



*Annual Budget  
Fiscal Year 2017-2018*

This budget will raise more revenue from property taxes than last year's budget by an amount of \$195,328, which is a 18% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$230,970.

1. The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:
  - a. Mayor - Polo Narvaez – For
  - b. Mayor Pro-tem - Javier Mendez - For
  - c. Council Member - Yolanda H. Cruz - For
  - d. Council Member - Swain Real - For
  - e. Council Member - BB Garza - For
  - f. Council Member – Juan Munoz - For
  
2. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

<u>Calculated Rates</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
a. The Effective Tax Rate	\$0.691639	\$0.691639
b. The Effective Maintenance & Operations Tax Rate	\$0.986028	\$0.986028
c. The Maximum Operating Tax Rate	\$1.064910	\$1.064910
d. The Total Rollback Tax Rate	\$1.186903	\$1.186903
<u>Adopted Rates</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>
a. Maintenance & Operations Tax Rate	\$0.629058	\$0.620491
b. Debt Rate (Interest & Sinking Fund)	\$0.085942	\$0.094509
c. Total Adopted Property Tax Rate	\$0.715000	\$0.715000

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$8,980,000.00. The total amount of outstanding debt obligations considered self-supporting is \$9,319,042.00. Self-supporting debt is currently secured by Water & Waste Water Revenues. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Fiscal Year 2017-18 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$ 552,776.40
- b. Self-Supporting Debt: \$585,075.10

# City of Los Fresnos, Texas

Annual Budget

Year Beginning October 1, 2017 and Ending September 30, 2018

## Table of Contents

### Introduction

Letter of Transmittal	1
Budget Goals	2
City Officials	3
Organizational Chart	4
Budget Calendar	5-6
Budget Process	7
Basis of Budgeting	8

### General Fund

General Fund Summary	10
Revenues	11-13
Expenditures by department	14
Administration	15
Municipal Court	16
Tax Collection	17
Elections	17
Other General Expenditures	17
Police	18
Fire	19
Emergency Medical Service	19
Engineering	20
Streets	20
Garbage	21
Environmental/Health	21
Parks & Recreation	22
Library	23
Community Center	24
Emergency Management	24
Stormwater	25
City Promotions	25
Information Technology	25
Community Health	26
Mental Task Force	27

### Utility Fund

Utility Fund Summary	29
Revenues	29
Salaries - Water	30
Services - Water	30
Materials & Supplies - Water	31
Repairs & Maintenance - Water	31
Information Technology - Water	32
Capital Outlay - Water	32
Debt Service - Water	32

# City of Los Fresnos, Texas

Annual Budget

Year Beginning October 1, 2017 and Ending September 30, 2018

## Table of Contents (Continued)

### **Utility Fund (Continued)**

Salaries - Sewer	33
Services - Sewer	35
Materials & Supplies - Sewer	33
Repairs & Maintenance - Sewer	34
Information Technology - Sewer	34
Capital Outlay - Sewer	35
Debt Service - Sewer	35-36

### **Community Development Corporation Fund**

Fund Summary	38
--------------	----

### **Debt Service Fund**

Fund Summary	40
--------------	----

### **Senior Citizens Fund**

Fund Summary	42
--------------	----

### **Supplemental**

Supplemental	43-53
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September 12, 2017

Mayor, Mayor Pro Tem, and Members of the City Council,

It is my privilege that I, along with City staff, present the Fiscal Year October 1, 2017 through September 30, 2018 budget.

The City is fortunate to be in a good financial standing. This is a result of excellent planning by the City Council and staff during budget meetings each year. While every year we have more needs that can be funded the Council along with each department continually live within our means. This allows the City to be in great financial condition able to fund more services to the citizens we serve. Sales taxes for the last fiscal year were steady reflecting stable business activity that showed large increases over the last few years. We still are maintaining a healthy fund balance and provide a balanced budget for the 2017 – 2018 fiscal year.

The \$7.5 million budget approved was developed in a manner true to our commitment to efficient, transparent and effective budgeting. It reflects our best effort to account for concerns and priorities identified by you, our employees and most importantly our citizens. Our methods and strategies not only provide a balanced budget, but ensure constant progress in meeting our long term goals of continued financial stability.

I am pleased that the budget for 2017 – 2018 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves and for the 12<sup>th</sup> year in a row we have maintained the \$0.715 property tax rate.

The City of Los Fresnos will continue to meet our goal in providing innovative and high quality programs and services to its citizens while maintaining a steady property tax rate and conservative budgetary approach.

Sincerely,

A handwritten signature in blue ink, which appears to read "Mark W. Milum". The signature is fluid and cursive.

Mark W. Milum  
City Manager

## Goals

Throughout the years and this budget, there have been several goals that have guided our decisions.

- Exceed tax payer's expectation
- Provide a place for residents to enjoy a unique quality of life
- Consistent rates that are competitive
- Provide competitive wages and benefits for staff
- Equip staff to provide exceptional service and be leaders in our industry.



## City Officials

<b>Mayor</b>	<b>Hipolito "Polo" Narvaez</b>
<b>Mayor Pro-Tem</b>	<b>Javier Mendez</b>
<b>City Council</b>	<b>Yolanda H. Cruz</b>
	<b>Bibi Garza</b>
	<b>Juan Munoz</b>
	<b>Swain Real</b>
<b>City Manager</b>	<b>Mark W. Milum</b>
<b>Finance Director</b>	<b>Celina Gonzales</b>
<b>Chief of Police</b>	<b>Hector Gonzalez</b>
<b>City Secretary</b>	<b>Pam Denny</b>
<b>Library Director</b>	<b>Angie Lugo</b>
<b>Municipal Court Judge</b>	<b>Gene Daniels</b>
<b>Public Works Director</b>	<b>Carlos Salazar</b>
<b>City Attorney</b>	<b>Enrique Juarez</b>
<b>Prosecuting Attorney</b>	<b>Enrique Juarez</b>
<b>Fire Marshall</b>	<b>Geronimo Sheldon</b>
<b>Los Fresnos Volunteer Fire Dept Chief</b>	<b>Gene Daniels</b>
<b>Los Fresnos Ambulance Service Director</b>	<b>Gene Daniels</b>

## **Budget Process**

- The budget process begins with the distribution of budget forms to all department heads who then prepare their requests and submit them to the Finance Department.
- After all of the budget requests have been received the City manager together with the Finance Director meet with each department head to review the requests that have been received and compare the requests received with projected revenues for the budget year. At this point there are adjustments made to the budget to adjust expenditures to ensure that the requested amounts are reasonable (not too high or low). Revenue projections are also reviewed with the City Manager and any necessary adjustments are made. As is almost always the case, budget requests will inevitably exceed projected revenues and items that are not considered to be priority are placed on a wish list so to speak while other items are left to be considered by the City Council. The edited proposed budget documents are then submitted to the Council and filed with the City Secretary to be made available for the public.
- When the proposed budget has been submitted to the City Council a series of budget workshops are held to give the Council and the public an overview of the proposed budget as well as major expenditures in each fund. The Council has an opportunity to give staff direction concerning the budget and to voice concerns they may have.
- A special meeting is scheduled after the proposed budget that has been presented to the Council for the purpose of discussing the proposed tax rate, taking a record vote, and scheduling two public hearings. The Council can always adopt a tax rate that is lower than the proposed tax rate, but they can not adopt a higher tax rate without starting the whole process over again.
- At the public hearings on the tax rate the Council listens to comments from the public and announces the meeting date when they will adopt the tax rate. A public hearing is also scheduled for the budget at the same meeting.

## **Budget Amendments**

The City Manager is authorized to transfer budgeted amounts within individual departments. Any amendment which transfers budgeted amounts between two or more departments, or that increases or decreases budgeted expenditures in a department or Fund must be placed on a meeting agenda for approval by the City Council.



## **Basis of Budgeting**

The budgets of general government fund types are prepared on a modified accrual basis. General government funds include the General and Debt Service funds. Under the Modified accrual basis, obligations of the City (ie. outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available. Revenues are considered available when they are collectible during the current period, and the actual collection will occur either during the current period or after the end of the period, but in time to pay current year end-liabilities.

Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include Water & Sewer Fund or as we call it the Utility Fund. The full accrual basis recognizes expenses when a commitment is made (ie. Purchase orders issued), but revenues are also recognized when they are obligated to the City (ie. Fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its 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  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>REVENUES</b>						
PROPERTY TAXES	1,002,291	1,127,154	1,133,297	1,329,482	18%	
SALES TAXES	1,057,900	940,000	993,459	1,000,000	6%	
GARBAGE FEES	117,561	115,250	124,000	133,000	15%	
FINES & FORFEITURES	504,173	521,900	531,500	494,500	-5%	
GRANTS	167,182	125,943	153,129	132,115	5%	
PD-SERVICE CONTRACT	10,920	8,420	10,420	9,220	10%	
FRANCHISE FEES	315,893	300,368	323,143	326,023	9%	
MISCELLANEOUS	470,375	333,204	350,000	311,600	-6%	
TRANSFERS IN	-	-	-	-	0%	
<b>TOTAL REVENUES</b>	<b>3,646,295</b>	<b>3,472,239</b>	<b>3,618,948</b>	<b>3,735,939</b>	<b>8%</b>	
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT	715,449	677,080	691,878	684,159	1%	
PUBLIC SAFETY	1,714,608	1,757,097	1,776,707	1,936,020	10%	
HIGHWAYS & STREETS	538,898	443,017	390,694	310,032	-30%	
SANITATION	2,890	5,100	3,075	4,250	-17%	
HEALTH & WELFARE	128,986	134,102	126,531	150,836	12%	
CULTURE & RECREATION	593,520	455,843	630,064	581,572	28%	
TRANSFERS OUT	-	-	-	69,070	0%	
<b>TOTAL EXPENDITURES</b>	<b>3,694,352</b>	<b>3,472,239</b>	<b>3,618,948</b>	<b>3,735,940</b>	<b>8%</b>	
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>(48,057)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>		

