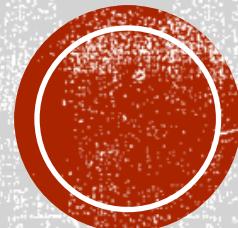


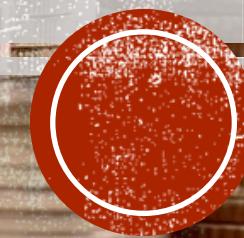
CITY OF CASTROVILLE

Monthly Finance Report (ending January 31, 2025)

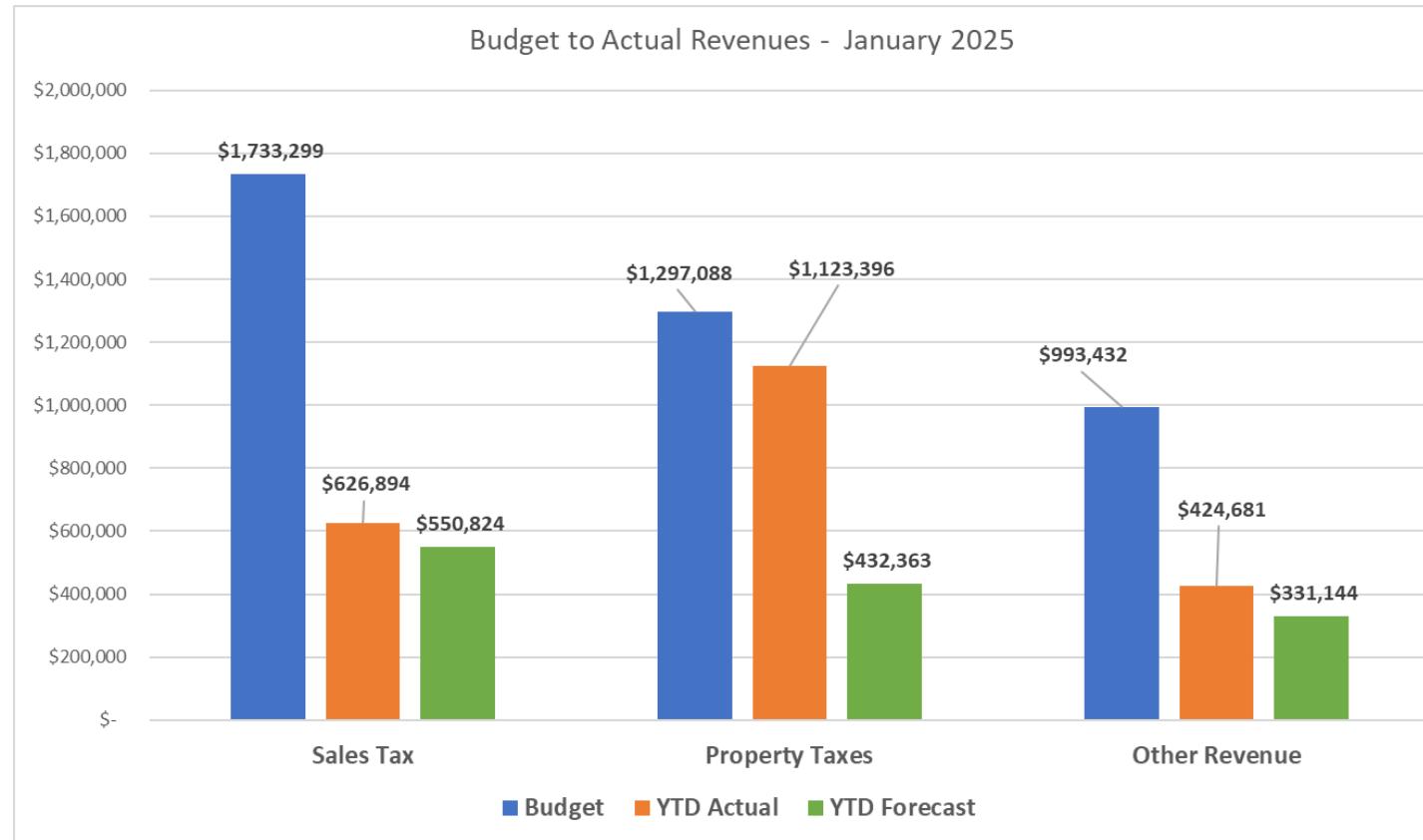
- General Fund
- Enterprise Fund
- Airport Fund
- Municipal Court Report



