

General Fund Summary

BUDGET DISCRPTION	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026
CITY COUNCIL	\$37,610	\$31,681	\$41,577	\$5,224	\$70,048	\$76,606	\$66,646
CITY ADMINISTRATOR	217,971	336,581	177,649	312,808	256,677	232,418	183,323
CITY SECRETARY	122,698	122,874	83,119	93,225	102,181	111,998	115,767
FINANCE	300,199	362,189	180,986	227,003	232,027	213,385	227,574
LIBRARY	165,130	209,454	241,520	282,918	307,122	289,897	287,200
POLICE	818,354	911,126	1,060,508	1,291,599	1,347,967	1,341,322	1,609,351
EMERGENCY MANAGEMENT	-	-	3,856	6,207	18,843	14,700	14,700
MUNICIPAL COURT	98,311	99,865	100,650	116,785	133,213	133,979	305,472
COMMUNITY DEVELOPMENT	175,375	249,185	301,692	352,992	380,570	320,767	385,391
STREETS	371,538	499,973	407,005	639,503	442,658	456,851	645,388
PARKS & RECREATION	256,563	306,840	378,769	455,402	748,952	459,653	495,440
RV PARK	34,666	52,000	96,329	110,410	32,711	40,900	43,400
SWIMMING POOL	77,532	130,194	141,971	183,208	179,365	173,008	167,708
ANIMAL SERVICES & CODE ENFORCEMENT	62,149	66,527	75,273	68,872	184,794	177,632	238,475
HUMAN RESOURCES	10,485	11,258	117	-	-	-	-
TOURISM	43,828	28,239	75,481	152,975	215,955	256,285	179,489
ECONOMIC DEVELOPMENT	-	-	-	-	1,679	12,100	-
INFORMATION TECHNOLOGY	99,736	142,103	131,147	177,177	291,645	246,000	249,500
NON-DEPARTMENTAL	58,077	54,409	162,093	161,766	227,545	195,200	194,200
TOTAL OPERATING EXPENDITURES	\$2,950,222	\$3,614,498	\$3,659,742	\$4,638,074	\$5,173,951	\$4,752,700	\$5,409,025
TRANSFER OUT	21,223	21,223	21,223	426,223	-	-	-
TOTAL EXPENDITURES	\$2,971,445	\$3,635,721	\$3,680,965	\$5,064,297	\$5,173,951	\$4,752,700	\$5,409,025

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Council

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>									
52101-101.07	CITY COUNCIL PAY	\$4,150	\$8,769	\$6,360	\$6,835	\$12,995	\$7,822	\$9,713	\$9,712
52101-105.00	SOCIAL SECURITY	257	425	394	424	524	405	602	603
52101-106.00	MEDICARE	60	99	92	99	123	95	141	141
52101-112	WORKERS' COMPENSATION	37	43	9	30	27	29	50	50
52101-140	CELL PHONE ALLOWANCE	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$4,504	\$9,336	\$6,855	\$7,388	\$13,668	\$8,350	\$10,506	\$10,506
<u>SUPPLIES</u>									
52102-104	CELL PHONE	\$42	\$0	\$0	\$0	\$0	\$8	\$0	\$540
52102-201	OFFICE SUPPLIES	85	50	-	143	316	119	100	100
52102-205	GENERAL SUPPLIES	1,162	764	408	1,190	181	741	1,000	1,000
	TOTAL SUPPLIES	\$1,289	\$814	\$408	\$1,333	\$497	\$868	\$1,100	\$1,640
<u>CONTRACTED SERVICES</u>									
52104-407	CITY ATTORNEY	\$0	\$0	\$0	\$27,036	\$0	\$5,407	\$0	\$0
52104-413.00	OUTSIDE SERV/CONTRACTED LABOR	-	-	-	30,500	14,500	9,000	12,000	12,000
	TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$57,536	\$14,500	\$14,407	\$12,000	\$12,000
<u>EDUCATION & TRAINING</u>									
52105-503	PROFESSIONAL ASSOC. DUES	\$3,640	\$4,240	\$5,071	\$5,224	\$5,256	\$4,686	\$5,000	\$5,000
52105-505	TRAINING/TRAVEL/PER DIEM	457	1,251	1,514	29,300	85	6,521	12,000	6,500
52105-505.01	BOARD TRAINING	-	-	-	-	275	55	1,000	1,000
	TOTAL EDUCATION & TRAINING	\$4,097	\$5,491	\$6,585	\$34,524	\$5,616	\$11,263	\$18,000	\$12,500
<u>TECHNOLOGY</u>									
52106-802	COMPUTER SOFTWARE	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$5,000
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$5,000
<u>MISCELLANEOUS</u>									
52105-503	PROFESSIONAL ASSOCIATION DUES	\$0	\$0	\$0	\$0	\$30	\$6	\$0	\$0
52108-790	SPECIAL ACTIVITIES	27,720	16,040	27,729	12,538	35,737	\$23,953	25,000	25,000
	TOTAL MISCELLANEOUS	\$27,720	\$16,040	\$27,729	\$12,538	\$35,767	\$23,959	\$25,000	\$25,000
	TOTAL CITY COUNCIL	\$37,610	\$31,681	\$41,577	\$113,319	\$70,048	\$58,847	\$76,606	\$66,646

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Council

Notes:

Cell Phone: The budget includes a \$40 montly cell phone allowance for Mayor to cover communication costs.

Outside Services: This allocation for Contracted Services provides funding for unforceen or miscellaneous contraceted services that my be required by Council during the fiscal year.

Training/Travel/Per Diem: TML Annual Conference in Fort Worth, TX, any other miscellaneous training sessions tha arise throughout the fiscal year.

Board Training: This allocation is for members of the City's appointed boards to attend training sessions, workshops, or conferences.

Computer Software: This budget provides funding for necessary software, hardware, and technology upgrades to support council operations.

Special Activities: This line items covers community programming, city-hosted events, and outreach efforts that do not fall under regular operations.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Administrator

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>									
50101-101.1	REGULAR SALARIES	\$52,395	\$147,593	\$38,436	\$43,781	\$53,187	\$67,078	\$111,388	\$82,636
50101-102	OVERTIME	-	-	-	26	-	5	-	100
50101-105	SOCIAL SECURITY	3,029	8,572	2,299	3,257	3,230	4,077	6,906	5,123
50101-106	MEDICARE	708	2,005	454	725	1,409	1,060	1,615	1,198
50101-107	RETIREMENT	4,754	13,554	6,846	11,324	11,574	9,610	7,798	8,131
50101-108	HEALTH INSURANCE	3,766	8,129	2,113	2,389	2,113	3,702	1,960	2,100
50101-109	LIFE INSURANCE	207	416	765	278	254	384	238	268
50101-109	VISION INSURANCE	55	110	27	30	24	49	29	73
50101-109	DENTAL INSURANCE	209	419	109	124	101	192	120	112
50101-109	LONG TERM DISABILITY	321	642	160	174	136	287	380	397
50101-112	WORKERS' COMPENSATION	469	516	36	30	30	216	384	285
50101-136	LONGEVITY	-	57	-	100	200	71	300	400
50101-139	CAR ALLOWANCE	-	400	4,800	6,200	7,200	3,720	7,200	7,200
50101-140	PHONE ALLOWANCE	500	1,000	1,200	1,200	1,200	1,020	1,200	1,200
50101-141	MOVING ALLOWANCE	-	10,000	-	-	-	2,000	-	-
	TOTAL PERSONNEL SERVICES	\$66,413	\$193,413	\$57,245	\$69,638	\$80,659	\$93,474	\$139,518	\$109,223
<u>SUPPLIES</u>									
50102-201	OFFICE SUPPLIES	\$4,959	\$3,334	\$1,927	\$766	\$1,399	\$2,477	\$1,000	\$1,500
50102-202	DUES & SUBSCRIPTIONS	858	1,634	-	-	-	498	-	-
50102-205	GENERAL SUPPLIES	1,675	875	508	437	647	828	500	750
50102-206	CLASSIFIED ADVERTISEMENTS	693	588	575	64	-	384	-	-
50102-207	POSTAGE/METER RENTAL	-	-	-	134	-	27	-	-
50102-214	PROFESSIONAL BOOKS	134	-	228	175	103	128	250	250
	TOTAL SUPPLIES	\$8,319	\$6,431	\$3,238	\$1,576	\$2,149	\$4,343	\$1,750	\$2,500
<u>PURCHASED SERVICES</u>									
50103-307	TML INSURANCE	\$37,682	\$44,984	\$0	\$0	\$0	\$16,533	\$0	\$0
50103-401	TELECOMMUNICATIONS	-	-	-	27	-	5	-	-
50103-418	AED DEFIBRILLATORS	-	2,277	5,940	-	-	1,643	-	-
	TOTAL PURCHASED SERVICES	\$37,682	\$47,261	\$5,940	\$27	\$0	\$18,182	\$0	\$0

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Administrator

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>CONTRACTED SERVICES</u>									
50104-407	CITY ATTORNEY	\$40,958	\$24,623	\$41,689	\$48,063	\$48,313	\$40,729	\$45,000	\$35,000
50104-410	CITY ENGINEER	32,637	-	-	5,160	-	7,559	-	-
50104-413.00	OUTSIDE SERVICES	3,412	10,121	16,802	37,761	16,814	16,982	20,800	20,000
50104-413.02	MISC. CONTR. - US 90 PROJECT	-	-	-	15,201	-	3,040	-	-
50104-415	EMC STRATEGIES	-	-	-	-	30,250	-	11,000	-
50104-417	ESCROW ACCOUNTS EXPENSE	-	-	22,500	31,000	-	10,700	-	-
50104-418	MUNICIPAL CONSUTING GROUP	-	-	-	25,000	-	5,000	-	-
	TOTAL CONTRACTED SERVICES	\$77,007	\$34,744	\$80,991	\$162,185	\$95,377	\$90,061	\$76,800	\$55,000
<u>EDUCATION & TRAINING</u>									
50105-503	PROFESSIONAL ASSOC. DUES	\$166	\$0	\$2,320	\$1,556	\$2,427	\$1,294	\$2,000	\$2,500
50105-505	TRAINING/TRAVEL/PER DIEM	2,862	1,887	11,557	5,461	10,900	6,533	4,000	5,500
	TOTAL EDUCATION & TRAINING	\$3,028	\$1,887	\$13,877	\$7,017	\$13,327	\$7,827	\$6,000	\$8,000
<u>TECHNOLOGY</u>									
50106-802	COMPUTER SOFTWARE - AI	\$0	\$0	\$0	\$0	\$21	\$4	\$250	\$250
50106-803	COMPUTER HARDWARE	-	-	4,223	-	-	845	-	250
	TOTAL TECHNOLOGY	\$0	\$0	\$4,223	\$0	\$21	\$849	\$250	\$500
<u>REPAIRS & MAINTENANCE</u>									
50107-412	EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50107-609	SAFETY EQUIPMENT	-	-	-	42	-	8	-	-
50107-903	BUILDING REPAIR / MAINTENANCE	20,651	29,075	7,280	66,144	59,632	36,556	5,000	5,000
50107-918	GROUNDS MAINTENANCE					39			-
	TOTAL REPAIRS & MAINTENANCE	\$20,651	\$29,075	\$7,280	\$66,186	\$59,672	\$36,565	\$5,000	\$5,000
<u>MISCELLANEOUS</u>									
50108-625	MISCELLANEOUS EXPENSE	\$1,118	\$13,473	\$51	\$1,043	\$1,352	\$3,407	\$1,500	\$1,500
50108-709	SPECIAL ACTIVITIES	-	464	1,759	5,036	3,766	2,205	1,500	1,500
50108-790	SPECIAL ACTIVITIES	-	370	-	-	33	81	-	-
50108-800	BANK FEES	3,753	8,723	3,045	100	51	3,134	\$100	\$100
50108-802	MISC. MEDINA COUNTY EMERG	-	740	-	-	-	148	-	-
	TOTAL MISCELLANEOUS	\$4,871	\$23,770	\$4,855	\$6,179	\$5,203	\$8,976	\$3,100	\$3,100
	TOTAL CITY ADMINISTRATOR	\$217,971	\$336,581	\$177,649	\$312,808	\$256,407	\$260,275	\$232,418	\$183,323

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Administrator

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: The intern position is removed from this allocation.

Car/Phone Allowance: Both the cell phone and automobile allowances are considered taxable income under IRS guidelines.

