




CITY OF
PORT LAVACA

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To: Mayor and Members of the City Council
From: Brittney Hogan, Interim Finance Director 
Subject: FY 23-24 Financial Highlights through **May 31, 2024**
Date: June 3, 2024

Below are the following reports for the period ending **May 31, 2024**, or **66%** of the year:

The major highlights of the Report are as follows:

Property Tax collections as reported by CCAD - are **\$5,379,542** for the year as of April. Collections in FY 23-24 are 93.62% of total adjusted tax levy. Total current year Property Taxes Outstanding as of April is **\$767,574**.

In the General Fund, revenues through **05/31/24** are **77.5%** of budget. In addition:

1. *Current Property Tax* collections - are **\$4,857,465** for the year as of May. Collections in FY 23-24 are 108% of budget.
2. *Sales Tax* collections through May were **\$2,451,356** or 66% of budget. Collections through May in FY 22-23 were **\$2,322,202**.
3. *Licenses & Permits* collections are **\$68,953** for the year, or 26% of budget. Collections through May in FY 22-23 were **\$96,193**.
4. *Bauer Center Rentals* through May are **\$43,547** or 43.5% of budget. Collections through May in FY 22-23 were **\$47,000**.
5. *Court Fines* are **\$38,230** for the year, or 32% of budget. Collections through May in FY 22-23 were **\$50,717**.

Expenditures in the General Fund for the year are **57%** of budget.

Target: 66%

In the Utility Fund, revenues as of **05/31/24** are **62.5%** of budget. In addition:

1. *Metered Water* sales through May are **\$1,835,980** or **70%** of budget.
2. *Residential Sewer* sales through May are **\$986,500** or **63%** of budget.
3. *Garbage Billings* through May are **\$621,859** or **67%** of budget.

Expenditures in the Utility Fund for the year are **78%** of budget.

Summary – FY 2023-2024 through 05/31/24

<u>Fund</u>	<u>Revenues</u>	<u>% Budget</u>	<u>Expense</u>	<u>% Budget</u>	<u>Revenues Less Expense</u>
General	\$9,016,812	77.5%	\$6,851,667	57%	\$2,165,146
Utility	4,713,626	62.5%	4,567,539	78%	146,087
HOT	302,181	51%	367,765	57.5%	(65,585)
Beach	122,666	52%	88,738	42%	33,928
Port	548,313	28.5%	339,240	16.5%	209,073
				Total	2,488,649



**Port Lavaca
PROPERTY TAX COLLECTION REPORT
April 30, 2024**

TAXES DUE AT CERTIFICATION

Adjustments to Date	5,760,674.07
TOTAL TAX LEVY	-45,763.06
	5,714,911.01

2023 Tax Collections

	Base	Penalties & Interest	Total
October	2,358,896.67	0.00	2,358,896.67
November	583,430.25	0.00	583,430.25
December	613,928.54	0.00	613,928.54
January	1,059,143.68	0.00	1,059,143.68
February	554,729.66	14,603.88	569,333.54
March	119,352.19	7,911.86	127,264.05
April	61,021.37	6,523.73	67,545.10
May			0.00
June			0.00
July (Delinquent as of July 1, 2023)			0.00
August			0.00
September			0.00
TOTAL	5,350,502.36	29,039.47	5,379,541.83

Last Year %
Collected
92.80%

TRANSFERRED TO DELINQUENT ROLL

% Collected	93.62%
July, Aug, and Sept Payments	0.00

2023 TAXES OUTSTANDING

364,405.30

% Current Outstanding 6.38%

DELINQUENT COLLECTIONS

	Base	Penalties & Interest	Total
October	1,434.78	2,667.91	4,102.69
November	9,308.28	2,187.95	11,496.23
December	95,107.93	19,103.85	114,211.78
January	13,907.48	5,063.20	18,970.68
February	12,837.84	6,253.88	19,091.72
March	10,220.42	4,093.40	14,313.82
April	18,070.77	11,138.98	29,209.75
May			0.00
June			0.00
July			0.00
August			0.00
September			0.00
TOTAL	160,887.50	50,509.17	211,396.67

