

City of
Castroville

**MONTHLY FINANCE REPORT
(ENDING MAY 31, 2025)**

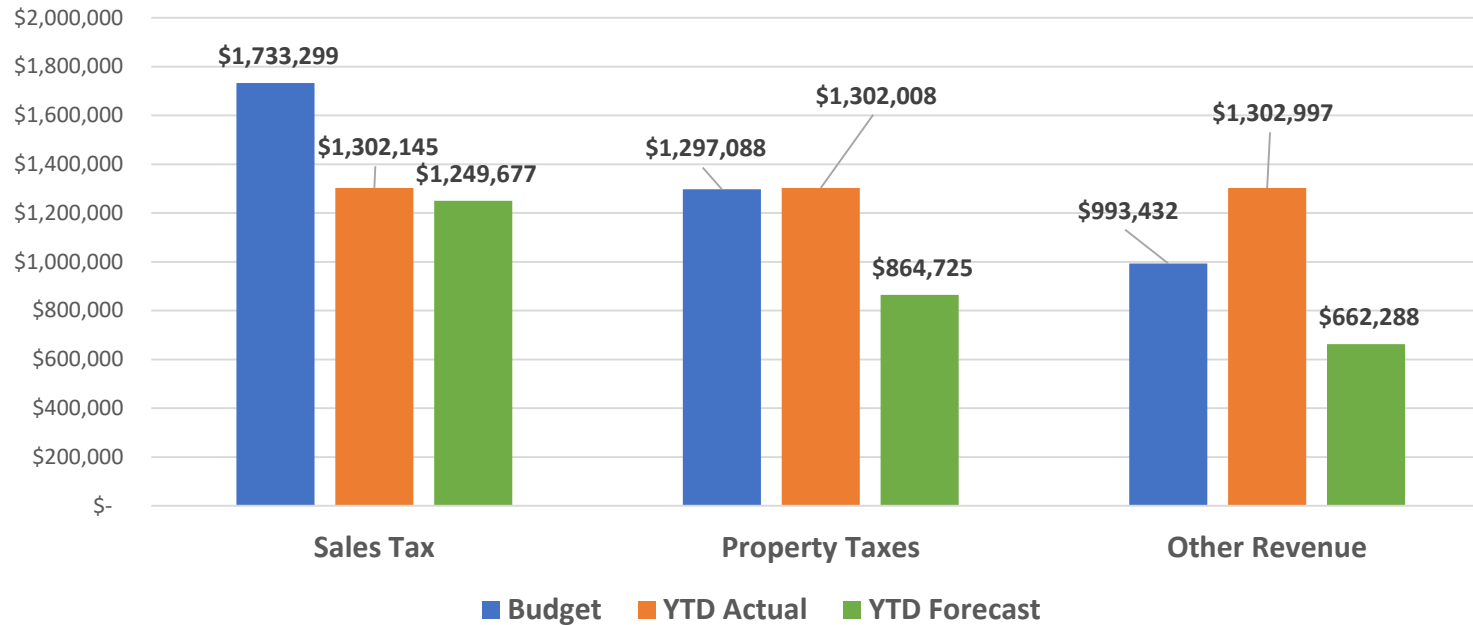
- **General Fund**
- **Enterprise Fund**
- **Airport Fund**
- **Municipal Court Report**



