Special City Council Meeting Agenda

Tuesday, September 01, 2026 at 6:00 PM

City Hall – 520 East Ocean Blvd. Los Fresnos, TX 78566

https://cityoflosfresnos.com/meetings

NOTICE OF SAID MEETING IS HEREBY GIVEN BY THE CITY OF LOS FRESNOS PURSUANT TO CHAPTER 551, TITLE 5 OF THE TEXAS GOVERNMENT CODE, THE TEXAS OPEN MEETINGS ACT.

A. CALL MEETING TO ORDER

B. INVOCATION AND PLEDGE OF ALLEGIANCE

C. VISITORS REMARKS

To speak, you must sign in with the City Secretary prior to the meeting. You have a limit of 5 minutes to speak.

D. PUBLIC HEARING

1. Public hearing to receive comments from the public on the proposed budget for fiscal year 2026-2027.

2. Public Hearing to present and receive comments from residents regarding Los Fresnos Comprehensive Plan: 2027-2037, associated with TxCDBG Planning Grant Contract No. 23-160-015-E338, as the official comprehensive plan of the City of Los Fresnos.

3. Public Hearing to present and receive comments from residents regarding proposed amendments to Articles 1, 2, and 3 of the City of Los Fresnos Zoning Ordinance relating to application requirements, review processes, the On-Site Stormwater Management Incentive Program, the Wildfire Protection Incentive Program, and the Shaded Parking Lots Incentive Program; associated with TxCDBG Planning Grant Contract No. 23-160-015-E338.

E. ACTION ITEMS

1. Consideration and ACTION to approve the first reading of Ordinance 586 adopting the budget for fiscal year 2026-2027.

2. Consideration and ACTION to approve the first reading of Ordinance 587 approving the 2026 tax roll and levying municipal ad valorem taxes for the use, benefit and support of the City directing the assessment and collection thereof.

3. Consideration and ACTION to approve the write off of bad debt for utility accounts and garbage for the 2025-2026 fiscal year.

4. Consideration and ACTION to approve the first reading of Ordinance No. 584, adopting the Los Fresnos Comprehensive Plan: 2027-2037, together with all maps, exhibits, appendices, and supporting documents therein incorporated by reference, as the official Comprehensive Plan of the City of Los Fresnos, Texas.

5. Consideration and ACTION to approve the first reading of Ordinance No. 585, adopting the amendments to Articles 1, 2, and 3 of the City of Los Fresnos Zoning Ordinance, associated with TxCDBG Planning Grant Contract No. 23-160-015-E338.

F. ADJOURNMENT

This is to certify that I, Jacqueline Moya, posted this agenda on the front bulletin board of the City Hall and the city website at www.cityoflosfresnos.com on August 26, 2026 on or before 5:30 p.m. and it shall remain so posted continuously for at least 3 business days preceding the scheduled time of said meeting.

/s/ Jacqueline Moya, City Secretary

Persons with any disabilities that would like to attend meetings must notify City Secretary 24 hours in advance so that the City can make arrangements for that disabled person.

ACTION ITEM REPORT

Item Title: Public hearing to receive comments from the public on the proposed budget for fiscal year 2026-2027.

Recommendation:

Public is allowed to make comments on the proposed budget.

CITY OF LOS FRESNOS
PUBLIC HEARING

The City of Los Fresnos will hold a public hearing on the proposed budget for fiscal year 2026-2027 on September 1, 2026 at 6:00 pm and will adopt the 2026-2027 fiscal year budget after the second reading of ordinance on September 8th, 2025 at 6:00 p.m. in City Hall, 520 E Ocean Blvd, Los Fresnos, Texas. This budget will raise more property taxes by last year's budget by $268,257.01 or 6.88%.

ACTION ITEM REPORT

Item Title: Public Hearing to present and receive comments from residents regarding Los Fresnos Comprehensive Plan: 2027-2037, associated with TxCDBG Planning Grant Contract No. 23-160-015-E338, as the official comprehensive plan of the City of Los Fresnos.

Recommendation:

CITY OF LOS FRESNOS, TEXAS

Los Fresnos Comprehensive Plan: 2027–2037

Presentation to the City Council

Public Hearing • September 1, 2026 • 6:00 p.m. • City Hall

Prepared with GrantWorks, Inc. | Texas GLO Resilient Communities Program (TxCDBG-MIT Contract No. 23-160-015-E338)

Tonight's Purpose & the Path to Adoption

1

P&Z Review

Planning & Zoning Committee, reviews the proposed plan (TLGC § 213.003) and recommends adoption.

2

Public Hearing

Council receives oral testimony and written comments from the public, following published notice.

3

Council Action

The City Council considers adopting Los Fresnos 2037 as its official Comprehensive Plan.

What the plan does and does not do:

- Los Fresnos Comprehensive Plan: 2027-2037 serves as the City's official policy guide for growth, development, and capital investment, superseding the 2014 plan.
- The Plan is not a Zoning Ordinance (TLGC § 213.005): the plan and its maps do not create zoning regulations, district boundaries, or entitlements for any property.

One Plan, Five Components + Implementation

Land Use Plan

Future Land Use Map & hazard-aware growth framework

Transportation Plan

Street & pedestrian priorities, phased rehabilitation and new streets

Capital Improvements Plan

Water, wastewater, & storm drainage projects

Community Facilities Plan

Public buildings and services, proposed new facilities

Recreation & Open Space Study

Parks level-of-service & Master Parks Plan

Implementation Strategy: every recommendation is tied to a goal, a timeline (short 1–2 yrs / mid 3–6 / long 7+), a responsible party, and potential funding sources with a year-by-year plan maintenance schedule through 2037.

Built on Two Years of Community Input

Jun–Aug 2024

Community Survey

Bilingual (English/Spanish) survey on housing, infrastructure, streets, parks, & priorities.

Oct 22, 2024

Community Check-In

Base Studies findings shared; residents 'funded' their top priorities in an interactive exercise.

Dec 12, 2024

Goals & Objectives Open House

Residents reviewed and refined draft goals; strongest support for infrastructure investment and housing development.

Jul 21, 2026

Preliminary Plan Open House

Drop-in review of the full draft plan, project stations, and trade-off discussion.

RESIDENTS' VISION FOR 2037

Growing	56%
Affordable	56%
Beautiful	52%
Quiet	47%
Walkable	45%
Environmentally-Friendly	45%

What Residents Told Us to Fix First

1. **Improve drainage & flood prevention**

   Consistently a high priority across the first workshop and survey.

2. **Improve street conditions**

   Pothole repair, curb maintenance, and rehabilitation of aging pavement.

3. **Diverse housing development**

   Developing attainable housing to accommodate future growth.

4. **Quality of life**

   Parks, trails, and healthcare.

A THEME ACROSS ALL INPUT

Infrastructure first.

When residents 'funded' their priorities, drainage and streets drew the most support, reinforcing that day-to-day reliability of local infrastructure is the foundation for everything else in this plan.

Notably, improvements to water and wastewater infrastructure was not a principal priority, but this may be accounted for by the ongoing work to replace aging lines and improve the treatment plants and lift stations.

The plan responds: investments in infrastructure are its largest component.

Eight Goals, Measurable Objectives

Capital Improvements	G1	The City's water and sewer systems reliably and efficiently serve the community, protecting public health and mitigating the impact of disruptive events.
	G2	Effective stormwater management protects neighborhoods from flooding and helps keep local resacas clean, supporting a safer and healthier community.
Transportation	G3	Vehicles can move safely and efficiently throughout the city, ensuring reliable access for residents, businesses, and emergency services.
	G4	Residents and local leaders investigate opportunities to expand multi-modal transportation.
Land Use	G5	New development strengthens our existing neighborhoods, avoids unnecessary utility expansion costs, and limits hazard risks.
	G6	Residents and local leaders consider opportunities to enhance quality of life through open space conservation and natural resource protection.
Community Facilities	G7	Residents enjoy safe, reliable, and high-quality community amenities, resources, and services.
Safety & Resilience	G8	Our community prepares for, manages, recovers from, and adapts to prevent weather-related hazard risks and disruptive events.

Land Use: Build Inwardly, Grow Safely

915 acres

of undeveloped land (city)

596 acres

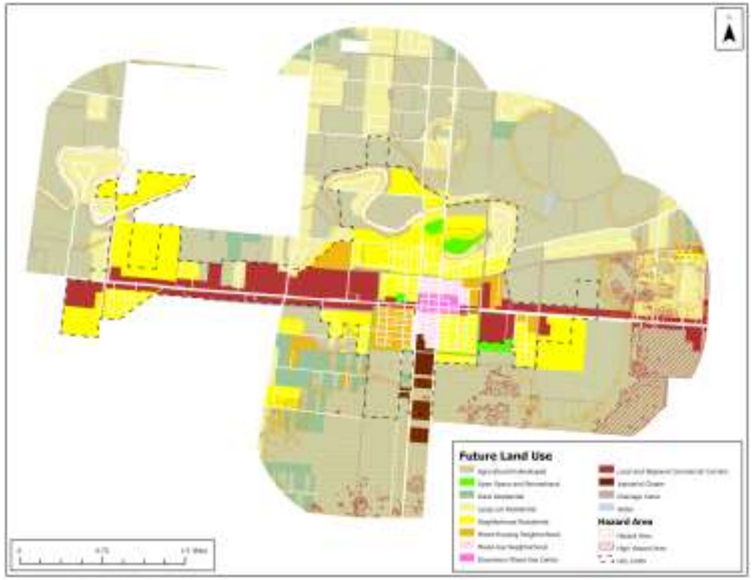
are 'easily developed', meaning near water, sewer, and roads & outside hazard areas

73%

of undeveloped land (city + ETJ) lies outside of the Hazard Overlay

The Future Land Use Map illustrates four community-driven trends:

- **Development occurs outside the Hazard Overlay:** steering growth away from flood and wildfire risk.
- **Residential development provides a variety of housing types:** new development includes housing that is attainable for all residents.
- **Development in central Los Fresnos supports a thriving Central Business District:** residential and commercial development around Ocean Boulevard and Arroyo Boulevard increases commercial activity.
- **Prioritize infill development:** new housing is encouraged on vacant lots within existing, already-served neighborhoods.



Reminder: The Future Land Use Map is a policy vision. It is not zoning and assigns no entitlements (TLGC § 213.005).

Transportation: Rehabilitate and Connect

Street Repairs: Repair all damaged streets

Includes areas in central Los Fresnos and subdivisions to the north and west.

63,744 LF

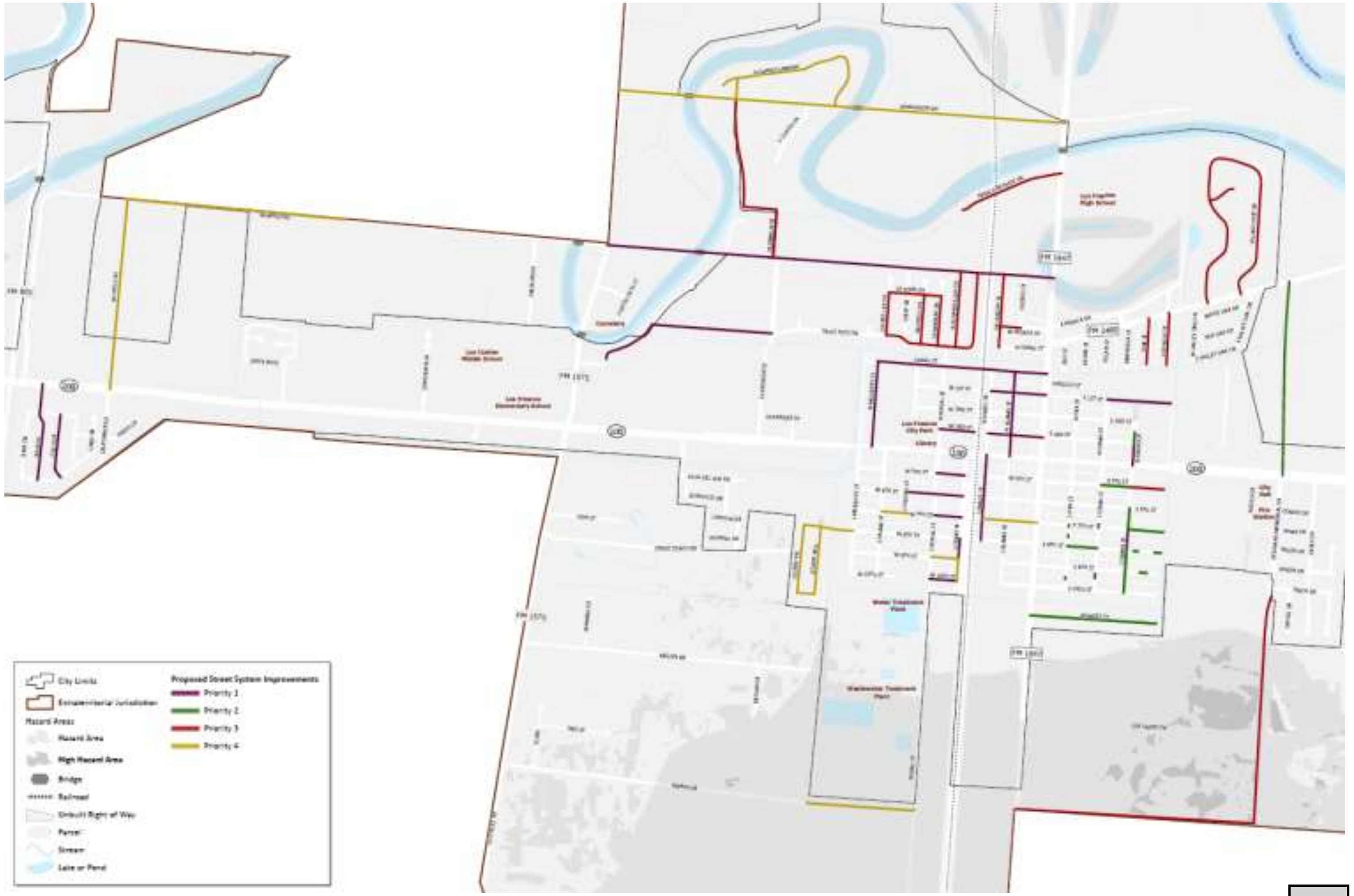
$14,413,854

New Streets: Improving connectivity

New streets in central, eastern, and northern Los Fresnos to provide additional routes through the city

24,304 LF

$65,020,233



Street repairs are sequenced alongside planned waterline and wastewater line work because coordinating underground utilities with paving avoids excavating new roads.

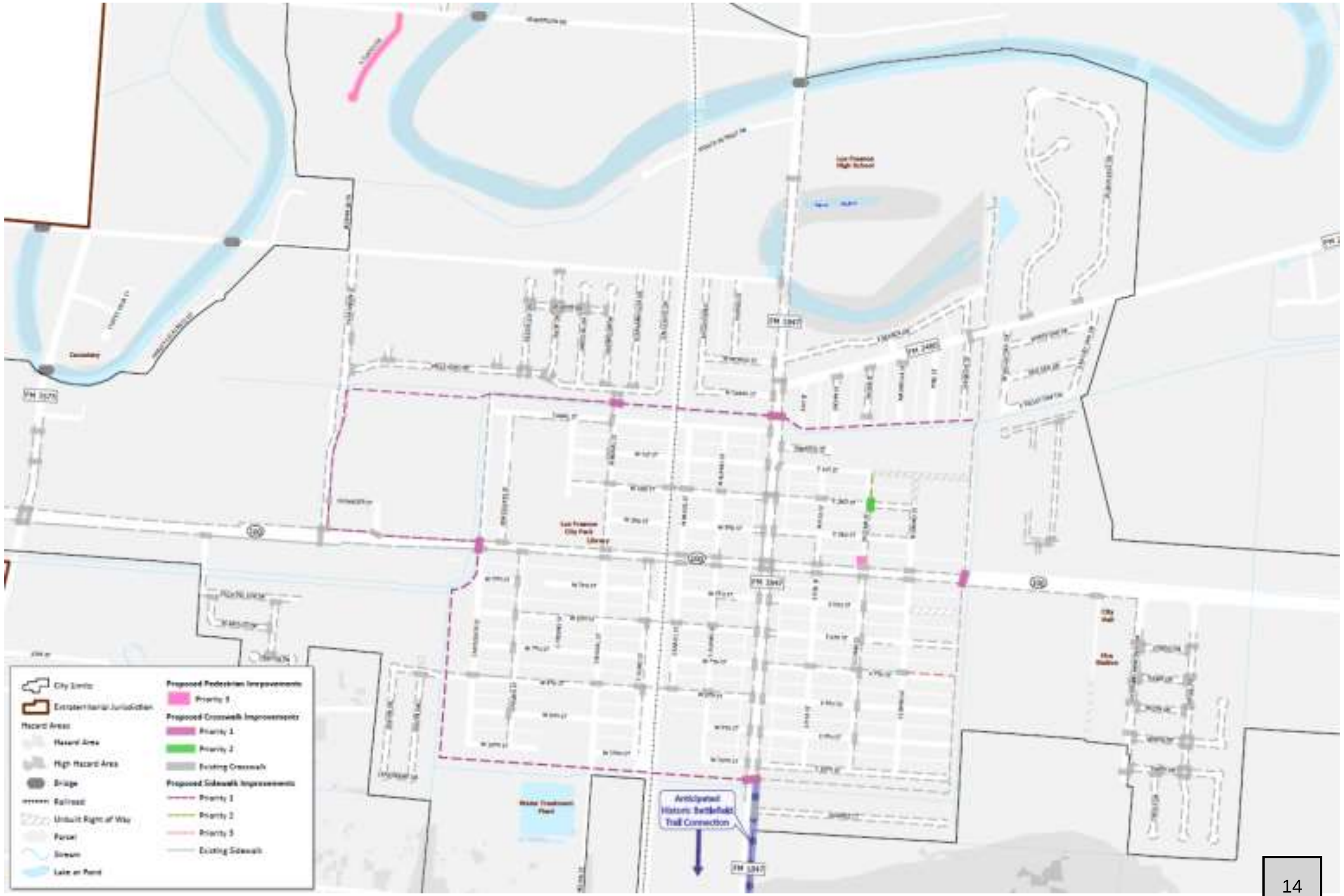
COMPONENT 2, CONTINUED

Transportation: Pedestrian Amenities

Pedestrian infrastructure: New sidewalks, streetlights, and Hike and Bike Trail

Completing the Hike and Bike Trail loop, building new sidewalks in central neighborhoods, and installing streetlights.

15,057 LF **$3,750,740**



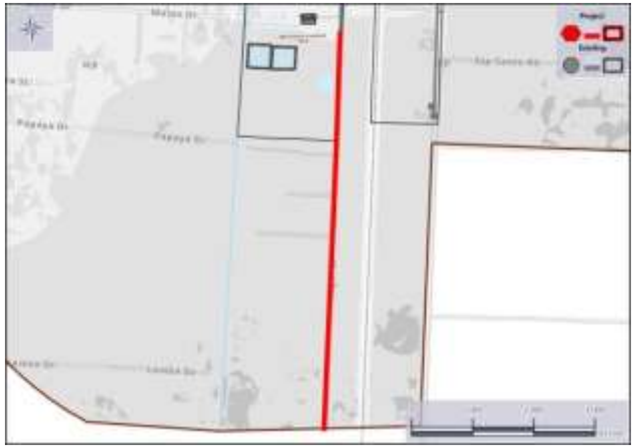
Section D, Item # 2.

Capital Improvements: Water

Water System — $18,653,680

- **Water line replacements:** $13,252,390 (Mandatory, short-term); replaces 70,583 LF of aging and deteriorating water lines; funding awarded through a TWDB grant/loan package.
- **Water line extensions:**
    - **South Nogal Street:** $905,650 (Desirable, mid-term); extends service to unserved residents.
    - **Highway 100:** $671,064 (Necessary, long-term); extends municipal water system to FM 1575 and connects into Olmito WSC
- **Water reservoir upgrades:** $3,824,676 (Necessary, long-term); cleaning and regrading of water reservoir; installing upgraded equipment.

Central City Water Line Improvements



South Nogal Street Line Extension

Highway 100 Line Extension

Reservoir Upgrades

Section D, Item # 2.