**DELINQUENT TAXES OUTSTANDING
TOTAL TAXES OUTSTANDING**

403,168.56
767,573.86

*BA
5/15/24*

**CITY OF PORT LAVACA, TEXAS
SALES TAX REVENUES**

Recv'd	Monthly Allocation	Prior Year % Inc (Dec) Month	General Fund	TOTAL		General Fund Budget		Total YTD Percent of Budget	Prior Year Percent Increase (Decrease)	
				Year-to-Date Allocation	Y-T-D	Month	Y-T-D		Month	Y-T-D
Fiscal Year 2021										
Dec	Oct	345,451	27%	\$345,451	345,451	243,714	243,714	141.74%	26.9%	26.9%
Jan	Nov	281,510	12%	\$281,510	626,961	224,351	468,066	133.95%	12.3%	19.9%
Feb	Dec	279,811	-9%	\$279,811	906,772	274,277	742,342	122.15%	-8.7%	9.4%
Mar	Jan	265,655	-11%	\$265,655	1,172,427	265,771	1,008,114	116.30%	-10.5%	4.1%
Apr	Feb	246,266	7%	\$246,266	1,418,693	206,830	1,214,943	116.77%	6.6%	4.5%
May	Mar	354,052	22%	\$354,052	1,772,745	260,317	1,475,260	120.16%	21.8%	7.6%
Jun	Apr	296,421	25%	\$296,421	2,069,165	211,890	1,687,150	122.64%	25.2%	9.8%
Jul	May	294,843	11%	\$294,843	2,364,008	238,183	1,925,333	122.78%	10.8%	9.9%
Aug	Jun	329,290	-7%	\$329,290	2,693,298	317,553	2,242,886	120.08%	-7.2%	7.5%
Sep	Jul	285,544	19%	\$285,544	2,978,842	214,770	2,457,656	121.21%	19.0%	8.5%
Oct	Aug	276,092	1%	\$276,092	3,254,934	244,797	2,702,453	120.44%	1.0%	7.8%
Nov	Sep	311,985	16%	\$311,985	3,566,919	240,547	2,943,000	121.20%	16.1%	8.5%

Fiscal Year 2022										
Dec	Oct	246,194	-29%	\$246,194	246,194	318,632	318,632	77.27%	-28.7%	-28.7%
Jan	Nov	264,290	-6%	\$264,290	510,484	259,655	578,287	88.28%	-6.1%	-18.6%
Feb	Dec	330,154	18%	\$330,154	840,638	258,087	836,374	100.51%	18.0%	-7.3%
Mar	Jan	245,570	-8%	\$245,570	1,086,207	245,031	1,081,405	100.44%	-7.6%	-7.4%
Apr	Feb	252,248	2%	\$252,248	1,338,456	227,147	1,308,552	102.29%	2.4%	-5.7%
May	Mar	315,077	-11%	\$315,077	1,653,532	326,565	1,635,117	101.13%	-11.0%	-6.7%
Jun	Apr	266,647	-10%	\$266,647	1,920,179	273,408	1,908,525	100.61%	-10.0%	-7.2%
Jul	May	275,093	-7%	\$275,093	2,195,273	271,952	2,180,478	100.68%	-6.7%	-7.1%
Aug	Jun	315,184	-4%	\$315,184	2,510,457	303,725	2,484,203	101.06%	-4.3%	-6.8%
Sep	Jul	349,708	22%	\$349,708	2,860,165	263,376	2,747,579	104.10%	22.5%	-4.0%
Oct	Aug	304,754	10%	\$304,754	3,164,919	254,657	3,002,236	105.42%	10.4%	-2.8%
Nov	Sep	325,921	4%	\$325,921	3,490,839	287,764	3,290,000	106.10%	4.5%	-2.1%

