



Special City Council Meeting Agenda

Tuesday, August 18, 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 tax rate for Fiscal Year 2026-2027.

E. ACTION ITEMS

1. Budget Workshop for FY 2026-2027

F. CLOSED SESSION

1. Closed Session pursuant to Texas Government Code §551.087 to discuss economic development negotiations related to a proposed commercial development including potential infrastructure improvements and possible economic development incentives.

G. OPEN SESSION

1. Pursuant to Texas Government Code §551.087: Discussion and possible ACTION regarding economic development negotiations and potential infrastructure improvements associated with a proposed commercial development.

H. 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 12, 2026 on or before 6:00 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 tax rate for Fiscal Year 2026-2027.

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 2026 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LOS FRESNOS

Section D, Item # 1.

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	\$0.658582 per \$100
VOTER APPROVAL	\$1.178477 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 2025 tax year and the 2026 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:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

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 18, 2026 at 6:00 p.m.

ACTION ITEM REPORT



Item Title: Budget Workshop for FY 2026-2027

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, 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					
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 MUNICIPAL 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	
		APPROVED			
		ACTUAL	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	
		APPROVED			
		ACTUAL	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	
		APPROVED			
		ACTUAL	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	
		APPROVED			
		ACTUAL	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	ELECTRICITY - 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	
		APPROVED			
		ACTUAL	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	
		APPROVED			
		ACTUAL	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	511
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	
		APPROVED			
		ACTUAL	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

		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	FY 2025-2026		FY 2026-2027
		ACTUAL	BUDGET	PROJECTED	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 PURCHASE	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

		FY 2024-2025	FY 2025-2026		FY 2026-2027
		ACTUAL	BUDGET	PROJECTED	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)

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

Section E, Item # 1.

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 FUI	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	-

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

Section E, Item # 1.

	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

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

Section E, Item # 1.

	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:

Closed Session pursuant to Texas Government Code §551.087 to discuss economic development negotiations related to a proposed commercial development including potential infrastructure improvements and possible economic development incentives.

Recommendation:

ACTION ITEM REPORT



Item Title:

Pursuant to Texas Government Code §551.087: Discussion and possible ACTION regarding economic development negotiations and potential infrastructure improvements associated with a proposed commercial development.

Recommendation: