Montg/Ark/Eji	390	390	390	-	-	100.00%
Sanchez/Ochoa Park Fence	11,762	11,762	11,762	-	-	100.00%
Collazo (Maryland) TDLR PR	52,051	52,051	52,051	-	-	100.00%
Speed Radars Dist. IV	16,829	16,829	16,829	-	-	100.00%
Sidewalk - Tilden/Bust/Allen	35,842	35,842	35,842	-	-	100.00%
Speed Humps - 2400 Mendiola	416	416	415	-	1	99.76%
Speed Humps - E Price	1,433	1,433	1,432	-	1	99.93%
Speed Humps - N Ejido	1,524	1,524	1,523	-	1	99.93%
Speed Humps - Kearney	1,552	1,552	1,551	-	1	99.94%
Sidewalks - 2400 E Locust	18,939	18,939	18,939	-	-	100.00%
Sidewalks - 2500 E Locust	13,265	13,265	13,265	-	-	100.00%
Sidewalks - 2200 E Elm	13,795	13,795	13,794	-	1	99.99%
Arturo Benavides Park	63,209	63,209	63,209	-	-	100.00%
Arturo Benavides Park Exercise	31,874	31,874	31,874	-	-	100.00%
Speed Humps - Reynolds	1,326	1,326	1,326	-	-	100.00%
Sanchez/Ochoa Park Fence	16,342	16,342	16,341	-	1	99.99%
Plum St Resurfacing	38,679	38,679	38,679	-	-	100.00%
Speed Humps - Kingston	1,232	1,232	1,232	-	-	100.00%
Speed Humps - Sheff&Conco	2,563	2,563	2,563	-	-	100.00%
Andy Ramos Park Improv	\$ 19,241	19,241	19,241	-	-	100.00%

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District IV Projects (Cont.):						
Cecilia Moreno Park Improv	\$ 12,631	12,631	12,630	-	1	99.99%
Sidewalks - 2300 E Plum	10,113	10,113	10,113	-	-	100.00%
Ochoa Nixon Park Improv	15,640	15,640	15,640	-	-	100.00%
Speed Humps - 600 E Plum	846	846	846	-	-	100.00%
Inner City Pool Cover	35,197	35,197	35,196	-	1	100.00%
Springfield Subs Addtn	49,865	49,865	49,865	-	-	100.00%
Sidewalk - 2300 Montgomery	184	184	184	-	-	100.00%
Speed Hump - 2400 E Tilden	981	981	981	-	-	100.00%
Speed Hump - 2900 Nottingham	1,172	1,172	1,172	-	-	100.00%
Speed Hump - 200 E Frost	1,497	1,497	1,496	-	1	99.93%
Speed Hump - 300 E Frost	347	347	347	-	-	100.00%
Health Dept Mural	935	935	935	-	-	100.00%
Sidewalk -1100/2400 Clark	235	235	235	-	-	100.00%
PD Health/Wellness Renovation	1,073	1,073	-	1,073	-	100.00%
District V Projects						
Bartlett Basketball Shade	1,704	1,704	1,704	-	-	100.00%
Turning Lane Calton/Yucca	302	302	302	-	-	100.00%
Resurfacing Chaparral St	57,275	57,275	57,275	-	-	100.00%
Sidewalk- Spring/Village/JS	141,617	141,617	141,617	-	-	100.00%
Bartlett Amphitheater	82,469	82,469	82,469	-	-	100.00%
Ana M Lozano Walking Trail	154,129	154,129	154,128	-	1	100.00%
Blas Castaneda Park	39,078	39,078	39,078	-	-	100.00%
Speed Hump - 508 Manor	1,977	1,977	1,977	-	-	100.00%
Speed Hump - 313 Westmont	2,051	2,051	2,051	-	-	100.00%
McPherson/Del Mar Row	4,373	4,373	4,373	-	-	100.00%
McPherson/Gale Row	7,800	7,800	7,800	-	-	100.00%
Speed Hump - Mayela Dr.	640	640	640	-	-	100.00%
PD Health/Wellness Renovation	6,585	6,585	-	6,585	-	100.00%
District VI Projects						
North Central Park	3,875	3,875	3,875	-	-	100.00%
NCP Skate Park	5,136	5,136	5,135	-	1	99.98%
Parks Equipment	7,686	7,686	7,686	-	-	100.00%
NCP Basketball Courts	161,514	161,514	161,514	-	-	100.00%
Speed Humps - Anejo	922	922	922	-	-	100.00%
Speed Humps - 10526 Winrock	2,837	2,837	2,836	-	1	99.96%
Bus Stop Enhancements	49,815	49,815	49,815	-	-	100.00%
Cross Country Resurfacing	48,714	48,714	48,714	-	-	100.00%
Pedestrian Cross Beacon - Monarch	11,284	11,284	11,284	-	-	100.00%
Amazonia Park Improvement	11,206	11,206	11,206	-	-	100.00%
Chimayo Park Improvement	8,498	8,498	8,498	-	-	100.00%
Shiloh Crossing Park Improvement	22,973	22,973	22,972	-	1	100.00%
Divine Park Improvement	11,165	11,165	11,165	-	-	100.00%
Andrew Circle Park	17,652	17,652	17,652	-	-	100.00%
Amazonia Walking Trails	24,082	24,082	24,082	-	-	100.00%
Shiloh Trails	12,580	12,580	12,580	-	-	100.00%
North Central - John Valls	5,920	5,920	5,920	-	-	100.00%
Las Brisas Park	6,219	6,219	6,218	-	1	99.98%
United Day Tennis Court	\$ 41,908	41,908	41,895	-	13	99.97%

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District VI Projects (Cont.):						
Splash Park - San Miguel Pool	\$ 5,303	5,303	5,302	-	1	99.98%
LED Sign-Plantation/Windridge	722	722	722	-	-	100.00%
PD Health/Wellness Renovation	10,944	10,944	-	10,944	-	100.00%
Paving Reserve	29,045	29,045	-	-	29,045	0.00%
McNaboe Park Improvements	6,244	6,244	6,245	-	(1)	100.02%
Bus Stops/Shelters	1,750	1,750	1,750	-	-	100.00%
Father McNaboe Trails	27,842	27,842	27,841	-	1	100.00%
NW/Fasken Treehouse	10,721	10,721	10,721	-	-	100.00%
Fasken Comm CTR - Canopies	351,026	351,026	351,025	-	1	100.00%
McNaboe Exercise Equipment	28,199	28,199	28,199	-	-	100.00%
District VII Projects						
Municipal Court Remodeling	4,080	4,080	4,080	-	-	100.00%
Milling Machine	18,528	18,528	18,528	-	-	100.00%
Noon Lions Park Imp	8,021	8,021	8,020	-	1	99.99%
Farias Dog Park	8,384	8,384	8,383	-	1	99.99%
Father McNaboe Dog Park	11,366	11,366	11,366	-	-	100.00%
Speed Humps - Curly Lane	743	743	743	-	-	100.00%
Speed Humps - Maguey St	2,500	2,500	-	-	2,500	0.00%
Speed Humps - 115 Allen Dr	1,806	1,806	1,806	-	-	100.00%
Speed Humps - 11422 Sierra	1,786	1,786	1,786	-	-	100.00%
Speed Humps - 818 Chalan Dr	1,454	1,454	1,454	-	-	100.00%
Speed Humps - 214 Riverbank	2,569	2,569	2,569	-	-	100.00%
Street Lights - Sage Dr	899	899	900	-	(1)	100.11%
Fr McNaboe Basketball Shade	984	984	984	-	-	100.00%
PD Health/Wellness Renovation	11,098	11,098	-	11,098	-	100.00%
District VIII Projects						
La Ladrillera Park	32,376	32,376	32,376	-	-	100.00%
Seven Flags	3,484	3,484	3,484	-	-	100.00%
Canizales Park Improvements	43,685	43,685	43,685	4,500	(4,500)	110.30%
River Vega Hike/Bike Trail	26,450	26,450	-	-	26,450	0.00%
Pickleball Crt-Canizales	68,280	68,280	68,279	-	1	100.00%
Lafayette Overpass Art	325,725	325,725	325,725	-	-	100.00%
Fire SCBA Equipment	101,316	101,316	101,315	-	1	100.00%
Ladrillera Roof Repair	540,000	540,000	7,900	-	532,100	1.46%
Police Patrol/Unmarked Vehicle	48,173	48,173	48,173	-	-	100.00%
Boulevard of the Americas	2,500,000	2,500,000	13,949	-	2,486,051	0.56%
Citywide Street Lights UP	500,000	500,000	489,362	10,638	-	100.00%
Killam/MinesTurning Lane	1,060,000	1,060,000	929,831	-	130,169	87.72%
Los Presidentes Arterial	1,400,000	1,400,000	1,400,000	-	-	100.00%
Dist. I Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. II Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. III Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. IV Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. V Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. VI Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. VII Street Lights Up	99,949	99,949	99,949	-	-	100.00%
Dist. VIII Street Lights Up	99,949	99,949	99,949	-	-	100.00%
TXDOT ROW SH359/Loop 20	\$ 77,241	77,241	77,241	-	-	100.00%

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	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
RMA Safety Action Plan	\$ 164,127	164,127	161,963	-	2,164	98.68%
2017 CO El Metro Buses	1,500,000	1,500,000	544,498	40,639	914,863	39.01%
Bond Cost	188,349	188,349	188,349	-	-	100.00%
Contractual Services	207,267	207,267	14,702	-	192,565	7.09%
Restricted Reserve	115,480	115,480	-	-	115,480	0.00%
<b>TOTAL EXPENDITURES</b>	<b>13,410,545</b>	<b>13,410,545</b>	<b>8,694,861</b>	<b>105,330</b>	<b>4,610,354</b>	<b>65.62%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>5,514,603</b>	<b>(105,330)</b>	<b>5,409,273</b>	

CITY OF LAREDO  
 2019 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Cash	\$	3
Investments		<u>3,769,633</u>
TOTAL ASSETS		<u><u>3,769,636</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Retainage Payable		<u>27,921</u>
TOTAL LIABILITIES		<u>27,921</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		488,084
Unreserved:		
Designated for Improvements		<u>3,253,631</u>
TOTAL FUND BALANCES		<u>3,741,715</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>3,769,636</u></u>

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	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 13,900,000	13,900,000	13,900,000	-	-	100.00%
Interest Earnings	1,202,150	1,202,150	1,425,976	-	223,826	118.62%
Bond Premium	2,774,494	2,774,494	2,774,494	-	-	100.00%
Reimburse and Miscellaneous	12,000	12,000	12,000	-	-	100.00%
Contributions	2,000,000	2,000,000	1,815,626	-	(184,374)	90.78%
<b>TOTAL REVENUES</b>	<b>19,888,644</b>	<b>19,888,644</b>	<b>19,928,096</b>	<b>-</b>	<b>39,452</b>	<b>100.20%</b>
<b>EXPENDITURES</b>						
819 Santa Maria Ave	93,898	93,898	93,898	-	-	100.00%
MH Code Enforcement Whse	35,000	35,000	31,080	-	3,920	88.80%
<b>District I Projects</b>						
Independence Hill Park	95,391	95,391	95,391	-	-	100.00%
Jose & Alicia Garza Park	34,678	34,678	34,677	-	1	100.00%
Public Arts - Reserve	40,750	40,750	-	-	40,750	0.00%
Bleachers (3) @ Boys Club	15,680	15,680	15,680	-	-	100.00%
ADA Playground - NCP	8,000	8,000	8,000	-	-	100.00%
Municipal Court Remodeling	14,918	14,918	14,918	-	-	100.00%
Speed Hump - 2500 Sabana	2,187	2,187	2,186	-	1	99.95%
Speed Hump - Monclova	2,804	2,804	2,804	-	-	100.00%
Speed Hump - Guaymas	1,751	1,751	1,750	-	1	99.94%
Speed Hump - Queretaro	2,500	2,500	1,383	-	1,117	55.32%
Speed Hump - 2500 Alvarado	1,464	1,464	1,464	-	-	100.00%
Speed Hump - 2400 Alegria	1,839	1,839	1,838	-	1	99.95%
Speed Hump - 2500 Alegria	1,479	1,479	1,478	-	1	99.93%
Speed Hump - Luke/Stmarg/Ej	1,680	1,680	1,679	-	1	99.94%
Speed Hump - 400 W Century	733	733	733	-	-	100.00%
Speed Hump - 5500 Shorthorn	1,815	1,815	1,815	-	-	100.00%
Speed Hump - 4600 Constitution Dr	2,008	2,008	2,008	-	-	100.00%
Speed Hump - 4228 Marcy Loop	2,422	2,422	2,422	-	-	100.00%
Citywide Strtlights Upgrade	11,510	11,510	9,347	-	2,163	81.21%
Speed Hump - 4000 Calle Puebla	2,458	2,458	2,458	-	-	100.00%
Speed Hump - 4800 Loverde	2,470	2,470	2,470	-	-	100.00%
Speed Hump - 4622 Corrada	1,977	1,977	1,977	-	-	100.00%
El Eden Recreation Center	259,878	259,878	259,877	-	1	100.00%
Speed Hump - 2200 Old Spanish T.	2,500	2,500	2,128	-	372	85.12%
Speed Hump - 4200 Manzanillo	1,943	1,943	1,942	-	1	99.95%
Speed Hump - 4500 Corrada	2,352	2,352	2,350	-	2	99.91%
Street Signs - Panther Ave	500	500	476	-	24	95.20%
Veteran's Bridge Plaque	10,357	10,357	10,357	-	-	100.00%
Speed Humps - 3300 Cuatro Vientos	2,439	2,439	2,437	-	2	99.92%
Speed Humps - 3700 Cancun	2,051	2,051	2,049	-	2	99.90%
Speed Humps - 2100 Cerezos	1,957	1,957	1,956	-	1	99.95%
Speed Humps - 4700 Cerezos	1,207	1,207	1,207	-	-	100.00%
PD Health & Wellness Renovation	2,499	2,499	-	2,499	-	100.00%
Pita Magana Median Trees	2,553	2,553	-	2,553	-	100.00%
<b>District II Projects</b>						
Lazy River/Sisters Mercy	3,050	3,050	3,050	-	-	100.00%
Freddy Benavides Park	\$ 99,967	99,967	99,966	-	1	100.00%



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	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District II Projects (Cont.):						
Cheyenne Park	\$ 3,525	3,525	3,525	-	-	100.00%
Sidewalks	55,489	55,489	12,101	-	43,388	21.81%
Public Arts - Reserve	850	850	-	-	850	0.00%
Speed Hump - S Texas St	1,376	1,376	1,376	-	-	100.00%
Speed Hump - Pine St	1,716	1,716	1,716	-	-	100.00%
Speed Hump - Leon St	1,980	1,980	1,980	-	-	100.00%
Speed Hump - 200 Mauro Sand	1,604	1,604	1,604	-	-	100.00%
Speed Hump - 2800 San Luis	1,489	1,489	1,489	-	-	100.00%
ADA Playground - NCP	9,986	9,986	9,986	-	-	100.00%
Municipal Court Remodeling	14,870	14,870	14,870	-	-	100.00%
Mural - Sisters of Mercy	29,900	29,900	29,900	-	-	100.00%
Speed Hump - Gage Ave	1,054	1,054	1,054	-	-	100.00%
Speed Hump - 3100 Santa Clara	1,370	1,370	1,370	-	-	100.00%
Freddy Benavides Basketball	42,014	42,014	42,013	-	1	100.00%
Speed Hump - 500 France Ct	2,120	2,120	2,119	-	1	99.95%
Sidewalk - 3004 Pine St	7,070	7,070	7,069	-	1	99.99%
Sidewalk - 1800 New York	1,808	1,808	1,808	-	-	100.00%
Speed Hump - 2600 Thurman	1,710	1,710	1,709	-	1	99.94%
Speed Hump - 3100 Saltillo	1,658	1,658	1,657	-	1	99.94%
Speed Hump - 200 Pin Oak	1,884	1,884	1,884	-	-	100.00%
Sidewalk - 3100 Monterrey	7,375	7,375	7,374	-	1	99.99%
WIC Mural	10,000	10,000	10,000	-	-	100.00%
Freddy Benavides Walk Trail	25,495	25,495	25,494	-	1	100.00%
Speed Hump - 2900 Saltillo	2,106	2,106	2,106	-	-	100.00%
Speed Hump - 3300 Arkansas	2,654	2,654	2,653	-	1	99.96%
M.E. Benavides Sport Complex	8,700	8,700	8,699	-	1	99.99%
Street Light - 5200 Brewster	5,354	5,354	5,353	-	1	99.98%
Ornamental Poles	15,252	15,252	15,252	-	-	100.00%
Speed Hump - 200 Royal Oak	1,178	1,178	1,178	-	-	100.00%
Speed Table - Prada Machin	152,146	152,146	142,146	-	10,000	93.43%
Sidewalk - 2100 Napoleon	12,000	12,000	10,932	-	1,068	91.10%
Sidewalk - 3200 Vicente	12,000	12,000	10,983	-	1,017	91.53%
District III Projects						
Slaughter Park Improvements	18,788	18,788	17,755	-	1,033	94.50%
Santa Fe Park	56,570	56,570	56,570	-	-	100.00%
Sidewalk - 1300 Milmo	1,199	1,199	1,199	-	-	100.00%
Public Arts - Reserve	30,750	30,750	-	-	30,750	0.00%
Canseco Mural	10,000	10,000	-	-	10,000	0.00%
Garcia Vela Exercise Station	52,558	52,558	52,558	-	-	100.00%
Speed Hump - 700 Oleander	1,697	1,697	1,697	-	-	100.00%
Speed Hump - 437 Riverview	1,364	1,364	1,363	-	1	99.93%
Sidewalk - Malinche/N Laredo	12,075	12,075	12,075	-	-	100.00%
Speed Hump - 2400 Aldama	1,676	1,676	1,676	-	-	100.00%
Sidewalk - Malinche/Green	30,446	30,446	30,446	-	-	100.00%
Street Lights - Riverview Dr	3,155	3,155	3,155	-	-	100.00%
Corpus Christi Beautification	216,414	216,414	216,414	-	-	100.00%
Speed Hump - 1700 Loring	1,310	1,310	1,310	-	-	100.00%
Chain Link Fence	48,000	48,000	48,000	-	-	100.00%
Sidewalk - 905 N Meadow	9,661	9,661	9,660	-	1	99.99%
Sidewalk - 100 Asturias	\$ 13,970	13,970	13,970	-	-	100.00%

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District III Projects (Cont.):						
Parque Espana Improvements	\$ 10,556	10,556	10,556	-	-	100.00%
Santa Rita Drainage Improvements	15,952	15,952	15,952	-	-	100.00%
Speed Hump - 218 Santander	1,798	1,798	1,798	-	-	100.00%
Speed Hump - 2100 Marcella	525	525	525	-	-	100.00%
Stop Sign-Concord/Chesape	2,286	2,286	2,286	-	-	100.00%
District IV Projects						
Reserve	279	279	-	-	279	0.00%
Collazo (Maryland) TDLR Park	40,719	40,719	40,719	-	-	100.00%
Milton Playground Equip	2,475	2,475	2,475	-	-	100.00%
Arturo Benavides Park	16,668	16,668	16,668	-	-	100.00%
Andy Ramos Park	25,563	25,563	25,563	-	-	100.00%
Ochoa Nixon Park	4,642	4,642	4,642	-	-	100.00%
Inner City Pool Cover	161	161	161	-	-	100.00%
Sidewalk - 2300 Montgomery	312	312	311	-	1	99.68%
Sidewalk - 3200 Louisiana	10,792	10,792	10,791	-	1	99.99%
Sidewalk - 1302 E Price	11,805	11,805	11,805	-	-	100.00%
Speed Hump - 2600 Gustavus	655	655	655	-	-	100.00%
Sidewalk - McClelland	43,319	43,319	43,319	-	-	100.00%
Speed Hump - 3000 Kearney	1,356	1,356	1,355	-	1	99.93%
Public Arts - Reserve	1,250	1,250	263	-	987	21.04%
Sidewalk - 100 E Okane	5,261	5,261	5,260	-	1	99.98%
Sidewalk - Taylor/Springfld	4,317	4,317	4,317	-	-	100.00%
Speed Hump - 1700 E Frost	2,161	2,161	2,161	-	-	100.00%
Speed Hump - 400 Okane	755	755	755	-	-	100.00%
Sidewalk - 1820 E Frost	9,472	9,472	9,471	-	1	99.99%
Sidewalk - 626 Ryan	3,395	3,395	3,395	-	-	100.00%
Sidewalk - 205 E Olive	9,541	9,541	9,540	-	1	99.99%
Sidewalk - 2401 E Frost	7,196	7,196	7,196	-	-	100.00%
Sidewalk - 3000 N Buenavista	17,542	17,542	17,542	-	-	100.00%
Speed Hump - Malinche/Urban	4,175	4,175	4,175	-	-	100.00%
Speed Hump - Martin/Jarvis	243	243	243	-	-	100.00%
Speed Hump - Loring/Stone	717	717	717	-	-	100.00%
Speed Hump - Meadow/Seymour	1,178	1,178	1,178	-	-	100.00%
Inner City Park Improv	3,150	3,150	3,150	-	-	100.00%
Sidewalk - 1300 E San Pedro	12,840	12,840	12,840	-	-	100.00%
Sidewalk - 1902 Lyon	6,315	6,315	6,315	-	-	100.00%
Sidewalk - 300 E Olive	24,683	24,683	24,683	-	-	100.00%
Radar Sign - Bustamante	16,839	16,839	16,839	-	-	100.00%
Sidewalk - 2401 Marcella	3,559	3,559	3,559	-	-	100.00%
Sidewalk - 300 Bustamante	5,718	5,718	5,717	-	1	99.98%
Sidewalk - 2900 Martin	3,747	3,747	3,747	-	-	100.00%
Sidewalk - 3202 Frost	6,976	6,976	6,976	-	-	100.00%
Clark Blvd Mural	39,500	39,500	39,500	-	-	100.00%
Sidewalk - 2200 Montgomery	11,002	11,002	11,002	-	-	100.00%
Sidewalk - 1719 Frost	3,566	3,566	3,565	-	1	99.97%
Sidewalk - 1802 Frost	12,192	12,192	12,192	-	-	100.00%
Speed Hump - 3000 E Locust	1,264	1,264	1,264	-	-	100.00%
Speed Hump - 3900 Marcella	1,878	1,878	1,878	-	-	100.00%
Sidewalk - 400 E Olive	4,351	4,351	4,350	-	1	99.98%
Speed Hump - 3600 Sanders	\$ 1,450	1,450	1,450	-	-	100.00%

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District IV Projects (Cont.):						
Speed Hump - 612 Ryan	\$ 1,354	1,354	1,354	-	-	100.00%
Speed Hump - 2600 N Seymour	1,451	1,451	1,451	-	-	100.00%
Speed Hump - 4400 Seymour	1,431	1,431	1,431	-	-	100.00%
Speed Hump - 3400 Ash	1,443	1,443	1,442	-	1	99.93%
Speed Hump - 3000 Texas	1,365	1,365	1,365	-	-	100.00%
ADA Playground - NCP	2,413	2,413	2,413	-	-	100.00%
Cruz Field Improvements	11,848	11,848	11,848	-	-	100.00%
Sidewalk - 3100 Frost	15,552	15,552	15,552	-	-	100.00%
Speed Hump - 1600 Price	1,997	1,997	1,997	-	-	100.00%
Speed Hump - 3600 San Francisco	2,222	2,222	2,222	-	-	100.00%
Speed Hump - 1300 Reynolds	1,716	1,716	1,716	-	-	100.00%
Clark Blvd Median Project	37,032	37,032	37,032	-	-	100.00%
Speed Hump - 300 E Frost	1,185	1,185	1,185	-	-	100.00%
Speed Hump - 100 W Locust	2,083	2,083	2,083	-	-	100.00%
Armando Cisneros Park Improv	18,282	18,282	18,281	-	1	99.99%
Speed Hump - 3400 Stamford	1,404	1,404	1,403	-	1	99.93%
Speed Hump - 3500 McDonell	1,414	1,414	1,413	-	1	99.93%
Speed Hump - 300 W Locust	1,796	1,796	1,796	-	-	100.00%
Speed Hump - 1700 Plum	1,796	1,796	1,796	-	-	100.00%
Speed Hump - 2501 Cedar	2,544	2,544	2,544	-	-	100.00%
Estela Quintanilla Signs	9,367	9,367	9,367	-	-	100.00%
Clark Blvd Light Pole	1,932	1,932	1,931	-	1	99.95%
Sidewalk - 118 W. Olive St	9,250	9,250	9,250	-	-	100.00%
Health Department Mural	4,608	4,608	4,608	-	-	100.00%
Sidewalk - 3401 Marcella	3,250	3,250	3,250	-	-	100.00%
Arturo Benavides Water Features	2,019	2,019	2,019	-	-	100.00%
Ochoa Field Mini Pitch	481	481	481	-	-	100.00%
Sidewalk-1100/2400 Clark	1,470	1,470	1,470	-	-	100.00%
PD Health & Wellness Renovation	13,066	13,066	-	13,066	-	100.00%
District V Projects						
Bartlett Park	40,166	40,166	40,166	-	-	100.00%
De Llano Park	164,720	164,720	164,720	-	-	100.00%
Bartlett Playground	11,242	11,242	11,241	-	1	99.99%
Bartlett Dog Park	9,806	9,806	9,805	-	1	99.99%
Blas Castaneda Park	35,399	35,399	35,399	-	-	100.00%
Right Turn-McPherson/Jacaman	46,286	46,286	46,286	-	-	100.00%
Paving - Jordan St	77,732	77,732	77,731	-	1	100.00%
Public Arts - Reserve	16,779	16,779	-	-	16,779	0.00%
Bartlett Fishing Dock	70,000	70,000	70,000	-	-	100.00%
Sidewalk - Walker/Springfield	3,377	3,377	3,376	-	1	99.97%
Arts - Jovita Park	14,471	14,471	14,471	-	-	100.00%
Arts - Library Mural Arts	9,500	9,500	9,500	-	-	100.00%
Sidewalk - 1500/1600 Cherry	26,677	26,677	26,677	-	-	100.00%
Speed Hump - 100 Colorado	733	733	733	-	-	100.00%
Speed Hump - 6000 Vero Dr	1,743	1,743	1,743	-	-	100.00%
Speed Hump - Lucia Court	733	733	733	-	-	100.00%
Speed Hump - 5413 Campos Dr	1,754	1,754	1,755	-	(1)	100.06%
Speed Hump - 300 Bellaire	1,722	1,722	1,721	-	1	99.94%
Speed Hump - 200 Idaho St	2,020	2,020	2,019	-	1	99.95%
Speed Hump - Spanish Dagger	\$ 1,178	1,178	1,178	-	-	100.00%

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District V Projects: (Cont.)						
Vietnam Veterans Walking	\$ 1,416	1,416	1,416	-	-	100.00%
Speed Hump - 2900 Melville	2,544	2,544	2,543	-	1	99.96%
Speed Hump - Mayela Dr	456	456	456	-	-	100.00%
PD Health/Wellness Renovation	296	296	-	296	-	100.00%
District VI Projects						
NCP Skate Park	116	116	116	-	-	100.00%
Parks Equipment	74	74	73	-	1	98.65%
Shiloh Crossing Park Improvement	56,483	56,483	56,481	-	2	100.00%
Andrew Circle Park	1,665	1,665	1,665	-	-	100.00%
Amazonia Walking Trails	8,377	8,377	8,377	-	-	100.00%
Shiloh Trails	2,822	2,822	2,822	-	-	100.00%
North Central - John Valls	47,762	47,762	47,762	-	-	100.00%
Las Brisas Park	6,212	6,212	6,212	-	-	100.00%
United Day Tennis Courts	168,103	168,103	168,103	-	-	100.00%
Speed Hump - 2300 Cielo Encantado	1,005	1,005	1,005	-	-	100.00%
Speed Hump - Cielo Enc/Chimayo	994	994	994	-	-	100.00%
Speed Hump - 2300 Chimayo	1,002	1,002	1,002	-	-	100.00%
Public Arts - Reserve	10,750	10,750	10,000	-	750	93.02%
NCP - Mini Gym	65,409	65,409	65,408	-	1	100.00%
Public Arts Master Plan	30,000	30,000	30,000	-	-	100.00%
Speed Hump - Diamond Drive	3,972	3,972	3,972	-	-	100.00%
Shiloh Trail Shades	9,800	9,800	9,800	-	-	100.00%
North Central Park Improvements	1,017	1,017	1,016	-	1	99.90%
Sidewalk - 1200 Whisper Hill	6,512	6,512	6,511	-	1	99.98%
Speed Hump - Kirby Dr	2,864	2,864	2,864	-	-	100.00%
Speed Hump - International/Stonfield	1,178	1,178	1,178	-	-	100.00%
Speed Hump - 100 Grove	2,153	2,153	2,151	-	2	99.91%
Speed Hump - Palmetto Dr	2,664	2,664	2,664	-	-	100.00%
Splash Park - San Miguel Pool	21,663	21,663	21,662	-	1	100.00%
Natl. Endow. Of Arts Match	5,693	5,693	5,693	-	-	100.00%
LED Flash Light-Spring/Topaz	6,540	6,540	6,539	-	1	99.98%
LED Sign - Plantation/Windridge	6,023	6,023	6,023	-	-	100.00%
All Way Stop - Kirby Dr	7,239	7,239	7,239	-	-	100.00%
Sidewalk - 8103 Windridge	7,647	7,647	7,646	-	1	99.99%
Speed Table - Windfield Parkway	54,198	54,198	54,198	-	-	100.00%
Repav-Intl Loop 20/Simon Bolivar	787	787	786	-	1	99.87%
Speed Hump - 1200 Brown Dr.	26	26	26	-	-	100.00%
District VII Projects						
NW/Fasken Tree House	382,558	382,558	361,304	8,715	12,539	96.72%
Max Mandel Trails	71,846	71,846	64,747	7,100	(1)	100.00%
McNaboe Exercise Equipment	35,197	35,197	35,196	-	1	100.00%
Public Arts Master Plan	30,001	30,001	30,000	-	1	100.00%
Street Lights - Sage Dr	833	833	833	-	-	100.00%
Father McNaboe Mural	10,750	10,750	10,750	-	-	100.00%
Fr McNaboe Basketball Shade	9,565	9,565	9,565	-	-	100.00%
District VIII Projects						
La Ladrillera Park	7,535	7,535	7,534	-	1	99.99%
Seven Flags	41,430	41,430	27,450	-	13,980	66.26%
El Cuatro/Jramirez Prk Imp	5,549	5,549	5,548	-	1	99.98%
Public Arts	15,750	15,750	-	-	15,750	0.00%
Park Improvements Dist VIII	27,945	27,945	27,944	-	1	100.00%
Zacate Creek Park Improv	\$ 3,698	3,698	3,698	-	-	100.00%

