Special City Council Meeting Agenda

Tuesday, August 19, 2025 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 tax rate for Fiscal Year 2025-2026.

E. ACTION ITEMS

1. Budget Workshop

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 15, 2025 on or before 5:30 p.m. and it shall remain so posted continuously for at least 72 hours 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 tax rate for Fiscal Year 2025-2026.

Recommendation:

This is to allow time for the public to provide comments on the proposed tax rate of $0.685 per $100 valuation. This is the same rate as it currently is.

NOTICE OF 2025 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LOS FRESNOS

A tax rate of $0.685000 per $100 valuation has been proposed for adoption by the governing body of CITY OF LOS FRESNOS. This rate exceeds the lower of the no-new-revenue tax or voter approval tax rate, and state law requires one public hearing be held by the governing body before adopting the proposed tax rate.

The governing body of CITY OF LOS FRESNOS proposes to use revenue attributable to the tax rate increase for the purpose of covering the City operations.

PROPOSED TAX RATE	$0.685000 per $100
PRECEDING YEAR'S TAX RATE	$0.685000 per $100
NO-NEW-REVENUE TAX RATE	$0.681809 per $100
VOTER APPROVAL	$1.175114 per $100

The no-new-revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF LOS FRESNOS from the same properties in both the 2024 tax year and the 2025 tax year.

The voter approval rate is the highest tax rate that CITY OF LOS FRESNOS may adopt before holding an election.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

property tax amount= (rate) x (taxable value of your property)/100

For assistance or detailed information about tax calculations, please contact:

Edelmiro “Eddie” Garcia
Cameron County Tax Assessor-Collector
835 E. Levy St., 1st floor Brownsville, Tx 78520
Phone (956) 544-0800 Fax: (956) 544-0808
Mon-Fri 8:00 AM to 4:30 PM

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

Public Hearing: At 520 E. Ocean Blvd, Los Fresnos on Tuesday August 19, 2025 at 6:00 p.m.

ACTION ITEM REPORT

Item Title: Budget Workshop

Recommendation:

We will continue to go through the budget with department heads presenting.