Capital Improvements: Wastewater

Wastewater System — $14,285,618

- **Wastewater line replacements:** $5,787,618 (Mandatory, short-term); replaces 23,070 LF of aging and deteriorating wastewater lines; funding awarded through a TWDB grant/loan package.
- **Lift Station Improvements:**
  - **North Arroyo Boulevard:** $2,000,000 (Necessary, mid-term); increase capacity and install direct connection to West Ocean Lift Station.
  - **South Alamo Street:** $1,200,000 (Necessary, mid-term); increase capacity.
  - **South Arroyo Boulevard:** TBD (Necessary, mid-term); increase capacity, tie into abandoned line to direct flow away from South Alamo Street Lift Station.
- **Wastewater Treatment Plant improvements:**
  - **Plant Expansion:** $4,598,000 (Desirable, long-term); replace and upgrade equipment.
  - **North Clarifier and Drying Beds:** $700,000 (Desirable, long-term); upgrade or replace clarifier and drying beds.
  - **Reclaimed Water:** TBD (Acceptable, long-term); $387,500 grant from Bureau of Reclamation to study the possibility and potential construction of reclamation facilities.

Central City Wastewater Line Improvements

South Arroyo Boulevard Lift Station Upgrades

Wastewater Treatment Plant Expansion, North Clarifier and Drying Beds Upgrades, and Reclaimed Water

Capital Improvements: Drainage

Drainage System — $7,754,524

- **Valle Alto channel and pond:** $115,000 (Mandatory, short-term); regrade ditch and improve connection to detention pond.
- **Whipple Road channels and culverts:** $204,500 (Mandatory, short-term); regrade drainage ditches and upsize culverts.
- **California Crossing channels, culverts, storm sewer, and pond:** $1,083,160 (Mandatory, short-term); regrade ditches and pond, upsize culverts and storm sewers.
- **West Whipple Road channels and culverts:** $584,996 (Mandatory, mid-term); regrade ditches and upsize culverts.
- **Los Fresnos Elementary Lateral channel and culverts:** $329,917 (Necessary, mid-term); regrade ditch and upsize culverts.
- **East Second Street study:** $4,780 (Necessary, mid-term); drainage study to identify the source of flooding.
- **North Canal Street storm sewer:** $407,909 (Mandatory, long-term); upsize storm sewer and replace curb and grate inlets.
- **Community Park channels and storm sewers:** $3,239,262 (Mandatory, long-term); regrade drainage ditches, upsize storm sewers, replace manholes and curb and gutter inlets.
- **South Nogal Street pond:** $1,000,000 (Mandatory, long-term); construct a detention/retention pond.
- **Holly Lane storm sewer:** TBD (Necessary, long-term); replace storm sewer and inlet.

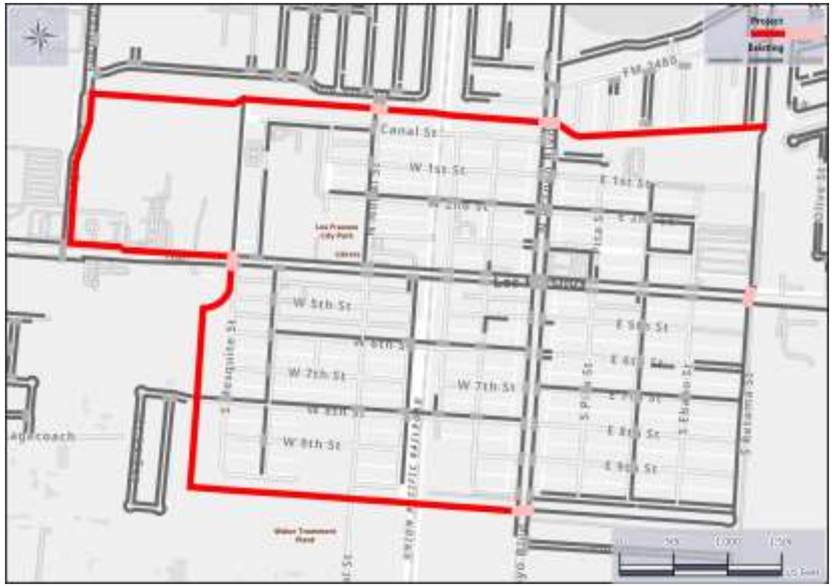
BEYOND THE PROJECTS

- A stormwater maintenance calendar builds toward full annual inspection coverage of the system by 2037 (Objective 2.2).
- The Future Land Use Map keeps new development out of the floodplain.
- Hazard-mitigation alignment with the Cameron County Hazard Mitigation Plan positions projects for grant funding.

Facilities & Parks: Quality of Life

Facilities & Recreation

- Today, four parks provide a total of 41.1 acres of recreation space that serve approximately 85% of households.
- Proposed extension to the Hike and Bike Trail: approximately 3 miles, creating a loop around the center of the city.
- Proposed new park: practice facilities for local sports teams and new park facilities (playground, restrooms, lighting)
- Improvements to existing park amenities, prioritized through the Master Parks Plan.

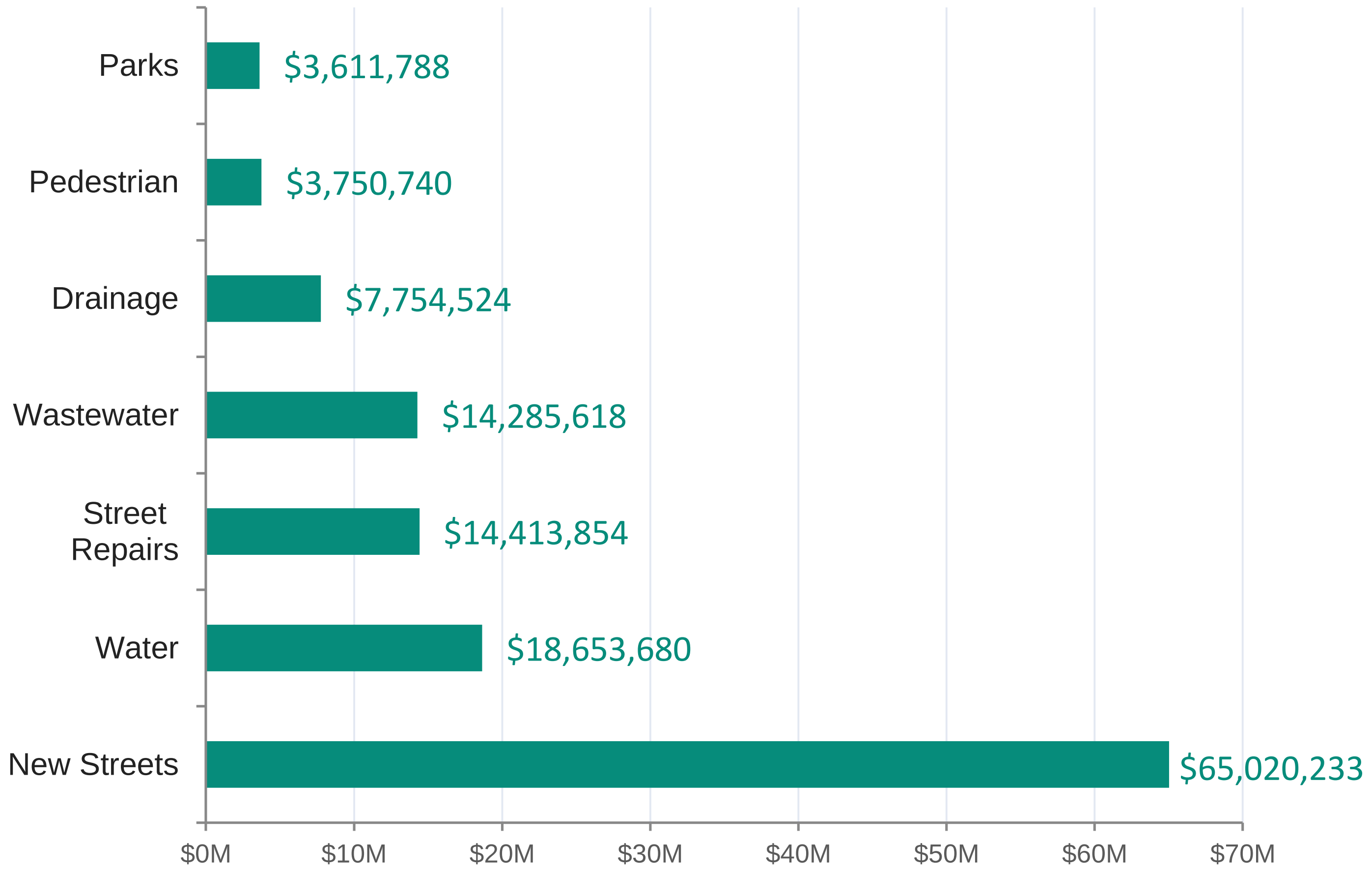


Los Fresnos Loop (Hike and Bike Trail)

Practice Fields and New Park

THE NUMBERS

A ~$123.9M Prioritized Capital Program



HOW PROJECTS ARE PRIORITIZED

Mandatory

addresses an imminent threat to life or health

Necessary

improves existing systems/replaces obsolete facilities

Desirable

improves aesthetics or quality of life

Acceptable

primarily reduces the City's operating costs

Each project sheet states priority, timing, cost, and whether it enables infrastructure in hazard areas.

Implementation: Assigned, Scheduled, Fundable

Every action assigned

Each action names a responsible party: City lead, with partners including Cameron County and TxDOT.

Every action scheduled

Annual/ongoing, short (1–2 yrs), mid (3–6 yrs), or long-term (7+ yrs) with a plan maintenance calendar: component reviews, public input in 2032, and full update by 2037.

Every action fundable

Potential sources identified per action: local funds, grants (TxCDBG, USDA, TPWD), bonds, and partnerships.

Zoning is the strongest tool

The plan calls out the Zoning Ordinance as the most effective instrument for delivering the community's vision and hazard resiliency.

Section D, Item # 2.

Paying for the Plan: Capacity & Funding Toolbox

WHERE THE CITY STANDS — FY2025 AUDIT

$15,367,000

bonded debt outstanding; full borrowing capacity untapped

$2.78M

general fund balance

$569M

2026 estimated actual taxable value; shows significant growth over the last decade

$1.7M

In federal and pass-through grants won in FY2025; an active, proven pipeline

Watch item: The city's financial health continues to strengthen. Debt obligations are decreasing and fund balances are increasing.

THE FUNDING TOOLBOX — IN ORDER OF RELIANCE

Grants carry the load

TWDB grant/loan packages, TxCDBG, USDA, TPWD, TxDOT can fund large projects. The City currently has been awarded several grants for infrastructure and recreation spaces.

General Funds and CDC Funding

A healthy general fund balance, strong revenues, and a well-established Community Development Corporation can fund small projects and grant matches.

Tax Increment Reinvestment Zone

A TIRZ exists to fund street improvements throughout the city.

Targeted, modest debt

With the current outstanding debt, the City should carefully consider whether additional debt is feasible.

The bottom line: The City's existing grant awards, track record for future grant awards, and financial health strengthen its ability to implement the projects recommended in Los Fresnos 2037.

Sources: Annual Comprehensive Financial Report, FY2025 (Burton McCumber & Longoria, LLP); Comprehensive Plan Implementation Strategy

RECOMMENDED ACTION

Adopt Los Fresnos 2037

- Adopts the Los Fresnos Comprehensive Plan: 2027–2037 with all maps, exhibits, and appendices as the City's official comprehensive plan.
- Supersedes the 2014 Comprehensive Plan and all prior plans.
- Confirms the plan is a policy guide, not zoning, and not a grant or denial of any entitlement.
- Directs use of the plan in future zoning, subdivision, and capital improvement decisions, with periodic implementation reporting.
- Keeps the adopted plan on file with the City Secretary, available for public inspection.

Effective immediately upon passage and adoption.

Questions & Discussion

ACTION ITEM REPORT

Item Title: Public Hearing to present and receive comments from residents regarding proposed amendments to Articles 1, 2, and 3 of the City of Los Fresnos Zoning Ordinance relating to application requirements, review processes, the On-Site Stormwater Management Incentive Program, the Wildfire Protection Incentive Program, and the Shaded Parking Lots Incentive Program; associated with TxCDBG Planning Grant Contract No. 23-160-015-E338.

Recommendation:

Nick Hill from GrantWorks is here with us virtually and he will present to you the proposed amendments to Articles 1, 2 and 3 of the City of Los Fresnos Zoning Ordinance.

Amendments to the Los Fresnos Zoning Ordinance

Resilient Communities Program, Contract No. 23-160-015-E338

Prepared by GrantWorks, Inc.

September 1, 2026

Why are we here?

The Texas General Land Office Resilient Communities Program (RCP) offers grants to disaster-impacted communities that cover 100% of the costs of selected hazard mitigation activities

The City of Los Fresnos hired GrantWorks, Inc. to assist with its Resilient Communities Program (RCP) grant. The grant pays for:

- "Development and adoption of forward-looking **Comprehensive Plans** that integrate hazard mitigation plans"
- "Development, adoption, and implementation of a **Zoning Ordinance** based upon the comprehensive plan"

First Hearing

Planning and Zoning Commission

Minimum of 30 Days

Hearing of the City Council

Adopt the Zoning Ordinance

Zoning Amendments

Application Requirements and Review Processes

PURPOSE: Incorporate hazard resilience into zoning applications and decision-making

APPLICABILITY: All applications for Conditional Uses, Special Uses, Amendments, and Variances

REQUIREMENTS: Applicants for zoning permits and manufactured home developments must:

- Identify the location of the 100-Year Floodplain, 500-Year Floodplain, and Wildfire Risk Areas relative to their property.
- Describe the present hazard risks, if located within one of these areas.
- Address these hazard risks sufficiently.

The City will consider:

- How the proposed use will impact hazard risks for the subject and adjacent properties.
- Whether the subject and adjacent properties are adequately protected.

Application Requirements and Review Processes

ADDITIONAL AMENDMENTS:

- Resiliency to natural hazards is included as one of the eight principal purposes of the Zoning Ordinance (Section 48-1).
- Resiliency-related definitions (e.g. 100-Year Floodplain) are added (Section 48-2).
- Shade-providing plants, including both preserved and new trees, are encouraged to be used in any place where landscaping is required to provide heat mitigation (Section 48-206).

On-Site Stormwater Maintenance Incentive Program

PURPOSE: Encourage the installation of on-site stormwater management features (e.g. rain gardens) to reduce runoff and decrease flood risks

ELIGIBILITY: All developments subject to site plan review, throughout the city

INCENTIVES: Eligible projects can receive up to a 50% reduction in building permit fees depending on the number and size of the stormwater management features.

REQUIREMENTS:

- Applicants receive Stormwater Management Points for including stormwater management features in their project.
- Applicants must provide at least one stormwater management feature from a list of eligible features.
- The number of points awarded for a single feature depends on the size of that feature.
- Applicants can use multiple features to collect Stormwater Management Points.
- Six (6) Stormwater Management Points qualify applicants for the maximum 50% reduction.

Wildfire Protection Incentive Program

PURPOSE: Encourage the use of wildfire protections in building and site design to reduce the spread of wildfires

ELIGIBILITY: All developments subject to site plan review, throughout the city

INCENTIVES: Eligible projects can receive up to a 60% reduction in building permit fees depending on the wildfire protections used.

REQUIREMENTS: Applicants can choose any combination of these protections:

1. **Increased setbacks**, either 10% of the minimum (1 point) or 4 feet or 5 feet for the side and rear setbacks, respectively (2 points)
2. **Separating structures** on the lot according to a required distance, with 1 point available for the minimum distances and 2 points for the recommended distances
3. Using **fire resistant materials and building hardening** (1 point)

Five (5) Wildfire Protection Points qualify applicants for the maximum 60% reduction.

Shaded Parking Lots Incentive Program

PURPOSE: Encourage parking lots to incorporate landscaping and shade-providing trees to reduce heat

ELIGIBILITY: All developments subject to site plan review, throughout the city

INCENTIVES: Eligible projects can receive up to a 50% reduction in building permit fees depending on the ratio of trees to parking spaces within the parking lot.

REQUIREMENTS: Applicants must provide landscaped areas and shade-providing trees depending on the number of parking spaces and parking aisles in the lot.

Applicants that provide at least four trees for every ten parking spaces (ratio of 0.4 or higher) are eligible for maximum fee reduction of 50%.

Process

Council Discussion and Action

- **Adopt**
  - Adopt the amendments to the Zoning Ordinance
- **Do not Adopt**
  - Prepare a new Preliminary Report for the Planning and Zoning Committee with Council's desired changes

ACTION ITEM REPORT

Item Title: Consideration and ACTION to approve the first reading of Ordinance 586 adopting the budget for fiscal year 2026-2027.

Recommendation:

Mayor and Council, this budget represents a balance between investing in our employees and maintaining strong fiscal discipline. We are proposing a 4% increase for all employees, along with an additional $1 for Dispatch, while still maintaining a balanced budget.

As a growing community, we have increasing demands on our services and infrastructure, and we need to make sure our budget reflects those needs. At the same time, we have a responsibility to our taxpayers to manage the City's resources carefully and sustainably. I believe this proposed budget accomplishes that balance, and I recommend approval of the first reading of Ordinance 586.

ORDINANCE NO. 586

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF LOS FRESNOS, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; PROVIDING FOR THE PUBLICATION AND ORDAINING OTHER MATTERS RELATED TO THE FOREGOING.

Was introduced and submitted to the City Council for passage and adoption after the second reading of the Ordinance. After presentation and discussion of the Ordinance, a motion was made by ____that the Ordinance be finally passed and adopted in accordance with the City's Home Rule Charter. The motion was seconded by _____________________________________and carried by the following vote:

Mayor Alejandro Flores	__ For ___ Against ___ Abstained
Councilmember Albert Escobedo	__ For ___ Against ___ Abstained
Councilmember Andrew Gonzales	__ For ___ Against ___ Abstained
Councilmember Juan Munoz	__ For ___ Against ___ Abstained
Councilmember Luis Gonzalez	__ For ___ Against ___ Abstained
Councilmember Leonel Casanova Jr.	__ For ___ Against ___ Abstained

WHEREAS, the City Manager of the City of Los Fresnos has prepared and presented to the City Council a budget for the fiscal year October 1, 2026 through September 30, 2027; and

WHEREAS, workshops on said budget were called for on August 11, 2026 and August 18, 2026, and a public hearing was held on September 1, 2026 at 6:00 p.m. by publication in a newspaper of general circulation at least ten days and not more than thirty days before the public hearings to be held at the City Hall in the City of Los Fresnos, Texas, where and when any and all interested persons might appear and be heard with reference to any item contained in said budget; and

WHEREAS, said public hearing was held on September 1, 2026 at the time and place aforesaid, and the said budget was discussed, and all interested persons were given an opportunity to be heard on any matter relative thereto, and all interested persons having appeared and been heard, and there be not other persons seeking to be heard with reference to any matter concerning said budget, the said public hearings were closed.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOS FRESNOS, TEXAS:

SECTION 1. That the budget of the City of Los Fresnos, Texas for the fiscal year October 1, 2026 through September 30, 2027 will increase from last year's total property tax budget by $ 268,257.01

SECTION 2. That the budget of the City of Los Fresnos, Texas for the fiscal year October 1, 2026 through September 30, 2027 is hereby adopted by this Ordinance. A summary of the budget adopted is hereby attached and incorporated herein as Exhibit A and the complete detail budget adopted by this Ordinance is incorporated hereby reference and shall be made available for public inspection at the Office of the City Secretary during regular business hours.

SECTION 3. That the City Council is authorized to amend the budget from time to time during the fiscal year should there be changes in revenues and expenditures according to law. An unanticipated need and an emergency shall be defined by and expenditures increased only upon a majority vote of the City Council.

SECTION 4. That once a month the Director of Finance shall present the City Council a written report showing the city's financial condition to date. Such report shall include the status of all revenues and expenditures of the city by each fund and department. The Director of Finance shall also present said report to the head of each city department.

INTRODUCED and APPROVED on the first reading this 1st day of September, 2026.

APPROVED and PASSED on the second reading this 8th day of September, 2026 at a meeting of the City Council of the City of Los Fresnos, Texas, at which a quorum was present and which was held in accordance with the laws of the State of Texas.

CITY OF LOS FRESNOS

____
Alejandro Flores, Mayor

ATTEST:

____
Jacqueline Moya, City Secretary

LOS FRESNOS - TEXAS -

COMMUNITY WITH OPPORTUNITY

FY 2026-2027 Budget

General Fund

The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities which a separate fund has not been established.

