

# **City of Castroville**

Budget Hearing #1

August 26, 2025

# Agenda



Review Proposed  
Revenues for FY  
2026

General Fund Revenues  
Enterprise Fund  
Revenues  
Airport Fund Revenues



Review requested  
Expenditures for FY  
2026

General Fund  
Expenditures  
Enterprise Fund  
Expenditures  
Airport Fund Expenditures



Important Dates

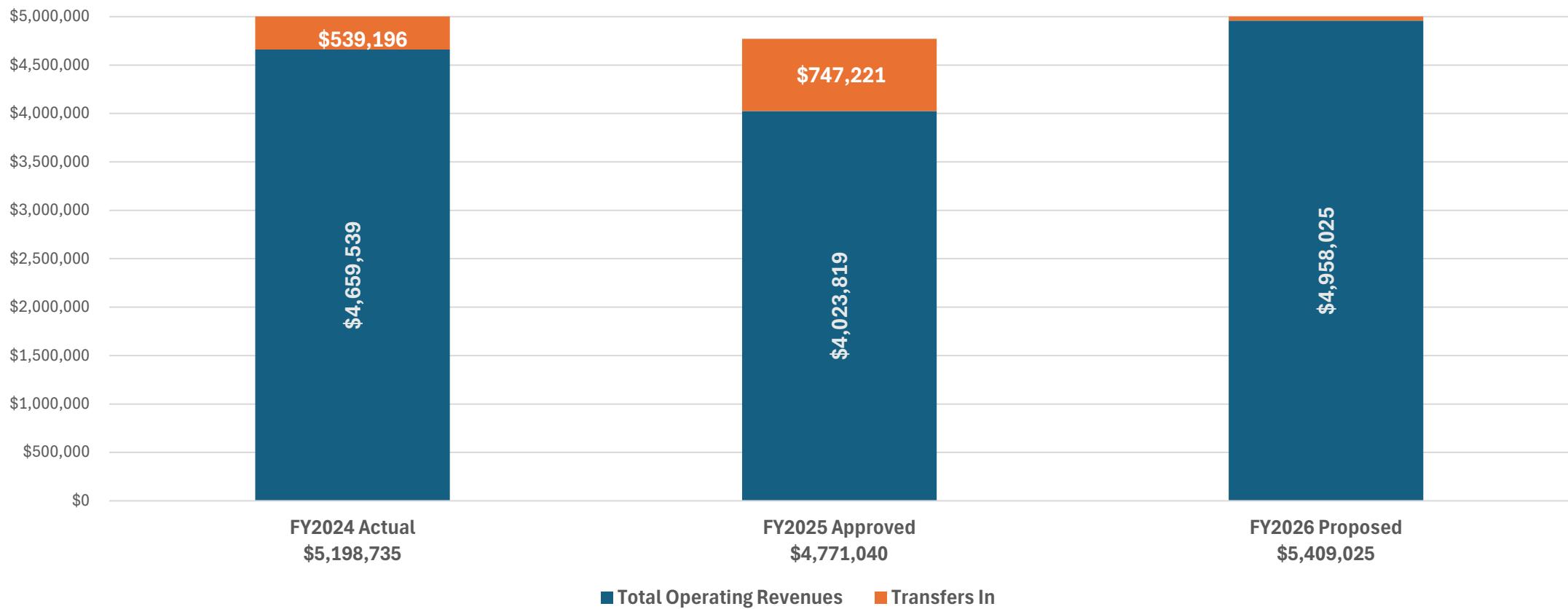
# Proposed General Fund Revenues FYR 2026