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
REVENUES					
	PROPERTY TAXES	1,858,131	1,360,115	1,032,124	1,867,995
	SALES TAXES	1,866,777	1,976,000	1,900,000	1,900,000
	GARBAGE FEES	125,387	115,500	236,000	231,000
	FINES & FORFEITURES	1,041,243	787,415	939,075	888,575
	GRANTS	292,073	331,508	221,498	175,025
	PD-SERVICE CONTRACT	25,468	28,000	26,860	26,860
	FRANCHISE FEES	464,131	446,600	452,675	452,600
	MISCELLANEOUS	685,057	577,845	996,856	468,700
	TRANSFERS IN	-	736,370	736,870	792,699
TOTAL REVENUES		**6,358,267**	**6,359,352**	**6,541,958**	**6,803,454**
EXPENDITURES					
	GENERAL GOVERNMENT	1,523,872	1,393,749	1,486,503	1,695,387
	PUBLIC SAFETY	2,835,118	3,077,727	2,887,084	2,995,545
	HIGHWAYS & STREETS	1,912,328	600,974	995,836	801,562
	SANITATION	12,682	3,875	7,401	4,375
	HEALTH & WELFARE	224,496	243,298	248,944	268,199
	CULTURE & RECREATION	814,845	949,011	887,580	1,038,386
	TRANSFERS OUT	2,250	2,250	-	-
TOTAL EXPENDITURES		**7,325,590**	**6,270,884**	**6,513,347**	**6,803,454**
EXCESS REVENUES(EXPENDITURES)		**(967,324)**	**88,468**	**28,610**	**0**
BUDGET INCREASE COMPARED WITH FYE 2019-2020					**532,569**
OPERATIONAL REVENUE					
400-0100	CURRENT PROPERTY TAXES	1,879,317	1,389,115	1,051,395	1,882,995
400-0105	PROPERTY TAX DISCOUNT	(55,067)	(55,000)	(43,819)	(45,000)
400-0110	DELINQUENT TAXES	49,916	25,000	50,000	50,000
400-0120	PENALTY, INTEREST & COST	32,950	26,000	30,000	30,000
400-0130	PROPERTY TAX ADJUSTMENT	(48,984)	(25,000)	(55,452)	(50,000)
	TOTAL PROPERTY TAXES	**1,858,131**	**1,360,115**	**1,032,124**	**1,867,995**
430-0200	CITY SALES TAX	1,866,777	1,976,000	1,900,000	1,900,000
	TOTAL SALES TAXES	**1,866,777**	**1,976,000**	**1,900,000**	**1,900,000**
412-1090	GARBAGE COLLECTION-RESIDENTIAL	27,339	26,000	130,000	125,000
412-1100	GARBAGE COLLECTION-COMMERCIAL	37,144	35,000	42,000	42,000
412-1110	COLLECTED SALES TAX-GARBAGE	19,730	19,500	24,000	24,000
412-1112	GARBAGE PENALTIES	41,173	35,000	40,000	40,000
	TOTAL GARBAGE FEES	**125,387**	**115,500**	**236,000**	**231,000**
407-0240	MUNICIPAL COURT FINES & FEES	875,748	657,340	800,000	750,000
407-0241	COURT FEES-TECH	27,982	24,000	-	-
407-0242	LOCAL TRUANCY PREVENTION FUND	33,166	26,000	30,000	30,000
407-0243	LOCAL MUNICIPAL JURY FUND	664	500	500	500
407-0250	BUILDING SECURITY / TECH FEES	-	-	54,500	54,000
407-0260	COURT FEES- JUDGE	78	75	75	75
407-0270	COURT FEES-SECURITY	33,585	26,500	-	-
407-0280	COURT FEES- CHILD SAFETY FUND	7,822	7,000	6,000	6,000
407-0290	COURT FEES-SPECIAL EXPENSE	62,200	46,000	48,000	48,000
407-0291	CHILD SAFETY FEE CREDIT	-	-	-	-
	TOTAL MUNICPAL FINES	**1,041,243**	**787,415**	**939,075**	**888,575**
407-1061	POLICE EDUCATION FROM STATE	4,233	5,688	5,688	-
490-1228	GRANT REVENUE - TPW 54-000171	-	-	-	-
490-1251	GRANT REVENUE - OSG OVERTIME	104,275	81,320	73,310	75,025
490-1253	GRANT REVENUE - LBSP	40,000	50,000	50,000	-
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HE	66,000	60,000	60,000	60,000
490-1255	GRANT - HOMELAND SECURITY	-	32,500	32,500	-
490-1256	REIMBURSEMENT - LRGVDC	77,566	102,000		40,000
490-1258	GRANT REVENUE - FEMA	-	-	-	-
490-1266	CORONAVIRUS RELIEF FUND	-	-	-	-
	TOTAL GRANTS	**292,073**	**331,508**	**221,498**	**175,025**
407-1091	SERVICE CONTRACT-LFCISD	25,468	28,000	26,860	26,860
	TOTAL SERVICE CONTRACT	**25,468**	**28,000**	**26,860**	**26,860**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
430-0202	HOTEL/MOTEL TAX	18,961	20,000	17,000	17,000
430-0205	MIXED BEVERAGE TAXES	-	-	75	-
430-0210	AEP FRANCHISE FEE	210,677	200,000	215,000	215,000
430-0220	FRANCHISE FEE-AT&T LEASE	42,000	39,600	39,600	39,600
430-0230	FRANCHISE FEE-AT&T	782	1,100	800	800
430-0245	TWC FRANCHISE FEE	49,900	50,000	40,000	40,000
430-0256	PEG CAPITAL FEE	9,980	10,000	8,000	8,000
430-0261	FRANCHISE FEE-GARBAGE	105,184	105,000	110,000	110,000
430-0271	TEXAS GAS FRANCHISE FEE	11,568	7,000	8,000	8,000
430-0275	SKYWAY TOWERS LEASE FEE	8,980	8,900	9,200	9,200
430-0281	RIGHT OF WAY FRANCHISE FEES	6,097	5,000	5,000	5,000
	TOTAL FRANCHISE FEES	**464,131**	**446,600**	**452,675**	**452,600**
407-0300	NSF REVENUE	80	-	-	-
407-0310	POLICE RECORDS FEES	285	200	210	200
407-1045	SHOOTING RANGE	32,845	34,000	34,000	34,000
407-1048	SHOOTING RANGE - SALE OF SCRAP	-	-	-	-
407-1051	PRISONER HOUSING/CUSTOM DET	-	-	-	-
407-1076	VEST BVP GRANT	1,779	1,750	1,595	1,750
410-1014	GARAGE SALE PERMIT	2,900	3,000	3,000	3,000
410-1016	HEALTH INSPECTIONS	5,460	4,500	5,000	5,000
410-1021	ANIMAL LICENSES	-	-	-	-
410-1054	ALARM REGISTRATION FEES	10	-	-	-
410-1130	LOT MOWING	440	500	500	500
416-1017	LIBRARY REVENUE-COPY MACHINE	9,011	7,000	7,000	7,000
416-1131	LIBRARY REVENUE	1,504	1,500	1,500	1,500
444-1000	INTEREST EARNED	126,186	115,000	92,000	85,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	184,527	180,000	210,000	200,000
444-1020	MISC. FEES & SERVICES	9,272	-	-	-
444-1025	RENTAL FEES - COMMUNITY CENTER	14,195	14,000	18,000	18,000
444-1027	MISC INCOME	105,720	28,595	190,000	25,000
444-1028	RENTAL FEES-PARKS	2,350	2,300	2,300	2,300
444-1029	COMMUNITY CENTER BLDG SECUR	3,554	4,500	4,500	4,500
444-1040	PLAT REVIEW FEES	12,000	20,000	9,000	9,000
444-1080	ADMIN FEES - GENERAL ELECTION	150	-	-	-
444-1081	POOL ADMISSION/RENTAL	5,414	4,800	4,800	4,800
444-1085	CREDIT CARD PROCESSING FEES	31,492	25,000	32,000	32,000
444-1094	SWIMMING LESSONS INCOME	23,640	18,000	20,000	20,000
490-1082	POOL RENTAL DEPOSIT	200	-	-	
490-7530	REIMBURSEMENT - LIBRARY	191	-	150	150
490-7560	REIMB. FROM FIRE DEPT/EMS	96,851	98,200	8,279	-
490-7570	REIMBURSEMENT - TXDOT	-	-	338,022	-
	TOTAL OTHER REVENUE	**685,057**	**577,845**	**996,856**	**468,700**
490-8000	TRANSFERS IN - CDC & TIRZ	-	-	500	
410-1020	TRANSFER IN - SELF SUPPORTING DEBT	-	736,370	736,370	792,699
	TOTAL DEPARTMENT REVENUE	**-**	**736,370**	**736,870**	**792,699**
TOTAL OPERATIONAL REVENUE		**6,358,267**	**5,622,982**	**6,541,958**	**6,803,454**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
OPERATIONAL EXPENDITURES					
ADMINISTRATION					
502-01100	ADMINISTRATION SALARY	300,638	334,530	313,200	449,936
502-01500	OVERTIME SALARY EXPENSE	1,378	1,250	1,800	2,000
502-02100	PAYROLL TAXES FICA	17,605	20,819	20,000	28,021
502-02105	PAYROLL TAXES MEDICARE	4,117	4,868	4,600	6,554
502-02106	HEALTH INS EXP	38,393	43,161	45,500	68,389
502-02107	PAYROLL TAXES TWC	56	761	250	573
502-02150	TMRS RETIREMENT EXPENSE	21,165	22,637	22,000	37,122
502-02160	WORKMAN'S COMPENSATION INSURANCE	2,356	672	670	904
502-02210	OTHER INSURANCE	230	245	235	347
502-03110	ATTORNEY	12,750	10,000	15,000	15,000
502-03115	AUDITOR	22,860	27,000	26,310	27,000
502-03120	VALLEY METRO SERVICE	43,989	21,995	-	21,995
502-04100	OFFICE SUPPLIES & PRINTING	27,056	23,000	23,000	28,000
502-04110	POSTAGE	1,257	2,000	2,000	2,000
502-05100	ELECTRICITY	14,214	15,000	17,000	17,000
502-05120	TELEPHONE	9,401	14,174	10,000	10,000
502-05130	UTILITIES	3,265	7,500	10,000	10,000
502-06100	ADVERTISING	8,074	10,000	10,000	10,000
502-06120	LF CHAMBER OF COMMERCE ADV.	42,000	45,000	35,000	45,000
502-06130	HEADS & BEDS	21,000	22,000	22,000	22,000
502-09100	TRAVEL & TRAINING	21,142	16,000	16,000	16,000
502-09110	ADMIN. EXPENSE	25	2,000	2,000	2,000
502-10100	DUES & MEMBERSHIP	10,662	7,000	12,000	12,000
502-11100	MAINTENANCE OF EQUIPMENT	26,140	24,000	24,000	24,000
502-11110	MAINTENANCE OF BLDG.	9,537	10,000	15,000	45,000
502-12100	BUILDING INSURANCE	32,888	33,000	32,888	34,000
502-12110	LIABILITY INSURANCE	11,485	12,000	18,813	20,000
502-13500	CAPITAL OUTLAY	212,122	-	138,085	97,000
502-14100	TECHNOLOGY MAINTENANCE AGREEMEN	43,637	75,542	75,542	60,824
502-30250	PROFESSIONAL SERVICES	5,000	500	500	500
502-99100	MISCELLANEOUS	7,121	6,000	6,000	6,000
502-99101	EVENTS	4,500	7,500	7,500	9,300
	TOTAL DEPARTMENT EXPENDITURES	**976,065**	**820,154**	**926,893**	**1,128,465**
MUNICIPAL COURT					
503-01100	COURT SALARY	136,014	138,760	138,760	142,865
503-01500	OVERTIME SALARIES	3,002	3,500	1,500	1,500
503-02100	PAYROLL TAXES FICA	8,518	8,820	8,500	8,951
503-02105	PAYROLL TAXES MEDICARE	1,992	2,063	2,000	2,094
503-02106	HEALTH INSURANCE	21,268	21,581	25,000	24,137
503-02107	PAYROLL TAXES TWC	27	351	35	189
503-02150	TMRS RETIREMENT EXPENSE	9,745	9,787	9,787	12,387
503-02160	WORKMAN'S COMPENSATION INSURANCE	2,211	285	2,200	1,801
503-02210	OTHER INSURANCE	107	122	120	122
503-03100	CONTRACT SERVICES - JUDGE	23,025	35,000	35,000	35,000
503-03110	CONTRACT SERVICES - ATTORNEY	25,075	20,000	20,000	20,000
503-04100	SUPPLIES	2,373	4,000	6,000	6,000
503-04110	POSTAGE	3,560	3,000	3,000	3,000
503-05120	TELEPHONE	3,259	3,300	3,300	3,300
503-09100	TRAVEL & TRAINING	1,160	3,000	3,000	3,000
503-10100	DUES & MEMBERSHIPS	31	150	150	150
503-14110	COURT TECHNOLOGY - ANNUAL MAINTEN.	23,411	29,853	29,853	33,351
503-30110	CREDIT CARD SERVICE CHARGE	46,074	45,000	115,000	50,000
503-99100	MISCELLANEOUS	-	200	200	200
	TOTAL DEPARTMENT EXPENDITURES	**310,853**	**328,772**	**403,405**	**348,047**
TAX ASSESSOR-COLLECTOR					
504-30100	TAX APPRAISAL FEE	44,604	45,317	46,724	50,000
504-30300	COUNTY CONTRACT M&O	23,959	24,000	20,000	20,000
	TOTAL DEPARTMENT EXPENDITURES	**68,563**	**69,317**	**66,724**	**70,000**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024 ACTUAL	FY 2024-2025 APPROVED BUDGET	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
INFORMATION TECHNOLOGY					
505-01100	INFORMATION TECHNICIAN SALARY	39,150	63,014	4,903	-
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	2,423	3,907	303	-
505-02105	PAYROLL TAXES MEDICARE	567	914	71	-
505-02106	HEALTH INS EXP	3,545	7,194	0	-
505-02107	PAYROLL TAXES TWC	5	117	-	-
505-02150	TMRS RETIREMENT EXPENSE	2,744	4,335	344	-
505-02160	WORKMAN'S COMPENSATION INSURANCE	87	134	11	-
505-02210	OTHER INSURANCE	21	41	-	-
505-02220	CONTRACT-IT SERVICES	9,600	9,600	19,152	43,200
505-05120	TELEPHONE	-	-	175	175
505-13500	CAPITAL OUTLAY	-	-	-	-
505-14000	HARDWARE	74,609	36,000	22,500	50,000
505-14010	SOFTWARE	6,962	9,250	1,000	10,000
505-14030	NETWORK	170	2,000	1,000	2,000
	TOTAL DEPARTMENT EXPENDITURES	**139,882**	**136,506**	**49,458**	**105,375**
ELECTIONS					
506-03000	ELECTIONS CONTRACT	10,131	10,000	7,308	17,500
506-06100	ADVERTISING	-	500	500	500
506-09100	TRAVEL & SCHOOL	-	2,000	1,214	2,000
	TOTAL DEPARTMENT EXPENDITURES	**10,131**	**12,500**	**9,022**	**20,000**
POLICE					
507-01100	SALARIES EXP	1,246,339	1,366,008	1,366,008	1,370,621
507-01500	POLICE OVERTIME	30,565	55,000	31,000	55,000
507-01510	POLICE OVERTIME - COMMUNITY CENTER	5,368	5,000	5,000	5,000
507-01515	POLICE OVERTIME - STONE GARDEN	88,587	78,320	78,320	75,025
507-01520	OVERTIME - SCHOOL SECURITY	4,676	6,000	6,000	6,000
507-01525	OVERTIME - LBSP	33,252	50,000	50,000	-
507-02100	PAYROLL TAXES FICA	86,230	96,058	91,000	93,722
507-02105	PAYROLL TAXES MEDICARE	20,167	22,464	21,500	21,918
507-02106	HEALTH & OTHER BENEFITS	163,462	187,032	198,000	201,144
507-02107	PAYROLL TAXES TWC	254	3,042	300	1,575
507-02150	RETIREMENT EXPENSE	98,756	106,593	106,593	129,704
507-02160	WORKMAN'S COMPENSATION INSURANCE	36,943	34,681	34,681	34,597
507-02210	OTHER INS	959	1,061	1,000	1,020
507-03100	BREATHALYZER CONTRACT	1,650	3,000	1,650	3,300
507-03115	FORENSICS	-	1,000	1,000	1,000
507-04100	ADMINISTRATIVE SUPPLIES	17,629	19,000	19,000	20,000
507-04110	JANITORIAL SUPPLIES	2,018	2,000	2,000	3,000
507-04115	EMPLOYEE SCREENINGS	4,782	3,000	3,000	3,000
507-04120	UNIFORMS (ALLOWANCE)	18,418	20,000	20,000	20,000
507-04130	PRISONER EXPENSE	1,315	2,000	2,000	2,000
507-04140	POLICE EQUIPMENT	23,742	26,000	26,000	26,000
507-04145	VEST BVP GRANT EXPENSE	1,164	2,800	1,595	1,750
507-05100	ELECTRICITY	11,982	12,000	12,000	12,000
507-05120	TELEPHONE	19,146	27,200	26,000	26,000
507-05130	UTILITIES - POLICE	1,025	1,100	1,100	1,200
507-05135	UTILITIES - TRAINING CENTER	628	700	700	800
507-06100	ADVERTISING	-	-	-	-
507-07100	FUEL FOR VEHICLES	54,254	60,000	50,000	50,000
507-08100	REPAIRS - VEHICLES	37,795	38,220	38,000	30,000
507-09100	TRAVEL & TRAINING	9,034	10,000	10,000	10,000
507-09110	STATE EDUCATION MONEY	4,301	5,688	5,688	-
507-10100	DUES & MEMBERSHIPS	1,061	1,000	1,000	1,000
507-11100	MAINTENANCE OF EQUIPMENT	1,417	2,000	2,000	2,000
507-11110	MAINTENANCE OF BUILDING	4,067	8,500	8,500	8,500
507-11120	MAINTENANCE OF SHOOTING RANGE	42,770	25,000	25,000	25,000
507-12100	BUILDING INSURANCE	6,804	7,000	6,804	7,000
507-12110	LIABILITY INSURANCE	35,418	36,000	29,496	32,000
507-13500	CAPITAL OUTLAY	159,358	53,000	52,869	75,000
507-14100	TECHNOLOGY MAINTENANCE AGREEMEN	66,019	110,603	67,217	98,855
507-30100	SCHOOL SUPPORT/EXPLORERS	4,198	6,000	6,000	6,000
507-30200	CAPITAL LEASE - VEHICLES	-	21,359	24,000	63,000
507-99100	MISCELLANEOUS	84	500	500	500
507-99200	CHILD SAFETY PROGRAM	1,678	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**2,347,316**	**2,515,928**	**2,432,521**	**2,524,231**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
FIRE					
508-02160	WORKER'S COMP	1,224	1,500	1,500	1,500
508-03100	FIRE MARSHALL	10,070	10,000	10,000	10,000
508-03110	SPECIAL SERVICES - CONTRACT	151,000	175,000	175,000	190,000
508-04100	SUPPLIES	3,182	1,250	1,250	1,250
508-05120	TELEPHONE	340	360	360	360
508-05130	UTILITIES - FIRE	783	1,000	2,200	4,000
508-12100	BUILDING INSURANCE	13,185	13,500	-	-
508-12110	LIABILITY INSURANCE	24,423	25,000	8,279	-
	TOTAL DEPARTMENT EXPENDITURES	**204,206**	**227,610**	**198,589**	**207,110**
ENGINEERING					
509-03000	CONTRACT - BUILDING INSPECTOR	112,804	130,000	137,000	140,000
509-30100	PLAT REVIEW	28,431	20,000	14,000	20,000
509-30120	ENGINEERING	145,603	27,500	32,000	30,000
	TOTAL DEPARTMENT EXPENDITURES	**286,838**	**177,500**	**183,000**	**190,000**
ENVIRONMENTAL					
510-01100	ENVIRONMENTAL OFFICER SALARIES	112,887	110,173	115,000	115,296
510-01500	OVERTIME SALARIES	3,295	4,000	3,000	4,000
510-02100	PAYROLL TAXES FICA	7,193	7,079	7,500	7,396
510-02105	PAYROLL TAXES MEDICARE	1,682	1,656	1,750	1,730
510-02106	HEALTH INSURANCE	13,188	14,387	17,000	16,092
510-02107	PAYROLL TWC	18	234	25	126
510-02150	TMRS	8,144	7,856	8,500	10,236
510-02160	WORKMAN'S COMPENSATION	3,783	2,613	3,800	2,730
510-02210	OTHER INS	78	82	85	82
510-03100	ORDINANCE ENFORCEMENT	2,490	6,000	5,000	6,000
510-04100	SUPPLIES & POSTAGE	4,504	11,000	12,000	11,000
510-04110	MOSQUITO SPRAYING SUPPLIES	-	-	-	-
510-05120	TELEPHONE/INTERNET	868	1,600	1,600	1,600
510-06100	ADVERTISING	-	-	-	-
510-07100	FUEL FOR VEHICLES	3,671	5,500	4,500	4,500
510-08100	REPAIRS TO VEHICLES	1,880	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	77	1,500	500	1,000
510-11100	MAINTENANCE OF EQUIPMENT	176	500	500	500
510-11110	MAINTENANCE OF BUILDING	275	2,000	2,000	2,000
510-12110	LIABILITY INSURANCE	535	550	555	600
510-13110	ANIMAL SHELTER	613	-	-	-
510-30100	ANIMAL CONTROL	792	850	850	850
510-30200	CAPITAL LEASES	-	-	-	10,000
510-99100	MISCELLANEOUS	240	500	500	500
510-99115	BAD DEBT EXPENSE - LOT MOWING	-	3,000	1,590	-
	TOTAL DEPARTMENT EXPENDITURES	**166,391**	**183,580**	**188,755**	**198,738**
EMERGENCY MEDICAL SERVICE					
511-02160	WORKER'S COMP	26,777	27,000	-	-
511-05120	TELEPHONE	340	350	350	350
511-05130	UTILITIES - AMBULANCE SERVICES	5,343	5,600	7,000	7,000
511-12100	BUILDING INSURANCE	7,096	7,200	-	-
511-12110	LIABILITY INSURANCE	25,371	25,500	-	-
511-30000	CONTRACT LOS FRESNOS EMS	160,000	180,000	180,000	190,000
511-30200	LEASE BUYOUT	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**224,927**	**245,650**	**187,350**	**197,350**
GARBAGE					
512-03100	CONTRACTED GARBAGE COLLECTION	9,026	-	426	-
512-05100	ELECTRICTY - ILLEGAL DUMPING CAMERA	375	375	375	375
512-99115	BAD DEBT EXPENSE	3,281	3,500	6,600	4,000
	TOTAL DEPARTMENT EXPENDITURES	**12,682**	**3,875**	**7,401**	**4,375**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
STREETS					
514-01100	SALARIES	62,798	104,636	47,500	70,335
514-01125	CONTRACT LABOR	22,611	26,624	26,624	26,624
514-01130	CONTRACT LABOR - OVERTIME	-	2,000	2,500	2,000
514-01500	OVERTIME SALARIES EXPENSE	3,650	3,000	3,500	3,000
514-02100	PAYROLL TAXES FICA	4,086	5,732	3,500	4,547
514-02105	PAYROLL TAXES MEDICARE	956	1,340	800	1,064
514-02106	HEALTH & OTHER BENEFITS	14,179	17,984	10,000	16,092
514-02107	PAYROLL TAXES TWC	23	293	25	126
514-02150	RETIREMENT EXPENSE	4,658	6,361	4,200	6,292
514-02160	WORKMAN'S COMPENSATION INSURANCE	1,616	1,899	1,300	1,224
514-02210	OTHER INSURANCE	85	102	51	82
514-04100	TOOLS & SUPPLIES	5,662	3,500	5,000	5,000
514-05100	ELECTRICITY (STREET LIGHTS)	103,795	104,000	115,000	115,000
514-07100	FUEL FOR VEHICLES	8,108	8,000	5,500	8,000
514-08100	REPAIRS TO VEHICLES	18,515	7,000	6,000	6,000
514-09100	TRAVEL & TRAINING	1,185	2,000	1,000	2,000
514-10100	DUES & MEMBERSHIP	26,670	15,000	15,000	15,000
514-11100	STREET DRAINAGE & REPAIRS	27,276	40,000	40,000	50,000
514-11110	STREET SIGNS & REPAIRS	21,391	5,000	5,000	5,000
514-11120	MOWING MACHINE REPAIRS	10,249	7,500	7,500	7,500
514-12110	LIABILITY INSURANCE	2,259	2,500	2,324	2,500
514-13500	CAPITAL OUTLAY	1,149,705	-	-	-
514-13515	MATCH TXDOT - SIDEWALK	-	-	83,176	-
514-13520	STREET PROJECT	136,012	50,003	412,336	236,176
514-30100	VEGETATION CONTROL	-	-	-	-
514-30200	CWSRF - 2022	-	-	-	-
514-30201	CAPITAL LEASE	-	9,000	15,000	28,000
	TOTAL DEPARTMENT EXPENDITURES	**1,625,489**	**423,474**	**812,836**	**611,562**
PARKS					
515-01100	SALARIES	91,578	122,278	101,500	97,479
515-01105	POOL LABOR	56,121	101,894	80,000	150,085
515-01106	SWIMMING LESSONS INSTRUCTOR	23,640	20,000	20,000	30,000
515-01125	CONTRACT LABOR	47,682	53,248	47,000	53,248
515-01130	CONTRACT LABOR- OVERTIME	302	500	2,500	2,000
515-01500	OVERTIME EXPENSE	5,703	5,000	7,500	5,000
515-02100	PAYROLL TAXES FICA	9,456	14,209	12,000	15,659
515-02105	PAYROLL TAXES MEDICARE	2,211	3,319	2,600	3,664
515-02106	HEALTH INSURANCE EXPENSE	21,268	25,177	25,177	24,137
515-02107	PAYROLL TAXES TWC	83	2,633	200	1,422
515-02150	RETIREMENT EXPENSE	6,819	8,756	8,000	8,793
515-02160	WORKMAN'S COMPENSATION INSURANCE	2,973	3,825	3,200	4,215
515-02210	OTHER INSURANCE	128	143	130	122
515-04100	TOOLS & SUPPLIES	9,269	10,000	10,000	10,000
515-04110	POOL SUPPLIES	1,143	2,500	1,000	2,500
515-05100	ELECTRICITY (PARK)	8,089	10,000	12,000	12,000
515-05110	ELECTRICITY (POOL)	8,148	8,000	8,000	8,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	9,266	10,000	10,000	10,000
515-05116	ELECTRICITY ALAMO WHSE	3,756	4,000	4,000	4,000
515-05120	TELEPHONE	170	200	200	200
515-05130	UTILITIES - COMMUNITY PARK	3,447	3,500	3,300	3,500
515-05131	UTILITIES - NATURE PARK	930	1,200	1,000	1,200
515-05132	UTILITIES - POOL	3,610	3,000	4,500	4,500
515-05135	UTILITIES - BOYS & GIRLS CLUB	863	1,000	1,000	1,000
515-05136	UTILITIES - ALAMO WHSE	647	750	750	750
515-07100	FUEL FOR VEHICLES	9,224	10,000	9,000	10,000
515-08100	REPAIRS TO VEHICLES	9,953	5,000	5,000	4,000
515-11100	MOWING MACHINE REPAIRS	12,900	15,000	7,500	10,000
515-11110	POOL MAINT.	19,344	4,000	2,500	7,500
515-11120	POOL CHEMICALS	21,633	11,000	10,000	20,000
515-11130	PARK MAINTENANCE	26,103	20,000	12,000	20,000
515-11135	FIELD MAINTENANCE	-	6,000	10,000	10,000
515-11136	ALAMO WHSE MAINTENANCE	1,362	1,500	5,000	15,000
515-11145	BOYS & GIRLS CLUB	60,000	60,000	60,000	80,000
515-12100	BUILDING INSURANCE	1,565	1,600	1,565	1,600
515-12110	LIABILITY INSURANCE	5,461	6,000	6,265	6,500
515-13500	CAPITAL OUTLAY	-	-	-	7,500
515-30101	HIKE & BIKE TRAIL PROJECT	100,000	150,000	153,333	43,284
515-30200	CAPITAL LEASE - VEHICLES	-	14,469	17,500	20,000
515-99100	MISCELLANEOUS	343	600	600	600
	TOTAL DEPARTMENT EXPENDITURES	**585,192**	**720,301**	**665,821**	**709,458**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
LIBRARY					
516-01100	SALARIES	127,173	137,634	130,000	146,962
516-01500	OVERTIME SALARIES EXPENSE	594	1,500	950	1,500
516-02100	PAYROLL TAXES FICA	7,890	8,626	8,200	9,205
516-02105	PAYROLL TAXES MEDICARE	1,845	2,018	2,000	2,152
516-02106	HEALTH & OTHER BENEFITS	14,179	14,387	17,000	16,092
516-02107	PAYROLL TAXES TWC	320	374	100	202
516-02150	RETIREMENT EXPENSE	7,062	7,450	7,450	10,012
516-02160	WORKMAN'S COMPENSATION INSURANCE	382	373	400	398
516-02210	OTHER INSURANCE	85	82	90	82
516-04100	OFFICE SUPPLIES	2,818	3,100	3,100	3,400
516-05100	ELECTRICITY	5,176	5,300	5,300	5,300
516-05120	TELEPHONE	1,592	1,400	1,200	1,200
516-09100	TRAVEL & TRAINING	-	1,000	-	2,500
516-10100	DUES & MEMBERSHIP	31	450	450	450
516-11100	MAINTENANCE OF EQUIPMENT	398	1,000	1,000	1,000
516-11110	MAINTENANCE OF BLDG.	2,162	4,200	5,200	6,000
516-12100	BUILDING INSURANCE	5,341	5,400	5,514	5,600
516-12110	LIABILITY INSURANCE	2,455	2,500	2,663	2,700
516-13110	LEASE COPIER	2,999	3,500	3,700	3,700
516-13500	CAPITAL OUTLAY	21,500	5,706	5,706	13,400
516-14100	TECHNOLOGY MAINTENANCE AGREEMEN	3,755	6,948	6,948	6,107
516-30100	BOOKS	4,717	8,500	6,400	8,500
516-99100	MISCELLANEOUS	2,414	1,825	2,625	2,500
	TOTAL DEPARTMENT EXPENDITURES	**214,888**	**223,273**	**215,996**	**248,962**
COMMUNITY / SENIOR CENTER					
517-01100	SALARIES EXPENSE	-	-	-	35,443
517-01500	OVERTIME	-	-	-	300
517-02100	PAYROLL TAXES FICA	-	-	-	2,216
517-02105	PAYROLL TAXES MEDICARE	-	-	-	518
517-02106	HEALTH INSURANCE	-	-	-	8,046
517-02107	PAYROLL TAXES TWC	-	-	-	63
517-02150	RETIREMENT EXPENSE	-	-	-	3,067
517-02160	WORKMANS COMP	-	-	-	72
517-02210	OTHER INSURANCE	-	-	-	41
517-04100	SUPPLIES & EQUIPMENT	2,717	2,500	3,000	6,000
517-05100	TELEPHONE	-	-	-	1,800
517-05110	ELECTRICITY	-	-	-	5,500
517-05130	UTILITIES	-	-	-	700
517-07100	FUEL	-	-	-	1,700
517-08100	VEHICLE REPAIRS	4,222	-	2,000	2,500
517-11100	MAINTENANCE OF EQUIPMENT	207	937	500	500
517-11110	MAINTENANCE OF BUILDING	7,619	2,000	264	6,000
517-12100	BUILDING INSURANCE	-	-	-	3,250
517-12110	LIABILITY INSURANCE	-	-	-	2,250
517-99100	MISCELLANEOUS	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**14,765**	**5,437**	**5,764**	**79,966**
EMERGENCY MANAGEMENT					
518-01100	COORDINATOR SALARY	6,104	6,145	6,145	6,329
518-02100	PAYROLL TAXES FICA	379	381	381	392
518-02105	PAYROLL TAXES MEDICARE	89	89	89	92
518-02107	PAYROLL TAXES TWC	(2)	117	11	63
518-02150	RETIREMENT EXPENSE	428	423	423	543
518-02160	WORKMAN'S COMPENSATION INSURANCE	174	141	170	145
518-04100	SUPPLIES	4,678	5,000	8,000	5,000
518-04112	LEASE OF EQUIPMENT	-	-	-	-
518-05120	TELEPHONE/COMMUNICATIONS	23,052	25,000	360	360
518-07110	DIESEL FUEL - GENERATOR	-	1,000	1,000	1,000
518-09100	TRAVEL & TRAINING	-	3,000	-	3,000
518-11100	MAINTENANCE EQUIPMENT	-	1,500	-	1,500
518-14100	TECHNOLOGY MAINTENANCE AGREEMEN	23,768	45,743	52,044	48,430
	TOTAL DEPARTMENT EXPENDITURES	**58,669**	**88,539**	**68,623**	**66,854**

