



CITY OF
PORT LAVACA

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To: Mayor and Members of the City Council
From: Brittney Hogan, Finance Director 
Subject: FY 24-25 Financial Highlights through **March 31, 2025**
Date: April 3, 2025

Below are the following reports for the period ending **March 31, 2025**, or **50%** of the year:

The major highlights of the Report are as follows:

Property Tax collections as reported by CCAD - are **\$5,538,409** for the year as of February Collections in FY 24-25 are 90.66% of total adjusted tax levy. Total current year Property Taxes Outstanding as of February is **\$569,264**.

In the General Fund, revenues through **03/31/2025** are 63% of budget. In addition:

1. *Current Property Tax* collections - are **\$4,735,245** for the year as of March. Collections on FY 24-25 are 103% of the budget.
2. *Sales Tax* collections through March were **\$1,823,100** or 49% of budget. Collections through March in FY 23-24 were **\$1,818,479**.
3. *Licenses & Permits* collections are **\$197,489** for the year, or 73.5% of budget. Collections through March in FY 23-24 were **\$50,247**.
4. *Bauer Center Rentals* through March are **\$41,460** or 41.5% of budget. Collections through March in FY 23-24 were **\$32,825**.
5. *Court Fines* are **\$55,069** for the year, or 46% of budget. Collections through March in FY 23-24 were **\$28,036**.

Expenditures in the General Fund for the year are **53%** of the budget.

Target: 50%

In the Utility Fund, revenues as of **03/31/25** are **45%** of the budget. In addition:

1. *Metered Water* sales through March are **\$1,415,689 or 43%** of the budget. Collections through March in FY 23-24 were **\$1,366,513**.
2. *Residential Sewer* sales through March are **\$801,732 or 51%** of the budget. Collections through March in FY 23-24 were **\$719,718**.
3. *Garbage Billings* through March are **\$506,002 or 50%** of the budget. Collections through March in FY 23-24 were **\$464,593**.

Expenditures on the Utility Fund for the year is **50%** of the budget.

In the HOT Fund, revenues as of **03/31/25** are **47%** of the budget. In addition:

1. *Hotel Occupancy Taxes* through March are **\$260,595 or 43.5%** of the budget. Collections through March FY 23-24 were **\$152,160**.

Expenditures on the HOT Fund for the year is **49%** of budget

In the Beach Fund, revenues as of **03/31/25** are **17%** of the budget. In addition:

1. *RV Rentals* through March are **\$29,721 or 13%** of the budget. Collections through March in FY 23-24 were **\$79,435**.

Expenditures on the Beach Fund for the year is **22.5%** of the budget

In the Ports & Harbors Fund, revenues as of **03/31/25** are **38%** of the budget. * In addition:

1. *Dock Leases* through March are **\$245,586 or 52%** of the budget. Collections through March in FY 23-24 were **\$209,988**.
2. *Tariffs* through March are **\$60,506 or 46.5%** of the budget. Collections through March FY 23-24 were **\$72,303**.
3. *NL Building Lease* through March is **\$46,902 or 52%** of the budget. Collections through March in FY 23-24 were **\$42,568**.

Expenditures on the Ports and Harbors Fund for the year is **23%** of the budget.

***Revenues are 59% of budget when Grant Revenue is excluded from budget balance.**

Summary – FY 2024-2025 through 03/31/25

<u>Fund</u>	<u>Revenues</u>	<u>% Budget</u>	<u>Expense</u>	<u>% Budget</u>	<u>Revenues Less Expense</u>
General	\$ 7,775,824	63%	\$ 6,275,853	53%	\$ 1,499,971
Utility	\$3,730,994	45%	\$ 4,030,977	50%	\$ (299,983)
HOT	\$ 287,985	47%	\$ 353,523	49%	\$ (65,539)
Beach	\$ 45,712	17%	\$ 68,919	22.5%	\$ (23,207)
Port	\$ 572,069	38%	\$ 328,311	23%	\$ 243,758
Total					\$ 1,355,000



Port Lavaca
PROPERTY TAX COLLECTION REPORT
February 28, 2025

TAXES DUE AT CERTIFICATION	6,088,413.16
Adjustments to Date	6,030.91
TOTAL TAX LEVY	6,094,444.07

