CITY OF
PORT LAVACA
202 N. Virginia, Port Lavaca, Texas 77979-0105 www.portlavaca.org
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To: Members of the Port Commision
From: Brittney Hogan, Finance Director
Subject: FY 25-26 Financial Highlights through June 30, 2026
Date: July 8, 2026

Port Commission Snapshot

	April	May	June	FYTD	
City Harbor					
Revenue	$ 12,863.12	$ 12,863.12	$ 12,863.12	$ 116,247.64	
Expenses	$ 2,354.11	$ 2,428.02	$ 2,442.94	$ 24,487.52	
Gain / (Loss)	**$ 10,509.01**	**$ 10,435.10**	**$ 10,420.18**	**$ 91,760.12**	
Harbor of Refuge					
Revenue	$ 46,544.45	$ 45,682.71	$ 35,984.47	$ 393,513.15	
Expenses	$ 12,941.84	$ 28,269.87	$ 11,872.96	$ 134,146.64	
Gain / (Loss)	**$ 33,602.61**	**$ 17,412.84**	**$ 24,111.51**	**$ 259,366.51**	
Nautical Landings					
Revenue	$ 15,532.32	$ 15,564.98	$ 16,128.08	$ 141,840.54	
Expenses	$ 26,163.62	$ 19,378.76	$ 35,998.99	$ 207,280.23	
Gain / (Loss)	**$ (10,631.30)**	**$ (3,813.78)**	**$ (19,870.91)**	**$ (65,439.69)**	
Smith Harbor					
Revenue	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 13,515.14	
Expenses	$ 542.58	$ 559.61	$ 563.06	$ 5,390.41	
Gain / (Loss)	**$ 957.42**	**$ 940.39**	**$ 936.94**	**$ 8,124.73**	
Interest Income	**$ 2,578.95**	**$ 2,520.77**	**$ 2,113.18**	**$ 23,313.72**	
Property Tax Revenue	**$ -**	**$ -**	**$ -**	**$ 96,284.00**	
Grant Revenue	**$ -**	**$ 28,523.75**	**$ 22,101.25**	**$ 509,691.81**	
Total Gain / (Loss)	**$ 37,016.68**	**$ 56,019.07**	**$ 39,812.15**	**$ 923,101.20**	$ 1,294,406.00

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

Cash Profit and Loss Statement

	April	May	June	FYTD
City Harbor				
Dock Lease	$ 12,863.12	$ 12,863.12	$ 12,863.12	$ 116,058.08
Oyster Tariffs	$ -	$ -	$ -	$ -
Late Payment Penalties	$ -	$ -	$ -	$ 189.56
Total City Harbor	**$ 12,863.12**	**$ 12,863.12**	**$ 12,863.12**	**$ 116,247.64**
Harbor of Refuge				
Tarrifs				
Oil	$ 7,081.68	$ -	$ 3,550.73	$ 24,871.31
Fertilizer	$ 6,423.03	$ 8,478.32	$ -	$ 70,716.16
Oyster	$ -	$ -	$ -	$ -
Rentals				
Daily Dock Rental	$ 9,550.00	$ 13,420.65	$ 8,650.00	$ 87,745.65
Rental	$ -	$ 294.00	$ 294.00	$ 588.00
Dock Rentals	$ -	$ -	$ -	$ -
Dock Leases	$ 23,489.74	$ 23,489.74	$ 23,489.74	$ 202,125.19
Railroad Fee	$ -	$ -	$ -	$ 5,000.00
Late Payment Penalties	$ -	$ -	$ -	$ 2,466.84
Total Harbor of Refuge	**$ 46,544.45**	**$ 45,682.71**	**$ 35,984.47**	**$ 393,513.15**
Nautical Landings				
Dock Rent	$ -	$ -	$ -	$ -
Dock Lease	$ 7,786.50	$ 7,803.70	$ 7,944.00	$ 65,983.60
Building Lease	$ 7,671.18	$ 7,761.28	$ 7,814.28	$ 74,193.13
Building Rentals	$ -	$ -	$ -	$ -
Washer-Dryer	$ -	$ -	$ 306.00	$ 570.00
Miscellaneous	$ 39.55	$ -	$ -	$ 129.55
Late Payment Penalties	$ 35.09	$ -	$ 63.80	$ 964.26
Auction Proceeds	$ -	$ -	$ -	$ -
Total Nautical Landings	**$ 15,532.32**	**$ 15,564.98**	**$ 16,128.08**	**$ 141,840.54**
Smith Harbor				
Rent	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 13,515.14
Late Payment Penalties	$ -	$ -	$ -	$ -
Total Smith Harbor	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 13,515.14**
Interest Income	**$ 2,578.95**	**$ 2,520.77**	**$ 2,113.18**	**$ 23,313.72**
Property Tax Revenue	**$ -**	**$ -**	**$ -**	**$ 96,284.00**
Grant Revenue	**$ -**	**$ 28,523.75**	**$ 22,101.25**	**$ 509,691.81**
Total Income	**$ 79,018.84**	**$ 106,655.33**	**$ 90,690.10**	**$ 1,294,406.00**

