



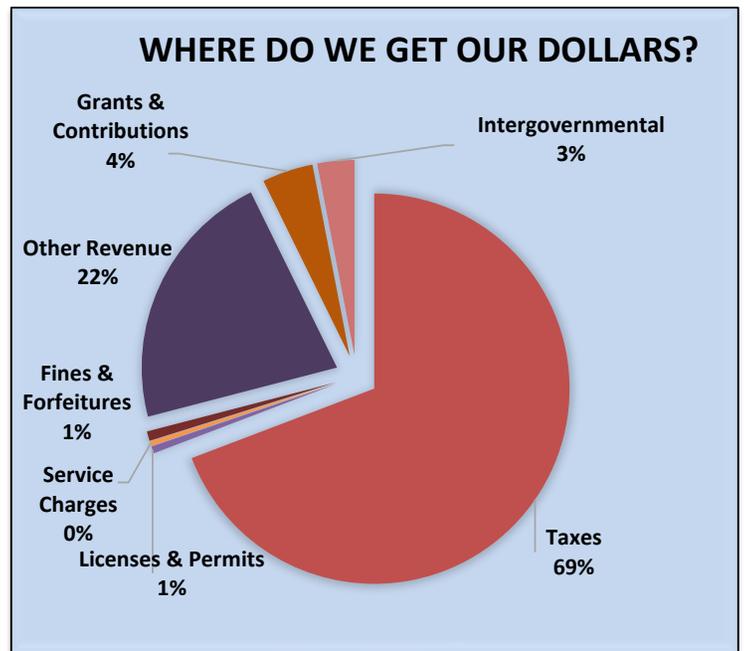
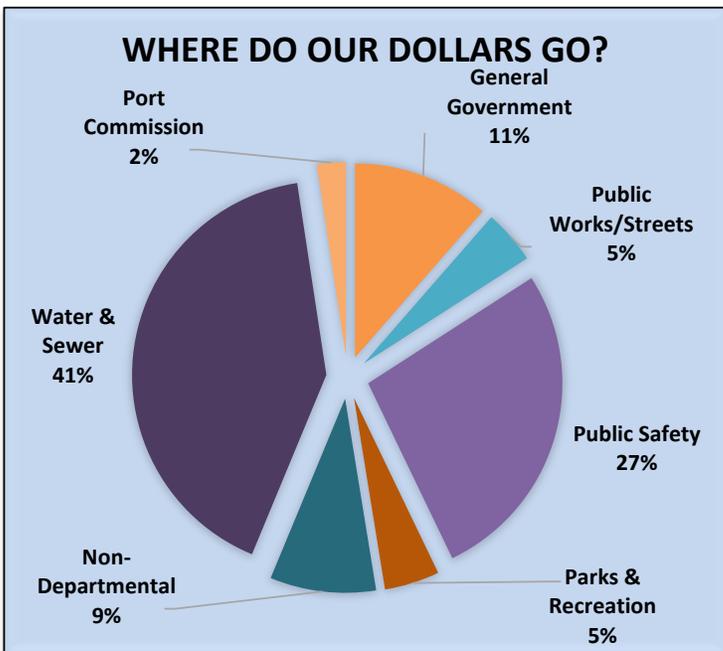
**CITY OF
PORT LAVACA**

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 *BH*
Subject: FY 25-26 Financial Highlights through December 31, 2025
Date: January 7, 2025

Revenue by Type	Dec-25	Dec-24	Variance
Taxes	4,082,300	3,957,119	125,181
Licenses & Permits	34,273	62,812	(28,539)
Service Charges	22,056	2,065,862	(2,043,806)
Fines & Forfeitures	46,624	80,028	(33,404)
Other Revenue	1,284,486	139,463	1,145,023
Grants & Contributions	248,528	31,200	217,328
Intergovernmental	180,500	192,918	(12,418)
Total Revenue for Major Funds	5,898,768	6,529,403	(630,635)

