



City Council Special Called - Budget Workshop Meeting Agenda

COUNCIL CHAMBERS - 1209 FIORELLA STREET

Tuesday, May 26, 2026

3:00 PM

The City Council of the City of Castroville will meet in the Special Called/Workshop #1 Meeting beginning at 3:00 p.m. in the Council Chambers at City Hall on the following items listed on the agenda.

I. Call to Order

II. Roll Call

III. Citizen Comments

The City Council will hear comments from any citizen or visitor. Speakers must address their comments to the presiding officer rather than individual council members or staff; stand at the podium, speak clearly into the microphone and state your name residential address before speaking. Speakers will be allowed a maximum of 3 minutes for testimony. In accordance with the State Open Meetings Act, the City Council is restricted from discussing or taking action on items not listed on the agenda. Action can only be taken at a future meeting.

IV. Discussion and Action Items

a. Budget Workshop #1 (Discussion only)

Revenues:

Airport

Enterprise

General Fund

V. Adjourn

Accessibility Statement

The City Hall is wheelchair accessible. The exit and parking ramps are located at the rear of the building.

Non-Discrimination Statement

The City of Castroville does not discriminate on the basis of race, color, national origin, sex, religion, or disability in the employment or the provision of services.

The City Council of the City of Castroville reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act.

I hereby certify that the above notice of meeting was posted on the bulletin board of City Hall, Castroville, Texas on May 19, 2026 before 5:00 p.m.

/s/ Debra Howe

City Secretary

Community Investment Planning Workshop



February 24, 2026

Where Does the Money Come From?

**General
Fund Balance**



**Utility
Fund Balance**



Bond Funds



**Special
Revenue Funds**





Bond Issuances

| Bond Series Name | Type of Bond | Amount of Bond | Department |
|------------------|----------------------------|------------------------------|------------------------------|
| Prior Issuances | | \$ 624,550 \$ 15,685,714 | General Fund Utility Fund |
| Bond Series 2021 | Airport Revenue Bond | \$ 1,180,000 | Airport |
| Bond Series 2022 | Certificate of Obligations | \$ 4,650,000 \$ 4,635,000 | General Fund Utility Fund |
| Bond Series 2023 | Certificate of Obligations | \$ 5,000,000 | Utility Fund |
| Bond Series 2024 | Certificate of Obligations | \$ 1,500,000 | Drainage Fund |
| Bond Series 2025 | Certificate of Obligations | \$ 3,500,000 \$ 3,500,000 | General Fund Utility Fund |



Special Revenue Funds

Special Revenue Funds



*Bank balances as of
02.18.2026*

NOTE: Special Revenue Funds are established to account for the proceeds of specific revenue sources that are legally or formally committed to expenditures for specific purposes.

| Fund | Balance |
|------------------------------|------------|
| Special Parks Projects (FRP) | \$ 36,821 |
| Hotel/Motel Tax | \$ 182,643 |
| Municipal Court Technology | \$ 33,197 |
| Municipal Court Security | \$ 67,079 |
| Alsatian House Project | \$ 12,672 |



General Fund

General Fund Balance



FY24 Audited Fund Balance = \$3,799,674

FY 25 Estimated Fund Balance = \$3,812,326

FY 26 Operating Budget = \$5,409,025
/365 = \$14,819 / day

$\$3,812,326 / \$14,819 = \underline{257 \text{ Days}}$

120 Days = \$1,778,280

$\$3,812,326 - \$1,778,280 = \text{\$2,034,046}$

Excess Fund Balance

PLUS Committed Available Fund Balance (City Hall) : \$443,620



Utility Fund

Utility

Fund Balance

FY24 Audit Fund Balance = \$ 6,181,169

FY 26 Operating Budget = \$9,314,315
/365 = \$25,519 / day

FY 25 Estimated Fund Balance = \$ 7,223,308

$\$7,223,308 / \$25,519 = \underline{283 \text{ Days}}$



120 Days = \$3,062,280

$\$7,223,308 - \$3,062,280 = \text{\$4,161,028} \text{ Excess Fund Balance}$

* Includes Restricted Amount of \$2,525,747
(see next slide)



Utility Fund (Available for restricted purpose/projects but not yet identified)

| Restricted Cash | Amount |
|------------------------|---------------------|
| Water Acquisition Fund | \$ 437,101 |
| Water/Sewer Impact Fee | \$ 1,959,018 |
| Utility Drainage Fund | <u>\$ 129,628</u> |
| | |
| TOTAL | \$ 2,525,747 |



Utility Fund (Restricted for specific purpose/project-related expenditures)

| Restricted Cash | Amount |
|-----------------------------------------|---------------------|
| Customer Deposit | \$ 358,944 |
| CWSRF/DWSRF Bond Series 2013/2015 (BOK) | \$ 1,016,378 |
| CWSRF Series 2013A/2015 Reserve | \$ 638,674 |
| DWSRF Series 2013/2015 Reserve | \$ 253,867 |
| Bond 2023 encumbered | \$ 1,415,377 |
| Bond 2024 (Drainage) encumbered | \$ 67,697 |
| Bond 2024 (Drainage) unencumbered | \$ 1,318,196 |
| Bond 2025 encumbered | \$ 884,446 |
| Bond 2025 unencumbered | \$ 980,132 |
| TOTAL | \$ 6,933,711 |



How much can we spend?