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Cash Profit and Loss Statement

	April	May	June	FYTD	
City Harbor					
Overhead Allocation	$ 2,354.11	$ 2,428.02	$ 2,442.94	$ 23,387.52	
R&M Infrastructure	$ -	$ -	$ -	$ -	
R&M Building	$ -	$ -	$ -	$ -	
Contracted Services	$ -	$ -	$ -	$ 1,100.00	
Total City Harbor	**$ 2,354.11**	**$ 2,428.02**	**$ 2,442.94**	**$ 24,487.52**	
Harbor of Refuge					
Overhead Allocation	$ 11,065.84	$ 11,413.23	$ 11,483.41	$ 109,936.34	
Electricity	$ 376.00	$ 376.89	$ 389.55	$ 3,032.03	
R&M Infrastructure	$ -	$ 3,979.75	$ -	$ 3,979.75	
Contracted Services	$ 1,500.00	$ 12,500.00	$ -	$ 17,198.52	
Total Harbor of Refuge	**$ 12,941.84**	**$ 28,269.87**	**$ 11,872.96**	**$ 134,146.64**	
Nautical Landings					
Overhead Allocation	$ 4,540.23	$ 4,682.76	$ 4,711.55	$ 45,106.03	
Cable & Internet	$ 151.56	$ -	$ 391.76	$ 1,392.68	
R&M Building	$ 14,746.00	$ -	$ -	$ 39,448.61	
R&M Infrastructure	$ -	$ -	$ -	$ 659.12	
R&M Furniture & Equip	$ -	$ -	$ -	$ -	
Cleaning & Janitorial	$ 863.44	$ -	$ 651.81	$ 5,417.89	
Lighting & Decoration	$ -	$ -	$ -	$ -	
Contracted Services	$ 305.70	$ 305.70	$ 305.70	$ 6,695.32	
Windstorm Insurance	$ -	$ 6,640.83	$ -	$ 21,262.32	
Flood Insurance	$ 2,754.00	$ -	$ -	$ 2,754.00	
Electricity	$ 1,745.66	$ 1,455.50	$ 1,571.64	$ 14,301.85	
Telephone	$ 256.71	$ 182.30	$ 37.20	$ 1,795.73	
Water	$ 539.01	$ -	$ 262.08	$ 2,318.45	
Landscaping	$ -	$ -	$ 250.00	$ 440.00	
R&M Improvement OTB	$ 261.31	$ 6,111.67	$ 27,817.25	$ 65,688.23	
Total Nautical Landings	**$ 26,163.62**	**$ 19,378.76**	**$ 35,998.99**	**$ 207,280.23**	
Smith Harbor					
Overhead Allocation	$ 542.58	$ 559.61	$ 563.06	$ 5,390.41	
Contracted Services	$ -	$ -	$ -	$ -	
Total Smith Harbor	**$ 542.58**	**$ 559.61**	**$ 563.06**	**$ 5,390.41**	
Total Expenses	**$ 42,002.16**	**$ 50,636.26**	**$ 50,877.95**	**$ 371,304.80**	
Operating Cash Flow	**$ 37,016.68**	**$ 56,019.07**	**$ 39,812.15**	**$ 923,101.20**	
CE- Land & Improvements	$ 28,523.75	$ 152,430.83	$ 23,642.50	$ 229,477.08	
CE - Buildings	$ -	$ -	$ -	$ -	
CE - Infrastructure	$ -	$ -	$ -	$ -	
Dredging	$ -	$ -	$ -	$ -	
Transfer Out Fund 310	$ -	$ -	$ -	$ 63,569.00	
Transfer Out Fund 322	$ -	$ -	$ -	$ 67,300.50	
Net Cash Flow	**$ 8,492.93**	**$ (96,411.76)**	**$ 16,169.65**	**$ 562,754.62**	**$ 731,651.38**

