

Port & Harbors Fund

Fund: 504

Revenue and Expenditure Summary

Description		Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
436.01	City Harbor-Dock Lease	\$83,361	\$115,000	\$70,046	\$115,000	0.00%
436.09	Har Refuge - Daily Dock Rental	\$5,800	\$5,000	\$49,000	\$7,200	
436.10	Har Refuge-Dock Rental	\$17,184	\$18,043	\$4,296	\$4,000	
436.11	Har Refuge-Dock Leases	\$281,871	\$280,000	\$286,231	\$250,932	-10.38%
436.12	Tariffs	\$98,151	\$110,000	\$121,266	\$110,000	0.00%
436.20	N L Dock Rent-Transient	\$3,640	\$500	\$80	\$500	0.00%
436.21	N L - Dock Lease	\$80,340	\$80,000	\$87,439	\$85,000	6.25%
436.22	N L - Bldg Lease	\$73,829	\$73,600	\$79,894	\$80,077	8.80%
436.23	N L - Bldg Rental	\$75	\$4,500	\$400	\$0	0.00%
436.24	Smith Harbor Rent	\$19,200	\$19,200	\$19,915	\$19,980	0.00%
422.01	Late Payment Penalties	\$1,761	\$12,000	\$4,589	\$500	
451.01	Interest Income	\$4,386	\$6,066	\$32,026	\$35,000	476.99%
455.01	Other Financing Source	\$0	\$0	\$0	\$0	0.00%
459.10	2018 C.O. Proceeds	\$0	\$0	\$0	\$0	
459.11	Auction Proceeds	\$1,850	\$0	\$0	\$0	0.00%
459.12	TML Reimbursements	\$0	\$0	\$2,096	\$0	0.00%
459.71	Washer-Dryer Income	\$357	\$600	\$450	\$600	0.00%
459.90	Miscellaneous	\$0	\$0	\$0	\$0	
459.92	Equity Balance Forward	\$0	\$0	\$0	\$0	#DIV/0!
481.00	Capital Contributions	\$0	\$0	\$0	\$0	
481.01	General Land Office Revenue	\$0	\$0	\$0	\$0	0.00%
482.01	Capital Contributions	\$0	\$0	\$0	\$0	0.00%
482.02	Grant Revenue	\$0	\$1,000,000	\$0	\$1,200,000	
493.00.1	Xfer In - Fund 001		\$0	\$0	\$0	0.00%
493.88	Transfer In - FARF	\$0	\$13,992	\$8,892	\$12,215	
Total Revenues		\$671,805	\$1,738,501	\$766,620	\$1,921,004	10.50%
Port Expenditures		\$539,499	\$2,065,543	\$805,161	\$2,193,393	6.19%
Total Expenditures		\$539,499	\$2,065,543	\$805,161	\$2,193,393	6.19%
Less Capital Expenditures		(\$41,510)	(\$1,262,000)	(\$75,370)	(\$1,167,000)	
Operating Expenditures		\$497,989	\$803,543	\$729,791	\$1,026,393	
Excess Revenue/(Expense)		\$173,816	\$934,958	\$36,829	\$894,611	
Prior Year Balance **		<u>\$527,771</u>	<u>\$1,490,135</u>	<u>\$701,587</u>	<u>\$663,046</u>	
Anticipated Balance		<u>\$701,587</u>	<u>\$1,163,093</u>	<u>\$663,046</u>	<u>\$390,657</u>	
Less Fund Balance Reserve		(165,996)	(267,848)	(243,264)	(342,131)	
Remaining for Capital Projects		535,591	895,245	419,782	48,526	
Fund Bal as % of Exp		140.88%	144.75%	90.85%	38.06%	
Fund Bal in Days		514	528	332	139	