General Fund Unrestricted Fund Balance

- ✓ \$2,034,046 (Cash)
- ✓ \$443,620 (City Hall Committed)
- ✓ \$3,500,000 (Bond 2025)
 - ✓ Encumbered: \$2,823,367 *(Council approved on 02/24/26)*
 - ✓ Streets/Drainage \$ 400,000
 - ✓ City Hall Remodel \$ 1,000,000
 - ✓ Library Expansion \$ 549,000
 - ✓ Lion's Park Matching Grant \$ 469,367
 - ✓ Regional Park Parking Lot \$ 200,000
 - ✓ Pool Bathhouse \$ 205,000
 - ✓ Unencumbered: \$676,633

Utility Fund

- ✓ \$1,635,281 Fund balance
- ✓ \$2,525,747 to be spent on restricted purposes
- ✓ \$1,908,919 CWSRF/DWSRF Excess Funds
- ✓ \$1,318,196 (Bond Series 2024 Drainage)
- ✓ \$ 980,132 (Bond Series 2025)



AIRPORT

The following slides were originally prepared for the Capital Improvement Program (CIP) Airport presentation scheduled for April 27, 2026. Due to the lack of a quorum, the presentation was cancelled and was not presented to City Council. The slides are being provided for informational and reference purposes.

SHORT-TERM OPPORTUNITIES



These are projects identified in the ALP with Narrative as short-term (0-5 Year) project opportunities.



| | Project Description | Total | Federal / State Share | Local / Private Share |
|---|---------------------------------------------|--------------------|-----------------------|-----------------------|
| 1 | Relocate AWOS to the West Side of Rwy 16/34 | \$250,000 | \$225,000 | \$25,000 |
| 2 | Construct 11,230 lf. of 8' Wildlife Fencing | \$575,460 | \$517,914 | \$57,546 |
| 3 | Prop. Acquisition (Ex Rwy 34 RPZ) 11.21 Ac. | * | * | * |
| 4 | Construct 2x Connector Taxiways | \$1,255,967 | \$1,130,370 | \$125,587 |
| 5 | Demolish Existing Midfield Connector | \$371,020 | \$333,918 | \$37,102 |
| 6 | Replace Rwy 16/34 Lighting with LED MIRL | \$51,000 | \$45,900 | \$5,100 |
| 7 | Construct Taxiway Lighting with LED MITL | \$1,549,658 | \$1,394,692 | \$154,966 |
| | Short-term Subtotal | \$4,053,105 | \$3,647,795 | \$405,311 |

MID-TERM OPPORTUNITIES



These are projects identified in the ALP with Narrative as Mid-term (6-10 Year) project opportunities.

| | Project Description | Total | Federal / State Share | Local / Private Share |
|----|----------------------------------------------|--------------------|-----------------------|-----------------------|
| 8 | Construct Relocated Airport Entrance Road | \$1,461,635 | \$1,315,472 | \$146,164 |
| 9 | GA Apron Expansion (12,000 sq. yds.) | \$2,889,539 | \$2,600,585 | \$288,954 |
| 10 | 3" Structural Overlay of Existing Rwy 16/34 | \$2,149,494 | \$1,934,545 | \$214,949 |
| 11 | Conduct EA for Runway/Taxiway Improvements | \$200,000 | \$180,000 | \$20,000 |
| 12 | Prop. Acquisition (Ult Rwy 16 RPZ) 47.89 Ac. | * | * | * |
| 13 | Prop. Acquisition (Ult Rwy 34 RPZ) 47.30 Ac. | * | * | * |
| | Mid-term Subtotal | \$6,700,668 | \$6,030,601 | \$670,067 |

LONG-TERM OPPORTUNITIES



These are projects identified in the ALP with Narrative as long-term (11-20 Year) project opportunities.

| | Project Description | Total | Federal / State Share | Local / Private Share |
|----|------------------------------------------------|---------------------|-----------------------|-----------------------|
| 14 | Extend Rwy 16/34 999' South (6,000' Ult) | \$2,902,110 | \$2,611,899 | \$290,211 |
| 15 | Replace PAPI-2 Units with PAPI-4 | \$210,000 | \$189,000 | \$21,000 |
| 16 | Extend Parallel Taxiway 999' South | \$1,718,239 | \$1,546,415 | \$171,824 |
| 17 | Construct West-Side Full-Length Parallel Twy | \$7,388,356 | \$6,649,520 | \$738,836 |
| 18 | Prop. Acquisition (Future Aero Dev.) 24.42 Ac. | * | * | * |
| | Long-term Subtotal | \$12,218,705 | \$10,996,835 | \$1,221,871 |
| | OVERALL TOTALS | \$22,972,478 | \$20,675,230 | \$2,297,248 |

Budgeting Process for City of Castroville

May 26, 2026

Introduction



Texas municipalities use different budgeting processes to allocate financial resources efficiently.



Each method has strengths and weaknesses, and many cities adopt a hybrid approach.



This presentation covers the most commonly used budgeting methods, along with examples from the adopted FY 2025-2026 budget.

Line-Item Budgeting

Traditional method that itemizes expenditures by category such as salaries, utilities, and supplies.

In FY 2024-2025, Castroville allocated funds to specific departments such as:

Police Department: Budgeted for personnel salaries, equipment, and operational costs.