2024 Tax Collections

	Base	Penalties & Interest	Total
October	2,569,585.63	0.00	2,569,585.63
November	588,240.96	0.00	588,240.96
December	580,699.77	0.00	580,699.77
January	1,379,244.48	0.00	1,379,244.48
February	407,408.82	13,229.82	420,638.64
March			0.00
April			0.00
May			0.00
June			0.00
July (Delinquent as of July 1, 2023)			0.00
August			0.00
September			0.00

TOTAL	5,525,179.66	13,229.82	5,538,409.48
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Last Year %
Collected 90.38%

TRANSFERRED TO DELINQUENT ROLL	% Collected 90.66%
July, Aug, and Sept Payments	0.00

2024 TAXES OUTSTANDING	569,263.98
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% Current Outstanding	9.34%
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DELINQUENT COLLECTIONS

	Base	Penalties & Interest	Total
October	4,959.41	3,228.48	8,187.89
November	14,938.19	5,808.40	20,746.59
December	11,576.04	4,227.26	15,803.30
January	7,277.13	2,634.30	9,911.43
February	19,158.01	7,560.76	26,718.77
March			0.00
April			0.00
May			0.00
June			0.00
July			0.00
August			0.00
September			0.00

TOTAL	57,908.78	23,459.20	81,367.98
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DELINQUENT TAXES OUTSTANDING
TOTAL TAXES OUTSTANDING

413,907.95
983,171.93

PA
3/27/25

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

		Monthly Allocation	Prior Year % Inc (Dec) Month	General Fund	TOTAL Year-to-Date Allocation	General Fund Budget Month	Y-T-D	Total YTD Percent of Budget	Prior Year Percent Increase (Decrease) Month	Y-T-D
Fiscal Year 2021-22										
Recv'd										
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 2022-23										
Recv'd										
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 2023-24										
Recv'd										
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	317,416	19%	\$317,416	2,107,482	281,536	2,050,617	102.77%	18.6%	8.1%
Jul	May	302,469	-2%	\$302,469	2,409,951	326,228	2,376,845	101.39%	-2.5%	6.6%
Aug	Jun	306,188	-8%	\$306,188	2,716,139	350,460	2,727,305	99.59%	-8.1%	4.7%
Sep	Jul	308,988	4%	\$308,988	3,025,128	311,308	3,038,613	99.56%	4.4%	4.7%
Oct	Aug	308,258	-8%	\$308,258	3,333,386	352,981	3,391,594	98.28%	-8.1%	3.4%
Nov	Sep	323,607	2%	\$323,607	3,656,993	332,358	3,723,952	98.20%	2.4%	3.3%

Fiscal Year 2024-25										
Recv'd										
Dec	Oct	285,545	2%	\$285,545	285,545	286,185	286,185	99.78%	1.6%	1.6%
Jan	Nov	283,901	1%	\$283,901	569,445	284,895	571,080	99.71%	1.5%	1.5%
Feb	Dec	365,840	10%	\$365,840	935,285	340,081	911,160	102.65%	9.5%	4.5%
Mar	Jan	247,979	-6%	\$247,979	1,183,264	269,747	1,180,908	100.20%	-6.4%	2.0%
Apr	Feb					294,394	1,475,302			
May	Mar					347,540	1,822,842			
Jun	Apr					323,228	2,146,070			
Jul	May					308,008	2,454,077			
Aug	Jun					311,794	2,765,871			
Sep	Jul					314,646	3,080,517			
Oct	Aug					313,902	3,394,420			
Nov	Sep					329,532	3,723,952			