BUDGET INCREASE COMPARED WITH FYE 2016-2017

**263,701**

**8%**

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>ANTICIPATED OPERATIONAL REVENUE</b>							
400-0100	PROPERTY TAXES	942,926	1,094,154	1,101,124	1,289,482	18%	
400-0110	DELINQUENT TAXES	51,790	32,500	35,000	45,000	38%	
400-0115	PROPERTY TAX DISCOUNT	(24,111)	(22,500)	(27,827)	(30,000)	33%	
400-0120	PENALTY, INTEREST & COST	31,686	23,000	25,000	25,000	9%	
<b>TOTAL PROPERTY TAXES</b>		<b>1,002,291</b>	<b>1,127,154</b>	<b>1,133,297</b>	<b>1,329,482</b>	<b>18%</b>	
430-0200	CITY SALES TAX	1,057,900	940,000	993,459	1,000,000	6%	
<b>TOTAL SALES TAXES</b>		<b>1,057,900</b>	<b>940,000</b>	<b>993,459</b>	<b>1,000,000</b>	<b>6%</b>	
412-1090	GARBAGE COLLECTION-RESIDENTIAL	70,879	69,000	62,000	65,000	-6%	
412-1100	GARBAGE COLLECTION-COMMERCIAL	15,759	16,000	30,000	35,000	119%	
412-1110	COLLECTED SALES TAX-GARBAGE	10,869	11,000	11,400	12,000	9%	
412-1111	GARBAGE PENALTIES	19,006	19,250	18,800	19,000	-1%	
412-1120	RECYCLE REVENUE	1,048	-	1,800	2,000	0%	
<b>TOTAL GARBAGE FEES</b>		<b>117,561</b>	<b>115,250</b>	<b>124,000</b>	<b>133,000</b>	<b>15%</b>	
407-0240	MUNICIPAL COURT FINES & FEES	432,035	450,000	460,000	426,000	-5%	
407-0241	COURT FEES-TECH	19,615	20,000	21,000	21,000	5%	
407-0255	SCOFF LAW REVENUE	20	-	-	-	0%	
407-0260	COURT FEES- JUDGE	1,367	1,400	1,500	1,500	7%	
407-0270	COURT FEES-SECURITY	14,644	15,000	15,500	15,500	3%	
407-0280	COURT FEES- CHILD SAFETY FUND	8,943	9,500	5,500	5,500	-42%	
407-0290	SPECIAL EXPENSE	27,549	26,000	28,000	25,000	-4%	
<b>TOTAL MUNICIPAL FINES</b>		<b>504,173</b>	<b>521,900</b>	<b>531,500</b>	<b>494,500</b>	<b>-5%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
407-1060	POLICE EDUCATION FROM STATE	-	1,600	1,683	1,600	0%	
490-7527	GRANT REVENUE - TEXAS LIBRARY	-	-	2,500	-	0%	
490-7545	GRANT REVENUE - VEST BVP	-	3,434	1,037	2,800	-18%	
490-7551	GRANT REVENUE - OSG OVERTIME	11,303	21,875	21,875	21,875	0%	
490-7553	GRANT REVENUE - LBSP	19,966	-	25,000	20,000	0%	
490-7554	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	80,131	93,034	101,034	85,840	-8%	
490-7558	GRANT REVENUE - FEMA	55,781	6,000	-	-	-100%	
<b>TOTAL GRANTS</b>		<b>167,182</b>	<b>125,943</b>	<b>153,129</b>	<b>132,115</b>	<b>5%</b>	
407-1071	SERVICE CONTRACT-INDIAN LAKE DISPATCH	2,500	-	2,000	2,000	0%	
407-1090	SERVICE CONTRACT-LFCISD	8,420	8,420	8,420	7,220	-14%	
<b>TOTAL SERVICE CONTRACT</b>		<b>10,920</b>	<b>8,420</b>	<b>10,420</b>	<b>9,220</b>	<b>10%</b>	
430-0202	HOTEL/MOTEL TAX	14,224	13,000	6,700	9,000	-31%	
430-0205	MIXED BEVERAGE TAXES	1,653	2,000	-	-	-100%	
430-0210	AEP FRANCHISE FEE	164,112	150,000	175,000	175,000	17%	
430-0220	FRANCHISE FEE-AT&T LEASE	4,392	4,791	4,791	4,791	0%	
430-0230	FRANCHISE FEE-AT&T	8,127	8,000	7,500	7,500	-6%	
430-0250	TCI FRANCHISE FEE	43,178	42,000	45,650	47,000	12%	
430-0255	PEG CAPITAL FEE	6,459	6,400	6,856	6,750	5%	
430-0260	FRANCHISE FEE-GARBAGE	53,727	54,000	57,000	57,000	6%	
430-0270	TEXAS GAS FRANCHISE FEE	4,883	5,000	4,664	4,500	-10%	
430-0275	SKYWAY TOWERS LEASE FEE	10,191	10,177	10,482	10,482	3%	
430-0280	RIGHT OF WAY FRANCHISE FEES	4,946	5,000	4,500	4,000	-20%	
<b>TOTAL FRANCHISE FEES</b>		<b>315,893</b>	<b>300,368</b>	<b>323,143</b>	<b>326,023</b>	<b>9%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
400-1015 LICENSE & PERMITS	105,015	100,000	80,000	80,000	-20%	
400-1020 MISC. FEES & SERVICES	28	20	20	-	-100%	
400-1025 RENTAL FEES - COMMUNITY CENTER	8,540	8,000	8,000	8,000	0%	
400-1028 RENTAL FEES-PARKS	1,710	2,000	2,000	2,000	0%	
400-1029 COMMUNITY CENTER BLDG SECUR	5,140	5,000	5,000	5,000	0%	
400-1030 CP&L SERVICE CHARGE	1,251	1,250	-	-	-100%	
400-1040 PLAT REVIEW FEES	2,650	2,500	5,300	2,500	0%	
400-1057 SALE OF ASSETS	-	-	1,901	-	0%	
400-1070 INTEREST EARNED	3,114	3,000	8,000	5,000	67%	
400-1080 ADMIN FEES - GENERAL ELECTION	100	-	200	-	0%	
400-1085 CREDIT CARD PROCESSING FEES	1,015	-	4,500	4,000	0%	
407-0300 NSF REVENUE	40	-	40	-	0%	
407-0310 POLICE RECORDS FEES	2,358	2,100	2,500	2,500	19%	
407-1045 SHOOTING RANGE	8,280	11,200	10,780	8,280	-26%	
407-1050 PRISONER HOUSING/CUSTOM DET	4,900	4,000	3,000	2,500	-38%	
410-1010 LOT MOWING	7,244	4,500	1,000	2,000	-56%	
410-1020 HEALTH INSPECTIONS	3,760	3,500	3,750	3,750	7%	
410-1030 ANIMAL CONTROL	353	300	300	300	0%	
410-1040 GARAGE SALE PERMIT	2,857	2,350	3,000	3,000	28%	
410-1055 ALARM REGISTRATION FEES	40	100	20	-	-100%	
415-1050 VETERANS MEMORIAL - SPONSORS	8,000	6,000	10,900	6,000	0%	
415-1055 VETERANS MEMORIAL - REGISTRANTS	16,594	15,000	14,000	15,000	0%	
415-1060 LFCISD POOL CONTRACT	10,579	10,000	12,174	-	-100%	
415-1080 POOL ADMISSION/RENTAL	4,410	5,000	4,560	4,500	-10%	
415-1085 POOL RENTAL	440	-	400	-	0%	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
415-1090 SWIMMING LESSONS INCOME	11,580	10,000	13,020	10,000	0%	
416-1010 LIBRARY REVENUE	12,253	13,000	11,000	11,000	-15%	
416-1020 LIBRARY REVENUE-COPY MACHINE	3,245	3,000	1,950	2,000	-33%	
444-1000 VALLEY METRO	286	300	110	-	-100%	
444-1002 CDC ADMIN REVENUE	15,000	15,000	15,000	15,000	0%	
444-1010 MISC INCOME	13,846	10,000	20,000	10,000	0%	
490-7530 REIMBURSEMENT - LIBRARY	343	514	2,255	500	-3%	
490-7560 REIMB. FROM FIRE DEPT/EMS	41,529	44,500	54,250	57,700	30%	
490-7565 REIMB FOR MENTAL HEALTH OFFICER	54,852	51,070	51,070	51,070	0%	
490-7575 REIMB FROM CDC	119,026	-	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>470,375</b>	<b>333,204</b>	<b>350,000</b>	<b>311,600</b>	<b>-6%</b>	
490-8000 TRANSFERS IN	-	-	-	-	0%	
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL ANTICIPATED OPERATIONAL REVENUE</b>	<b>3,646,295</b>	<b>3,472,239</b>	<b>3,618,948</b>	<b>3,735,939</b>	<b>8%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>ANTICIPATED OPERATIONAL EXPENDITURES</b>						
<b>ADMINISTRATION EXPENDITURES</b>						
<b>DEPARTMENT 02</b>						
502-01100	ADMINISTRATION SALARY	79,911	85,296	79,486	164,759	93%
502-01500	OVERTIME SALARY EXPENSE	910	1,500	1,820	1,500	0%
502-02100	PAYROLL TAXES FICA	4,919	5,381	4,939	10,308	92%
502-02105	PAYROLL TAXES MEDICARE	1,150	1,258	1,155	2,410	92%
502-02106	HEALTH INS EXP	9,141	11,656	11,327	22,780	95%
502-02107	PAYROLL TAXES TWC	114	1,890	365	1,890	0%
502-02150	TMRS RETIREMENT EXPENSE	867	1,467	1,200	5,453	272%
502-02160	WORKMAN'S COMPENSATION INSURANCE	428	2,156	1,414	4,130	92%
502-02210	OTHER INSURANCE	101	403	90	403	0%
502-03110	ATTORNEY	3,438	5,000	5,000	5,000	0%
502-03115	AUDITOR	9,500	10,000	10,000	10,500	5%
502-03120	VALLEY METRO SERVICE	20,190	20,100	20,070	20,000	0%
502-04100	OFFICE SUPPLIES & PRINTING	17,260	17,000	16,000	18,000	6%
502-04110	POSTAGE	2,083	2,500	2,500	2,500	0%
502-05100	ELECTRICITY	5,828	6,000	6,000	6,000	0%
502-05120	TELEPHONE	12,198	12,500	16,000	17,500	40%
502-05130	UTILITIES	-	-	500	500	0%
502-06100	ADVERTISING	7,707	7,500	7,500	7,500	0%
502-06120	LF CHAMBER OF COMMERCE ADV.	24,000	24,000	24,000	24,000	0%
502-06130	HEADS & BEDS	19,000	19,000	19,500	19,500	3%
502-09100	TRAVEL & TRAINING	4,996	2,500	2,500	5,000	100%
502-09110	ADMIN. EXPENSE	-	250	1,000	1,000	300%
502-10100	DUES & MEMBERSHIP	8,716	8,000	8,000	8,618	8%
502-11100	MAINTENANCE OF EQUIPMENT	671	1,000	500	1,000	0%
502-11110	MAINTENANCE OF BLDG.	1,922	6,000	6,000	4,000	-33%



CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
502-12100 BUILDING INSURANCE	5,284	6,000	5,993	6,500	8%	
502-12110 LIABILITY INSURANCE	4,772	4,950	4,928	5,250	6%	
502-13500 CAPITAL OUTLAY		-	-	-	0%	
502-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	6,275	6,000	7,100	15,000	150%	
502-30250 PROFESSIONAL SERVICES	500	500	500	500	0%	
502-99100 MISCELLANEOUS	6,119	5,000	6,071	5,000	0%	
502-99105 380 AGREEMENT- WALMART	140,000	140,000	145,629	-	-100%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>398,000</b>	<b>414,808</b>	<b>417,088</b>	<b>396,501</b>	<b>-4%</b>	

**MUNICIPAL COURT EXPENDITURES**

**DEPARTMENT 03**

503-01100 COURT SALARY	85,521	86,309	85,883	89,923	4%
503-01500 OVERTIME SALARIES	1,047	1,250	75	1,000	-20%
503-02100 PAYROLL TAXES FICA	5,255	5,451	5,212	5,638	3%
503-02105 PAYROLL TAXES MEDICARE	1,229	1,275	1,219	1,318	3%
503-02106 HEALTH INSURANCE	11,724	14,465	13,179	14,018	-3%
503-02107 PAYROLL TAXES TWC	255	810	525	810	0%
503-02150 TMRS RETIREMENT EXPENSE	907	1,485	1,245	2,982	101%
503-02160 WORKMAN'S COMPENSATION INSURANCE	1,343	1,979	1,367	2,054	4%
503-02210 OTHER INSURANCE	125	115	110	115	0%
503-03100 CONTRACT SERVICES - JUDGE	17,841	18,200	18,200	21,600	19%
503-03110 CONTRACT SERVICES - ATTORNEY	18,250	19,000	17,500	19,000	0%
503-04100 SUPPLIES	2,019	2,000	1,500	2,000	0%
503-04110 POSTAGE	2,334	2,500	1,500	2,000	-20%
503-05100 ELECTRICITY	1,943	2,000	2,000	2,000	0%
503-05120 TELEPHONE	1,987	2,500	2,350	2,500	0%
503-05130 UTILITIES	-	-	150	150	0%
503-09100 TRAVEL & TRAINING	1,504	1,500	1,500	2,000	33%
503-10100 DUES & MEMBERSHIPS	127	150	150	150	0%
503-14110 COURT TECHNOLOGY - ANNUAL MAINTENANCE	16,548	19,000	20,600	21,000	11%
503-30110 CREDIT CARD SERVICE CHARGE	795	-	6,500	10,000	0%
503-30115 LINEBARGER/MSB FEES	525	500	500	500	0%
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>171,278</b>	<b>180,489</b>	<b>181,265</b>	<b>200,759</b>	<b>11%</b>

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>TAX ASSESSOR-COLLECTOR EXPENDITURES</b>							
<b>DEPARTMENT 04</b>							
504-30100	TAX APPRAISAL FEE	14,661	15,644	16,834	18,083	16%	
504-30300	COUNTY CONTRACT M&O	10,833	11,000	12,500	15,000	36%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>25,494</b>	<b>26,644</b>	<b>29,334</b>	<b>33,083</b>	<b>24%</b>	
<b>ELECTIONS EXPENDITURES</b>							
<b>DEPARTMENT 06</b>							
506-03000	ELECTIONS CONTRACT	8,441	8,500	15,960	12,000	41%	
506-06100	ADVERTISING	-	300	300	300	0%	
506-09100	TRAVEL & SCHOOL	1,141	1,200	1,126	1,200	0%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>9,582</b>	<b>10,000</b>	<b>17,386</b>	<b>13,500</b>	<b>35%</b>	
<b>ALL DEPARTMENT EXPENDITURES</b>							
<b>DEPARTMENT 19</b>							
519-30160	OUTSOURCE PAYROLLSERVICE	2,120	2,000	3,250	3,500	75%	
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	5,006	5,000	5,100	5,100	2%	
519-30180	EMPLOYEE DRUG TESTING	-	-	-	-	0%	
519-30260	CHRISTMAS/THANKSGIVING PARTY	5,093	6,000	4,440	6,000	0%	
519-30280	FEMA-HAZARD MITIGATION PLAN	69,375	6,000	7,875	-	-100%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>81,594</b>	<b>19,000</b>	<b>20,665</b>	<b>14,600</b>	<b>-23%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>POLICE EXPENDITURES</b>						
<b>DEPARTMENT 07</b>						
507-01100	SALARIES EXP	748,170	760,879	739,580	827,188	9%
507-01108	COVERAGE STIPENDS		-		-	0%
507-01500	POLICE OVERTIME	36,429	52,000	30,000	30,000	-42%
507-01510	POLICE OVERTIME - COMMUNITY CENTER	4,361	4,000	4,000	4,000	0%
507-01515	POLICE OVERTIME - STONE GARDEN	8,742	-	21,875	21,875	0%
507-01520	OVERTIME - FOOTBALL GAMES	5,230	5,000	5,000	5,000	0%
507-01525	OVERTIME - LBSP	15,442	-	25,000	20,000	0%
507-02100	PAYROLL TAXES FICA	50,308	52,537	50,867	56,300	7%
507-02105	PAYROLL TAXES MEDICARE	11,766	12,283	11,896	13,171	7%
507-02106	HEALTH & OTHER BENEFITS	141,687	153,685	130,549	155,952	1%
507-02107	PAYROLL TAXES TWC	1,599	6,210	5,481	6,210	0%
507-02150	RETIREMENT EXPENSE	8,655	14,320	11,970	29,784	108%
507-02160	WORKMAN'S COMPENSATION INSURANCE	15,946	18,435	17,734	19,881	8%
507-02210	OTHER INS	1,375	1,325	1,170	1,325	0%
507-03100	BREATHALYZER CONTRACT	2,750	3,850	3,850	3,300	-14%
507-03110	ATTORNEY FEES	-	1,000	1,000	-	-100%
507-03115	FORENSICS	2,777	2,000	1,250	2,000	0%
507-04100	ADMINISTRATIVE SUPPLIES	11,211	14,400	13,400	15,600	8%
507-04110	JANITORIAL SUPPLIES	1,723	2,500	2,500	2,500	0%
507-04115	EMPLOYEE SCREENINGS	1,294	2,000	2,000	2,000	0%
507-04120	UNIFORMS (ALLOWANCE)	11,001	12,000	12,000	13,000	8%
507-04130	PRISONER EXPENSE	1,820	2,500	2,500	2,500	0%
507-04140	POLICE EQUIPMENT	29,025	25,738	25,738	22,500	-13%
507-04145	VEST BVP GRANT EXPENSE	-	3,434	1,200	1,600	-53%
507-05100	ELECTRICITY	13,935	13,000	15,000	15,000	15%
507-05120	TELEPHONE	10,088	12,600	13,000	13,000	3%
507-05130	UTILITIES - POLICE	-	-	600	600	0%
507-05135	UTILITIES - TRAINING CENTER	-	-	600	600	0%
507-06100	ADVERTISING	148	1,500	1,500	1,500	0%
507-07100	FUEL FOR VEHICLES	25,584	30,000	32,000	35,000	17%
507-08100	REPAIRS - VEHICLES	25,822	25,000	27,000	28,000	12%
507-09100	TRAVEL & TRAINING	12,205	12,500	12,500	12,500	0%

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
507-09110 STATE EDUCATION MONEY	997	1,600	1,357	1,600	0%	
507-10100 DUES & MEMBERSHIPS	875	1,250	1,250	1,250	0%	
507-11100 MAINTENANCE OF EQUIPMENT	1,369	2,000	2,000	2,000	0%	
507-11110 MAINTENANCE OF BUILDING	23,470	4,943	4,943	5,000	1%	
507-11120 MAINTENANCE OF SHOOTING RANGE	4,877	12,200	11,200	11,000	-10%	
507-12110 LIABILITY INSURANCE	15,389	18,950	18,926	20,000	6%	
507-13110 NEW POLICE EQUIPMENT	2,425	-	-	-	0%	
507-13500 CAPITAL OUTLAY	35,475	60,312	96,688	-	-100%	
507-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	71,569	28,000	27,250	27,500	-2%	
507-30100 SCHOOL SUPPORT/EXPLORERS	2,395	5,700	5,700	6,000	5%	
507-30101 OPERATION STONE GARDEN - RADIOS	2,313	-	-	-	0%	
507-30200 CAPITAL LEASE RADIO SYSTEM - PRINCIPAL	44,311	45,308	45,308	46,327	2%	
507-30210 CAPITAL LEASE RADIO SYSTEM - INTEREST	5,214	4,218	4,218	3,198	-24%	
507-99100 MISCELLANEOUS	500	1,000	-	1,000	0%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>1,410,271</b>	<b>1,430,177</b>	<b>1,441,599</b>	<b>1,486,762</b>	<b>4%</b>	
<b>FIRE EXPENDITURES</b>						
<b>DEPARTMENT 08</b>						
508-02160 WORKER'S COMP	2,071	2,305	2,304	2,500	8%	
508-03100 FIRE MARSHALL	5,897	7,589	7,500	10,000	32%	
508-03110 SPECIAL SERVICES - CONTRACT	43,000	75,000	75,000	75,000	0%	
508-04100 SUPPLIES	198	1,225	1,110	750	-39%	
508-05130 UTILITIES - FIRE	-	-	1,200	1,200	0%	
LEASE BUYOUT	-	-	-	60,000	0%	
508-12100 INSURANCE	898	1,530	1,528	1,700	11%	
508-12110 LIABILITY INSURANCE	13,215	14,801	14,801	15,000	1%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>65,279</b>	<b>102,450</b>	<b>103,443</b>	<b>166,150</b>	<b>62%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>EMERGENCY MEDICAL SERVICE EXPENDITURES</b>						
<b>DEPARTMENT 11</b>						
511-02160	WORKER'S COMP	14,669	15,000	21,458	25,000	67%
511-05120	TELEPHONE	266	300	300	300	0%
	LEASE BUYOUT	-	-	-	40,000	0%
511-12100	BUILDING INSURANCE	1,528	1,600	898	1,000	-38%
511-12110	LIABILITY INSURANCE	12,218	11,500	14,092	15,000	30%
511-30000	CONTRACT LOS FRESNOS EMS	100,000	100,000	100,000	100,000	0%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>128,681</b>	<b>128,400</b>	<b>136,747</b>	<b>181,300</b>	<b>41%</b>
<b>ENGINEERING EXPENDITURES</b>						
<b>DEPARTMENT 09</b>						
509-03000	CONTRACT - BUILDING INSPECTOR	75,233	80,000	60,000	65,000	-19%
509-10100	DUES & MEMBERSHIPS	-	-	135	150	0%
509-30100	PLAT REVIEW	3,228	5,000	5,000	5,000	0%
509-30120	ENGINEERING	15,418	10,000	17,500	10,000	0%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>93,879</b>	<b>95,000</b>	<b>82,635</b>	<b>80,150</b>	<b>-16%</b>
<b>STREETS EXPENDITURES</b>						
<b>DEPARTMENT 14</b>						
514-01100	SALARIES	-	-	-	-	0%
514-01125	LINK STAFFING	-	53,746	49,004	24,502	-54%
514-01130	LINK STAFFING - OVERTIME	-	4,000	2,000	2,000	-50%
514-02100	PAYROLL TAXES FICA	-	-	-	-	0%
514-02105	PAYROLL TAXES MEDICARE	-	-	-	-	0%
514-02106	HEALTH & OTHER BENEFITS	-	-	-	-	0%
514-02107	PAYROLL TAXES TWC	-	-	-	-	0%
514-02150	RETIREMENT EXPENSE	-	-	-	-	0%
514-02160	WORKMAN'S COMPENSATION INSURANCE	-	-	-	-	0%
514-02210	OTHER INSURANCE	-	-	-	-	0%
514-04100	TOOLS & SUPPLIES	2,098	2,250	2,250	2,500	11%
514-05100	ELECTRICITY (STREET LIGHTS)	80,724	88,500	88,500	90,000	2%
514-07100	FUEL FOR VEHICLES	3,467	7,000	7,000	7,000	0%

