



**CITY OF  
PORT LAVACA**

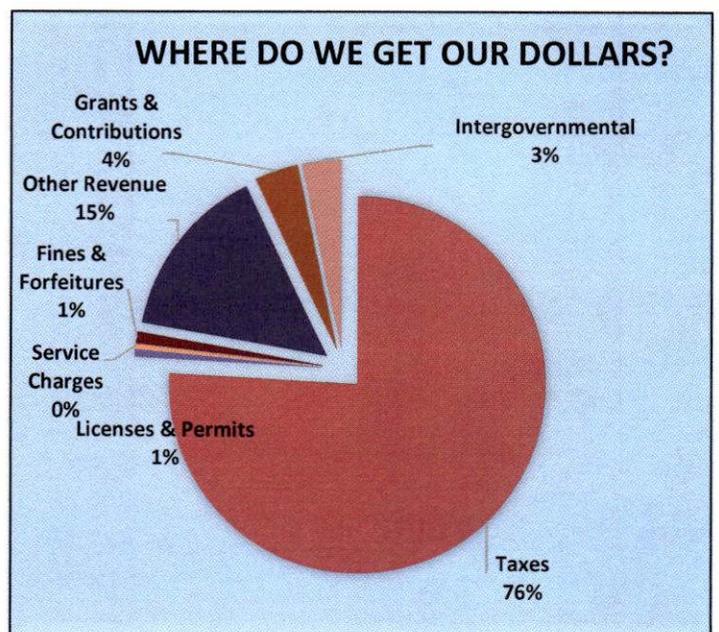
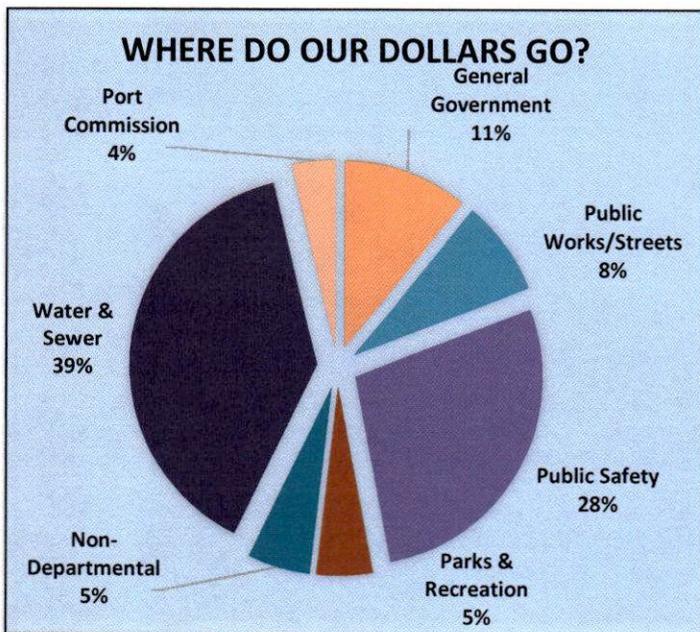
202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

To: Mayor and Members of the City Council  
From: Brittney Hogan, Finance Director   
Subject: FY 25-26 Financial Highlights through February 28, 2026  
Date: March 3, 2026

Revenue by Type	Feb-26	Feb-25	Variance
Taxes	6,733,093	6,289,496	443,597
Licenses & Permits	57,253	84,827	(27,574)
Service Charges	35,050	35,229	(179)
Fines & Forfeitures	89,592	102,041	(12,449)
Other Revenue	1,332,140	132,174	1,199,966
Grants & Contributions	327,832	245,703	82,130
Intergovernmental	300,034	127,090	172,944
<b>Total Revenue for Major Funds</b>	<b>8,874,993</b>	<b>7,016,560</b>	<b>1,858,434</b>