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

001-GENERAL 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	9,092,373	9,092,373	0	548,337.48	6,838,630.55	0.00	2,253,742.45	75.21
LICENSES & PERMITS	268,410	268,410	0	112,662.26	197,488.99	0.00	70,921.01	73.58
USER & SERVICE CHARGES	103,250	103,250	0	8,426.69	42,930.68	0.00	60,319.32	41.58
FINES & FORFEITURES	294,000	294,000	0	34,194.61	136,235.75	0.00	157,764.25	46.34
OTHER REVENUE	565,950	565,950	0	26,533.61	165,557.91	0.00	400,392.09	29.25
GRANT AND CONTRIBUTION R	520,120	520,120	0	0.00	243,912.60	0.00	276,207.40	46.90
INTERGOVERNMENTAL REVENUE	1,567,641	1,567,641	0	25,178.00	151,068.00	0.00	1,416,573.00	9.64
TOTAL REVENUES	12,411,744	12,411,744	0	755,332.65	7,775,824.48	0.00	4,635,919.52	62.65
<u>EXPENDITURE SUMMARY</u>								
CITY COUNCIL	30,884	30,884	0	2,316.73	15,279.43	0.00	15,604.57	49.47
CITY MANAGER	422,786	648,119 (	225,333)	57,022.20	533,531.25	75,000.00	39,587.75	93.89
CITY SECRETARY	251,461	251,461	0	16,635.64	102,150.47	20,000.00	129,310.53	48.58
HUMAN RESOURCE	100,395	100,395	0	7,943.43	41,851.94	0.00	58,543.06	41.69
MUNICIPAL COURT	177,937	177,937	0	15,772.23	99,168.41	0.00	78,768.59	55.73
TECHNOLOGY SERVICES	510,222	510,222	0	21,217.00	388,795.90	55,990.74	65,435.36	87.18
FINANCE	393,798	393,798	0	32,683.78	188,773.73	0.00	205,024.27	47.94
CITY HALL	548,378	548,378	0	5,834.27	32,509.26	205,831.04	310,037.70	43.46
POLICE	2,887,828	2,887,828	0	171,892.62	1,523,172.86	15,412.86	1,349,242.28	53.28
FIRE	2,146,503	2,146,503	0	151,686.92	994,823.12	41,991.97	1,109,687.91	48.30
ANIMAL CONTROL	256,834	256,834	0	16,541.20	106,491.78	0.00	150,342.22	41.46
CODE ENFORCEMENT/INSPECT	491,452	491,452	0	37,227.10	176,945.60	0.00	314,506.40	36.00
STREETS	3,097,966	3,097,966	0	194,536.59	928,548.54	415,356.23	1,754,061.23	43.38
PARKS & RECREATION	877,803	877,803	0	44,961.61	450,254.69	81,421.08	346,127.23	60.57
BAUER CENTER	315,614	315,614	0	17,440.77	156,386.72	15,872.62	143,354.66	54.58
NON-DEPARTMENTAL	866,703	866,703	0	26,804.41	537,169.74	0.00	329,533.26	61.98
TOTAL EXPENDITURES	13,376,564	13,601,897 (	225,333)	820,516.50	6,275,853.44	926,876.54	6,399,167.02	52.95
REVENUES OVER/(UNDER) EXPENDITURES	(964,820)	(1,190,153)	225,333 (	65,183.85)	1,499,971.04 (	926,876.54)	(1,763,247.50)	48.15-

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

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	4,595,671	4,595,671	0	248,220.53	4,735,244.56	0.00	(139,573.56)	103.04
411.02	PROPERTY TAXES-DELIQU	120,000	120,000	0	8,649.85	62,316.95	0.00	57,683.05	51.93
412.01	SALES TAX REVENUE	3,723,952	3,723,952	0	249,312.73	1,823,099.79	0.00	1,900,852.21	48.96
413.01	NATURAL GAS FRANCHISE	62,000	62,000	0	0.00	11,689.19	0.00	50,310.81	18.85
413.02	ELECTRICAL FRANCHISE T	345,000	345,000	0	24,150.96	127,622.64	0.00	217,377.36	36.99
413.03	TELEPHONE FRANCHISE TA	32,000	32,000	0	0.00	5,862.95	0.00	26,137.05	18.32
413.04	CABLE TV FRANCHISE TAX	50,000	50,000	0	0.00	6,922.42	0.00	43,077.58	13.84
413.05	WASTE COLLECTION FRAN	128,750	128,750	0	11,819.40	51,614.81	0.00	77,135.19	40.09
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	6,184.01	14,257.24	0.00	20,742.76	40.73
415.15	INTERGOVERNMENTAL REVE	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES		9,092,373	9,092,373	0	548,337.48	6,838,630.55	0.00	2,253,742.45	75.21
LICENSES & PERMITS									
421.02	BUILDER LICENSES	7,000	7,000	0	750.00	6,950.00	0.00	50.00	99.29
422.01	ELECTRICAL PERMITS	25,000	25,000	0	225.00	5,151.92	0.00	19,848.08	20.61
422.02	BUILDING PERMITS	157,000	157,000	0	66,456.65	115,048.58	0.00	41,951.42	73.28
422.03	PLUMBING PERMITS	22,000	22,000	0	325.00	6,875.00	0.00	15,125.00	31.25
422.04	MECHANICAL PERMITS	5,600	5,600	0	(100.00)	1,175.00	0.00	4,425.00	20.98
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	210.00	650.00	0.00	(650.00)	0.00
422.07	ALCOHOL IN THE PARK PE	0	0	0	0.00	350.00	0.00	(350.00)	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	680.00	945.00	0.00	1,655.00	36.35
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	945.00	9,218.84	0.00	20,781.16	30.73
423.91	LAWN LIBRARY FEES	0	0	0	0.00	94.74	0.00	(94.74)	0.00
424.01	ALCOHOLIC BEVERAGE PER	7,110	7,110	0	1,260.00	5,655.00	0.00	1,455.00	79.54
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	125.00	0.00	875.00	12.50
424.04	ENVIRONMENTAL & HEALTH	0	0	0	0.00	575.00	0.00	(575.00)	0.00
424.05	PLAN REVIEW FEES	9,000	9,000	0	41,885.61	44,494.91	0.00	(35,494.91)	494.39
425.01	ANIMAL LICENSES & FEES	200	200	0	25.00	120.00	0.00	80.00	60.00
426.01	ALARM FEES	100	100	0	0.00	60.00	0.00	40.00	60.00
TOTAL LICENSES & PERMITS		268,410	268,410	0	112,662.26	197,488.99	0.00	70,921.01	73.58
USER & SERVICE CHARGES									
435.06	BAUER CENTER RENTALS	100,000	100,000	0	8,000.00	41,460.00	0.00	58,540.00	41.46
435.07	BAYFRONT RENTALS	750	750	0	200.00	650.00	0.00	100.00	86.67
435.08	CREDIT CARD CONVENIENC	0	0	0	199.69	508.68	0.00	(508.68)	0.00
439.01	POLICE SERVICES	2,000	2,000	0	27.00	312.00	0.00	1,688.00	15.60
439.05	POLICE TRAINING FEES	500	500	0	0.00	0.00	0.00	500.00	0.00
TOTAL USER & SERVICE CHARGES		103,250	103,250	0	8,426.69	42,930.68	0.00	60,319.32	41.58