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District VIII Projects (Cont.):						
Azteca Park Improv	\$ 20,764	20,764	20,764	-	-	100.00%
Stop Signal - Jefferson/CNV	10,887	10,887	10,887	-	-	100.00%
ADA Playground - NCP	4,647	4,647	4,647	-	-	100.00%
Canizalez Park Improvement	17,412	17,412	-	-	17,412	0.00%
Speed Hump - 2300 Sanchez	1,848	1,848	1,846	-	2	99.89%
Speed Hump - 2500 Sanchez	2,128	2,128	2,127	-	1	99.95%
Speed Hump - 4400 Vidaurri	2,058	2,058	2,058	-	-	100.00%
Pickleball Crt-Canizales	8,935	8,935	8,935	-	-	100.00%
Speed Hump - 2100-2800 Zarag	1,766	1,766	1,765	-	1	99.94%
Lafayette Overpass Art	146,223	146,223	146,223	-	-	100.00%
Speed Hump - 1400 Davis	2,565	2,565	2,557	-	8	99.69%
Parking Pay Station	26,519	26,519	26,518	-	1	100.00%
Azteca Basketball Shade	69,476	69,476	69,476	-	-	100.00%
Lafayette Bridge Fitness	37,707	37,707	37,707	-	-	100.00%
St. Peters Park Improvements	10,497	10,497	10,497	-	-	100.00%
Lafayette Bridge Parking	69,035	69,035	69,034	-	1	100.00%
Sidewalk - Ryan/San Francisco/McD	1,438	1,438	1,438	-	-	100.00%
Speed Hump - 1600 Monterrey	2,569	2,569	2,568	-	1	99.96%
PD Health/Wellness Renovation	2,369	2,369	-	2,369	-	100.00%
Engineering Automotive	400,000	400,000	399,996	-	4	100.00%
Environmental Automotive	60,890	60,890	60,890	-	-	100.00%
Fleet Automotive	70,000	70,000	70,000	-	-	100.00%
IT Automotive	228,757	228,757	226,941	-	1,816	99.21%
Parks Automotive	740,421	740,421	740,420	-	1	100.00%
Public Arts Grant Match	10,000	10,000	10,000	-	-	100.00%
Parks-A/C Replacements	67,300	67,300	67,300	-	-	100.00%
Outdoor Legacy-Binatl Grn.	1,845,000	1,845,000	61,056	6,685	1,777,259	3.67%
Max Mandel - Lawn Grass	235,699	235,699	235,699	-	-	100.00%
Police Downtown Substation	388,992	388,992	388,990	-	2	100.00%
Police Headquarters Improvements	78,409	78,409	58,399	1,203	18,807	76.01%
Police South Sector Station	350,000	350,000	18,000	156,150	175,850	49.76%
Police Equipment	99,648	99,648	99,648	-	-	100.00%
Police Communications Center	32,599	32,599	32,533	-	66	99.80%
Public Works Automotive	1,167,566	1,167,566	1,167,566	-	-	100.00%
Road Ext Presid/Misiones	978	978	978	-	-	100.00%
Springfield Extension Ph 3	5,269,887	5,269,887	5,000,438	269,448	1	100.00%
Springfield Extension Ph 4	36,290	36,290	18,290	18,000	-	100.00%
Transfer Out to Capital Grants						
LDO MPO Fast Project	181,657	181,657	2,836	-	178,821	1.56%
Los Presidentes Arterial	1,491,793	1,491,793	1,491,792	-	1	100.00%
Springfld Extension Ph2A - EDA Grant	375,000	375,000	283,735	-	91,265	75.66%
Springfield Extension Ph2B	540,539	540,539	-	-	540,539	0.00%
US 59/Del Mar Project	13,400	13,400	5,400	-	8,000	40.30%
Loop 20/Del Mar Connectors	853,652	853,652	853,652	-	-	100.00%
Springfield Extension Ph2A	50,000	50,000	7,828	-	42,172	15.66%
Bond Cost	163,650	163,650	163,650	-	-	100.00%
Contractual Services	558,419	558,419	527,051	-	31,368	94.38%
Restricted Reserve	123,200	123,200	-	-	123,200	0.00%
<b>TOTAL EXPENDITURES</b>	<b>19,888,644</b>	<b>19,888,644</b>	<b>16,186,381</b>	<b>488,084</b>	<b>3,214,179</b>	<b>83.84%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>3,741,715</b>	<b>(488,084)</b>	<b>3,253,631</b>	

CITY OF LAREDO  
 2021A CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Investments		\$	7,112,651
			<u>7,112,651</u>
TOTAL ASSETS			<u><u>7,112,651</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity			787
Accounts Payable			53,093
Retainage Payable			<u>36,327</u>
TOTAL LIABILITIES			<u>90,207</u>

FUND BALANCES

Reserved:			
Reserved for Encumbrances			690,570
Unreserved:			
Designated for Improvements			<u>6,331,874</u>
TOTAL FUND BALANCES			<u>7,022,444</u>
TOTAL LIABILITIES AND FUND BALANCES		\$	<u><u>7,112,651</u></u>

CITY OF LAREDO  
2021A CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 13,075,000	13,075,000	13,075,000	-	-	100.00%
Interest Earnings	1,357,775	1,357,775	1,434,473	-	76,698	105.65%
Reimburse-Prior Year Exp.	8,336	8,336	8,336	-	-	100.00%
Bond Premium	2,104,289	2,104,289	2,104,289	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>16,545,400</b>	<b>16,545,400</b>	<b>16,622,098</b>	<b>-</b>	<b>76,698</b>	<b>100.46%</b>
<b>EXPENDITURES</b>						
Animal Control Expansion	400,000	400,000	27,532	247,388	125,080	68.73%
Building Dept. Annex Imprv.	400,000	400,000	6,800	33,200	360,000	10.00%
District I Projects						
Independence Park Improve	500,000	500,000	463,188	1,380	35,432	92.91%
Lomas Park Improvements	500,000	500,000	-	-	500,000	0.00%
District II Projects						
Reserve	39,603	39,603	-	-	39,603	0.00%
Freddy Benavides Park	189,679	189,679	189,679	-	-	100.00%
Cigarroa Rec Improvements	134,983	134,983	96,466	-	38,517	71.47%
M.E. Benavides Sport Complex	169,990	169,990	169,991	-	(1)	100.00%
Ornamental Poles	19,337	19,337	19,337	-	-	100.00%
Speed Hump - 3800 Gia St	3,000	3,000	-	-	3,000	0.00%
Speed Hump - 5500 Beefalo	2,531	2,531	2,529	-	2	99.92%
Speed Hump - 2400 Louisiana	3,000	3,000	-	-	3,000	0.00%
Santa Fe Park Improvements	124,881	124,881	124,880	-	1	100.00%
Speed Table - Prada-Machin	1,654	1,654	931	-	723	56.29%
Speed Hump - 2600 Aldama	3,000	3,000	-	-	3,000	0.00%
Sidewalks - 2800 Saltillo	2,800	2,800	2,800	-	-	100.00%
Sidewalks - 2200 Napoleon	30,316	30,316	30,317	-	(1)	100.00%
Sidewalks - 2803 Norton	7,281	7,281	7,279	-	2	99.97%
Bat Park Concrete Deck	28,255	28,255	28,255	-	-	100.00%
M.E. Benavides Playscape	129,574	129,574	128,456	1,078	40	99.97%
Bat Trial Park	5,512	5,512	5,512	-	-	100.00%
Freddy Benavides Dressing	104,604	104,604	104,604	-	-	100.00%
District III Projects						
Slaughter Park Improvements	115,002	115,002	115,002	-	-	100.00%
Corpus Christi Beautification	726,545	726,545	726,545	-	-	100.00%
Canseco House Improvement	48,455	48,455	39,375	9,080	-	100.00%
Bat Park Entrance Improvements	7,147	7,147	7,146	-	1	99.99%
Lighting Improvements	10,000	10,000	-	-	10,000	0.00%
Stop Sign-Concors/Chesape	4,459	4,459	4,459	-	-	100.00%
Speed Hump - 3301 Guadalupe	510	510	510	-	-	100.00%
Fire/PD Wellness Center	87,579	87,579	-	-	87,579	0.00%
River Vega Hike and Bike Trail	303	303	-	-	303	0.00%
District IV Projects						
Reserve	32,839	32,839	-	-	32,839	0.00%
Sidewalk - 3100 Frost	10,030	10,030	10,030	-	-	100.00%
Clark St Beautification	\$ 71,024	71,024	71,023	-	1	100.00%

CITY OF LAREDO  
2021A CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District IV Projects (Cont.):						
Sidewalk Improvements	\$ 321,706	321,706	321,706	-	-	100.00%
Sidewalk - 3000 Smith	6,198	6,198	6,197	-	1	99.98%
Citywide Strtlights Upgrade	17,049	17,049	17,048	-	1	99.99%
Sidewalk - 2300 N Stone	4,615	4,615	4,615	-	-	100.00%
Sidewalk - 2017 Lyon	1,390	1,390	1,390	-	-	100.00%
Sidewalk - 200 Bustamante	6,923	6,923	6,923	-	-	100.00%
Health Department Mural	4,757	4,757	3,957	-	800	83.18%
Sidewalk - 3401 Marcella	4,321	4,321	4,321	-	-	100.00%
Arturo Benavides Water Ft.	431,359	431,359	431,359	-	-	100.00%
Ochoa Field Mini Pitch	78,609	78,609	78,609	-	-	100.00%
Sidewalk - 1100/2400 Clark	2,206	2,206	2,027	-	179	91.89%
Lyon Dog Park	3,401	3,401	3,401	-	-	100.00%
Speed Hump - 5300 Ramirez	3,573	3,573	3,573	-	-	100.00%
District V Projects						
Bartlett Park	94,045	94,045	94,044	-	1	100.00%
De Llano Park	4,728	4,728	4,728	-	-	100.00%
Bartlett Dog Park	8,795	8,795	8,794	-	1	99.99%
Blas Castaneda Park	500	500	500	-	-	100.00%
Turn Lane McPherson/Fenwi	216,966	216,966	215,890	1,075	1	100.00%
Citywide Strtlights Upgrade	30,102	30,102	27,339	-	2,763	90.82%
Las Brisas Basketball Ct.	7,287	7,287	7,286	-	1	99.99%
Andrew Basketball Court	19,480	19,480	19,479	-	1	99.99%
Las Brisas Park Amenities	50,910	50,910	50,910	-	-	100.00%
Speed Table - 1100 Andrew	8,600	8,600	8,600	-	-	100.00%
Speed Table - Del Mar/Shakes	13,000	13,000	13,001	-	(1)	100.01%
Speed Table - Shakesp/Mayel	13,000	13,000	13,000	-	-	100.00%
Speed Table - Marktwain/Uni	13,000	13,000	13,001	-	(1)	100.01%
Keiser Memorial Walking Trail	23,164	23,164	22,163	1,000	1	100.00%
Sidewalk - 3602 Josefina Dr.	1,324	1,324	1,324	-	-	100.00%
Vietnam Veterans Walking	206,250	206,250	206,250	-	-	100.00%
Noon Lyon Walking Trail	19,094	19,094	19,093	-	1	99.99%
Sidewalks-Rosson Lane	7,542	7,542	7,542	-	-	100.00%
Street Signs-JSJ Estate	17,732	17,732	17,732	-	-	100.00%
Traffic Signal-Del Mar/CC	28,560	28,560	28,560	-	-	100.00%
Speed Table - 6009 Amir Dr	2,369	2,369	2,368	-	1	99.96%
LED Stop Sign-Mayberry/Sp	3,850	3,850	3,850	-	-	100.00%
Speed Hump - Mayela Dr	1,889	1,889	1,889	-	-	100.00%
Speed Hump - Josefina Dr	3,000	3,000	-	-	3,000	0.00%
Speed Hump - Bulldog Blvd	3,000	3,000	-	-	3,000	0.00%
Veterans' Park Improvements	60,000	60,000	59,979	22	(1)	100.00%
Fire Roof Repair-901E Del Mar	28,913	28,913	28,913	-	-	100.00%
McPherson/Del Mar Turn Lane	77,882	77,882	77,882	-	-	100.00%
PD Health/Wellness Renovation	21,827	21,827	-	21,827	-	100.00%
Martens Street Resurfacing	13,191	13,191	-	-	13,191	0.00%
District VI Projects						
McPherson/Shiloh St Improve	600,000	600,000	473,628	1,725	124,647	79.23%
North Central Park Improvements	\$ 400,000	400,000	392,001	1,319	6,680	98.33%



CITY OF LAREDO  
2021A CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VII Projects						
Reserve	\$ 48,771	48,771	-	-	48,771	0.00%
Noon Lions Park Imp	50,432	50,432	50,432	-	-	100.00%
Neighborhood Improvements	190,000	190,000	-	-	190,000	0.00%
Father McNaboe Park Playscape	225,000	225,000	184,426	-	40,574	81.97%
Trail Fasken McNaboe Park	100,000	100,000	-	-	100,000	0.00%
Muller Park Improvements	135,000	135,000	21,549	-	113,451	15.96%
Belmont Park Improvements	49,568	49,568	-	-	49,568	0.00%
Los Martinez Lighting	25,000	25,000	-	-	25,000	0.00%
Father McNaboe Skatepark	106,790	106,790	106,790	-	-	100.00%
Speed Hump -207 Red Cloud	6,000	6,000	5,376	-	624	89.60%
Speed Hump -9600 Center Rd	6,000	6,000	4,733	-	1,267	78.88%
Speed Hump -9800 Center Rd	3,000	3,000	1,378	-	1,622	45.93%
Speed Hump -800 Elk Dr	3,000	3,000	2,950	-	50	98.33%
Little Free Library	2,102	2,102	2,101	-	1	99.95%
PD Health/Wellness Renovation	9,337	9,337	-	9,337	-	100.00%
District VIII Projects						
La Ladrillera Park	1,797	1,797	812	-	985	45.19%
Seven Flags	81,551	81,551	81,550	-	1	100.00%
Azteca Park Improvements	111,364	111,364	111,364	-	-	100.00%
Plaza & Park Improvements	19,097	19,097	-	-	19,097	0.00%
Sidewalk Improvements	100,000	100,000	100,000	-	-	100.00%
Lighting Improvements	380,419	380,419	-	-	380,419	0.00%
Canizales Park Improvements	17,455	17,455	-	-	17,455	0.00%
Lafayette Playground	147,770	147,770	147,770	-	-	100.00%
Citywide Strtlights Upgrade	17,784	17,784	17,784	-	-	100.00%
Benches for Dist. 8 Plazas	110,176	110,176	110,175	-	1	100.00%
St Peters Park Improvements	11,261	11,261	-	11,260	1	99.99%
Lafayette Basketball Dome	1,326	1,326	-	-	1,326	0.00%
Fire Department Fleet	1,500,000	1,500,000	304,867	85,458	1,109,675	26.02%
Fire SCBA Equipment	84,688	84,688	84,688	-	-	100.00%
Public Arts	292,500	292,500	36,000	-	256,500	12.31%
Public Arts-Open Call Art	7,500	7,500	-	7,500	-	100.00%
Police Patrol/Unmarked Vehicle	11,661	11,661	11,661	-	-	100.00%
Pworks Equipment	25,515	25,515	-	25,515	-	100.00%
Traffic Automotive	331,252	331,252	331,252	-	-	100.00%
Traffic Signal Wood 2Steel	441,746	441,746	154,080	-	287,666	34.88%
Traffic Communication Sys	508,254	508,254	380,414	125,000	2,840	99.44%
Signal Upgrade 56 Interse	500,000	500,000	346,269	87,830	65,901	86.82%
Signal Del Mar/Rocio	191,888	191,888	191,450	438	-	100.00%
Signal Del Mar/Reserve	198,575	198,575	198,574	-	1	100.00%
Signal Killam / Sara	305,467	305,467	275,133	438	29,896	90.21%
Signal Ejido/Sierra Vista	196,694	196,694	196,693	-	1	100.00%
Signal Ejido / Chacota	204,638	204,638	74,534	-	130,104	36.42%
Signal Internat/S Bolivar	265,167	265,167	145,027	1,150	118,990	55.13%
Signal Bolivar/Bucky Houd	261,475	261,475	119,878	1,150	140,447	46.29%
Signal Del Mar / Broadcrest	194,442	194,442	194,442	-	-	100.00%
Signal Concord/Presidente	208,336	208,336	208,336	-	-	100.00%
Flash Beacon FM1472/Golf	\$ 50,679	50,679	50,678	-	1	100.00%

CITY OF LAREDO  
2021A CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Turn Lane Broadcrest/Del Mar	\$ 3,900	3,900	3,900	-	-	100.00%
Turn Lane Pita Mang/Ejido	121,100	121,100	6,000	11,000	104,100	14.04%
Turn Lane Chacota / Ejido	70,000	70,000	-	-	70,000	0.00%
Turn Lane Del Mar/Reserve	250,000	250,000	-	5,400	244,600	2.16%
Signal Ejido / Pita Mangana	60,979	60,979	60,978	-	1	100.00%
Signal-Intern @Woodridge	12,500	12,500	12,500	-	-	100.00%
Transfer Out to Capital Grants						
Bond Cost	169,901	169,901	169,900	-	1	100.00%
Contractual Services	729,167	729,167	5,692	-	723,475	0.78%
Reserve Appropriation	109,750	109,750	-	-	109,750	0.00%
Restricted Reserve	477,626	477,626	-	-	477,626	0.00%
<b>TOTAL EXPENDITURES</b>	<b>16,545,400</b>	<b>16,545,400</b>	<b>9,599,654</b>	<b>690,570</b>	<b>6,255,176</b>	<b>62.19%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>7,022,444</b>	<b>(690,570)</b>	<b>6,331,874</b>	

CITY OF LAREDO  
 2022 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	787
Accrued Interest Receivable		268,141
Investments		<u>18,943,509</u>
TOTAL ASSETS		<u><u>19,212,437</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Retainage Payable		<u>7,993</u>
TOTAL LIABILITIES		<u>7,993</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		937,285
Unreserved:		
Designated for Improvements		<u>18,267,159</u>
TOTAL FUND BALANCES		<u>19,204,444</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>19,212,437</u></u>

CITY OF LAREDO  
2022 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 31,030,000	31,030,000	31,030,000	-	-	100.00%
Interest Earnings	1,567,940	1,567,940	3,460,515	-	1,892,575	220.70%
Bond Premium	1,822,148	1,822,148	1,822,148	-	-	100.00%
Reimburse and Miscellaneous	-	-	7	-	7	100.00%
<b>TOTAL REVENUES</b>	<b>34,420,088</b>	<b>34,420,088</b>	<b>36,312,670</b>	<b>-</b>	<b>1,892,582</b>	<b>105.50%</b>
<b>EXPENDITURES</b>						
Animal-Fac Exp-Surgical S	348,000	348,000	-	-	348,000	0.00%
Bruni Plaza Bldg Impr	220,000	220,000	-	-	220,000	0.00%
City Hall/Sec Automotive	276,066	276,066	276,060	-	6	100.00%
Federal Courthouse-C/H Annex II	600,000	600,000	-	-	600,000	0.00%
<b>District I Projects</b>						
El Eden Park Irrigation	3,853	3,853	3,853	-	-	100.00%
Cielito Lindo Park Improvement	22,872	22,872	14,720	-	8,152	64.36%
Independence Park Improvements	7,050	7,050	7,050	-	-	100.00%
Speed Hump - 4700 Cerezos	606	606	604	-	2	99.67%
Speed Hump - 2100 Guaymas	2,162	2,162	2,161	-	1	99.95%
Speed Hump - Guaymas	5,610	5,610	5,608	-	2	99.96%
Speed Hump - 4600 Exodus Dr	4,509	4,509	4,505	-	4	99.91%
Speed Hump - 3613 Pine St	2,493	2,493	2,491	-	2	99.92%
Speed Hump - 949 Whitherspoon L	2,381	2,381	2,381	-	-	100.00%
Speed Hump - 3400 Santa Barbara	2,352	2,352	2,351	-	1	99.96%
Speed Hump - 6010 Balcones	4,381	4,381	4,381	-	-	100.00%
Speed Hump - 5100 Palmito	2,556	2,556	2,556	-	-	100.00%
Speed Hump - 1419 Johnson D	2,608	2,608	2,606	-	2	99.92%
El Eden Restrooms	58,777	58,777	58,777	-	-	100.00%
Speed Hump - 2000 Durango	2,498	2,498	2,497	-	1	99.96%
Independence Hills Park Irrigation Sy	7,590	7,590	7,204	-	386	94.91%
Speed Hump - Ricardo Molina	2,727	2,727	2,724	-	3	99.89%
Sidewalk - 300 Freedom lane	12,860	12,860	12,860	-	-	100.00%
Sidewalk-LomasSur/Ejido	10,633	10,633	10,634	-	(1)	100.01%
Health Equipment	20,000	20,000	20,000	-	-	100.00%
Speed Hump - 3600 Jose Sant.	2,990	2,990	2,991	-	(1)	100.03%
Speed Hump - 4500 Santa Ine	3,013	3,013	3,013	-	-	100.00%
Speed Hump - 1300/1400 Reagan	4,723	4,723	4,722	-	1	99.98%
Speed Hump - 2700 Lavanda	2,137	2,137	2,137	-	-	100.00%
Speed Hump - 4200 Morelia	2,523	2,523	2,522	-	1	99.96%
Speed Hump - Merida Dr.	5,776	5,776	5,776	-	-	100.00%
LACS South Office Signage	5,910	5,910	-	-	5,910	0.00%
PD Health/Wellness Renovation	30,279	30,279	-	30,279	-	100.00%
Speed Hump - 600 Patrick Henry Dr.	3,000	3,000	1,064	-	1,936	35.47%
Speed Hump - 300 James Smith Rd.	3,000	3,000	1,064	-	1,936	35.47%
Speed Hump - 600 John Adams Rd.	3,000	3,000	1,064	-	1,936	35.47%
Speed Hump - 300 Gilman Rd.	3,000	3,000	1,833	-	1,167	61.10%
Pita Magana Median - Trees	\$ 2,131	2,131	-	2,131	-	100.00%

CITY OF LAREDO  
2022 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District II Projects						
Cigarroa Rec Improvements	\$ 980	980	979	-	1	99.90%
M.E. Benavides Sport Complex	98,486	98,486	77,153	10,650	10,683	89.15%
Garcia Vela Park Improvements	8,777	8,777	8,777	-	-	100.00%
Freddy Benavides Dressing	87,537	87,537	86,535	-	1,002	98.86%
Speed Hump - Ricardo Molina	5,500	5,500	2,630	-	2,870	47.82%
Recharge Center Sign	18,720	18,720	8,755	-	9,965	46.77%
Sidewalk - Palo/Louisiana/Arkansas	5,451	5,451	5,451	-	-	100.00%
Sidewalk - Ireland	12,000	12,000	11,999	-	1	99.99%
PD Health/Wellness Renovation	12,549	12,549	-	12,549	-	100.00%
District III Projects						
Fire /PD Wellness Center	25,771	25,771	-	-	25,771	0.00%
Signs- Market St/Height Elementary	4,515	4,515	4,515	-	-	100.00%
Haynes Rec Center Improvements	1,355	1,355	1,354	-	1	99.93%
River Vega Hike & Bike Trail	51,422	51,422	-	-	51,422	0.00%
Las Misiones Park Improv	15,000	15,000	14,780	-	220	98.53%
Sidewalk - Corp/Marc/Sprg/Ma	21,000	21,000	19,804	-	1,196	94.30%
Safe Routes to School Grt	109,181	109,181	-	-	109,181	0.00%
PD Health/Wellness Renovation	21,756	21,756	-	21,756	-	100.00%
District IV Projects						
Reserve	1,730	1,730	-	-	1,730	0.00%
Cemetery Improvements	8,459	8,459	8,459	-	-	100.00%
Arturo Benavides Park	48	48	48	-	-	100.00%
Sidewalk - 3401 Marcella	2,487	2,487	2,486	-	1	99.96%
Sidewalk - 2715 Frost	12,910	12,910	12,910	-	-	100.00%
Sidewalk - 3019 Frost	6,964	6,964	6,964	-	-	100.00%
Sidewalk - 3909 Logan	4,366	4,366	4,365	-	1	99.98%
Sidewalk - 3400 Willow Creek	6,009	6,009	6,008	-	1	99.98%
Sidewalk - 319 W Plum	6,010	6,010	6,009	-	1	99.98%
Sidewalk - 1309 E Plum	5,520	5,520	5,519	-	1	99.98%
Arturo Benavides Water Ft	192,174	192,174	192,174	-	-	100.00%
Speed Hump - 200 Monterrey	3,000	3,000	-	-	3,000	0.00%
Sidewalk - 1600 Clark Blvd	64	64	64	-	-	100.00%
Andy Ramos Park Lighting	180	180	180	-	-	100.00%
Lyon Dog Park	79	79	79	-	-	100.00%
District V Projects						
Bartlett Park	10,163	10,163	-	-	10,163	0.00%
Las Brisas Park Amenities	24,846	24,846	24,846	-	-	100.00%
Speed Table - 1100 Andres	5,083	5,083	5,083	-	-	100.00%
Speed Table - DelMar/Shakespeare	12,096	12,096	12,095	-	1	99.99%
Speed Table - Shakespeare/Mayel	12,124	12,124	12,123	-	1	99.99%
Speed Table - Marktwain/Uni	12,097	12,097	12,096	-	1	99.99%
Sidewalk - Dogwood/Hillside	4,764	4,764	4,764	-	-	100.00%
Vietnam Veterans Walking	9,358	9,358	6,812	-	2,546	72.79%
Speed Hump - Mahogany Crt	1,330	1,330	-	-	1,330	0.00%
Dist V Resurfacing	145,849	145,849	138,091	-	7,758	94.68%
Speed Hump - 400 Chevy Chas	3,000	3,000	2,672	-	328	89.07%
McPherson/Del Mar Turn Lane	\$ 9,290	9,290	9,290	-	-	100.00%

CITY OF LAREDO  
2022 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VI Projects						
Shiloh Trails	\$ 794	794	794	-	-	100.00%
Speed Table - Winfield Prwy	112,478	112,478	112,479	-	(1)	100.00%
Traffic Signal - Del Mar/CC	28,141	28,141	28,141	-	-	100.00%
Repav-Burke/Bermuda-Plantation	84,118	84,118	84,118	-	-	100.00%
Speed Hump - 303 Mayfai Dr	2,748	2,748	1,458	-	1,290	53.06%
Speed Hump - N Oakmont Loop	2,490	2,490	2,490	-	-	100.00%
Speed Hump - 1600 Sweden Ln	4,661	4,661	4,662	-	(1)	100.02%
Speed Hump - Navajo Ln	2,640	2,640	2,642	-	(2)	100.08%
Speed Hump - Denmark Ln	7,951	7,951	7,950	-	1	99.99%
Paving Reserve	3,469	3,469	-	-	3,469	0.00%
NCP Dog Park	36	36	-	-	36	0.00%
Speed Hump - 1200 Longhorn	474	474	-	-	474	0.00%
District VII Projects						
Father McNaboe Basketball Shade	250,000	250,000	250,000	-	-	100.00%
District VIII Projects						
La Ladrillera Park	3,445	3,445	3,315	-	130	96.23%
Don Tomas Sanches Sculpture	15,000	15,000	15,001	-	(1)	100.01%
Sidewalk Improvements	6,993	6,993	6,993	-	-	100.00%
Benches For District 8 Plazas	10,843	10,843	10,843	-	-	100.00%
Post Office Christmas Lgh	24,850	24,850	24,850	-	-	100.00%
Anna St One Way Project	8,964	8,964	8,965	-	(1)	100.01%
1700/1800 Lafayette Street Closure	5,929	5,929	5,928	-	1	99.98%
Parking Pay Station	1,395	1,395	1,395	-	-	100.00%
St. Petters Park Improvements	77,902	77,902	77,902	-	-	100.00%
Lafayette Bridge Parking	53,386	53,386	53,385	-	1	100.00%
Poggenpohl St. Sidewalk	15,798	15,798	15,798	-	-	100.00%
PD Health/Wellness Renovation	25,495	25,495	-	18,185	7,310	71.33%
Fire Dept Automotive Equipment	455	455	-	455	-	100.00%
Fire-Fire Trucks	3,422,424	3,422,424	3,422,424	-	-	100.00%
Fire-Unitec Fire Station	1,500,000	1,500,000	-	-	1,500,000	0.00%
EMS Bike Patrols	29,944	29,944	29,944	-	-	100.00%
Utility Terrain Vehicle	30,000	30,000	26,747	-	3,253	89.16%
EMS Vault System	25,000	25,000	-	21,744	3,256	86.98%
Rescue Boat	50,000	50,000	48,613	-	1,387	97.23%
Hazmat/AED Equipment	50,000	50,000	43,920	-	6,080	87.84%
Ambulance Remount	63,176	63,176	-	63,176	-	100.00%
Fire Drone	13,761	13,761	13,760	-	1	99.99%
Fire - Trailer Hauler	10,140	10,140	10,139	-	1	99.99%
Fire - Strong Arm Rescuer	5,100	5,100	-	5,100	-	100.00%
Fleet Building Expansion	836,000	836,000	40,995	-	795,005	4.90%
Citywide Access Control	600,000	600,000	198,123	20,452	381,425	36.43%
Repeater North Laredo	1,395,574	1,395,574	1,297,859	-	97,715	93.00%
City Hall Network Cabling	61,000	61,000	-	-	61,000	0.00%
Parks-Aquatic Shade Structure	185,000	185,000	160,205	-	24,795	86.60%
Parks-Surveillance System	1,000,000	1,000,000	618,449	-	381,551	61.84%
Parks-Market Tennis Courts Resurf	864,772	864,772	137,695	611,429	115,648	86.63%
Inner City Pool Shade 4Wi	199,854	199,854	-	96,854	103,000	48.46%
Police Patrol/Unmarked Vehicles	\$ 3,472,243	3,472,243	3,454,517	17,725	1	100.00%

CITY OF LAREDO  
2022 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Police Supervisor	\$ 490,533	490,533	485,731	4,800	2	100.00%
Police 911-Recorder	102,555	102,555	38,954	-	63,601	37.98%
Police South Sector Station	2,999,160	2,999,160	1,890,411	-	1,108,749	63.03%
2 Unmarked Police Units	3,064	3,064	3,064	-	-	100.00%
Public Works-Reserve	16,213	16,213	-	-	16,213	0.00%
Public Works Auto Equipment	1,483,787	1,483,787	1,404,056	-	79,731	94.63%
Traffic-Communications Upgrade	250,000	250,000	164,192	-	85,808	65.68%
Signal-Shiloh @Backwoods	148,500	148,500	-	-	148,500	0.00%
Springfield Ext Phase 2	4,564,096	4,564,096	1,173,601	-	3,390,495	25.71%
Concord Hills Ext	3,895,000	3,895,000	5,597	-	3,889,403	0.14%
Springfield/Shiloh Signal	450,000	450,000	188,582	-	261,418	41.91%
Bond Cost	336,199	336,199	336,198	-	1	100.00%
Contractual Services	7,264	7,264	7,263	-	1	99.99%
Reserve Appropriation	237,268	237,268	-	-	237,268	0.00%
Restricted Reserve	1,567,940	1,567,940	-	-	1,567,940	0.00%
Public Arts	610,000	610,000	-	-	610,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>34,420,088</b>	<b>34,420,088</b>	<b>17,108,226</b>	<b>937,285</b>	<b>16,374,577</b>	<b>52.43%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>19,204,444</b>	<b>(937,285)</b>	<b>18,267,159</b>	

CITY OF LAREDO  
 2023 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Accrued Interest Receivable	\$	276,206
Investments		<u>29,860,067</u>
TOTAL ASSETS		<u><u>30,136,273</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		27,270
Accounts Payable		75,297
Retainage Payable		<u>19,792</u>
TOTAL LIABILITIES		<u>122,359</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		1,537,800
Unreserved:		
Designated for Improvements		<u>28,476,114</u>
TOTAL FUND BALANCES		<u>30,013,914</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>30,136,273</u></u>



CITY OF LAREDO  
2023 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 39,000,000	39,000,000	39,000,000	-	-	100.00%
Interest Earnings	1,482,570	1,482,570	3,666,615	-	2,184,045	247.31%
Bond Premium	1,413,374	1,413,374	1,413,374	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>41,895,944</b>	<b>41,895,944</b>	<b>44,079,989</b>	<b>-</b>	<b>2,184,045</b>	<b>105.21%</b>
<b>EXPENDITURES</b>						
Animal Care Kennel/Medical Facilities	1,000,000	1,000,000	54,441	-	945,559	5.44%
Arts Requirement	800,000	800,000	-	-	800,000	0.00%
Relocate Econ Dev/311	395,838	395,838	395,838	-	-	100.00%
District I Projects						
Reserve	566,857	566,857	-	-	566,857	0.00%
Air Monitoring Equipment	50,000	50,000	19,399	-	30,601	38.80%
Speed Hump - 4500 Santa Inez Ln	787	787	787	-	-	100.00%
Pita Mangana Median Trees	79,356	79,356	-	79,356	-	100.00%
Speed Hump - 400 Osbidian	3,000	3,000	1,183	-	1,817	39.43%
District II Projects						
Reserve	562,413	562,413	-	-	562,413	0.00%
Freddy Benavides Dressing	18,437	18,437	17,769	45	623	96.62%
Air Monitoring Equipment	50,000	50,000	19,425	-	30,575	38.85%
Sidewalk-Ireland	155	155	155	-	-	100.00%
Parque Espana Improvement	5,104	5,104	5,104	-	-	100.00%
Speed Hump-2300 Willow	6,000	6,000	5,347	-	653	89.12%
Speed Hump-200 Segovia	3,000	3,000	2,656	-	344	88.53%
Speed Hump-Salamanca Ave	6,000	6,000	4,622	-	1,378	77.03%
Speed Hump-Avila Dr.	3,000	3,000	2,789	-	211	92.97%
Freddy Ben Iron Fence	35,593	35,593	32,685	-	2,908	91.83%
PD Health/Wellness Renovation	10,298	10,298	-	10,298	-	100.00%
District III Projects						
Reserve	620,978	620,978	-	-	620,978	0.00%
Air Monitoring Equipment	50,000	50,000	19,416	-	30,584	38.83%
PD Health/Wellness Renovation	11,022	11,022	-	11,022	-	100.00%
Sidewalk - Musser	18,000	18,000	-	-	18,000	0.00%
District IV Projects						
Reserve	54,431	54,431	-	-	54,431	0.00%
Sanchez Ochoa Park	22,850	22,850	22,850	-	-	100.00%
Arturo Benavides Park	859	859	859	-	-	100.00%
Clark St. Beautification	91,210	91,210	79,637	-	11,573	87.31%
Arturo Benavides Water Ft	201,200	201,200	201,200	-	-	100.00%
Andy Ramos Park Lighting	29,320	29,320	29,320	-	-	100.00%
Tower Clock-Clark Blvd	90,000	90,000	79,493	-	10,507	88.33%
Sidewalk-Louisiana/Gustavus	15,000	15,000	12,893	-	2,107	85.95%
Speed Hump - 3400 N Buena Vista	3,000	3,000	1,094	-	1,906	36.47%
All Way Stop-Sanchez Ochoa	3,780	3,780	3,780	-	-	100.00%
Sidewalk-1720 Gustavus	19,010	19,010	19,010	-	-	100.00%
Ochoa Baseball Field Improvements	\$ 14,300	14,300	13,800	-	500	96.50%

