

City of Castroville

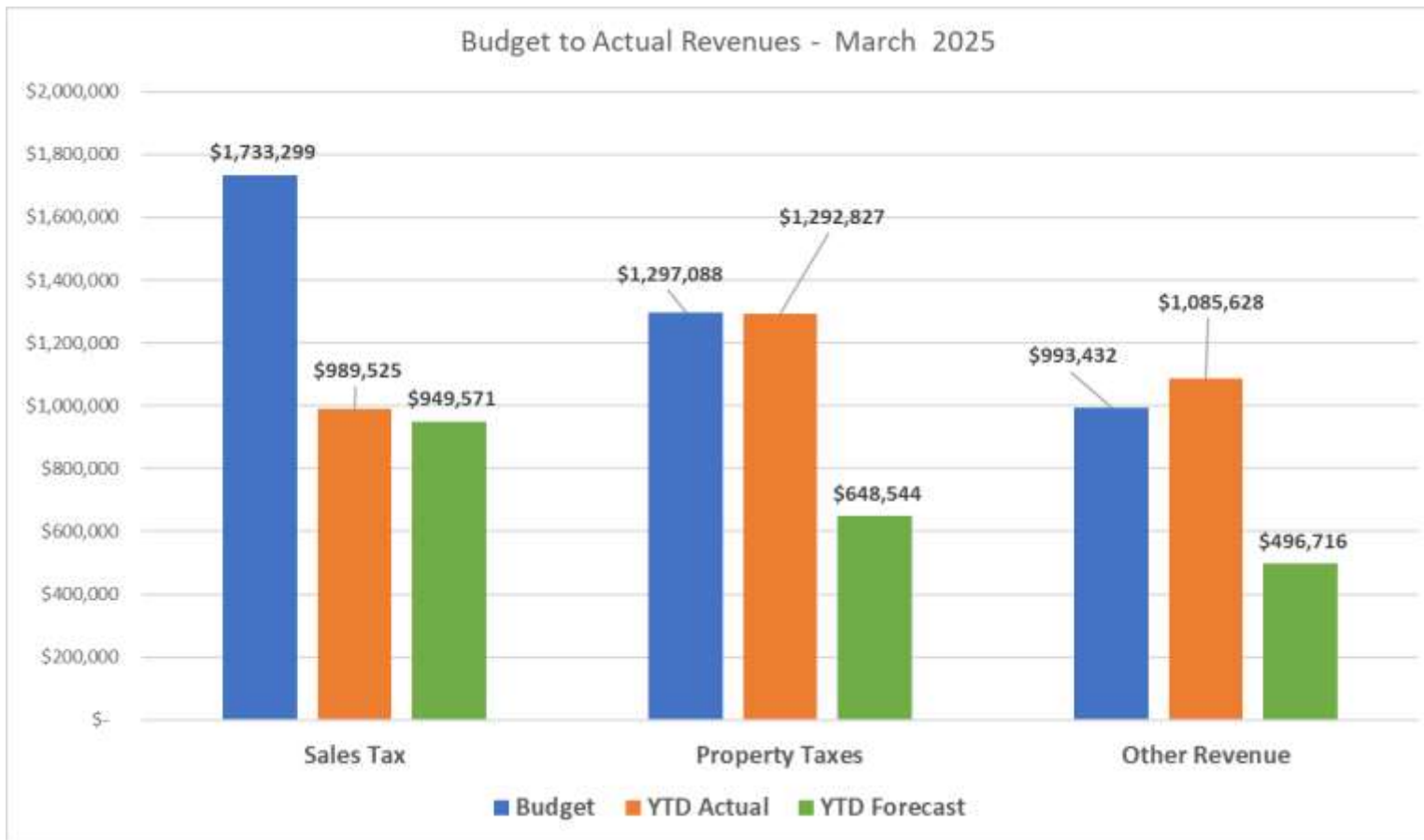
MONTHLY FINANCE REPORT (ENDING MARCH 31, 2025)

