

# FY 2026-2027

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## 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                                    |                                    |              |              |              |           |
| 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          | 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     |                  |
|---------------------------------------|------------------------------------|------------------|------------------|------------------|------------------|
|                                       |                                    | APPROVED         |                  |                  |                  |
|                                       |                                    | ACTUAL           | BUDGET           | PROJECTED        | PROPOSED         |
| <b>OTHER GENERAL</b>                  |                                    |                  |                  |                  |                  |
| 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           |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>  |                                    | <b>32,489</b>    | <b>23,500</b>    | <b>23,500</b>    | <b>32,000</b>    |
| <b>TRANSFER OUT</b>                   |                                    |                  |                  |                  |                  |
| 522-30130                             | TRANSFER OUT - DEBT SERVICE        | 100              | -                | -                | -                |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>  |                                    | <b>100</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>COMMUNITY HEALTH</b>               |                                    |                  |                  |                  |                  |
| 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              |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>  |                                    | <b>60,716</b>    | <b>69,461</b>    | <b>69,626</b>    | <b>95,011</b>    |
| <b>TOTAL OPERATIONAL EXPENDITURES</b> |                                    | <b>6,581,296</b> | <b>7,029,498</b> | <b>6,959,878</b> | <b>7,014,271</b> |

## **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.

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

|                                    |                                | FY 2024-2025     | FY 2025-2026     |                  | FY 2026-2027     |
|------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|
|                                    |                                | ACTUAL           | BUDGET           | PROJECTED        | PROPOSED         |
| <b>REVENUES</b>                    |                                |                  |                  |                  |                  |
| <b>WATER REVENUES</b>              |                                |                  |                  |                  |                  |
| 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              |
| <b>TOTAL WATER REVENUES</b>        |                                | <b>1,881,530</b> | <b>1,714,600</b> | <b>1,769,118</b> | <b>1,799,600</b> |
| <b>SEWER REVENUES</b>              |                                |                  |                  |                  |                  |
| 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           |
| <b>TOTAL SEWER REVENUES</b>        |                                | <b>1,801,469</b> | <b>1,786,000</b> | <b>1,850,000</b> | <b>1,866,000</b> |
| <b>RETAINED EARNINGS</b>           |                                |                  |                  |                  |                  |
| 3500-00                            | RETAINED EARNINGS              | -                | -                | -                | -                |
| <b>TOTAL RETAINED EARNINGS</b>     |                                | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>TRANSFERS IN</b>                |                                |                  |                  |                  |                  |
| 444-9901                           | TRANSFER IN                    | 131,875          | -                | -                | -                |
| <b>TOTAL TRANSFER IN</b>           |                                | <b>131,875</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>TOTAL REVENUES</b>              |                                | <b>3,814,873</b> | <b>3,500,600</b> | <b>3,619,118</b> | <b>3,665,600</b> |
| <b>EXPENSES</b>                    |                                |                  |                  |                  |                  |
|                                    | 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          |
| <b>TOTAL UTILITY FUND EXPENSES</b> |                                | <b>3,708,144</b> | <b>3,500,601</b> | <b>3,951,404</b> | <b>3,662,105</b> |
| <b>EXCESS REVENUES (EXPENSES)</b>  |                                | <b>106,729</b>   | <b>(1)</b>       | <b>(332,286)</b> | <b>3,495</b>     |

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

|                                           |                                                 | FY 2024-2025   | FY 2025-2026   |                | FY 2026-2027   |
|-------------------------------------------|-------------------------------------------------|----------------|----------------|----------------|----------------|
|                                           |                                                 | ACTUAL         | BUDGET         | PROJECTED      | PROPOSED       |
| <b>EXPENSES</b>                           |                                                 |                |                |                |                |
| <b>SALARIES &amp; BENEFITS-WATER</b>      |                                                 |                |                |                |                |
| 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            |
|                                           | <b>TOTAL SALARIES &amp; BENEFITS-WATER</b>      | <b>559,323</b> | <b>618,993</b> | <b>575,516</b> | <b>637,717</b> |
| <b>SERVICES &amp; MISCELLANEOUS-WATER</b> |                                                 |                |                |                |                |
| 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        | -              | -              | -              |
|                                           | <b>TOTAL SERVICES &amp; MISCELLANEOUS-WATER</b> | <b>489,523</b> | <b>341,440</b> | <b>388,048</b> | <b>302,635</b> |
| <b>MATERIALS &amp; SUPPLIES-WATER</b>     |                                                 |                |                |                |                |
| 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         |
|                                           | <b>TOTAL MATERIALS &amp; SUPPLIES-WATER</b>     | <b>359,208</b> | <b>306,500</b> | <b>457,993</b> | <b>471,614</b> |
| <b>REPAIRS &amp; MAINTENANCE-WATER</b>    |                                                 |                |                |                |                |
| 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          |
|                                           | <b>TOTAL REPAIRS &amp; MAINTENANCE-WATER</b>    | <b>165,365</b> | <b>119,060</b> | <b>146,500</b> | <b>120,500</b> |
| <b>INFORMATION TECHNOLOGY-WATER</b>       |                                                 |                |                |                |                |
| 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          | -              |
|                                           | <b>TOTAL INFORMATION TECHNOLOGY-WATER</b>       | <b>32,580</b>  | <b>16,925</b>  | <b>21,925</b>  | <b>7,500</b>   |