CITY OF LOS FRESNOS
APPROVED ***GENERAL FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
OTHER GENERAL					
519-30160	OUTSOURCE PAYROLL SERVICE	7,253	3,000	7,500	-
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	6,225	8,000	8,000	8,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	4,901	15,500	15,500	15,500
519-30280	FEMA-HAZARD MITIGATION PLAN	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**18,378**	**26,500**	**31,000**	**23,500**
TRANSFER OUT					
522-30130	TRANSFER OUT - DEBT SERVICE	2,250	2,250	-	-
	TOTAL DEPARTMENT EXPENDITURES	**2,250**	**2,250**	**-**	**-**
COMMUNITY HEALTH					
523-01100	SALARIES EXPENSE	37,480	38,456	38,456	43,784
523-01500	OVERTIME	-	500	-	500
523-02100	FICA EXPENSE	2,263	2,415	2,300	2,746
523-02105	MEDICARE EXPENSE	529	565	530	642
523-02106	HEALTH INSURANCE EXPENSE	7,089	7,194	8,350	8,046
523-02107	STATE UNEMPLOYMENT TAX EXPENSE	8	117	10	63
523-02150	TMRS EXPENSE	2,627	2,680	2,680	3,800
523-02160	WORKER'S COMP	729	650	720	739
523-02210	OTHER INSURANCE	43	41	43	41
523-04100	SUPPLIES	6,130	6,000	6,000	8,000
523-04101	MISCELLANEOUS	148	-	-	-
523-05120	TELEPHONE	1,059	1,100	1,100	1,100
523-09100	TRAVEL & TRAINING	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**58,105**	**59,718**	**60,189**	**69,461**
TOTAL OPERATIONAL EXPENDITURES		**7,325,590**	**6,270,884**	**6,513,347**	**6,803,454**

