

City of Castroville

- **MONTHLY FINANCE REPORT**
- **(ENDING JULY 31, 2025)**

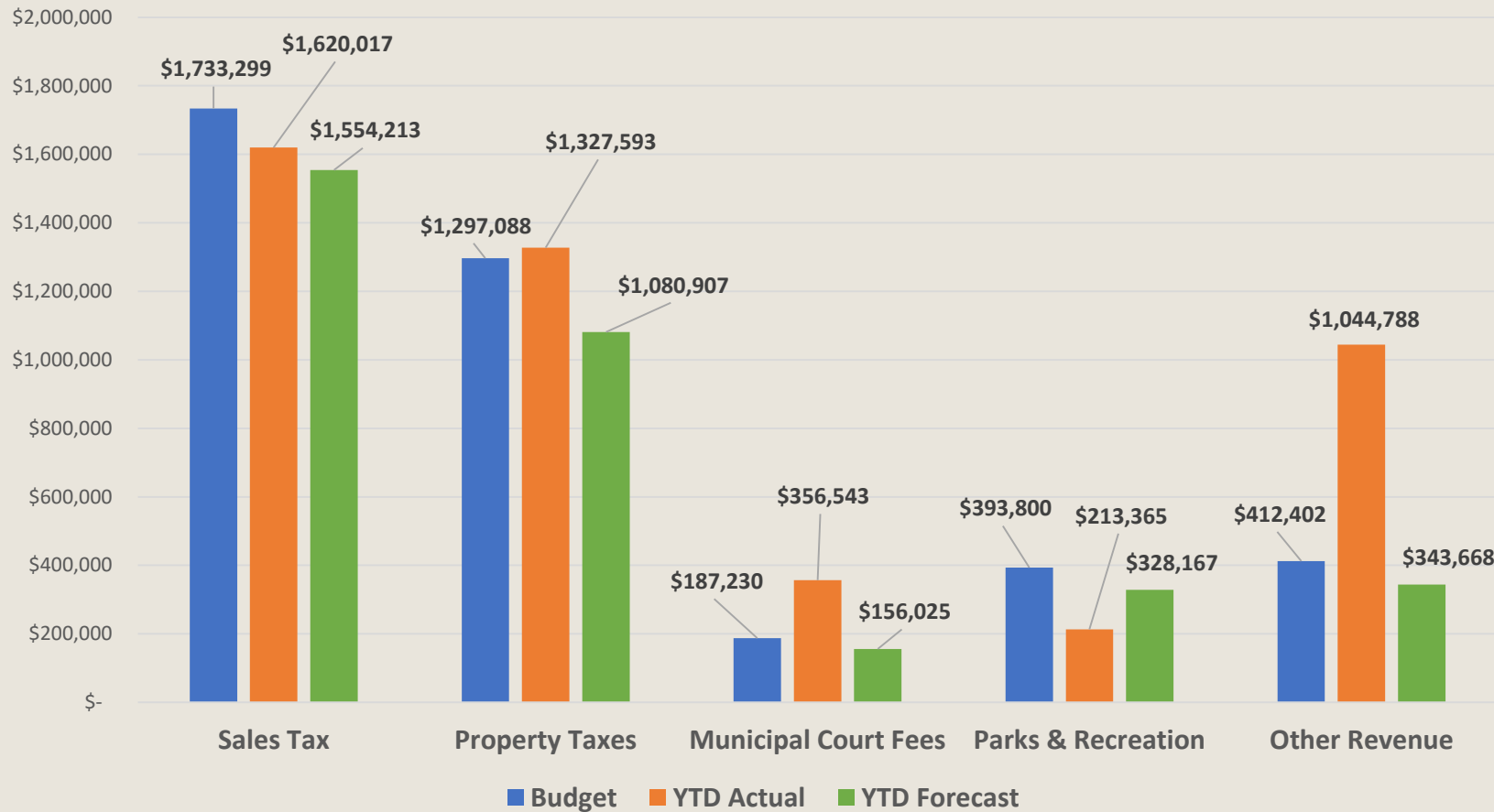
- **General Fund**
- **Enterprise Fund**
- **Airport Fund**
- **Municipal Court Report**