General Fund

General Fund YTD Comparison

Budget to Actual Revenues - May 2025

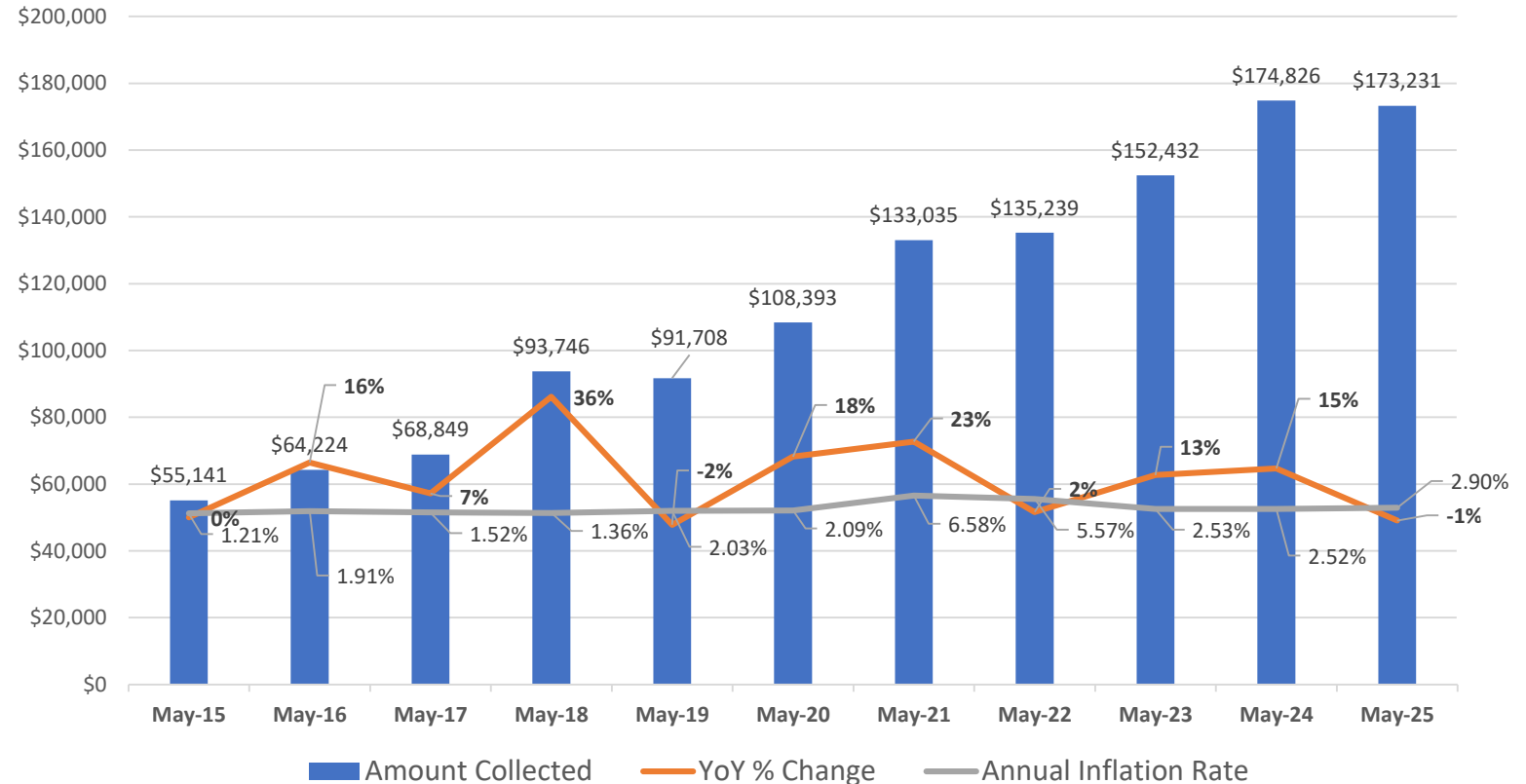


- **Blue** = Total amount budgeted for the year
 - **Orange** = YTD amount received
 - **Green** = Amount anticipated YTD
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- Sales tax collections for the month of May totaled \$179,916.21 (includes sales and liquor tax) compared to last year, total collected for the month of May 2024 was \$180,813.82
