CITY OF
PORT LAVACA
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To: Members of the Port Commision
From: Brittney Hogan, Finance Director BA
Subject: FY 25-26 Financial Highlights through August 31, 2026
Date: September 8, 2026

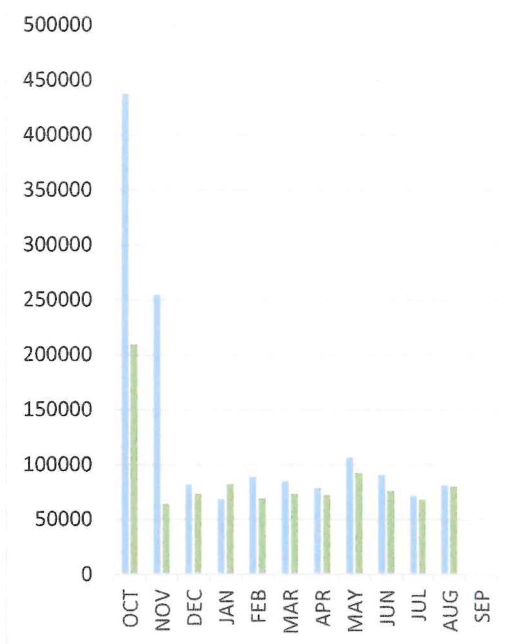
Port Commission Snapshot

	June	July	August	FYTD	
City Harbor					
Revenue	$ 12,863.12	$ 12,882.59	$ 12,882.59	$ 142,012.82	
Expenses	$ 2,401.46	$ 3,015.72	$ 2,462.59	$ 29,924.34	
Gain / (Loss)	**$ 10,461.66**	**$ 9,866.87**	**$ 10,420.00**	**$ 112,088.48**	
Harbor of Refuge					
Revenue	$ 35,984.47	$ 35,577.89	$ 50,670.02	$ 479,761.06	
Expenses	$ 11,677.93	$ 34,465.55	$ 11,965.29	$ 180,382.46	
Gain / (Loss)	**$ 24,306.54**	**$ 1,112.34**	**$ 38,704.73**	**$ 299,378.60**	
Nautical Landings					
Revenue	$ 16,128.08	$ 19,282.12	$ 14,046.81	$ 174,878.47	
Expenses	$ 36,245.07	$ 28,228.56	$ 24,797.62	$ 260,552.48	
Gain / (Loss)	**$ (20,116.99)**	**$ (8,946.44)**	**$ (10,750.81)**	**$ (85,674.01)**	
Smith Harbor					
Revenue	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 16,515.14	
Expenses	$ 553.49	$ 695.07	$ 567.58	$ 6,643.49	
Gain / (Loss)	**$ 946.51**	**$ 804.93**	**$ 932.42**	**$ 9,871.65**	
Interest Income	**$ 2,113.18**	**$ 2,465.36**	**$ 2,373.52**	**$ 28,152.60**	
Property Tax Revenue	**$ -**	**$ -**	**$ -**	**$ 96,284.00**	
Grant Revenue	**$ 22,101.25**	**$ -**	**$ -**	**$ 509,691.81**	
Total Gain / (Loss)	**$ 39,812.15**	**$ 5,303.06**	**$ 41,679.86**	**$ 969,793.12**	$ 1,447,295.90