CITY OF LOS FRESNOS
APPROVED ***UTILITY FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
	WATER REVENUES				
444-5010	WATER REVENUE	1,326,581	1,360,000	1,360,000	1,500,000
444-5020	WATER TAPS	40,925	30,000	138,900	40,000
444-5030	UTILITY EXPENSE FEE	12,250	14,000	77,175	15,000
444-5040	PROCESSING FEES	24,550	25,000	26,000	26,000
444-5050	PENALTIES	66,573	64,000	68,000	68,000
444-5080	INTEREST INCOME	98,438	78,000	73,000	65,000
444-5095	NSF CHARGES	320	500	500	500
444-1020	MISCELLANEOUS INCOME	187	-	10,990	100
	TOTAL WATER REVENUES	**1,569,824**	**1,571,500**	**1,754,565**	**1,714,600**
	SEWER REVENUES				
444-6010	SEWER REVENUE - CITY	1,152,829	1,160,000	1,200,000	1,310,000
444-6012	SEWER REVENUE - INDIAN LAKE	124,811	124,000	120,000	131,000
444-6014	SEWER REVENUE - EAST RIO HONDO	305,391	302,000	300,000	325,000
444-6020	SEWER TAP	13,125	14,000	139,213	20,000
	TOTAL SEWER REVENUES	**1,596,156**	**1,600,000**	**1,759,213**	**1,786,000**
	RETAINED EARNINGS				
3500-00	RETAINED EARNINGS	-	-	-	-
	TOTAL RETAINED EARNINGS	**-**	**-**	**-**	**-**
	TRANSFERS IN				
444-9901	TRANSFER IN	19,840	73,064	73,064	-
	TOTAL TRANSFER IN	**19,840**	**73,064**	**73,064**	**-**
TOTAL REVENUES		**3,185,819**	**3,244,564**	**3,586,842**	**3,500,600**
	EXPENSES				
	SALARIES & BENEFITS	1,090,992	1,208,150	1,189,513	1,276,485
	MATERIALS & SUPPLIES	288,876	293,302	402,802	409,500
	REPAIRS & MAINTENANCE	257,264	311,711	375,000	250,560
	SERVICES & MISCELLANEOUS	848,944	743,636	788,987	600,807
	CAPITAL OUTLAY	(12,382)	95,000	60,000	70,000
	BOND PAYMENTS	117,611	87,797	24,036	97,000
	TRANSFER	706,264	740,170	739,920	796,249
	TOTAL UTILITY FUND EXPENSES	**3,297,569**	**3,479,766**	**3,580,258**	**3,500,600**
	EXCESS REVENUES (EXPENSES)	**(111,750)**	**(235,202)**	**6,583**	**(0)**