# General Fund Proposed Revenues

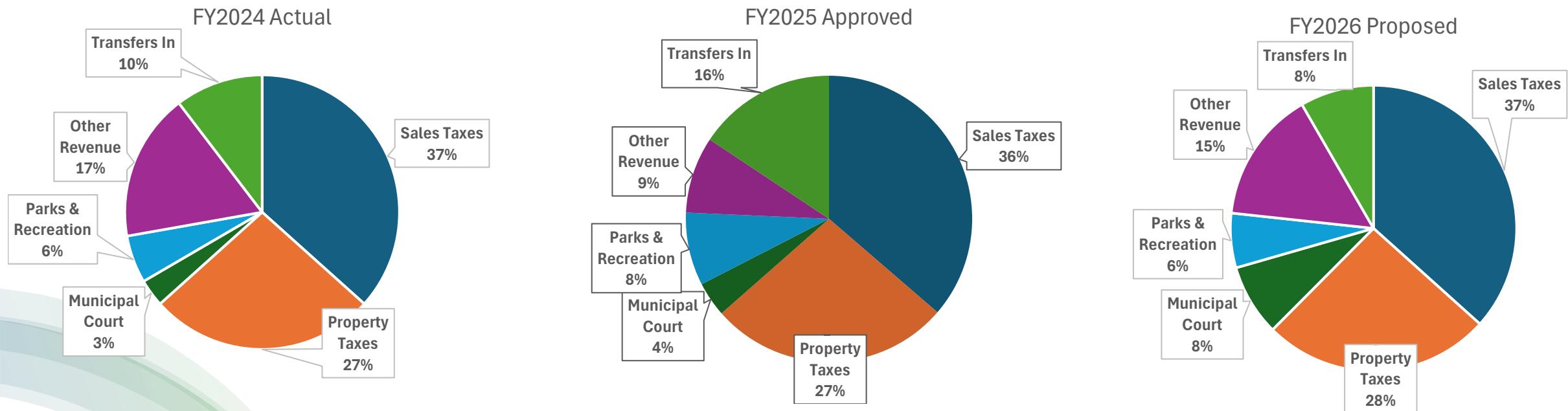
## 2025-2026

Revenue	Actual FY 2024	Approved FY 2025	Proposed FY 2026
Sales Taxes	\$ 1,904,998	\$ 1,733,299	\$ 1,982,794
Property Taxes	1,388,158	1,297,088	1,395,825
Municipal Court	168,699	187,230	437,230
Parks & Recreation	291,986	393,800	333,550
Other Revenue	905,698	412,402	808,626
<b>Total Operating Revenues</b>	<b>\$ 4,659,539</b>	<b>\$ 4,023,819</b>	<b>\$ 4,958,025</b>
Transfers In	539,196	747,221	451,000
<b>Total Revenue</b>	<b>\$ 5,198,735</b>	<b>\$ 4,771,040</b>	<b>\$ 5,409,025</b>