Public Works: Funds designated for street maintenance, utilities, and infrastructure projects

Performance-Based Budgeting



Links funding to specific outcomes and performance measures to improve efficiency.



Budget includes objectives like reducing emergency response times and improving infrastructure quality, with funds allocated to departments based on goals and objectives.

Zero-Based Budgeting (ZBB)

Requires all expenses to be justified from zero each year, eliminating unnecessary spending.

Departments are required to justify their entire budgets, leading to a thorough review and reallocation of resources

Program-Based Budgeting

Groups expenditures by programs and services rather than by department.

Budgets include cross-departmental programs like community welfare which may allocate funds to a food pantry, police department, and other social services.

Capital Budgeting



Focuses on long-term infrastructure investments and major capital projects.

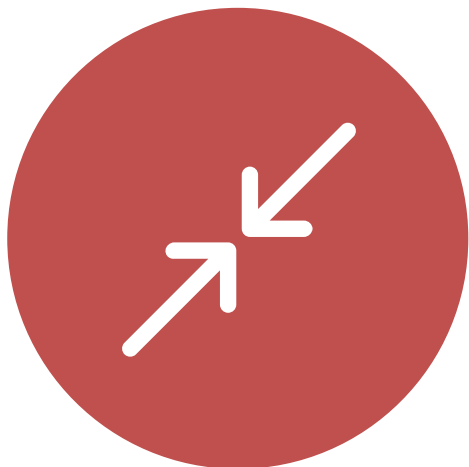


The FY 2025-2026 budget includes capital projects such as:

Water System Improvements: Allocated funds for upgrading water infrastructure

Steet Rehabilitation: Budgeted for resurfacing and repairing major roadways.

Incremental Budgeting



Adjusts the previous year's budget with small increases or decreases, providing stability.



Examples include: Providing an annual Cost-of-living-adjustment (COLA) or reducing allocations to each department by a set percentage in anticipation of receiving less revenues

Priority-Based Budgeting (PBB)

Allocates resources based on community priorities and essential services.

May place emphasis on funding essential services such as public safety and infrastructure maintenance. This approach requires a clear understanding of the community's priorities.

Rolling Budgeting

Continuously updates the budget, allowing real-time adjustments to financial plans.



Quarterly financial reports are used to adjust budgets as needed, ensuring responsiveness to economic changes.

What is Castroville using?

- We are utilizing a hybrid budgeting approach, combining elements of Line-Item budgeting, Incremental Budgeting, and Capital Budgeting, with some aspects of Priority-Based Budgeting.

Current Budget Methodology

1. Line-Item Budgeting:

- a) The budget outlines detailed expenditures by department and category (e.g., salaries, maintenance, utilities).
- b) Provides clear visibility on how funds are allocated to each city department.
- c) This is a traditional method used by most municipalities for **transparency and accountability**.

2. Incremental Budgeting:

- a) The budget shows **modest increases in funding across departments** based on previous year's allocations.
- b) There are no drastic cuts or changes, suggesting an approach that builds on prior years' budgets with minor adjustments for inflation, revenue projections, and operational needs.

Current Budget Methodology Cont.

4. Capital Budgeting:

- a) Significant funding is directed towards **infrastructure projects**, such as: Water System Upgrades and Street Repairs & Rehabilitation.
- b) These investments align with our Capital Improvement Plan (CIP), a key characteristic of capital budgeting.

5. Priority-Based Budgeting:

- a) While not fully implemented, the city appears to prioritize funding towards essential services and as Public Safety and Infrastructure (Roads and Water Systems
- b) This suggests a partial alignment with Priority-Based Budgeting, where resources are directed towards critical community needs rather than across-the-board funding increases.

Why this budgeting method?

Transparency & Accountability

- The use of line-item budgeting ensures every expense is documented clearly.
- It helps elected officials and citizens understand how public funds are allocated.

Stability & Predictability

- Incremental budgeting ensures financial stability by making small adjustments instead of overhauling expenditures.
- This reduces the risk of budget volatility.

Long-Term Infrastructure Planning

- The Capital budgeting approach allows the city to plan and allocate resources for large-scale projects over multiple years.

Responsive to Community Needs

- Priority-Based Budgeting elements help ensure that funding is focused on essential services such as public safety, utilities, and infrastructure.

Concluding thoughts..

Municipalities in Texas use various budgeting methods depending on their size, financial strategy, and priorities.

Many cities adopt a hybrid approach to balance control, efficiency, and community needs.

Understanding these processes helps in making informed financial decisions and improving municipal financial management.

