

Enterprise Fund Summary

BUDGET DISCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026
ADMINISTRATION	\$662,375	\$872,983	\$1,468,519	\$1,457,549	\$2,252,245	\$1,389,163	\$1,439,098
GAS	\$377,369	\$591,415	\$550,559	\$463,644	\$528,814	\$539,852	\$1,133,529
WASTEWATER	\$950,855	\$883,152	\$1,365,262	\$1,021,111	\$1,037,885	\$1,665,404	\$1,962,495
ELECTRIC	\$2,489,443	\$2,540,588	\$2,503,163	\$2,796,475	\$3,047,026	\$3,246,083	\$3,885,287
WATER	\$1,005,060	\$830,692	\$1,038,004	\$928,536	\$1,051,759	\$1,485,137	\$1,826,895
REFUSE	\$471,368	\$554,028	\$630,845	\$322,715	\$401,089	\$377,152	\$506,109
TOTAL EXPENDITURES	\$5,956,470	\$6,272,858	\$7,556,352	\$6,990,030	\$8,318,818	\$8,702,791	\$9,314,315

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Administration

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	2025-2026 Proposed
PERSONNEL SERVICES									
50101-101.01	REGULAR SALARIES	\$365,503	\$376,265	\$784,756	\$823,697	\$869,186	\$643,881	\$865,373	\$936,892
50101-102	OVERTIME	1,352	1,912	3,832	5,701	10,529	4,665	3,500	3,500
50101-105.00	SOCIAL SECURITY	21,004	22,376	43,683	46,043	48,731	36,367	53,653	58,087
50101-106.00	MEDICARE	4,912	5,233	15,329	15,362	11,642	10,496	12,548	13,585
50101-107.00	RETIREMENT	28,920	32,399	76,273	168,401	74,767	76,152	85,153	92,190
50101-108.00	HEALTH INSURANCE	50,844	56,901	94,226	94,239	84,835	76,209	81,536	87,360
50101-109.00	LIFE INSURANCE	1,326	1,384	2,760	3,609	2,939	2,404	2,596	3,036
50101-109.01	VISION INSURANCE	749	768	1,205	1,266	965	991	1,221	1,030
50101-109.02	DENTAL INSURANCE	2,825	2,930	4,782	5,399	4,134	4,014	5,088	4,738
50101-109.03	LONG TERM DISABILITY	2,634	2,803	5,185	5,865	4,488	4,195	4,154	4,497
50101-111	UNEMPLOYMENT INSURANCE	5,596	-	3,875	-	5,164	2,927	-	-
50101-112	WORKERS' COMPENSATION	756	688	5,020	4,123	3,878	2,893	3,739	3,493
50101-136	LONGEVITY	270	534	2,500	2,400	2,300	1,601	2,800	2,300
50101-138	CERTIFICATE PAY	-	-	2,400	1,200	14,818	3,684	16,652	1,040
50101-139	CAR ALLOWANCE	-	-	-	1,400	1,400	560	-	-
50101-140	PHONE ALLOWANCE	-	-	1,050	1,200	900	630	900	900
TOTAL PERSONNEL SERVICES		\$486,691	\$504,193	\$1,046,876	\$1,179,905	\$1,140,675	\$871,668	\$1,138,913	\$1,212,648
SUPPLIES									
50102-201	OFFICE SUPPLIES	\$7,076	\$5,689	\$4,227	\$4,673	\$3,189	\$4,971	\$6,000	\$0
50102-202	DUES & SUBSCRIPTIONS	4,090	4,316	-	-	-	1,681	-	-
50102-204	JANITORIAL SUPPLIES	2,142	2,225	2,282	2,339	2,041	2,206	2,400	-
50102-205	GENERAL SUPPLIES	4,231	463	1,087	1,506	491	1,556	500	5,000
50102-206	CLASSIFIED ADVERTISEMENTS	-	1,951	1,366	-	219	707	-	2,500
50102-207	POSTAGE/METER RENTAL	10,918	13,739	15,995	16,241	17,015	14,782	26,000	20,000
50102-212	FUEL & OIL	2,736	3,607	5,897	4,883	6,207	4,666	6,000	6,000
50102-214	PROFESSIONAL BOOKS	122	217	178	-	503	204	500	500
50102-250	UTILITIES EXPENSE	2,072	1,976	1,406	650	679	1,357	2,000	2,000
50102-612	FURNITURE	-	1,014	2,000	-	-	603	1,000	1,000
TOTAL SUPPLIES		\$33,387	\$35,197	\$34,438	\$30,292	\$30,344	\$32,732	\$44,400	\$37,000
PURCHASED SERVICES									
50103-307	TML INSURANCE	\$28,704	\$32,993	\$38,134	\$40,214	\$49,523	\$37,914	\$52,000	\$52,000
50103-401	TELECOMMUNICATIONS	16,651	17,945	16,338	19,461	17,360	17,551	20,000	20,000
50103-415	COPIER LEASE	2,741	3,000	4,549	6,249	8,459	5,000	6,800	8,500
50103-416	ADP SERVICES	-	-	13,641	19,404	18,605	10,330	19,800	19,800
50103-417	UNIFORM EXPENSE	796	1,168	1,141	970	205	856	1,700	500
50103-432	BUILDING RENTAL/LEASE	-	-	-	-	-	-	-	-
50103-781	UTILITY MAPPING	-	-	-	-	-	-	-	-
50103-418	ADCOM-Jack Kiosk	-	-	-	-	-	-	7,500	7,500
TOTAL PURCHASED SERVICES		\$48,892	\$55,106	\$73,803	\$86,298	\$94,153	\$71,650	\$107,800	\$108,300
CONTRACTED SERVICES									
50104-229	COLLECTION AGENCY	\$14	\$0	\$0	\$0	\$0	\$3	\$0	\$0
50104-407	CITY ATTORNEY	9,477	3,619	2,350	156	576	3,236	-	-
50104-408	AUDIT SERVICE	19,200	19,350	20,100	21,000	21,000	20,130	21,000	21,000
50104-410	CITY ENGINEER	7,032	10,564	14,902	9,337	-	8,367	-	-
50104-413.00	OUTSIDE SERVICE/CONTRACT LABOR	8,319	6,968	11,592	15,697	34,623	15,440	6,200	600
50104-413.01	UTILITY RATE STUDY	-	-	-	-	-	-	-	-
50104-413.03	COMMUNITY COUNCIL OF SOUTH TX	-	-	-	-	-	-	15,000	15,000
50104-415	EMC STRATEGY	-	-	-	-	30,250	6,050	-	-
50104-701	EMPLOYEE EXAM/DRUG SCREEN	3,203	2,066	4,812	3,278	3,562	3,384	-	500
TOTAL CONTRACTED SERVICES		\$47,245	\$42,567	\$53,756	\$49,468	\$90,010	\$56,609	\$42,200	\$37,100

Electric	Water	Wastewater	Gas	Refuse
0.45	0.21	0.19	0.10	0.05
\$ 421,601	\$ 196,747	\$ 178,009	\$ 93,689	\$ 46,845
\$ 1,575	\$ 735	\$ 665	\$ 350	\$ 175
\$ 26,139	\$ 12,198	\$ 11,037	\$ 5,809	\$ 2,904
\$ 6,113	\$ 2,853	\$ 2,581	\$ 1,358	\$ 679
\$ 41,486	\$ 19,360	\$ 17,516	\$ 9,219	\$ 4,610
\$ 39,312	\$ 18,346	\$ 16,598	\$ 8,736	\$ 4,368
\$ 1,366	\$ 637	\$ 577	\$ 304	\$ 152
\$ 464	\$ 216	\$ 196	\$ 103	\$ 52
\$ 2,132	\$ 995	\$ 900	\$ 474	\$ 237
\$ 2,024	\$ 944	\$ 854	\$ 450	\$ 225
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,572	\$ 734	\$ 664	\$ 349	\$ 175
\$ 1,035	\$ 483	\$ 437	\$ 230	\$ 115
\$ 468	\$ 218	\$ 198	\$ 104	\$ 52
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 405	\$ 189	\$ 171	\$ 90	\$ 45
\$545,691	\$254,656	\$230,403	\$121,265	\$60,632
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,250	\$ 1,050	\$ 950	\$ 500	\$ 250
\$ 1,125	\$ 525	\$ 475	\$ 250	\$ 125
\$ 9,000	\$ 4,200	\$ 3,800	\$ 2,000	\$ 1,000
\$ 2,700	\$ 1,260	\$ 1,140	\$ 600	\$ 300
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25
\$ 900	\$ 420	\$ 380	\$ 200	\$ 100
\$ 450	\$ 210	\$ 190	\$ 100	\$ 50
\$ 16,650	\$ 7,770	\$ 7,030	\$ 3,700	\$ 1,850
\$ 23,400	\$ 10,920	\$ 9,880	\$ 5,200	\$ 2,600
\$ 9,000	\$ 4,200	\$ 3,800	\$ 2,000	\$ 1,000
\$ 3,825	\$ 1,785	\$ 1,615	\$ 850	\$ 425
\$ 8,910	\$ 4,158	\$ 3,762	\$ 1,980	\$ 990
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25
\$ 3,375	\$ 1,575	\$ 1,425	\$ 750	\$ 375
\$ 48,735	\$ 22,743	\$ 20,577	\$ 10,830	\$ 5,415
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,450	\$ 4,410	\$ 3,990	\$ 2,100	\$ 1,050
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 270	\$ 126	\$ 114	\$ 60	\$ 30
\$ 6,750	\$ 3,150	\$ 2,850	\$ 1,500	\$ 750
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25
\$ 16,695	\$ 7,791	\$ 7,049	\$ 3,710	\$ 1,855
\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Historical