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	**BUDGET**	**PROJECTED**	**PROPOSED**
EXPENSES					
	SALARIES & BENEFITS-WATER				
502-01100	WATER SALARIES EXPENSE	365,074	372,313	372,313	409,815
502-01125	CONTRACT LABOR	30,754	34,936	30,000	39,936
502-01130	CONTRACT LABOR - OVERTIME	300	1,500	1,500	1,500
502-01500	OVERTIME	26,987	26,000	32,000	26,000
502-02100	PAYROLL TAXES - FICA	24,641	26,555	24,500	27,021
502-02105	PAYROLL TAXES MEDICARE	5,763	6,210	5,750	6,320
502-02106	HEALTH & OTHER BENEFITS	51,099	57,908	60,500	62,355
502-02107	PAYROLL TAXES TWC	71	942	150	507
502-02140	OPEB EXPENSE - WATER	-	3,000	3,000	3,500
502-02150	RETIREMENT EXPENSE	(1,861)	29,469	26,000	35,719
502-02160	WORKERS COMPENSATION INSURANCE	4,954	5,461	5,000	6,004
502-02210	OTHER INS	293	328	328	316
	TOTAL SALARIES & BENEFITS-WATER	**508,074**	**564,622**	**561,041**	**618,993**
	SERVICES & MISCELLANEOUS-WATER				
502-03115	AUDITOR	11,485	12,000	13,125	13,500
502-04100	SUPPLIES & POSTAGE	17,408	13,500	17,000	17,000
502-05100	ELECTRICITY	13,037	15,000	17,000	17,000
502-05120	TELEPHONE	4,957	7,544	6,000	6,000
502-06100	ADVERTISING	480	500	-	500
502-09100	TRAVEL & TRAINING	1,353	3,500	3,700	3,500
502-10100	DUES/MEMBERSHIPS	1,022	1,000	1,050	1,050
502-12100	STRUCTURE INSURANCE	20,511	21,000	20,511	21,000
502-12110	LIABILITY INSURANCE	10,652	11,000	8,950	10,000
502-30115	CREDIT CARD EXPENSE	36,596	31,500	103,000	60,000
502-30120	ENGINEERING	-	-	-	-
502-30250	PROFESSIONAL SERVICES	500	500	500	500
502-99100	MISCELLANEOUS	-	1,000	250	1,000
502-99115	BAD DEBT EXPENSE	3,660	4,000	7,022	5,000
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	15,474	49,986	49,986	46,315
530-30100	AGENT FEE ON WATER BONDS	-	1,100	-	-
530-30110	TEXAS WATER COMM. PERMIT	4,726	5,000	4,726	5,000
530-30520	SRWA - O & M	252,165	125,957	-	130,000
530-30525	SRWA - EXCESS WATER CONSUMPTION	217,301	200,000	221,114	-
	TOTAL SERVICES & MISCELLANEOUS-WATER	**611,327**	**504,087**	**473,934**	**337,365**
	MATERIALS & SUPPLIES-WATER				
526-04100	CHEMICALS	79,244	100,000	175,000	175,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	11,661	12,000	12,000	12,000
526-04120	UNIFORMS & CLOTHING	4,942	5,000	5,000	6,000
526-04130	WATER CONNECTIONS	58,488	35,200	35,200	35,000
526-04150	WATER TESTING	6,454	7,500	9,000	9,000
526-07100	FUEL FOR VEHICLES	11,197	10,000	12,000	12,000
526-07110	DIESEL	-	-	-	-
529-04100	C.C.I.D. #6 WATER	20,036	28,000	37,000	40,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHSE	15,623	15,602	15,602	17,500
	TOTAL MATERIALS & SUPPLIES-WATER	**207,645**	**213,302**	**300,802**	**306,500**
	REPAIRS & MAINTENANCE-WATER				
527-11100	WATER PLANT MAINT	1,859	4,000	25,000	25,000
527-11150	WAREHOUSE MAINT	7,084	8,500	8,500	8,500
527-11160	WATER HYDRANT MAINT	-	-	-	
528-08100	REPAIRS - VEHICLES	15,097	6,000	7,000	6,000
528-08110	TRACTOR REPAIRS	104	-	-	-
528-11200	WATER PLANT EQUIP	18,720	15,000	34,000	20,000
528-11210	WATER LINE MAINT	21,454	30,000	32,000	30,000
528-11230	FIRE HYDRANT REPAIRS	14,589	40,000	42,000	21,560
530-30170	SLUDGE REMOVAL	-	5,000	5,000	5,000
530-30500	WATER TANK INSP. & CLEANING	2,949	3,000	3,000	3,000
	TOTAL REPAIRS & MAINTENANCE-WATER	**81,856**	**111,500**	**156,500**	**119,060**
	INFORMATION TECHNOLOGY-WATER				
505-01100	ADMINISTRATION SALARY	19,575	31,507	2,507	-
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	1,211	1,953	153	-
505-02105	PAYROLL TAXES MEDICARE	283	457	35	-
505-02106	HEALTH INS EXP	1,772	3,597	47	-
505-02107	PAYROLL TAXES TWC	2	59	-	-
505-02150	TMRS RETIREMENT EXPENSE	1,372	2,168	218	-
505-02160	WORKMAN'S COMPENSATION INSURANCE	43	67	5	-
505-02210	OTHER INSURANCE	11	20	0	-
505-02220	PROFESSIONAL SERVICE - IT	4,800	-	4,800	-
505-05120	TELEPHONE	-	-	-	-
505-13500	CAPITAL OUTLAY	-	-	-	-
505-14000	HARDWARE	6,443	12,750	12,750	10,000
505-14010	SOFTWARE	2,036	4,625	19,925	10,000
505-14030	NETWORK	-	1,000	1,000	1,000
	TOTAL INFORMATION TECHNOLOGY-WATER	**37,550**	**58,203**	**41,441**	**21,000**