Fiscal Year 2023										
Dec	Oct	267,921	9%	\$267,921	267,921	221,082	221,082	121.19%	8.8%	8.8%
Jan	Nov	262,666	-1%	\$262,666	530,587	237,332	458,414	115.74%	-0.6%	3.9%
Feb	Dec	327,969	-1%	\$327,969	858,556	296,478	754,892	113.73%	-0.7%	2.1%
Mar	Jan	293,025	19%	\$293,025	1,151,581	220,522	975,414	118.06%	19.3%	6.0%
Apr	Feb	241,757	-4%	\$241,757	1,393,338	226,519	1,201,932	115.92%	-4.2%	4.1%
May	Mar	288,609	-8%	\$288,609	1,681,948	282,939	1,484,871	113.27%	-8.4%	1.7%
Jun	Apr	267,670	0%	\$267,670	1,949,617	239,449	1,724,320	113.07%	0.4%	1.5%
Jul	May	310,160	13%	\$310,160	2,259,777	247,034	1,971,354	114.63%	12.7%	2.9%
Aug	Jun	333,198	6%	\$333,198	2,592,976	283,035	2,254,389	115.02%	5.7%	3.3%
Sep	Jul	295,975	-15%	\$295,975	2,888,951	314,037	2,568,426	112.48%	-15.4%	1.0%
Oct	Aug	335,595	10%	\$335,595	3,224,546	273,669	2,842,095	113.46%	10.1%	1.9%
Nov	Sep	315,989	-3%	\$315,989	3,540,534	292,677	3,134,772	112.94%	-3.0%	1.4%

Fiscal Year 2024										
Dec	Oct	281,039	5%	\$281,039	281,039	281,800	281,800	99.73%	4.9%	4.9%
Jan	Nov	279,772	7%	\$279,772	560,811	276,274	558,074	100.49%	6.5%	5.7%
Feb	Dec	333,966	2%	\$333,966	894,777	344,960	903,033	99.09%	1.8%	4.2%
Mar	Jan	264,897	-10%	\$264,897	1,159,674	308,205	1,211,239	95.74%	-9.6%	0.7%
Apr	Feb	289,101	20%	\$289,101	1,448,775	254,282	1,465,520	98.86%	19.6%	4.0%
May	Mar	341,291	18%	\$341,291	1,790,066	303,561	1,769,081	101.19%	18.3%	6.4%
Jun	Apr					281,536	2,050,617			
Jul	May					326,228	2,376,845			
Aug	Jun					350,460	2,727,305			
Sep	Jul					311,308	3,038,613			
Oct	Aug					352,981	3,391,594			
Nov	Sep					332,358	3,723,952			

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

001-GENERAL FUND
 FINANCIAL SUMMARY

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
REVENUE SUMMARY								
TAXES	8,985,666	8,985,666	0	511,345.61	7,864,384.00	0.00	1,121,282.00	87.52
LICENSES & PERMITS	268,410	268,410	0	7,380.26	68,953.17	0.00	199,456.83	25.69
USER & SERVICE CHARGES	102,500	102,500	0	5,377.00	45,604.25	0.00	56,895.75	44.49
FINES & FORFEITURES	284,000	284,000	0	44,006.51	203,727.71	0.00	80,272.29	71.74
OTHER REVENUE	550,950	550,950	0	33.26	297,129.51	0.00	253,820.49	53.93
GRANT AND CONTRIBUTION R	572,033	572,033	0	65,000.00	336,383.62	0.00	235,649.38	58.80
INTERGOVERNMENTAL REVENUE	875,783	875,783	0	0.00	200,629.87	0.00	675,153.13	22.91
TOTAL REVENUES	11,639,342	11,639,342	0	633,142.64	9,016,812.13	0.00	2,622,529.87	77.47
EXPENDITURE SUMMARY								
CITY COUNCIL	30,402	30,402	0	2,702.01	19,658.18	0.00	10,743.82	64.66
CITY MANAGER	394,511	394,511	0	19,378.30	228,915.90	16,000.00	149,595.10	62.08
CITY SECRETARY	224,494	224,494	0	17,651.75	146,336.04	0.00	78,157.96	65.18
HUMAN RESOURCE	34,725	34,725	0	1,994.85	17,568.79	0.00	17,156.21	50.59
MUNICIPAL COURT	163,474	163,474	0	11,297.28	101,821.64	0.00	61,652.36	62.29
TECHNOLOGY SERVICES	462,081	462,081	0	29,487.37	324,765.51	29,773.25	107,542.24	76.73
ECONOMIC DEVELOPMENT	0	0	0	0.00	0.00	0.00	0.00	0.00
FINANCE	440,906	440,906	0	27,169.88	188,422.36	7,811.20	244,672.44	44.51
CITY HALL	207,520	207,520	0	9,319.28	153,539.13	45,985.00	7,995.87	96.15
POLICE	2,919,859	2,919,859	0	168,933.70	1,649,278.19	0.00	1,270,580.81	56.48
FIRE	2,162,555	2,162,555	0	141,286.83	1,385,626.67	0.00	776,928.33	64.07
ANIMAL CONTROL	246,085	246,085	0	12,834.89	106,122.67	27,001.70	112,960.63	54.10
CODE ENFORCEMENT/INSPECT	511,797	511,797	0	28,657.56	240,556.41	26,974.71	244,265.88	52.27
STREETS	2,897,645	2,897,645	0	87,397.85	1,202,095.72	58,093.99	1,637,455.29	43.49
PARKS & RECREATION	1,064,950	1,064,950	0	53,672.27	520,210.15	181,140.02	363,599.83	65.86
BAUER CENTER	335,464	335,464	0	18,841.75	229,102.31	25,397.00	80,964.69	75.86
NON-DEPARTMENTAL	680,027	680,027	0	52,405.65	337,646.90	0.00	342,380.10	49.65
TOTAL EXPENDITURES	12,776,495	12,776,495	0	683,031.22	6,851,666.57	418,176.87	5,506,651.56	56.90
REVENUES OVER/(UNDER) EXPENDITURES	(1,137,153)	(1,137,153)	0	(49,888.58)	2,165,145.56	(418,176.87)	(2,884,121.69)	153.63-