GENERAL FUND



GENERAL FUND YTD COMPARISON

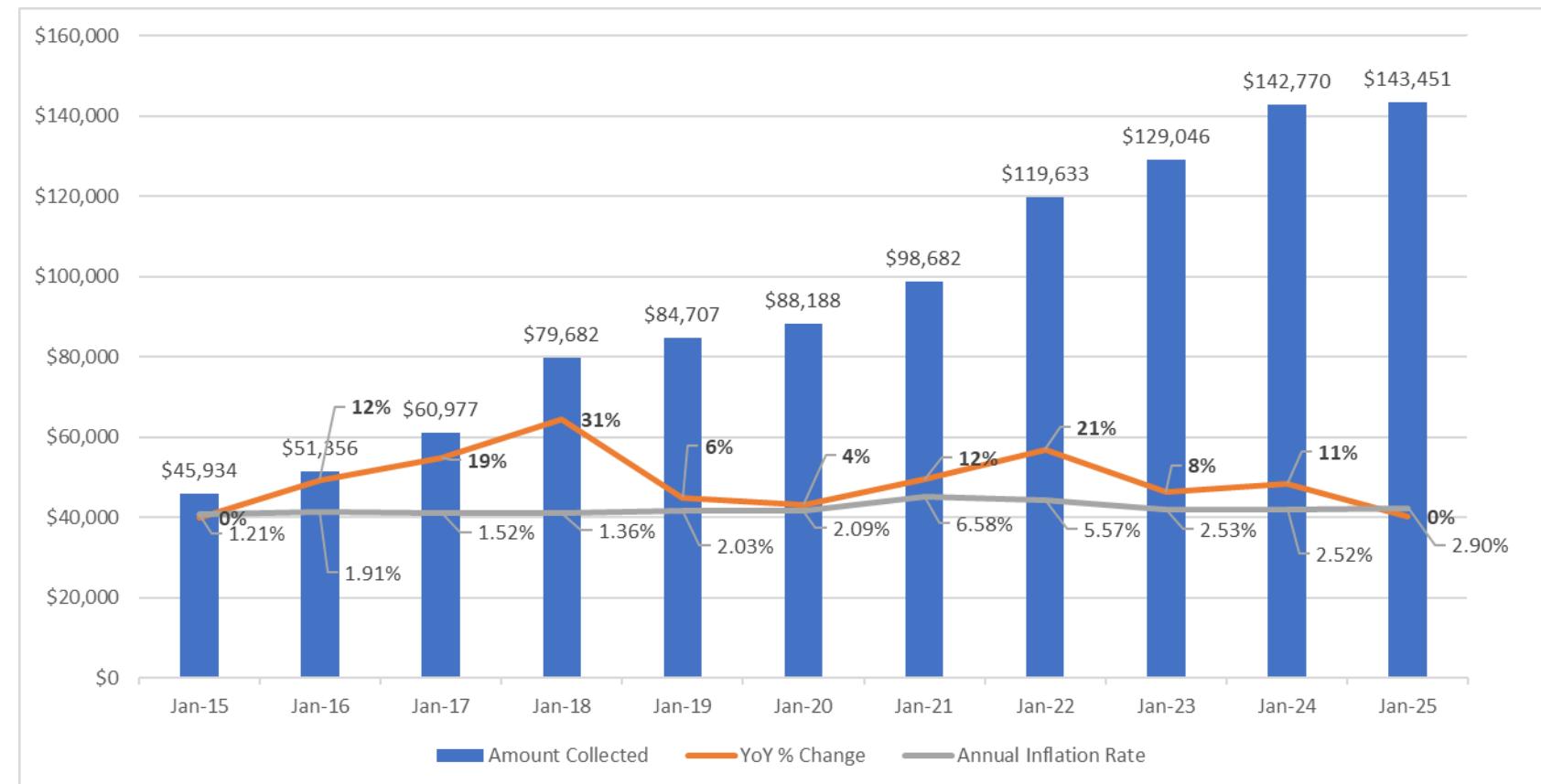


- **Blue** = Total amount budgeted for the year
- **Orange** = YTD amount received
- **Green** = Amount anticipated YTD
- Sales tax collections for the month of January totaled \$150,697 (includes sales and liquor tax) compared to last year, total collected for the month of January 2024 was \$147,592
- Property tax collections for the month of January totaled \$419,597 compared to last January 2024, total collected was \$641,298
- Other Revenue includes municipal court, parks and recreation and other misc. revenue.

Sales taxes flat in January.

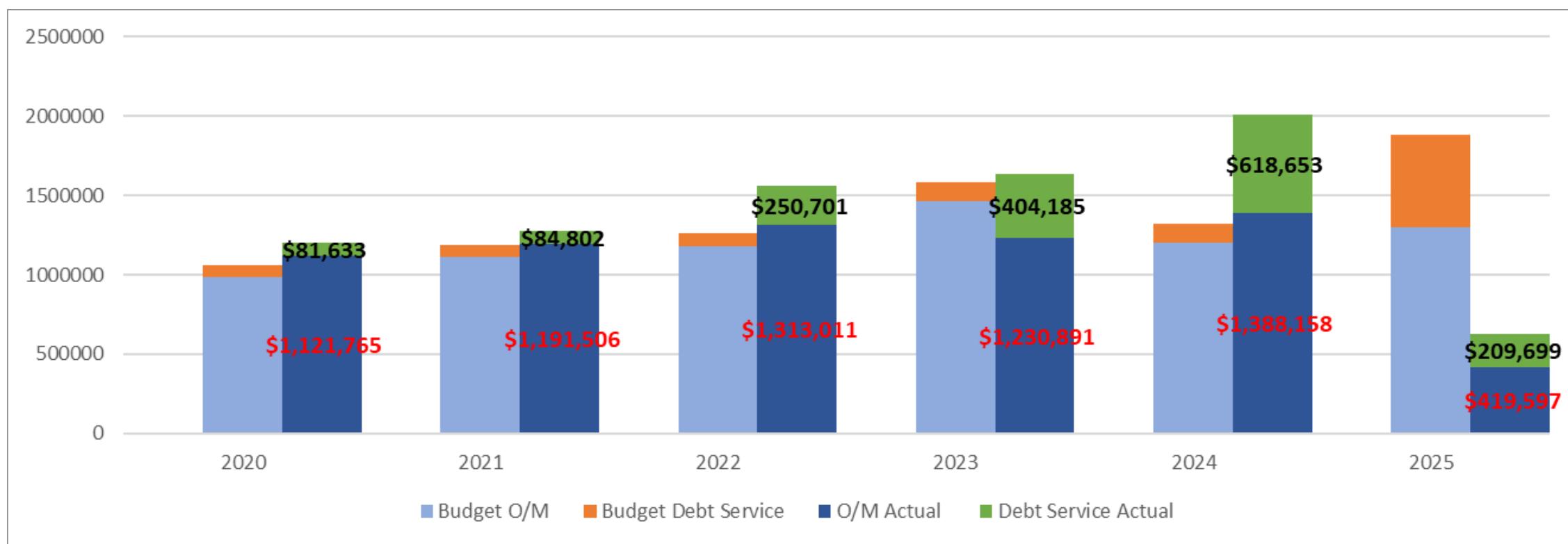
- Sales tax collections for the month of January totaled \$143,450.53. This amount is true sales tax (does not include liquor tax). This represents an increase of 0.48%, or \$681 compared to last year.
- Through January, sales tax collections are up \$34,856, or 6.14%, from the prior year.
- Collections for this month represent sales that took place in November.