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	BUDGET	PROJECTED	PROPOSED
	CAPITAL OUTLAY-WATER				
520-11400	CAPITAL OUTLAY	-	-	-	-
520-13500	WATER METERS	(12,382)	75,000	60,000	70,000
	TOTAL CAPITAL OUTLAY-WATER	**(12,382)**	**75,000**	**60,000**	**70,000**
	BOND INDEBTEDNESS & OTHER DEBT-WATER				
530-30535	METER - INTEREST	3,824	-	-	-
532-80125	SRWA - DEBT SERVICE	103,795	51,899	-	55,000
	TOTAL BOND INDEBTNESS & OTHER DEBT-WATER	**109,854**	**51,899**	**-**	**55,000**
TOTAL WATER EXPENDITURES		**1,543,923**	**1,578,613**	**1,593,718**	**1,527,918**
	SALARIES & BENEFITS-SEWER				
534-01100	SEWER SALARIES EXPENSE	365,074	372,313	372,313	409,815
534-01125	CONTRACT LABOR	30,754	29,936	30,000	39,936
534-01130	CONTRACT LABOR - OVERTIME	300	1,500	1,500	1,500
534-01500	OVERTIME	26,987	26,000	32,000	26,000
534-02100	PAYROLL TAXES - FICA	24,641	26,555	24,500	27,021
534-02105	PAYROLL TAXES MEDICARE	5,763	6,210	5,750	6,320
534-02106	HEALTH & OTHER BENEFITS	51,099	57,908	60,500	62,355
534-02107	PAYROLL TAXES TWC	71	942	150	507
534-02140	OPEB EXPENSE - SEWER	-	3,000	3,000	
534-02150	RETIREMENT EXPENSE	2,301	29,469	26,000	35,719
534-02160	WORKERS COMPENSATION INSURANCE	4,954	5,461	5,000	6,004
534-02210	OTHER INS	293	328	328	316
	TOTAL SALARIES & BENEFITS-SEWER	**512,237**	**559,622**	**561,041**	**615,493**
	MATERIALS & SUPPLIES-SEWER				
536-04100	CHEMICALS	35,286	32,000	45,000	45,000
536-04110	SUPPLIES TOOLS	5,504	8,000	8,000	8,000
536-04120	UNIFORMS & CLOTHING	4,942	5,000	5,000	6,000
536-04130	SEWER CONNECTIONS	898	1,500	6,000	6,000
536-04150	SEWER TESTING	23,404	23,000	23,000	23,000
536-06100	ADVERTISING	-	500	500	500
536-07100	FUEL FOR VEHICLES	11,197	10,000	14,500	14,500
536-07110	DIESEL	-	-	-	-
	TOTAL MATERIALS & SUPPLIES-SEWER	**81,232**	**80,000**	**102,000**	**103,000**
	REPAIRS & MAINTENANCE-SEWER				
537-11100	SEWER PLANT MAINTENANCE	4,851	6,500	7,500	6,500
537-11150	LIFT STATION MAINTENANCE	8,529	24,000	24,000	15,000
538-08100	REPAIRS - VEHICLES	14,944	6,000	7,000	6,000
538-08110	REPAIRS - BACKHOE	2,785	5,000	2,500	4,000
538-11200	SEWER PLANT EQUIP	40,571	35,000	40,000	30,000
538-11210	SEWER LINE MAINTENANCE	79,331	58,711	65,000	30,000
538-11220	SEWER CLEANING MACHINE REPAIR	6,594	2,000	2,500	2,000
538-11230	LIFT STATION EQUIPMENT	8,613	55,000	60,000	25,000
539-30170	SLUDGE REMOVAL	9,191	8,000	10,000	13,000
	TOTAL REPAIRS & MAINTENANCE-SEWER	**175,409**	**200,211**	**218,500**	**131,500**
	INFORMATION TECHNOLOGY-SEWER				
535-01100	ADMINISTRATION SALARY	19,575	2,507	2,451	-
535-01500	OVERTIME SALARY EXPENSE	-	-	-	-
535-02100	PAYROLL TAXES FICA	1,211	1,953	152	-
535-02105	PAYROLL TAXES MEDICARE	283	457	35	-
535-02106	HEALTH INS EXP	1,772	97	(0)	-
535-02107	PAYROLL TAXES TWC	2	59	-	-
535-02150	TMRS RETIREMENT EXPENSE	(2,790)	2,168	172	-
535-02160	WORKMAN'S COMPENSATION INSURANCE	43	67	5	-
535-02210	OTHER INSURANCE	11	20	0	-
535-02220	PROFESSIONAL SERVICES - IT	4,800	-	4,800	-
535-05120	TELEPHONE	-	-	-	-
535-13500	CAPITAL OUTLAY	-	-	-	-
535-14000	HARDWARE	6,187	12,750	12,750	10,000
535-14010	SOFTWARE	2,036	4,625	4,625	10,000
535-14030	NETWORK	-	1,000	1,000	1,000
	TOTAL INFORMATION TECHNOLOGY-SEWER	**33,131**	**25,703**	**25,991**	**21,000**

