



CITY OF
PORT LAVACA

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Main Number: 361-552-9793 Main Facsimile: 361-552-6062

To: Members of the Port Commission

From: Brittney Hogan, Finance Director *BH*

Subject: FY 25-26 Financial Highlights through September 30, 2026

Date: October 6, 2026

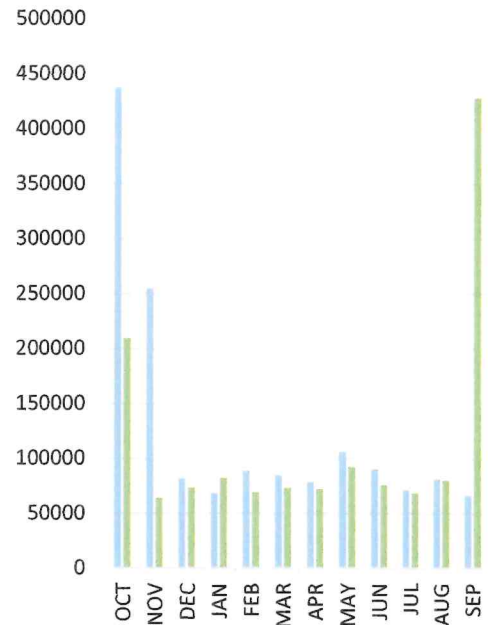
Port Commission Snapshot

	July	August	September	FYTD
City Harbor				
Revenue	\$ 12,882.59	\$ 12,882.59	\$ 13,029.64	\$ 155,042.46
Expenses	\$ 3,015.72	\$ 2,472.13	\$ 3,556.60	\$ 33,490.49
Gain / (Loss)	<u>\$ 9,866.87</u>	<u>\$ 10,410.46</u>	<u>\$ 9,473.04</u>	<u>\$ 121,551.97</u>
Harbor of Refuge				
Revenue	\$ 35,577.89	\$ 50,670.02	\$ 36,622.62	\$ 516,383.68
Expenses	\$ 34,465.55	\$ 12,010.15	\$ 17,108.44	\$ 197,535.75
Gain / (Loss)	<u>\$ 1,112.34</u>	<u>\$ 38,659.87</u>	<u>\$ 19,514.18</u>	<u>\$ 318,847.93</u>
Nautical Landings				
Revenue	\$ 19,282.12	\$ 14,046.81	\$ 12,933.98	\$ 187,812.45
Expenses	\$ 28,228.56	\$ 24,816.02	\$ 25,561.10	\$ 286,131.98
Gain / (Loss)	<u>\$ (8,946.44)</u>	<u>\$ (10,769.21)</u>	<u>\$ (12,627.12)</u>	<u>\$ (98,319.53)</u>
Smith Harbor				
Revenue	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 18,015.14
Expenses	\$ 695.07	\$ 569.78	\$ 819.73	\$ 7,465.43
Gain / (Loss)	<u>\$ 804.93</u>	<u>\$ 930.22</u>	<u>\$ 680.27</u>	<u>\$ 10,549.71</u>
Interest Income	<u>\$ 2,465.36</u>	<u>\$ 2,373.52</u>	<u>\$ 2,574.01</u>	<u>\$ 30,726.61</u>
Property Tax Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,284.00</u>
Grant Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509,691.81</u>
Total Gain / (Loss)	<u>\$ 5,303.06</u>	<u>\$ 41,604.86</u>	<u>\$ 19,614.38</u>	<u>\$ 989,332.50</u>
				\$ 1,513,956.15

* This report does not conform to GAAP and is unaudited.