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

|                                                 |                                                     | FY 2024-2025     | FY 2025-2026     |                  | FY 2026-2027     |
|-------------------------------------------------|-----------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                 |                                                     | ACTUAL           | BUDGET           | PROJECTED        | PROPOSED         |
| <b>CAPITAL OUTLAY-WATER</b>                     |                                                     |                  |                  |                  |                  |
| 520-11400                                       | CAPITAL OUTLAY                                      | 11,400           | -                | -                | -                |
| 520-13500                                       | WATER METERS                                        | 107,335          | 70,000           | 100,000          | 100,000          |
|                                                 | <b>TOTAL CAPITAL OUTLAY-WATER</b>                   | <b>118,735</b>   | <b>70,000</b>    | <b>100,000</b>   | <b>100,000</b>   |
| <b>BOND INDEBTEDNESS &amp; OTHER DEBT-WATER</b> |                                                     |                  |                  |                  |                  |
| 530-30535                                       | METER - INTEREST                                    | -                | -                | -                | -                |
| 532-80125                                       | SRWA - DEBT SERVICE                                 | -                | 55,000           | 52,042           | 51,872           |
|                                                 | <b>TOTAL BOND INDEBTNESS &amp; OTHER DEBT-WATER</b> | <b>-</b>         | <b>55,000</b>    | <b>52,042</b>    | <b>51,872</b>    |
| <b>TOTAL WATER EXPENDITURES</b>                 |                                                     | <b>1,724,733</b> | <b>1,527,918</b> | <b>1,742,024</b> | <b>1,691,839</b> |
| <b>SALARIES &amp; BENEFITS-SEWER</b>            |                                                     |                  |                  |                  |                  |
| 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              |
|                                                 | <b>TOTAL SALARIES &amp; BENEFITS-SEWER</b>          | <b>556,339</b>   | <b>615,493</b>   | <b>575,516</b>   | <b>637,717</b>   |
| <b>MATERIALS &amp; SUPPLIES-SEWER</b>           |                                                     |                  |                  |                  |                  |
| 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                                              | -                | -                | -                | -                |
|                                                 | <b>TOTAL MATERIALS &amp; SUPPLIES-SEWER</b>         | <b>88,793</b>    | <b>103,000</b>   | <b>107,500</b>   | <b>107,500</b>   |
| <b>REPAIRS &amp; MAINTENANCE-SEWER</b>          |                                                     |                  |                  |                  |                  |
| 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           |
|                                                 | <b>TOTAL REPAIRS &amp; MAINTENANCE-SEWER</b>        | <b>203,086</b>   | <b>131,500</b>   | <b>325,000</b>   | <b>128,000</b>   |
| <b>INFORMATION TECHNOLOGY-SEWER</b>             |                                                     |                  |                  |                  |                  |
| 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            | -                |
|                                                 | <b>TOTAL INFORMATION TECHNOLOGY-SEWER</b>           | <b>22,867</b>    | <b>21,000</b>    | <b>26,000</b>    | <b>7,500</b>     |

