## City of Castroville

Budget Hearing #2 September 9, 2025





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



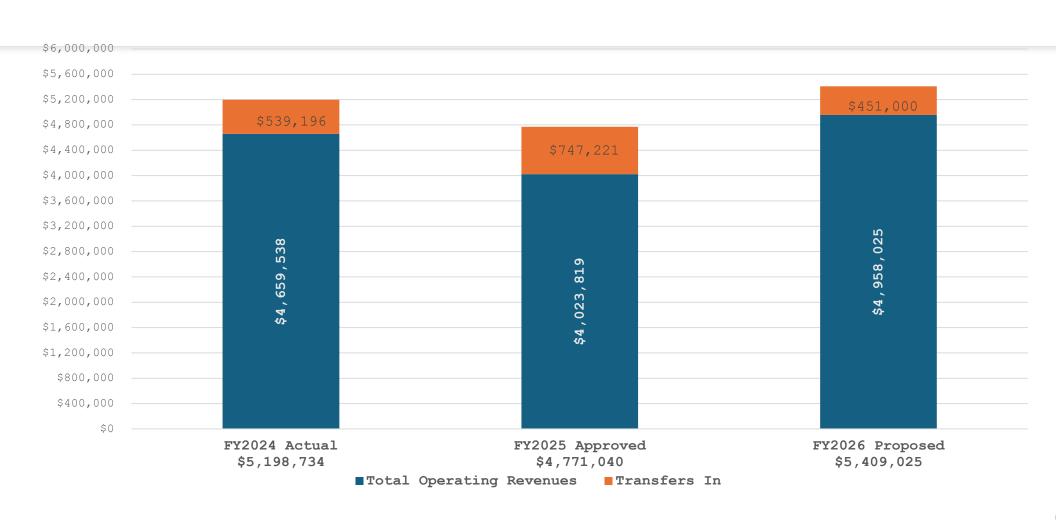
Important Dates

# Proposed General Fund Revenues FYR 2026

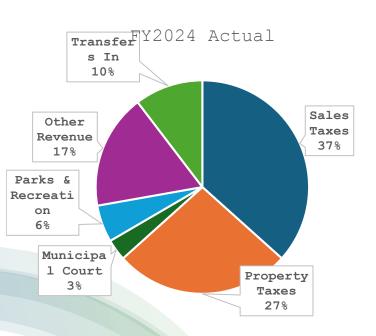
# General Fund Proposed Revenues 2025-2026

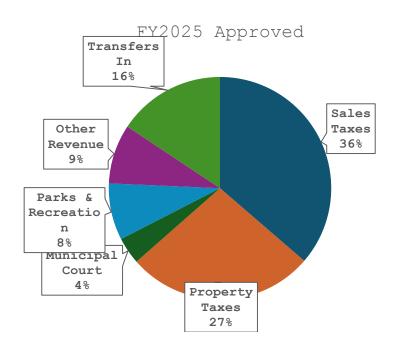
Revenue	Actual FY 2024	Approved FY 2025	Proposed FY 2026
Sales Taxes	\$ 1,904,998	\$ 1,733,299	\$ 1,982,794
Property Taxes	1,388,158	1,297,088	1,395,825
Municipal Court	168,699	187,230	437,230
Parks & Recreation	291,986	393,800	333,550
Other Revenue	905 <b>,</b> 698	412,402	808,626
Total Operating Revenues	\$ 4,659,539	\$ 4,023,819	\$ 4,958,025
Transfers In	539.196	747,221	451,000

