

City Wide Outlook

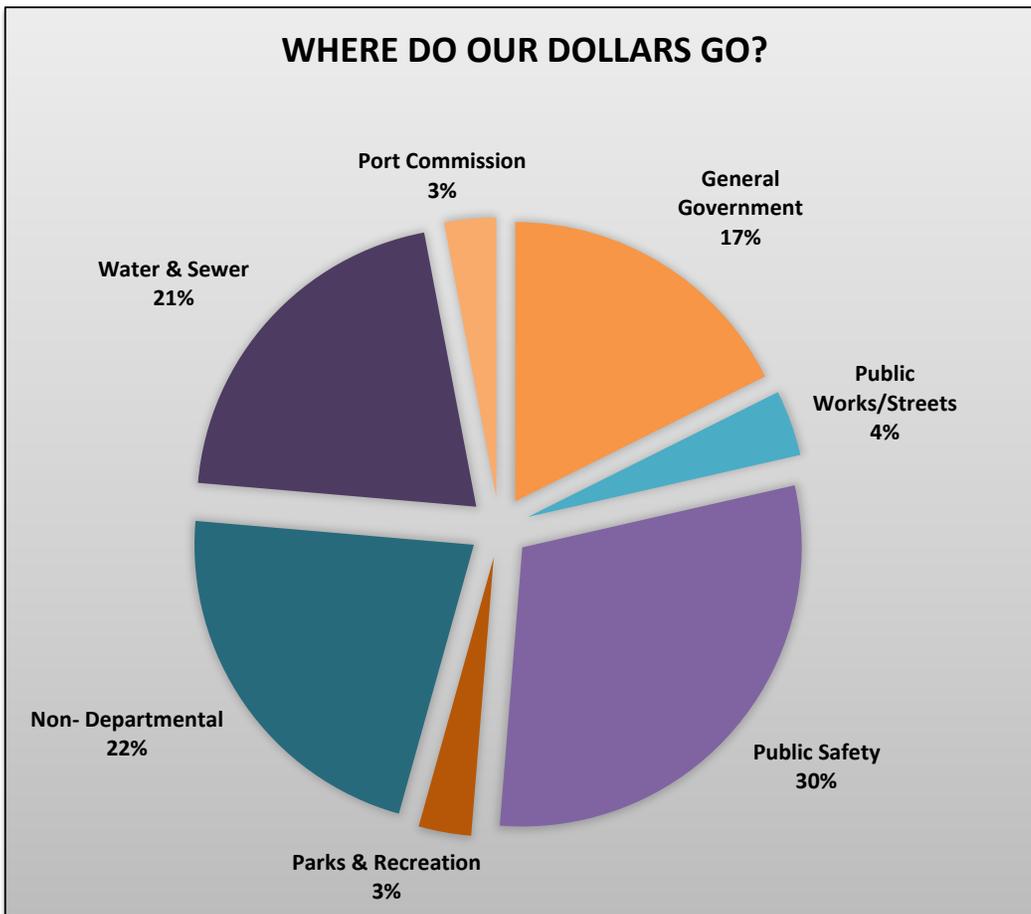
Revenue by Type

	<u>Oct-25</u>	<u>Oct-24</u>	
Taxes	941,126	527,081	414,044
Licenses & Permits	17,300	27,406	(10,106)
Service Charges	769,237	705,795	63,441
Fines & Forfeitures	26,091	22,871	3,220
Other Revenue	42,975	41,615	1,360
Grants & Contributions	266,088	31,200	234,888
Intergovernmental	157,251	142,562	14,689
Total Revenue for Major Funds	2,220,068	1,498,530	721,537

By Object (Operational Funds)

General Government	286,199	251,223	34,976
Public Works/Streets	61,788	69,484	(7,695)
Public Safety	484,846	345,003	139,843
Parks & Recreation	49,352	257,703	(208,352)
Non- Departmental	357,833	377,980	(20,147)
Water & Sewer	335,241	260,637	74,604
Port Commission	48,577	35,085	13,493
Total Expenditures	1,623,837	1,597,116	26,721

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GENERAL FUND OVERVIEW

Revenue Highlights:

Property Tax collections, as reported by CCAD, are **\$5,907,541** for the year as of September. Collections in FY 24-25 are **97.30%** of the total adjusted tax levy. Total current year Property Taxes Outstanding as of September is **\$506,265**.