CITY OF LAREDO  
2023 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District IV Projects (Cont.)						
Ornamental Poles	\$ 42,971	42,971	42,136	-	835	98.06%
Air Monitoring Equipment	50,000	50,000	19,425	-	30,575	38.85%
Speed Hump-2400 Kearney	3,716	3,716	3,716	-	-	100.00%
Speed Hump-4600 Haynes	3,382	3,382	3,382	-	-	100.00%
Sidewalk - 3100 North Martin	18,000	18,000	12,089	-	5,911	67.16%
Sidewalk - 700 E Plum	18,000	18,000	9,223	-	8,777	51.24%
School Traffic Signs-Galleg	3,971	3,971	3,971	-	-	100.00%
Sidewalk - 2700 Maryland	12,000	12,000	8,503	-	3,497	70.86%
Speed Hump - 2603 Kearney	3,000	3,000	1,382	-	1,618	46.07%
District V Projects						
Reserve	204,207	204,207	-	-	204,207	0.00%
Blas Castaneda Park	3,827	3,827	3,827	-	-	100.00%
Speed Hump - Mayela Dr	6,000	6,000	4,569	-	1,431	76.15%
Veterans' Park Improvements	129,800	129,800	116,940	-	12,860	90.09%
McPherson/Del Mar Turn Lane	21,856	21,856	21,855	-	1	100.00%
Air Monitoring Equipment	50,000	50,000	19,425	-	30,575	38.85%
Pav-CdelNte,Gale, Anton, We	90,000	90,000	59,290	-	30,710	65.88%
Speed Hump - 3700 Josefina	4,593	4,593	4,592	-	1	99.98%
Speed Hump - 400 Nye	3,000	3,000	1,206	1,023	771	74.30%
Speed Hump - Messi Dr	3,000	3,000	1,916	1,023	61	97.97%
Speed Hump - Idylwood	6,000	6,000	4,640	-	1,360	77.33%
Paving-Hawaii	20,984	20,984	20,983	-	1	100.00%
Paving-Idaho	17,000	17,000	13,748	-	3,252	80.87%
Paving-Indiana	17,000	17,000	11,048	-	5,952	64.99%
Paving-Kansas	17,000	17,000	16,937	-	63	99.63%
Paving-Jacaman	22,282	22,282	22,281	-	1	100.00%
Laredo Little Theater Rep	11,642	11,642	11,642	-	-	100.00%
Resurfacing Martens St	71,809	71,809	71,747	-	62	99.91%
District VI Projects						
Reserve	23,003	23,003	-	-	23,003	0.00%
Repave-Burke/Bermuda-Plantation	86,919	86,919	86,919	-	-	100.00%
Repave-Copper Bend	19,784	19,784	19,783	-	1	99.99%
Repave-Bear Creek	25,821	25,821	25,821	-	-	100.00%
Repave-Chimayo/Isidro-Ciel	64,240	64,240	64,240	-	-	100.00%
Repave-Intl Loop 20/Simon Bolivar	76,701	76,701	76,700	-	1	100.00%
LED Stop Sign-Plant/Cntry	10,975	10,975	10,975	-	-	100.00%
Divine Mercy Parking Lot	3,642	3,642	3,641	-	1	99.97%
Speed Hump - Monaco Blvd	4,756	4,756	4,754	-	2	99.96%
Speed Hump - Mayfair Dr	252	252	-	-	252	0.00%
Speed Hump - 1200 Brown Dr	2,365	2,365	2,363	-	2	99.92%
Air Monitoring Equipment	10,000	10,000	10,001	-	(1)	100.01%
Speed Hump - 8800 Snowfalls	3,000	3,000	2,063	-	937	68.77%
Paving - Woodridge Shiloh/Intern	67,486	67,486	-	-	67,486	0.00%
Paving - Kirby Shiloh/Windfield	80,000	80,000	-	-	80,000	0.00%
Paving - Vineyard Loop	70,000	70,000	-	-	70,000	0.00%
Paving - Burgundy Loop	45,000	45,000	-	-	45,000	0.00%
Paving - Chardonnay Loop	20,000	20,000	-	-	20,000	0.00%
Paving - Quail Hollow Loop	\$ 50,000	50,000	50,000	-	-	100.00%

CITY OF LAREDO  
2023 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VI Projects (Cont.)						
Paving - Couples Dr.	\$ 15,000	15,000	-	-	15,000	0.00%
Paving - Paving - Faldo Dr.	15,530	15,530	-	-	15,530	0.00%
Speed Hump - 1200 Longhorn	5,526	5,526	2,366	-	3,160	42.82%
District VII Projects						
Reserve	33,380	33,380	-	-	33,380	0.00%
Fr McNaboe Irrigation	7,053	7,053	7,053	-	-	100.00%
Fr McNaboe Basketball Shade	456,833	456,833	450,693	-	6,140	98.66%
Father McNaboe Restrooms	77,000	77,000	68,605	-	8,395	89.10%
Sidewalks - Los Martinez	75,734	75,734	75,734	-	-	100.00%
Air Monitoring Equipment	50,000	50,000	19,425	-	30,575	38.85%
District VIII Projects						
La Ladrillera Park	8,600	8,600	8,600	-	-	100.00%
Benches For District 8 Plazas	6,287	6,287	6,286	-	1	99.98%
Parking Pay Station	868	868	867	-	1	99.88%
Lafayette Bridge Parking	668	668	668	-	-	100.00%
Air Monitoring Equipment	50,000	50,000	19,425	-	30,575	38.85%
La Ladrillera Park Playground	321,982	321,982	-	321,981	1	100.00%
Signs - Harmony School	3,430	3,430	3,430	-	-	100.00%
Sidewalks - 900 Philadelphia	8,567	8,567	8,567	-	-	100.00%
Sidewalks - Ryan/SFranc/McD	39,222	39,222	39,222	-	-	100.00%
Shiloh Bike Trails	255,744	255,744	-	-	255,744	0.00%
PD Health/Wellness Renovation	4,632	4,632	-	-	4,632	0.00%
Mayor						
Reserve	210,126	210,126	-	-	210,126	0.00%
Health ADA Compliance Proj	260,842	260,842	-	260,842	-	100.00%
Air Monitoring Equipment	6,198	6,198	-	-	6,198	0.00%
Air Monitoring Truck	43,802	43,802	19,419	-	24,383	44.33%
PD Health/Wellness Renovation	32,776	32,776	-	-	32,776	0.00%
Mammogram Machine	146,256	146,256	-	-	146,256	0.00%
Reloc of Econ Development/311	104,162	104,162	87,496	16,666	-	100.00%
Fire Dept Automotive Equipment	344	344	-	344	-	100.00%
Fire Staff Vehicles	1,248,996	1,248,996	1,248,440	555	1	100.00%
Fire Engines/Ambulances	3,522,972	3,522,972	3,187,100	335,372	500	99.99%
Fire Equipment	76,326	76,326	24,329	-	51,997	31.88%
Fire Fleet Maint Shop #10	2,040,000	2,040,000	-	-	2,040,000	0.00%
Fire Station Buena Vista	5,175,000	5,175,000	1,023,052	168,276	3,983,672	23.02%
Fire - Trailer Hauler	9,535	9,535	9,535	-	-	100.00%
IT Data Room Backup Solution	1,250,000	1,250,000	-	-	1,250,000	0.00%
Boys and Girls Club	200,000	200,000	200,000	-	-	100.00%
Inner City Pool Shade 4 Winds Sails	424,600	424,600	99,453	320,146	5,001	98.82%
City Park Shades Replacement	403,733	403,733	299,372	-	104,361	74.15%
Police 40 Cars, 10 Unmark	3,791,148	3,791,148	3,788,762	2,378	8	100.00%
Police South Sector Station	4,000,000	4,000,000	-	-	4,000,000	0.00%
2 Unmarked Police Units	113,772	113,772	113,773	-	(1)	100.00%
Paving - District 1	380,447	380,447	60,666	-	319,781	15.95%
Paving - District 2	380,447	380,447	56,935	-	323,512	14.97%
Paving - District 3	380,447	380,447	-	-	380,447	0.00%
Paving - District 4	\$ 380,447	380,447	-	-	380,447	0.00%

CITY OF LAREDO  
2023 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Paving - District 5	\$ 380,447	380,447	301,988	-	78,459	79.38%
Paving - District 6	380,447	380,447	69,296	-	311,151	18.21%
Paving - District 7	380,446	380,446	24,487	-	355,959	6.44%
Paving - District 8	380,446	380,446	301,887	-	78,559	79.35%
Vallecito Road Match	5,000,000	5,000,000	-	-	5,000,000	0.00%
Del Mar/McPherson & NW Acquisition	750,000	750,000	28,373	2,562	719,065	4.12%
Meadow Bridge	250,000	250,000	22,659	-	227,341	9.06%
Bruni Plaza Evaluation	100,000	100,000	59,110	5,911	34,979	65.02%
Bond Cost	411,374	411,374	409,566	-	1,808	99.56%
Contractual Services	6,151	6,151	6,151	-	-	100.00%
Reserve Appropriation	1,478,419	1,478,419	-	-	1,478,419	0.00%
<b>TOTAL EXPENDITURES</b>	<b>41,895,944</b>	<b>41,895,944</b>	<b>14,066,075</b>	<b>1,537,800</b>	<b>26,292,069</b>	<b>37.24%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>30,013,914</b>	<b>(1,537,800)</b>	<b>28,476,114</b>	

CITY OF LAREDO  
 2024 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Investments	\$	20,764,900
		<u>20,764,900</u>
TOTAL ASSETS		<u><u>20,764,900</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity		258,733
Accounts Payable		280,973
Retainage Payable		<u>82,419</u>
TOTAL LIABILITIES		<u>622,125</u>

FUND BALANCES

Reserved:		
Reserved for Encumbrances		3,164,737
Unreserved:		
Designated for Improvements		<u>16,978,038</u>
TOTAL FUND BALANCES		<u>20,142,775</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>20,764,900</u></u>

CITY OF LAREDO  
2024 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Series A						
Bond Proceeds	\$ 26,072,750	26,072,750	26,072,750	-	-	100.00%
Interest Earnings	534,080	534,080	1,280,261	-	746,181	239.71%
Bond Premium	2,773,620	2,773,620	2,773,620	-	-	100.00%
Series B						
Bond Proceeds	4,090,000	4,090,000	4,090,000	-	-	100.00%
Interest Earnings	80,800	80,800	193,771	-	112,971	239.82%
Bond Premium	409,394	409,394	409,394	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>33,960,644</b>	<b>33,960,644</b>	<b>34,819,796</b>	<b>-</b>	<b>859,152</b>	<b>102.53%</b>
<b>EXPENDITURES</b>						
Series A:						
Relocate Econ Dev/311	2,200,000	2,200,000	683,778	760,869	755,353	65.67%
District I Projects						
Reserve	250,000	250,000	-	-	250,000	0.00%
District II Projects						
Reserve	250,000	250,000	-	-	250,000	0.00%
District III Projects						
Reserve	250,000	250,000	-	-	250,000	0.00%
District IV Projects						
Reserve	250,000	250,000	-	-	250,000	0.00%
District V Projects						
Reserve	250,000	250,000	-	-	250,000	0.00%
District VI Projects						
Reserve	97,739	97,739	-	-	97,739	0.00%
Land- Divine Mercy/Shiloh Trail	4,000	4,000	2,750	-	1,250	68.75%
NCP Inclusive Playground	15,540	15,540	1,300	14,240	-	100.00%
NCP Spinner Playground	21,072	21,072	-	21,072	-	100.00%
Paving Reserve	84,181	84,181	-	-	84,181	0.00%
Paving-Quail Hollow Loop	14,070	14,070	14,069	-	1	99.99%
Paving-Faldo Dr	19,470	19,470	-	-	19,470	0.00%
Paving-King Lane	15,000	15,000	7,848	-	7,152	52.32%
District VII Projects						
Reserve	250,000	250,000	-	-	250,000	0.00%
District VIII Projects						
Reserve	214,760	214,760	-	-	214,760	0.00%
La Ladrillera Park	165	165	165	-	-	100.00%
Seven Flags	393	393	-	-	393	0.00%
Poggenpohl St. Sidewalk	4,300	4,300	-	4,222	78	98.19%
Shiloh Bike Trails	14,256	14,256	-	-	14,256	0.00%
Speed Hump-1600 Monterrey	590	590	590	-	-	100.00%
PD Health/Wellness Renovation	282	282	-	-	282	0.00%
Lafayette Basketball Dome	10,254	10,254	-	-	10,254	0.00%
Speed Hump-500 Moctezuma	\$ 5,000	5,000	1,183	-	3,817	23.66%

CITY OF LAREDO  
2024 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Series A (Cont.):						
Mayor						
Reserve	\$ 250,000	250,000	-	-	250,000	0.00%
Fire Trucks	2,110,000	2,110,000	2,102,495	-	7,505	99.64%
Fire Engines/Ambulances	901,736	901,736	206,640	675,082	20,014	97.78%
Fire Equipment	58,264	58,264	-	58,263	1	100.00%
Fire Station Buena Vista	1,563,000	1,563,000	-	-	1,563,000	0.00%
Fire Station Alrm/Sprinkl	300,000	300,000	45,386	-	254,614	15.13%
Health Dept Bldg Assessment	317,599	317,599	729	-	316,870	0.23%
HVAC Replacement	480,926	480,926	4,450	-	476,476	0.93%
Network Switch Refresh	1,153,000	1,153,000	916,134	-	236,866	79.46%
Network Score Switch Upgr	250,000	250,000	75,634	72,775	101,591	59.36%
UPS Upgrade	610,000	610,000	-	-	610,000	0.00%
City Hall Network Cabling	329,000	329,000	21,424	5,404	302,172	8.15%
Second - Public Safety Radi	850,125	850,125	807,619	42,506	-	100.00%
New Data Center AT Teleco	300,000	300,000	-	-	300,000	0.00%
Bruni Plaza Building Imp	679,277	679,277	-	-	679,277	0.00%
Public Arts	600,000	600,000	-	-	600,000	0.00%
Playground Replace Reserve	3,479	3,479	-	-	3,479	0.00%
ADA Playground Reserve	1,000,000	1,000,000	965,143	34,857	-	100.00%
Circle Dr Park Playground	233,787	233,787	-	233,787	-	100.00%
Divine Mercy Playground	165,258	165,258	-	165,258	-	100.00%
Loma Alta Park Playground	175,000	175,000	-	175,000	-	100.00%
George Washington Playground	145,853	145,853	-	145,853	-	100.00%
Mario Tijerina Playground	319,861	319,861	-	319,860	1	100.00%
Andy Ramos Park Playground	153,123	153,123	-	153,123	-	100.00%
La Ladrillera Playground	282,567	282,567	-	282,566	1	100.00%
Police - Tasers	1,100,000	1,100,000	974,880	-	125,120	88.63%
Unmarked Patrol Vehicles	2,239,397	2,239,397	2,049,527	-	189,870	91.52%
2 Unmarked Police Units	10,603	10,603	10,603	-	-	100.00%
Paving District I	618,846	618,846	618,846	-	-	100.00%
Paving District II	665,429	665,429	665,429	-	-	100.00%
Paving District III	283,432	283,432	283,430	-	2	100.00%
Paving District IV	472,276	472,276	472,278	-	(2)	100.00%
Paving District V	652,661	652,661	652,661	-	-	100.00%
Paving District VI	867,331	867,331	1,056,150	-	(188,819)	121.77%
Paving District VII	782,974	782,974	782,973	-	1	100.00%
Paving District VIII	657,051	657,051	657,051	-	-	100.00%
Springfield Ext PH1	2,000,000	2,000,000	-	-	2,000,000	0.00%
Loop 20/DelMar Connectors	165,925	165,925	164,087	-	1,838	98.89%
Bond Cost	346,370	346,370	336,805	-	9,565	97.24%
Contractor Services	1,771	1,771	1,771	-	-	100.00%
Reserve Appropriation	1,143,957	1,143,957	-	-	1,143,957	0.00%
<b>Total Series A</b>	<b>\$ 29,460,950</b>	<b>29,460,950</b>	<b>14,583,828</b>	<b>3,164,737</b>	<b>11,712,385</b>	<b>60.24%</b>

CITY OF LAREDO  
 2024 CERTIFICATE OF OBLIGATION ISSUE  
 UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Series B:						
Boulevard of the Americas	\$ 1,905,000	1,905,000	-	-	1,905,000	0.00%
Springfield Ext PH1	2,500,000	2,500,000	-	-	2,500,000	0.00%
Bond Cost	94,394	94,394	92,893	-	1,501	98.41%
Contractor Services	300	300	300	-	-	100.00%
Total Series B	<u>4,499,694</u>	<u>4,499,694</u>	<u>93,193</u>	<u>-</u>	<u>4,406,501</u>	<u>2.07%</u>
TOTAL EXPENDITURES	<u>33,960,644</u>	<u>33,960,644</u>	<u>14,677,021</u>	<u>3,164,737</u>	<u>16,118,886</u>	<u>52.54%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>-</u>	<u>20,142,775</u>	<u>(3,164,737)</u>	<u>16,978,038</u>	



CITY OF LAREDO  
2025 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Investments	\$ <u>33,481,614</u>
TOTAL ASSETS	<u><u>33,481,614</u></u>

FUND BALANCES

Unreserved:	
Designated for Improvements	<u>33,481,614</u>
TOTAL FUND BALANCES	<u><u>33,481,614</u></u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u><u>33,481,614</u></u>

CITY OF LAREDO  
2025 CERTIFICATE OF OBLIGATION ISSUE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ -	30,845,000	30,845,000	-	-	100.00%
Interest Earnings	-	-	281,614	-	281,614	100.00%
Bond Premium	-	2,697,413	2,697,413	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>33,542,413</b>	<b>33,824,027</b>	<b>-</b>	<b>281,614</b>	<b>100.84%</b>
<b>EXPENDITURES</b>						
Animal Facility Expansion-Surgical	-	150,000	-	-	150,000	0.00%
Bruni Plaza Building Imp	-	1,980,000	-	-	1,980,000	0.00%
Economic Development Roof	-	300,000	-	-	300,000	0.00%
Building Maintenance Program	-	4,000,000	-	-	4,000,000	0.00%
District I Projects						
Reserve	-	500,000	-	-	500,000	0.00%
District II Projects						
Reserve	-	500,000	-	-	500,000	0.00%
District III Projects						
Reserve	-	500,000	-	-	500,000	0.00%
District IV Projects						
Reserve	-	500,000	-	-	500,000	0.00%
District V Projects						
Reserve	-	500,000	-	-	500,000	0.00%
District VI Projects						
Shiloh Trails	-	500,000	-	-	500,000	0.00%
District VII Projects						
Reserve	-	500,000	-	-	500,000	0.00%
District VIII Projects						
Reserve	-	500,000	-	-	500,000	0.00%
Mayor						
Reserve	-	500,000	-	-	500,000	0.00%
General Land Acquisition	-	2,000,000	-	-	2,000,000	0.00%
Canseco House	-	500,000	-	-	500,000	0.00%
Public Arts	-	646,271	-	-	646,271	0.00%
Parks - Aquatic Shade Structure	-	250,000	-	-	250,000	0.00%
City Parks Shades Replacement	-	400,000	-	-	400,000	0.00%
Playground Replace Reserve	-	1,845,000	-	-	1,845,000	0.00%
Indoor Recreation Feasibility	-	150,000	-	-	150,000	0.00%
PED Bridge Father McNaboe	-	1,800,000	-	-	1,800,000	0.00%
Max Mandel Building Renovation	-	500,000	-	-	500,000	0.00%
Max Mandel Concession Stand	-	125,000	-	-	125,000	0.00%
Parks Improvements	-	4,500,000	-	-	4,500,000	0.00%
Fasken Recreation Swimming Pool	-	1,500,000	-	-	1,500,000	0.00%
Santa Fe Walking Trail	-	200,000	-	-	200,000	0.00%
Sports Lighting	-	405,000	-	-	405,000	0.00%
Laredo Center for the Arts	-	3,362,500	-	-	3,362,500	0.00%
Boulevard of the Americas	-	3,846,060	-	-	3,846,060	0.00%
Bond Cost	-	342,413	342,413	-	-	100.00%
Reserve Appropriation	-	240,169	-	-	240,169	0.00%
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>33,542,413</b>	<b>342,413</b>	<b>-</b>	<b>33,200,000</b>	<b>1.02%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>33,481,614</b>	<b>-</b>	<b>33,481,614</b>	

CITY OF LAREDO  
2025 TAX NOTE  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Investments	\$ <u>25,413,755</u>
TOTAL ASSETS	<u><u>25,413,755</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity	<u>533</u>
TOTAL LIABILITIES	<u>533</u>

FUND BALANCES

Unreserved:	
Designated for Improvements	<u>25,413,222</u>
TOTAL FUND BALANCES	<u>25,413,222</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u><u>25,413,755</u></u>

CITY OF LAREDO  
2025 TAX NOTE  
UNAUDITED STATEMENT OF REVENUES AND EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ -	23,125,000	23,125,000	-	-	100.00%
Interest Earnings	-	-	213,755	-	213,755	100.00%
Bond Premium	-	2,338,228	2,338,228	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>25,463,228</b>	<b>25,676,983</b>	<b>-</b>	<b>213,755</b>	<b>100.84%</b>
<b>EXPENDITURES</b>						
Fire Station Buena Vista	-	5,063,027	-	-	5,063,027	0.00%
Fire Fleet Maintenance (Station #10)	-	1,444,454	-	-	1,444,454	0.00%
Santa Rita Recharge Renovation	-	342,383	-	-	342,383	0.00%
SoLa Center Roadway	-	278,000	-	-	278,000	0.00%
South Sector PD Station Buena Vista	-	6,864,561	-	-	6,864,561	0.00%
Street Improvements	-	3,135,848	-	-	3,135,848	0.00%
District I Paving	-	233,019	-	-	233,019	0.00%
District II Paving	-	233,019	-	-	233,019	0.00%
District III Paving	-	233,019	-	-	233,019	0.00%
District IV Paving	-	233,019	-	-	233,019	0.00%
District V Paving	-	233,019	-	-	233,019	0.00%
District VI Paving	-	233,019	-	-	233,019	0.00%
District VII Paving	-	233,019	-	-	233,019	0.00%
District VIII Paving	-	233,019	-	-	233,019	0.00%
Buena Vista Access Road	-	3,000,000	-	-	3,000,000	0.00%
Cesar E. Chavez Parkway	-	60,000	533	-	59,467	0.89%
McPherson/Shiloh NE International	-	275,353	-	-	275,353	0.00%
McPherson/Shiloh SE International	-	31,935	-	-	31,935	0.00%
Springfield Extension Phase 2B	-	180,287	-	-	180,287	0.00%
Downtown Improvements	-	1,000,000	-	-	1,000,000	0.00%
Mines Road Improvements	-	1,000,000	-	-	1,000,000	0.00%
Gale/McPherson Right Turn	-	660,000	-	-	660,000	0.00%
Bond Cost	-	263,228	263,228	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>25,463,228</b>	<b>263,761</b>	<b>-</b>	<b>25,199,467</b>	<b>1.04%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>25,413,222</b>	<b>-</b>	<b>25,413,222</b>	

CITY OF LAREDO  
PARKS CAPITAL GRANTS  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$ <u>275</u>
TOTAL ASSETS	<u><u>275</u></u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	119,702
Unreserved:	
Designated (Deficit)	<u>(119,427)</u>
TOTAL FUND BALANCES	\$ <u><u>275</u></u>

CITY OF LAREDO  
PARKS CAPITAL GRANTS  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Intergovernmental:						
TxDot- Chacon Trails	\$ 1,243,767	1,243,767	156,585	-	(1,087,182)	12.59%
TxDot- Shiloh Bike Trails	267,100	267,100	12,032	-	(255,068)	4.50%
TxDot- Santa Fe Hike Trail	300,000	300,000	-	-	(300,000)	0.00%
Contributions	1,515,743	1,515,743	-	-	(1,515,743)	0.00%
Interest Earnings	-	-	275	-	275	100.00%
Transfers In:						
Capital Improvements Fund	99,020	99,020	6,486	-	(92,534)	6.55%
2008 C.O. Bond	4,680	4,680	4,680	-	-	100.00%
General Fund	66,775	66,775	3,008	-	(63,767)	4.50%
Parkland	75,000	75,000	-	-	(75,000)	0.00%
<b>TOTAL REVENUES</b>	<b>3,572,085</b>	<b>3,572,085</b>	<b>183,066</b>	<b>-</b>	<b>(3,389,019)</b>	<b>5.12%</b>
EXPENDITURES						
Chacon Trails Phase III	1,347,467	1,347,467	167,751	115,942	1,063,774	21.05%
Shiloh Bike Trail	333,875	333,875	15,040	3,760	315,075	5.63%
Santa Fe Bike Trail	375,000	375,000	-	-	375,000	0.00%
Restricted Reserve	1,515,743	1,515,743	-	-	1,515,743	0.00%
<b>TOTAL EXPENDITURES</b>	<b>3,572,085</b>	<b>3,572,085</b>	<b>182,791</b>	<b>119,702</b>	<b>3,269,592</b>	<b>8.47%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>275</b>	<b>(119,702)</b>	<b>(119,427)</b>	

CITY OF LAREDO  
CAPITAL GRANTS FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Accounts Receivable	\$ 172
Due from Other Governments	<u>1,346,715</u>
 TOTAL ASSETS	 <u><u>1,346,887</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Advance from Pooled Equity	1,262,235
Retainage Payable	<u>70,210</u>
 TOTAL LIABILITIES	 <u><u>1,332,445</u></u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	1,958,216
Unreserved:	
Undesignated (Deficit)	<u>(1,943,774)</u>
 TOTAL FUND BALANCES	 <u><u>14,442</u></u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u><u>1,346,887</u></u>

CITY OF LAREDO  
CAPITAL GRANTS FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception To Date Actual	Encumbrance	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
TxDot-Signal Integration	\$ 480,000	480,000	480,000	-	-	100.00%
TxDot-West Laredo CPL	18,889,751	18,889,751	2,759,184	-	(16,130,567)	14.61%
TxDot-Scott/Sanchez RR	393,873	393,873	-	-	(393,873)	0.00%
TxDot-Laredo MPO	816,000	816,000	11,342	-	(804,658)	1.39%
TxDot-Springfield Ext PH2	1,500,000	1,500,000	1,134,939	-	(365,061)	75.66%
Contributions:						
Contributions-Future Grants	510,279	510,279	-	-	(510,279)	0.00%
Contributions-Killiam/Mines Rd	1,100,000	1,100,000	747,911	-	(352,089)	67.99%
Contributions-Los Presidentes	2,702,778	2,702,778	2,702,778	-	-	100.00%
Contributions-Springfield PH4 RMA	1,000,000	1,000,000	582,829	-	(417,171)	58.28%
Contributions-TASA Grant-TIRZ/MPO	1,368,770	1,368,770	20,000	-	(1,348,770)	1.46%
Contributions-Rail Infra.-CRISI	5,000,000	5,000,000	859	-	(4,999,141)	0.02%
Interest Earnings	72	72	826	-	754	1147.22%
Reimbursements	86,643	86,643	14,442	-	(72,201)	16.67%
Transfers In:						
Capital Improvements Fund	1,631,292	1,631,292	62,638	-	(1,568,654)	3.84%
2012 C.O.	90,964	90,964	90,954	-	(10)	99.99%
2015 C.O.	1,193,260	1,193,260	186,225	-	(1,007,035)	15.61%
2016 C.O.	135,000	135,000	135,000	-	-	100.00%
2017 C.O.	48,523	48,523	48,523	-	-	100.00%
2018 C.O.	2,701,369	2,701,369	2,569,035	-	(132,334)	95.10%
2019 C.O.	3,848,450	3,848,450	1,801,103	-	(2,047,347)	46.80%
<b>TOTAL REVENUES</b>	<b>43,497,024</b>	<b>43,497,024</b>	<b>13,348,588</b>	<b>-</b>	<b>(30,148,436)</b>	<b>30.69%</b>
<b>EXPENDITURES</b>						
Signal Integration Project/Traffic Lights	615,000	615,000	614,999	-	1	100.00%
EDA - Springfield Extension	1,875,000	1,875,000	1,418,674	456,326	-	100.00%
RMA Safety Action	212,650	212,650	210,486	1,821	343	99.84%
Restricted Reserve	596,927	596,927	-	-	596,927	0.00%
West Laredo-CPL Road Phase III	21,537,047	21,537,047	2,972,971	266,193	18,297,883	15.04%
Scott/Sanchez RR Grade Separation	405,740	405,740	12,263	-	393,477	3.02%
Los Presidentes Ave. Extension	5,594,571	5,594,571	5,594,570	-	1	100.00%
Killam Turn Lanes	2,160,000	2,160,000	1,677,742	-	482,258	77.67%
Springfield PH4 RMA	1,000,000	1,000,000	582,829	3,595	413,576	58.64%
LDO MPO FAST	1,173,000	1,173,000	47,693	209,022	916,285	21.89%
SH359/LOOP20	139,482	139,482	139,482	-	-	100.00%
Outdoor Legacy-Binational	1,800,000	1,800,000	22,741	21,259	1,756,000	2.44%
TXDOT-TASA Grant-TIRZ/MPO	1,368,770	1,368,770	20,000	1,000,000	348,770	74.52%
Cons. Rail Infra.-CRISI	5,000,000	5,000,000	859	-	4,999,141	0.02%
Non-Grant Related Expenses:						
State Spur 400 Overpass	18,837	18,837	18,837	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>43,497,024</b>	<b>43,497,024</b>	<b>13,334,146</b>	<b>1,958,216</b>	<b>28,204,662</b>	<b>35.16%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>14,442</b>	<b>(1,958,216)</b>	<b>(1,943,774)</b>	



CITY OF LAREDO  
PARKLAND ACQUISITION/PARK IMPROVEMENTS FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity In Investment Pool	\$ <u>2,956,599</u>
TOTAL ASSETS	<u><u>2,956,599</u></u>

FUND BALANCES

Reserved:	
Reserved for Encumbrances	34,354
Unreserved:	
Designated for Improvements	<u>2,922,245</u>
TOTAL FUND BALANCES	\$ <u><u>2,956,599</u></u>