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
			APPROVED		
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
	PROPERTY TAXES	1,051,701	1,867,995	1,846,948	1,843,052
	SALES TAXES	1,974,088	1,908,822	2,140,000	2,228,285
	GARBAGE FEES	265,367	231,000	131,500	133,500
	FINES & FORFEITURES	1,006,007	888,575	912,600	882,600
	GRANTS	219,998	361,592	368,058	210,000
	PD-SERVICE CONTRACT	26,860	26,860	27,220	27,220
	FRANCHISE FEES	453,406	452,600	471,164	470,900
	MISCELLANEOUS	1,028,126	490,889	488,906	441,550
	TRANSFERS IN	854,542	792,699	792,699	797,263
TOTAL REVENUES		**6,880,096**	**7,021,032**	**7,179,095**	**7,034,370**
EXPENDITURES					
	GENERAL GOVERNMENT	1,377,385	1,706,179	1,720,311	1,589,164
	PUBLIC SAFETY	2,935,596	3,292,447	3,212,716	3,254,318
	HIGHWAYS & STREETS	1,081,731	719,912	710,951	803,652
	SANITATION	7,056	4,375	5,375	4,875
	HEALTH & WELFARE	243,432	268,199	262,241	309,557
	CULTURE & RECREATION	935,997	1,038,386	1,048,284	1,052,705
	TRANSFERS OUT	100	-	-	-
TOTAL EXPENDITURES		**6,581,296**	**7,029,498**	**6,959,878**	**7,014,271**
EXCESS REVENUES(EXPENDITURES)		**298,800**	**(8,466)**	**219,217**	**20,099**

BUDGET INCREASE (DECREASE) COMPARED WITH FYE 2025-2026 **(15,227)**

OPERATIONAL REVENUE

		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
400-0100	CURRENT PROPERTY TAXES	1,084,084	1,882,995	1,850,000	1,851,052
400-0105	PROPERTY TAX DISCOUNT	(43,842)	(45,000)	(60,052)	(60,000)
400-0110	DELINQUENT TAXES	61,062	50,000	45,000	45,000
400-0120	PENALTY, INTEREST & COST	32,163	30,000	32,000	32,000
400-0130	PROPERTY TAX ADJUSTMENT	(81,767)	(50,000)	(20,000)	(25,000)
	TOTAL PROPERTY TAXES	**1,051,701**	**1,867,995**	**1,846,948**	**1,843,052**
430-0200	CITY SALES TAX	1,974,088	1,908,822	2,140,000	2,228,285
	TOTAL SALES TAXES	**1,974,088**	**1,908,822**	**2,140,000**	**2,228,285**
412-1090	GARBAGE COLLECTION-RESIDENTIAL	146,871	125,000	28,500	30,500
412-1100	GARBAGE COLLECTION-COMMERCIAL	55,552	42,000	42,000	42,000
412-1110	COLLECTED SALES TAX-GARBAGE	23,771	24,000	24,000	24,000
412-1112	GARBAGE PENALTIES	39,173	40,000	37,000	37,000
	TOTAL GARBAGE FEES	**265,367**	**231,000**	**131,500**	**133,500**
407-0240	MUNICIPAL COURT FINES & FEES	853,730	750,000	780,000	750,000
407-0241	COURT FEES-TECH	26,809	-	21,000	21,000
407-0242	LOCAL TRUANCY PREVENTION FUND	31,752	30,000	27,000	27,000
407-0243	LOCAL MUNICIPAL JURY FUND	635	500	500	500
407-0250	BUILDING SECURITY / TECH FEES	-	54,000	-	-
407-0260	COURT FEES- JUDGE	78	75	100	100
407-0270	COURT FEES-SECURITY	32,189	-	30,000	30,000
407-0280	COURT FEES- CHILD SAFETY FUND	4,846	6,000	6,000	6,000
407-0290	COURT FEES-SPECIAL EXPENSE	55,969	48,000	48,000	48,000
407-0291	CHILD SAFETY FEE CREDIT	-	-	-	-
	TOTAL MUNICPAL FINES	**1,006,007**	**888,575**	**912,600**	**882,600**
407-1061	POLICE EDUCATION FROM STATE	4,188	(4,233)	4,233	4,000
407-1074	TXDOT TRAFFIC SAFETY GRANT	-	20,000	-	-
490-1251	GRANT REVENUE - OSG OVERTIME	73,310	75,025	77,025	70,000
490-1252	GRANT REVENUE - OPERATION	-	200,800	200,800	50,000
490-1253	GRANT REVENUE - LBSP	50,000	-	-	-
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HE	60,000	30,000	30,000	30,000
490-1255	GRANT - HOMELAND SECURITY	32,500	-	-	-
490-1256	REIMBURSEMENT - LRGVDC	-	40,000	40,000	40,000
490-1258	GRANT REVENUE - FEMA	-	-	16,000	16,000
490-1266	CORONAVIRUS RELIEF FUND	-	-	-	-
	TOTAL GRANTS	**219,998**	**361,592**	**368,058**	**210,000**
407-1091	SERVICE CONTRACT-LFCISD	26,860	26,860	27,220	27,220
	TOTAL SERVICE CONTRACT	**26,860**	**26,860**	**27,220**	**27,220**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
430-0202	HOTEL/MOTEL TAX	17,982	17,000	18,000	18,000
430-0205	MIXED BEVERAGE TAXES	1,618	-	1,864	2,000
430-0210	AEP FRANCHISE FEE	217,483	215,000	215,000	215,000
430-0220	FRANCHISE FEE-AT&T LEASE	39,600	39,600	39,600	39,600
430-0230	FRANCHISE FEE-AT&T	822	800	800	800
430-0245	TWC FRANCHISE FEE	39,876	40,000	34,000	34,000
430-0256	PEG CAPITAL FEE	7,975	8,000	6,400	6,000
430-0261	FRANCHISE FEE-GARBAGE	103,971	110,000	132,000	132,000
430-0271	TEXAS GAS FRANCHISE FEE	9,054	8,000	8,000	8,000
430-0275	SKYWAY TOWERS LEASE FEE	9,250	9,200	9,500	9,500
430-0281	RIGHT OF WAY FRANCHISE FEES	5,775	5,000	6,000	6,000
	TOTAL FRANCHISE FEES	**453,406**	**452,600**	**471,164**	**470,900**
407-0300	NSF REVENUE	80	-	40	-
407-0310	POLICE RECORDS FEES	315	200	250	250
407-1045	SHOOTING RANGE	33,280	34,000	34,000	34,000
407-1076	VEST BVP GRANT	1,595	1,750	1,000	1,000
410-1014	GARAGE SALE PERMIT	3,270	3,000	5,000	5,000
410-1016	HEALTH INSPECTIONS	4,710	5,000	5,000	5,000
410-1021	ANIMAL LICENSES	5	-	-	-
410-1054	ALARM REGISTRATION FEES	-	-	-	-
410-1130	LOT MOWING	1,195	500	-	500
416-1017	LIBRARY REVENUE-COPY MACHINE	8,072	7,000	8,500	8,000
416-1131	LIBRARY REVENUE	1,700	1,500	1,500	1,500
444-0010	SALE OF PROPERTY	28,975	-	11	-
444-1000	INTEREST EARNED	90,915	85,000	100,000	85,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	203,047	200,000	210,000	200,000
444-1020	MISC. FEES & SERVICES	1,068	-	205	-
444-1025	RENTAL FEES - COMMUNITY CENTER	18,675	18,000	15,000	15,000
444-1027	MISC INCOME	187,569	47,189	35,000	35,000
444-1028	RENTAL FEES-PARKS	2,065	2,300	3,000	3,000
444-1029	COMMUNITY CENTER BLDG SECUR	5,400	4,500	3,500	3,500
444-1040	PLAT REVIEW FEES	12,970	9,000	5,000	5,000
444-1080	ADMIN FEES - GENERAL ELECTION	200	-	100	-
444-1081	POOL ADMISSION/RENTAL	5,276	4,800	4,800	4,800
444-1084	POOL RENTAL	100	-	-	-
444-1085	CREDIT CARD PROCESSING FEES	33,232	32,000	22,000	-
444-1094	SWIMMING LESSONS INCOME	22,437	20,000	20,000	20,000
490-1082	POOL RENTAL DEPOSIT	200	-	-	-
490-7530	REIMBURSEMENT - LIBRARY	474	150	-	-
490-7560	REIMB. FROM FIRE DEPT/EMS	8,279	-	-	-
490-7570	REIMBURSEMENT - TXDOT	338,022	-	-	-
	TOTAL OTHER REVENUE	**1,028,126**	**490,889**	**488,906**	**441,550**
490-8000	TRANSFERS IN - CDC & TIRZ	500	-	-	-
410-1020	TRANSFER IN - SELF SUPPORTING DEBT	854,042	792,699	792,699	797,263
	TOTAL DEPARTMENT REVENUE	**854,542**	**792,699**	**792,699**	**797,263**
TOTAL OPERATIONAL REVENUE		**6,025,554**	**6,228,333**	**7,179,095**	**7,034,370**