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



General Fund

General Fund YTD Comparison

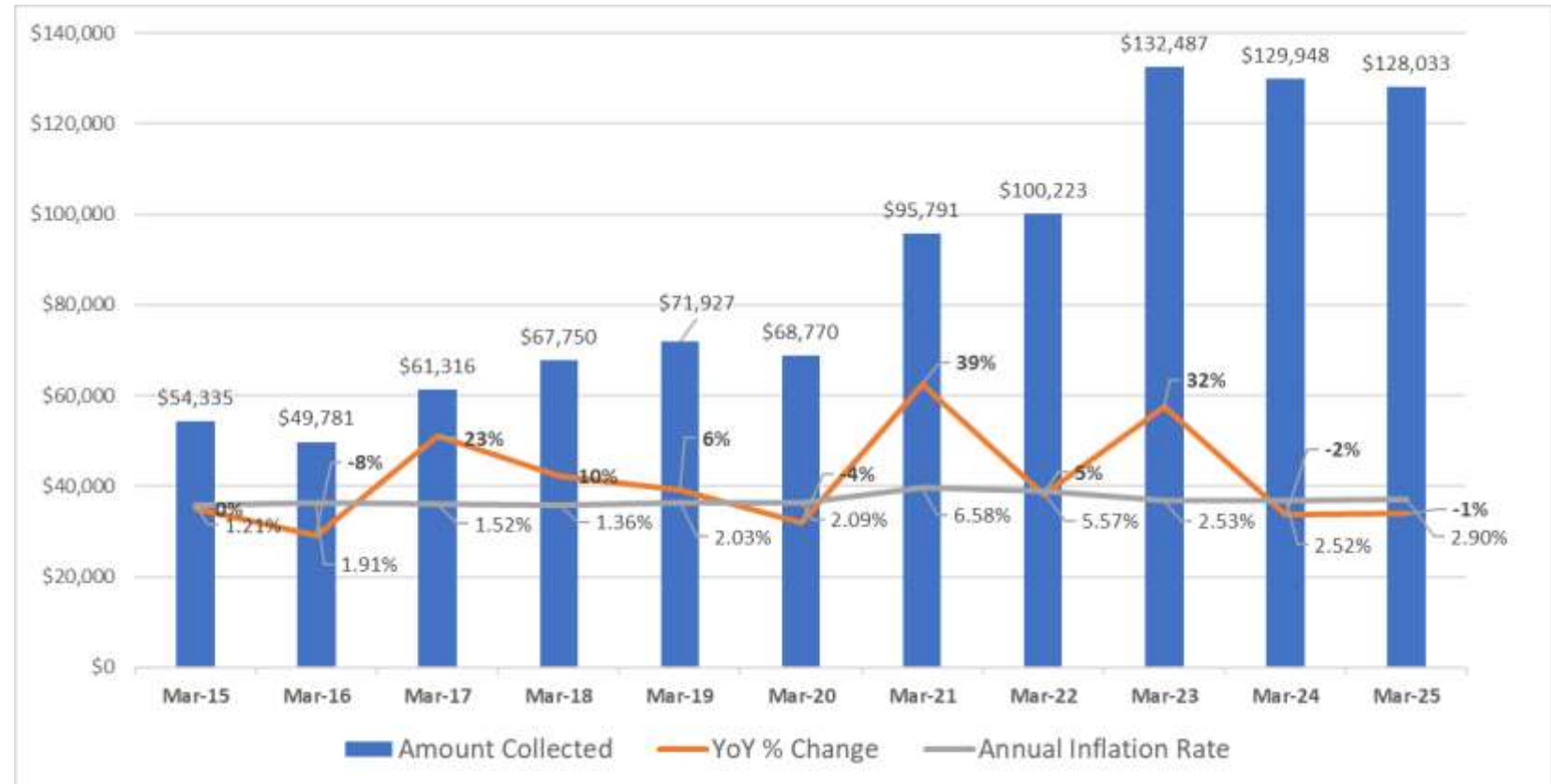


- **Blue** = Total amount budgeted for the year
 - **Orange** = YTD amount received
 - **Green** = Amount anticipated YTD
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- Sales tax collections for the month of March totaled \$133,294.15 (includes sales and liquor tax) compared to last year, total collected for the month of March 2024 was \$134,305.98
 - Property tax collections for the month of March totaled \$28,535.13 compared to last March 2024, total collected was \$101,904.19
 - Other Revenue includes municipal court, parks and recreation and other misc. revenue. Court Collection Fees for the month of March totaled \$50,396.26 compared to last March 2024, total collected was \$16,778.96.