By Object (Operational Funds)	Dec-25	Dec-24	Variance
General Government	584,946	780,929	(195,983)
Public Works/Streets	229,554	272,366	(42,813)
Public Safety	1,383,025	1,198,455	184,570
Parks & Recreation	234,748	403,245	(168,496)
Non- Departmental	451,992	461,096	(9,104)
Water & Sewer	2,119,523	1,950,114	169,409
Port Commission	123,221	85,650	37,572
Total Expenditures	5,127,009	5,151,854	(24,845)





GENERAL FUND OVERVIEW

Revenue Highlights:

Property Tax collections, as reported by CCAD, are **\$578,850** for the year as of **November**. Collections in **FY 25-26** are **51.37%** of the total adjusted tax levy. Total current-year Property Taxes Outstanding as of **November** are **\$3,615,972**.

In the General Fund, revenues through **12/31/2025** total **\$5,898,768** or **48%** of budget. In addition:

- *Current Property Tax* collections are **\$3,085,718** for the year as of **December**. Collections in **FY 25-26** are **60%** of the budget.
- *Sales Tax* collections through **December** were **\$880,199** or **24%** of budget. Collections through **December** in **FY 24-25** were **\$921,386**.
- *Licenses & Permits* collections are **\$34,273** for the year, or **11%** of the budget. Collections through **December** in **FY 24-25** were **\$62,812**.
- *Bauer Center Rentals* through **December** are **\$19,565** or **20%** of the budget. Collections through **December** in **FY 24-25** were **\$17,870**.
- *Court Fines* are **\$17,991** for the year, or **15%** of the budget. Collections through **December** in **FY 24-25** were **\$23,493**.

Expenditure Highlights:

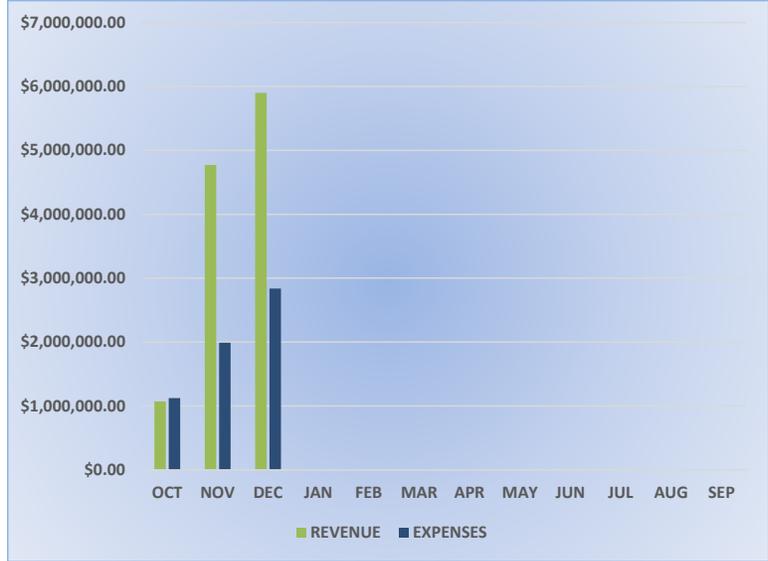
In the General Fund, expenditures through **12/31/2025** total **\$2,836,158** or **20%** of the budget. This places overall spending **below** budgeted benchmark. Budgets that are above the budget target are primarily due to the timing of payments and will presumably need a budget amendment:

- *Technology* - Technology expenditures reached 56% of the annual budget. This variance is to payments for yearly subscriptions for the upcoming fiscal year.
- *Non-Departmental* - Non-Departmental expenditures reached 52% of the annual budget. This variance is due to contracted services.