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	2025-2026 Proposed
EDUCATION & TRAINING									
50105-503	PROFESSIONAL ASSOC DUES/FEES	\$0	\$0	\$4,663	\$3,758	\$3,203	\$2,325	\$4,000	\$4,000
50105-505	TRAINING/TRAVEL/PERDIEM	2,864	3,031	4,438	5,478	3,731	3,908	6,000	6,000
	TOTAL EDUCATION & TRAINING	\$2,864	\$3,031	\$9,101	\$9,236	\$6,934	\$6,233	\$10,000	\$10,000
TECHNOLOGY									
50106-801	SOFTWARE MAINTENANCE	\$736	\$1,188	\$7,966	\$5,329	\$3,074	\$3,659	\$5,000	\$6,100
50106-802	COMPUTER SOFTWARE	-	-	4,794	5,084	-	1,976	2,000	4,100
50106-803	COMPUTER HARDWARE	1,302	2,047	5,172	4,332	1,130	2,797	2,500	2,500
50106-805	COMPUTER MAINTENANCE	16,858	16,081	16,360	15,109	8,902	14,662	20,000	5,000
	TOTAL TECHNOLOGY	\$18,896	\$19,316	\$34,292	\$29,854	\$13,106	\$23,093	\$29,500	\$17,700
REPAIRS & MAINTENANCE									
50107-412	EQUIPMENT REPAIRS & MAINT	\$65	\$299	\$347	\$465	\$2,090	\$653	\$500	\$500
50107-601	SMALL TOOLS	170	-	347	176	120	163	350	350
50107-602	EQUIPMENT PURCHASES	12	-	547	147	1,931	527	500	500
50107-604	VEHICLE REPAIRS & MAINT	2,135	1,890	3,498	920	4,962	2,681	3,000	3,000
50107-609	SAFETY EQUIPMENT	3,647	2,391	2,044	1,689	2,283	2,411	2,000	2,000
50107-903	BUILDING REPAIR / MAINTENANCE	4,550	3,815	2,088	5,342	4,548	4,069	6,000	6,000
	TOTAL REPAIRS & MAINTENANCE	\$10,579	\$8,395	\$8,871	\$8,739	\$15,933	\$10,503	\$12,350	\$12,350
MISCELLANEOUS									
50108-218	OVER/SHORT CASH	\$46	\$150	\$0	\$163	\$1,684	\$409	\$0	\$0
50108-503	PROFESSIONAL ASSOC DUES/FEES	-	-	-	115	-	23	-	-
50108-625	MISCELLANEOUS EXPENSE	75	-	68,215	-	500	13,758	-	-
50108-626	EMPLOYEE APPRECIATION EXP.	-	-	-	-	2,894	579	4,000	4,000
50108-790	SPECIAL ACTIVITIES	-	-	379	-	-	76	-	-
50108-800	BANK FEES	6,677	14,118	5	169	-	4,194	-	-
50108-811	ALSATIAN OAKS DEV ENGINEER	-	185,440	-	-	-	37,088	-	-
50108-812	BOEHME REIMBURSEMENT	-	-	-	61,410	-	12,282	-	-
	TOTAL MISCELLANEOUS	\$6,798	\$199,708	\$68,599	\$61,857	\$5,078	\$68,408	\$4,000	\$4,000
CAPITAL OUTLAY									
50109-999	DEPRECIATION	\$0	\$0	\$0	\$0	\$856,011	\$171,202	\$0	\$0
		\$0	\$0	\$0	\$0	\$856,011	\$171,202	\$0	\$0
DEBT SERVICE									
50110-799	2016 Tax Note Interest Expense	\$7,023	\$5,470	\$3,783	\$1,900	\$0	\$3,635	\$0	\$0
50110-801	2016 Tax Note Principal	-	-	135,000	-	-	\$27,000	-	-
	TOTAL DEBT SERVICE	\$7,023	\$5,470	\$138,783	\$1,900	\$0	\$30,635	\$0	\$0
	TOTAL UTILITY ADMINISTRATION	\$662,375	\$872,983	\$1,468,519	\$1,457,549	\$2,252,245	\$1,171,532	\$1,389,163	\$1,439,098

Electric	Water	Wastewater	Gas	Refuse	
\$ 1,800	\$ 840	\$ 760	\$ 400	\$ 200	\$ 4,000
\$ 2,700	\$ 1,260	\$ 1,140	\$ 600	\$ 300	\$ 6,000
\$ 4,500	\$ 2,100	\$ 1,900	\$ 1,000	\$ 500	\$ 10,000
\$ 2,745	\$ 1,281	\$ 1,159	\$ 610	\$ 305	\$ 6,100
\$ 1,845	\$ 861	\$ 779	\$ 410	\$ 205	\$ 4,100
\$ 1,125	\$ 525	\$ 475	\$ 250	\$ 125	\$ 2,500
\$ 2,250	\$ 1,050	\$ 950	\$ 500	\$ 250	\$ 5,000
\$ 7,965	\$ 3,717	\$ 3,363	\$ 1,770	\$ 885	\$ 17,700
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25	\$ 500
\$ 158	\$ 74	\$ 67	\$ 35	\$ 18	\$ 350
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25	\$ 500
\$ 1,350	\$ 630	\$ 570	\$ 300	\$ 150	\$ 3,000
\$ 900	\$ 420	\$ 380	\$ 200	\$ 100	\$ 2,000
\$ 2,700	\$ 1,260	\$ 1,140	\$ 600	\$ 300	\$ 6,000
\$ 5,558	\$ 2,594	\$ 2,347	\$ 1,235	\$ 618	\$ 12,350
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,800	\$ 840	\$ 760	\$ 400	\$ 200	\$ 4,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,800	\$ 840	\$ 760	\$ 400	\$ 200	\$ 4,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ -
\$ 647,594	\$ 302,210	\$ 273,429	\$ 143,910	\$ 71,955	\$ 1,439,098

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Gas

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
PERSONNEL SERVICES									
51101-101.01	REGULAR SALARIES	NO PREVIOUS PERSONNEL FOR THE GAS DEPT.							\$243,473
51101-102	OVERTIME								5,350
51101-105.00	SOCIAL SECURITY								15,096
51101-106.00	MEDICARE								3,530
51101-107.00	RETIREMENT								23,958
51101-108.00	HEALTH INSURANCE								29,736
51101-109.00	LIFE INSURANCE								789
51101-109.01	VISION INSURANCE								346
51102-109.02	DENTAL INSURANCE								1,593
51102-109.03	LONG TERM DISABILITY								1,169
51102-112.00	WORKERS' COMPENSATION								6,832
51102-136	LONGEVITY								230
51101-138	CERTIFICATE PAY								104
51101-140	PHONE ALLOWANCE								90
	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332,296
SUPPLIES									
51102-201	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
51102-205	GENERAL SUPPLIES	-	-	-	-	-	-	-	1,500
51102-204	JANITORIAL SUPPLIES	-	-	-	-	-	-	-	700
51102-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	-	-	-	250
51102-207	POSTAGE/METER RENTAL	-	-	-	-	-	-	-	2,000
51102-212	FUEL & OIL	-	-	-	-	-	-	-	2,100
51102-214	PROFESSIONAL BOOKS	-	-	-	-	-	-	-	50
51102-230	BENCHSTOCK	-	-	-	-	-	-	\$4,000	25,050
51102-250	UTILITIES EXPENSE	4,753	4,636	4,664	3,844	3,582	4,296	4,500	3,700
51102-403	GAS - WEST TEXAS GAS	118,287	188,609	323,296	216,138	185,943	206,455	220,000	220,000
51102-612	FURNITURE	-	-	-	-	-	-	-	100
	TOTAL SUPPLIES	\$123,040	\$193,245	\$327,960	\$219,982	\$189,525	\$210,750	\$228,500	\$257,450

