

City of Castroville

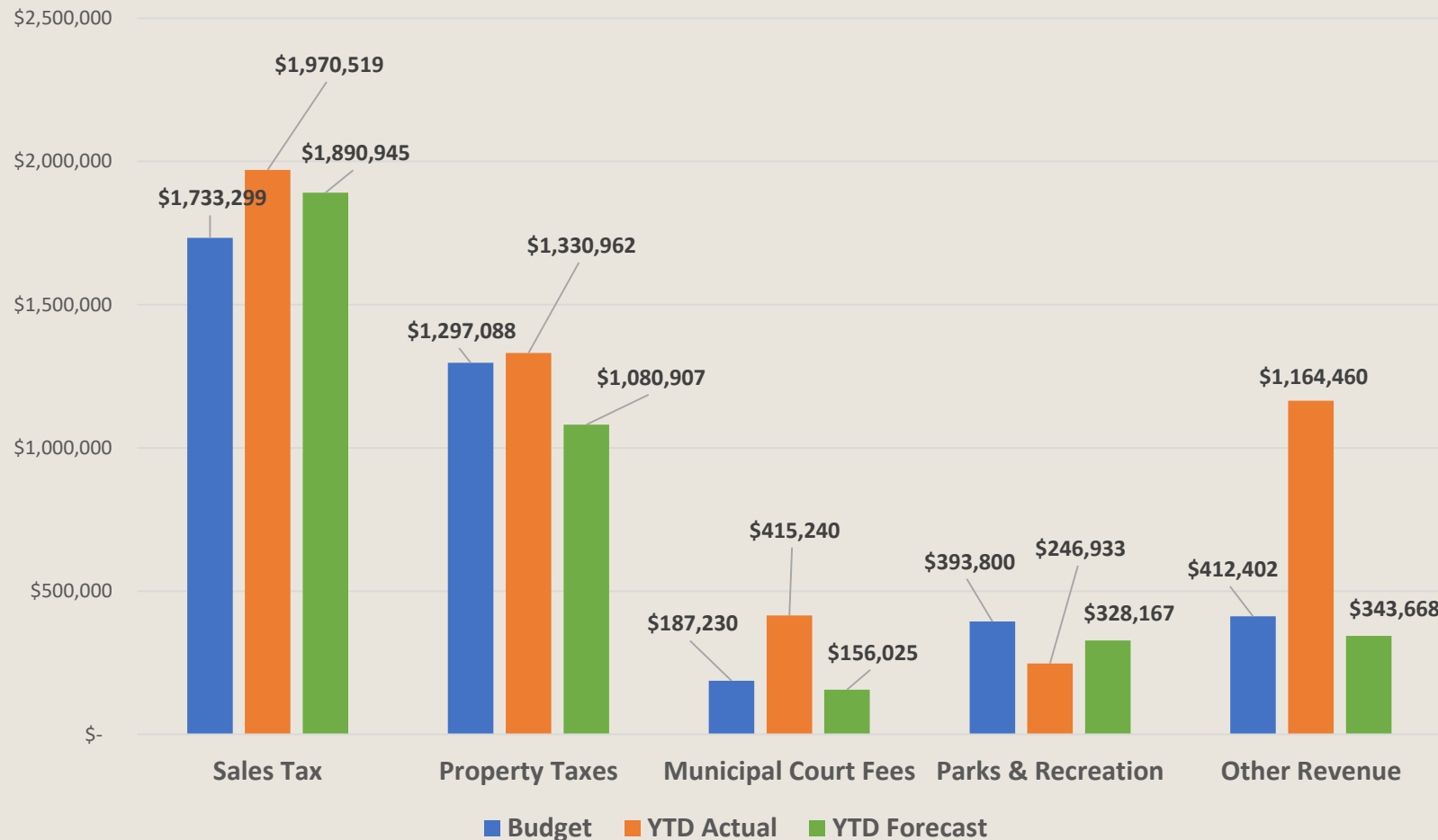
- QUARTERLY FINANCIAL REPORT #4
- (ENDING SEPTEMBER 30, 2025)