General Fund

General Fund YTD Comparison

Budget to Actual Revenues - July 2025

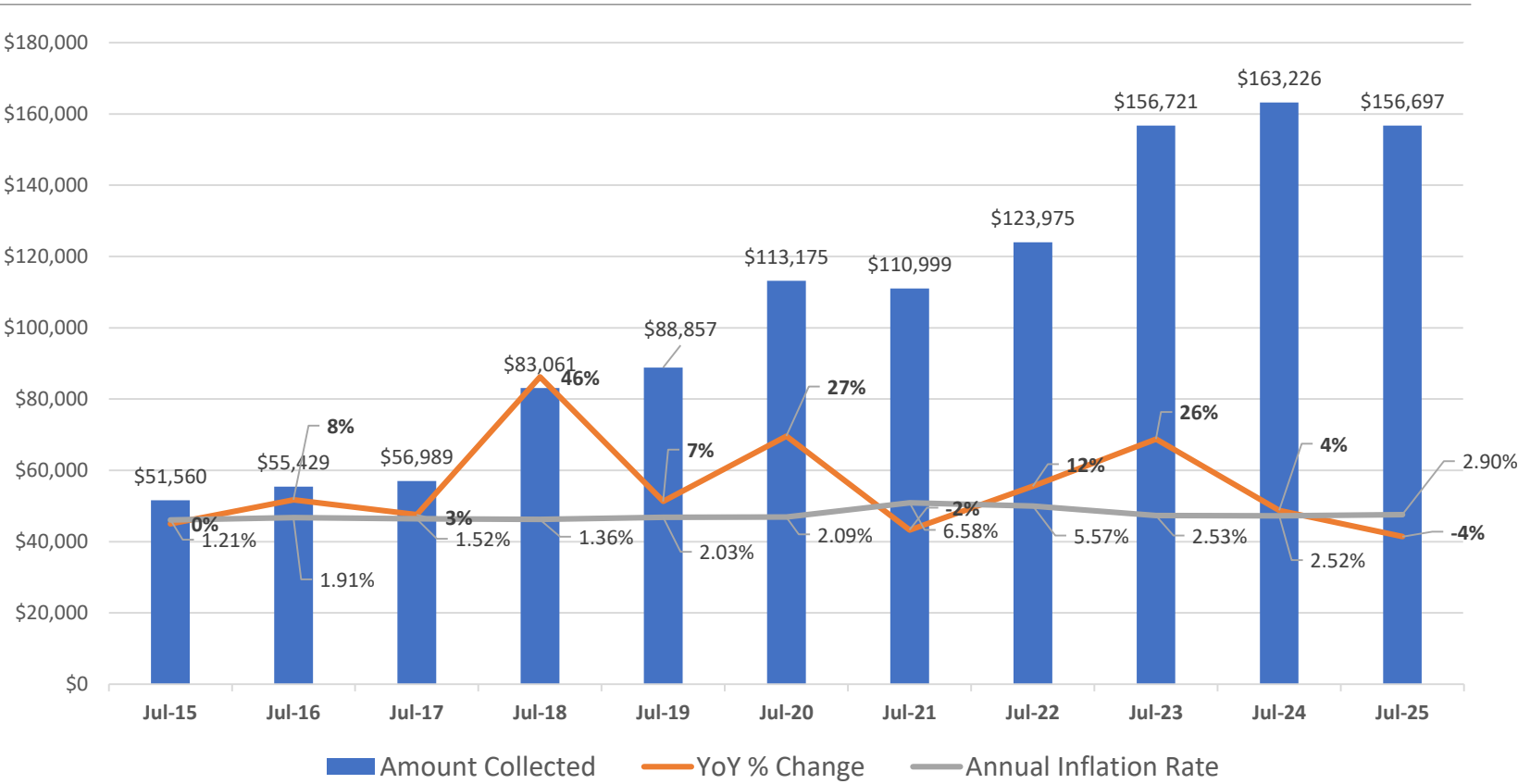


- Sales tax collections for the month of July totaled \$163,272 (includes sales and liquor tax) compared to last year, total collected for the month of July 2024 was \$169,710.
- Property tax collections for the month of July totaled \$6,209 compared to last July 2024, total collected was \$7,009.
- Other Revenue includes municipal court, parks and recreation and other misc. revenue. Court Collection Fees for the month of July totaled \$35,082 compared to last July 2024, total collected was \$16,667.

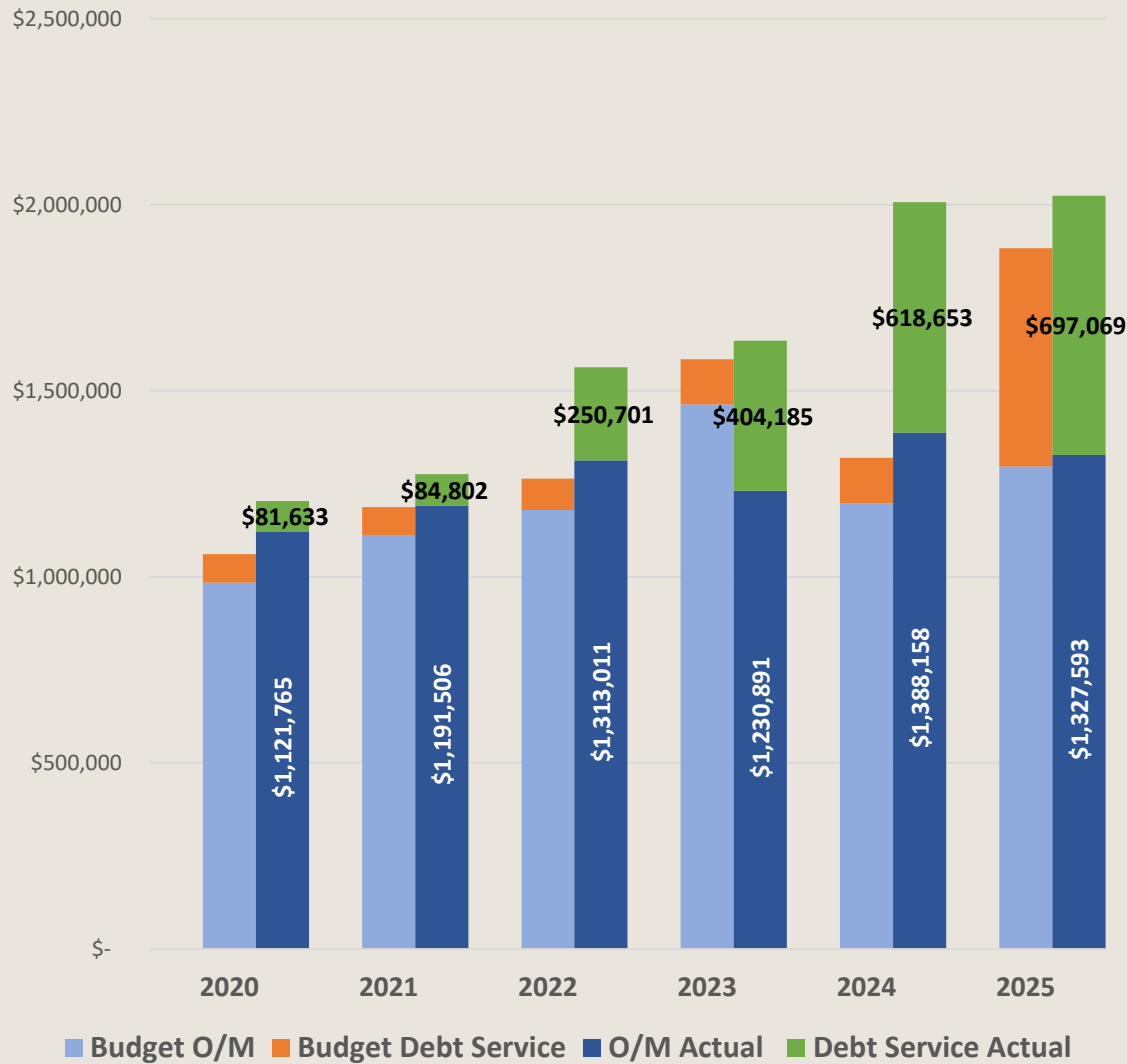
Comparison of Annual Collections for the Month of July.