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

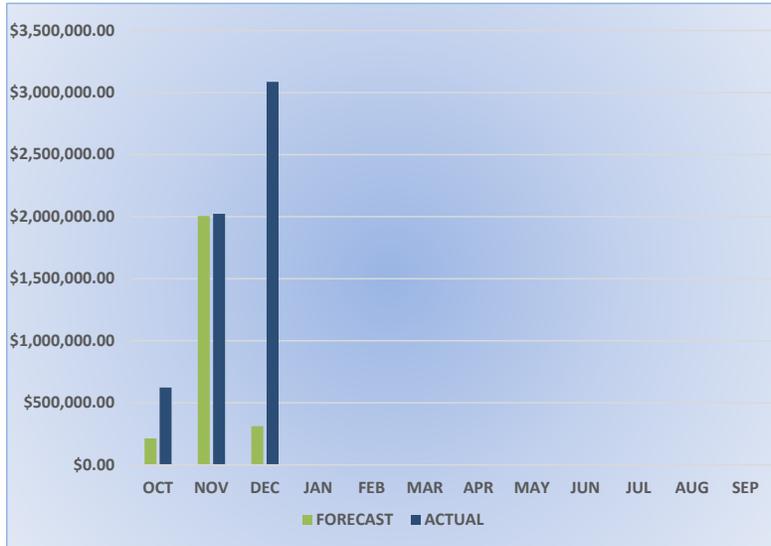
GENERAL FUND REVENUES VS EXPENSES FY 2026

<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	\$4,770,188.30	\$1,991,147.80	\$ 2,779,040.50
DEC	\$5,898,767.56	\$2,836,158.16	\$ 3,062,609.40
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	<u>\$11,742,024.98</u>	<u>\$5,951,960.09</u>	<u>\$ 5,790,064.89</u>



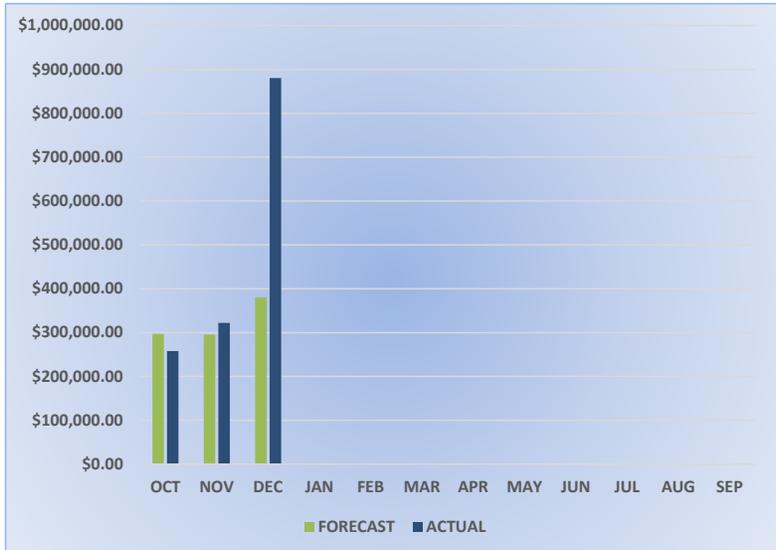
PROPERTY TAXES FY 2026

<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	\$3,085,717.88	\$ 2,773,494.05
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	<u>\$2,533,576.95</u>	<u>\$5,732,080.86</u>	<u>\$ 3,198,503.91</u>



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	\$322,295.00	\$ 27,025.44
DEC	\$380,490.00	\$880,199.02	\$ 499,709.02
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	<u>\$972,738.56</u>	<u>\$1,460,168.02</u>	<u>\$ 487,429.46</u>





CITY OF
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General Fund

Target Benchmark is 25%

	Dec-25		
	25-26 Budget	25-26 Adopted	%
	Actual YTD	Budget	
<u>Revenues</u>			
Taxes	4,082,300	9,554,538	43%
Licenses and Permits	34,273	318,900	11%
User and Svc Charges	22,056	116,000	19%
Fines and Forfeitures	46,624	300,000	16%
Other Revenue	1,284,486	421,450	305%
Grant and Contribution	248,528	858,108	29%
Intergovernmental Revenue	180,500	884,264	20%
Total Revenue	\$ 5,898,768	\$ 12,453,260	47%
<u>Expenditures</u>			
City Council	7,167	33,570	21%
City Manager	47,982	1,177,883	4%
City Secretary	43,631	241,760	18%
Human Resource	23,566	103,781	23%
Municipal Court	32,108	177,046	18%
Technology	321,406	577,007	56%
Finance	90,370	461,887	20%
City Hall	18,715	495,568	4%
Police	642,876	3,127,787	21%
Fire	583,386	2,458,278	24%
Animal Control	36,965	246,808	15%
Code Enforcement/Inspect	119,798	498,366	24%
Streets	229,554	2,220,730	10%
Parks and Recreation	120,676	1,121,931	11%
Bauer Center	65,965	492,784	13%
Non-Departmental	451,992	866,817	52%
Total Expenditures	\$ 2,836,158	\$ 14,302,003	20%