 - Property tax collections for the month of May totaled \$1,076.87 compared to last May 2024, total collected was \$9,433.83
 - Other Revenue includes municipal court, parks and recreation and other misc. revenue. Court Collection Fees for the month of May totaled \$55,936.07 compared to last May 2024, total collected was \$110,894.79

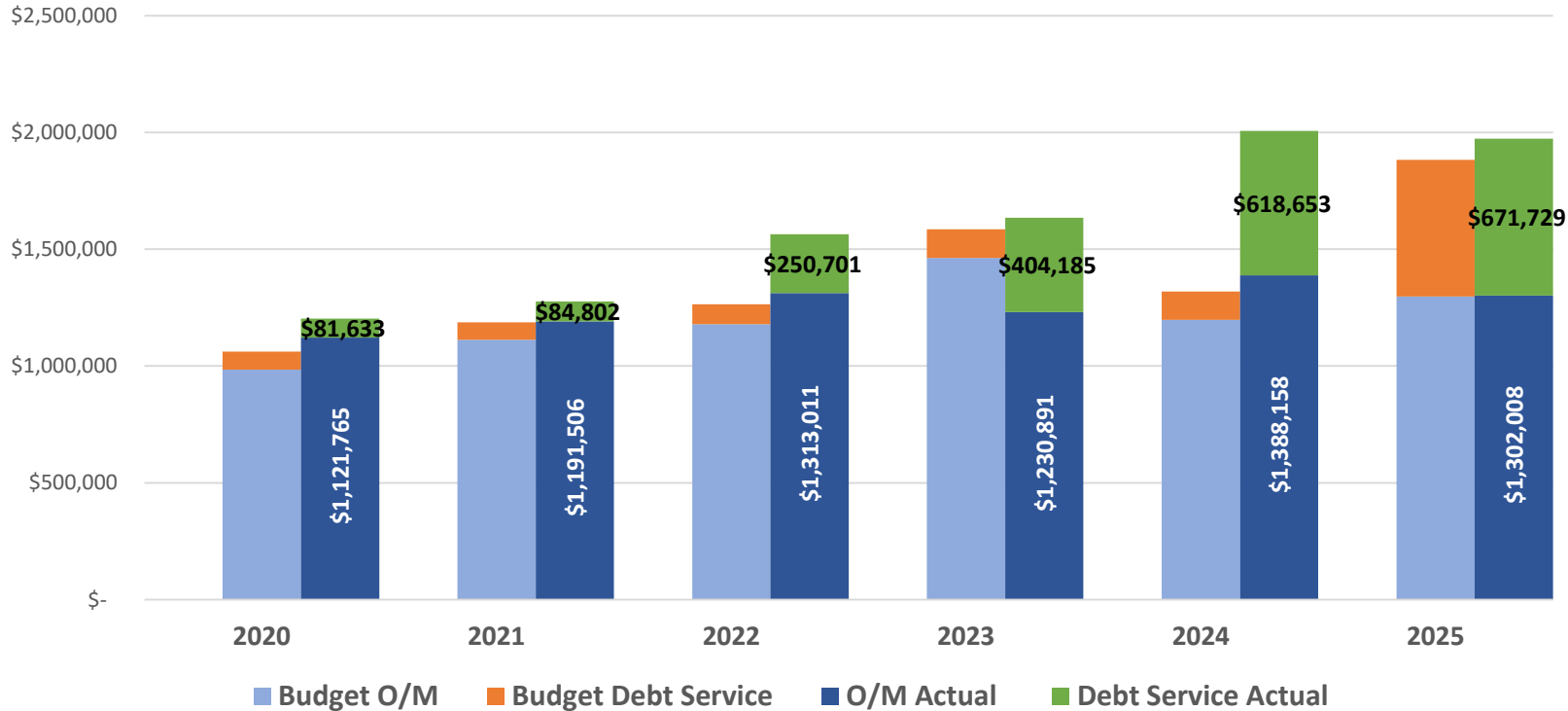
Comparison of Annual Collections for the Month of May.