** - Working Capital Basis

City of Port Lavaca
Annual Budget
FY 2023-2024

Port & Harbors Fund
Expenditure Detail

Fund: 504

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/(-)
50070536.504	Cable & Internet	\$1,438	\$1,500	\$1,422	\$1,422	-5.20%
	0070 Technology Services	\$1,438	\$1,500	\$1,422	\$1,422	
50800533.20	Contracted Serv-City	\$20,680	\$15,000	\$8,250	\$5,000	100.00%
50800542.21	R & M- Infrs-City Harbor	\$0	\$1,000	\$500	\$1,000	100.00%
50800543.22	R & M-Bldg. - City Harbor	\$0	\$1,000	\$500	\$1,000	100.00%
	0800 City Harbor	\$20,680	\$17,000	\$9,250	\$7,000	
50820533.20	Contracted Serv-HOR	\$73,047	\$25,000	\$60,608	\$230,000	100.00%
50820542.21	R & M- Infrastructure	\$0	\$100,000	\$100,000	\$100,000	100.00%
	0820 Harbor of Refuge	\$73,047	\$125,000	\$160,608	\$330,000	
50840533.20	Contracted Serv-Smith	\$46,614	\$50,000	\$10,000	\$10,000	-80.00%
50840542.21	R & M-Infrs-Smith	\$0	\$1,000	\$500	\$1,000	100.00%
	0840 Smith Harbor	\$46,614	\$51,000	\$10,500	\$11,000	
50860533.20	Contracted Serv- NL Marina	\$3,804	\$10,000	\$5,500	\$25,000	100.00%
50860542.03	R & M- Building- NL Ma	\$526	\$2,000	\$1,000	\$2,000	100.00%
50860542.21	R & M- Infrs- NL Mar	\$0	\$3,000	\$1,500	\$3,000	100.00%
	0860 Nautical Landing Marina	\$4,330	\$15,000	\$8,000	\$30,000	
51000511.01	Salaries & Wages	\$73,836	\$75,966	\$75,990	79,875	5.15%
51000512.05	Employer-Social Security	\$5,418	\$4,514	\$5,559	\$4,514	0.00%
51000512.10	Employer-T.M.R.S.	\$4,693	\$4,460	\$4,320	\$4,460	0.00%
51000512.20	Group H/D Ins Premiums	\$10,222	\$10,946	\$10,482	\$10,946	0.00%
51000512.30	Worker's Compensation	\$1,372	\$1,800	\$1,684	\$1,800	0.00%
51000512.31	Unemployment Insurance	\$0	\$0	\$0	\$0	
51000512.40	Safety Pay	\$0	\$500	\$500	\$500	0.00%
51000521.01	Office	\$800	\$1,200	\$1,000	\$1,000	-16.67%
51000523.03	Cleaning & Janitorial	\$11,227	\$10,500	\$10,500	\$11,000	4.76%
51000524.19	COVID-19 Expenditures	\$0	\$0	\$0	\$0	
51000525.01	Fuel	\$0	\$5,000	\$388	\$1,000	-80.00%
51000526.01	General Safety & Tools	\$345	\$300	\$300	\$300	0.00%
51000528.03	Non-Capitalized Assets	\$0	\$0	\$394	\$0	
51000529.11	Lighting & Decoration	\$526	\$2,000	\$0	\$16,000	700.00%
51000531.01	Travel & Training	\$0	\$500	\$569	\$500	0.00%
51000531.04	Dues, Subscr., & Publication	\$5,285	\$5,700	\$5,300	\$5,500	-3.51%
51000532.01	Audit Fees	\$3,920	\$3,500	\$6,000	\$6,000	71.43%
51000532.06	Health & Fitness	\$0	\$0	\$0	\$0	
51000532.07	Legal- Regular	\$32,808	\$15,000	\$3,000	\$5,000	-66.67%
51000533.14	Contracted Services	\$22,542	\$24,000	\$20,000	\$24,000	0.00%
51000535.01	General Liability Insurance	\$2,851	\$2,819	\$2,850	\$2,819	0.00%
51000535.10	Windstorm Insurance	\$12,753	\$21,681	\$18,688	\$20,000	-7.75%
51000535.11	Flood Insurance	\$1,564	\$1,700	\$1,792	\$1,800	5.88%
51000536.01	Electricity	\$26,198	\$26,955	\$26,875	\$28,000	3.88%
51000536.02	Telephone	\$1,746	\$2,000	\$2,087	\$2,100	5.00%
51000536.03	Water	\$3,483	\$3,300	\$4,763	\$6,200	87.88%