Outside Services: This includes janitorial services provided by Jani King, Clear Point Strategy (final year of contact)

Special Activities: This allocation provides funding for miscellaneous expenses that may arise throughout the year and not otherwise budgeted.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Secretary

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>									
52201-101	SALARIES	\$73,892	\$370	\$472	\$540	\$66	\$15,068	\$56,732	\$58,448
52201-101.01	REGULAR SALARIES	-	75,733	46,051	52,523	53,198	45,501	-	-
52201-105	SOCIAL SECURITY	4,298	4,308	2,753	3,263	3,053	3,535	3,517	3,624
52201-106	MEDICARE	1,005	1,007	644	763	714	827	823	848
52201-107	RETIREMENT	7,171	7,384	6,109	8,803	8,836	7,661	5,582	5,751
52201-108	HEALTH INSURANCE	7,532	8,129	5,070	5,733	5,072	6,307	4,704	5,040
52201-109	LIFE INSURANCE	306	316	198	244	168	246	170	168
52201-109	VISION INSURANCE	110	110	66	71	57	83	46	38
52201-109	DENTAL INSURANCE	419	419	261	298	243	328	192	268
52201-109	LONG TERM DISABILITY	585	607	377	417	327	463	272	281
52201-112	WORKERS' COMPENSATION	255	249	61	97	88	150	210	201
52201-136	LONGEVITY	450	486	1,400	1,500	1,600	1,087	1,700	1,800
52201-139	CAR ALLOWANCE	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
52201-140	PHONE ALLOWANCE	600	600	600	600	600	600	600	600
	TOTAL PERSONNEL SERVICES	\$99,023	\$102,118	\$66,462	\$77,252	\$76,422	\$84,255	\$76,948	\$79,467
<u>SUPPLIES</u>									
52202-201	OFFICE SUPPLIES	\$5,165	\$4,715	\$2,905	\$1,572	\$1,715	\$3,214	\$3,700	3,700
52202-202	DUES & SUBSCRIPTIONS	613	323	462	278	479	431	500	500
52202-203	ELECTION SUPPLIES	-	7,269	2,725	-	8,592	3,717	10,000	10,000
52202-204	JANITORIAL SUPPLIES	1,671	433	959	699	715	895	1,000	1,000
52202-206	CLASSIFIED ADVERTISEMENTS	1,505	1,988	3,541	2,845	937	2,163	3,000	3,000
52202-207	POSTAGE/METER RENTAL	2,525	910	685	506	519	1,029	500	500
52202-214	PROFESSIONAL BOOKS	134	-	268	-	-	80	200	300
	TOTAL SUPPLIES	\$11,613	\$15,638	\$11,545	\$5,900	\$12,957	\$11,531	\$18,900	\$19,000
<u>PURCHASED SERVICES</u>									
52203-401	TELECOMMUNICATIONS	\$2,388	\$2,388	\$943	\$989	\$1,167	\$1,575	\$1,800	\$0
52203-420	MUNICIPAL CODE CORPORATION	3,296	1,565	2,981	3,029	2,787	2,732	3,000	3,000
52203-421	RECORDS MANAGEMENT	4,605	-	-	4,512	6,288	3,081	4,000	4,500
	TOTAL PURCHASED SERVICES	\$10,289	\$3,953	\$3,924	\$8,530	\$10,242	\$7,388	\$8,800	\$7,500

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – City Secretary

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>CONTRACTED SERVICES</u>									
52204-407	LEGAL FEES (OPEN RECORDS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
52204-413.00	OUTSIDE SERV/CONTR. LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500	\$3,000
	TOTAL CONTRACTED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500	\$7,000
<u>EDUCATION & TRAINING</u>									
52205-505	TRAINING/TRAVEL/PER DIEM	\$1,717	\$1,097	\$1,188	\$1,533	\$2,289	\$1,565	\$2,500	\$2,500
	TOTAL EDUCATION & TRAINING	\$1,717	\$1,097	\$1,188	\$1,533	\$2,289	\$1,565	\$2,500	\$2,500
<u>REPAIRS & MAINTENANCE</u>									
52207-412	EQUIPMENT REPAIRS & MAINT	\$56	\$0	\$0	\$0	\$0	\$11	\$50	\$0
	TOTAL REPAIRS & MAINTENANCE	\$56	\$0	\$0	\$0	\$0	\$11	\$50	\$0
<u>MISCELLANEOUS</u>									
52208-625	MISCELLANEOUS EXPENSE	\$0	\$68	\$0	\$0	\$0	\$14	\$300	\$300
52208-790	SPECIAL ACTIVITIES	-	-	-	10	-	2	\$0	-
	TOTAL MISCELLANEOUS	\$0	\$68	\$0	\$10	\$0	\$14	\$300	\$300
	TOTAL CITY SECRETARY	\$122,698	\$122,874	\$83,119	\$93,225	\$101,911	\$104,763	\$111,998	\$115,767

Notes:

Regular Salaries: This is a portion of city secretary salary. The other portion is paid out of Enterprise Fund.

Car/Phone Allowances: Both the cell phone and automobile allowances are considered taxable income under IRS guidelines.

Legal Fees: This is a new account code established to track legal fees incurred in connection with open records requests.

Outside Services: This allocation covers any unforeseen contracted services for the City Secretary's Office such as election support, codification of ordinances, etc.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Finance

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									
51601-101	REGULAR SALARIES	\$165,238	\$200,033	\$60,914	\$59,321	\$63,428	\$109,787	\$97,943	\$117,148
51601-102	OVERTIME	410	473	364	1,535	2,991	1,155	-	1,000
51601-103	PART-TIME	-	-	22,088	28,382	32,272	16,548	-	-
51601-105	SOCIAL SECURITY	10,136	12,040	4,951	5,750	8,501	8,276	6,072	7,263
51601-106	MEDICARE	2,370	2,816	1,158	1,345	(1,026)	1,333	1,420	1,699
51601-107	RETIREMENT	15,474	18,248	10,076	15,780	16,056	15,127	9,638	11,527
51601-108	HEALTH INSURANCE	18,831	21,676	6,338	7,166	6,340	12,070	5,880	8,400
51601-109	LIFE INSURANCE	650	744	225	250	200	414	294	380
51601-109	VISION INSURANCE	274	292	82	89	72	162	87	144
51601-109	DENTAL INSURANCE	1,046	1,116	327	373	304	633	360	448
51601-109	LONG TERM DISABILITY	1,113	1,312	391	435	348	720	470	562
51601-112	WORKERS' COMPENSATION	734	860	50	65	60	354	337	403
51601-136	LONGEVITY	81	168	1,800	2,100	2,600	1,350	2,900	3,800
51601-139	CAR ALLOWANCE	400	-	2,400	2,400	2,400	1,520	2,400	2,400
51601-140	PHONE ALLOWANCE	700	1,000	1,200	1,200	1,200	1,060	1,200	1,200
	TOTAL PERSONNEL SERVICES	\$217,457	\$260,778	\$112,364	\$126,191	\$135,745	\$170,507	\$129,001	\$156,374
SUPPLIES									
51602-200	MILEAGE REIMBURSEMENT	\$67	\$92	\$0	\$353	\$0	\$102	\$0	\$0
51602-201	OFFICE SUPPLIES	4,310	6,765	7,566	6,000	7,141	6,356	3,000	3,000
51602-202	DUES AND SUBSCRIPTIONS	702	-	-	-	-	140	-	-
51602-204	JANITORIAL SUPPLIES	-	729	-	-	-	146	-	-
51602-205	GENERAL SUPPLIES	1,030	977	1,232	1,552	2,273	1,413	1,000	1,000
51602-206	CLASSIFIED ADVERTISEMENTS	39	387	523	324	334	321	500	500
51602-207	POSTAGE	-	-	569	1,051	795	483	200	200
51602-922	OFFICE FURNITURE & EQUIPMENT	-	-	2,960	-	-	592	-	-
	TOTAL SUPPLIES	\$6,148	\$8,950	\$12,850	\$9,280	\$10,544	\$9,554	\$4,700	\$4,700
CONTRACTED SERVICES									
51604-408	AUDIT SERVICE	\$11,250	\$11,600	\$7,000	\$12,300	\$7,500	\$9,930	\$15,000	\$10,000
51604-409	TAX COLLECTION	-	2,332	2,344	2,414	2,792	1,976	2,500	2,500
51604-411	CENTRAL APPRAISAL DISTRICT	18,334	22,615	23,213	27,582	27,411	23,831	32,684	35,000
51604-413.00	OUTSIDE SERV/CONTRACT LABOR	41,064	50,561	12,822	14,027	19,470	27,589	10,000	5,000
51604-413.03	SAMCO - ANNUAL DISCLOSURE	-	-	-	-	-	-	2,300	2,300
	TOTAL CONTRACTED SERVICES	\$70,648	\$87,108	\$45,379	\$56,323	\$57,173	\$63,326	\$62,484	\$54,800

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Finance

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
EDUCATION & TRAINING									
51605-503	PROFESSIONAL ASSOC DUES/FEES	\$188	\$0	\$2,061	\$2,747	\$2,875	\$1,574	\$2,500	\$1,500
51605-505	TRAINING/TRAVEL/PER DIEM	2,657	-	1,551	7,857	2,391	2,891	2,500	2,500
51605-506	AWARDS AND RECONGNITION	-	-	6,781	21,975	22,719	10,295	12,000	7,500
	TOTAL EDUCATION & TRAINING	\$2,845	\$0	\$10,393	\$32,579	\$27,984	\$14,760	\$17,000	\$11,500
TECHNOLOGY									
51606-801	SOFTWARE MAINTENANCE	\$0	\$298	\$0	\$0	\$0	\$60	\$0	\$0
51606-805	COMPUTER MAINTENANCE	2,883	-	-	130	-	603	100	100
	TOTAL TECHNOLOGY	\$2,883	\$298	\$0	\$130	\$0	\$662	\$100	\$100
MISCELLANEOUS									
51608-218	OVER/SHORT CASH	\$0	\$0	\$0	\$0	\$40	\$8	\$0	\$0
51608-800	BANK FEES	\$218	-	-	-	-	\$44	\$100	100
51608-801	MISC - CHRISTMAS DONATION	-	4,315	-	-	-	863	-	-
51608-802	MISC - MEDINA COUNTY EMER	-	740	-	-	-	148	-	-
51608-804	MISC - REIMBURSEMENT	-	-	-	2,500	-	500	-	-
	TOTAL MISCELLANEOUS	\$218	\$5,055	\$0	\$2,500	\$40	\$1,563	\$100	\$100
	TOTAL FINANCE DEPARTMENT	\$300,199	\$362,189	\$180,986	\$227,003	\$231,487	\$260,373	\$213,385	\$227,574

Notes:

Regular Salaries: This is a portion of the Finance Director, Accounting Manager, and Accounts Payable salaries. The other portions are paid out of the Enterprise Fund.

Car/Phone Allowance: Both the cell phone and automobile allowances are considered taxable income under IRS guidelines.

Central Appraisal District: This allocation is our Pro Rata Share from the Medina County Appraisal District.

Awards and Recognition: Shared between General and Enterprise Funds; includes \$25 gift cards for all employees at Thanksgiving and Christmas, employee appreciation, etc.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Library

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>								
50201-101	REGULAR SALARIES	\$56,072	\$77,107	\$79,926	\$80,982	\$72,875	\$73,392	\$93,975
50201-102	OVERTIME	23	6	1	-	21	10	-
50201-103	PART-TIME(5 p/t) 1 summer p/t	28,187	25,868	43,274	87,082	83,859	53,654	68,444
50201-105	SOCIAL SECURITY	5,123	6,368	7,689	10,097	9,487	7,753	10,076
50201-106	MEDICARE	1,198	1,489	1,798	2,429	1,646	1,712	2,356
50201-107	RETIREMENT	5,648	7,117	6,898	9,333	6,926	7,184	15,991
50201-108	HEALTH INSURANCE	9,415	15,580	14,085	15,411	12,295	13,357	15,680
50201-109	LIFE INSURANCE	226	327	295	355	234	287	282
50201-109	VISION INSURANCE	137	201	192	183	124	167	230
50201-109	DENTAL INSURANCE	523	802	726	802	565	684	960
50201-109	LONG TERM DISABILITY	430	625	564	679	447	549	452
50201-112	WORKERS' COMPENSATION	349	415	479	600	558	480	751
50201-136	LONGEVITY	102	138	700	900	800	528	900
50201-139	CELL PHONE ALLOWANCE	500	600	600	600	400	600	600
	TOTAL PERSONNEL SERVICES	\$107,933	\$136,643	\$157,227	\$209,453	\$190,237	\$160,299	\$210,697
<u>SUPPLIES</u>								
50202-200	MILEAGE REIMBURSEMENT	\$73	\$165	\$26	\$0	\$0	\$53	\$0
50202-201	OFFICE SUPPLIES	2,475	2,605	1,911	2,293	1,746	2,206	2,500
50202-202	DUES & SUBSCRIPTIONS	3,197	7,363	5,752	5,365	3,211	4,978	5,000
50202-204	JANITORIAL SUPPLIES	927	776	699	1,599	976	995	1,500
50202-205	GENERAL SUPPLIES	297	1,046	1,098	1,552	1,272	1,053	1,500
50202-206	CLASSIFIED ADVERTISEMENTS	-	-	5	68	329	80	100
50202-207	POSTAGE/METER RENTAL	437	491	585	689	373	515	500
50202-209	LIBRARY BOOKS	11,156	16,486	14,131	14,971	11,668	13,682	14,000
50202-210	LONE STAR LIBRARY EXPENSE	1,500	1,500	1,500	1,591	1,500	1,518	1,700
50202-211	AUDIO-VISUAL MATERIALS	2,753	1,974	3,224	2,582	2,466	2,600	2,500
50202-226	LIBRARY BOOK SUPPLIES	1,075	1,379	908	721	272	871	1,200
50202-250	UTILITIES EXPENSE	4,754	6,441	5,214	5,289	5,024	5,344	5,500
50202-255	GRANT EXPENSE	2,048	-	16,722	1,913	(4)	4,136	2,000
	TOTAL SUPPLIES	\$30,692	\$40,226	\$51,775	\$38,633	\$28,834	\$38,032	\$38,000
<u>PURCHASED SERVICES</u>								
50203-224	TEXSHARE VAN SERVICE	\$1,984	\$1,656	\$2,129	\$2,881	\$2,877	\$2,305	\$2,500
50203-401	TELECOMMUNICATIONS	6,970	7,866	6,142	5,487	4,537	6,200	7,000
50203-415	COPIER LEASE	2,427	2,408	2,402	2,352	3,945	2,707	4,000
	TOTAL PURCHASED SERVICES	\$11,381	\$11,930	\$10,673	\$10,720	\$11,359	\$11,213	\$13,500

