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

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
REVENUES					
	PROPERTY TAXES	1,858,131	1,360,115	1,032,124	1,867,995
	SALES TAXES	1,866,777	1,976,000	1,900,000	1,900,000
	GARBAGE FEES	125,387	115,500	236,000	231,000
	FINES & FORFEITURES	1,041,243	787,415	939,075	888,575
	GRANTS	292,073	331,508	221,498	145,025
	PD-SERVICE CONTRACT	25,468	28,000	26,860	26,860
	FRANCHISE FEES	464,131	446,600	452,675	452,600
	MISCELLANEOUS	685,057	577,845	996,856	468,700
	TRANSFERS IN	-	736,370	736,870	792,699
TOTAL REVENUES		**6,358,267**	**6,359,352**	**6,541,958**	**6,773,454**
EXPENDITURES					
	GENERAL GOVERNMENT	1,523,872	1,393,749	1,486,503	1,695,387
	PUBLIC SAFETY	2,835,118	3,077,727	2,887,084	3,047,195
	HIGHWAYS & STREETS	1,912,328	600,974	995,836	719,912
	SANITATION	12,682	3,875	7,401	4,375
	HEALTH & WELFARE	224,496	243,298	248,944	268,199
	CULTURE & RECREATION	814,845	949,011	887,580	1,038,386
	TRANSFERS OUT	2,250	2,250	-	-
TOTAL EXPENDITURES		**7,325,590**	**6,270,884**	**6,513,347**	**6,773,454**
EXCESS REVENUES(EXPENDITURES)		**(967,324)**	**88,468**	**28,610**	**0**
BUDGET INCREASE COMPARED WITH FYE 2019-2020					**502,569**

OPERATIONAL REVENUE

400-0100	CURRENT PROPERTY TAXES	1,879,317	1,389,115	1,051,395	1,882,995
400-0105	PROPERTY TAX DISCOUNT	(55,067)	(55,000)	(43,819)	(45,000)
400-0110	DELINQUENT TAXES	49,916	25,000	50,000	50,000
400-0120	PENALTY, INTEREST & COST	32,950	26,000	30,000	30,000
400-0130	PROPERTY TAX ADJUSTMENT	(48,984)	(25,000)	(55,452)	(50,000)
	TOTAL PROPERTY TAXES	**1,858,131**	**1,360,115**	**1,032,124**	**1,867,995**
430-0200	CITY SALES TAX	1,866,777	1,976,000	1,900,000	1,900,000
	TOTAL SALES TAXES	**1,866,777**	**1,976,000**	**1,900,000**	**1,900,000**
412-1090	GARBAGE COLLECTION-RESIDENTIAL	27,339	26,000	130,000	125,000
412-1100	GARBAGE COLLECTION-COMMERCIAL	37,144	35,000	42,000	42,000
412-1110	COLLECTED SALES TAX-GARBAGE	19,730	19,500	24,000	24,000
412-1112	GARBAGE PENALTIES	41,173	35,000	40,000	40,000
	TOTAL GARBAGE FEES	**125,387**	**115,500**	**236,000**	**231,000**
407-0240	MUNICIPAL COURT FINES & FEES	875,748	657,340	800,000	750,000
407-0241	COURT FEES-TECH	27,982	24,000	-	-
407-0242	LOCAL TRUANCY PREVENTION FUND	33,166	26,000	30,000	30,000
407-0243	LOCAL MUNICIPAL JURY FUND	664	500	500	500
407-0250	BUILDING SECURITY / TECH FEES	-	-	54,500	54,000
407-0260	COURT FEES- JUDGE	78	75	75	75
407-0270	COURT FEES-SECURITY	33,585	26,500	-	-
407-0280	COURT FEES- CHILD SAFETY FUND	7,822	7,000	6,000	6,000
407-0290	COURT FEES-SPECIAL EXPENSE	62,200	46,000	48,000	48,000
407-0291	CHILD SAFETY FEE CREDIT	-	-	-	-
	TOTAL MUNICPAL FINES	**1,041,243**	**787,415**	**939,075**	**888,575**
407-1061	POLICE EDUCATION FROM STATE	4,233	5,688	5,688	-
490-1228	GRANT REVENUE - TPW 54-000171	-	-	-	-
490-1251	GRANT REVENUE - OSG OVERTIME	104,275	81,320	73,310	75,025
490-1253	GRANT REVENUE - LBSP	40,000	50,000	50,000	-
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HE	66,000	60,000	60,000	30,000
490-1255	GRANT - HOMELAND SECURITY	-	32,500	32,500	-
490-1256	REIMBURSEMENT - LRGVDC	77,566	102,000		40,000
490-1258	GRANT REVENUE - FEMA	-	-	-	-
490-1266	CORONAVIRUS RELIEF FUND	-	-	-	-
	TOTAL GRANTS	**292,073**	**331,508**	**221,498**	**145,025**
407-1091	SERVICE CONTRACT-LFCISD	25,468	28,000	26,860	26,860
	TOTAL SERVICE CONTRACT	**25,468**	**28,000**	**26,860**	**26,860**