Sales taxes down 4.0% in July.

- Sales tax collection for the month of July totaled \$156,696.89. This represents a decrease of 4.00%, or \$6,529 compared to last year.
- Through July, sales tax collections are up \$67,491, or 4.53%, from the prior year.
- The 12-month moving average is 4.62% higher than this time last year.
- Collections for this month represent sales that took place in May.



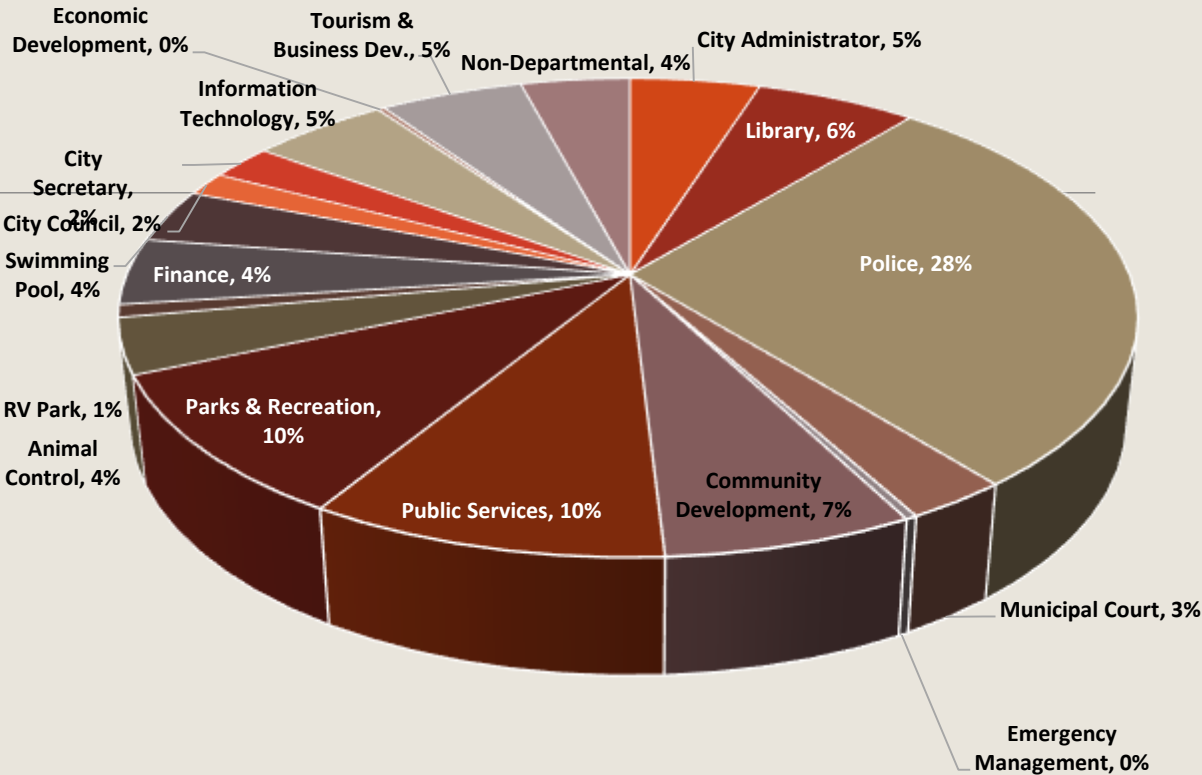
Property Tax Collections



- Current property tax collections are 102.35% of the original budget at this point of the fiscal year. This includes ad valorem, delinquent and penalties and interest. We have collected 98.77% 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 July are \$1,327,593.