Comparison of Annual Collections for the month of January.



Property Tax Collections

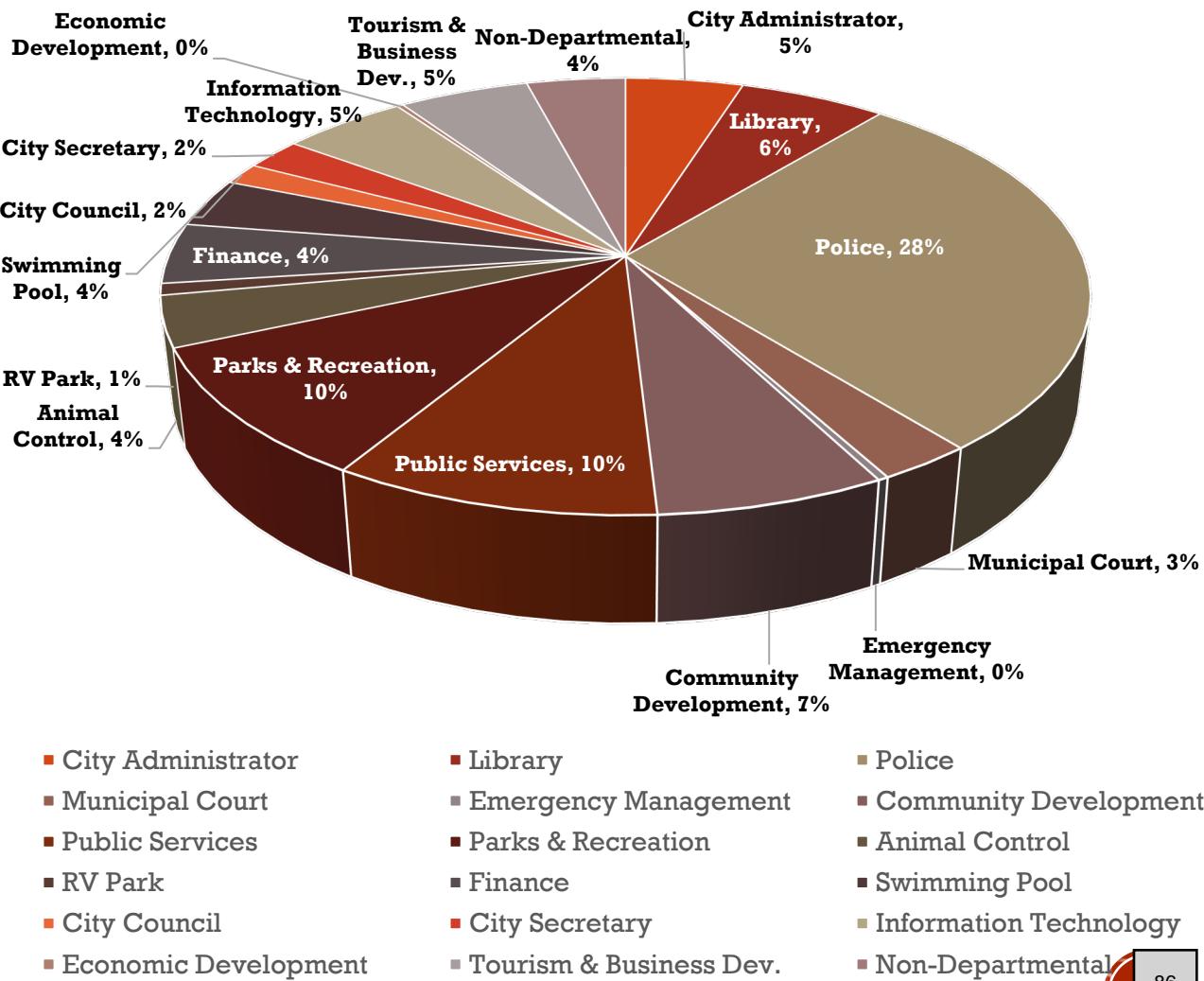
- Current property tax collections are 86.61% of the original budget at this point of the fiscal year. This includes ad valorem, delinquent and penalties and interest. We have collected 84.04% of the total tax levy. Taxes become delinquent on February 1st. January is the last month to pay without penalties.
- Delinquent property taxes represent collections on prior year levies. Penalty and interest are being collected on prior year taxes.
- Total property tax collections year to date including prior year collections, as well as penalties and interest for January are \$1,123,396.