CITY OF LAREDO  
PARKLAND ACQUISITION/PARK IMPROVEMENTS FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Park Improvements Earnings	\$ 2,975,968	2,940,219	2,771,519	-	(168,700)	94.26%
Payment in Lieu of Land	641,306	663,806	625,280	-	(38,526)	94.20%
Interest Earnings	279,309	292,558	335,214	-	42,656	114.58%
<b>TOTAL REVENUES</b>	<b>3,896,583</b>	<b>3,896,583</b>	<b>3,732,013</b>	<b>-</b>	<b>(164,570)</b>	<b>95.78%</b>
<b>EXPENDITURES</b>						
<b>District I</b>						
Wright Ranch	148,142	148,142	-	-	148,142	0.00%
Los Presidentes Unit 3	85,864	15,300	15,300	-	-	100.00%
RW Ranch Subdivision	98,678	98,678	-	-	98,678	0.00%
Los Presidentes East Park	65,498	-	-	-	-	0.00%
Cielito Lindo Park	27,381	27,381	385	-	26,996	1.41%
Independence Park Imp.	13,642	13,571	13,570	-	1	99.99%
Lomas Verano	27,318	27,318	-	-	27,318	0.00%
Century City Park	15,022	14,921	14,920	-	1	99.99%
El Sendero Sub.	33,776	33,776	-	-	33,776	0.00%
Trsf to Parks Cap Grant-Santa Fe	75,000	75,000	-	-	75,000	0.00%
Las Aves	116,100	116,100	-	-	116,100	0.00%
Independence Park Disc Golf	-	184,958	-	-	184,958	0.00%
<b>District II</b>						
Las Misiones Park	28,253	15,278	15,278	-	-	100.00%
Lomas Del Sur Sur	311,410	311,410	-	-	311,410	0.00%
Phoenix Village Subdivision	108,133	108,133	-	-	108,133	0.00%
Village South Subdivision	13,594	13,594	-	-	13,594	0.00%
Las Fincas Parkland	50,047	50,047	-	-	50,047	0.00%
La Herradura	74,631	74,631	-	-	74,631	0.00%
River Hills Ph 3	113,633	113,633	49,500	-	64,133	43.56%
Vista Del Sur	46,805	46,805	-	-	46,805	0.00%
Lyon Park	6,532	6,532	-	-	6,532	0.00%
Santa Fe Park	7,340	7,340	7,339	-	1	99.99%
Santa Elena Subdivision	34,691	34,691	-	-	34,691	0.00%
1820 Lyon	2,658	2,658	-	-	2,658	0.00%
Three Points Village	11,748	11,748	11,748	-	-	100.00%
Cielo Vista Sub.	45,844	45,844	-	-	45,844	0.00%
<b>District III</b>						
Riverhill So. Ph 3	33,477	33,477	-	-	33,477	0.00%
Santa Elena Subdivision	51,020	51,020	-	-	51,020	0.00%
Lafon Subdivision	16,292	16,292	9,987	-	6,305	61.30%
Isabel Jimenez Apt.	6,303	6,303	-	-	6,303	0.00%
1201 E Gustavus Park	6,532	6,532	-	-	6,532	0.00%
2802 Pecan St Apt.	3,659	3,659	-	-	3,659	0.00%
315 Doral Dr.	12,673	12,673	-	-	12,673	0.00%
Lago Del Valle PH8	58,335	58,335	-	-	58,335	0.00%
Eddie G Apt	2,668	2,668	-	-	2,668	0.00%
Santa Barbara	1,764	1,764	-	-	1,764	0.00%
Monte Verde Sub.	\$ 44,274	44,274	-	-	44,274	0.00%

CITY OF LAREDO  
PARKLAND ACQUISITION/PARK IMPROVEMENTS FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District IV						
Santa Celia Sub	\$ 19,406	19,406	-	-	19,406	0.00%
Heights Apt Complex	4,095	4,095	4,095	-	-	100.00%
Sanders Apt	387	387	-	-	387	0.00%
District V						
Inner City Playground	10,000	10,000	-	-	10,000	0.00%
Bartlett Park	46,785	46,785	46,570	-	215	99.54%
Blas Castaneda Park	8,523	8,523	8,450	-	73	99.14%
The Loop	43,515	43,515	-	-	43,515	0.00%
Krone Lane	3,987	3,987	-	-	3,987	0.00%
Raymond Chander Apt	13,065	13,065	-	-	13,065	0.00%
Mcpherson West	3,441	3,441	655	-	2,786	19.04%
Lago Del Mar Unit IV	10,769	10,769	-	-	10,769	0.00%
District VI						
North Central Park	155,300	155,300	139,830	12,633	2,837	98.17%
NCP Skate Park	5,043	5,043	4,840	-	203	95.97%
Sunset Heights Sub	2	2	-	-	2	0.00%
Amazonia Park	3,472	3,472	3,441	-	31	99.11%
Shiloh Crossing Park	26,053	26,053	25,881	121	51	99.80%
Divine Mercy Park	326,923	326,923	326,923	-	-	100.00%
Antler Crossing Park	1,973	1,973	-	-	1,973	0.00%
Puerta Del Sol	38,200	38,200	-	-	38,200	0.00%
Los Palmares Park	23,362	23,362	23,360	-	2	99.99%
Las Primavera Park	16,157	16,157	14,135	-	2,022	87.49%
Los Encinos Park	31,352	31,352	10,075	-	21,277	32.14%
La Paz	46,648	46,648	24,990	-	21,658	53.57%
International Plat	13,408	13,408	-	-	13,408	0.00%
Crownridge Park	3,158	3,158	-	-	3,158	0.00%
Khaledi Villas Townhomes	167	167	-	-	167	0.00%
Windfield Subd	342	342	-	-	342	0.00%
Las Palmas	21,184	21,184	-	-	21,184	0.00%
1010 Monaco Apts	3,688	3,688	-	-	3,688	0.00%
Ironwood Estates	49	49	-	-	49	0.00%
Still Meadow Condominium	23	23	-	-	23	0.00%
Northcrest Sub	28,888	28,888	-	-	28,888	0.00%
Coves & Windfield	15,838	15,838	-	-	15,838	0.00%
District VI Trees	1,000	1,000	997	-	3	99.70%
San Angel Sub.	4,348	4,348	-	-	4,348	0.00%
District VII						
Green Subdivision	165,292	143,692	-	-	143,692	0.00%
Verde Creek Sub.	48,984	48,984	-	-	48,984	0.00%
Deer Creek Park	\$ -	21,600	-	21,600	-	100.00%

CITY OF LAREDO  
 PARKLAND ACQUISITION/PARK IMPROVEMENTS FUND  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
District VIII	\$					
Canizales Park	3,266	3,266	3,145	-	121	96.30%
4A Apts-San Agustin Park	914	914	-	-	914	0.00%
4020 W. San Francisco	4,432	4,432	-	-	4,432	0.00%
Materials to Make Repairs	50,000	90,558	-	-	90,558	0.00%
Improvements Other Than Buildings	894,407	818,100	-	-	818,100	0.00%
<b>TOTAL EXPENDITURES</b>	<u>3,896,583</u>	<u>3,896,583</u>	<u>775,414</u>	<u>34,354</u>	<u>3,086,815</u>	<u>20.78%</u>
<b>CLOSING BALANCE</b>	<u>\$ -</u>	<u>-</u>	<u>2,956,599</u>	<u>(34,354)</u>	<u>2,922,245</u>	

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# **ENTERPRISE FUNDS**

CITY OF LAREDO  
TRANSIT SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity in Investment Pool	\$ 12,177,129
Cash	17,102
Accounts Receivable (Net of Allowance for Uncollectible)	261,504
Due from Other Governments	436,991
Due from Bonds	39,928
Accrued Interest	1,200
Inventory, at Cost	<u>597,162</u>

Total Current Assets 13,531,016

Noncurrent Assets:

Restricted Assets:

Equity in Investment Pool	18,875
Investments	1,023,913
Net Pension Asset	3,210,255
Accrued Interest Receivable	<u>24,661</u>

Total Restricted Assets 4,277,704

Capital Assets:

Land	9,521,556
Buildings	14,574,018
Improvements Other Than Buildings	10,907,383
Machinery and Equipment	33,809,682
Construction in Progress	2,933,273
Less Accumulated Depreciation	<u>(34,889,399)</u>

Total Capital Assets 36,856,513

Total Noncurrent Assets 41,134,217

Other Assets

Lease Assets Receivable (Net of Amortization)	<u>1,574</u>
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TOTAL ASSETS 54,666,807

Deferred Outflows of Resources 1,122,785

TOTAL ASSETS AND DEFERRED OUTFLOWS  
OF RESOURCES \$ 55,789,592

CITY OF LAREDO  
TRANSIT SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	\$	167,621
Payroll Payables		752,172
Accrued Interest Payable		7,945
Compensated Absences		<u>192,828</u>
Total Current Liabilities		<u>1,120,566</u>

Noncurrent Liabilities:

Liabilities Payable From Restricted Assets:

Due to Operations		39,928
Customer Deposits		18,875
G. O. Bonds Payable		48,800
C. O. Bonds Payable		185,000
Capital Lease Obligation		<u>1,994</u>
Total Liabilities Payable From Restricted Assets		<u>294,597</u>

Compensated Absences		128,001
G. O. Bonds Payable		313,400
C. O. Bonds Payable		945,000
Lease Purchase		5,703
Unamortized Bond Premium		181,465
Lease Liability		<u>1,556</u>

Total Noncurrent Liabilities		<u>1,869,722</u>
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TOTAL LIABILITIES		2,990,288
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Deferred Inflows of Resources		<u>2,693,251</u>
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TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		<u>5,683,539</u>
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FUND EQUITY

Reserve:

Reserved for Capital Assets		35,374,355
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Retained Earnings:

Unreserved		<u>14,731,698</u>
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TOTAL FUND EQUITY		<u>50,106,053</u>
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TOTAL LIABILITIES AND FUND EQUITY	\$	<u><u>55,789,592</u></u>
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CITY OF LAREDO  
TRANSIT SYSTEM - SALES TAX  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 11,822,591	11,455,220	11,455,220	-	-	100.00%
REVENUES						
Sales Tax Revenue	14,401,009	14,401,009	3,090,126	-	(11,310,883)	21.46%
Interest Earnings	369,100	369,100	133,933	-	(235,167)	36.29%
TOTAL REVENUES	<u>14,770,109</u>	<u>14,770,109</u>	<u>3,224,059</u>	<u>-</u>	<u>(11,546,050)</u>	<u>21.83%</u>
TOTAL AVAILABLE	<u>26,592,700</u>	<u>26,225,329</u>	<u>14,679,279</u>	<u>-</u>	<u>(11,546,050)</u>	<u>55.97%</u>
EXPENSES						
Transit Projects:						
Contractual Services	1,000	1,000	-	-	1,000	0.00%
Other	300	300	-	-	300	0.00%
Debt Service:						
2021B GO Refunding - Principal	48,800	48,800	-	-	48,800	0.00%
2021B GO Refunding - Interest	6,633	6,633	-	-	6,633	0.00%
2019 CO-Principal	35,000	35,000	-	-	35,000	0.00%
2019 PPFCO-Principal	150,000	150,000	-	-	150,000	0.00%
Lease Purchase Payment	2,000	2,000	484	-	1,516	24.20%
2019 CO-Interest	32,375	32,375	-	-	32,375	0.00%
2019 PPFCO-Interest	19,500	19,500	-	-	19,500	0.00%
Lease Purchase Interest	800	800	144	-	656	18.00%
Fiscal Agent Fees	250	250	-	-	250	0.00%
Sales Tax Contributions For:						
Operations	15,534,043	15,534,043	3,269,737	-	12,264,306	21.05%
Capital Grants	391,651	391,651	-	-	391,651	0.00%
Transit Center	596,417	596,417	121,056	-	475,361	20.30%
TOTAL EXPENSES	<u>16,818,769</u>	<u>16,818,769</u>	<u>3,391,421</u>	<u>-</u>	<u>13,427,348</u>	<u>20.16%</u>
CLOSING BALANCE	<u>\$ 9,773,931</u>	<u>9,406,560</u>	<u>11,287,858</u>	<u>-</u>	<u>1,881,298</u>	

CITY OF LAREDO  
TRANSIT SYSTEM - EL METRO OPERATIONS  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Intergovernmental:						
FTA Operating Grant	\$ 4,786,494	4,786,494	-	-	(4,786,494)	0.00%
State Operating Grant	680,150	680,150	436,991	-	(243,159)	64.25%
Donations	5,000	5,000	-	-	(5,000)	0.00%
Sales Tax Revenue	15,534,043	15,534,043	3,269,737	-	(12,264,306)	21.05%
Passenger Revenue	2,708,988	2,708,988	626,078	-	(2,082,910)	23.11%
Advertising	230,000	230,000	57,567	-	(172,433)	25.03%
Interest Earnings	-	-	16	-	16	100.00%
Fees and Collections	1,500	1,500	194	-	(1,306)	12.93%
Commissions	300	300	169	-	(131)	56.33%
Reimbursements	81,004	81,004	21,328	-	(59,676)	26.33%
Sale of Assets	2,000	2,000	68	-	(1,932)	3.40%
<b>TOTAL REVENUES</b>	<b>24,029,479</b>	<b>24,029,479</b>	<b>4,412,148</b>	<b>-</b>	<b>(19,617,331)</b>	<b>18.36%</b>
<b>EXPENSES</b>						
Operating-Fixed Route:						
Personnel	10,063,387	10,063,387	1,956,884	-	8,106,503	19.45%
Materials and Supplies	1,263,000	1,195,445	66,154	38,833	1,090,458	8.78%
Contractual Services	1,199,361	1,406,614	113,826	238,380	1,054,408	25.04%
Other Charges	56,500	57,590	(294)	1,300	56,584	1.75%
<b>Total Operating-Fixed Route</b>	<b>12,582,248</b>	<b>12,723,036</b>	<b>2,136,570</b>	<b>278,513</b>	<b>10,307,953</b>	<b>18.98%</b>
Operating-Para Transit:						
Personnel	1,584,802	1,584,802	367,577	-	1,217,225	23.19%
Materials and Supplies	228,950	233,728	6,824	6,909	219,995	5.88%
Contractual Services	515,540	515,980	18,823	1,658	495,499	3.97%
Other Charges	10,700	15,237	25	4,561	10,651	30.10%
<b>Total Operating-Para Transit</b>	<b>2,339,992</b>	<b>2,349,747</b>	<b>393,249</b>	<b>13,128</b>	<b>1,943,370</b>	<b>17.29%</b>
Maintenance-Fixed Route:						
Personnel	2,370,280	2,370,280	560,739	-	1,809,541	23.66%
Materials and Supplies	995,526	1,012,775	139,045	11,103	862,627	14.83%
Contractual Services	343,219	344,354	43,250	55,077	246,027	28.55%
Other Charges	1,000	1,000	-	-	1,000	0.00%
<b>Total Maintenance-Fixed Route</b>	<b>3,710,025</b>	<b>3,728,409</b>	<b>743,034</b>	<b>66,180</b>	<b>2,919,195</b>	<b>21.70%</b>
Maintenance-Para Transit:						
Personnel	351,062	351,062	79,006	-	272,056	22.50%
Materials and Supplies	114,100	114,739	21,418	3,652	89,669	21.85%
Contractual Services	54,852	56,731	4,924	2,639	49,168	13.33%
<b>Total Maintenance-Para Transit</b>	<b>\$ 520,014</b>	<b>522,532</b>	<b>105,348</b>	<b>6,291</b>	<b>410,893</b>	<b>21.37%</b>

CITY OF LAREDO  
TRANSIT SYSTEM - EL METRO OPERATIONS  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Training and Safety:						
Personnel	\$ 96,209	96,209	23,361	-	72,848	24.28%
Materials and Supplies	59,750	72,717	1,049	14,001	57,667	20.70%
Contractual Services	4,744	4,744	918	-	3,826	19.35%
<b>Total Training and Safety</b>	<b>160,703</b>	<b>173,670</b>	<b>25,328</b>	<b>14,001</b>	<b>134,341</b>	<b>22.65%</b>
Building-Grounds:						
Personnel	876,401	876,401	202,115	-	674,286	23.06%
Materials and Supplies	91,200	91,837	9,893	(2,439)	84,383	8.12%
Contractual Services	505,544	597,195	96,154	276,556	224,485	62.41%
<b>Total Building/Grounds</b>	<b>1,473,145</b>	<b>1,565,433</b>	<b>308,162</b>	<b>274,117</b>	<b>983,154</b>	<b>37.20%</b>
Bus Stop-Shelters:						
Personnel	110,816	110,816	27,709	-	83,107	25.00%
Materials and Supplies	130,000	157,700	9,527	25,045	123,128	21.92%
Contractual Services	38,000	41,265	-	3,265	38,000	7.91%
<b>Total Bus Stop-Shelters</b>	<b>278,816</b>	<b>309,781</b>	<b>37,236</b>	<b>28,310</b>	<b>244,235</b>	<b>21.16%</b>
General Administration:						
Personnel	995,355	995,355	238,268	-	757,087	23.94%
Materials and Supplies	35,900	38,600	9,349	3,718	25,533	33.85%
Contractual Services	1,427,405	1,454,843	406,319	556,879	491,645	66.21%
Other	505,876	405,876	9,285	-	396,591	2.29%
<b>Total General Administration</b>	<b>2,964,536</b>	<b>2,894,674</b>	<b>663,221</b>	<b>560,597</b>	<b>1,670,856</b>	<b>42.28%</b>
<b>TOTAL EXPENSES</b>	<b>24,029,479</b>	<b>24,267,282</b>	<b>4,412,148</b>	<b>1,241,137</b>	<b>18,613,997</b>	<b>23.30%</b>
CLOSING BALANCE	-	(237,803)	-	(1,241,137)	(1,003,334)	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	-	237,803	-	-	(237,803)	
<b>ADJUSTED CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(1,241,137)</b>	<b>(1,241,137)</b>	

CITY OF LAREDO  
TRANSIT SYSTEM -TRANSIT CENTER FACILITY  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Transit Center Rent	\$ 260,088	260,088	61,708	-	(198,380)	23.73%
Transit Center Parking	150,000	150,000	33,867	-	(116,133)	22.58%
Transit Center Monthly Parking	165,000	165,000	29,509	-	(135,491)	17.88%
Telecommunication Rentals	25,000	25,000	-	-	(25,000)	0.00%
Commissions	200	200	90	-	(110)	45.00%
Discount Earnings	135	135	16	-	(119)	11.85%
Reimburse and Miscellaneous	7,700	7,700	-	-	(7,700)	0.00%
Transfer In:						
Transit System	596,417	596,417	121,056	-	(475,361)	20.30%
<b>TOTAL REVENUES</b>	<b>1,204,540</b>	<b>1,204,540</b>	<b>246,246</b>	<b>-</b>	<b>(958,294)</b>	<b>20.44%</b>
<b>EXPENSES</b>						
<b>Building-Grounds:</b>						
Personnel	211,361	211,361	49,496	-	161,865	23.42%
Materials and Supplies	87,500	90,749	14,575	6,718	69,456	23.46%
Contractual Services	511,592	563,874	74,750	211,417	277,707	50.75%
Other Charges	15,000	9,911	-	-	9,911	0.00%
Capital Outlay	-	61,780	56,691	-	5,089	0.00%
<b>Total Building-Grounds</b>	<b>825,453</b>	<b>937,675</b>	<b>195,512</b>	<b>218,135</b>	<b>524,028</b>	<b>44.11%</b>
<b>Transit Center Facility:</b>						
Personnel	144,541	144,541	33,290	-	111,251	23.03%
Materials and Supplies	2,000	3,000	1,028	272	1,700	43.33%
Contractual Services	82,446	91,686	16,416	11,090	64,180	30.00%
Other Charges	150,100	150,100	-	-	150,100	0.00%
<b>Total Transit Center Facility</b>	<b>379,087</b>	<b>389,327</b>	<b>50,734</b>	<b>11,362</b>	<b>327,231</b>	<b>15.95%</b>
<b>TOTAL EXPENSES</b>	<b>1,204,540</b>	<b>1,327,002</b>	<b>246,246</b>	<b>229,497</b>	<b>851,259</b>	<b>35.85%</b>
<b>CLOSING BALANCE</b>	<b>-</b>	<b>(122,462)</b>	<b>-</b>	<b>(229,497)</b>	<b>(107,035)</b>	
<b>ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES</b>	<b>-</b>	<b>122,462</b>	<b>-</b>	<b>-</b>	<b>(122,462)</b>	
<b>ADJUSTED CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>(229,497)</b>	<b>(229,497)</b>	

CITY OF LAREDO  
TRANSIT SYSTEM - CAPITAL GRANTS  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	1,130,538	1,130,538	-	-	100.00%
REVENUES						
Intergovernmental:						
FTA CAP TX 2024-034	-	217,409	-	-	(217,409)	0.00%
FTA CAP TX 2024-001	-	436,275	-	-	(436,275)	0.00%
FTA CAP TX 2025-107	-	514,780	-	-	(514,780)	0.00%
FTA-TX-04-0055	-	1,826,596	-	-	(1,826,596)	0.00%
FTA-TX-2018-080	-	8,898,892	-	-	(8,898,892)	0.00%
FTA CAP TX2022-038-00	-	59,933	-	-	(59,933)	0.00%
Capital Grants	1,184,997	1,184,997	-	-	(1,184,997)	0.00%
Section 5310 Proposed	779,264	779,264	-	-	(779,264)	0.00%
Section 5310-TX-2020-027	-	57,142	-	-	(57,142)	0.00%
Section 5310-TX-2022-005	-	300,000	-	-	(300,000)	0.00%
State Capital 0922-33-227	-	1,152,500	-	-	(1,152,500)	0.00%
Contribution - Webb County	-	29,213	-	-	(29,213)	0.00%
Sales Tax	391,651	391,651	-	-	(391,651)	0.00%
TOTAL REVENUES	2,355,912	15,848,652	-	-	(15,848,652)	0.00%
TOTAL AVAILABLE	2,355,912	16,979,190	1,130,538	-	(15,848,652)	6.66%
EXPENDITURES						
FTA CAP TX 2024-034	-	272,733	-	-	272,733	0.00%
FTA CAP TX 2024-001	-	543,741	-	304,927	238,814	56.08%
FTA CAP TX 2025-107	-	624,442	-	-	624,442	0.00%
Section 5310-TX-2020-027	-	83,407	-	18,080	65,327	21.68%
Section 5310-TX-2022-005	-	375,000	-	375,000	-	100.00%
FTA-TX-04-0055	-	2,283,245	-	67,572	2,215,673	2.96%
FTA-TX-2018-080	-	8,898,891	-	266,366	8,632,525	2.99%
State Capital 0922-33-227	-	1,127,500	-	-	1,127,500	0.00%
FTA CAP TX2022-038-00	-	70,510	-	-	70,510	0.00%
Reserve Appropriation	2,355,912	2,355,912	-	-	2,355,912	0.00%
TOTAL EXPENDITURES	2,355,912	16,635,381	-	1,031,945	15,603,436	6.20%
CLOSING BALANCE	\$ -	343,809	1,130,538	(1,031,945)	(245,216)	

CITY OF LAREDO  
TRANSIT SYSTEM - 2019 C.O.  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 845,000	845,000	845,000	-	-	100.00%
Bond Premium	165,587	165,587	165,587	-	-	100.00%
Interest Earnings	-	118,960	185,019	-	66,059	155.53%
<b>TOTAL REVENUES</b>	<b>1,010,587</b>	<b>1,129,547</b>	<b>1,195,606</b>	<b>-</b>	<b>66,059</b>	<b>105.85%</b>
<b>EXPENSES</b>						
Contractual Services	-	1,070,249	177,030	230,375	662,844	38.07%
Other Charges	-	48,960	-	-	48,960	0.00%
Bond Costs	10,587	10,338	9,930	-	408	96.05%
Transfers Out:						
Transit System	1,000,000	-	-	-	-	0.00%
<b>TOTAL EXPENSES</b>	<b>1,010,587</b>	<b>1,129,547</b>	<b>186,960</b>	<b>230,375</b>	<b>712,212</b>	<b>36.95%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>1,008,646</b>	<b>(230,375)</b>	<b>778,271</b>	

CITY OF LAREDO  
BRIDGE SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity in Investment Pool	\$ 4,477,370
Cash	34,150
Due from Bridge-Bonds	468,295
Accrued Interest Receivable-Leases	19
	4,979,834

Total Current Assets 4,979,834

Noncurrent Assets:

Restricted Assets:

Equity in Investment Pool	11,776,501
Accrued Interest Receivable	25,929
Investments-Securities	6,878,117
	18,680,547

Total Restricted Assets 18,680,547

Capital Assets:

Land	11,306,684
Buildings	33,446,315
Improvements Other Than Buildings	78,700,163
Machinery and Equipment	21,630,796
Less Accumulated Depreciation	(81,485,751)
	63,598,207

Total Capital Assets 63,598,207

Other Assets:

Unamortized Bond Issuance Costs	55,308
Lease Assets Receivable (net of amortization)	24,820
	80,128

Total Noncurrent Assets 80,128

TOTAL ASSETS 87,338,716

Deferred Outflows of Resources 1,388,183

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 88,726,899

CITY OF LAREDO  
BRIDGE SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	\$	36,945
Accrued Interest Payable-Leases		8
Compensated Absences		300,719
		337,672
Total Current Liabilities		337,672

Noncurrent Liabilities:

Liabilities Payable From Restricted Assets:

Accounts Payable		181,562
Retainage Payable		65,485
Due to Bridge Operations		468,295
Customer Deposits		8,000
Deferred Revenues		2,583,869
Revenue Bonds Payable		3,080,000
Capital Lease Obligations		2,992
Notes Payable		200,000
		6,590,203
Total Liabilities Payable from Restricted Assets		6,590,203

Revenue Bonds Payable		9,436,758
Notes Payable		3,435,000
Capital Lease Obligations		8,555
Compensated Absences		487,656
Net Pension Liability		11,193,501
Lease Liabilities		24,556
		31,176,229

Total Noncurrent Liabilities		31,176,229
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TOTAL LIABILITIES		31,513,901
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Deferred Inflows of Resources		832,260
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TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		32,346,161
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FUND EQUITY

Reserve:

Reserved for Bond Retirement		1,387,234
Reserved for Contingencies		500,000
Reserved for SIB Loan		270,000
Reserved for Capital Assets, Net of Related Debt		54,651,618
Retained Earnings:		
Unreserved (Deficit)		(428,114)
		56,380,738

TOTAL FUND EQUITY		56,380,738
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TOTAL LIABILITIES AND FUND EQUITY	\$	88,726,899
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CITY OF LAREDO  
BRIDGE SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 3,816,250	1,956,744	1,956,744	-	-	100.00%
REVENUES						
Bridge I						
Toll Revenues	5,311,436	5,311,436	1,449,925	-	(3,861,511)	27.30%
Rents & Commissions	135,325	135,325	33,141	-	(102,184)	24.49%
Total Bridge I	<u>5,446,761</u>	<u>5,446,761</u>	<u>1,483,066</u>	<u>-</u>	<u>(3,963,695)</u>	<u>27.23%</u>
Bridge II						
Toll Revenues	39,984,393	39,984,393	9,525,769	-	(30,458,624)	23.82%
Fees and Collections	571,974	571,974	134,595	-	(437,379)	23.53%
Rents & Commissions	65,052	65,052	16,444	-	(48,608)	25.28%
Total Bridge II	<u>40,621,419</u>	<u>40,621,419</u>	<u>9,676,808</u>	<u>-</u>	<u>(30,944,611)</u>	<u>23.82%</u>
Colombia Bridge						
Toll Revenues	5,408,883	5,408,883	1,272,706	-	(4,136,177)	23.53%
Fees and Collections	155,775	155,775	37,264	-	(118,511)	23.92%
Rents & Commissions	-	-	38	-	38	100.00%
Total Colombia Bridge	<u>5,564,658</u>	<u>5,564,658</u>	<u>1,310,008</u>	<u>-</u>	<u>(4,254,650)</u>	<u>23.54%</u>
World Trade Bridge						
Toll Revenues	35,995,883	35,995,883	8,439,213	-	(27,556,670)	23.44%
Fees and Collections	811,065	811,065	179,678	-	(631,387)	22.15%
Rents & Commissions	294	294	-	-	(294)	0.00%
Total World Trade Bridge	<u>36,807,242</u>	<u>36,807,242</u>	<u>8,618,891</u>	<u>-</u>	<u>(28,188,351)</u>	<u>23.42%</u>
Interest Earnings	588,798	588,798	150,018	-	(438,780)	25.48%
Reimbursement & Misc.	3,739	3,739	135	-	(3,604)	3.61%
TOTAL REVENUES	<u>89,032,617</u>	<u>89,032,617</u>	<u>21,238,926</u>	<u>-</u>	<u>(67,793,691)</u>	<u>23.86%</u>
TOTAL AVAILABLE	<u>\$ 92,848,867</u>	<u>90,989,361</u>	<u>23,195,670</u>	<u>-</u>	<u>(67,793,691)</u>	<u>25.49%</u>

CITY OF LAREDO  
BRIDGE SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>EXPENSES</b>						
<b>Bridge I:</b>						
Personnel	\$ 3,510,462	3,510,462	790,247	-	2,720,215	22.51%
Materials and Supplies	376,453	376,584	32,365	39,549	304,670	19.10%
Contractual Services	11,132,547	11,682,554	2,481,780	549,296	8,651,478	25.95%
Other Charges	67,638	67,638	9,433	-	58,205	13.95%
Capital Outlay	60,739	60,739	-	-	60,739	0.00%
Debt Service	7,000	7,000	157	-	6,843	2.24%
<b>Total Bridge I</b>	<b>15,154,839</b>	<b>15,704,977</b>	<b>3,313,982</b>	<b>588,845</b>	<b>11,802,150</b>	<b>24.85%</b>
<b>Bridge II:</b>						
Personnel	3,609,043	3,609,043	709,619	-	2,899,424	19.66%
Materials and Supplies	409,557	410,776	12,890	9,317	388,569	5.41%
Contractual Services	1,589,097	1,992,922	154,231	369,477	1,469,214	26.28%
Other Charges	1,000	1,000	(347)	-	1,347	-34.70%
Capital Outlay	60,739	60,739	-	-	60,739	0.00%
Debt Service	1,000	1,000	314	-	686	31.40%
<b>Total Bridge II</b>	<b>5,670,436</b>	<b>6,075,480</b>	<b>876,707</b>	<b>378,794</b>	<b>4,819,979</b>	<b>20.67%</b>
<b>Colombia Bridge:</b>						
Personnel	1,828,685	1,828,685	368,926	-	1,459,759	20.17%
Materials and Supplies	271,433	272,652	21,043	6,675	244,934	10.17%
Contractual Services	1,442,051	1,819,171	103,334	341,761	1,374,076	24.47%
Other Charges	300	300	-	-	300	0.00%
Capital Outlay	114,939	135,852	-	20,913	114,939	15.39%
Debt Service	2,000	2,000	157	-	1,843	7.85%
<b>Total Colombia Bridge</b>	<b>3,659,408</b>	<b>4,058,660</b>	<b>493,460</b>	<b>369,349</b>	<b>3,195,851</b>	<b>21.26%</b>
<b>World Trade Bridge:</b>						
Personnel	3,563,162	3,563,162	733,413	-	2,829,749	20.58%
Materials and Supplies	486,199	489,571	27,186	18,687	443,698	9.37%
Contractual Services	2,948,342	3,474,808	510,137	396,669	2,568,002	26.10%
Other Charges	800	800	(19)	-	819	-2.38%
Capital Outlay	60,739	60,739	-	-	60,739	0.00%
Debt Service	2,000	2,000	314	-	1,686	15.70%
<b>Total World Trade Bridge</b>	<b>7,061,242</b>	<b>7,591,080</b>	<b>1,271,031</b>	<b>415,356</b>	<b>5,904,693</b>	<b>22.22%</b>
<b>Laredo Port Police</b>						
Personnel	970,353	970,353	198,884	-	771,469	20.50%
Materials and Supplies	3,500	3,500	-	-	3,500	0.00%
Contractual Services	1,500	1,500	211	-	1,289	14.07%
<b>Total Laredo Port Police</b>	<b>\$ 975,353</b>	<b>975,353</b>	<b>199,095</b>	<b>-</b>	<b>776,258</b>	<b>20.41%</b>

CITY OF LAREDO  
 BRIDGE SYSTEM  
 UNAUDITED STATEMENT OF OPERATIONS  
 BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Transfers Out:						
General Fund	\$ 43,350,298	43,350,298	10,343,806	-	33,006,492	23.86%
Capital Improvements Fund	6,401,113	6,401,113	1,600,279	-	4,800,834	25.00%
Bridge Cold Storage	15,000	15,000	3,750	-	11,250	25.00%
Bridge Debt Service	3,682,987	3,682,987	165	-	3,682,822	0.00%
Bridge Construction	2,000,000	2,000,000	500,000	-	1,500,000	25.00%
Total Transfers Out	<u>55,449,398</u>	<u>55,449,398</u>	<u>12,448,000</u>	<u>-</u>	<u>43,001,398</u>	<u>22.45%</u>
TOTAL EXPENSES	<u>87,970,676</u>	<u>89,854,948</u>	<u>18,602,275</u>	<u>1,752,344</u>	<u>69,500,329</u>	<u>22.65%</u>
CLOSING BALANCE	4,878,191	1,134,413	4,593,395	(1,752,344)	1,706,638	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	<u>-</u>	<u>4,802,052</u>	<u>-</u>	<u>-</u>	<u>(4,802,052)</u>	
ADJUSTED CLOSING BALANCE	<u>\$ 4,878,191</u>	<u>5,936,465</u>	<u>4,593,395</u>	<u>(1,752,344)</u>	<u>(3,095,414)</u>	