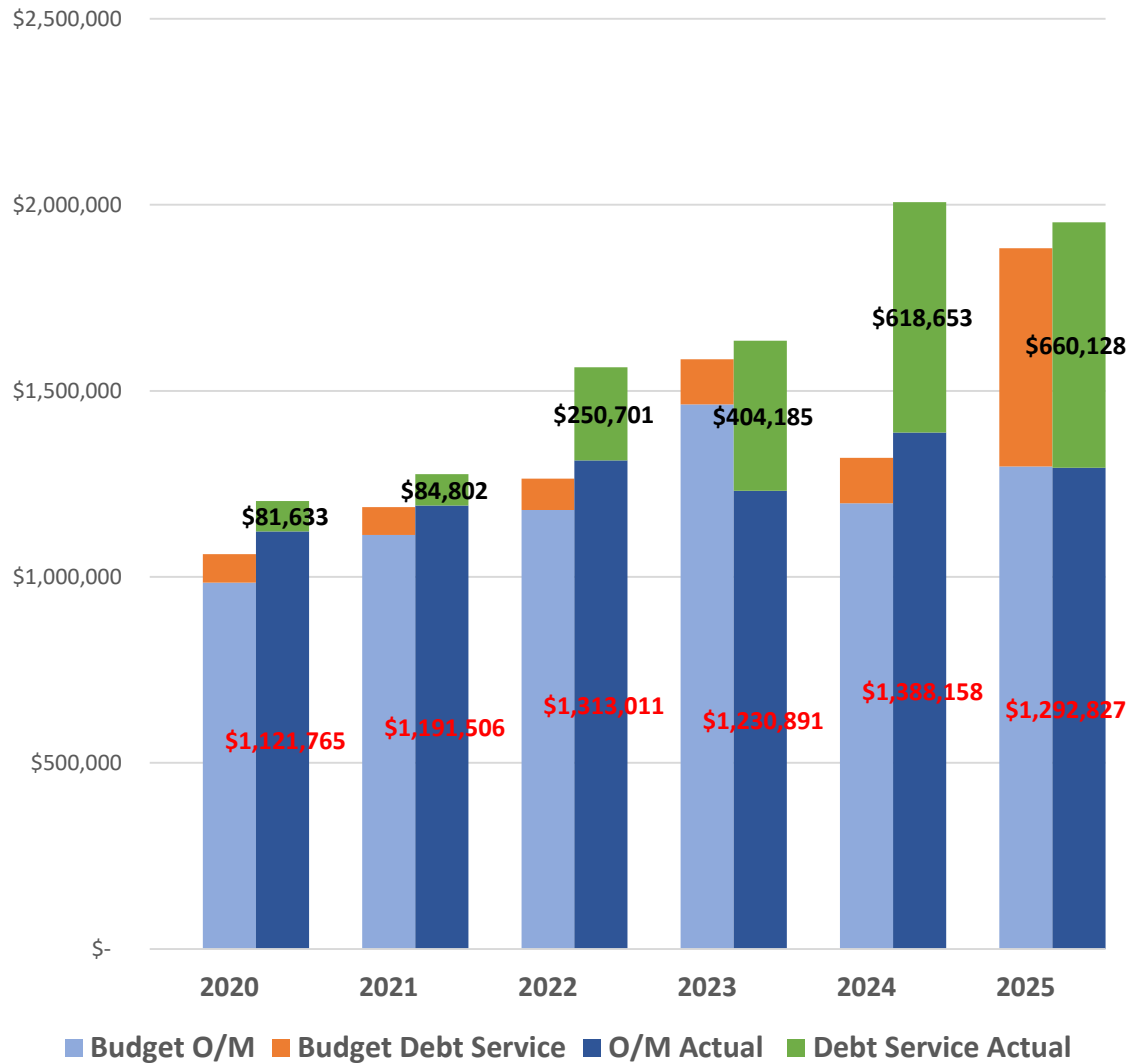
Comparison of Annual Collections for the Month of March.

Sales taxes relatively flat in March.

- Sales tax collections for the month of March totaled \$128,032.66. This amount is true sales tax (does not include liquor tax). This represents a decrease of 1.47%, or \$1,916, compared to last year.
- Through March, sales tax collections are down \$1,011, or .75%, from the prior year.
- Collections for this month represent sales that took place in January.