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

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	95,000	95,000	0	20,066.11	46,112.39	0.00	48,887.61	48.54
441.02	TAX ATTORNEY FEES	50,000	50,000	0	2,679.26	17,981.11	0.00	32,018.89	35.96
443.01	COURT FINES	120,000	120,000	0	9,178.49	55,069.16	0.00	64,930.84	45.89
443.02	MUNI COURT- COLLECTION	14,000	14,000	0	938.30	9,740.46	0.00	4,259.54	69.57
443.03	LOCAL TIME PAYMENT FEE	5,000	5,000	0	310.57	2,240.60	0.00	2,759.40	44.81
449.02	ARREST FEES	10,000	10,000	0	1,021.88	5,092.03	0.00	4,907.97	50.92
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		294,000	294,000	0	34,194.61	136,235.75	0.00	157,764.25	46.34
OTHER REVENUE									
451.01	INTEREST INCOME	500,000	500,000	0	26,033.61	156,148.36	0.00	343,851.64	31.23
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	0.00	17.00	0.00	483.00	3.40
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	6,850.00	0.00	6,850.00	0.00
459.11	AUCTION/SALE PROCEEDS	32,000	32,000	0	0.00	0.00	0.00	32,000.00	0.00
459.12	TML REIMBURSEMENTS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.14	ABATEMENT REIMBURSEMEN	15,000	15,000	0	0.00	990.00	0.00	14,010.00	6.60
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	0.00	0.00	0.00	0.00
459.90	MISCELLANEOUS INCOME	10,000	10,000	0	0.00	52.55	0.00	9,947.45	0.53
459.91	TOWER OF TEX USAGE RIG	6,000	6,000	0	500.00	1,500.00	0.00	4,500.00	25.00
459.92	EQUITY BALANCE FORWARD	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE		565,950	565,950	0	26,533.61	165,557.91	0.00	400,392.09	29.25
GRANT AND CONTRIBUTION R									
482.00	GRANT REVENUE	200,000	200,000	0	0.00	0.00	0.00	200,000.00	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	0.00	0.00	1,800.00	0.00
484.59	CALHOUN COUNTY-FIRE	247,320	247,320	0	0.00	189,162.60	0.00	58,157.40	76.48
484.60	CALHOUN COUNTY-ANIMAL	65,000	65,000	0	0.00	48,750.00	0.00	16,250.00	75.00
484.61	POINT COMFORT-ANIMAL	6,000	6,000	0	0.00	6,000.00	0.00	0.00	100.00
TOTAL GRANT AND CONTRIBUTION R		520,120	520,120	0	0.00	243,912.60	0.00	276,207.40	46.90
INTERGOVERNMENTAL REVENUE									
492.01	XFER IN- 504 PORT COMM	22,321	22,321	0	1,860.08	11,160.48	0.00	11,160.52	50.00
492.02	XFER IN- 501 UTILITY F	494,588	494,588	0	0.00	0.00	0.00	494,588.00	0.00
492.04	XFER IN- 503 BEACH FUN	9,201	9,201	0	766.75	4,600.50	0.00	4,600.50	50.00
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	770,917	770,917	0	0.00	0.00	0.00	770,917.00	0.00
493.89	XFER IN- 101 HOTEL/MOT	270,614	270,614	0	22,551.17	135,307.02	0.00	135,306.98	50.00
493.90	XFER IN- OTHER	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE		1,567,641	1,567,641	0	25,178.00	151,068.00	0.00	1,416,573.00	9.64