In the General Fund, revenues through **10/31/2025** total **\$1,073,069** or 9% of budget. In addition:

1. *Current Property Tax* collections are \$623,591 for the year, as of October Collections on FY 24-25 are 12% of the budget.
2. *Sales Tax* collections through October were **\$259,004** or 7% of budget. Collections through October in FY 24-25 were **\$309,584**.
3. *Licenses & Permits* collections are **\$17,300** for the year, or 5% of the budget. Collections through October in FY 24-25 were **\$27,406**.
4. *Bauer Center Rentals* through October are **\$10,200** or 10% of the budget. Collections through October in FY 24-25 were **\$4,950**.
5. *Court Fines* are **\$6,242** for the year, or 5% of the budget. Collections through October in FY 24-25 were **\$11,198**.

Expenditure Highlights:

In the General Fund, expenditures through 10/31/2025 total **\$1,222,167** or **9%** of the budget. This places overall spending at the budgeted benchmark. Budgets that are above the budget target are primarily due to the timing of payments and will presumably need a budget amendment:

1. Technology - Technology expenditures reached 37% of the annual budget. This variance is due to payments for yearly subscriptions for the upcoming fiscal year.
2. Code Enforcement / Inspections - Code Enforcement expenditures reached 10% of the annual budget. This variance is due to Overtime pay, Demolition Services and yearly subscription for permitting software.
4. Non-Departmental - Non-Departmental expenditures reached 41% of the annual budget. This variance is due to the TML liability insurance payment for the year, which accounts for 12% of the department's budget. The variance also includes the windstorm insurance for the year, which is 16%. This also consists of the regular transfer to the port commission at 12%.

All other General Fund departments remained at or below the projected benchmark as of October 31, indicating they are staying within their budgetary expectations.

General Fund

Budget Administration- YTD Actual vs PY YTD Actual

	Oct-25	Oct-24		
	25-26 Budget	24-25 Budget		
	Actual YTD	Actual YTD	Variance	Notes:
<u>Revenues</u>				
Taxes	941,126	527,081	414,044	Increase in current taxes
Licenses and Permits	17,300	27,406	(10,106)	Permit decrease due to fewer permits issued
User and Svc Charges	11,089	5,453	5,636	Increase in Bauer Rentals
Fines and Forfeitures	16,749	16,916	(167)	
Other Revenue	25,839	24,218	1,621	
Grant and Contribution	-	6,000	(6,000)	Haven't received our yearly Interlocal revenue
Intergovernmental Revenue	60,967	26,378	34,589	Increased transfer in from Utility Fund
<u>Total Revenue</u>	\$ 1,073,069	\$ 633,453	\$ 439,617	Revenue UP fm Prior Year
<u>Expenditures</u>				
City Council	2,297	2,306	(9)	
City Manager	10,077	11,464	(1,387)	
City Secretary	12,652	12,466	186	
Human Resource	8,600	3,199	5,400	
Municipal Court	8,606	10,062	(1,457)	
Technology	215,348	185,667	29,682	Fires annual reporting software for the year
Finance	25,406	24,590	816	Decrease in travel & training
City Hall	3,212	1,467	1,745	
Police	246,055	193,704	52,351	Increase due to Dispatch Interlocal Agreement
Fire	169,223	132,976	36,248	Station 2 roof replacement installement
Animal Control	15,192	1,434	13,758	
Code Enforcement/Inspect	54,376	16,889	37,487	Yearly subscription for development services
Streets	61,788	69,484	(7,695)	Decrease in contracted services.
Parks and Recreation	25,010	203,702	(178,692)	Last fiscal year prefab restroom.
Bauer Center	6,490	36,032	(29,541)	Decreased Contracted Services.
Non-Departmental	357,833	377,980	(20,147)	Transfer out to Port Commission for prop. taxes
<u>Total Expenditures</u>	\$ 1,222,167	\$ 1,283,424	\$ (61,257)	Expenses DOWN from PY
Revenues Over/Under	(\$149,098)	(\$649,971)		