Property Tax Collections

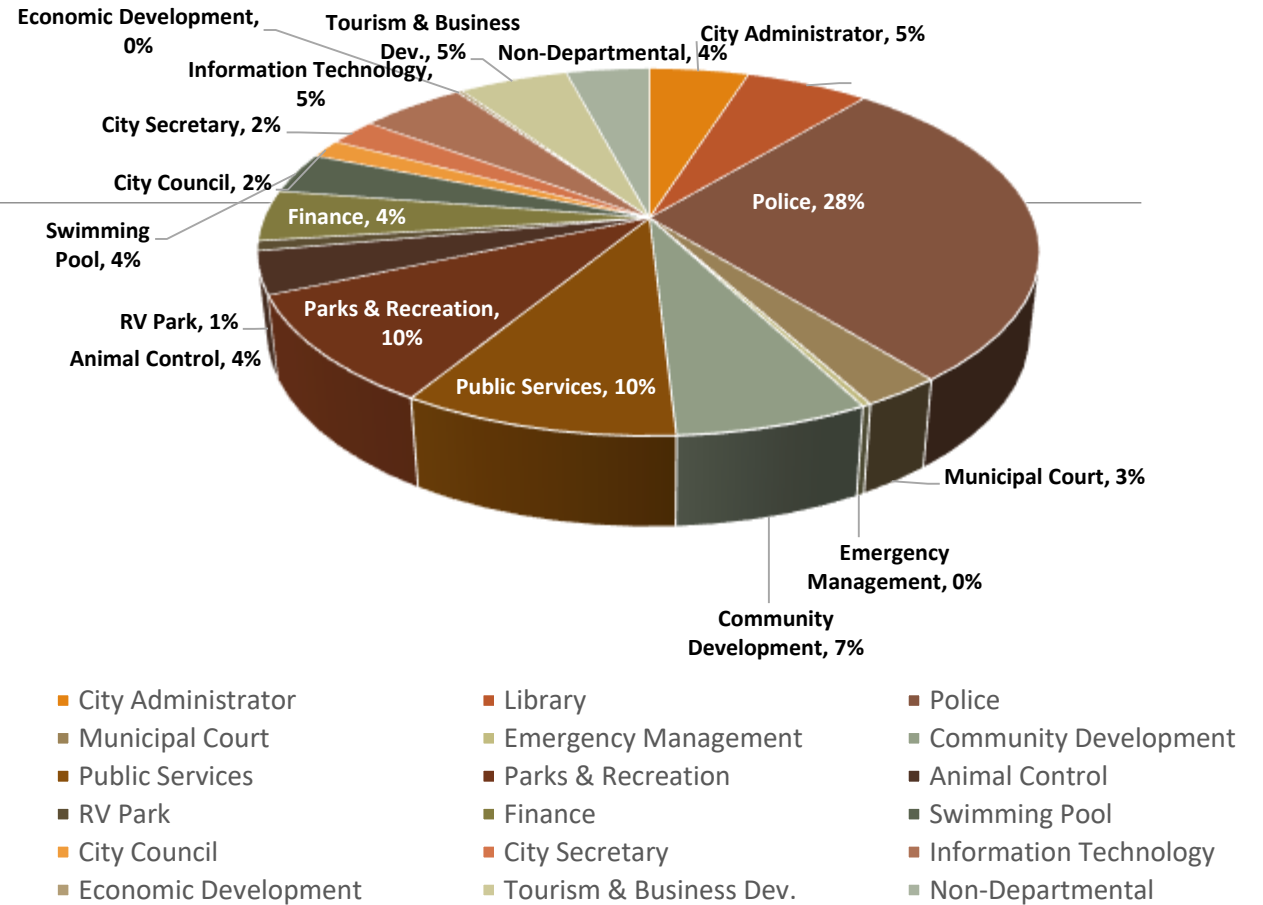


- Current property tax collections are 99.67% of the original budget at this point of the fiscal year. This includes ad valorem, delinquent and penalties and interest. We have collected 96.51% of the total tax levy.
- Taxes become delinquent on February 1st. January is the last month to pay without penalties.
- 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 March are \$1,292,827.

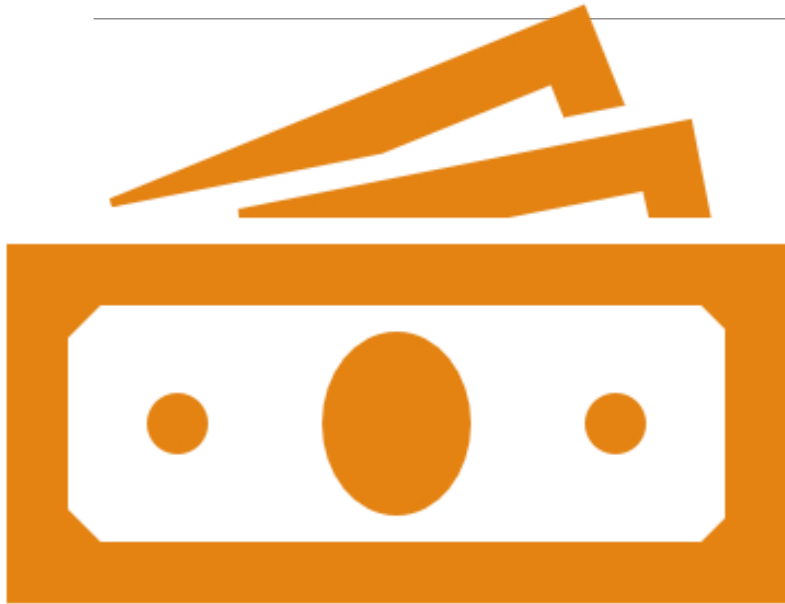
General Fund by Department

Section XI, Item d.