- General Fund
- Enterprise Fund
- Airport Fund



General Fund

Budget to Actual Revenues - September 2025

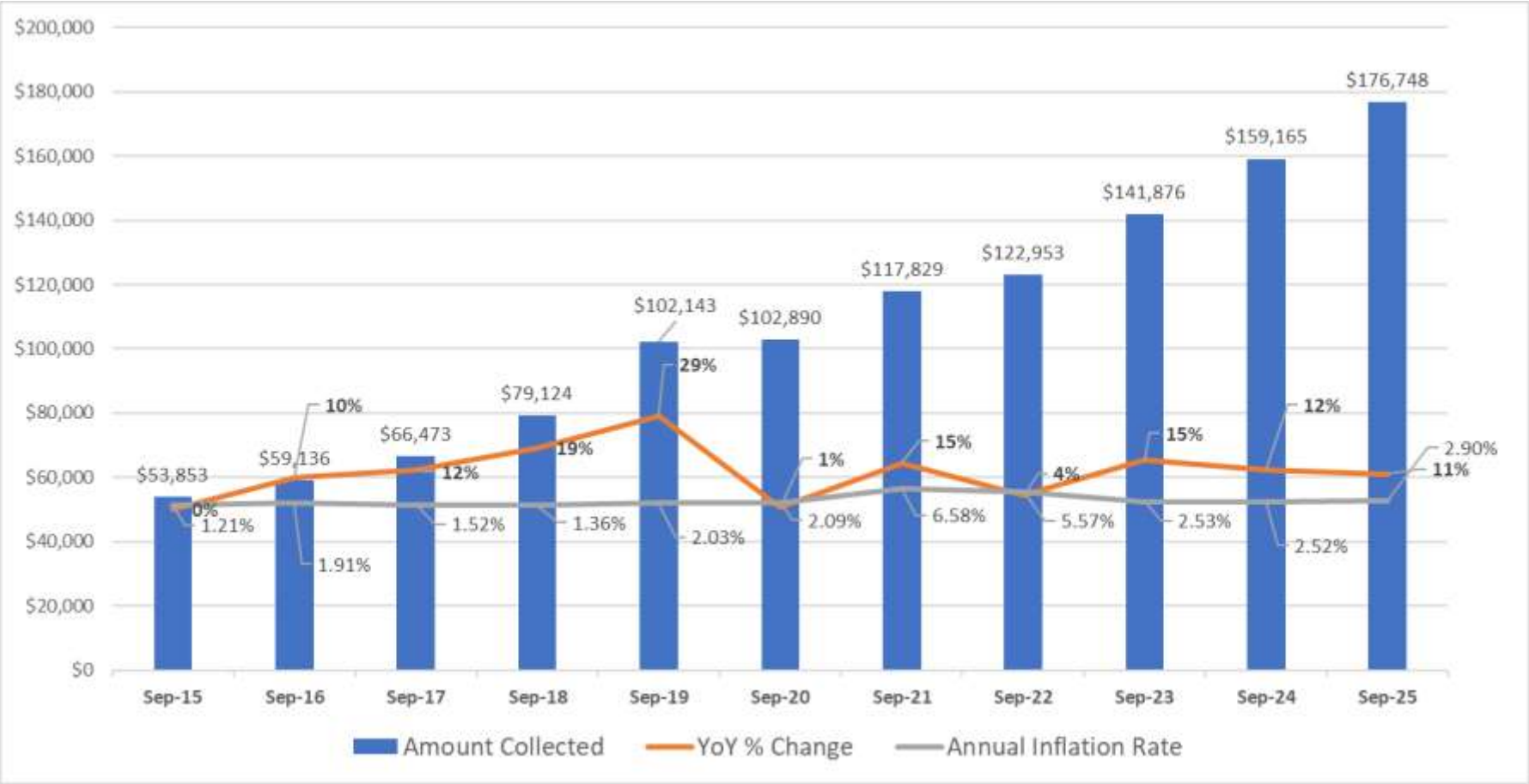


General Fund YTD Comparison

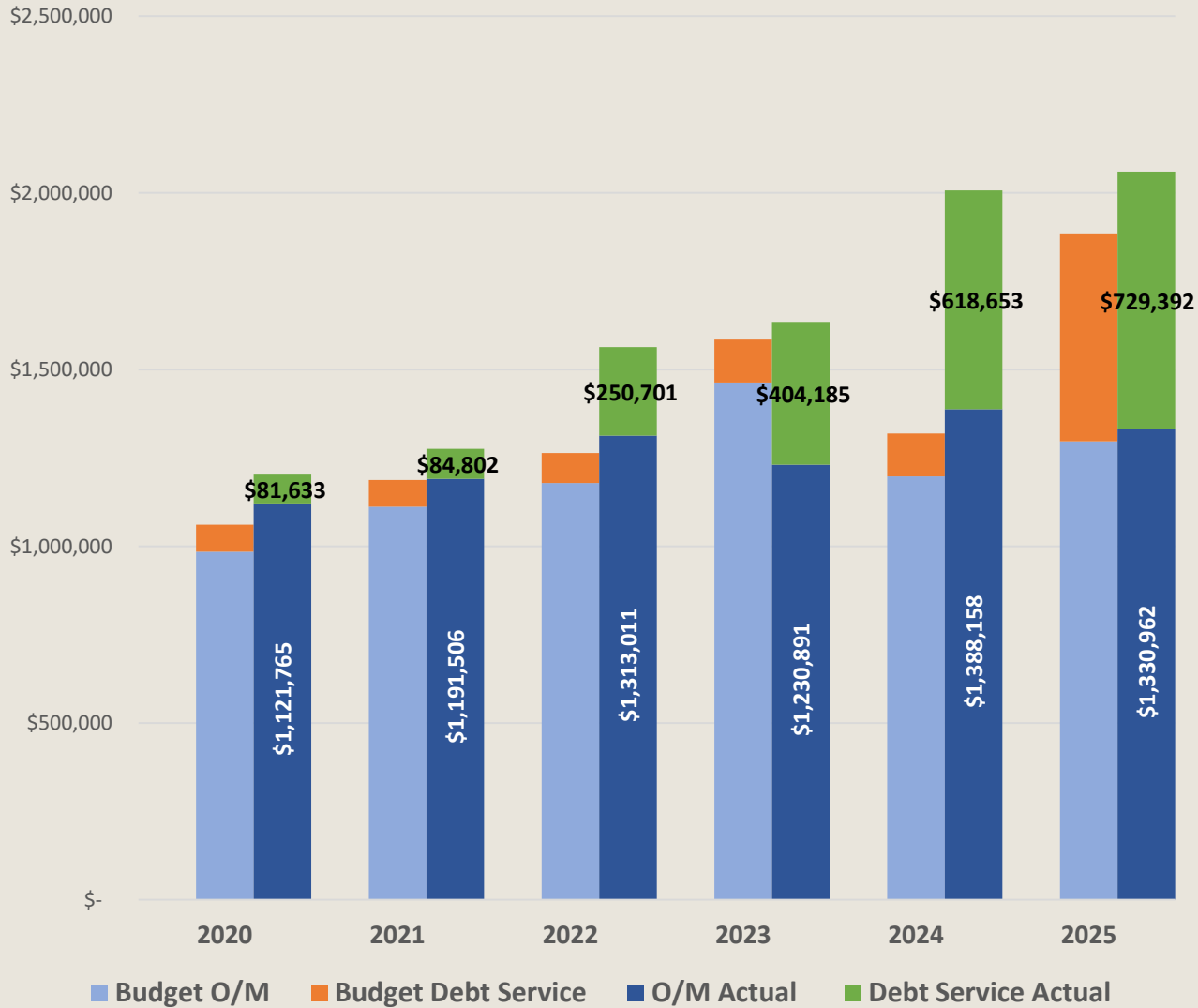
- Sales tax collections for the month of September totaled \$183,467 (includes sales and liquor tax) compared to last year, total collected for the month of September 2024 was \$194,430, a decrease of 5.64%
- Property tax collections for the month of September totaled \$644 compared to last September 2024, total collected was \$451.
- Other Revenue includes municipal court, parks and recreation and other misc. revenue. Court Collection Fees for the month of September totaled \$28,289 compared to last September 2024, total collected was \$14,368.