Sales taxes relatively flat in May.

- Sales tax collection for the month of May totaled \$173,231. This represents a decrease of 0.91%, or \$1,596, compared to last year.
- Through May, sales tax collections are up \$65,085, or 5.48%, from the prior year.
- Collections for this month represent sales that took place in March.



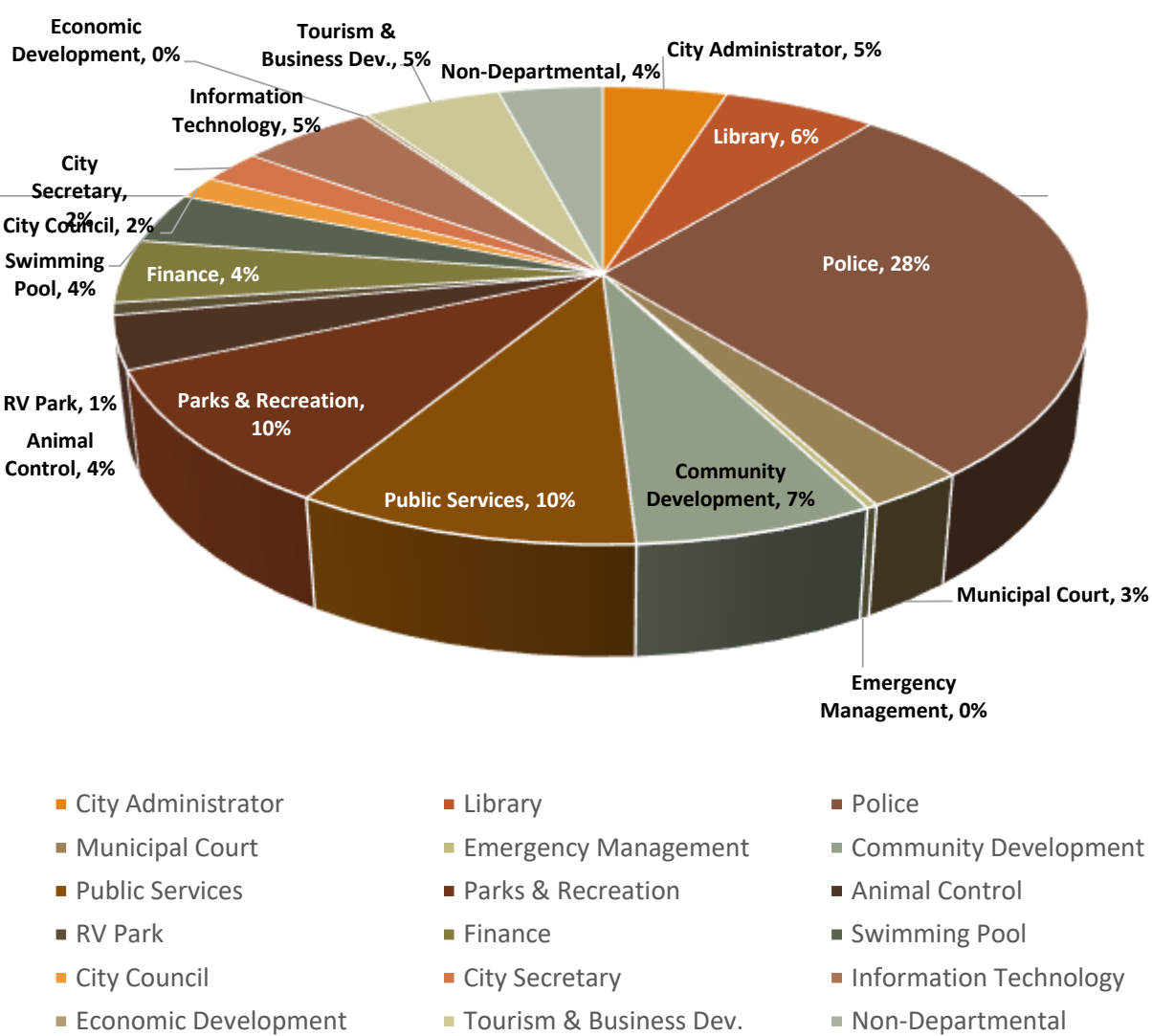
Property Tax Collections

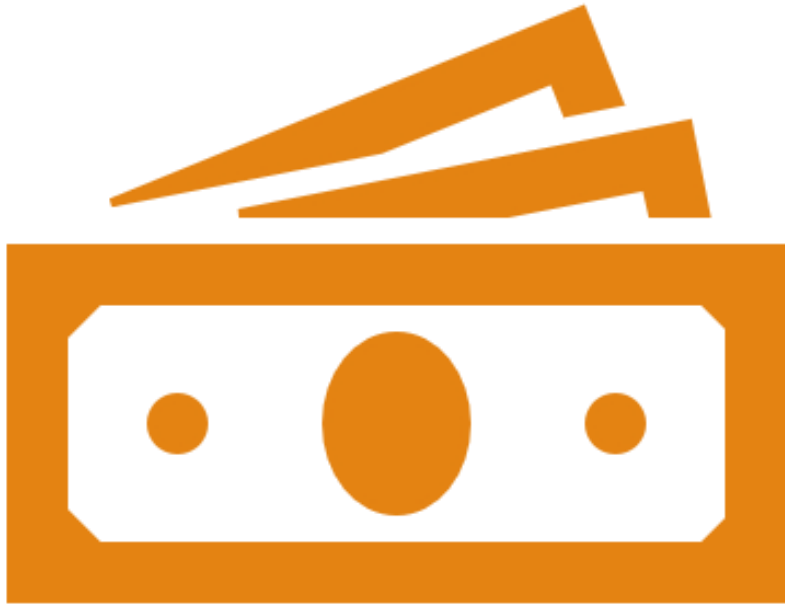


- Current property tax collections are 100.38% of the original budget at this point of the fiscal year. This includes ad valorem, delinquent and penalties and interest. We have collected 97.63% of the total tax levy.
- Taxes become delinquent on February 1st. January is the last month to pay without 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 May are \$1,302,008

General Fund by Department

Department	% of Budget	Adopted	Actual YTD	Difference
City Administrator	5%	\$ 232,418	\$ 135,837	\$ 96,581
Library	6%	\$ 289,897	\$ 138,543	\$ 151,354
Police	28%	\$ 1,341,322	\$ 1,050,814	\$ 290,508
Municipal Court	3%	\$ 133,979	\$ 132,685	\$ 1,294
Emergency Management	0%	\$ 14,700	\$ 3,326	\$ 11,374
Community Development	7%	\$ 320,767	\$ 311,399	\$ 9,368
Public Services	10%	\$ 456,851	\$ 266,762	\$ 190,089
Parks & Recreation	10%	\$ 459,653	\$ 578,336	\$ (118,683)
Animal Control	4%	\$ 177,632	\$ 137,942	\$ 39,690
RV Park	1%	\$ 40,900	\$ 24,498	\$ 16,402
*Finance	4%	\$ 213,385	\$ 198,883	\$ 14,502
Swimming Pool	4%	\$ 173,008	\$ 88,274	\$ 84,734
City Council	2%	\$ 76,606	\$ 32,577	\$ 44,029
City Secretary	2%	\$ 111,998	\$ 76,357	\$ 35,641
Information Technology	5%	\$ 246,000	\$ 160,963	\$ 85,037
Economic Development	0%	\$ 12,100	\$ 10,618	\$ 1,482
Tourism & Business Dev.	5%	\$ 256,286	\$ 164,687	\$ 91,599
Non-Departmental	4%	\$ 195,200	\$ 217,243	\$ (22,043)
	100%	\$ 4,752,702	\$ 3,729,744	





