



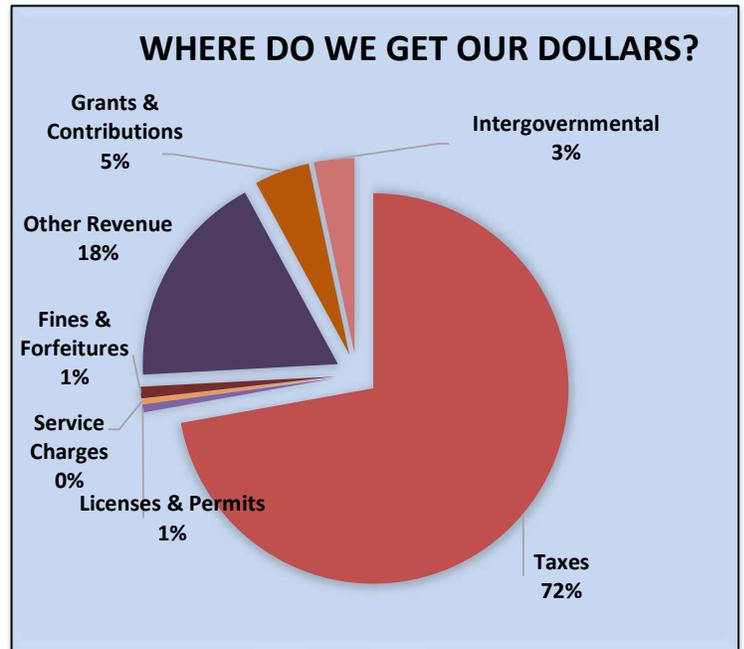
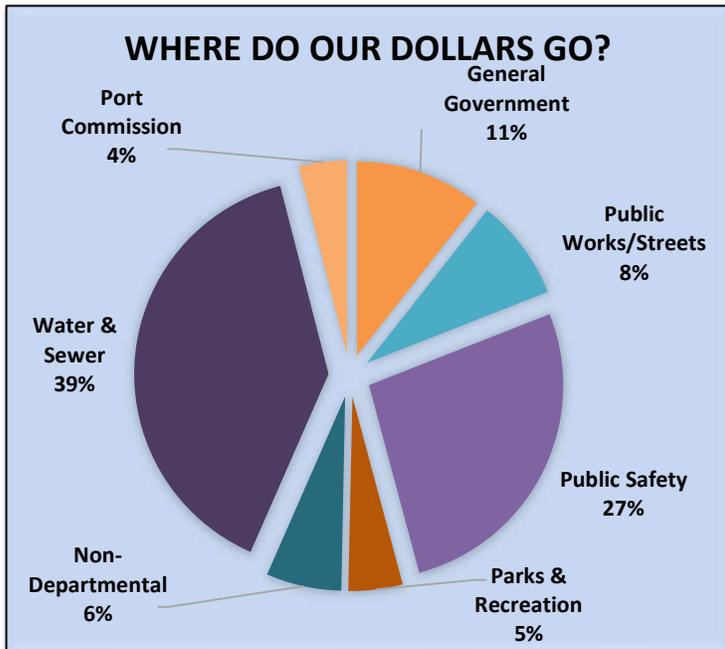
**CITY OF
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 www.portlavaca.org
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

To: Mayor and Members of the City Council
From: Brittney Hogan, Finance Director
Subject: FY 25-26 Financial Highlights through January 31, 2026
Date: February 3, 2026

Revenue by Type	Jan-26	Jan-25	Variance
Taxes	5,177,037	4,665,361	511,676
Licenses & Permits	46,933	74,512	(27,579)
Service Charges	26,384	22,778	3,606
Fines & Forfeitures	69,186	69,166	20
Other Revenue	1,286,142	107,886	1,178,256
Grants & Contributions	327,832	243,913	83,920
Intergovernmental	240,267	101,912	138,355
Total Revenue for Major Funds	7,173,782	5,285,528	1,888,254

By Object (Operational Funds)	Jan-26	Jan-25	Variance
General Government	783,042	957,603	(174,561)
Public Works/Streets	620,339	397,083	223,256
Public Safety	1,975,399	2,019,656	(44,258)
Parks & Recreation	332,621	509,611	(176,990)
Non- Departmental	460,785	470,153	(9,368)
Water & Sewer	2,907,363	2,577,590	329,773
Port Commission	295,126	133,354	161,772
Total Expenditures	7,374,675	7,065,052	309,624





GENERAL FUND OVERVIEW

Revenue Highlights:

Property Tax collections, as reported by CCAD, are **\$3,945,949** for the year as of **December**. Collections in **FY 25-26** are **61.02%** of the total adjusted tax levy. Total current-year Property Taxes Outstanding as of **December** are **\$2,520,546**.