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

001-GENERAL FUND
 REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
TAXES								
411.01	PROPERTY TAXES-CURRENT	4,511,964	4,511,964	0	74,923.61	4,857,465.38	0.00 (345,501.38)	107.66
411.02	PROPERTY TAXES-DELINQU	100,000	100,000	0	39,865.36	183,368.97	0.00 (83,368.97)	183.37
412.01	SALES TAX REVENUE	3,723,952	3,723,952	0	342,534.30	2,451,355.83	0.00 1,272,596.17	65.83
413.01	NATURAL GAS FRANCHISE	62,000	62,000	0	1,000.00	33,811.61	0.00 28,188.39	54.53
413.02	ELECTRICAL FRANCHISE T	342,000	342,000	0	24,263.28	164,249.21	0.00 177,750.79	48.03
413.03	TELEPHONE FRANCHISE TA	32,000	32,000	0	6,629.24	13,776.05	0.00 18,223.95	43.05
413.04	CABLE TV FRANCHISE TAX	50,000	50,000	0	6,865.79	13,833.71	0.00 36,166.29	27.67
413.05	WASTE COLLECTION FRAN	128,750	128,750	0	12,303.21	73,090.58	0.00 55,659.42	56.77
413.90	OTHER FRANCHISE TAX	0	0	0	0.00	0.00	0.00 0.00	0.00
414.01	ALCOHOLIC BEVERAGE TAX	35,000	35,000	0	2,960.82	14,058.59	0.00 20,941.41	40.17
415.15	INTERGOVERNMENTAL REVE	0	0	0	0.00	59,374.07	0.00 (59,374.07)	0.00
	TOTAL TAXES	8,985,666	8,985,666	0	511,345.61	7,864,384.00	0.00 1,121,282.00	87.52
LICENSES & PERMITS								
421.01	ELECTRICAL LICENSES	0	0	0	0.00	0.00	0.00 0.00	0.00
421.02	BUILDER LICENSES	7,000	7,000	0	500.00	3,551.92	0.00 3,448.08	50.74
422.01	ELECTRICAL PERMITS	25,000	25,000	0	0.00	15.00	0.00 24,985.00	0.06
422.02	BUILDING PERMITS	157,000	157,000	0	3,842.87	46,624.58	0.00 110,375.42	29.70
422.03	PLUMBING PERMITS	22,000	22,000	0	0.00	0.00	0.00 22,000.00	0.00
422.04	MECHANICAL PERMITS	5,600	5,600	0	0.00	0.00	0.00 5,600.00	0.00
422.05	FOUNDATION PERMITS	0	0	0	0.00	0.00	0.00 0.00	0.00
422.06	PEDDLER & SOLICITOR PE	0	0	0	220.00	320.00	0.00 (320.00)	0.00
422.07	ALCOHOL IN THE PARK PE	0	0	0	300.00	950.00	0.00 (950.00)	0.00
423.01	TRAILER PERMITS	0	0	0	0.00	0.00	0.00 0.00	0.00
423.02	FOOD HANDLER'S PERMITS	2,600	2,600	0	575.00	1,845.00	0.00 755.00	70.96
423.03	LIENS	1,500	1,500	0	0.00	0.00	0.00 1,500.00	0.00
423.90	OTHER PERMITS & FEES	30,000	30,000	0	1,932.39	9,081.08	0.00 20,918.92	30.27
424.01	ALCOHOLIC BEVERAGE PER	7,110	7,110	0	0.00	4,820.00	0.00 2,290.00	67.79
424.02	AMUSEMENT PERMIT FEES	300	300	0	0.00	0.00	0.00 300.00	0.00
424.03	SUBDIVISION & PLAT FEE	1,000	1,000	0	0.00	250.00	0.00 750.00	25.00
424.04	ENVIRONMENTAL & HEALTH	0	0	0	0.00	0.00	0.00 0.00	0.00
424.05	PLAN REVIEW FEES	9,000	9,000	0	0.00	802.59	0.00 8,197.41	8.92
425.01	ANIMAL LICENSES & FEES	200	200	0	10.00	458.00	0.00 (258.00)	229.00
426.01	ALARM FEES	100	100	0	0.00	235.00	0.00 (135.00)	235.00
	TOTAL LICENSES & PERMITS	268,410	268,410	0	7,380.26	68,953.17	0.00 199,456.83	25.69
USER & SERVICE CHARGES								
435.06	BAUER CENTER RENTALS	100,000	100,000	0	5,247.00	43,547.00	0.00 56,453.00	43.55
435.07	BAYFRONT RENTALS	0	0	0	0.00	600.00	0.00 (600.00)	0.00
439.01	POLICE SERVICES	2,000	2,000	0	130.00	1,457.25	0.00 542.75	72.86
439.05	POLICE TRAINING FEES	500	500	0	0.00	0.00	0.00 500.00	0.00
	TOTAL USER & SERVICE CHARGES	102,500	102,500	0	5,377.00	45,604.25	0.00 56,895.75	44.49