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025001-GENERAL FUND
REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
TOTAL REVENUES	12,411,744	12,411,744	0	755,332.65	7,775,824.48	0.00	4,635,919.52	62.65

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

501-PUBLIC UTILITY 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	8,062,366	8,062,366	0	592,124.84	3,612,067.95	0.00	4,450,298.05	44.80
FINES & FORFEITURES	100,000	100,000	0	9,383.21	62,171.17	0.00	37,828.83	62.17
OTHER REVENUE	162,104	162,104	0	4,176.89	56,754.73	0.00	105,349.27	35.01
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	8,324,470	8,324,470	0	605,684.94	3,730,993.85	0.00	4,593,476.15	44.82
<u>EXPENDITURE SUMMARY</u>								
TECHNOLOGY SERVICES	165,923	165,923	0	6,793.72	87,886.84	0.00	78,036.16	52.97
BILLING	454,258	454,258	0	31,517.51	192,425.74	28,044.10	233,788.16	48.53
MAINTENANCE	1,584,911	1,584,911	0	202,714.92	679,207.44	188,536.88	717,166.68	54.75
WASTEWATER TREATMENT	988,577	988,577	0	102,019.43	452,307.42	30,386.02	505,883.56	48.83
NON-DEPARTMENTAL	5,347,283	5,347,283	0	373,506.85	2,619,149.50	0.00	2,728,133.50	48.98
TOTAL EXPENDITURES	8,540,952	8,540,952	0	716,552.43	4,030,976.94	246,967.00	4,263,008.06	50.09
REVENUES OVER/(UNDER) EXPENDITURES	(216,482)	(216,482)	0	(110,867.49)	(299,983.09)	(246,967.00)	330,468.09	252.65