In the General Fund, revenues through **01/31/2026** total **\$7,173,782** or **58%** of budget. In addition:

- *Current Property Tax* collections are **\$3,861,461** for the year as of **January**. Collections in **FY 25-26** are **75%** of the budget.
- *Sales Tax* collections through **January** were **\$1,148,163** or **31%** of budget. Collections through **January** in **FY 24-25** were **\$1,206,611**.
- *Licenses & Permits* collections are **\$46,933** for the year, or **15%** of the budget. Collections through **January** in **FY 24-25** were **\$74,512**.
- *Bauer Center Rentals* through **January** are **\$23,315** or **23%** of the budget. Collections through **January** in **FY 24-25** were **\$21,410**.
- *Court Fines* are **\$26,519** for the year, or **22%** of the budget. Collections through **January** in **FY 24-25** were **\$34,748**.

Expenditure Highlights:

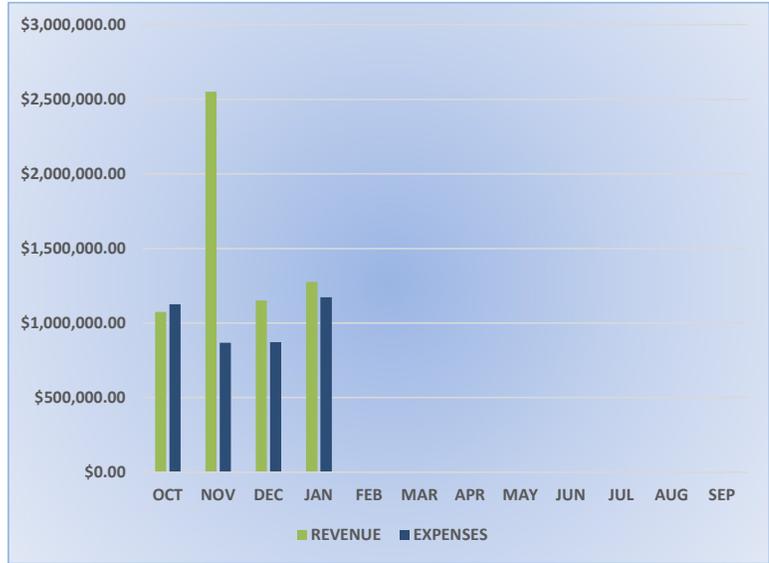
In the General Fund, expenditures through **01/31/2026** total **\$4,111,950** or **32%** of the budget. This places overall spending **below** budgeted benchmark. Budgets that are above the budget target are primarily due to the timing of payments and will presumably need a budget amendment:

- *Technology* - Technology expenditures reached 64% of the annual budget. This variance is to payments for yearly subscriptions for the fiscal year.
- *Non-Departmental* - Non-Departmental expenditures reached 53% of the annual budget. This variance is due to contracted services for creation of TIRZ.

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

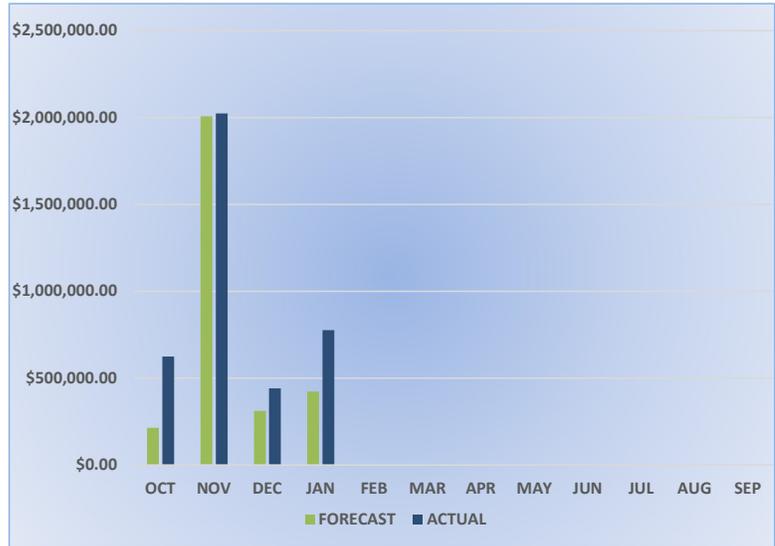
GENERAL FUND REVENUES VS EXPENSES FY 2026