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
OPERATIONAL EXPENDITURES					
ADMINISTRATION					
502-01100	ADMINISTRATION SALARY	320,899	449,936	395,000	409,013
502-01500	OVERTIME SALARY EXPENSE	1,857	2,000	3,600	3,600
502-02100	PAYROLL TAXES FICA	20,044	28,021	24,300	25,583
502-02105	PAYROLL TAXES MEDICARE	4,688	6,554	5,800	5,983
502-02106	HEALTH INS EXP	47,318	68,389	68,389	67,145
502-02107	PAYROLL TAXES TWC	172	573	705	1,385
502-02150	TMRS RETIREMENT EXPENSE	22,011	37,122	28,000	28,618
502-02160	WORKMAN'S COMPENSATION INSURANCE	552	904	904	853
502-02210	OTHER INSURANCE	197	347	317	306
502-03110	ATTORNEY	12,775	15,000	20,000	17,500
502-03115	AUDITOR	26,310	27,000	20,429	21,735
502-03120	VALLEY METRO SERVICE	-	21,995	21,995	21,995
502-04100	OFFICE SUPPLIES & PRINTING	29,877	28,000	28,000	28,000
502-04110	POSTAGE	933	2,000	2,000	2,000
502-05100	ELECTRICITY	14,125	17,000	15,000	15,000
502-05120	TELEPHONE	8,838	10,000	10,000	10,000
502-05130	UTILITIES	10,309	10,000	11,000	11,000
502-06100	ADVERTISING	8,474	10,000	6,000	6,000
502-06120	LF CHAMBER OF COMMERCE ADV.	45,000	45,000	45,000	45,000
502-06130	HEADS & BEDS	23,500	22,000	22,000	22,000
502-09100	TRAVEL & TRAINING	18,977	17,970	20,000	20,000
502-09110	ADMIN. EXPENSE	739	2,000	2,000	2,000
502-10100	DUES & MEMBERSHIP	10,254	12,000	12,000	12,000
502-11100	MAINTENANCE OF EQUIPMENT	21,953	24,000	30,000	30,000
502-11110	MAINTENANCE OF BLDG.	13,492	45,000	45,000	45,000
502-12100	BUILDING INSURANCE	32,888	34,000	32,888	34,000
502-12110	LIABILITY INSURANCE	18,813	20,000	17,465	20,000
502-13500	CAPITAL OUTLAY	-	97,000	97,000	32,000
502-14100	TECHNOLOGY MAINTENANCE AGREEMEN	95,109	60,824	60,824	90,014
502-30250	PROFESSIONAL SERVICES	-	500	17,000	-
502-99100	MISCELLANEOUS	6,834	6,000	6,000	6,000
502-99101	EVENTS	7,500	9,300	12,000	10,000
	TOTAL DEPARTMENT EXPENDITURES	**824,437**	**1,130,435**	**1,080,616**	**1,043,730**
MUNICIPAL COURT					
503-01100	COURT SALARY	139,642	142,865	142,865	148,512
503-01500	OVERTIME SALARIES	1,479	1,500	3,000	3,000
503-02100	PAYROLL TAXES FICA	8,638	8,951	8,951	9,394
503-02105	PAYROLL TAXES MEDICARE	2,020	2,094	2,094	2,196
503-02106	HEALTH INSURANCE	25,574	24,137	24,137	26,858
503-02107	PAYROLL TAXES TWC	27	189	189	513
503-02150	TMRS RETIREMENT EXPENSE	9,891	12,387	11,000	11,045
503-02160	WORKMAN'S COMPENSATION INSURANCE	1,795	1,801	1,801	1,952
503-02210	OTHER INSURANCE	129	122	110	122
503-03100	CONTRACT SERVICES - JUDGE	30,750	35,000	35,500	35,000
503-03110	CONTRACT SERVICES - ATTORNEY	23,700	20,000	20,000	20,000
503-04100	SUPPLIES	5,281	6,000	6,000	6,000
503-04110	POSTAGE	3,495	3,000	3,000	3,000
503-05120	TELEPHONE	3,190	3,300	3,600	3,600
503-09100	TRAVEL & TRAINING	1,534	3,000	2,500	3,000
503-10100	DUES & MEMBERSHIPS	106	150	150	150
503-14110	COURT TECHNOLOGY - ANNUAL MAINTEN.	21,802	33,351	33,351	35,275
503-30110	CREDIT CARD SERVICE CHARGE	112,699	50,000	80,000	-
503-99100	MISCELLANEOUS	-	200	-	200
	TOTAL DEPARTMENT EXPENDITURES	**391,751**	**348,047**	**378,248**	**309,817**
TAX ASSESSOR-COLLECTOR					
504-30100	TAX APPRAISAL FEE	47,713	58,822	58,822	60,703
504-30300	COUNTY CONTRACT M&O	19,392	20,000	27,000	27,000
	TOTAL DEPARTMENT EXPENDITURES	**67,105**	**78,822**	**85,822**	**87,703**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
INFORMATION TECHNOLOGY					
505-01100	INFORMATION TECHNICIAN SALARY	4,903	-	-	-
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	303	-	-	-
505-02105	PAYROLL TAXES MEDICARE	71	-	-	-
505-02106	HEALTH INS EXP	-	-	-	-
505-02107	PAYROLL TAXES TWC	-	-	-	-
505-02150	TMRS RETIREMENT EXPENSE	344	-	-	-
505-02160	WORKMAN'S COMPENSATION INSURANCE	11	-	-	-
505-02210	OTHER INSURANCE	-	-	-	-
505-02220	CONTRACT-IT SERVICES	18,352	43,200	43,200	43,200
505-05120	TELEPHONE	134	175	175	214
505-13500	CAPITAL OUTLAY	-	-	-	-
505-14000	HARDWARE	21,489	45,000	45,000	45,000
505-14010	SOFTWARE	7,447	10,000	10,000	5,000
505-14030	NETWORK	27	7,000	7,000	-
	TOTAL DEPARTMENT EXPENDITURES	**53,080**	**105,375**	**105,375**	**93,414**
ELECTIONS					
506-03000	ELECTIONS CONTRACT	7,307	17,500	44,744	20,000
506-06100	ADVERTISING	-	500	500	500
506-09100	TRAVEL & SCHOOL	1,214	2,000	1,506	2,000
	TOTAL DEPARTMENT EXPENDITURES	**8,522**	**20,000**	**46,750**	**22,500**
POLICE					
507-01100	SALARIES EXP	1,362,172	1,372,831	1,300,000	1,377,178
507-01500	POLICE OVERTIME	33,060	52,418	52,000	52,000
507-01510	POLICE OVERTIME - COMMUNITY CENTER	3,937	5,000	5,000	5,000
507-01515	POLICE OVERTIME - STONE GARDEN	58,397	75,025	63,350	70,000
507-01520	OVERTIME - SCHOOL SECURITY	7,590	6,000	7,600	7,600
507-01524	OVERTIME - TXDOT TRAFFIC SAFETY	-	16,000	16,000	16,000
507-01525	OVERTIME - LBSP	42,469	-	-	-
507-01530	OVERTIME - OPERATION LONESTAR	-	50,000	50,000	50,000
507-02100	PAYROLL TAXES FICA	92,182	95,099	91,000	97,822
507-02105	PAYROLL TAXES MEDICARE	21,559	22,239	21,500	22,875
507-02106	HEALTH & OTHER BENEFITS	205,285	201,144	215,000	223,818
507-02107	PAYROLL TAXES TWC	291	1,715	2,500	4,275
507-02150	RETIREMENT EXPENSE	105,617	131,729	106,000	115,021
507-02160	WORKMAN'S COMPENSATION INSURANCE	28,187	35,105	35,000	37,422
507-02210	OTHER INS	1,226	1,020	1,000	1,020
507-03100	BREATHALYZER CONTRACT	1,650	3,300	1,650	3,300
507-03115	FORENSICS	279	1,000	1,000	1,000
507-04100	ADMINISTRATIVE SUPPLIES	19,031	20,000	20,000	22,000
507-04110	JANITORIAL SUPPLIES	2,447	3,000	3,000	3,000
507-04115	EMPLOYEE SCREENINGS	2,301	3,000	5,000	3,000
507-04120	UNIFORMS (ALLOWANCE)	20,070	20,000	20,000	20,000
507-04130	PRISONER EXPENSE	1,535	2,000	2,000	2,000
507-04140	POLICE EQUIPMENT	35,317	26,000	26,000	26,000
507-04145	VEST BVP GRANT EXPENSE	1,432	1,750	1,000	1,000
507-05100	ELECTRICITY	14,536	12,000	15,000	15,000
507-05120	TELEPHONE	24,866	26,000	27,300	34,168
507-05130	UTILITIES - POLICE	1,034	1,200	2,300	1,750
507-05135	UTILITIES - TRAINING CENTER	620	800	750	750
507-06100	ADVERTISING	-	-	-	-
507-07100	FUEL FOR VEHICLES	47,005	50,000	70,000	70,000
507-08100	REPAIRS - VEHICLES	38,537	50,219	50,000	40,000
507-09100	TRAVEL & TRAINING	7,851	10,000	10,000	10,000
507-09101	TRAVEL & TRAINING - OPERATION	-	5,000	-	-
507-09110	STATE EDUCATION MONEY	3,566	4,233	4,233	3,500
507-10100	DUES & MEMBERSHIPS	504	1,000	1,000	1,000
507-11100	MAINTENANCE OF EQUIPMENT	1,531	2,000	2,000	2,000
507-11110	MAINTENANCE OF BUILDING	7,096	8,500	18,000	10,000
507-11120	MAINTENANCE OF SHOOTING RANGE	24,833	25,000	15,500	25,000
507-12100	BUILDING INSURANCE	6,804	7,000	6,804	7,000
507-12110	LIABILITY INSURANCE	29,496	32,000	40,793	42,000
507-13500	CAPITAL OUTLAY	48,549	220,800	220,800	-
507-14100	TECHNOLOGY MAINTENANCE AGREEMEN	82,913	98,855	98,855	102,021
507-30100	SCHOOL SUPPORT/EXPLORERS	5,987	6,000	6,000	6,000
507-30200	CAPITAL LEASE - VEHICLES	23,604	63,000	62,227	103,051
507-99100	MISCELLANEOUS	-	500	500	500
507-99200	CHILD SAFETY PROGRAM	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**2,415,364**	**2,769,483**	**2,697,662**	**2,635,071**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
FIRE					
508-02160	WORKER'S COMP	8,093	1,500	1,500	1,500
508-03100	FIRE MARSHALL	8,745	10,000	10,000	12,000
508-03110	SPECIAL SERVICES - CONTRACT	175,000	227,650	227,650	237,650
508-04100	SUPPLIES	-	1,250	1,250	2,000
508-05120	TELEPHONE	321	360	360	430
508-05130	UTILITIES - FIRE	1,684	4,000	2,000	2,000
508-12100	BUILDING INSURANCE	-	-	-	-
508-12110	LIABILITY INSURANCE	26,577	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**220,420**	**244,760**	**242,760**	**255,580**
ENGINEERING					
509-03000	CONTRACT - BUILDING INSPECTOR	120,923	140,000	140,000	140,000
509-30100	PLAT REVIEW	15,039	20,000	20,000	20,000
509-30120	ENGINEERING	13,446	30,000	30,000	30,000
	TOTAL DEPARTMENT EXPENDITURES	**149,407**	**190,000**	**190,000**	**190,000**
ENVIRONMENTAL					
510-01100	ENVIRONMENTAL OFFICER SALARIES	117,277	115,296	110,000	118,101
510-01500	OVERTIME SALARIES	3,295	4,000	5,000	6,000
510-02100	PAYROLL TAXES FICA	7,455	7,396	7,000	7,694
510-02105	PAYROLL TAXES MEDICARE	1,744	1,730	1,600	1,799
510-02106	HEALTH INSURANCE	16,684	16,092	13,000	17,905
510-02107	PAYROLL TWC	18	126	100	342
510-02150	TMRS	8,450	10,236	8,000	9,047
510-02160	WORKMAN'S COMPENSATION	3,103	2,730	2,730	2,943
510-02210	OTHER INS	99	82	65	82
510-03100	ORDINANCE ENFORCEMENT	2,635	6,000	6,000	6,000
510-04100	SUPPLIES & POSTAGE	11,222	11,000	11,000	11,000
510-05120	TELEPHONE/INTERNET	849	1,600	1,600	1,600
510-07100	FUEL FOR VEHICLES	4,571	4,500	9,000	8,000
510-08100	REPAIRS TO VEHICLES	1,320	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	77	1,000	1,000	1,000
510-11100	MAINTENANCE OF EQUIPMENT	313	500	500	500
510-11110	MAINTENANCE OF BUILDING	2,046	2,000	2,000	8,500
510-12110	LIABILITY INSURANCE	555	600	687	700
510-30100	ANIMAL CONTROL	704	850	850	850
510-30200	CAPITAL LEASES	-	10,000	9,483	9,483
510-99100	MISCELLANEOUS	297	500	500	500
510-99115	BAD DEBT EXPENSE - LOT MOWING	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**182,715**	**198,738**	**192,615**	**214,546**
EMERGENCY MEDICAL SERVICE					
511-02160	WORKER'S COMP	20,118	-	-	-
511-05120	TELEPHONE	335	350	360	429
511-05130	UTILITIES - AMBULANCE SERVICES	7,304	7,000	1,200	1,200
511-12100	BUILDING INSURANCE	-	-	-	-
511-12110	LIABILITY INSURANCE	27,873	-	-	-
511-30000	CONTRACT LOS FRESNOS EMS	180,000	204,000	204,000	214,000
	TOTAL DEPARTMENT EXPENDITURES	**235,629**	**211,350**	**205,560**	**215,629**
GARBAGE					
512-03100	CONTRACTED GARBAGE COLLECTION	426	-	-	-
512-05100	ELECTRICTY - ILLEGAL DUMPING CAMERA	-	375	375	375
512-99115	BAD DEBT EXPENSE	6,630	4,000	5,000	4,500
	TOTAL DEPARTMENT EXPENDITURES	**7,056**	**4,375**	**5,375**	**4,875**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
STREETS					
514-01100	SALARIES	51,507	70,335	71,000	70,346
514-01125	CONTRACT LABOR	28,659	26,624	26,624	26,624
514-01130	CONTRACT LABOR - OVERTIME	4,253	2,000	2,000	2,000
514-01500	OVERTIME SALARIES EXPENSE	5,209	3,000	4,000	4,000
514-02100	PAYROLL TAXES FICA	3,472	4,547	4,500	4,609
514-02105	PAYROLL TAXES MEDICARE	812	1,064	1,000	1,078
514-02106	HEALTH & OTHER BENEFITS	11,421	16,092	16,200	17,905
514-02107	PAYROLL TAXES TWC	95	126	150	342
514-02150	RETIREMENT EXPENSE	3,959	6,292	6,000	5,420
514-02160	WORKMAN'S COMPENSATION INSURANCE	895	1,224	1,224	1,383
514-02210	OTHER INSURANCE	81	82	80	82
514-04100	TOOLS & SUPPLIES	6,873	5,000	9,500	8,000
514-05100	ELECTRICITY (STREET LIGHTS)	110,697	115,000	105,000	110,000
514-07100	FUEL FOR VEHICLES	4,897	8,000	9,000	8,000
514-08100	REPAIRS TO VEHICLES	5,542	6,000	22,000	8,000
514-09100	TRAVEL & TRAINING	740	2,000	740	2,000
514-10100	DUES & MEMBERSHIP	14,800	15,000	16,000	16,000
514-11100	STREET DRAINAGE & REPAIRS	39,172	50,000	40,000	50,000
514-11110	STREET SIGNS & REPAIRS	274	5,000	15,000	7,500
514-11120	MOWING MACHINE REPAIRS	7,988	7,500	7,500	7,500
514-12110	LIABILITY INSURANCE	2,324	2,500	3,775	4,000
514-13500	CAPITAL OUTLAY	570,468	-	62,794	138,000
514-13515	MATCH TXDOT - SIDEWALK	49,364	-	-	-
514-13520	STREET PROJECT	-	154,526	73,325	97,324
514-30201	CAPITAL LEASE	6,065	28,000	23,539	23,539
514-30210	CAPITAL LEASE - INTEREST ST S	2,757	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**932,324**	**529,912**	**520,951**	**613,652**
PARKS					
515-01100	SALARIES	108,312	97,479	116,000	99,659
515-01105	POOL LABOR	68,211	125,085	100,000	111,128
515-01106	SWIMMING LESSONS INSTRUCTOR	22,437	30,000	30,000	30,000
515-01125	CONTRACT LABOR	36,883	53,248	53,248	53,248
515-01130	CONTRACT LABOR- OVERTIME	1,661	2,000	2,000	2,000
515-01500	OVERTIME EXPENSE	8,974	5,000	9,000	9,000
515-02100	PAYROLL TAXES FICA	11,307	15,659	12,680	13,627
515-02105	PAYROLL TAXES MEDICARE	2,644	3,664	3,100	3,189
515-02106	HEALTH INSURANCE EXPENSE	27,129	24,137	30,000	26,858
515-02107	PAYROLL TAXES TWC	331	1,422	1,320	3,181
515-02150	RETIREMENT EXPENSE	8,234	8,793	8,920	7,922
515-02160	WORKMAN'S COMPENSATION INSURANCE	2,646	4,215	4,200	4,089
515-02210	OTHER INSURANCE	170	122	160	122
515-04100	TOOLS & SUPPLIES	8,871	10,000	10,000	10,000
515-04110	POOL SUPPLIES	56	2,500	2,500	2,500
515-05100	ELECTRICITY (PARK)	10,550	12,000	12,000	12,000
515-05110	ELECTRICITY (POOL)	6,379	8,000	11,000	11,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	9,672	10,000	22,000	22,000
515-05116	ELECTRICITY ALAMO WHSE	3,252	4,000	4,000	4,000
515-05120	TELEPHONE	187	200	200	214
515-05130	UTILITIES - COMMUNITY PARK	5,819	3,500	8,000	8,000
515-05131	UTILITIES - NATURE PARK	950	1,200	1,200	1,200
515-05132	UTILITIES - POOL	3,616	4,500	2,000	2,000
515-05135	UTILITIES - BOYS & GIRLS CLUB	864	1,000	1,000	1,000
515-05136	UTILITIES - ALAMO WHSE	634	750	750	1,000
515-07100	FUEL FOR VEHICLES	8,234	10,000	10,000	10,000
515-08100	REPAIRS TO VEHICLES	2,729	4,000	8,000	6,000
515-08110	TRACTOR REPAIRS	289	-	-	-
515-11100	MOWING MACHINE REPAIRS	8,158	10,000	14,000	10,000
515-11110	POOL MAINT.	4,640	7,500	7,500	7,500
515-11120	POOL CHEMICALS	9,146	20,000	20,000	20,000
515-11130	PARK MAINTENANCE	11,585	35,000	35,000	20,000
515-11135	FIELD MAINTENANCE	9,248	20,000	20,000	28,000
515-11136	ALAMO WHSE MAINTENANCE	13,170	15,000	15,000	10,000
515-11145	BOYS & GIRLS CLUB	60,000	80,000	80,000	80,000
515-12100	BUILDING INSURANCE	1,565	1,600	1,565	1,600
515-12110	LIABILITY INSURANCE	6,265	6,500	9,004	10,000
515-13500	CAPITAL OUTLAY	210,118	7,500	13,000	13,000
515-30101	HIKE & BIKE TRAIL PROJECT	3,333	43,284	43,284	-
515-30200	CAPITAL LEASE - VEHICLES	15,716	20,000	19,831	19,831
515-99100	MISCELLANEOUS	782	600	600	600
	TOTAL DEPARTMENT EXPENDITURES	**714,770**	**709,458**	**742,062**	**675,468**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
LIBRARY					
516-01100	SALARIES	132,399	146,962	125,000	155,283
516-01500	OVERTIME SALARIES EXPENSE	884	1,500	2,000	2,000
516-02100	PAYROLL TAXES FICA	8,228	9,205	8,000	9,752
516-02105	PAYROLL TAXES MEDICARE	1,924	2,152	1,900	2,281
516-02106	HEALTH & OTHER BENEFITS	17,049	16,092	18,000	26,858
516-02107	PAYROLL TAXES TWC	68	202	220	513
516-02150	RETIREMENT EXPENSE	7,580	10,012	8,200	11,466
516-02160	WORKMAN'S COMPENSATION INSURANCE	321	398	398	471
516-02210	OTHER INSURANCE	103	82	74	122
516-04100	OFFICE SUPPLIES	9,067	3,400	3,400	3,400
516-05100	ELECTRICITY	5,456	5,300	5,300	5,300
516-05120	TELEPHONE	1,050	1,200	1,250	1,250
516-09100	TRAVEL & TRAINING	-	500	2,500	2,500
516-10100	DUES & MEMBERSHIP	212	450	450	450
516-11100	MAINTENANCE OF EQUIPMENT	573	1,000	1,000	1,000
516-11110	MAINTENANCE OF BLDG.	5,611	4,300	4,300	6,500
516-12100	BUILDING INSURANCE	5,514	5,600	5,514	5,700
516-12110	LIABILITY INSURANCE	2,663	2,700	2,731	2,800
516-13100	NEW EQUIPMENT	87	-	-	-
516-13110	LEASE COPIER	3,123	3,700	3,700	3,700
516-13500	CAPITAL OUTLAY	-	19,800	19,800	24,000
516-14100	TECHNOLOGY MAINTENANCE AGREEMEN	2,737	4,607	4,607	3,655
516-30100	BOOKS	6,153	7,300	7,300	8,500
516-99100	MISCELLANEOUS	2,492	2,500	2,500	2,500
	TOTAL DEPARTMENT EXPENDITURES	**213,294**	**248,962**	**228,144**	**280,001**
COMMUNITY / SENIOR CENTER					
517-01100	SALARIES EXPENSE	1,335	35,443	35,443	56,143
517-01500	OVERTIME	9	300	300	300
517-02100	PAYROLL TAXES FICA	83	2,216	2,140	3,499
517-02105	PAYROLL TAXES MEDICARE	19	518	500	819
517-02106	HEALTH INSURANCE	429	8,046	8,900	8,953
517-02107	PAYROLL TAXES TWC	5	63	63	274
517-02150	RETIREMENT EXPENSE	92	3,067	2,600	4,818
517-02160	WORKMANS COMP	-	72	72	117
517-02210	OTHER INSURANCE	(2)	41	41	41
517-04100	SUPPLIES & EQUIPMENT	2,623	6,000	5,000	4,128
517-05100	TELEPHONE	-	1,800	1,800	1,820
517-05110	ELECTRICITY	-	5,500	5,000	4,700
517-05130	UTILITIES	52	700	900	674
517-07100	FUEL	175	1,700	2,500	1,500
517-08100	VEHICLE REPAIRS	1,983	2,500	1,000	1,200
517-11100	MAINTENANCE OF EQUIPMENT	10	500	500	750
517-11110	MAINTENANCE OF BUILDING	1,120	6,000	6,000	3,250
517-12100	BUILDING INSURANCE	-	3,250	3,005	2,250
517-12110	LIABILITY INSURANCE	-	2,250	2,314	2,000
	TOTAL DEPARTMENT EXPENDITURES	**7,932**	**79,966**	**78,078**	**97,236**
EMERGENCY MANAGEMENT					
518-01100	COORDINATOR SALARY	5,058	6,329	6,329	6,582
518-02100	PAYROLL TAXES FICA	313	392	300	408
518-02105	PAYROLL TAXES MEDICARE	73	92	90	95
518-02107	PAYROLL TAXES TWC	11	63	60	63
518-02150	RETIREMENT EXPENSE	356	543	500	480
518-02160	WORKMAN'S COMPENSATION INSURANCE	142	145	140	156
518-04100	SUPPLIES	4,985	5,000	3,200	5,000
518-05120	TELEPHONE/COMMUNICATIONS	360	360	360	360
518-07110	DIESEL FUEL - GENERATOR	441	1,000	1,000	1,000
518-09100	TRAVEL & TRAINING	400	3,000	35	3,000
518-11100	MAINTENANCE EQUIPMENT	-	1,500	6,265	1,500
518-13500	CAPITAL OUTLAY	-	-	-	75,000
518-14100	TECHNOLOGY MAINTENANCE AGREEMEN	52,044	48,430	48,455	54,395
	TOTAL DEPARTMENT EXPENDITURES	**64,184**	**66,854**	**66,734**	**148,039**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
OTHER GENERAL					
519-30160	OUTSOURCE PAYROLL SERVICE	7,608	-	-	-
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	9,748	8,000	8,000	12,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	15,132	15,500	15,500	20,000
	TOTAL DEPARTMENT EXPENDITURES	**32,489**	**23,500**	**23,500**	**32,000**
TRANSFER OUT					
522-30130	TRANSFER OUT - DEBT SERVICE	100	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**100**	**-**	**-**	**-**
COMMUNITY HEALTH					
523-01100	SALARIES EXPENSE	38,558	43,784	43,784	65,588
523-01500	OVERTIME	-	500	-	500
523-02100	FICA EXPENSE	2,316	2,746	2,831	4,097
523-02105	MEDICARE EXPENSE	542	642	650	959
523-02106	HEALTH INSURANCE EXPENSE	8,525	8,046	9,000	8,953
523-02107	STATE UNEMPLOYMENT TAX EXPENSE	9	63	100	274
523-02150	TMRS EXPENSE	2,702	3,800	3,200	4,818
523-02160	WORKER'S COMP	602	739	700	137
523-02210	OTHER INSURANCE	51	41	41	65
523-04100	SUPPLIES	6,374	8,000	8,000	8,000
523-04101	MISCELLANEOUS	-	-	-	-
523-05120	TELEPHONE	1,037	1,100	1,120	1,120
523-09100	TRAVEL & TRAINING	-	-	200	500
	TOTAL DEPARTMENT EXPENDITURES	**60,716**	**69,461**	**69,626**	**95,011**
TOTAL OPERATIONAL EXPENDITURES		**6,581,296**	**7,029,498**	**6,959,878**	**7,014,271**

Utility Fund

This fund accounts for the water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations, maintenance, financing, billing, and collection.

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	**BUDGET**	**PROJECTED**	**PROPOSED**
REVENUES					
	WATER REVENUES				
444-5010	WATER REVENUE	1,411,017	1,500,000	1,583,500	1,600,000
444-5020	WATER TAPS	187,500	40,000	15,000	40,000
444-5030	UTILITY EXPENSE FEE	105,525	15,000	7,700	15,000
444-5040	PROCESSING FEES	27,675	26,000	26,000	26,000
444-5050	PENALTIES	65,746	68,000	68,000	68,000
444-5080	INTEREST INCOME	72,156	65,000	50,000	50,000
444-5095	NSF CHARGES	920	500	1,040	500
444-1020	MISCELLANEOUS INCOME	10,990	100	17,878	100
	TOTAL WATER REVENUES	**1,881,530**	**1,714,600**	**1,769,118**	**1,799,600**
	SEWER REVENUES				
444-6010	SEWER REVENUE - CITY	1,242,233	1,310,000	1,394,000	1,400,000
444-6012	SEWER REVENUE - INDIAN LAKE	91,086	131,000	121,000	121,000
444-6014	SEWER REVENUE - EAST RIO HONDO	300,150	325,000	325,000	325,000
444-6020	SEWER TAP	168,000	20,000	10,000	20,000
	TOTAL SEWER REVENUES	**1,801,469**	**1,786,000**	**1,850,000**	**1,866,000**
	RETAINED EARNINGS				
3500-00	RETAINED EARNINGS	-	-	-	-
	TOTAL RETAINED EARNINGS	**-**	**-**	**-**	**-**
	TRANSFERS IN				
444-9901	TRANSFER IN	131,875	-	-	-
	TOTAL TRANSFER IN	**131,875**	**-**	**-**	**-**
TOTAL REVENUES		**3,814,873**	**3,500,600**	**3,619,118**	**3,665,600**
	EXPENSES				
	SALARIES & BENEFITS	1,171,108	1,272,411	1,198,957	1,290,435
	MATERIALS & SUPPLIES	448,001	409,500	565,493	579,114
	REPAIRS & MAINTENANCE	368,451	250,560	471,500	248,500
	SERVICES & MISCELLANEOUS	816,764	604,881	708,169	531,778
	CAPITAL OUTLAY	137,095	70,000	100,000	100,000
	BOND PAYMENTS	26,805	97,000	114,186	114,016
	TRANSFER	739,920	796,249	793,099	798,263
	TOTAL UTILITY FUND EXPENSES	**3,708,144**	**3,500,601**	**3,951,404**	**3,662,105**
	EXCESS REVENUES (EXPENSES)	**106,729**	**(1)**	**(332,286)**	**3,495**

		FY 2024-2025 ACTUAL	FY 2025-2026 BUDGET	FY 2025-2026 PROJECTED	FY 2026-2027 PROPOSED
EXPENSES					
	SALARIES & BENEFITS-WATER				
502-01100	WATER SALARIES EXPENSE	367,760	409,815	380,000	426,171
502-01125	CONTRACT LABOR	42,159	39,936	39,936	39,936
502-01130	CONTRACT LABOR - OVERTIME	1,152	1,500	500	1,500
502-01500	OVERTIME	30,911	26,000	26,000	26,000
502-02100	PAYROLL TAXES - FICA	24,586	27,021	24,000	28,034
502-02105	PAYROLL TAXES MEDICARE	5,750	6,320	5,800	6,557
502-02106	HEALTH & OTHER BENEFITS	60,907	62,355	62,355	69,384
502-02107	PAYROLL TAXES TWC	152	507	650	1,377
502-02140	OPEB EXPENSE - WATER	1,200	3,500	-	-
502-02150	RETIREMENT EXPENSE	20,324	35,719	30,000	31,491
502-02160	WORKERS COMPENSATION INSURANCE	4,109	6,004	6,000	6,952
502-02210	OTHER INS	313	316	275	316
	TOTAL SALARIES & BENEFITS-WATER	**559,323**	**618,993**	**575,516**	**637,717**
	SERVICES & MISCELLANEOUS-WATER				
502-03115	AUDITOR	13,125	13,500	16,990	17,640
502-04100	SUPPLIES & POSTAGE	18,362	17,000	20,000	20,000
502-05100	ELECTRICITY	16,574	17,000	17,000	17,000
502-05120	TELEPHONE	5,601	6,000	6,000	6,000
502-06100	ADVERTISING	-	500	-	500
502-09100	TRAVEL & TRAINING	2,982	3,500	4,500	4,500
502-10100	DUES/MEMBERSHIPS	1,070	1,050	1,050	1,100
502-12100	STRUCTURE INSURANCE	20,511	21,000	20,511	22,000
502-12110	LIABILITY INSURANCE	8,950	10,000	11,507	12,000
502-30115	CREDIT CARD EXPENSE	106,934	60,000	108,000	10,000
502-30120	ENGINEERING	-	4,075	4,075	5,000
502-30250	PROFESSIONAL SERVICES	-	500	500	500
502-99100	MISCELLANEOUS	3,623	1,000	1,000	887
502-99115	BAD DEBT EXPENSE	6,610	5,000	-	5,000
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	59,341	46,315	46,315	49,376
530-30100	AGENT FEE ON WATER BONDS	-	-	-	-
530-30110	TEXAS WATER COMM. PERMIT	4,726	5,000	5,000	5,000
530-30520	SRWA - O & M	-	130,000	125,600	126,132
530-30525	SRWA - EXCESS WATER CONSUMPTION	221,114	-	-	-
	TOTAL SERVICES & MISCELLANEOUS-WATER	**489,523**	**341,440**	**388,048**	**302,635**
	MATERIALS & SUPPLIES-WATER				
526-04100	CHEMICALS	192,279	175,000	300,000	300,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	14,770	12,000	20,000	20,000
526-04120	UNIFORMS & CLOTHING	5,170	6,000	8,000	8,000
526-04130	WATER CONNECTIONS	59,399	35,000	30,000	35,000
526-04150	WATER TESTING	9,461	9,000	9,000	9,000
526-07100	FUEL FOR VEHICLES	12,336	12,000	14,500	14,000
529-04100	C.C.I.D. #6 WATER	50,191	40,000	70,000	70,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHSE	15,602	17,500	6,493	15,614
	TOTAL MATERIALS & SUPPLIES-WATER	**359,208**	**306,500**	**457,993**	**471,614**
	REPAIRS & MAINTENANCE-WATER				
527-11100	WATER PLANT MAINT	23,702	25,000	25,000	25,000
527-11150	WAREHOUSE MAINT	8,662	8,500	8,000	8,000
528-08100	REPAIRS - VEHICLES	5,449	6,000	7,000	6,000
528-08110	TRACTOR REPAIRS	-	-	-	-
528-11200	WATER PLANT EQUIP	36,654	20,000	20,000	20,000
528-11210	WATER LINE MAINT	38,990	30,000	60,000	30,000
528-11230	FIRE HYDRANT REPAIRS	51,907	21,560	16,000	22,000
530-30170	SLUDGE REMOVAL	-	5,000	8,500	6,500
530-30500	WATER TANK INSP. & CLEANING	-	3,000	2,000	3,000
	TOTAL REPAIRS & MAINTENANCE-WATER	**165,365**	**119,060**	**146,500**	**120,500**
	INFORMATION TECHNOLOGY-WATER				
505-01100	ADMINISTRATION SALARY	2,451	-	-	-
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	152	-	-	-
505-02105	PAYROLL TAXES MEDICARE	35	-	-	-
505-02106	HEALTH INS EXP	(0)	-	-	-
505-02107	PAYROLL TAXES TWC	-	-	-	-
505-02150	TMRS RETIREMENT EXPENSE	172	-	-	-
505-02160	WORKMAN'S COMPENSATION INSURANCE	5	-	-	-
505-02210	OTHER INSURANCE	0	-	-	-
505-02220	PROFESSIONAL SERVICE - IT	4,400	-	5,000	5,000
505-14000	HARDWARE	11,714	7,962	7,962	2,500
505-14010	SOFTWARE	13,650	7,963	7,963	-
505-14030	NETWORK	-	1,000	1,000	-
	TOTAL INFORMATION TECHNOLOGY-WATER	**32,580**	**16,925**	**21,925**	**7,500**

Section E, Item # 1.