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

501-PUBLIC UTILITY FUND
REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
<u>USER & SERVICE CHARGES</u>								
431.11 WATER-METERED	3,286,596	3,286,596	0	227,773.88	1,415,688.55	0.00	1,870,907.45	43.07
431.12 WATER-BULK	0	0	0	0.00	164.32	0.00	(164.32)	0.00
431.13 WATER-METERED COUNTY	103,836	103,836	0	6,667.41	43,337.65	0.00	60,498.35	41.74
431.21 SEWER RESIDENTIAL	1,567,373	1,567,373	0	134,593.74	801,731.75	0.00	765,641.25	51.15
431.22 SEWER COMMERCIAL	1,079,863	1,079,863	0	63,918.34	389,749.86	0.00	690,113.14	36.09
431.23 SEWER COUNTY	67,205	67,205	0	5,261.74	31,658.67	0.00	35,546.33	47.11
431.25 SEWER-LOW PRESSURE (LP	975	975	0	120.00	720.00	0.00	255.00	73.85
431.31 WASTE-GARBAGE COLLECTI	1,019,111	1,019,111	0	84,650.43	506,001.51	0.00	513,109.49	49.65
431.32 SPRING CLEANUP	100,000	100,000	0	2,569.00	15,400.20	0.00	84,599.80	15.40
432.05 GBRA FEES	744,907	744,907	0	61,725.30	370,880.44	0.00	374,026.56	49.79
432.11 WATER TAPS	20,000	20,000	0	0.00	1,260.00	0.00	18,740.00	6.30
432.21 SEWER TAPS	6,000	6,000	0	0.00	0.00	0.00	6,000.00	0.00
432.60 DAMAGES REIMBURSEMENT	0	0	0	0.00	0.00	0.00	0.00	0.00
432.61 SERVICE CALL FEES	5,000	5,000	0	360.00	7,080.00	0.00	(2,080.00)	141.60
432.62 SERVICE TRANSFER FEES	1,000	1,000	0	0.00	0.00	0.00	1,000.00	0.00
432.63 SERVICE RECONNECTION F	60,000	60,000	0	4,350.00	27,900.00	0.00	32,100.00	46.50
432.64 SERVICE TEMP WATER	500	500	0	135.00	495.00	0.00	5.00	99.00
TOTAL USER & SERVICE CHARGES	8,062,366	8,062,366	0	592,124.84	3,612,067.95	0.00	4,450,298.05	44.80
<u>FINES & FORFEITURES</u>								
442.01 LATE PAYMENT PENALTIES	100,000	100,000	0	9,383.21	62,171.17	0.00	37,828.83	62.17
442.02 CONTRACT REVENUE	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL FINES & FORFEITURES	100,000	100,000	0	9,383.21	62,171.17	0.00	37,828.83	62.17
<u>OTHER REVENUE</u>								
451.01 INTEREST INCOME	38,000	38,000	0	1,895.19	11,473.91	0.00	26,526.09	30.19
459.03 RETURNED CHECK FEE	1,000	1,000	0	330.00	1,140.00	0.00	(140.00)	114.00
459.04 BAD DEBT ACCOUNT COLLE	35,000	35,000	0	(2,230.79)	(2,430.10)	0.00	37,430.10	6.94
459.08 CCRWSS-GBRA TRANSMISSI	85,104	85,104	0	0.00	38,456.67	0.00	46,647.33	45.19
459.09 CREDIT CARD CONVENIENC	0	0	0	4,182.49	8,033.56	0.00	(8,033.56)	0.00
459.11 AUCTION/SALE PROCEEDS	2,000	2,000	0	0.00	0.00	0.00	2,000.00	0.00
459.12 TML REIMBURSEMENTS	0	0	0	0.00	80.00	0.00	(80.00)	0.00
459.90 MISCELLANEOUS INCOME	1,000	1,000	0	0.00	0.69	0.00	999.31	0.07
459.92 EQUITY BALANCE FORWARD	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	162,104	162,104	0	4,176.89	56,754.73	0.00	105,349.27	35.01
<u>GRANT AND CONTRIBUTION R</u>								
481.00 CAPITAL CONTRIBUTIONS	0	0	0	0.00	0.00	0.00	0.00	0.00
482.00 GRANT REVENUE	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
<u>INTERGOVERNMENTAL REVENUE</u>								
493.01 XFER IN- VARIOUS FUNDS	0	0	0	0.00	0.00	0.00	0.00	0.00
493.02 XFER IN- FUND 136	0	0	0	0.00	0.00	0.00	0.00	0.00
493.88 XFER IN-206-FARF RESTR	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	8,324,470	8,324,470	0	605,684.94	3,730,993.85	0.00	4,593,476.15	44.82

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

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	600,000	600,000	0	51,775.75	260,595.41	0.00	339,404.59	43.43
OTHER REVENUE	15,000	15,000	0	4,268.66	27,389.41	0.00	(12,389.41)	182.60
INTERGOVERNMENTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	615,000	615,000	0	56,044.41	287,984.82	0.00	327,015.18	46.83
<u>EXPENDITURE SUMMARY</u>								
HOTEL OCCUPANCY TAX	<u>785,214</u>	<u>785,214</u>	<u>0</u>	<u>54,059.74</u>	<u>353,523.42</u>	<u>31,234.48</u>	<u>400,456.10</u>	<u>49.00</u>
TOTAL EXPENDITURES	785,214	785,214	0	54,059.74	353,523.42	31,234.48	400,456.10	49.00
REVENUES OVER/ (UNDER) EXPENDITURES	(170,214)	(170,214)	0	1,984.67	(65,538.60)	(31,234.48)	(73,440.92)	56.85