General Fund by Department

Department	% of Budget	Adopted	Actual YTD
City Administrator	5%	\$ 232,418	\$ 165,616
Library	6%	\$ 289,897	\$ 189,984
Police	28%	\$ 1,341,322	\$ 1,337,666
Municipal Court	3%	\$ 133,979	\$ 204,530
Emergency Management	0%	\$ 14,700	\$ 8,268
Community Development	7%	\$ 320,767	\$ 403,309
Public Services	10%	\$ 456,851	\$ 344,527
Parks & Recreation	10%	\$ 459,653	\$ 681,644
Animal Control	4%	\$ 177,632	\$ 181,551
RV Park	1%	\$ 40,900	\$ 31,657
Finance	4%	\$ 213,385	\$ 210,952
Swimming Pool	4%	\$ 173,008	\$ 159,344
City Council	2%	\$ 76,606	\$ 41,913
City Secretary	2%	\$ 111,998	\$ 84,202
Information Technology	5%	\$ 246,000	\$ 225,511
Economic Development	0%	\$ 12,100	\$ 11,306
Tourism & Business Dev.	5%	\$ 256,286	\$ 213,876
Non-Departmental	4%	\$ 195,200	\$ 255,998
	100%	\$ 4,752,702	\$ 4,751,853



- City Administrator

Municipal Court

Public Services

RV Park

City Council

Economic Development
- Library

Emergency Management

Parks & Recreation

Finance

City Secretary

Tourism & Business Dev.
- Police

Community Development

Animal Control

Swimming Pool

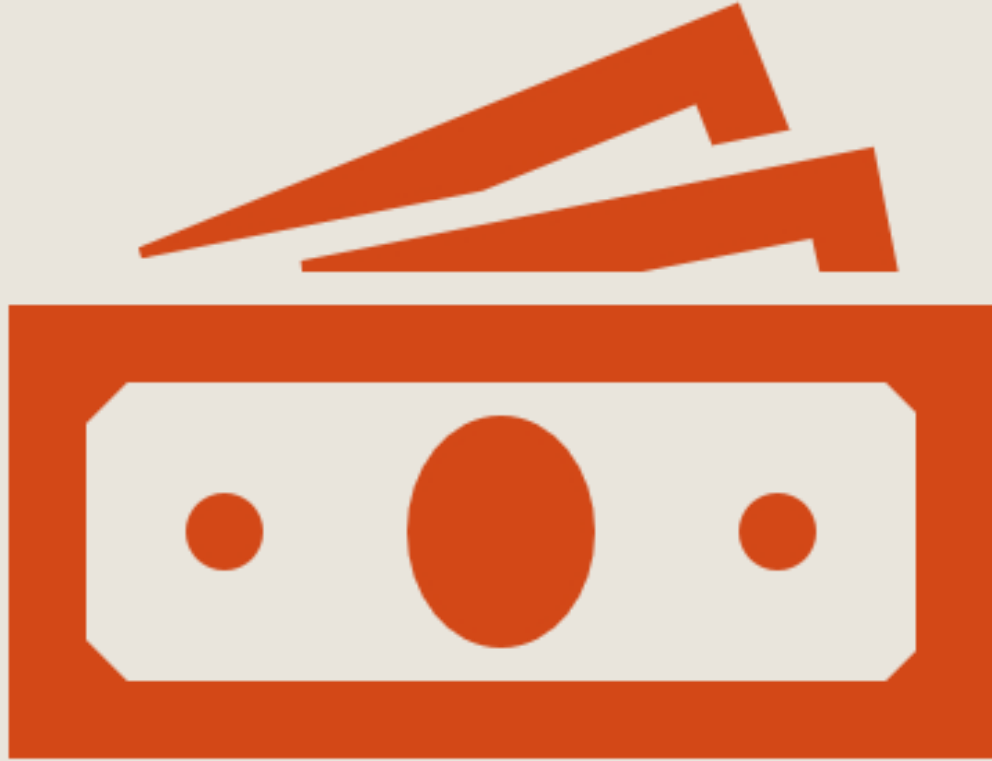
Information Technology

Non-Departmental

- The **Court budget** is over budget primarily because of staffing and operational changes. An additional FTE was added to help manage the higher volume of tickets, and costs for the judge and prosecutor increased as court sessions are now held twice a month rather than once. However, these expenses are being offset by the additional revenue generated from tickets.

- The **Community Development budget** is over due to increased plan review and inspection expenses. These are pass-through costs, fully offset by corresponding revenue.

- The **Parks and Recreation budget** is currently over budget because of Community Center Park Expenses.