*** This report does not conform to GAAP and is unaudited.**

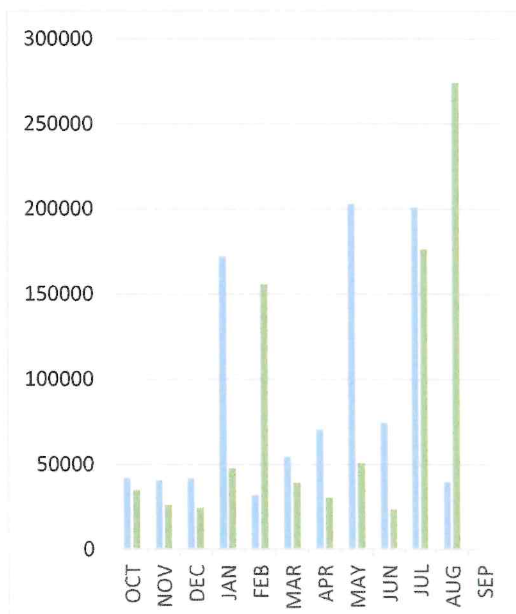
PORTS AND HARBORS REVENUE FUND

MONTH	2026 REVENUE	2025 REVENUE	VARIANCE
OCT	$437,650.61	$209,551.26	$ 228,099.35
NOV	$255,253.15	$64,149.79	$ 191,103.36
DEC	$81,935.79	$73,311.75	$ 8,624.04
JAN	$68,974.38	$82,215.56	$ (13,241.18)
FEB	$88,994.17	$69,478.78	$ 19,515.39
MAR	$85,233.63	$73,361.91	$ 11,871.72
APR	$79,018.84	$72,119.48	$ 6,899.36
MAY	$106,364.33	$92,349.21	$ 14,015.12
JUN	$90,690.10	$76,101.95	$ 14,588.15
JUL	$71,707.96	$68,274.47	$ 3,433.49
AUG	$81,472.94	$80,109.50	$ 1,363.44
SEP			
TOTAL	$1,447,295.90	$961,023.66	$ 486,272.24



PORTS AND HARBORS EXPENDITURE FUND

MONTH	2026 EXPENSES	2025 EXPENSES	VARIANCE
OCT	$42,120.48	$35,084.57	$ 7,035.91
NOV	$40,847.23	$26,164.06	$ 14,683.17
DEC	$41,898.46	$24,400.98	$ 17,497.48
JAN	$172,061.46	$47,704.64	$ 124,356.82
FEB	$31,985.15	$155,794.53	$ (123,809.38)
MAR	$54,625.15	$39,162.21	$ 15,462.94
APR	$70,525.91	$30,592.40	$ 39,933.51
MAY	$203,067.09	$50,727.24	$ 152,339.85
JUN	$74,520.45	$23,560.29	$ 50,960.16
JUL	$201,323.16	$176,231.15	$ 25,092.01
AUG	$39,793.08	$274,310.83	$ (234,517.75)
SEP			
TOTAL	$972,767.62	$883,732.90	$ 89,034.72



Cash Profit and Loss Statement

	June	July	August	FYTD
City Harbor				
Dock Lease	$ 12,863.12	$ 12,882.59	$ 12,882.59	$ 141,823.26
Oyster Tariffs	$ -	$ -	$ -	$ -
Late Payment Penalties	$ -	$ -	$ -	$ 189.56
Total City Harbor	**$ 12,863.12**	**$ 12,882.59**	**$ 12,882.59**	**$ 142,012.82**
Harbor of Refuge				
Tarrifs				
Oil	$ 3,550.73	$ 3,394.15	$ 3,341.77	$ 34,827.88
Fertilizer	$ -	$ -	$ 14,500.19	$ 85,216.35
Oyster	$ -	$ -	$ -	$ -
Rentals				
Daily Dock Rental	$ 8,650.00	$ 8,400.00	$ 8,650.00	$ 101,575.00
Rental	$ 294.00	$ 294.00	$ 294.00	$ 1,176.00
Dock Rentals	$ -	$ -	$ -	$ -
Dock Leases	$ 23,489.74	$ 23,489.74	$ 23,884.06	$ 249,498.99
Railroad Fee	$ -	$ -	$ -	$ 5,000.00
Late Payment Penalties	$ -	$ -	$ -	$ 2,466.84
Total Harbor of Refuge	**$ 35,984.47**	**$ 35,577.89**	**$ 50,670.02**	**$ 479,761.06**
Nautical Landings				
Dock Rent	$ -	$ -		$ -
Dock Lease	$ 7,944.00	$ 7,600.00	$ 7,653.00	$ 80,945.60
Building Lease	$ 7,814.28	$ 11,607.15	$ 6,359.11	$ 92,159.39
Building Rentals	$ -	$ -	$ -	$ -
Washer-Dryer	$ 306.00	$ -	$ -	$ 570.00
Miscellaneous	$ -	$ -	$ -	$ 129.55
Late Payment Penalties	$ 63.80	$ 74.97	$ 34.70	$ 1,073.93
Auction Proceeds	$ -	$ -	$ -	$ -
Total Nautical Landings	**$ 16,128.08**	**$ 19,282.12**	**$ 14,046.81**	**$ 174,878.47**
Smith Harbor				
Rent	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 16,515.14
Late Payment Penalties	$ -	$ -		$ -
Total Smith Harbor	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 16,515.14**
Interest Income	**$ 2,113.18**	**$ 2,465.36**	**$ 2,373.52**	**$ 28,152.60**
Property Tax Revenue	**$ -**	**$ -**	**$ -**	**$ 96,284.00**
Grant Revenue	**$ 22,101.25**	**$ -**	**$ -**	**$ 509,691.81**
Total Income	**$ 90,690.10**	**$ 71,707.96**	**$ 81,472.94**	**$ 1,447,295.90**