* Expenditures do not include encumbrances

PUBLIC UTILITY FUND OVERVIEW

Revenue Highlights:

In the Public Utility Fund, revenues as of **10/31/25** are **\$695,183** or **8%** of the budget. In addition:

1. *Metered Water* sales through October are **\$285,160** or **8%** of the budget. Collections through October in FY 24-25 were **\$255,545**.
2. *Residential Sewer* sales through October are **\$134,492** or **8%** of the budget. Collections through October in FY 24-25 were **\$133,374**.
3. *Garbage Billings* through October are **\$83,959** or **8%** of the budget. Collections through October in FY 24-25 were **\$83,759**.

Expenditure Highlights:

In the Public Utility Fund, expenditures through **10/31/2025** total **\$335,241** or **4%** of the budget. This places overall spending below the budgeted benchmark. Budgets that are above the budget target are primarily due to the timing of payments and will presumably need a budget amendment:

1. Technology - Technology expenditures reached 36% of the annual budget. This variance is due to payments for yearly maintenance for Incode software for the upcoming fiscal year.

All other Public Utility Fund departments remained at or below the projected benchmark as of October 31, which means they are remaining within their budgetary expectations.

City of Port Lavaca
Budget Administration-Public Utility Fund
Target Benchmark is 9%

	Oct-25			Oct-24		
	25-26 Budget	25-26 Adopted		24-25 Budget	24-25 Adopted	
	Actual YTD	Budget	%	Actual YTD	Budget	%
Revenues						
User and Svc Charges	674,448	8,495,251	8%	627,502	8,062,366	8%
Fines and Forfeitures	8,995	110,000	8%	5,955	100,000	6%
Other Revenue	11,740	264,703	4%	12,525	162,104	8%
Grant and Contribution	-	-	0%	-	-	0%
Total Revenue	\$ 695,183	\$ 8,869,954	8%	\$ 645,982	\$ 8,324,470	8%
Expenditures						
Technology	66,056	184,091	36%	33,112	165,923	20%
Billing	17,960	256,717	7%	23,023	454,960	5%
Maintenance	53,848	2,732,080	2%	50,447	1,591,350	3%
WWTP	14,729	1,021,753	1%	19,830	989,254	2%
Non-Departmental	182,648	6,088,194	3%	134,227	5,347,283	3%
Total Expenditures	\$ 335,241	\$ 10,282,835	3%	\$ 260,637	\$ 8,548,770	3%

Revenues Over/**Under** \$359,942.29

\$385,344.62

* Expenditures do not include encumbrances

Public Utility Fund

Budget Administration- YTD Actual vs PY YTD Actual

	Oct-25	Oct-24		
	25-26 Budget	24-25 Budget		
	Actual YTD	Actual YTD	variance	Notes:
Revenues				
User and Svc Charges	674,448	627,502	46,946	Increased water fees and fines
Fines and Forfeitures	8,995	5,955	3,041	
Other Revenue	11,740	12,525	(786)	
Intergovernmental Revenue	-	-	0	
Total Revenue	\$ 695,183	\$ 645,982	\$ 49,201	Revenues UP from prior year
Expenditures				
Technology	66,056	33,112	32,944	Website Redesign & Annual Software.
Billing	17,960	23,023	(5,063)	Meter Technicians in Utility Maint.
Maintenance	53,848	50,447	3,401	Decrease in Maintenance Services.
WWTP	14,729	19,830	(5,100)	Decrease in Personnel Services.
Non-Departmental	182,648	134,227	48,422	Transfer out for administrative fees.
Total Expenditures	\$ 335,241	\$ 260,637	\$ 74,604	Expenses UP from prior year
Revenues Over/Under	\$359,942	\$385,345		

* Expenditures do not include encumbrances

HOTEL OCCUPANCY TAX FUND OVERVIEW

Revenue Highlights:

In the HOT Fund, revenues as of **10/31/25** are **\$1,496** or **0%** of the budget. In addition:

1. Hotel Occupancy Taxes through October are **\$0** or **0%** of the budget. Collection through October FY 24-25 were \$0.