**By Object (Operational Funds)**

General Government	937,630	1,220,475	(282,845)
Public Works/Streets	711,962	734,199	(22,237)
Public Safety	2,432,385	2,424,366	8,019
Parks & Recreation	421,100	601,704	(180,604)
Non- Departmental	473,073	521,828	(48,755)
Water & Sewer	3,389,602	3,315,944	73,658
Port Commission	326,537	289,149	37,388
<b>Total Expenditures</b>	<b>8,692,289</b>	<b>9,107,664</b>	<b>(415,375)</b>





## **GENERAL FUND OVERVIEW**

### **Revenue Highlights:**

*Property Tax* collections, as reported by CCAD, are **\$5,528,264** for the year as of **January**. Collections in **FY 25-26** are **85.51%** of the total adjusted tax levy. Total current-year Property Taxes Outstanding as of **January** are **\$936,720**.

In the General Fund, revenues through **02/28/2026** total **\$8,874,993** or **71%** of budget. In addition:

- *Current Property Tax* collections are **\$4,982,977** for the year as of **February**. Collections in **FY 25-26** are **97%** of the budget.
- *Sales Tax* collections through **February** were **\$1,520,467** or **42%** of budget. Collections through **February** in **FY 24-25** were **\$1,573,787**.
- *Licenses & Permits* collections are **\$57,253** for the year, or **18%** of the budget. Collections through **February** in **FY 24-25** were **\$84,827**.
- *Bauer Center Rentals* through **February** are **\$30,765** or **31%** of the budget. Collections through **February** in **FY 24-25** were **\$33,460**.
- *Court Fines* are **\$37,368** for the year, or **31%** of the budget. Collections through **February** in **FY 24-25** were **\$45,891**.

### **Expenditure Highlights:**

In the General Fund, expenditures through **02/28/2026** total **\$4,906,576** or **38%** 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 70% of the annual budget. This variance is to payments for yearly subscriptions for the fiscal year.
- *Non-Departmental* - Non-Departmental expenditures reached 55% of the annual budget. This variance is due to contracted services for creation of TIRZ.
- *Human Resources* - Human resources expenditures reached 48% of the annual budget. This variance is due to contracted services for onboarding.

All other General Fund departments remained at or **below** the projected benchmark as of **February 28, 2026** indicating they are staying within their budgetary expectations.

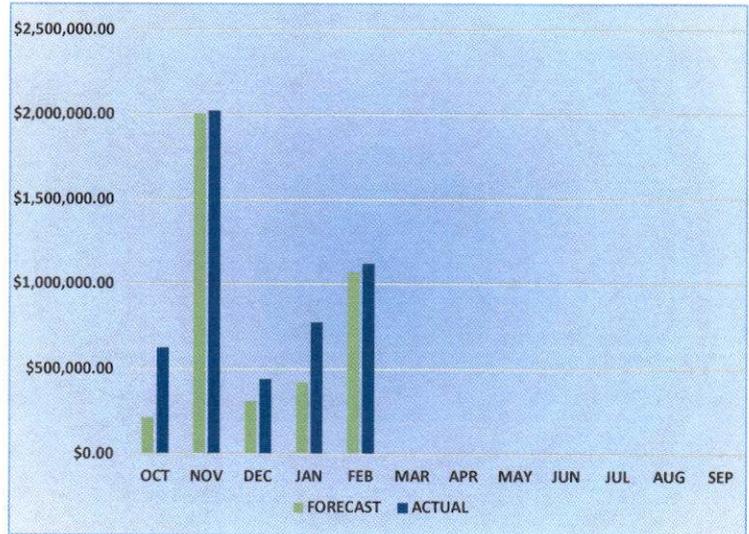
**GENERAL FUND REVENUES VS EXPENSES FY 2026**

<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	\$1,677,797.17	\$718,874.88	\$ 958,922.29
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b>\$7,726,536.91</b>	<b>\$4,755,870.41</b>	<b>\$ 2,970,666.50</b>



