



*Annual Budget
Fiscal Year 2018-2019*

This budget will raise more revenue from property taxes than last year's budget by an amount of \$143,054, which is a 8% increase from last year's budget. In addition, a decrease of \$28,367 on the M & O is expected due to an increment on Debt Service requirements.

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 - Yolanda H. Cruz - For
 - c. Council Member - Javier Mendez - 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 2017-2018</u> | <u>FY 2018-2019</u> |
|--|---------------------|---------------------|
| a. The Effective Tax Rate | \$0.691639 | \$0.662254 |
| b. The Effective Maintenance & Operations Tax Rate | \$0.986028 | \$1.027396 |
| c. The Maximum Operating Tax Rate | \$1.064910 | \$1.109587 |
| d. The Total Rollback Tax Rate | \$1.186903 | \$1.289541 |
| | | |
| <u>Adopted Rates</u> | <u>FY 2017-2018</u> | <u>FY 2018-2019</u> |
| a. Maintenance & Operations Tax Rate | \$0.620491 | \$0.56190 |
| b. Debt Rate (Interest & Sinking Fund) | \$0.094509 | \$0.15310 |
| c. Total Adopted Property Tax Rate | \$0.715000 | \$0.715000 |

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$8,580,000.00. The total amount of outstanding debt obligations considered self-supporting is \$8,132,042.00. 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 2018-19 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$ 603,278.00
- b. Self-Supporting Debt: \$600,782.35

City of Los Fresnos, Texas

Annual Budget

Year Beginning October 1, 2018 and Ending September 30, 2019

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City of Los Fresnos, Texas

Annual Budget

Year Beginning October 1, 2018 and Ending September 30, 2019

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September 18, 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, 2018 through September 30, 2019 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 2018 – 2019 fiscal year.

The \$7.9 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 2018 – 2019 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves and for the 13th 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,

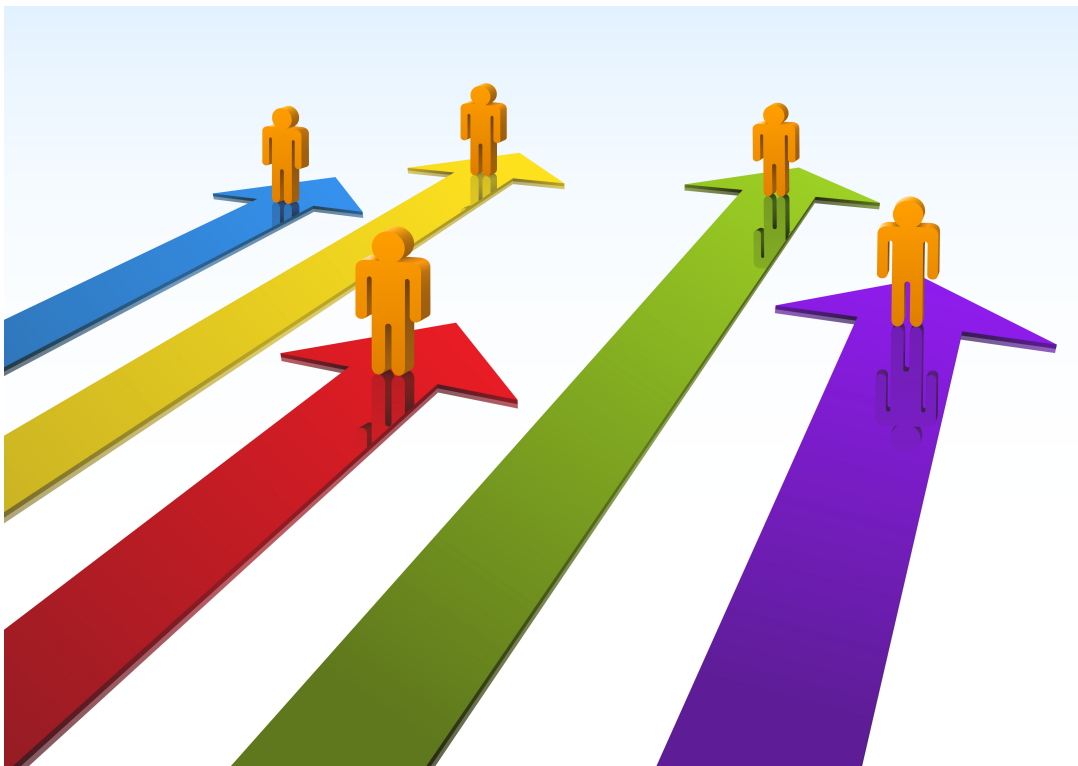
A handwritten signature in blue ink, appearing to read "Mark W. Milum".

Mark W. Milum
City Manager

Goals

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

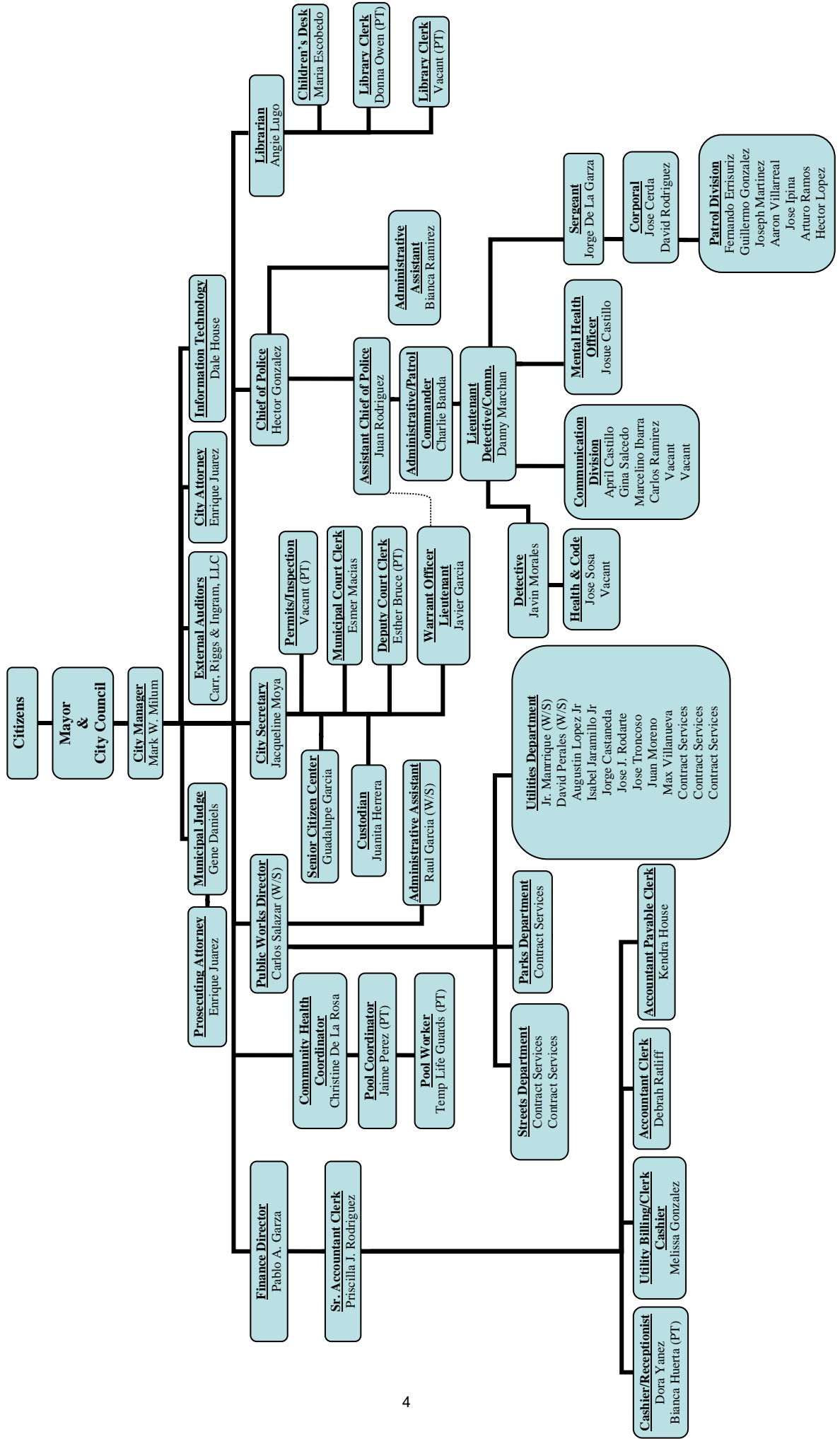
- Exceed tax payer's expectation
- Provide a place for residents to enjoy a unique quality of life
- Consistent rates that are competitive
- Provide competitive wages and benefits for staff
- Equip staff to provide exceptional service and be leaders in our industry.



City Officials

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

City of Los Fresnos Organizational Chart



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.

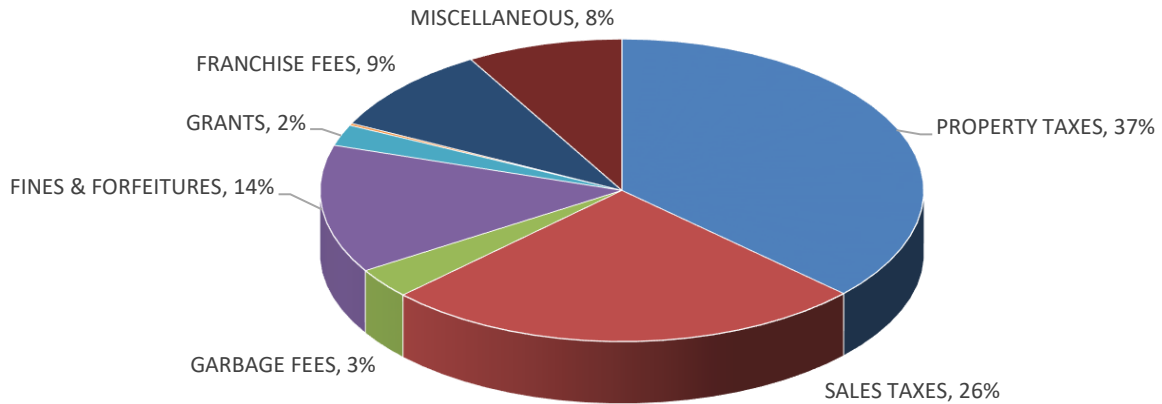
Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include Water & Sewer Fund or as we call it the Utility Fund. The full accrual basis recognizes expenses when a commitment is made (ie. Purchase orders issued), but revenues are also recognized when they are obligated to the City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

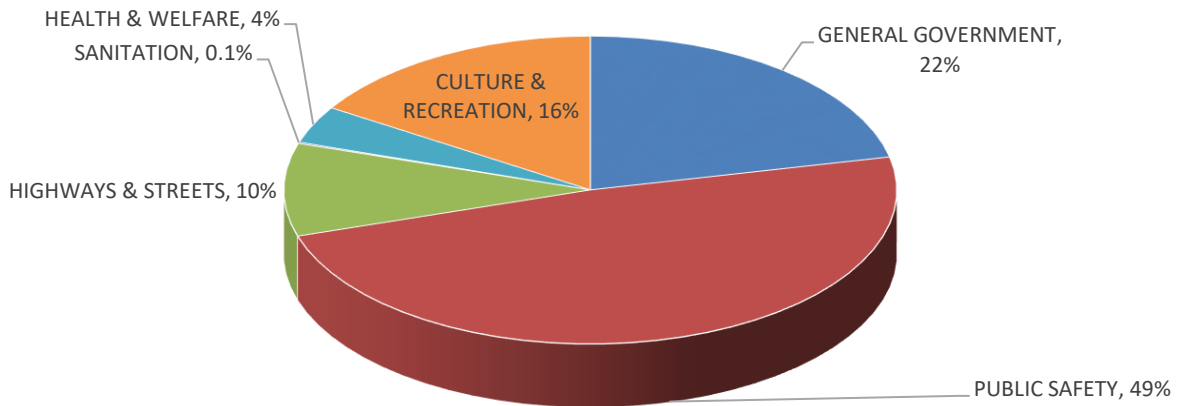
General Fund

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
 FY 2018-2019 Approved Budget
 General Fund
Expenditures by Category



City of Los Fresnos
 FY 2018-2019 Approved Budget
 General Fund
Revenues by Category



CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|------------------|------------------|------------------|------------------|---------------------|------|
| | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| REVENUES | | | | | | |
| PROPERTY TAXES | 1,152,080 | 1,329,482 | 1,341,436 | 1,490,326 | 12% | 37% |
| SALES TAXES | 1,000,361 | 1,000,000 | 1,030,000 | 1,050,000 | 5% | 26% |
| GARBAGE FEES | 129,208 | 133,000 | 116,000 | 131,000 | -2% | 3% |
| FINES & FORFEITURES | 553,839 | 494,500 | 552,800 | 552,800 | 12% | 14% |
| GRANTS | 154,196 | 101,331 | 101,205 | 91,400 | -10% | 2% |
| PD-SERVICE CONTRACT | 8,420 | 9,220 | 15,260 | 9,220 | 0% | 0% |
| FRANCHISE FEES | 334,033 | 326,023 | 354,183 | 377,093 | 16% | 9% |
| MISCELLANEOUS | 359,671 | 311,600 | 337,437 | 337,382 | 8% | 8% |
| TRANSFERS IN | - | - | - | - | 0% | 0% |
| TOTAL REVENUES | 3,691,807 | 3,705,156 | 3,848,321 | 4,039,221 | 9% | |
| EXPENDITURES | | | | | | |
| GENERAL GOVERNMENT | 698,480 | 702,966 | 693,467 | 870,909 | 24% | 22% |
| PUBLIC SAFETY | 1,720,966 | 1,946,076 | 1,995,243 | 1,962,629 | 1% | 49% |
| HIGHWAYS & STREETS | 296,692 | 409,812 | 415,332 | 393,377 | -4% | 10% |
| SANITATION | 1,951 | 4,250 | 5,304 | 5,500 | 29% | 0.1% |
| HEALTH & WELFARE | 123,346 | 150,836 | 119,322 | 159,039 | 5% | 4% |
| CULTURE & RECREATION | 655,094 | 537,875 | 599,642 | 647,767 | 20% | 16% |
| TRANSFERS OUT | 47,983 | 69,070 | - | - | 0% | 0% |
| TOTAL EXPENDITURES | 3,544,512 | 3,820,884 | 3,828,311 | 4,039,221 | 6% | |
| EXCESS REVENUES(EXPENDITURES) | 147,296 | (115,728) | 20,010 | 0 | | |

BUDGET INCREASE COMPARED WITH FYE 2017-2018 **218,337** **6%**

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--|--------------------------------|------------------|------------------|------------------|------------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| ANTICIPATED OPERATIONAL REVENUE | | | | | | | |
| 400-0100 | PROPERTY TAXES | 1,115,829 | 1,289,482 | 1,304,151 | 1,462,826 | 13% | |
| 400-0110 | DELINQUENT TAXES | 36,566 | 45,000 | 41,000 | 35,000 | -22% | |
| 400-0115 | PROPERTY TAX DISCOUNT | (27,827) | (30,000) | (34,715) | (35,000) | 17% | |
| 400-0120 | PENALTY, INTEREST & COST | 27,512 | 25,000 | 31,000 | 27,500 | 10% | |
| TOTAL PROPERTY TAXES | | 1,152,080 | 1,329,482 | 1,341,436 | 1,490,326 | 12% | |
| 430-0200 | CITY SALES TAX | 1,000,361 | 1,000,000 | 1,030,000 | 1,050,000 | 5% | |
| TOTAL SALES TAXES | | 1,000,361 | 1,000,000 | 1,030,000 | 1,050,000 | 5% | |
| 412-1090 | GARBAGE COLLECTION-RESIDENTIAL | 62,650 | 65,000 | 45,000 | 60,000 | -8% | |
| 412-1100 | GARBAGE COLLECTION-COMMERCIAL | 34,596 | 35,000 | 35,000 | 35,000 | 0% | |
| 412-1110 | COLLECTED SALES TAX-GARBAGE | 11,418 | 12,000 | 12,000 | 12,000 | 0% | |
| 412-1111 | GARBAGE PENALTIES | 18,703 | 19,000 | 23,000 | 23,000 | 21% | |
| 412-1120 | RECYCLE REVENUE | 1,842 | 2,000 | 1,000 | 1,000 | 0% | |
| TOTAL GARBAGE FEES | | 129,208 | 133,000 | 116,000 | 131,000 | -2% | |
| 407-0240 | MUNICIPAL COURT FINES & FEES | 478,959 | 426,000 | 478,000 | 478,000 | 12% | |
| 407-0241 | COURT FEES-TECH | 21,941 | 21,000 | 21,000 | 21,000 | 0% | |
| 407-0255 | SCOFF LAW REVENUE | 10 | - | - | - | 0% | |
| 407-0260 | COURT FEES- JUDGE | 1,560 | 1,500 | 1,800 | 1,800 | 20% | |
| 407-0270 | COURT FEES-SECURITY | 16,276 | 15,500 | 15,500 | 15,500 | 0% | |
| 407-0280 | COURT FEES- CHILD SAFETY FUND | 5,626 | 5,500 | 7,500 | 7,500 | 36% | |
| 407-0290 | SPECIAL EXPENSE | 29,466 | 25,000 | 29,000 | 29,000 | 16% | |
| TOTAL MUNICIPAL FINES | | 553,839 | 494,500 | 552,800 | 552,800 | 12% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|---|----------------|-----------------|----------------|----------------|---------------------|--|
| | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| 407-1060 POLICE EDUCATION FROM STATE | 1,683 | 1,600 | 1,600 | 1,600 | 0% | |
| 490-7527 GRANT REVENUE - TEXAS LIBRARY | 2,500 | - | - | - | 0% | |
| 490-7545 GRANT REVENUE - VEST BVP | - | 2,800 | 1,605 | 2,800 | 0% | |
| 490-7551 GRANT REVENUE - OSG OVERTIME | 21,682 | 31,931 | 33,000 | 17,000 | -47% | |
| 490-7553 GRANT REVENUE - LBSP | 28,797 | 20,000 | 20,000 | 25,000 | 0% | |
| 490-7554 REIMBURSEMENT - DSRIP COMMUNITY HEALTH | 101,034 | 45,000 | 45,000 | 45,000 | 0% | |
| 490-7558 GRANT REVENUE - FEMA | (1,500) | - | - | - | 0% | |
| TOTAL GRANTS | 154,196 | 101,331 | 101,205 | 91,400 | -10% | |
| 407-1071 SERVICE CONTRACT-INDIAN LAKE DISPATCH | - | 2,000 | 2,000 | 2,000 | 0% | |
| 407-1090 SERVICE CONTRACT-LFCISD | 8,420 | 7,220 | 13,260 | 7,220 | 0% | |
| TOTAL SERVICE CONTRACT | 8,420 | 9,220 | 15,260 | 9,220 | 0% | |
| 430-0202 HOTEL/MOTEL TAX | 6,597 | 9,000 | 12,000 | 12,000 | 33% | |
| 430-0205 MIXED BEVERAGE TAXES | - | - | - | - | 0% | |
| 430-0210 AEP FRANCHISE FEE | 186,712 | 175,000 | 186,000 | 186,000 | 6% | |
| 430-0220 FRANCHISE FEE-AT&T LEASE | 4,392 | 4,791 | 4,791 | 28,197 | 489% | |
| 430-0230 FRANCHISE FEE-AT&T | 7,246 | 7,500 | 6,400 | 6,000 | -20% | |
| 430-0250 TCI FRANCHISE FEE | 46,260 | 47,000 | 50,000 | 50,000 | 6% | |
| 430-0255 PEG CAPITAL FEE | 6,856 | 6,750 | 8,000 | 8,000 | 19% | |
| 430-0260 FRANCHISE FEE-GARBAGE | 56,384 | 57,000 | 66,000 | 66,000 | 16% | |
| 430-0270 TEXAS GAS FRANCHISE FEE | 4,664 | 4,500 | 5,600 | 5,600 | 24% | |
| 430-0275 SKYWAY TOWERS LEASE FEE | 10,497 | 10,482 | 10,796 | 10,796 | 3% | |
| 430-0280 RIGHT OF WAY FRANCHISE FEES | 4,423 | 4,000 | 4,596 | 4,500 | 13% | |
| TOTAL FRANCHISE FEES | 334,033 | 326,023 | 354,183 | 377,093 | 16% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--|---------------------------------|------------------|------------------|------------------|------------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| 400-1015 | LICENSE & PERMITS | 76,126 | 80,000 | 95,000 | 95,000 | 19% | |
| 400-1020 | MISC. FEES & SERVICES | 13 | - | - | - | 0% | |
| 400-1025 | RENTAL FEES - COMMUNITY CENTER | 8,375 | 8,000 | 7,000 | 8,000 | 0% | |
| 400-1028 | RENTAL FEES-PARKS | 1,890 | 2,000 | 1,500 | 2,000 | 0% | |
| 400-1029 | COMMUNITY CENTER BLDG SECUR | 4,980 | 5,000 | 3,000 | 3,500 | -30% | |
| 400-1040 | PLAT REVIEW FEES | 5,300 | 2,500 | 550 | 1,000 | -60% | |
| 400-1057 | SALE OF ASSETS | 1,901 | - | - | - | 0% | |
| 400-1070 | INTEREST EARNED | 9,020 | 5,000 | 19,000 | 15,000 | 200% | |
| 400-1080 | ADMIN FEES - GENERAL ELECTION | 200 | - | - | - | 0% | |
| 400-1085 | CREDIT CARD PROCESSING FEES | 5,307 | 4,000 | 14,000 | 15,000 | 0% | |
| 407-0300 | NSF REVENUE | 80 | - | 40 | - | 0% | |
| 407-0310 | POLICE RECORDS FEES | 2,806 | 2,500 | 2,500 | 2,500 | 0% | |
| 407-1045 | SHOOTING RANGE | 10,780 | 8,280 | 7,000 | 7,000 | -15% | |
| 407-1050 | PRISONER HOUSING/CUSTOM DET | 3,400 | 2,500 | 4,000 | 2,500 | 0% | |
| 410-1010 | LOT MOWING | 12,285 | 2,000 | 300 | 300 | -85% | |
| 410-1020 | HEALTH INSPECTIONS | 4,040 | 3,750 | 4,500 | 4,500 | 20% | |
| 410-1030 | ANIMAL CONTROL | 310 | 300 | 150 | - | -100% | |
| 410-1040 | GARAGE SALE PERMIT | 3,370 | 3,000 | 3,000 | 3,000 | 0% | |
| 410-1055 | ALARM REGISTRATION FEES | 20 | - | 40 | - | 0% | |
| 415-1050 | VETERANS MEMORIAL - SPONSORS | 3,400 | 6,000 | - | - | -100% | |
| 415-1055 | VETERANS MEMORIAL - REGISTRANTS | 16,450 | 15,000 | 20,000 | 9,000 | -40% | |
| 415-1060 | LFCISD POOL CONTRACT | 12,175 | - | - | - | 0% | |
| 415-1080 | POOL ADMISSION/RENTAL | 5,290 | 4,500 | 4,500 | 4,500 | 0% | |
| 415-1085 | POOL RENTAL | 300 | - | 220 | - | 0% | |
| 415-1090 | SWIMMING LESSONS INCOME | 13,020 | 10,000 | 8,520 | 10,000 | 0% | |
| 416-1010 | LIBRARY REVENUE | 10,959 | 11,000 | 10,000 | 10,000 | -9% | |
| 416-1020 | LIBRARY REVENUE-COPY MACHINE | 1,953 | 2,000 | 2,000 | 2,000 | 0% | |
| 444-1000 | VALLEY METRO | 117 | - | 6 | - | 0% | |
| 444-1002 | CDC ADMIN REVENUE | 15,000 | 15,000 | 15,000 | 15,000 | 0% | |
| 444-1010 | MISC INCOME | 21,726 | 10,000 | 5,000 | 5,000 | -50% | |
| 490-1080 | POOL RENTAL DEPOSIT | 20 | - | - | - | 0% | |
| 490-7505 | REIMBURSEMENT - FORENSICS EXAMS | - | - | 872 | 500 | 0% | |
| 490-7530 | REIMBURSEMENT - LIBRARY | 2,256 | 500 | 1,600 | - | -100% | |
| 490-7560 | REIMB. FROM FIRE DEPT/EMS | 54,250 | 57,700 | 57,069 | 61,000 | 6% | |
| 490-7565 | REIMB FOR MENTAL HEALTH OFFICER | 52,551 | 51,070 | 51,070 | 61,082 | 20% | |
| 490-7575 | REIMB FROM CDC | - | - | - | - | 0% | |
| TOTAL OTHER REVENUE | | 359,671 | 311,600 | 337,437 | 337,382 | 8% | |
| 490-8000 | TRANSFERS IN | - | - | - | - | 0% | |
| TOTAL DEPARTMENT REVENUE | | - | - | - | - | 0% | |
| TOTAL ANTICIPATED OPERATIONAL REVENUE | | 3,691,807 | 3,472,239 | 3,848,321 | 4,039,221 | 16% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|---|-----------------------------------|----------------|-----------------|----------------|----------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| ANTICIPATED OPERATIONAL EXPENDITURES | | | | | | | |
| ADMINISTRATION EXPENDITURES | | | | | | | |
| DEPARTMENT 02 | | | | | | | |
| 502-01100 | ADMINISTRATION SALARY | 81,370 | 162,434 | 150,000 | 165,857 | 2% | |
| 502-01500 | OVERTIME SALARY EXPENSE | 1,652 | 1,500 | 1,500 | 1,500 | 0% | |
| 502-02100 | PAYROLL TAXES FICA | 5,044 | 8,808 | 9,100 | 10,322 | 17% | |
| 502-02105 | PAYROLL TAXES MEDICARE | 1,180 | 2,410 | 2,410 | 2,414 | 0% | |
| 502-02106 | HEALTH INS EXP | 11,373 | 22,780 | 24,100 | 22,780 | 0% | |
| 502-02107 | PAYROLL TAXES TWC | 246 | 890 | 500 | 2,160 | 143% | |
| 502-02150 | TMRS RETIREMENT EXPENSE | 1,297 | 4,453 | 4,500 | 11,328 | 154% | |
| 502-02160 | WORKMAN'S COMPENSATION INSURANCE | 1,091 | 1,130 | 500 | 4,129 | 265% | |
| 502-02210 | OTHER INSURANCE | 93 | 403 | 403 | 403 | 0% | |
| 502-03110 | ATTORNEY | 3,313 | 5,000 | 4,000 | 5,000 | 0% | |
| 502-03115 | AUDITOR | 10,000 | 10,500 | 10,000 | 10,000 | -5% | |
| 502-03120 | VALLEY METRO SERVICE | 20,070 | 20,500 | 20,365 | 20,000 | -2% | |
| 502-04100 | OFFICE SUPPLIES & PRINTING | 18,022 | 17,400 | 18,400 | 20,000 | 15% | |
| 502-04110 | POSTAGE | 1,964 | 2,500 | 1,500 | 2,000 | -20% | |
| 502-05100 | ELECTRICITY | 6,089 | 6,000 | 5,300 | 4,800 | -20% | |
| 502-05120 | TELEPHONE | 16,012 | 15,500 | 15,500 | 12,600 | -19% | |
| 502-05130 | UTILITIES | 524 | 750 | 750 | 750 | 0% | |
| 502-06100 | ADVERTISING | 8,763 | 10,500 | 10,500 | 7,500 | -29% | |
| 502-06120 | LF CHAMBER OF COMMERCE ADV. | 24,000 | 34,200 | 34,200 | 34,200 | 0% | |
| 502-06130 | HEADS & BEDS | 19,500 | 20,000 | 20,000 | 20,000 | 0% | |
| 502-09100 | TRAVEL & TRAINING | 2,091 | 5,000 | 5,000 | 6,000 | 20% | |
| 502-09110 | ADMIN. EXPENSE | - | 1,000 | 1,000 | 1,000 | 0% | |
| 502-10100 | DUES & MEMBERSHIP | 10,022 | 8,618 | 8,600 | 8,600 | 0% | |
| 502-11100 | MAINTENANCE OF EQUIPMENT | 901 | 5,000 | 5,000 | 5,000 | 0% | |
| 502-11110 | MAINTENANCE OF BLDG. | 5,871 | 3,000 | 3,000 | 3,000 | 0% | |
| 502-12100 | BUILDING INSURANCE | 5,993 | 6,500 | 6,296 | 6,500 | 0% | |
| 502-12110 | LIABILITY INSURANCE | 4,928 | 6,175 | 6,161 | 5,361 | 0% | |
| 502-13500 | CAPITAL OUTLAY | - | - | - | - | -13% | |
| 502-14100 | TECHNOLOGY MAINTENANCE AGREEMENTS | 7,617 | 15,000 | 15,000 | 19,700 | 0% | |
| 502-30250 | PROFESSIONAL SERVICES | 500 | 4,750 | 5,250 | 500 | 31% | |
| 502-99100 | MISCELLANEOUS | 8,121 | 4,000 | 4,000 | 11,497 | -89% | |
| 502-99105 | 380 AGREEMENT- WALMART | 146,279 | - | - | - | 187% | |
| 502-99998 | SERIES 2018 PRINCIPAL | - | - | - | 67,500 | 0% | |
| 502-99999 | SERIES 2018 INTEREST | - | - | - | 11,382 | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 423,926 | 406,701 | 392,835 | 503,783 | 24% | |

CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|---------------------------------------|-----------------|----------------|----------------|---------------------|------------|
| | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| MUNICIPAL COURT EXPENDITURES | | | | | | |
| DEPARTMENT 03 | | | | | | |
| 503-01100 | COURT SALARY | 87,357 | 89,923 | 89,923 | 101,328 | 13% |
| 503-01500 | OVERTIME SALARIES | 60 | 1,000 | 750 | 1,000 | 0% |
| 503-02100 | PAYROLL TAXES FICA | 5,297 | 5,638 | 5,638 | 6,344 | 13% |
| 503-02105 | PAYROLL TAXES MEDICARE | 1,239 | 1,318 | 1,318 | 1,484 | 13% |
| 503-02106 | HEALTH INSURANCE | 13,153 | 14,018 | 14,018 | 21,027 | 50% |
| 503-02107 | PAYROLL TAXES TWC | 354 | 810 | 810 | 810 | 0% |
| 503-02150 | TMRS RETIREMENT EXPENSE | 1,339 | 2,982 | 2,982 | 7,225 | 142% |
| 503-02160 | WORKMAN'S COMPENSATION INSURANCE | 1,337 | 2,054 | 2,054 | 2,323 | 13% |
| 503-02210 | OTHER INSURANCE | 104 | 115 | 115 | 173 | 50% |
| 503-03100 | CONTRACT SERVICES - JUDGE | 17,841 | 21,600 | 21,600 | 21,600 | 0% |
| 503-03110 | CONTRACT SERVICES - ATTORNEY | 16,625 | 19,000 | 25,000 | 25,000 | 32% |
| 503-04100 | SUPPLIES | 1,152 | 2,000 | 2,000 | 3,000 | 50% |
| 503-04110 | POSTAGE | 1,528 | 2,000 | 2,000 | 2,000 | 0% |
| 503-05100 | ELECTRICITY | 2,030 | 2,000 | 1,700 | 1,500 | -25% |
| 503-05120 | TELEPHONE | 2,342 | 2,500 | 2,500 | 1,800 | -28% |
| 503-05130 | UTILITIES | 115 | 150 | 150 | 175 | 0% |
| 503-09100 | TRAVEL & TRAINING | 1,410 | 2,000 | 2,000 | 2,000 | 0% |
| 503-10100 | DUES & MEMBERSHIPS | 142 | 150 | 157 | 150 | 0% |
| 503-14110 | COURT TECHNOLOGY - ANNUAL MAINTENANCE | 19,748 | 21,000 | 21,000 | 20,000 | -5% |
| 503-30110 | CREDIT CARD SERVICE CHARGE | 7,327 | 10,000 | 9,000 | 10,000 | 0% |
| 503-30115 | LINEBARGER/MSB FEES | 414 | 500 | 500 | 500 | 0% |
| 503-99100 | MISCELLANEOUS | - | - | - | 300 | 0% |
| TOTAL DEPARTMENT EXPENDITURES | | 180,913 | 200,758 | 205,215 | 229,740 | 14% |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--|------------------------------------|---------------|-----------------|---------------|---------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| TAX ASSESSOR-COLLECTOR EXPENDITURES | | | | | | | |
| DEPARTMENT 04 | | | | | | | |
| 504-30100 | TAX APPRAISAL FEE | 16,847 | 18,083 | 21,200 | 22,737 | 26% | |
| 504-30300 | COUNTY CONTRACT M&O | 12,639 | 15,000 | 16,000 | 17,000 | 13% | |
| TOTAL DEPARTMENT EXPENDITURES | | 29,486 | 33,083 | 37,200 | 39,737 | 20% | |
| ELECTIONS EXPENDITURES | | | | | | | |
| DEPARTMENT 06 | | | | | | | |
| 506-03000 | ELECTIONS CONTRACT | 15,960 | 12,000 | 10,813 | 16,598 | 38% | |
| 506-06100 | ADVERTISING | 189 | 300 | 220 | 300 | 0% | |
| 506-09100 | TRAVEL & SCHOOL | 1,126 | 1,200 | 100 | 1,200 | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 17,275 | 13,500 | 11,133 | 18,098 | 34% | |
| ALL DEPARTMENT EXPENDITURES | | | | | | | |
| DEPARTMENT 19 | | | | | | | |
| 519-30160 | OUTSOURCE PAYROLLSERVICE | 3,096 | 3,500 | 3,200 | 3,500 | 0% | |
| 519-30170 | RCI- FIXED ASSETS/RECORD RETENTION | 4,994 | 5,100 | 5,100 | 5,100 | 0% | |
| 519-30180 | EMPLOYEE DRUG TESTING | - | - | - | - | 0% | |
| 519-30260 | CHRISTMAS/THANKSGIVING PARTY | 4,440 | 6,000 | 6,000 | 6,000 | 0% | |
| 519-30280 | FEMA-HAZARD MITIGATION PLAN | 7,875 | - | - | - | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 20,404 | 14,600 | 14,300 | 14,600 | 0% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|--|------------------|------------------|------------------|------------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| POLICE EXPENDITURES | | | | | | | |
| DEPARTMENT 07 | | | | | | | |
| 507-01100 | SALARIES EXP | 724,893 | 827,188 | 802,000 | 846,828 | 2% | |
| 507-01108 | COVERAGE STIPENDS | - | - | - | - | 0% | |
| 507-01500 | POLICE OVERTIME | 28,011 | 30,000 | 30,000 | 40,000 | 33% | |
| 507-01510 | POLICE OVERTIME - COMMUNITY CENTER | 4,225 | 4,000 | 3,000 | 4,000 | 0% | |
| 507-01515 | POLICE OVERTIME - STONE GARDEN | 18,565 | 31,931 | 24,359 | 17,000 | 0% | |
| 507-01520 | OVERTIME - FOOTBALL GAMES | 3,664 | 5,000 | 5,000 | 5,000 | 0% | |
| 507-01525 | OVERTIME - LBSP | 19,385 | 20,000 | 20,000 | 25,000 | 0% | |
| 507-02100 | PAYROLL TAXES FICA | 49,249 | 56,300 | 55,500 | 57,590 | 2% | |
| 507-02105 | PAYROLL TAXES MEDICARE | 11,518 | 13,171 | 13,000 | 13,469 | 2% | |
| 507-02106 | HEALTH & OTHER BENEFITS | 127,974 | 155,952 | 150,000 | 155,952 | 0% | |
| 507-02107 | PAYROLL TAXES TWC | 3,662 | 6,210 | 1,750 | 6,210 | 0% | |
| 507-02150 | RETIREMENT EXPENSE | 12,187 | 29,784 | 26,000 | 65,575 | 120% | |
| 507-02160 | WORKMAN'S COMPENSATION INSURANCE | 16,924 | 19,881 | 19,881 | 20,327 | 2% | |
| 507-02210 | OTHER INS | 1,110 | 1,325 | 1,100 | 1,325 | 0% | |
| 507-03100 | BREATHALYZER CONTRACT | 3,300 | 1,500 | 1,100 | 3,300 | 120% | |
| 507-03110 | ATTORNEY FEES | 1,000 | - | - | - | 0% | |
| 507-03115 | FORENSICS | 593 | 4,000 | 4,000 | 6,000 | 50% | |
| 507-04100 | ADMINISTRATIVE SUPPLIES | 13,415 | 15,600 | 15,600 | 16,000 | 3% | |
| 507-04110 | JANITORIAL SUPPLIES | 1,811 | 2,500 | 2,500 | 2,500 | 0% | |
| 507-04115 | EMPLOYEE SCREENINGS | 2,063 | 2,000 | 2,000 | 2,000 | 0% | |
| 507-04120 | UNIFORMS (ALLOWANCE) | 11,997 | 13,000 | 11,000 | 15,000 | 15% | |
| 507-04130 | PRISONER EXPENSE | 1,811 | 2,500 | 2,000 | 2,000 | -20% | |
| 507-04140 | POLICE EQUIPMENT | 25,963 | 21,439 | 19,639 | 25,000 | 17% | |
| 507-04145 | VEST BVP GRANT EXPENSE | - | 1,600 | 2,100 | 2,500 | 56% | |
| 507-05100 | ELECTRICITY | 15,185 | 15,000 | 11,400 | 9,600 | -36% | |
| 507-05120 | TELEPHONE | 12,523 | 13,000 | 13,000 | 13,000 | 0% | |
| 507-05130 | UTILITIES - POLICE | 570 | 600 | 450 | 450 | 0% | |
| 507-05135 | UTILITIES - TRAINING CENTER | 517 | 600 | 600 | 600 | 0% | |
| 507-06100 | ADVERTISING | 1,713 | 1,500 | - | 1,500 | 0% | |
| 507-07100 | FUEL FOR VEHICLES | 31,574 | 35,000 | 33,000 | 35,000 | 0% | |
| 507-08100 | REPAIRS - VEHICLES | 29,359 | 21,975 | 17,000 | 28,000 | 27% | |
| 507-09100 | TRAVEL & TRAINING | 11,083 | 12,500 | 12,500 | 12,500 | 0% | |
| 507-09110 | STATE EDUCATION MONEY | 1,357 | 1,600 | 1,600 | 1,600 | 0% | |
| 507-10100 | DUES & MEMBERSHIPS | 1,120 | 1,250 | 1,250 | 1,500 | 20% | |
| 507-11100 | MAINTENANCE OF EQUIPMENT | 1,509 | 2,000 | 1,000 | 2,000 | 0% | |
| 507-11110 | MAINTENANCE OF BUILDING | 5,141 | 10,722 | 10,722 | 13,000 | 21% | |
| 507-11120 | MAINTENANCE OF SHOOTING RANGE | 11,229 | 2,506 | 2,500 | 11,000 | 339% | |
| 507-12110 | LIABILITY INSURANCE | 18,926 | 24,025 | 24,021 | 21,033 | -12% | |
| 507-13110 | NEW POLICE EQUIPMENT | - | - | - | - | 0% | |
| 507-13500 | CAPITAL OUTLAY | 78,606 | 5,633 | 129,000 | 15,000 | 0% | |
| 507-14100 | TECHNOLOGY MAINTENANCE AGREEMENTS | 27,203 | 27,500 | 27,500 | 27,500 | 0% | |
| 507-30100 | SCHOOL SUPPORT/EXPLORERS | 5,601 | 6,000 | 6,000 | 6,000 | 0% | |
| 507-30101 | OPERATION STONE GARDEN - RADIOS | - | - | - | - | 0% | |
| 507-30200 | CAPITAL LEASE RADIO SYSTEM - PRINCIPAL | 45,307 | 46,327 | 46,327 | 47,370 | 2% | |
| 507-30210 | CAPITAL LEASE RADIO SYSTEM - INTEREST | 4,217 | 3,198 | 3,198 | 2,156 | -33% | |
| 507-99100 | MISCELLANEOUS | - | 1,000 | 500 | 1,000 | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 1,386,061 | 1,496,817 | 1,553,097 | 1,582,385 | 6% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|---|-------------------------------|----------------|-----------------|----------------|----------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| FIRE EXPENDITURES | | | | | | | |
| DEPARTMENT 08 | | | | | | | |
| 508-02160 | WORKER'S COMP | 2,304 | 2,500 | 2,300 | 2,665 | 7% | |
| 508-03100 | FIRE MARSHALL | 5,422 | 10,000 | 5,000 | 10,000 | 0% | |
| 508-03110 | SPECIAL SERVICES - CONTRACT | 75,000 | 75,000 | 75,000 | 85,000 | 13% | |
| 508-04100 | SUPPLIES | 1,094 | 750 | 750 | 750 | 0% | |
| 508-05120 | TELEPHONE | - | - | 145 | 200 | 0% | |
| 508-05130 | UTILITIES - FIRE | 1,184 | 1,200 | 1,000 | 1,200 | 0% | |
| 508-30200 | LEASE BUYOUT | - | 60,000 | 60,000 | - | 0% | |
| 508-12100 | INSURANCE | 1,528 | 1,700 | 1,604 | 2,500 | 47% | |
| 508-12110 | LIABILITY INSURANCE | 14,801 | 15,000 | 19,472 | 20,142 | 34% | |
| TOTAL DEPARTMENT EXPENDITURES | | 101,333 | 166,150 | 165,271 | 122,457 | -26% | |
| EMERGENCY MEDICAL SERVICE EXPENDITURES | | | | | | | |
| DEPARTMENT 11 | | | | | | | |
| 511-02160 | WORKER'S COMP | 21,458 | 25,000 | 19,650 | 21,416 | -14% | |
| 511-05120 | TELEPHONE | 266 | 300 | 400 | 300 | 0% | |
| 511-30200 | LEASE BUYOUT | - | 40,000 | 40,000 | - | 0% | |
| 511-12100 | BUILDING INSURANCE | 898 | 1,000 | 942 | 1,500 | 50% | |
| 511-12110 | LIABILITY INSURANCE | 14,092 | 15,000 | 15,446 | 14,741 | -2% | |
| 511-30000 | CONTRACT LOS FRESNOS EMS | 100,000 | 100,000 | 100,000 | 115,000 | 15% | |
| TOTAL DEPARTMENT EXPENDITURES | | 136,714 | 181,300 | 176,438 | 152,957 | -16% | |
| ENGINEERING EXPENDITURES | | | | | | | |
| DEPARTMENT 09 | | | | | | | |
| 509-03000 | CONTRACT - BUILDING INSPECTOR | 54,083 | 65,000 | 65,000 | 50,000 | -23% | |
| 509-10100 | DUES & MEMBERSHIPS | - | 150 | - | - | 0% | |
| 509-30100 | PLAT REVIEW | 1,063 | 5,000 | 12,000 | 7,500 | 50% | |
| 509-30120 | ENGINEERING | 13,076 | 10,000 | 3,000 | 7,500 | -25% | |
| TOTAL DEPARTMENT EXPENDITURES | | 68,221 | 80,150 | 80,000 | 65,000 | -19% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--|----------------|-----------------|----------------|----------------|---------------------|--|
| | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| STREETS EXPENDITURES | | | | | | |
| DEPARTMENT 14 | | | | | | |
| 514-01100 SALARIES | - | - | - | - | 0% | |
| 514-01125 CONTRACT LABOR | 41,629 | 24,502 | 24,502 | 46,592 | 90% | |
| 514-01130 CONTRACT LABOR - OVERTIME | 160 | 2,000 | 1,500 | 2,000 | 0% | |
| 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 | 2,407 | 2,500 | 2,500 | 2,500 | 0% | |
| 514-05100 ELECTRICITY (STREET LIGHTS) | 89,336 | 90,000 | 90,000 | 80,000 | -11% | |
| 514-07100 FUEL FOR VEHICLES | 7,492 | 7,000 | 6,500 | 7,000 | 0% | |
| 514-08100 REPAIRS - VEHICLES | 5,225 | 4,000 | 4,000 | 4,000 | 0% | |
| 514-09100 TRAVEL & TRAINING | - | - | - | - | 0% | |
| 514-11100 STREET DRAINAGE & REPAIRS | 20,524 | 15,000 | 15,000 | 15,000 | 0% | |
| 514-11110 STREET SIGNS & REPAIRS | 4,490 | 7,000 | 7,000 | 7,000 | 0% | |
| 514-11120 MOWING MACHINE REPAIRS | 470 | 2,000 | 2,000 | 2,000 | 0% | |
| 514-12110 LIABILITY INSURANCE | 1,291 | 1,500 | 1,411 | 1,342 | -11% | |
| 514-13500 CAPITAL OUTLAY | - | - | 5,000 | 55,000 | 0% | |
| 514-13515 MATCH TXDOT - SIDEWALK | 7,990 | - | 2,009 | - | 0% | |
| 514-13520 STREET PROJECT | 20,591 | 144,921 | 144,921 | 76,704 | -47% | |
| 514-30100 VEGETATION CONTROL | 2,401 | 5,000 | 5,000 | 5,000 | 0% | |
| 514-99100 MISCELLANEOUS | 475 | 250 | - | 250 | 0% | |
| 514-30200 CAPITAL LEASE STREET SWEEPER - PRINCIPAL | 22,627 | 23,072 | 23,072 | 23,526 | 2% | |
| 514-30210 CAPITAL LEASE STREET SWEEPER - INTEREST | 1,362 | 917 | 917 | 463 | -50% | |
| TOTAL DEPARTMENT EXPENDITURES | 228,471 | 329,662 | 335,332 | 328,377 | 0% | |

CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|--------------------------------------|--------------|-----------------|--------------|--------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| GARBAGE EXPENDITURES | | | | | | | |
| DEPARTMENT 12 | | | | | | | |
| 512-03100 | CONTRACTED GARGAGE COLLECTION | - | - | 2,000 | 2,000 | 0% | |
| 512-04100 | SUPPLIES | - | 1,000 | - | - | -100% | |
| 512-05100 | ELECTRICTY - ILLEGAL DUMPING CAMERAS | 375 | 500 | - | - | -100% | |
| 512-06100 | ADVERTISING | - | 500 | 250 | 250 | -50% | |
| 512-08100 | VEHICLE REPAIRS | - | 250 | - | 250 | 0% | |
| 512-13500 | CAPITAL OUTLAY | - | - | - | - | 0% | |
| 512-99115 | BAD DEBT EXPENSE | 1,576 | 2,000 | 3,054 | 3,000 | 50% | |
| TOTAL DEPARTMENT EXPENDITURES | | 1,951 | 4,250 | 5,304 | 5,500 | 29% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|--------------------------------|----------------|-----------------|----------------|----------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| ENVIRONMENTAL EXPENDITURES | | | | | | | |
| DEPARTMENT 10 | | | | | | | |
| 510-01100 | ENVIRONMENTAL OFFICER SALARIES | 62,749 | 75,869 | 56,000 | 74,024 | -2% | |
| 510-01500 | OVERTIME SALARIES | 3,644 | 4,000 | 4,000 | 4,000 | 0% | |
| 510-02100 | PAYROLL TAXES FICA | 4,075 | 4,952 | 2,700 | 4,838 | -2% | |
| 510-02105 | PAYROLL TAXES MEDICARE | 953 | 1,158 | 600 | 1,132 | -2% | |
| 510-02106 | HEALTH INSURANCE | 13,153 | 14,018 | 11,000 | 14,018 | 0% | |
| 510-02107 | PAYROLL TWC | 340 | 540 | 100 | 540 | 0% | |
| 510-02150 | TMRS | 997 | 2,619 | 1,500 | 5,509 | 110% | |
| 510-02160 | WORKMAN'S COMPENSATION | 1,906 | 1,815 | 1,600 | 1,776 | -2% | |
| 510-02210 | OTHER INS | 108 | 115 | 40 | 115 | 0% | |
| 510-03100 | ORDINANCE ENFORCEMENT | 6,409 | 5,500 | 7,500 | 7,500 | 36% | |
| 510-04100 | SUPPLIES & POSTAGE | 920 | 1,200 | 750 | 1,000 | -17% | |
| 510-04110 | MOSQUITO SPRAYING SUPPLIES | 2,871 | 5,500 | 5,400 | 3,500 | -36% | |
| 510-05120 | TELEPHONE | 155 | 600 | 622 | 622 | 4% | |
| 510-07100 | FUEL FOR VEHICLES | 4,412 | 5,000 | 3,000 | 5,000 | 0% | |
| 510-08100 | VEHICLE REPAIRS | 2,004 | 3,000 | 2,000 | 3,000 | 0% | |
| 510-09100 | TRAVEL & TRAINING | (2,174) | 2,500 | 2,500 | 2,500 | 0% | |
| 510-09110 | DUES & MEMEBERSHIPS | 75 | 300 | 75 | 75 | -75% | |
| 510-11100 | MOSQUITO MACHINE MAINT. | 63 | 300 | 300 | 300 | 0% | |
| 510-12110 | LIABILITY INSURANCE | (58) | 350 | 198 | 590 | 69% | |
| 510-13110 | ANIMAL PENS | 5,061 | 3,000 | 2,500 | 3,000 | 0% | |
| 510-30100 | ANIMAL CONTROL | 895 | 3,000 | 3,000 | 3,000 | 0% | |
| 510-13500 | CAPITAL OUTLAY | - | - | - | - | 0% | |
| 510-99100 | MISCELLANEOUS | 486 | 500 | 300 | 500 | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 109,046 | 135,836 | 105,685 | 136,539 | 1% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|----------------------------------|----------------|-----------------|----------------|----------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| PARKS EXPENDITURES | | | | | | | |
| DEPARTMENT 15 | | | | | | | |
| 515-01105 | POOL LABOR | 36,334 | 69,560 | 69,560 | 71,668 | 3% | |
| 515-01106 | SWIMMING LESSONS INSTRUCTOR | 13,020 | 10,000 | - | 12,051 | 21% | |
| 515-01125 | CONTRACT LABOR | 26,859 | 24,502 | 24,502 | 46,592 | 90% | |
| 515-01130 | CONTRACT LABOR- OVERTIME | 1,559 | 250 | 250 | 2,000 | 700% | |
| 515-01505 | OVERTIME EXPENSE - POOL | 228 | 2,000 | 2,000 | 2,000 | 0% | |
| 515-02100 | PAYROLL TAXES FICA | 2,267 | 4,436 | 4,436 | 4,557 | 3% | |
| 515-02105 | PAYROLL TAXES MEDICARE | 530 | 1,038 | 1,038 | 1,067 | 3% | |
| 515-02106 | HEALTH INSURANCE EXPENSE | - | 7,009 | 2,000 | - | 0% | |
| 515-02107 | PAYROLL TAXES TWC | 95 | 1,080 | 800 | 3,780 | 250% | |
| 515-02150 | RETIREMENT EXPENSE | - | 2,348 | 600 | 5,182 | 121% | |
| 515-02160 | WORKMAN'S COMPENSATION INSURANCE | 954 | 2,719 | 2,000 | 2,790 | 3% | |
| 515-02210 | OTHER INSURANCE | - | 230 | 10 | - | -100% | |
| 515-04100 | TOOLS & SUPPLIES | 4,904 | 5,000 | 4,000 | 5,000 | 0% | |
| 515-04110 | POOL SUPPLIES | 5,860 | 5,000 | 5,000 | 5,000 | 0% | |
| 515-05100 | ELECTRICITY (PARK) | 9,961 | 10,000 | 12,000 | 12,000 | 20% | |
| 515-05110 | ELECTRICITY (POOL) | 10,782 | 12,000 | 10,000 | 10,000 | -17% | |
| 515-05115 | ELECTRICITY (BOYS & GIRLS CLUB) | 15,771 | 15,000 | 12,500 | 10,000 | -33% | |
| 515-05116 | ELECTRICITY ALAMO WHSE | - | - | - | 5,000 | 0% | |
| 515-05120 | TELEPHONE | 504 | 400 | 400 | 100 | -75% | |
| 515-05130 | UTILITIES - COMMUNITY PARK | 4,770 | 4,500 | 2,500 | 3,000 | 0% | |
| 515-05131 | UTILITIES - NATURE PARK | 391 | 1,000 | 1,000 | 1,000 | 0% | |
| 515-05131 | UTILITIES - POOL | 2,878 | 3,100 | 2,500 | 2,500 | 0% | |
| 515-05131 | UTILITIES - BOYS & GIRLS CLUB | 698 | 750 | 750 | 750 | 0% | |
| 515-05135 | UTILITIES - ALAMO WHSE | - | - | - | 1,000 | 0% | |
| 515-07100 | FUEL FOR VEHICLES | 2,524 | 3,500 | 2,500 | 3,000 | -14% | |
| 515-08100 | VEHICLE REPAIRS | 5,860 | 3,000 | 3,000 | 3,000 | 0% | |
| 515-11100 | MOWING MACHINE REPAIRS | 742 | 1,000 | 1,000 | 1,000 | 0% | |
| 515-11110 | POOL MAINT. | 1,738 | 2,000 | 2,000 | 2,000 | 0% | |
| 515-11120 | POOL CHEMICALS | - | 12,500 | 5,100 | 10,000 | 0% | |
| 515-11130 | PARK MAINTENANCE | 20,275 | 7,000 | 7,000 | 39,195 | 460% | |
| 515-11135 | FIELD MAINTENANCE | 3,257 | 5,000 | 5,000 | 5,000 | 0% | |
| 515-11136 | ALAMO WHSE MAINTENANCE | - | - | - | 10,000 | 0% | |
| 515-11145 | BOYS & GIRLS CLUB | - | 40,000 | 40,000 | 60,000 | 0% | |
| 515-12100 | BUILDING INSURANCE | - | - | - | 2,600 | 0% | |
| 515-12110 | LIABILITY INSURANCE | 5,268 | 5,500 | 6,300 | 4,762 | -13% | |
| 515-13500 | CAPITAL OUTLAY | 182,819 | 16,979 | 135,000 | - | 0% | |
| 515-30000 | VETERANS MEMORIALRUN | 17,761 | 25,000 | 12,732 | 10,000 | -60% | |
| 515-99100 | MISCELLANEOUS | 935 | 500 | 300 | 500 | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 379,544 | 303,901 | 377,778 | 358,094 | 18% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|----------------------------------|-----------------|----------------|----------------|---------------------|------------|
| | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| LIBRARY EXPENDITURES | | | | | | |
| DEPARTMENT 16 | | | | | | |
| 516-01100 | SALARIES | 86,907 | 95,544 | 94,000 | 101,073 | 6% |
| 516-01500 | OVERTIME SALARIES EXPENSE | 29 | 2,000 | 250 | 2,000 | 0% |
| 516-02100 | PAYROLL TAXES FICA | 5,436 | 5,930 | 5,930 | 6,389 | 8% |
| 516-02105 | PAYROLL TAXES MEDICARE | 1,271 | 1,387 | 1,387 | 1,495 | 8% |
| 516-02106 | HEALTH & OTHER BENEFITS | 14,798 | 15,770 | 17,000 | 15,770 | 0% |
| 516-02107 | PAYROLL TAXES TWC | 357 | 1,080 | 400 | 1,350 | 25% |
| 516-02150 | RETIREMENT EXPENSE | 1,361 | 3,137 | 2,800 | 7,276 | 132% |
| 516-02160 | WORKMAN'S COMPENSATION INSURANCE | 277 | 2,323 | 500 | 2,503 | 8% |
| 516-02210 | OTHER INS | 129 | 230 | 150 | 173 | -25% |
| 516-04100 | OFFICE SUPPLIES | 2,979 | 3,500 | 2,500 | 3,500 | 0% |
| 516-05100 | ELECTRICITY | 10,048 | 11,000 | 8,500 | 7,200 | -35% |
| 516-05120 | TELEPHONE | 1,390 | 1,500 | 1,900 | 1,750 | 17% |
| 516-06100 | ADVERTISING | 67 | 100 | - | - | -100% |
| 516-09100 | TRAVEL & TRAINING | 824 | 1,000 | 1,750 | 2,000 | 100% |
| 516-10100 | DUES & MEMBERSHIP | 192 | 200 | 250 | 200 | 0% |
| 516-11100 | MAINTENANCE OF EQUIPMENT | 1,475 | 2,000 | 3,750 | 3,500 | 75% |
| 516-11110 | MAINTENANCE OF BLDG. | 4,883 | 3,000 | 1,250 | 3,000 | 0% |
| 516-12100 | BUILDING INSURANCE | 3,658 | 3,750 | 3,843 | 4,100 | 9% |
| 516-12110 | LIABILITY INSURANCE | 1,342 | 1,500 | 1,571 | 1,561 | 4% |
| 516-13100 | NEW EQUIPMENT | 1,636 | 1,500 | - | 1,500 | 0% |
| 516-13110 | LEASE COPIER | 561 | 3,400 | 3,400 | 3,400 | 0% |
| 516-13500 | CAPITAL OUTLAY | - | - | - | 40,220 | 0% |
| 516-14100 | TECHNOLOGY MAINTENANCE AGREEMENT | 2,088 | 5,525 | 5,525 | 5,550 | 0% |
| 516-30100 | BOOKS | 6,525 | 5,000 | 5,000 | 8,600 | 72% |
| 516-30105 | BOOKS- TEXAS LIBRARY ASSOCIATION | 2,502 | - | - | - | 0% |
| 516-99100 | MISCELLANEOUS | 20 | 500 | 500 | 500 | 0% |
| TOTAL DEPARTMENT EXPENDITURES | | 150,755 | 170,876 | 162,156 | 224,611 | 31% |

CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|-----------------------------------|-----------------|---------------|--------------|---------------------|-----------|
| | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| COMMUNITY CENTER EXPENDITURES | | | | | | |
| DEPARTMENT 17 | | | | | | |
| 517-01100 | JANITORIAL SALARIES | 2,541 | 4,940 | 3,000 | 5,088 | 3% |
| 517-01500 | OVERTIME | 408 | 1,200 | 600 | 1,000 | -17% |
| 517-02100 | PAYROLL TAXES FICA | 303 | 430 | 303 | 377 | -12% |
| 517-02105 | PAYROLL TAXES MEDICARE | 71 | 101 | 71 | 88 | -13% |
| 517-02106 | HEALTH INSURANCE | 1,644 | 1,752 | 1,644 | 1,752 | 0% |
| 517-02107 | PAYROLL TAXES TWC | 21 | 270 | 30 | 270 | 0% |
| 517-02150 | RETIREMENT EXPENSE | 75 | 228 | 150 | 430 | 89% |
| 517-02160 | WORKMANS COMP | 13 | 169 | 15 | 148 | -13% |
| 517-02210 | OTHER INSURANCE | 21 | 58 | 20 | 58 | -1% |
| 517-04100 | SUPPLIES & EQUIPMENT | 992 | 1,800 | 1,800 | 1,800 | 0% |
| 517-11100 | MAINTENANCE OF EQUIPMENT | 41 | 1,200 | - | 200 | -83% |
| 517-11110 | BUILDING MAINTENANCE & GROUNDS | 2,156 | 1,000 | 1,000 | 2,000 | 100% |
| 517-12110 | LIABILITY INSURANCE | 438 | 450 | - | 450 | 0% |
| 517-14100 | TECHNOLOGY MAINTENANCE AGREEMENTS | - | - | - | - | 0% |
| 517-99100 | MISCELLANEOUS | - | - | - | - | 0% |
| TOTAL DEPARTMENT EXPENDITURES | | 8,724 | 13,598 | 8,633 | 13,661 | 0% |

CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|-----------------------------------|---------------|-----------------|---------------|---------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| EMERGENCY MANAGEMENT | | | | | | | |
| DEPARTMENT 18 | | | | | | | |
| 518-01100 | COORDINATOR SALARY | 9,000 | 1,560 | 2,000 | - | 0% | |
| 518-02100 | PAYROLL TAXES FICA | - | - | 120 | - | 0% | |
| 518-02105 | PAYROLL TAXES MEDICARE | - | - | 30 | - | 0% | |
| 518-02107 | PAYROLL TAXES TWC | - | - | 30 | - | 0% | |
| 518-02150 | RETIREMENT EXPENSE | - | - | 65 | - | 0% | |
| 518-02160 | WORKMAN'S COMPENSATION INSURANCE | - | - | 58 | - | 0% | |
| 518-04100 | SUPPLIES | 1,384 | 1,000 | - | 1,000 | 0% | |
| 518-05120 | TELEPHONE/COMMUNICATIONS | 17,574 | 18,000 | 18,000 | 19,000 | 6% | |
| 518-07110 | DIESEL FUEL - GENERATOR | - | 1,000 | 1,000 | 1,000 | 0% | |
| 518-09100 | TRAVEL & TRAINING | - | 2,500 | 2,500 | 3,000 | 20% | |
| 518-10100 | DUES & MEMBERSHIPS | - | 250 | - | - | -100% | |
| 518-11100 | MAINTENANCE EQUIPMENT | - | 1,500 | 1,500 | 1,500 | 0% | |
| 518-13100 | NEW EQUIPMENT | - | - | - | - | 0% | |
| 518-13500 | CAPITAL OUTLAY | - | - | - | - | 0% | |
| 518-14100 | TECHNOLOGY MAINTENANCE AGREEMENTS | 16,348 | 16,500 | 16,500 | 16,500 | 0% | |
| 518-30250 | PROFESSIONAL SERVICES | - | - | - | - | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 44,306 | 42,310 | 41,803 | 42,000 | -1% | |

CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|----------------------|---------------|-----------------|---------------|---------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| STORMWATER EXPENDITURES | | | | | | | |
| DEPARTMENT 13 | | | | | | | |
| 513-04100 | OFFICE SUPPLIES | 443 | 1,000 | 100 | 500 | -50% | |
| 513-09100 | TRAVEL EXPENSE | 330 | 500 | 410 | 2,000 | 300% | |
| 513-10100 | DUES & MEMBERSHIPS | 13,527 | 13,500 | 13,127 | 20,000 | 48% | |
| TOTAL DEPARTMENT EXPENDITURES | | 14,300 | 15,000 | 13,637 | 22,500 | 298% | |
| CITY PROMOTION EXPENDITURES | | | | | | | |
| DEPARTMENT 21 | | | | | | | |
| 521-30120 | 4TH OF JULY EXPENSES | 4,500 | 4,500 | 4,500 | 4,500 | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 4,500 | 4,500 | 4,500 | 4,500 | 0% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--|----------------------------------|---------------|-----------------|---------------|---------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| INFORMATION TECHNOLOGY DEPARTMENT | | | | | | | |
| DEPARTMENT 28 | | | | | | | |
| 528-01100 | INFORMATION TECHNICIAN SALARY | 546 | 11,830 | 11,830 | 12,185 | 0% | |
| 528-01500 | OVERTIME SALARY EXPENSE | - | - | - | - | 0% | |
| 528-02100 | PAYROLL TAXES FICA | 34 | 733 | 733 | 755 | 0% | |
| 528-02105 | PAYROLL TAXES MEDICARE | 8 | 172 | 172 | 177 | 0% | |
| 528-02106 | HEALTH INS EXP | 422 | 3,505 | 2,500 | 3,505 | 0% | |
| 528-02107 | PAYROLL TAXES TWC | - | 270 | 70 | 270 | 0% | |
| 528-02150 | TMRS RETIREMENT EXPENSE | 5 | 388 | 300 | 860 | 0% | |
| 528-02160 | WORKMAN'S COMPENSATION INSURANCE | 3 | 287 | 53 | 296 | 0% | |
| 528-02210 | OTHER INSURANCE | 4 | 29 | 16 | 29 | 0% | |
| 528-02220 | PROFESSIONAL SERVICE-IT | 10,740 | 2,000 | 2,000 | 2,400 | 0% | |
| 528-05120 | TELEPHONE | - | - | - | - | 0% | |
| 528-13500 | CAPITAL OUTLAY | - | - | - | 26,074 | 0% | |
| 528-14000 | HARDWARE | 11,000 | 12,500 | 12,500 | 9,965 | -20% | |
| 528-14010 | SOFTWARE | 914 | 1,200 | 1,200 | 4,162 | 247% | |
| 528-14030 | NETWORK | 2,800 | 1,410 | 1,410 | 4,275 | 203% | |
| TOTAL DEPARTMENT EXPENDITURES | | 26,475 | 34,324 | 32,784 | 64,952 | 89% | |

CITY OF LOS FRESNOS
APPROVED *GENERAL FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|--------------------------------|----------------|-----------------|---------------|---------------|---------------------|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE |
| COMMUNITY HEALTH | | | | | | |
| DEPARTMENT 23 | | | | | | |
| 523-01100 | SALARIES EXPENSE | 59,615 | 29,082 | 30,823 | 31,196 | 7% |
| 523-01105 | ADMIN EXPENSE | - | - | - | - | 0% |
| 523-01500 | OVERTIME | 96 | 1,000 | 1,000 | 1,000 | 0% |
| 523-02100 | FICA EXPENSE | 3,708 | 1,848 | 1,900 | 1,996 | 8% |
| 523-02105 | MEDICARE EXPENSE | 867 | 432 | 468 | 467 | 8% |
| 523-02106 | HEALTH INSURANCE EXPENSE | 6,577 | 7,009 | 7,250 | 7,009 | 0% |
| 523-02107 | STATE UNEMPLOYMENT TAX EXPENSE | 303 | 270 | 150 | 270 | 0% |
| 523-02150 | TMRS EXPENSE | 457 | 977 | 900 | 2,273 | 133% |
| 523-02160 | WORKER'S COMP | 1,559 | 1,132 | 850 | 1,223 | 8% |
| 523-02210 | OTHER INSURANCE | 54 | 58 | 48 | 58 | -1% |
| 523-04100 | SUPPLIES | 6,829 | 2,242 | 2,242 | 909 | -59% |
| 523-05120 | TELEPHONE | 622 | 700 | 694 | - | -100% |
| 523-09100 | TRAVEL & TRAINING | 2,884 | 250 | 250 | 500 | 100% |
| 523-13500 | ENVIRONMENTAL CHANGES | 28,000 | - | - | - | 0% |
| TOTAL DEPARTMENT EXPENDITURES | | 111,571 | 45,000 | 46,575 | 46,902 | 4% |

CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|--------------------------------------|--------------------------------|---------------|-----------------|---------------|---------------|---------------------|--|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| MENTAL TASK FORCE | | | | | | | |
| DEPARTMENT 24 | | | | | | | |
| 524-01100 | SALARIES EXPENSE | 38,127 | 41,946 | 41,946 | 43,182 | 3% | |
| 524-01500 | OVERTIME | 2,835 | 4,195 | 3,500 | 4,318 | 3% | |
| 524-02100 | FICA EXPENSE | 2,528 | 2,861 | 2,800 | 2,945 | 3% | |
| 524-02105 | MEDICARE EXPENSE | 591 | 669 | 669 | 689 | 3% | |
| 524-02106 | HEALTH INSURANCE EXPENSE | 6,577 | 7,009 | 7,009 | 7,009 | 0% | |
| 524-02107 | STATE UNEMPLOYMENT TAX EXPENSE | 171 | 270 | 60 | 270 | 0% | |
| 524-02150 | TMRS EXPENSE | 621 | 1,513 | 1,400 | 3,353 | 122% | |
| 524-02160 | WORKER'S COMP | 1,047 | 978 | 1,200 | 1,007 | 3% | |
| 524-02210 | OTHER INSURANCE | 54 | 58 | 50 | 58 | -1% | |
| 524-09100 | TRAVEL & TRAINING | - | - | - | - | 0% | |
| 524-99100 | OTHER EXPENSE | - | - | - | - | 0% | |
| TOTAL DEPARTMENT EXPENDITURES | | 52,551 | 59,499 | 58,634 | 62,830 | 6% | |

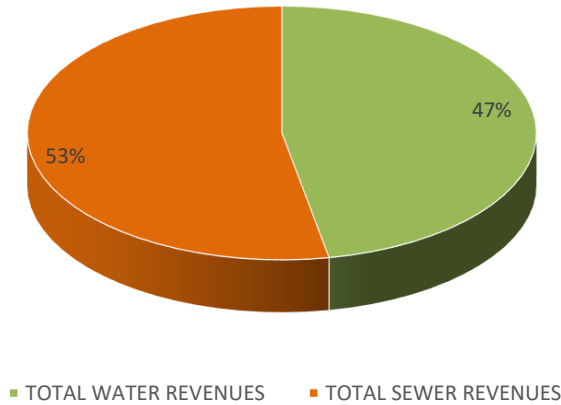
CITY OF LOS FRESNOS
 APPROVED *GENERAL FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 | |
|---|-----------------------------|------------------|------------------|------------------|------------------|---------------------|-----------|
| | | ACTUAL | APPROVED BUDGET | PROJECTED | PROPOSED | PERCENTAGE INCREASE | |
| TRANSFER OUT | | | | | | | |
| DEPARTMENT 22 | | | | | | | |
| 522-30130 | TRANSFER OUT - DEBT SERVICE | 47,983 | 69,070 | - | - | | 0% |
| TOTAL DEPARTMENT EXPENDITURES | | 47,983 | 69,070 | - | - | | 0% |
| TOTAL ANTICIPATED OPERATIONAL EXPENDITURES | | 3,544,512 | 3,820,884 | 3,828,311 | 4,039,221 | | 6% |

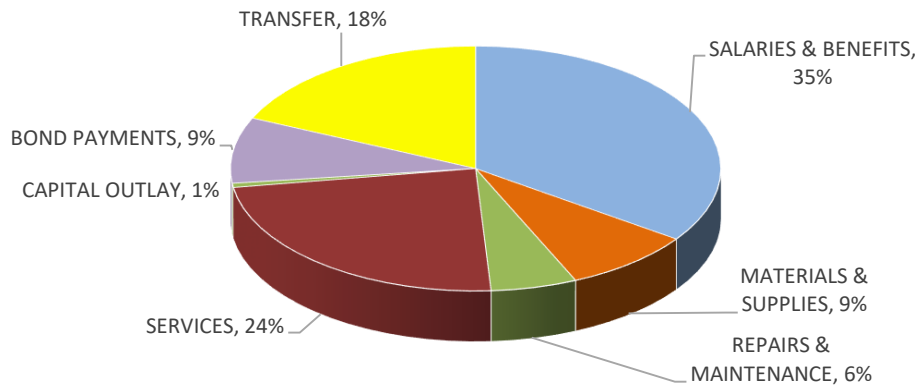
Utility Fund

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
 FY 2018-2019 Approved Budget
 Water and Sewer Fund
 Revenues by Type



City of Los Fresnos
 FY 2018-2019 Approved Budget
 Water and Sewer Fund
 Expenditures by Category



CITY OF LOS FRESNOS
APPROVED *UTILITY FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|--|------------------|------------------|------------------|------------------|------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| REVENUES | | | | | |
| WATER REVENUES | | | | | |
| 400-5010 WATER REVENUE | 1,135,673 | 1,161,587 | 1,180,000 | 1,180,000 | 2% |
| 400-5020 WATER TAPS | 50,812 | 15,000 | 9,000 | 9,000 | -40% |
| 400-5030 UTILITY EXPENSE FEE | 41,388 | 7,500 | 4,900 | 5,000 | -33% |
| 400-5040 PROCESSING FEES | 22,606 | 20,000 | 18,000 | 18,000 | -10% |
| 400-5050 PENALTIES | 54,706 | 60,000 | 70,000 | 60,000 | 0% |
| 400-5070 MISC FEES & SERVICES | - | - | - | - | 0% |
| 400-5080 INTEREST INCOME | 4,749 | 4,000 | 8,000 | 6,000 | 50% |
| 400-5095 NSF CHARGES | 1,320 | 1,000 | 750 | 750 | -25% |
| 444-1010 MISCELLANEOUS INCOME | - | - | 42,000 | - | 0% |
| TOTAL WATER REVENUES | 1,311,254 | 1,269,087 | 1,332,650 | 1,278,750 | 1% |
| SEWER REVENUES | | | | | |
| 400-6010 SEWER REVENUE - CITY | 978,497 | 980,000 | 1,042,000 | 1,042,000 | 6% |
| 400-6012 SEWER REVENUE - INDIAN LAKE | 120,433 | 111,000 | 120,000 | 120,000 | 8% |
| 400-6014 SEWER REVENUE - EAST RIO HONDO | 235,782 | 232,000 | 272,000 | 272,000 | 17% |
| 400-6020 SEWER TAP | 41,738 | 7,500 | 6,000 | 6,000 | -20% |
| 400-6070 MISC FEES & SERVICES | - | - | - | - | 0% |
| TOTAL SEWER REVENUES | 1,376,449 | 1,330,500 | 1,440,000 | 1,440,000 | 8% |
| CONTRIBUTIONS | | | | | |
| 400-9995 CAPITAL CONTRIBUTIONS | - | - | - | - | 0% |
| TOTAL CONTRIBUTIONS- SALE OF ASSETS | - | - | - | - | 0% |
| SALE OF ASSETS | | | | | |
| 400-9995 SALE OF ASSETS | - | - | - | - | 0% |
| TOTAL SALE OF ASSETS | - | - | - | - | 0% |
| TRANSFER IN | | | | | |
| 400-9990 TRANSFER IN | 24,700 | 22,116 | - | - | 0% |
| TOTAL TRANSFER IN | 24,700 | 22,116 | - | - | 0% |
| TOTAL REVENUES | 2,712,403 | 2,621,703 | 2,772,650 | 2,718,750 | 4% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|------------------------------------|------------------|------------------|------------------|------------------|------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| EXPENSES | | | | | |
| SALARIES & BENEFITS | 927,705 | 885,706 | 900,530 | 945,126 | 7% |
| MATERIALS & SUPPLIES | 201,365 | 244,125 | 229,625 | 232,788 | -5% |
| REPAIRS & MAINTENANCE | 211,758 | 183,400 | 183,800 | 154,165 | -16% |
| SERVICES | 739,190 | 555,706 | 568,305 | 639,615 | 15% |
| CAPITAL OUTLAY | 30,841 | 135,630 | 294,230 | 15,000 | -89% |
| BOND PAYMENTS | 89,460 | 158,118 | 84,118 | 236,067 | 49% |
| TRANSFER | 431,755 | 478,248 | 478,248 | 495,989 | 4% |
| TOTAL UTILITY FUND EXPENSES | 2,632,074 | 2,640,933 | 2,738,856 | 2,718,750 | 3% |
| EXCESS REVENUES (EXPENSES) | 80,330 | (19,230) | 33,794 | 0 | 1% |

CITY OF LOS FRESNOS
APPROVED *UTILITY FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| EXPENSES | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|---|--------------------------------------|----------------|----------------|----------------|----------------|-----------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| <u>SALARIES & BENEFITS-WATER</u> | | | | | | |
| 502-01100 | WATER SALARIES EXPENSE | 299,659 | 281,518 | 280,000 | 286,612 | 2% |
| 502-01125 | CONTRACT LABOR | 22,393 | 24,502 | 36,753 | 23,296 | -5% |
| 502-01130 | CONTRACT LABOR - OVERTIME | 144 | 250 | 250 | 313 | 25% |
| 502-01500 | OVERTIME | 23,463 | 20,000 | 20,000 | 20,000 | 0% |
| 502-02100 | PAYROLL TAXES - FICA | 19,467 | 19,098 | 18,000 | 19,010 | 0% |
| 502-02105 | PAYROLL TAXES MEDICARE | 4,553 | 4,467 | 4,200 | 4,447 | 0% |
| 502-02106 | HEALTH & OTHER BENEFITS | 54,735 | 55,197 | 55,000 | 55,197 | 0% |
| 502-02107 | PAYROLL TAXES TWC | 1,158 | 2,700 | 1,000 | 2,835 | 5% |
| 502-02150 | RETIREMENT EXPENSE | 16,419 | 10,101 | 9,000 | 21,648 | 114% |
| 502-02160 | WORKERS COMPENSATION INSURANCE | 5,119 | 8,511 | 8,500 | 6,297 | -26% |
| 502-02210 | OTHER INS | 433 | 547 | 400 | 547 | 0% |
| | TOTAL SALARIES & BENEFITS | 447,543 | 426,891 | 433,103 | 440,200 | 3% |