Expenditure Highlights:

In the HOT Fund expenditures through **10/31/2025** total **\$72,169** or **8%** of budget. This places overall spending below the budgeted benchmark.

City of Port Lavaca
Budget Administration-Hotel Occupancy Tax Fund
Target Benchmark is 9%

	Oct-25			Oct-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
Taxes	-	700,000	0%	-	600,000	0%
Other Revenue	1,496	15,000	10%	2,236	15,000	15%
Intergovernmental Revenue	-	-	0%	-	-	0%
Total Revenue	\$ 1,496	\$ 715,000	0%	\$ 2,236	\$ 615,000	0%
Expenditures						
Hotel Occupancy Tax	72,169	870,489	8%	40,382	785,214	5%
Total Expenditures	\$ 72,169	\$ 870,489	8%	\$ 40,382	\$ 785,214	5%

Revenues Over/Under (\$70,673)

(\$38,146)

* Expenditures do not include encumbrances

Hotel Occupancy Tax Fund
Budget Administration- YTD Actual vs PY YTD Actual

	Oct-25	Oct-24	
	25-26 Budget Actual YTD	24-25 Budget Actual YTD	variance
Revenues			
Taxes	-	-	0
Other Revenue	1,496	2,236	(740)
Intergovernmental Revenue	-	-	0
Total Revenue	\$ 1,496	\$ 2,236	\$ (740)
Expenditures			
Hotel Occupancy Tax	72,169	40,382	(31,787)
Total Expenditures	\$ 72,169	\$ 40,382	\$ 31,787
Revenues Over/Under	(\$70,673)	(\$38,146)	

Notes:

Revenues DOWN from prior year

Tourism & Events Agreement.

Expenses UP from prior year

* Expenditures do not include encumbrances

BEACH OPERATING FUND OVERVIEW

Revenue Highlights:

In the Beach Fund, revenues as of **10/31/25** are **\$11,966** or **3%** of the budget. In addition:

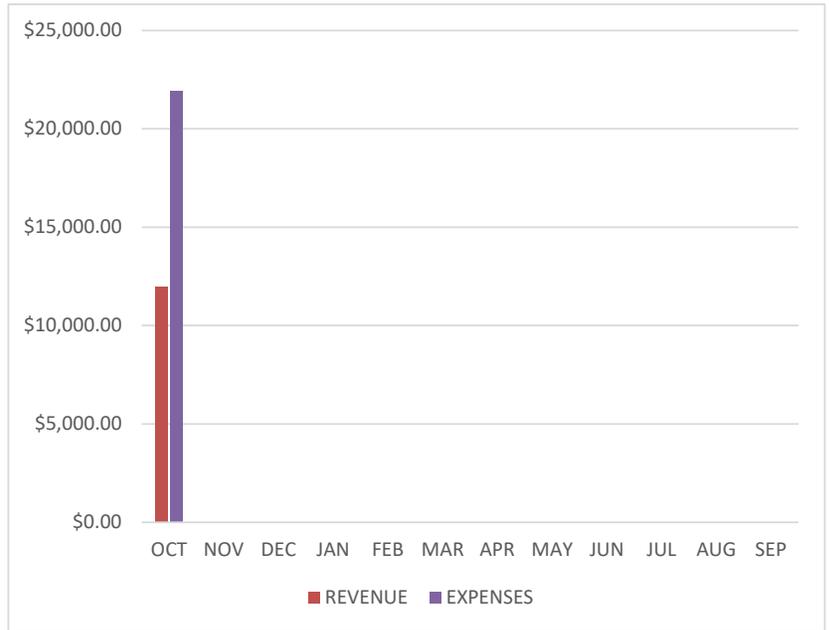
1. *RV Rentals* through October are **\$6,066** or **5%** of the budget. Collections through October in FY 24-25 were **\$6,367**.