	Dec-24		
	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget	
<u>Revenues</u>			
Taxes	3,846,933	9,092,373	42%
Licenses and Permits	62,812	268,410	23%
User and Svc Charges	18,857	103,250	18%
Fines and Forfeitures	48,350	294,000	16%
Other Revenue	81,421	566,550	14%
Grant and Contribution	6,000	520,120	1%
Intergovernmental Revenue	76,734	1,567,641	5%
Total Revenue	\$ 4,141,107	\$ 12,412,344	33%
<u>Expenditures</u>			
City Council	7,891	30,884	26%
City Manager	279,000	778,245	36%
City Secretary	47,059	251,461	19%
Human Resource	15,202	100,395	15%
Municipal Court	40,034	177,937	22%
Technology	283,427	510,222	56%
Finance	94,475	405,888	23%
City Hall	13,840	549,299	3%
Police	631,772	2,898,150	22%
Fire	465,165	2,149,964	22%
Animal Control	32,711	256,834	13%
Code Enforcement/Inspect	68,807	520,935	13%
Streets	272,366	3,103,602	9%
Parks and Recreation	295,470	881,503	34%
Bauer Center	69,854	315,614	22%
Non-Departmental	461,096	866,703	53%
Total Expenditures	\$ 3,078,170	\$ 13,797,636	22%

Revenues Over/Under **\$3,062,609**

\$1,062,938

* Expenditures do not include encumbrances



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PUBLIC UTILITY FUND OVERVIEW

Revenue Highlights:

In the Public Utility Fund, revenues through **12/31/2025** total **\$2,057,356** or **23%** of budget. In addition:

- *Metered Water* sales through **December** were **\$817,386** or **22%** of budget. Collections through **December** in **FY 24-25** were **\$731,235**.
- *Residential Sewer* sales are **\$401,852** for the year, or **25%** of the budget. Collections through **December** in **FY 24-25** were **\$400,895**.
- *Garbage Billings* through **December** are **\$252,580** or **24%** of the budget. Collections through **December** in **FY 24-25** were **\$252,175**.

Expenditure Highlights:

In the Public Utility Fund, expenditures through **12/31/2025** total **\$2,119,548** or **21%** 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 51% 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 December 31, indicating they are staying within their budgetary expectations.

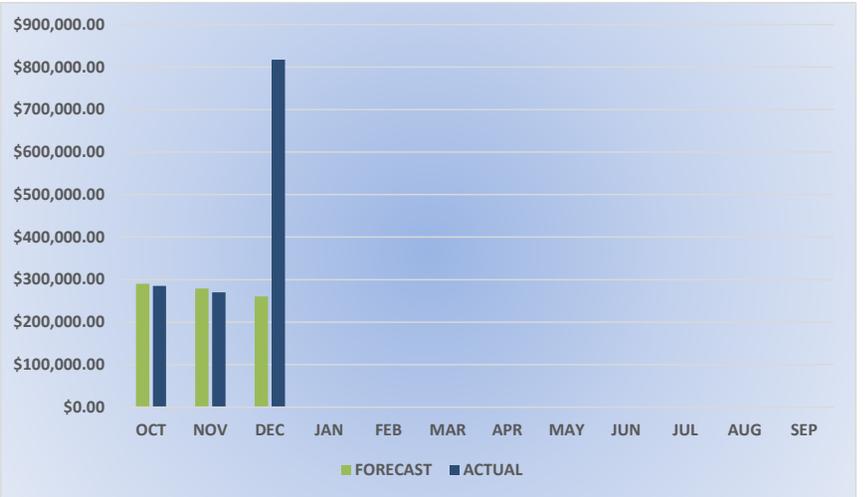
PUBLIC UTILITY FUND REVENUES VS EXPENSES FY 2026