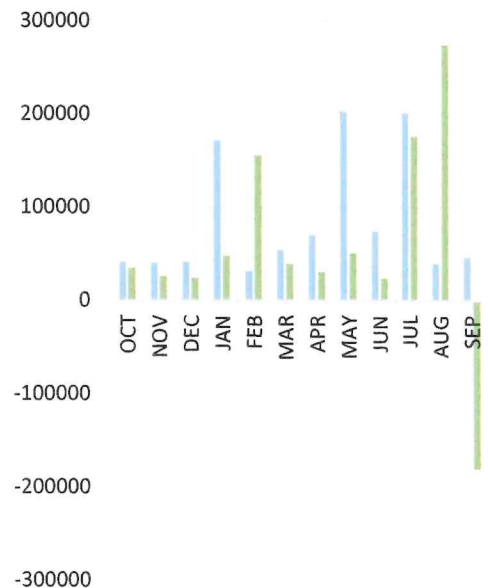
PORTS AND HARBORS REVENUE FUND

	2026	2025	
<u>MONTH</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>VARIANCE</u>
OCT	\$437,650.61	\$209,551.26	\$ 228,099.35
NOV	\$255,253.15	\$64,149.79	\$ 191,103.36
DEC	\$81,935.79	\$73,311.75	\$ 8,624.04
JAN	\$68,974.38	\$82,215.56	\$ (13,241.18)
FEB	\$88,994.17	\$69,478.78	\$ 19,515.39
MAR	\$85,233.63	\$73,361.91	\$ 11,871.72
APR	\$79,018.84	\$72,119.48	\$ 6,899.36
MAY	\$106,364.33	\$92,349.21	\$ 14,015.12
JUN	\$90,690.10	\$76,101.95	\$ 14,588.15
JUL	\$71,707.96	\$68,274.47	\$ 3,433.49
AUG	\$81,472.94	\$80,109.50	\$ 1,363.44
SEP	\$66,660.25	\$428,318.50	\$ (361,658.25)
TOTAL	<u>\$1,513,956.15</u>	<u>\$1,389,342.16</u>	<u>\$ 124,613.99</u>



PORTS AND HARBORS EXPENDITURE FUND

	2026	2025	
<u>MONTH</u>	<u>EXPENSES</u>	<u>EXPENSES</u>	<u>VARIANCE</u>
OCT	\$42,120.48	\$35,084.57	\$ 7,035.91
NOV	\$40,847.23	\$26,164.06	\$ 14,683.17
DEC	\$41,898.46	\$24,400.98	\$ 17,497.48
JAN	\$172,061.46	\$47,704.64	\$ 124,356.82
FEB	\$31,985.15	\$155,794.53	\$ (123,809.38)
MAR	\$54,625.15	\$39,162.21	\$ 15,462.94
APR	\$70,525.91	\$30,592.40	\$ 39,933.51
MAY	\$203,067.09	\$50,727.24	\$ 152,339.85
JUN	\$74,520.45	\$23,560.29	\$ 50,960.16
JUL	\$201,323.16	\$176,231.15	\$ 25,092.01
AUG	\$39,793.08	\$274,310.83	\$ (234,517.75)
SEP	\$47,045.87	(\$180,813.92)	\$ 227,859.79
TOTAL	<u>\$1,019,813.49</u>	<u>\$702,918.98</u>	<u>\$ 316,894.51</u>



Cash Profit and Loss Statement

	July	August	September	FYTD
City Harbor				
Dock Lease	\$ 12,882.59	\$ 12,882.59	\$ 13,029.64	\$ 154,852.90
Oyster Tariffs	\$ -	\$ -	\$ -	\$ -
Late Payment Penalties	\$ -	\$ -	\$ -	\$ 189.56
Total City Harbor	\$ 12,882.59	\$ 12,882.59	\$ 13,029.64	\$ 155,042.46
Harbor of Refuge				
Tariffs				
Oil	\$ 3,394.15	\$ 3,341.77	\$ 3,394.56	\$ 38,222.44
Fertilizer	\$ -	\$ 14,500.19	\$ -	\$ 85,216.35
Oyster	\$ -	\$ -	\$ -	\$ -
Rentals				
Daily Dock Rental	\$ 8,400.00	\$ 8,650.00	\$ 8,650.00	\$ 110,225.00
Rental	\$ 294.00	\$ 294.00	\$ 294.00	\$ 1,470.00
Dock Rentals	\$ -	\$ -	\$ -	\$ -
Dock Leases	\$ 23,489.74	\$ 23,884.06	\$ 24,284.06	\$ 273,783.05
Railroad Fee	\$ -	\$ -	\$ -	\$ 5,000.00
Late Payment Penalties	\$ -	\$ -	\$ -	\$ 2,466.84
Total Harbor of Refuge	\$ 35,577.89	\$ 50,670.02	\$ 36,622.62	\$ 516,383.68
Nautical Landings				
Dock Rent	\$ -			\$ -
Dock Lease	\$ 7,600.00	\$ 7,653.00	\$ 7,653.00	\$ 88,598.60
Building Lease	\$ 11,607.15	\$ 6,359.11	\$ 5,223.31	\$ 97,382.70
Building Rentals	\$ -	\$ -	\$ -	\$ -
Washer-Dryer	\$ -	\$ -	\$ -	\$ 570.00
Miscellaneous	\$ -	\$ -	\$ -	\$ 129.55
Late Payment Penalties	\$ 74.97	\$ 34.70	\$ 57.67	\$ 1,131.60
Auction Proceeds	\$ -	\$ -	\$ -	\$ -
Total Nautical Landings	\$ 19,282.12	\$ 14,046.81	\$ 12,933.98	\$ 187,812.45
Smith Harbor				
Rent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 18,015.14
Late Payment Penalties	\$ -	\$ -	\$ -	\$ -
Total Smith Harbor	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 18,015.14
Interest Income	\$ 2,465.36	\$ 2,373.52	\$ 2,574.01	\$ 30,726.61
Property Tax Revenue	\$ -	\$ -	\$ -	\$ 96,284.00
Grant Revenue	\$ -	\$ -	\$ -	\$ 509,691.81
Total Income	\$ 71,707.96	\$ 81,472.94	\$ 66,660.25	\$ 1,513,956.15