Expenditures – Public Works: Gas

EDUCATION & TRAINING

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Gas

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
TECHNOLOGY									
51106-801	SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 610
51106-802	COMPUTER SOFTWARE	-	-	-	-	-	-	-	410
51106-803	SOFTWARE SUPPORT -ANALYTICS	-	-	-	-	13,761	2,752	-	13,761
51106-804	COMPUTER HARDWARE	-	-	-	-	-	-	-	250
51106-805	COMPUTER MAINTENANCE	-	-	-	-	-	-	-	500
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,531
REPAIRS & MAINTENANCE									
51107-412	EQUIPMENT REPAIRS & MAINT	\$1,099	\$0	\$0	\$0	\$74	\$235	\$500	5,050
51107-601	SMALL TOOLS	-	-	-	-	-	-	-	5,035
51107-602	EQUIPMENT PURCHASES	-	-	-	-	-	-	-	130,000
51107-604	VEHICLE REPAIRS & MAINT	-	-	-	-	-	-	-	3,300
51107-609	SAFETY EQUIPMENT	-	-	-	-	-	-	-	5,200
51107-730	UTILITY SYSTEM MAINTENANCE	29	120,931	-	-	1,215	24,435	200	1,000
51107-903	BUILDING REPAIR AND MAINTENANCE	-	-	-	-	-	-	-	600
	TOTAL REPAIRS & MAINTENANCE	\$1,128	\$120,931	\$0	\$0	\$1,288	\$24,669	\$700	\$150,185
MISCELLANEOUS									
51108-626	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 400
	TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400
TRANSFERS OUT									
51110-915	TRANSFER TO GF FOR ROW MAINT	\$27,129	\$27,129	\$24,868	\$27,129	\$18,324	\$24,916	\$17,372	\$17,372
51110-925	TRANSFER TO GF FOR FRANCHISE FEE	120,495	120,495	58,268	63,565	27,120	\$77,989	29,780	29,780
	TOTAL TRANSFER OUT	\$147,624	\$147,624	\$83,136	\$90,694	\$45,444	\$102,904	\$47,152	\$47,152
	TOTAL GAS DIVISION	\$377,369	\$591,415	\$550,559	\$463,644	\$527,267	\$502,051	\$756,352	\$1,133,529

Notes:

Regular Salaries: This allocation covers 2 full-time salaries. This also includes a portion of the administration budget that is now distributed across all utility funds.

All other personnel allocations: All personnel-related line items within the Gas budget provide for two full-time employees as well as a proportionate share of the administration budget.

Phone Allowance: Cell phone allowance is considered taxable income under IRS guidelines.

Utility Mapping: This allocation provides funding for GPS-based mapping of gas lines, updates to system infrastructure maps, integration with the City's GIS platform, and contracted services as needed.

New Service Install: This allocation covers costs associated with providing new gas service connections, including piping, meters, regulators, fittings, and labor required for installation.

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Gas

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
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Notes continued:

Regulatory: This provides funding for compliance with state and federal requirements, including Railroad Commission filings, safety inspections, annual reporting, etc.

Engineering and Design: This provides funding for professional engineering services, system planning, and project design. This includes preparing construction drawings, reviewing system upgrades, etc.

Locating Services: This provides funding to identify gas lines.

Employee Exam/Drug Screen: This allocation provides funding for required employee drug testing. The amount budgeted is more than sufficient to meet anticipated needed for the year.

Small Tools: This funding includes pipe wrenches, channel locks, crecent wrenches, etc..

Equipment Purchases: This allocations includes funding for operator, RML-D (Remote Methane Leak Detector, Electric Fusion Machine, AMI Gas Meters, shavers and squeeze off, etc.

Vehicle Maintenance and Repair: This allocation for the Gas Department provides funding for routine service and necessary repairs to department vehicles. This includes oil changes, tire replacement, brakes, batteries, and major repairs to ensure vehicles remain safe, reliable, and capable of supporting gas system operations.

Safety Equipment: This allocation provides funding for essential safety gear such as fire extinguishers, fire blankets, personal protective equipment (PPE), first aid kits, gas monitors, and other items necessary to maintain workplace and public safety in gas operations.

Transfer Out

ROW: Each fund pays its proportionate share of Right-of-Way maintenance costs based upon their relative percentage revenues for the Enterprise Fund.

Franchise Fee: These amounts are calculated as a percentage of the utility's revenues earned within the city limits.

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Wastewater

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL 5 Year Historical FY 2024 Avg	APPROVED FY 2025	Proposed 2025-2026
<u>PERSONNEL SERVICES</u>								
51201-101.01	REGULAR SALARIES	\$116,653	\$140,049	\$139,435	\$155,639	\$155,345	\$141,424	\$151,532
51201-102	OVERTIME	13,442	17,648	19,836	19,134	17,502	17,512	18,000
51201-105.00	SOCIAL SECURITY	7,761	9,669	9,673	10,308	9,680	9,418	9,395
51201-106.00	MEDICARE	1,815	2,261	2,262	2,411	2,264	2,203	2,197
51201-107.00	RETIREMENT	10,265	13,007	16,481	36,094	16,798	18,529	14,911
51201-108.00	HEALTH INSURANCE	20,086	24,386	24,648	28,663	25,358	24,628	23,520
51201-109.00	LIFE INSURANCE	445	529	519	636	526	531	456
51201-109.01	VISION INSURANCE	302	329	320	357	286	319	345
51202-109.02	DENTAL INSURANCE	1,116	1,256	1,270	1,491	1,216	1,270	1,440
51202-109.03	LONG TERM DISABILITY	845	1,002	989	1,216	1,004	1,011	727
51201-112	WORKERS' COMPENSATION	(437)	3,095	4,378	4,742	4,215	3,199	5,389
51201-136	LONGEVITY	249	321	1,100	1,000	1,300	794	1,600
51201-138	CERTIFICATE PAY	1,200	3,200	4,675	6,125	10,538	5,148	10,384
51201-140	PHONE ALLOWANCE	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$173,742	\$216,752	\$225,586	\$267,816	\$246,032	\$225,986	\$239,895
<u>SUPPLIES</u>								
51202-201	OFFICE SUPPLIES	\$0	\$3,229	\$319	\$175	\$355	\$816	\$350
51202-204	JANITORIAL SUPPLIES							
51202-205	GENERAL SUPPLIES	4,260	-	2,230	1,220	691	1,680	2,000
51202-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	-	-	-
51202-207	POSTAGE/METER RENTAL	-	-	-	-	-	-	-
51202-208	CHEMICALS	66,818	59,954	47,159	36,099	35,436	\$49,093	35,000
51202-209	GIS SOFTWARE	-	-	-	141	-	28	-
51202-212	FUEL & OIL	3,747	5,228	6,314	7,076	6,892	\$5,851	5,500
51202-214	PROFESSIONAL BOOKS	-	-	-	-	-	\$0	-
51202-230	BENCH STOCK	5,690	659	5,603	(59,088)	(4,147)	(10,257)	8,000
51202-250	UTILITIES EXPENSE	113,823	112,410	91,248	63,572	62,292	\$88,669	65,000
51202-612	FURNITURE	-	-	-	-	-	\$0	-
51202-714	TCEQ FEES	9,342	1,250	1,363	1,301	1,250	2,901	1,500
	TOTAL SUPPLIES	\$203,680	\$182,730	\$154,236	\$50,496	\$102,769	\$138,782	\$117,350

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Wastewater

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL 5 Year Historical FY 2024 Avg	APPROVED FY 2025	Proposed 2025-2026
<u>PURCHASED SERVICES</u>								
51203-307	TML INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,880
51203-401	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$1,979	\$2,500	\$6,300
51203-415	COPIER LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,615
51203-416	ADP SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$3,762
51203-417	UNIFORM EXPENSE	1,303	1,514	2,415	2,209	2,248	2,000	2,395
51203-418	ADCOM - JACK KIOSK	-	-	-	-	-	-	1,425
51203-781	UTILITY MAPPING	277	-	1,641	1,395	796	20,000	5,000
	TOTAL PURCHASED SERVICES	\$1,580	\$1,514	\$4,056	\$3,604	\$5,023	\$24,500	\$30,377
<u>CONTRACTED SERVICES</u>								
51204-408	AUDIT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,990
51204-410	CITY ENGINEER	\$53,765	\$46,123	\$4,492	\$16,045	\$113,330	\$30,000	\$30,000
51204-413	OUTSIDE SERVICE/CONTRACT	120,118	96,757	159,676	76,287	74,496	40,000	62,000
51204-413.00	OUTSIDE SERVICE/CONTR LABOR	1,038	-	-	-	4,086	1,025	114
51204-413.03	COMMUNITY COUNCIL OF SOUTH	-	-	-	-	-	-	2,850
51204-414	TCEQ-PERMIT	-	-	-	-	-	-	5,000
51204-415	TESTING SAMPLING	24,025	25,327	26,858	25,907	19,547	22,500	24,000
51204-701	EMPLOYEE EXAM/DRUG SCREEN	\$0	\$0	\$0	\$0	\$0	\$0	\$370
51204-717	SLUDGE DISPOSAL	19,515	18,273	11,001	18,975	20,794	50,000	30,000
	TOTAL CONTRACTED SERVICES	\$218,461	\$186,480	\$202,027	\$137,214	\$232,252	\$142,500	\$158,324
<u>EDUCATION & TRAINING</u>								
51205-503	PROFESSIONAL ASSOC DUES/FEES	\$0	\$0	\$0	\$0	\$0	\$300	\$1,060
51205-505	TRAINING/TRAVEL PER DIEM	1,154	4,622	2,074	2,150	4,077	3,000	4,140
	TOTAL EDUCATION & TRAINING	\$1,154	\$4,622	\$2,074	\$2,150	\$4,077	\$3,300	\$5,200
<u>TECHNOLOGY</u>								
51206-801	SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,159
51206-802	SCADA	-	-	-	-	-	5,000	5,000
51206-803	COMPUTER SOFTWARE	-	-	-	-	-	-	779
51206-804	COMPUTER HARDWARE	-	-	-	-	-	-	475
51206-805	COMPUTER MAINTENANCE	-	-	-	-	-	-	950
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$5,000	\$8,363