CITY OF LAREDO  
 BRIDGE SYSTEM-DEBT SERVICE  
 UNAUDITED STATEMENT OF OPERATIONS  
 BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 2,157,235	2,157,234	2,157,234	-	-	100.00%
REVENUES						
Transfer In:						
Bridge Operations	92,670	92,670	21,879	-	(70,791)	23.61%
Interest Earnings	3,682,987	3,682,987	165	-	(3,682,822)	0.00%
TOTAL REVENUES	<u>3,775,657</u>	<u>3,775,657</u>	<u>22,044</u>	<u>-</u>	<u>(3,753,613)</u>	<u>0.58%</u>
TOTAL AVAILABLE	<u>5,932,892</u>	<u>5,932,891</u>	<u>2,179,278</u>	<u>-</u>	<u>(3,753,613)</u>	<u>36.73%</u>
EXPENSES						
14 Ref. Revenue Bond-Prin. (SIB)	1,610,000	1,610,000	-	-	1,610,000	0.00%
14 Ref. Revenue Bond-Int. (SIB)	110,600	110,600	-	-	110,600	0.00%
14 Bridge CO-Prin.	750,000	750,000	-	-	750,000	0.00%
14 Bridge CO-Int.	162,000	162,000	-	-	162,000	0.00%
16 Ref. Revenue Bond-Prin.	160,000	160,000	-	-	160,000	0.00%
16 Ref. Revenue Bond-Int.	13,412	13,412	-	-	13,412	0.00%
22 Revenue Bond-Prin.	560,000	560,000	-	-	560,000	0.00%
22 Revenue Bond-Int.	229,000	229,000	-	-	229,000	0.00%
SIB Loan-Princ	200,000	200,000	-	-	200,000	0.00%
SIB Loan-Int.	56,342	56,342	-	-	56,342	0.00%
Fiscal Agent Fees	5,500	5,500	165	-	5,335	3.00%
TOTAL EXPENSES	<u>3,856,854</u>	<u>3,856,854</u>	<u>165</u>	<u>-</u>	<u>3,856,689</u>	<u>0.00%</u>
CLOSING BALANCE	<u>\$ 2,076,038</u>	<u>2,076,037</u>	<u>2,179,113</u>	<u>-</u>	<u>103,076</u>	
STATUS OF CLOSING BALANCE						
Reserves	1,306,038	1,306,037	1,409,113	-	103,076	107.89%
Notes	270,000	270,000	270,000	-	-	100.00%
Contingency	500,000	500,000	500,000	-	-	100.00%
TOTAL CLOSING BALANCE	<u>\$ 2,076,038</u>	<u>2,076,037</u>	<u>2,179,113</u>	<u>-</u>	<u>103,076</u>	

CITY OF LAREDO  
 BRIDGE SYSTEM-REFRIGERATED FACILITY  
 UNAUDITED STATEMENT OF OPERATIONS  
 BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 268,363	275,512	275,512	-	-	100.00%
REVENUES						
Fees & Collections	15,000	15,000	-	-	(15,000)	0.00%
Interest Earnings	8,108	8,108	3,123	-	(4,985)	38.52%
Transfer In: Bridge Operations	15,000	15,000	3,750	-	(11,250)	25.00%
TOTAL REVENUES	<u>38,108</u>	<u>38,108</u>	<u>6,873</u>	<u>-</u>	<u>(31,235)</u>	<u>18.04%</u>
TOTAL AVAILABLE	<u>306,471</u>	<u>313,620</u>	<u>282,385</u>	<u>-</u>	<u>(31,235)</u>	<u>90.04%</u>
EXPENSES						
Contractual Services	<u>306,471</u>	<u>306,471</u>	<u>-</u>	<u>-</u>	<u>306,471</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>306,471</u>	<u>306,471</u>	<u>-</u>	<u>-</u>	<u>306,471</u>	<u>0.00%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>7,149</u>	<u>282,385</u>	<u>-</u>	<u>275,236</u>	

CITY OF LAREDO  
 BRIDGE SYSTEM-CONSTRUCTION  
 UNAUDITED STATEMENT OF OPERATIONS  
 BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 5,829,275	8,747,055	8,747,055	-	-	100.00%
REVENUES						
Interest Earnings	81,704	81,704	20,132	-	(61,572)	24.64%
Transfer In-Operations	2,000,000	2,000,000	500,000	-	(1,500,000)	25.00%
TOTAL REVENUES	2,081,704	2,081,704	520,132	-	(1,561,572)	24.99%
TOTAL AVAILABLE	7,910,979	10,828,759	9,267,187	-	(1,561,572)	85.58%
EXPENSES						
Contractual Services	2,000,000	5,653,739	391,615	2,956,935	2,305,189	59.23%
Reserve Appropriation-Restricted	5,910,979	5,175,020	-	-	5,175,020	0.00%
TOTAL EXPENSES	7,910,979	10,828,759	391,615	2,956,935	7,480,209	30.92%
CLOSING BALANCE	\$ -	-	8,875,572	(2,956,935)	5,918,637	

CITY OF LAREDO  
 BRIDGE SYSTEM-2022 REVENUE BOND  
 UNAUDITED STATEMENT OF OPERATIONS  
 BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 6,110,000	6,110,000	6,110,000	-	-	100.00%
Interest Earnings	124,460	366,630	817,155	-	450,525	222.88%
Premium	359,672	359,672	359,672	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>6,594,132</b>	<b>6,836,302</b>	<b>7,286,827</b>	<b>-</b>	<b>450,525</b>	<b>106.59%</b>
<b>EXPENDITURES</b>						
Contractual Services	-	5,049,686	1,429,277	3,519,071	101,338	97.99%
Capital Outlay	6,009,725	1,336,611	1,336,611	-	-	100.00%
Restricted Reserve Appropriation	124,460	1	-	-	1	0.00%
Bond Costs	198,947	189,004	189,003	-	1	100.00%
Transfer to Bridge Debt Service	261,000	261,000	261,000	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>6,594,132</b>	<b>6,836,302</b>	<b>3,215,891</b>	<b>3,519,071</b>	<b>101,340</b>	<b>98.52%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>4,070,936</b>	<b>(3,519,071)</b>	<b>551,865</b>	

CITY OF LAREDO  
MUNICIPAL HOUSING  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity in Investment Pool	\$	458,472
Cash		200
Accounts Receivable (Net of Allowance for Uncollectible)		15,724
Due from Other Governments		<u>124,202</u>

Total Current Assets		<u>598,598</u>
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Noncurrent Assets:

Restricted Assets:

Equity in Investment Pool		<u>166,882</u>
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Total Restricted Assets		<u>166,882</u>
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Capital Assets:

Land		384,116
Buildings		3,667,624
Improvements Other Than Buildings		143,774
Machinery and Equipment		452,521
Less Accumulated Depreciation		<u>(4,047,150)</u>

Total Capital Assets		<u>600,885</u>
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Total Noncurrent Assets		<u>767,767</u>
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TOTAL ASSETS		1,366,365
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Deferred Outflows of Resources		<u>99,557</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	<u><u>1,465,922</u></u>
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CITY OF LAREDO  
MUNICIPAL HOUSING  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	\$	19,086
Capital Lease Obligation		499
Compensated Absences		<u>26,984</u>

Total Current Liabilities		<u>46,569</u>
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Noncurrent Liabilities:

Liabilities Payable from Restricted Assets:

Customer Deposits		127,834
Deferred Revenues		39,048
Capital Lease Obligation		<u>1,426</u>

Total Liabilities Payable From Restricted Assets		<u>168,308</u>
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Net Pension Liability		765,805
Compensated Absences		<u>37,219</u>

Total Noncurrent Liabilities		<u>971,332</u>
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TOTAL LIABILITIES		<u>1,017,901</u>
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Deferred Inflows of Resources		<u>66,308</u>
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TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		<u>1,084,209</u>
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FUND EQUITY

Reserve:

Reserved for Investment of Capital Assets, Net of Related Debt		598,960
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Retained Earnings:

Unreserved (Deficit)		<u>(217,247)</u>
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TOTAL FUND EQUITY		<u>381,713</u>
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TOTAL LIABILITIES AND FUND EQUITY	\$	<u><u>1,465,922</u></u>
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CITY OF LAREDO  
MUNICIPAL HOUSING  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 146,075	435,596	435,596	-	-	100.00%
REVENUES						
Airport Housing:						
Rent	1,239,552	1,239,552	306,308	-	(933,244)	24.71%
Maintenance and Repairs	2,000	2,000	1,362	-	(638)	68.10%
Total Airport Housing	1,241,552	1,241,552	307,670	-	(933,882)	24.78%
West Laredo Housing:						
Rent	430,000	430,000	99,054	-	(330,946)	23.04%
Maintenance and Repairs	1,000	1,000	-	-	(1,000)	0.00%
Total West Laredo Housing	431,000	431,000	99,054	-	(331,946)	22.98%
Market St. Elderly Affd. Housing:						
Rent	38,940	38,940	8,812	-	(30,128)	22.63%
Total Market St. Elderly Affd. Housing	38,940	38,940	8,812	-	(30,128)	22.63%
Downtown Eldery Duplexes:						
Rent	22,200	22,200	5,550	-	(16,650)	25.00%
Total Downtown Eldery Duplexes	22,200	22,200	5,550	-	(16,650)	25.00%
San Enrique Duplexes:						
Rent	21,120	21,120	4,268	-	(16,852)	20.21%
Total San Enrique Duplexes	21,120	21,120	4,268	-	(16,852)	20.21%
Martha C. Narvaez Apts:						
Rent	88,000	88,000	18,827	-	(69,173)	21.39%
Total Martha C. Narvaez Apts	88,000	88,000	18,827	-	(69,173)	21.39%
F. Salinas Elderly Duplex:						
Rent	33,600	33,600	6,936	-	(26,664)	20.64%
Total F. Salinas Elderly Duplex	\$ 33,600	33,600	6,936	-	(26,664)	20.64%

CITY OF LAREDO  
MUNICIPAL HOUSING  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Other Revenues:						
TVC-Homes for Texas Heroes	\$ -	488,350	120,076	-	(368,274)	24.59%
TVC-Financial Assistance Program	-	49,413	-	-	(49,413)	0.00%
Charges for Services	262,768	262,768	56,927	-	(205,841)	21.66%
Fees and Collections	24,400	24,400	4,574	-	(19,826)	18.75%
Interest Earnings	19,000	19,000	6,725	-	(12,275)	35.39%
Discount Earnings	-	-	40	-	40	100.00%
Reimburse and Miscellaneous	174	174	11,541	-	11,367	6632.76%
<b>Total Other Revenues</b>	<b>306,342</b>	<b>844,105</b>	<b>199,883</b>	<b>-</b>	<b>(644,222)</b>	<b>23.68%</b>
<b>TOTAL REVENUES</b>	<b>2,182,754</b>	<b>2,720,517</b>	<b>651,000</b>	<b>-</b>	<b>(2,069,517)</b>	<b>23.93%</b>
<b>TOTAL AVAILABLE</b>	<b>2,328,829</b>	<b>3,156,113</b>	<b>1,086,596</b>	<b>-</b>	<b>(2,069,517)</b>	<b>34.43%</b>
<b>EXPENSES</b>						
Airport Housing:						
Personnel	876,013	876,013	174,499	-	701,514	19.92%
Materials and Supplies	200,970	222,411	19,952	44,099	158,360	28.80%
Contractual Services	636,534	669,877	117,068	94,467	458,342	31.58%
Debt Service	592	592	157	-	435	26.52%
<b>Total Airport Housing</b>	<b>1,714,109</b>	<b>1,768,893</b>	<b>311,676</b>	<b>138,566</b>	<b>1,318,651</b>	<b>25.45%</b>
West Laredo Housing:						
Personnel	117,076	119,576	27,161	-	92,415	22.71%
Materials and Supplies	35,413	36,101	2,467	688	32,946	8.74%
Contractual Services	258,371	255,996	46,275	40,656	169,065	33.96%
<b>Total West Laredo Housing</b>	<b>410,860</b>	<b>411,673</b>	<b>75,903</b>	<b>41,344</b>	<b>294,426</b>	<b>28.48%</b>
Market St. Elderly Affd. Housing:						
Materials and Supplies	5,085	5,085	1,217	-	3,868	23.93%
Contractual Services	33,855	33,855	859	-	32,996	2.54%
<b>Total Market St. Elderly Affd. Housing</b>	<b>38,940</b>	<b>38,940</b>	<b>2,076</b>	<b>-</b>	<b>36,864</b>	<b>5.33%</b>
Downtown Elderly Duplexes:						
Personnel	5,039	5,039	1,558	-	3,481	30.92%
Materials and Supplies	1,200	1,200	554	-	646	46.17%
Contractual Services	15,961	16,000	1,569	-	14,431	9.81%
<b>Total Downtown Elderly Duplexes</b>	<b>\$ 22,200</b>	<b>22,239</b>	<b>3,681</b>	<b>-</b>	<b>18,558</b>	<b>16.55%</b>

CITY OF LAREDO  
MUNICIPAL HOUSING  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
San Enrique Duplexes:						
Personnel	\$ 5,039	5,039	1,496	-	3,543	29.69%
Materials and Supplies	1,000	1,000	673	-	327	0.00%
Contractual Services	15,081	15,081	3,125	-	11,956	20.72%
<b>Total San Enrique Duplexes</b>	<b>21,120</b>	<b>21,120</b>	<b>5,294</b>	<b>-</b>	<b>15,826</b>	<b>25.07%</b>
Martha C. Narvaez Apts:						
Personnel	10,078	10,078	5,981	-	4,097	59.35%
Materials and Supplies	1,078	1,078	139	-	939	12.89%
Contractual Services	76,844	76,994	7,587	4,852	64,555	16.16%
<b>Total Martha C. Narvaez Apts</b>	<b>88,000</b>	<b>88,150</b>	<b>13,707</b>	<b>4,852</b>	<b>69,591</b>	<b>21.05%</b>
F. Salinas Elderly Duplex:						
Personnel	5,039	5,039	2,761	-	2,278	54.79%
Materials and Supplies	624	1,164	667	540	(43)	103.69%
Contractual Services	27,937	28,005	2,650	-	25,355	9.46%
<b>Total F. Salinas Elderly Duplex</b>	<b>33,600</b>	<b>34,208</b>	<b>6,078</b>	<b>540</b>	<b>27,590</b>	<b>19.35%</b>
TVC-Homes for Texas Heroes						
Personnel	-	30,387	-	-	30,387	0.00%
Materials and Supplies	-	751	-	-	751	0.00%
Contractual Services	-	417,953	109,160	-	308,793	26.12%
Other Charges	-	39,259	10,916	-	28,343	27.81%
<b>Total TVC-Homes for Texas Heroes</b>	<b>-</b>	<b>488,350</b>	<b>120,076</b>	<b>-</b>	<b>368,274</b>	<b>24.59%</b>
TVC-Financial Assistance Program						
Contractual Services	-	42,595	-	80	42,515	0.19%
Other Charges	-	6,818	-	-	6,818	0.00%
<b>Total TVC-Financial Assistance Prgrm</b>	<b>-</b>	<b>49,413</b>	<b>-</b>	<b>80</b>	<b>49,333</b>	<b>0.16%</b>
<b>TOTAL EXPENSES</b>	<b>2,328,829</b>	<b>2,922,986</b>	<b>538,491</b>	<b>185,382</b>	<b>2,199,113</b>	<b>24.76%</b>
CLOSING BALANCE	-	233,127	548,105	(185,382)	129,596	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	-	82,467	-	-	(82,467)	
<b>ADJUSTED CLOSING BALANCE</b>	<b>\$ -</b>	<b>315,594</b>	<b>548,105</b>	<b>(185,382)</b>	<b>47,129</b>	

CITY OF LAREDO  
SOLID WASTE MANAGEMENT  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity in Investment Pool	\$ 42,327,612
Cash	3,950
Accounts Receivable (Net of Allowance for Uncollectible)	2,995,034
Due from Other Governments	1,987,665
Inventory, at cost	4,069
Accrued Interest Receivable	306,570
Investments	<u>17,675,941</u>

Total Current Assets	<u>65,300,841</u>
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Noncurrent Assets:

Restricted Assets:

Accrued Interest Receivable	94,813
Investments-Bond	14,771,439
Due From Operations	<u>359</u>

Total Restricted Assets	<u>14,866,611</u>
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Capital Assets:

Land	24,625,639
Buildings	1,450,111
Improvements Other than Buildings	13,240,073
Machinery and Equipment	9,060,783
Construction in Progress	7,276,131
Automotive	49,432,297
Less Accumulated Depreciation	<u>(45,328,538)</u>

Total Capital Assets	<u>59,756,496</u>
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Total Noncurrent Assets	<u>74,623,107</u>
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TOTAL ASSETS	<u>139,923,948</u>
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Deferred Outflows of Resources	<u>1,440,330</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 141,364,278</u>
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CITY OF LAREDO  
SOLID WASTE MANAGEMENT  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 537,935
Sales Tax Payable	153,193
Due to Other Funds	1,987,665
Compensated Absences	245,372
Closure and Post Closure	15,812,463
Due to Bonds	<u>359</u>

Total Current Liabilities 18,736,987

Liabilities Payable from Restricted Assets:

Accrued Interest Payable	302,573
General Obligation Bonds Payable	674,500
Certificate of Obligation Bonds Payable	3,450,202
Capital Lease Obligation	<u>1,496</u>

Total Liabilities Payable from  
Restricted Assets 4,428,771

Noncurrent Liabilities:

General Obligation Bonds Payable	1,586,494
Certificate of Obligation Bonds Payable	51,807,759
Compensated Absences	519,195
Lease Purchase - Copiers	4,277
Net Pension Liability	<u>8,445,257</u>

Total Noncurrent Liabilities 62,362,982

TOTAL LIABILITIES 85,528,740

Deferred Inflows of Resources 848,747

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES 86,377,487

FUND EQUITY

Reserve:

Reserved for Investment of Capital Assets, Net of Related Debt	17,169,199
Restricted for Closure/Post Closure	187,564

Retained Earnings:

Unreserved ( Deficit)	<u>37,630,028</u>
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TOTAL FUND EQUITY 54,986,791

TOTAL LIABILITIES AND FUND EQUITY \$ 141,364,278

CITY OF LAREDO  
SOLID WASTE MANAGEMENT  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 35,739,923	44,349,114	44,349,114	-	-	100.00%
REVENUES						
Garbage Collection Fees	20,537,377	20,537,377	5,141,981	-	(15,395,396)	25.04%
Commercial Garbage Collection	1,153,819	1,153,819	293,418	-	(860,401)	25.43%
Commercial/Downtown District	330,723	330,723	86,197	-	(244,526)	26.06%
Landfill Fees	12,124,792	12,124,792	3,078,839	-	(9,045,953)	25.39%
Landfill Fees / City Departments	467,789	467,789	120,447	-	(347,342)	25.75%
Commercial Exemption	238,730	238,730	60,760	-	(177,970)	25.45%
Federal / State Mandates	4,602,395	4,602,395	1,168,343	-	(3,434,052)	25.39%
Bulky Pick ups	-	-	4,016	-	4,016	100.00%
Interest Earnings	1,412,300	1,412,300	416,126	-	(996,174)	29.46%
Interest Earnings-Restricted-Closure	318,320	318,320	182,383	-	(135,937)	57.30%
Discount Earnings	-	-	3,978	-	3,978	100.00%
Reimburse and Miscellaneous	25,000	25,000	23,151	-	(1,849)	92.60%
<b>TOTAL REVENUES</b>	<b>41,211,245</b>	<b>41,211,245</b>	<b>10,579,639</b>	<b>-</b>	<b>(30,631,606)</b>	<b>25.67%</b>
<b>TOTAL AVAILABLE</b>	<b>76,951,168</b>	<b>85,560,359</b>	<b>54,928,753</b>	<b>-</b>	<b>(30,631,606)</b>	<b>64.20%</b>
EXPENSES						
Administration:						
Personnel	456,050	456,050	87,860	-	368,190	19.27%
Materials and Supplies	28,655	28,655	8,262	417	19,976	30.29%
Contractual Services	85,939	107,606	38,429	-	69,177	35.71%
<b>Total Administration</b>	<b>570,644</b>	<b>592,311</b>	<b>134,551</b>	<b>417</b>	<b>457,343</b>	<b>22.79%</b>
Branch Division:						
Personnel	2,260,518	1,966,244	518,332	-	1,447,912	26.36%
Materials and Supplies	49,393	49,393	6,171	-	43,222	12.49%
Contractual Services	742,822	742,822	94,583	-	648,239	12.73%
<b>Total Branch Division</b>	<b>3,052,733</b>	<b>2,758,459</b>	<b>619,086</b>	<b>-</b>	<b>2,139,373</b>	<b>22.44%</b>
Recycling:						
Personnel	2,359,441	2,230,870	493,671	-	1,737,199	22.13%
Materials and Supplies	94,235	89,394	13,722	4,138	71,534	19.98%
Contractual Services	149,623	550,227	74,473	377,387	98,367	82.12%
Transfer Out:						
Solid Waste Debt Service	708,888	708,888	848	-	708,040	0.12%
<b>Total Recycling</b>	<b>\$ 3,312,187</b>	<b>3,579,379</b>	<b>582,714</b>	<b>381,525</b>	<b>2,615,140</b>	<b>26.94%</b>

CITY OF LAREDO  
SOLID WASTE MANAGEMENT  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Material Recycling:						
Personnel	\$ -	333,120	-	-	333,120	0.00%
Total Material Recycling	-	333,120	-	-	333,120	0.00%
Sanitation:						
Personnel	4,797,938	4,507,705	1,158,184	-	3,349,521	25.69%
Materials and Supplies	2,216,286	2,304,125	442,694	554,741	1,306,690	43.29%
Contractual Services	9,648,878	9,787,712	1,891,779	187,349	7,708,584	21.24%
Other Charges	775,800	775,800	-	-	775,800	0.00%
Capital Outlay	4,051,133	6,180,872	1,261,050	868,689	4,051,133	34.46%
Transfer Out:						
Solid Waste Debt Service	2,642,220	2,642,220	3,238	-	2,638,982	0.12%
Total Sanitation	24,132,255	26,198,434	4,756,945	1,610,779	19,830,710	24.31%
Landfill:						
Personnel	2,406,617	2,264,651	522,670	-	1,741,981	23.08%
Materials and Supplies	815,336	832,527	221,552	48,100	562,875	32.39%
Contractual Services	6,514,601	6,859,773	1,378,748	1,370,399	4,110,626	40.08%
Other Charges	1,600,000	1,600,000	-	-	1,600,000	0.00%
Capital Outlay	4,273,756	4,273,756	-	-	4,273,756	0.00%
Lease Purchase	1,450	1,450	363	-	1,087	25.03%
Lease Purchase -Interest	220	220	108	-	112	49.09%
Transfer Out:						
Solid Waste Debt Service	3,093,330	3,093,330	3,623	-	3,089,707	0.12%
Total Landfill	18,705,310	18,925,707	2,127,064	1,418,499	15,380,144	18.73%
Dumping:						
Personnel	-	210,227	-	-	210,227	0.00%
Total Dumping	-	210,227	-	-	210,227	0.00%
Creeks:						
Personnel	-	250,074	-	-	250,074	0.00%
Total Creeks	-	250,074	-	-	250,074	0.00%
Citywide Events:						
Personnel	-	194,717	-	-	194,717	0.00%
Total Citywide Events	\$ -	194,717	-	-	194,717	0.00%



CITY OF LAREDO  
SOLID WASTE MANAGEMENT  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Landfill Ponderosa						
Personnel	\$ 598,726	598,726	143,625	-	455,101	23.99%
Materials and Supplies	4,000	4,000	-	-	4,000	0.00%
Contractual Services	<u>348,842</u>	<u>353,241</u>	<u>27,708</u>	<u>42,684</u>	<u>282,849</u>	<u>19.93%</u>
Total Landfill Ponderosa	<u>951,568</u>	<u>955,967</u>	<u>171,333</u>	<u>42,684</u>	<u>741,950</u>	<u>22.39%</u>
TOTAL EXPENSES	<u>50,724,697</u>	<u>53,998,395</u>	<u>8,391,693</u>	<u>3,453,904</u>	<u>42,152,798</u>	<u>21.94%</u>
CLOSING BALANCE	26,226,471	31,561,964	46,537,060	(3,453,904)	11,521,192	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	<u>-</u>	<u>3,273,698</u>	<u>-</u>	<u>-</u>	<u>3,273,698</u>	
ADJUSTED CLOSING BALANCE	<u>\$ 26,226,471</u>	<u>34,835,662</u>	<u>46,537,060</u>	<u>(3,453,904)</u>	<u>14,794,890</u>	

CITY OF LAREDO  
SOLID WASTE MANAGEMENT DEBT SERVICE  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Interest Earnings	\$ -	43,304	43,304	-	-	100.00%
Bond Premium	-	505,140	505,140	-	-	100.00%
Transfer In:						
Solid Waste Operating Fund	6,444,438	6,444,438	7,709	-	(6,436,729)	0.12%
<b>TOTAL REVENUES</b>	<b>6,444,438</b>	<b>6,992,882</b>	<b>556,153</b>	<b>-</b>	<b>(6,436,729)</b>	<b>7.95%</b>
<b>EXPENSES</b>						
2015 Refunding G.O.						
Principal	535,000	1,095,000	560,000	-	535,000	51.14%
Interest	41,375	41,375	7,544	-	33,831	18.23%
2016 PPFCO						
Principal	355,202	355,202	-	-	355,202	0.00%
Interest	8,880	8,880	-	-	8,880	0.00%
2017 PPFCO						
Principal	375,000	375,000	-	-	375,000	0.00%
Interest	49,875	49,875	-	-	49,875	0.00%
2019 PPFCO						
Principal	380,000	380,000	-	-	380,000	0.00%
Interest	50,500	50,500	-	-	50,500	0.00%
2019 C.O. Issue						
Principal	405,000	405,000	-	-	405,000	0.00%
Interest	392,625	392,625	-	-	392,625	0.00%
2021A C.O.						
Principal	880,000	880,000	-	-	880,000	0.00%
Interest	420,950	420,950	-	-	420,950	0.00%
2021B Refunding G.O.						
Interest	18,948	18,948	-	-	18,948	0.00%
2021G Refunding G.O.						
Principal	139,500	139,500	-	-	139,500	0.00%
2022 C.O.						
Principal	535,000	535,000	-	-	535,000	0.00%
Interest	667,751	667,751	-	-	667,751	0.00%
2023 C.O.						
Principal	520,000	520,000	-	-	520,000	0.00%
Interest	668,832	668,832	-	-	668,832	0.00%
Fiscal Agent Fees	-	-	165	-	(165)	100.00%
Bond Costs	-	4,930	4,930	-	-	100.00%
Loss on Advance Refunding	-	(16,486)	(16,486)	-	-	100.00%
<b>TOTAL EXPENSES</b>	<b>6,444,438</b>	<b>6,992,882</b>	<b>556,153</b>	<b>-</b>	<b>6,436,729</b>	<b>7.95%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

CITY OF LAREDO  
SOLID WASTE MANAGEMENT 2019 C.O. BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Proceeds - 2019 CO	\$ 10,110,000	10,110,000	10,110,000	-	-	100.00%
Premium	2,016,928	2,016,928	2,016,928	-	-	100.00%
Interest Earnings - Restricted	197,301	197,301	192,617	-	(4,684)	97.63%
<b>TOTAL REVENUES</b>	<b>12,324,229</b>	<b>12,324,229</b>	<b>12,319,545</b>	<b>-</b>	<b>(4,684)</b>	<b>99.96%</b>
<b>EXPENDITURES</b>						
Contractual Services	1,852	57,262	18,469	-	38,793	32.25%
Reserve Appropriation	176,475	72,956	-	-	72,956	0.00%
Restricted Reserve	19,846	19,846	-	-	19,846	0.00%
Land	12,000,000	12,000,000	11,900,971	-	99,029	99.17%
Equipment	-	48,109	-	48,109	-	100.00%
Debt Service	126,056	126,056	119,060	-	6,996	94.45%
<b>TOTAL EXPENDITURES</b>	<b>12,324,229</b>	<b>12,324,229</b>	<b>12,038,500</b>	<b>48,109</b>	<b>237,620</b>	<b>98.07%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>281,045</b>	<b>(48,109)</b>	<b>232,936</b>	

CITY OF LAREDO  
SOLID WASTE MANAGEMENT 2021 C.O. BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Proceeds - 2021 CO	\$ 14,355,000	14,355,000	14,355,000	-	-	100.00%
Premium	2,307,816	2,307,816	2,307,815	-	(1)	100.00%
Interest Earnings - Restricted	31,287	31,287	87,293	-	56,006	279.01%
<b>TOTAL REVENUES</b>	<b>16,694,103</b>	<b>16,694,103</b>	<b>16,750,108</b>	<b>-</b>	<b>56,005</b>	<b>100.34%</b>
<b>EXPENDITURES</b>						
Contractual Services	1,644	8,820	2,392	-	6,428	27.12%
Reserve Appropriation	18,965	11,789	-	-	11,789	0.00%
Restricted Reserve	10,810	10,810	-	-	10,810	0.00%
Automotive	3,466,014	3,466,014	3,466,014	-	-	100.00%
Landfill Cells	1,000,000	1,000,000	966,760	-	33,240	96.68%
Debt Service	196,670	196,670	186,507	-	10,163	94.83%
Transfer Out:						
Solid Waste Debt Service	12,000,000	12,000,000	12,000,000	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>16,694,103</b>	<b>16,694,103</b>	<b>16,621,673</b>	<b>-</b>	<b>72,430</b>	<b>99.57%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>128,435</b>	<b>-</b>	<b>128,435</b>	

CITY OF LAREDO  
SOLID WASTE MANAGEMENT 2022 C.O.  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Proceeds - 2022 C.O.	\$ 15,275,000	15,275,000	15,275,000	-	-	100.00%
Premium	898,368	898,368	898,367	-	(1)	100.00%
Interest Earnings - Restricted	703,340	703,340	1,468,893	-	765,553	208.85%
<b>TOTAL REVENUES</b>	<b>16,876,708</b>	<b>16,876,708</b>	<b>17,642,260</b>	<b>-</b>	<b>765,552</b>	<b>104.54%</b>
<b>EXPENDITURES</b>						
Contractual Services	387	2,970	861	-	2,109	28.99%
Reserve Appropriation	341,963	339,380	-	-	339,380	0.00%
Restricted Reserve	360,990	360,990	-	-	360,990	0.00%
Capital Outlay	16,000,000	16,000,000	14,766,139	149,028	1,084,833	93.22%
Debt Service	173,368	173,368	165,515	-	7,853	95.47%
<b>TOTAL EXPENDITURES</b>	<b>16,876,708</b>	<b>16,876,708</b>	<b>14,932,515</b>	<b>149,028</b>	<b>1,795,165</b>	<b>89.36%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>2,709,745</b>	<b>(149,028)</b>	<b>2,560,717</b>	

CITY OF LAREDO  
SOLID WASTE MANAGEMENT 2023 C.O.  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Proceeds - 2023 C.O.	\$ 15,620,000	15,620,000	15,620,000	-	-	100.00%
Premium	547,477	547,477	547,477	-	-	100.00%
Interest Earnings - Restricted	680,550	680,550	1,561,908	-	881,358	229.51%
<b>TOTAL REVENUES</b>	<b>16,848,027</b>	<b>16,848,027</b>	<b>17,729,385</b>	<b>-</b>	<b>881,358</b>	<b>105.23%</b>
<b>EXPENDITURES</b>						
Contractual Services	-	1,540	385	-	1,155	25.00%
Restricted Reserve	680,550	679,010	-	-	679,010	0.00%
Capital Outlay	16,000,000	16,000,000	5,815,661	963	10,183,376	36.35%
Debt Service	167,477	167,477	165,953	-	1,524	99.09%
<b>TOTAL EXPENDITURES</b>	<b>16,848,027</b>	<b>16,848,027</b>	<b>5,981,999</b>	<b>963</b>	<b>10,865,065</b>	<b>35.51%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>11,747,386</b>	<b>(963)</b>	<b>11,746,423</b>	