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Library

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>CONTRACTED SERVICES</u>								
50204-413.00	OUTSIDE SERVICE/CONTRACT LABOR	\$8,525	\$10,233	\$7,134	\$6,315	\$56,364	\$17,714	7,000
	TOTAL CONTRACTED SERVICES	\$8,525	\$10,233	\$7,134	\$6,315	\$56,364	\$17,714	\$7,000
<u>EDUCATION & TRAINING</u>								
50205-503	PROFESSIONAL ASSOC. DUES	\$385	\$300	\$453	\$458	\$307	\$381	\$2,000
50205-505	TRAINING/TRAVEL/PER DIEM	854	637	1,310	3,848	3,686	2,067	1,500
	TOTAL EDUCATION & TRAINING	\$1,239	\$937	\$1,763	\$4,306	\$3,993	\$2,448	\$3,500
<u>TECHNOLOGY</u>								
50206-802	COMPUTER SOFTWARE	\$1,255	\$723	\$645	\$659	\$1,539	\$964	\$1,000
50206-803	COMPUTER HARDWARE	480	2,035	2,692	2,433	5,421	2,612	2,000
50206-8XX	additional patron computer	-	-	-	-	-	-	-
50206-8XX	Jamex coin payment solution	-	-	-	-	-	-	-
50206-8XX	fax/copier staff side	-	-	-	-	-	-	400
50206-8XX	Meescan self check out station	-	-	-	-	-	-	-
50206-805	COMPUTER MAINTENANCE	-	-	900	405	1,073	476	-
	TOTAL TECHNOLOGY	\$1,735	\$2,758	\$4,237	\$3,497	\$8,033	\$4,052	\$3,400
<u>REPAIRS & MAINTENANCE</u>								
50207-412	EQUIPMENT REPAIRS & MAINT	\$61	\$154	\$25	\$303	\$0	\$109	\$500
50207-903	BUILDINGS REPAIR & MAINT	1,489	2,104	5,259	5,786	3,604	3,648	\$5,000
50207-918	GROUNDS MAINTENANCE	22	1,227	571	62	927	562	500
	TOTAL REPAIRS & MAINTENANCE	\$1,572	\$3,485	\$5,855	\$6,151	\$4,531	\$4,319	\$6,000
<u>MISCELLANEOUS</u>								
50208-503	PROFESSIONAL DUES AND FEE	\$0	\$196	\$0	\$0	\$0	\$39	\$2,500
50208-790	SPECIAL ACTIVITIES	2,053	3,046	2,856	3,843	3,652	3,090	5,000
	TOTAL MISCELLANEOUS	\$2,053	\$3,242	\$2,856	\$3,843	\$3,652	\$3,129	\$7,500
TOTAL LIBRARY		\$ 165,130	\$ 209,454	\$ 241,520	\$ 282,918	\$ 307,003	\$ 241,205	\$ 289,897
								\$ 287,200

Notes:

Regular Salaries: The Library salaries allocation reflects only the Library Director's salary. The prior year's budgeted amount included both the Director and an additional FTE.

Part time salaries: This allocation provides funding for 5 regular part-time employees and 1 seasonal part-time assistant during the summer.

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

Outside Service/Contract Labor: This allocation is for Jani King (Janitorial Services) and Security Alarm Monitoring

Special Activities: This allocation includes all summer camp activities, summer programming, etc.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Police

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									
50301-101.01	REGULAR SALARIES	\$466,493	\$505,756	\$546,174	\$671,853	\$739,928	\$586,041	\$808,646	\$999,986
50301-101.09	WARRANT OFFICER	28,695	38,342	-	-	-	13,407	-	-
50301-102	OVERTIME	13,202	25,692	36,070	24,215	32,366	26,309	20,000	20,000
50301-105	SOCIAL SECURITY	31,205	35,306	36,130	42,350	43,407	37,680	50,136	61,999
50301-106	MEDICARE	7,298	8,257	8,450	9,506	10,152	8,733	11,725	14,500
50301-107	RETIREMENT	47,037	53,514	51,122	74,069	85,963	62,341	79,571	98,399
50301-108	HEALTH INSURANCE	66,535	66,384	66,171	84,524	93,748	75,472	95,468	117,600
50301-109	LIFE INSURANCE	1,842	1,992	1,999	2,640	2,198	2,134	2,426	3,240
50301-109	VISION INSURANCE	969	978	834	1,045	986	962	1,378	1,358
50301-109	DENTAL INSURANCE	3,697	3,697	3,374	4,817	4,142	3,945	5,760	6,258
50301-109	LONG TERM DISABILITY	3,514	3,891	3,880	4,866	4,035	4,037	3,882	4,800
50301-112	WORKERS' COMPENSATION	13,949	16,764	18,571	20,083	22,209	18,315	36,590	44,771
50301-136	LONGEVITY	1,620	1,668	4,400	2,600	2,600	2,578	3,300	3,400
50301-138	CERTIFICATE PAY	-	-	-	10,600	12,650	4,650	12,600	12,000
50301-140	PHONE ALLOWANCE	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$686,056	\$762,241	\$777,175	\$953,168	\$1,054,384	\$846,605	\$1,131,482	\$1,388,311
SUPPLIES									
50302-201	OFFICE SUPPLIES	\$5,225	\$1,289	\$2,800	\$4,042	\$3,807	\$3,433	3,500	3,000
50302-202	DUES & SUBSCRIPTIONS	898	940	1,013	622	575	810	1,000	1,000
50302-203	SPECIAL EQUIPMENT	2,892	2,575	2,010	15,050	3,916	5,289	-	-
50302-204	JANITORIAL SUPPLIES	597	1,063	1,180	840	621	860	1,500	1,000
50302-205	GENERAL SUPPLIES	993	238	412	-	-	329	-	-
50302-206	CLASSIFIED ADVERTISEMENTS	-	-	158	48	-	41	100	100
50302-207	POSTAGE/METER RENTAL	131	241	356	412	558	340	500	500
50302-212	FUEL & OIL	17,001	21,271	31,346	31,493	30,058	26,234	25,000	26,000
50302-217	LAW ENFORCEMENT SUPPLIES	1,882	5,558	4,518	3,279	1,750	3,397	10,000	12,000
50302-219	TRAINING SUPPLIES	340	240	148	10	-	148	-	-
50302-220	FLOCK LPR Cameras	76	-	-	-	-	15	-	12,000
50302-221	K9 dog purchase & supplies	25	92	-	-	-	23	-	-
50302-222	PRINTING	1,021	884	94	-	120	424	-	-
50302-250	UTILITIES EXPENSE	7,312	6,243	5,753	4,882	4,730	5,784	6,000	6,000
50302-255	GRANT EXPENSE	589	-	-	-	55,000	11,118	-	-
	TOTAL SUPPLIES	\$38,982	\$40,634	\$49,788	\$60,678	\$101,133	\$58,243	\$47,600	\$61,600

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Police

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>									
50303-401	TELECOMMUNICATIONS	\$14,182	\$16,095	\$14,709	\$12,326	\$12,175	\$13,897	\$16,000	\$14,000
50303-415	COPIER LEASE	1,906	1,886	1,880	157	128	1,191	2,000	2,000
50303-417	UNIFORM EXPENSE	8,979	9,450	10,710	14,645	12,919	11,341	12,000	10,000
50303-780	COMMUNICATION EQUIPMENT	9,774	1,357	4,072	-	3,060	3,653	2,500	2,500
50303-781	MEDICAL EQUIPMENT AED	-	792	2,376	2,456	2,568	1,638	1,500	1,500
	TOTAL PURCHASED SERVICES	\$34,841	\$29,580	\$33,747	\$29,584	\$30,849	\$31,720	\$34,000	\$30,000
<u>CONTRACTED SERVICES</u>									
50304-413	OUTSIDE SERVICE/CONTRACT LABOR	\$5,804	\$5,777	\$35,777	\$37,493	\$9,409	\$18,852	\$6,000	\$6,000
50304-420	WARRANT OFFICER EXPENSES	2,880	9,122	151	-	-	2,431	-	-
50304-425	WARRANT OFFICER OFFICE LE	-	-	-	-	-	-	-	-
50304-701	EMPLOYEE EXAM/DRUG SCREEN	-	489	590	760	2,551	878	-	-
50304-702	SUPPLIES-Tasers (Axon Enterprise)	-	-	-	-	-	-	6,000	6,000
50304-703	SUPPLIES-Cameras (Motorola/WatchGuard)	-	-	-	-	21,225	4,245	18,840	18,840
50304-704	SUPPLIES - RADIOS	-	-	63,420	-	-	12,684	6,000	6,000
50304-705	MISC. CONTRACT SERV -TYLER TECH	-	-	-	68,521	-	13,704	500	500
50304-706	CONTRACT SERV - ROOF REP	-	-	-	7,139	-	1,428	-	-
	TOTAL CONTRACTED SERVICES	\$8,684	\$15,388	\$99,938	\$113,913	\$33,185	\$54,222	\$37,340	\$37,340
<u>EDUCATION & TRAINING</u>									
50305-503	PROFESSIONAL ASSOC DUES/FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50305-505	TRAINING/TRAVEL/PER DIEM	6,755	9,144	2,463	14,119	13,667	9,230	12,000	15,000
	TOTAL EDUCATION & TRAINING	\$6,755	\$9,144	\$2,463	\$14,119	\$13,667	\$9,230	\$12,000	\$15,000
<u>TECHNOLOGY</u>									
50306-801	SOFTWARE MAINTENANCE	\$0	\$8,632	\$10,711	\$11,248	\$3,454	\$6,809	\$5,000	\$5,000
50306-803	COMPUTER HARDWARE	1,626	129	5,358	4,232	2,030	2,675	1,500	1,500
50306-805	COMPUTER MAINTENANCE	2,483	100	2,944	2,018	999	1,709	2,000	2,000
50306-806	RECORDS MANAGE SYS COMP AIDED DISP	-	-	-	-	24,658	4,932	25,000	25,000
	TOTAL TECHNOLOGY	\$4,109	\$8,861	\$19,013	\$17,498	\$31,140	\$16,124	\$33,500	\$33,500

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Police

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									
50307-412	EQUIPMENT REPAIRS & MAINT	\$3,098	\$419	\$700	\$1,677	\$1,421	\$1,463	\$800	\$1,000
50307-602	EQUIPMENT PURCHASES	5,201	7,351	46,978	33,050	29,539	24,424	5,000	5,000
50307-604	VEHICLE REPAIRS & MAINT	20,788	20,952	19,206	43,242	39,974	28,832	25,000	25,000
50307-604.01	VEHICLE REPAIRS INS PROCESS	-	1,656	-	-	-	331	-	-
50307-609	SAFETY EQUIPMENT	368	1,165	511	489	461	599	600	600
50307-740	VEHICLE GRAPHICS	1,803	1,738	-	2,410	1,620	1,514	1,000	1,000
50307-903	BUILDINGS REPAIR & MAINTENANCE	2,769	6,265	3,335	11,284	2,529	5,236	4,000	2,000
	TOTAL REPAIRS & MAINTENANCE	\$34,027	\$39,546	\$70,730	\$92,152	\$75,545	\$62,400	\$36,400	\$34,600
MISCELLANEOUS									
50308-703	SPECIAL INVESTIGATIONS	\$2,416	\$3,338	\$5,471	\$6,839	\$4,756	\$4,564	\$6,000	\$6,000
50308-790	SPECIAL ACTIVITIES	2,484	2,394	2,183	3,648	1,685	2,479	3,000	3,000
	TOTAL MISCELLANEOUS	\$4,900	\$5,732	\$7,654	\$10,487	\$6,441	\$7,043	\$9,000	\$9,000
TOTAL POLICE		\$818,354	\$911,126	\$1,060,508	\$1,291,599	\$1,346,345	\$1,085,586	\$1,341,322	\$1,609,351

Notes:

Certificate Pay: Allocation provides certification pay for police officers, recognizing advanced training and professional development.

Law Enforcement Supplies: This allocation covers essential items required for police operations, such as safety equipment, ammunition, evidence kits, special gear, etc.

Outside Service/Contract Labor: This allocation is for Jani King (Janitorial Services).