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Wastewater

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL 5 Year Historical FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
REPAIRS & MAINTENANCE									
51207-412	EQUIPMENT REPAIRS & MAINT	\$23,937	\$24,404	\$32,603	\$32,578	\$52,631	\$33,231	\$59,000	\$59,095
51207-601	SMALL TOOLS	2,547	1,874	1,390	209	1,499	1,504	2,000	2,067
51207-602	EQUIPMENT PURCHASES	5,326	2,764	2,775	45	4,340	3,050	5,000	5,095
51207-604	VEHICLE REPAIRS & MAINT	2,175	7,275	2,146	255	1,957	2,762	4,000	4,570
51207-609	SAFETY EQUIPMENT	1,324	1,771	6,014	1,820	5,048	3,195	3,000	3,380
51207-730	UTILITIES SYSTEM MAINT	82,328	22,540	6,951	51,696	4,267	33,556	50,000	40,000
51207-903	BUILDING REPAIR & MAINT	-	-	2,307	2,164	-	894	4,000	5,140
	TOTAL REPAIRS & MAINTENANCE	\$117,637	\$60,628	\$54,186	\$88,767	\$69,742	\$78,192	\$127,000	\$119,347
MISCELLANEOUS									
51208-626	EMPLOYEE APPRECIATION EXP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760
51208-810	PAYING AGENT FEE	\$325	\$325	\$0	\$0	\$0	\$130	\$0	\$0
	TOTAL MISCELLANEOUS	\$325	\$325	\$0	\$0	\$0	\$130	\$0	\$760
DEBT SERVICES									
51210-799	INTEREST EXPENSE PAD	\$1,764	\$1,360	\$0	\$0	\$0	\$625	\$0	\$0
51210-799.01	INTEREST EXPENSE CWSRF CONSTR	21,947	21,947	-	-	21,041	12,987	-	-
51210-799.03	2015B INTEREST	110,163	109,965	97,297	132,198	63,720	102,669	94,089	92,246
51210-799.04	2013A INTEREST	-	-	872	304	-	235	-	-
51210-799-05	2015 INTEREST	-	-	21,947	21,671	-	8,724	20,201	19,196
51210-799-06	2017 INTEREST	-	-	13,148	13,148	13,148	7,889	13,121	13,009
51210-799-07	2022 INTEREST	-	-	-	211,899	42,910	50,962	62,291	57,416
51210-799-08	2023 INTEREST	-	-	-	-	150,060	30,012	105,925	101,925
51210-801	2013A PRINCIPAL	-	-	40,000	-	-	8,000	-	-
51210-801.01	2015 PRINCIPAL	-	-	145,000	-	-	29,000	150,000	150,000
51210-801.02	2015B PRINCIPAL	-	-	270,000	-	-	54,000	275,000	280,000
51210-801.03	2017 PRINCIPAL	-	-	45,000	-	-	9,000	45,000	45,000
51210-801.04	2022 PRINCIPAL	-	-	-	-	-	-	97,500	102,500
51210-801.05	2023 PRINCIPAL	-	-	-	-	-	-	80,000	85,000
51210-810	PAYING AGENT FEE	1,075	1,075	1,400	1,150	1,409	1,222	2,500	3,000
	TOTAL DEBT SERVICES	\$134,949	\$134,347	\$634,664	\$380,370	\$292,287	\$315,323	\$945,626	\$949,291
TRANSFERS OUT									
51210-915	TRANSFER TO GF FOR ROW MA	\$27,129	\$27,129	\$24,868	\$27,129	\$30,174	\$27,286	\$22,191	\$22,191
51210-925	TRANSFER TO GF FOR ADMIN	72,198	68,625	63,565	63,565	54,718	64,534	38,042	38,042
	TOTAL TRANSFER OUT	\$99,327	\$95,754	\$88,433	\$90,694	\$84,892	\$91,820	\$60,233	\$60,233
TOTAL WASTEWATER DIVISION									
		\$950,855	\$883,152	\$1,365,262	\$1,021,111	\$1,037,075	\$1,051,491	\$1,665,404	\$1,962,495

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Wastewater

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL 5 Year Historical FY 2024 Avg	APPROVED FY 2025	Proposed 2025-2026
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Notes:

Regular Salaries: This allocation provides funding for three full-time employees. It also includes a portion of the administration budget, which is now embedded across all utility funds to fairly distribute shared costs.

Certificate Pay: This allocation provides additional compensation to all three full time employees for obtaining and maintain state-required certifications. They each carry different certifications. The amount budgeted is adequate to meet the anticipated expenses for the year.

Phone Allowance: Cell phone allowance is considered taxable income under IRS guidelines.

Janitorial Supplies: This allocation provides funding for cleaning and sanitation items necessary to maintain facilities (disinfectants, cleaning chemicals, etc.)

Fuel and Oil: This allocation provides funding for fuel/oil to operate and maintain City vehicles and equipment

Utilities Expenses: This provides funding for electricity, water, and other utility costs required to operate the WWTP and multiple lift stations throughout the City.

ADP Services: This allocation provides funding for payroll processing, tax reporting, timekeeping, and related HR support services contracted through ADP

Outside Services/Contract Labor: This provides funding for janitorial services, electrical services and collaboration services.

Employee Exam/Drug Screen: This allocation provides funding for required employee drug testing. The amount budgeted is more than sufficient to meet anticipated needed for the year.

Utility System Maintenance: This allocation provides funding for the repair, replacement, and upkeep of the wastewater collection and treatment system. This includes lift stations, pumps, motors, valves, piping, aerators, clarifiers, and other infrastructure essential to system reliability and regulatory compliance.

Transfer Out

ROW: Each fund pays its proportionate share of Right-of-Way maintenance costs based upon their relative percentage revenues for the Enterprise Fund.

Franchise Fee: These amounts are calculated as a percentage of the utility's revenues earned within the city limits.

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Electric

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
PERSONNEL SERVICES									
51301-101.01	REGULAR SALARIES	\$151,874	\$160,454	\$137,033	\$219,410	\$220,550	\$177,864	\$259,419	\$723,368
51301-102	OVERTIME	8,554	9,566	11,784	16,299	13,699	11,980	10,000	11,575
51301-105.00	SOCIAL SECURITY	9,711	10,861	9,487	15,130	14,505	11,939	16,084	44,849
51301-106.00	MEDICARE	2,271	2,540	2,219	3,538	3,265	\$2,767	3,762	10,489
51301-107.00	RETIREMENT	12,705	14,861	13,229	39,880	18,423	19,820	25,527	71,180
51301-108.00	HEALTH INSURANCE	26,991	30,483	25,352	44,110	36,885	32,764	39,200	81,312
51301-109.00	LIFE INSURANCE	590	639	533	965	729	\$691	778	2,344
51301-109.01	VISION INSURANCE	411	411	338	495	382	407	574	949
51301-109.02	DENTAL INSURANCE	1,535	1,604	1,306	2,218	1,701	1,673	2,400	4,367
51301-109.03	LONG TERM DISABILITY	1,115	1,211	1,019	1,844	1,395	\$1,317	1,245	3,472
51301-112	WORKERS' COMPENSATION	2,866	3,869	6,221	6,323	6,339	5,124	9,611	12,708
51301-136	LONGEVITY	282	399	1,100	1,300	1,600	\$936	1,900	2,835
51301-138	CERTIFICATE PAY	-	850	5,700	8,100	11,420	5,214	27,040	10,848
51301-140	PHONE ALLOWANCE	-	-	-	-	-	-	-	405
	TOTAL PERSONNEL SERVICES	\$218,905	\$237,748	\$215,321	\$359,612	\$330,891	\$272,495	\$397,539	\$980,701
SUPPLIES									
51302-201	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
51302-205	GENERAL SUPPLIES	1,082	2,386	866	1,869	1,582	1,557	1,500	4,750
51302-204	JANITORIAL SUPPLIES	-	-	-	-	-	-	-	700
51302-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	-	-	-	1,125
51302-207	POSTAGE	-	-	-	-	-	-	-	9,000
51302-209	GIS SOFTWARE	-	-	-	141	-	28	-	-
51302-212	FUEL & OIL	4,698	4,893	8,416	10,117	9,572	7,539	7,000	12,700
51302-214	PROFESSIONAL BOOKS	-	-	-	-	-	-	-	225
51302-230	BENCH STOCK	71,884	62,192	92,339	65,078	111,535	80,606	70,000	95,000
51302-250	UTILITIES EXPENSE	-	-	-	-	2,634	527	-	900
51302-402	ELECTRICITY - CPS	1,772,126	1,811,748	1,961,381	411,803	190,284	1,229,468	156,000	125,000
51302.402.01	LCRA WSC ENERGY II	-	-	-	1,548,811	1,981,911	706,144	2,000,000	2,100,000
51302-612	FURNITURE	-	-	-	-	-	-	-	450
	TOTAL SUPPLIES	\$1,849,790	\$1,881,219	\$2,063,002	\$2,037,819	\$2,297,517	\$2,025,869	\$2,234,500	\$2,351,350