**City of Castroville - General Fund
2026-2027
Proposed Revenue**

Section IV, Item a.

| | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Actual | Adopted 2025-2026 | YTD Actual as of 04/30/2026 | Year End Projections | Proposed Revenue 2026-2027 |
|----------------|-------------------------------|---------------------|---------------------|---------------------|----------------------|--------------------------------|-------------------------|-------------------------------|
| GL CODE | | | | | | | | |
| 4001-401 | City Sales Tax | \$ 1,777,872 | \$ 1,899,356 | \$ 1,964,758 | \$ 1,978,294 | \$ 1,205,301 | \$ 2,002,581 | \$ 2,058,737 |
| 4001-402 | Liquor Tax | \$ 3,924 | \$ 5,641 | \$ 10,265 | \$ 4,500 | \$ 6,221 | \$ 10,665 | \$ 10,000 |
| 4002-101 | Current Ad Valorem Tax | \$ 1,131,183 | \$ 1,377,244 | \$ 1,323,414 | \$ 1,386,825 | \$ 1,319,050 | \$ 1,319,050 | \$ 1,397,410 |
| 4002-102 | Delinquent Ad Valorem Tax | \$ 100,854 | \$ 3,853 | \$ 1,249 | \$ 2,500 | \$ 7,747 | \$ 7,747 | \$ 8,284 |
| 4002-103 | Penalty & Interest Tax | \$ 7,959 | \$ 7,060 | \$ 9,122 | \$ 6,500 | \$ 4,497 | \$ 4,497 | \$ 4,809 |
| 4003-601 | Court Fines | \$ 136,068 | \$ 153,105 | \$ 383,294 | \$ 415,000 | \$ 175,887 | \$ 301,521 | \$ 315,000 |
| 4003-602 | Court Cost/Arrest Fees | \$ 16,034 | \$ 14,089 | \$ 42,351 | \$ 20,000 | \$ 16,212 | \$ 27,791 | \$ 20,000 |
| 4003-606 | Defensive Driving | \$ 16 | \$ 16 | \$ 16 | \$ 30 | \$ 9 | \$ 16 | \$ 15 |
| 4003-607 | FTA City Fund | \$ 1,551 | \$ 1,489 | \$ 1,680 | \$ 2,200 | \$ 1,611 | \$ 2,762 | \$ 1,800 |
| 4003-609 | Cash Bond Reimb. | \$ - | \$ - | \$ 300 | \$ - | \$ - | \$ - | \$ - |
| 4004-805 | Parks & Special Event Revenue | \$ 100 | \$ 1,500 | \$ (50) | \$ 500 | \$ 715 | \$ 1,226 | \$ 500 |
| 4004-806 | Community Center Revenue | \$ - | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ 20,000 |
| 4004-809 | Swimming Pool Fees | \$ 35,957 | \$ 8,532 | \$ 10,575 | \$ 25,000 | \$ 273 | \$ 14,000 | \$ 15,000 |
| 4004-810 | Swimming Lessons Fees | \$ 16,751 | \$ 18,760 | \$ 400 | \$ 15,000 | \$ - | \$ 10,000 | \$ 15,000 |
| 4004-811 | City Swim Team | \$ 9,165 | \$ 11,400 | \$ 7,055 | \$ 12,000 | \$ - | \$ 12,000 | \$ 12,000 |
| 4004-812 | Vending Machine/Pool | \$ 2,724 | \$ 90 | \$ - | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 4004-815 | RV Park Fees | \$ 153,632 | \$ 132,742 | \$ 120,149 | \$ 175,000 | \$ 58,071 | \$ 100,000 | \$ 105,000 |
| 4004-816 | Tent Camping Fees | \$ 2,180 | \$ 6,443 | \$ 850 | \$ 2,500 | \$ 940 | \$ 1,611 | \$ 1,500 |
| 4004-817 | Picnic Area Reservations/Fees | \$ 7,656 | \$ 7,510 | \$ 5,430 | \$ 4,500 | \$ 3,995 | \$ 6,849 | \$ 4,500 |
| 4004-818 | Table/Daily Use Fees | \$ 2,305 | \$ 2,246 | \$ 1,289 | \$ 1,500 | \$ 460 | \$ 789 | \$ 1,000 |
| 4004-819 | Pavilion Fees | \$ 17,505 | \$ 16,335 | \$ 16,567 | \$ 14,000 | \$ 7,372 | \$ 12,638 | \$ 12,500 |
| 4004-820 | Holiday Weekend Fees | \$ 13,491 | \$ 14,378 | \$ 13,862 | \$ 16,000 | \$ 5,065 | \$ 5,065 | \$ 13,000 |
| 4004-822 | Sport Field Usage Fees | \$ 21,945 | \$ 35,348 | \$ 44,128 | \$ 25,000 | \$ 16,060 | \$ 27,531 | \$ 25,000 |
| 4004-824 | Park Tree & Bench Dedications | \$ - | \$ - | \$ 200 | \$ - | \$ - | \$ - | \$ - |
| 4004-825 | Laundromat Revenue | \$ 4,096 | \$ 3,151 | \$ 2,814 | \$ 3,500 | \$ 950 | \$ 1,629 | \$ 1,500 |
| 4004-826 | Pool Parties | \$ 26,880 | \$ 18,700 | \$ 15,310 | \$ 3,000 | \$ 1,375 | \$ 10,000 | \$ 5,000 |
| 4004-827 | Pool-Season Passes | \$ 21,122 | \$ 14,641 | \$ 7,835 | \$ 5,000 | \$ 1,500 | \$ 5,000 | \$ 7,000 |
| 4004-830 | Pool Rental - MVISD | \$ 9,140 | \$ - | \$ 10,115 | \$ 10,000 | \$ 8,100 | \$ 8,100 | \$ 10,000 |

**City of Castroville - General Fund
2026-2027
Proposed Revenue**

Section IV, Item a.

| | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Actual | Adopted 2025-2026 | YTD Actual as of 04/30/2026 | Year End Projections | Proposed Revenue 2026-2027 |
|----------|---------------------------------|---------------------|---------------------|---------------------|----------------------|--------------------------------|-------------------------|-------------------------------|
| 4004-831 | Cancellation Fee | \$ 195 | \$ 210 | \$ (2) | \$ 50 | \$ - | \$ - | \$ - |
| 4004-832 | Restroom Trailer Rental | \$ - | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ 2,000 |
| 4009-201 | Telephone Franchise | \$ 4,078 | \$ - | \$ 8,554 | \$ 5,500 | \$ 3,617 | \$ 6,201 | \$ 5,500 |
| 4009-202 | Cable Franchise Fees | \$ - | \$ 5,198 | \$ - | \$ 1,000 | \$ - | \$ - | \$ - |
| 4009-203 | Cable Pole Rent/Land Lease | \$ 20,400 | \$ 10,200 | \$ - | \$ 10,500 | \$ 10,200 | \$ 10,200 | \$ 10,200 |
| 4009-204 | Electric Franchise Fees | \$ 34,619 | \$ 38,498 | \$ 45,986 | \$ 24,000 | \$ 15,521 | \$ 26,607 | \$ 32,000 |
| 4009-205 | Waste Management Franchise Fee | \$ 35,850 | \$ 42,250 | \$ 69,154 | \$ 40,000 | \$ 5,233 | \$ 5,400 | \$ - |
| 4009-301 | Permits & Fees | \$ 160,812 | \$ 434,726 | \$ 498,645 | \$ 375,276 | \$ 257,632 | \$ 441,655 | \$ 400,000 |
| 4009-302 | Solicitors Permit | \$ - | \$ - | \$ 600 | \$ 500 | \$ 100 | \$ 171 | \$ 250 |
| 4009-303 | Occupational Tax | \$ 1,788 | \$ 1,700 | \$ 1,508 | \$ 2,000 | \$ 1,558 | \$ 2,670 | \$ 2,000 |
| 4009-304 | Pet License | \$ 197 | \$ 324 | \$ 220 | \$ 250 | \$ 219 | \$ 375 | \$ 250 |
| 4009-305 | Pet Adoption | \$ - | \$ 655 | \$ 545 | \$ 200 | \$ 430 | \$ 737 | \$ 500 |
| 4009-306 | Library - Background Check | \$ - | \$ - | \$ - | \$ - | \$ 70 | \$ 120 | \$ - |
| 4009-510 | Holding and Disposal | \$ 1,094 | \$ 1,985 | \$ 835 | \$ 500 | \$ 450 | \$ 771 | \$ 500 |
| 4009-601 | Library Donations | \$ - | \$ - | \$ - | \$ - | \$ 550 | \$ 943 | \$ - |
| 4009-603 | Library Fees & Fines | \$ 2,730 | \$ 4,979 | \$ 5,147 | \$ 3,000 | \$ 2,359 | \$ 4,045 | \$ 3,000 |
| 4009-605 | Library Grants | \$ 2,862 | \$ 44,358 | \$ 7,320 | \$ - | \$ - | \$ - | \$ - |
| 4009-606 | Police Department Grants (COPS) | \$ 2,000 | \$ 70,050 | \$ 2,000 | \$ - | \$ 214,041 | \$ 214,041 | \$ - |
| 4009-607 | Animal Control Grant | \$ - | \$ 28,700 | \$ 7,000 | \$ - | \$ 20,000 | \$ 20,000 | \$ - |
| 4009-610 | PD - Stonegarden Grant | \$ - | \$ 2,363 | \$ 61,475 | \$ - | \$ 90,262 | \$ 90,262 | \$ - |
| 4009-701 | Historic Grants (Reimb) | \$ 33,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-803 | Copy/Fax | \$ 5,969 | \$ 6,935 | \$ 7,477 | \$ 5,000 | \$ 6,031 | \$ 10,338 | \$ 6,500 |
| 4009-805 | Donations | \$ 20 | \$ - | \$ 1,040 | \$ - | \$ - | \$ - | \$ - |
| 4009-806 | Police Reports | \$ 1,183 | \$ 1,118 | \$ 876 | \$ 1,000 | \$ 585 | \$ 1,003 | \$ 500 |
| 4009-807 | Police - Golf Cart Permits | \$ - | \$ - | \$ 35 | \$ - | \$ 510 | \$ 510 | \$ 100 |
| 4009-808 | Postage Revenue | \$ - | \$ - | \$ - | \$ - | \$ 14 | \$ 24 | \$ - |
| 4009-811 | NSF Check | \$ 25 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-812 | Sale of Assets | \$ - | \$ - | \$ - | \$ - | \$ 13,800 | \$ 23,657 | \$ - |
| 4009-813 | Misc Revenue | \$ 162,721 | \$ (4,687) | \$ 4,147 | \$ 7,500 | \$ 4,126 | \$ 7,073 | \$ 5,000 |

City of Castroville - General Fund

2026-2027

Proposed Revenue

Section IV, Item a.