Special Activities: This allocation is to cover misc. items/supplies for National Night Out.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Emergency Management

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>SUPPLIES</u>									
50502-201	SUPPLIES	\$0	\$0	\$3,856	\$6,207	\$6,000	\$3,213	\$6,000	\$6,000
	TOTAL SUPPLIES	\$0	\$0	\$3,856	\$6,207	\$6,000	\$3,213	\$6,000	\$6,000
<u>CONTRACTED SERVICES</u>									
50505-506	OUTSIDE SERVICES - COUNTY SIREN	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100	\$3,100
50505-506.01	OUTSIDE SERVICES - I-INFO ACS	0	0	0	0	0	0	\$5,600	\$5,600
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$8,700	\$8,700
	TOTAL EMERGENCY MANAGEMENT	\$0	\$0	\$3,856	\$6,207	\$6,000	\$3,213	\$14,700	\$14,700

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Municipal Court

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>									
50401-101.13	MUNICIPAL COURT CLERK	\$47,145	\$48,154	\$68,287	\$71,406	\$85,961	\$64,191	\$54,740	\$138,450
50401-101	OVERTIME	1,167	413	827	3,174	2,751	1,666	500	1,000
50401-102	PART TIME	318	-	-	-	-	64	16,068	-
50401-103	MUNICIPAL COURT JUDGE	18,000	18,000	-	-	-	7,200	18,547	36,000
50401-103	SOCIAL SECURITY	4,052	4,096	4,363	4,496	5,482	4,498	5,540	10,816
50401-105	MEDICARE	948	958	1,110	1,052	1,282	1,070	1,296	2,530
50401-106	RETIREMENT	4,512	4,516	4,345	7,210	7,205	5,558	8,793	17,166
50401-107	HEALTH INSURANCE	7,532	8,129	8,451	9,554	8,453	8,424	7,840	23,100
50401-108	LIFE INSURANCE	196	200	208	194	125	185	164	449
50401-109.01	VISION INSURANCE	110	110	110	119	95	109	115	267
50401-109.02	DENTAL INSURANCE	419	419	435	497	405	435	480	1,229
50401-109.03	LONG TERM DISABILITY	372	383	394	453	362	393	263	665
50401-112	WORKERS' COMPENSATION	239	215	210	156	198	204	333	601
50401-136	LONGEVITY	504	504	1,900	2,000	2,100	1,402	2,200	2,300
	TOTAL PERSONNEL SERVICES	\$85,514	\$86,097	\$90,640	\$100,311	\$114,418	\$95,396	\$116,879	\$234,572
<u>SUPPLIES</u>									
50402-200	MILEAGE REIMBURSEMENT	\$0	\$0	\$0	\$108	\$0	\$22	\$100	\$0
50402-201	OFFICE SUPPLIES	5	849	332	809	1,413	682	500	1,000
50402-202	DUES & SUBSCRIPTIONS	227	150	86	-	-	93	100	100
50402-207	POSTAGE/METER RENTAL	676	450	318	368	317	426	450	1,000
50402-214	PROFESSIONAL BOOKS	-	-	-	-	\$93	-	-	-
	TOTAL SUPPLIES	\$908	\$1,449	\$736	\$1,285	\$1,823	\$1,222	\$1,150	\$2,100
<u>PURCHASED SERVICES</u>									
50403-401	TELECOMMUNICATIONS	\$568	\$662	\$784	\$752	\$653	\$684	\$800	\$800
	TOTAL PURCHASED SERVICES	\$568	\$662	\$784	\$752	\$653	\$684	\$800	\$800
<u>CONTRACTED SERVICES</u>									
50404-407	CITY ATTORNEY/PROSECUTOR	\$8,831	\$11,320	\$8,193	\$12,430	\$13,750	\$10,905	\$12,500	65,000
50404-413-00	OUTSIDE SERVICES/CONTRACTED	-	-	-	-	117	23	1,500	1,500
	TOTAL CONTRACTED SERVICES	\$8,831	\$11,320	\$8,193	\$12,430	\$13,867	\$10,928	\$14,000	\$66,500

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Municipal Court

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
EDUCATION & TRAINING									
50405-505	TRAINING/TRAVEL/PER DIEM	\$196	\$306	\$198	\$1,778	\$2,422	\$980	\$700	1,000
	TOTAL EDUCATION & TRAINING	\$196	\$306	\$198	\$1,778	\$2,422	\$980	\$700	\$1,000
TECHNOLOGY									
50406-803	TECHNOLOGY - HARDWARE	\$1,252	\$0	\$0	\$0	\$0	\$250	\$0	\$0
50406-802	TECHNOLOGY - SOFTWARE	-	-	-	-	-	-	-	-
	TOTAL TECHNOLOGY	\$1,252	\$0	\$0	\$0	\$0	\$250	\$0	\$0
MISCELLANEOUS									
50408-625	MISCELLANEOUS EXPENSE REFUND	\$1,042	\$31	\$99	\$229	\$34	\$287	\$350	500
50408-770	JURY & COURT COST	-	-	-	-	(6)	(1)	100	-
	TOTAL MISCELLANEOUS	\$1,042	\$31	\$99	\$229	\$28	\$286	\$450	\$500
	TOTAL MUNICIPAL COURT	\$98,311	\$99,865	\$100,650	\$116,785	\$133,212	\$109,746	\$133,979	\$305,472

Notes:

Salaries/Municipal Court Clerk: This allocation is for 2 full-time salaries and another full time salary which is split funded with the Finance Department.

Municipal Court Judge: This allocation has increased due to the expansion of court sessions from once per month to twice per month, ensuring adequate coverage for increased caseload.

Longevity: This allocation provides year-of-service (\$100 per year) pay to employees as recognition of their continued dedication and commitment to the City.

City Attorney/Prosecutor: City Attorney: \$230/hour; Court Prosecutor: \$275/hour. The higher rate for the prosecutor reflects the specialized nature of prosecution work. This allocation also include services for twice a month vs. once a month.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Community Development

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>									
50601-101.01	REGULAR SALARIES	\$83,788	\$98,605	\$109,724	\$123,862	\$90,511	\$101,298	\$115,590	\$139,178
50601-102	OVERTIME	26	393	915	2,928	78	868	-	-
50601-105	SOCIAL SECURITY	5,009	6,016	6,868	7,754	5,369	6,203	7,167	8,629
50601-106	MEDICARE	1,172	1,407	1,606	2,212	1,256	1,531	1,676	2,018
50601-107	RETIREMENT	7,848	9,428	11,868	17,055	14,188	12,077	11,374	13,695
50601-108	HEALTH INSURANCE	12,554	16,257	16,902	19,108	13,832	15,731	14,112	16,800
50601-109	LIFE INSURANCE	325	412	462	523	412	427	342	451
50601-109	VISION INSURANCE	183	219	219	238	144	201	207	194
50601-109	DENTAL INSURANCE	698	837	871	994	610	802	864	594
50601-109	LONG TERM DISABILITY	617	783	881	993	828	820	548	553
50601-112	WORKERS' COMPENSATION	303	1,676	483	488	203	631	423	479
50601-136	LONGEVITY	-	114	400	600	400	303	500	700
50601-138	CERTIFICATE PAY	-	-	-	600	50	130	-	-
50601-139	CAR ALLOWANCE	1,800	2,400	600	2,400	2,400	1,920	2,400	2,400
50601-140	PHONE ALLOWANCE	-	-	2,400	-	-	480	600	600
	TOTAL PERSONNEL SERVICES	\$114,323	\$138,547	\$154,199	\$179,755	\$130,280	\$143,421	\$155,803	\$186,291
<u>SUPPLIES</u>									
50602-201	OFFICE SUPPLIES	\$2,474	\$1,738	\$845	\$927	\$1,229	\$1,443	\$1,200	\$1,200
50602-205	GENERAL SUPPLIES	-	-	-	5	-	\$1	-	-
50602-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	3,999	800	10,000	4,000
50602-207	POSTAGE	-	45	-	-	-	9	50	100
50602-212	FUEL & OIL	266	462	1,045	804	151	546	-	-
50602-214	PROFESSIONAL BOOKS	1,124	-	178	-	102	281	100	100
	TOTAL SUPPLIES	\$3,864	\$2,245	\$2,068	\$1,736	\$5,481	\$3,079	\$11,350	\$5,400
<u>PURCHASED SERVICES</u>									
50603-401	TELECOMMUNICATIONS	\$2,720	\$2,450	\$2,476	\$2,426	\$1,349	\$2,284	\$2,300	\$2,300
50603-417	UNIFORM EXPENSE	372	718	575	823	36	505	200	200
50603-418	EQUIPMENT LEASE	809	1,890	1,116	435	-	850	1,500	1,000
50603-419	MAPPING	480	1,500	1,500	1,662	-	1,028	-	-
	TOTAL PURCHASED SERVICES	\$4,381	\$6,558	\$5,667	\$5,346	\$1,385	\$4,667	\$4,000	\$3,500

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Community Development

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>CONTRACTED SERVICES</u>									
50604-407	CITY ATTORNEY							\$0	\$8,000
50604-410	CITY ENGINEER	\$0	\$52,102	\$85,476	\$31,399	\$48,726	\$43,541	\$35,000	\$50,000
50604-413.00	OUTSIDE SERVICE/CONTRACT LABOR	46,026	44,292	51,364	74,612	187,876	80,834	100,000	125,000
50604-413.02	COMPREHENSIVE PLAN	-	-	-	53,200	-	10,640	-	-
50604-413.03	GIS ANNUAL HOSTING FEE - HALFF	-	-	-	-	-	-	7,000	7,000
	TOTAL CONTRACTED SERVICES	\$46,026	\$96,394	\$136,840	\$159,211	\$236,602	\$135,015	\$142,000	\$182,000
<u>EDUCATION & TRAINING</u>									
50605-503	PROFESSIONAL ASSOC. DUES	\$0	\$195	\$583	\$430	\$170	\$276	\$300	\$200
50605-505	TRAINING/TRAVEL/PERDIEM	2,099	916	590	800	661	1,013	1,000	3,000
	TOTAL EDUCATION & TRAINING	\$2,099	\$1,111	\$1,173	\$1,230	\$831	\$1,289	\$1,300	\$3,200
<u>TECHNOLOGY</u>									
50606-802	COMPUTER SOFTWARE	\$4,301	\$2,617	\$563	\$4,882	\$5,549	\$3,582	\$3,800	\$3,800
50606-803	COMPUTER HARDWARE	-	-	-	-	-	-	2,000	1,000
	TOTAL TECHNOLOGY	\$4,301	\$2,617	\$563	\$4,882	\$5,549	\$3,582	\$5,800	\$4,800
<u>REPAIRS & MAINTENANCE</u>									
50607-602	EQUIPMENT PURCHASES	\$0	\$14	\$0	\$0	\$0	\$3	\$0	\$0
50607-604	VEHICLE REPAIRS & MAINT	77	104	486	632	-	260	-	-
	TOTAL REPAIRS & MAINTENANCE	\$77	\$118	\$486	\$632	\$0	\$263	\$0	\$0
<u>MISCELLANEOUS</u>									
50605-503	PROFESSIONAL ASSOC DUES/FEES	\$304	\$0	\$0	\$0	\$0	\$61	\$0	\$0
50608-625	MISCELLANEOUS EXPENSES	-	1,595	696	200	171	532	450	200
	TOTAL MISCELLANEOUS	\$304	\$1,595	\$696	\$200	\$171	\$593	\$450	\$200
	TOTAL COMMUNITY DEVELOPMENT	\$175,375	\$249,185	\$301,692	\$352,992	\$380,300	\$291,909	\$320,703	\$385,391

Notes:

Salaries: This allocation covers community development director and permitting clerk salaries.

Car/Phone Allowance: Both the cell phone and automobile allowances are considered taxable income under IRS guidelines.

City Attorney: This new line item has been incorporated into the Community Development budget to account for legal expenses related to development projects, permitting, etc.

City Engineer: This is for engineering costs which function as a pass-through and offset by fees collected from applicants.

Outside Services/Contract Labor: This allocation is for inspections by Bureau Veritas, Safebuilt, and WorkShop (Historic Preservation) for plan review. These costs function as a pass-thru and offset by fees collected from applicants.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Streets & Drainage

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									
50801-101	REGULAR SALARIES	\$115,673	\$123,641	\$100,887	\$166,524	\$149,019	\$131,149	\$142,898	\$127,961
50801-102	OVERTIME	449	1,941	2,431	3,199	5,534	2,711	1,000	2,500
50801-102.01	Special Events - Overtime	-	-	-	-	-	\$0	3,000	3,000
50801-105	SOCIAL SECURITY	4,401	7,627	6,425	10,587	8,258	7,460	8,860	7,934
50801-106	MEDICARE	1,029	1,784	1,503	2,476	1,931	1,745	2,072	1,855
50801-107	RETIREMENT	6,652	11,610	8,961	10,222	12,433	9,976	14,061	12,591
50801-108	HEALTH INSURANCE	15,065	16,257	14,789	15,411	17,674	15,839	23,520	21,000
50801-109	LIFE INSURANCE	269	350	394	418	443	375	429	415
50801-109	VISION INSURANCE	219	219	192	201	200	206	345	242
50801-109	DENTAL INSURANCE	837	837	798	801	690	793	1,440	1,119
50801-109	LONG TERM DISABILITY	522	760	852	885	838	771	686	614
50801-112	WORKERS' COMPENSATION	4,772	5,330	4,641	4,996	5,871	5,122	7,458	6,525
50801-136	LONGEVITY	-	165	500	500	200	273	500	600
50801-138	CERTIFICATE PAY	-	-	-	-	3,114	623	4,152	4,152
	TOTAL PERSONNEL SERVICES	\$149,888	\$170,521	\$142,373	\$216,220	\$206,207	\$177,042	\$210,421	\$190,508
SUPPLIES									
50802-205	GENERAL SUPPLIES	\$49	\$693	\$2,704	\$2,481	\$1,331	\$1,452	\$1,700	\$1,700
50802-206	CLASSIFIED ADVERTISEMENTS	-	262	-	-	-	52	-	-
50802-212	FUEL & OIL	4,320	8,769	11,992	12,264	11,231	9,715	10,000	10,000
50802-216	CHEMICALS	-	470	2,917	149	-	707	1,000	1,000
50802-250	UTILITIES EXPENSE	122,981	123,842	106,313	92,818	101,756	109,542	110,000	110,000
	TOTAL SUPPLIES	\$127,350	\$134,036	\$123,926	\$107,712	\$114,318	\$121,468	\$122,700	\$122,700
PURCHASED SERVICES									
50803-401	TELECOMMUNICATIONS	\$889	\$4,699	\$3,221	\$5,240	\$1,040	\$3,018	\$3,000	\$3,000
50803-415	COPIER LEASE	-	-	-	-	-	-	480	480
50803-417	UNIFORM EXPENSE	1,261	1,286	1,894	2,608	2,171	1,844	2,750	3,200
	TOTAL PURCHASED SERVICES	\$2,150	\$5,985	\$5,115	\$7,848	\$3,211	\$4,862	\$6,230	\$6,680
CONTRACTED SERVICES									
50804-410	CITY ENGINEER								
50804-410	CITY ENGINEER	\$0	\$3,084	\$0	\$159,628	\$330	\$32,608	\$1,000	\$1,000
50804-413	OUTSIDE SERVICE/CONTRACT LABOR	20,180	60,088	35,744	9,343	35,647	32,200	30,000	30,000
50804-414	STREET SWEEP PROGRAM	-	8,750	3,635	596	-	2,596	-	-
	TOTAL CONTRACTED SERVICES	\$20,180	\$71,922	\$39,379	\$169,567	\$35,977	\$67,405	\$31,000	\$31,000