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Electric

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
<u>PURCHASED SERVICES</u>									
51303-307	TML INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,400
51303-401	TELECOMMUNICATIONS	-	-	-	-	-	-	-	9,000
51303-415	COPIER LEASE	-	-	-	-	-	-	-	3,825
51303-416	ADP SERVICES	-	-	-	-	-	-	-	8,910
51303-417	UNIFORM EXPENSES	1,953	2,107	2,512	6,002	4,027	3,320	3,000	4,725
51303-418	ADCOM - JACK KIOSK	-	-	-	-	-	-	-	3,375
51303-781	UTILITIES MAPPING	277	-	1,641	3,037	797	1,150	20,000	5,000
	TOTAL PURCHASED SERVICES	\$2,230	\$2,107	\$4,153	\$9,039	\$4,823	\$4,470	\$23,000	\$58,235
<u>CONTRACTED SERVICES</u>									
51304-407	CITY ATTORNEY	\$0	\$0	\$1,702	\$25,758	\$47,090	\$14,910	\$125,000	\$0
51304-407.01	ATTORNEY - CLARK HILL	-	-	-	-	40,754	8,151	15,000	20,000
51304-408	AUDIT SERVICE	-	-	-	-	-	-	-	9,450
51304-410	CITY ENGINEER	-	-	-	-	-	-	-	6,000
51304-413.00	OUTSIDE SERVICE/CONTRACT LABOR	7,875	46,511	91,273	56,984	12,975	43,124	15,000	25,270
51304-413.03	COMMUNITY COUNCIL OF SOUTH TEXAS	-	-	-	-	-	-	-	6,750
51304-414	TREE TRIMMING REMOVAL	-	-	-	140,122	42,895	36,603	80,000	60,000
51304-701	EMPLOYEE EXAM/DRUG SCREEN	-	-	-	-	-	-	-	565
	TOTAL CONTRACTED SERVICES	\$7,875	\$46,511	\$92,975	\$222,864	\$143,714	\$102,788	\$235,000	\$128,035
<u>EDUCATION & TRAINING</u>									
51303-401	TELECOMUNICAITONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51305-503	PROFESSIONAL ASSOC DUES/FEES	-	-	-	-	-	-	-	2,300
51305-505	TRAINING/ TRAVEL/PERDIEM	1,933	4,554	2,339	3,623	1,943	2,878	2,500	5,200
	TOTAL EDUCATION & TRAINING	\$1,933	\$4,554	\$2,339	\$3,623	\$1,943	\$2,878	\$2,500	\$7,500
<u>TECHNOLOGY</u>									
51306-801	SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,745
51306-802	SCADA	-	-	-	-	-	-	5,000	5,000
51306-803	COMPUTER SOFTWARE	-	-	-	-	-	-	-	1,845
51306-804	COMPUTER HARDWARE	-	-	-	-	-	-	-	1,125
51306-805	COMPUTER MAINTENANCE	-	-	-	-	-	-	-	2,250
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$12,965

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Electric

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
REPAIRS & MAINTENANCE									
51307-412	EQUIPMENT REPAIRS & MAINT	\$10,107	\$6,332	\$2,767	\$520	\$1,043	\$4,154	\$3,000	\$3,225
51307-601	SMALL TOOLS	9,826	3,707	11,343	7,402	3,463	7,148	6,500	6,658
51307-602	EQUIPMENT PURCHASES	4,391	-	7,961	41	4,259	3,330	5,000	5,225
51307-604	VEHICLE REPAIRS & MAINT	14,970	8,352	15,971	25,713	11,206	15,242	25,000	26,350
51307-609	SAFETY EQUIPMENT	20,309	1,923	8,782	8,047	8,303	9,473	7,500	8,400
51307-730	UTILITIES SYSTEM MAINTENANCE	40,085	13,486	710	31,101	45,703	26,217	35,000	35,000
51307-903	BUILDING REPAIR/MAINTENANCE	-	-	-	-	-	-	-	2,700
	TOTAL REPAIRS & MAINTENANCE	\$99,688	\$33,800	\$47,534	\$72,824	\$73,977	\$65,565	\$82,000	\$87,558
MISCELLANEOUS									
51308-626	EMPLOYEE APPRECIATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
	TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
DEBT SERVICES									
51310-799	2022 INTEREST	\$0	\$0	\$0	\$0	\$18,550	\$3,710	\$16,800	\$7,400
51310-801	2022 PRINCIPAL	-	-	-	-	0	-	40,000	40,000
51310-810	PAYING AGENT FEE	-	-	-	-	167	33	500	500
	TOTAL DEBT SERVICES	\$0	\$0	\$0	\$0	\$18,717	\$3,743	\$57,300	\$47,900
TRANSFERS OUT									
51310-915	TRANSFER TO GF FOR ROW	\$24,868	\$27,129	\$24,868	\$27,129	\$74,514	\$35,702	\$77,089	\$77,089
51310-925	TRANSFER TO GF FOR ADMIN	284,154	307,520	52,971	63,565	100,310	\$161,704	132,154	132,154
	TOTAL TRANSFERS OUT	\$309,022	\$334,649	\$77,839	\$90,694	\$174,824	\$197,406	\$209,243	\$209,243
	TOTAL ELECTRIC DEPARTMENT	\$2,489,443	\$2,540,588	\$2,503,163	\$2,796,475	\$3,046,406	\$2,675,215	\$3,246,083	\$3,885,287

Notes:

Regular Salaries: This allocation provides funding for five full-time employees. It also includes a portion of the administration budget, which is now embedded across all utility funds to fairly distribute shared costs.

Certificate Pay: This allocation provides additional compensation for obtaining and maintain state-required certifications. They each carry different certifications. The amount budgeted is adequate to meet the anticipated expenses for the year.

Phone Allowance: Cell phone allowance is considered taxable income under IRS guidelines.

Bench stock: This allocation provides funding for commonly used small parts and consumable items necessary for daily operations. Examples include nuts, bolts, fuses, connectors, tape, wire, safety supplies, and other essential inventory items kept on hand to ensure timely repairs and maintenance. This does not include transformers.

Electricity - CPS: This funding is for Airport Well, Airport Electric Grid, Medina Valley Well, and undisputed charges (currently in litigation).

LCRA: This funding is for the purchase of electricity on a monthly basis.

Attorney - Clark Hill: This line item is for legal services for CPS litigation.

Notes: continued:

Furniture: This allocation is part of the administration budget that is now embedded across the utility departments. This line item was originally under the administration budget.

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Electric

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
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Outside Services/Contract Labor: This allocation provides funding for outside vendors and contractors to perform specialized services, such as substation maintenance, line clearance/tree trimming, pole testing, system upgrades and other tasks beyond the capacity of City staff.

Underground Repairs: *These are done in house, but may require outside contract labor when needed for specialized services.*

Equipment Purchases: This allocation provides funding for new and replacement equipment necessary to maintain and improve system reliability. Examples include bucket truck tools, testing meters, protective gear, and specialized machinery required for line work and system maintenance.

Vehicle repairs and maintenance: This allocation provides funding for routine service and necessary repairs to department vehicles. This includes oil changes, tires, brakes, batteries, hydraulic systems, and major mechanical repairs for trucks, bucket trucks, and other service vehicles essential to electric operations.

Debt Service Interest and Principal: Bond 2022 Series include: AMI Electric Meter and River bluff underground electric distribution system replacement.

Transfer Out

ROW: Each fund pays its proportionate share of Right-of-Way maintenance costs based upon their relative percentage revenues for the Enterprise Fund.

Franchise Fee: These amounts are calculated as a percentage of the utility's revenues earned within the city limits.