Comparison of Annual Collections for the Month of September.

- Sales tax collection for the month of September totaled \$176,748. This represents an increase of 11%, or \$17,583 compared to last year.
- Collections for this month represent sales that took place in July.



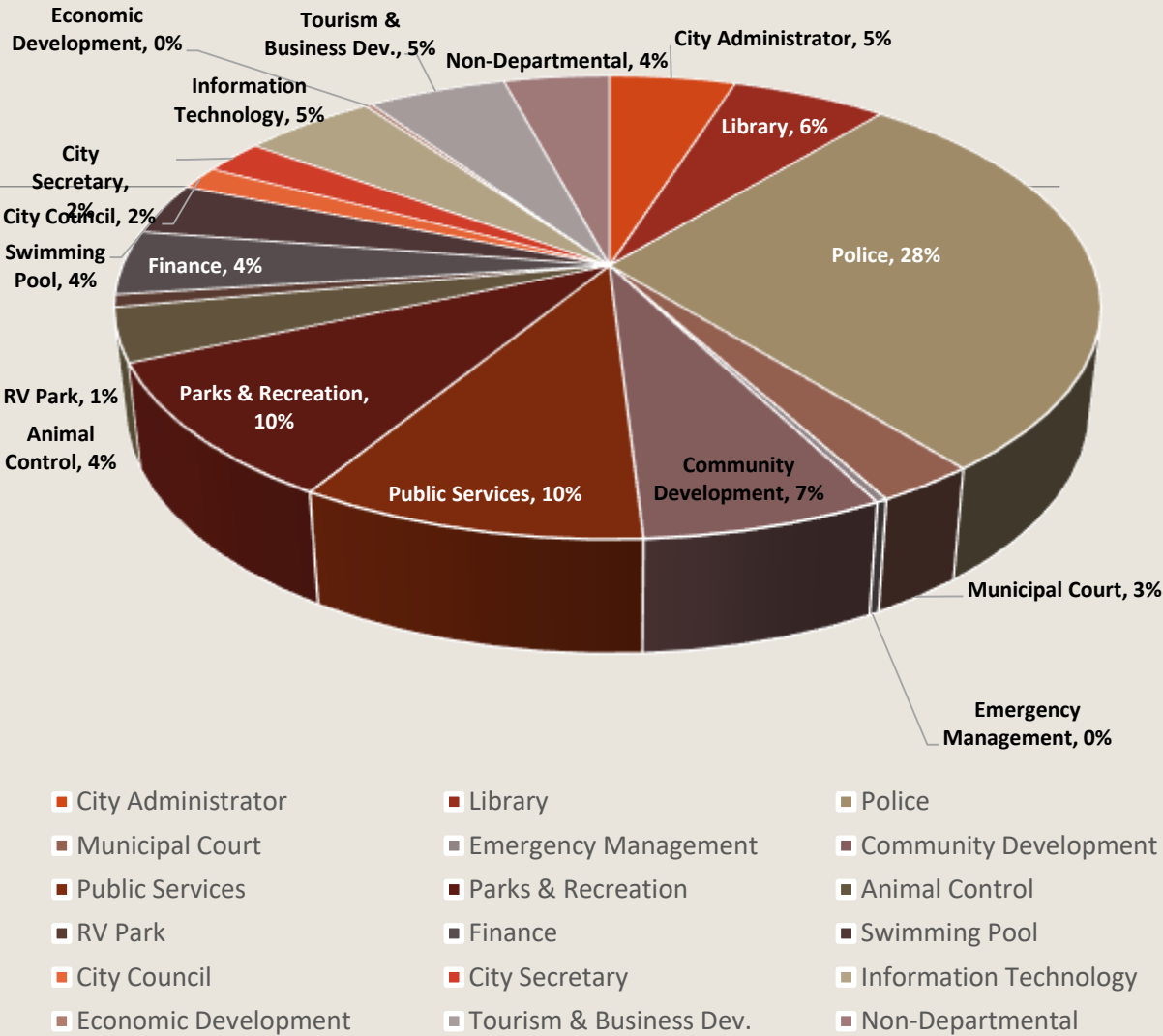
Property Tax Collections

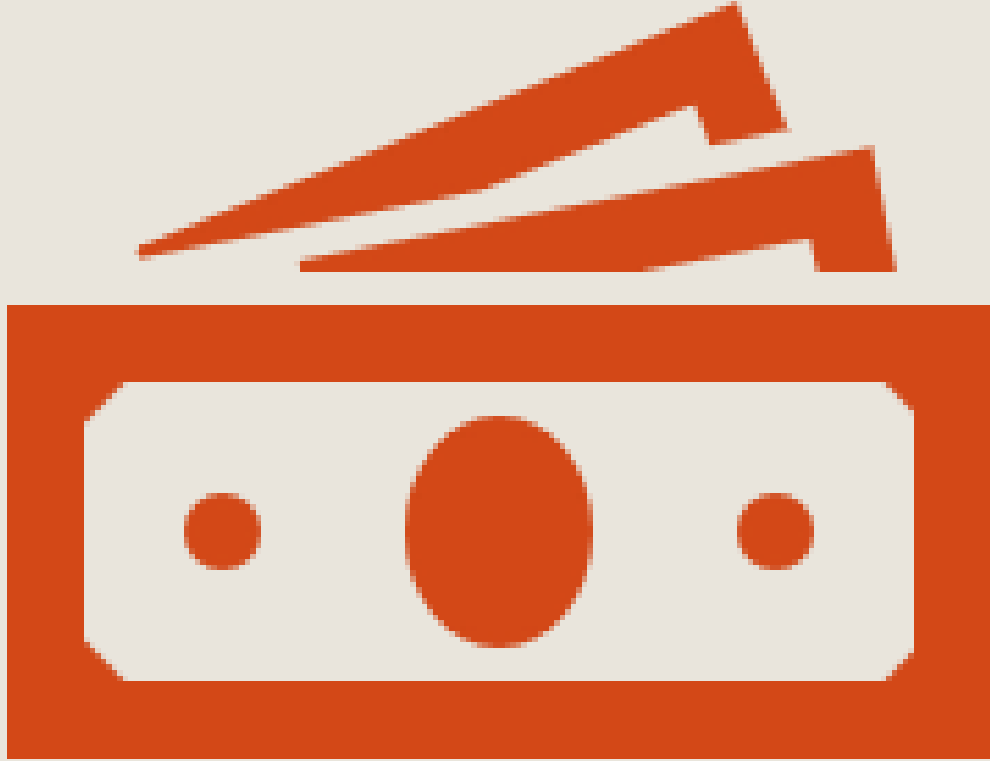


- Current property tax collections are 102.61% of the original budget at this point of the fiscal year. This includes ad valorem, delinquent and penalties and interest. We have collected 99.06% of the total tax levy.
- Taxes become delinquent on February 1st. January is the last month to pay without 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 September are \$1,330,962