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Streets & Drainage

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
EDUCATION & TRAINING									
50805-505	TRAINING/TRAVEL/PERDIEM	\$457	\$0	\$352	\$525	\$512	\$369	\$3,000	\$5,000
	TOTAL EDUCATION & TRAINING	\$457	\$0	\$352	\$525	\$512	\$369	\$3,000	\$5,000
REPAIRS & MAINTENANCE									
50807-412	EQUIPMENT REPAIRS & MAINT	\$2,859	\$9,085	\$11,506	\$15,480	\$9,713	\$9,729	\$10,000	\$10,000
50807-601	SMALL TOOLS	1,388	1,457	2,119	2,636	1,536	1,827	1,500	2,500
50807-602	EQUIPMENT PURCHASES	18,681	21,586	1,471	13,474	447	11,132	5,000	8,000
50807-604	VEHICLE REPAIRS & MAINT	1,881	2,234	22,209	5,685	10,596	8,521	6,000	10,000
50807-605	STREET REPAIR & MAINTENANCE	21,182	32,798	22,466	26,193	23,688	25,265	55,000	-
50807-609	SAFETY EQUIPMENT	272	2,120	643	415	1,183	927	2,000	2,000
50807-610	INCINERATOR - AACOG	-	-	-	40,089	-	8,018	-	-
50807-906	STREET REPAIRS, PAVING & DRAINAGE	21,155	46,410	29,197	27,659	29,498	30,784	-	250,000
	TOTAL REPAIRS & MAINTENANCE	\$67,418	\$115,690	\$89,611	\$131,631	\$76,661	\$96,202	\$79,500	\$282,500
MISCELLANEOUS									
50808-708.00	TRAFFIC CONTROL	\$2,450	\$1,225	\$4,522	\$4,031	\$676	\$2,581	\$2,000	\$3,000
50808-708.01	STREET NAME SIGNS	1,645	594	1,727	1,969	4,557	2,098	2,000	4,000
	TOTAL MISCELLANEOUS	\$4,095	\$1,819	\$6,249	\$6,000	\$5,232	\$4,679	\$4,000	\$7,000
	TOTAL STREETS	\$371,538	\$499,973	\$407,005	\$639,503	\$442,118	\$472,027	\$456,851	\$645,388

Notes:

Salaries: This allocation covers salaries for streets department.

Certificate pay: This allocation recognizes the added skills and qualifications that enhance safety, compliance and service delivery.

Utility Expense: This allocation is for all utility costs including street lights, electricity, water, and related services necessary for operations.

Outside Services/Contract Labor: This funding includes street resurfacing and repair, drainage and culvert maintenance and heavy equipment rental for specialized projects.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Parks and Recreation

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>									
50901-101	REGULAR SALARIES	\$99,800	\$137,455	\$195,375	\$180,460	\$209,084	\$164,435	\$230,084	\$270,496
50901-102	OVERTIME	2,083	4,078	5,010	11,810	19,735	8,543	2,000	2,000
50901-102.01	Special Events - Overtime	-	-	-	-	-	-	8,000	8,000
50901-103	PART-TIME	-	-	-	-	-	-	-	-
50901-105	SOCIAL SECURITY	8,996	8,594	12,433	11,820	12,744	10,917	14,265	16,771
50901-106	MEDICARE	2,104	2,010	2,908	2,764	2,981	2,553	3,336	3,922
50901-107	RETIREMENT	12,903	11,778	15,632	26,632	27,129	18,815	22,640	26,617
50901-108	HEALTH INSURANCE	25,735	21,676	26,030	38,949	40,727	30,623	35,974	42,000
50901-109	LIFE INSURANCE	541	654	733	1,024	782	747	690	793
50901-109	VISION INSURANCE	384	320	448	513	440	421	574	485
50901-109	DENTAL INSURANCE	1,395	1,186	1,741	2,026	1,866	1,643	2,400	2,235
50901-109	LONG TERM DISABILITY	1,107	1,240	1,393	1,924	1,466	1,426	1,104	1,175
50901-112	WORKERS' COMPENSATION	5,047	5,330	3,001	3,238	4,282	4,180	6,586	8,747
50901-136	LONGEVITY	240	249	400	700	1,100	538	800	800
	TOTAL PERSONNEL SERVICES	\$160,335	\$194,570	\$265,104	\$281,860	\$322,335	\$244,841	\$328,454	\$384,040
<u>SUPPLIES</u>									
50902-201	OFFICE SUPPLIES	\$185	\$294	\$1,033	\$1,424	\$4,283	\$1,444	\$2,000	\$2,000
50902-204	JANITORIAL SUPPLIES	1,813	3,376	2,861	2,459	4,583	3,018	4,000	4,000
50902-205	GENERAL SUPPLIES	7,703	2,560	4,202	3,680	3,240	4,277	3,000	3,500
50902-206	CLASSIFIED ADVERTISEMENTS	250	232	320	100	-	180	-	-
50902-208	CHEMICALS	-	2,648	2,950	902	1,593	1,619	2,000	2,000
50902-212	FUEL & OIL	5,739	6,097	9,000	8,398	6,718	7,190	6,500	6,500
50902-236	INFORMATION HANDOUTS	-	600	280	425	541	369	500	600
50902-250	UTILITIES EXPENSE	28,080	31,587	25,006	27,986	34,736	29,479	67,000	45,000
	TOTAL SUPPLIES	\$43,770	\$47,394	\$45,652	\$45,374	\$55,694	\$47,577	\$85,000	\$63,600
<u>PURCHASED SERVICES</u>									
50903-401	TELECOMMUNICATIONS	\$7,106	\$3,997	\$2,341	\$3,481	\$2,896	\$3,964	\$3,000	\$3,000
50903-417	UNIFORM EXPENSE	947	1,760	2,294	2,358	1,763	1,824	3,000	3,000
50903-418	LAND RENTAL- AIRPORT	8,156	8,156	8,156	8,156	8,156	8,156	-	-
	TOTAL PURCHASED SERVICES	\$16,209	\$13,913	\$12,791	\$13,995	\$12,815	\$13,945	\$6,000	\$6,000

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Parks and Recreation

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									
50904-413	OUTSIDE SERVICE/CONTRACT LABOR	8,496	3,128	2,455	20,791	26,862	12,346	\$3,500	\$4,000
50904-413	JANITORIAL CONTRACT (Community Center)	-	-	-	-	-	-	2,400	2,500
50904-413.02	TREE CARE PROGRAM	746	1,625	250	-	-	524	1,500	1,500
50904-413.03	GRANT SERVICES	-	3,000	6,000	-	199,537	41,707	-	-
50904-413.04	LIONS PARK MISC. CONTRACT	-	-	-	44,800	(200)	8,920	-	-
50904-423	LAUNDRY EQUIPMENT LEASE	-	-	-	-	-	-	-	-
	TOTAL CONTRACTED SERVICES	\$9,242	\$7,753	\$8,705	\$65,591	\$226,199	\$63,498	\$7,400	\$8,000
EDUCATION & TRAINING									
50905-505	TRAINING/TRAVEL/PER DIEM	\$1,246	\$686	\$1,713	\$4,799	\$1,943	\$2,077	\$4,000	\$2,500
	TOTAL EDUCATION & TRAINING	\$1,246	\$686	\$1,713	\$4,799	\$1,943	\$2,077	\$4,000	\$2,500
TECHNOLOGY									
50906-802	COMPUTER SOFTWARE	\$0	\$2,250	\$1,690	\$2,141	\$2,373	\$1,691	\$1,600	\$1,600
50906-803	COMPUTER HARDWARE	81	-	-	-	-	16	-	-
	TOTAL TECHNOLOGY	\$81	\$2,250	\$1,690	\$2,141	\$2,373	\$1,707	\$1,600	\$1,600
REPAIRS & MAINTENANCE									
50907-231	LIONS SPORTS COMPLEX	-	-	-	\$100	-	\$20	-	2,000
50907-412	EQUIPMENT REPAIRS & MAINT	\$1,075	\$3,549	\$1,357	\$1,987	\$2,500	2,094	\$2,000	\$2,000
50907-433	REPAIRS & MAINTENANCE	64	33	146	-	-	49	-	-
50907-601	SMALL TOOLS	87	1,525	1,246	2,545	1,883	1,457	1,200	1,200
50907-602	EQUIPMENT PURCHASES	673	760	-	-	70,825	14,452	500	500
50907-604	VEHICLE REPAIRS & MAINT	2,828	3,590	2,202	1,764	1,983	2,473	2,000	2,000
50907-609	SAFETY EQUIPMENT	492	766	372	1,197	1,279	821	1,000	1,000
50907-616	MISC. PARK IMPROVEMENTS	5,737	8,677	7,793	4,928	22,377	9,902	4,000	4,000
50907-903	BUILDINGS REPAIR & MAINTENANCE	1,802	2,797	5,108	3,312	2,629	3,130	3,000	3,000
50907-918	GROUPS MAINTENANCE	5,418	6,337	9,105	7,886	8,810	7,511	8,500	8,500
	TOTAL REPAIRS & MAINTENANCE	\$18,176	\$28,034	\$27,329	\$23,719	\$112,286	\$41,909	\$22,200	\$24,200
MISCELLANEOUS									
50908-625	MISC. REFUND & REIMBURSEMENT	\$7,125	\$8,863	\$8,880	\$11,523	\$9,288	\$9,136	\$1,500	\$1,500
50908-625.01	EASTER WEEKEND PARK REFUND	-	-	\$1,750	-	-	350	-	-
50908-627	MILITARY DISCOUNT	-	42	-	-	-	8	-	-
50908-790	SPECIAL ACTIVITIES	379	3,335	5,155	6,400	5,209	4,096	3,500	4,000
	TOTAL MISCELLANEOUS	\$7,504	\$12,240	\$15,785	\$17,923	\$14,497	\$13,590	\$5,000	\$5,500
	TOTAL PARKS & RECREATION	\$256,563	\$306,840	\$378,769	\$455,402	\$748,142	\$429,143	\$459,654	\$495,440

Notes:

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Parks and Recreation

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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Regular Salaries: This allocation includes salaries for: Parks and Rec. Director, Parks Facility Crew Leader, Park Attendant, Parks and Rec. Coordinator, Building and Grounds Worker, and part-time facilities maintenance technician

Special Events - Overtime: This allocation is for overtime associated with any special events functions that are not city related. The overtime is paid by the organization requesting event.

Utilities Expense: This allocation provides funding for electricity, water and other utility costs necessary to operate parks, fields, and recreation facilities.

Land Rental: This is the expense for the ballfields at the airport. It was removed in 2025 when the FAA allowed the in-kind services for the water well. Council has authorized an appraisal to determine what the new amount will be. Once council decides how much to pay the airport, this budget line will be amended.

Special Activities: Increased staffing/event support for special events - Old Fashion Christmas, Community Yard Sale, Fiorella Friday,

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – RV Park

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>SUPPLIES</u>									
51102-201	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$167	\$33	\$0	\$0
51102-204	JANITORIAL SUPPLIES	677	1,653	205	925	10	694	500	\$500
51102-205	GENERAL SUPPLIES	472	54	242	499	280	309	300	\$300
51102-206	CLASSIFIED ADVERTISEMENTS	-	232	-	-	-	46	-	-
51102-250	UTILITIES EXPENSE	25,092	26,852	33,825	29,827	22,592	27,638	30,000	\$30,000
	TOTAL SUPPLIES	\$26,241	\$28,791	\$34,272	\$31,251	\$23,049	\$28,721	\$30,800	\$30,800
<u>PURCHASED SERVICES</u>									
51103-401	TELECOMMUNICATIONS	\$831	\$1,902	\$1,836	\$1,811	\$1,356	\$1,547	\$1,900	\$1,900
	TOTAL PURCHASED SERVICES	\$831	\$1,902	\$1,836	\$1,811	\$1,356	\$1,547	\$1,900	\$1,900
<u>CONTRACTED SERVICES</u>									
51104-413	CONTRACT SERV - RV ASSES	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 7	\$0	\$0
51104-423	LAUNDRY EQUIPMENT LEASE	3,087	2,969	-	6,314	-	\$2,474	-	\$0
	TOTAL CONTRACTED SERVICES	\$3,087	\$2,969	\$0	\$6,314	\$35	\$2,474	\$0	\$0
<u>TECHNOLOGY</u>									
51105-401	COMPUTER SOFTWARE	\$0	\$2,250	\$1,500	\$1,754	\$1,902	\$1,481	\$1,600	\$1,600
	TOTAL TECHNOLOGY SERVICES	\$0	\$2,250	\$1,500	\$1,754	\$1,902	\$1,481	\$1,600	\$1,600
<u>REPAIRS & MAINTENANCE</u>									
51107-412	EQUIPMENT REPAIRS & MAINT	\$0	\$56	\$685	\$188	\$520	\$290	\$600	\$600
51107-433	REPAIRS & MAINTENANCE	3	36	633	955	307	387	500	\$500
51107-616	MISC. PARK IMPROVEMENTS	745	-	124	1,842	1,863	915	2,500	\$3,000
51107-903	BUILDINGS REPAIR & MAINT	1,305	340	626	490	791	710	1,000	\$2,000
51107-918	GROUPS MAINTENANCE	1,441	231	1,412	863	1,783	1,146	1,000	\$2,000
	TOTAL REPAIRS & MAINTENANCE	\$3,494	\$663	\$3,480	\$4,338	\$5,264	\$3,448	\$5,600	\$8,100
<u>MISCELLANEOUS</u>									
51108-625	MISC. RV REFUNDS & REIMB.	\$1,013	\$5,745	\$4,322	\$1,398	\$1,105	\$2,717	\$1,000	\$1,000
51108-905	SITE IMPROVEMENTS	-	9,680	50,919	63,544	-	24,829	-	-
	TOTAL MISCELLANEOUS	\$1,013	\$15,425	\$55,241	\$64,942	\$1,105	\$27,545	\$1,000	\$1,000
	TOTAL RV PARK	\$34,666	\$52,000	\$96,329	\$110,410	\$32,711	\$65,216	\$40,900	\$43,400

Notes:

Utility Expense: This allocation funds electricity, water, and other related utility services required to maintain operations and provide services to park users.