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Water

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
PERSONNEL SERVICES									
51401-101.01	REGULAR SALARIES	\$128,091	\$117,255	\$165,401	\$213,148	\$249,371	\$174,653	\$278,891	\$494,981
51401-102	OVERTIME	17,147	16,082	19,499	23,639	20,975	19,468	16,682	16,735
51401-105.00	SOCIAL SECURITY	8,698	9,145	11,208	14,351	15,593	11,799	17,291	30,689
51401-106.00	MEDICARE	2,034	2,139	2,621	3,356	3,647	2,759	4,044	7,177
51401-107.00	RETIREMENT	11,653	12,905	17,995	50,478	26,709	23,948	27,443	48,706
51401-108.00	HEALTH INSURANCE	22,597	24,386	33,099	45,538	46,874	34,499	47,040	68,746
51401-109.00	LIFE INSURANCE	495	529	690	935	876	705	837	1,603
51401-109.01	VISION INSURANCE	338	329	420	559	498	429	689	798
51401-109.02	DENTAL INSURANCE	1,256	1,256	1,669	2,407	2,071	1,732	2,880	3,677
51401-109.03	LONG TERM DISABILITY	941	1,003	1,302	1,769	1,662	1,335	1,339	2,376
51401-112	WORKERS' COMPENSATION	664	5,846	6,861	6,694	6,579	5,329	10,542	12,007
51401-136	LONGEVITY	327	444	1,500	1,700	2,100	1,214	2,500	3,383
51401-138	CERTIFICATE PAY	1,200	4,650	6,500	5,950	17,898	7,240	18,676	18,386
51401-140	PHONE ALLOWANCE	-	-	-	-	-	-	-	189
	TOTAL PERSONNEL SERVICES	\$195,441	\$195,969	\$268,765	\$370,524	\$394,852	\$285,110	\$428,853	\$709,453
SUPPLIES									
51402-201	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
51402-205	GENERAL SUPPLIES	1,918	2,885	954	763	946	1,493	750	1,800
51402-204	JANITORIAL SUPPLIES								700
51402-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	-	-	-	525
51402-207	POSTAGE/METER RENTAL	-	-	-	-	-	-	-	4,200
51402-208	CHEMICAL	10,994	6,966	10,515	6,512	6,125	8,222	7,000	7,000
51402-209	GIS SOFTWARE	-	-	-	141	-	28	-	-
51402-212	FUEL & OIL	4,168	4,931	13,834	13,234	12,896	9,813	9,000	13,760
51402-214	PROFESSIONAL BOOKS	-	-	-	-	-	-	-	105
51402-230	BENCH STOCK	18,003	63,407	124,770	15,023	49,093	54,059	90,000	60,000
51402-250	UTILITIES EXPENSE	55,620	49,454	55,667	47,120	43,409	50,254	50,000	50,420
51402-612	FURNITURE	-	-	-	-	-	-	-	210
51402-714	TCEQ FEES	3,562	3,563	3,913	3,679	3,730	3,689	5,000	5,000
	TOTAL SUPPLIES	\$94,265	\$131,206	\$209,653	\$86,472	\$116,199	\$127,559	\$161,750	\$145,220

Expenditures – Public Works: Water

\$840

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Water

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
REPAIRS & MAINTENANCE									
51407-412	EQUIPMENT REPAIRS & MAINT	\$5,059	\$15,337	\$24,697	\$38,618	\$24,693	\$21,681	\$20,000	\$25,105
51407-601	SMALL TOOLS	1,938	4,503	2,078	3,764	3,639	3,184	3,000	5,074
51407-602	EQUIPMENT PURCHASES	13,318	1,016	2,730	2,933	2,170	4,433	3,000	3,105
51407-604	VEHICLE REPAIRS & MAINT	3,205	5,623	7,072	2,688	7,402	5,198	8,500	9,130
51407-609	SAFETY EQUIPMENT	1,121	1,436	2,272	1,597	2,960	1,877	3,000	5,420
51407-730	UTILITIES SYSTEM MAINTENANCE	66,434	44,482	65,878	102,087	6,802	57,137	50,000	70,000
51407-903	BUILDING REPAIRS & MAINTENAC.	-	-	-	-	-	-	-	1,260
	TOTAL REPAIRS & MAINTENANCE	\$91,075	\$72,397	\$104,727	\$151,687	\$47,667	\$93,511	\$87,500	\$119,094
CAPITAL OUTLAY									
51409-810	PAYING AGENT FEE DWSRF	\$650	\$650	\$650	\$0	\$559	\$502	\$2,000	\$0
		\$650	\$650	\$650	\$0	\$559	\$502	\$2,000	\$0
DEBT SERVICE									
51410-799	INTEREST EXPENSE	\$1,176	\$928	\$0	\$0	\$0	\$421	\$0	\$0
51410-799.01	INTEREST EXPENSE CONSTR	34,626	34,524	-	-	-	13,830	-	-
51410-799.02	2013 INTEREST	-	-	606	214	-	164	-	-
51410-799.03	2015A INTEREST	-	-	34,065	33,232	31,972	19,854	30,467	28,770
51410-799.04	2022 INTEREST	-	-	-	-	66,916	13,383	-	-
51410-799.05	2023 INTEREST	-	-	-	-	150,060	30,012	105,925	101,925
51410-801	2013 PRINCIPAL	35,000	-	-	-	-	7,000	-	-
51410-801.01	2015A PRINCIPAL	170,000	-	-	-	-	34,000	175,000	175,000
51410-801.02	2022 PRINCIPAL	-	-	-	-	-	-	-	-
51410-801.05	2023 PRINCIPAL	-	-	-	-	-	-	80,000	85,000
51410-810	PAYING AGENT FEE	-	-	-	-	-	-	-	2,500
	TOTAL DEBT SERVICE	\$240,802	\$35,452	\$34,671	\$33,446	\$248,948	\$118,664	\$391,392	\$393,195
TRANSFERS OUT									
51410-915	TRANSFER TO GF FOR ROW MA	\$27,129	\$27,129	\$24,868	\$27,129	\$37,932	\$28,837	\$35,976	\$35,976
51410-925	TRANSFER TO GF FOR ADMIN	264,644	242,591	58,268	63,565	56,172	137,048	221,465	221,465
51410-926	TRANSFER DEBT SVC2004 CO	26,402	26,802	24,508	23,027	11,069	22,362	-	-
		\$318,175	\$296,522	\$107,644	\$113,721	\$105,173	\$188,247	\$257,441	\$257,441
TOTAL WATER DIVISION		\$1,005,060	\$830,692	\$1,038,004	\$928,536	\$1,051,218	\$970,702	\$1,485,137	\$1,826,895

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Water

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
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Notes:

Regular Salaries: This allocation provides funding for six full-time employees. It also includes a portion of the administration budget, which is now embedded across all utility funds to fairly distribute shared costs.

Certificate Pay: This allocation provides additional compensation for obtaining and maintain state-required certifications. They each carry different certifications. The amount budgeted is adequate to meet the anticipated expenses for the year.

Phone Allowance: Cell phone allowance is considered taxable income under IRS guidelines.

Postage/Meter Rental: This allocation was originally under the administration budget, which is now distributed across all utility departments.

Furniture: This allocation was originally under the administration budget, which is now distributed across all utility departments.

Outside Services/Contract Labor: This allocation provides funding for SCADA maintenance, well and pump maintenance, leak detection, emergency repair assistance, and other specialized work beyond staff capacity.

Professional Association Dues: This line item covers membership dues to Texas Water Rural Association.

Training/Travel/Perdiem: This provides funding for continuing education courses (online/in person).

Software Support - Analytics: This funding is for AMI (Aqua Metrics)

Utility System Maintenance: This provides funding for the repair, replacement, and upkeep of critical infrastructure. This includes wells, pumps, motors, valves, meters, hydrants, and water mains, as well as leak repairs and preventive maintenance to ensure reliable service and regulatory compliance.

Transfer Out

ROW: Each fund pays its proportionate share of Right-of-Way maintenance costs based upon their relative percentage revenues for the Enterprise Fund.

Franchise Fee: These amounts are calculated as a percentage of the utility's revenues earned within the city limits.

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Refuse (Garbage)

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
PERSONNEL SERVICES									
51501-101.01	REGULAR SALARIES								\$46,845
51501-102	OVERTIME								175
51501-105.00	SOCIAL SECURITY								2,904
51501-106.00	MEDICARE								679
51501-107.00	RETIREMENT								4,610
51501-108.00	HEALTH INSURANCE								4,368
51501-109.00	LIFE INSURANCE								152
51501-109.01	VISION INSURANCE								52
51502-109.02	DENTAL INSURANCE								237
51502-109.03	LONG TERM DISABILITY								225
51501-112	WORKERS' COMPENSATION								175
51502-136	LONGEVITY								115
51501-138	CERTIFICATE PAY								52
51501-140	PHONE ALLOWANCE								45
	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,634
SUPPLIES									
51502-205	GENERAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
51502-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	-	-	-	125
51502-207	POSTAGE/METER RENTAL	-	-	-	-	-	-	-	1000
51502-212	FUEL & OIL	-	-	-	-	-	-	-	300
51502-214	PROFESSIONAL BOOKS	-	-	-	-	-	-	-	25
51502-250	UTILITIES EXPENSE	-	-	-	-	-	-	-	100
51502-612	FURNITURE	-	-	-	-	-	-	-	50
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,850
PURCHASED SERVICES									
51503-307	TML INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600
51503-401	TELECOMMUNICATIONS	-	-	-	-	-	-	-	1000
51503-415	COPIER LEASE	-	-	-	-	-	-	-	425
51503-416	ADP SERVICES	-	-	-	-	-	-	-	990
51503-418	ADCOM - JACK KIOSK	-	-	-	-	-	-	-	25
	TOTAL PURCHASED SERVICES	-	-	-	-	-	-	-	375
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,415

NO PREVIOUS PERSONNEL
FOR THE GAS DEPT.