Department	% of Budget	Adopted	Actual YTD	Difference
City Administrator	5%	\$ 232,418	\$ 115,086	\$ 117,332
Library	6%	\$ 289,897	\$ 106,583	\$ 183,314
Police	28%	\$ 1,341,322	\$ 801,367	\$ 539,955
Municipal Court	3%	\$ 133,979	\$ 83,349	\$ 50,630
Emergency Management	0%	\$ 14,700	\$ 3,326	\$ 11,374
Community Development	7%	\$ 320,767	\$ 201,060	\$ 119,707
Public Services	10%	\$ 456,851	\$ 202,679	\$ 254,172
Parks & Recreation	10%	\$ 459,653	\$ 245,984	\$ 213,669
Animal Control	4%	\$ 177,632	\$ 94,796	\$ 82,836
RV Park	1%	\$ 40,900	\$ 19,816	\$ 21,084
*Finance	4%	\$ 213,385	\$ 230,426	\$ (17,041)
Swimming Pool	4%	\$ 173,008	\$ 63,849	\$ 109,159
City Council	2%	\$ 76,606	\$ 14,720	\$ 61,886
City Secretary	2%	\$ 111,998	\$ 53,820	\$ 58,178
Information Technology	5%	\$ 246,000	\$ 145,749	\$ 100,251
Economic Development	0%	\$ 12,100	\$ 5,535	\$ 6,565
Tourism & Business Dev.	5%	\$ 256,286	\$ 128,894	\$ 127,392
Non-Departmental	4%	\$ 195,200	\$ 179,553	\$ 15,647
100%		\$ 4,752,702	\$ 2,696,594	



*The primary reason for the overage in the Finance Department budget is due to a staffing cost adjustment. Previously, a portion of one employee's salary was allocated to Enterprise Fund. However, that salary is now fully budgeted within the Finance Department, resulting in the increase. This adjustment aligns with current staffing assignments and ensures all related costs are accurately reflected within the department's budget moving forward.