Utility Fund

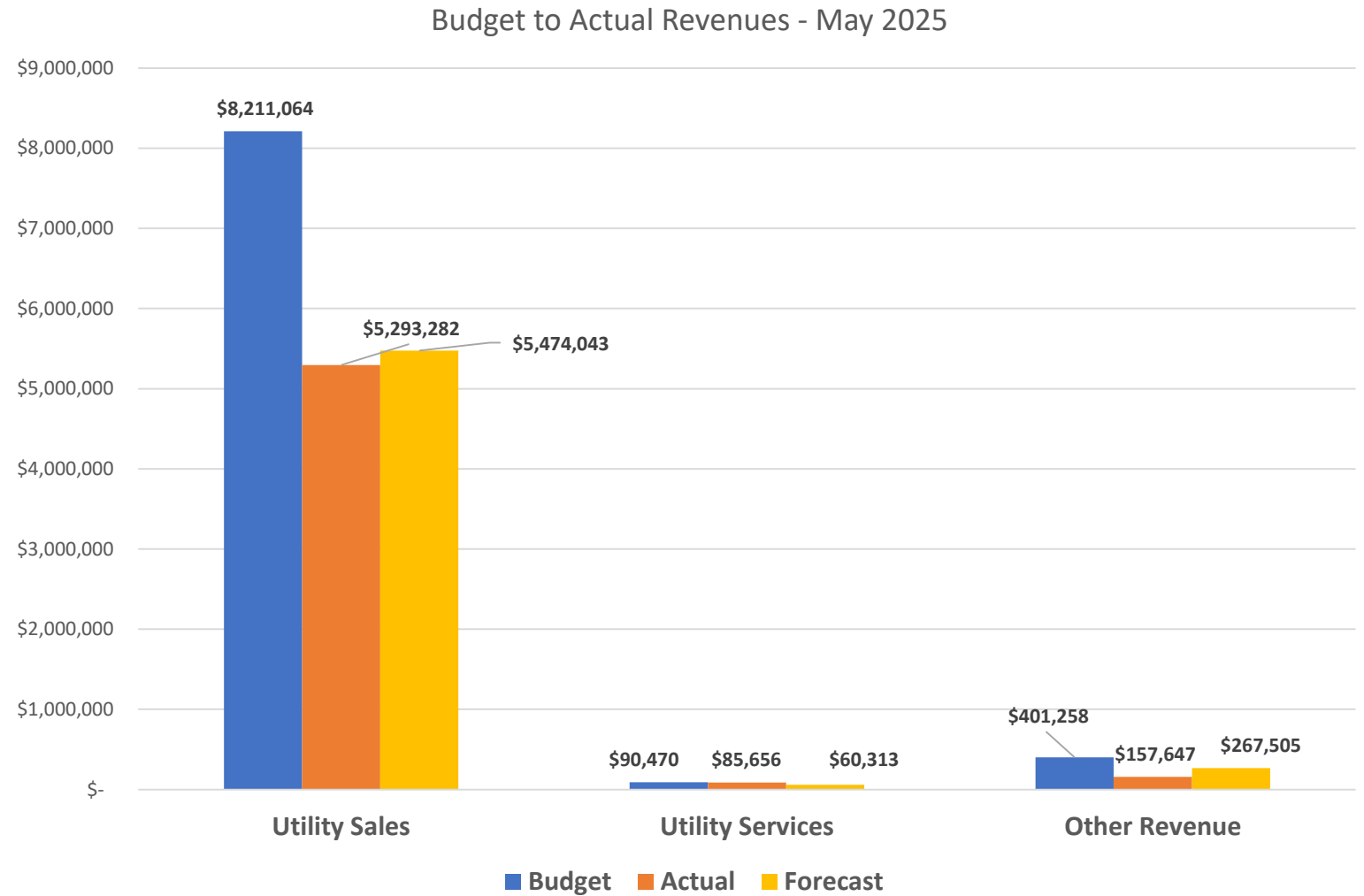
YTD Utility Fund Revenues

		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	21%	\$ 142,452.01	\$ 827,004	\$ 827,004	\$ 827,004
February	8.22%	\$ 684,740.90	\$ 740,152	8%	\$ 55,410.72	\$ 740,152	\$ 740,152	\$ 740,152
March	7.05%	\$ 586,889.22	\$ 618,637	5%	\$ 31,747.59	\$ 618,637	\$ 618,637	\$ 618,637
April	7.31%	\$ 608,923.47	\$ 667,771	10%	\$ 58,847.94	\$ 667,771	\$ 667,771	\$ 667,771
May	8.48%	\$ 706,147.45	\$ 720,878	2%	\$ 14,730.36	\$ 720,878	\$ 720,878	\$ 720,878
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	\$ 5,598,901	67%	\$ 474,439	\$ 5,598,901	\$ 5,598,901	\$ 5,598,901

- YTD Actuals collected \$5,536,585 compared to last year in May 2024, total collected was \$4,819,487. That is a 14.88% increase
- Percentage of budget collected is 63.62%