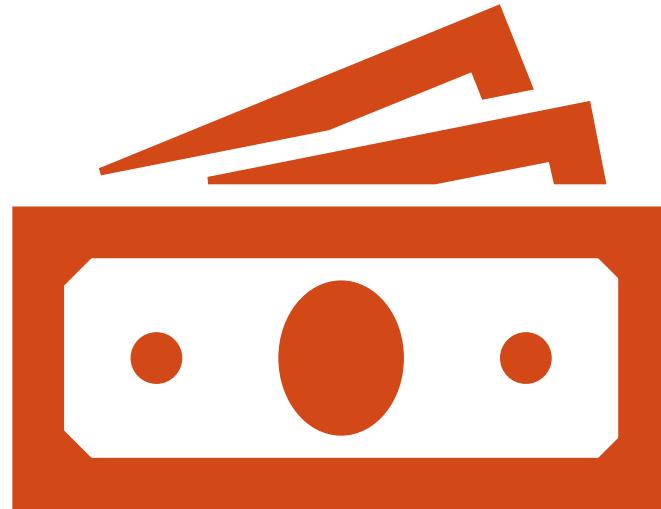


General Fund by Department

Section XII, Item b.

Department	% of Budget	Adopted	Actual YTD	Difference
City Administrator	5%	\$ 232,418	\$ 66,998	\$ 165,420
Library	6%	\$ 289,897	\$ 75,569	\$ 214,328
Police	28%	\$ 1,341,322	\$ 550,792	\$ 790,530
Municipal Court	3%	\$ 133,979	\$ 48,964	\$ 85,015
Emergency Management	0%	\$ 14,700	\$ 2,169	\$ 12,531
Community Development	7%	\$ 320,767	\$ 145,338	\$ 175,429
Public Services	10%	\$ 456,851	\$ 134,854	\$ 321,997
Parks & Recreation	10%	\$ 459,653	\$ 165,517	\$ 294,136
Animal Control	4%	\$ 177,632	\$ 62,638	\$ 114,994
RV Park	1%	\$ 40,900	\$ 11,985	\$ 28,915
Finance	4%	\$ 213,385	\$ 152,977	\$ 60,408
Swimming Pool	4%	\$ 173,008	\$ 47,641	\$ 125,367
City Council	2%	\$ 76,606	\$ 12,746	\$ 63,860
City Secretary	2%	\$ 111,998	\$ 35,028	\$ 76,970
Information Technology	5%	\$ 246,000	\$ 102,182	\$ 143,818
Economic Development	0%	\$ 12,100	\$ 4,542	\$ 7,558
Tourism & Business Dev.	5%	\$ 256,286	\$ 100,407	\$ 155,879
Non-Departmental	4%	\$ 195,200	\$ 150,510	\$ 44,690
	100%	\$ 4,752,702	\$ 1,870,856	