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

001-GENERAL FUND
 REVENUES

		ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
FINES & FORFEITURES									
441.01	PENALTIES & INTEREST	90,000	90,000	0	25,925.45	99,226.80	0.00 (	9,226.80)	110.25
441.02	TAX ATTORNEY FEES	45,000	45,000	0	12,453.68	53,266.00	0.00 (	8,266.00)	118.37
443.01	COURT FINES	120,000	120,000	0	4,148.78	38,229.74	0.00	81,770.26	31.86
443.02	MUNI COURT- COLLECTION	14,000	14,000	0	883.20	7,370.16	0.00	6,629.84	52.64
443.03	LOCAL TIME PAYMENT FEE	5,000	5,000	0	116.44	990.70	0.00	4,009.30	19.81
449.02	ARREST FEES	10,000	10,000	0	478.96	4,644.31	0.00	5,355.69	46.44
449.03	CASH OVER-MC	0	0	0	0.00	0.00	0.00	0.00	0.00
449.05	RECOVERY ADJUSTMENT FE	0	0	0	0.00	0.00	0.00	0.00	0.00
	TOTAL FINES & FORFEITURES	284,000	284,000	0	44,006.51	203,727.71	0.00	80,272.29	71.74
OTHER REVENUE									
451.01	INTEREST INCOME	500,000	500,000	0	0.00	216,269.81	0.00	283,730.19	43.25
455.01	OTHER FINANCING SOURCE	0	0	0	0.00	0.00	0.00	0.00	0.00
459.02	PHOTO COPIES	500	500	0	6.00	67.25	0.00	432.75	13.45
459.05	DONATION- POLICE (JEDL	0	0	0	0.00	0.00	0.00	0.00	0.00
459.07	DONATION- FIRE (JEDLIC	0	0	0	0.00	0.00	0.00	0.00	0.00
459.10	DONATIONS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.11	AUCTION/SALE PROCEEDS	32,000	32,000	0	0.00	34,300.00	0.00 (	2,300.00)	107.19
459.12	TML REIMBURSEMENTS	0	0	0	0.00	24,252.78	0.00 (	24,252.78)	0.00
459.15	HURRICANE	0	0	0	0.00	0.00	0.00	0.00	0.00
459.17	FIRE TRAINING REIMBURS	2,450	2,450	0	0.00	0.00	0.00	2,450.00	0.00
459.20	RESTITUTION PAYMENTS	0	0	0	0.00	11.00	0.00 (	11.00)	0.00
459.90	MISCELLANEOUS INCOME	10,000	10,000	0	27.26	16,228.67	0.00 (	6,228.67)	162.29
459.91	TOWER OF TEX USAGE RIG	6,000	6,000	0	0.00	6,000.00	0.00	0.00	100.00
459.92	EQUITY BALANCE FORWARD	0	0	0	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER REVENUE	550,950	550,950	0	33.26	297,129.51	0.00	253,820.49	53.93
GRANT AND CONTRIBUTION R									
482.00	GRANT REVENUE	258,656	258,656	0	0.00	0.00	0.00	258,656.00	0.00
482.01	STATE GRANT- PARKS	0	0	0	0.00	0.00	0.00	0.00	0.00
484.53	OPERATION STONE GARDEN	0	0	0	0.00	0.00	0.00	0.00	0.00
484.54	CONTRIBUTION LEOSE- PD	1,800	1,800	0	0.00	1,813.75	0.00 (	13.75)	100.76
484.59	CALHOUN COUNTY-FIRE	240,577	240,577	0	0.00	247,319.87	0.00 (	6,742.87)	102.80
484.60	CALHOUN COUNTY-ANIMAL	65,000	65,000	0	0.00	16,250.00	0.00	48,750.00	25.00