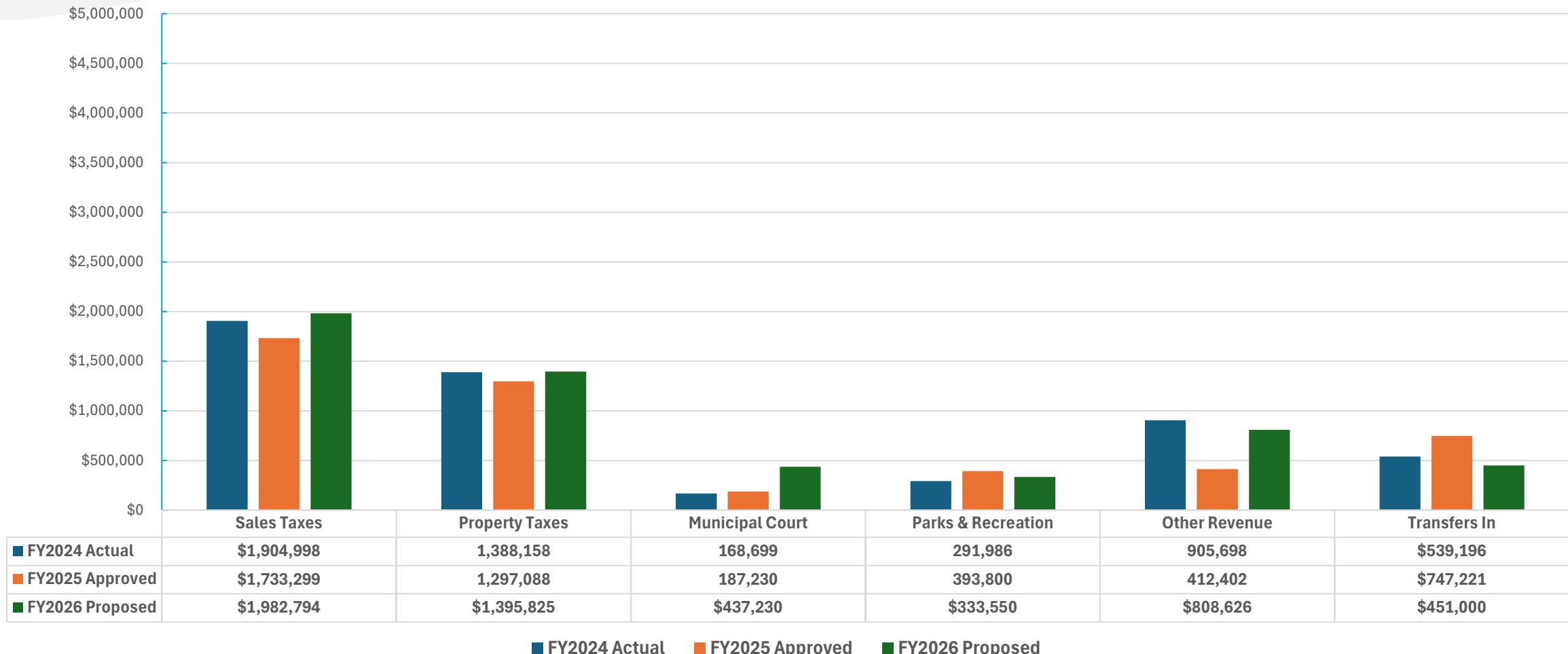
# General Fund Revenues



# General Fund Revenue – 2024 Actual, 2025 Approved and 2026 Proposed



# General Fund Revenues





# Requested General Fund Expenditures FYR 2026

# General Fund Proposed Expenditures

## 2025-2026

Expenditures	Actual 2024	Approved 2025	Proposed 2026	Increase/Decrease % Change	Increase/Decrease Amount Change
City Council	\$ 70,048	\$ 76,606	\$ 66,646	-13%	-\$9,960
City Administrator	256,677	232,418	183,323	-21%	-\$49,095
City Secretary	102,181	111,998	115,767	3%	\$3,769
Finance	232,027	213,385	227,574	7%	\$14,189
Library	307,122	289,897	287,200	-1%	-\$2,697
Police	1,347,967	1,341,322	1,609,351	20%	\$268,029
Emergency Management	18,843	14,700	14,700	-	-
Municipal Court	133,213	133,979	305,472	128%	\$171,493
Community Development	380,570	320,767	385,391	20%	\$64,624
Streets	442,658	456,851	645,388	41%	\$188,537

# General Fund Proposed Expenditures

## 2025-2026

Expenditures (continued)	Actual 2024	Approved 2025	Proposed 2026	Increase/Decrease % Change	Increase/Decrease Amount Change
Parks & Recreation	778,142	459,654	495,440	8%	\$35,786
RV Park	32,711	40,900	43,400	6%	\$2,500
Swimming Pool	179,365	173,008	167,708	-3%	-\$5,300
Animal Services/Code Enforcement	184,794	177,632	238,475	34%	\$60,843
Information Technology	291,645	246,000	249,500	1%	\$3,500
Non-Departmental	227,545	195,200	194,200	-1%	-\$1,000
Economic Development	1,679	12,100	-	-	-
Tourism & Business Dev.	215,955	256,285	179,489	-30%	-\$76,796
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 5,173,951</b>	<b>\$ 4,752,701</b>	<b>\$ 5,409,025</b>	<b>6%</b>	<b>\$ 296,324</b>
Transfer Out	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>\$5,173,951</b>	<b>\$ 4,752,701</b>	<b>\$ 5,409,025</b>	<b>6%</b>	<b>\$ 296,324</b>