* This report does not conform to GAAP and is unaudited.

Cash Profit and Loss Statement

	July	August	September	FYTD	
City Harbor					
Overhead Allocation	\$ 3,015.72	\$ 2,472.13	\$ 3,556.60	\$ 32,390.49	
R&M Infrastructure	\$ -	\$ -	\$ -	\$ -	
R&M Building	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 1,100.00	
Total City Harbor	\$ 3,015.72	\$ 2,472.13	\$ 3,556.60	\$ 33,490.49	
Harbor of Refuge					
Overhead Allocation	\$ 14,175.81	\$ 11,620.60	\$ 16,718.32	\$ 152,256.04	
Electricity	\$ 389.74	\$ 389.55	\$ 390.12	\$ 4,201.44	
R&M Infrastructure	\$ -	\$ -	\$ -	\$ 3,979.75	
Contracted Services	\$ 19,900.00	\$ -	\$ -	\$ 37,098.52	
Total Harbor of Refuge	\$ 34,465.55	\$ 12,010.15	\$ 17,108.44	\$ 197,535.75	
Nautical Landings					
Overhead Allocation	\$ 5,816.22	\$ 4,767.84	\$ 6,859.40	\$ 62,469.47	
Cable & Internet	\$ 141.56	\$ 141.56	\$ 141.56	\$ 1,817.36	
R&M Building	\$ -	\$ 14,813.94	\$ 11,529.25	\$ 80,869.05	
R&M Infrastructure	\$ -	\$ -	\$ -	\$ 659.12	
R&M Furniture & Equip	\$ 75.59	\$ -	\$ -	\$ 75.59	
Cleaning & Janitorial	\$ 651.81	\$ 550.00	\$ 839.06	\$ 7,458.76	
Lighting & Decoration	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 305.70	\$ 359.26	\$ 305.70	\$ 7,992.07	
Windstorm Insurance	\$ -	\$ -	\$ -	\$ 21,262.32	
Flood Insurance	\$ -	\$ -	\$ -	\$ 2,754.00	
Electricity	\$ 1,827.17	\$ 2,090.09	\$ 2,415.76	\$ 20,634.87	
Telephone	\$ 125.92	\$ 25.79	\$ (6.63)	\$ 1,940.81	
Water	\$ 293.13	\$ 1,217.54	\$ -	\$ 3,829.12	
Landscaping	\$ -	\$ 850.00	\$ 95.00	\$ 1,385.00	
R&M Improvement OTB	\$ 18,991.46	\$ -	\$ 3,382.00	\$ 72,984.44	
Total Nautical Landings	\$ 28,228.56	\$ 24,816.02	\$ 25,561.10	\$ 286,131.98	
Smith Harbor					
Overhead Allocation	\$ 695.07	\$ 569.78	\$ 819.73	\$ 7,465.43	
Contracted Services	\$ -	\$ -	\$ -	\$ -	
Total Smith Harbor	\$ 695.07	\$ 569.78	\$ 819.73	\$ 7,465.43	
Total Expenses	\$ 66,404.90	\$ 39,868.08	\$ 47,045.87	\$ 524,623.65	
Operating Cash Flow	\$ 5,303.06	\$ 41,604.86	\$ 19,614.38	\$ 989,332.50	
CE- Land & Improvements	\$ 4,048.76	\$ -	\$ -	\$ 233,525.84	
CE - Buildings	\$ -	\$ -	\$ -	\$ -	
CE - Infrastructure	\$ -	\$ -	\$ -	\$ -	
Dredging	\$ -	\$ -	\$ -	\$ -	
Transfer Out Fund 310	\$ 63,569.00	\$ -	\$ -	\$ 127,138.00	
Transfer Out Fund 322	\$ 67,300.50	\$ -	\$ -	\$ 134,601.00	
Net Cash Flow	\$ (129,615.20)	\$ 41,604.86	\$ 19,614.38	\$ 494,067.66	\$ 1,019,888.49