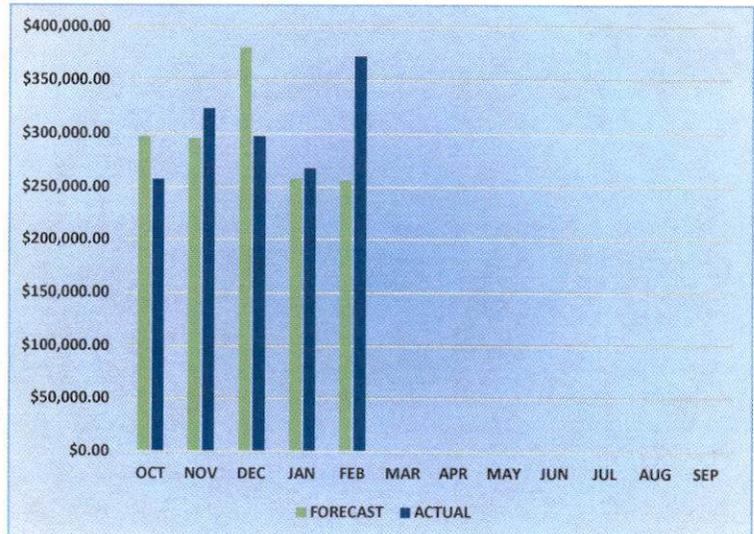
**PROPERTY TAXES FY 2026**

<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	\$1,065,927.10	\$1,121,516.60	\$ 55,589.50
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b>\$4,023,061.61</b>	<b>\$4,985,470.00</b>	<b>\$ 962,408.39</b>



**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	\$256,654.69	\$372,304.20	\$ 115,649.51
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b>\$1,487,302.68</b>	<b>\$1,519,136.65</b>	<b>\$ 31,833.97</b>





**CITY OF  
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

**General Fund**

**Target Benchmark is 42%**

	Feb-26			Feb-25		
	25-26 Budget	25-26 Adopted	%	24-25 Budget	24-25 Adopted	%
	Actual YTD	Budget		Actual YTD	Budget	
<b><u>Revenues</u></b>						
Taxes	6,733,093	9,554,538	70%	6,289,496	9,092,373	69%
Licenses and Permits	57,253	318,900	18%	84,827	268,410	32%
User and Svc Charges	35,050	116,000	30%	35,229	103,250	34%
Fines and Forfeitures	89,592	300,000	30%	102,041	294,000	35%
Other Revenue	1,332,140	421,450	316%	132,174	566,550	23%
Grant and Contribution	327,832	858,108	38%	245,703	520,120	47%
Intergovernmental Revenue	300,034	884,264	34%	127,090	1,567,641	8%
<b>Total Revenue</b>	<b>\$ 8,874,993</b>	<b>\$ 12,453,260</b>	<b>71%</b>	<b>\$ 7,016,560</b>	<b>\$ 12,412,344</b>	<b>57%</b>
<b><u>Expenditures</u></b>						
City Council	11,734	33,570	35%	12,963	30,884	42%
City Manager	91,218	1,177,883	8%	476,509	778,245	61%
City Secretary	92,189	241,760	38%	85,515	251,461	34%
Human Resource	50,089	103,781	48%	33,909	100,395	34%
Municipal Court	61,747	177,046	35%	75,882	177,937	43%
Technology	404,735	602,080	67%	352,746	510,222	69%
Finance	176,701	461,887	38%	156,090	405,888	38%
City Hall	49,217	495,568	10%	26,862	549,299	5%
Police	1,191,156	3,127,787	38%	1,351,280	2,898,150	47%
Fire	985,395	2,458,278	40%	843,416	2,149,964	39%
Animal Control	72,435	246,808	29%	89,951	256,834	35%
Code Enforcement/Inspect	183,399	498,366	37%	139,719	520,935	27%
Streets	711,962	2,220,730	32%	734,199	3,103,602	24%
Parks and Recreation	218,273	1,121,931	19%	404,906	881,503	46%
Bauer Center	133,253	492,784	27%	139,333	315,614	44%
Non-Departmental	473,073	866,817	55%	521,828	866,703	60%
<b>Total Expenditures</b>	<b>\$ 4,906,576</b>	<b>\$ 14,327,076</b>	<b>34%</b>	<b>\$ 5,445,106</b>	<b>\$ 13,797,636</b>	<b>39%</b>

