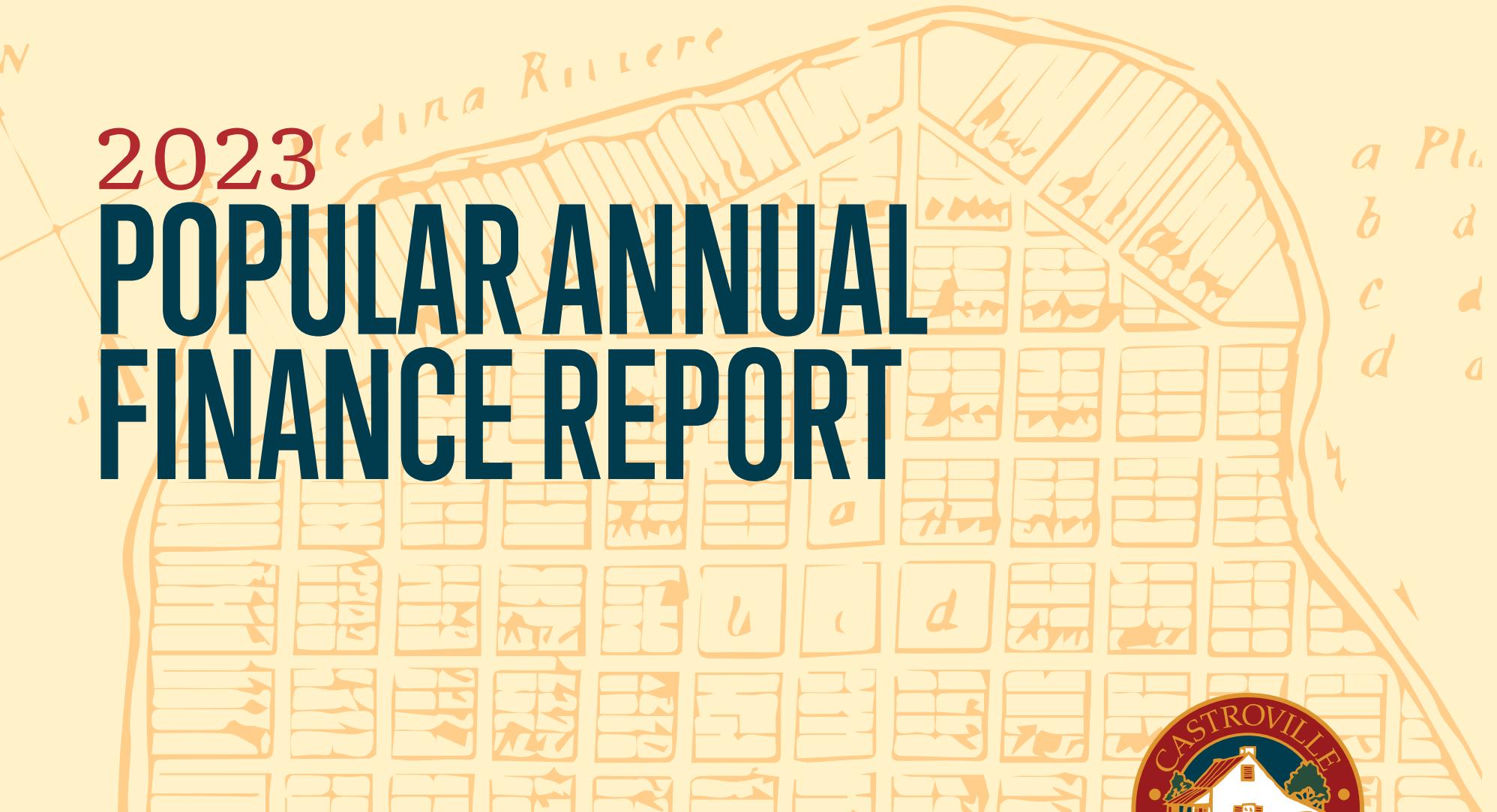


PLAN von CASTROVILLE.