CITY OF LAREDO  
WATERWORKS SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity in Investment Pool	\$	61,476,653
Cash		2,400

Receivables (Net of Allowances for Uncollectible):

Accounts		3,969,153
Notes		5,431
Accrued Interest		2,302
Inventory, at cost		<u>5,888,141</u>

Total Current Assets		<u>71,344,080</u>
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Noncurrent Assets:

Restricted Assets:

Equity in Investment Pool		32,624,673
Investment		125,303,519
Accrued Interest		1,297,175
Due from Operating Fund		<u>1,820,202</u>

Total Restricted Assets		<u>161,045,569</u>
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Capital Assets:

Machinery and Equipment		7,509,656
Automotive Equipment		10,588,759
Buildings		190,834,667
Improvements		281,810,129
Land and Improvements		5,278,162
Easements		4,337,250
Water Rights		56,818,046
Construction in Progress		83,714,861
Accumulated Depreciation		<u>(243,411,631)</u>

Total Capital Assets		<u>397,479,899</u>
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Total Noncurrent Assets		<u>558,525,468</u>
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Other Assets:

Lease Asset Receivable ( Net of Amortization)		<u>22,938</u>
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TOTAL ASSETS		<u>629,892,486</u>
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Deferred Outflows of Resources		<u>11,322,418</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	<u><u>641,214,904</u></u>
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CITY OF LAREDO  
WATERWORKS SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 902,317
Compensated Absences	271,876
	<hr/>
Total Current Liabilities	1,174,193
	<hr/>

Noncurrent Liabilities:

Liabilities Payable from Restricted Assets:

Accounts Payable	60,950
Retainage Payable	3,012,434
Due to Operations	1,820,202
Accrued Interest Payable	1,306,395
Customer Deposits	7,418,559
Deferred Revenues	1,786,351
G.O. Bonds Payable	2,902,239
Revenue Bonds Payable	9,910,830
Capital Lease Obligations	3,397
Notes Payable- State Energy Conservation Office	148,425
	<hr/>
Total Liabilities Payable from Restricted Assets	28,369,782
	<hr/>

G.O. Bonds Payable	44,490,821
Revenue Bonds Payable	322,979,799
Notes Payable- State Energy Conservation Office	701,782
Capital Lease Obligations	9,714
Compensated Absences	389,786
Net Pension Liability	13,990,012
Lease Liability	22,837
	<hr/>

Total Non-Current Liabilities	382,584,751
	<hr/>

TOTAL LIABILITIES	412,128,726
	<hr/>

Deferred Inflows of Resources	1,224,092
	<hr/>

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES \$	413,352,818
	<hr/>



CITY OF LAREDO  
WATERWORKS SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

FUND EQUITY

Reserve:		
Invested in Capital Assets, Net of Related Debt	\$	151,189,932
Reserved for Revenue Bond Retirement		17,106,602
Reserve for Interest and Sinking Fund		6,717,030
Reserved for Operations		5,823,670
Reserved for Repair and Replacement		9,936,997
Reserved for Emergencies		5,000,000
Retained Earnings:		
Unreserved (Deficit)		<u>32,087,855</u>
 TOTAL FUND EQUITY		 <u>227,862,086</u>
 TOTAL LIABILITIES AND FUND EQUITY	 \$	 <u><u>641,214,904</u></u>

CITY OF LAREDO  
WATERWORKS SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 62,148,224	62,612,051	62,612,051	-	-	100.00%
REVENUES						
Charges For Services	60,368,534	60,368,534	11,698,108	-	(48,670,426)	19.38%
Fees and Collections	1,185,633	1,185,633	312,080	-	(873,553)	26.32%
Rents	8,122	8,122	8,138	-	16	100.20%
Interest Earnings	1,350,077	1,350,077	580,025	-	(770,052)	42.96%
Discount Earnings	45,814	45,814	6,889	-	(38,925)	15.04%
Reimbursements & Miscellaneous	6,817,207	6,817,207	1,767,866	-	(5,049,341)	25.93%
NADBank TAP- CWERC:						
Intergovernmental Revenue	-	180,000	-	-	(180,000)	0.00%
Contributions and Donations	-	76,000	-	-	(76,000)	0.00%
<b>TOTAL REVENUES</b>	<b>69,775,387</b>	<b>70,031,387</b>	<b>14,373,106</b>	<b>-</b>	<b>(55,658,281)</b>	<b>20.52%</b>
<b>TOTAL AVAILABLE</b>	<b>131,923,611</b>	<b>132,643,438</b>	<b>76,985,157</b>	<b>-</b>	<b>(55,658,281)</b>	<b>58.04%</b>
EXPENSES						
Administrative & General:						
Personnel	1,068,723	1,068,723	168,032	-	900,691	15.72%
Materials and Supplies	305,612	310,521	20,683	15,803	274,035	11.75%
Contractual Services	7,777,425	7,825,448	1,886,905	70,690	5,867,853	25.02%
Other Charges	3,635,486	3,635,486	1,170	-	3,634,316	0.03%
Debt Service	1,150	1,150	285	-	865	24.78%
<b>Total Administrative &amp; General</b>	<b>12,788,396</b>	<b>12,841,328</b>	<b>2,077,075</b>	<b>86,493</b>	<b>10,677,760</b>	<b>16.85%</b>
Utility G.I.S.:						
Personnel	358,892	358,892	80,446	-	278,446	22.42%
Materials and Supplies	2,735	2,325	744	-	1,581	32.00%
Contractual Services	39,118	39,529	5,247	716	33,566	15.09%
<b>Total G.I.S.</b>	<b>400,745</b>	<b>400,746</b>	<b>86,437</b>	<b>716</b>	<b>313,593</b>	<b>21.75%</b>
Utility Engineering:						
Personnel	1,429,962	1,429,962	262,447	-	1,167,515	18.35%
Materials and Supplies	46,266	46,066	16,137	241	29,688	35.55%
Contractual Services	118,320	118,520	35,691	1,450	81,379	31.34%
<b>Total Utility Engineering</b>	<b>1,594,548</b>	<b>1,594,548</b>	<b>314,275</b>	<b>1,691</b>	<b>1,278,582</b>	<b>19.82%</b>
Water Conservation:						
Materials and Supplies	-	17	695	17	(695)	4188.24%
Contractual Services	-	11,064	210	10,854	-	100.00%
Other Charges	-	-	1,600	-	(1,600)	100.00%
<b>Total Water Conservation</b>	<b>\$ -</b>	<b>11,081</b>	<b>2,505</b>	<b>10,871</b>	<b>(2,295)</b>	<b>120.71%</b>

CITY OF LAREDO  
WATERWORKS SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>Utility Billing:</b>						
Personnel	\$ 3,870,848	3,870,848	803,819	-	3,067,029	20.77%
Materials and Supplies	326,983	328,675	65,910	36,398	226,367	31.13%
Contractual Services	2,451,749	2,471,791	795,955	196,998	1,478,838	40.17%
Debt Service	1,350	1,350	314	-	1,036	23.26%
<b>Total Utility Billing</b>	<b>6,650,930</b>	<b>6,672,664</b>	<b>1,665,998</b>	<b>233,396</b>	<b>4,773,270</b>	<b>28.47%</b>
<b>Asset Management:</b>						
Personnel	266,063	266,063	63,184	-	202,879	23.75%
Materials and Supplies	31,437	32,493	5,889	902	25,702	20.90%
Contractual Services	63,670	66,115	15,084	1,379	49,652	24.90%
<b>Total Asset Management</b>	<b>361,170</b>	<b>364,671</b>	<b>84,157</b>	<b>2,281</b>	<b>278,233</b>	<b>23.70%</b>
<b>Water Treatment:</b>						
Personnel	4,830,978	4,830,978	1,110,555	-	3,720,423	22.99%
Materials and Supplies	4,101,880	4,129,119	777,744	235,853	3,115,522	24.55%
Contractual Services	4,393,818	4,422,520	1,172,321	180,632	3,069,567	30.59%
Debt Service	1,500	1,500	314	-	1,186	20.93%
<b>Total Water Treatment</b>	<b>13,328,176</b>	<b>13,384,117</b>	<b>3,060,934</b>	<b>416,485</b>	<b>9,906,698</b>	<b>25.98%</b>
<b>Transmission &amp; Distribution:</b>						
Personnel	4,609,599	4,609,599	1,037,817	-	3,571,782	22.51%
Materials and Supplies	1,367,218	1,398,136	603,701	4,571	789,864	43.51%
Contractual Services	1,475,550	1,480,060	443,508	34,261	1,002,291	32.28%
Other Charges	-	-	(48)	-	48	100.00%
Debt Service	635	635	157	-	478	24.72%
<b>Total Transmission and Distribution</b>	<b>7,453,002</b>	<b>7,488,430</b>	<b>2,085,135</b>	<b>38,832</b>	<b>5,364,463</b>	<b>28.36%</b>
<b>Water Pollution Control:</b>						
Personnel	997,523	997,523	200,992	-	796,531	20.15%
Materials and Supplies	111,046	119,619	16,353	11,898	91,368	23.62%
Contractual Services	103,872	119,893	28,353	18,402	73,138	39.00%
Other Charges	47,297	5,460	-	-	5,460	0.00%
Capital Outlay	-	19,945	-	19,945	-	100.00%
<b>Total Water Pollution Control</b>	<b>1,259,738</b>	<b>1,262,440</b>	<b>245,698</b>	<b>50,245</b>	<b>966,497</b>	<b>23.44%</b>
<b>NADBANK TAP- CWERC:</b>						
Contractual Services	-	261,500	-	-	261,500	0.00%
<b>Total NADBANK TAP- CWERC:</b>	<b>-</b>	<b>261,500</b>	<b>-</b>	<b>-</b>	<b>261,500</b>	<b>0.00%</b>
<b>Total Before Transfers</b>	<b>\$ 43,836,705</b>	<b>44,281,525</b>	<b>9,622,214</b>	<b>841,010</b>	<b>33,818,301</b>	<b>23.63%</b>

CITY OF LAREDO  
WATERWORKS SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Year to Date Actual</u>	<u>Encumbrances</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Annual Percent</u>
Transfers Out:						
Waterworks Construction Fund	\$ 2,690,845	2,690,845	12,664	-	2,678,181	0.47%
Waterworks Debt Service	<u>28,467,586</u>	<u>28,467,586</u>	<u>158,128</u>	<u>-</u>	<u>28,309,458</u>	<u>0.56%</u>
Total Transfers Out	<u>31,158,431</u>	<u>31,158,431</u>	<u>170,792</u>	<u>-</u>	<u>30,987,639</u>	<u>0.55%</u>
TOTAL EXPENSES	<u>74,995,136</u>	<u>75,439,956</u>	<u>9,793,006</u>	<u>841,010</u>	<u>64,805,940</u>	<u>14.10%</u>
CLOSING BALANCE	56,928,475	57,203,482	67,192,151	(841,010)	9,147,659	
ADJUST FOR PRIOR YEAR ENCUMBRANCES	<u>-</u>	<u>183,320</u>	<u>-</u>	<u>-</u>	<u>(183,320)</u>	
ADJUSTING CLOSING BALANCE	<u>\$ 56,928,475</u>	<u>57,386,802</u>	<u>67,192,151</u>	<u>(841,010)</u>	<u>8,964,339</u>	

CITY OF LAREDO  
WATERWORKS SYSTEM-CAPITAL IMPROVEMENT  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 4,264,571	4,697,079	4,697,079	-	-	100.00%
REVENUES						
LUE's	60,946	60,946	7,380	-	(53,566)	12.11%
Land Development Fees	1,125,082	1,125,082	25,062	-	(1,100,020)	2.23%
Interest Earnings	82,912	82,912	45,886	-	(37,026)	55.34%
TOTAL REVENUES	1,268,940	1,268,940	78,328	-	(1,190,612)	6.17%
TOTAL AVAILABLE	5,533,511	5,966,019	4,775,407	-	(1,190,612)	80.04%
EXPENSES						
Reserve Appropriation	708,524	708,524	-	-	708,524	0.00%
TOTAL EXPENSES	708,524	708,524	-	-	708,524	0.00%
CLOSING BALANCE	\$ 4,824,987	5,257,495	4,775,407	-	(482,088)	

CITY OF LAREDO  
WATERWORKS SYSTEM-DEBT SERVICE  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 23,823,632	23,823,632	23,823,632	-	-	100.00%
REVENUES						
Transfers In:						
Waterworks Operating Fund	28,467,586	28,467,586	158,128	-	(28,309,458)	0.56%
Waterworks Water Availability Fund	205,000	205,000	-	-	(205,000)	0.00%
Interest Earnings	1,107,236	1,107,236	238,863	-	(868,373)	21.57%
Premium	-	811,845	811,845	-	-	100.00%
Proceeds Long Term Debt	-	9,455,500	9,455,500	-	-	100.00%
TOTAL REVENUES	<u>29,779,822</u>	<u>40,047,167</u>	<u>10,664,336</u>	<u>-</u>	<u>(29,382,831)</u>	<u>26.63%</u>
TOTAL AVAILABLE	<u>53,603,454</u>	<u>63,870,799</u>	<u>34,487,968</u>	<u>-</u>	<u>(29,382,831)</u>	<u>54.00%</u>
EXPENSES						
Revenue Bonds:						
Principal	9,910,831	9,910,831	-	-	9,910,831	0.00%
Interest	12,466,789	12,466,789	-	-	12,466,789	0.00%
G.O. Bonds:						
Principal	2,902,240	13,384,734	10,482,494	-	2,902,240	78.32%
Interest	1,944,957	1,944,957	117,067	-	1,827,890	6.02%
SECO Loan:						
Principal	148,425	148,425	36,829	-	111,596	24.81%
Interest	15,159	15,159	4,067	-	11,092	26.83%
Fiscal Agent Fees	-	-	165	-	(165)	100.00%
Bond Costs	-	92,427	92,427	-	-	100.00%
Reserve Appropriation	900,000	900,000	-	-	900,000	0.00%
Loss On Advance Funding	-	(307,576)	(307,576)	-	-	100.00%
TOTAL EXPENSES	<u>28,288,401</u>	<u>38,555,746</u>	<u>10,425,473</u>	<u>-</u>	<u>28,130,273</u>	<u>27.04%</u>
CLOSING BALANCE	<u>\$ 25,315,053</u>	<u>25,315,053</u>	<u>24,062,495</u>	<u>-</u>	<u>(1,252,558)</u>	

CITY OF LAREDO  
WATERWORKS SYSTEM-OPERATIONAL CONSTRUCTION  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	942,847	942,847	-	-	100.00%
REVENUES						
Interest Earnings	45,832	45,832	4,527	-	(41,305)	9.88%
Transfer In:						
Waterworks System	2,690,845	2,690,845	12,664	-	(2,678,181)	0.47%
TOTAL REVENUES	2,736,677	2,736,677	17,191	-	(2,719,486)	0.63%
TOTAL AVAILABLE	2,736,677	3,679,524	960,038	-	(2,719,486)	26.09%
EXPENSES						
Materials and Supplies	375,000	375,000	-	-	375,000	0.00%
Other Charges	220,652	220,652	-	-	220,652	0.00%
Street Recycling Project	-	21,600	-	21,600	-	100.00%
El Pico Water Plant	1,000,000	843,151	176,599	162,006	504,546	40.16%
Utility I.S. Improvement Project	391,025	499,081	-	108,056	391,025	21.65%
Fire Hydrant Replacement	-	26,197	26,197	-	-	100.00%
Water Tank Improvements	350,000	877,005	342,985	525,522	8,498	99.03%
Meter Program	-	416,838	414,257	2,581	-	100.00%
Valve Replacement Project	400,000	400,000	-	-	400,000	0.00%
TOTAL EXPENSES	2,736,677	3,679,524	960,038	819,765	1,899,721	48.37%
CLOSING BALANCE	\$ -	-	-	(819,765)	(819,765)	

CITY OF LAREDO  
WATERWORKS SYSTEM-WATER AVAILABILITY  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 15,533,619	15,777,918	15,777,918	-	-	100.00%
REVENUES						
Charges for Services	4,149,875	4,149,875	700,050	-	(3,449,825)	16.87%
Interest Earnings	336,483	336,483	157,937	-	(178,546)	46.94%
Rental Revenues	50,000	50,000	-	-	(50,000)	0.00%
Reimbursements & Miscellaneous	-	-	12,112	-	12,112	100.00%
TOTAL REVENUES	<u>4,536,358</u>	<u>4,536,358</u>	<u>870,099</u>	<u>-</u>	<u>(3,666,259)</u>	<u>19.18%</u>
TOTAL AVAILABLE	<u>20,069,977</u>	<u>20,314,276</u>	<u>16,648,017</u>	<u>-</u>	<u>(3,666,259)</u>	<u>81.95%</u>
EXPENSES						
Contractual Services	60,000	305,215	10,587	245,215	49,413	83.81%
Other Charges	-	6,027	-	6,027	-	100.00%
Capital Outlay	2,000,000	2,000,000	-	-	2,000,000	0.00%
Transfer Out:						
Waterworks Debt Service	205,000	205,000	-	-	205,000	0.00%
TOTAL EXPENSES	<u>2,265,000</u>	<u>2,516,242</u>	<u>10,587</u>	<u>251,242</u>	<u>2,254,413</u>	<u>10.41%</u>
CLOSING BALANCE	17,804,977	17,798,034	16,637,430	(251,242)	(1,411,846)	
ADJUST FOR PRIOR YEAR ENCUMBRANCES	<u>-</u>	<u>251,242</u>	<u>-</u>	<u>-</u>	<u>(251,242)</u>	
ADJUSTED CLOSING BALANCE	<u>\$ 17,804,977</u>	<u>18,049,276</u>	<u>16,637,430</u>	<u>(251,242)</u>	<u>(1,663,088)</u>	



CITY OF LAREDO  
WATERWORKS SYSTEM 2019 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 28,375,000	28,375,000	28,375,000	-	-	100.00%
Premium	3,541,420	3,541,420	3,541,420	-	-	100.00%
Interest Earnings	1,027,558	1,027,558	1,017,026	-	(10,532)	98.98%
Reimburse and Miscellaneous	99,499	99,499	99,499	-	-	100.00%
<b>TOTAL REVENUES</b>	<b>33,043,477</b>	<b>33,043,477</b>	<b>33,032,945</b>	<b>-</b>	<b>(10,532)</b>	<b>99.97%</b>
<b>EXPENDITURES</b>						
Contractual Services	2,228,356	2,228,356	2,228,353	-	3	100.00%
Bond Costs	311,249	311,249	311,249	-	-	100.00%
Transfer Out:						
WaterWorks Debt Service	1,597,698	1,597,698	1,597,698	-	-	100.00%
Flores Drainage	13,700	13,700	13,700	-	-	100.00%
Line Rehabilitation	1,457,556	1,457,556	1,457,556	-	-	100.00%
60" Transline NWLWTP/I35	26,916	26,916	26,916	-	-	100.00%
San Isidro Elevated Tank	36,765	36,765	36,765	-	-	100.00%
Sierra Vista Booster Station	886,770	886,770	886,768	-	2	100.00%
SCADA System Improvements	264,902	264,902	264,901	-	1	100.00%
Waterline Main Break- Dist 3	1,547,276	1,547,276	1,547,276	-	-	100.00%
Waterline Main Break- Dist 7	1,892,325	1,892,325	1,892,325	-	-	100.00%
Waterline Main Break- Dist 8	344,351	344,351	344,350	-	1	100.00%
Waterline Main Break- Dist 1	23,610	23,610	23,611	-	(1)	100.00%
Waterline Main Break- Dist 2	14,133	14,133	14,131	-	2	99.99%
Waterline Main Break- Dist 4	52,325	52,973	52,973	-	-	100.00%
Waterline Main Break- Dist 5	64,332	64,332	64,330	-	2	100.00%
Waterline Main Break- Dist 6	33,494	33,494	33,494	-	-	100.00%
Downtown Waterline Crossing	935	935	935	-	-	100.00%
El Pico WWTP	146	146	145	-	1	99.32%
Lyon Tank Improvement-Dist 4	8,107,993	8,107,993	8,107,991	-	2	100.00%
Energy Savings Project	8,698,513	8,698,513	8,698,511	-	2	100.00%
Creek Erosion- Killam	164,432	164,432	164,432	-	-	100.00%
Los Presidentes Water Line	480,490	480,490	480,490	-	-	100.00%
Hendricks Water Line	201,918	201,918	201,916	-	2	100.00%
US59 Widen Utilities Location	378,113	378,113	378,113	-	-	100.00%
24" Waterline Ejido SVBS	913,708	913,708	913,706	-	2	100.00%
Waterline Project- Dist 2	110,616	110,616	110,615	-	1	100.00%
Waterline Project- Dist 4	125,396	125,396	125,395	-	1	100.00%
Waterline Project- Dist 6	4,371	4,371	4,369	-	2	99.95%
San Francisco West 8" Line	756,349	756,349	756,348	-	1	100.00%
Sports Complex	\$ 163,522	163,522	163,521	-	1	100.00%

CITY OF LAREDO  
WATERWORKS SYSTEM 2019 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Expenditures (Cont.)						
16" Waterline @ SH 359	\$ 288,626	288,626	288,625	-	1	100.00%
36" Waterline Project	852,537	852,537	852,537	-	-	100.00%
Water Boil Notice- Improvements	980,697	980,697	980,697	-	-	100.00%
Restricted Reserve	19,357	18,709	-	-	18,709	0.00%
<b>TOTAL EXPENDITURES</b>	<b>33,043,477</b>	<b>33,043,477</b>	<b>33,024,742</b>	<b>-</b>	<b>18,735</b>	<b>99.94%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>8,203</b>	<b>-</b>	<b>8,203</b>	

CITY OF LAREDO  
WATERWORKS SYSTEM 2020A REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 34,665,000	34,665,000	34,665,000	-	-	100.00%
Premium	5,685,440	5,685,440	5,685,440	-	-	100.00%
Interest Earnings	1,520,938	1,520,938	3,370,972	-	1,850,034	221.64%
<b>TOTAL REVENUES</b>	<b>41,871,378</b>	<b>41,871,378</b>	<b>43,721,412</b>	<b>-</b>	<b>1,850,034</b>	<b>104.42%</b>
<b>EXPENDITURES</b>						
Contractual Services	66,634	66,634	45,913	20,719	2	100.00%
Bond Costs	371,546	371,546	371,546	-	-	100.00%
Capital Outlay	3,607,881	3,607,881	3,607,878	-	3	100.00%
Line Rehabilitation	86,460	86,460	84,916	-	1,544	98.21%
Lyon Tank Improvement	902,486	902,486	867,980	34,506	-	100.00%
Sierra Vista Booster Station	88,500	88,500	27,248	61,252	-	100.00%
SCADA System Improvements	242,500	242,500	242,500	-	-	100.00%
Waterline Project - Dist 3	600,360	600,360	513,541	-	86,819	85.54%
Waterline Project - Dist 7	508,238	508,238	423,665	-	84,573	83.36%
Waterline Project - Dist 8	470,665	470,665	430,996	-	39,669	91.57%
Waterline Project - Dist 1	131,641	102,257	48,239	-	54,018	47.17%
Waterline Project - Dist 2	65,750	65,750	65,074	-	676	98.97%
Waterline Project - Dist 4	320,542	402,615	402,615	-	-	100.00%
Waterline Project - Dist 5	111,856	136,386	117,990	-	18,396	86.51%
Waterline Project - Dist 6	81,936	81,936	42,622	-	39,314	52.02%
Downtown Waterline Crossing	267	267	267	-	-	100.00%
El Pico WWTP	1,145,456	1,145,456	64,146	1,081,310	-	100.00%
Energy Savings Project	8,433,278	8,433,278	1,705,728	6,727,550	-	100.00%
Las Blancas Elevated Storage	7,165	7,165	7,165	-	-	100.00%
8MG Cuatro Vientos Booster	168,900	168,900	-	-	168,900	0.00%
TXDOT 24" Line West Loop	955,679	955,679	864,121	91,556	2	100.00%
Springfield Extension	500,000	500,000	161,580	-	338,420	32.32%
Hachar Booster Station	1,457,488	1,457,488	1,457,488	-	-	100.00%
Cuatro Vientos Dis. Overflow	58,684	58,684	58,680	-	4	99.99%
Sports Complex	3,376,245	3,376,245	3,147,299	-	228,946	93.22%
24 Inch WTM Loop to Bustamante	8,202,089	8,202,089	7,477,979	180,674	543,436	93.37%
24 Inch WTM SVBS to Ejido	4,652,683	4,652,683	4,652,683	-	-	100.00%
36" Waterline Project	1,620,926	1,620,926	1,616,800	4,125	1	100.00%
South LDO EST 7 BPS	842,600	842,600	324,375	518,225	-	100.00%
Northside Material Storage Canopy	273,470	273,470	204,885	68,585	-	100.00%
JWTP NRWPS	\$ 202,001	202,001	134,956	67,044	1	100.00%

CITY OF LAREDO  
WATERWORKS SYSTEM 2020A REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Expenditures (Cont.)						
Jefferson WTP W.High SPS	\$ 25,670	25,670	10,560	15,110	-	100.00%
Transfer Out:						
WaterWorks Debt Service	1,969,082	1,969,082	1,969,082	-	-	100.00%
Restricted Reserve	<u>322,700</u>	<u>245,481</u>	<u>-</u>	<u>-</u>	<u>245,481</u>	<u>0.00%</u>
 TOTAL EXPENDITURES	 <u>41,871,378</u>	 <u>41,871,378</u>	 <u>31,150,517</u>	 <u>8,870,656</u>	 <u>1,850,205</u>	 <u>95.58%</u>
 CLOSING BALANCE	 <u>\$ -</u>	 <u>-</u>	 <u>12,570,895</u>	 <u>(8,870,656)</u>	 <u>3,700,239</u>	

CITY OF LAREDO  
WATERWORKS SYSTEM 2022 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 82,665,000	82,665,000	82,665,000	-	-	100.00%
Premium	846,215	846,215	846,215	-	-	100.00%
Interest Earnings	4,870,330	4,870,330	10,603,456	-	5,733,126	217.72%
Reimburse and Miscellaneous	-	-	1,869	-	1,869	100.00%
<b>TOTAL REVENUES</b>	<b>88,381,545</b>	<b>88,381,545</b>	<b>94,116,540</b>	<b>-</b>	<b>5,734,995</b>	<b>106.49%</b>
<b>EXPENDITURES</b>						
Contractual Services	109,967	109,967	99,359	10,607	1	100.00%
Bond Costs	806,538	806,538	806,538	-	-	100.00%
Capital Outlay	3,134,376	3,134,376	2,739,641	242,463	152,272	95.14%
Line Rehabilitation	12,427,808	12,427,808	7,984,571	3,375,862	1,067,375	91.41%
Jefferson Water Plant	750,000	750,000	5,940	43,560	700,500	6.60%
Lyon Tank Improvement	9,440,182	9,440,182	9,350,964	8,450	80,768	99.14%
Energy Savings Project	900,744	900,744	-	900,744	-	100.00%
Unitec Elevated Storage Tank	4,473,292	4,473,292	-	-	4,473,292	0.00%
24 Inch WTM SVBS to Ejido	58,679	58,679	58,679	-	-	100.00%
Sports Complex	3,393,231	3,393,231	-	-	3,393,231	0.00%
24 Inch WTM Loop to Bustamante	73,052	73,052	73,052	-	-	100.00%
36" Waterline Project	36,016,293	36,016,293	29,106,762	6,648,687	260,844	99.28%
Water Quality Projects	5,052,775	5,052,775	4,000,881	475,937	575,957	88.60%
Corpus Christi Waterline Imp.	1,265,027	1,265,027	1,150,163	114,864	-	100.00%
24 Inch WTM Loop KCSR - CVBS	1,311,446	1,311,446	1,023,946	287,500	-	100.00%
IH 35 Uniroyal Relocation	55,120	55,120	55,120	-	-	100.00%
Admin Building Roof Replacement	463,763	463,763	463,763	-	-	100.00%
3MG Cuatro Vientos Booster	1,975	1,975	1,975	-	-	100.00%
Chlorine Dioxide Project	2,452,260	2,452,260	4,450	2,447,808	2	100.00%
Transfer Out:						
WaterWorks Debt Service	4,922,677	4,922,677	4,922,677	-	-	100.00%
Restricted Reserve	1,272,340	1,272,340	-	-	1,272,340	0.00%
<b>TOTAL EXPENDITURES</b>	<b>88,381,545</b>	<b>88,381,545</b>	<b>61,848,481</b>	<b>14,556,482</b>	<b>11,976,582</b>	<b>86.45%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>32,268,059</b>	<b>(14,556,482)</b>	<b>17,711,577</b>	

CITY OF LAREDO  
WATERWORKS SYSTEM 2024 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 56,630,000	56,630,000	56,630,000	-	-	100.00%
Premium	2,778,512	2,778,512	2,778,512	-	-	100.00%
Interest Earnings	1,129,550	1,129,550	3,082,242	-	1,952,692	272.87%
<b>TOTAL REVENUES</b>	<b>60,538,062</b>	<b>60,538,062</b>	<b>62,490,754</b>	<b>-</b>	<b>1,952,692</b>	<b>103.23%</b>
<b>EXPENDITURES</b>						
Bond Costs	617,480	617,480	599,043	-	18,437	97.01%
Capital Outlay	-	78,496	-	78,496	-	100.00%
3MG Cuatro Vientos Booster	2,500,000	2,500,000	-	-	2,500,000	0.00%
Line Rehab/ Contingency Break	10,500,000	10,500,000	-	-	10,500,000	0.00%
TXDOT 16 Line West Loop 20	7,168,000	7,168,000	-	-	7,168,000	0.00%
El Pico Clarifier	6,618,000	6,618,000	-	-	6,618,000	0.00%
Utility Relocation US59 Phase 2	6,840,000	6,840,000	232,680	113,020	6,494,300	5.05%
Filter Media Both Plants	2,500,000	2,500,000	-	-	2,500,000	0.00%
Raw Water Pump- El Pico	6,000,000	6,000,000	-	-	6,000,000	0.00%
16 WTM MM12 to MM13	6,130,000	6,130,000	171,513	68,137	5,890,350	3.91%
Secondary Water	2,000,000	2,000,000	-	-	2,000,000	0.00%
Relocate 8" WL Calton Road	2,560,000	2,560,000	-	-	2,560,000	0.00%
Utility Relocation Vallecio RD	850,000	850,000	-	133,250	716,750	15.68%
Waterline Replacement- Gale St.	2,250,000	2,250,000	-	-	2,250,000	0.00%
Casa Blanca Road 16" Waterline	1,220,000	1,220,000	-	-	1,220,000	0.00%
36" Line Break- E. Frost Street	-	249,000	249,000	-	-	100.00%
Transfer Out:						
WaterWorks Debt Service	1,655,032	1,655,032	1,655,032	-	-	100.00%
Restricted Reserve	1,129,550	802,054	-	-	802,054	0.00%
<b>TOTAL EXPENDITURES</b>	<b>60,538,062</b>	<b>60,538,062</b>	<b>2,907,268</b>	<b>392,903</b>	<b>57,237,891</b>	<b>5.45%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>59,583,486</b>	<b>(392,903)</b>	<b>59,190,583</b>	

CITY OF LAREDO  
SEWER SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity In Investment Pool	\$ 72,993,095
Cash	150

Receivables (Net of Allowances For Uncollectible):

Accounts	3,159,148
Notes	17,785
Due from Bonds	797,707
Inventory, at cost	<u>949,747</u>

Total Current Assets	<u>77,917,632</u>
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Noncurrent Assets:

Restricted Assets:

Equity in Investment Pool	6,070,018
Accrued Interest	730,197
Investments	<u>107,895,069</u>

Total Restricted Assets	<u>114,695,284</u>
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Capital Assets:

Machinery and Equipment	10,136,238
Automotive Equipment	9,668,019
Buildings	129,721,362
Improvements	198,421,916
Land	10,037,893
Easements	1,038,012
Construction in Progress	79,781,107
Accumulated Depreciation	<u>(169,112,948)</u>

Total Capital Assets	<u>269,691,599</u>
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Other Assets:

Lease Asset Receivable ( Net of Amortization)	<u>249</u>
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Total Non Current Assets	<u>384,387,132</u>
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TOTAL ASSETS	<u>462,304,764</u>
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Deferred Outflows of Resources	<u>3,164,712</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 465,469,476</u>
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CITY OF LAREDO  
SEWER SYSTEM  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	\$	355,232
Compensated Absences		<u>168,217</u>
Total Current Liabilities		<u>523,449</u>