		FY 2024-2025 ACTUAL	FY 2025-2026 BUDGET	FY 2025-2026 PROJECTED	FY 2026-2027 PROPOSED
	CAPITAL OUTLAY-WATER				
520-11400	CAPITAL OUTLAY	11,400	-	-	-
520-13500	WATER METERS	107,335	70,000	100,000	100,000
	TOTAL CAPITAL OUTLAY-WATER	**118,735**	**70,000**	**100,000**	**100,000**
	BOND INDEBTEDNESS & OTHER DEBT-WATER				
530-30535	METER - INTEREST	-	-	-	-
532-80125	SRWA - DEBT SERVICE	-	55,000	52,042	51,872
	TOTAL BOND INDEBTNESS & OTHER DEBT-WATER	**-**	**55,000**	**52,042**	**51,872**
TOTAL WATER EXPENDITURES		**1,724,733**	**1,527,918**	**1,742,024**	**1,691,839**
	SALARIES & BENEFITS-SEWER				
534-01100	SEWER SALARIES EXPENSE	367,760	409,815	380,000	426,171
534-01125	CONTRACT LABOR	40,636	39,936	39,936	39,936
534-01130	CONTRACT LABOR - OVERTIME	896	1,500	500	1,500
534-01500	OVERTIME	30,911	26,000	26,000	26,000
534-02100	PAYROLL TAXES - FICA	24,585	27,021	24,000	28,034
534-02105	PAYROLL TAXES MEDICARE	5,749	6,320	5,800	6,557
534-02106	HEALTH & OTHER BENEFITS	60,906	62,355	62,355	69,384
534-02107	PAYROLL TAXES TWC	152	507	650	1,377
534-02140	OPEB EXPENSE - SEWER	-	-	-	-
534-02150	RETIREMENT EXPENSE	20,324	35,719	30,000	31,491
534-02160	WORKERS COMPENSATION INSURANCE	4,109	6,004	6,000	6,952
534-02210	OTHER INS	312	316	275	316
	TOTAL SALARIES & BENEFITS-SEWER	**556,339**	**615,493**	**575,516**	**637,717**
	MATERIALS & SUPPLIES-SEWER				
536-04100	CHEMICALS	39,665	45,000	45,000	45,000
536-04110	SUPPLIES TOOLS	8,261	8,000	9,000	9,000
536-04120	UNIFORMS & CLOTHING	5,191	6,000	8,000	8,000
536-04130	SEWER CONNECTIONS	5,607	6,000	8,000	8,000
536-04150	SEWER TESTING	17,222	23,000	23,000	23,000
536-06100	ADVERTISING	480	500	-	500
536-07100	FUEL FOR VEHICLES	12,368	14,500	14,500	14,000
536-07110	DIESEL	-	-	-	-
	TOTAL MATERIALS & SUPPLIES-SEWER	**88,793**	**103,000**	**107,500**	**107,500**
	REPAIRS & MAINTENANCE-SEWER				
537-11100	SEWER PLANT MAINTENANCE	6,992	6,500	4,000	6,000
537-11150	LIFT STATION MAINTENANCE	23,834	15,000	15,000	15,000
538-08100	REPAIRS - VEHICLES	5,926	6,000	7,000	6,000
538-08110	REPAIRS - BACKHOE	944	4,000	2,000	4,000
538-11200	SEWER PLANT EQUIP	38,703	30,000	45,000	30,000
538-11210	SEWER LINE MAINTENANCE	61,862	30,000	200,000	30,000
538-11220	SEWER CLEANING MACHINE REPAIR	2,066	2,000	2,000	2,000
538-11230	LIFT STATION EQUIPMENT	54,275	25,000	40,000	25,000
539-30170	SLUDGE REMOVAL	8,484	13,000	10,000	10,000
	TOTAL REPAIRS & MAINTENANCE-SEWER	**203,086**	**131,500**	**325,000**	**128,000**
	INFORMATION TECHNOLOGY-SEWER				
535-01100	ADMINISTRATION SALARY	2,451	-	-	-
535-01500	OVERTIME SALARY EXPENSE	-	-	-	-
535-02100	PAYROLL TAXES FICA	152	-	-	-
535-02105	PAYROLL TAXES MEDICARE	35	-	-	-
535-02106	HEALTH INS EXP	(0)	-	-	-
535-02107	PAYROLL TAXES TWC	-	-	-	-
535-02150	TMRS RETIREMENT EXPENSE	172	-	-	-
535-02160	WORKMAN'S COMPENSATION INSURANCE	5	-	-	-
535-02210	OTHER INSURANCE	0	-	-	-
535-02220	PROFESSIONAL SERVICES - IT	4,400	-	5,000	5,000
535-14000	HARDWARE	11,651	10,000	10,000	2,500
535-14010	SOFTWARE	4,000	10,000	10,000	-
535-14030	NETWORK	-	1,000	1,000	-
	TOTAL INFORMATION TECHNOLOGY-SEWER	**22,867**	**21,000**	**26,000**	**7,500**

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	BUDGET	PROJECTED	PROPOSED
	SERVICES & MISCELLANEOUS-SEWER				
534-03115	AUDITOR	13,125	13,500	16,990	17,640
534-03140	COLLECTION AGENCY FEES	23,692	22,000	25,000	25,000
534-04100	SUPPLIES & POSTAGE	13,467	13,000	15,000	15,000
534-05100	ELECTRICITY	90,392	90,000	90,000	90,000
534-05120	TELEPHONE	5,601	6,000	6,000	6,000
534-05130	LIFT STATIONS - WATER	4,716	5,500	6,000	6,000
534-05135	LIFT STATIONS - UTILITES	5,476	6,000	3,500	5,500
534-09100	TRAVEL & SCHOOL	2,319	2,500	2,500	2,500
534-10100	DUES/MEMBERSHIPS	205	200	200	200
534-12100	STRUCTURE INSURANCE	2,807	2,900	2,807	2,900
534-12110	LIABILITY INSURANCE	8,950	9,000	11,283	12,000
534-30115	CREDIT CARD EXPENSE	106,934	60,000	108,000	10,000
534-30120	ENGINEERING	9,811	5,500	5,000	5,000
534-30250	PROFESSIONAL SERVICES	-	500	500	500
534-99100	MISCELLANEOUS	947	1,000	1,000	1,000
534-99115	BAD DEBT EXPENSE	4,416	3,500	4,000	4,500
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	25,699	13,341	13,341	16,402
539-30110	TEXAS WATER COMM. PERMIT	8,684	9,000	9,000	9,000
	TOTAL SERVICES & MISCELLANEOUS-SEWER	**327,242**	**263,441**	**320,121**	**229,142**
	CAPITAL OUTLAY-SEWER				
534-11400	CAPITAL OUTLAY	18,360	-	-	-
	TOTAL CAPITAL OUTLAY-SEWER	**18,360**	**-**	**-**	**-**
	BOND INDEBTEDNESS & OTHER DEBT-SEWER				
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	1,809	-	-	-
	TOTAL BOND INDEBTNESS & OTHER DEBT-SEWER	**1,809**	**-**	**-**	**-**
TOTAL SEWER EXPENSE		**1,218,495**	**1,134,434**	**1,354,137**	**1,109,860**
	TOTAL UTILITY FUND EXPENSES	**2,943,228**	**2,662,352**	**3,096,161**	**2,801,699**
	NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS	**871,645**	**838,248**	**522,956**	**863,901**
	DEPRECIATION				
530-99999	DEPRECIATION EXPENSE WATER	-	320,000	320,000	335,000
539-99999	DEPRECIATION EXPENSE SEWER	-	520,000	520,000	530,000
	TOTAL DEPRECIATION EXPENSE	**-**	**840,000**	**840,000**	**865,000**
	BOND INDEBTEDNESS-WATER				
532-30200	CAPITAL LEASE - VEHICLES	12,498	21,000	41,144	41,144
	TOTAL BOND INDEBTEDNESS	**12,498**	**21,000**	**41,144**	**41,144**
	BOND INDEBTEDNESS-SEWER				
541-80115	PRINCIPAL 2009-TWDB EDAP $391,000	-	-	-	-
541-30200	CAPITAL LEASE - VEHICLES	12,498	21,000	21,000	21,000
	TOTAL BOND INDEBTEDNESS	**12,498**	**21,000**	**21,000**	**21,000**
552-30130	TRANSFER OUT - SERIES 2008 (USDA)	111,406	114,388	114,388	112,263
552-30132	TRANSFER OUT - SERIES 2009 (TWDB)	190,000	190,000	190,000	190,000
552-30136	TRANSFER OUT - SERIES 2015A (CWSRF)	100,690	-	-	-
552-30138	TRANSFER OUT - SERIES 2015 (DWSRF)	136,134	-	-	-
552-30140	TRANSFER OUT - SERIRES 2009 (EDAP)	31,525	31,202	31,202	30,822
552-30316	TRANSFER OUT - AGENT FEES	3,550	3,550	400	1,000
552-30319	TRANSFER OUT - SERIES 2020 (DWSRF)	119,828	244,742	244,742	244,387
552-30320	TRANSFER OUT - SERIES 2020 (CWSRF)	46,787	101,787	101,787	106,716
552-30321	TRANSFER OUT - SERIES 2025 (CWSRF)	-	110,580	110,580	113,075
	TOTAL TRANSFERS	**739,920**	**796,249**	**793,099**	**798,263**
	TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS	**764,915**	**1,678,249**	**1,695,243**	**1,725,407**
	NET INCOME (LOSS)	**106,729**	**(840,001)**	**(1,172,286)**	**(861,505)**

Community Development Corporation

This fund accounts for all funds related to the Community Development Corporation and is handled as a component unit to the City.

CITY OF LOS FRESNOS
APPROVED ***COMMUNITY DEVELOPMENT CORPORATION*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027
OPTION 5

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	BUDGET	PROJECTED	PROPOSED
	REVENUE				
452-1000	INTEREST EARNED	16,020	13,000	13,000	10,000
452-1132	SALES TAX	658,030	650,000	713,000	741,520
444-1020	MISCELLANEOUS INCOME	2,142	-	2,400	-
	TOTAL REVENUE	**676,192**	**663,000**	**728,400**	**751,520**
	EXPENDITURES				
575-01100	SALARIES	26,513	42,848	42,848	44,562
575-01500	OVERTIME	23	1,000	1,000	1,000
575-02100	FICA EXPENSE	1,642	2,719	2,719	2,825
575-02105	MEDICARE EXPENSE	384	636	636	661
575-02106	HEALTH INSURANCE EXP	1,556	8,046	8,046	8,953
575-02107	TWC EXPENSE	38	63	63	171
575-02150	TMRS EXPENSE	1,250	3,762	3,762	8,953
575-02160	WORKER'S COMP EXPENSE	19	88	88	94
575-02210	OTHER INSURANCE	(1)	41	41	41
575-03110	ATTORNEY	-	500	500	500
575-03115	AUDITOR	7,923	6,000	6,000	6,000
575-03120	PROFESSIONAL SERVICES	33,600	-	-	-
575-03121	BUSINESS RECRUIT AND DEVELOPMENT	18,150	18,000	18,000	18,000
575-04100	OFFICE SUPPLIES	2,917	6,000	6,000	6,000
575-05120	TELEPHONE	202	1,000	1,000	1,500
575-06100	CITY PROMOTION	63,318	62,575	62,575	69,575
575-06120	ADVERTISING	2,945	2,425	2,425	4,577
575-09100	TRAVEL/SEMINARS	1,819	4,000	10,000	10,000
575-10100	DUES & MEMBERSHIPS	8,419	9,000	9,000	3,000
575-11100	PARK IMPROVEMENTS	2,142	120,000	231,400	95,000
575-11150	SPECIAL PROJECTS	98,867	140,697	32,607	200,318
575-12100	INSURANCE	271	300	300	300
575-13500	CAPITAL OUTLAY	-	-	-	-
575-14100	TECHNOLOGY MAINTENANCE	-	-	26,000	26,190
575-30100	BUSINESS INCENTIVE PROGRAM	14,882	40,000	50,000	50,000
575-30129	OVERHEAD TRANSFER TO GENERAL FU	15,000	15,000	15,000	15,000
575-30131	TRANSFER DEBT SERVICE I&S	235,736	178,000	178,000	178,000
575-99100	MISCELLANEOUS	80	300	300	300
	TOTAL EXPENSES	**537,695**	**663,000**	**708,310**	**751,520**
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**138,497**	**-**	**20,090**	**-**

Debt Service Fund

General Obligation Bonds

This fund is used to account for payment of principal and interest on the general long-term debt of the City. Apportioning a percentage of the property tax levy of the City to meet the general obligation bond requirements provide financing.

CITY OF LOS FRESNOS
APPROVED ***DEBT FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY2026-2027
		ACTUAL	**BUDGET**	**PROJECTED**	**PROPOSED**
REVENUES					
	DEBT SERVICE	2,189,886	1,724,548	1,783,005	1,754,177
TOTAL REVENUES		**2,189,886**	**1,724,548**	**1,783,005**	**1,754,177**
EXPENDITURES					
	DEBT SERVICE	1,730,946	1,724,548	1,733,348	1,754,177
TOTAL EXPENDITURES		**1,730,946**	**1,724,548**	**1,733,348**	**1,754,177**
EXCESS REVENUES(EXPENDITURES)		**458,941**	**-**	**49,657**	**(0)**

REVENUES					
400-0101	CURRENT PROP TAX	1,461,955	1,049,576	1,040,000	1,324,130
400-0105	PROPERTY TAX DISCOUNT	(33,554)	(40,000)	(25,000)	(25,000)
400-0110	DELINQUENT PROPERTY TAXES	17,212	10,000	27,500	25,000
400-0120	PENALTY, INTEREST & COSTS				
400-0125	CURRENT PENALTY & INTEREST	18,032	10,000	14,500	15,000
400-0130	PROPERTY TAX ADJUSTMENT	(37,080)	(38,512)	(8,700)	(7,861)
443-1012	BOND PMTS TSF FROM TIRZ	717,051	554,484	554,484	243,408
443-1012	BOND PMTS TSF FROM CDC	45,000	178,000	178,000	178,000
442-1000	INTEREST EARNED	1,271	1,000	2,221	1,500
TOTAL REVENUES		**2,189,886**	**1,724,548**	**1,783,005**	**1,754,177**
EXPENDITURES					
504-30301	COUNTY CONTRACT	14,492	15,000	13,000	12,500
542-00115	INTEREST EXPENSE	-	-	-	-
542-80100	PRINCIPAL SERIES 2015	135,000	-	-	-
542-80110	INTEREST SERIES 2015A	690	-	-	-
542-80115	PRINCIPAL - SERIES 2009	190,000	190,000	190,000	190,000
542-80116	PRINCIPAL PAYMENT 2005	155,000	-	-	-
542-80117	INTEREST EXPENSE 2005	2,790	-	-	-
542-80118	PRINCIPAL PAYMENT 2008 (USDA)	45,000	50,000	50,000	50,000
542-80120	PRINCIPAL PAYMENT 2009 (EDAP)	25,000	26,000	26,000	27,000
542-80140	PRINCIPAL PAYMENT 2015A(CWSRF)	100,000	-	-	-
542-80200	PRINCIPAL PAYMENT 2014	160,000	170,000	170,000	175,000
542-80201	INTEREST EXPENSE 2014	80,538	73,525	73,525	66,194
542-80210	PRINCIPAL PAYMENT 2020 (DWSRF)	90,000	215,000	215,000	215,000
542-80250	PRINCIPAL PAYMENT 2020(CWSRF)	35,000	90,000	90,000	95,000
542-80300	INTEREST EXPENSE 2009 (EDAP)	6,525	5,202	5,202	3,822
542-80301	PRINCIPAL PAYMENT 2017	345,000	540,000	540,000	580,000
542-80310	INTEREST EXPENSE 2017	100,891	88,324	88,324	72,420
542-80311	PRINCIPAL PAYMENT 2018	155,000	-	-	-
542-80312	INTEREST EXPENSE 2018	2,271	-	-	-
542-80313	PRINCIPAL PAYMENT - CWSRF 2022	45,000	45,000	45,000	45,000
542-80400	INTEREST EXPENSE 2008 (USDA)	-	64,388	64,388	62,263
542-80410	INTEREST EXPENSE 2015 (DWSRF)	1,134	-	-	-
542-80500	INTEREST EXPENSE 2020 (DWSRF)	29,828	29,742	29,742	29,387
542-80510	INTEREST EXPENSE 2020(CWSRF)	11,787	11,787	11,787	11,716
542-80600	PRINCIPAL PAYMENT 2025 (CWSRF)	-	70,000	75,000	65,000
542-80650	INTEREST PAYMENT 2025 (CWSRF)	-	40,580	40,580	48,075
542-99100	MISCELLANEOUS	-	-	-	-
543-80210	BOND AGENT FEES	-	-	5,800	5,800
TOTAL EXPENDITURES		**1,730,946**	**1,724,548**	**1,733,348**	**1,754,177**

TIRZ Fund

This fund accounts for the provision of the TIRZ projects in the area. A tax increment reinvestment zone (TIRZ) is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. They may be initiated by the city or county or by petition of owners whose total holdings in the zone consist of a majority of the appraised property value.

CITY OF LOS FRESNOS
APPROVED ***TIRZ FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2027

		FY 2024-2025	FY 2025-2026		FY2026-2027
		ACTUAL	**BUDGET**	**PROJECTED**	**PROPOSED**
REVENUES					
	TIRZ	1,230,216	1,187,174	1,197,755	1,226,506
TOTAL REVENUES		**1,230,216**	**1,187,174**	**1,197,755**	**1,226,506**
EXPENDITURES					
	TIRZ	865,269	555,484	555,484	244,408
TOTAL EXPENDITURES		**865,269**	**555,484**	**555,484**	**244,408**
EXCESS REVENUES(EXPENDITURES)		**364,948**	**631,690**	**642,271**	**982,098**

REVENUES					
444-0130	TIRZ CITY REVENUE	824,675	763,409	763,409	785,643
444-0135	TIRZ COUNTY REVENUE	399,427	423,265	420,000	435,862
444-1000	INTEREST EARNED	6,114	500	12,600	5,000
444-1020	MISCELLANEOUS INCOME	-	-	1,746	-
TOTAL REVENUES		**1,230,216**	**1,187,174**	**1,197,755**	**1,226,506**
EXPENDITURES					
520-11400	CAPITAL OUTLAY	-	-	43,284	-
565-01000	PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000
565-02000	STREET PROJECTS	492,218	-	-	-
565-06000	TIRZ BOND PAYMENT	372,051	554,484	554,484	243,408
520-11400		-	-		
TOTAL EXPENDITURES		**865,269**	**555,484**	**555,484**	**244,408**

ACTION ITEM REPORT

Item Title: Consideration and ACTION to approve the first reading of Ordinance 587 approving the 2026 tax roll and levying municipal ad valorem taxes for the use, benefit and support of the City directing the assessment and collection thereof.