Utility Fund

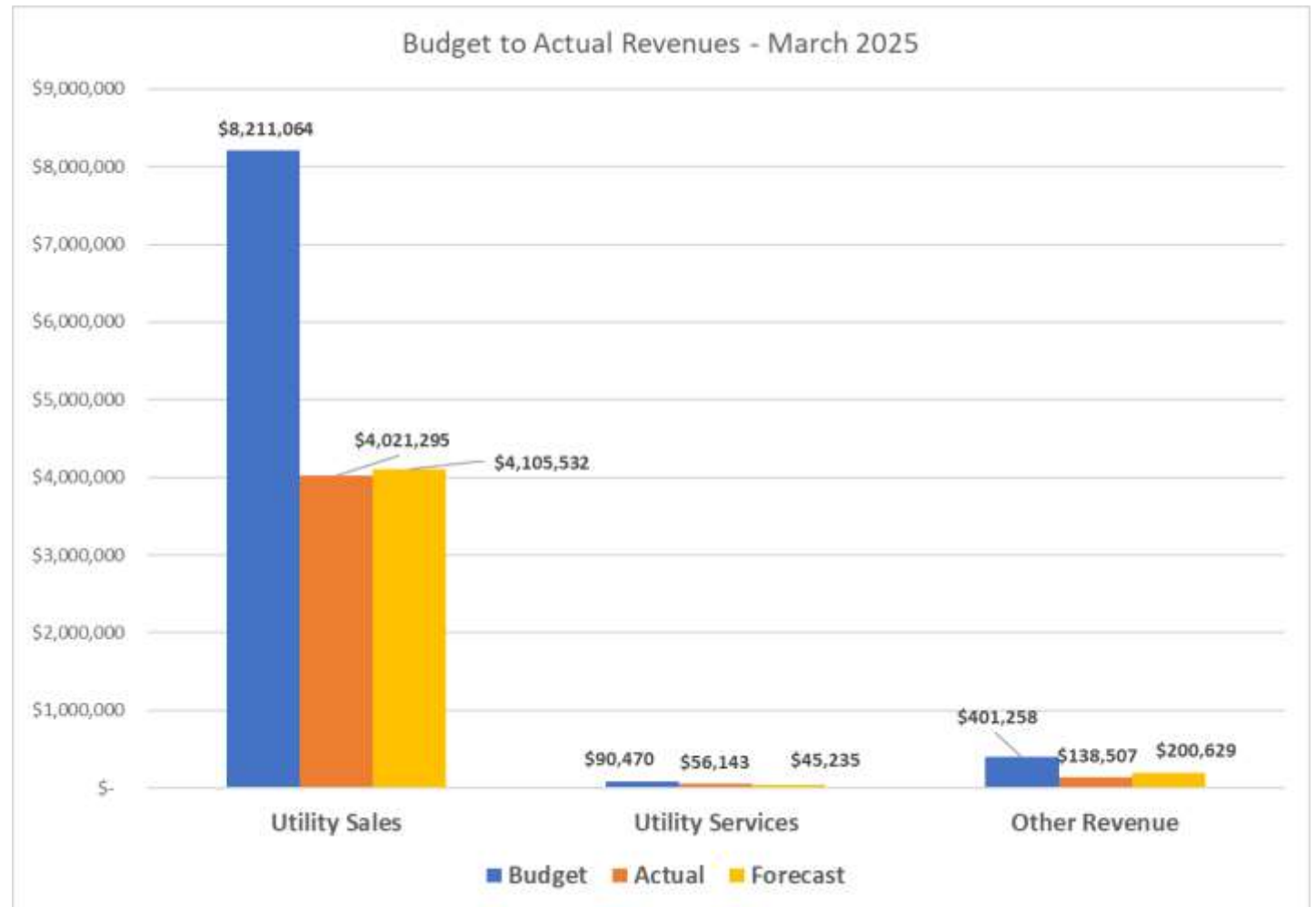
YTD Utility Fund Revenues

		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	\$ 740,152	0%	\$ 55,410.72	\$ 740,152	\$ 740,152	\$ 740,152
March	7.05%	\$ 586,889.22	\$ 618,637	0%	\$ 31,747.59	\$ 618,637	\$ 618,637	\$ 618,637
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	\$ 4,210,251	51%	\$ 400,861	\$ 4,210,251	\$ 4,210,251	\$ 4,210,251

- YTD Actuals collected \$4,215,945 compared to last year in March 2024, total collected was \$3,486,463. That is a 20.92% increase
- Percentage of budget collected is 48.44%

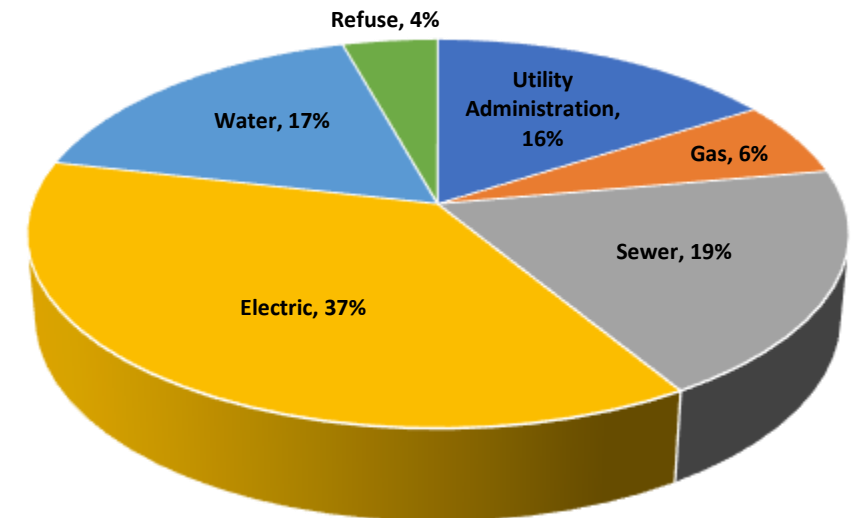
Utility Fund Revenues (March 2025)

- Currently collected \$618,638 in utility revenues for the month of March 2025.
- Total YTD Collections are \$4,215,945. This includes utility sales, utility services and other misc. revenue.
- Last year (2024) total collections during the month of March was \$583,090. This is a 6.1% increase compared to last year.