**Revenues Over/Under**

**\$3,968,417**

**\$1,571,454**

\* Expenditures do not include encumbrances



CITY OF  
**PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

## **PUBLIC UTILITY FUND OVERVIEW**

### **Revenue Highlights:**

In the Public Utility Fund, revenues through **02/28/2026** total **\$3,413,303** or **38%** of budget. In addition:

- *Metered Water* sales through **February** were **\$1,348,102** or **36%** of budget. Collections through February in **FY 24-25** were **\$1,187,915**.
- *Residential Sewer* sales are **\$668,962** for the year, or **41%** of the budget. Collections through **February** in **FY 24-25** were **\$667,138**.
- *Garbage Billings* through **February** are **\$424,128** or **40%** of the budget. Collections through **February** in **FY 24-25** were **\$421,351**.

### **Expenditure Highlights:**

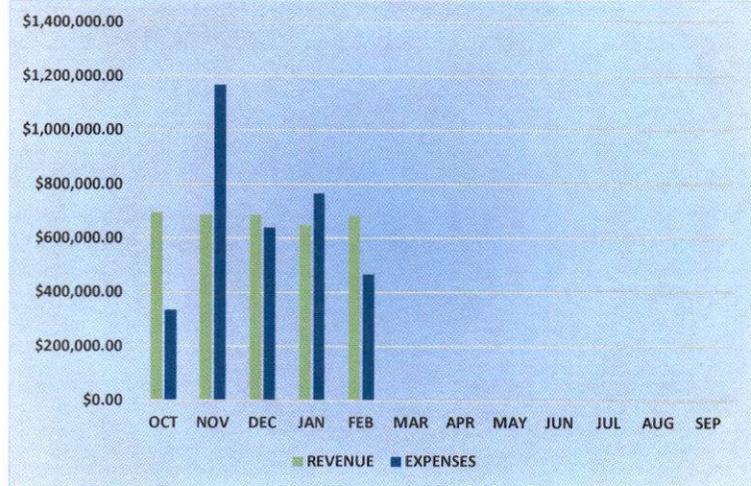
In the Public Utility Fund, expenditures through **02/28/2026** total **\$3,389,602** or **34%** of the budget. This places overall spending **below** budgeted benchmark. Budgets that are above the budget target are primarily due to the timing of payments and will presumably need a budget amendment:

- *Technology* - Technology expenditures reached 56% of the annual budget. This variance is 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 **February 28, 2026** indicating they are staying within their budgetary expectations.

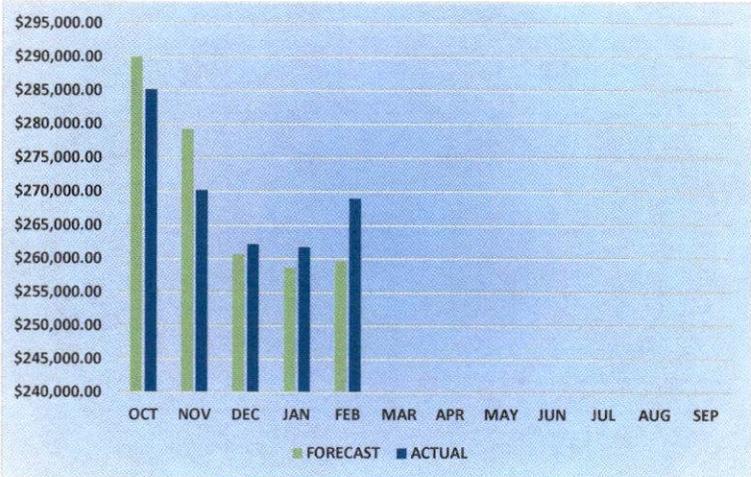
**PUBLIC UTILITY FUND REVENUES VS EXPENSES FY 2026**