General Fund by Department

Department	% of Budget	Adopted	Actual YTD
City Administrator	4%	\$ 232,418	\$ 189,620
Library	5%	\$ 289,897	\$ 238,795
Police	27%	\$ 1,591,322	\$ 1,570,398
Municipal Court	4%	\$ 260,979	\$ 270,643
Emergency Management	0%	\$ 14,700	\$ 11,109
Community Development	9%	\$ 507,767	\$ 456,287
Public Services	8%	\$ 494,851	\$ 473,616
Parks & Recreation	13%	\$ 780,653	\$ 767,117
Animal Control	4%	\$ 246,632	\$ 227,623
RV Park	1%	\$ 40,900	\$ 40,392
Finance	4%	\$ 235,885	\$ 226,492
Swimming Pool	3%	\$ 193,508	\$ 188,330
City Council	1%	\$ 76,606	\$ 48,925
City Secretary	2%	\$ 111,998	\$ 97,990
Information Technology	5%	\$ 276,000	\$ 241,386
Economic Development	0%	\$ 13,700	\$ 12,678
Tourism & Business Dev.	4%	\$ 261,286	\$ 250,224
Non-Departmental	5%	\$ 291,000	\$ 282,294
	100%	\$ 5,920,102	\$ 5,593,919





Utility Fund

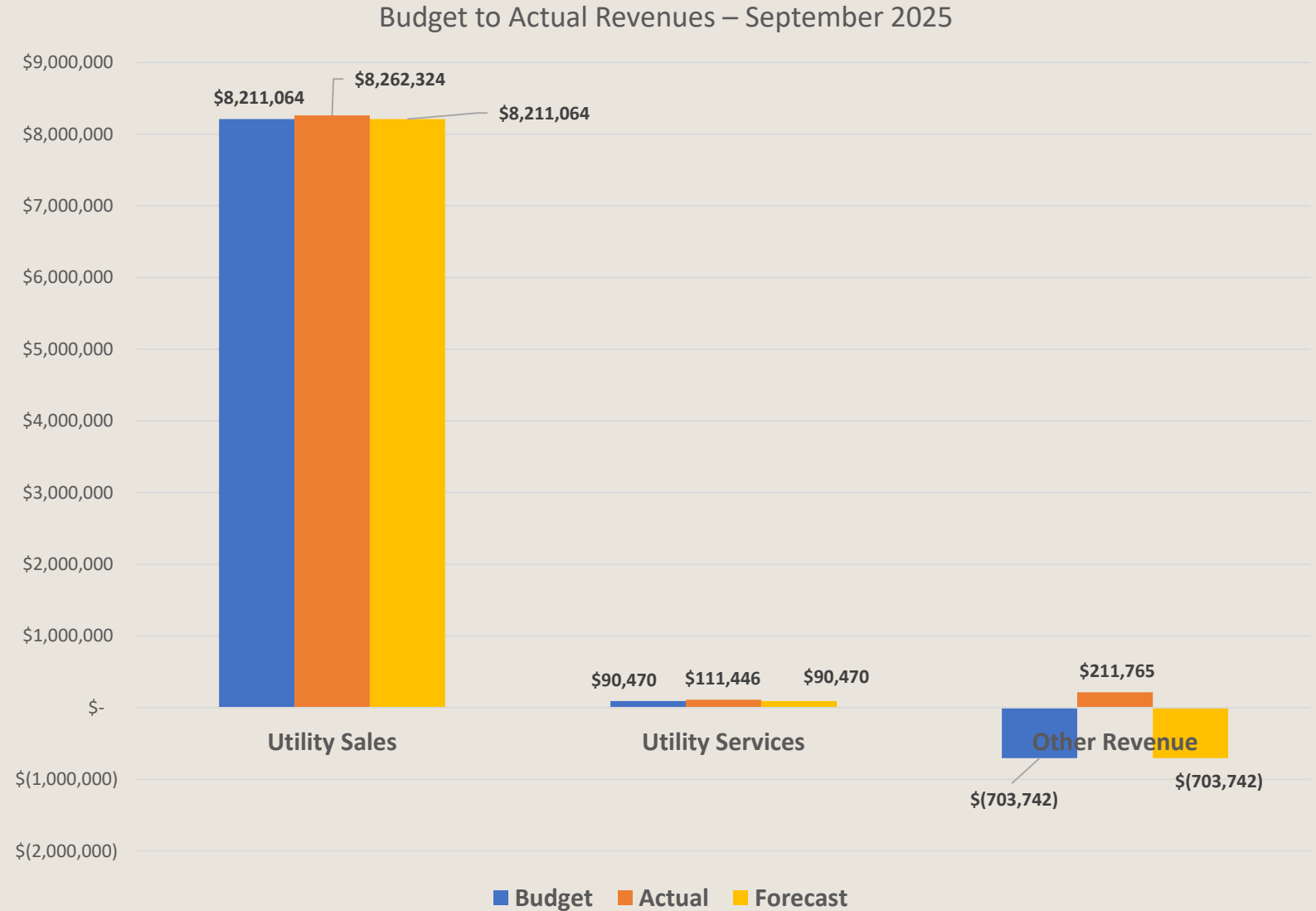
YTD Utility Fund Revenues

	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	\$ 821,983	-1%	\$ 821,983	\$ 821,983	\$ 805,543	\$ 895,961
September	10.15% \$ 845,381.51	\$ 799,850	-5%	\$ 799,850	\$ 799,850	\$ 783,853	\$ 871,837