Utility Fund

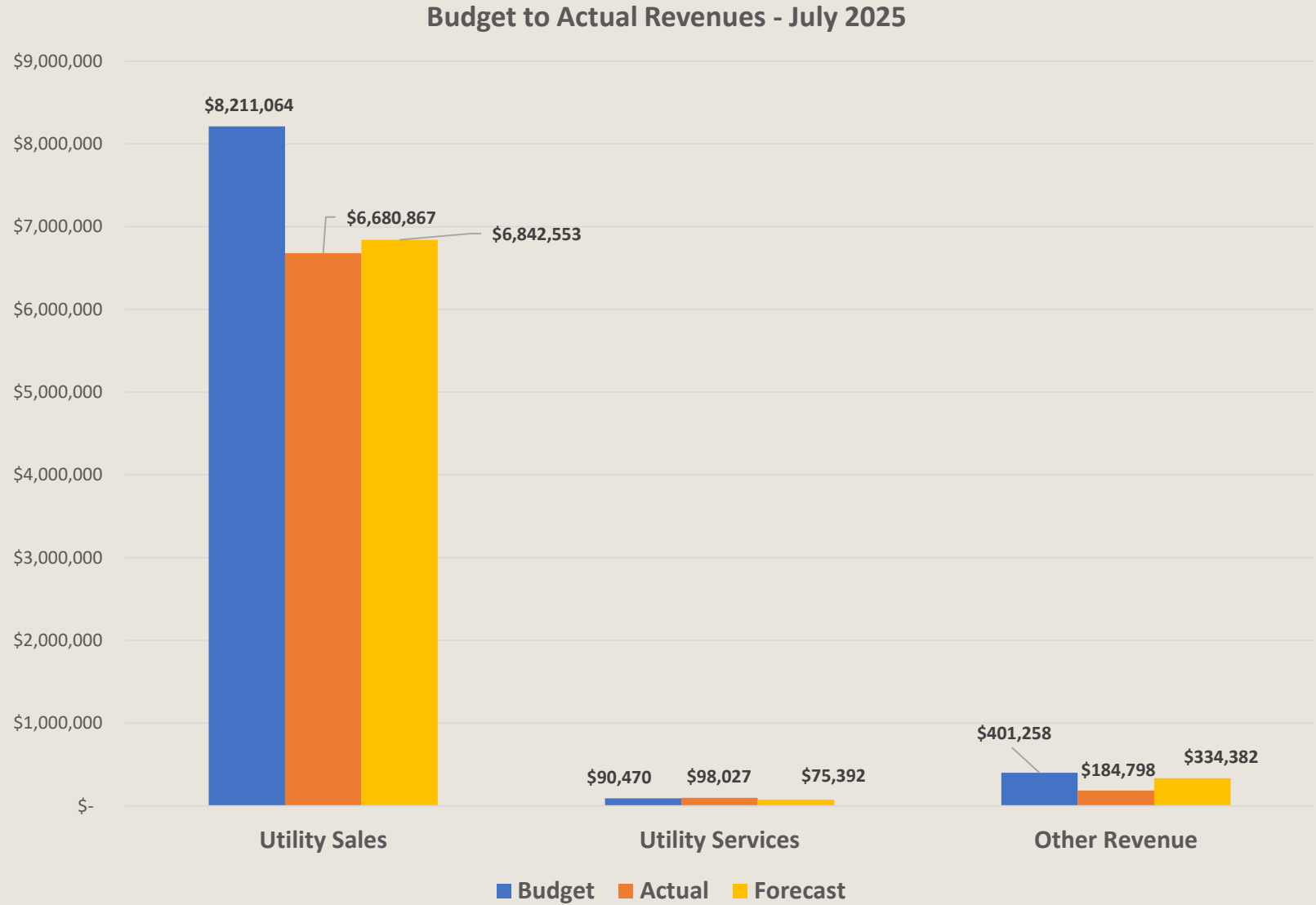
YTD Utility Fund Revenues

		Budget Forecast	ACTUAL	% Change	Over/Under	Forecast (FLAT)	Forecast (-2%)	Forecast (+9%)
October	7.55%	\$ 629,005.97	\$ 681,045	8%	\$ 681,045	\$ 681,045	\$ 681,045	\$ 681,045
November	7.29%	\$ 606,691.59	\$ 669,731	10%	\$ 669,731	\$ 669,731	\$ 669,731	\$ 669,731
December	7.42%	\$ 617,510.61	\$ 631,699	2%	\$ 631,699	\$ 631,699	\$ 631,699	\$ 631,699
January	8.22%	\$ 684,552.45	\$ 811,652	19%	\$ 811,652	\$ 811,652	\$ 811,652	\$ 811,652
February	8.22%	\$ 684,740.90	\$ 719,801	5%	\$ 719,801	\$ 719,801	\$ 719,801	\$ 719,801
March	7.05%	\$ 586,889.22	\$ 633,952	8%	\$ 633,952	\$ 633,952	\$ 633,952	\$ 633,952
April	7.31%	\$ 608,923.47	\$ 667,658	10%	\$ 667,658	\$ 667,658	\$ 667,658	\$ 667,658
May	8.48%	\$ 706,147.45	\$ 740,942	5%	\$ 740,942	\$ 740,942	\$ 740,942	\$ 740,942
June	8.89%	\$ 740,367.46	\$ 703,274	-5%	\$ 703,274	\$ 703,274	\$ 703,724	\$ 703,724
July	8.89%	\$ 740,367.46	\$ 697,618	-6%	\$ 697,618	\$ 697,618	\$ 697,618	\$ 697,618
August	10.01%	\$ 833,167.65	\$ -	0%	\$ -	\$ 833,168	\$ 816,504	\$ 908,153
September	10.15%	\$ 845,381.51	\$ -	0%	\$ -	\$ 845,382	\$ 828,474	\$ 921,466
	99.49%	\$ 8,283,746	\$ 6,957,372	6%	\$ 6,957,372	\$ 8,635,921	\$ 8,602,800	\$ 8,787,441