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|----------|---------------------------|---------------------|---------------------|---------------------|----------------------|--------------------------------|-------------------------|-------------------------------|
| 4009-817 | ENTRADA Development Group | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-821 | King Fish Development | \$ 30,000 | \$ 2,500 | \$ 2,500 | | | \$ - | \$ - |
| 4009-830 | Interest Income | \$ 91,329 | \$ 207,389 | \$ 143,549 | \$ 75,000 | \$ 127,535 | \$ 218,631 | \$ 150,000 |
| 4009-831 | Special Events Fee | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ - | \$ - |
| 4009-901 | Special Event Revenue | \$ - | \$ - | \$ 100 | \$ 500 | \$ - | \$ - | \$ - |
| 4009-903 | Donations 4th of July | \$ - | \$ 6,458 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-999 | Use of Fund Balance | \$ - | \$ - | \$ - | \$ 250,000 | \$ - | \$ - | \$ - |
| | TOTAL REVENUE | \$ 4,113,682 | \$ 4,659,538 | \$ 4,862,189 | \$ 4,951,625 | \$ 3,616,253 | \$ 4,979,502 | \$ 4,683,355 |

TRANSFERS IN

| | | | | | | | | |
|----------|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 4999-920 | Transfer In: Airport | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 1,500 | \$ 6,000 | \$ 6,000 |
| 4999-922 | Transfer In: Utility ROW | \$ 105,512 | \$ 170,004 | \$ 170,000 | \$ 170,000 | \$ 99,167 | \$ 170,000 | \$ 170,000 |
| 4999-923 | Transfer In: Utility Fund-Franchise fee | \$ 257,264 | \$ 265,440 | \$ 451,221 | \$ 451,221 | \$ 263,212 | \$ 451,221 | \$ 451,221 |
| | TOTAL TRANSFERS | \$ 368,776 | \$ 441,444 | \$ 627,221 | \$ 627,221 | \$ 363,879 | \$ 627,221 | \$ 627,221 |
| | TOTAL REVENUE/TRANSFERS | \$ 4,482,458 | \$ 5,100,982 | \$ 5,489,410 | \$ 5,578,846 | \$ 3,980,132 | \$ 5,606,723 | \$ 5,310,576 |

City of Castroville - Enterprise Fund

2026-2027

Proposed Revenues

Section IV, Item a.

| GL CODE | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Actual | Adopted 2025-2026 | YTD Actual as of 04/30/2026 | Year End Projections | Proposed Revenue 2026-2027 |
|----------|------------------------------|---------------------|---------------------|---------------------|----------------------|--------------------------------|-------------------------|-------------------------------|
| 4005-501 | Garbage Collection | \$ 353,792 | \$ 402,107 | \$ 459,373 | \$ 550,000 | \$ 799,970 | \$ 1,250,000 | \$ 1,250,000 |
| 4005-503 | Water Sales | \$ 1,596,745 | \$ 1,523,917 | \$ 1,561,302 | \$ 1,700,000 | \$ 926,324 | \$ 1,587,984 | \$ 1,635,624 |
| 4005-504 | Electric Sales | \$ 3,388,093 | \$ 3,168,841 | \$ 3,501,386 | \$ 3,745,000 | \$ 1,834,209 | \$ 3,144,359 | \$ 3,238,690 |
| 4005-505 | Waste-Water Sales | \$ 1,099,779 | \$ 1,449,281 | \$ 1,576,126 | \$ 1,500,000 | \$ 1,050,054 | \$ 1,800,092 | \$ 1,854,095 |