YTD UTILITY FUND REVENUES

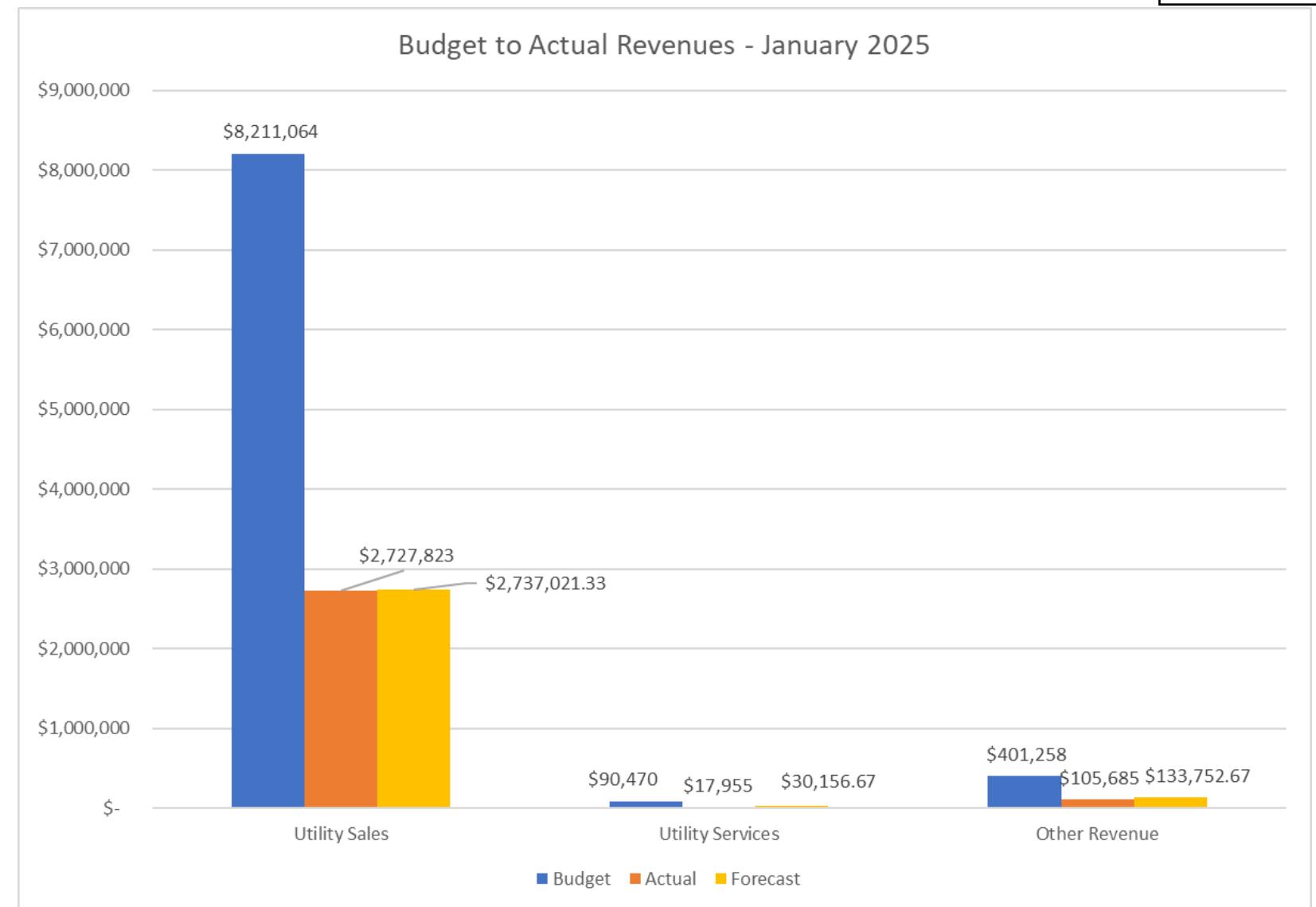
	Budget Forecast	ACTUAL	% Change	Over/Under	Forecast (FLAT)	Forecast (-2%)	Forecast (+9%)
October	7.55% \$ 629,005.97	\$ 681,046	8%	\$ 52,039.58	\$ 681,046	\$ 681,046	\$ 681,046
November	7.29% \$ 606,691.59	\$ 693,685	14%	\$ 86,993.77	\$ 693,685	\$ 693,685	\$ 693,685
December	7.42% \$ 617,510.61	\$ 649,728	5%	\$ 32,217.06	\$ 649,728	\$ 649,728	\$ 649,728
January	8.22% \$ 684,552.45	\$ 827,004	0%	\$ 142,452.01	\$ 827,004	\$ 827,004	\$ 827,004
February	8.22% \$ 684,740.90	\$ -	0%	\$ -	\$ -	\$ -	\$ -
March	7.05% \$ 586,889.22	\$ -	0%	\$ -	\$ -	\$ -	\$ -
April	7.31% \$ 608,923.47	\$ -	0%	\$ -	\$ -	\$ -	\$ -
May	8.48% \$ 706,147.45	\$ -	0%	\$ -	\$ -	\$ -	\$ -
June	8.89% \$ 740,367.46	\$ -	0%	\$ -	\$ -	\$ -	\$ -
July	9.41% \$ 783,225.70	\$ -	0%	\$ -	\$ -	\$ -	\$ -
August	10.01% \$ 833,167.65	\$ -	0%	\$ -	\$ -	\$ -	\$ -
September	10.15% \$ 845,381.51	\$ -	0%	\$ -	\$ -	\$ -	\$ -
	100.00% \$ 8,326,604	\$ 2,851,463	34%	\$ 313,702.41	\$ 2,851,463	\$ 2,851,463	\$ 2,851,463

- YTD Actuals collected \$2,851,463
- Percentage of budget collected is 32.76%

Utility Fund Revenues

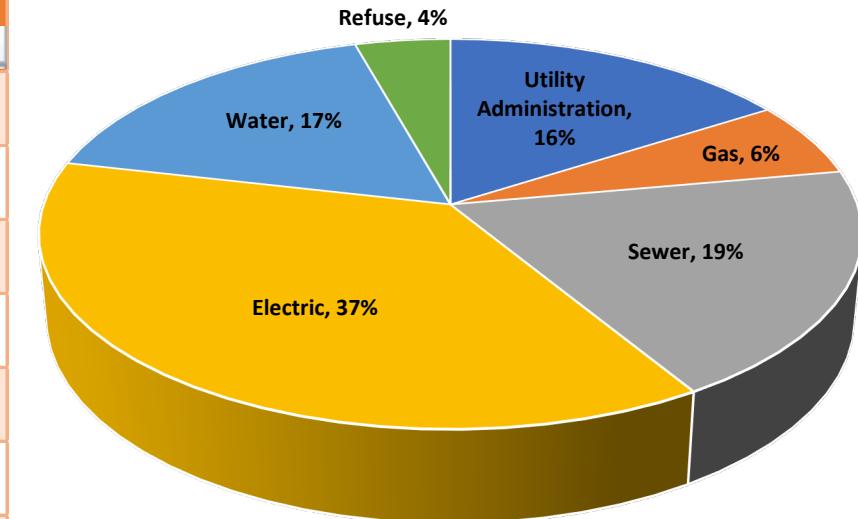
(January 2025)

- Currently collected \$827,004 in utility revenues for the month of January 2025.
- Total YTD Collections are \$2,851,463 This includes utility sales, utility services and other misc. revenue.
- Last year (2024) total collections during the month of January was \$917,850. This is a 9.9% decrease compared to last year.