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

101-HOTEL OCCUPANCY TAX FUND
REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
TAXES								
415.01 HOTEL/MOTEL TAX	600,000	600,000	0	51,775.75	260,595.41	0.00	339,404.59	43.43
TOTAL TAXES	600,000	600,000	0	51,775.75	260,595.41	0.00	339,404.59	43.43
OTHER REVENUE								
451.01 INTEREST INCOME	15,000	15,000	0	1,268.66	7,839.41	0.00	7,160.59	52.26
459.10 DONATIONS- FESTIVALS	0	0	0	3,000.00	19,550.00	0.00	(19,550.00)	0.00
459.90 MISC INCOME- FESTIVALS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.92 EQUITY BALANCE FORWARD	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	15,000	15,000	0	4,268.66	27,389.41	0.00	(12,389.41)	182.60
INTERGOVERNMENTAL REVENUE								
493.00.1 XFER IN - FUND 101	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	615,000	615,000	0	56,044.41	287,984.82	0.00	327,015.18	46.83

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

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	235,000	235,000	0	9,136.40	31,178.47	0.00	203,821.53	13.27
OTHER REVENUE	32,500	32,500	0	2,563.20	14,533.24	0.00	17,966.76	44.72
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	267,500	267,500	0	11,699.60	45,711.71	0.00	221,788.29	17.09
<u>EXPENDITURE SUMMARY</u>								
TECHNOLOGY SERVICES	0	0	0	0.00	0.00	0.00	0.00	0.00
OPERATIONS	307,330	307,330	0	11,453.95	68,919.07	0.00	238,410.93	22.43
TOTAL EXPENDITURES	307,330	307,330	0	11,453.95	68,919.07	0.00	238,410.93	22.43
REVENUES OVER/ (UNDER) EXPENDITURES	(39,830)	(39,830)	0	245.65	(23,207.36)	0.00	(16,622.64)	58.27

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

503-BEACH OPERATING FUND
REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
<u>USER & SERVICE CHARGES</u>								
433.01 BEACH FEES	0	0	0	0.00	0.00	0.00	0.00	0.00
433.10 R V RENTALS	230,000	230,000	0	8,426.40	29,721.47	0.00	200,278.53	12.92
433.30 PAVILLION RENTALS	3,000	3,000	0	600.00	950.00	0.00	2,050.00	31.67
433.50 TENT RENTALS	2,000	2,000	0	110.00	507.00	0.00	1,493.00	25.35
TOTAL USER & SERVICE CHARGES	235,000	235,000	0	9,136.40	31,178.47	0.00	203,821.53	13.27
<u>OTHER REVENUE</u>								
451.01 INTEREST INCOME	30,000	30,000	0	2,221.95	13,916.99	0.00	16,083.01	46.39
459.11 AUCTION PROCEEDS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.12 TML REIMBURSEMENTS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.71 WASHER-DRYER INCOME	2,500	2,500	0	341.25	616.25	0.00	1,883.75	24.65
459.90 MISCELLANEOUS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.92 EQUITY BALANCE FORWARD	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	32,500	32,500	0	2,563.20	14,533.24	0.00	17,966.76	44.72
<u>GRANT AND CONTRIBUTION R</u>								
481.00 CAPITAL CONTRIBUTIONS	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
<u>INTERGOVERNMENTAL REVENUE</u>								
493.00.1 XFER IN - FUND 001	0	0	0	0.00	0.00	0.00	0.00	0.00
493.88 XFER IN - 206 FARE FUN	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	 267,500	 267,500	 0	 11,699.60	 45,711.71	 0.00	 221,788.29	 17.09

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

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	818,955	818,955	0	70,526.08	414,561.33	0.00	404,393.67	50.62
FINES & FORFEITURES	500	500	0	116.04	379.78	0.00	120.22	75.96
OTHER REVENUE	35,600	35,600	0	2,719.79	15,743.96	0.00	19,856.04	44.22
GRANT AND CONTRIBUTION R	550,000	550,000	0	0.00	25,200.00	0.00	524,800.00	4.58
INTERGOVERNMENTAL REVENUE	116,184	116,184	0	0.00	116,184.00	0.00	0.00	100.00
TOTAL REVENUES	1,521,239	1,521,239	0	73,361.91	572,069.07	0.00	949,169.93	37.61
<u>EXPENDITURE SUMMARY</u>								
TECHNOLOGY SERVICES	1,422	1,422	0	217.61	3,432.60	0.00	(2,010.60)	241.39
CITY HARBOR	7,000	7,000	0	3,475.00	3,475.00	0.00	3,525.00	49.64
HARBOR OF REFUGE	200,000	200,000	0	5,000.00	10,000.00	0.00	190,000.00	5.00
SMITH HARBOR	11,000	11,000	0	0.00	4,875.00	0.00	6,125.00	44.32
NAUTICAL LANDINGS MARINA	35,000	35,000	0	2,884.00	8,502.48	0.00	26,497.52	24.29
OPERATIONS	1,390,148	1,390,148	0	27,585.60	298,025.91	49,800.00	1,042,322.09	25.02
TOTAL EXPENDITURES	1,644,570	1,644,570	0	39,162.21	328,310.99	49,800.00	1,266,459.01	22.99
REVENUES OVER/ (UNDER) EXPENDITURES	(123,331)	(123,331)	0	34,199.70	243,758.08	(49,800.00)	(317,289.08)	157.27-