<u>MONTH</u>	<u>2026 REVENUE</u>	<u>2026 EXPENSES</u>	<u>MONTHLY VARIANCE</u>
OCT	\$1,073,069.12	\$1,124,654.13	\$ (51,585.01)
NOV	\$2,550,672.93	\$867,906.98	\$ 1,682,765.95
DEC	\$1,150,108.21	\$871,186.69	\$ 278,921.52
JAN	\$1,274,889.48	\$1,173,247.73	\$ 101,641.75
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$6,048,739.74	\$4,036,995.53	\$ 2,011,744.21



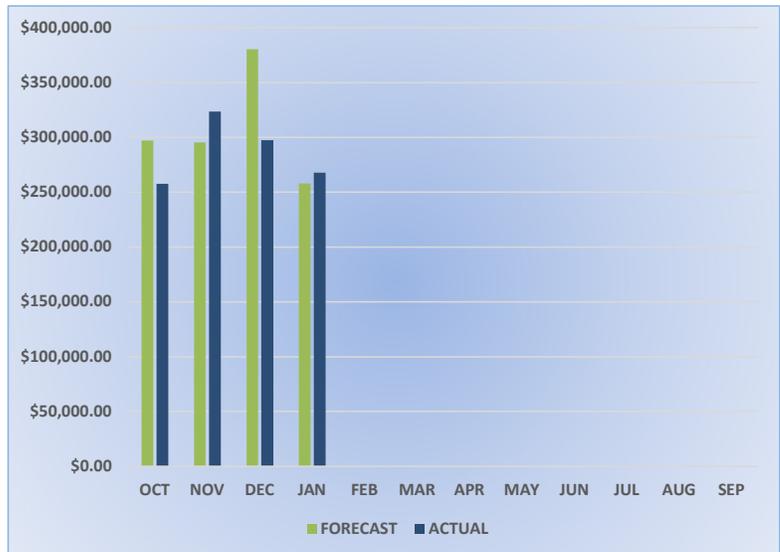
PROPERTY TAXES FY 2026

<u>MONTH</u>	<u>2026 FORECAST</u>	<u>2026 ACTUAL</u>	<u>MONTHLY VARIANCE</u>
OCT	\$214,607.05	\$623,590.73	\$ 408,983.68
NOV	\$2,006,746.06	\$2,022,772.25	\$ 16,026.19
DEC	\$312,223.83	\$441,847.54	\$ 129,623.71
JAN	\$423,557.57	\$775,742.88	\$ 352,185.31
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$2,957,134.52	\$3,863,953.40	\$ 906,818.88



SALES TAX FY 2026

<u>MONTH</u>	<u>2026 FORECAST</u>	<u>2026 ACTUAL</u>	<u>MONTHLY VARIANCE</u>
OCT	\$296,979.00	\$257,674.00	\$ (39,305.00)
NOV	\$295,269.56	\$323,621.93	\$ 28,352.37
DEC	\$380,490.00	\$297,572.96	\$ (82,917.04)
JAN	\$257,909.43	\$267,963.56	\$ 10,054.13
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$1,230,647.99	\$1,146,832.45	\$ (83,815.54)