<u>MONTH</u>	<u>2026 REVENUE</u>	<u>2026 EXPENSES</u>	<u>MONTHLY VARIANCE</u>
OCT	\$695,183.46	\$335,241.17	\$ 359,942.29
NOV	\$1,285,964.84	\$1,336,723.49	\$ (50,758.65)
DEC	\$2,057,110.25	\$2,119,548.08	\$ (62,437.83)
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$4,038,258.55	\$3,791,512.74	\$ 246,745.81



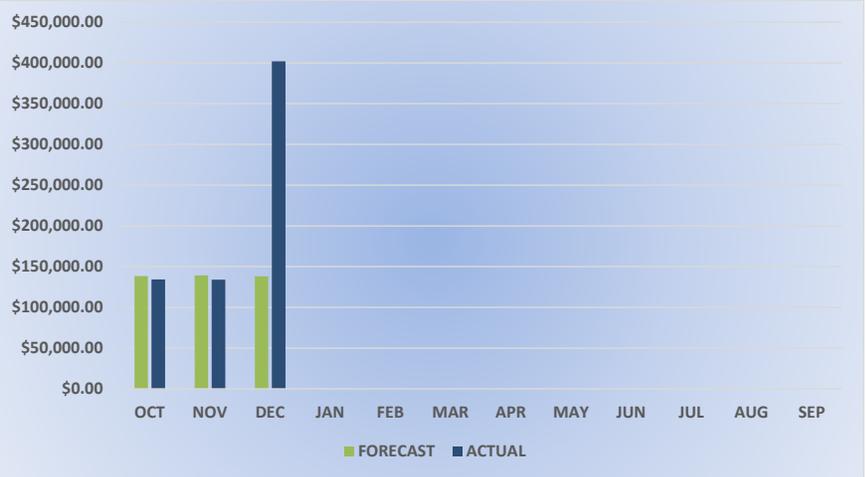
WATER REVENUES FY 2026

<u>MONTH</u>	<u>2026 FORECAST</u>	<u>2026 ACTUAL</u>	<u>MONTHLY VARIANCE</u>
OCT	\$289,992.54	\$285,159.97	\$ (4,832.57)
NOV	\$279,175.90	\$270,206.33	\$ (8,969.57)
DEC	\$260,637.04	\$817,385.93	\$ 556,748.89
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$829,805.49	\$1,372,752.23	\$ 542,946.74



SEWER REVENUES FY 2026

<u>MONTH</u>	<u>2026 FORECAST</u>	<u>2026 ACTUAL</u>	<u>MONTHLY VARIANCE</u>
OCT	\$138,304.28	\$134,270.99	\$ (4,033.29)
NOV	\$139,308.68	\$133,998.22	\$ (5,310.46)
DEC	\$138,102.28	\$401,851.64	\$ 263,749.36
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$415,715.24	\$670,120.85	\$ 254,405.61





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Public Utility Fund
Target Benchmark is 25%

	Dec-25			Dec-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
User and Svc Charges	1,977,920	8,495,251	23%	1,836,370	8,062,366	23%
Fines and Forfeitures	27,774	110,000	25%	31,678	100,000	32%
Other Revenue	51,662	264,703	20%	32,991	162,104	20%
Grant and Contribution	-	-	0%	-	-	0%
Total Revenue	\$ 2,057,356	\$ 8,869,954	23%	\$ 1,901,039	\$ 8,324,470	23%
Expenditures						
Technology	93,587	184,091	51%	60,287	165,923	36%
Billing	58,025	256,717	23%	90,846	454,960	20%
Maintenance	226,708	2,732,080	8%	226,802	1,591,350	14%
WWTP	161,619	1,021,753	16%	189,950	989,254	19%
Non-Departmental	1,579,584	6,088,194	26%	1,382,229	5,347,283	26%
Total Expenditures	\$ 2,119,523	\$ 10,282,835	21%	\$ 1,950,114	\$ 8,548,770	23%