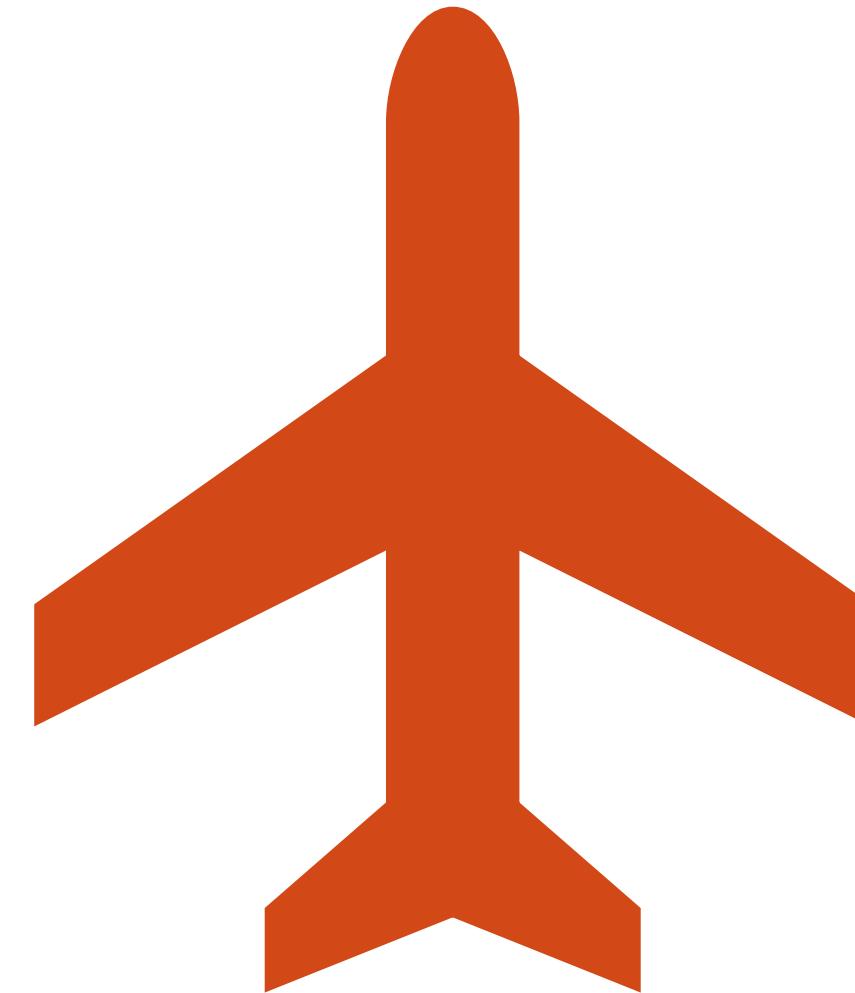
UTILITY FUND EXPENDITURES BY DEPARTMENT

Department	% of Budget	Adopted	Actual YTD	Difference
Utility Administration	16%	\$ 1,389,163	\$ 447,618	\$ 941,545
Gas	6%	\$ 539,852	\$ 175,635	\$ 364,217
Sewer	19%	\$ 1,665,406	\$ 397,206	\$ 1,268,200
Electric	37%	\$ 3,246,083	\$ 747,797	\$ 2,498,286
Water	17%	\$ 1,485,137	\$ 499,544	\$ 985,593
Refuse	4%	\$ 377,152	\$ 140,059	\$ 237,093
	100%	\$ 8,702,793	\$ 2,407,859	



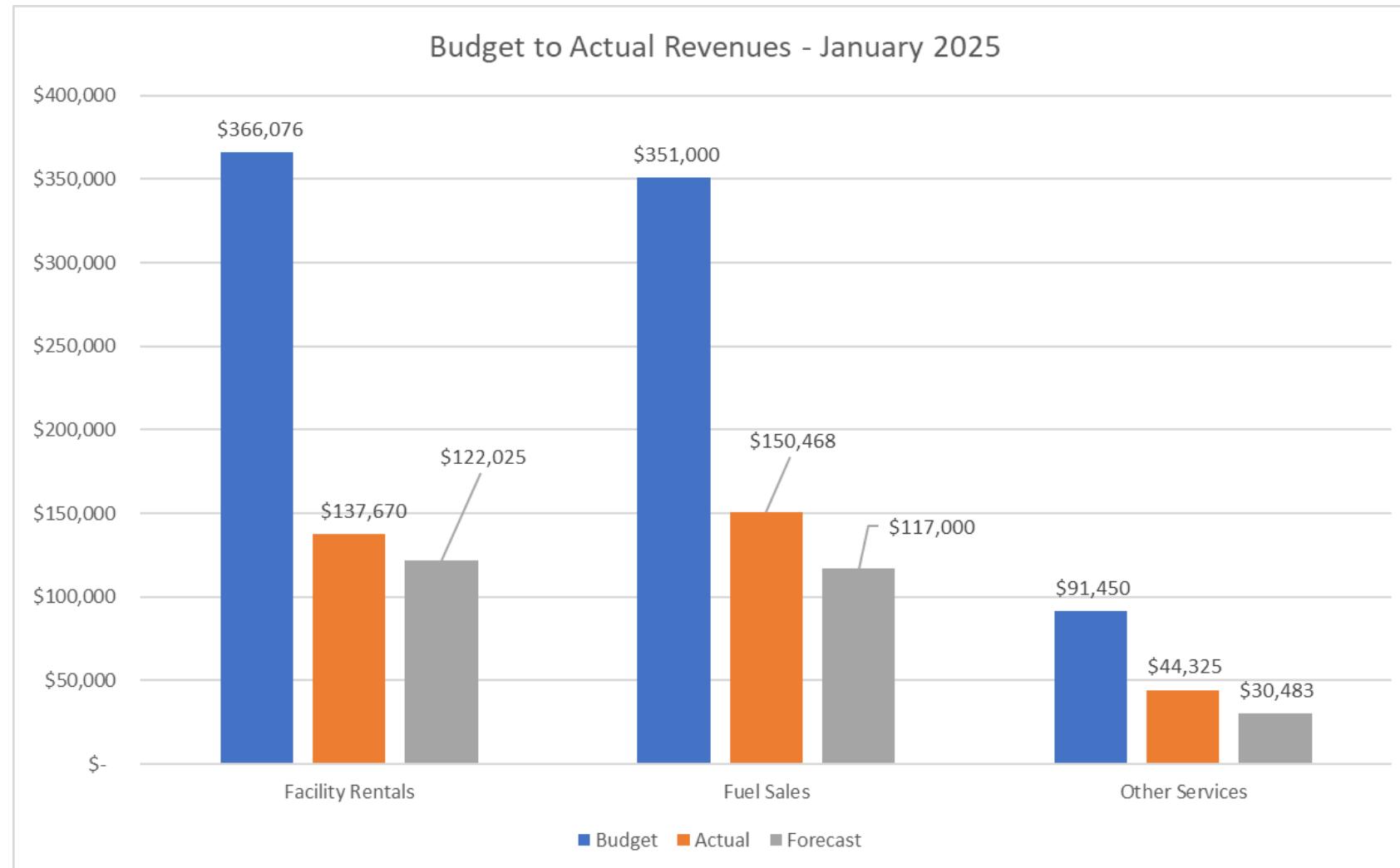
- The above graph represents YTD actual expenditures by department.
- The largest portion of the budget is allocated to Electric (37%), followed by Sewer (19.1%), Water, Utility Administration and Gas
- The percentage of actual YTD spending compared to the adopted budget is about 26.80% overall
- Most departments still have over 60% of their budget unspent.
- Electric and Sewer have spent the lowest percentage of their budget so far while Water and Gas have a relatively high percentage of their budget spent.