484.61	POINT COMFORT-ANIMAL	6,000	6,000	0	65,000.00	71,000.00	0.00 (	65,000.00)	1,183.33
	TOTAL GRANT AND CONTRIBUTION R	572,033	572,033	0	65,000.00	336,383.62	0.00	235,649.38	58.80
INTERGOVERNMENTAL REVENUE									
492.01	XFER IN- 504 PORT COMM	51,181	51,181	0	0.00	29,855.56	0.00	21,325.44	58.33
492.02	XFER IN- 501 UTILITY F	1,135	1,135	0	0.00	662.06	0.00	472.94	58.33
492.04	XFER IN- 503 BEACH FUN	6,157	6,157	0	0.00	3,591.56	0.00	2,565.44	58.33
493.10	XFER IN - FD 113 BLDG	0	0	0	0.00	0.00	0.00	0.00	0.00
493.85	XFER IN- FD 134 JUSTIC	0	0	0	0.00	0.00	0.00	0.00	0.00
493.87	XFER IN- FD 161 BAYFRO	0	0	0	0.00	0.00	0.00	0.00	0.00
493.88	XFER IN- 206 FARF FUND	531,846	531,846	0	0.00	0.00	0.00	531,846.00	0.00
493.89	XFER IN- 101 HOTEL/MOT	285,464	285,464	0	0.00	166,520.69	0.00	118,943.31	58.33
493.90	XFER IN- OTHER	0	0	0	0.00	0.00	0.00	0.00	0.00
	TOTAL INTERGOVERNMENTAL REVENUE	875,783	875,783	0	0.00	200,629.87	0.00	675,153.13	22.91

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

001-GENERAL FUND
 REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
TOTAL REVENUES	11,639,342	11,639,342	0	633,142.64	9,016,812.13	0.00	2,622,529.87	77.47

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

501-PUBLIC UTILITY FUND
 FINANCIAL SUMMARY

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
REVENUE SUMMARY								
USER & SERVICE CHARGES	7,182,792	7,182,792	0	588,634.76	4,579,374.62	0.00	2,603,417.38	63.75
FINES & FORFEITURES	240,000	240,000	0	9,421.23	77,763.26	0.00	162,236.74	32.40
OTHER REVENUE	120,000	120,000	0	140.00	56,488.41	0.00	63,511.59	47.07
GRANT AND CONTRIBUTION R	0	0	0	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUE	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,542,792	7,542,792	0	598,195.99	4,713,626.29	0.00	2,829,165.71	62.49
EXPENDITURE SUMMARY								
TECHNOLOGY SERVICES	157,108	157,108	0	12,495.86	101,321.88	0.00	55,786.12	64.49
BILLING	416,963	416,963	0	24,700.19	274,723.16	28,482.10	113,757.74	72.72
MAINTENANCE	1,347,812	1,347,812	0	62,994.70	604,576.62	562,696.27	180,539.11	86.61
WASTEWATER TREATMENT	1,007,105	1,007,105	0	62,691.85	750,213.38	363,099.50	(106,207.88)	110.55
NON-DEPARTMENTAL	4,136,641	4,136,641	0	341,872.22	2,836,703.83	0.00	1,299,937.17	68.58
TOTAL EXPENDITURES	7,065,629	7,065,629	0	504,754.82	4,567,538.87	954,277.87	1,543,812.26	78.15
REVENUES OVER/ (UNDER) EXPENDITURES	477,163	477,163	0	93,441.17	146,087.42	(954,277.87)	1,285,353.45	169.37-