**CITY OF
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General Fund

Target Benchmark is 34%

	Jan-26			Jan-25		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
<u>Revenues</u>						
Taxes	5,177,037	9,554,538	54%	4,665,361	9,092,373	51%
Licenses and Permits	46,933	318,900	15%	74,512	268,410	28%
User and Svc Charges	26,384	116,000	23%	22,778	103,250	22%
Fines and Forfeitures	69,186	300,000	23%	69,166	294,000	24%
Other Revenue	1,286,142	421,450	305%	107,886	566,550	19%
Grant and Contribution	327,832	858,108	38%	243,913	520,120	47%
Intergovernmental Revenue	240,267	884,264	27%	101,912	1,567,641	7%
Total Revenue	\$ 7,173,782	\$ 12,453,260	58%	\$ 5,285,528	\$ 12,412,344	43%
<u>Expenditures</u>						
City Council	9,554	33,570	28%	10,389	30,884	34%
City Manager	74,873	1,177,883	6%	329,935	778,245	42%
City Secretary	75,633	241,760	31%	68,973	251,461	27%
Human Resource	35,072	103,781	34%	26,191	100,395	26%
Municipal Court	47,144	177,046	27%	59,343	177,937	33%
Technology	369,188	577,007	64%	311,404	510,222	61%
Finance	143,666	461,887	31%	130,086	405,888	32%
City Hall	27,911	495,568	6%	21,283	549,299	4%
Police	939,589	3,127,787	30%	1,146,099	2,898,150	40%
Fire	821,311	2,458,278	33%	683,332	2,149,964	32%
Animal Control	60,092	246,808	24%	72,517	256,834	28%
Code Enforcement/Inspect	154,406	498,366	31%	117,708	520,935	23%
Streets	620,339	2,220,730	28%	397,083	3,103,602	13%
Parks and Recreation	181,757	1,121,931	16%	365,123	881,503	41%
Bauer Center	90,628	492,784	18%	97,768	315,614	31%
Non-Departmental	460,785	866,817	53%	470,153	866,703	54%
Total Expenditures	\$ 4,111,950	\$ 14,302,003	29%	\$ 4,307,387	\$ 13,797,636	31%

Revenues Over/Under **\$3,061,832**

\$978,141

* Expenditures do not include encumbrances



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PUBLIC UTILITY FUND OVERVIEW

Revenue Highlights:

In the Public Utility Fund, revenues through **01/31/2026** total **\$2,722,411** or **31%** of budget. In addition:

- *Metered Water* sales through **January** were **\$1,079,165** or **29%** of budget. Collections through **January** in **FY 24-25** were **\$959,127**.
- *Residential Sewer* sales are **\$535,313** for the year, or **33%** of the budget. Collections through **January** in **FY 24-25** were **\$533,665**.
- *Garbage Billings* through **January** are **\$336,668** or **32%** of the budget. Collections through **January** in **FY 24-25** were **\$336,817**.

Expenditure Highlights:

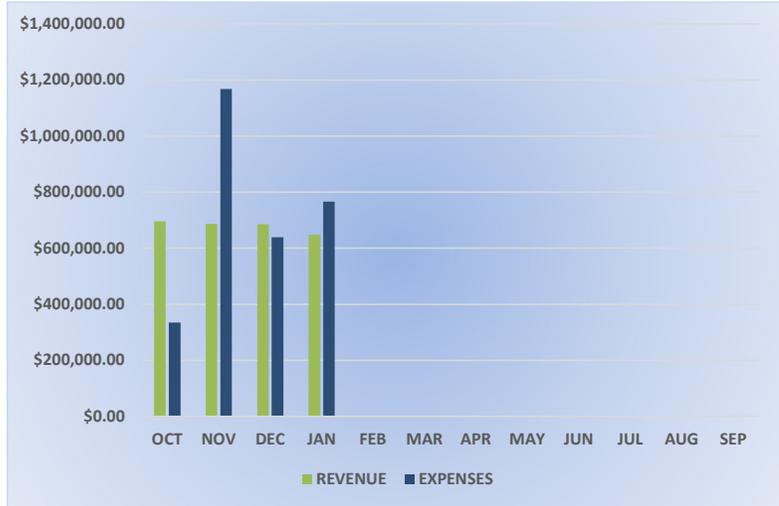
In the Public Utility Fund, expenditures through **01/31/2026** total **\$2,907,363** or **30%** of the budget. This places overall spending **below** budgeted benchmark. Budgets that are above the budget target are primarily due to the timing of payments and will presumably need a budget amendment:

- **Technology** - Technology expenditures reached 52% of the annual budget. This variance is due to payments for yearly maintenance for Incode software for the fiscal year.