5 Year Historical

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
CONTRACTED SERVICES									
51504-408	AUDIT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050
51504-413.00	OUTSIDE SERVICE/CONTRACT LAB.	-	-	-	-	-	-	-	30
51504-413.03	COMMUNITY COUNCIL OF SOUTH	-	-	-	-	-	-	-	750
51504-701	EMPLOYEE EXAM/DRUG SCREEN	-	-	-	-	-	-	-	25
51504-716	BRUSH DISPOSAL	3,094	5,601	8,851	3,386	2,719	4,730	7,000	7,000
51504-718	GARBAGE (REFUSE)	468,274	548,427	621,994	319,329	362,190	464,043	323,000	380,000
	TOTAL CONTRACTED SERVICES	\$471,368	\$554,028	\$630,845	\$322,715	\$364,909	\$468,773	\$330,000	\$388,855
EDUCATION & TRAINING									
51505-503	PROFESSIONAL ASSOC DUES/FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
51505-505	TRAINING/TRAVEL PER DIEM	-	-	-	-	-	-	-	300
	TOTAL EDUCATION & TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
TECHNOLOGY									
51506-801	SOFTWARE MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305
51506-802	COMPUTER SOFTWARE	-	-	-	-	-	-	-	205
51506-803	COMPUTER HARDWARE	-	-	-	-	-	-	-	125
51506-804	COMPUTER MAINTENANCE	-	-	-	-	-	-	-	250
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$885
REPAIRS & MAINTENANCE									
51507-412	EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
51507-601	SMALL TOOLS	-	-	-	-	-	-	-	18
51507-602	EQUIPMENT PURCHASES	-	-	-	-	-	-	-	25
51507-604	VEHICLE REPAIRS & MAINT	-	-	-	-	-	-	-	150
51507-609	SAFETY EQUIPMENT	-	-	-	-	-	-	-	100
51507-903	BUILDING REPAIR AND MAINTENANCE	-	-	-	-	-	-	-	300
	TOTAL REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618
MISCELLANEOUS									
51108-626	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
	TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200

CITY OF CASTROVILLE – UTILITY FUND

5 Year Historical

Expenditures – Public Works: Refuse (Garbage)

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
TRANSFERS OUT									
51510-915	TRANSFER TO GF FOR ROW MA	\$0	\$0	\$0	\$0	\$9,060	\$1,812	\$17,372	\$17,372
51510-925	TRANSFER TO GF FOR ADMIN	-	-	-	-	27,120	5,424	29,780	29,780
	TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$36,180	\$7,236	\$47,152	\$47,152
	TOTAL REFUSE	\$471,368	\$554,028	\$630,845	\$322,715	\$401,089	\$476,009	\$377,152	\$506,109

Notes:

Regular Salaries: This allocation include a portion of the administration budget, which is now embedded across all utility funds to fairly distribute shared costs.

Certificate Pay: This allocation provides additional compensation for obtaining and maintain state-required certifications which was part of the administration budget which is distributed across all utilities departments.

Phone Allowance: Cell phone allowance is considered taxable income under IRS guidelines.

The Gas Budget now includes new line items for Supplies/Purchased Services, Education and Training, Technology, Repairs and Maintenance, and Miscellaneous.

These additions reflect the redistribution of the City's administrative budget across each utility fund to ensure fair and transparent cost allocation

Transfer Out

ROW: Each fund pays its proportionate share of Right-of-Way maintenance costs based upon their relative percentage revenues for the Enterprise Fund.

Franchise Fee: These amounts are calculated as a percentage of the utility's revenues earned within the city limits.

Enterprise Fund Summary

BUDGET DISCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026
PERSONNEL	\$124,280	\$130,467	\$131,553	\$74,799	\$138,293	\$166,729	\$172,104
SUPPLIES	\$170,539	\$236,061	\$336,025	\$321,856	\$334,913	\$329,650	\$324,650
PURCHASED SERVICES	\$20,532	\$21,271	\$23,723	\$25,769	\$35,075	\$37,820	\$41,185
CONTRACTED SERVICES	\$140,407	\$147,882	\$41,305	\$57,901	\$58,859	\$39,700	\$39,700
EDUCATION & TRAINING	\$622	\$1,128	\$884	\$3,000	\$5,515	\$4,500	\$4,500
TECHNOLOGY	\$1,576	\$934	\$1,298	\$605	\$0	\$400	\$1,800
REPAIRS & MAINTENANCE	\$126,886	\$145,370	\$128,048	\$100,594	\$124,781	\$132,350	\$143,550
MISCELLANEOUS	-\$41	\$3,934	\$0	\$4,155	-\$73	\$0	\$0
CAPITAL OUTLAY	\$242,741	\$271,554	\$0	\$261,668	\$282,327	\$0	\$0
DEBT SERVICE	\$23,300	\$0	\$0	\$0	\$0	\$45,225	\$44,779
TRANSFER OUT	\$6,000	\$6,000	\$14,198	\$6,000	\$6,000	\$6,000	\$6,000
CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$856,842	\$964,601	\$677,034	\$856,347	\$985,690	\$762,374	\$778,268

BUDGET DISCRIPTION	ADOPTED FY 2025	YTD (May) FY 2025	ESTIMATED FY 2025
PERSONNEL	\$164,930	\$100,316	
SUPPLIES	\$325,950	\$237,880	
PURCHASED SERVICES	\$37,820	\$26,497	
CONTRACTED SERVICES	\$45,700	\$30,208	
EDUCATION & TRAINING	\$3,000	\$2,388	
TECHNOLOGY	\$400	\$0	
REPAIRS & MAINTENANCE	\$133,350	\$213,441	
MISCELLANEOUS	\$0	\$0	
CAPITAL OUTLAY	\$0	\$0	
DEBT SERVICE	\$0	\$0	
TRANSFER OUT	\$45,225	\$11,624	
CIP	\$0	\$0	
TOTAL EXPENDITURES	\$756,375	\$622,354	
TOTAL EXPENDITURES			

CITY OF CASTROVILLE – AIRPORT FUND

5 Year Historical

Expenditures - Airport

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
<u>PERSONNEL SERVICES</u>									
50101-101.01	REGULAR SALARIES	\$97,471	\$100,563	\$100,146	\$65,516	\$101,763	\$93,092	\$122,111	\$120,973
50101-102	OVERTIME	621	480	-	866	-	393	-	1,000
50101-105.00	SOCIAL SECURITY	5,926	6,205	6,203	3,939	5,839	5,622	7,571	7,500
50101-106	MEDICARE	1,386	1,451	1,451	1,197	1,366	1,370	1,771	2,000
50101-107	RETIREMENT	7,725	8,654	8,002	(8,887)	10,715	5,242	12,016	8,527
50101-108	HEALTH INSURANCE	7,532	8,129	9,859	8,850	15,369	9,948	17,248	25,200
50101-109.00	LIFE INSURANCE	97	100	223	228	237	177	289	392
50101-109.01	VISION INSURANCE	110	110	128	110	172	126	253	291
50101-109.02	DENTAL INSURANCE	419	419	508	461	690	499	1,056	1,341
50101-109.03	LONG TERM DISABILITY	288	296	525	413	447	394	461	581
50101-112	WORKER'S COMPENSATION	2,019	3,181	3,158	2,106	1,596	2,412	3,754	4,000
50101-136	LONGEVITY	186	279	900	-	100	293	200	300
50101-140	PHONE ALLOWANCE	500	600	450	-	-	310	-	-
	TOTAL PERSONNEL SERVICES	\$124,280	\$130,467	\$131,553	\$74,799	\$138,293	\$119,878	\$166,729	\$172,104
<u>SUPPLIES</u>									
50102-201	OFFICE SUPPLIES	\$918	\$504	\$740	\$803	\$2,142	\$1,021	\$800	\$800
50102-202	DUES & SUBSCRIPTIONS	4,573	2,226	2,718	3,303	2,601	3,084	3,500	3,500
50102-204	JANITORIAL SUPPLIES	245	187	476	489	664	412	500	500
50102-205	GENERAL SUPPLIES	1,474	2,222	1,308	1,438	1,872	1,663	1,500	1,500
50102-206.01	ADVERTISING-PROMOTIONAL	788	1,461	1,274	2,727	1,480	1,546	2,500	2,500
50102-207	POSTAGE METER RENTAL	391	172	272	282	277	279	350	350
50102-212.00	FUEL & OIL	2,574	3,063	3,532	4,286	5,064	3,704	5,000	4,000
50102-250	UTILITIES EXPENSE	16,690	12,604	8,670	8,166	8,347	10,895	13,000	11,000
50102-309	AVIATION FUEL	113,345	177,851	229,743	178,228	216,547	183,143	180,000	180,000
50102-309.01	JET FUEL	29,541	35,771	87,292	120,011	95,603	73,644	120,000	120,000
50102-310	Misc Revenue Generator	-	-	-	2,123	318	488	2,500	500
	TOTAL SUPPLIES	\$170,539	\$236,061	\$336,025	\$321,856	\$334,913	\$279,879	\$329,650	\$324,650
<u>PURCHASED SERVICES</u>									
50103-307	TML INSURANCE	\$15,362	\$16,291	\$19,176	\$22,332	\$29,201	\$20,472	\$30,000	\$32,765
50103-401.00	TELECOMMUNICATIONS	2,356	1,782	1,574	2,082	4,405	\$2,440	4,400	4,400
50103-401.02	AWOS LINE	1,013	1,098	1,092	1,103	1,151	\$1,091	1,100	1,600
50103-415	COPIER LEASE	1,668	1,820	1,820	-	-	\$1,062	1,820	1,820
50103-417	UNIFORM EXPENSE	133	280	61	252	319	\$209	500	600
	TOTAL PURCHASED SERVICES	\$20,532	\$21,271	\$23,723	\$25,769	\$35,075	\$25,274	\$37,820	\$41,185