- YTD Actuals collected \$6,963,692 compared to last year in July 2024, total collected was \$6,344,652 or a 9.76% increase.
- Percentage of budget collected is 80.02%

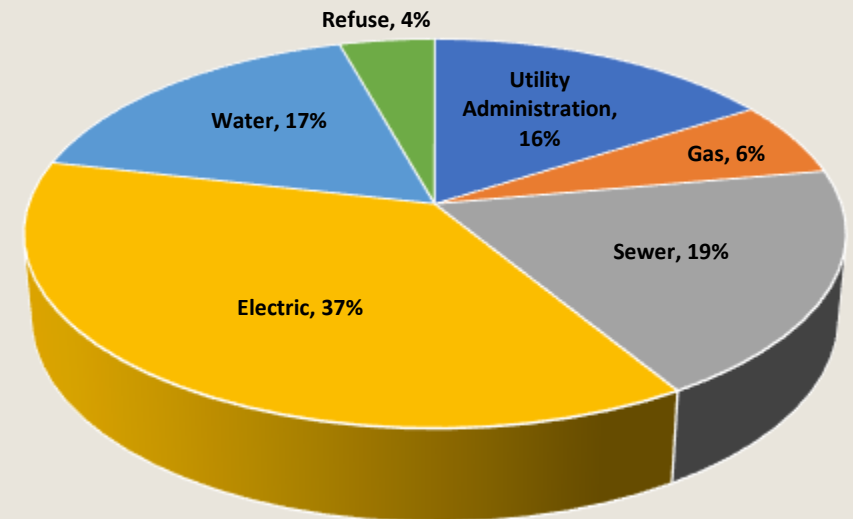
Utility Fund Revenues (July 2025)

- Currently collected \$697,618 in utility revenues for the month of July 2025.
- Total YTD Collections are \$6,963,692. This includes utility sales, utility services and other misc. revenue.
- Last year (2024) total collections during the month of June was \$744,001. This is a 6.23% decrease compared to last year.



Utility Fund Expenditures by Department

Department	% of Budget	Adopted	Actual YTD	Difference
Utility Administration	16%	\$ 1,389,163	\$ 1,246,334	\$ 142,829
Gas	6%	\$ 539,852	\$ 708,229	\$ (168,377)
Sewer	19%	\$ 1,665,406	\$ 1,525,809	\$ 139,597
Electric	37%	\$ 3,246,083	\$ 2,381,814	\$ 864,269
Water	17%	\$ 1,485,137	\$ 1,408,430	\$ 76,707
Refuse	4%	\$ 377,152	\$ 360,827	\$ 16,325
	100%	\$ 8,702,793	\$ 7,631,445	



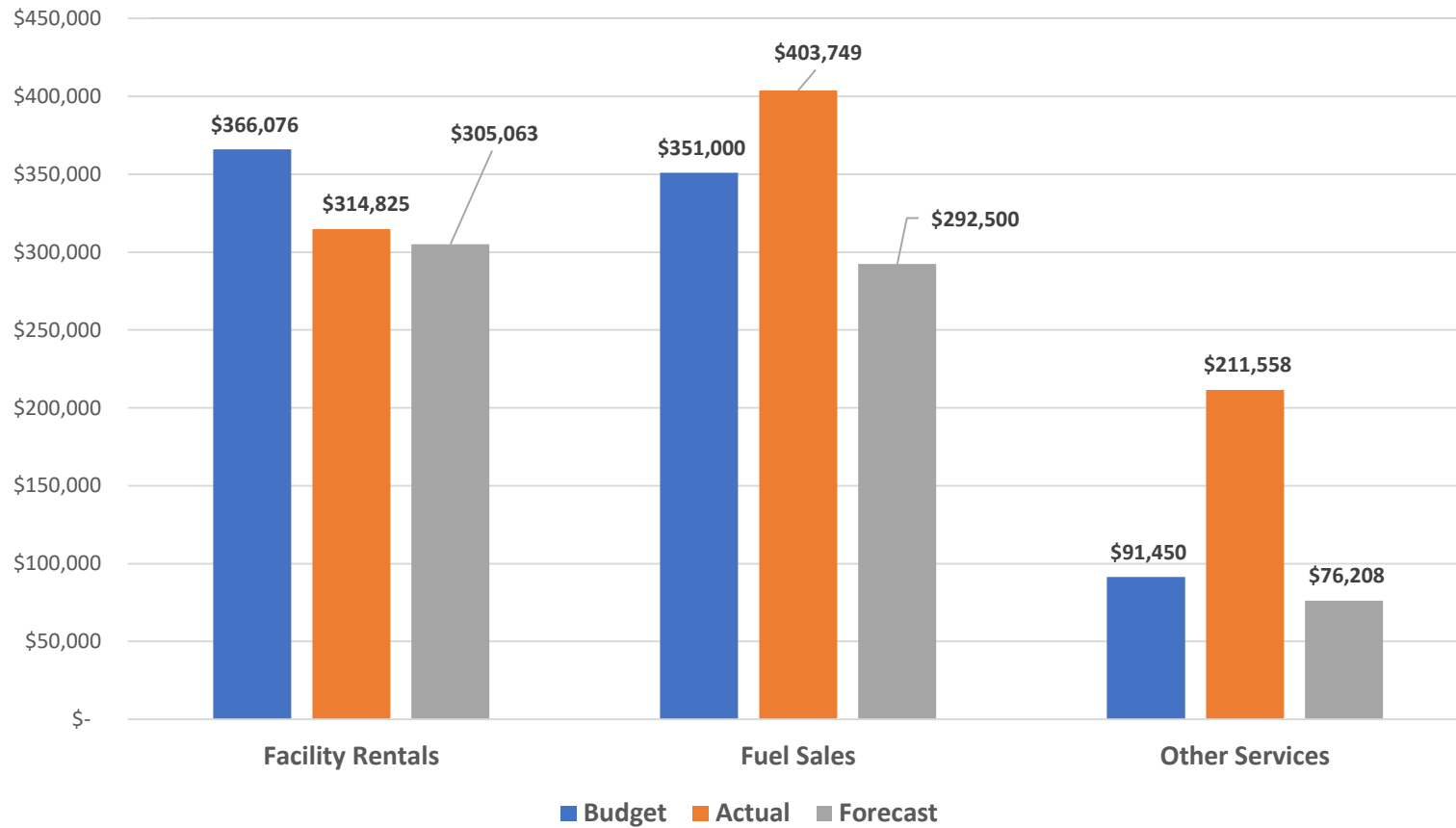
- The above graph represents YTD actual expenditures by department.
- The Utility Fund is performing as expected – all departments are currently under budget with the exception of Gas.
- Gas expenditures are at 131.08%