Revenues Over/Under **(\$62,166.71)**

(\$49,074.65)

* Expenditures do not include encumbrances



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HOTEL OCCUPANCY TAX FUND OVERVIEW

Revenue Highlights:

In the HOT Fund, revenues as of **12/31/25** are **\$96,078** or **13%** of the budget. In addition:

1. *Hotel Occupancy Taxes through **December** are **\$91,830** or **13%** of the budget. Collection through **December FY 24-25** was **\$110,186**.*

Expenditure Highlights:

In the HOT Fund expenditures through **12/31/2025** total **\$213,815** or **25%** of budget. This places overall spending **below** the budgeted benchmark.

Budget Administration-Hotel Occupancy Tax Fund

Target Benchmark is 25%

	Dec-25			Dec-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
Taxes	91,830	700,000	13%	110,187	600,000	18%
Other Revenue	4,248	15,000	28%	9,395	15,000	63%
Intergovernmental Revenue	-	-	0%	-	-	0%
Total Revenue	\$ 96,078	\$ 715,000	13%	\$ 119,582	\$ 615,000	19%
Expenditures						
Hotel Occupancy Tax	213,816	870,489	25%	154,257	785,214	20%
Total Expenditures	\$ 213,816	\$ 870,489	25%	\$ 154,257	\$ 785,214	20%

Revenues Over/Under (\$117,737)

(\$34,675)

** Expenditures do not include encumbrances*



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BEACH FUND OVERVIEW

Revenue Highlights:

In the Beach Fund, revenues as of **12/31/25** are **\$39,822** or **9%** of the budget. In addition:

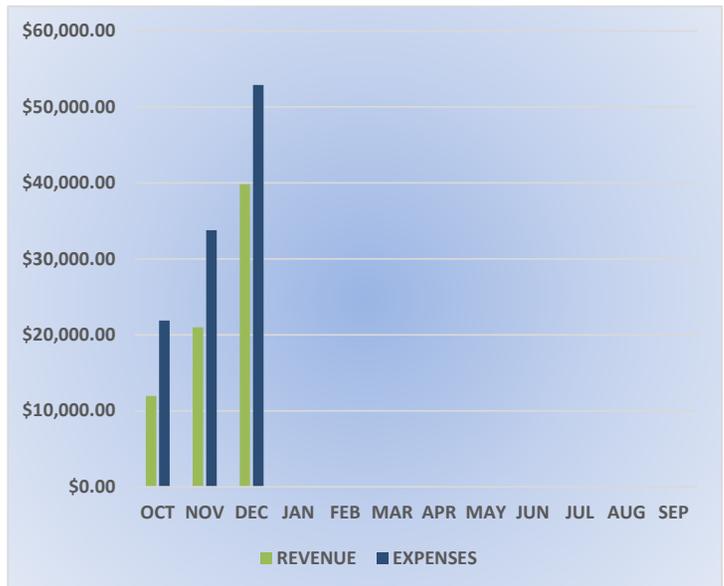
1. *RV Rentals* through **December** are **\$17,386.75** or **14%** of the budget. Collections through **December** in **FY 24-25** were **\$12,570**.

Expenditure Highlights:

In the Beach Operating Fund expenditures through **12/31/2025** are **\$52,905** or **8%** 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	\$21,002.13	\$33,796.89	\$ (12,794.76)
DEC	\$39,822.14	\$52,904.92	\$ (13,082.78)
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$72,790.42	\$108,596.37	\$ (35,805.95)





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Beach Fund

Target Benchmark is 25%

	Dec-25			Dec-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
User and Svc Charges	32,223	190,000	17%	13,090	235,000	6%
Other Revenue	7,599	32,500	23%	7,571	32,500	23%
Intergovernmental Revenue	-	-	0%	-	-	0%
Grant & Contribution	-	237,000	0%	-	-	0%
Total Revenue	\$ 39,822	\$ 459,500	9%	\$ 20,661	\$ 267,500	8%
Expenditures						
Technology Services	4,798	-	0%	-	-	0%
Operations & Admin	48,107	695,701	7%	37,921	307,330	12%
Total Expenditures	\$ 52,905	\$ 695,701	8%	\$ 37,921	\$ 307,330	12%