*** This report does not conform to GAAP and is unaudited.**

Cash Profit and Loss Statement

	June	July	August	FYTD	
City Harbor					
Overhead Allocation	$ 2,401.46	$ 3,015.72	$ 2,462.59	$ 28,824.34	
R&M Infrastructure	$ -	$ -	$ -	$ -	
R&M Building	$ -	$ -	$ -	$ -	
Contracted Services	$ -	$ -	$ -	$ 1,100.00	
Total City Harbor	**$ 2,401.46**	**$ 3,015.72**	**$ 2,462.59**	**$ 29,924.34**	
Harbor of Refuge					
Overhead Allocation	$ 11,288.38	$ 14,175.81	$ 11,575.74	$ 135,492.87	
Electricity	$ 389.55	$ 389.74	$ 389.55	$ 3,811.32	
R&M Infrastructure	$ -	$ -	$ -	$ 3,979.75	
Contracted Services	$ -	$ 19,900.00	$ -	$ 37,098.52	
Total Harbor of Refuge	**$ 11,677.93**	**$ 34,465.55**	**$ 11,965.29**	**$ 180,382.46**	
Nautical Landings					
Overhead Allocation	$ 4,631.54	$ 5,816.22	$ 4,749.44	$ 55,591.67	
Cable & Internet	$ 391.76	$ 141.56	$ 141.56	$ 1,675.80	
R&M Building	$ 15,077.25	$ -	$ 14,813.94	$ 69,339.80	
R&M Infrastructure	$ -	$ -	$ -	$ 659.12	
R&M Furniture & Equip	$ -	$ 75.59	$ -	$ 75.59	
Cleaning & Janitorial	$ 651.81	$ 651.81	$ 550.00	$ 6,619.70	
Lighting & Decoration	$ -	$ -	$ -	$ -	
Contracted Services	$ 631.79	$ 305.70	$ 359.26	$ 7,686.37	
Windstorm Insurance	$ -	$ -	$ -	$ 21,262.32	
Flood Insurance	$ -	$ -	$ -	$ 2,754.00	
Electricity	$ 1,571.64	$ 1,827.17	$ 2,090.09	$ 18,219.11	
Telephone	$ 37.20	$ 125.92	$ 25.79	$ 1,947.44	
Water	$ 262.08	$ 293.13	$ 1,217.54	$ 3,829.12	
Landscaping	$ 250.00	$ -	$ 850.00	$ 1,290.00	
R&M Improvement OTB	$ 12,740.00	$ 18,991.46	$ -	$ 69,602.44	
Total Nautical Landings	**$ 36,245.07**	**$ 28,228.56**	**$ 24,797.62**	**$ 260,552.48**	
Smith Harbor					
Overhead Allocation	$ 553.49	$ 695.07	$ 567.58	$ 6,643.49	
Contracted Services	$ -	$ -	$ -	$ -	
Total Smith Harbor	**$ 553.49**	**$ 695.07**	**$ 567.58**	**$ 6,643.49**	
Total Expenses	**$ 50,877.95**	**$ 66,404.90**	**$ 39,793.08**	**$ 477,502.78**	
Operating Cash Flow	**$ 39,812.15**	**$ 5,303.06**	**$ 41,679.86**	**$ 969,793.12**	
CE- Land & Improvements	$ 23,642.50	$ 4,048.76	$ -	$ 233,525.84	
CE - Buildings	$ -	$ -	$ -	$ -	
CE - Infrastructure	$ -	$ -	$ -	$ -	
Dredging	$ -	$ -	$ -	$ -	
Transfer Out Fund 310	$ -	$ 63,569.00	$ -	$ 127,138.00	
Transfer Out Fund 322	$ -	$ 67,300.50	$ -	$ 134,601.00	
Net Cash Flow	**$ 16,169.65**	**$ (129,615.20)**	**$ 41,679.86**	**$ 474,528.28**	**$ 972,767.62**