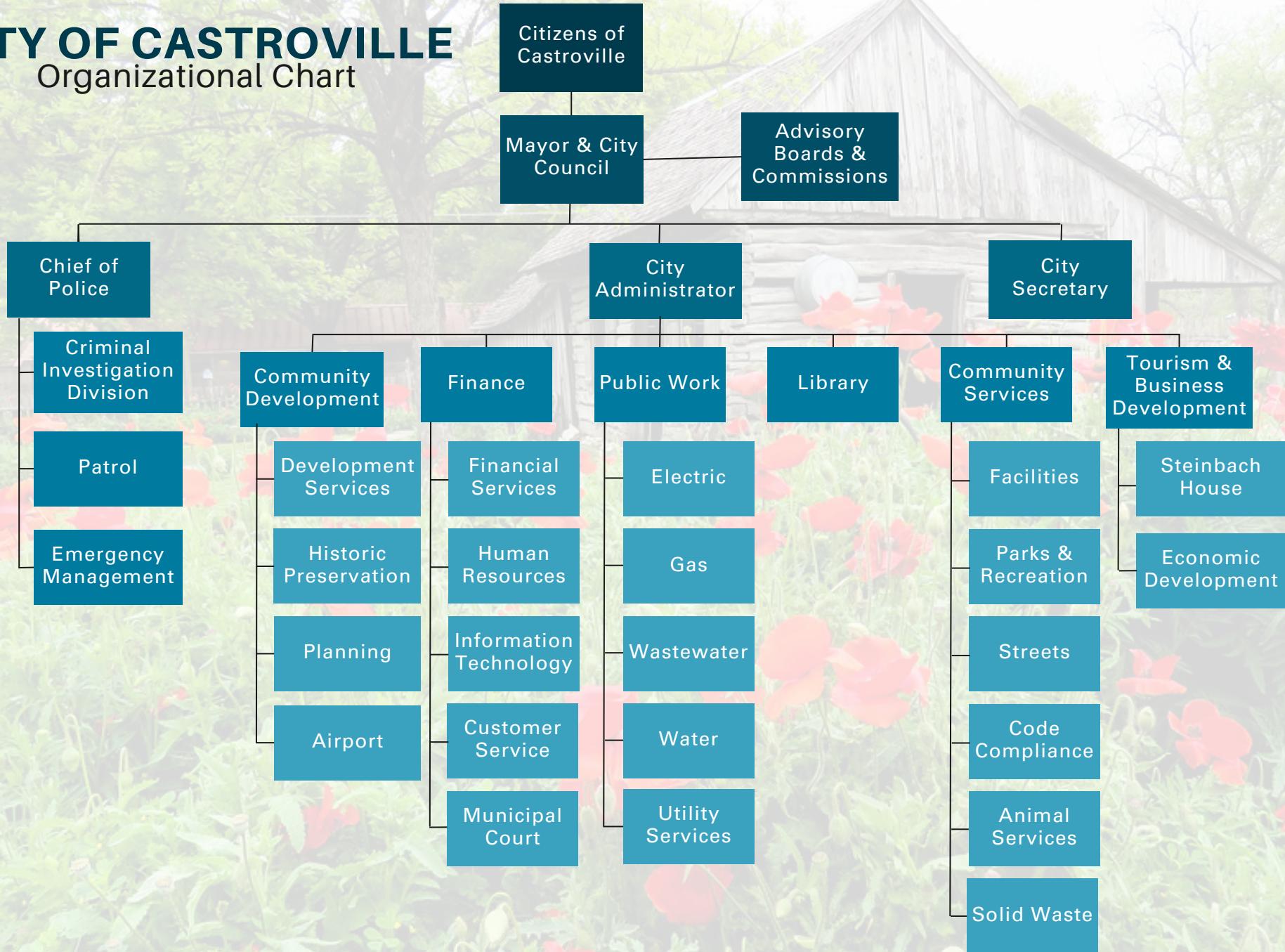
2023

POPULAR ANNUAL FINANCE REPORT



CITY OF CASTROVILLE

Organizational Chart



MISSION, VISION, AND VALUES



Mission

Preserve Castroville's rich culture, historic architecture, local resources, and natural environment through carefully guided growth so friends and family, at all stages of life, can enjoy our community, steeped in a pioneering spirit and camaraderie.

Vision

A charming town steeped in a rich history of brave and innovative pioneers and blessed with an architecture inspired by European roots but unique to Castroville. It is the jewel of the San Antonio area, the gateway to Medina County, and the best place to live, work, and play.

Values

People: Citizenship, Collaboration, Community, Connection, Family, Friends, Cooperation, Camaraderie, Feeling of Safety, Diverse (at all stages of life)

Legacy: Rich Culture, Historic Architecture, Traditions and Identity of "The Little Alsace of Texas," Alsace - "The Crossroad of Europe"

Stewardship: Quality, Safety, Reliability, Empowerment, Engagement, Resources, Citizenship

A MESSAGE FROM THE MAYOR



Mayor Darrin Schroeder

It is my honor to present to you the Popular annual financial report (PAFR) for the fiscal year ended September 30, 2023. This report is designed to provide you with a clear and understandable overview of the city and its financial condition, as well as the achievements and challenges we faced during the past year.

As your elected officials, we are committed to maintaining open and transparent communication with you about how we manage your tax dollars and deliver public services. We believe that this report is an important tool to inform you of our financial performance and accountability, as well as to demonstrate our stewardship of the resources entrusted to us.

The PAFR is a summary of the information contained in the Annual Audit, which is a more detailed and audited document that conforms to generally accepted accounting principles. The Audit is available on our website [www.castrovilletx.gov/2301/Financial-Documents] or at the City Hall.