City of Port Lavaca
Annual Budget
FY 2023-2024

	Description	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	Percent +/-
51000541.02	Landscaping	\$1,190	\$15,000	\$0	\$5,000	-66.67%
51000542.03	R & M- Building	3006	0	139	\$0	
51000542.25	R & M- Build (Nautical	\$562	\$11,000	\$5,000	\$80,000	627.27%
51000543.04	R & M Improvement OTB	\$0	\$2,500	\$0	\$2,500	0.00%
51000543.22	R & M- Build (City Harbor	244	0	29	\$0	#DIV/O!
51000544.50	R & M- Furniture & Equip	\$5,442	\$6,000	\$2,000	\$4,000	-33.33%
51000544.55	R & M- Vehicles & Trailers	\$492	\$500	\$400	\$500	0.00%
51000544.65	R & M- Machinery & Equip	\$0	\$200	\$0	\$200	0.00%
51000544.75	Dredging	\$990	\$0	\$0	\$0	#DIV/O!
51000551.11	Vehicle Lease	\$0	\$13,992	\$8,892	\$12,215	-12.70%
51000552.02	Principle & Interest Expense	(\$175,000)	\$0	\$0	\$0	
51000552.03	Bond Issuance Cost- AM	(\$6,727)	\$0	\$0	\$0	
51000552.15	Debt Service- Principle	\$0	\$0	\$0	\$0	
51000552.25	Debt Service- Interest	\$0	\$0	\$0	\$0	
51000553.01	Xfer Out- FD 001 - Admin	\$42,371	\$65,121	\$65,121	\$51,181	-21.41%
51000553.02	Xfer Out- FD 310-'08	\$123,395	\$124,813	\$124,813	\$125,785	0.78%
51000553.05	Xfer Out- FD 322 - 201	\$134,326	\$130,576	\$130,576	\$132,276	1.30%
51000553.60	Xfer Out- FD 165 Hazar	\$0	\$0	\$0	\$0	
51000553.65	Xfer Out- FD 210 EDA Grant	\$0		\$0		
51000553.80	Xfer Out- FD 220	\$0	\$0	\$0	\$0	
51000554.81	Depreciation Expense	\$0	\$0	\$0	\$0	#DIV/O!
51000561.02	CE - Land & Improvement	\$0	\$0	\$1,590	\$0	
51000562.03	CE- Building & Improvement	\$41,510	\$95,000	\$73,780	\$0	-100.00%
51000563.05	CE- Infrastructure	\$0	\$1,167,000	\$0	1,167,000	100.00%
	1000 Operations	\$393,390	\$1,856,043	\$615,381	\$1,813,971	
	Total Expenditures	\$539,499	\$2,065,543	\$805,161	\$2,193,393	6.19%
	Expenditures By Category					
	Salaries & Benefits	\$95,541	\$98,186	\$98,535	\$102,095	
	Materials & Supplies	\$12,898	\$19,000	\$12,582	\$29,300	
	Services	\$258,733	\$208,655	\$177,704	\$373,341	
	Maintenance	\$12,452	\$143,200	\$111,568	\$200,200	
	Sundry	\$118,365	\$334,502	\$329,402	\$321,457	
	Capital Expenditures	\$41,510	\$1,262,000	\$75,370	\$1,167,000	

Capital Expenditures:

CE - Infrastructure		
Boating Access/Breakwater	667,000	Carry over
Restore Grant	500,000	
Total CE - Infrastructure	1,167,000	

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CAPITAL IMPROVEMENT PLAN

PORT & HARBORS

PROJECT NUMBER		All	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond
PORT-2023	076	Coastal Resiliency - Living Shoreline - CDBG-MIT	\$ 13,645,005					
PORT-2023	077	Additional Shoreline Protection/Remediation Projects Series 2022 Bonds	\$ 1,147,711					
		Nautical Landings	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond
PORT-	078	Facelift to Building and replace doors		\$ 80,000				
PORT-2023	079	Electrical Service Replacement/Exterior Wall/Roof Repair	\$ 95,000					
PORT-	080	Parking Lot Improvements			\$ 110,000			
PORT-2023	081	Boating Access Grant/Breakwater (\$500,000 - Grants)	\$ 667,000					
PORT-2023	082	Restore Grant	\$ 500,000					
PORT-	083	Dredge NL Marina				\$ 200,000		
		Smith Harbor	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond
PORT-	084	improvements Smith Harbor - Phase I Downtown Waterfront Master Plan				\$ 375,000		
		City Harbor	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond
PORT-	085	Sandblast & recoat bulkhead at Low Docks			\$ 240,166			
PORT-	086	Repairs to Evelyn's Seafood Dock			\$ 220,000			
		Harbor of Refuge	2022/23	2023/24	2024/25	2025/26	2026/27	FY2028 and beyond
PORT-	091	Repair/Replacement of Corrugated Metal Pipe Culverts in Corporation Ditch under City's Railroad Spur		\$ 300,000				
PORT-	087	Extend Bulkhead East of Helena at HOR				\$ 1,440,000		
PORT-	088	South Shoreline Protection and Marsh Restoration (CEPRA)						\$ 7,500,000
PORT-	089	Old Landfill Shoreline Erosion Response and Protection - Phase II (CEPRA)				\$ 4,900,000		
PORT-	094	Phase I Voluntary Restoration (CDBG-MIT)			\$ 500,000			
PORT-	090	Peninsula Shoreline Protection, Flood Mitigation, and Marsh Creation (CEPRA)				\$ 6,700,000		

TOTAL	\$	16,054,716	\$	380,000	\$	1,070,166	\$	13,615,000		\$	7,500,000
Grants	\$	14,645,005	\$	-	\$	4,900,000	\$	8,140,000		\$	7,500,000
Bonds	\$	1,147,711									

TARGET TOTAL FOR CIP projects using reserves	\$	262,000	\$	110,000	\$	621,000	\$	375,000		\$	-
Remaining /(Deficit)	\$	-	\$	(270,000)	\$	4,450,834	\$	(5,100,000)		\$	-

TOTAL PROJECT COST	RESERVES	GENERAL FUND RESERVES	GRANTS	FUTURE BONDS
\$ 13,645,005	\$ -		\$ 13,645,005	
\$ 1,147,711				\$ 1,147,711
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 80,000	\$ 80,000			
\$ 95,000	\$ 95,000			
\$ 110,000			\$ 110,000	
\$ 667,000	\$ 167,000		\$ 500,000	
\$ 500,000			\$ 500,000	
\$ 200,000	\$ 200,000			
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 375,000	\$ 375,000			
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 240,166	\$ 240,166			
\$ 220,000	\$ 220,000			
TOTAL PROJECT COST	RESERVES		GRANTS	FUTURE BONDS
\$ 300,000		\$ 300,000	\$ 300,000	
\$ 1,440,000			\$ 1,440,000	
\$ 7,500,000			\$ 7,500,000	
\$ 4,900,000			\$ 4,900,000	
\$ 500,000			\$ 500,000	
\$ 6,700,000			\$ 6,700,000	

\$ 38,619,882	\$ 1,377,166	\$ 300,000	\$ 36,095,005	\$ 1,147,711
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