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PORT COMMISSION MONTHLY OVERHEAD

Personnel Services	\$	17,440.99
Office	\$	101.46
Travel & Training	\$	-
Fuel	\$	-
General safety and tools	\$	-
Non -Capitalized Assets	\$	4,980.14
Dues & Subscriptions	\$	237.39
Audit Fees	\$	-
Health & Fitness	\$	37.00
Legal - Regular	\$	-
General Liability Ins.	\$	-
R & M Vehicles	\$	-
Vehicle Leases	\$	724.65
Administrative costs	\$	<u>4,432.42</u>
Total	\$	27,954.05

	% allocation	Allocation amount
City Harbor	12.72%	\$ 3,556.60
Harbor of Refuge	59.81%	\$ 16,718.32
Nautical Landings	24.54%	\$ 6,859.40
Smith Harbor	2.93%	\$ 819.73
	<u>100.00%</u>	<u>\$ 27,954.05</u>

Cash, Encumbrances, Budgeted CIP, & Bond Payments

Ending Cash Assets		As of 7/31/26	As of 8/31/26	As of 9/30/26
Ending Cash		\$ 985,427.98	\$ 1,004,669.27	\$ 1,030,947.66
Inventments Logic		\$ 640,683.69	\$ 642,779.40	\$ 645,030.28
Fund 210 Port Projects		\$ (72,700.00)	\$ (72,700.00)	\$ (72,700.00)
Debt Service Funds (310 & 322)		\$ 92,061.45	\$ 92,061.45	\$ 92,061.45
Total Ending Cash Assets		\$ 1,645,473.12	\$ 1,666,810.12	\$ 1,695,339.39
Current Encumbrances		Ordered	Received	Outstanding
PO#	Task Order	Project Description		
26-00005	Victoria Engineering	\$ 24,775.00	\$ -	\$ 24,775.00
26-00033	Victoria Engineering	\$ 75,000.00	\$ 74,918.25	\$ 81.75
26-00055	Barefoot, Mark E.	\$ 44,898.00	\$ 43,898.00	\$ 1,000.00
		Total	\$ 27,583.75	
Budgeted Capital Improvement Projects				
1	Nautical Landing Parking Lot		\$	150,000.00
2	Bulkhead Smith Harbor		\$	200,000.00
		Total	\$	350,000.00
Remaining Bond Payments				
1	FY 25/26 Remaining Bond Payments		\$	-
		Total	\$	-

*1 This amount represents the negative fund balance in Fund 210 to be reimbursed by Fund 504. This amount includes Engineering for Breakwater for \$40,000, and CDBG- MIT application of \$30,400 that has been fully paid. We received reimbursement of \$120,000 for the EDA Grant on 04/25/2023 which reduced the negative fund balance in Fund 210.

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PORTS AND HARBORS CLAIM ON CONS CASH & INVESTMENT - LOGIC

<u>MONTH</u>	<u>CLAIM ON CONS CASH</u>	<u>INVESTMENT - LOGIC</u>
OCT	\$218,383.01	\$620,725.39
NOV	\$419,524.54	\$623,170.28
DEC	\$436,329.82	\$625,619.76
JAN	\$355,954.46	\$625,619.76
FEB	\$408,281.38	\$630,167.65
MAR	\$1,178,006.38	\$632,537.71
APR	\$1,202,100.41	\$634,776.53
MAY	\$1,083,763.10	\$636,824.30
JUN	\$1,103,481.75	\$638,600.15
JUL	\$985,427.98	\$640,683.69
AUG	\$1,004,669.27	\$642,779.40
SEP	\$1,030,947.66	\$645,030.28
TOTAL	<u>\$9,426,869.76</u>	<u>\$7,596,534.90</u>

Cash Claims vs. Investment Trends