In this report, you will find information about the city's organization, budget, revenues, expenditures, assets, liabilities, fund balances, debt, capital projects, economic development, and quality of life indicators. You will also find some highlights of our accomplishments and initiatives in various areas such as public safety, infrastructure, recreation, culture, education, and environment.

Some of the notable achievements in fiscal year 2023 include:

- Securing almost \$2 Million in grant funding for a new community center
- Construction of new hangars at the airport with no cost to the citizens

- Major utility upgrades to address our aging infrastructure
- The second year of major work on our streets
- Significant upgrades to Lion's Park

We are proud of these achievements, but we also recognize that we face some challenges and opportunities in the future. Some of the key issues that we will address in fiscal year 2024 include:

- Developing a long-term strategic plan for the city's growth and development, which will guide our decision-making and resource allocation.
- Updating the city's comprehensive plan and zoning ordinance, which will ensure that our land use and development policies are consistent with our vision and goals.
- Exploring new sources of revenue and cost-saving measures, which will help us balance our budget and maintain our financial stability.
- Enhancing our communication and engagement with our citizens, businesses, and stakeholders, which will increase our responsiveness and accountability.
- Addressing affordable housing for our service workers, teachers, and tradespeople.

We are confident that with your support and collaboration, we can overcome these challenges and seize these opportunities to make Castroville a better place to live, work, and play.

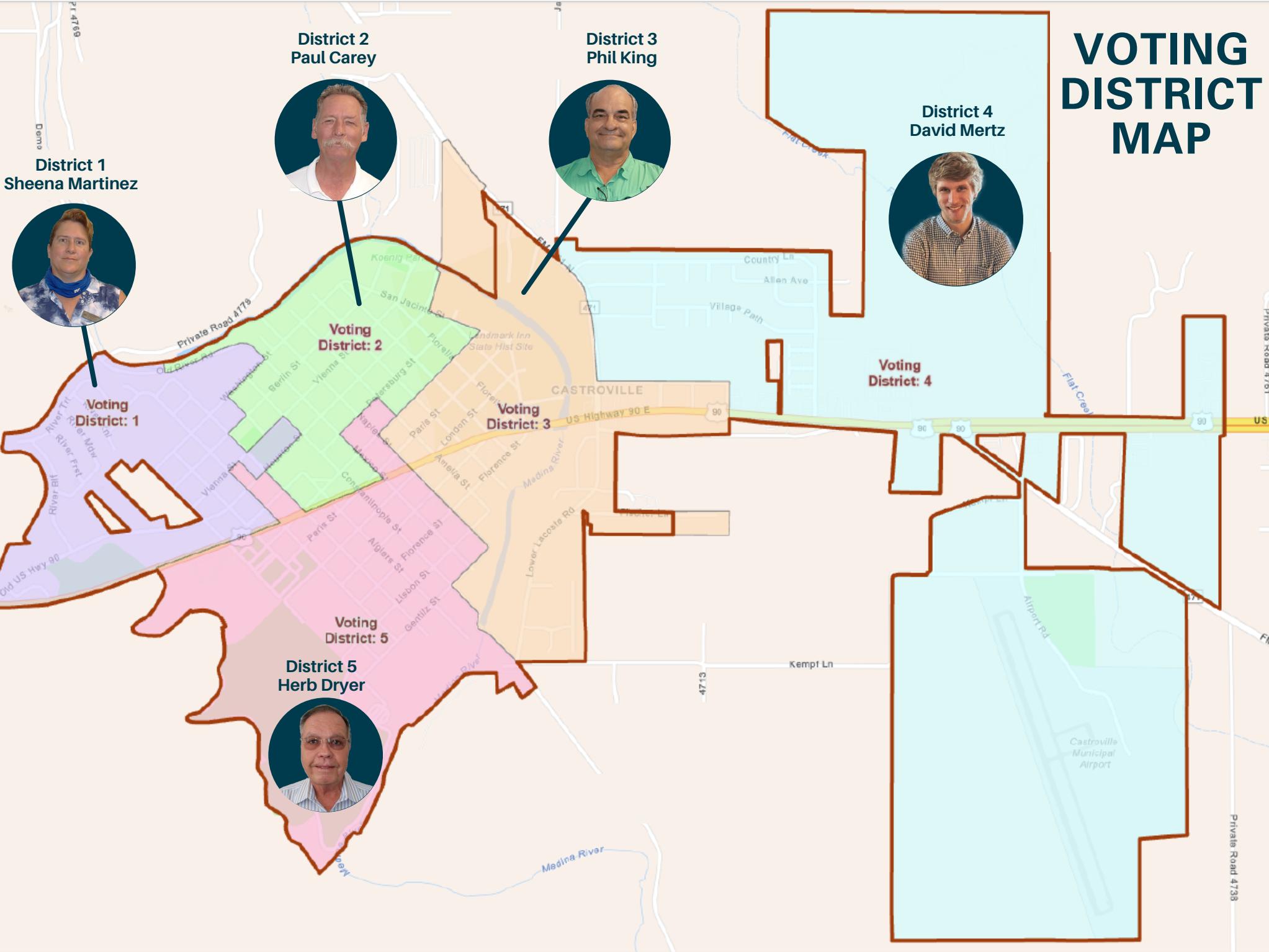
We hope that you find this report informative and useful. We welcome your feedback and suggestions on how we can improve our service delivery and performance. Please feel free to contact us at any time with your questions or comments.