	99.49% \$ 8,283,746	\$ 8,579,205	4%	\$ 8,579,205	\$ 8,579,205	\$ 8,547,218	\$ 8,725,620

- YTD Actuals collected \$8,579,205 compared to last year in September 2024, total collected was \$7,944,806 or an 7.99% increase.
- Percentage of budget collected is 113%

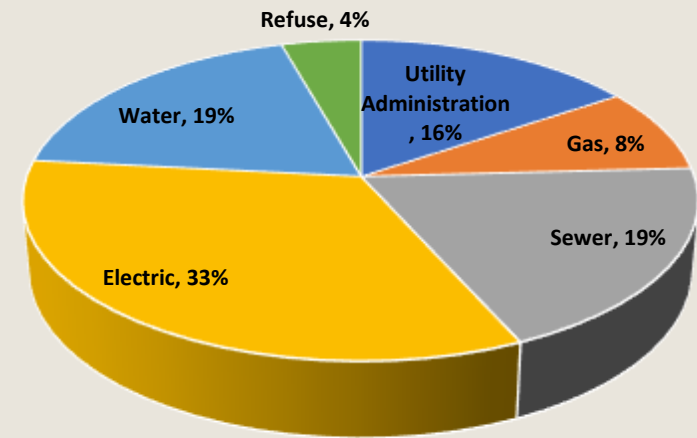
Utility Fund Revenues (September 2025)

- Currently collected \$799,850 in utility revenues for the month of September 2025.
- Total YTD Collections are \$8,585,534. This includes utility sales, utility services and other misc. revenue.
- Last year (2024) total collections during the month of September was \$787,506. This is a 1.57% increase compared to last year.



Utility Fund Expenditures by Department

Department	% of Budget	Adopted	Actual YTD	Difference
Utility Administration	16%	\$ 1,534,663	\$ 1,501,248	\$ 33,415
Gas	8%	\$ 833,352	\$ 893,370	\$ (60,018)
Sewer	19%	\$ 1,873,406	\$ 1,640,886	\$ 232,520
Electric	33%	\$ 3,276,083	\$ 3,186,315	\$ 89,768
Water	19%	\$ 1,858,137	\$ 1,699,628	\$ 158,509
Refuse	4%	\$ 432,152	\$ 404,600	\$ 27,553
	100%	\$ 9,807,793	\$ 9,326,047	