CITY OF CASTROVILLE – AIRPORT FUND

5 Year Historical

Expenditures - Airport

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
CONTRACTED SERVICES									
50104-407.00	CITY ATTORNEY	\$4,732	\$3,219	\$8,735	\$11,011	\$3,765	\$6,292	\$6,000	\$6,000
50104-408	AUDIT SERVICE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
50104-413.00	OUTSIDE SERVICE/CONTRACT LABOR	71,132	38,875	16,484	33,405	42,463	40,472	20,000	20,000
50104-413.01	CUSTODIAL SERVICES	5,946	5,946	5,061	4,834	4,431	5,244	5,500	5,500
50104-413.02	LEASE FOR REFUELER	-	-	2,825	-	-	565	-	-
50104-413.03	INSURANCE CLAIMS	50,197	79,642	-	-	-	25,968	-	-
50104-413.04	Cont. Serv. - EMC	-	12,000	-	-	-	2,400	-	-
50104-413.06	AIRPORT FENCE PROJECT 202	-	-	-	451	-	90	-	-
50104-964	AWOS MAINTENANCE CONTRACT	6,400	6,200	6,200	6,200	6,200	6,240	6,200	6,200
	TOTAL CONTRACTED SERVICES	\$140,407	\$147,882	\$41,305	\$57,901	\$58,859	\$89,271	\$39,700	\$39,700
EDUCATION & TRAINING									
50105-505	TRAINING/TRAVEL/PERDIEM	\$622	\$1,128	\$884	\$3,000	\$5,515	\$2,230	\$4,500	\$4,500
	TOTAL EDUCATION & TRAINING	\$622	\$1,128	\$884	\$3,000	\$5,515	\$2,230	\$4,500	\$4,500
TECHNOLOGY									
50106-802	COMPUTER SOFTWARE	\$0	\$0	\$0	\$261	\$0	\$52	\$200	\$400
50106-803	COMPUTER HARDWARE	1,240	934	1,298	-	-	694	-	1,200
50106-805	COMPUTER MAINTENANCE	336	-	-	344	-	136	200	200
	TOTAL TECHNOLOGY	\$1,576	\$934	\$1,298	\$605	\$0	\$883	\$400	\$1,800
REPAIRS & MAINTENANCE									
50107-412	EQUIPMENT REPAIRS & MAINT	\$6,385	\$6,238	\$4,725	\$3,844	\$6,570	\$5,552	\$5,000	\$6,000
50107-601	SMALL TOOLS	-	713	1,122	714	643	638	750	650
50107-602	EQUIPMENT PURCHASES	729	5,000	-	791	8,050	2,914	1,000	15,000
50107-604	VEHICLE REPAIRS & MAINT	1,445	522	10,338	2,485	4,740	3,906	3,000	2,500
50107-609	SAFETY EQUIPMENT	424	455	220	533	390	404	600	400
50107-903	BUILDINGS REPAIR & MAINTENANCE	16,210	18,623	11,691	9,961	12,002	13,697	14,000	14,000
50107-903.01	RAMP GRANT ELIGIBLE	97,714	85,216	91,178	78,519	91,977	88,921	100,000	100,000
50107-911	RUNWAY MAINTENANCE	228	4,849	5,152	29	-	2,052	3,000	2,000
50107-918	GROUNDS MAINTENANCE	3,751	3,286	3,622	3,718	410	2,957	5,000	3,000
50107-919	CARES ACT	-	20,468	-	-	-	4,094	-	-
	TOTAL REPAIRS & MAINTENANCE	\$126,886	\$145,370	\$128,048	\$100,594	\$124,781	\$125,136	\$132,350	\$143,550

CITY OF CASTROVILLE – AIRPORT FUND

5 Year Historical

Expenditures - Airport

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL 5 Year Historical FY 2024 Avg	APPROVED FY 2025	Proposed 2025-2026
MISCELLANEOUS								
50105-625	MISCELLANEOUS EXPENSES	\$0	\$0	\$0	3,326	\$0	\$665	\$0
50108-799	INTEREST EXPENSE	(529)	149	-	-	-	(76)	-
50108-800	BANK FEES	438	896	-	-	-	\$267	-
50108-810	PAYING AGENT FEES	50	-	-	-	-	10	-
50108-821.01	LOAN PAYMENT - TXDOT (INT)	-	(1,421)	-	829	-	-\$118	-
50108-821.02	NOTE PAYMENT ENT. - INTER	-	4,307	-	-	(73)	847	-
	TOTAL MISCELLANEOUS	-\$41	\$3,931	\$0	\$4,155	-\$73	\$1,594	\$0
CAPITAL OUTLAY								
50109-906	TXDOT AIRPORT PLANNING	\$0	\$25,000	\$0	\$0	\$0	\$5,000	\$0
50109-990	Airport Fence (Reimburse GF)	-	-	-	-	-	-	-
50109-998	AMOTIZATION E XPENSE	873	873	-	873	873	698	-
50109-999	DEPRECIATION	241,868	245,681	-	260,795	281,454	205,960	-
	TOTAL CAPITAL OUTLAY	\$242,741	\$271,554	\$0	\$261,668	\$282,327	\$211,658	\$0
DEBT SERVICE								
50110-799	INTEREST EXPENSE	-\$50	\$0	\$0	\$0	\$0	-\$10	\$23,779
50110-820	DEBT SERVICE -PRINCIPAL	-	-	-	-	-	21,000	21,000
50110-822	Admin Expense - USDA	-	-	-	-	0	-	-
50110-821	LOAN PAYMENT TXDOT PRIN	22,670	-	-	-	-	4,534	-
50110-821.01	LOAN PAYMENT - TXDOT (INT)	680	-	-	-	-	136	-
	TOTAL DEBT SERVICE	\$23,300	\$0	\$0	\$0	\$0	\$4,660	\$44,779
TRANSFERS OUT								
59909-910	GEN FUND (Adm Support)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
59909-912	TRANSFER OUT-FUEL TRUCK/REIMB FOR FENCE	-	-	8,198	-	-	\$1,640	-
	TOTAL TRANSFERS OUT	\$6,000	\$6,000	\$14,198	\$6,000	\$6,000	\$7,640	\$6,000
CIP								
5XXXXX-XX	VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5XXXXX-XX	HANGAR UPGRADES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5XXXXX-XX	BUILDINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AIRPORT		\$856,842	\$964,598	\$677,034	\$856,347	\$985,691	\$868,102	\$778,268

Notes:

Regular Salaries: This line item only reflect salaries for Airport expenditures.

CITY OF CASTROVILLE – AIRPORT FUND

5 Year Historical

Expenditures - Airport

GL CODE	BUDGET DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	5 Year Historical Avg	APPROVED FY 2025	Proposed 2025-2026
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Longevity: This allocation provides year-of-service (\$100 per year) pay to employees as recognition of their continued dedication and commitment to the City. This is only for full time employees.

Utility Expense: This allocation provides funding for electricity, water, and related services necessary for operations. The amount budgeted is adequate to fully cover anticipated expenses for the fiscal year.

Outside Service/Contract Labor: This line is for outside services for specialized professional and technical services that airport staff cannot provide in-house. Typical uses include required inspections, maintenance on fueling systems, environmental testing, and contracted repairs on airport facilities or equipment. These services are essential to maintain compliance with FAA and state requirements and to ensure the safe operation of airport infrastructure.

Equipment Purchases: This line item is for replacement of the UTV (\$8,000), a platform ladder, and a device to jump start aircraft.

RAMP Grant: Fuel Maintenance, terminal building/hangar maintenance. We pay 10% and the Grant covers 90%

Transfer Out:

General Fund: This amount is transferred to the General Fund for administrative services (Payroll, Accounting, Accounts Payable, etc.)