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

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
430-0202	HOTEL/MOTEL TAX	18,961	20,000	17,000	17,000
430-0205	MIXED BEVERAGE TAXES	-	-	75	-
430-0210	AEP FRANCHISE FEE	210,677	200,000	215,000	215,000
430-0220	FRANCHISE FEE-AT&T LEASE	42,000	39,600	39,600	39,600
430-0230	FRANCHISE FEE-AT&T	782	1,100	800	800
430-0245	TWC FRANCHISE FEE	49,900	50,000	40,000	40,000
430-0256	PEG CAPITAL FEE	9,980	10,000	8,000	8,000
430-0261	FRANCHISE FEE-GARBAGE	105,184	105,000	110,000	110,000
430-0271	TEXAS GAS FRANCHISE FEE	11,568	7,000	8,000	8,000
430-0275	SKYWAY TOWERS LEASE FEE	8,980	8,900	9,200	9,200
430-0281	RIGHT OF WAY FRANCHISE FEES	6,097	5,000	5,000	5,000
	TOTAL FRANCHISE FEES	**464,131**	**446,600**	**452,675**	**452,600**
407-0300	NSF REVENUE	80	-	-	-
407-0310	POLICE RECORDS FEES	285	200	210	200
407-1045	SHOOTING RANGE	32,845	34,000	34,000	34,000
407-1048	SHOOTING RANGE - SALE OF SCRAP	-	-	-	-
407-1051	PRISONER HOUSING/CUSTOM DET	-	-	-	-
407-1076	VEST BVP GRANT	1,779	1,750	1,595	1,750
410-1014	GARAGE SALE PERMIT	2,900	3,000	3,000	3,000
410-1016	HEALTH INSPECTIONS	5,460	4,500	5,000	5,000
410-1021	ANIMAL LICENSES	-	-	-	-
410-1054	ALARM REGISTRATION FEES	10	-	-	-
410-1130	LOT MOWING	440	500	500	500
416-1017	LIBRARY REVENUE-COPY MACHINE	9,011	7,000	7,000	7,000
416-1131	LIBRARY REVENUE	1,504	1,500	1,500	1,500
444-1000	INTEREST EARNED	126,186	115,000	92,000	85,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	184,527	180,000	210,000	200,000
444-1020	MISC. FEES & SERVICES	9,272	-	-	-
444-1025	RENTAL FEES - COMMUNITY CENTER	14,195	14,000	18,000	18,000
444-1027	MISC INCOME	105,720	28,595	190,000	25,000
444-1028	RENTAL FEES-PARKS	2,350	2,300	2,300	2,300
444-1029	COMMUNITY CENTER BLDG SECUR	3,554	4,500	4,500	4,500
444-1040	PLAT REVIEW FEES	12,000	20,000	9,000	9,000
444-1080	ADMIN FEES - GENERAL ELECTION	150	-	-	-
444-1081	POOL ADMISSION/RENTAL	5,414	4,800	4,800	4,800
444-1085	CREDIT CARD PROCESSING FEES	31,492	25,000	32,000	32,000
444-1094	SWIMMING LESSONS INCOME	23,640	18,000	20,000	20,000
490-1082	POOL RENTAL DEPOSIT	200	-	-	
490-7530	REIMBURSEMENT - LIBRARY	191	-	150	150
490-7560	REIMB. FROM FIRE DEPT/EMS	96,851	98,200	8,279	-
490-7570	REIMBURSEMENT - TXDOT	-	-	338,022	-
	TOTAL OTHER REVENUE	**685,057**	**577,845**	**996,856**	**468,700**
490-8000	TRANSFERS IN - CDC & TIRZ	-	-	500	
410-1020	TRANSFER IN - SELF SUPPORTING DEBT	-	736,370	736,370	792,699
	TOTAL DEPARTMENT REVENUE	**-**	**736,370**	**736,870**	**792,699**
TOTAL OPERATIONAL REVENUE		**6,358,267**	**5,622,982**	**6,541,958**	**6,773,454**