Revenues Over/Under **(\$13,083)**

(\$17,260)

* Expenditures do not include encumbrances



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PORTS & HARBORS FUND OVERVIEW

Revenue Highlights:

In the Ports & Harbors Fund, revenues as of **12/31/25** are **\$774,840** or **52%** of the budget. In addition:

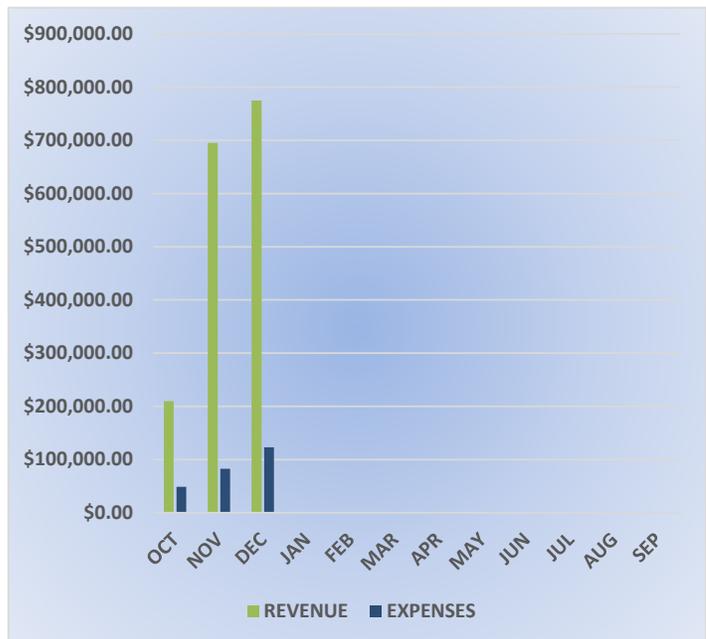
1. Dock Leases through **December** are **\$126,174** or **26%** of the budget. Collections through **December** in FY 24-25 were **\$123,097**.
2. *Tariffs* through **December** are **\$28,514** or **22%** of the budget. Collections through **December** FY 24-25 were **\$21,819**.
3. *NL Building Lease* through **December** is **\$25,150** or **26%** of the budget. Collections through **December** in FY 24-25 were **\$22,499**.

Expenditure Highlights:

In the Ports & Harbors Fund expenditures through **12/31/2025** are **\$123,221** or **7%** 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	\$695,102.00	\$82,630.00	\$ 612,472.00
DEC	\$774,839.55	\$123,221.36	\$ 651,618.19
JAN			\$ -
FEB			\$ -
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
TOTAL	\$1,679,492.81	\$254,428.36	\$ 1,425,064.45





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Ports & Harbors Fund
Target Benchmark is 25%

	Dec-25			Dec-24		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
Revenues						
User and Svc Charges	209,292	792,072	26%	197,544	818,955	24%
Fines and Forfeitures	1,718	500	344%	-	500	0%
Other Revenue	8,479	35,500	24%	8,084	35,600	23%
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	\$ 774,840	\$ 1,481,228	52%	\$ 347,013	\$ 1,521,239	23%
Expenditures						
Technology	3,911	6,424	61%	674	1,422	47%
City Harbor	-	8,000	0%	-	7,000	0%
Harbor of Refuge	2,500	100,000	3%	-	200,000	0%
Smith Harbor	-	11,000	0%	-	11,000	0%
Nautical Landings Marina	3,635	18,000	20%	5,040	35,000	14%
Operations	113,175	1,585,137	7%	79,935	1,390,279	6%
Total Expenditures	\$ 123,221	\$ 1,728,561	7%	\$ 85,650	\$ 1,644,701	5%

Revenues Over/Under **\$651,618**

\$261,363

* Expenditures do not include encumbrances