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

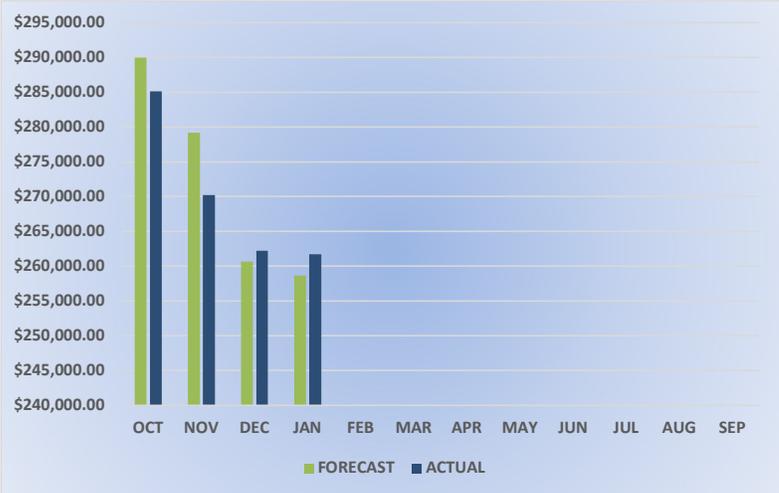
PUBLIC UTILITY FUND REVENUES VS EXPENSES FY 2026

MONTH	2026 REVENUE	2026 EXPENSES	MONTHLY VARIANCE
OCT	\$695,183.46	\$335,241.17	\$ 359,942.29
NOV	\$686,989.93	\$1,167,196.38	\$ (480,206.45)
DEC	\$685,775.34	\$639,311.65	\$ 46,463.69
JAN	\$647,559.53	\$765,808.96	\$ (118,249.43)
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$2,715,508.26	\$2,907,558.16	\$ (192,049.90)



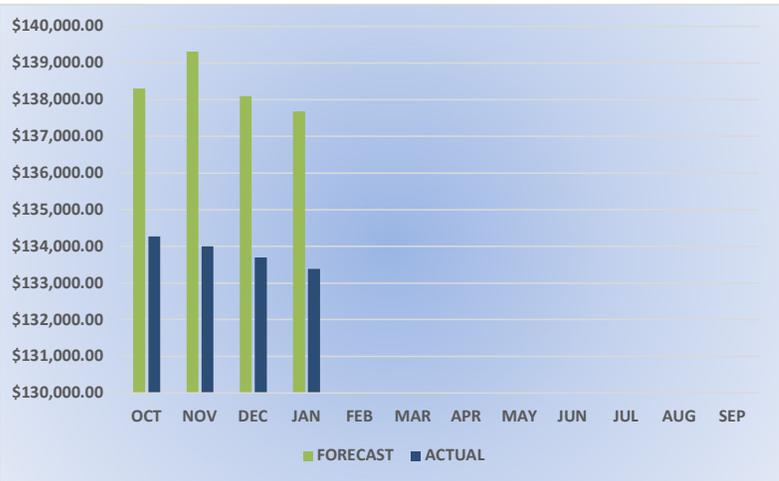
WATER REVENUES FY 2026

MONTH	2026 FORECAST	2026 ACTUAL	MONTHLY VARIANCE
OCT	\$289,992.54	\$285,159.97	\$ (4,832.57)
NOV	\$279,175.90	\$270,206.33	\$ (8,969.57)
DEC	\$260,637.04	\$262,209.75	\$ 1,572.71
JAN	\$258,612.45	\$261,702.32	\$ 3,089.87
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$1,088,417.93	\$1,079,278.37	\$ (9,139.56)



SEWER REVENUES FY 2026

MONTH	2026 FORECAST	2026 ACTUAL	MONTHLY VARIANCE
OCT	\$138,304.28	\$134,270.99	\$ (4,033.29)
NOV	\$139,308.68	\$133,998.22	\$ (5,310.46)
DEC	\$138,102.28	\$133,703.17	\$ (4,399.11)
JAN	\$137,678.43	\$133,391.08	\$ (4,287.35)
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$553,393.67	\$535,363.46	\$ (18,030.21)





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**Public Utility Fund
Target Benchmark is 34%**