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

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

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

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

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

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
FIRE					
508-02160	WORKER'S COMP	1,224	1,500	1,500	1,500
508-03100	FIRE MARSHALL	10,070	10,000	10,000	10,000
508-03110	SPECIAL SERVICES - CONTRACT	151,000	175,000	175,000	227,650
508-04100	SUPPLIES	3,182	1,250	1,250	1,250
508-05120	TELEPHONE	340	360	360	360
508-05130	UTILITIES - FIRE	783	1,000	2,200	4,000
508-12100	BUILDING INSURANCE	13,185	13,500	-	-
508-12110	LIABILITY INSURANCE	24,423	25,000	8,279	-
	TOTAL DEPARTMENT EXPENDITURES	**204,206**	**227,610**	**198,589**	**244,760**
ENGINEERING					
509-03000	CONTRACT - BUILDING INSPECTOR	112,804	130,000	137,000	140,000
509-30100	PLAT REVIEW	28,431	20,000	14,000	20,000
509-30120	ENGINEERING	145,603	27,500	32,000	30,000
	TOTAL DEPARTMENT EXPENDITURES	**286,838**	**177,500**	**183,000**	**190,000**
ENVIRONMENTAL					
510-01100	ENVIRONMENTAL OFFICER SALARIES	112,887	110,173	115,000	115,296
510-01500	OVERTIME SALARIES	3,295	4,000	3,000	4,000
510-02100	PAYROLL TAXES FICA	7,193	7,079	7,500	7,396
510-02105	PAYROLL TAXES MEDICARE	1,682	1,656	1,750	1,730
510-02106	HEALTH INSURANCE	13,188	14,387	17,000	16,092
510-02107	PAYROLL TWC	18	234	25	126
510-02150	TMRS	8,144	7,856	8,500	10,236
510-02160	WORKMAN'S COMPENSATION	3,783	2,613	3,800	2,730
510-02210	OTHER INS	78	82	85	82
510-03100	ORDINANCE ENFORCEMENT	2,490	6,000	5,000	6,000
510-04100	SUPPLIES & POSTAGE	4,504	11,000	12,000	11,000
510-04110	MOSQUITO SPRAYING SUPPLIES	-	-	-	-
510-05120	TELEPHONE/INTERNET	868	1,600	1,600	1,600
510-06100	ADVERTISING	-	-	-	-
510-07100	FUEL FOR VEHICLES	3,671	5,500	4,500	4,500
510-08100	REPAIRS TO VEHICLES	1,880	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	77	1,500	500	1,000
510-11100	MAINTENANCE OF EQUIPMENT	176	500	500	500
510-11110	MAINTENANCE OF BUILDING	275	2,000	2,000	2,000
510-12110	LIABILITY INSURANCE	535	550	555	600
510-13110	ANIMAL SHELTER	613	-	-	-
510-30100	ANIMAL CONTROL	792	850	850	850
510-30200	CAPITAL LEASES	-	-	-	10,000
510-99100	MISCELLANEOUS	240	500	500	500
510-99115	BAD DEBT EXPENSE - LOT MOWING	-	3,000	1,590	-
	TOTAL DEPARTMENT EXPENDITURES	**166,391**	**183,580**	**188,755**	**198,738**
EMERGENCY MEDICAL SERVICE					
511-02160	WORKER'S COMP	26,777	27,000	-	-
511-05120	TELEPHONE	340	350	350	350
511-05130	UTILITIES - AMBULANCE SERVICES	5,343	5,600	7,000	7,000
511-12100	BUILDING INSURANCE	7,096	7,200	-	-
511-12110	LIABILITY INSURANCE	25,371	25,500	-	-
511-30000	CONTRACT LOS FRESNOS EMS	160,000	180,000	180,000	204,000
511-30200	LEASE BUYOUT	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**224,927**	**245,650**	**187,350**	**211,350**
GARBAGE					
512-03100	CONTRACTED GARBAGE COLLECTION	9,026	-	426	-
512-05100	ELECTRICTY - ILLEGAL DUMPING CAMERA	375	375	375	375
512-99115	BAD DEBT EXPENSE	3,281	3,500	6,600	4,000
	TOTAL DEPARTMENT EXPENDITURES	**12,682**	**3,875**	**7,401**	**4,375**