Thank you for your interest in our city and for your continued trust in us.

Sincerely,

Darrin Schroeder,
Mayor of Castroville, TX

VOTING DISTRICT MAP



PERSONNEL ALLOCATION OVERVIEW

A City Government Personnel Allocation refers to the allocation of resources, including budgetary funds and staff positions, within a city government organization to support various departments and functions. This allocation process plays a critical role in the effective functioning of a city government by ensuring that personnel and financial resources are distributed appropriately to meet the diverse needs of the community and deliver essential services.

Staffing	FY 2022	FY 2023	Budget Change
City Administrator	1	1	0
City Secretary	1	1	0
Finance	3.5	3.5	0
Library	3.5	3.5	0
Police	11	10	-1
Emergency Management	0	0	0
Municipal Court	1.5	1.5	0
Community Development	2	2	0
Streets	3.5	4	0.5
Parks and Recreation	3.5	4	0.5
Animal Control	1	1	0
Information Technology	0	0	0
Non Department	0	0	0
Public Works Administration	8	8	0
Wastewater	3	3	0
Electric	4	5	1
Water	3	5	2
Airport Fund	2.5	2	-0.5
Tourism & Business Development	0.5	1.5	1
Total	52.5	56	3.5

ABOUT THIS REPORT

As part of our continuous effort to keep citizens informed, we are pleased to present the 2023 Popular Annual Finance Report (PAFR). The purpose of the PAFR is to summarize the City's financial information in a format specifically designed to be accessible to all readers. It is also intended to provide a clear and concise view into where the revenue came from while also showing where

the money is being spent. Most importantly, the PAFR aims to provide our citizens with an understanding of the services the City provided to make the City of Castroville a safer and more enjoyable place to work, live and play.

We are honored to serve the citizens of Castroville and hope you enjoy the PAFR. We welcome any input, questions, and

comments you may have regarding this report. You may contact the finance department at (830)-931-4070. For more information about other financial documents visit the the city website at castrovilletx.gov.

About the City of Castroville



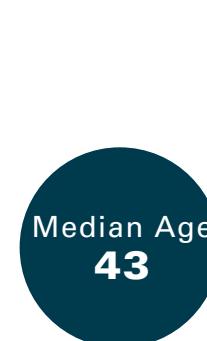
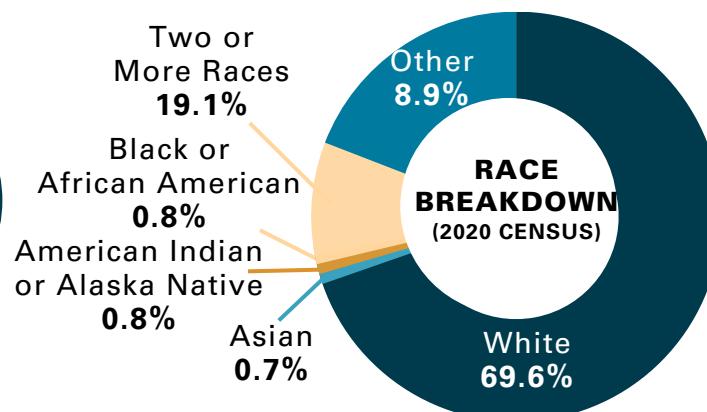
Castroville is a small city who embraces the rich history, long-lasting traditions, deep heritage, and the value of community interaction. Originally settled in 1844 by a group of colonists of primarily farmers from the Alsace Region in France, Castroville has rich Alsatian heritage, and also boasts strong Belgian, German, Mexican, and Lipan Apache roots. We don't determine worth by heritage – only by a pioneering spirit and a passion to make this a place

where people belong at the center.

Even with the diverse cultural histories, Castroville remains vibrant with our Alsatian history as many of our own citizens are descendants of the original settlers who journeyed here from Alsace in 1844. Our City of over 3,000 residents now continues to be home to many different cultures and business.