	Jan-26			Jan-25		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
User and Svc Charges	2,615,069	8,495,251	31%	2,427,706	8,062,366	30%
Fines and Forfeitures	38,493	110,000	35%	42,999	100,000	43%
Other Revenue	68,849	264,703	26%	41,479	162,104	26%
Grant and Contribution	-	-	0%	-	-	0%
Total Revenue	\$ 2,722,411	\$ 8,869,954	31%	\$ 2,512,184	\$ 8,324,470	30%
Expenditures						
Technology	95,873	184,091	52%	67,866	165,923	41%
Billing	86,344	256,717	34%	130,436	454,960	29%
Maintenance	340,377	2,732,080	12%	344,777	1,591,350	22%
WWTP	235,354	1,021,753	23%	274,684	989,254	28%
Non-Departmental	2,149,415	6,088,194	35%	1,759,826	5,347,283	33%
Total Expenditures	\$ 2,907,363	\$ 10,282,835	28%	\$ 2,577,590	\$ 8,548,770	30%

Revenues Over/Under (\$184,952.12)

(\$65,406.41)

* Expenditures do not include encumbrances



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HOTEL OCCUPANCY TAX FUND OVERVIEW

Revenue Highlights:

In the HOT Fund, revenues as of **01/31/26** are **\$129,314** or **18%** of the budget. In addition:

1. Hotel Occupancy Taxes through **January** are **\$125,037** or **18%** of the budget. Collection through **January FY 24-25** was **\$168,405**.

Expenditure Highlights:

In the HOT Fund expenditures through **01/31/2026** total **\$252,601** or **31%** of budget. This places overall spending **below** the budgeted benchmark.

Budget Administration-Hotel Occupancy Tax Fund

Target Benchmark is 34%

	Jan-26			Jan-25		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
Taxes	125,037	700,000	18%	168,405	600,000	28%
Other Revenue	4,277	15,000	29%	22,725	15,000	152%
Intergovernmental Revenue	-	-	0%	-	-	0%
Total Revenue	\$ 129,314	\$ 715,000	18%	\$ 191,130	\$ 615,000	31%
Expenditures						
Hotel Occupancy Tax	252,601	870,489	29%	233,249	785,214	30%
Total Expenditures	\$ 252,601	\$ 870,489	29%	\$ 233,249	\$ 785,214	30%

Revenues Over/Under (\$123,287)

(\$42,118)

* Expenditures do not include encumbrances



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BEACH FUND OVERVIEW

Revenue Highlights:

In the Beach Fund, revenues as of **01/31/26** are **\$44,607** or **10%** of the budget. In addition:

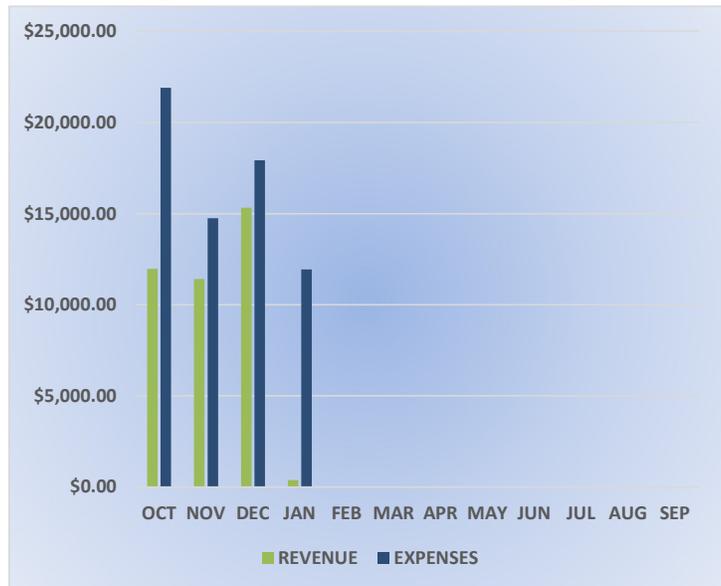
1. *RV Rentals* through **January** are **\$17,387** or **14%** of the budget. Collections through **January** in **FY 24-25** were **\$16,163**.

Expenditure Highlights:

In the Beach Operating Fund expenditures through **01/31/2026** are **\$66,535** or **10%** of the budget. This places overall spending **below** the budgeted benchmark.