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

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
STREETS					
514-01100	SALARIES	62,798	104,636	47,500	70,335
514-01125	CONTRACT LABOR	22,611	26,624	26,624	26,624
514-01130	CONTRACT LABOR - OVERTIME	-	2,000	2,500	2,000
514-01500	OVERTIME SALARIES EXPENSE	3,650	3,000	3,500	3,000
514-02100	PAYROLL TAXES FICA	4,086	5,732	3,500	4,547
514-02105	PAYROLL TAXES MEDICARE	956	1,340	800	1,064
514-02106	HEALTH & OTHER BENEFITS	14,179	17,984	10,000	16,092
514-02107	PAYROLL TAXES TWC	23	293	25	126
514-02150	RETIREMENT EXPENSE	4,658	6,361	4,200	6,292
514-02160	WORKMAN'S COMPENSATION INSURANCE	1,616	1,899	1,300	1,224
514-02210	OTHER INSURANCE	85	102	51	82
514-04100	TOOLS & SUPPLIES	5,662	3,500	5,000	5,000
514-05100	ELECTRICITY (STREET LIGHTS)	103,795	104,000	115,000	115,000
514-07100	FUEL FOR VEHICLES	8,108	8,000	5,500	8,000
514-08100	REPAIRS TO VEHICLES	18,515	7,000	6,000	6,000
514-09100	TRAVEL & TRAINING	1,185	2,000	1,000	2,000
514-10100	DUES & MEMBERSHIP	26,670	15,000	15,000	15,000
514-11100	STREET DRAINAGE & REPAIRS	27,276	40,000	40,000	50,000
514-11110	STREET SIGNS & REPAIRS	21,391	5,000	5,000	5,000
514-11120	MOWING MACHINE REPAIRS	10,249	7,500	7,500	7,500
514-12110	LIABILITY INSURANCE	2,259	2,500	2,324	2,500
514-13500	CAPITAL OUTLAY	1,149,705	-	-	-
514-13515	MATCH TXDOT - SIDEWALK	-	-	83,176	-
514-13520	STREET PROJECT	136,012	50,003	412,336	154,526
514-30100	VEGETATION CONTROL	-	-	-	-
514-30200	CWSRF - 2022	-	-	-	-
514-30201	CAPITAL LEASE	-	9,000	15,000	28,000
	TOTAL DEPARTMENT EXPENDITURES	**1,625,489**	**423,474**	**812,836**	**529,912**
PARKS					
515-01100	SALARIES	91,578	122,278	101,500	97,479
515-01105	POOL LABOR	56,121	101,894	80,000	150,085
515-01106	SWIMMING LESSONS INSTRUCTOR	23,640	20,000	20,000	30,000
515-01125	CONTRACT LABOR	47,682	53,248	47,000	53,248
515-01130	CONTRACT LABOR- OVERTIME	302	500	2,500	2,000
515-01500	OVERTIME EXPENSE	5,703	5,000	7,500	5,000
515-02100	PAYROLL TAXES FICA	9,456	14,209	12,000	15,659
515-02105	PAYROLL TAXES MEDICARE	2,211	3,319	2,600	3,664
515-02106	HEALTH INSURANCE EXPENSE	21,268	25,177	25,177	24,137
515-02107	PAYROLL TAXES TWC	83	2,633	200	1,422
515-02150	RETIREMENT EXPENSE	6,819	8,756	8,000	8,793
515-02160	WORKMAN'S COMPENSATION INSURANCE	2,973	3,825	3,200	4,215
515-02210	OTHER INSURANCE	128	143	130	122
515-04100	TOOLS & SUPPLIES	9,269	10,000	10,000	10,000
515-04110	POOL SUPPLIES	1,143	2,500	1,000	2,500
515-05100	ELECTRICITY (PARK)	8,089	10,000	12,000	12,000
515-05110	ELECTRICITY (POOL)	8,148	8,000	8,000	8,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	9,266	10,000	10,000	10,000
515-05116	ELECTRICITY ALAMO WHSE	3,756	4,000	4,000	4,000
515-05120	TELEPHONE	170	200	200	200
515-05130	UTILITIES - COMMUNITY PARK	3,447	3,500	3,300	3,500
515-05131	UTILITIES - NATURE PARK	930	1,200	1,000	1,200
515-05132	UTILITIES - POOL	3,610	3,000	4,500	4,500
515-05135	UTILITIES - BOYS & GIRLS CLUB	863	1,000	1,000	1,000
515-05136	UTILITIES - ALAMO WHSE	647	750	750	750
515-07100	FUEL FOR VEHICLES	9,224	10,000	9,000	10,000
515-08100	REPAIRS TO VEHICLES	9,953	5,000	5,000	4,000
515-11100	MOWING MACHINE REPAIRS	12,900	15,000	7,500	10,000
515-11110	POOL MAINT.	19,344	4,000	2,500	7,500
515-11120	POOL CHEMICALS	21,633	11,000	10,000	20,000
515-11130	PARK MAINTENANCE	26,103	20,000	12,000	20,000
515-11135	FIELD MAINTENANCE	-	6,000	10,000	10,000
515-11136	ALAMO WHSE MAINTENANCE	1,362	1,500	5,000	15,000
515-11145	BOYS & GIRLS CLUB	60,000	60,000	60,000	80,000
515-12100	BUILDING INSURANCE	1,565	1,600	1,565	1,600
515-12110	LIABILITY INSURANCE	5,461	6,000	6,265	6,500
515-13500	CAPITAL OUTLAY	-	-	-	7,500
515-30101	HIKE & BIKE TRAIL PROJECT	100,000	150,000	153,333	43,284
515-30200	CAPITAL LEASE - VEHICLES	-	14,469	17,500	20,000
515-99100	MISCELLANEOUS	343	600	600	600
	TOTAL DEPARTMENT EXPENDITURES	**585,192**	**720,301**	**665,821**	**709,458**