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
514-08100 REPAIRS - VEHICLES	3,562	5,000	5,000	4,500	-10%	
514-09100 TRAVEL & TRAINING	-	-	-	-	0%	
514-11100 STREET DRAINAGE & REPAIRS	12,491	15,000	8,119	15,000	0%	
514-11110 STREET SIGNS & REPAIRS	1,971	5,500	3,000	7,000	27%	
514-11120 MOWING MACHINE REPAIRS	2,568	1,500	1,500	1,500	0%	
514-12110 LIABILITY INSURANCE	1,329	1,500	1,291	1,500	0%	
514-13500 CAPITAL OUTLAY	76,403	-	-	-	0%	
514-13515 MATCH TXDOT - SIDEWALK	180,650	53,902	53,902	-	-100%	
514-13520 STREET PROJECT	53,980	80,481	57,004	45,141	-44%	
514-30100 VEGETATION CONTROL	1,680	5,000	5,000	5,000	0%	
514-99100 MISCELLANEOUS	106	650	500	250	-62%	
514-30200 CAPITAL LEASE STREET SWEEPER - PRINCIPAL	22,190	22,627	22,627	23,072	2%	
514-30210 CAPITAL LEASE STREET SWEEPER - INTEREST	1,799	1,362	1,362	917	-33%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>445,019</b>	<b>348,017</b>	<b>308,059</b>	<b>229,882</b>	<b>-34%</b>	
<b>GARBAGE EXPENDITURES</b>						
<b>DEPARTMENT 12</b>						
512-03100 CONTRACTED GARGAGE COLLECTION	-	1,000	-	-	-100%	
512-04100 SUPPLIES	880	1,000	1,000	1,000	0%	
512-05100 ELECTRICTY - ILLEGAL DUMPING CAMERAS	375	500	375	500	0%	
512-06100 ADVERTISING	500	500	-	500	0%	
512-08100 VEHICLE REPAIRS	65	500	100	250	-50%	
512-13500 CAPITAL OUTLAY	-	-	-	-	0%	
512-99115 BAD DEBT EXPENSE	1,070	1,600	1,600	2,000	25%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>2,890</b>	<b>5,100</b>	<b>3,075</b>	<b>4,250</b>	<b>-17%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>ENVIRONMENTAL EXPENDITURES</b>						
<b>DEPARTMENT 10</b>						
510-01100 ENVIRONMENTAL OFFICER SALARIES	32,349	61,144	61,410	75,869	24%	
510-01500 OVERTIME SALARIES	2,078	4,000	4,875	4,000	0%	
510-02100 PAYROLL TAXES FICA	2,146	4,039	4,070	4,952	23%	
510-02105 PAYROLL TAXES MEDICARE	502	945	952	1,158	23%	
510-02106 HEALTH INSURANCE	3,504	14,465	13,179	14,018	-3%	
510-02107 PAYROLL TWC	65	540	509	540	0%	
510-02150 TMRS	368	1,100	933	2,619	138%	
510-02160 WORKMAN'S COMPENSATION	867	1,977	1,939	1,815	-8%	
510-02210 OTHER INS	62	115	110	115	0%	
510-03100 ORDINANCE ENFORCEMENT	2,023	7,500	5,000	7,500	0%	
510-04100 SUPPLIES & POSTAGE	972	1,200	1,200	1,200	0%	
510-04110 MOSQUITO SPRAYING SUPPLIES	1,273	3,500	3,500	3,500	0%	
510-05120 TELEPHONE	600	200	-	600	200%	
510-07100 FUEL FOR VEHICLES	2,889	5,000	5,000	5,000	0%	
510-08100 VEHICLE REPAIRS	2,877	3,000	3,000	3,000	0%	
510-09100 TRAVEL & TRAINING	5,385	1,800	(2,000)	2,500	39%	
510-09110 DUES & MEMEBERSHIPS	94	300	300	300	0%	
510-11100 MOSQUITO MACHINE MAINT.	-	300	150	300	0%	
510-12110 LIABILITY INSURANCE	307	350	(58)	350	0%	
510-13110 ANIMAL PENS	13,432	5,000	5,000	3,000	-40%	
510-30100 ANIMAL CONTROL	2,543	3,000	3,000	3,000	0%	
510-13500 CAPITAL OUTLAY	39,944	-	-	-	0%	
510-99100 MISCELLANEOUS	1,872	500	240	500	0%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>116,150</b>	<b>119,975</b>	<b>112,309</b>	<b>135,836</b>	<b>13%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>PARKS EXPENDITURES</b>							
<b>DEPARTMENT 15</b>							
515-01105	POOL LABOR	28,216	30,000	36,334	69,560	132%	
515-01106	SWIMMING LESSONS INSTRUCTOR	11,580	8,000	13,030	10,000	25%	
515-01125	LINK STAFFING	-	26,873	26,873	24,502	-9%	
515-01130	LINK STAFFING - OVERTIME	-	2,000	200	250	-88%	
515-01505	OVERTIME EXPENSE - POOL	90	1,000	250	2,000	100%	
515-02100	PAYROLL TAXES FICA	1,755	2,078	2,078	4,436	113%	
515-02105	PAYROLL TAXES MEDICARE	410	486	486	1,038	114%	
515-02107	PAYROLL TAXES TWC	520	540	540	1,080	100%	
515-02150	RETIREMENT EXPENSE	-	567	567	2,348	314%	
515-02160	WORKMAN'S COMPENSATION INSURANCE	734	1,274	1,274	2,719	113%	
515-02160	OTHER INSURANCE	-	115	115	230	100%	
515-04100	TOOLS & SUPPLIES	4,539	5,000	5,000	5,000	0%	
515-04110	POOL SUPPLIES	4,555	5,000	5,000	5,000	0%	
515-05100	ELECTRICITY (PARK)	9,005	10,000	10,000	10,000	0%	
515-05110	ELECTRICITY (POOL)	11,174	12,000	12,000	12,000	0%	
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	13,868	13,000	15,000	15,000	15%	
515-05120	TELEPHONE	530	550	400	400	-27%	
515-05130	UTILITIES - COMMUNITY PARK	-	-	4,500	4,500	0%	
515-05131	UTILITIES - NATURE PARK	-	-	400	1,000	0%	
515-05131	UTILITIES - POOL	-	-	3,100	3,100	0%	
515-05131	UTILITIES - BOYS & GIRLS CLUB	-	-	750	750	0%	
515-07100	FUEL FOR VEHICLES	3,818	3,500	3,500	4,000	14%	
515-08100	VEHICLE REPAIRS	2,333	4,500	4,500	3,000	-33%	
515-11100	MOWING MACHINE REPAIRS	582	1,000	1,000	1,000	0%	
515-11110	POOL MAINT.	1,489	2,550	1,750	2,500	-2%	
515-11120	POOL CHEMICALS	-	-	4,500	13,500	0%	
515-11130	PARK MAINTENANCE	4,854	14,632	13,550	5,000	-66%	
515-11135	FIELD MAINTENANCE	10,559	3,500	5,000	5,000	43%	
515-11145	BOYS & GIRLS CLUB	2,615	-	-	40,000	0%	
515-12110	LIABILITY INSURANCE	4,208	5,268	5,268	5,500	4%	



CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
515-13500 CAPITAL OUTLAY	224,845	-	179,516	16,979	0%	
515-30000 VETERANS MEMORIALRUN	21,463	25,000	8,500	25,000	0%	
515-99100 MISCELLANEOUS	10,018	800	1,000	500	-38%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>373,760</b>	<b>179,233</b>	<b>365,981</b>	<b>303,902</b>	<b>70%</b>	