Recommendation:

The tax rate remains the same at $0.685 as the prior year and what was originally proposed, discussed and voted upon in prior meetings.

I recommend approval.

ORDINANCE NO. 587

AN ORDINANCE APPROVING THE TAX ROLL FOR 2026 AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE USE, BENEFIT AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF LOS FRESNOS, TEXAS; AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

Was introduced and submitted to the City Council for passage and adoption after the second reading of the Ordinance. After presentation and discussion of the Ordinance, a motion was made by ____that the Ordinance be finally passed and adopted in accordance with the City's Home Rule Charter. The motion was seconded by _____________________________________and carried by the following vote:

Mayor Alejandro Flores	__ For ___ Against ___ Abstained
Councilmember Albert Escobedo	__ For ___ Against ___ Abstained
Councilmember Andrew Gonzales	__ For ___ Against ___ Abstained
Councilmember Juan Munoz	__ For ___ Against ___ Abstained
Councilmember Luis Gonzalez	__ For ___ Against ___ Abstained
Councilmember Leonel Casanova Jr.	__ For ___ Against ___ Abstained

WHEREAS, the City Council finds that the tax for the year 2026 herein after levied for current expenses of the City and the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOS FRESNOS, TEXAS:

SECTION 1. The Tax Appraisal Roll of the City of Los Fresnos for 2026, as heretofore approved and certified by the Cameron Appraisal District, is hereby approved, together with those supplemental rolls, which the Cameron Appraisal District deems necessary to complete the 2026 Certified Roll.

SECTION 2. For the current expenses of the City of Los Fresnos and for the general improvements of the City and its property, also known as maintenance and operations expenses, there is hereby levied and ordered to be assessed and collected for the year 2026, and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Los Fresnos, and not exempt from taxation by valid laws, and ad valorem tax at the rate of $0.456000 on the one hundred ($100.00) dollars valuation of such property.

THE TOTAL TAX RATE WILL REMAIN THE SAME AS PREVIOUS YEARS.

SECTION 3. For the purpose of paying interest and providing a sinking fund for the payment of each issue of certificates of obligation issued for various municipal purposes heretofore issued by the City of Los Fresnos, including the various installments of principal falling due during the ensuing year on certificates of obligation issued for such purposes, there is hereby levied and ordered to be assessed and collected for the year 2026 and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Los Fresnos and not exempt from taxation by valid laws, an ad valorem tax at the rate of $0.229000 on the one hundred ($100.00) dollars valuation of such property.

SECTION 4. For the purpose of collecting ad valorem taxes levied and ordered to be assessed and collected for the year 2026, and for each year thereafter until it be otherwise provided and ordained, payment shall become due on the first day of October of the year for which the levy is made and may be paid up to and including the following January 31st, without penalty, and discounts shall be allowed on said taxes if paid as follows, to wit:

(1) Three percent (3%) if payment is received in the month of October; and
(2) Two percent (2%) if payment is received in the month of November; and
(3) One percent (1%) if payment is received in the month of December; and
(4) Gross amount without penalty is due in the month of January; and

If not paid before February 1, 2026 said taxes shall become delinquent and the following penalty shall be payable thereon, to wit:

	PENALTY	INTEREST	TOTAL
February 1	6%	1%	7%
March 1	7%	2%	9%
April 1	8%	3%	11%
May 1	9%	4%	13%
June 1	10%	5%	15%
July 1	12%	6%	18%
Each month thereafter		+1%	+1%

From February 1, 2027 delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid. Attorney fees may accrue as provided by law.

SECTION 5. The unpaid taxes on all years prior to 2026 shall continue to be delinquent as of February 1st of the year next succeeding the year for which such taxes were levied and assessed and shall be subject to penalty and interest as governed by Section 33.01, Texas Property Tax Laws, Annotated 1982.

SECTION 6. This Ordinance shall become effective immediately upon its passage.

INTRODUCED and APPROVED on the first reading this 1st day of September, 2026.

APPROVED and PASSED on the second reading this the 8th day of September, 2026.

CITY OF LOS FRESNOS

____
Alejandro Flores, Mayor

ATTEST:

____
Jacqueline Moya, City Secretary

ACTION ITEM REPORT

Item Title: Consideration and ACTION to approve the write off of bad debt for utility accounts and garbage for the 2025-2026 fiscal year.

Recommendation:

Once a year we write off debt for water, sewer and garbage that is not collectable. As is always the case we don't like to write off any but it is relatively small compared to what is billed in a given year. Calls and letters have been sent to those we have information on. These amounts and names actually are kept in the system and if they appear again to open an account we can collect. The percentages are very low amounts so we are doing a great job.

Garbage - $28,363.05 (Total Sales of $202,422.79 so the bad debt comprises 14%) – two accounts were big developments that they never came to closed their accounts.

Water - $7,604.25 (Total Sales of $1,411,017.15 so the bad debt comprises only 0.5%)

Sewer - $3,869.60 (Total Sales of $1,242,232.54 so the bad debt comprises only 0.3%)

I recommend approval.

City of Los Fresnos, TX

Packet: UBPKT02084 - WRITE OFFS 2026

Type: Send For Lien - Write Off

Account #	Name	Site Address		** Current Acct. Balance	Total Amount
01-02800-11	Rocio Dominguez	106 W Resaca Drive		204.01	204.01
DISBURSEMENT --	Liens From: 602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.69		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	58.35		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.17		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	31.67		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	7.97		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	34.59		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	68.57		
01-06200-15	Josue G Amaya	103 Pecan Street		112.68	112.68
DISBURSEMENT --	Liens From: 100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	25.50		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	19.35		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	66.23		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.21		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.39		
01-11700-00	Abel Garcia	107 S Huisache Street		4.75	4.75
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	0.08		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.03		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	1.54		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	1.36		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	1.74		
01-12287-05	Sylvia L Salazar	177 Village East		398.47	398.47
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	6.34		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.02		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	78.00		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	55.04		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	24.27		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	101.39		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	131.41		
01-12307-02	Brandy Coffee	197 Village East		336.80	336.80
DISBURSEMENT --	Liens From: 602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	1.72		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	86.02		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	27.28		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	66.17		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	96.88		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	5.39		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	53.34		
01-12307-03	Raquel Torres Portales	197 Village East		33.58	33.58
DISBURSEMENT --	Liens From: 801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.97		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	1.44		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	11.79		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.74		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	9.07		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	9.33		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.24		
01-13700-11	Margaret Jeanette Godinez	201 E Resaca Drive		140.61	140.61
DISBURSEMENT --	Liens From: 602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.46		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	23.33		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	7.66		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	28.00		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.46		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.81		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	77.89		

01-14310-06	Elizabeth Guerrero	115 E Resaca Drive		10.08	10.08
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	2.68		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.24		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	0.52		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.17		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	3.21		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.05		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	3.21		
01-90006-01	Rolando Molina	521 Valley Oak Circle		691.92	691.92
DISBURSEMENT --	Liens From: 801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	8.25		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.91		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.93		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	127.79		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	449.48		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	46.62		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	55.94		
02-02750-02	Sergio Hinojosa	506 W 7th Street		814.75	804.75
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	149.17		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	273.56		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	3.62		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	11.33		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	181.07		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	127.50		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	58.50		
02-03900-00	Juanita Moates	610 W 7th Street		63.72	63.72
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	16.37		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.33		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	15.46		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.02		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	30.54		
02-04063-03	Brenda Rodarte De Leon & Michael Rendon	507 Legion Trail		17.53	17.53
DISBURSEMENT --	Liens From: 100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	6.22		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	5.23		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.27		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	0.97		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	4.36		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.09		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.39		
02-04105-07	Jessica Castro	531 Legion Hall Street		363.40	363.40
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	4.95		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	136.25		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.58		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	15.02		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	79.17		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	81.83		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	44.60		
02-07500-05	Alexis Castillo	500 W 5th Street 5		458.42	458.42
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	6.20		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	32.35		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	90.64		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.99		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	110.04		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	117.69		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	99.51		
02-07520-05	Selena Turrubiates	500 W 5th Street 3		14.32	14.32
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	0.24		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	0.73		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	4.44		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	3.86		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	4.64		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.33		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.08		

02-07530-06	Mya Aragon		500 W 5th Street 2		305.28	305.28
DISBURSEMENT --	Liens From:	100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	92.24		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	18.09		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	62.33		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	3.89		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.25		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	74.80		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	52.68		
02-08350-18	Jose Alfredo Cruz		608 W 5th Street		511.61	511.61
DISBURSEMENT --	Liens From:	800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	76.02		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	40.66		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	144.17		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	130.13		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	9.02		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.89		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	108.72		
02-10422-06	Yara Aleman		324 Ocean Blvd # #205		165.32	165.32
DISBURSEMENT --	Liens From:	100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	70.35		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	38.57		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	56.40		
02-15600-07	Guillermo M Martinez		427 W 1st Street		350.19	350.19
DISBURSEMENT --	Liens From:	300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	109.85		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	27.55		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	6.87		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	46.46		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.20		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	77.68		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	79.58		
02-16810-18	Jose Salas Sandoval		317 Canal Street		20.02	20.02
DISBURSEMENT --	Liens From:	300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	5.41		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	6.50		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.34		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.44		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.11		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	1.01		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	6.21		
02-17190-09	Lissett Enriquez		301 Canal Street A		391.73	391.73
DISBURSEMENT --	Liens From:	100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	102.08		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	104.61		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	65.63		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	87.18		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.74		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	5.45		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	25.04		
02-18110-11	Sandra Andrade		415 N Alamo Street		51.13	51.13
DISBURSEMENT --	Liens From:	100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	16.89		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.27		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	16.27		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.95		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	13.56		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	2.34		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.85		
02-20010-07	Linda Castro		107 N Canal Street		449.85	449.85
DISBURSEMENT --	Liens From:	300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	93.96		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	28.28		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	5.87		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	81.17		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	119.24		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.88		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	119.45		

Section E, Item # 3.

02-21353-07	Guadalupe Escobedo	607 Bougainvillea Drive		41.76	41.76
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	15.29		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	1.76		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.27		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	11.07		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	11.11		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.30		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.96		
02-21388-12	Lizbeth A Rivera & Jose Felipe Medrano Jr.	634 Valle Alto Drive		484.25	484.25
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	64.90		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	124.93		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	7.82		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	137.82		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.50		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	30.55		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	115.73		
02-40903-02	Wendy Perkins	503 W 5th Street A		130.47	130.47
DISBURSEMENT --	Liens From: 200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	45.39		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.76		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	44.14		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.36		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	37.82		
03-00007-03	Lidia Margarita Medrano	914 S Arroyo Blvd H1		67.26	67.26
DISBURSEMENT --	Liens From: 100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	28.27		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	11.82		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	27.17		
03-00046-02	Jose Rodolfo Escudero	914 S Arroyo Blvd K 3		24.16	24.16
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	3.39		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	10.38		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	10.39		
03-00049-00	Jocelyn Sanchez	110 Orchid drive		124.41	124.41
DISBURSEMENT --	Liens From: 200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	59.00		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	9.12		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	56.29		
03-03442-16	Maria Zuniga	104 Hibiscus Street		150.92	150.92
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	2.52		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.81		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	40.45		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	58.61		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	48.53		
03-03490-10	Ana Gabriela Salas	109 Hibiscus Street		154.59	154.59
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	29.65		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	58.97		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.58		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	21.23		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	35.58		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	6.73		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.85		
03-03510-08	Esmeralda Lopez	111 Hibiscus Street		178.60	178.60
DISBURSEMENT --	Liens From: 100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	56.88		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.83		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	4.79		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	13.18		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.91		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	54.55		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	45.46		

03-03520-17	Dayra Gallegos		112 Hibiscus Street		760.19	760.19
DISBURSEMENT --	Liens From:	300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	75.24		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	566.63		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	4.70		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	90.29		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.50		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	5.96		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	15.87		
03-03520-18	Martin Alvarez		112 Hibiscus Street		3.12	3.12
DISBURSEMENT --	Liens From:	200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	1.08		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	1.06		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.06		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	0.90		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.02		
03-03540-10	Felipe Juarez		114 Hibiscus Street		21.24	21.24
DISBURSEMENT --	Liens From:	602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.11		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	7.40		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	7.67		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.36		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	5.70		
03-04340-10	Angel Salas Garcia		112 E 2nd Street		195.73	195.73
DISBURSEMENT --	Liens From:	602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.78		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	61.88		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	63.59		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	21.87		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	38.84		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	6.35		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.42		
03-04370-01	Carla Ruvalcaba		200 E 2nd Street		296.12	296.12
DISBURSEMENT --	Liens From:	600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	3.87		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.25		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	51.65		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	17.39		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	74.53		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	85.32		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	62.11		
03-04402-24	Yazmin Padron		206 E 2nd Street		267.70	5.89
DISBURSEMENT --	Liens From:	300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	1.45		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.14		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	0.33		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	1.92		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.03		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	1.93		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.09		
03-04402-25	Ninfa Bautista		206 E 2nd Street		27.34	27.34
DISBURSEMENT --	Liens From:	200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	0.94		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.05		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	0.83		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	25.50		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.02		
03-05560-06	Jaliscos's Restaurant/David Contreras		208 E Ocean Blvd		106.37	106.37
DISBURSEMENT --	Liens From:	602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.54		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.70		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.05		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	5.28		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	27.21		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	37.08		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	32.51		

03-06107-03	Antonio Zamarron	307 E 2nd Street B		302.13	302.13
DISBURSEMENT --	Liens From: 200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	97.88		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	44.97		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	60.39		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	3.77		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	79.29		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.21		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	14.62		
03-06125-09	Guadalupe Chavez & Eliza Mendiola	304 E 2nd Street #B		235.47	235.47
DISBURSEMENT --	Liens From: 602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.98		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	30.54		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	3.07		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	59.06		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	7.74		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	49.21		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	84.87		
03-06125-10	David Coronado	304 E 2nd Street #B		161.42	161.42
DISBURSEMENT --	Liens From: 801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	6.74		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	20.59		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	43.49		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	36.23		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	51.38		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.73		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.26		
03-06130-06	David L Norcross	301 E 3rd Street #A		9.33	9.33
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	2.24		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.22		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.05		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	3.19		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	0.53		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.14		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	2.96		
03-06135-09	Adriana Palacios	305 E 3rd Street #B		242.92	242.92
DISBURSEMENT --	Liens From: 200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	56.17		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	77.51		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.92		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	46.81		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	43.09		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	15.48		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.94		
03-06139-11	John Silva	309 E 3rd Street #B		308.49	308.49
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	60.46		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	3.77		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	54.57		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	17.54		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	81.49		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.21		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	89.45		
03-07900-18	Abraham Villalpando	206 E 5th Street		81.36	81.36
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	25.48		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	23.19		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.51		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.60		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	30.58		
03-08500-07	Nelda Atkinson	102 E 5th Street		48.82	48.82
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	3.15		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	11.42		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.93		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	16.18		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	14.84		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.30		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.00		

Section E, Item # 3.

03-13004-07	Leslie Casados		300 S Arroyo Blvd #4		124.01	124.01
DISBURSEMENT --	Liens From:	300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	26.56		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	16.40		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.53		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	31.88		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	6.02		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.65		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	40.97		
03-13008-13	Priscilla X. Deanda		300 S Arroyo Blvd #8		288.19	288.19
DISBURSEMENT --	Liens From:	801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	17.02		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	77.19		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.28		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	4.02		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	64.33		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	47.21		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	77.14		
03-13008-14	Merbil Reynaldo Gonzalez Diaz		300 S Arroyo Blvd #8		2.24	2.24
DISBURSEMENT --	Liens From:	200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	0.78		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.04		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	0.65		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	0.76		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.01		
03-16632-04	Karina Lizett Escatel		312 E 8th Street		173.17	173.17
DISBURSEMENT --	Liens From:	801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	6.97		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.66		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	39.58		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	67.90		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	23.02		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.06		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	32.98		
03-16650-01	Juanita Hernandez		306 E 8th Street		49.43	49.43
DISBURSEMENT --	Liens From:	602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.21		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.66		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	10.48		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	25.50		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	12.58		
03-18879-09	Linda Garcia		405 E 9th Street		903.08	903.08
DISBURSEMENT --	Liens From:	800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	84.57		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	8.11		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.63		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.97		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	65.22		
		100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	711.05		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	31.53		
03-20244-07	Eduardo Velazquez		414 E 10th Street		418.66	418.66
DISBURSEMENT --	Liens From:	100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	111.87		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	29.11		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	88.79		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	7.22		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	115.43		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	63.93		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	2.31		
03-20254-05	Bieney Banda		312 E 10th Street		575.65	575.65
DISBURSEMENT --	Liens From:	100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	155.96		
		200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	173.43		
		800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	1.31		
		801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.88		
		602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	4.51		
		600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	14.10		
		300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	225.46		

03-20489-01	Javier Tovar/ A 1	914 S Arroyo Blvd A1		312.54	312.54
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	90.83		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	111.31		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	110.40		
03-22761-10	Roberto Villarreal	300 S Brazil Street A		11.99	11.99
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	3.52		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.22		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	4.07		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.07		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	4.11		
03-23750-13	Carlos Hugo Soler	307 W 8th Street #A		158.32	158.32
DISBURSEMENT --	Liens From: 801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	6.33		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	17.32		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	40.15		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	43.03		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.51		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.80		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	48.18		
03-23770-12	Bellanira G Garcia	307 W 8th Street #B		2.31	2.31
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	0.65		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.04		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	0.73		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.01		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	0.88		
03-28260-06	Selina Garcia	503 S Nogal Street		239.46	239.46
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	71.99		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	12.89		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	55.38		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	4.50		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	64.11		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.44		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	29.15		
03-28260-07	Rosa Villarreal	503 S Nogal Street		175.35	175.35
DISBURSEMENT --	Liens From: 200 - SEWER REVENUE	To: 05-534-99115 - BAD DEBT EXPENSE	20.32		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	126.43		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.65		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.53		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	26.42		
04-03100-03	Farley Calhoun	100 Hawk Drive		478.66	428.66
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	90.30		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	5.64		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	21.66		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.80		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	71.12		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	129.78		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	108.36		
04-11130-03	Kimberly Murillo	113 MIMOSA St A		18.96	18.96
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	1.01		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	6.21		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.42		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.10		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	4.96		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	5.95		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.31		
04-11600-01	Roberto Vega	116 Olive St A		228.56	228.56
DISBURSEMENT --	Liens From: 300 - GARBAGE REV - RESIDENTIAL	To: 01-512-99115 - BAD DEBT EXPENSE	61.07		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	46.97		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	26.50		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	76.99		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	3.82		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	11.99		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	1.22		

Section E, Item # 3.