Telecommunications: This allocation is for internet services at RV Park.

Misc. Park Improvements: This is for improvements to recreation center to include: furniture upgrades, BBQ pit, etc.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Swimming Pool

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>									
51901-103.01	PART TIME	\$44,399	\$66,281	\$74,828	\$97,478	\$81,670	\$72,931	\$85,000	\$85,000
51901-105	SOCIAL SECURITY	2,739	4,049	4,638	6,039	5,003	4,494	5,270	5,270
51901-106	MEDICARE	641	947	1,085	1,412	1,139	1,045	1,233	1,233
51901-112	WORKERS' COMPENSATION	2,386	1,977	2,605	2,656	1,957	2,316	2,805	2,805
	TOTAL PERSONNEL SERVICES	\$50,165	\$73,254	\$83,156	\$107,585	\$89,769	\$80,786	\$94,308	\$94,308
<u>SUPPLIES</u>									
51902-201	OFFICE SUPPLIES	\$150	\$320	\$172	\$80	\$2,890	\$722	\$300	\$300
51902-204	JANITORIAL SUPPLIES	13	1,443	664	907	960	797	1,000	1,000
51902-205	GENERAL SUPPLIES	389	1,541	1,325	1,443	1,665	1,273	1,000	1,000
51902-206	CLASSIFIED ADVERTISEMENTS	-	400	2,241	-	80	544	-	-
51902-208	CHEMICALS	-	2,233	17,841	17,478	22,423	11,995	18,000	18,000
51902-210	SWIM TEAM	-	3,351	9,183	2,979	4,257	3,954	5,500	5,500
51902-213	POOL SUPPLIES	10,214	10,671	657	7,175	4,476	6,639	5,000	5,000
51902-215	SUPPLIES-VENDING MACHINES	-	362	215	1,229	-	361	1,000	1,000
51902-250	UTILITIES EXPENSE	11,855	10,016	7,244	10,690	24,946	12,950	20,000	20,000
	TOTAL SUPPLIES	\$22,621	\$30,337	\$39,542	\$41,981	\$61,696	\$39,235	\$51,800	\$51,800
<u>PURCHASED SERVICES</u>									
51903-401	TELECOMMUNICATIONS	\$502	\$623	\$591	\$606	\$284	\$521	\$1,000	\$1,000
51903-417	UNIFORM EXPENSE	-	629	246	159	\$191	\$245	400	500
	TOTAL PURCHASED SERVICES	\$502	\$1,252	\$837	\$765	\$474	\$766	\$1,400	\$1,500
<u>CONTRACTED SERVICES</u>									
51904-413	OUTSIDE SERVICE/CONTRACT LABOR	\$1,101	\$5,156	\$2,494	\$11,094	\$4,027	\$4,774	\$2,400	\$3,000
	TOTAL CONTRACTED SERVICES	\$1,101	\$5,156	\$2,494	\$11,094	\$4,027	\$4,774	\$2,400	\$3,000
<u>EDUCATION & TRAINING</u>									
51905-505	TRAVEL/TRAINING/PER DIEM	\$0	\$1,274	\$1,324	\$686	\$284	\$714	\$1,000	\$1,000
	TOTAL EDUCATION & TRAINING	\$0	\$1,274	\$1,324	\$686	\$284	\$714	\$1,000	\$1,000
<u>TECHNOLOGY</u>									
51906-802	COMPUTER SOFTWARE	\$0	\$2,250	\$1,500	\$1,754	\$2,218	\$1,544	\$1,600	\$1,600
	TOTAL EDUCATION & TRAINING	\$0	\$2,250	\$1,500	\$1,754	\$2,218	\$1,544	\$1,600	\$1,600

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Swimming Pool

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>REPAIRS & MAINTENANCE</u>									
51907-608	POOL EQUIPMENT	\$1,230	\$5,934	\$3,926	\$4,291	\$5,487	\$4,174	\$4,000	\$4,000
51907-609	SAFETY EQUIPMENT	278	142	426	886	1,011	549	1,500	1,500
51907-616	POOL IMPROVEMENTS	-	-	1,950	5,471	2,811	2,046	1,500	1,500
51907-903	BUILDING REPAIRS & MAINTENANCE	614	1,676	640	783	7,745	2,292	10,000	4,000
51907-918	GROUPS MAINTENANCE	706	410	-	784	84	397	500	500
	TOTAL REPAIRS & MAINTENANCE	\$2,828	\$8,162	\$6,942	\$12,215	\$17,137	\$9,457	\$17,500	\$11,500
<u>MISCELLANEOUS</u>									
51908-625	MISC. REFUNDS/REIMBURSEMENTS	\$315	\$8,509	\$6,176	\$6,603	\$3,760	\$5,073	\$3,000	\$3,000
51908-790	SPECIAL ACTIVITIES EVENT	-	-	-	\$525	-	105	-	-
	TOTAL MISCELLANEOUS	\$315	\$8,509	\$6,176	\$7,128	\$3,760	\$5,178	\$3,000	\$3,000
	TOTAL SWIMMING POOL	\$77,532	\$130,194	\$141,971	\$183,208	\$179,365	\$142,454	\$173,008	\$167,708

Notes:

Salaries/Part-Time: This allocation is for seasonal part-time lifeguards salaries

Swim Team: This line items is for summer swim team (Otters) expenses. This has no association with MVISD. **Utility Expense:** This allocation provides funding for water, electricity, and natural gas to operate the municipal pool, including costs associated with heating the pool. This amount covers all utility expenses for the year.

Outside Service/Contract Labor: This line item is for any specialized pool repairs. This also includes tree trimming (Palm Trees) near the pool.

Pool Improvements: This allocation is for improvements to include: pool furniture, umbrellas and chair cushions.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Animal Services & Code Enforcement

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
<u>PERSONNEL SERVICES</u>									
51001-101.01	REGULAR SALARIES	\$37,239	\$38,427	\$43,613	\$32,850	\$92,541	\$48,934	\$89,458	\$141,034
51001-101.03	On Call	-	-	-	-	-	-	8,500	9,000
51001-102	OVERTIME	354	193	952	2,035	8,942	2,495	1,000	1,000
51001-105.00	SOCIAL SECURITY	2,249	2,325	2,711	2,156	6,044	3,097	5,546	8,744
51001-106.00	MEDICARE	526	544	634	504	1,413	724	1,297	2,045
51001-107.00	RETIREMENT	3,498	3,607	3,836	3,272	10,990	5,041	8,803	13,878
51001-108.00	HEALTH INSURANCE	7,537	8,129	8,451	7,358	16,905	9,676	23,520	25,200
51001-109.00	LIFE INSURANCE	156	162	167	133	309	185	269	457
51001-109.01	VISION INSURANCE	110	110	110	101	191	124	345	291
51001-109.02	DENTAL INSURANCE	419	419	435	383	810	493	1,440	1,341
51001-109.03	LONG TERM DISABILITY	295	306	315	255	442	323	430	677
51001-112	WORKERS' COMPENSATION	1,835	1,724	1,896	1,943	3,613	2,202	5,224	7,558
51001-136	LONGEVITY	-	63	200	-	400	133	600	2,000
51001-138	CERTIFICATION	-	-	-	-	550	110	600	600
	TOTAL PERSONNEL SERVICES	\$54,218	\$56,009	\$63,320	\$50,990	\$143,152	\$73,538	\$147,032	\$213,825
<u>SUPPLIES</u>									
51002-201	OFFICE SUPPLIES	\$0	\$48	\$0	\$227	\$101	\$75	\$500	\$500
51002-205	GENERAL SUPPLIES	66	20	-	1,200	2,065	670	500	750
51002-206	CLASSIFIED ADVERTISE/POSTAGE	-	-	-	111	44	31	1,500	\$1,500
51002-212	FUEL & OIL	2,393	2,926	4,115	2,679	4,990	3,421	4,500	\$4,000
51002-250	UTILITIES EXPENSE	301	265	405	930	1,543	689	1,200	\$1,200
	TOTAL SUPPLIES	\$2,760	\$3,259	\$4,520	\$5,147	\$8,743	\$4,886	\$8,200	\$7,950
<u>PURCHASED SERVICES</u>									
51003-401	TELECOMMUNICATIONS	\$1,636	\$1,918	\$1,083	\$888	\$1,647	\$1,434	\$3,000	\$0
51003-417	UNIFORM EXPENSE	967	623	387	586	996	712	1,500	1,500
51003-418	GRANT EXPENSE	-	-	-	-	18,751	3,750	-	-
51003-711	HOLDING / DISPOSAL	349	475	289	860	726	540	3,000	2,000
	TOTAL PURCHASED SERVICES	\$2,952	\$3,016	\$1,759	\$2,334	\$22,118	\$6,436	\$7,500	\$3,500
<u>EDUCATION & TRAINING</u>									
51005-503	PROFESSIONAL ALLOC DUES	\$0	\$0	\$100	\$0	\$62	\$32	\$0	\$0
51005-505	TRAINING/TRAVEL/PER DIEM	796	754	985	1,575	3,103	1,443	4,500	3,000
	TOTAL EDUCATION & TRAINING	\$796	\$754	\$1,085	\$1,575	\$3,165	\$1,475	\$4,500	\$3,000

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Animal Services & Code Enforcement

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
TECHNOLOGY									
51006-802	COMPUTER SOFTWARE	\$0	\$0	\$0	\$1,188	\$0	\$238	\$1,600	\$1,600
51006-803	COMPUTER HARDWARE	-	-	-	-	-	-	900	900
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$1,188	\$0	\$238	\$2,500	\$2,500
REPAIRS & MAINTENANCE									
51007-412	EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$0	\$38	\$0	\$8	\$200	\$0
51007-601	SMALL TOOLS	90	26	115	31	-	52	500	500
51007-602	EQUIPMENT PURCHASES	1,164	1,942	2,884	1,102	-	1,418	1,500	2,000
51007-604	VEHICLE REPAIRS & MAINT	103	1,471	1,554	4,558	1,936	1,924	2,500	2,500
51007-609	SAFETY EQUIPMENT	-	-	-	64	-	13	500	500
51007-903	BUILDINGS REPAIR & MAINT.	66	-	36	1,745	5,506	1,471	2,500	2,000
	TOTAL REPAIRS & MAINTENANCE	\$1,423	\$3,439	\$4,589	\$7,538	\$7,441	\$4,886	\$7,700	\$7,500
MISCELLANEOUS									
51008-503	PROF ASSOC DUE/FEE	\$0	\$50	\$0	\$100	\$175	\$65	\$200	\$200
	TOTAL MISCELLANEOUS	\$0	\$50	\$0	\$100	\$175	\$65	\$200	\$200
TOTAL ANIMAL SERVICES & CODE CO		\$62,149	\$66,527	\$75,273	\$68,872	\$184,794	\$91,523	\$177,632	\$238,475

Notes:

Regular Salaries: The increase in Animal Control salaries is due to the transfer of an employee from the Police Department (Terri) to Animal Control. This reallocation accounts for the increase in salaries.

Certification: This allocation provides compensation to Code Enforcement Officer for obtaining and maintaining required professional certification.