Airport Fund

Airport Fund YTD Comparison

Budget to Actual Revenues - July 2025

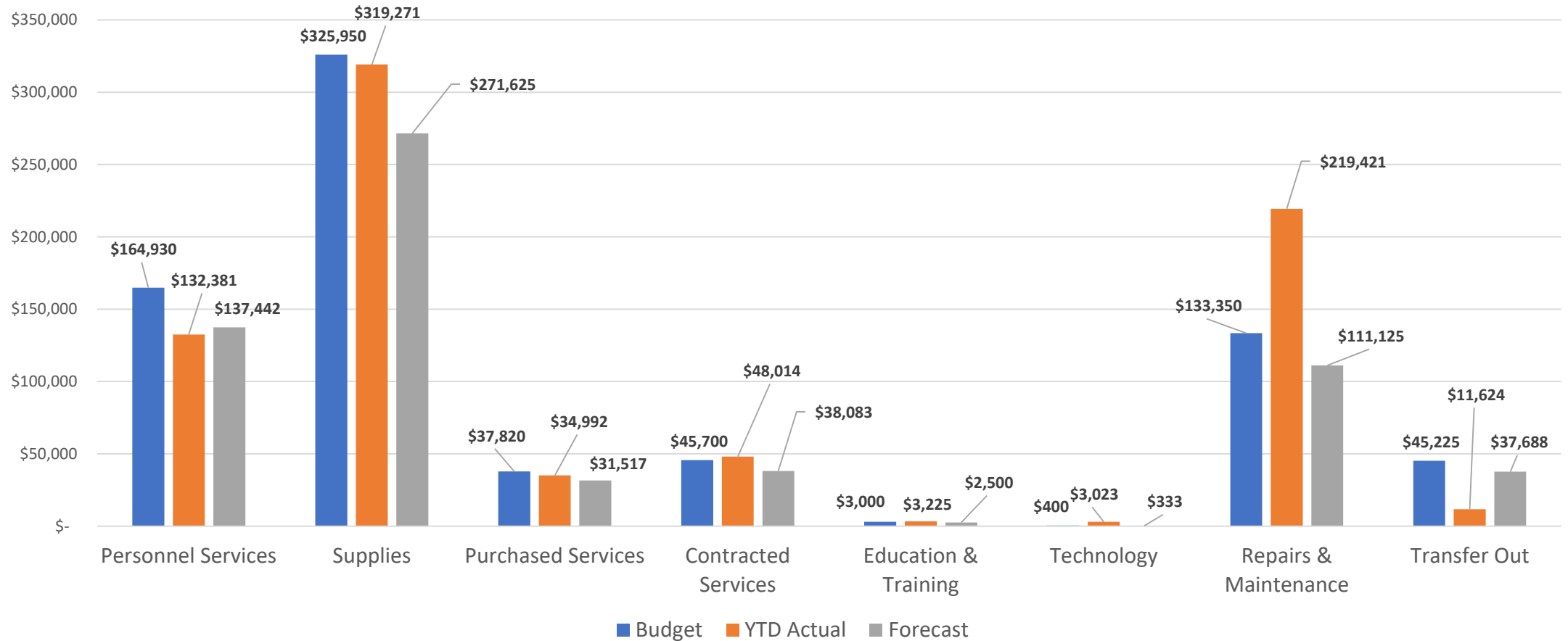


- Currently collected \$60,603 in airport revenues for the month of July 2025.
- Total YTD Collections are \$930,132. This includes facility rentals, fuel sales and other misc. revenue.
- Last year (2024) total collections during the month of July was \$62,879. This is a 3.62% decrease compared to last year.