**LIBRARY EXPENDITURES  
 DEPARTMENT 16**

516-01100 SALARIES	84,985	88,773	85,084	95,544	8%
516-01500 OVERTIME SALARIES EXPENSE	46	100	-	2,000	1900%
516-02100 PAYROLL TAXES FICA	5,316	5,510	5,327	5,930	8%
516-02105 PAYROLL TAXES MEDICARE	1,243	1,289	1,246	1,387	8%
516-02106 HEALTH & OTHER BENEFITS	13,695	16,273	14,827	15,770	-3%
516-02107 PAYROLL TAXES TWC	317	1,080	530	1,080	0%
516-02150 RETIREMENT EXPENSE	910	1,503	1,260	3,137	109%
516-02160 WORKMAN'S COMPENSATION INSURANCE	241	2,159	267	2,323	8%
516-02210 OTHER INS	153	230	135	230	0%
516-04100 OFFICE SUPPLIES	2,929	3,500	3,000	3,500	0%
516-05100 ELECTRICITY	10,600	11,000	10,000	11,000	0%
516-05120 TELEPHONE	950	1,300	1,300	1,500	15%
516-06100 ADVERTISING	38	100	100	100	0%
516-09100 TRAVEL & TRAINING	472	1,000	1,000	1,000	0%
516-10100 DUES & MEMBERSHIP	176	200	200	200	0%
516-11100 MAINTENANCE OF EQUIPMENT	1,426	2,000	1,500	2,000	0%
516-11110 MAINTENANCE OF BLDG.	860	4,000	3,000	3,000	-25%
516-12100 BUILDING INSURANCE	3,658	3,750	3,658	3,750	0%
516-12110 LIABILITY INSURANCE	1,268	1,500	1,343	1,500	0%
516-13100 NEW EQUIPMENT	-	1,500	1,500	1,500	0%
516-13110 LEASE COPIER	1,938	2,200	2,200	3,400	55%
516-13500 CAPITAL OUTLAY	-	6,000	6,000	-	-100%
516-14100 TECHNOLOGY MAINTENANCE AGREEMENT	2,088	4,000	2,100	5,525	38%
516-30100 BOOKS	3,296	7,500	5,000	5,000	-33%
516-99100 MISCELLANEOUS	156	500	500	500	0%
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>136,761</b>	<b>166,966</b>	<b>151,077</b>	<b>170,877</b>	<b>2%</b>

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>COMMUNITY CENTER EXPENDITURES</b>						
<b>DEPARTMENT 17</b>						
517-01100	JANITORIAL SALARIES	2,455	3,919	2,342	4,940	26%
517-01500	OVERTIME	1,306	1,500	387	2,000	33%
517-02100	PAYROLL TAXES FICA	344	398	294	430	8%
517-02105	PAYROLL TAXES MEDICARE	80	93	69	101	9%
517-02106	HEALTH INSURANCE	1,549	1,808	1,648	1,752	-3%
517-02107	PAYROLL TAXES TWC	20	270	31	270	0%
517-02150	RETIREMENT EXPENSE	58	108	69	228	111%
517-02160	WORKMANS COMP	34	156	12	169	8%
517-02210	OTHER INSURANCE	17	58	25	58	0%
517-04100	SUPPLIES & EQUIPMENT	1,000	1,000	-	1,000	0%
517-11100	MAINTENANCE OF EQUIPMENT	32	200	50	200	0%
517-11110	BUILDING MAINTENANCE & GROUNDS	308	2,000	2,107	2,000	0%
517-12110	LIABILITY INSURANCE	413	450	438	450	0%
517-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	-	150	-	-	-100%
517-99100	MISCELLANEOUS	-	-	-	-	0%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>7,617</b>	<b>12,110</b>	<b>7,472</b>	<b>13,597</b>	<b>12%</b>
<b>EMERGENCY MANAGEMENT</b>						
<b>DEPARTMENT 18</b>						
518-01100	COORDINATOR CONTRACT	-	-	10,000	1,560	0%
518-04100	SUPPLIES	409	1,000	-	1,000	0%
518-05120	TELEPHONE/COMMUNICATIONS	19,205	21,000	17,500	18,000	-14%
518-07110	DEISEL FUEL - GENERATOR	306	1,000	-	1,000	0%
518-09100	TRAVEL & TRAINING	2,303	2,500	-	2,500	0%
518-10100	DUES & MEMBERSHIPS	69	500	-	250	-50%
518-11100	MAINTENANCE EQUIPMENT	3,076	3,000	-	1,500	-50%
518-13100	NEW EQUIPMENT	1,599	-	-	-	0%
518-13500	CAPITAL OUTLAY	32,728	-	-	-	0%
518-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	114	16,000	16,348	16,500	3%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>59,809</b>	<b>45,000</b>	<b>43,848</b>	<b>42,310</b>	<b>-6%</b>

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>STORMWATER EXPENDITURES</b>						
<b>DEPARTMENT 13</b>						
513-04100	OFFICE SUPPLIES	379	1,000	500	1,000	0%
513-09100	TRAVEL EXPENSE	330	1,000	330	500	-50%
513-10100	DUES & MEMBERSHIPS	12,127	12,127	13,392	13,500	11%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>12,836</b>	<b>14,127</b>	<b>14,222</b>	<b>15,000</b>	<b>-39%</b>
<b>CITY PROMOTION EXPENDITURES</b>						
<b>DEPARTMENT 21</b>						
521-30120	4TH OF JULY EXPENSES	4,500	4,500	4,500	4,500	0%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0%</b>
<b>INFORMATION TECHNOLOGY DEPARTMENT</b>						
<b>DEPARTMENT 28</b>						
528-01100	INFORMATION TECHNICIAN SALARY	11,061	-	-	5,915	0%
528-01500	OVERTIME SALARY EXPENSE	-	-	-	-	0%
528-02100	PAYROLL TAXES FICA	654	-	-	367	0%
528-02105	PAYROLL TAXES MEDICARE	153	-	-	86	0%
528-02106	HEALTH INS EXP	167	-	-	1,752	0%
528-02107	PAYROLL TAXES TWC	54	-	-	135	0%
528-02150	TMRS RETIREMENT EXPENSE	118	-	-	194	0%
528-02160	WORKMAN'S COMPENSATION INSURANCE	57	-	-	144	0%
528-02210	OTHER INSURANCE	31	-	-	14	0%
528-02220	PROFESSIONAL SERVICE-IT	-	11,240	11,240	-	-100%
528-05120	TELEPHONE	300	-	-	-	0%
528-13500	CAPITAL OUTLAY	7,421	-	-	-	0%
528-14000	HARDWARE	6,584	11,000	11,000	12,500	14%
528-14010	SOFTWARE	927	900	900	1,200	33%
528-14030	NETWORK	1,974	3,000	3,000	3,410	14%
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>29,501</b>	<b>26,140</b>	<b>26,140</b>	<b>25,717</b>	<b>-2%</b>

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>COMMUNITY HEALTH DEPARTMENT 23</b>						
523-01100 SALARIES EXPENSE	40,232	37,494	48,146	41,382	10%	
523-01105 ADMIN EXPENSE	-	15,000	-	15,000	0%	
523-01500 OVERTIME	327	200	200	200	0%	
523-02100 FICA EXPENSE	2,552	2,374	3,378	2,578	9%	
523-02105 MEDICARE EXPENSE	597	556	790	603	8%	
523-02106 HEALTH INSURANCE EXPENSE	3,646	5,000	6,590	5,000	0%	
523-02107 STATE UNEMPLOYMENT TAX EXPENSE	253	540	439	540	0%	
523-02150 TMRS EXPENSE	312	648	425	1,364	110%	
523-02160 WORKER'S COMP	998	1,455	1,412	1,580	9%	
523-02210 OTHER INSURANCE	62	115	55	115	0%	
523-04100 SUPPLIES	9,886	6,000	6,000	5,496	-8%	
523-05120 TELEPHONE	600	600	600	623	4%	
523-09100 TRAVEL & TRAINING	1,418	2,797	3,000	4,214	51%	
523-13500 ENVIRONMENTAL CHANGES	10,000	20,255	30,000	10,000	-51%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>70,883</b>	<b>93,034</b>	<b>101,034</b>	<b>88,696</b>	<b>-5%</b>	

CITY OF LOS FRESNOS  
 PROPOSED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	
<b>MENTAL TASK FORCE</b>						
<b>DEPARTMENT 24</b>						
524-01100 SALARIES EXPENSE	37,849	35,488	35,488	41,946	18%	
524-01500 OVERTIME	4,297	3,549	3,549	4,195	18%	
524-02100 FICA EXPENSE	2,601	2,420	2,420	2,861	18%	
524-02105 MEDICARE EXPENSE	608	566	566	669	18%	
524-02106 HEALTH INSURANCE EXPENSE	3,626	7,232	7,232	7,009	-3%	
524-02107 STATE UNEMPLOYMENT TAX EXPENSE	56	270	270	270	0%	
524-02150 TMRS EXPENSE	443	660	660	1,513	129%	
524-02160 WORKER'S COMP	1,026	827	827	978	18%	
524-02210 OTHER INSURANCE	62	58	58	58	0%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>50,568</b>	<b>51,070</b>	<b>51,070</b>	<b>59,499</b>	<b>17%</b>	
<b>TRANSFER OUT</b>						
<b>DEPARTMENT 22</b>						
522-30130 TRANSFER OUT - DEBT SERVICE	-	-	-	69,070	0%	
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,070</b>	<b>0%</b>	
<b>TOTAL ANTICIPATED OPERATIONAL EXPENDITURES</b>	<b>3,694,352</b>	<b>3,472,239</b>	<b>3,618,948</b>	<b>3,735,940</b>	<b>8%</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, 2018

	FY 2015-2016		FY 2016-2017		FY 2017-2018
	ACTUAL	BUDGET	PROJECTED	APPROVED	
<b>REVENUES</b>					
DEBT SERVICE	279,251	218,076	219,481	534,277	
<b>TOTAL REVENUES</b>	<b>\$ 279,251</b>	<b>\$ 218,076</b>	<b>\$ 219,481</b>	<b>534,277</b>	
<b>EXPENDITURES</b>					
DEBT SERVICE	296,035	258,076	256,824	559,276	
<b>TOTAL EXPENDITURES</b>	<b>\$ 296,035</b>	<b>\$ 258,076</b>	<b>\$ 256,824</b>	<b>559,276</b>	
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>(16,784)</b>	<b>(40,000)</b>	<b>(37,343)</b>	<b>(25,000)</b>	