AIRPORT FUND



Airport Fund YTD Comparison

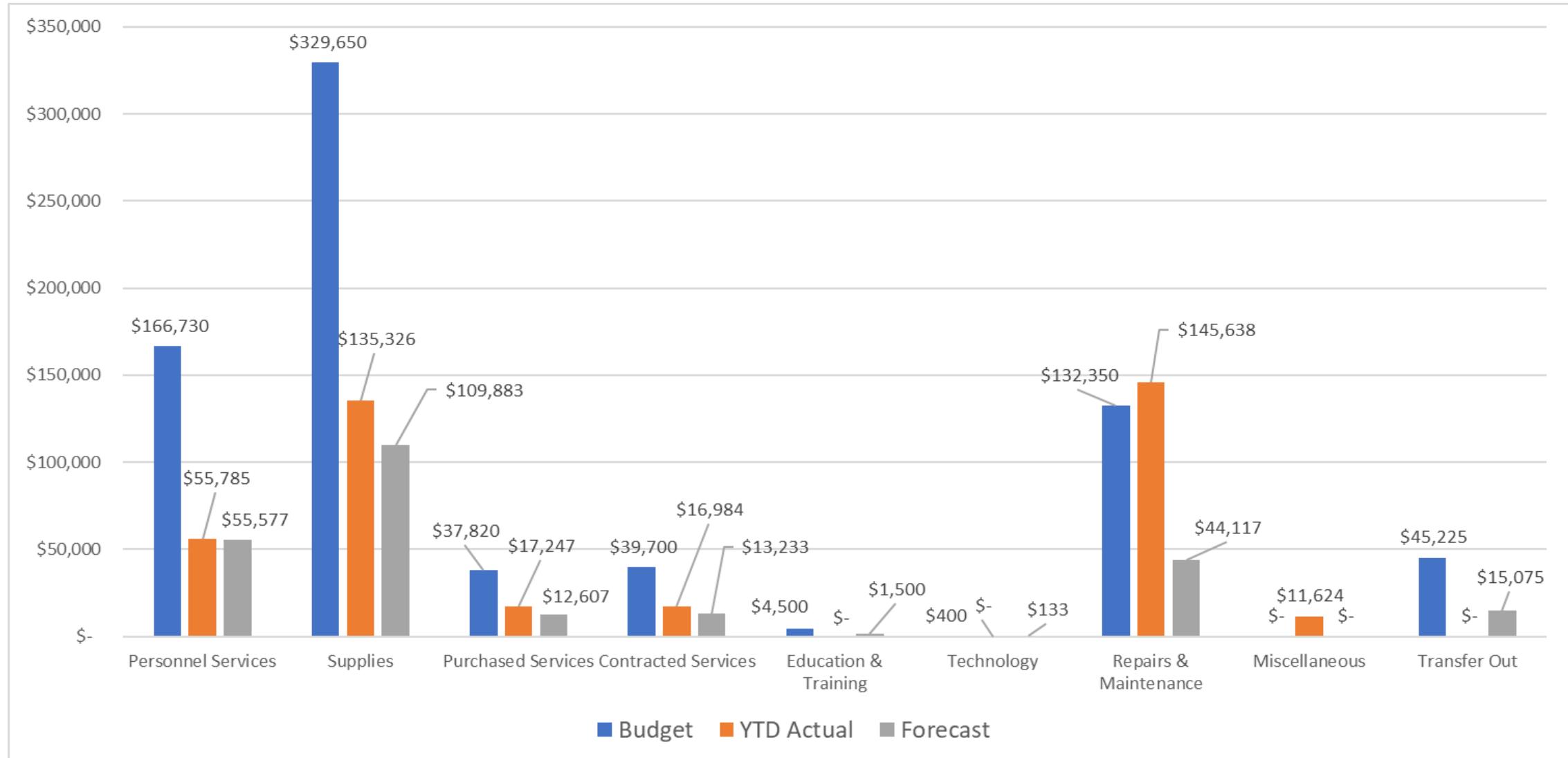
- Currently collected \$56,131 in airport revenues for the month of January 2025.
- Total YTD Collections are \$332,464. This includes facility rentals, fuel sales and other misc. revenue.
- Last year (2024) total collections during the month of January was \$260,170. This is a 27.79% increase compared to last year.