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

501-PUBLIC UTILITY FUND
 REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
USER & SERVICE CHARGES								
431.11	2,627,012	2,627,012	0	236,628.46	1,835,980.44	0.00	791,031.56	69.89
431.12	0	0	0	0.00	0.00	0.00	0.00	0.00
431.13	95,014	95,014	0	6,467.95	54,197.34	0.00	40,816.66	57.04
431.21	1,567,373	1,567,373	0	133,316.42	986,500.39	0.00	580,872.61	62.94
431.22	1,079,863	1,079,863	0	66,734.99	529,377.52	0.00	550,485.48	49.02
431.23	67,205	67,205	0	5,499.24	41,939.89	0.00	25,265.11	62.41
431.25	975	975	0	120.50	960.50	0.00	14.50	98.51
431.31	927,373	927,373	0	78,642.82	621,858.82	0.00	305,514.18	67.06
431.32	100,000	100,000	0	2,554.30	14,406.08	0.00	85,593.92	14.41
432.05	631,277	631,277	0	52,120.08	416,768.64	0.00	214,508.36	66.02
432.11	20,000	20,000	0	0.00	4,875.00	0.00	15,125.00	24.38
432.21	4,000	4,000	0	0.00	3,570.00	0.00	430.00	89.25
432.60	0	0	0	0.00	0.00	0.00	0.00	0.00
432.61	1,200	1,200	0	760.00	11,710.00	0.00	(10,510.00)	975.83
432.62	1,000	1,000	0	0.00	130.00	0.00	870.00	13.00
432.63	60,000	60,000	0	5,790.00	56,560.00	0.00	3,440.00	94.27
432.64	500	500	0	0.00	540.00	0.00	(40.00)	108.00
432.65	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL USER & SERVICE CHARGES	7,182,792	7,182,792	0	588,634.76	4,579,374.62	0.00	2,603,417.38	63.75
FINES & FORFEITURES								
442.01	90,000	90,000	0	9,421.23	77,723.26	0.00	12,276.74	86.36
442.02	150,000	150,000	0	0.00	40.00	0.00	149,960.00	0.03
TOTAL FINES & FORFEITURES	240,000	240,000	0	9,421.23	77,763.26	0.00	162,236.74	32.40
OTHER REVENUE								
451.01	38,000	38,000	0	0.00	17,380.59	0.00	20,619.41	45.74
459.03	1,000	1,000	0	60.00	810.00	0.00	190.00	81.00
459.04	35,000	35,000	0	80.00	(640.33)	0.00	35,640.33	1.83
459.08	43,000	43,000	0	0.00	38,925.24	0.00	4,074.76	90.52
459.11	2,000	2,000	0	0.00	0.00	0.00	2,000.00	0.00
459.12	0	0	0	0.00	0.00	0.00	0.00	0.00
459.90	1,000	1,000	0	0.00	12.91	0.00	987.09	1.29
459.92	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	120,000	120,000	0	140.00	56,488.41	0.00	63,511.59	47.07
GRANT AND CONTRIBUTION R								
481.00	0	0	0	0.00	0.00	0.00	0.00	0.00
482.00	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT AND CONTRIBUTION R	0	0	0	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUE								
493.01	0	0	0	0.00	0.00	0.00	0.00	0.00
493.02	0	0	0	0.00	0.00	0.00	0.00	0.00
493.88	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	7,542,792	7,542,792	0	598,195.99	4,713,626.29	0.00	2,829,165.71	62.49