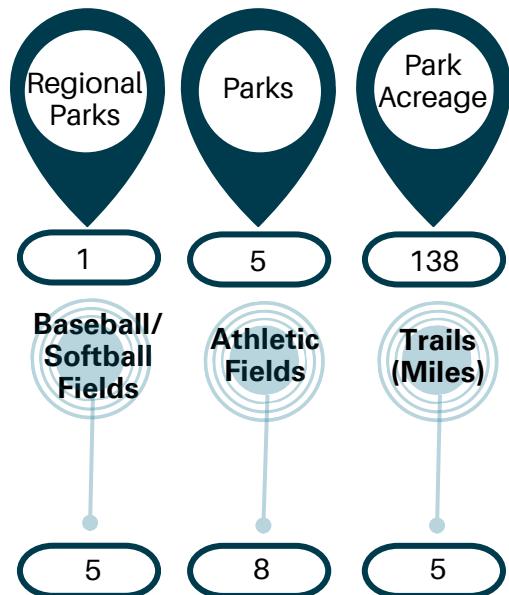
Here, you will find our citizens are proud of being from Castroville; you will find that the community have many traditions that have years, decades, and even centuries of history. Unlike "anywhere USA" where people work in cities and/or sleep in cities, this is a place where people value life, family, community, and the value of volunteering to make it a better place.

Demographics



CASTROVILLE BY THE NUMBERS

Parks & Recreation



Water / Gas / Wastewater



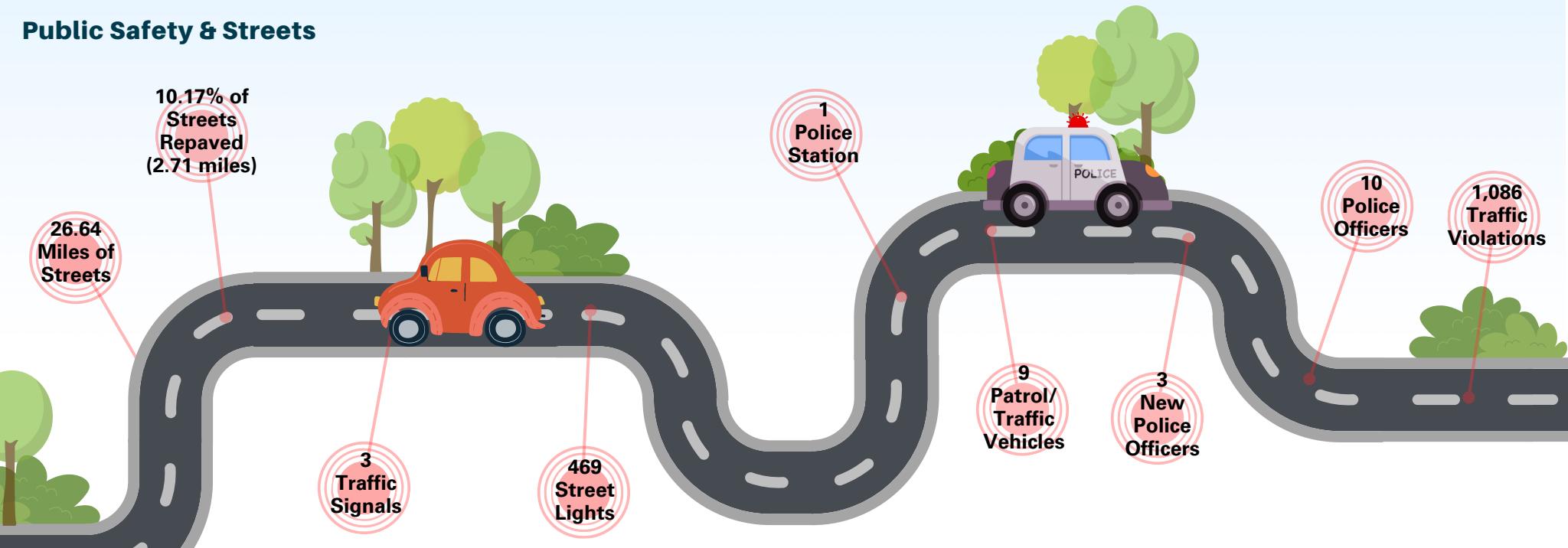
Building Permits



Library



Public Safety & Streets



FINANCIAL HIGHLIGHTS

General Fund Finance Summary

REVENUES	FY 2021	FY 2022	FY 2023 (Unaudited)
Sales Taxes	\$1,450,603	\$1,574,688	\$1,762,425
Property Taxes	\$1,191,506	\$1,313,011	\$1,239,996
Municipal Court Fees	\$200,744	\$147,238	\$146,918
Parks & Recreation Fees	\$278,107	\$336,572	\$344,844
Other Revenue	\$384,243	\$1,044,938	\$438,447
	\$3,505,203	\$4,416,447	\$3,932,630