04-11700-01	Jose Zarate	117 MIMOSA St A		12.89	12.89
DISBURSEMENT --	Liens From: 801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.30		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	4.59		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	3.82		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.06		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	0.20		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	3.18		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	0.74		
04-21230-01	Maritza Alaniz	123 MIMOSA St B		125.31	125.31
DISBURSEMENT --	Liens From: 602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.55		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	40.93		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	32.62		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	27.18		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1.69		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	6.02		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	16.32		
04-21270-01	Rosa Hernandez	127 MIMOSA St B		298.17	298.17
DISBURSEMENT --	Liens From: 600 - 6.25% SALES TAX	To: 01-512-99115 - BAD DEBT EXPENSE	2.49		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	7.66		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	117.17		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	39.83		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	86.49		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	43.73		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	0.80		
04-94046-00	Jose E Hernandez	525 Oriole Drive		119.52	119.52
DISBURSEMENT --	Liens From: 800 - PENALTIES - WTR & SWR	To: 05-502-99115 - BAD DEBT EXPENSE	11.49		
	100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	54.55		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	53.48		
04-94051-00	Jose E Hernandez	524 Eagle Drive		392.13	392.13
DISBURSEMENT --	Liens From: 100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	131.27		
	200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	143.44		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	117.42		
05-00401-01	Llaa Investments	31201 Hwy 100		16,614.96	16,614.96
DISBURSEMENT --	Liens From: 801 - PENALTY - GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	2371.49		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	263.17		
	301 - GARBAGE REV - COMM'L	01-512-99115 - BAD DEBT EXPENSE	13157.92		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	822.38		
05-10385-00	Juan M Rodriguez	1985 Baja Circle		84.93	44.93
DISBURSEMENT --	Liens From: 602 - 2% CITY TAX-GARBAGE	To: 01-512-99115 - BAD DEBT EXPENSE	0.65		
	300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	32.50		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	3.75		
	800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	6.00		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	2.03		
05-32085-00	Arizpe Flooring	32085 State Hwy 100		7,969.95	7,969.95
DISBURSEMENT --	Liens From: 301 - GARBAGE REV - COMM'L	To: 01-512-99115 - BAD DEBT EXPENSE	3155.49		
	600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	197.28		
	602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	63.13		
	801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	4554.05		
90-14088-01	Simply Vast	CORNER S Pita Street		85.93	85.93
DISBURSEMENT --	Liens From: 100 - WATER REVENUE	To: 05-502-99115 - BAD DEBT EXPENSE	85.93		
				Totals:	39,836.90

** NOTE: The Current Acct. Balance does not include pending payments.

Excluded

Account #	Name	Site Address	Reason	Total Amount
03-20348-08	Emmanuel & Robstella Zuniga	128 Alvarez Court	Protected By Payment	0.00
			Totals:	0.00

Move from Revenue Code	Move to Revenue Code or GL Account	Total Amount
600 - 6.25% SALES TAX	01-512-99115 - BAD DEBT EXPENSE	1203.30
300 - GARBAGE REV - RESIDENTIAL	01-512-99115 - BAD DEBT EXPENSE	2938.64
602 - 2% CITY TAX-GARBAGE	01-512-99115 - BAD DEBT EXPENSE	385.07
301 - GARBAGE REV - COMM'L	01-512-99115 - BAD DEBT EXPENSE	16313.41
801 - PENALTY - GARBAGE	01-512-99115 - BAD DEBT EXPENSE	7522.63
100 - WATER REVENUE	05-502-99115 - BAD DEBT EXPENSE	5590.89
800 - PENALTIES - WTR & SWR	05-502-99115 - BAD DEBT EXPENSE	2013.36
200 - SEWER REVENUE	05-534-99115 - BAD DEBT EXPENSE	3869.60
	Total:	39836.90

General Ledger Distribution

GL Posting Date: 08/03/2026

Fund	Account Number	Account Description	Total Amount	IFT
01 - GENERAL FUND				
	01-1320.00	ACCOUNTS RECEIVABLE GARBAGE	-20840.42	
	01-1320.01	PENALTIES RECEIVABLE	-7522.63	
	01-512-99115	BAD DEBT EXPENSE	28363.05	
		Fund Total:	0.00	
05 - UTILITY FUND				
	05-1300.00	WATER ACCOUNTS RECEIVABLE	-5590.89	
	05-1301.00	SEWER ACCOUNTS RECEIVABLE	-3869.60	
	05-1302.00	A/R PENALTIES W & S	-2013.36	
	05-502-99115	BAD DEBT EXPENSE	7604.25	
	05-534-99115	BAD DEBT EXPENSE	3869.60	
		Fund Total:	0.00	
		Distribution Total:	0.00	

ACTION ITEM REPORT

Item Title: Consideration and ACTION to approve the first reading of Ordinance No. 584, adopting the Los Fresnos Comprehensive Plan: 2027-2037, together with all maps, exhibits, appendices, and supporting documents therein incorporated by reference, as the official Comprehensive Plan of the City of Los Fresnos, Texas.

Recommendation:

Mayor and Council, the Comprehensive Plan before you today is an important step for the future of Los Fresnos. We are a growing community, and we need to be intentional about how that growth occurs.

This plan gives us a long-term framework for land use, infrastructure, economic development, transportation, community facilities and quality of life. Most importantly, it gives us a tool to make decisions today that are consistent with the community we want Los Fresnos to become over the next 10 years.

I also want to emphasize that adoption of the Comprehensive Plan is not the end of the process. It is the beginning of implementation. Staff will need to use this plan to help prioritize capital improvements, pursue grants and funding, review development regulations, and make sure future growth is supported by adequate infrastructure and services.

I believe this plan gives us a strong foundation for responsible growth while maintaining the character and opportunities that make Los Fresnos a great community. I recommend approval of the first reading of Ordinance No. 584

ORDINANCE 584

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS FRESNOS, TEXAS, ADOPTING THE LOS FRESNOS COMPREHENSIVE PLAN: 2027–2037 AS THE OFFICIAL COMPREHENSIVE PLAN OF THE CITY; ESTABLISHING THE PLAN AS A GUIDE FOR THE ORDERLY GROWTH, DEVELOPMENT, REDEVELOPMENT, AND PRESERVATION OF THE COMMUNITY; SUPERSEDING AND REPEALING ALL PRIOR COMPREHENSIVE PLANS; PROVIDING THAT THE PLAN DOES NOT CONSTITUTE ZONING REGULATIONS OR ESTABLISH ZONING DISTRICT BOUNDARIES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Los Fresnos, Texas ("City"), seeks to provide for the health, safety, and welfare of its residents and to provide for the orderly development and use of land within its corporate limits and its extraterritorial jurisdiction; and

WHEREAS, Chapter 213 of the Texas Local Government Code authorizes the governing body of a municipality to adopt a comprehensive plan for the long-range development of the municipality to promote public health, safety, and welfare, and provides that such a plan may be adopted or amended by ordinance following a public hearing and review by the municipality's planning commission or department, if one exists; and

WHEREAS, the City Council has determined that an updated comprehensive plan is necessary to address current conditions, anticipated growth, and the future needs of the community, and intends by this Ordinance to adopt a single, official comprehensive plan for the City and to supersede and replace the 2014 comprehensive plan and any other prior plan or planning document, whether adopted, accepted, or otherwise used as a policy guide; and

WHEREAS, the City has prepared the Los Fresnos Comprehensive Plan: 2027–2037 ("Comprehensive Plan") to establish a long-range vision for the City's future and to provide policy guidance for decisions relating to land use, transportation, public infrastructure, parks and open space, public facilities, and community character; and

WHEREAS, the Comprehensive Plan was developed through a public planning process that included multiple opportunities for input from residents, property owners, business owners, public officials, and other stakeholders to ensure the Plan reflects the needs and priorities of Los Fresnos residents; and

WHEREAS, the Comprehensive Plan integrates strategies addressing hazard risk reduction, infrastructure reliability, hazard mitigation, and long-term community resilience in alignment with the Texas General Land Office's Resilient Communities Program (RCP), funded through the Texas Community Development Block Grant Mitigation (TxCDBG-MIT) program, Contract No. 23-160-015-E338; and

WHEREAS, the Planning and Zoning Committee of the City reviewed and approved the proposed Comprehensive Plan, on the condition that it be regularly reviewed and updated during the planning period, at their regularly scheduled meeting on August 17, 2026, in satisfaction of the review requirement of Section 213.003 of the Texas Local Government Code; and

WHEREAS, on September 1, 2026, following notice as required by law, the City Council held a public hearing on the Comprehensive Plan at which members of the public were given the opportunity to provide testimony and present written evidence, in accordance with Section 213.003 of the Texas Local Government Code; and

WHEREAS, the City Council has reviewed the Comprehensive Plan, has received and considered any testimony and evidence presented at the public hearing, and determines that adoption of the Comprehensive Plan advances the health, safety, and general welfare of the community by providing a coordinated framework for the City's future growth and development; and

WHEREAS, the City Council finds that the Comprehensive Plan is intended to serve as a policy guide for future public and private development and that the Plan may be amended from time to time in accordance with applicable law as community needs and conditions evolve.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOS FRESNOS, TEXAS, THAT:

SECTION 1. FINDINGS OF FACT: The recitals are hereby found to be true and correct and are incorporated into this Ordinance by reference as findings of fact as expressly set forth herein.

SECTION 2. OPEN MEETINGS: It is hereby officially found and determined that the meeting at which this Ordinance was adopted was properly noticed and open to the public as required by the Texas Open Meetings Act, Chapter 551 of the Texas Government Code.

SECTION 3. ADOPTION: The City Council hereby adopts the Los Fresnos Comprehensive Plan: 2027-2037, together with all maps, exhibits, appendices, and supporting documents incorporated therein by reference (see Exhibit A), as the official Comprehensive Plan of the City of Los Fresnos, Texas.

SECTION 4. SUPERSESSION AND REPEAL OF PRIOR PLANS: Any and all comprehensive plans or planning documents heretofore adopted, accepted, or used by the City as a comprehensive plan or as a policy guide for long-range development, and all amendments thereto, are hereby superseded in their entirety and, to the extent any such plan or document was adopted or otherwise given legal effect, repealed. The Comprehensive Plan adopted by this Ordinance shall constitute the sole official Comprehensive Plan of the City of Los Fresnos, Texas.

SECTION 5. PLAN NOT ZONING: In accordance with Section 213.005 of the Texas Local Government Code, the Comprehensive Plan, including all maps contained therein, does not constitute zoning regulations and does not establish zoning district boundaries. Nothing in this Ordinance or in the Comprehensive Plan shall be construed to grant, deny, or modify any zoning classification or development entitlement for any property.

SECTION 6. IMPLEMENTATION AND CONSISTENCY: City staff, the City Council, and the Planning and Zoning Committee shall use the Comprehensive Plan as a policy guide in future decision-making, including the evaluation of proposed amendments to the City's development regulations, zoning and subdivision decisions, and capital improvement planning, and to evaluate such actions for consistency with the goals, policies, and recommendations of the Comprehensive Plan. Nothing in this Section shall be construed to make the Comprehensive Plan a binding regulation or to limit the legislative discretion of the City Council.

SECTION 7. PLAN MAINTENANCE: City staff shall periodically report to the City Council on the implementation of the Comprehensive Plan, and the City Council may review and, as appropriate, update the Comprehensive Plan from time to time as community needs and conditions warrant, in accordance with applicable law.

SECTION 8. AVAILABILITY: A copy of the adopted Comprehensive Plan shall be kept on file in the office of the City Secretary and shall be available for public inspection during normal business hours.

SECTION 9. SEVERABILITY: If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 10. EFFECTIVE DATE: This Ordinance shall take effect upon passage and publication as required by law.

PASSED AND APPROVED by the City Council of the City of Los Fresnos, Texas, on this 1st day of September 2026.

CITY OF LOS FRESNOS, TEXAS

____

Alejandro Flores, Mayor

ATTEST:

____

Jacqueline Moya, City Secretary

ACTION ITEM REPORT

Item Title:	Consideration and ACTION to approve the first reading of Ordinance No. 585, adopting the amendments to Articles 1, 2, and 3 of the City of Los Fresnos Zoning Ordinance, associated with TxCDBG Planning Grant Contract No. 23-160-015-E338.

Recommendation:

ORDINANCE 585

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS FRESNOS, TEXAS, ADOPTING AMENDMENTS TO THE ZONING ORDINANCE; ESTABLISHING HAZARD RESILIENCY AS A PRIMARY PURPOSE OF THE ZONING ORDINANCE; ADDING DEFINITIONS RELATED TO HAZARDS AND HAZARD RESILIENCY; INCLUDING HAZARD RISKS AND PROTECTIONS IN THE CRITERIA FOR EVALUATING APPLICATIONS FOR ZONING PERMITS; ENCOURAGING THE USE OF PLANT MATERIAL AND LANDSCAPING TECHNIQUES THAT PROVIDE HEAT MITIGATION; CREATING THE ON-SITE STORMWATER MANAGEMENT INCENTIVE PROGRAM, THE WILDFIRE PROTECTION INCENTIVE PROGRAM, AND THE SHADED PARKING LOTS INCENTIVE PROGRAM; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Los Fresnos is a Home Rule municipality located in Cameron County, created in accordance with Chapter 6 of the Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, Texas Local Government Code Chapter 211 enables the City of Los Fresnos to exercise its authority to amend the Zoning Ordinance for the purpose of safeguarding public health, safety, and general welfare through promoting hazard resiliency; and

WHEREAS, the Planning and Zoning Committee reviewed the proposed amendments to the Zoning Ordinance at their regularly scheduled meeting on July 20, 2026 and approved and recommended said amendments for adoption by the City Council, in satisfaction of the review and recommend requirement of Section 211.007 of the Texas Local Government Code; and

WHEREAS, on September 1, 2026, following notice as required by law, the City Council held a public hearing on the proposed amendments at which members of the public were given the opportunity to provide testimony and present written evidence, in accordance with Section 211.006 of the Texas Local Government Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOS FRESNOS, TEXAS, THAT:

SECTION 1: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-1 “Purpose and intent” is hereby amended to read as follows:

Sec. 48-1. Purpose and intent.

The zoning regulations established in this chapter have been developed in a comprehensive manner in order to guide the planning and growth of the city and to promote the health, safety and general welfare of the citizens of the city. More specifically, the objectives of this chapter are as follows:

(1) To encourage the growth of the city with quality urban design;

(2) To promote a harmonious relationship between land uses which promotes and protects the aesthetic quality of the landscape, and enhances the value of land and buildings;

(3) To specifically address those areas of the city which have scenic, historic and tourist related values, such as the major highway entrances and the Central Business District, and to encourage the development of these areas in a manner that protects their aesthetic values;

(4) To promote a safe and effective traffic circulation system;

(5) To outline the appropriate density controls which will encourage proper population and structural densities;

(6) To promote resiliency to natural hazards by anticipating risks; incorporating hazard mitigation into the design and location of lots, buildings, and infrastructure; and addressing vulnerabilities;

(7) To provide for adequate open spaces for light, air and livability room; and

(8) To facilitate the adequate provisions of community utilities and services.

SECTION 2: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-2 “Definitions” is hereby amended to include the following definitions:

100-Year Floodplain means the land within a community subject to a 1 percent or greater chance of flooding in any given year, as defined by the most recent Flood Insurance Rate Map prepared by FEMA.

500-Year Floodplain means the boundary of the flood that has a 0.2-percent chance of being equaled or exceeded in any given year, as defined by the most recent Flood Insurance Rate Map prepared by FEMA. Officially termed the 0.2-percent annual chance floodplain.

Area of special flood hazard, or special flood hazard areas, means the land in the floodplain within a community subject to a 1 percent or greater chance of flooding in any given year. The area may be designated as zone A on the flood hazard boundary map (FHBM). After detailed rate-making has been completed in preparation for publication of the FIRM, zone A usually is refined into zone A, AO, AH, A1-30, AE, A99, AR, AR/A1-30, AR/AE, AR/AO, AR/AH, AR/A, VO, V1-30, VE or V.

Flood insurance rate map (FIRM) means an official map of a community on which the Federal Insurance Administrator has delineated both the special flood hazard areas and the risk premium zones applicable to the community. A FIRM that has been made available digitally is called a Digital Flood Insurance Rate Map (DFIRM).

Substantial Improvement means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before "start of construction" of the improvement. This term includes structures, which have incurred "substantial damage", regardless of the actual repair work performed. The term does not, however, include either: (1) any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or (2) any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure."

Wildfire means unplanned fires that occur in wildlands such as forest, rangelands, or grasslands and may spread to developed areas.

Wildfire Risk Area means a designated location with a heightened probability of fire occurrence and potential for significant damage to homes, infrastructure, and natural resources. Wildfire Risk Areas shall be indicated by a Wildfire Exposure Score equal to six (6) or higher, according to the Texas A&M Forest Service Wildfire Risk Assessment Portal or comparable source.

SECTION 3: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-26(b) “Procedures” is hereby amended to include the following subsections:

8. The relationship of the site and structures to the 100-Year Floodplain, 500-Year Floodplain, and Wildfire Risk Areas.

(2) The City of Los Fresnos desires to mitigate flooding and wildfire risk. When a proposed development is located in the 100-Year Floodplain and/or Wildfire Risk Area, the applicant shall provide documentation that identifies and describes these risks in adequate detail to support informed City risk review.

SECTION 4: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-26(b)(7) is hereby amended to include the following subsections:

h. That the proposed use will not significantly heighten the risk of damage from flooding or wildfire for the subject and adjacent properties and structures.

1. Factors considered during this review shall include, but are not limited to:

(i) The relative location of the 100-year Floodplain, 500-year Floodplain, and Wildfire Risk Areas with respect to the lots in question;

(ii) Presence and preservation of existing natural drainage features, including but not limited to creeks, wetlands, and ponds;

(iii) Proposed stormwater management infrastructure; and

(iv) For developments 5 acres in total lot area, the net change in runoff rate.

SECTION 5: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-27(b) “Procedures” is hereby amended to include the following subsections:

8. The relationship of the site and structures to the 100-Year Floodplain, 500-Year Floodplain, and Wildfire Risk Areas.

(2) The City of Los Fresnos desires to mitigate flooding and wildfire risk. When a proposed development is located in the 100-Year Floodplain and/or Wildfire Risk Area, the applicant shall provide documentation that identifies and describes these risks in adequate detail to support informed City risk review.

SECTION 6: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-27(b)(7) is hereby amended to include the following subsections:

h. That the proposed use will not significantly heighten the risk of damage from flooding or wildfire for the subject and adjacent properties and structures.

1. Factors considered during this review shall include, but are not limited to:

(i) The relative location of the 100-year Floodplain, 500-year Floodplain, and Wildfire Risk Areas with respect to the lots in question;

(ii) Presence and preservation of existing natural drainage features, including but not limited to creeks, wetlands, and ponds;

(iii) Proposed stormwater management infrastructure; and

(iv) For developments 5 acres in total lot area, the net change in runoff rate.

SECTION 7: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-103(j) is hereby amended to include the following subsections:

g. The relationship of the site and structures to the 100-Year Floodplain, 500-Year Floodplain, and Wildfire Risk Areas.

(2) The City of Los Fresnos desires to mitigate flooding and wildfire risk. When a proposed development is located in the 100-Year Floodplain and/or Wildfire Risk Area, the applicant shall provide documentation that identifies and describes these risks in adequate detail to support informed City risk review.

SECTION 8: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning is hereby amended to include the following section:

Sec. 48-184. On-Site Stormwater Management Incentive Program

(a) *Purpose and Intent*

(1) The purpose of this Section is to encourage development that reduces stormwater runoff, improves water quality, and enhances watershed protection by providing voluntary development incentives in exchange for the incorporation of enhanced stormwater management practices beyond minimum regulatory requirements.

(b) *Applicability*

(1) Participation in this incentive program is voluntary. All development may proceed under base zoning standards without the use of incentives.
(2) This Section shall apply to all development subject to site plan review, under this Zoning Ordinance, unless expressly exempted by the Zoning Administrator.

(c) *Incentive System Overview*
(1) Eligible projects may earn Stormwater Management Points (SMPs) by implementing the practices listed in (d) Stormwater Management Credit Schedule.
(2) Points determine eligibility for incentives as follows:

Total SMPs	Incentive
2 points	10% building permit fee reduction
4 points	25% building permit fee reduction
6 points (maximum)	50% building permit fee reduction

(3) Incentives shall only be granted where stormwater facilities are properly designed, installed, and maintained.

(d) *Stormwater Best Management Practices (SBMP) Credit Schedule*

Option	Description	Points Awarded	Public Benefit
Rain Gardens / Planting Areas	Landscaped areas that capture and absorb runoff or pavement	1 point per 200 sq ft	Reduces flooding and improves water quality
Permeable Pavement	Porous pavement in parking lots, drives, or walkways	1 point per 300 sq ft	Reduces runoff and ponding
Green Roofs	Vegetated roof systems	1 point per 1,000 sq ft roof area	Reduces runoff and heat island effect
Rainwater Reuse Systems	Cisterns or tanks that collect roof water for reuse	1 point: 50–150 gal 2 points: 150-300gal 3 points: 300-500gal 4 points: 500-750 gal 5 points: 750-1,000 ga 6 points: 1,000+ gal	Reduces demand on the storm system and water supply
Bioswales / Vegetated Drainage Channels	Landscaped drainage systems instead of pipes	1 point: 20–50 LF 2 points: 50-100 LF 3 points: 100-300 LF 4 points: 300-500 LF 5 points: 750-1,000 LF 6 points: 1,000+ LF	Slows and filters runoff
Reduced Pavement Area	Less asphalt/concrete than the maximum allowed	1 point per 5% reduction	Less runoff entering the storm system

Option	Description	Points Awarded	Public Benefit
Stream / Drainage Buffer Protection	Wider natural buffer areas along streams or drainageways	2 points: 30-50 LF 4 points: 50-100 LF 6 points: 100+ LF	Protects waterways and reduces erosion

(e) *Administration and Approval*

(1) Incentive applications shall be reviewed during the site plan review.