<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	\$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	\$681,649.48	\$466,037.76	\$ 215,611.72
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b><u>\$3,397,157.74</u></b>	<b><u>\$3,373,595.92</u></b>	<b><u>\$ 23,561.82</u></b>



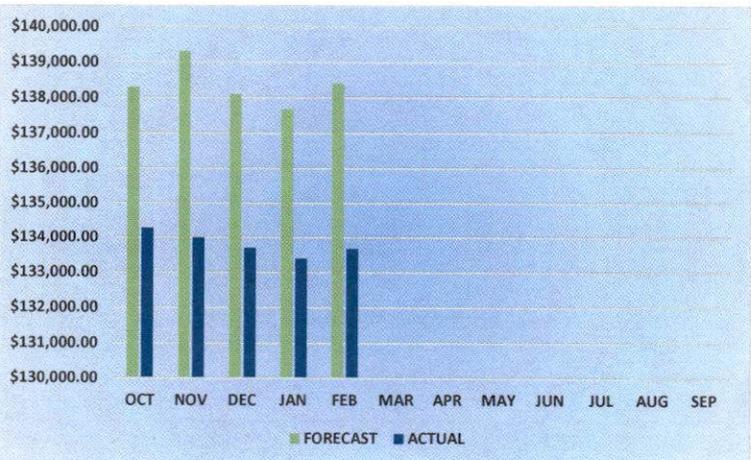
**WATER REVENUES FY 2026**

<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	\$262,209.75	\$ 1,572.71
JAN	\$258,612.45	\$261,702.32	\$ 3,089.87
FEB	\$259,627.94	\$268,969.97	\$ 9,342.03
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b><u>\$1,348,045.88</u></b>	<b><u>\$1,348,248.34</u></b>	<b><u>\$ 202.46</u></b>



**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	\$133,703.17	\$ (4,399.11)
JAN	\$137,678.43	\$133,391.08	\$ (4,287.35)
FEB	\$138,407.68	\$133,674.12	\$ (4,733.56)
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b><u>\$691,801.34</u></b>	<b><u>\$669,037.58</u></b>	<b><u>\$ (22,763.76)</u></b>







**CITY OF  
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

**HOTEL OCCUPANCY TAX FUND OVERVIEW**

**Revenue Highlights:**

In the HOT Fund, revenues as of 02/28/26 are \$169,659 or 24% of the budget. In addition:

1. Hotel Occupancy Taxes through February are \$149,828 or 21% of the budget. Collection through February FY 24-25 was \$208,820.

**Expenditure Highlights:**

In the HOT Fund expenditures through 02/28/2026 total \$347,717 or 44% of budget. This places overall spending **above** the budgeted benchmark.

**Budget Administration-Hotel Occupancy Tax Fund**

Target Benchmark is 42%

	Feb-26			Feb-25		
	25-26 Budget Actual YTD	25-26 Adopted Budget	%	24-25 Budget Actual YTD	24-25 Adopted Budget	%
<b>Revenues</b>						
Taxes	149,828	700,000	21%	208,820	600,000	35%
Other Revenue	19,831	15,000	132%	29,971	15,000	200%
Intergovernmental Revenue	-	-	0%	-	-	0%
<b>Total Revenue</b>	<b>\$ 169,659</b>	<b>\$ 715,000</b>	<b>24%</b>	<b>\$ 238,790</b>	<b>\$ 615,000</b>	<b>39%</b>
<b>Expenditures</b>						
Hotel Occupancy Tax	347,717	870,489	40%	299,464	785,214	38%
<b>Total Expenditures</b>	<b>\$ 347,717</b>	<b>\$ 870,489</b>	<b>40%</b>	<b>\$ 299,464</b>	<b>\$ 785,214</b>	<b>38%</b>