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

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

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

		FY 2023-2024	FY 2024-2025		FY 2025-2026
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
OTHER GENERAL					
519-30160	OUTSOURCE PAYROLL SERVICE	7,253	3,000	7,500	-
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	6,225	8,000	8,000	8,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	4,901	15,500	15,500	15,500
519-30280	FEMA-HAZARD MITIGATION PLAN	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**18,378**	**26,500**	**31,000**	**23,500**
TRANSFER OUT					
522-30130	TRANSFER OUT - DEBT SERVICE	2,250	2,250	-	-
	TOTAL DEPARTMENT EXPENDITURES	**2,250**	**2,250**	**-**	**-**
COMMUNITY HEALTH					
523-01100	SALARIES EXPENSE	37,480	38,456	38,456	43,784
523-01500	OVERTIME	-	500	-	500
523-02100	FICA EXPENSE	2,263	2,415	2,300	2,746
523-02105	MEDICARE EXPENSE	529	565	530	642
523-02106	HEALTH INSURANCE EXPENSE	7,089	7,194	8,350	8,046
523-02107	STATE UNEMPLOYMENT TAX EXPENSE	8	117	10	63
523-02150	TMRS EXPENSE	2,627	2,680	2,680	3,800
523-02160	WORKER'S COMP	729	650	720	739
523-02210	OTHER INSURANCE	43	41	43	41
523-04100	SUPPLIES	6,130	6,000	6,000	8,000
523-04101	MISCELLANEOUS	148	-	-	-
523-05120	TELEPHONE	1,059	1,100	1,100	1,100
523-09100	TRAVEL & TRAINING	-	-	-	-
	TOTAL DEPARTMENT EXPENDITURES	**58,105**	**59,718**	**60,189**	**69,461**
TOTAL OPERATIONAL EXPENDITURES		**7,325,590**	**6,270,884**	**6,513,347**	**6,773,454**