(2) The Applicant shall submit:

a. A site plan showing all structures, impermeable surfaces, public stormwater management infrastructure, natural water features, and proposed stormwater features.

b. A narrative describing the scope of work, including each selected incentive option.

c. A cost estimate for the Stormwater Best Management Practices features to be installed.

d. Basic calculations demonstrating compliance with this Section.

e. A Stormwater Management Maintenance Agreement.

(3) Incentive Calculation

a. The City Engineer or designee shall verify point calculations and eligibility.

b. Stormwater Management Points shall be calculated based on site plan submissions and simple engineering calculations prepared by a qualified professional.

(4) Final incentive approval shall be granted prior to the issuance of development approval.

(f) *Construction and Maintenance Requirement*

(1) All stormwater management features used to obtain an incentive shall be constructed in accordance with approved plans.

(2) The City may require the property owner to execute a maintenance agreement ensuring long-term operation and upkeep of all stormwater facilities.

(3) The City may require financial security to ensure installation and performance of approved systems.

(4) Failure to maintain approved stormwater features shall constitute a violation of this Ordinance and may result in revocation of incentive benefits.

(g) *Compliance and Enforcement*

(1) In the event that the Stormwater Best Management Practices (SBMP) required for the building fee reduction in Section (c) are not maintained, are removed, or fail to operate as designed, the developer, owner, or their successors, heirs, or assigns shall be liable to the City for the following:

a. Immediate Cure: Failure to maintain the SBMPs shall be a violation of the site plan approval. The City may notify the owner, who shall have 30 days to repair the system.

b. Clawback: If the system is not repaired, the City shall have the right to require the developer, owner, or their successors, heirs, or assigns to pay back to the City the 100% of the incentive funds granted and/or impose a financial penalty equivalent to two times the fee reduction, which shall be paid to the City within 30 days of written notice.

c. Recording: These obligations shall be recorded as a restrictive covenant running with the land.

(h) Relationship to other Regulations

(1) Projects utilizing incentives shall comply with applicable stormwater regulations, including local ordinances and state and federal requirements.

(2) If any portion of this Section is found invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

SECTION 9: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning is hereby amended to include the following section:

Sec. 48-185. Wildfire Protection Incentive Program

(a) *Purpose*.

(1) The purposes of this Section are to encourage development that is protected from wildfire risks and to limit the spread of wildfire between structures. This will be accomplished by providing voluntary development incentives in exchange for building and site design practices beyond minimum regulatory requirements.

(b) *Applicability*

(1) Participation in this incentive program is voluntary. All development may proceed under base zoning standards without the use of incentives.

(2) This Section shall apply to all development subject to site plan review under this Zoning Ordinance, unless expressly exempted by the Zoning Administrator.

(c) *Incentive System Overview.*

(1) Eligible developments may earn the following incentives by implementing the practices described in subsection (d):

Total Wildfire Protection Points	**Incentive**
1 points	20% building permit fee reduction
2 points	30% building permit fee reduction
3 points	40% building permit fee reduction
4 points	50% building permit fee reduction
5 points (maximum)	60% building permit fee reduction

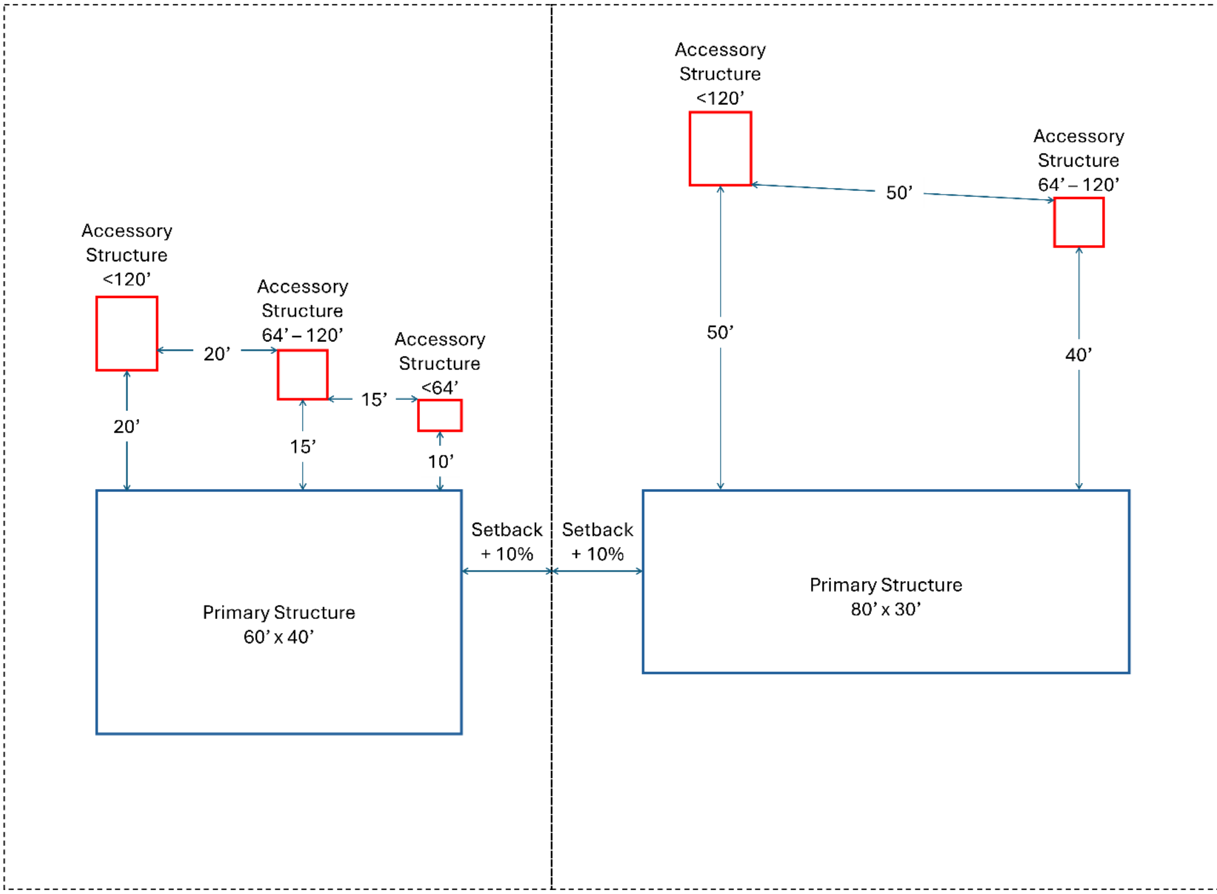
(d) *Wildfire Protections Credit Schedule*

Option	**Description**	**Points Awarded**	**Public Benefit**
Increased setbacks	Increase in width of side yard and depth of rear yard by 10% of the stated minimum buffer yard.	1 point	Reduces the risks of structure-to-structure ignition between lots

	Increase in width of side yard by 4 feet or depth of rear yard by 5 feet above the stated minimum buffer yard.	2 points	
Building separation	Separating primary and accessory structures on the same lot, according to the Option 1 distances listed in subsection (e).	1 point	Reduces the risks of structure-to-structure ignition within a lot
	Separating primary and accessory structures on the same lot, according to the Option 2 distances listed in subsection (e).	2 points	
Fire Resistant Materials and Building Hardening	Using fire resistant building materials and building hardening systems.	1 point	Reduces the risks of damage and injury to structures and occupants

(e) *Building Separation Schedule*

Type of Structure		**Accessory Structure (>120')**	**Accessory Structure (64'-120'**	**Accessory Structure (<64')**
Separation From Primary Structure	**Option 1 (Minimum Separation)**	20'	15'	10'
	Option 2 (Minimum Separation)	50'	40'	30'
Separation From Other Accessory Structures	**Option 1 (Minimum Separation)**	20'	15'	10'
	Option 2 (Minimum Separation)	50'	40'	30'



(f) *Administration and Approval*

(1) Incentive applications shall be reviewed during the site plan review.

(2) The applicant shall submit:

a. A site plan showing all structures, with distances between all structures and the size of each buffer yard indicated;

b. A narrative describing each selected incentive option; and

c. Basic calculations demonstrating compliance with this section

(3) Incentive Calculation

a. The City Engineer or designee shall verify point calculations and eligibility.

b. Wildfire Protection Points shall be calculated based on site plan submissions and simple engineering calculations prepared by a qualified professional.

(4) Final incentive approval shall be granted prior to the issuance of development approval.

(g) *Construction Requirement*

(1) All buildings designed to obtain an incentive shall be constructed in accordance with approved plans.

(2) The City may require financial security to ensure construction meets the requirements of this Section.

(h) *Compliance and Enforcement*

(1) In the event that the buildings designed to obtain an incentive are not constructed in accordance with approved plans or are altered such that they no longer comply with the design standards required to obtain the incentive, the developer, owner, or their successors, heirs, or assigns shall be liable to the City for the following:

a. Penalty/Clawback: If the system is not remedied, the City may require the developer, owner, or their successors, heirs, or assigns to pay back to the City the 100% of the incentive funds granted, which shall be repaid to the City within 30 days of written notice.

1. The City may accept partial refunding in the event of partial compliance with the design standards required to obtain the approved incentive.

b. Recording: These obligations shall be recorded as a restrictive covenant running with the land.

(i) *Relationship to other Regulations*

(1) Projects utilizing incentives shall comply with applicable regulations, including local ordinances, building codes, and state and federal requirements.

(2) If any portion of this Section is found invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

SECTION 10: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-206 is hereby amended to include the following subsections:

(r) Where vegetation or landscaping are required by this ordinance, the City encourages the use of plant material and landscaping techniques that provide heat mitigation to individuals and buildings, including:

(1) The preservation of existing trees and shade cover, and

(2) The installation of new shade-providing trees and shade cover.

(3) Acceptable shade-providing trees and shade cover shall include:

a. Medium or large trees recommended by the Texas A&M Forest Service for Cameron County, or

b. Trees or other plant material that provide a minimum canopy diameter of 15 feet at maturity.

SECTION 11: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning is hereby amended to include the following section:

Sec. 48-247. Shaded Parking Lots Incentive Program.

(a) *Purpose*

(1) The purposes of this Section is to encourage the design of parking lots that mitigate heat reflection from paved surfaces by providing voluntary development incentives in exchange for incorporating landscaping and shade-providing trees.

(b) *Applicability*

(1) Participation in this incentive program is voluntary. All development may proceed under base zoning standards without the use of incentives.

(2) This Section shall apply to all development subject to site plan review which includes at least two (2) parking spaces, under this Zoning Ordinance, unless expressly exempted by the Zoning Administrator.

(c) *Incentive System Overview*

(1) Eligible projects may earn the following incentives based on the ratio of trees provided, as required in section (d), to required parking spaces, as enumerated in *Sec. 48-246 Schedule of off-street parking requirements*:

Ratio of Trees to Parking Spaces	**Incentive**
≤0.2	20% building permit fee reduction
0.2-0.39	30% building permit fee reduction
≥0.4	50% building permit fee reduction

(2) Incentives shall only be granted where landscaped areas are properly designed, installed, and maintained.

(d) *Requirements*

(1) End Islands

a. Every row of parking that contains more than ten (10) parking spaces shall have an end island located at one (1) end of the row.

b. Every row of parking that contains more than twenty (20) parking spaces shall have an end island located at both ends of the row.

c. End islands and peninsulas shall have a total landscaped area of at least 180 square feet, measured from the back of the curb.

d. Sidewalks may pass through end islands and peninsulas provided that the end island is expanded to maintain the minimum landscaped area of 180 square feet.

e. Where two separate rows of parking spaces are directly adjacent to each other, the required end islands may be combined into one island that contains at least 360 square feet of landscaped area.

f. A sidewalk may pass through a combined end island provided that the island is expanded to maintain the minimum landscaped area of 180 square feet.

g. When an end island is attached to a median, it shall be called a peninsula. Peninsulas shall comply with all applicable design and landscaping standards for end islands.

1. Where two adjacent parking rows are divided by a median, the required end islands may not be combined into one unit for the purposes of this ordinance. They shall instead be treated as two

separate peninsulas and shall be subject to all applicable design and landscaping standards.

(2) Interior Islands

a. Every row of parking that contains more than twenty-five (25) parking spaces shall have an interior island located in the middle of the parking row.

b. The number of parking spaces between landscaped islands (interior islands or end islands) shall not exceed twenty-five (25).

c. Interior islands shall have a total landscaped area of at least 180 square feet, measured from the back of the curb.

d. Where two separate rows of parking spaces are directly adjacent to each other, the required interior islands may be combined into one island at least 360 square feet of landscaped area.

e. A sidewalk may pass through a combined interior island provided that the island is expanded to maintain the minimum landscaped area of 180 square feet.

f. When an interior island is attached to a median, it shall be called a peninsula. Peninsulas shall comply with all applicable design and landscaping standards for interior islands.

1. Where two adjacent parking rows are divided by a median, the required interior islands may not be combined into one unit for the purposes of this ordinance. They shall instead be treated as two separate peninsulas and shall be subject to all applicable design and landscaping standards.

(3) Peninsulas

a. When attached to a median, a peninsula will take the place of an interior island or end island where required by this section.

b. Peninsulas shall have a total landscaped area of at least 180 square feet, measured from the back of the curb.

c. Sidewalks may pass through a peninsula provided that the peninsula is expanded to maintain the minimum landscaped area of 180 square feet.

(4) Medians

a. Medians shall have a landscaped area at least 10 feet in width, measured from the back of the curb, along the entire length of the median, measured from the back of the curb.

b. There shall be no more than three adjacent parking rows without a median.

c. A sidewalk may pass through the median provided that the landscaped area is expanded to meet the minimum 10-foot width.

(5) Landscaping

a. *Shade-providing trees*. Acceptable shade-providing trees and shade cover shall include:
   1. Medium or large trees recommended by the Texas A&M Forest Service for Cameron County, or
   2. Trees or other plant material that provide a minimum canopy diameter of 15 feet at maturity.
   3. Trees preserved during construction shall be satisfactory for the requirements of this section, provided that they are correctly located within a landscaped median, island, or peninsula.

b. *Medians.* A minimum of 1 shade-providing tree should be provided every 30 feet within a median. Measurement shall begin at the end of the median and shall measure to and from the center of each trunk.

c. *End Islands and Interior Islands.* One (1) shade-providing tree shall be planted within each island. If an island extends the length of two (2) parking spaces, two (2) shade-providing trees shall be planted within the island.

d. *Peninsulas*. One (1) shade-providing tree shall be planted within each peninsula.

e. Trees planted in compliance with this section shall be located in a landscaped area of at least 180 square feet with a minimum width of 8 feet, measured from the back of the curb.

(e) *Administration and Approval*

(1) The Applicant shall submit:

a. A site plan showing all public right-of-way, structures, parking spaces, drive aisles, islands, peninsulas, medians, and trees.

b. A narrative describing the scope of work, including the number and types of trees and other plants to be planted.

c. A cost estimate for the landscaped medians, islands, and/or peninsulas.

d. Basic calculations of the tree to parking space ratio.

e. A Landscape Maintenance Agreement.

(2) Incentive Calculation.

a. The City Engineer or designee shall verify tree to parking space ratio calculations and eligibility.

b. Parking reductions shall be awarded based on site plans submissions and simple calculations.

(3) Final incentive approval shall be issues prior to the issuance of development approval.

(f) *Construction and Maintenance Requirement*

(1) All parking spaces, islands, peninsulas, and medians used to obtain an incentive shall be constructed in accordance with approved plans.

(2) The City may require the property owner to execute a maintenance agreement ensuring long-term upkeep of all landscaped areas.
(3) The City may require financial security to ensure installation of approved landscaped areas.
(4) Failure to maintain approved landscaped areas and plant life shall constitute a violation of this Ordinance and may result in financial penalty, as described in subsection (g).

(g) *Compliance and Enforcement*

(1) In the event that the landscaped areas and plant life required for the parking reduction incentive are not maintained or are removed, the developer, owner, or their successors, heirs, or assigns shall be liable to the City for the following:

a. Immediate Cure: Failure to maintain the required landscaped areas and plant life shall be a violation of the site plan approval. The City may notify the owner, who shall have 30 days to remedy the noncompliance, which may include maintenance of landscaped areas and plant life and replacement of dead or dying trees or other plant life.

b. Penalty: Failure to remedy any noncompliance with this section shall be subject to financial penalty according to the time that has passed since the completion of construction:

1. *Within 180 days of completion*: $500
2. *Between 180 days and 18 months*: $300
3. *After 18 months*: $100
4. The cumulative amount of the financial penalty shall not exceed a total of $1,000.
5. Each day any violation of this section continues shall constitute a separate offense.
6. The City shall notify the property owner that the 30-day period for immediate cure has elapsed and that financial penalties shall be applied daily until the noncompliance is remedied.
7. No penalty shall be greater or less than the penalty provided for the same or similar offense under the laws of the State.
8. The fine shall be paid to the City within 30 days of written notice.

c. Recording: These obligations shall be recorded as a restrictive covenant running with the land.

(h) *Relationship to Other Regulations*

(1) Projects utilizing incentives shall comply with all applicable regulations, including local ordinances and state and federal requirements.
(2) If any portion of this Section is found invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

SECTION 12: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-315(c) is hereby amended to include the following subsections:

(5) That the granting of such variance will not significantly heighten the risk of damage from flooding or wildfire for the subject and adjacent properties and structures.

a. Factors considered during this review shall include, but are not limited to:

1. The relative location of the 100-year Floodplain, 500-year Floodplain, and Wildfire Risk Areas with respect to the lots in question;
2. Presence and preservation of existing natural drainage features, including but not limited to creeks, wetlands, and ponds;
3. Proposed stormwater management infrastructure; and
4. For developments 5 acres in total lot area, the net change in runoff rate.

SECTION 13: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-315(d) is hereby amended to include the following subsections:

(1) The sketch plan shall demonstrate the relationship of the site and structures to the 100-Year Floodplain, 500-Year Floodplain, and Wildfire Risk Areas.

(2) The City of Los Fresnos desires to mitigate flooding and wildfire risk. When a proposed development is located in the 100-Year Floodplain and/or Wildfire Risk Area, the applicant shall provide documentation that identifies and describes these risks in adequate detail to support informed City risk review.

SECTION 14: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-315(i) is hereby amended to include the following subsections:

(1) The commission may condition the granting of a variance on the construction or installation of such measures that the commission deems necessary to effectively mitigate risks related to flooding and fires.

SECTION 15: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-316(b) is hereby amended to include the following subsections:

(1) If the particular lot or other proposal is located within the 100-Year Floodplain and/or Wildfire Risk Area, the application shall be accompanied by a sketch plan that demonstrates the relationship of the site and the structures to the 100-Year Floodplain, 500-Year Floodplain, and Wildfire Risk Area.

(2) The City of Los Fresnos desires to mitigate flooding and wildfire risk. If the particular lot or proposal is located in the 100-Year Floodplain and/or Wildfire Risk Area, the applicant shall provide documentation that identifies and describes these risks in adequate detail to support informed City risk review.

SECTION 16: The City of Los Fresnos Code of Ordinances, Chapter 48 Zoning, Section 48-316 is hereby amended to include the following subsections:

(m) *Review Criteria.* In determining whether to approve, approve with modifications or conditions, or disapprove amendments to the Official Zoning Map, the Commission and Council shall consider and make findings on the following matters regarding the proposed amendment:

(1) Compatibility with the present zoning and conforming uses of nearby property and with the character of the neighborhood;

(2) Suitability of the property affected by the amendment for uses permitted by the district applicable to the property at the time of the proposed amendment (the current zoning district);

(3) Suitability of the property affected by the amendment for uses permitted by the district that would be made applicable by the proposed amendment (the proposed zoning district);

(4) Availability of water and wastewater facilities suitable and adequate for the proposed use;

(5) That the proposed use will not significantly heighten the risk of damage from flooding or wildfire for the subject and adjacent properties and structures.

a. Factors considered during this review shall include, but are not limited to:

1. The relative location of the 100-year Floodplain, 500-year Floodplain, and Wildfire Risk Areas with respect to the lots in question;
2. Presence and preservation of existing natural drainage features, including but not limited to creeks, wetlands, and ponds;
3. Proposed stormwater management infrastructure; and
4. For developments 5 acres in total lot area, the net change in runoff rate.

SECTION 17. SEVERABILITY: If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 18. EFFECTIVE DATE: This Ordinance shall take effect upon passage and publication as required by law.

PASSED AND APPROVED by the City Council of the City of Los Fresnos, Texas, on this 1st day of September 2026.

CITY OF LOS FRESNOS, TEXAS

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Alejandro Flores, Mayor

ATTEST:

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Jacqueline Moya, City Secretary