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PORT COMMISSION MONTHLY OVERHEAD

Personnel Services	$	12,623.73
Office	$	50.05
Travel & Training	$	-
Fuel	$	-
General safety and tools	$	-
Non -Capitalized Assets	$	-
Dues & Subscriptions	$	-
Audit Fees	$	1,000.00
Health & Fitness	$	37.00
Legal - Regular	$	487.50
General Liability Ins.	$	-
R & M Vehicles	$	-
Vehicle Leases	$	724.65
Administrative costs	$	4,432.42
Total	$	19,355.35

	% allocation	Allocation amount	
City Harbor	12.72%	$	2,462.59
Harbor of Refuge	59.81%	$	11,575.74
Nautical Landings	24.54%	$	4,749.44
Smith Harbor	2.93%	$	567.58
	100.00%	$	19,355.35

Cash, Encumbrances, Budgeted CIP, & Bond Payments

Ending Cash Assets	As of 6/30/26	As of 7/31/26	As of 8/31/26
Ending Cash	$ 1,103,481.75	$ 985,427.98	$ 1,004,669.27
Inventments Logic	$ 638,600.15	$ 640,683.69	$ 642,779.40
Fund 210 Port Projects	$ (72,700.00)	$ (72,700.00)	$ (72,700.00)
Debt Service Funds (310 & 322)	$ (15,644.40)	$ 92,061.45	$ 92,061.45
Total Ending Cash Assets	**$ 1,632,243.00**	**$ 1,645,473.12**	**$ 1,666,810.12**

Current Encumbrances				Ordered	Received	Outstanding
PO#	Task Order	Contractor	Project Description			
26-00005		Victoria Engineering	Smith Harbor Bulkhead - Engineering	**$ 24,775.00**	$ -	$ 24,775.00
26-00033		Victoria Engineering	Downtown WaterFront Public Access	$ 75,000.00	$ 74,918.25	$ 81.75
26-00055		Barefoot, Mark E.	NL Window Replacement (6)	$ 44,898.00	$ 43,898.00	$ 1,000.00
26-00076		Lester Contracting, Inc.	Parking Lot & Sidewalk Improvement Phase 2	$ 238,848.75	$ 227,544.71	$ 11,304.04
26-00101		Barefoot, Mark E.	Restore Dayroom Restroom	$ 44,988.00	$ 37,500.00	$ 7,488.00
					Total	**$ 46,375.79**

Budgeted Capital Improvement Projects		
1 Nautical Landing Parking Lot		$ 150,000.00
2 Bulkhead Smith Harbor		$ 200,000.00
	Total	**$ 350,000.00**

Remaining Bond Payments		
1 FY 25/26 Remaining Bond Payments		$ -
	Total	$ -

*1 This amount represents the negative fund balance in Fund 210 to be reimbursed by Fund 504. This amount includes Engineering for Breakwater for $40,000, and CDBG- MIT application of $30,400 that has been fully paid. We received reimbursement of $120,000 for the EDA Grant on 04/25/2023 which reduced the negative fund balance in Fund 210.

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PORTS AND HARBORS CLAIM ON CONS CASH & INVESTMENT - LOGIC

MONTH	CLAIM ON CONS CASH	INVESTMENT - LOGIC
OCT	$218,383.01	$620,725.39
NOV	$419,524.54	$623,170.28
DEC	$436,329.82	$625,619.76
JAN	$355,954.46	$625,619.76
FEB	$408,281.38	$630,167.65
MAR	$1,178,006.38	$632,537.71
APR	$1,202,100.41	$634,776.53
MAY	$1,083,763.10	$636,824.30
JUN	$1,103,481.75	$638,600.15
JUL	$985,427.98	$640,683.69
AUG	$1,004,669.27	$642,779.40
SEP		
TOTAL	**$8,395,922.10**	**$6,951,504.62**