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures –Tourism & Business Development

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									
52601-101	REGULAR SALARIES	20,697	20,600	40,763	\$90,555	\$28,711	\$40,265	\$111,299	\$114,647
52601-103	REGULAR SALARIES	-	-	-	-	\$68,909	\$13,782	-	-
52601-101.01	SPECIAL EVENTS - OVERTIME	-	-	-	-	-	-	\$7,000	7,000
52601-105	SOCIAL SECURITY	1,274	1,276	2,171	5,467	5,744	3,186	6,901	7,108
52601-106	MEDICARE	298	298	712	1,425	1,343	815	1,614	1,662
52601-107	RETIREMENT	908	1,928	3,451	8,442	9,033	4,752	10,952	11,281
52601-108	HEALTH INSURANCE	-	-	2,113	9,554	8,453	4,024	7,840	8,400
52601-109	LIFE INSURANCE	-	-	68	293	338	140	260	289
52601-109.01	VISION INSURANCE	-	-	27	119	38	37	115	97
52601-109.02	DENTAL INSURANCE	-	-	109	497	400	201	480	447
52601-109.03	LONG TERM DISABILITY	-	-	130	565	527	244	415	428
52601-112	WORKER'S COMPENSATION	275	258	270	270	316	278	560	530
52601-136	LONGEVITY	-	-	-	-	100	20	200	300
52601-139	CAR ALLOWANCE	-	-	-	2,400	-	480	-	-
52601-140	PHONE ALLOWANCE	-	-	-	600	-	120	-	-
	TOTAL PERSONNEL SERVICES	\$23,452	\$24,360	\$49,814	\$120,187	\$123,912	\$68,345	\$147,635	\$152,189
SUPPLIES									
52602-201	OFFICE SUPPLIES	156	\$47	\$401	1,463	\$944	\$602	\$1,000	\$1,000
52602-202	DUES & SUBSCRIPTIONS	156	-	-	149	787	218	-	-
52602-203	PROMOTIONAL ITEMS (i.e. shirts..)	-	-	-	3,138	7,550	2,138	7,500	7,500
52602-204	JANITORIAL SUPPLIES	16	125	48	43	27	52	100	100
52602-206	CLASSIFIED ADVERTISEMENTS	1,377	1,151	1,673	-	2,925	1,425	-	-
52602-206.03	SIGNAGE	-	-	880	130	-	202	-	-
52602-207	POSTAGE	-	-	-	268	309	115	500	250
52602-208	WEB	500	-	-	-	168	134	3,000	1,500
52602-212	FUEL & OIL	-	-	-	-	178	36	-	-
52602-222	PRINTING	-	-	-	825	-	165	350	350
52602-401	TELECOMMUNICATIONS	-	-	-	-	2,812	562	-	-
52602-413	PROFESSIONAL SERVICES	-	-	-	-	19,264	3,853	-	-
52602-414	OUTSIDE SERV/CONTRACT LAB	-	-	-	-	8,793	1,759	-	-
52602-505	ADP SERVICESTRAVEL & TRAINING	-	-	-	-	806	161	-	-
	TOTAL SUPPLIES	\$2,205	\$1,323	\$3,002	\$6,016	\$44,563	\$11,422	\$12,450	\$10,700

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures –Tourism & Business Development

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>									
52603-401	TELECOMMUNICATIONS	\$1,507	\$1,847	\$1,410	2,242	\$0	\$1,401	\$4,200	\$0
	TOTAL PURCHASED SERVICES	\$1,507	\$1,847	\$1,410	\$2,242	\$0	\$1,401	\$4,200	\$0
<u>CONTRACTED SERVICES</u>									
52604-414	OUTSIDE SERV/CONTRACT LABOR	\$6,163	\$709	\$18,620	\$21,660	\$1,300	\$9,690	\$3,000	\$12,000
52604-415	ADP SERVICES	-	-	-	-	-	-	1,800	800
	TOTAL CONTRACTED SERVICES	\$6,163	\$709	\$18,620	\$21,660	\$1,300	\$9,690	\$4,800	\$12,800
<u>EDUCATION & TRAINING</u>									
52605-503	PROFESSIONAL DUES & SUBSCRIPT.	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	\$1,200
52605-505	TRAINING/TRAVEL/PERDIEM	-	-	\$2,500	\$2,111	\$24	\$927	\$3,500	1,500
	TOTAL EDUCATION & TRAINING	\$0	\$0	\$2,500	\$2,111	\$24	\$927	\$4,700	\$2,700
<u>TECHNOLOGY</u>									
52606-802	COMPUTER SOFTWARE	\$0	\$0	\$0	\$649	\$0	\$130	\$1,100	\$1,100
52606-803	COMPUTER HARDWARE	-	-	-	110	-	22	-	-
	TOTAL TECHNOLOGY	\$0	\$0	\$0	\$759	\$0	\$152	\$1,100	\$1,100
<u>MISCELLANEOUS</u>									
52608-706	TOURISM OFFICE LEASE	\$0	\$0	\$0	\$0	\$14,400	\$2,880	\$14,400	\$0
52608-791	MISCELLANEOUS EXPENSE COV	10,463	-	135	-	-	2,120	-	-
52608-800	BANK FEES	38	-	-	-	-	8	-	-
	TOTAL MISCELLANEOUS	\$10,501	\$0	\$135	\$0	\$14,400	\$5,007	\$14,400	\$0
	TOTAL EXPENDITURES	\$43,828	\$28,239	\$75,481	\$152,975	\$184,199	\$96,944	\$189,285	\$179,489

Notes:

Regular Salaries: This allocation is for Tourism and Business Development Director and part-time Tourism Representative (Steinbach House).

Longevity: This allocation provides year-of-service (\$100 per year) pay to employees as recognition of their continued dedication and commitment to the City.

Outside Services/Contract Labor: This allocation provides funding for outside services that support economic growth and tourism promotion. This includes subscriptions such as Placer.ai, along with other contracted services as needed.

CITY OF CASTROVILLE – GENERAL FUND
5 Year Historical
Expenditures – Economic Development

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>SUPPLIES</u>									
52502-201	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$24	\$5	\$100	\$600
52502-206	CLASSIFIED ADVERTISEMENTS	-	-	-	-	0	-	200	-
52502-206.01	ADVERTISING	-	-	-	-	0	-	5,000	5,000
	TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$24	\$5	\$5,300	\$0
<u>CONTRACTED SERVICES</u>									
52504-413.00	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
	TOTAL CONTRACTED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0
<u>EDUCATION & TRAINING</u>									
52505-503	PROFESSIONAL ASSOC DUES & FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	\$600
52505-505	TRAINING/TRAVEL/PER DIEM	-	-	-	-	350	70	2,400	\$1,200
	TOTAL EDUCATION & TRAINING	\$0	\$0	\$0	\$0	\$350	\$70	\$3,600	\$0
<u>MISCELLANEOUS</u>									
52508-625	MISC. MEETING EXPENSES	\$0	\$0	\$0	\$0	\$1,264	\$253	\$1,200	\$500
	TOTAL MISCELANEOUS	\$0	\$0	\$0	\$0	\$1,264	\$253	\$1,200	\$0
	TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$1,637	\$327	\$12,100	\$0

Zero out EDC budget for 25-26 fiscal year per Council Directive at budget meeting on 08/01/25

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Information Technology

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>									
52303-401	TELECOMMUNICATIONS	\$9,408	\$27,265	\$11,418	\$11,890	\$12,391	\$14,474	\$15,000	\$15,000
	TOTAL PURCHASED SERVICES	\$9,408	\$27,265	\$11,418	\$11,890	\$12,391	\$14,474	\$15,000	\$15,000
<u>CONTRACTED SERVICES</u>									
52304-413-00	OUTSIDE SERVICE - VC3	\$54,952	\$67,225	\$81,964	\$118,050	\$162,685	\$96,975	\$140,000	\$140,000
52304-413.01	OUTSIDE SERVICE - HTS PHONE	-	-	-	-	545	-	10,000	4,500
	TOTAL CONTRACTED SERVICES	\$54,952	\$67,225	\$81,964	\$118,050	\$163,230	\$96,975	\$150,000	\$144,500
<u>TECHNOLOGY</u>									
52306-801	I-INFO LICENSES	\$0	\$0	\$0	\$0	\$17,103	\$3,421	\$18,000	\$18,000
52306-802	COMPUTER SOFTWARE - INCODE	\$25,228	\$40,106	\$33,322	\$42,572	\$39,806	\$36,207	40,000	44,000
52306-803	COMPUTER HARDWARE	-	3,275	-	-	41,987	\$9,052	5,000	5,000
52306-806	WEBSITE - CIVIC PLUS	10,148	4,232	4,443	4,665	17,129	\$8,123	18,000	23,000
	TOTAL TECHNOLOGY	\$35,376	\$47,613	\$37,765	\$47,237	\$116,025	\$53,383	\$81,000	\$90,000
	TOTAL INFORMATION TECHNOLOGY	\$99,736	\$142,103	\$131,147	\$177,177	\$291,645	\$164,832	\$246,000	\$249,500

Notes:

Outside Services - HTS Phone: This allocation is for monthly managed voice support (33 desk phones)

Website - Civic Plus: This allocation is for the website annual fee renewal for Website hosting and support, Civic Engage, Mobile App

CITY OF CASTROVILLE – GENERAL FUND

5 Year Historical

Expenditures – Non- Departmental

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>									
52901-111	UNEMPLOYMENT INSURANCE	\$2,791	\$1,247	\$1,188	\$5,510	\$7,657	\$3,679	\$5,600	\$10,000
	TOTAL PERSONNEL SERVICES	\$2,791	\$1,247	\$1,188	\$5,510	\$7,657	\$3,679	\$5,600	\$10,000
<u>SUPPLIES</u>									
52902-250	UTILITIES EXPENSE	\$14,205	\$13,245	\$11,642	\$8,281	\$7,893	\$11,053	\$12,000	\$11,000
	TOTAL SUPPLIES	\$14,205	\$13,245	\$11,642	\$8,281	\$7,893	\$11,053	\$12,000	\$11,000
<u>PURCHASED SERVICES</u>									
52903-414	POSTAGE RENTAL	\$0	\$977	\$1,247	\$2,922	\$1,082	\$1,246	\$1,200	\$1,200
52903-415	COPIER LEASE - KNIGHT	17,910	17,687	16,317	19,824	22,874	18,922	23,400	20,000
52903-416	TML INSURANCE	-	-	51,442	49,739	59,193	32,075	60,000	60,000
52903-417	ADP SERVICES	-	-	34,518	51,448	51,215	27,436	51,000	51,000
52903-418	AED DEFIBRILLATORS	-	-	-	6,140	6,420	2,512	7,000	7,000
52903-419	ADCOM ANNUAL FEE/SERV. FEE	-	-	-	14,658	35,439	10,019	31,500	31,500
52903-420	MARSH MCLENNAN AGENCY	-	-	-	-	16,800	3,360	-	-
52903-421	FITWELL	-	-	-	-	20	4	2,000	2,000
	TOTAL PURCHASED SERVICES	\$17,910	\$18,664	\$103,524	\$144,731	\$193,042	\$95,574	\$176,100	\$172,700
<u>CONTRACTED SERVICES</u>									
52904-413.00	OUTSIDE SERVICE/CONTR LABOR	\$0	\$0	\$0	\$103	\$0	\$21	\$0	\$0
	TOTAL CONTRACTED SERVICES	\$0	\$0	\$0	\$103	\$0	\$21	\$0	\$0
<u>MISCELLANEOUS</u>									
52908-624	MISCELLANEOUS REIMB-ALS	\$0	\$0	\$0	\$0	\$396,217	\$79,243	\$0	\$-
52908-625	MISCELLANEOUS EXPENSE	\$1,533	\$30	\$24,516	\$3,141	(384,976)	(71,151)	\$1,500	\$500
52908-626	REFUNDS DUE TO COVID19	415	-	-	-	(50)	73	-	-
52908-629	TIRZ#1 TAX YEAR REIMBURSEMENT	-	-	-	-	7,762	1,552	-	-
	TOTAL MISCELLANEOUS	\$1,948	\$30	\$24,516	\$3,141	\$18,953	\$9,718	\$1,500	\$500
<u>TRANSFER IN</u>									
4999-920	TRANSFER IN: AIRPORT	\$0	\$0	\$0	\$0	\$54,876	\$0	\$0	\$0
4999-922	UTILITY RIGHT OF WAY PA	-	-	-	-	170,004	34,001	-	\$0
4999-923	TRANSFERS FROM UTILITY FO	-	-	-	-	265,440	53,088	-	\$0
4999-924	TRANSFERS IN: GENERAL FUND	-	-	-	-	-	-	-	\$0
4999-925	TRANSFERS IN: HOTEL / MOTEL	-	-	-	-	48,876	9,775	-	\$0
	TOTAL TRANSFER IN	\$0	\$0	\$0	\$0	\$539,196	\$96,864	\$0	\$0

CITY OF CASTROVILLE – GENERAL FUND
5 Year Historical
Expenditures – Non- Departmental

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									
59909-910	TRANSFER OUT HOTEL FUND	\$21,223	\$21,223	\$21,223	\$0	\$464,852	\$105,704	\$0	\$0
	TOTAL TRANSFERS OUT	\$21,223	\$21,223	\$21,223	\$0	\$464,852	\$105,704	\$0	\$0
	TOTAL NON-DEPARTMENTAL	\$58,077	\$54,409	\$162,093	\$161,766	\$1,231,593	\$322,612	\$195,200	\$194,200

Notes:

Utility Expense: This allocation is for City Hall utilities, including electricity, water, gas, and related services necessary to operate municipal facilities.

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

AED Defibrillators: This allocation covers recurring monthly service contract with Cintas for the City's AED defibrillators. No additional purchases are necessary, as the city currently has an adequate supply.

Fitwell: This allocation funds the City's Fitwell Gym membership program. Currently, six employees participate, with membership fees payroll deducted and paid through this line item. This benefit is open to all city employees.

Transfer In: Transfer In amounts are recorded in the revenue accounts via General Fund. This is why these line items are zeroed out.

HOT Funds are in the Hot Funds Budget - Fund 90.