# General Fund Summary

	<b>Proposed Revenue</b>			<b>Proposed Expenditures</b>
General Fund Revenues	\$ 4,958,025			\$ 5,409,025
Transfer In	\$ 451,000		Transfer Out	\$ 0
<b>Total Proposed Revenues</b>	<b>\$ 5,409,025</b>		<b>Total Proposed Expenditures</b>	<b>\$ 5,409,025</b>
<b>Balanced Budget</b>				

# Major Changes To Proposed 2026 General Fund Budget

	Approved 2024-2025	Proposed 2025-2026	Increase/Decrease
*Salaries	\$ 2,901,196	\$ 3,413,214	\$ 512,018
Supplies	473,800	441,190	-32,610
Purchased Services	279,430	265,580	-13,850
Contracted Services	587,424	629,640	42,216
Education & Training	83,800	71,400	-12,400
Technology	146,650	145,700	-950
Repairs & Maintenance	186,150	379,400	193,250
Miscellaneous	94,250	62,900	-31,350
<b>TOTAL</b>	<b>\$ 4,752,700</b>	<b>\$ 5,409,024</b>	<b>\$ 656,324</b>

\*Includes 3% COLA increase for all part-time and full-time employees

# Proposed Enterprise Fund Revenues FYR 2026

# Enterprise Fund Proposed Revenues

## 2025-2026

Revenue	Actual FY 2024	Approved FY 2025	YTD FY 2025 (as of 07/31/25)	Proposed FY 2026
Utility Sales	\$ 7,595,027	\$ 8,211,064	\$ 6,680,987	\$ 8,633,500
Utility Services	127,645	90,470	98,027	88,000
Other Revenue	222,134	25,070	179,157	90,300
Use of Fund Balance	-	376,188	0	502,515
<b>TOTAL REVENUES</b>	<b>\$ 7,944,506</b>	<b>\$8,702,792</b>	<b>\$6,958,171</b>	<b>\$9,314,315</b>



# Requested Enterprise Fund Expenditures FYR 2025

# Enterprise Funds Proposed Expenditures

## 2025-2026

Expenditures	Actual 2024	Approved 2025	Proposed 2026	% Change	Increase/Decrease Amount Change
Utility Administration	\$2,252,245	\$1,389,163	-	-	-
Gas Department	528,814	539,852	1,133,529	110%	\$593,677
Sewer Department	1,037,885	1,665,405	1,962,495	18%	\$297,090
Electric Department	3,047,026	3,249,083	3,885,287	20%	\$636,204
Water Department	1,051,759	1,485,136	1,826,895	23%	\$341,759
Refuse Department	401,089	377,152	506,109	34%	\$128,957
<b>TOTAL EXPENDITURES</b>	<b>\$8,319,818</b>	<b>\$8,702,791</b>	<b>\$9,314,315</b>	<b>7%</b>	<b>\$611,524</b>

2025-2026 Administrative Expenses (\$1,439,098) are now embedded within the Enterprise Budget by percentage

# Enterprise Fund

## 5-year Historical Budget

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Approved FY 2025	Proposed FY2026
Administration	\$ 662,375	\$ 872,983	\$ 1,468,519	\$ 1,487,962	\$ 1,397,314	\$ 1,389,163	-
Gas	\$ 378,911	\$ 593,056	\$ 553,100	\$ 476,432	\$ 528,814	\$ 539,852	\$ 1,133,529
Wastewater	\$ 950,855	\$ 883,152	\$ 1,365,262	\$ 1,021,111	\$ 1,037,885	\$ 1,665,405	\$ 1,962,495
Electric	\$ 2,489,443	\$ 2,540,588	\$ 2,501,461	\$ 2,770,717	\$ 3,047,026	\$ 3,246,083	\$ 3,885,287
Water	\$ 1,005,060	\$ 830,692	\$ 1,038,004	\$ 928,886	\$ 1,051,759	\$ 1,485,136	\$ 1,826,895
Garbage	\$ 471,368	\$ 554,028	\$ 630,845	\$ 322,715	\$ 401,089	\$ 377,152	\$ 506,109

