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

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

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

OPERATIONAL REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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