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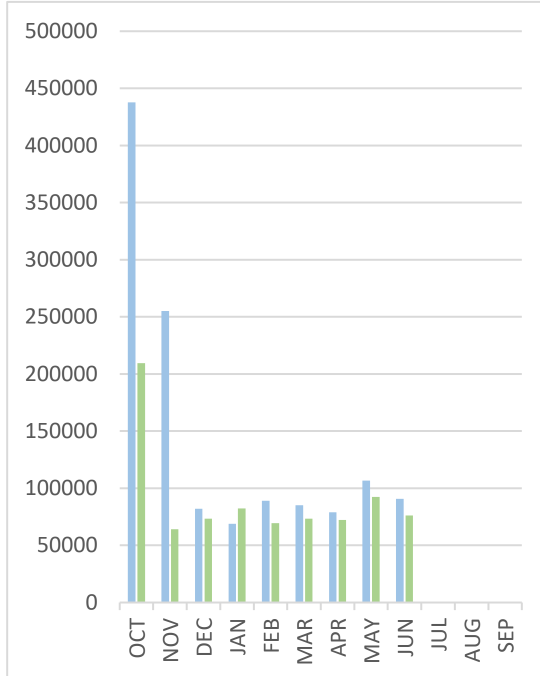
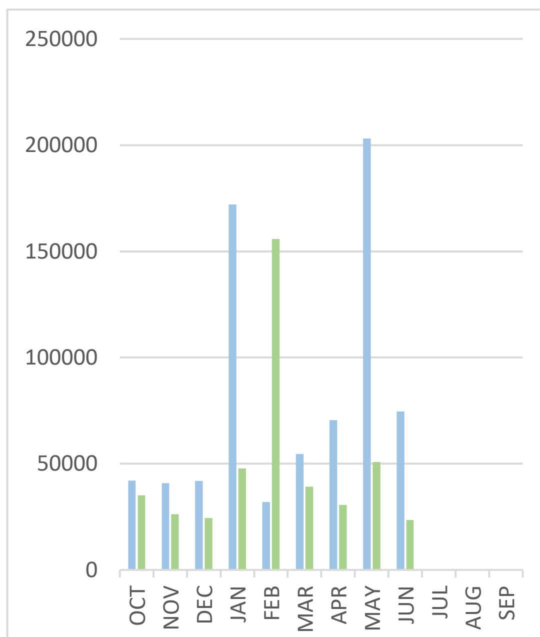
PORTS AND HARBORS REVENUE FUND

MONTH	2026 REVENUE	2025 REVENUE	MONTHLY 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	$106,655.33	$92,349.21	$ 14,306.12
JUN	$90,690.10	$76,101.95	$ 14,588.15
JUL			
AUG			
SEP			
TOTAL	$1,294,406.00	$812,639.69	$ 481,766.31



PORTS AND HARBORS EXPENDITURE FUND

MONTH	2026 EXPENSES	2025 EXPENSES	MONTHLY 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			
AUG			
SEP			
TOTAL	$731,651.38	$433,190.92	$ 298,460.46



PORT COMMISSION MONTHLY OVERHEAD

Personnel Services	$	12,923.32
Techonology	$	326.09
Office	$	198.00
Travel & Training	$	-
Fuel	$	-
General safety and tools	$	93.98
Non -Capitalized Assets	$	-
Dues & Subscriptions	$	-
Advertising & Legal Notice	$	-
Public & Employee Relations	$	-
Audit Fees	$	-
Health & Fitness	$	37.00
Legal - Regular	$	465.50
General Liability Ins.	$	-
R & M Vehicles	$	-
Vehicle Leases	$	724.65
Administrative costs	$	4,432.42
Total	**$**	**19,200.96**

	% allocation	Allocation amount
City Harbor	12.72%	$ 2,442.94
Harbor of Refuge	59.81%	$ 11,483.41
Nautical Landings	24.54%	$ 4,711.55
Smith Harbor	2.93%	$ 563.06
	100.00%	**$ 19,200.96**

Cash, Encumbrances, Budgeted CIP, & Bond Payments

Ending Cash Assets	As of 4/30/26	As of 5/31/26	As of 6/30/26
Ending Cash	$ 1,202,100.41	$ 1,083,763.10	$ 1,103,481.75
Inventments Logic	$ 634,776.53	$ 636,824.30	$ 638,600.15
Fund 210 Port Projects	$ (72,700.00)	$ (72,700.00)	$ (72,700.00)
Debt Service Funds (310 & 322)	$ (15,644.40)	$ (15,644.40)	$ (15,644.40)
Total Ending Cash Assets	**$ 1,722,190.43**	**$ 1,632,243.00**	**$ 1,653,737.50**

Current Encumbrances

PO#	Task Order	Contractor	Project Description	Ordered	Received	Outstanding
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	$ 30,000.00	$ 14,988.00
					Total	**$ 53,875.79**

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		$ 261,746.00
		Total	**$ 261,746.00**

***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		
AUG		
SEP		
TOTAL	**$6,405,824.85**	**$5,668,041.53**