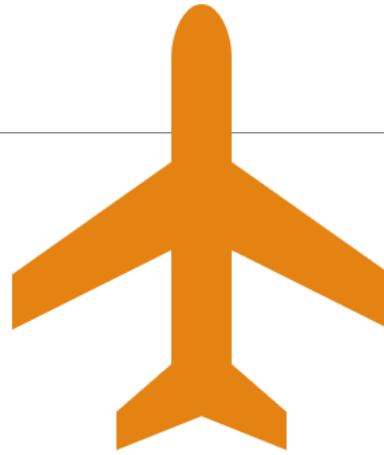


Utility Fund Expenditures by Department

Department	% of Budget	Adopted	Actual YTD	Difference
Utility Administration	16%	\$ 1,389,163	\$ 605,732	\$ 783,431
Gas	6%	\$ 539,852	\$ 327,490	\$ 212,362
Sewer	19%	\$ 1,665,406	\$ 485,480	\$ 1,179,926
Electric	37%	\$ 3,246,083	\$ 1,310,006	\$ 1,936,077
Water	17%	\$ 1,485,137	\$ 706,361	\$ 778,776
Refuse	4%	\$ 377,152	\$ 212,281	\$ 164,871
	100%	\$ 8,702,793	\$ 3,647,350	

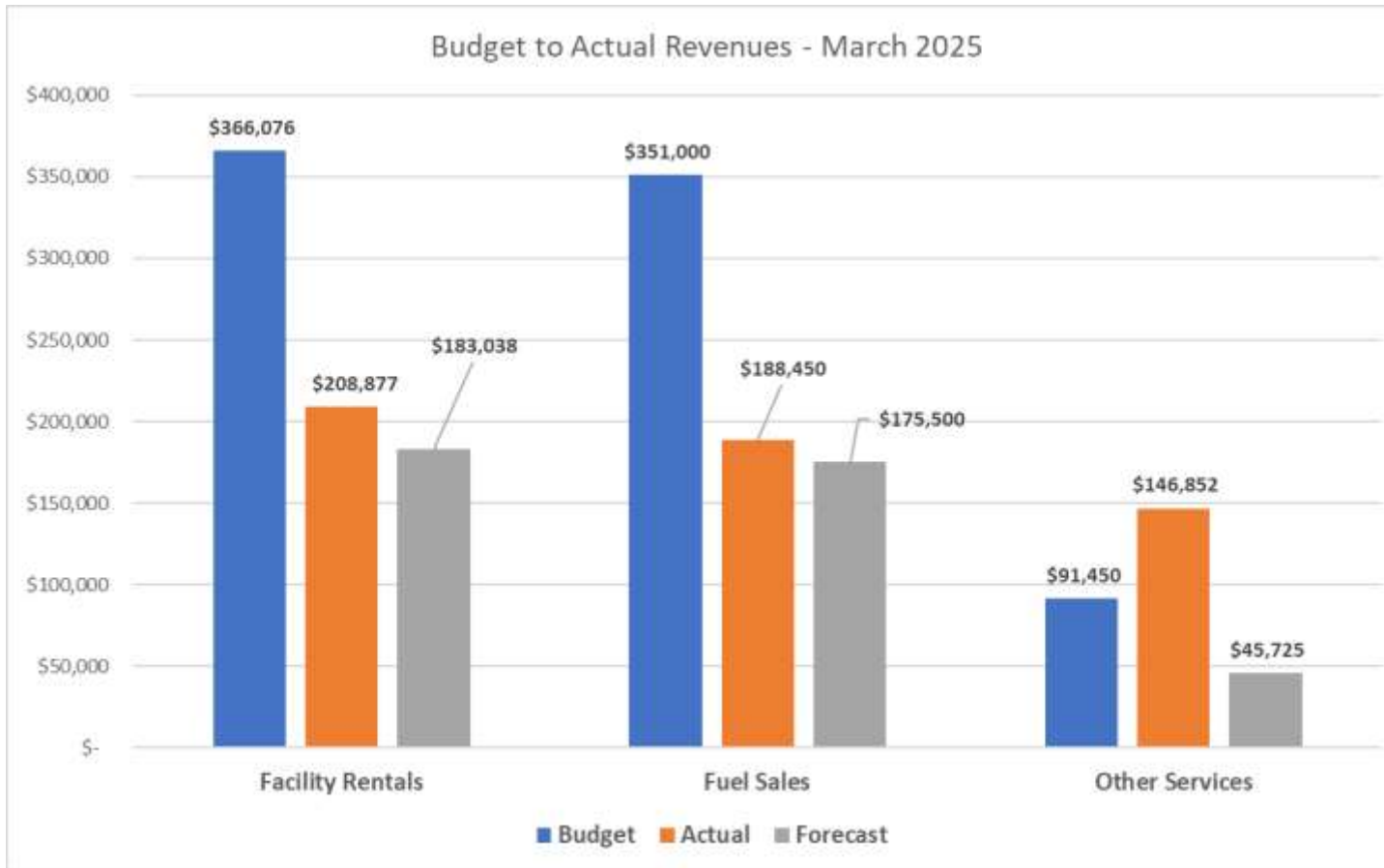


- The above graph represents YTD actual expenditures by department.
- The Utility Fund is performing as expected – all departments are currently under budget.
- Largest savings are in Electric and Sewer Funds – driven primarily by project timing.
- Expenditures will increase in the second half of the year as projects and purchases progress.