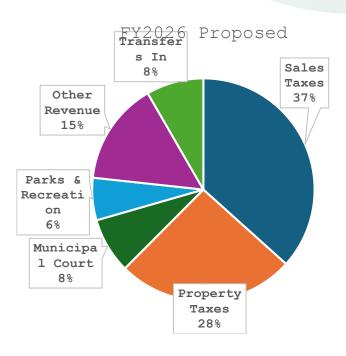
#### General Fund Revenues



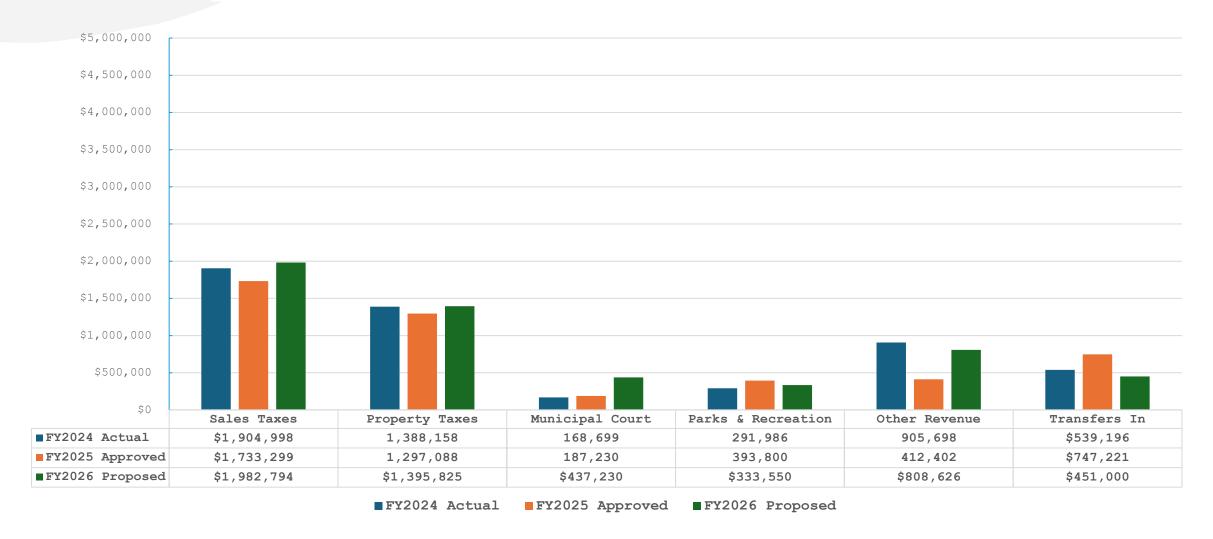
# General Fund Revenue - 2024 Actual, 2025 Approved and 2026 Proposed







#### 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 <b>,</b> 677	232,418	183,323	-21%	-\$49,095
City Secretary	102,181	111,998	115 <b>,</b> 767	3%	\$3 <b>,</b> 769
Finance	232,027	213,385	227,574	7%	\$14 <b>,</b> 189
Library	307,122	289,897	287 <b>,</b> 200	-1%	-\$2 <b>,</b> 697
Police	1,347,967	1,341,322	1,609,351	20%	\$268 <b>,</b> 029
Emergency Management	18,843	14,700	14,700	_	~
Municipal Court	133,213	133,979	305 <b>,</b> 472	128%	\$171,493
Community Development	380,570	320,767	385 <b>,</b> 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%	<b>\$3,</b> 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
TOTAL OPERATING EXPENDITURES	\$ 5,173,951	\$ 4,752,701	\$ 5,409,025	6%	\$ 296,324
Transfer Out	-	-	-		

#### General Fund Summary

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

#### Balanced Budget

# 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 <b>,</b> 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
TOTAL	\$ 4,752,700	\$ 5,409,024	\$ 656,324

<sup>\*</sup>Includes 3% COLA increase for all part-time and full-time employees

Proposed
Enterprise Fund
Revenues
FYR 2026

# Enterprise Fund Proposed Revenues 2025-2026

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

Requested
Enterprise Fund
Expenditures
FYR 2025

## Enterprise Funds Proposed Expenditures

2025-2026

Expenditures	Actual 2024	Approved 2025	Proposed 2026	% Change	Increase/Decre ase Amount Change
Utility Administration	\$2,252,245	\$1,389,163	-	-	-
Gas Department	528,814	539,852	1,133,529	110%	\$593 <b>,</b> 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 <b>,</b> 957
2025-2026 Administrative	Expenses (\$1,439,0 <b>\$8,319,818</b>	98) are now embedded \$8,702,791	within the Enterprise \$ 9,314,315	Budget <b>7</b> %	\$611,524

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

## Enterprise Fund Summary

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

#### Balanced Budget



# Airport Fund

#### Airport Proposed Revenues 2025-2026

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

# Airport Proposed Expenditures 2025-2026

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

#### Airport Fund Summary

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

Net Position: \$41,363

### Upcoming Important Dates

- September 09th 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