Airport Fund Expenditures

Budget vs. Actual

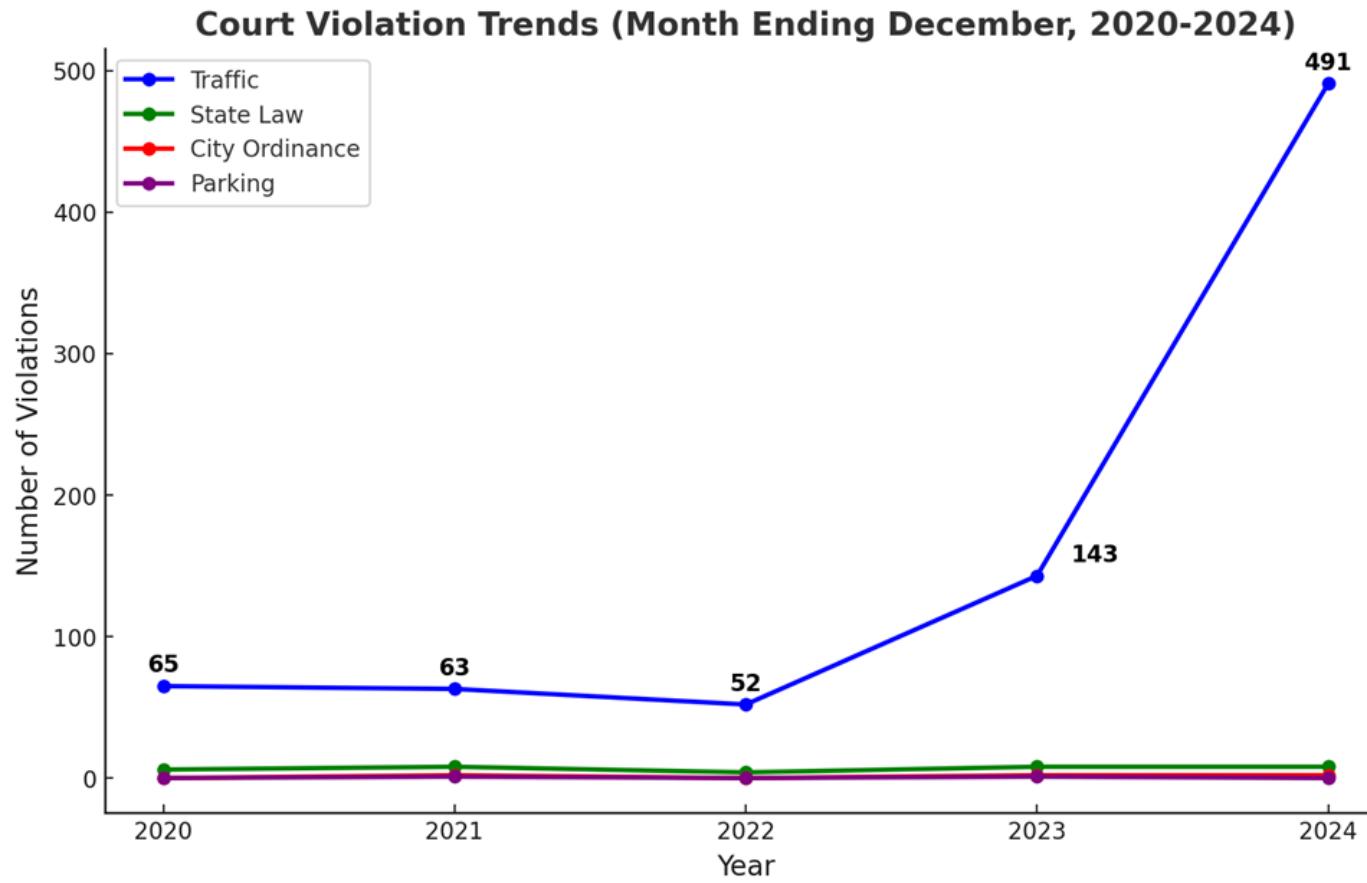
January 2025



MUNICIPAL COURT REPORT

Report Ending December 2024

(This court report will always be 2 months behind when reporting)



- The above data represent the number of ticket violations for the month of December for 2020 – 2024.
- The number of traffic cases surged dramatically in 2024 (491 cases) compared to previous years, showing a notable shift in enforcement or violations.
- State law cases have remained relatively consistent over the years, suggesting no significant changes in legal trends or enforcement.
- Minimal City Ordinances are sporadic and have remained low, indicating limited violations.
- Only one parking case was recorded in 2023 and 2021, reinforcing a low level of parking-related enforcement or compliance with regulations.

Parks & Recreation Update

February 2025

Jonah Chang, CPRP CPSI
Parks & Recreation Director