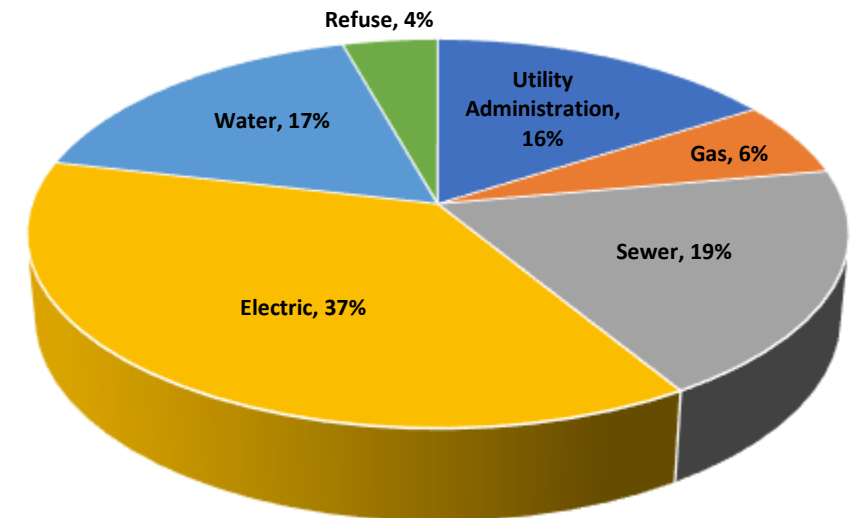
Utility Fund Revenues (May 2025)

- Currently collected \$720,878 in utility revenues for the month of May 2025.
- Total YTD Collections are \$5,536,585. This includes utility sales, utility services and other misc. revenue.
- Last year (2024) total collections during the month of May was \$699,561. This is a 3.05% increase compared to last year.

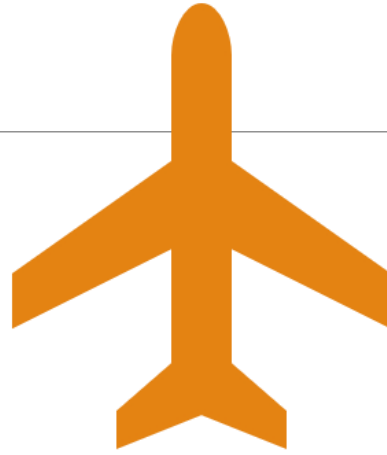


Utility Fund Expenditures by Department

Department	% of Budget	Adopted	Actual YTD	Difference
Utility Administration	16%	\$ 1,389,163	\$ 902,760	\$ 486,403
Gas	6%	\$ 539,852	\$ 473,087	\$ 66,765
Sewer	19%	\$ 1,665,406	\$ 570,672	\$ 1,094,734
Electric	37%	\$ 3,246,083	\$ 1,755,226	\$ 1,490,857
Water	17%	\$ 1,485,137	\$ 867,930	\$ 617,207
Refuse	4%	\$ 377,152	\$ 286,127	\$ 91,025
	100%	\$ 8,702,793	\$ 4,855,802	