EXPENDITURES	FY 2021	FY 2022	FY 2023
City Council	\$31,681	\$39,669	\$113,319
City Administrator	\$336,578	\$177,649	\$387,768
City Secretary	\$122,875	\$83,120	\$92,971
Finance	\$362,189	\$181,102	\$226,774
Library	\$209,453	\$242,510	\$282,540
Police	\$918,321	\$1,065,064	\$1,338,466
Emergency Management	--	\$3,856	\$6,207
Municipal Court	\$99,863	\$101,447	\$116,775
Community Development	\$249,186	\$303,236	\$273,155
Streets	\$499,975	\$406,006	\$605,009
Parks & Recreation	\$306,841	\$383,999	\$406,957
RV Park	\$52,000	\$79,783	\$92,551
Swimming Pool	\$130,196	\$179,810	\$203,574
Animal Control	\$66,524	\$76,276	\$68,698
Information Technology	\$142,103	\$131,147	\$177,177
Human Resources	\$11,258	--	--
Non Departmental	\$33,186	\$140,448	\$161,628
Capital Outlay	\$92,327	\$5,094	--
	\$3,664,556	\$3,600,216	\$4,553,569

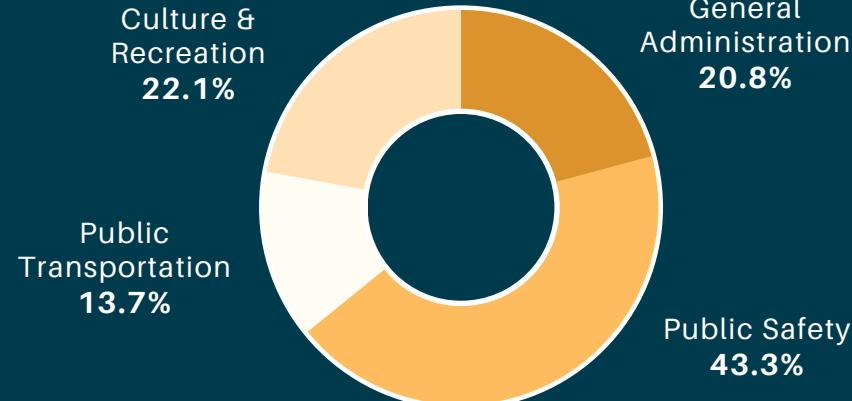
ABOUT THE GENERAL FUND



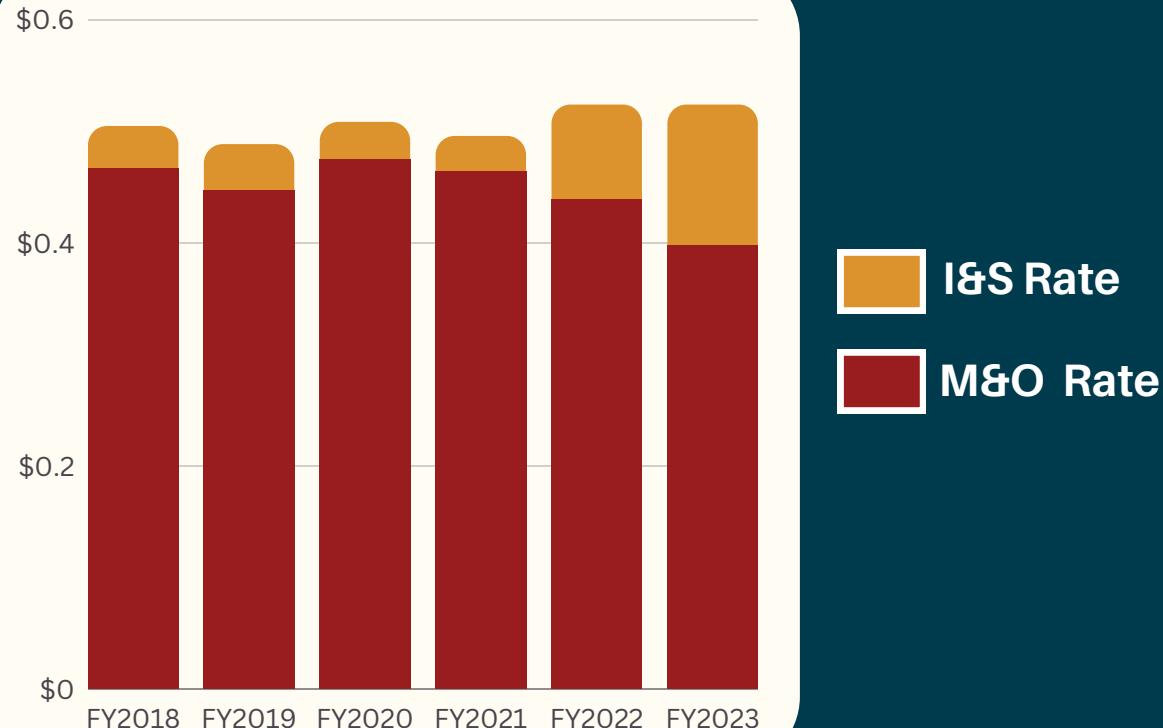
The City's General Fund is the financial account that serves as the primary operating fund for the revenue and expenses. It encompasses the day-to-day operations of the City functions. Property and Sales Tax revenues are the largest sources of revenue (77.1%) for the General Funds for the fiscal year 2023.