Actual amounts for Administration do not include Depreciation costs (Auditor's Adjusting Entry)

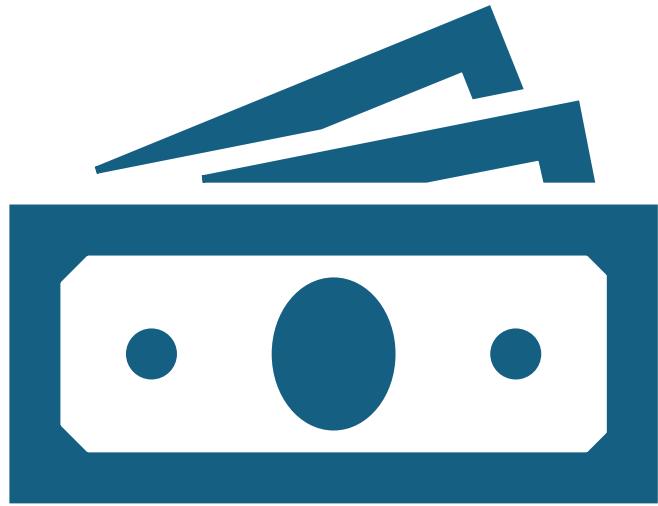
# Transfers Out

---

Amount	Description	Department
\$ 170,000	Right of Way Maintenance	Enterprise
451,221	Franchise Fee	Enterprise
<b>Total Transfers</b>	<b>\$ 621,221</b>	

# Enterprise Fund Summary

	<b>Proposed Revenue</b>			<b>Proposed Expenditures</b>
Enterprise Fund Revenues	\$ 8,811,800			\$ 9,314,315
Use of Fund Balance	\$ 502,515			
<b>Total Proposed Revenues</b>	<b>\$ 9,314,315</b>		<b>Total Proposed Expenditures</b>	<b>\$ 9,314,315</b>
<b>Balanced Budget</b>				



# Airport Fund

---

## Airport Proposed Revenues 2025-2026

Revenue	Actual FY 2024	Approved FY 2025	Proposed FY 2026
*Facility Rentals	\$ 352,495	\$ 366,076	\$ 373,331
Fuel Sales	409,995	351,000	355,000
Other Revenue	417,600	91,450	91,300
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,180,090</b>	<b>\$ 808,526</b>	<b>\$ 819,631</b>

# Airport Proposed Expenditures

## 2025-2026

Expenditures	Actual 2024	Approved 2025	Proposed 2026
<b>Total Operating Expenditures</b>	* \$ 348,251	\$ 411,149	\$ 427,489
<b>Fuel Sales</b>	312,150	300,000	300,000
<b>Debt Service (Bond Series 2021)</b>	31,836	45,225	44,779
<b>Transfers Out</b>	6,000	6,000	6,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 698,237</b>	<b>\$ 762,374</b>	<b>\$ 778,268</b>

\*This amount does not include depreciation cost of \$281,454 – Auditors Adjusting Entry

# Airport Fund Summary

	<b>Proposed Revenue</b>			<b>Proposed Expenditures</b>
Airport Fund Revenues	\$819,631			\$ 772,268
			Transfer Out	\$ 6,000
<b>Total Proposed Revenues</b>	<b>\$ 819,631</b>		<b>Total Proposed Expenditures</b>	<b>\$ 778,268</b>

# Upcoming Important Dates

---

- September 09<sup>th</sup> – City Council Meeting & Budget Public Hearing #2
  - Budget Adoption
  - Tax Rate Adoption
  - Ratify Tax Rate
- September 23<sup>rd</sup> – City Council Meeting
  - Adopt Comprehensive Fee Schedule
  - Adopt Investment Policy
  - Adopt Miscellaneous Policies