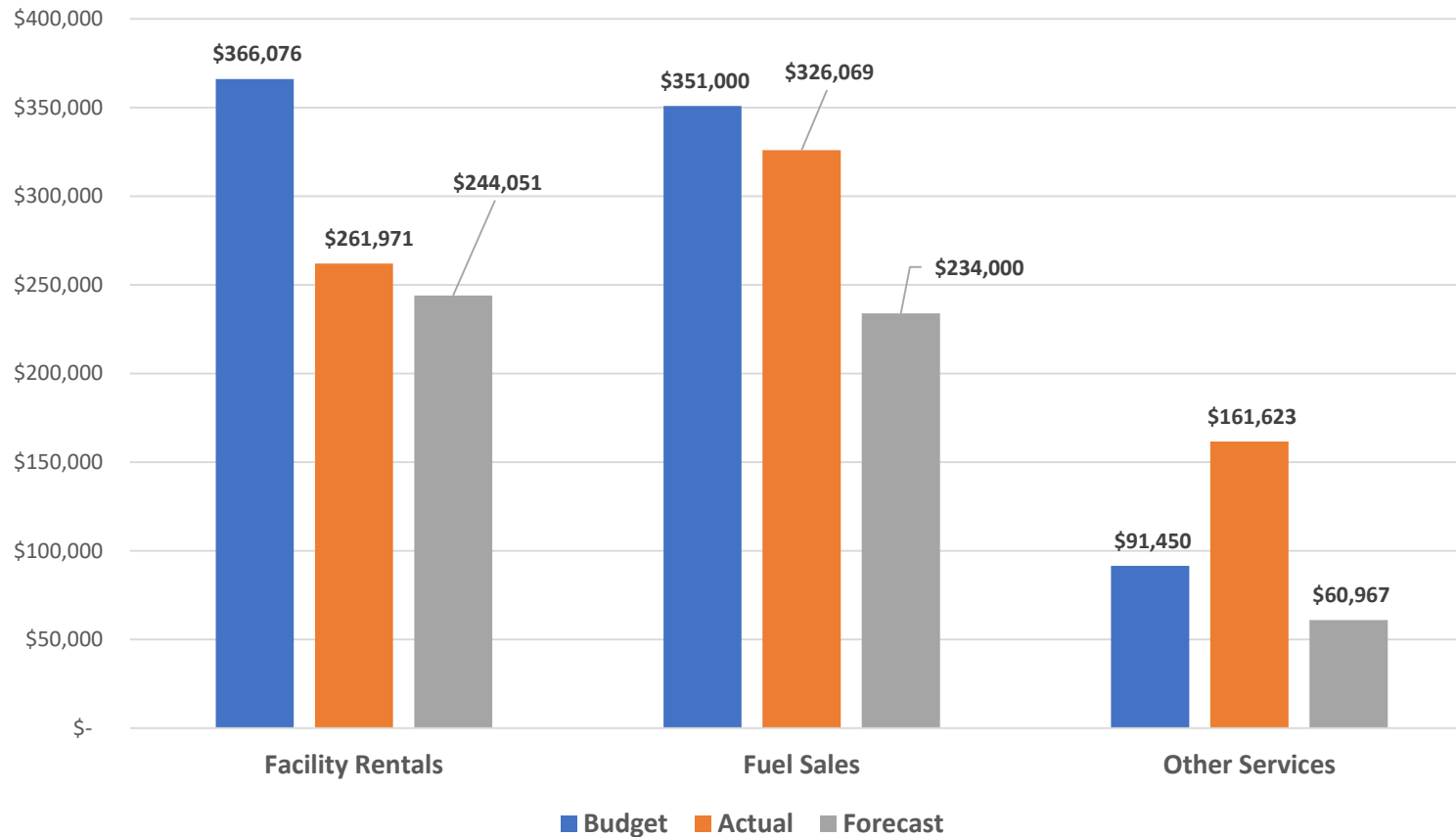


- The above grillh represents YTD actual expenditures by department.
- The Utility Fund is performing as expected – all departments are currently under budget.
- Largest savings are in Electric and Sewer Funds – driven primarily by project timing.



Airport Fund

Budget to Actual Revenues - May 2025



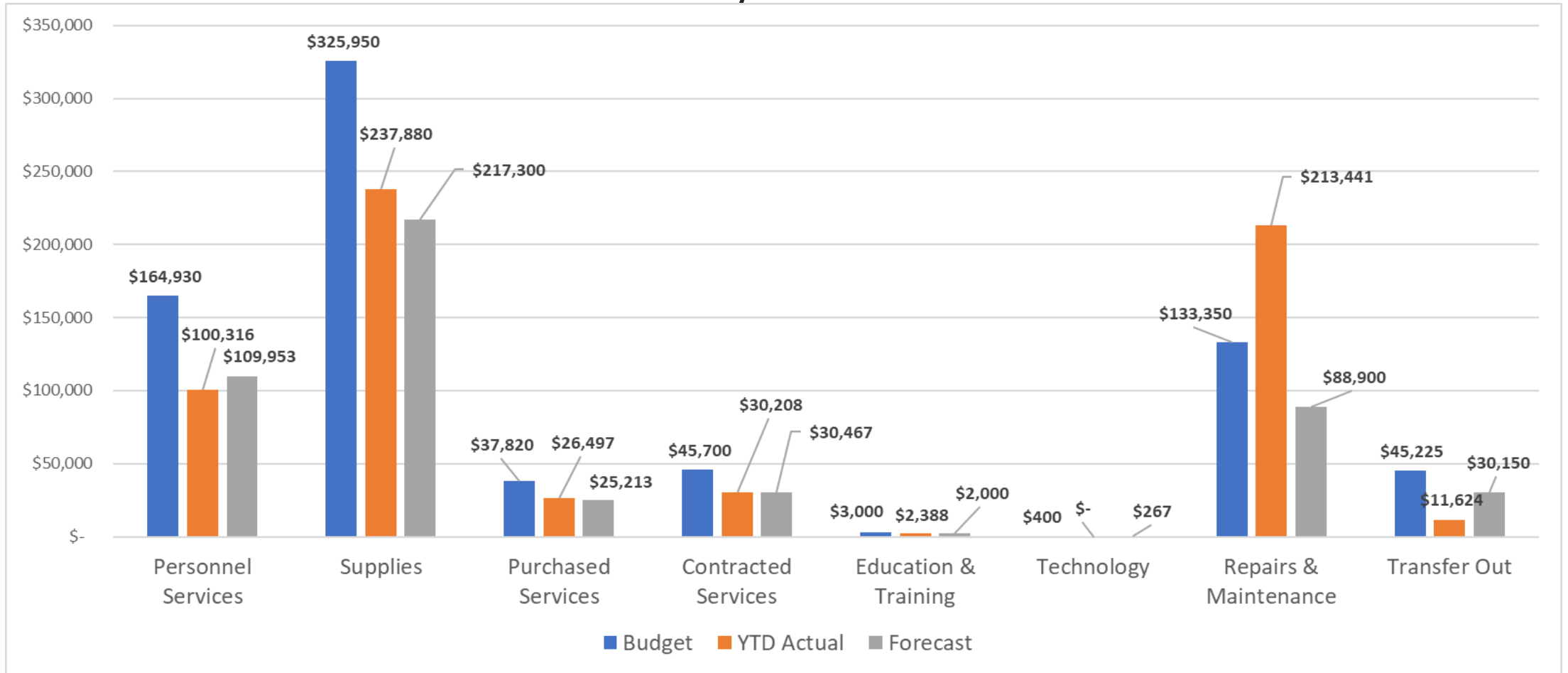
Airport Fund YTD Comparison

- Currently collected \$83,691 in airport revenues for the month of May 2025.
- Total YTD Collections are \$749,663. This includes facility rentals, fuel sales and other misc. revenue.
- Last year (2024) total collections during the month of May was \$535,299. This is a 40.05% increase compared to last year.