CITY OF LOS FRESNOS
APPROVED *UTILITY FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | | <u>2016-2017</u> | <u>FY 2017-2018</u> | | <u>FY 2018-2019</u> | |
|------------------------------|-----------------------------------|------------------|---------------------|----------------|---------------------|------------|
| | | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| <u>SERVICES-WATER</u> | | | | | | |
| 502-03110 | ATTORNEY FEES | - | - | 40,000 | - | 0% |
| 502-03115 | AUDITOR | 8,750 | 9,000 | 8,750 | 8,750 | -3% |
| 502-04100 | SUPPLIES & POSTAGE | 13,792 | 14,000 | 14,000 | 15,000 | 7% |
| 502-05100 | ELECTRICITY | 22,513 | 22,500 | 19,000 | 18,000 | -20% |
| 502-05120 | TELEPHONE | 2,595 | 3,200 | 3,200 | 3,000 | -6% |
| 502-06100 | ADVERTISING | 953 | 750 | - | 500 | -33% |
| 502-09100 | TRAVEL & TRAINING | 3,345 | 1,975 | 1,750 | 1,500 | -24% |
| 502-10100 | DUES/MEMBERSHIPS | 1,611 | 2,225 | 1,500 | 1,500 | -33% |
| 502-12100 | STRUCTURE INSURANCE | 11,974 | 12,600 | 12,574 | 12,500 | -1% |
| 502-12110 | LIABILITY INSURANCE | 8,803 | 8,500 | 8,324 | 7,283 | -14% |
| 502-13110 | COMMUNICATION EQUIPMENT | 250 | - | - | - | 0% |
| 502-30101 | BANK SERVICE CHARGE | 45 | 100 | - | - | 0% |
| 502-30115 | CREDIT CARD EXPENSE | 2,653 | 4,500 | 4,500 | 4,500 | 0% |
| 502-30250 | PROFESSIONAL SERVICES | 500 | 250 | 250 | 250 | 0% |
| 502-99100 | MISCELLANEOUS | 14,504 | 500 | - | 50,250 | 0% |
| 502-99115 | BAD DEBT EXPENSE | 4,902 | 1,400 | 5,722 | 5,000 | 257% |
| 530-14100 | TECHNOLOGY MAINTENANCE AGREEMENTS | 17,468 | 17,000 | 17,000 | 63,000 | 271% |
| 530-30100 | AGENT FEE ON WATER BONDS | 1,100 | 1,100 | 1,100 | 1,100 | 0% |
| 530-30110 | TEXAS WATER COMM. PERMIT | 4,008 | 4,500 | 4,008 | 4,500 | 0% |
| 530-30170 | SLUDGE REMOVAL | 177,331 | 25,000 | 25,000 | 15,000 | 0% |
| 530-30500 | WATER TANK INSP. & CLEANING | 2,000 | 2,000 | 2,000 | 2,000 | 0% |
| 530-30515 | ERHWS SETTLEMENT | 115,451 | 11,545 | - | - | -100% |
| 530-30520 | SRWA - M & O | 101,628 | 106,889 | 106,410 | 105,102 | -2% |
| 530-30525 | SRWA-EXCESS WATER CONSUMPTION | 456 | 10,000 | 196 | - | 0% |
| 530-30530 | METER - PRINCIPAL | - | 63,039 | 63,039 | 64,678 | 3% |
| 530-30535 | METER - INTEREST | 14,005 | 12,408 | 12,408 | 10,769 | -13% |
| | TOTAL SERVICES | 530,638 | 334,981 | 350,731 | 394,182 | 18% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|--|---------------------------------------|----------------|----------------|----------------|----------------|------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| <u>MATERIALS & SUPPLIES-WATER</u> | | | | | | |
| 526-04100 | CHEMICALS | 82,225 | 84,000 | 84,000 | 84,000 | 0% |
| 526-04110 | SUPPLIES TOOLS & EQUIPMENT | 5,141 | 12,500 | 12,500 | 12,500 | 0% |
| 526-04120 | UNIFORMS | 4,693 | 6,200 | 6,200 | 7,000 | 13% |
| 526-04130 | WATER CONNECTIONS | (12,284) | 6,000 | 6,000 | 6,000 | 0% |
| 526-04150 | WATER TESTING | 4,585 | 4,350 | 4,350 | 4,000 | -8% |
| 526-07100 | FUEL FOR VEHICLES | 6,391 | 7,500 | 7,500 | 7,500 | 0% |
| 526-07110 | DIESEL | 0 | 500 | - | 500 | 0% |
| 529-04100 | C.C.I.D. #6 WATER | 27,585 | 30,000 | 21,000 | 24,324 | -19% |
| 529-04110 | TOWN OF INDIAN LAKE-WATER PURCHASE | 13,562 | 13,875 | 13,875 | 13,814 | 0% |
| | TOTAL MATERIALS & SUPPLIES | 131,900 | 164,925 | 155,425 | 159,638 | -3% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|---|--|---------------|---------------|---------------|---------------|-------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| <u>REPAIRS & MAINTENANCE-WATER</u> | | | | | | |
| 527-11100 | WATER PLANT MAINT | 5,276 | 5,500 | 5,500 | 5,500 | 0% |
| 527-11150 | WAREHOUSE MAINT | 2,600 | 3,700 | 3,700 | 8,158 | 120% |
| 528-08100 | REPAIRS - VEHICLES | 3,771 | 6,000 | 6,000 | 6,000 | 0% |
| 528-08110 | TRACTOR REPAIRS | 5 | 200 | - | - | 0% |
| 528-11200 | WATER PLANT EQUIP | 22,210 | 22,800 | 22,800 | 22,800 | 0% |
| 528-11210 | WATER LINE MAINT | 7,987 | 8,400 | 5,000 | 7,500 | -11% |
| 528-11230 | FIRE HYDRANT REPAIRS | 10,308 | 35,000 | 35,000 | 20,000 | -43% |
| 528-99100 | MISCELLANEOUS | - | - | - | - | 0% |
| | TOTAL REPAIRS & MAINTENANCE-WATER | 52,157 | 81,600 | 78,000 | 69,958 | -14% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|---------------------------------------|---|---------------|---------------|---------------|---------------|-----------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| INFORMATION TECHNOLOGY - WATER | | | | | | |
| 505-01100 | ADMINISTRATION SALARY | 273 | 5,915 | 5,915 | 6,092 | 0% |
| 505-01500 | OVERTIME SALARY EXPENSE | - | - | - | - | 0% |
| 505-02100 | PAYROLL TAXES FICA | 17 | 367 | 367 | 378 | 0% |
| 505-02105 | PAYROLL TAXES MEDICARE | 4 | 86 | 86 | 89 | 0% |
| 505-02106 | HEALTH INS EXP | 211 | 1,752 | 1,752 | 1,752 | 0% |
| 505-02107 | PAYROLL TAXES TWC | - | 135 | 135 | 135 | 0% |
| 505-02150 | TMRS RETIREMENT EXPENSE | 3 | 194 | 194 | 430 | 0% |
| 505-02160 | WORKMAN'S COMPENSATION INSURANCE | 1 | 144 | 144 | 148 | 0% |
| 505-02210 | OTHER INSURANCE | 2 | 14 | 14 | 14 | 0% |
| 505-02220 | PROFESSIONAL SERVICE - IT | 5,370 | 1,000 | 1,000 | 1,200 | 0% |
| 505-05120 | TELEPHONE | - | - | - | - | 0% |
| 505-09100 | TRAVEL & TRAINING | - | - | - | - | 0% |
| 505-13500 | CAPITAL OUTLAY | - | - | - | 13,037 | 0% |
| 505-14000 | HARDWARE | 5,497 | 6,250 | 6,250 | 4,983 | -20% |
| 505-14010 | SOFTWARE | 457 | 600 | 600 | 2,081 | 247% |
| 505-14030 | NETWORK | 1,400 | 705 | 705 | 2,138 | 203% |
| | TOTAL INFORMATION TECHNOLOGY - WATER | 13,235 | 17,162 | 17,162 | 32,476 | 0% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|-----------|---|----------------|----------------|----------------|----------------|-----------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| | <u>SALARIES & BENEFITS-SEWER</u> | | | | | |
| 534-01100 | SEWER SALARIES EXPENSE | 299,659 | 281,518 | 280,000 | 286,612 | 2% |
| 534-01125 | CONTRACT LABOR | 28,544 | 24,502 | 36,753 | 23,296 | -5% |
| 534-01130 | CONTRACT LABOR - OVERTIME | 144 | 250 | 250 | 313 | 25% |
| 534-01500 | OVERTIME | 23,463 | 20,000 | 20,000 | 20,000 | 0% |
| 534-02100 | PAYROLL TAXES - FICA | 19,467 | 19,098 | 18,000 | 19,010 | 0% |
| 534-02105 | PAYROLL TAXES MEDICARE | 4,553 | 4,467 | 4,200 | 4,447 | 0% |
| 534-02106 | HEALTH & OTHER BENEFITS | 54,735 | 55,197 | 55,000 | 55,197 | 0% |
| 534-02107 | PAYROLL TAXES TWC | 1,158 | 2,700 | 1,000 | 2,835 | 5% |
| 534-02150 | RETIREMENT EXPENSE | 16,418 | 10,101 | 9,000 | 21,648 | 114% |
| 534-02160 | WORKERS COMPENSATION INSURANCE | 5,119 | 6,111 | 8,500 | 6,294 | 3% |
| 534-02210 | OTHER INS | 433 | 547 | 400 | 547 | 0% |
| | TOTAL SALARIES & BENEFITS | 453,693 | 424,491 | 433,103 | 440,198 | 4% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|--|---------------------------------------|---------------|---------------|---------------|---------------|------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| <u>MATERIALS & SUPPLIES-SEWER</u> | | | | | | |
| 536-04100 | CHEMICALS | 33,365 | 35,000 | 30,000 | 30,000 | -14% |
| 536-04110 | SUPPLIES TOOLS | 6,279 | 7,500 | 7,500 | 7,500 | 0% |
| 536-04120 | UNIFORMS | 4,693 | 6,200 | 6,200 | 7,000 | 13% |
| 536-04130 | SEWER CONNECTIONS | 7 | 2,500 | 2,500 | 2,000 | -20% |
| 536-04150 | SEWER TESTING | 15,289 | 15,500 | 15,500 | 15,500 | 0% |
| 536-06100 | ADVERTISING | 355 | 2,100 | 2,100 | 750 | -64% |
| 536-07100 | FUEL FOR VEHICLES | 6,503 | 7,500 | 7,500 | 7,500 | 0% |
| 536-07110 | DIESEL | 2,974 | 2,900 | 2,900 | 2,900 | 0% |
| | TOTAL MATERIALS & SUPPLIES | 69,465 | 79,200 | 74,200 | 73,150 | -8% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|---|----------------|----------------|----------------|---------------|-------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| <u>REPAIRS & MAINTENANCE-SEWER</u> | | | | | |
| 537-11100 SEWER PLANT MAINTENANCE | 20,703 | 3,000 | 3,000 | 3,749 | 25% |
| 537-11150 LIFT STATION MAINTENANCE | 2,769 | 9,300 | 9,300 | 9,300 | 0% |
| 538-08100 REPAIRS - VEHICLES | 3,739 | 6,000 | 6,000 | 6,000 | 0% |
| 538-08110 REPAIRS - BACKHOE | 2,923 | 3,000 | 3,000 | 3,000 | 0% |
| 538-11200 SEWER PLANT EQUIP | 37,617 | 31,000 | 35,000 | 29,158 | -6% |
| 538-11210 SEWER LINE MAINTENANCE | 8,015 | 9,000 | 9,000 | 7,500 | -17% |
| 538-11220 SEWER CLEANING MACHINE REPAIR | - | 500 | 500 | 500 | 0% |
| 538-11230 LIFT STATION EQUIPMENT | 83,835 | 40,000 | 40,000 | 25,000 | -38% |
| TOTAL REPAIRS & MAINTENANCE | 159,601 | 101,800 | 105,800 | 84,207 | -17% |

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|--|---|---------------|---------------|---------------|---------------|------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| <u>INFORMATION TECHNOLOGY - SEWER</u> | | | | | | |
| 535-01100 | ADMINISTRATION SALARY | 273 | 5,915 | 5,915 | 6,092 | 0% |
| 535-02100 | PAYROLL TAXES FICA | 17 | 367 | 367 | 378 | 0% |
| 535-02105 | PAYROLL TAXES MEDICARE | 4 | 86 | 86 | 89 | 0% |
| 535-02106 | HEALTH INS EXP | 211 | 1,752 | 1,752 | 1,752 | 0% |
| 535-02107 | PAYROLL TAXES TWC | - | 135 | 135 | 135 | 0% |
| 535-02150 | TMRS RETIREMENT EXPENSE | 3 | 194 | 194 | 206 | 0% |
| 535-02160 | WORKMAN'S COMPENSATION INSURANCE | 1 | 144 | 144 | 148 | 0% |
| 535-02210 | OTHER INSURANCE | 2 | 14 | 14 | 14 | 0% |
| 525-02220 | PROFESSIONAL SERVICES - IT | 5,370 | 1,000 | 1,000 | 1,200 | 0% |
| 535-05120 | TELEPHONE | - | - | - | - | 0% |
| 535-09100 | TRAVEL & TRAINING | - | - | - | - | 0% |
| 505-13500 | CAPITAL OUTLAY | - | - | - | 13,037 | 0% |
| 535-14000 | HARDWARE | 5,497 | 6,250 | 6,250 | 4,982 | -20% |
| 535-14010 | SOFTWARE | 457 | 600 | 600 | 2,081 | 247% |
| 535-14030 | NETWORK | 1,400 | 705 | 705 | 2,138 | 203% |
| | TOTAL INFORMATION TECHNOLOGY - SEWER | 13,235 | 17,162 | 17,162 | 32,252 | 88% |

CITY OF LOS FRESNOS
APPROVED *UTILITY FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | | |
|------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE | |
| <u>SERVICES-SEWER</u> | | | | | | |
| 534-03115 | AUDITOR | 8,750 | 9,000 | 8,750 | 8,750 | -3% |
| 534-03140 | COLLECTION AGENCY FEES | 11,169 | 11,000 | 11,000 | 11,000 | 0% |
| 534-04100 | SUPPLIES & POSTAGE | 9,382 | 11,000 | 11,000 | 11,000 | 0% |
| 534-05100 | ELECTRICITY | 123,514 | 125,000 | 123,000 | 108,000 | -14% |
| 534-05120 | TELEPHONE | 2,595 | 3,200 | 3,200 | 3,000 | -6% |
| 534-05130 | LIFT STATIONS - WATER | 3,559 | 3,900 | 3,900 | 3,900 | 0% |
| 534-05135 | LIFT STATIONS - UTILITES | 2,051 | 2,250 | 2,100 | 2,100 | 0% |
| 534-09100 | TRAVEL & SCHOOL | 1,246 | 1,500 | 1,500 | 1,500 | 0% |
| 534-10100 | DUES/MEMBERSHIPS | 289 | 500 | 350 | 350 | -30% |
| 534-12100 | STRUCTURE INSURANCE | 2,400 | 2,520 | 2,520 | 2,550 | 1% |
| 534-12110 | LIABILITY INSURANCE | 5,219 | 8,325 | 8,324 | 7,283 | -13% |
| 534-13110 | COMMUNICATION | 250 | - | - | - | 0% |
| 534-30101 | BANK SERVICE CHARGE | 45 | 100 | - | - | 0% |
| 534-30115 | CREDIT CARD EXPENSE | 2,653 | 4,500 | 4,500 | 4,500 | 0% |
| 534-30250 | PROFESSIONAL SERVICES | 500 | 250 | 250 | 250 | 0% |
| 534-99100 | MISCELLANEOUS | 14,542 | 500 | - | 50,250 | 0% |
| 534-99115 | BAD DEBT EXPENSE | 4,133 | 2,500 | 2,500 | 4,500 | 80% |
| 539-14100 | TECHNOLOGY MAINTENANCE AGREEMENTS | 7,704 | 7,500 | 7,500 | 8,500 | 13% |
| 539-30110 | TEXAS WATER COMM. PERMIT | 8,549 | 18,180 | 18,180 | 9,000 | -50% |
| 539-30170 | SLUDGE REMOVAL | - | 9,000 | 9,000 | 9,000 | 0% |
| | TOTAL SERVICES | 208,552 | 220,725 | 217,574 | 245,433 | 11% |

CITY OF LOS FRESNOS
APPROVED *UTILITY FUND* BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2019

| | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|--|------------------|------------------|------------------|------------------|-------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| <u>CAPITAL OUTLAY-SEWER</u> | | | | | |
| 534-11400 | - | 68,130 | 126,540 | - | 0% |
| | - | 68,130 | 126,540 | - | 0% |
| <u>BOND INDEBTEDNESS-SEWER</u> | | | | | |
| 541-80315 | 8,242 | 6,985 | 6,985 | 5,576 | -20% |
| 541-80400 | 14,557 | 13,747 | 13,747 | 12,897 | -6% |
| | 22,799 | 20,732 | 20,732 | 18,473 | -11% |
| TOTAL SEWER EXPENSE | 927,345 | 932,240 | 995,111 | 893,713 | -4% |
| TOTAL UTILITY FUND EXPENSES | 2,200,319 | 2,088,685 | 2,260,608 | 2,146,761 | 3% |
| NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS | 512,084 | 533,018 | 512,042 | 571,989 | 12% |
| <u>DEPRECIATION</u> | | | | | |
| 530-99999 | 210,712 | 215,000 | 215,000 | 215,000 | 0% |
| 539-99999 | 506,721 | 510,772 | 510,000 | 510,000 | 0% |
| | 717,433 | 725,772 | 725,000 | 725,000 | 0% |
| <u>BOND INDEBTEDNESS-WATER</u> | | | | | |
| 532-80100 | - | 27,000 | 27,000 | 27,000 | 0% |
| 532-80105 | - | 1,000 | 1,000 | 1,000 | 0% |
| 532-80110 | - | 4,000 | 4,000 | 5,000 | 25% |
| | - | 32,000 | 32,000 | 33,000 | 3% |
| <u>BOND INDEBTEDNESS-SEWER</u> | | | | | |
| 541-80300 | - | 25,000 | 25,000 | 25,000 | 0% |
| 541-80115 | - | 17,000 | 17,000 | 18,000 | 6% |
| | - | 42,000 | 42,000 | 43,000 | 2% |
| 552-30130 | 120,963 | 120,963 | 120,963 | 119,263 | 0% |
| 552-30132 | 190,000 | 190,000 | 190,000 | 190,000 | 0% |
| 552-30136 | 57,618 | 81,295 | 81,295 | 101,111 | 0% |
| 552-30138 | 63,175 | 85,990 | 85,990 | 85,615 | 0% |
| | 431,755 | 478,248 | 478,248 | 495,989 | 0% |
| TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS | 1,149,188 | 1,278,020 | 1,277,248 | 1,296,989 | 1% |
| NET INCOME (LOSS) | (637,103) | (745,002) | (765,206) | (725,000) | -3% |

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, 2019

| | | FY 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|--|--------------------------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| ANTICIPATED REVENUE | | | | | | |
| 452-1010 | SALES TAX | 333,453 | 325,000 | 343,000 | 350,000 | 8% |
| 452-1050 | INTEREST EARNED | 1,263 | 1,000 | 1,500 | 1,250 | 25% |
| TOTAL REVENUE | | \$ 334,716 | \$ 326,000 | \$ 344,500 | \$ 351,250 | 8% |
| ANTICIPATED EXPENDITURES | | | | | | |
| 552-01100 | SALARIES | 3,160 | 3,000 | 2,000 | 3,090 | 3% |
| 552-02100 | FICA EXPENSE | 196 | 200 | 100 | 192 | -4% |
| 552-02105 | MEDICARE EXPENSE | 46 | 50 | 25 | 45 | -10% |
| 552-02107 | TWC EXPENSE | 33 | 300 | 60 | 270 | -10% |
| 552-02160 | WORKER'S COMP EXPENSE | 9 | 50 | 15 | 14 | -73% |
| 552-03110 | ATTORNEY | - | 500 | - | 500 | 0% |
| 552-03115 | AUDITOR | 5,500 | 5,500 | 5,500 | 5,550 | 1% |
| 552-03120 | PROFESSIONAL SERVICES | 21,200 | 26,400 | 26,400 | 26,400 | 0% |
| 552-04100 | OFFICE SUPPLIES | 2,258 | 2,500 | 2,500 | 2,500 | 0% |
| 552-06100 | CITY PROMOTION | 18,500 | 25,000 | 23,000 | 30,000 | 20% |
| 552-06120 | ADVERTISING | 3,776 | 5,000 | 5,000 | 5,000 | 0% |
| 552-09100 | TRAVEL/SEMINARS | 1,359 | 2,000 | 1,000 | 2,000 | 0% |
| 552-10100 | DUES & MEMBERSHIPS | 2,122 | 2,000 | 1,200 | 2,000 | 0% |
| 552-11150 | SPECIAL PROJECTS | 168,320 | 172,700 | 150,000 | 93,094 | -46% |
| 552-12100 | INSURANCE | 221 | 342 | 341 | 295 | -14% |
| 552-13500 | CAPITAL OUTLAY | - | - | - | 100,000 | 0% |
| 552-30100 | BUSINESS INCENTIVE PROGRAM | 16,070 | 20,000 | 9,825 | 20,000 | 0% |
| 552-30125 | WALMART 380 AGREEMENT | 48,940 | - | - | - | 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 | 81 | 458 | 50 | 300 | -34% |
| TOTAL EXPENSES | | \$ 351,789 | \$ 326,000 | \$ 287,016 | \$ 351,250 | 8% |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | (17,072) | - | 57,484 | 0 | 0% |

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, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 |
|--------------------------------------|-------------------|-------------------|-------------------|-----------------|--------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | |
| REVENUES | | | | | |
| DEBT SERVICE | 221,402 | 534,277 | 538,957 | 591,148 | |
| TOTAL REVENUES | \$ 221,402 | \$ 534,277 | \$ 538,957 | 591,148 | |
| EXPENDITURES | | | | | |
| DEBT SERVICE | 254,277 | 559,276 | 558,199 | 608,778 | |
| TOTAL EXPENDITURES | \$ 254,277 | \$ 559,276 | \$ 558,199 | 608,778 | |
| EXCESS REVENUES(EXPENDITURES) | (32,874) | (24,999) | (19,242) | (17,630) | |

REVENUES

| | | | | | |
|-----------------------|----------------------------|----------------|----------------|----------------|----------------|
| 400-0101 | CURRENT PROP TAX | 168,106 | 227,132 | 230,000 | 398,573 |
| 400-0105 | PROPERTY TAX DISCOUNT | (3,802) | (5,000) | (5,288) | (5,000) |
| 400-0110 | DELINQUENT PROPERTY TAXES | 7,218 | 5,000 | 7,000 | 7,000 |
| 400-0120 | PENALTY, INTEREST & COSTS | - | - | - | - |
| 400-0125 | CURRENT PENALTY & INTEREST | 4,740 | 5,475 | 5,475 | 5,475 |
| 442-1050 | INTEREST EARNED | 140 | 100 | 200 | 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 | 187,500 | 120,000 |
| 443-1030 | BOND PMTS TSF FROM GF | - | 69,070 | 69,070 | 20,000 |
| TOTAL REVENUES | | 221,402 | 534,277 | 538,957 | 591,148 |

EXPENDITURES

| | | | | | |
|---------------------------|------------------------|----------------|----------------|----------------|----------------|
| 504-30301 | COUNTY CONTRACT | 1,763 | 3,500 | 3,500 | 3,500 |
| 542-80116 | PRINCIPAL PAYMENT 2005 | 105,000 | 110,000 | 110,000 | 115,000 |
| 542-80117 | INTEREST EXPENSE 2005 | 39,818 | 36,000 | 35,923 | 31,950 |
| 543-80110 | BOND AGENT FEES | - | - | - | - |
| 542-80200 | PRINCIPAL PAYMENT 2014 | 25,000 | 160,000 | 160,000 | 145,000 |
| 542-80201 | INTEREST EXPENSE 2014 | 82,697 | 246,776 | 80,163 | 96,144 |
| 543-80210 | BOND AGENT FEES | - | 2,000 | 2,000 | 1,000 |
| 542-80301 | PRINCIPAL PAYMENT 2017 | - | - | - | 80,000 |
| 542-80310 | INTEREST EXPENSE 2017 | - | - | 166,613 | 135,184 |
| 543-80210 | BOND AGENT FEES | - | 1,000 | - | 1,000 |
| TOTAL EXPENDITURES | | 254,277 | 559,276 | 558,199 | 608,778 |

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, 2019

| | | 2016-2017 | FY 2017-2018 | | FY 2018-2019 | |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------|
| | | ACTUAL | BUDGET | PROJECTED | PROPOSED | % INCREASE |
| ANTICIPATED REVENUE | | | | | | |
| 425-1010 | GRANT REIMBURSEMENT | 49,255 | 58,225 | 58,225 | 58,225 | 0% |
| 425-1050 | INTEREST EARNED | - | - | 166 | 150 | 0% |
| | | 68 | | | | |
| TOTAL REVENUE | | 49,323 | 58,225 | 58,391 | 58,375 | 0% |
| ANTICIPATED EXPENDITURES | | | | | | |
| 525-01100 | SALARIES EXPENSE | 22,069 | 24,960 | 24,000 | 25,709 | 3% |
| 525-01200 | JANITORIAL EXPENSE | 7,800 | 7,800 | 7,800 | 7,800 | 0% |
| 525-01500 | OVERTIME | 4 | - | - | - | 0% |
| 525-02100 | PAYROLL TAXES - FICA | 1,324 | 1,548 | 1,548 | 1,594 | 3% |
| 525-02105 | PAYROLL TAXES MEDICARE | 309 | 362 | 362 | 373 | 3% |
| 525-02106 | HEALTH & OTHER BENEFITS | 6,577 | 7,232 | 7,232 | 7,232 | 0% |
| 525-02107 | PAYROLL TAXES TWC | 100 | 270 | 270 | 270 | 0% |
| 525-02150 | RETIREMENT EXPENSE | 338 | 819 | 819 | 1,815 | 122% |
| 525-02160 | WORKERS COMPENSATION INSURANCE | 58 | 110 | 110 | 113 | 3% |
| 525-02210 | OTHER INS | 54 | 58 | 58 | 58 | -1% |
| 525-04100 | OFFICE SUPPLIES | 1,867 | 566 | 566 | 566 | 0% |
| 525-04115 | OTHER SUPPLIES | - | - | - | - | 0% |
| 525-05100 | TELEPHONE | 1,764 | 1,900 | 1,600 | 1,050 | -45% |
| 525-05110 | ELECTRICITY | 5,754 | 5,500 | 5,000 | 4,000 | -27% |
| 525-05110 | UTILITIES | 817 | 1,000 | 800 | 1,000 | 0% |
| 525-07100 | FUEL & MAINTENANCE | 1,546 | 1,800 | 1,500 | 1,800 | 0% |
| 525-08100 | REPAIRS - VEHICLES | 1,513 | 900 | 900 | 900 | 0% |
| 525-11110 | BUILDING MAINTENANCE | 512 | 600 | 600 | 600 | 0% |
| 525-12100 | BUILDING INSURANCE | 2,052 | 2,100 | 2,156 | 2,200 | 5% |
| 525-12110 | LIABILITY INSURANCE | 566 | 1,100 | 1,304 | 1,315 | 20% |
| TOTAL EXPENSES | | \$ 55,025 | \$ 58,625 | \$ 56,625 | \$ 58,395 | 0% |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | (5,702) | (400) | 1,766 | (20) | 0% |

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, 2019

| | FY 2016-2017 | | FY 2017-2018 | | FY 2018-2019 |
|--------------------------------------|-------------------|-------------------|-------------------|----------|----------------|
| | ACTUAL | BUDGET | PROJECTED | PROPOSED | |
| REVENUES | | | | | |
| TIRZ | 189,314 | 297,590 | 298,190 | | 337,826 |
| TOTAL REVENUES | \$ 189,314 | \$ 297,590 | \$ 298,190 | | 337,826 |
| EXPENDITURES | | | | | |
| TIRZ | 1,000 | 188,500 | 197,500 | | 151,344 |
| TOTAL EXPENDITURES | \$ 1,000 | \$ 188,500 | \$ 197,500 | | 151,344 |
| EXCESS REVENUES(EXPENDITURES) | 188,314 | 109,090 | 100,690 | | 186,482 |
| | | | | | |
| REVENUES | | | | | |
| 400-1000 INTEREST EARNED | 342 | - | 600 | | 250 |
| 400-1500 TIRZ CITY REVENUE | 111,857 | 201,732 | 201,732 | | 231,710 |
| 400-1600 TIRZ COUNTY REVENUE | 77,115 | 95,858 | 95,858 | | 105,866 |
| 400-1710 MISCELLANEOUS INCOME | - | - | - | | |
| TOTAL REVENUES | 189,314 | 297,590 | 298,190 | | 337,826 |
| | | | | | |
| EXPENDITURES | | | | | |
| 501-1000 PROFESSIONAL SERVICES | 1,000 | 1,000 | 10,000 | | 10,000 |
| 501-2000 TIRZ BOND PAYMENT | - | 187,500 | 187,500 | | 141,344 |
| TOTAL EXPENDITURES | 1,000 | 188,500 | 197,500 | | 151,344 |
| | | | | | |
| FUND BALANCE | 152,244 | 261,334 | 252,934 | | 439,416 |