Expenditure Highlights:

In the Beach Operating Fund expenditures through **10/31/2025** are **\$21,069** or **3%** of the budget. This places overall spending below the budgeted benchmark.

BEACH FUND REVENUES VS EXPENSES FY 2025

<u>MONTH</u>	<u>2025 REVENUE</u>	<u>2025 EXPENSES</u>	<u>MONTHLY VARIANCE</u>
OCT	\$11,966.15	\$21,894.56	\$ (9,928.41)
NOV			\$ -
DEC			\$ -
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$11,966.15	\$21,894.56	\$ (9,928.41)



City of Port Lavaca
Budget Administration-Beach Fund
Target Benchmark is 9%

	Oct-25			Oct-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
User and Svc Charges	9,390	190,000	5%	6,752	235,000	3%
Other Revenue	2,576	32,500	8%	2,792	32,500	9%
Intergovernmental Reven	-	-	0%	-	-	0%
Grant & Contribution	-	237,000	0%	-	-	0%
Total Revenue	\$ 11,966	\$ 459,500	3%	\$ 9,544	\$ 267,500	4%
Expenditures						
Technology Services	4043.06	-	0%	-	-	0%
Operations & Admin	17,852	695,701	3%	17,970	307,330	6%
Total Expenditures	\$ 21,895	\$ 695,701	3%	\$ 17,970	\$ 307,330	6%

Revenues Over/Under **(\$9,928)**

(\$8,426)

* Expenditures do not include encumbrances

Beach Fund

Budget Administration- YTD Actual vs PY YTD Actual

	Oct-25 25-26 Budget Actual YTD	Oct-24 24-25 Budget Actual YTD	Variance	Notes:
Revenues				
User and Svc Charges	9,390	6,752	2,638	
Other Revenue	2,576	2,792	(216)	
Intergovernmental Reven	-	-	0	
Total Revenue	\$ 11,966	\$ 9,544	\$ 2,422	<i>Revenues UP from Prior Year</i>
Expenditures				
Operations & Admin	17,852	17,970	(119)	
Total Expenditures	\$ 17,852	\$ 17,970	\$ (119)	<i>Expenses DOWN from prior year</i>
Revenues Over/Under	(\$5,885)	(\$8,426)		

* Expenditures do not include encumbrances

PORTS & HARBORS FUND OVERVIEW

Revenue Highlights:

In the Ports & Harbors Fund, revenues as of **10/31/25** are **\$439,849** or **30%** of the budget. In addition:

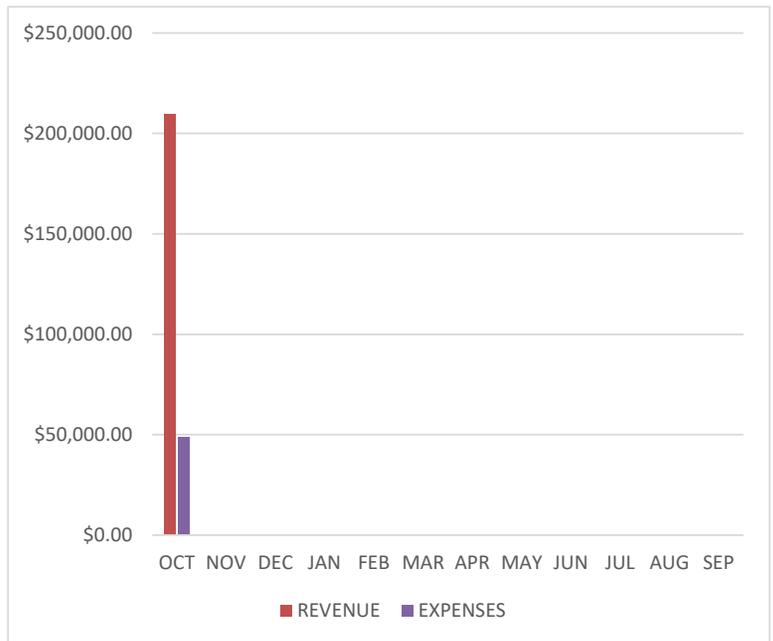
1. Dock Leases through October are **\$41,164.** or **14%** of the budget. Collections through October in FY 24-25 were **\$41,630.**
2. *Tariffs* through October are **\$14,977** or **12%** of the budget. Collections through October FY 24-24 were **\$7,461.**
3. *NL Building Lease* through October is **\$8,383** or **9%** of the budget. Collections through October in FY 24-25 were **\$7,513.**