Airport Fund Expenditures

Budget vs. Actual

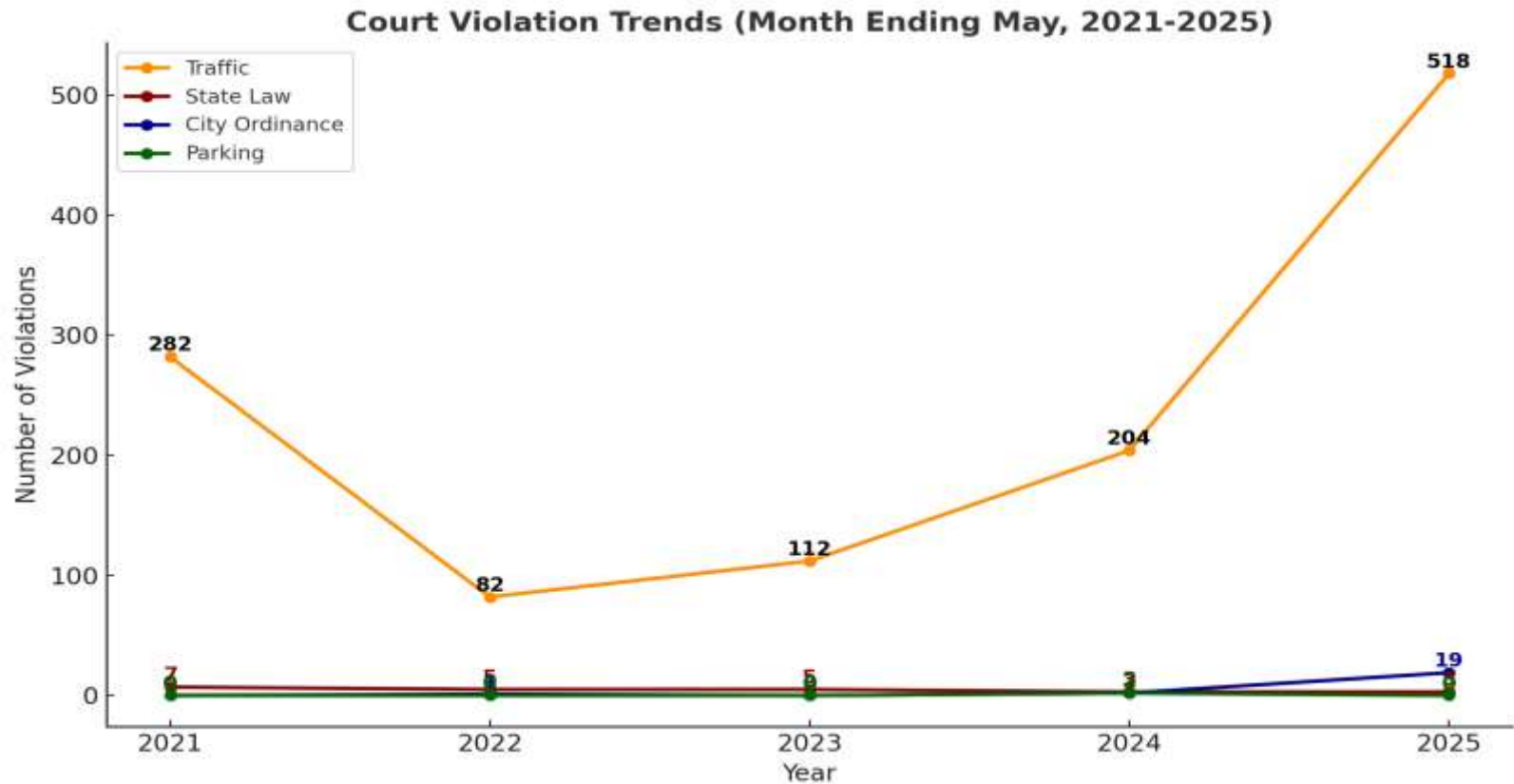
May 2025





Municipal Court Report

MAY 2025



Key Findings:

- The above data represents the number of ticket violations for the month of May 2021-2025.
- Major increase for Traffic Violations. Increased from 204 in 2024 to 518 in 2025 – a 154% increase in just one year.
- 5-year high: 2025 marks the highest total in the five-year span
- City Ordinance Violations spiked from 2 in 2024 to 19 in 2025 – nearly a 10x increase.
- Ordinance violations were almost nonexistent prior in 2024.
- State Law Violations were low and stable – which ranged between 3 and 7 violations annually over the five years.
- No Parking Violations issued in 2025