Noncurrent Liabilities:

Liabilities Payable from Restricted Assets:

Accounts Payable	2,383,431
Retainage Payable	3,730,902
Deferred Revenues	34,667
Due to Operations	797,707
Accrued Interest Payable	701,739
G.O. Bonds Payable	1,036,006
Revenue Bonds Payable	9,132,170
Capital Lease Obligations	<u>1,496</u>

Total Liabilities Payable From Restricted Assets	<u>17,818,118</u>
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G.O. Bonds Payable	9,652,107
Revenue Bonds Payable	257,028,023
Compensated Absences	221,827
Capital Lease Obligations	4,278
Lease Liabilities	237
Net Pension Liability	<u>5,348,707</u>

Total Non-Current Liabilities	<u>272,255,179</u>
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TOTAL LIABILITIES	<u>290,596,746</u>
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Deferred Inflows of Resources	<u>658,783</u>
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TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>291,255,529</u>
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FUND EQUITY

Reserve:

Invested in Capital Assets, Net of Related Debt	102,690,632
Reserve for Bond Retirement	13,319,228
Reserve for Interest and Sinking Fund	5,976,460
Reserve for Operating Reserve	4,326,260
Reserve for Repair & Replacement	6,742,290
Reserve for Emergency Reserve	5,000,000

Retained Earnings:

Unreserved (Deficit)	<u>36,159,077</u>
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TOTAL FUND EQUITY	<u>174,213,947</u>
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TOTAL LIABILITIES AND FUND EQUITY	\$ <u><u>465,469,476</u></u>
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CITY OF LAREDO  
SEWER SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 65,800,879	68,419,170	68,419,170	-	-	100.00%
<b>REVENUES</b>						
Licenses and Permits	6,197	6,197	7,718	-	1,521	124.54%
Charges for Services	52,594,411	52,594,411	9,268,992	-	(43,325,419)	17.62%
Interest Earnings	1,630,328	1,630,328	612,525	-	(1,017,803)	37.57%
Discount Earnings	8,282	8,282	6,083	-	(2,199)	73.45%
Reimburse and Miscellaneous	-	-	2,874	-	2,874	100.00%
<b>TOTAL REVENUES</b>	<b>54,239,218</b>	<b>54,239,218</b>	<b>9,898,192</b>	<b>-</b>	<b>(44,341,026)</b>	<b>18.25%</b>
<b>TOTAL AVAILABLE</b>	<b>120,040,097</b>	<b>122,658,388</b>	<b>78,317,362</b>	<b>-</b>	<b>(44,341,026)</b>	<b>63.85%</b>
<b>EXPENSES</b>						
<b>Administration</b>						
Personnel	415,622	415,622	33,554	-	382,068	8.07%
Materials and Supplies	63,051	99,981	12,481	48,126	39,374	60.62%
Contractual Services	12,443,191	12,494,620	3,188,217	72,657	9,233,746	26.10%
Other	1,930,999	1,930,999	1,357	-	1,929,642	0.07%
<b>Total Administration</b>	<b>14,852,863</b>	<b>14,941,222</b>	<b>3,235,609</b>	<b>120,783</b>	<b>11,584,830</b>	<b>22.46%</b>
<b>Wastewater Treatment</b>						
Personnel	5,483,142	5,483,142	1,267,801	-	4,215,341	23.12%
Materials and Supplies	1,570,827	1,643,189	224,883	128,919	1,289,387	21.53%
Contractual Services	5,524,887	5,640,620	1,154,475	408,080	4,078,065	27.70%
Other	15,000	15,000	-	-	15,000	0.00%
Debt Service	1,300	1,300	314	-	986	24.15%
<b>Total Wastewater Treatment</b>	<b>12,595,156</b>	<b>12,783,251</b>	<b>2,647,473</b>	<b>536,999</b>	<b>9,598,779</b>	<b>24.91%</b>
<b>Wastewater Collection</b>						
Personnel	3,761,834	3,761,834	928,770	-	2,833,064	24.69%
Materials and Supplies	1,119,054	1,118,853	338,769	37,141	742,943	33.60%
Contractual Services	1,981,723	2,065,840	473,281	96,094	1,496,465	27.56%
Other Charges	-	-	(377)	-	377	100.00%
Capital Outlay	-	20,000	-	-	20,000	0.00%
Debt Service	600	600	157	-	443	26.17%
<b>Total Wastewater Collection</b>	<b>6,863,211</b>	<b>6,967,127</b>	<b>1,740,600</b>	<b>133,235</b>	<b>5,093,292</b>	<b>26.90%</b>
<b>Total Before Transfers</b>	<b>\$ 34,311,230</b>	<b>34,691,600</b>	<b>7,623,682</b>	<b>791,017</b>	<b>26,276,901</b>	<b>24.26%</b>

CITY OF LAREDO  
SEWER SYSTEM  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Year to Date Actual</u>	<u>Encumbrances</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Annual Percent</u>
Transfers Out:						
Wastewater Construction Fund	\$ 1,743,675	1,743,675	107,210	-	1,636,465	6.15%
Wastewater Debt Service	17,589,061	17,589,061	99,556	-	17,489,505	0.57%
Total Transfers	<u>19,332,736</u>	<u>19,332,736</u>	<u>206,766</u>	<u>-</u>	<u>19,125,970</u>	<u>1.07%</u>
TOTAL EXPENSES	<u>53,643,966</u>	<u>54,024,336</u>	<u>7,830,448</u>	<u>791,017</u>	<u>45,402,871</u>	<u>15.96%</u>
CLOSING BALANCE	66,396,131	68,634,052	70,486,914	(791,017)	1,061,845	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	<u>-</u>	<u>380,370</u>	<u>-</u>	<u>-</u>	<u>(380,370)</u>	
ADJUSTED CLOSING BALANCE	<u>\$ 66,396,131</u>	<u>69,014,422</u>	<u>70,486,914</u>	<u>(791,017)</u>	<u>681,475</u>	

CITY OF LAREDO  
SEWER SYSTEM-DEBT SERVICE  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 19,295,689	19,295,689	19,295,689	-	-	100.00%
REVENUES						
Transfer In:						
Wastewater System	17,589,061	17,589,061	99,556	-	(17,489,505)	0.57%
2025 G.O Refunding Bond	-	7,728,130	7,728,130	-	-	100.00%
Interest Earnings	998,635	998,635	194,023	-	(804,612)	19.43%
Premium	-	663,317	663,317	-	-	100.00%
TOTAL REVENUES	<u>18,587,696</u>	<u>26,979,143</u>	<u>8,685,026</u>	<u>-</u>	<u>(18,294,117)</u>	<u>32.19%</u>
TOTAL AVAILABLE	<u>37,883,385</u>	<u>46,274,832</u>	<u>27,980,715</u>	<u>-</u>	<u>(18,294,117)</u>	<u>60.47%</u>
EXPENSES						
Revenue Bonds:						
Principal	9,132,171	9,132,171	-	-	9,132,171	0.00%
Interest	7,673,647	7,673,647	-	-	7,673,647	0.00%
G.O. Bonds:						
Principal	1,036,006	9,603,512	8,567,506	-	1,036,006	89.21%
Interest	395,848	395,848	99,391	-	296,457	25.11%
Fiscal Agent Fees	-	-	165	-	(165)	100.00%
Loss on Advance Refunding	-	(251,577)	(251,577)	-	-	100.00%
Bond Costs	-	75,518	75,518	-	-	100.00%
Reserve	365,000	365,000	-	-	365,000	0.00%
TOTAL EXPENSES	<u>18,602,672</u>	<u>26,994,119</u>	<u>8,491,003</u>	<u>-</u>	<u>18,503,116</u>	<u>31.46%</u>
CLOSING BALANCE	<u>\$ 19,280,713</u>	<u>19,280,713</u>	<u>19,489,712</u>	<u>-</u>	<u>208,999</u>	

CITY OF LAREDO  
 SEWER SYSTEM-CAPITAL IMPROVEMENT  
 STATEMENT OF OPERATIONS  
 BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 6,134,293	6,766,663	6,766,663	-	-	100.00%
REVENUES						
Interest Earnings	149,487	149,487	67,026	-	(82,461)	44.84%
LUE's	10,000	10,000	6,121	-	(3,879)	61.21%
Land Development Fees	900,000	900,000	51,039	-	(848,961)	5.67%
TOTAL REVENUES	<u>1,059,487</u>	<u>1,059,487</u>	<u>124,186</u>	<u>-</u>	<u>(935,301)</u>	<u>11.72%</u>
TOTAL AVAILABLE	<u>7,193,780</u>	<u>7,826,150</u>	<u>6,890,849</u>	<u>-</u>	<u>(935,301)</u>	<u>88.05%</u>
EXPENSES						
Reserve Appropriations	<u>704,847</u>	<u>704,847</u>	<u>-</u>	<u>-</u>	<u>704,847</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>704,847</u>	<u>704,847</u>	<u>-</u>	<u>-</u>	<u>704,847</u>	<u>0.00%</u>
CLOSING BALANCE	<u>\$ 6,488,933</u>	<u>7,121,303</u>	<u>6,890,849</u>	<u>-</u>	<u>(230,454)</u>	

CITY OF LAREDO  
SEWER SYSTEM-CONSTRUCTION FUND  
STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	325,252	325,252	-	-	100.00%
REVENUES						
Interest Earnings	3,910	3,910	881	-	(3,029)	22.53%
Transfer In:						
Wastewater Operating Fund	1,743,675	1,743,675	107,210	-	(1,636,465)	6.15%
TOTAL REVENUES	1,747,585	1,747,585	108,091	-	(1,639,494)	6.19%
TOTAL AVAILABLE	1,747,585	2,072,837	433,343	-	(1,639,494)	20.91%
EXPENSES						
Materials and Supplies	60,000	60,000	1,794	-	58,206	2.99%
Contractual Services	25,000	123,716	7,402	91,314	25,000	79.79%
Other Charges	161,068	161,068	-	-	161,068	0.00%
Street Recycling Projects	50,000	50,000	-	-	50,000	0.00%
Sewer Plant Improvements	1,000,000	717,801	28,539	84,870	604,392	15.80%
Lift Station Improvement	150,000	162,992	-	12,992	150,000	7.97%
I.S Improvement Project	301,517	399,071	-	97,554	301,517	24.45%
Meter Program	-	398,189	395,608	2,581	-	100.00%
TOTAL EXPENSES	1,747,585	2,072,837	433,343	289,311	1,350,183	34.86%
CLOSING BALANCE	\$ -	-	-	(289,311)	(289,311)	

CITY OF LAREDO  
SEWER SYSTEM 2015B REVENUE BOND - TWDB  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Bond Proceeds	\$ 22,075,000	22,075,000	22,075,000	-	-	100.00%
Reimbursements	-	-	44,941	-	44,941	100.00%
Interest Earnings	405,226	405,226	441,646	-	36,420	108.99%
<b>TOTAL REVENUES</b>	<b>22,480,226</b>	<b>22,480,226</b>	<b>22,561,587</b>	<b>-</b>	<b>81,361</b>	<b>100.36%</b>
EXPENDITURES						
Contractual Services	750	750	750	-	-	100.00%
Capital Outlay	128,702	128,702	-	128,702	-	100.00%
Bond Costs	400,970	400,970	400,970	-	-	100.00%
South Laredo WWTP	21,017,386	21,022,083	21,022,083	-	-	100.00%
Restricted Reserve Appropriation	10,960	6,263	-	-	6,263	0.00%
Transfer Out:						
Sewer System Debt Service	921,458	921,458	921,458	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>22,480,226</b>	<b>22,480,226</b>	<b>22,345,261</b>	<b>128,702</b>	<b>6,263</b>	<b>99.97%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>216,326</b>	<b>(128,702)</b>	<b>87,624</b>	

CITY OF LAREDO  
SEWER SYSTEM 2015 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 6,445,000	6,445,000	6,445,000	-	-	100.00%
Premium	29,316	29,316	29,316	-	-	100.00%
Interest Earnings	432,322	432,322	454,177	-	21,855	105.06%
Reimburse and Miscellaneous	6,901	6,901	6,900	-	(1)	99.99%
<b>TOTAL REVENUES</b>	<b>6,913,539</b>	<b>6,913,539</b>	<b>6,935,393</b>	<b>-</b>	<b>21,854</b>	<b>100.32%</b>
<b>EXPENDITURES</b>						
Contractual Services	5,970	5,970	5,970	-	-	100.00%
Capital Outlay	200,735	200,735	189,000	-	11,735	94.15%
Bond Costs	109,017	109,017	109,017	-	-	100.00%
Sewer Rehabilitation	4,733,876	4,733,876	4,733,876	-	-	100.00%
Manadas Creek WWTP 3 MGD	1,231,230	1,231,230	1,231,230	-	-	100.00%
McPherson Lift Station	186,781	186,781	186,776	-	5	100.00%
Sewer Rehabilitation-Downtown	18,603	18,603	18,599	-	4	99.98%
Pinto Valle 6" Force Main	40,435	40,435	40,434	-	1	100.00%
Empresas Ranch Force Main	12,553	12,553	12,553	-	-	100.00%
Restricted Reserve Appropriation	9,040	9,040	-	-	9,040	0.00%
Transfer Out:						
Sewer System Debt Service	365,299	365,299	365,299	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>6,913,539</b>	<b>6,913,539</b>	<b>6,892,754</b>	<b>-</b>	<b>20,785</b>	<b>99.70%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>42,639</b>	<b>-</b>	<b>42,639</b>	

CITY OF LAREDO  
SEWER SYSTEM 2017 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 18,155,000	18,155,000	18,155,000	-	-	100.00%
Premium	2,875,486	2,875,486	2,875,486	-	-	100.00%
Interest Earnings	1,162,972	1,162,972	1,489,192	-	326,220	128.05%
Reimburse and Miscellaneous	-	-	651	-	651	100.00%
<b>TOTAL REVENUES</b>	<b>22,193,458</b>	<b>22,193,458</b>	<b>22,520,329</b>	<b>-</b>	<b>326,871</b>	<b>101.47%</b>
<b>EXPENDITURES</b>						
Contractual Services	9,785	9,785	9,785	-	-	100.00%
Bond Costs	300,810	300,810	300,809	-	1	100.00%
Capital Outlay	2,975,954	2,975,954	2,975,952	-	2	100.00%
Improvements Other Than Building	19,022	19,022	19,022	-	-	100.00%
Land	5,275	5,275	5,275	-	-	100.00%
Flores Drainage	351,956	351,956	351,953	-	3	100.00%
Sewer Rehabilitation	731,303	759,803	747,286	-	12,517	98.35%
Admin Building Expansion	1,909,018	1,909,018	1,909,016	-	2	100.00%
Asset Management	19,126	19,126	19,125	-	1	99.99%
Admin Building NLWWTP	2,243,415	2,243,415	2,243,415	-	-	100.00%
South Laredo WWTP	980,192	980,192	980,191	-	1	100.00%
Sombreretillo Lift Station	4,909	4,909	4,909	-	-	100.00%
Unitec WWTP	5,226,985	5,226,985	5,226,979	-	6	100.00%
Zacate Creek Erosion Control	31,875	31,875	-	31,875	-	100.00%
Zacate Creek Gravity Sewer	5,173,059	5,173,059	5,173,051	-	8	100.00%
Zacate WWTP	346,517	346,517	346,517	-	-	100.00%
Milton Lift Station	111,596	111,596	111,596	-	-	100.00%
Pinto Valle 6" Force Main	31,637	31,637	31,636	-	1	100.00%
Empresas Ranch Force Main	10,914	10,914	10,913	-	1	99.99%
TXDOT 24" Line West Loop	558,908	558,908	453,596	192,012	(86,700)	115.51%
City Cemetery Sewer Replacement	34,888	34,888	34,887	-	1	100.00%
Sports Complex Sewer	147,841	147,841	147,840	-	1	100.00%
Anna Lift Station	52,846	52,846	52,846	-	-	100.00%
Bristol Lift Station	11,260	11,260	63,493	-	(52,233)	563.88%
Las Fincas 12" Sanitation Extension	23,664	23,664	23,663	-	1	100.00%
Airport Sewer Line	69,141	69,141	69,141	-	-	100.00%
Lakeside Lift Station Eli. Phase 9	48,000	19,500	19,500	28,500	(28,500)	246.15%
TXDOT IH35 Uniroyal Relocation	19,940	19,940	19,940	-	-	100.00%
Restricted Reserve	23,160	23,160	-	-	23,160	0.00%
Transfer Out:						
Sewer System Debt Service	720,462	720,462	720,462	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>22,193,458</b>	<b>22,193,458</b>	<b>22,072,798</b>	<b>252,387</b>	<b>(131,727)</b>	<b>100.59%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>447,531</b>	<b>(252,387)</b>	<b>195,144</b>	



CITY OF LAREDO  
SEWER SYSTEM 2019 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Bond Proceeds	\$ 18,920,000	18,920,000	18,920,000	-	-	100.00%
Premium	2,360,947	2,360,947	2,360,947	-	-	100.00%
Interest Earnings	1,612,486	1,612,486	2,200,622	-	588,136	136.47%
<b>TOTAL REVENUES</b>	<b>22,893,433</b>	<b>22,893,433</b>	<b>23,481,569</b>	<b>-</b>	<b>588,136</b>	<b>102.57%</b>
<b>EXPENDITURES</b>						
Contractual Services	646,529	646,529	646,304	-	225	99.97%
Bond Costs	207,500	207,500	207,499	-	1	100.00%
Flores Drainage Improvement	14,659	14,659	14,659	-	-	100.00%
Sewer Rehabilitation	3,704,976	3,704,976	3,688,676	569	15,731	99.58%
Eastern Chacon Interceptor	3,701,995	3,701,995	3,701,994	-	1	100.00%
Manadas Creek WWTP 3 MGD	444,850	444,850	179,011	310,980	(45,141)	110.15%
South LDO WWTP	177,478	177,478	90,675	87,167	(364)	100.21%
Sombreretillo Lift Station	52,406	52,406	52,406	-	-	100.00%
Zacate Creek Gravity Sewer Line	7,956,075	7,956,075	7,523,019	433,055	1	100.00%
Zacate WWTP	518,242	518,242	485,259	1,973,450	(1,940,467)	474.43%
Milton Lift Station	8,018	8,018	8,018	-	-	100.00%
Zacate Collector Rehab	1,810,472	1,810,472	-	-	1,810,472	0.00%
Pan American Lift Station	810,335	810,335	584,237	227,033	(935)	100.12%
Pipe Bursting - AEP	33,601	33,601	-	-	33,601	0.00%
Pinto Valle 6" Force Main	9,097	9,097	9,096	-	1	99.99%
Sewer Master Plan	708,940	708,940	674,512	40,235	(5,807)	100.82%
Dist 3 - 2700 Wormser	43,896	43,896	43,893	-	3	99.99%
North Laredo Effluent Bypass	359,850	359,850	354,087	-	5,763	98.40%
El Rancho Lift Station	6,641	6,641	6,640	-	1	99.98%
Gonzalez Lift Station	71,006	71,006	76,106	5,000	(10,100)	114.22%
Santa Rita Emergency Work	150,580	150,580	150,580	-	-	100.00%
Los Presidentes Lift Station	52,658	52,658	52,658	-	-	100.00%
Uniroyal Lift Station	41,603	41,603	502,585	234,200	(695,182)	1770.99%
Northwest River Collector	49,500	49,500	49,500	-	-	100.00%
Reserve	244,060	244,060	-	-	244,060	0.00%
Transfer Out:						
Sewer System Debt Service	1,068,466	1,068,466	1,068,466	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>22,893,433</b>	<b>22,893,433</b>	<b>20,169,880</b>	<b>3,311,689</b>	<b>(588,136)</b>	<b>102.57%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>3,311,689</b>	<b>(3,311,689)</b>	<b>-</b>	

CITY OF LAREDO  
SEWER SYSTEM 2020 REVENUE BOND -TWDB  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Bond Proceeds	\$ 52,000,000	52,000,000	52,000,000	-	-	100.00%
Interest Earnings	<u>3,892,102</u>	<u>3,892,102</u>	<u>3,826,140</u>	<u>-</u>	<u>(65,962)</u>	<u>98.31%</u>
TOTAL REVENUES	<u>55,892,102</u>	<u>55,892,102</u>	<u>55,826,140</u>	<u>-</u>	<u>(65,962)</u>	<u>99.88%</u>
EXPENDITURES						
Contractual Services	3,218,362	3,218,362	3,218,362	-	-	100.00%
Manadas Wastewater Treatment Plant	49,317,978	49,317,978	49,317,978	-	-	100.00%
Bond Costs	890,694	890,694	889,669	-	1,025	99.88%
Restricted Reserve	677,395	677,395	-	-	677,395	0.00%
Transfer Out:						
Sewer System Debt Service	<u>1,787,673</u>	<u>1,787,673</u>	<u>1,787,673</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
TOTAL EXPENDITURES	<u>55,892,102</u>	<u>55,892,102</u>	<u>55,213,682</u>	<u>-</u>	<u>678,420</u>	<u>98.79%</u>
CLOSING BALANCE	<u>\$ -</u>	<u>-</u>	<u>612,458</u>	<u>-</u>	<u>612,458</u>	

CITY OF LAREDO  
SEWER SYSTEM 2020A REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Bond Proceeds	\$ 20,525,000	20,525,000	20,525,000	-	-	100.00%
Premium	3,366,703	3,366,703	3,366,703	-	-	100.00%
Interest Earnings	1,502,874	1,502,874	3,159,590	-	1,656,716	210.24%
Reimburse and Miscellaneous	-	-	158,434	-	158,434	100.00%
<b>TOTAL REVENUES</b>	<b>25,394,577</b>	<b>25,394,577</b>	<b>27,209,727</b>	<b>-</b>	<b>1,815,150</b>	<b>107.15%</b>
EXPENDITURES						
Contractual Services	2,041	2,041	2,041	-	-	100.00%
Capital Outlay	2,485,742	2,485,742	2,485,739	-	3	100.00%
Land	2,500	345,509	345,509	-	-	100.00%
Bond Costs	219,994	219,994	219,993	-	1	100.00%
Sewer Rehabilitation	3,409,881	3,409,881	2,417,190	96,376	896,315	73.71%
NLWWTP Improvements	270,000	342,600	-	342,600	-	100.00%
Unitec WWTP	51,090	51,090	51,090	-	-	100.00%
Zacate Creek Gravity Sewer Line	9,705,837	9,308,485	5,590,275	3,718,210	-	100.00%
Downtown Sewer Rehab	758,459	758,459	568,783	-	189,676	74.99%
Manadas Creek WWTP 4.75 MGD	2,725	12,675	5,425	7,250	-	100.00%
36" SS Rehab	2,996,678	2,279,497	856,028	-	1,423,469	37.55%
NLWWTP Old Plant Demolition	640,874	640,874	45,500	37,400	557,974	12.94%
Springfield Extension	500,000	500,000	-	-	500,000	0.00%
Backwoods Gravity Line	100,000	100,000	12,358	-	87,642	12.36%
US59 Widening Relocation	48,433	48,433	48,431	-	2	100.00%
TXDOT 24" Line West Loop	56,550	56,550	-	-	56,550	0.00%
Manadas Creek WWTP	2,456,178	2,120,208	961,411	1,158,797	-	100.00%
Los Presidentes Lift Station	107,513	107,513	107,513	-	-	100.00%
TAMIU Tennis Courts	28,010	28,010	28,010	-	-	100.00%
Airport Sewer Line	2,771	2,771	2,769	-	2	99.93%
Riverhill/ Oleander Line Break	10,251	1,035,195	708,888	326,307	-	100.00%
Restricted Reserve	373,150	373,150	-	-	373,150	0.00%
Transfer Out:						
Sewer System Debt Service	1,165,900	1,165,900	1,165,900	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>25,394,577</b>	<b>25,394,577</b>	<b>15,622,853</b>	<b>5,686,940</b>	<b>4,084,784</b>	<b>83.91%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>11,586,874</b>	<b>(5,686,940)</b>	<b>5,899,934</b>	

CITY OF LAREDO  
SEWER SYSTEM 2022A REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Bond Proceeds	\$ 39,550,000	39,550,000	39,550,000	-	-	100.00%
Premium	408,943	408,943	408,943	-	-	100.00%
Interest Earnings	2,404,890	2,404,890	5,403,568	-	2,998,678	224.69%
Reimbursements	-	-	894	-	894	100.00%
<b>TOTAL REVENUES</b>	<b>42,363,833</b>	<b>42,363,833</b>	<b>45,363,405</b>	<b>-</b>	<b>2,999,572</b>	<b>107.08%</b>
EXPENDITURES						
Contractual Services	933	933	933	-	-	100.00%
Capital Outlay	1,000,000	1,000,000	976,279	-	23,721	97.63%
Bond Costs	385,859	385,859	385,859	-	-	100.00%
Sewer Rehabilitation	2,335,139	2,335,600	132,192	-	2,203,408	5.66%
South Laredo WWTP	3,200,000	3,200,000	1,094,093	1,359,368	746,539	76.67%
Zacate Creek Gravity Sewer Line	18,235,287	18,235,287	1,157,110	11,822,353	5,255,824	71.18%
Sewer Master Plan	107,984	107,984	97,377	10,607	-	100.00%
8"-12" IH69 Force Main	3,420,630	3,420,630	-	-	3,420,630	0.00%
Backwoods Gravity Line	1,153,579	1,153,579	1,153,579	-	-	100.00%
Sports Complex	3,200,593	3,200,593	3,169,138	31,455	-	100.00%
Manadas Wastewater Treatment Plant	429,492	429,492	11,405	-	418,087	2.66%
Corpus Christi Sewer Improvements	1,139,595	1,139,595	22,447	1,117,148	-	100.00%
Northwest Laredo Sewer Improve.	1,219,508	1,219,508	685,602	533,906	-	100.00%
Airport Sewer Line	105,499	105,499	105,499	-	-	100.00%
Admin Building Roof Replacement	598,139	597,678	463,763	-	133,915	77.59%
Southside Collector Rehab	2,795,592	2,795,592	-	2,795,592	-	100.00%
Reserve	680,920	680,920	-	-	680,920	0.00%
Transfer Out:						
Sewer System Debt Service	2,355,084	2,355,084	2,355,084	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>42,363,833</b>	<b>42,363,833</b>	<b>11,810,360</b>	<b>17,670,429</b>	<b>12,883,044</b>	<b>69.59%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>33,553,045</b>	<b>(17,670,429)</b>	<b>15,882,616</b>	

CITY OF LAREDO  
SEWER SYSTEM 2024 REVENUE BOND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Project Budget	Amended Project Budget	Inception to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
REVENUES						
Bond Proceeds	\$ 36,685,000	36,685,000	36,685,000	-	-	100.00%
Premium	1,799,926	1,799,926	1,799,926	-	-	100.00%
Interest Earnings	731,670	731,670	1,990,299	-	1,258,629	272.02%
<b>TOTAL REVENUES</b>	<b>39,216,596</b>	<b>39,216,596</b>	<b>40,475,225</b>	<b>-</b>	<b>1,258,629</b>	<b>103.21%</b>
EXPENDITURES						
Capital Outlay	5,000,000	5,000,000	295,260	1,008,562	3,696,178	26.08%
Bond Costs	400,005	400,005	388,062	-	11,943	97.01%
Uniroyal Lift Station	-	311,113	-	311,113	-	100.00%
Colombia SVC Area WW Impr	5,750,000	5,750,000	-	-	5,750,000	0.00%
Sewer Collections Project Dist.3/7	2,300,000	2,300,000	-	-	2,300,000	0.00%
Zacate Collector Rehab	1,700,000	1,700,000	-	769,950	930,050	45.29%
Pan American Lift Station	1,831,000	1,831,000	-	1,226,288	604,712	66.97%
12 FM Sombretillo/ Aquero	5,250,000	5,250,000	-	3,997,487	1,252,513	76.14%
54 SS Interceptor	2,328,000	2,328,000	-	-	2,328,000	0.00%
Rehab Sewer line Under IH 35	1,500,000	1,500,000	-	-	1,500,000	0.00%
Utility Relocation US 59 Phase 2	3,795,000	3,795,000	232,679	113,020	3,449,301	9.11%
Relocation 12" Along Calton	2,560,000	2,560,000	-	-	2,560,000	0.00%
Secondary Water	5,000,000	5,000,000	-	-	5,000,000	0.00%
Utilities Relocation Vallecio	-	133,250	-	133,250	-	100.00%
Reserve	731,670	287,307	-	-	287,307	0.00%
Transfer Out:						
Sewer System Debt Service	1,070,921	1,070,921	1,070,921	-	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>39,216,596</b>	<b>39,216,596</b>	<b>1,986,922</b>	<b>7,559,670</b>	<b>29,670,004</b>	<b>24.34%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>38,488,303</b>	<b>(7,559,670)</b>	<b>30,928,633</b>	

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## **INTERNAL SERVICE FUNDS**

CITY OF LAREDO  
FLEET MANAGEMENT  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Cash	\$	400
Accounts Receivable (Net of Allowance for Uncollectible)		6,376
Inventory, at Cost		1,527,286

Total Current Assets		1,534,062
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Capital Assets:

Buildings		446,076
Improvements Other Than Buildings		99,050
Machinery and Equipment		519,162
Automotive Equipment		13,484,493
Less Accumulated Depreciation		(14,088,397)

Total Non-Current Assets		460,384
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TOTAL ASSETS		1,994,446
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LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable		537,088
Advance from Pooled Equity		111,756
Capital Lease		499
Compensated Absences		71,861

Total Current Liabilities		721,204
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Non-current Liabilities:

Lease Purchase - Copiers		1,426
Compensated Absences		123,543

Total Non-current Liabilities		124,969
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TOTAL LIABILITIES		846,173
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FUND EQUITY

Reserve:

Reserved for Investment of Capital Assets, Net of Related Debt		458,459
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Retained Earnings:

Unreserved		689,814
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TOTAL FUND EQUITY		1,148,273
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TOTAL LIABILITIES AND FUND EQUITY	\$	1,994,446
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CITY OF LAREDO  
FLEET MANAGEMENT  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 827,790	312,310	312,310	-	-	100.00%
REVENUES						
Garage Repairs and Services	17,426,555	17,426,555	4,383,686	-	(13,042,869)	25.16%
Fuel Charges	6,194,198	6,194,198	1,122,902	-	(5,071,296)	18.13%
Interest Earnings	6,800	6,800	-	-	(6,800)	0.00%
Discount Earnings	16,900	16,900	3,426	-	(13,474)	20.27%
Reimburse and Miscellaneous	151,000	151,000	65,940	-	(85,060)	43.67%
<b>TOTAL REVENUES</b>	<b>23,795,453</b>	<b>23,795,453</b>	<b>5,575,954</b>	<b>-</b>	<b>(18,219,499)</b>	<b>23.43%</b>
Less Cost of Materials:						
Fuel	5,910,866	5,912,902	1,010,683	168	4,902,051	17.10%
Parts and Batteries	1,610,000	1,633,257	618,447	8,494	1,006,316	38.39%
Tire and Tubes	900,000	896,288	172,510	2,288	721,490	19.50%
Oil and Other Lubricants	330,000	324,064	47,835	3,768	272,461	15.92%
Air Condition	60,000	60,000	839	-	59,161	1.40%
Transmission Services	60,000	60,825	6,354	825	53,646	11.80%
Welding Services	128,000	128,930	(5,851)	1,917	132,864	-3.05%
Tire Repair Services	225,000	227,586	25,871	348	201,367	11.52%
H.D. Equipment	4,600,000	4,677,945	899,340	-	3,778,605	19.23%
Small Units	1,570,000	1,572,444	220,614	-	1,351,830	14.03%
Other	2,200,000	2,234,628	578,720	115,803	1,540,105	31.08%
<b>Total Cost of Materials</b>	<b>17,593,866</b>	<b>17,728,869</b>	<b>3,575,362</b>	<b>133,611</b>	<b>14,019,896</b>	<b>20.92%</b>
<b>TOTAL REVENUES LESS COST OF MATERIALS</b>	<b>6,201,587</b>	<b>6,066,584</b>	<b>2,000,592</b>	<b>(133,611)</b>	<b>(4,199,603)</b>	<b>30.77%</b>
<b>TOTAL AVAILABLE</b>	<b>7,029,377</b>	<b>6,378,894</b>	<b>2,312,902</b>	<b>(133,611)</b>	<b>(4,199,603)</b>	<b>34.16%</b>
EXPENDITURES						
Administration:						
Personnel	639,087	639,087	151,167	-	487,920	23.65%
Materials and Supplies	100,937	121,120	22,747	13,481	84,892	29.91%
Contractual Services	1,457,839	1,463,585	361,153	27,086	1,075,346	26.53%
Other Charges	412,903	412,903	-	-	412,903	0.00%
Lease Purchases	525	525	120	-	405	22.86%
Lease Purchases - Interest	100	100	36	-	64	36.00%
<b>Total Administration</b>	<b>2,611,391</b>	<b>2,637,320</b>	<b>535,223</b>	<b>40,567</b>	<b>2,061,530</b>	<b>21.83%</b>
Landfill/Solid Waste:						
Personnel	1,143,966	1,143,966	226,295	-	917,671	19.78%
Materials and Supplies	34,000	34,000	6,975	529	26,496	22.07%
Contractual Services	37,675	37,675	5,591	-	32,084	14.84%
<b>Total Landfill/Solid Waste</b>	<b>1,215,641</b>	<b>1,215,641</b>	<b>238,861</b>	<b>529</b>	<b>976,251</b>	<b>19.69%</b>