**REVENUES**

400-0101	CURRENT PROP TAX	222,748	167,576	167,576	227,132
400-0105	PROPERTY TAX DISCOUNT	(5,241)	(5,000)	(4,000)	(5,000)
400-0110	DELINQUENT PROPERTY TAXES	9,673	5,000	6,800	5,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-	-
400-0125	CURRENT PENALTY & INTEREST	6,984	5,475	4,000	5,475
442-1050	INTEREST EARNED	85	25	105	100
443-1030	BOND PMTS TSF FROM CDC	45,000	45,000	45,000	45,000
443-1030	BOND PMTS TSF FROM TIRZ	-	-	-	187,500
443-1030	BOND PMTS TSF FROM GENERAL FU	-	-	-	69,070
<b>TOTAL REVENUES</b>		<b>279,251</b>	<b>218,076</b>	<b>219,481</b>	<b>534,277</b>

**EXPENDITURES**

504-30301	COUNTY CONTRACT	2,342	3,500	2,248	3,500
542-80116	PRINCIPAL PAYMENT 2005	100,000	105,000	105,000	110,000
542-80117	INTEREST EXPENSE 2005	43,440	39,870	39,870	36,000
543-80110	BOND AGENT FEES	-	1,000	1,000	1,000
542-80200	PRINCIPAL PAYMENT 2014	25,000	25,000	25,000	160,000
542-80201	INTEREST EXPENSE 2014	125,253	82,706	82,706	80,163
543-80210	BOND AGENT FEES	-	1,000	1,000	1,000
542-80200	PRINCIPAL PAYMENT 2017	-	-	-	-
542-80201	INTEREST EXPENSE 2017	-	-	-	166,613
543-80210	BOND AGENT FEES	-	-	-	1,000
<b>TOTAL EXPENDITURES</b>		<b>296,035</b>	<b>258,076</b>	<b>256,824</b>	<b>559,276</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, 2018

		<u>2015-2016</u>	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
		ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE
<b>REVENUES</b>						
<b>WATER REVENUES</b>						
400-5010	WATER REVENUE	1,053,873	1,000,000	1,120,000	1,161,587	16%
400-5020	WATER TAPS	19,500	15,000	49,012	15,000	0%
400-5030	UTILITY EXPENSE FEE	9,100	7,500	40,688	7,500	0%
400-5040	PROCESSING FEES	26,100	25,000	21,550	20,000	-20%
400-5050	PENALTIES	62,396	60,000	63,000	60,000	0%
400-5070	MISC FEES & SERVICES	-	-	-	-	0%
400-5080	INTEREST INCOME	2,377	2,400	4,000	4,000	67%
400-5095	NSF CHARGES	960	1,000	1,000	1,000	0%
	<b>TOTAL WATER REVENUES</b>	<b>1,174,306</b>	<b>1,110,900</b>	<b>1,299,250</b>	<b>1,269,087</b>	<b>14%</b>
<b>SEWER REVENUES</b>						
400-6010	SEWER REVENUE - CITY	959,674	950,000	970,000	980,000	3%
400-6012	SEWER REVENUE - INDIAN LAKE	109,723	100,000	110,000	111,000	11%
400-6014	SEWER REVENUE - EAST RIO HONDO	212,916	200,000	230,000	232,000	16%
400-6020	SEWER TAP	56,173	7,500	40,688	7,500	0%
400-6070	MISC FEES & SERVICES	-	-	-	-	0%
	<b>TOTAL SEWER REVENUES</b>	<b>1,338,486</b>	<b>1,257,500</b>	<b>1,350,688</b>	<b>1,330,500</b>	<b>6%</b>
<b>CONTRIBUTIONS</b>						
400-9995	CAPITAL CONTRIBUTIONS	1,148,253	-	-	-	0%
	<b>TOTAL SALE OF ASSETS</b>	<b>1,148,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>SALE OF ASSETS</b>						
400-9995	SALE OF ASSETS	-	-	-	-	0%
	<b>TOTAL SALE OF ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TRANSFER IN</b>						
400-9990	TRANSFER IN	3,200,000	-	-	22,116	0%
	<b>TOTAL TRANSFER IN</b>	<b>3,200,000</b>	<b>-</b>	<b>-</b>	<b>22,116</b>	<b>0%</b>
	<b>TOTAL REVENUES</b>	<b>6,861,045</b>	<b>2,368,400</b>	<b>2,649,938</b>	<b>2,621,703</b>	<b>11%</b>
<b>EXPENSES</b>						
	SALARIES & BENEFITS	936,778	853,464	838,492	907,696	6%
	MATERIALS & SUPPLIES	203,390	224,312	224,612	222,625	-1%
	REPAIRS & MAINTENANCE	202,942	156,889	153,508	181,907	16%
	SERVICES	415,883	471,124	704,920	537,480	14%
	CAPITAL OUTLAY	15,024	78,151	115,642	135,630	74%
	BOND PAYMENTS	91,494	154,461	154,461	158,118	2%
	TRANSFER	379,998	429,998	429,999	478,247	11%
	<b>TOTAL UTILITY FUND EXPENSES</b>	<b>2,245,509</b>	<b>2,368,400</b>	<b>2,621,633</b>	<b>2,621,703</b>	<b>11%</b>
	<b>EXCESS REVENUES (EXPENSES)</b>	<b>4,615,536</b>	<b>0</b>	<b>28,305</b>	<b>(0)</b>	<b>0%</b>

CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2018

	2015-2016	FY 2016-2017		FY 2017-2018		
	ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE	
<b>EXPENSES</b>						
<b><u>SALARIES &amp; BENEFITS-WATER</u></b>						
502-01100	WATER SALARIES EXPENSE	283,581	298,556	287,981	314,519	5%
502-01125	LINK STAFFING	52,630	13,436	19,763	12,251	-9%
502-01130	LINK STAFFING - OT	2,036	250	60	250	0%
502-01500	OVERTIME	19,593	15,125	22,413	20,000	32%
502-02100	PAYROLL TAXES - FICA	18,473	18,719	18,768	19,098	2%
502-02105	PAYROLL TAXES MEDICARE	4,320	4,378	4,389	4,467	2%
502-02106	HEALTH & OTHER BENEFITS	61,030	62,378	53,648	55,197	-12%
502-02107	PAYROLL TAXES TWC	687	2,700	1,719	2,700	0%
502-02150	RETIREMENT EXPENSE	12,937	5,102	4,473	10,101	98%
502-02160	WORKERS COMPENSATION INSURANCE	4,789	5,540	4,842	6,111	10%
502-02210	OTHER INS	487	547	423	547	0%
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>460,564</b>	<b>426,732</b>	<b>418,479</b>	<b>445,241</b>	<b>4%</b>
<b><u>SERVICES-WATER</u></b>						
502-03110	ATTORNEY FEES	-	-	22,990	-	0%
502-03115	AUDITOR	8,750	8,750	8,750	9,000	3%
502-04100	SUPPLIES & POSTAGE	13,595	14,000	13,675	14,000	0%
502-05100	ELECTRICITY	20,388	20,000	22,500	22,500	13%
502-05120	TELEPHONE	2,601	1,350	2,600	2,600	93%
502-06100	ADVERTISING	735	1,000	750	750	-25%
502-09100	TRAVEL & TRAINING	1,625	2,000	3,450	2,000	0%
502-10100	DUES/MEMBERSHIPS	1,069	1,500	1,100	1,100	-27%
502-12100	STRUCTURE INSURANCE	12,158	13,000	11,974	12,500	-4%
502-12110	LIABILITY INSURANCE	6,429	7,000	8,303	8,500	21%
502-13110	COMMUNICATION EQUIPMENT	1,525	1,800	250	-	-100%
502-30101	BANK SERVICE CHARGE	-	-	100	100	0%
502-30115	CREDIT CARD EXPENSE	311	-	2,500	3,000	0%
502-30250	PROFESSIONAL SERVICES	500	-	250	250	0%
502-99100	MISCELLANEOUS	3,878	500	14,500	500	0%
502-99115	BAD DEBT EXPENSE	2,041	3,100	3,202	3,500	13%
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	7,468	15,500	17,000	17,000	10%
530-30100	AGENT FEE ON WATER BONDS	1,100	1,100	1,100	1,100	0%
530-30110	TEXAS WATER COMM. PERMIT	4,746	5,000	4,008	4,500	-10%
530-30170	SLUDGE REMOVAL	16,479	-	177,331	25,000	0%
530-30500	WATER TANK INSP. & CLEANING	1,000	1,000	2,000	2,000	100%
530-30515	ERHWS SETTLEMENT	-	-	-	11,545	#DIV/0!
530-30520	SRWA - M & O	97,196	101,628	101,628	106,889	5%
530-30525	SRWA-EXCESS WATER CONSUMPTION	341	500	456	10,000	0%
530-30530	METER - PRINCIPAL	-	61,441	61,441	63,039	3%
530-30535	METER - INTEREST	14,497	14,005	14,005	12,408	-11%
	<b>TOTAL SERVICES</b>	<b>218,431</b>	<b>274,174</b>	<b>495,864</b>	<b>333,780</b>	<b>22%</b>

CITY OF LOS FRESNOS  
 APPROVED **UTILITY FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		<u>2015-2016</u>	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>APPROVED</u>	<u>% INCREASE</u>
<b><u>MATERIALS &amp; SUPPLIES-WATER</u></b>						
526-04100	CHEMICALS	68,477	75,000	80,000	80,000	7%
526-04110	SUPPLIES TOOLS & EQUIPMENT	3,819	4,000	4,000	4,000	0%
526-04120	UNIFORMS	3,638	4,500	4,500	4,500	0%
526-04130	WATER CONNECTIONS	5,378	6,000	14,500	6,000	0%
526-04150	WATER TESTING	4,520	4,500	3,700	4,000	-11%
526-07100	FUEL FOR VEHICLES	9,454	12,000	6,500	7,000	-42%
526-07110	DIESEL	-	500	100	500	0%
529-04100	C.C.I.D. #6 WATER	30,208	30,000	26,000	30,000	0%
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	13,171	13,562	13,562	13,875	2%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b><u>138,666</u></b>	<b><u>150,062</u></b>	<b><u>152,862</u></b>	<b><u>149,875</u></b>	<b><u>0%</u></b>
<b><u>REPAIRS &amp; MAINTENANCE-WATER</u></b>						
527-11100	WATER PLANT MAINT	4,946	6,000	6,000	8,500	42%
527-11150	WAREHOUSE MAINT	2,239	3,000	2,600	6,000	100%
528-08100	REPAIRS - VEHICLES	2,993	4,000	4,500	4,500	13%
528-08110	TRACTOR REPAIRS	55	500	-	500	0%
528-11200	WATER PLANT EQUIP	38,921	10,000	27,500	15,000	50%
528-11210	WATER LINE MAINT	6,033	6,000	3,000	10,000	67%
528-11230	FIRE HYDRANT REPAIRS	10,230	32,989	10,308	35,000	6%
528-99100	MISCELLANEOUS		-			0%
<b>TOTAL REPAIRS &amp; MAINTENANCE-WATER</b>		<b><u>65,416</u></b>	<b><u>62,489</u></b>	<b><u>53,908</u></b>	<b><u>79,500</u></b>	<b><u>27%</u></b>