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	BUDGET	PROJECTED	PROPOSED
	SERVICES & MISCELLANEOUS-SEWER				
534-03115	AUDITOR	11,485	13,500	13,125	13,500
534-03140	COLLECTION AGENCY FEES	19,236	22,000	22,000	22,000
534-04100	SUPPLIES & POSTAGE	12,976	13,000	13,000	13,000
534-05100	ELECTRICITY	85,178	88,000	90,000	90,000
534-05120	TELEPHONE	4,957	7,544	6,000	6,000
534-05130	LIFT STATIONS - WATER	3,938	4,400	5,000	5,500
534-05135	LIFT STATIONS - UTILITES	5,476	5,500	5,500	6,000
534-09100	TRAVEL & SCHOOL	1,022	2,500	2,500	2,500
534-10100	DUES/MEMBERSHIPS	199	200	200	200
534-12100	STRUCTURE INSURANCE	2,711	2,750	2,807	2,900
534-12110	LIABILITY INSURANCE	10,652	10,750	8,950	9,000
534-30115	CREDIT CARD EXPENSE	36,596	31,500	103,000	60,000
534-30120	ENGINEERING	5,778	5,500	9,120	5,500
534-30250	PROFESSIONAL SERVICES	16,000	500	500	500
534-99100	MISCELLANEOUS	-	1,000	1,000	1,000
534-99115	BAD DEBT EXPENSE	1,942	3,000	4,446	3,500
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	10,921	18,905	18,905	13,341
539-30110	TEXAS WATER COMM. PERMIT	8,549	9,000	9,000	9,000
	TOTAL SERVICES & MISCELLANEOUS-SEWER	**237,617**	**239,549**	**315,053**	**263,441**
	CAPITAL OUTLAY-SEWER				
534-11400	CAPITAL OUTLAY	-	20,000	-	-
	TOTAL CAPITAL OUTLAY-SEWER	**-**	**20,000**	**-**	**-**
	BOND INDEBTEDNESS & OTHER DEBT-SEWER				
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	7,757	-	-	-
	TOTAL BOND INDEBTNESS & OTHER DEBT-SEWER	**7,757**	**-**	**-**	**-**
TOTAL SEWER EXPENSE		**1,047,383**	**1,125,085**	**1,222,584**	**1,134,434**
	TOTAL UTILITY FUND EXPENSES	**2,591,306**	**2,703,698**	**2,816,302**	**2,662,352**
	NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS	**594,514**	**540,866**	**770,539**	**838,248**
	DEPRECIATION				
530-99999	DEPRECIATION EXPENSE WATER	316,508	230,000	320,000	320,000
539-99999	DEPRECIATION EXPENSE SEWER	506,516	530,000	520,000	520,000
	TOTAL DEPRECIATION EXPENSE	**823,024**	**760,000**	**840,000**	**840,000**
	BOND INDEBTEDNESS-WATER				
532-30200	CAPITAL LEASE - VEHICLES	-	17,949	12,018	21,000
	TOTAL BOND INDEBTEDNESS	**-**	**17,949**	**12,018**	**21,000**
	BOND INDEBTEDNESS-SEWER				
541-80115	PRINCIPAL 2009-TWDB EDAP $391,000	-	-	-	-
541-30200	CAPITAL LEASE - VEHICLES	-	17,949	12,018	21,000
	TOTAL BOND INDEBTEDNESS	**-**	**17,949**	**12,018**	**21,000**
552-30130	TRANSFER OUT - SERIES 2008 (USDA)	113,319	111,406	111,406	114,388
552-30132	TRANSFER OUT - SERIES 2009 (TWDB)	190,000	190,000	190,000	190,000
552-30140	TRANSFER OUT - SERIRES 2009 (EDAP)	-	31,525	31,525	31,202
552-30136	TRANSFER OUT - SERIES 2015A (CWSRF)	98,951	100,690	100,690	-
552-30138	TRANSFER OUT - SERIES 2015 (DWSRF)	132,993	136,134	136,134	-
552-30316	TRANSFER OUT - AGENT FEES	6,236	3,800	3,550	3,550
552-30319	TRANSFER OUT - SERIES 2020 (DWSRF)	116,403	119,828	119,828	244,742
552-30320	TRANSFER OUT - SERIES 2020 (CWSRF)	48,362	46,787	46,787	101,787
552-30321	TRANSFER OUT - SERIES 2025 (CWSRF)	-	-	-	110,580
	TOTAL TRANSFERS	**706,264**	**740,170**	**739,920**	**796,249**
	TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS	**1,529,288**	**1,536,068**	**1,603,956**	**1,678,249**
	NET INCOME (LOSS)	**(934,774)**	**(995,202)**	**(833,417)**	**(840,000)**

CITY OF LOS FRESNOS
APPROVED ***COMMUNITY DEVELOPMENT CORPORATION*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Section E, Item # 1.