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

|                                                                              |                                     | FY 2024-2025     | FY 2025-2026     |                    | FY 2026-2027     |
|------------------------------------------------------------------------------|-------------------------------------|------------------|------------------|--------------------|------------------|
|                                                                              |                                     | ACTUAL           | BUDGET           | PROJECTED          | PROPOSED         |
| <b>SERVICES &amp; MISCELLANEOUS-SEWER</b>                                    |                                     |                  |                  |                    |                  |
| 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            |
| <b>TOTAL SERVICES &amp; MISCELLANEOUS-SEWER</b>                              |                                     | <b>327,242</b>   | <b>263,441</b>   | <b>320,121</b>     | <b>229,142</b>   |
| <b>CAPITAL OUTLAY-SEWER</b>                                                  |                                     |                  |                  |                    |                  |
| 534-11400                                                                    | CAPITAL OUTLAY                      | 18,360           | -                | -                  | -                |
| <b>TOTAL CAPITAL OUTLAY-SEWER</b>                                            |                                     | <b>18,360</b>    | <b>-</b>         | <b>-</b>           | <b>-</b>         |
| <b>BOND INDEBTEDNESS &amp; OTHER DEBT-SEWER</b>                              |                                     |                  |                  |                    |                  |
| 541-80400                                                                    | INTEREST EXPENSE - 2009 TWDB EDAP   | 1,809            | -                | -                  | -                |
| <b>TOTAL BOND INDEBTNESS &amp; OTHER DEBT-SEWER</b>                          |                                     | <b>1,809</b>     | <b>-</b>         | <b>-</b>           | <b>-</b>         |
| <b>TOTAL SEWER EXPENSE</b>                                                   |                                     | <b>1,218,495</b> | <b>1,134,434</b> | <b>1,354,137</b>   | <b>1,109,860</b> |
| <b>TOTAL UTILITY FUND EXPENSES</b>                                           |                                     | <b>2,943,228</b> | <b>2,662,352</b> | <b>3,096,161</b>   | <b>2,801,699</b> |
| <b>NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b> |                                     | <b>871,645</b>   | <b>838,248</b>   | <b>522,956</b>     | <b>863,901</b>   |
| <b>DEPRECIATION</b>                                                          |                                     |                  |                  |                    |                  |
| 530-99999                                                                    | DEPRECIATION EXPENSE WATER          | -                | 320,000          | 320,000            | 335,000          |
| 539-99999                                                                    | DEPRECIATION EXPENSE SEWER          | -                | 520,000          | 520,000            | 530,000          |
| <b>TOTAL DEPRECIATION EXPENSE</b>                                            |                                     | <b>-</b>         | <b>840,000</b>   | <b>840,000</b>     | <b>865,000</b>   |
| <b>BOND INDEBTEDNESS-WATER</b>                                               |                                     |                  |                  |                    |                  |
| 532-30200                                                                    | CAPITAL LEASE - VEHICLES            | 12,498           | 21,000           | 41,144             | 41,144           |
| <b>TOTAL BOND INDEBTEDNESS</b>                                               |                                     | <b>12,498</b>    | <b>21,000</b>    | <b>41,144</b>      | <b>41,144</b>    |
| <b>BOND INDEBTEDNESS-SEWER</b>                                               |                                     |                  |                  |                    |                  |
| 541-80115                                                                    | PRINCIPAL 2009-TWDB EDAP \$391,000  | -                | -                | -                  | -                |
| 541-30200                                                                    | CAPITAL LEASE - VEHICLES            | 12,498           | 21,000           | 21,000             | 21,000           |
| <b>TOTAL BOND INDEBTEDNESS</b>                                               |                                     | <b>12,498</b>    | <b>21,000</b>    | <b>21,000</b>      | <b>21,000</b>    |
| 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          |
| <b>TOTAL TRANSFERS</b>                                                       |                                     | <b>739,920</b>   | <b>796,249</b>   | <b>793,099</b>     | <b>798,263</b>   |
| <b>TOTAL DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>                    |                                     | <b>764,915</b>   | <b>1,678,249</b> | <b>1,695,243</b>   | <b>1,725,407</b> |
| <b>NET INCOME (LOSS)</b>                                                     |                                     | <b>106,729</b>   | <b>(840,001)</b> | <b>(1,172,286)</b> | <b>(861,505)</b> |

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

# **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)       |

| <b>REVENUES</b>       |                            |                  |                  |                  |                  |
|-----------------------|----------------------------|------------------|------------------|------------------|------------------|
| 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            |
| <b>TOTAL REVENUES</b> |                            | <b>2,189,886</b> | <b>1,724,548</b> | <b>1,783,005</b> | <b>1,754,177</b> |

| <b>EXPENDITURES</b>       |                                |                  |                  |                  |                  |
|---------------------------|--------------------------------|------------------|------------------|------------------|------------------|
| 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            |
| <b>TOTAL EXPENDITURES</b> |                                | <b>1,730,946</b> | <b>1,724,548</b> | <b>1,733,348</b> | <b>1,754,177</b> |

## **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   |

| <b>REVENUES</b>           |                       |                  |                  |                  |                  |
|---------------------------|-----------------------|------------------|------------------|------------------|------------------|
| 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            | -                |
| <b>TOTAL REVENUES</b>     |                       | <b>1,230,216</b> | <b>1,187,174</b> | <b>1,197,755</b> | <b>1,226,506</b> |
| <b>EXPENDITURES</b>       |                       |                  |                  |                  |                  |
| 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                 |                       | -                | -                |                  |                  |
| <b>TOTAL EXPENDITURES</b> |                       | <b>865,269</b>   | <b>555,484</b>   | <b>555,484</b>   | <b>244,408</b>   |