CITY OF LOS FRESNOS  
 APPROVED **UTILITY FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		<u>2015-2016</u>	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
		ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE
<b>INFORMATION TECHNOLOGY - WATER</b>						
505-01100	ADMINISTRATION SALARY	5,531	-	410	5,915	0%
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-	0%
505-02100	PAYROLL TAXES FICA	327	-	25	367	0%
505-02105	PAYROLL TAXES MEDICARE	77	-	6	86	0%
505-02106	HEALTH INS EXP	1,761	-	317	1,752	0%
505-02107	PAYROLL TAXES TWC	27	-	-	135	0%
505-02150	TMRS RETIREMENT EXPENSE	59	-	4	194	0%
505-02160	WORKMAN'S COMPENSATION INSURANCE	28	-	2	144	0%
505-02210	OTHER INSURANCE	16	-	3	14	0%
505-02220	PROFESSIONAL SERVICE - IT	-	5,620	5,620	-	0%
505-05120	TELEPHONE	150	-	-	-	0%
505-09100	TRAVEL & TRAINING	-	-	-	-	0%
505-13500	CAPITAL OUTLAY	(225)	-	-	-	0%
505-14000	HARDWARE	10,009	5,500	5,950	6,250	14%
505-14010	SOFTWARE	387	450	-	600	33%
505-14030	NETWORK	1,010	1,500	1,500	1,705	14%
	<b>TOTAL INFORMATION TECHNOLOGY - WATER</b>	<b>19,156</b>	<b>13,070</b>	<b>13,837</b>	<b>17,162</b>	<b>0%</b>
<b><u>CAPITAL OUTLAY-WATER</u></b>						
520-11400	CAPITAL OUTLAY	-	45,651	29,912	52,500	0%
520-13500	WATER METERS	15,024	20,000	15,000	15,000	-25%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>15,024</b>	<b>65,651</b>	<b>44,912</b>	<b>67,500</b>	<b>3%</b>
<b><u>BOND INDEBTEDNESS-WATER</u></b>						
532-80116	INTEREST EXPENSE 1984	10,324	9,850	9,850	8,700	-12%
532-80117	INTEREST EXPENSE 1984A	748	707	707	616	-13%
532-80118	INTEREST EXPENSE 1985	3,152	3,115	3,115	2,780	-11%
532-80125	SOUTHMOST REGIONAL WATER AUTHORITY	52,958	52,990	52,990	51,290	-3%
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>67,182</b>	<b>66,662</b>	<b>66,662</b>	<b>63,386</b>	<b>-5%</b>
<b>TOTAL WATER EXPENDITURES</b>		<b>984,437</b>	<b>1,058,841</b>	<b>1,246,523</b>	<b>1,156,444</b>	<b>9%</b>

CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2018

		<u>2015-2016</u>	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>APPROVED</u>	<u>% INCREASE</u>
<b><u>SALARIES &amp; BENEFITS-SEWER</u></b>						
534-01100	SEWER SALARIES EXPENSE	283,581	298,556	287,981	314,519	5%
534-01125	LINK STAFFING	52,630	13,436	19,763	12,251	-9%
534-01130	LINK STAFFING - OT	2,036	250	60	250	0%
534-01500	OVERTIME	19,593	15,125	22,413	20,000	32%
534-02100	PAYROLL TAXES - FICA	18,473	18,719	18,768	19,098	2%
534-02105	PAYROLL TAXES MEDICARE	4,320	4,378	4,389	4,467	2%
534-02106	HEALTH & OTHER BENEFITS	61,030	62,378	53,648	55,197	-12%
534-02107	PAYROLL TAXES TWC	687	2,700	1,719	2,700	0%
534-02150	RETIREMENT EXPENSE	12,937	5,102	4,473	10,101	98%
534-02160	WORKERS COMPENSATION INSURANCE	4,789	5,540	4,842	6,111	10%
534-02210	OTHER INS	487	547	423	547	0%
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b><u>460,564</u></b>	<b><u>426,732</u></b>	<b><u>418,479</u></b>	<b><u>445,241</u></b>	<b><u>4%</u></b>
<b><u>MATERIALS &amp; SUPPLIES-SEWER</u></b>						
536-04100	CHEMICALS	28,660	30,000	35,000	35,000	17%
536-04110	SUPPLIES TOOLS	4,531	6,000	6,000	6,000	0%
536-04120	UNIFORMS	3,638	4,500	4,500	4,500	0%
536-04130	SEWER CONNECTIONS	1,597	2,000	500	2,000	0%
536-04150	SEWER TESTING	15,060	17,000	15,500	15,500	-9%
536-06100	ADVERTISING	847	750	750	750	0%
536-07100	FUEL FOR VEHICLES	9,949	12,000	6,500	7,000	-42%
536-07110	DIESEL	441	2,000	3,000	2,000	0%
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b><u>64,724</u></b>	<b><u>74,250</u></b>	<b><u>71,750</u></b>	<b><u>72,750</u></b>	<b><u>-2%</u></b>

CITY OF LOS FRESNOS  
 APPROVED **UTILITY FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		<u>2015-2016</u>	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
		ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE
<b><u>REPAIRS &amp; MAINTENANCE-SEWER</u></b>						
537-11100	SEWER PLANT MAINTENANCE	3,246	4,000	1,000	4,000	0%
537-11150	LIFT STATION MAINTENANCE	4,370	3,000	3,000	13,000	333%
538-08100	REPAIRS - VEHICLES	3,391	4,000	4,500	4,500	13%
538-08110	REPAIRS - BACKHOE	2,163	3,000	3,000	3,000	0%
538-11200	SEWER PLANT EQUIP	28,179	25,000	20,000	25,000	0%
538-11210	SEWER LINE MAINTENANCE	6,424	10,000	8,000	10,000	0%
538-11220	SEWER CLEANING MACHINE REPAIR	469	500	200	500	0%
538-11230	LIFT STATION EQUIPMENT	66,622	30,000	45,000	25,297	-16%
	<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>114,866</b>	<b>79,500</b>	<b>84,700</b>	<b>85,297</b>	<b>7%</b>
<b><u>INFORMATION TECHNOLOGY - SEWER</u></b>						
535-01100	ADMINISTRATION SALARY	5,531	-	410	5,915	0%
535-02100	PAYROLL TAXES FICA	327	-	25	367	0%
535-02105	PAYROLL TAXES MEDICARE	147	-	6	86	0%
535-02106	HEALTH INS EXP	1,691	-	317	1,752	0%
535-02107	PAYROLL TAXES TWC	27	-	-	135	0%
535-02150	TMRS RETIREMENT EXPENSE	59	-	4	194	0%
535-02160	WORKMAN'S COMPENSATION INSURANCE	28	-	2	144	0%
535-02210	OTHER INSURANCE	16	-	3	14	0%
525-02220	PROFESSIONAL SERVICES - IT	-	5,620	5,620	-	0%
535-05120	TELEPHONE	150	-	-	-	0%
535-09100	TRAVEL & TRAINING	-	-	-	-	0%
505-13500	CAPITAL OUTLAY	(225)	-	-	-	0%
535-14000	HARDWARE	10,009	5,500	5,950	6,250	14%
535-14010	SOFTWARE	386	450	-	600	33%
535-14030	NETWORK	1,010	1,500	1,500	1,705	14%
	<b>TOTAL INFORMATION TECHNOLOGY - SEWER</b>	<b>19,156</b>	<b>13,070</b>	<b>13,837</b>	<b>17,162</b>	<b>31%</b>

CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2018

		2015-2016		FY 2016-2017		FY 2017-2018	
		ACTUAL		BUDGET	PROJECTED	APPROVED	% INCREASE
<b><u>SERVICES-SEWER</u></b>							
534-03115	AUDITOR	8,750		8,750	8,750	9,000	3%
534-03140	COLLECTION AGENCY FEES	5,509		8,000	8,500	9,000	13%
534-04100	SUPPLIES & POSTAGE	9,829		10,500	9,000	10,000	-5%
534-05100	ELECTRICITY	120,433		125,000	125,000	125,000	0%
534-05120	TELEPHONE	1,434		1,350	2,600	2,600	93%
534-05130	LIFT STATIONS - WATER	3,215		3,500	3,300	3,500	0%
534-05135	LIFT STATIONS - UTILITES	-		-	2,250	2,250	0%
534-09100	TRAVEL & SCHOOL	1,125		1,500	1,000	1,500	0%
534-10100	DUES/MEMBERSHIPS	420		500	500	500	0%
534-12100	STRUCTURE INSURANCE	2,400		2,500	2,400	2,500	0%
534-12110	LIABILITY INSURANCE	5,489		6,000	4,719	5,000	-17%
534-13110	COMMUNICATION	1,525		1,800	250	-	-100%
534-30101	BANK SERVICE CHARGE	-		-	100	100	0%
534-30115	CREDIT CARD EXPENSE	311		-	2,500	3,000	0%
534-30250	PROFESSIONAL SERVICES	500		-	250	250	0%
534-99100	MISCELLANEOUS	9,878		500	14,600	500	0%
534-99115	BAD DEBT EXPENSE	1,459		2,550	2,400	2,500	-2%
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	7,017		6,000	7,388	7,500	25%
539-30110	TEXAS WATER COMM. PERMIT	8,158		8,500	8,549	9,000	6%
539-30170	SLUDGE REMOVAL	10,000		10,000	5,000	10,000	0%
	<b>TOTAL SERVICES</b>	<b>197,452</b>		<b>196,950</b>	<b>209,057</b>	<b>203,700</b>	<b>3%</b>
<b><u>CAPITAL OUTLAY-SEWER</u></b>							
534-11400	CAPITAL OUTLAY	-		12,500	70,730	68,130	0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>		<b>12,500</b>	<b>70,730</b>	<b>68,130</b>	<b>0%</b>
<b><u>BOND INDEBTEDNESS-SEWER</u></b>							
541-80315	INTEREST EXPENSE - 2002 TWDB EDAP	9,215		8,242	8,242	6,985	-15%
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	15,098		14,557	14,557	13,747	-6%
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>24,313</b>		<b>22,799</b>	<b>22,799</b>	<b>20,732</b>	<b>-9%</b>
<b>TOTAL SEWER EXPENSE</b>		<b>881,074</b>		<b>825,801</b>	<b>891,351</b>	<b>913,012</b>	<b>11%</b>
<b>TOTAL UTILITY FUND EXPENSES</b>		<b>1,865,511</b>		<b>1,884,641</b>	<b>2,137,874</b>	<b>2,069,456</b>	<b>10%</b>
<b>NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>		<b>4,995,534</b>		<b>483,759</b>	<b>512,064</b>	<b>552,247</b>	<b>8%</b>