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

101-HOTEL OCCUPANCY TAX FUND
 FINANCIAL SUMMARY

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
TAXES	576,905	576,905	0	0.00	291,752.59	0.00	285,152.41	50.57
OTHER REVENUE	14,500	14,500	0	0.00	10,428.04	0.00	4,071.96	71.92
INTERGOVERNMENTAL REVENUE	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	591,405	591,405	0	0.00	302,180.63	0.00	289,224.37	51.10
<u>EXPENDITURE SUMMARY</u>								
HOTEL OCCUPANCY TAX	638,804	638,804	0	14,618.62	367,765.21	0.00	271,038.79	57.57
TOTAL EXPENDITURES	638,804	638,804	0	14,618.62	367,765.21	0.00	271,038.79	57.57
REVENUES OVER/ (UNDER) EXPENDITURES	(47,399)	(47,399)	0	(14,618.62)	(65,584.58)	0.00	18,185.58	138.37

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

503-BEACH OPERATING FUND
 FINANCIAL SUMMARY

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
USER & SERVICE CHARGES	230,000	230,000	0	0.00	100,264.59	0.00	129,735.41	43.59
OTHER REVENUE	4,500	4,500	0	0.00	22,401.47	0.00	(17,901.47)	497.81
GRANT AND CONTRIBUTION R	0	0	0	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUE	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	234,500	234,500	0	0.00	122,666.06	0.00	111,833.94	52.31
<u>EXPENDITURE SUMMARY</u>								
TECHNOLOGY SERVICES	0	0	0	0.00	0.00	0.00	0.00	0.00
OPERATIONS	0	0	0	0.00	0.00	0.00	0.00	0.00
OPERATIONS	210,294	210,294	0	10,956.41	88,737.94	0.00	121,556.06	42.20
TOTAL EXPENDITURES	210,294	210,294	0	10,956.41	88,737.94	0.00	121,556.06	42.20
REVENUES OVER/ (UNDER) EXPENDITURES	24,206	24,206	0	(10,956.41)	33,928.12	0.00	(9,722.12)	140.16

CITY OF PORT LAVACA
 REVENUE AND EXPENDITURES REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

504-PORT & HARBORS FUND
 FINANCIAL SUMMARY

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>								
USER & SERVICE CHARGES	672,689	672,689	0	76,683.99	529,250.28	0.00	143,438.72	78.68
FINES & FORFEITURES	500	500	0	0.00	0.00	0.00	500.00	0.00
OTHER REVENUE	35,600	35,600	0	66.00	19,062.56	0.00	16,537.44	53.55
GRANT AND CONTRIBUTION R	1,200,000	1,200,000	0	0.00	0.00	0.00	1,200,000.00	0.00
INTERGOVERNMENTAL REVENUE	12,215	12,215	0	0.00	0.00	0.00	12,215.00	0.00
TOTAL REVENUES	1,921,004	1,921,004	0	76,749.99	548,312.84	0.00	1,372,691.16	28.54
<u>EXPENDITURE SUMMARY</u>								
TECHNOLOGY SERVICES	1,422	1,422	0	118.44	857.08	0.00	564.92	60.27
CITY HARBOR	7,000	7,000	0	0.00	2,583.94	0.00	4,416.06	36.91
HARBOR OF REFUGE	330,000	330,000	0	4,985.00	19,235.00	19,503.57	291,261.43	11.74
SMITH HARBOR	11,000	11,000	0	0.00	0.00	0.00	11,000.00	0.00
NAUTICAL LANDINGS MARINA	30,000	30,000	0	221.50	221.50	0.00	29,778.50	0.74
OPERATIONS	1,804,066	1,804,066	0	20,402.32	316,282.84	0.00	1,487,783.16	17.53
NON DEPARTMENTAL	0	0	0	0.00	59.86	0.00	(59.86)	0.00
TOTAL EXPENDITURES	2,183,488	2,183,488	0	25,727.26	339,240.22	19,503.57	1,824,744.21	16.43
REVENUES OVER/ (UNDER) EXPENDITURES	(262,484)	(262,484)	0	51,022.73	209,072.62	(19,503.57)	(452,053.05)	72.22-

2,165,146.00+
 146,087.00+
 65,585.00-
 33,928.00+
 209,073.00+
 003
 2,488,649.00*