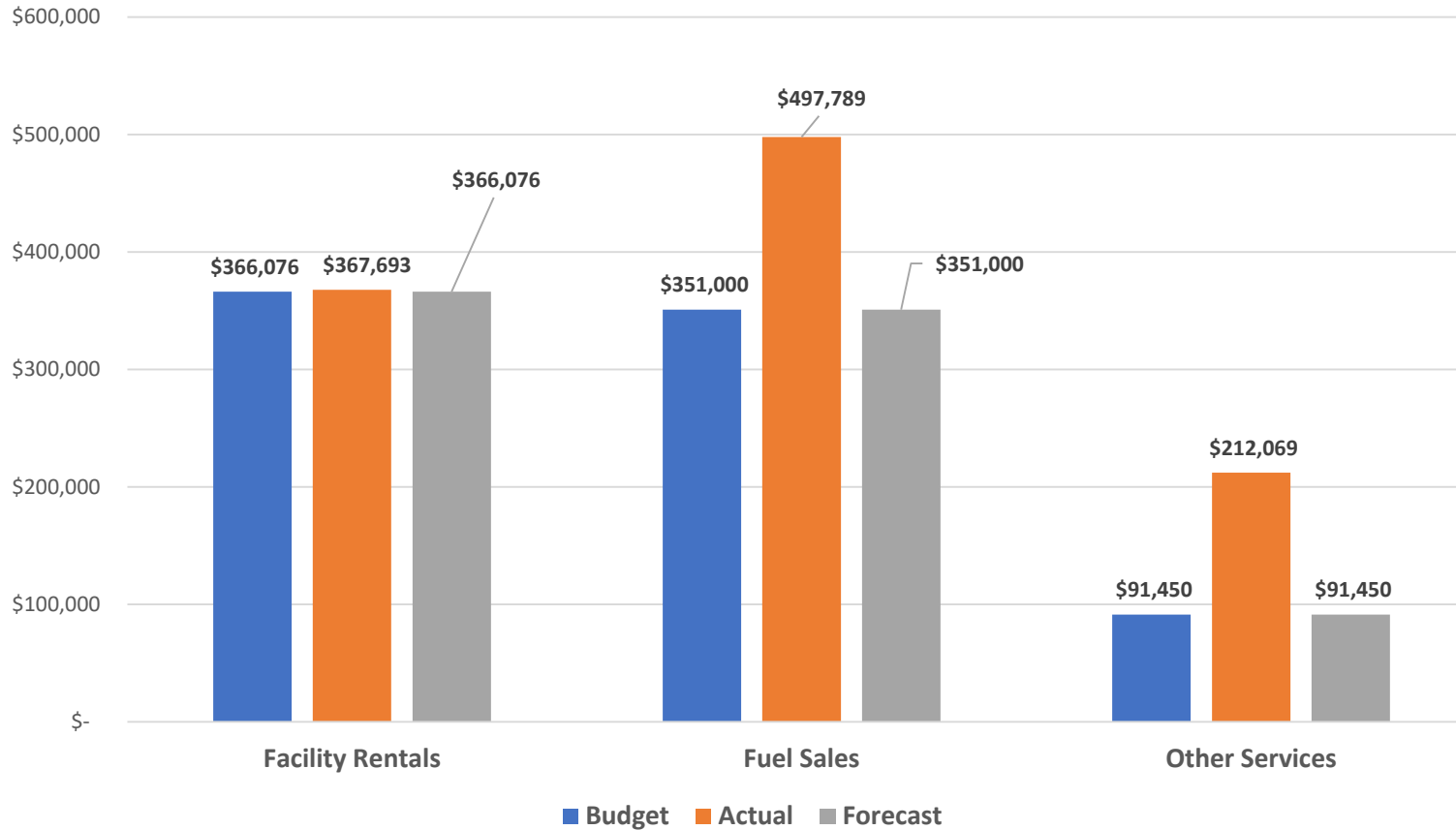
- The above graph represents YTD actual expenditures by department.
- The Utility Fund is performing as expected – all departments are currently under budget with the exception of Gas.
- Gas expenditures are at 102.70%



Airport Fund

Airport Fund YTD Comparison

Budget to Actual Revenues - September 2025



- Currently collected \$72,939 in airport revenues for the month of September 2025.
- Total YTD Collections are \$1,077,551. This includes facility rentals, fuel sales and other misc. revenue.
- Last year (2024) total collections during the month of September was \$81,256. This is a 10.24% decrease compared to last year.

Airport Fund Expenditures

Budget vs. Actual

September 2025