CITY OF LAREDO  
FLEET MANAGEMENT  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Automotive Mechanic:						
Personnel	1,468,355	1,468,355	325,948	-	1,142,407	22.20%
Materials and Supplies	42,500	42,500	11,505	1,425	29,570	30.42%
Contractual Services	406,617	423,124	101,713	9,336	312,075	26.25%
<b>Total Automotive Mechanic</b>	<b>1,917,472</b>	<b>1,933,979</b>	<b>439,166</b>	<b>10,761</b>	<b>1,484,052</b>	<b>23.26%</b>
Heavy Eqp/Diesel Mechanic:						
Personnel	758,621	758,621	185,216	-	573,405	24.41%
Materials and Supplies	15,000	15,000	7,538	1,138	6,324	57.84%
Contractual Services	72,442	72,442	4,301	-	68,141	5.94%
<b>Total Heavy Eqp/Diesel Mechanic</b>	<b>846,063</b>	<b>846,063</b>	<b>197,055</b>	<b>1,138</b>	<b>647,870</b>	<b>23.43%</b>
Warehouse:						
Personnel	203,969	203,969	54,324	-	149,645	26.63%
Contractual Services	223,857	223,857	41,424	-	182,433	18.50%
<b>Total Warehouse</b>	<b>427,826</b>	<b>427,826</b>	<b>95,748</b>	<b>-</b>	<b>332,078</b>	<b>22.38%</b>
<b>TOTAL EXPENDITURES</b>	<b>7,018,393</b>	<b>7,060,829</b>	<b>1,506,053</b>	<b>52,995</b>	<b>5,501,781</b>	<b>22.08%</b>
CLOSING BALANCE	10,984	(681,935)	806,849	(186,606)	1,302,178	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	-	177,463	-	-	(177,463)	
<b>ADJUSTED CLOSING BALANCE</b>	<b>\$ 10,984</b>	<b>(504,472)</b>	<b>806,849</b>	<b>(186,606)</b>	<b>1,124,715</b>	

CITY OF LAREDO  
RISK MANAGEMENT FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents:

Equity in Investment Pool	\$ 5,557,562
Prepaid Items	4,381,660

Total Current Assets	9,939,222
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Capital Assets:

Buildings	1,188
Machinery & Equipment	46,718
Automotive	240,155
Less Accumulated Depreciation	(203,399)

Total Capital Assets	84,662
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TOTAL ASSETS	10,023,884
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LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	24,146
Claims /Judgements Payable	3,218,047
Compensated Absences	39,877
Capital Lease Obligation	1,569

Total Current Liabilities	3,283,639
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Non-Current Liabilities:

Compensated Absences	76,373
Lease Purchase Copiers	4,488

Total Non-Current Liabilities	80,861
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TOTAL LIABILITIES	3,364,500
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FUND EQUITY

Reserve:

Reserved for Investment of Capital Assets, Net of Related Debt	78,605
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Retained Earnings:

Unreserved	6,580,779
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TOTAL FUND EQUITY	6,659,384
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TOTAL LIABILITIES AND FUND EQUITY	\$ 10,023,884
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CITY OF LAREDO  
RISK MANAGEMENT FUND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 7,088,324	6,227,761	6,227,761	-	-	100.00%
REVENUES						
Charges for Services	12,228,324	12,228,324	3,147,428	-	(9,080,896)	25.74%
Interest Earnings	165,028	165,028	52,813	-	(112,215)	32.00%
Transfer In:						
Health and Benefits	400,000	400,000	100,000	-	(300,000)	25.00%
TOTAL REVENUES	<u>12,793,352</u>	<u>12,793,352</u>	<u>3,300,241</u>	<u>-</u>	<u>(9,493,111)</u>	<u>25.80%</u>
TOTAL AVAILABLE	<u>19,881,676</u>	<u>19,021,113</u>	<u>9,528,002</u>	<u>-</u>	<u>(9,493,111)</u>	<u>50.09%</u>
EXPENSES						
Risk Management:						
Personnel	1,084,170	1,084,170	279,982	-	804,188	25.82%
Materials and Supplies	10,377	10,648	2,356	1,873	6,419	39.72%
Contractual Services	10,572,191	10,571,268	2,264,403	1,974	8,304,891	21.44%
Other Charges	50,000	50,000	-	-	50,000	0.00%
Debt Service	1,150	1,150	326	-	824	28.35%
Total Risk Management	<u>11,717,888</u>	<u>11,717,236</u>	<u>2,547,067</u>	<u>3,847</u>	<u>9,166,322</u>	<u>21.77%</u>
Safety Training:						
Materials and Supplies	39,698	42,672	2,214	9,050	31,408	26.40%
Contractual Services	123,206	202,435	12,518	114,772	75,145	62.88%
Total Safety Training	<u>162,904</u>	<u>245,107</u>	<u>14,732</u>	<u>123,822</u>	<u>106,553</u>	<u>56.53%</u>
Employee Wellness:						
Personnel	806,740	806,740	178,909	-	627,831	22.18%
Materials and Supplies	141,317	127,981	15,877	-	112,104	12.41%
Contractual Services	465,647	616,670	121,149	411,283	84,238	86.34%
Other Charges	200,000	173,000	-	-	173,000	0.00%
Debt Service	760	760	169	-	591	22.24%
Total Employee Wellness	<u>1,614,464</u>	<u>1,725,151</u>	<u>316,104</u>	<u>411,283</u>	<u>997,764</u>	<u>42.16%</u>
TOTAL EXPENSES	<u>13,495,256</u>	<u>13,687,494</u>	<u>2,877,903</u>	<u>538,952</u>	<u>10,270,639</u>	<u>24.96%</u>
CLOSING BALANCE	<u>\$ 6,386,420</u>	<u>5,333,619</u>	<u>6,650,099</u>	<u>(538,952)</u>	<u>777,528</u>	

CITY OF LAREDO  
INFORMATION TECHNOLOGY FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Equity in Investment Pool	\$ <u>886,152</u>
Total Current Assets	<u>886,152</u>

Noncurrent Assets:

Capital Assets:

Buildings	22,863
Improvement Other Than Building	196,626
Machinery & Equipment	6,457,957
Automotive	453,916
Less Accumulated Depreciation	<u>(5,903,717)</u>

Total Capital Assets	<u>1,227,645</u>
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TOTAL ASSETS	<u><u>2,113,797</u></u>
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LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Accounts Payable	8,346
Compensated Absences	114,192
Capital Lease Obligations	<u>576</u>

Total Current Liabilities	<u>123,114</u>
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Compensated Absences Lease Purchase	<u>233,432</u> <u>1,643</u>
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Total Non-Current Liabilities	<u>235,075</u>
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TOTAL LIABILITIES	<u>358,189</u>
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FUND EQUITY

Reserve:

Reserved for Capital Assets	1,510,249
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Retained Earnings:

Undesignated	<u>245,359</u>
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TOTAL FUND EQUITY	<u>1,755,608</u>
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TOTAL LIABILITIES AND FUND EQUITY	\$ <u><u>2,113,797</u></u>
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CITY OF LAREDO  
INFORMATION TECHNOLOGY FUND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 222,023	758,999	758,999	-	-	100.00%
REVENUES						
Charges for Services	9,246,030	9,246,030	1,709,130	-	(7,536,900)	18.49%
Interest Earnings	26,600	26,600	8,424	-	(18,176)	31.67%
Reimbursements	54,199	54,199	-	-	(54,199)	0.00%
TOTAL REVENUES	9,326,829	9,326,829	1,717,554	-	(7,609,275)	18.42%
TOTAL AVAILABLE	9,548,852	10,085,828	2,476,553	-	(7,609,275)	24.55%
EXPENSES						
Administration						
Personnel	369,409	369,409	86,226	-	283,183	23.34%
Materials and Supplies	790,000	1,364,988	-	574,988	790,000	42.12%
Contractual Services	856,253	904,531	238,891	-	665,640	26.41%
Total Administration	2,015,662	2,638,928	325,117	574,988	1,738,823	34.11%
Telecommunication:						
Personnel	159,974	159,974	37,219	-	122,755	23.27%
Materials and Supplies	33,678	36,496	1,270	4,194	31,032	14.97%
Contractual Services	126,627	160,591	23,691	71,094	65,806	59.02%
Debt Service	-	-	181	-	(181)	100.00%
Total Telecommunication	320,279	357,061	62,361	75,288	219,412	38.55%
Radio Communication:						
Personnel	159,484	159,484	22,630	-	136,854	14.19%
Materials and Supplies	18,030	20,525	2,666	9,170	8,689	57.67%
Contractual Services	550,533	585,718	55,599	446,535	83,584	85.73%
Total Radio Communication	728,047	765,727	80,895	455,705	229,127	70.08%
Mainframe:						
Personnel	681,500	681,500	139,545	-	541,955	20.48%
Materials and Supplies	19,988	23,829	47	3,841	19,941	16.32%
Contractual Services	485,979	502,233	336,819	22,841	142,573	71.61%
Other Charges	-	-	119	-	(119)	100.00%
Total Mainframe	1,187,467	1,207,562	476,530	26,682	704,350	41.67%
Network:						
Personnel	1,370,560	1,370,560	321,355	-	1,049,205	23.45%
Materials and Supplies	150,495	137,883	5,362	7,902	124,619	9.62%
Contractual Services	440,424	440,499	11,236	15,452	413,811	6.06%
Total Network	\$ 1,961,479	1,948,942	337,953	23,354	1,587,635	18.54%

CITY OF LAREDO  
INFORMATION TECHNOLOGY FUND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
I-Net:						
Personnel	\$ 794,320	794,320	189,940	-	604,380	23.91%
Materials and Supplies	71,133	80,744	13,764	7,673	59,307	26.55%
Contractual Services	531,292	645,884	46,272	153,459	446,153	30.92%
<b>Total I-Net</b>	<b>1,396,745</b>	<b>1,520,948</b>	<b>249,976</b>	<b>161,132</b>	<b>1,109,840</b>	<b>27.03%</b>
Wi-Fi:						
Personnel	178,716	178,716	35,081	-	143,635	19.63%
Materials and Supplies	83,948	101,045	14,766	7,088	79,191	21.63%
Contractual Services	186,775	208,141	8,151	33,236	166,754	19.88%
Capital Outlay	-	5,389	-	5,389	-	100.00%
<b>Total Wi-Fi</b>	<b>449,439</b>	<b>493,291</b>	<b>57,998</b>	<b>45,713</b>	<b>389,580</b>	<b>21.02%</b>
City Hall Annex:						
Personnel	212,148	212,148	51,985	-	160,163	24.50%
Materials and Supplies	35,769	43,416	3,403	5,858	34,155	21.33%
Contractual Services	135,742	141,563	16,384	6,973	118,206	16.50%
<b>Total City Hall Annex</b>	<b>383,659</b>	<b>397,127</b>	<b>71,772</b>	<b>12,831</b>	<b>312,524</b>	<b>21.30%</b>
Open Data:						
Personnel	87,263	87,263	-	-	87,263	0.00%
Materials and Supplies	16,329	16,329	-	-	16,329	0.00%
Contractual Services	196,297	196,297	402	-	195,895	0.20%
<b>Total Open Data</b>	<b>299,889</b>	<b>299,889</b>	<b>402</b>	<b>-</b>	<b>299,487</b>	<b>0.13%</b>
CyberSecurity						
Personnel	237,760	237,760	55,987	-	181,773	23.55%
Materials and Supplies	500	500	48	-	452	9.60%
Contractual Services	387,148	392,442	1,493	134,556	256,393	34.67%
<b>Total CyberSecurity</b>	<b>625,408</b>	<b>630,702</b>	<b>57,528</b>	<b>134,556</b>	<b>438,618</b>	<b>30.46%</b>
<b>TOTAL EXPENSES</b>	<b>9,368,074</b>	<b>10,260,177</b>	<b>1,720,532</b>	<b>1,510,249</b>	<b>7,029,396</b>	<b>31.49%</b>
CLOSING BALANCE	180,778	(174,349)	756,021	(1,510,249)	(579,879)	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	-	892,106	-	-	(892,106)	
<b>ADJUSTED CLOSING BALANCE</b>	<b>\$ 180,778</b>	<b>717,757</b>	<b>756,021</b>	<b>(1,510,249)</b>	<b>(1,471,985)</b>	

CITY OF LAREDO  
HEALTH AND BENEFITS FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Current Assets:

Equity in Investment Pool	\$	9,896,597
Prepaid Items		<u>9,760</u>
Total Current Assets		<u>9,906,357</u>

Noncurrent Assets:

Capital Assets:

Machinery and Equipment		17,217
Automotive		25,263
Less Accumulated Depreciation		<u>(27,743)</u>
Total Capital Assets		<u>14,737</u>

TOTAL ASSETS		<u><u>9,921,094</u></u>
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LIABILITIES AND FUND EQUITY

LIABILITIES

Current Liabilities:

Vouchers Payable		5,547
Accounts Payable		15,415
Medical Reimbursement Plan		10,541
Claims and Judgements Payable		6,327,185
Compensated Absences		<u>9,912</u>
Total Current Liabilities		<u>6,368,600</u>

Non-Current Liabilities:

Compensated Absences		<u>17,476</u>
Total Non-Current Liabilities		<u>17,476</u>

TOTAL LIABILITIES		<u>6,386,076</u>
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FUND EQUITY

Reserve:

Reserved for Investment of Capital Assets, Net of Related Debt		14,737
Retained Earnings:		
Unreserved		
Undesignated (Deficit)		<u>3,520,281</u>

TOTAL FUND EQUITY		<u>3,535,018</u>
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TOTAL LIABILITIES AND FUND EQUITY	\$	<u><u>9,921,094</u></u>
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CITY OF LAREDO  
HEALTH AND BENEFITS FUND  
UNAUDITED STATEMENT OF OPERATIONS  
BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 6,776,753	4,640,862	4,640,862	-	-	100.00%
REVENUES						
Contributions - Health Insurance	43,753,252	43,753,252	11,316,789	-	(32,436,463)	25.87%
Insurance Reimbursements	6,577,778	6,577,778	2,025,505	-	(4,552,273)	30.79%
Interest Earnings	545,100	545,100	91,477	-	(453,623)	16.78%
TOTAL REVENUES	<u>50,876,130</u>	<u>50,876,130</u>	<u>13,433,771</u>	<u>-</u>	<u>(37,442,359)</u>	<u>26.40%</u>
TOTAL AVAILABLE	<u>57,652,883</u>	<u>55,516,992</u>	<u>18,074,633</u>	<u>-</u>	<u>(37,442,359)</u>	<u>32.56%</u>
EXPENSES						
Personnel	850,598	850,598	194,900	-	655,698	22.91%
Materials and Supplies	20,067	20,276	461	210	19,605	3.31%
Contractual Services	8,036,715	8,045,510	2,321,527	70,013	5,653,970	29.73%
Group Health Claims	30,658,258	30,658,258	8,860,499	-	21,797,759	28.90%
Dental Claims	1,996,958	1,996,958	336,499	-	1,660,459	16.85%
Prescription Health Claims	11,578,186	11,578,186	2,725,226	-	8,852,960	23.54%
Reserve Appropriation	3,112,101	3,112,101	-	-	3,112,101	0.00%
Transfer Out:						
Risk Management	400,000	400,000	100,000	-	300,000	25.00%
TOTAL EXPENSES	<u>56,652,883</u>	<u>56,661,887</u>	<u>14,539,112</u>	<u>70,223</u>	<u>42,052,552</u>	<u>25.78%</u>
CLOSING BALANCE	1,000,000	(1,144,895)	3,535,521	(70,223)	4,610,193	
ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCES	<u>-</u>	<u>9,004</u>	<u>-</u>	<u>-</u>	<u>(9,004)</u>	
ADJUSTED CLOSING BALANCE	<u>\$ 1,000,000</u>	<u>(1,135,891)</u>	<u>3,535,521</u>	<u>(70,223)</u>	<u>4,601,189</u>	

## **FIDUCIARY FUNDS**

CITY OF LAREDO  
SUBDIVISION TRUST FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	<u>2,687,984</u>
TOTAL ASSETS		<u><u>2,687,984</u></u>

LIABILITIES

Due to Developers		<u>2,687,984</u>
TOTAL LIABILITIES	\$	<u><u>2,687,984</u></u>

CITY OF LAREDO  
POLICE RETIREE DEPENDENT FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$ <u>257,533</u>
TOTAL ASSETS	<u><u>257,533</u></u>

FUND BALANCES

Unreserved:	
Undesignated	<u>257,533</u>
TOTAL FUND BALANCES	<u>257,533</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u><u>257,533</u></u>

CITY OF LAREDO  
POLICE RETIREE DEPENDENT FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	249,602	249,602	-	-	100.00%
REVENUES						
Interest Earnings	-	-	3,174	-	3,174	100.00%
Contributions-Active Employees	-	-	178,116	-	178,116	100.00%
Contributions- Retirees	-	-	209,766	-	209,766	100.00%
TOTAL REVENUES	-	-	391,056	-	391,056	100.00%
TOTAL AVAILABLE	-	249,602	640,658	-	391,056	256.67%
EXPENDITURES						
New Contract:						
Contractual Services	-	-	383,125	-	(383,125)	100.00%
TOTAL EXPENDITURES	-	-	383,125	-	(383,125)	100.00%
CLOSING BALANCE	\$ -	249,602	257,533	-	7,931	

CITY OF LAREDO  
FIRE RETIREE DEPENDENT FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$ <u>325,090</u>
TOTAL ASSETS	<u><u>325,090</u></u>

FUND BALANCES

Unreserved:	
Undesignated	<u>325,090</u>
TOTAL FUND BALANCES	\$ <u><u>325,090</u></u>

CITY OF LAREDO  
 FIRE RETIREE DEPENDENT FUND  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ -	233,148	233,148	-	-	100.00%
REVENUES						
Interest Earnings	-	-	3,163	-	3,163	100.00%
Contributions	-	-	323,420	-	323,420	100.00%
Contributions- Retirees	-	-	221,105	-	221,105	100.00%
TOTAL REVENUES	-	-	547,688	-	547,688	100.00%
TOTAL AVAILABLE	-	233,148	780,836	-	547,688	100.00%
EXPENDITURES						
Contractual Services	-	-	455,746	-	(455,746)	100.00%
TOTAL EXPENDITURES	-	-	455,746	-	(455,746)	100.00%
CLOSING BALANCE	\$ -	233,148	325,090	-	91,942	

CITY OF LAREDO  
 POLICE TRUST FUND  
 UNAUDITED BALANCE SHEET  
 DECEMBER 31, 2025

ASSETS

Equity in Investment Pool		\$	4,624,831
TOTAL ASSETS			4,624,831

LIABILITIES

Accounts Payable			121,392
TOTAL LIABILITIES			121,392

FUND BALANCES

Reserved:			
Reserved for Encumbrances			1,229,004
Unreserved:			
Undesignated			3,274,435
TOTAL FUND BALANCES			4,503,439
TOTAL LIABILITIES AND FUND BALANCES		\$	4,624,831



CITY OF LAREDO  
POLICE TRUST FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 2,576,035	4,521,478	4,521,478	-	-	100.00%
REVENUES						
Police Trust Fund-Justice Dept:						
Interest Earnings	187,000	187,000	11,268	-	(175,732)	6.03%
Reimbursements	100,000	100,000	25,766	-	(74,234)	25.77%
Sale of Assets	-	-	6,889	-	6,889	100.00%
Total Justice Dept:	<u>287,000</u>	<u>287,000</u>	<u>43,923</u>	<u>-</u>	<u>(243,077)</u>	<u>15.30%</u>
Police Trust Fund-Treasury Dept:						
Interest Earnings	-	-	5,088	-	5,088	100.00%
Reimbursements	300,000	300,000	81,723	-	(218,277)	27.24%
Total Treasury Dept:	<u>300,000</u>	<u>300,000</u>	<u>86,811</u>	<u>-</u>	<u>(213,189)</u>	<u>28.94%</u>
Police Trust Fund-CH 59:						
Interest Earnings	-	-	27,585	-	27,585	100.00%
Reimbursements	100,000	100,000	33,167	-	(66,833)	33.17%
Total CH 59:	<u>100,000</u>	<u>100,000</u>	<u>60,752</u>	<u>-</u>	<u>(39,248)</u>	<u>60.75%</u>
FTF-CH. 59						
Interest Earnings	-	-	1,238	-	1,238	100.00%
Total FTF-CH. 59	<u>-</u>	<u>-</u>	<u>1,238</u>	<u>-</u>	<u>1,238</u>	<u>100.00%</u>
TOTAL REVENUES	<u>687,000</u>	<u>687,000</u>	<u>192,724</u>	<u>-</u>	<u>(494,276)</u>	<u>28.05%</u>
TOTAL AVAILABLE	<u>3,263,035</u>	<u>5,208,478</u>	<u>4,714,202</u>	<u>-</u>	<u>(494,276)</u>	<u>90.51%</u>
EXPENDITURES						
Police Trust Fund- Justice						
Materials and Supplies	-	-	-	308,966	(308,966)	100.00%
Contractual Services	130,000	135,470	16,983	5,470	113,017	16.57%
Total Justice Dept:	<u>130,000</u>	<u>135,470</u>	<u>16,983</u>	<u>314,436</u>	<u>(195,949)</u>	<u>244.64%</u>
Police Trust Fund- Treasury Dept						
Materials and Supplies	255,000	431,917	104,559	156,090	171,268	60.35%
Capital Outlay	150,000	825,185	250	674,935	150,000	81.82%
Total Treasury Dept:	<u>\$ 405,000</u>	<u>1,257,102</u>	<u>104,809</u>	<u>831,025</u>	<u>321,268</u>	<u>74.44%</u>

CITY OF LAREDO  
POLICE TRUST FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
Police Trust Fund- CH. 59	\$					
Materials and Supplies	75,000	97,136	12,505	9,630	75,001	22.79%
Contractual Services	500,000	572,025	2,043	69,983	499,999	12.59%
Capital Outlay	300,000	368,814	64,884	3,930	300,000	18.66%
Total CH 59:	<u>875,000</u>	<u>1,037,975</u>	<u>79,432</u>	<u>83,543</u>	<u>875,000</u>	<u>15.70%</u>
Total Police Trust Fund	<u>1,410,000</u>	<u>2,430,547</u>	<u>201,224</u>	<u>1,229,004</u>	<u>1,000,319</u>	<u>58.84%</u>
Program Income:						
Transfer Out:						
Financial Task Force	<u>70,000</u>	<u>70,000</u>	<u>9,539</u>	<u>-</u>	<u>60,461</u>	<u>13.63%</u>
Total Program Income	<u>70,000</u>	<u>70,000</u>	<u>9,539</u>	<u>-</u>	<u>60,461</u>	<u>13.63%</u>
TOTAL EXPENDITURES	<u>1,480,000</u>	<u>2,500,547</u>	<u>210,763</u>	<u>1,229,004</u>	<u>1,060,780</u>	<u>57.58%</u>
CLOSING BALANCE	<u>\$ 1,783,035</u>	<u>2,707,931</u>	<u>4,503,439</u>	<u>(1,229,004)</u>	<u>566,504</u>	

CITY OF LAREDO  
CANSECO ENDOWMENT FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	<u>92,249</u>
TOTAL ASSETS		<u><u>92,249</u></u>

FUND BALANCES

Reserved:		
Library Endowment		50,000
Unreserved:		
Undesignated		<u>42,249</u>
TOTAL FUND BALANCES	\$	<u><u>92,249</u></u>

CITY OF LAREDO  
 CANSECO ENDOWMENT FUND  
 UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
OPENING BALANCE	\$ 91,397	91,348	91,348	-	-	100.00%
REVENUES						
Interest Earnings	3,200	3,200	901	-	(2,299)	28.16%
TOTAL REVENUES	3,200	3,200	901	-	(2,299)	28.16%
TOTAL AVAILABLE	94,597	94,548	92,249	-	(2,299)	97.57%
EXPENDITURES						
Materials and Supplies	9,191	9,191	-	-	9,191	0.00%
Contractual Services	6,599	6,599	-	-	6,599	0.00%
TOTAL EXPENDITURES	15,790	15,790	-	-	15,790	0.00%
CLOSING BALANCE	78,807	78,758	92,249	-	13,491	
LIBRARY ENDOWMENT	-	(50,000)	(50,000)	-	-	
ADJUSTED CLOSING BALANCE	\$ 78,807	28,758	42,249	-	13,491	

CITY OF LAREDO  
CITY ANNUITY FUND  
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET  
FOR PERIOD ENDED DECEMBER 31, 2025

	Original Budget	Amended Budget	Year to Date Actual	Encumbrances	Variance Favorable (Unfavorable)	Annual Percent
<b>REVENUES</b>						
Contributions:						
General Fund	\$ 2,871,723	2,871,723	600,607	-	(2,271,116)	20.91%
General Fund-Fire Contributions	123,240	123,240	32,690	-	(90,550)	26.53%
Community Development	5,430	5,430	1,357	-	(4,073)	24.99%
Health Department	23,737	23,737	5,850	-	(17,887)	24.65%
Airport	5,430	5,430	1,357	-	(4,073)	24.99%
Bridge System	27,146	27,146	6,162	-	(20,984)	22.70%
Waterworks System	16,288	16,288	1,357	-	(14,931)	8.33%
Sewer System	5,430	5,430	1,357	-	(4,073)	24.99%
<b>TOTAL REVENUES</b>	<b>3,078,424</b>	<b>3,078,424</b>	<b>650,737</b>	<b>-</b>	<b>(2,427,687)</b>	<b>21.14%</b>
<b>EXPENDITURES</b>						
Transamerica-Retirees	12,670	12,670	-	-	12,670	0.00%
Fire Dept-Retirees	1,088,726	1,088,726	248,596	-	840,130	22.83%
Police-Retirees	1,836,805	1,836,805	369,070	-	1,467,735	20.09%
General Fund	56,762	56,762	15,631	-	41,131	27.54%
Bridge System-Retirees	27,146	27,146	6,162	-	20,984	22.70%
Waterworks System-Retirees	16,288	16,288	1,357	-	14,931	8.33%
Health Department	23,737	23,737	5,850	-	17,887	24.65%
Airport	5,430	5,430	1,357	-	4,073	24.99%
Community Development	5,430	5,430	1,357	-	4,073	24.99%
Sewer	5,430	5,430	1,357	-	4,073	24.99%
<b>TOTAL EXPENDITURES</b>	<b>3,078,424</b>	<b>3,078,424</b>	<b>650,737</b>	<b>-</b>	<b>2,427,687</b>	<b>21.14%</b>
<b>CLOSING BALANCE</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

NOTE: CITY ANNUITY FUND CONTAINS NO ASSETS NOR LIABILITIES REQUIRED FOR A BALANCE SHEET STATEMENT.

CITY OF LAREDO  
PAYROLL CLEARING FUND  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Equity in Investment Pool	\$	3,621,274
Prepaid Items		<u>3,000</u>
TOTAL ASSETS		<u><u>3,624,274</u></u>

LIABILITIES

Accounts Payable		<u>3,624,274</u>
TOTAL LIABILITIES	\$	<u><u>3,624,274</u></u>

## **ACCOUNT GROUP**

CITY OF LAREDO  
STATEMENT OF GENERAL LONG TERM OBLIGATIONS  
DECEMBER 31, 2025

AMOUNT AVAILABLE AND TO BE PROVIDED FOR  
THE PAYMENT OF GENERAL LONG TERM OBLIGATIONS:

Amount Available in Debt Service Fund	\$	28,796,235
Amount to be provided for the retirement of:		
Long Term Debt		341,870,849
Compensated Absences		50,411,557
Capital Lease Obligations		1,906,853
		1,906,853
 TOTAL AVAILABLE AND TO BE PROVIDED		 422,985,495

GENERAL LONG TERM OBLIGATIONS:

General Obligation Bonds		53,540,286
Certificates of Obligation		216,474,798
Revenue Bonds		65,070,000
Notes Payable		35,582,000
Compensated Absences		50,411,557
Capital Lease Obligations		1,906,853
		1,906,853
 TOTAL GENERAL LONG TERM OBLIGATIONS	\$	 422,985,495



CITY OF LAREDO  
GENERAL FIXED ASSETS  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

ASSETS

Land	\$ 159,086,445
Easements	1,327,363
Buildings	229,921,491
Improvements Other Than Buildings	1,005,970,143
Machinery & Equipment	74,913,784
Construction in Progress	81,080,938
Automotive Equipment	<u>123,980,118</u>
 TOTAL ASSETS	 <u><u>1,676,280,282</u></u>

LIABILITIES

General Fund	580,851,275
Community Development	46,347,950
Housing Rehabilitation	18,433
Home Investment	463,407
Auto Theft Task Force	774,196
Financial Task Force	1,736,250
Health Fund	9,416,692
Special Police Program	6,445,989
Laredo Border Violence	24,072
Street Reconstruction	109,578
Airport	98,793,263
Public Access Channel	5,703,713
Mercado Management	1,162,235
Recreation Fund	315,802
Environmental Services	47,354,571
Laredo Convention & Visitors Bureau	388,385
Parking Meters	4,112,566
Hazardous Materials	9,085
FAA Noise Abatement	18,944,149
Sports & Community Venue	68,764,121
Noise Abatement - Lease Purchase	230,729
911 Regional Fund	881,206
Keep Laredo Beautiful	20,000
Special Fire Grants	1,497,433
A.R.R.A. - CD	975,026
Max Mandel Golf Course	1,333,970
Parkland Improvement	649,246
TIRZ No. 1	913,221
America Rescue Act	19,444,257
Hamilton Housing	14,998
Detox Center	245,086
SEC 108 Southern Hotel	3,053,892
Contractual Obligations	31,762,606
Capital Improvements Fund	102,245,782
EDA-DPW Infrastructure	7,956,450
New Airport Terminal	\$ 219,378,757

CITY OF LAREDO  
GENERAL FIXED ASSETS  
UNAUDITED BALANCE SHEET  
DECEMBER 31, 2025

LIABILITIES (Cont.)

New Fire Stations	\$ 2,453,241
Fire Training Facility	1,807,503
New Public library	22,347
2000 CO Issue	7,980,197
1998 CO Issue	1,789,903
Sames Auto Arena	33,322,069
Ryan St. Railroad Bridge	668,019
Streets of Laredo Urban Mall	1,158,524
2002 CO Issue	5,361,405
2003 CO Issue	3,725,268
Parks Capital Grants	3,836,162
Capital Grants	41,611,772
Communication System Fund	6,879,563
2005 CO Issue	13,668,286
2006 CO Issue	18,552,783
2007 CO Issue	47,098,684
2008 CO Issue	29,149,366
2009 CO Issue	25,695,649
Baseball Stadium	19,447,094
2010 CO Issue	4,990,905
2012 CO Issue	3,218,003
2014 CO Issue	6,019,173
2015 CO Issue	11,360,292
2016 CO Issue	16,978,377
2017 CO Issue	15,557,867
2018 CO Issue	5,568,139
2019 CO Issue	12,503,206
2021A CO Issue	9,004,151
2022 CO Issue	16,216,275
2023 CO Issue	11,696,269
2024 CO Issue	6,707,597
Friends of the Library	944,163
Police Trust Fund	<u>8,949,639</u>
 TOTAL LIABILITIES	 \$ <u><u>1,676,280,282</u></u>