Airport Fund Expenditures

Budget vs. Actual

July 2025

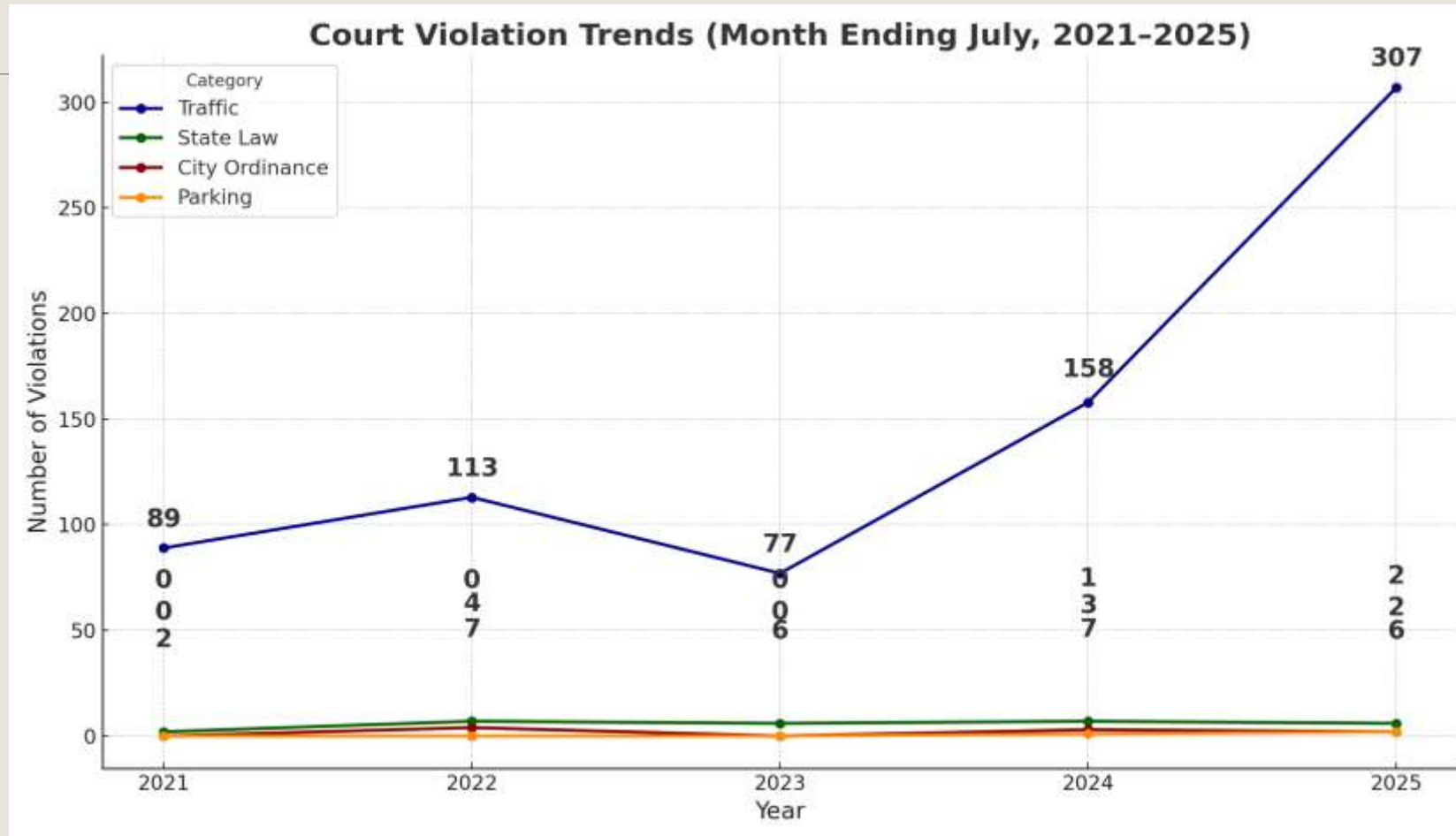




Municipal Court Report

JULY 2025

Court Violation Trends



Overview

This report provides a five-year overview of Municipal Court violations for the month ending July. The data highlights trends across four categories: Traffic, State Law, City Ordinance, and Parking violations. The significant rise in traffic violations and the emergence of new violation types may have operational, enforcement, and budgetary implications.

Key Trends & Observations

1. Major Increase in Traffic Violations

- 2025 recorded 307 traffic violations, more than triple the amount from 2023.
- The steepest rise was from 2024 to 2025 (+149 cases).
- Indicates a strong shift in enforcement activity or growth-related traffic volume.

2. State Law Violations Steady

- Annual counts have ranged between 2 to 7 cases.
- 2025 showed a slight dip from the previous year (6 down from 7).
- Overall stable and manageable category.

3. City Ordinance Enforcement Returns

- No violations in 2023, but small upticks in 2024 (3) and 2025 (2).
- Suggests targeted or renewed enforcement of specific ordinances.

4. Emergence of Parking Violations

- No cases in 2021–2023.
- First seen in 2024 (1 violation), followed by 2 in 2025.
- Reflects new enforcement or changes in community behavior.