Airport Fund

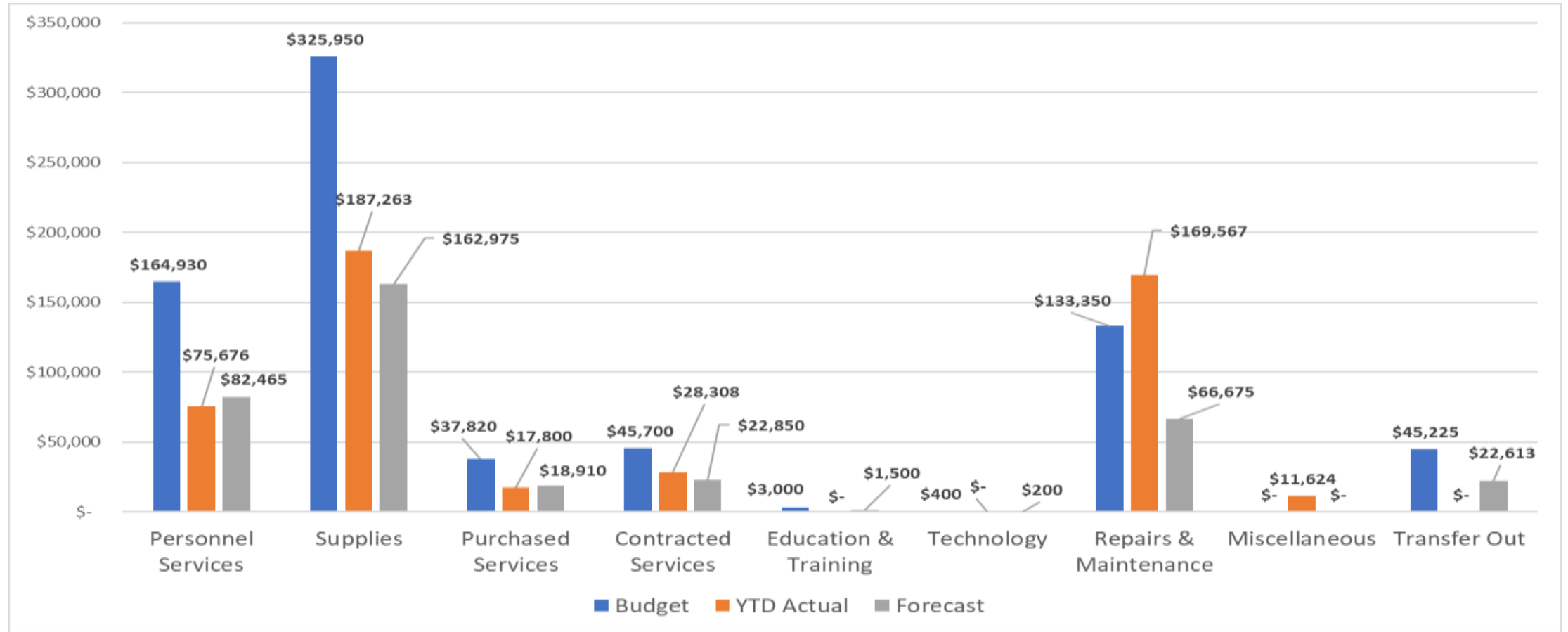
Airport Fund YTD Comparison



- Currently collected \$147,131 in airport revenues for the month of March 2025.
- Total YTD Collections are \$544,180. This includes facility rentals, fuel sales and other misc. revenue.
- Last year (2024) total collections during the month of March was \$404,352. This is a 34.58% increase compared to last year.

Airport Fund Expenditures Budget vs. Actual March 2025

Section XI, Item d.





Municipal Court Report

MARCH 2025



- The above data represents the number of ticket violations for the month of March 2021-2025.
- Traffic violations increased from 73 in 2021 to 295 in 2025 – a 304% increase over five years.
- The most substantial year-over-year growth occurred from 2024 to 2025, nearly doubling from 145 to 295 violations.
- This trend suggest enhanced enforcement, increased traffic volume, or greater compliance checks.
- State Law violations fluctuated between 1 and 7 cases per year. In 2025, there was a drop to only 2 cases.
- No cases were filed for City Ordinance violation in 2021, 2023, or 2024. There was a spike to 6 cases in 2022 and 3 cases in 2025.
- No violations from 2021 through 2024 for parking violations. The first appearance in 2025 with 3 cases filed.