| 4005-506 | Gas Sales | \$ 699,189 | \$ 698,319 | \$ 750,335 | \$ 750,000 | \$ 651,106 | \$ 1,116,182 | \$ 1,116,182 |
| 4005-555 | City Utilities - Electric | \$ 257,450 | \$ 239,788 | \$ 239,548 | \$ 290,000 | \$ 130,141 | \$ 223,099 | \$ 223,099 |
| 4005-556 | City Utilities - Water | \$ 16,724 | \$ 32,218 | \$ 33,834 | \$ 30,000 | \$ 15,081 | \$ 25,854 | \$ 26,629 |
| 4005-557 | City Utilities - Gas | \$ 8,805 | \$ 10,934 | \$ 2,221 | \$ 5,000 | \$ 3,068 | \$ 5,260 | \$ 5,260 |
| 4005-600 | Penalties | \$ 338 | \$ 405 | \$ 194 | \$ 500 | \$ 250 | \$ 429 | \$ 442 |
| 4005-601 | Penalties - Water | \$ 12,422 | \$ 13,560 | \$ 12,011 | \$ 13,000 | \$ 7,172 | \$ 12,295 | \$ 12,664 |
| 4005-602 | Penalties - Gas | \$ 6,331 | \$ 5,484 | \$ 5,404 | \$ 5,500 | \$ 3,409 | \$ 5,843 | \$ 5,843 |
| 4005-603 | Penalties - Sewer | \$ 9,913 | \$ 13,656 | \$ 13,196 | \$ 12,000 | \$ 6,582 | \$ 11,284 | \$ 11,623 |
| 4005-604 | Penalties - Garbage | \$ 3,747 | \$ 4,120 | \$ 4,103 | \$ 4,000 | \$ 3,037 | \$ 5,207 | \$ 5,363 |
| 4005-605 | Penalties - Electric | \$ 28,872 | \$ 32,397 | \$ 31,069 | \$ 28,500 | \$ 14,198 | \$ 24,339 | \$ 25,069 |
| 4006-512 | Electric Services | \$ 79,524 | \$ 31,900 | \$ 62,078 | \$ 65,000 | \$ 17,326 | \$ 29,701 | \$ 30,000 |
| 4006-513 | Gas Services | \$ 28,685 | \$ 62,281 | \$ 13,324 | \$ - | \$ 6,078 | \$ 10,419 | \$ 10,000 |
| 4006-514 | Water Services | \$ 8,725 | \$ 32,250 | \$ 26,331 | \$ 20,000 | \$ 15,275 | \$ 26,186 | \$ 26,972 |
| 4006-515 | Waste-Water Services | \$ - | \$ - | \$ 5,000 | \$ 2,500 | \$ 3,000 | \$ 5,143 | \$ 5,297 |
| 4006-516 | Replacement of radios/meters | \$ - | \$ 1,214 | \$ 4,713 | \$ 500 | \$ 1,080 | \$ 1,851 | \$ 500 |
| 4009-307 | Utility Disconnect/Reconnect | \$ 10,500 | \$ 16,450 | \$ 15,300 | \$ 12,000 | \$ 9,301 | \$ 15,944 | \$ 12,000 |
| 4009-509 | Street Lights | \$ 2,168 | \$ 2,055 | \$ 1,980 | \$ 2,200 | \$ 1,155 | \$ 1,980 | \$ 2,000 |
| 4009-811 | NSF Check Charge | \$ 475 | \$ 725 | \$ 200 | \$ 500 | \$ 200 | \$ 343 | \$ 250 |
| 4009-813 | Miscellaneous Revenue | \$ 16,006 | \$ 7,139 | \$ 32,627 | \$ 500 | \$ 6,005 | \$ 10,295 | \$ 5,000 |
| 4009-815 | Misc. Refunds & Reimb. | \$ - | \$ 134 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-817 | Jobbing | \$ 450 | \$ 751 | \$ 300 | \$ 100 | \$ 600 | \$ 1,029 | \$ 500 |
| 4009-830 | Interest Income | \$ 117,171 | \$ 153,050 | \$ 142,153 | \$ 75,000 | \$ 96,519 | \$ 165,460 | \$ 140,000 |
| 4009-899 | Use of Fund Balance | \$ - | \$ - | \$ - | \$ 502,515 | \$ - | \$ - | \$ - |
| 4009-928 | CDBG Waterline Grant | \$ - | \$ 41,830 | \$ 32,030 | \$ - | \$ 252,240 | \$ 252,240 | \$ 259,807 |
| | TOTAL REVENUE | \$ 7,745,904 | \$ 7,944,806 | \$ 8,526,140 | \$ 9,314,315 | \$ 5,853,381 | \$ 9,732,819 | \$ 9,902,909 |