BEACH FUND REVENUES VS EXPENSES FY2026

<u>MONTH</u>	<u>2026 REVENUE</u>	<u>2026 EXPENSES</u>	<u>MONTHLY VARIANCE</u>
OCT	\$11,966.15	\$21,894.56	\$ (9,928.41)
NOV	\$11,402.53	\$14,737.67	\$ (3,335.14)
DEC	\$15,323.46	\$17,914.85	\$ (2,591.39)
JAN	\$385.22	\$11,923.75	\$ (11,538.53)
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$39,077.36	\$66,470.83	\$ (27,393.47)





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Beach Fund

Target Benchmark is 34%

	Jan-26		
	25-26 Budget	25-26 Adopted	
	Actual YTD	Budget	%
Revenues			
User and Svc Charges	36,943	190,000	19%
Other Revenue	7,665	32,500	24%
Intergovernmental Revenue	-	-	0%
Grant & Contribution	-	237,000	0%
Total Revenue	\$ 44,607	\$ 459,500	10%
Expenditures			
Technology Services	6,298	-	0%
Operations & Admin	60,237	695,701	9%
Total Expenditures	\$ 66,535	\$ 695,701	10%

	Jan-25		
	24-25 Budget	24-25 Adopted	
	Actual YTD	Budget	%
Revenues			
User and Svc Charges	16,683	235,000	7%
Other Revenue	9,900	32,500	30%
Intergovernmental Revenue	-	-	0%
Grant & Contribution	-	-	0%
Total Revenue	\$ 26,583	\$ 267,500	10%
Expenditures			
Technology Services	-	-	0%
Operations & Admin	46,720	307,330	15%
Total Expenditures	\$ 46,720	\$ 307,330	15%

Revenues Over/Under **(\$21,928)**

(\$20,137)

* Expenditures do not include encumbrances



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PORTS & HARBORS FUND OVERVIEW

Revenue Highlights:

In the Ports & Harbors Fund, revenues as of **01/31/2026** are **\$841,412** or **57%** of the budget. In addition:

1. Dock Leases through **January** are **\$170,036** or **36%** of the budget. Collections through **January** in FY 24-25 were **\$164,215**.
2. *Tariffs* through **January** are **\$32,193** or **25%** of the budget. Collections through **January** FY 24-25 were **\$42,826**.
3. *NL Building Lease* through **January** is **\$33,534** or **35%** of the budget. Collections through **January** in FY 24-25 were **\$30,213**.

Expenditure Highlights:

In the Ports & Harbors Fund expenditures through **01/31/2026** are **\$295,181** or **21%** of the budget. This places overall spending **below** the budgeted benchmark.

PORTS AND HARBORS FUND REVENUES VS EXPENSES FY2026

<u>MONTH</u>	<u>2026 REVENUE</u>	<u>2026 EXPENSES</u>	<u>MONTHLY VARIANCE</u>
OCT	\$209,551.26	\$48,577.00	\$ 160,974.26
NOV	\$255,253.15	\$40,847.23	\$ 214,405.92
DEC	\$81,935.79	\$41,898.46	\$ 40,037.33
JAN	\$66,572.21	\$170,315.09	\$ (103,742.88)
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$613,312.41	\$301,637.78	\$ 311,674.63





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Ports & Harbors Fund
Target Benchmark is 34%

	Jan-26			Jan-25		
	25-26 Budget Actual YTD	25-26 Adopted Budget	%	24-25 Budget Actual YTD	24-25 Adopted Budget	%
Revenues						
User and Svc Charges	274,527	792,072	35%	276,868	818,955	34%
Fines and Forfeitures	2,621	500	524%	200	500	40%
Other Revenue	8,913	35,500	25%	10,776	35,600	30%
Grant and Contribution	459,067	556,872	82%	25,200	550,000	5%
Intergovernmental Revenue	96,284	96,284	0%	116,184	116,184	0%
Total Revenue	\$ 841,412	\$ 1,481,228	57%	\$ 429,228	\$ 1,521,239	28%
Expenditures						
Technology	4,063	6,424	63%	3,185	1,422	224%
City Harbor	-	8,000	0%	-	7,000	0%
Harbor of Refuge	2,500	100,000	3%	5,000	200,000	3%
Smith Harbor	-	11,000	0%	-	11,000	0%
Nautical Landings Marina	3,997	18,000	22%	5,040	35,000	14%
Operations	284,565	1,585,137	18%	120,129	1,390,279	9%
Total Expenditures	\$ 295,126	\$ 1,728,561	17%	\$ 133,354	\$ 1,644,701	8%

Revenues Over/Under **\$546,286**

\$295,874

* Expenditures do not include encumbrances