Revenues Over/**Under** (\$178,058)

(\$60,673)

\* Expenditures do not include encumbrances



**CITY OF  
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

**BEACH FUND OVERVIEW**

**Revenue Highlights:**

In the Beach Fund, revenues as of **02/28/26** are **\$68,198** or **15%** of the budget. In addition:

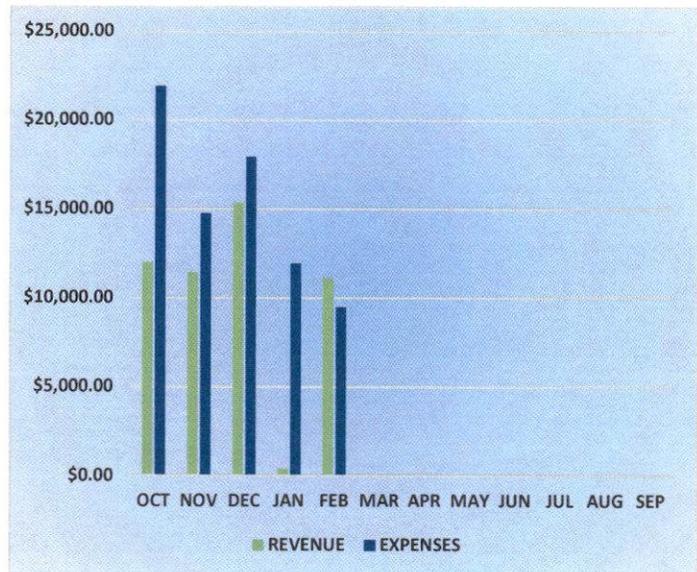
1. *RV Rentals* through **February** are **\$31,933** or **26%** of the budget. Collections through **February** in **FY 24-25** were **\$21,295**.

**Expenditure Highlights:**

In the Beach Operating Fund expenditures through **02/28/2026** are **\$76,622** or **11%** 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	\$11,112.15	\$9,472.09	\$ 1,640.06
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b>\$50,189.51</b>	<b>\$75,942.92</b>	<b>\$ (25,753.41)</b>





**CITY OF  
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

**Beach Fund**

**Target Benchmark is 42%**

	Feb-26			Feb-25		
	25-26 Budget Actual YTD	25-26 Adopted Budget	%	24-25 Budget Actual YTD	24-25 Adopted Budget	%
<b>Revenues</b>						
User and Svc Charges	56,176	190,000	30%	21,892	235,000	9%
Other Revenue	12,021	32,500	37%	11,970	32,500	37%
Intergovernmental Revenue	-	-	0%	-	-	0%
Grant & Contribution	-	237,000	0%	-	-	0%
<b>Total Revenue</b>	<b>\$ 68,198</b>	<b>\$ 459,500</b>	<b>15%</b>	<b>\$ 33,862</b>	<b>\$ 267,500</b>	<b>13%</b>
<b>Expenditures</b>						
Technology Services	7,048	-	0%	-	-	0%
Operations & Admin	69,574	693,777	10%	57,465	307,330	19%
<b>Total Expenditures</b>	<b>\$ 76,622</b>	<b>\$ 693,777</b>	<b>11%</b>	<b>\$ 57,465</b>	<b>\$ 307,330</b>	<b>19%</b>

**Revenues Over/Under** (\$8,424)

(\$23,603)

\* Expenditures do not include encumbrances



**CITY OF  
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

**PORTS & HARBORS FUND OVERVIEW**

**Revenue Highlights:**

In the Ports & Harbors Fund, revenues as of **02/28/2026** are **\$930,787** or **63%** of the budget. In addition:

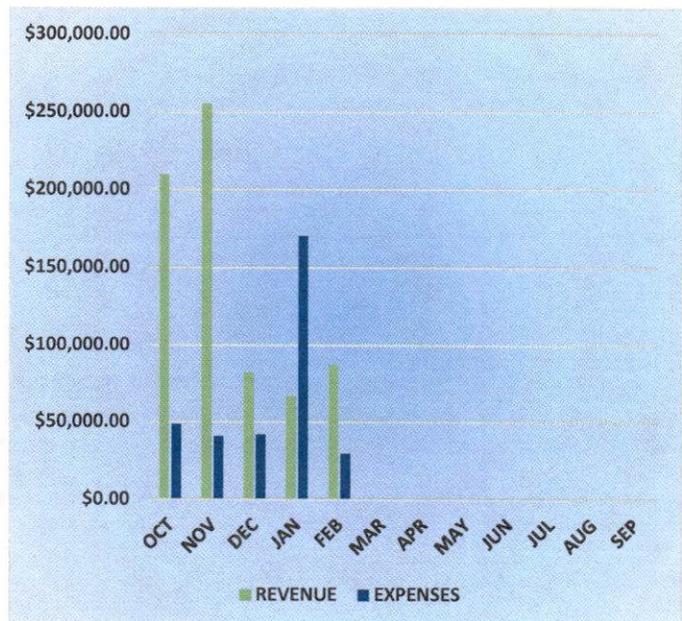
1. Dock Leases through **February** are **\$209,224** or **44%** of the budget. Collections through **February** in FY 24-25 were **\$204,712**.
2. *Tariffs* through **February** are **\$55,776** or **43%** of the budget. Collections through **February** FY 24-25 were **\$48,668**.
3. *NL Building Lease* through **February** is **\$41,918** or **44%** of the budget. Collections through **February** in FY 24-25 were **\$38,104**.

**Expenditure Highlights:**

In the Ports & Harbors Fund expenditures through **02/28/2026** are **\$326,611** or **23%** 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	\$86,973.49	\$29,739.24	\$ 57,234.25
MAR			\$ -
APR			\$ -
MAY			\$ -
JUN			\$ -
JUL			\$ -
AUG			\$ -
SEP			\$ -
<b>TOTAL</b>	<b>\$700,285.90</b>	<b>\$331,377.02</b>	<b>\$ 368,908.88</b>





**CITY OF  
PORT LAVACA**

202 N. Virginia, Port Lavaca, Texas 77979-0105 [www.portlavaca.org](http://www.portlavaca.org)  
Main Number: 361-552-9793 Main Facsimile: 361-552-6062

**Ports & Harbors Fund**  
**Target Benchmark is 42%**

	Feb-26			Feb-25		
	25-26 Budget Actual YTD	25-26 Adopted Budget	%	24-25 Budget Actual YTD	24-25 Adopted Budget	%
<b>Revenues</b>						
User and Svc Charges	358,607	792,072	45%	344,035	818,955	42%
Fines and Forfeitures	3,059	500	612%	264	500	53%
Other Revenue	13,770	35,500	39%	13,024	35,600	37%
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%
<b>Total Revenue</b>	<b>\$ 930,787</b>	<b>\$ 1,481,228</b>	<b>63%</b>	<b>\$ 498,707</b>	<b>\$ 1,521,239</b>	<b>33%</b>
<b>Expenditures</b>						
Technology	4,215	6,424	66%	3,215	1,422	226%
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%	4,875	11,000	44%
Nautical Landings Marina	4,817	18,000	27%	5,618	35,000	16%
Operations	315,006	1,585,137	20%	270,440	1,390,279	19%
<b>Total Expenditures</b>	<b>\$ 326,537</b>	<b>\$ 1,728,561</b>	<b>19%</b>	<b>\$ 289,149</b>	<b>\$ 1,644,701</b>	<b>18%</b>

**Revenues Over/Under**                      **\$604,251**

**\$209,558**

\* Expenditures do not include encumbrances