Expenditure Highlights:

In the Ports & Harbors Fund expenditures through **10/31/2025** are **\$48,577** or **3%** of the budget. This places overall spending below the budgeted benchmark.

PORTS AND HARBORS FUND REVENUES VS EXPENSES FY 2025

<u>MONTH</u>	<u>2025 REVENUE</u>	<u>2025 EXPENSES</u>	<u>MONTHLY VARIANCE</u>
OCT	\$209,551.26	\$48,577.00	\$160,974.26
NOV			\$ -
DEC			\$ -
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	<u>\$209,551.26</u>	<u>\$48,577.00</u>	<u>\$160,974.26</u>



City of Port Lavaca
Budget Administration-Port Commission
Target Benchmark is 9%

	Oct-25			Oct-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
User and Svc Charges	74,309	792,072	9%	66,088	818,955	8%
Fines and Forfeitures	347	500	69%	-	500	0%
Other Revenue	2,821	35,500	8%	2,079	35,600	6%
Grant and Contribution	266,088	556,872	48%	25,200	550,000	5%
Intergovernmental Reven	96,284	96,284	0%	116,184	116,184	0%
Total Revenue	\$ 439,849	\$ 1,481,228	30%	\$ 209,551	\$ 1,521,239	14%
Expenditures						
Technology	2,530	6,424	39%	135	1,422	10%
City Harbor	-	8,000	0%	-	7,000	0%
Harbor of Refuge	-	100,000	0%	-	200,000	0%
Smith Harbor	-	11,000	0%	-	11,000	0%
Nautical Landings Marina	2,157	18,000	12%	-	35,000	0%
Operations	43,890	1,585,137	3%	34,949	1,390,279	3%
Total Expenditures	\$ 48,577	\$ 1,728,561	3%	\$ 35,085	\$ 1,644,701	2%

Revenues Over/Under **\$391,272**

\$174,467

* Expenditures do not include encumbrances

Port Commission

Budget Administration- YTD Actual vs PY YTD Actual

	Oct-25	Oct-24		
	25-26 Budget	24-25 Budget		
	Actual YTD	Actual YTD	Variance	
Revenues				
User and Svc Charges	74,309	66,088	8,221	
Fines and Forfeitures	347	-	347	
Other Revenue	2,821	2,079	741	
Grant and Contribution	266,088	25,200	240,888	MBMT Grant Reimb. & TPWL pymt.
Intergovernmental Reven	96,284	116,184	(19,900)	Transfer for Port Property Tax.
Total Revenue	439,849	209,551	230,297.51	<i>Revenues UP from PY</i>
Expenditures				
Technology	2,530	135	2,395	
City Harbor	-	-	0	
Harbor of Refuge	-	-	0	
Smith Harbor	-	-	0	
Nautical Landings Marina	2,157	-	2,157	
Operations	43,890	34,949	8,941	Admin. Assist. & Membership dues.
Total Expenditures	48,577	35,085	13,492.64	<i>Expenses UP from PY</i>
Revenues Over/Under	\$391,272	\$174,467		

* Expenditures do not include encumbrances