1,499,971.00
299,983.00
65,539.00
23,207.00
243,758.00
1,355,000.00

CITY OF PORT LAVACA
REVENUE AND EXPENDITURES REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2025

504-PORT & HARBORS FUND
REVENUES

	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET ADJUSTMENT	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDEGT BALANCE	% OF BUDGET
USER & SERVICE CHARGES								
436.01 CITY HARBOR-DOCK LEASE	115,000	115,000	0	11,222.60	70,668.23	0.00	44,331.77	61.45
436.09 HOR - DAILY DOCK RENTA	100,000	100,000	0	7,500.00	52,375.00	0.00	47,625.00	52.38
436.10 HOR - RENTAL	4,000	4,000	0	0.00	0.00	0.00	4,000.00	0.00
436.11 HOR - DOCK LEASES	268,497	268,497	0	23,183.09	136,221.17	0.00	132,275.83	50.73
436.12 TARIFFS	130,000	130,000	0	11,837.99	60,506.30	0.00	69,493.70	46.54
436.20 N L DOCK RENT- TRANSIE	500	500	0	31.50	283.50	0.00	216.50	56.70
436.21 N L-DOCK LEASE	90,950	90,950	0	6,467.90	38,696.28	0.00	52,253.72	42.55
436.22 N L -BLDG LEASE	90,028	90,028	0	8,798.14	46,901.69	0.00	43,126.31	52.10
436.23 N L - BLDG RENTAL	0	0	0	0.00	0.00	0.00	0.00	0.00
436.24 SMITH HARBOR RENT	19,980	19,980	0	1,484.86	8,909.16	0.00	11,070.84	44.59
TOTAL USER & SERVICE CHARGES	818,955	818,955	0	70,526.08	414,561.33	0.00	404,393.67	50.62
FINES & FORFEITURES								
442.01 LATE PAYMENT PENALTIES	500	500	0	116.04	379.78	0.00	120.22	75.96
TOTAL FINES & FORFEITURES	500	500	0	116.04	379.78	0.00	120.22	75.96
OTHER REVENUE								
451.01 INTEREST INCOME	35,000	35,000	0	2,719.79	15,574.46	0.00	19,425.54	44.50
455.01 OTHER FINANCING SOURCE	0	0	0	0.00	0.00	0.00	0.00	0.00
459.10 2018 C. O. PROCEEDS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.11 AUCTION/SALE PROCEEDS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.12 TML REIMBURSEMENTS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.71 WASHER-DRYER INCOME	600	600	0	0.00	169.50	0.00	430.50	28.25
459.90 MISCELLANEOUS	0	0	0	0.00	0.00	0.00	0.00	0.00
459.92 EQUITY BALANCE FORWARD	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	35,600	35,600	0	2,719.79	15,743.96	0.00	19,856.04	44.22
GRANT AND CONTRIBUTION R								
481.00 CAPITAL CONTRIBUTIONS	0	0	0	0.00	0.00	0.00	0.00	0.00
481.01 GENERAL LAND OFFICE RE	0	0	0	0.00	0.00	0.00	0.00	0.00
482.01 CAPITAL CONTRIBUTIONS	0	0	0	0.00	0.00	0.00	0.00	0.00
482.02 GRANT REVENUE	550,000	550,000	0	0.00	25,200.00	0.00	524,800.00	4.58
TOTAL GRANT AND CONTRIBUTION R	550,000	550,000	0	0.00	25,200.00	0.00	524,800.00	4.58
INTERGOVERNMENTAL REVENUE								
493.00.1 XFER IN- FUND 001	116,184	116,184	0	0.00	116,184.00	0.00	0.00	100.00
493.88 XFER IN- 206 FARF FUND	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENUE	116,184	116,184	0	0.00	116,184.00	0.00	0.00	100.00
TOTAL REVENUES	1,521,239	1,521,239	0	73,361.91	572,069.07	0.00	949,169.93	37.61