Enterprise Fund Summary

BUDGET DISCRPTION	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

BUDGET DISCRIPTION	ADOPTED FY 2025	YTD (June) FY 2025	ESTIMATED FY 2025
ADMINISTRATION	\$1,389,163	\$1,037,634	\$1,383,512
GAS	\$539,852	\$288,817	\$385,089
WASTEWATER	\$1,665,404	\$714,645	\$952,860
ELECTRIC	\$3,246,083	\$2,197,868	\$2,930,490
WATER	\$1,485,137	\$692,221	\$922,962
REFUSE	\$377,152	\$299,806	\$399,741
TOTAL EXPENDITURES	\$8,702,791	\$5,230,990	\$6,974,654
TOTAL EXPENDITURES			

BUDGET DISCRIPTION	ADOPTED FY 2025	YTD (July) FY 2025	ESTIMATED FY 2025
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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
\$ -	\$ -	\$ -	\$ -	\$ -

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
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 PUCHASES	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
\$ 2,700	\$ 1,260	\$ 1,140	\$ 600	\$ 300
\$ 4,500	\$ 2,100	\$ 1,900	\$ 1,000	\$ 500
\$ 2,745	\$ 1,281	\$ 1,159	\$ 610	\$ 305
\$ 1,845	\$ 861	\$ 779	\$ 410	\$ 205
\$ 1,125	\$ 525	\$ 475	\$ 250	\$ 125
\$ 2,250	\$ 1,050	\$ 950	\$ 500	\$ 250
\$ 7,965	\$ 3,717	\$ 3,363	\$ 1,770	\$ 885
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25
\$ 158	\$ 74	\$ 67	\$ 35	\$ 18
\$ 225	\$ 105	\$ 95	\$ 50	\$ 25
\$ 1,350	\$ 630	\$ 570	\$ 300	\$ 150
\$ 900	\$ 420	\$ 380	\$ 200	\$ 100
\$ 2,700	\$ 1,260	\$ 1,140	\$ 600	\$ 300
\$ 5,558	\$ 2,594	\$ 2,347	\$ 1,235	\$ 618
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,800	\$ 840	\$ 760	\$ 400	\$ 200
\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,800	\$ 840	\$ 760	\$ 400	\$ 200
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 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

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
<u>TECHNOLOGY</u>									
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
<u>REPAIRS & MAINTENANCE</u>									
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
<u>MISCELLANEOUS</u>									
51108-626	EMPLOYEE APPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 400
	TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400
<u>TRANSFERS OUT</u>									
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
<u>REPAIRS & MAINTENANCE</u>									
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
<u>MISCELLANEOUS</u>									
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
<u>DEBT SERVICES</u>									
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
<u>TRANSFERS OUT</u>									
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.

[illegible]

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			

Personnel		2025		2026	
City Council	\$	10,506	\$	10,506	\$ 66,646
City Administration	\$	139,518	\$	109,284	\$ 183,384
City Secretary	\$	76,948	\$	79,030	\$ 115,330
Finance	\$	129,001	\$	155,599	\$ 226,799
Library	\$	210,697	\$	203,040	\$ 286,640
Police	\$	1,131,482	\$	1,300,563	\$ 1,521,603
Emergency Management	\$	-	\$	-	\$ 14,700
Municipal Court	\$	116,879	\$	232,953	\$ 303,853
Community Development	\$	155,803	\$	159,955	\$ 359,055
Streets	\$	210,421	\$	189,034	\$ 428,914
Parks and Rec	\$	328,454	\$	381,095	\$ 492,495
RV Park	\$	-	\$	-	\$ 43,400
Pool	\$	94,308	\$	94,308	\$ 167,708
Animal Services - Code Enf.	\$	147,032	\$	212,058	\$ 236,708
Tourism & Business Dev.	\$	147,635	\$	151,600	\$ 178,900
EDC	\$	-	\$	-	\$ 9,900
Information Technology	\$	-	\$	-	\$ 249,500
Non Dept.	\$	5,600	\$	10,000	\$ 194,200
					\$ 5,079,735
TOTAL	\$	2,904,284	\$	3,289,025	

Supplies		2025		2026	
City Council	\$	1,100	\$	1,640	
City Administration	\$	1,750	\$	2,500	
City Secretary	\$	18,900	\$	19,000	
Finance	\$	4,700	\$	4,700	
Library	\$	38,000	\$	39,700	
Police	\$	47,600	\$	61,600	
Emergency Management	\$	6,000	\$	6,000	
Municipal Court	\$	1,150	\$	2,100	
Community Development	\$	11,350	\$	5,400	
Streets	\$	122,700	\$	122,700	
Parks and Rec	\$	85,000	\$	63,600	
RV Park	\$	30,800	\$	30,800	
Pool	\$	51,800	\$	51,800	
Animal Services - Code Enf.	\$	8,200	\$	7,950	
Tourism & Business Dev.	\$	12,450	\$	10,700	
EDC	\$	5,300	\$	5,600	
Information Technology	\$	-	\$	-	
Non Dept.	\$	12,000	\$	11,000	
TOTAL	\$	458,800	\$	446,790	

Purchased Services		2025		2026
City Council	\$	-	\$	-
City Administration	\$	-	\$	-
City Secretary	\$	8,800	\$	7,500
Finance	\$	-	\$	-
Library	\$	13,500	\$	16,500
Police	\$	34,000	\$	30,000
Emergency Management	\$	-	\$	-
Municipal Court	\$	800	\$	800
Community Development	\$	4,000	\$	3,500
Streets	\$	6,230	\$	6,680
Parks and Rec	\$	6,000	\$	6,000
RV Park	\$	1,900	\$	1,900
Pool	\$	1,400	\$	1,500
Animal Services - Code Enf.	\$	7,500	\$	3,500
Tourism & Business Dev.	\$	4,200	\$	-
EDC	\$	-	\$	-
Information Technology	\$	15,000	\$	15,000
Non Dept.	\$	176,100	\$	172,700
TOTAL	\$	279,430	\$	265,580

Contracted Services		2025		2026
City Council	\$	12,000	\$	12,000
City Administration	\$	76,800	\$	55,000
City Secretary	\$	4,500	\$	7,000
Finance	\$	62,484	\$	54,800
Library	\$	7,000	\$	7,000
Police	\$	37,340	\$	37,340
Emergency Management	\$	8,700	\$	8,700
Municipal Court	\$	14,000	\$	66,500
Community Development	\$	142,000	\$	182,000
Streets	\$	31,000	\$	31,000
Parks and Rec	\$	7,400	\$	8,000
RV Park	\$	-	\$	-
Pool	\$	2,400	\$	3,000
Animal Services - Code Enf.	\$	-	\$	-
Tourism & Business Dev.	\$	4,800	\$	12,800
EDC	\$	2,000	\$	2,000
Information Technology	\$	150,000	\$	144,500
Non Dept.	\$	-	\$	-
TOTAL	\$	562,424	\$	631,640

Education and Training		2025		2026	
City Council	\$	18,000	\$	12,500	
City Administration	\$	6,000	\$	8,000	
City Secretary	\$	2,500	\$	2,500	
Finance	\$	17,000	\$	11,500	
Library	\$	5,500	\$	3,500	
Police	\$	12,000	\$	15,000	
Emergency Management	\$	-	\$	-	
Municipal Court	\$	700	\$	1,000	
Community Development	\$	1,300	\$	3,200	
Streets	\$	3,000	\$	5,000	
Parks and Rec	\$	4,000	\$	2,500	
RV Park	\$	-	\$	-	
Pool	\$	1,000	\$	1,000	
Animal Services - Code Enf.	\$	4,500	\$	3,000	
Tourism & Business Dev.	\$	4,700	\$	2,700	
EDC	\$	3,600	\$	1,800	
Information Technology	\$	-	\$	-	
Non Dept.	\$	-	\$	-	
TOTAL		\$ 83,800	\$	73,200	

Technology		2025		2026	
City Council	\$	10,000	\$	5,000	
City Administration	\$	250	\$	500	
City Secretary	\$	-	\$	-	
Finance	\$	100	\$	100	
Library	\$	4,000	\$	3,400	
Police	\$	33,500	\$	33,500	
Emergency Management	\$	-	\$	-	
Municipal Court	\$	-	\$	-	
Community Development	\$	5,800	\$	4,800	
Streets	\$	-	\$	-	
Parks and Rec	\$	1,600	\$	1,600	
RV Park	\$	1,600	\$	1,600	
Pool	\$	1,600	\$	1,600	
Animal Services - Code Enf.	\$	2,500	\$	2,500	
Tourism & Business Dev.	\$	1,100	\$	1,100	
EDC	\$	-	\$	-	
Information Technology	\$	81,000	\$	90,000	
Non Dept.	\$	-	\$	-	
TOTAL		\$ 143,050	\$	145,700	

Repairs and Maintenance		2025		2026	
City Council	\$	-	\$	-	
City Administration	\$	5,000	\$	5,000	
City Secretary	\$	50	\$	-	
Finance	\$	-	\$	-	
Library	\$	7,200	\$	6,000	
Police	\$	36,400	\$	34,600	
Emergency Management	\$	-	\$	-	
Municipal Court	\$	-	\$	-	
Community Development	\$	-	\$	-	
Streets	\$	79,500	\$	67,500	
Parks and Rec	\$	22,200	\$	24,200	
RV Park	\$	5,600	\$	8,100	
Pool	\$	17,500	\$	11,500	
Animal Services - Code Enf.	\$	7,700	\$	7,500	
Tourism & Business Dev.	\$	-	\$	-	
EDC	\$	-	\$	-	
Information Technology	\$	-	\$	-	
Non Dept.	\$	-	\$	-	
TOTAL		\$ 181,150	\$	164,400	

Miscellaneous		2025		2026	
City Council	\$	25,000	\$	25,000	
City Administration	\$	3,100	\$	3,100	
City Secretary	\$	300	\$	300	
Finance	\$	100	\$	100	
Library	\$	4,000	\$	7,500	
Police	\$	9,000	\$	9,000	
Emergency Management	\$	-	\$	-	
Municipal Court	\$	450	\$	500	
Community Development	\$	450	\$	200	
Streets	\$	4,000	\$	7,000	
Parks and Rec	\$	5,000	\$	5,500	
RV Park	\$	1,000	\$	1,000	
Pool	\$	3,000	\$	3,000	
Animal Services - Code Enf.	\$	200	\$	200	
Tourism & Business Dev.	\$	14,400	\$	-	
EDC	\$	1,200	\$	500	
Information Technology	\$	-	\$	-	
Non Dept.	\$	1,500	\$	500	

TOTAL

\$

72,700 \$

63,400

BUDGET DISCRIPTION	ADOPTED FY 2025	YTD (May) FY 2025	ESTIMATED FY 2025
CITY COUNCIL	\$76,606	\$32,577	
CITY ADMINISTRATOR	232,418	135,837	
CITY SECRETARY	111,998	76,357	
FINANCE	213,385	198,883	
LIBRARY	289,897	138,543	
POLICE	1,341,322	1,050,814	
EMERGENCY MANAGEMENT	14,700	3,326	
MUNICIPAL COURT	133,979	132,685	
COMMUNITY DEVELOPMENT	320,767	311,399	
STREETS	456,851	266,762	
PARKS & RECREATION	459,654	578,336	
RV PARK	40,900	24,498	
SWIMMING POOL	173,008	88,274	
ANIMAL SERVICES & CODE ENFORCEMENT	177,632	137,942	
TOURISM & BUSINESS DEVELOPMENT	256,285	164,687	
ECONOMIC DEVELOPMENT	\$12,100	10,618	
INFORMATION TECHNOLOGY	246,000	160,963	
NON-DEPARTMENTAL	195,200	217,243	
TOTAL OPERATING EXPENDITURES	\$4,752,702	\$3,729,744	
TRANSFER OUT	-		
TOTAL EXPENDITURES	\$4,752,702		

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	\$24,225
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	\$45,225
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.)

CITY OF CASTROVILLE – HOTEL MOTEL FUND

5 Year Historical

Expenditures –Tourism & Business Development

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	Decrease	Increase
<u>SUPPLIES</u>										
52602-206.01	ADVERTISING	-	-	-	4,002	385	877	15,000	15,000	20,000
	TOTAL SUPPLIES	\$0	\$0	\$0	\$4,002	\$385	\$877	\$15,000	\$15,000	\$20,000
<u>CONTRACTED SERVICES</u>										
52604-413	PROFESSIONAL SERVICES	\$0	\$0	\$0	17,520	-	\$3,504	25,000	\$23,000	\$30,000
	TOTAL CONTRACTED SERVICES	\$0	\$0	\$0	\$17,520	\$0	\$3,504	\$25,000	\$23,000	\$30,000
<u>REPAIRS & MAINTENANCE</u>										
52607-903	BUILDING REPAIRS & MAINT	657	29,500	4,205	2,028	10,100	9,298	5,000	\$10,000	\$10,000
	TOTAL REPAIRS & MAINTENANCE	\$657	\$29,500	\$4,205	\$2,028	\$10,100	\$9,298	\$5,000	\$10,000	\$10,000
<u>MISCELLANEOUS</u>										
52608-790	SPECIAL ACTIVITIES	-	-	-	7,453	4,542	2,399	10,000	15,000	15,000
52608-792	4TH OF JULY WEEKEND	5,025	5,000	10,050	15,000	16,458	10,307	12,000	18,000	18,000
	TOTAL MISCELLANEOUS	\$5,025	\$5,000	\$10,050	\$22,453	\$21,000	\$12,706	\$22,000	\$33,000	\$33,000
	TOTAL EXPENDITURES	\$5,682	\$34,500	\$14,255	\$46,003	\$31,485	\$26,385	\$67,000	\$78,000	\$93,000

***If the reallocation were to occur this fiscal year, \$256,285 is the currently adopted amount, of which \$67,000 would be transferred to the Hotel Motel Funds.