The expenditures for the year was largely spent

FY 2023 Expenditure Categories



TAX RATE HISTORY



TAXES



The I&S rate is what the city is investing into infrastructure, while the M&O rate is what the city is putting into regular “Maintenance and Operations” expenditures. The key thing to notice is that the city is investing in the long-neglected infrastructure, while reducing the the maintenance of that failing infrastructure.

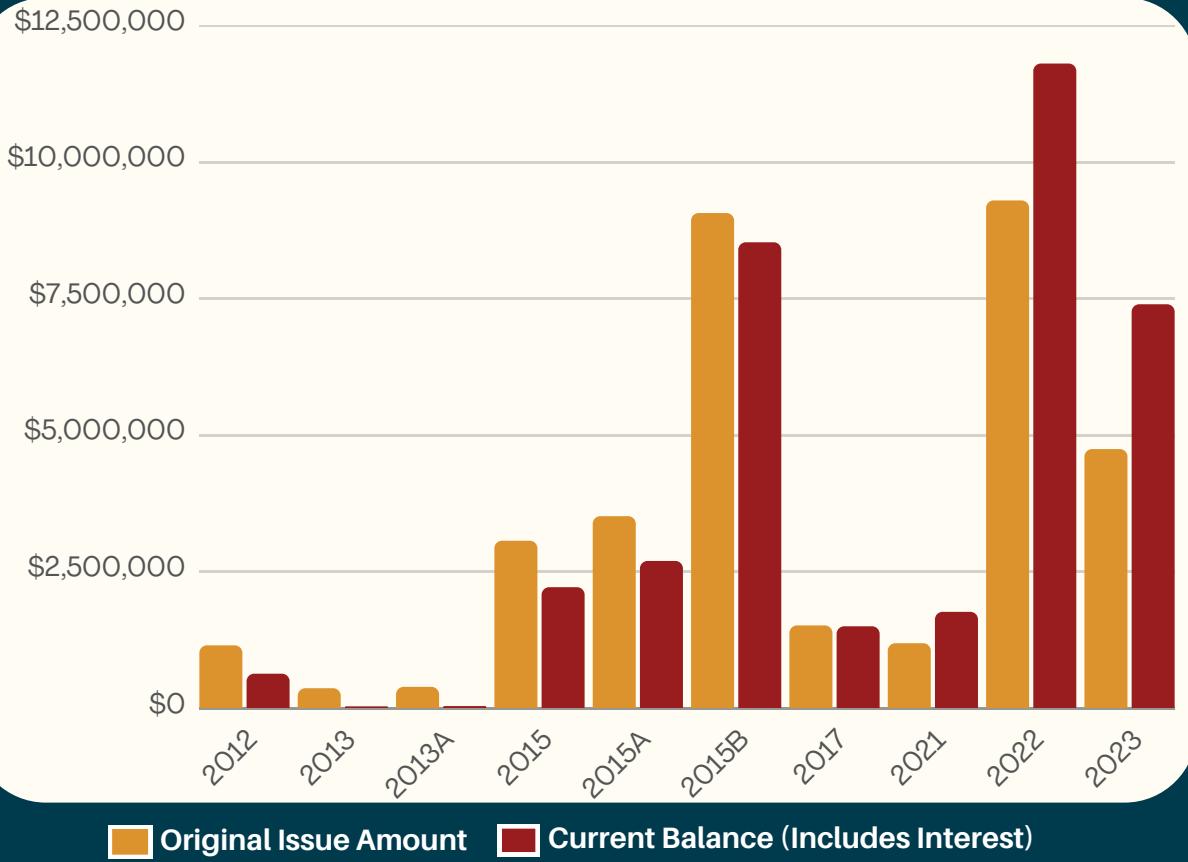
The financing was accomplished by a very slight increase in property tax rate of only 5.4% in FY2022. Because of residential exemptions, the businesses absorbed 2/3 of this, and the residents absorbed 1/3 of it. The net result was a substantial reinvestment into streets, parks, and police.

City Council has expressed preference to keep the tax rate the same for the upcoming years.