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	BUDGET	PROJECTED	PROPOSED
	REVENUE				
452-1132	SALES TAX	622,259	670,800	650,000	650,000
452-1000	INTEREST EARNED	16,021	14,400	16,000	13,000
444-1020	MISCELLANEOUS INCOME	2,142	-	2,142	-
	TOTAL REVENUE	**640,422**	**685,200**	**668,142**	**663,000**
	EXPENDITURES				
575-01100	SALARIES	16,055	25,334	25,334	42,848
575-01500	OVERTIME			-	1,000
575-02100	FICA EXPENSE	995	1,571	1,700	2,719
575-02105	MEDICARE EXPENSE	233	367	400	636
575-02106	HEALTH INSURANCE EXP			5,200	8,046
575-02107	TWC EXPENSE	16	117	30	63
575-02150	TMRS EXPENSE			1,150	3,762
575-02160	WORKER'S COMP EXPENSE	36	51	40	88
575-02210	OTHER INSURANCE			-	41
575-03110	ATTORNEY	-	500	-	500
575-03115	AUDITOR	7,610	8,000	7,923	6,000
575-03120	PROFESSIONAL SERVICES	41,040	41,600	33,600	-
575-03121	BUSINESS RECRUIT AND DEVELOPMENT	15,000	18,000	18,000	18,000
575-04100	OFFICE SUPPLIES	5,709	5,500	5,500	6,000
575-05120	TELEPHONE	-	-	500	1,000
575-06100	CITY PROMOTION	55,500	54,500	54,647	62,575
575-06120	ADVERTISING	9,309	12,580	10,353	2,425
575-09100	TRAVEL/SEMINARS	2,154	3,000	3,000	4,000
575-10100	DUES & MEMBERSHIPS	2,854	2,000	9,000	9,000
575-11100	PARK IMPROVEMENTS	2,142	-	2,142	120,000
575-11150	SPECIAL PROJECTS	47,767	188,416	94,339	140,697
575-12100	INSURANCE	276	300	271	300
575-13500	CAPITAL OUTLAY	324,221	101,800	123,095	-
575-30000	TRANSFER OUT	-	-	-	-
575-30100	BUSINESS INCENTIVE PROGRAM	47,648	40,000	30,000	40,000
575-30129	OVERHEAD TRANSFER TO GENERAL FU	15,000	15,000	15,000	15,000
575-30131	TRANSFER DEBT SERVICE I&S	93,288	268,064	118,064	178,000
575-99100	MISCELLANEOUS	174	300	100	300
	TOTAL EXPENSES	**687,026**	**787,000**	**559,388**	**663,000**
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(46,604)**	**(101,800)**	**108,754**	**0**

CITY OF LOS FRESNOS
APPROVED ***DEBT FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY2025-2026
		ACTUAL	**BUDGET**	**PROJECTED**	**PROPOSED**
REVENUES					
	DEBT SERVICE	1,012,410	2,179,554	1,986,388	1,724,548
TOTAL REVENUES		**1,012,410**	**2,179,554**	**1,986,388**	**1,724,548**
EXPENDITURES					
	DEBT SERVICE	931,694	2,179,554	1,798,359	1,724,548
TOTAL EXPENDITURES		**931,694**	**2,179,554**	**1,798,359**	**1,724,548**
EXCESS REVENUES(EXPENDITURES)		**80,716**	**-**	**188,028**	**0**

REVENUES					
400-0101	CURRENT PROP TAX	647,529	1,455,503	1,450,000	1,049,576
400-0105	PROPERTY TAX DISCOUNT	(14,929)	(15,000)	(33,600)	(40,000)
400-0110	DELINQUENT PROPERTY TAXES	11,666	12,000	15,000	10,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-	-
400-0125	CURRENT PENALTY & INTEREST	9,430	7,500	13,500	10,000
400-0130	PROPERTY TAX ADJUSTMENT	(13,988)	-	(26,763)	(38,512)
410-1020	TRANSFER FROM OTHER FUNDS	45,000	-	-	-
443-1012	BOND PMTS TSF OTHER FUNDS	326,068	717,051	567,051	554,484
443-1012	BOND PMTS TSF FROM CDC	-	-	-	178,000
443-1012	BOND PMTS TSF FROM TIRZ	-	-	-	-
443-1012	BOND PMTS TSF FROM GF	-	-	-	-
442-1000	INTEREST EARNED	1,634	2,500	1,200	1,000
TOTAL REVENUES		**1,012,410**	**2,179,554**	**1,986,388**	**1,724,548**
EXPENDITURES					
504-30301	COUNTY CONTRACT	6,517	7,000	15,500	15,000
542-00115	INTEREST EXPENSE	(128)	-	-	-
542-80100	PRINCIPAL SERIES 2015	-	135,000	135,000	-
542-80110	INTEREST SERIES 2015A	-	690	690	-
542-80115	PRINCIPAL - SERIES 2009	-	190,000	190,000	190,000
542-80116	PRINCIPAL PAYMENT 2005	150,000	155,000	155,000	-
542-80117	INTEREST EXPENSE 2005	8,145	2,790	2,790	
542-80118	PRINCIPAL PAYMENT 2008 (USDA)	-	45,000	45,000	50,000
542-80120	PRINCIPAL PAYMENT 2009 (EDAP)	-	25,000	25,000	26,000
542-80140	PRINCIPAL PAYMENT 2015A(CWSRF)	-	100,000	100,000	-
542-80200	PRINCIPAL PAYMENT 2014	155,000	160,000	160,000	170,000
542-80201	INTEREST EXPENSE 2014	86,076	80,538	80,538	73,525
542-80210	PRINCIPAL PAYMENT 2020 (DWSRF)	-	90,000	90,000	215,000
542-80250	PRINCIPAL PAYMENT 2020(CWSRF)	-	35,000	35,000	90,000
542-80300	INTEREST EXPENSE 2009 (EDAP)	-	6,525	6,525	5,202
542-80301	PRINCIPAL PAYMENT 2017	216,466	345,000	345,000	540,000
542-80310	INTEREST EXPENSE 2017	107,996	100,891	100,891	88,324
542-80311	PRINCIPAL PAYMENT 2018	150,000	155,000	155,000	-
542-80312	INTEREST EXPENSE 2018	6,622	2,271	2,271	-
542-80313	PRINCIPAL PAYMENT - CWSRF 2022	45,000	45,000	45,000	45,000
542-80400	INTEREST EXPENSE 2008 (USDA)	-	66,406	66,406	64,388
542-80410	INTEREST EXPENSE 2015 (DWSRF)	-	1,134	1,134	-
542-80500	INTEREST EXPENSE 2020 (DWSRF)	-	29,828	29,828	29,742
542-80510	INTEREST EXPENSE 2020(CWSRF)	-	11,787	11,787	11,787
542-80600	PRINCIPAL PAYMENT 2025 (CWSRF)	-	75,000	-	70,000
542-80650	INTEREST PAYMENT 2025 (CWSRF)	-	314,694	-	40,580
542-99100	MISCELLANEOUS	-	-	-	-
543-80210	BOND AGENT FEES	-	-		-
TOTAL EXPENDITURES		**931,694**	**2,179,554**	**1,798,359**	**1,724,548**

CITY OF LOS FRESNOS
APPROVED ***TIRZ FUND*** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026

		FY 2023-2024	FY 2024-2025		FY2025-2026
		ACTUAL	**BUDGET**	**PROJECTED**	**PROPOSED**
REVENUES					
	TIRZ	824,045	811,895	1,144,894	1,187,174
TOTAL REVENUES		**824,045**	**811,895**	**1,144,894**	**1,187,174**
EXPENDITURES					
	TIRZ	327,068	523,051	523,051	555,484
TOTAL EXPENDITURES		**327,068**	**523,051**	**523,051**	**555,484**
EXCESS REVENUES(EXPENDITURES)		**496,977**	**288,844**	**621,843**	**631,690**

REVENUES					
444-0130	TIRZ CITY REVENUE	495,742	511,284	741,717	763,409
444-0135	TIRZ COUNTY REVENUE	321,271	298,111	398,427	423,265
444-1000	INTEREST EARNED	7,033	2,500	4,750	500
TOTAL REVENUES		**824,045**	**811,895**	**1,144,894**	**1,187,174**
EXPENDITURES					
565-01000	PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000
565-02000	STREET PROJECTS	-	-	-	-
565-06000	TIRZ BOND PAYMENT	326,068	522,051	522,051	554,484
TOTAL EXPENDITURES		**327,068**	**523,051**	**523,051**	**555,484**