**City of Castroville - Airport Fund
2026-2027
Proposed Revenue**

Section IV, Item a.

| | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Adopted | YTD Actual as of 04/30/2026 | Year End Projections | Proposed Revenue 2026-2027 3% |
|----------|-----------------------------------|---------------------|---------------------|---------------------|----------------------|--------------------------------|-------------------------|-------------------------------------|
| GL CODE | | | | | | | | |
| 4007-508 | Terminal Building Leases | \$ 6,084 | \$ 7,756 | \$ 9,196 | \$ 7,696 | \$ 3,826 | \$ 6,560 | \$ 7,927 |
| 4007-511 | Unit "A" Hangar | \$ 25,461 | \$ 25,970 | \$ 26,750 | \$ 27,471 | \$ 15,707 | \$ 26,926 | \$ 28,295 |
| 4007-516 | Unit "B" Hangar | \$ 25,331 | \$ 25,970 | \$ 26,750 | \$ 27,471 | \$ 15,474 | \$ 26,527 | \$ 28,295 |
| 4007-517 | Unit "C" Hangar | \$ 40,061 | \$ 40,862 | \$ 42,056 | \$ 43,224 | \$ 24,239 | \$ 41,553 | \$ 44,521 |
| 4007-518 | Unit "D" Hangar | \$ 41,427 | \$ 41,556 | \$ 42,088 | \$ 43,224 | \$ 24,895 | \$ 42,678 | \$ 44,521 |
| 4007-519 | Open "T" Hangar | \$ 16,166 | \$ 16,899 | \$ 17,262 | \$ 17,727 | \$ 10,193 | \$ 17,474 | \$ 18,259 |
| 4007-521 | Liberty Flying Service Land Lease | \$ 2,580 | \$ 2,580 | \$ 2,657 | \$ 2,783 | \$ 1,550 | \$ 2,657 | \$ 2,866 |
| 4007-522 | BOX HANGARS 1 - 8 | \$ 35,006 | \$ 36,858 | \$ 37,964 | \$ 38,989 | \$ 22,744 | \$ 38,989 | \$ 40,159 |
| 4007-523 | DKL Leisure Land Lease | \$ 673 | \$ 686 | \$ 707 | \$ 726 | \$ 726 | \$ 1,245 | \$ 748 |
| 4007-526 | Commercial Hangar 2 | \$ 3,400 | \$ 3,440 | \$ 3,868 | \$ 3,500 | \$ 3,639 | \$ 6,238 | \$ 3,605 |
| 4007-527 | Lasher Hangar | \$ 6,484 | \$ 6,062 | \$ 6,812 | \$ 6,996 | \$ 4,081 | \$ 6,996 | \$ 7,206 |
| 4007-528 | Almond Hangar | \$ 2,480 | \$ 2,276 | \$ 4,257 | \$ 4,368 | \$ 2,550 | \$ 4,372 | \$ 4,499 |
| 4007-529 | Commercial Hangar 1 | \$ 19,296 | \$ 19,296 | \$ 19,296 | \$ 19,296 | \$ 11,256 | \$ 19,296 | \$ 19,875 |
| 4007-530 | Ramp Tie Down Fees | \$ 1,189 | \$ 749 | \$ 1,160 | \$ 840 | \$ 1,049 | \$ 1,798 | \$ 865 |
| 4007-531 | Commercial Hangar 4 | \$ 4,422 | \$ 4,422 | \$ 4,423 | \$ 4,422 | \$ 4,423 | \$ 7,582 | \$ 4,555 |
| 4007-544 | Dryland Farmland | \$ 3,840 | \$ 3,840 | \$ 3,840 | \$ 3,840 | \$ 1,920 | \$ 3,291 | \$ 3,955 |
| 4007-545 | Irrigated Farmland | \$ 33,276 | \$ 33,276 | \$ 33,276 | \$ 33,276 | \$ 16,638 | \$ 28,522 | \$ 34,274 |
| 4007-552 | MY Youth Baseball | \$ 8,156 | \$ 8,156 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4007-553 | Commerical Hangar 3 | \$ 22,032 | \$ 22,473 | \$ 23,138 | \$ 23,771 | \$ 13,867 | \$ 23,772 | \$ 24,484 |
| 4007-554 | Executive Hangar 1 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 989 |
| 4007-555 | Executive Hangar 2 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 989 |
| 4007-556 | Executive Hangar 3 | \$ 960 | \$ 960 | \$ 991 | \$ 960 | \$ 960 | \$ 960 | \$ 989 |
| 4007-558 | Executive Hangar 5 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 989 |
| 4007-559 | Executive Hangar 6 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 960 | \$ 989 |
| 4007-560 | UNIT "E" HANGAR (USDA) | \$ 54,586 | \$ 55,692 | \$ 57,363 | \$ 58,911 | \$ 32,989 | \$ 56,553 | \$ 60,678 |
| 4007-600 | Lease Revenue - CONTRA | \$ (90,635) | \$ (90,635) | \$ (90,635) | \$ - | \$ - | \$ - | \$ - |
| 4007-650 | Amortization of Deferred Inflow | \$ 79,509 | \$ 79,509 | \$ 79,509 | \$ - | \$ - | \$ - | \$ - |
| 4008-615 | Fuel Sales - AVGAS | \$ 225,205 | \$ 253,139 | \$ 346,151 | \$ 225,000 | \$ 167,900 | \$ 249,515 | \$ 231,750 |
| 4008-616 | Fuel Sales - Jet "A" | \$ 129,628 | \$ 156,857 | \$ 151,638 | \$ 130,000 | \$ 83,524 | \$ 121,024 | \$ 124,655 |
| 4009-600 | Penalties - Late Pay | \$ 740 | \$ 726 | \$ 670 | \$ 150 | \$ 403 | \$ 500 | \$ 200 |

City of Castroville - Airport Fund

2026-2027

Proposed Revenue

Section IV, Item a.

| | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Adopted | YTD Actual as of 04/30/2026 | Year End Projections | Proposed Revenue 2026-2027 3% |
|----------|------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------------------|---------------------------------|----------------------------------------------|
| 4009-811 | NSF Check Charge | \$ 25 | \$ 175 | \$ 25 | \$ - | \$ 50 | \$ 50 | \$ - |
| 4009-813 | Miscellaneous Revenue | \$ 13,024 | \$ 6,623 | \$ 205 | \$ 250 | \$ - | \$ - | \$ 250 |
| 4009-815 | Misc. Refunds & Reimb. | \$ 775 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-830 | Interest Income | \$ 13,291 | \$ 844 | \$ 1,947 | \$ 900 | \$ 1,184 | \$ 2,100 | \$ 1,000 |
| 4009-840 | Interest - Lease Receivable | \$ - | \$ 12,509 | \$ 11,714 | \$ - | \$ - | \$ - | \$ - |
| 4009-850 | Gain/Loss on Disposal Assets | | | \$ (34,056) | \$ - | \$ - | \$ - | \$ - |
| 4009-900 | Capital Contributions | \$ 720,205 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-901 | CARES ACT - COVID19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-902 | USDA GRANT | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-903 | AWOS Project Reimbursement | \$ - | \$ - | \$ 116,528 | \$ - | \$ - | \$ - | \$ - |
| 4009-920 | Transfer In | \$ 35,415 | \$ 347,326 | \$ 17,460 | \$ - | \$ - | \$ - | \$ - |
| 4009-950 | RAMP Grant - TXDOT | \$ 41,267 | \$ 49,397 | \$ 116,962 | \$ 90,000 | \$ 24,086 | \$ 90,000 | \$ 90,000 |
| 4009-955 | Airport Insurance Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4009-999 | Use of Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL REVENUE | \$ 1,725,199 | \$ 1,180,090 | \$ 1,085,811 | \$ 819,631 | \$ 493,713 | \$ 831,018 | \$ 832,386 |