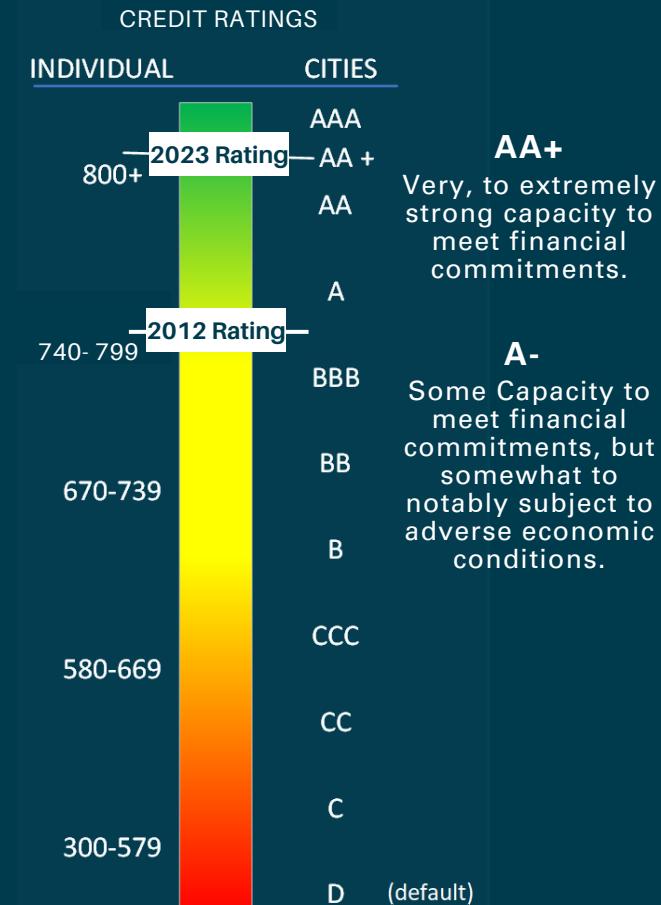
Previous strategy was to reduce the rate as the property values increased, but this resulted with a lack of investment in infrastructure. The current strategy is to increase the quality of life by keeping the rate the same. The strategy with new development is to ensure it pays for itself and adds to the collective so that we can continue to make Castroville an amazing place that honors what it's forebearers have built by maintaining and improving what is here.

DEBT INFORMATION

	Original	Balance
2012	\$1,515,000.00	\$624,550.00
2013	\$350,000.00	\$70,819.00
2013A	\$375,000.00	\$81,176.00
2015	\$3,050,000.00	\$2,371,868.00
2015A	\$3,500,000.00	\$2,888,553.00
2015B	\$9,050,000.00	\$8,883,011.00
2017	\$1,500,000.00	\$1,542,282.50
2021	\$1,180,000.00	\$1,703,298.94
2022	\$9,285,000.00	\$11,787,331.60
2023	\$4,735,000.00	\$7,379,970.83



The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities and equipment for governmental and business-type activities. These instruments include general obligations bonds, certificates of obligation, tax notes, and capital leases. These debt obligations are secured by either future property tax revenue from charges for services.



A LOOK BACK



Lions Park

Castroville proudly introduced Lions Park in June. This park boasts a range of amenities to cater to diverse interests, featuring a cutting-edge sports field, a pristine baseball field and a thrilling splash pad, making it the ultimate family destination to beat the summer heat. Lions Park has swiftly become a cherished hub for the community, embodying Castroville's commitment to promoting active lifestyles, fostering community spirit, and providing fun for residents of all ages.

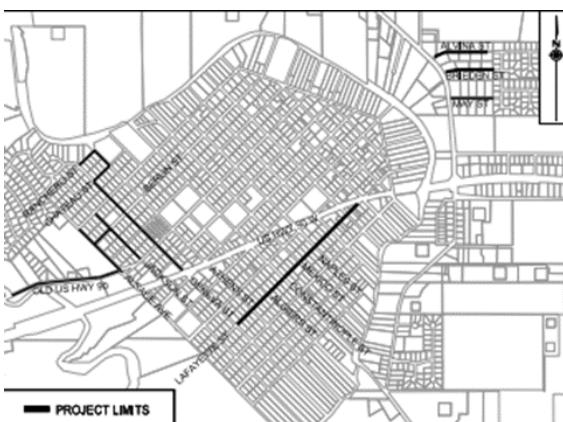
Lafayette St. Waterline Replacement

The City of Castroville experienced years of water leaks along this water line. We originally anticipated installing only cut off valves but then decided to replace the entire line instead. We replaced 1600ft of problematic 8 inch Asbestos Concrete water main with a new HDPE water main.



Streets Project

The Streets Replacement project is a comprehensive project aimed at upgrading and replacing aging and deteriorating streets in our city. Since 2021 the City has improved 4.48 miles or 16.8% of the total amount of streets in city limits. The ongoing project focuses on improving the infrastructure, enhancing safety, and promoting sustainable transportation options for the community.



A LOOK AHEAD



Community Center

The forthcoming city community center, spanning an impressive 7800 square feet, promises to be a dynamic and transformative hub for our future community. With a multifaceted approach to serving our residents, it will offer a comprehensive suite of programs including workforce development, small business support, social services, and innovative community access and engagement opportunities.



Smart Meter Program

The city will be installing smart meters, which allows for efficient customer billing and more accurate readings. Smart meters typically record near real-time on short intervals throughout the day. This allows customers to review their water usage by date and possibly detect a leak.

STAYING CONNECTED



WEBSITE

www.castrovilletx.gov



CITY APP

Castroville Connect



FACEBOOK

@City of Castroville



YOUTUBE

@cityofcastroville9352



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Castroville, TX 78009



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(830) 931-4070