CITY OF LOS FRESNOS  
 APPROVED **UTILITY FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2018

		<u>2015-2016</u>	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>	
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>APPROVED</u>	<u>% INCREASE</u>
<b><u>DEPRECIATION</u></b>						
530-99999	DEPRECIATION EXPENSE WATER	211,006	215,000	215,000	215,000	0%
539-99999	DEPRECIATION EXPENSE SEWER	526,609	500,000	530,000	530,000	6%
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>737,615</b>	<b>715,000</b>	<b>745,000</b>	<b>745,000</b>	<b>4%</b>
<b><u>BOND INDEBTEDNESS-WATER</u></b>						
532-80100	PRINCIPAL 1984	-	23,000	23,000	27,000	17%
532-80105	PRINCIPAL 1984A	-	1,000	1,000	1,000	0%
532-80110	PRINCIPAL 1985	-	4,000	4,000	4,000	0%
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>-</b>	<b>28,000</b>	<b>28,000</b>	<b>32,000</b>	<b>14%</b>
<b><u>BOND INDEBTEDNESS-SEWER</u></b>						
541-80300	PRINCIPAL 2002	-	20,000	20,000	25,000	25%
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	17,000	17,000	17,000	0%
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>-</b>	<b>37,000</b>	<b>37,000</b>	<b>42,000</b>	<b>14%</b>
552-30130	TRANSFER OUT - USDA	117,556	122,556	122,556	120,963	0%
552-30132	TRANSFER OUT - TWDB (\$4,975,000)	190,000	190,000	190,000	190,000	0%
552-30136	TRANSFER OUT - TWDB CWSRF	33,818	56,318	56,318	81,295	0%
552-30138	TRANSFER OUT - TWDB DWSRF	38,625	61,125	61,125	85,990	0%
	<b>TOTAL TRANSFERS</b>	<b>379,998</b>	<b>429,998</b>	<b>429,999</b>	<b>478,247</b>	<b>0%</b>
<b>TOTAL DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>		<b>1,117,613</b>	<b>1,209,998</b>	<b>1,239,999</b>	<b>1,297,247</b>	<b>7%</b>
<b>NET INCOME (LOSS)</b>		<b>3,877,921</b>	<b>(726,240)</b>	<b>(727,935)</b>	<b>(745,000)</b>	<b>3%</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, 2018

		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE	
<b>ANTICIPATED REVENUE</b>							
452-1010	SALES TAX	352,633	308,333	323,000	325,000	5%	
452-1050	INTEREST EARNED	557	2,400	700	1,000	-58%	
<b>TOTAL REVENUE</b>		<b>\$ 353,190</b>	<b>\$ 310,733</b>	<b>\$ 323,700</b>	<b>\$ 326,000</b>	<b>5%</b>	
<b>ANTICIPATED EXPENDITURES</b>							
552-01100	SALARIES	1,360	3,000	3,173	3,000	0%	
552-02100	FICA EXPENSE	84	200	197	200	0%	
552-02105	MEDICARE EXPENSE	20	50	46	50	0%	
552-02107	TWC EXPENSE	13	300	43	300	0%	
552-02160	WORKER'S COMP EXPENSE	3	50	9	50	0%	
552-03110	ATTORNEY	-	500	-	500	0%	
552-03115	AUDITOR	5,500	5,500	5,500	5,500	0%	
552-03120	PROFESSIONAL SERVICES	21,200	21,200	21,200	26,400	25%	
552-04100	OFFICE SUPPLIES	2,135	2,500	2,500	2,500	0%	
552-06100	CITY PROMOTION	27,121	20,000	19,000	20,000	0%	
552-06120	ADVERTISING	7,639	10,000	2,000	10,000	0%	
552-09100	TRAVEL/SEMINARS	847	2,000	1,500	2,000	0%	
552-10100	DUES & MEMBERSHIPS	1,578	2,000	1,600	2,000	0%	
552-11150	SPECIAL PROJECTS	16,500	112,633	274,286	172,700	53%	
552-12100	INSURANCE	212	300	221	300	0%	
552-13500	CAPITAL OUTLAY	119,026	-	-	-	0%	
552-30100	BUSINESS INCENTIVE PROGRAM	13,125	20,000	11,490	20,000	0%	
552-30125	WALMART 380 AGREEMENT	46,487	50,000	48,723	-	0%	
552-30130	OVERHEAD TRANSFER TO GENERAL FUND-GR/	15,000	15,000	15,000	15,000	0%	
552-30131	TRANSFER DEBT SERVICE I&S	45,000	45,000	45,000	45,000	0%	
552-99100	MISCELLANEOUS	39	500	40	500	0%	
<b>TOTAL EXPENSES</b>		<b>\$ 322,888</b>	<b>\$ 310,733</b>	<b>\$ 451,528</b>	<b>\$ 326,000</b>	<b>5%</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>30,302</b>	<b>-</b>	<b>(127,828)</b>	<b>-</b>	<b>0%</b>	

## **Senior Citizens Fund**

This fund accounts for the provision of the facilities for all Senior Citizens in the area. All activities necessary to provide such services are accounted for in this fund.

CITY OF LOS FRESNOS  
APPROVED **SENIOR CITIZENS** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2018

		<b>2015-2016</b>	<b>FY 2016-2017</b>		<b>FY 2017-2018</b>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>APPROVED</b>	<b>% INCREASE</b>
<b>ANTICIPATED REVENUE</b>						
425-1010	GRANT REIMBUSEMENT	53,313	58,225	58,225	58,225	0%
425-1050	INTEREST EARNED	25	-	52		0%
<b>TOTAL REVENUE</b>		<b>53,339</b>	<b>58,225</b>	<b>58,277</b>	<b>58,225</b>	<b>0%</b>
<b>ANTICIPATED EXPENDITURES</b>						
525-01100	SALARIES EXPENSE	21,584	22,067	22,067	24,960	13%
525-01200	JANITORIAL EXPENSE	7,800	7,800	7,800	7,800	0%
525-01500	OVERTIME	4	-	5	-	0%
525-02100	PAYROLL TAXES - FICA	1,299	1,368	1,368	1,548	13%
525-02105	PAYROLL TAXES MEDICARE	304	320	320	362	13%
525-02106	HEALTH & OTHER BENEFITS	7,492	7,232	7,232	7,232	0%
525-02107	PAYROLL TAXES TWC	112	270	270	270	0%
525-02150	RETIREMENT EXPENSE	226	373	373	819	120%
525-02160	WORKERS COMPENSATION INSURANCE	58	97	97	110	13%
525-02210	OTHER INS	62	58	58	58	-1%
525-04100	OFFICE SUPPLIES	1,553	2,541	4,130	566	-78%
525-04115	OTHER SUPPLIES	330	-	-	-	0%
525-05100	TELEPHONE	1,934	2,000	1,800	1,900	-5%
525-05110	ELECTRICTY	6,270	6,200	5,500	5,500	-11%
525-05110	UTILITIES	-	-	800	1,000	0%
525-07100	FUEL & MAINTENANCE	1,005	3,000	1,600	1,800	-40%
525-08100	REPAIRS - VEHICLES	698	600	1,200	900	50%
525-11110	BUILDING MAINTENANCE	456	899	600	600	-33%
525-12100	BUILDING INSURANCE	2,052	2,200	2,052	2,100	-5%
525-12110	LIABILITY INSURANCE	522	1,200	1,005	1,100	-8%
<b>TOTAL EXPENSES</b>		<b>\$ 53,760</b>	<b>\$ 58,225</b>	<b>\$ 58,277</b>	<b>\$ 58,625</b>	<b>1%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(421)</b>	<b>-</b>	<b>0</b>	<b>(400)</b>	<b>0%</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, 2018

	FY 2015-2016	FY 2016-2017		FY 2017-2018
	ACTUAL	BUDGET	PROJECTED	APPROVED
<b>REVENUES</b>				
TIRZ	155,760	214,698	202,085	297,590
<b>TOTAL REVENUES</b>	<b>\$ 155,760</b>	<b>\$ 214,698</b>	<b>\$ 202,085</b>	<b>297,590</b>
<b>EXPENDITURES</b>				
TIRZ	10,000	1,000	1,000	188,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>188,500</b>
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>145,760</b>	<b>213,698</b>	<b>201,085</b>	<b>109,090</b>

**REVENUES**

400-1000	INTEREST EARNED	24			
400-1500	TIRZ CITY REVENUE	81,018	124,470	111,857	201,732
400-1600	TIRZ COUNTY REVENUE	74,718	90,228	90,228	95,858
400-1710	MISCELLANEOUS INCOME				

<b>TOTAL REVENUES</b>		<b>155,760</b>	<b>214,698</b>	<b>202,085</b>	<b>297,590</b>
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**EXPENDITURES**

501-1000	PROFESSIONAL SERVICES	10,000	1,000	1,000	1,000
501-2000	TIRZ BOND PAYMENT	-	-	-	187,500

<b>TOTAL EXPENDITURES</b>		<b>10,000</b>	<b>1,000</b>	<b>1,000</b>	<b>188,500</b>
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<b>FUND BALANCE</b>		<b>152,244</b>	<b>365,942</b>	<b>353,329</b>	<b>462,419</b>
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