

FY 2019-2020



Budget

City of Los Fresnos

1. The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

Mayor – Polo Narvaez – For
Mayor Pro-tem – Yolanda H. Cruz – For
Councilman – Swain Real – For
Councilman – James Herrera – For
Councilman – Joe Collinsworth – For
Councilman – Juan Munoz – For

This budget will raise more revenue from property taxes than last year's budget by an amount of \$43,451.99, which is a 2.4% increase from last year's budget.

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 2018-2019</u>	<u>FY 2019-2020</u>
a. Effective Tax Rate	\$0.662254	\$0.697821
b. Effective Maintenance & Operations Tax Rate	\$1.027396	\$1.013109
c. Maximum Operating Tax Rate	\$1.109587	\$1.094157
d. Total Rollback Tax Rate	\$1.289541	\$0.813033
<u>Adopted Rates</u>	<u>FY 2018-2019</u>	<u>FY 2019-2020</u>
a. Maintenance & Operations Tax Rate	\$0.56190	\$0.515700
b. Debt Rate (Interest & Sinking Fund)	\$0.15310	\$0.199300
c. Total Adopted Property Tax Rate	\$0.715000	\$0.715000

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$9,105,000. The total amount of outstanding debt obligations considered self-supporting is \$7,656,042. 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 2019-2020 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$795,065.00
- b. Self-Supporting Debt: \$644,672.25

City of Los Fresnos, Texas

Annual Budget

Year beginning October 1, 2019 and Ending September 30, 2020

TABLE OF CONTENTS

Letter of Transmittal	1
Budget Goals	2
City Council	3
City Officials	4
Organizational Chart	5
Budget Process	6
Basis of Budgeting	7
<u>General Fund</u>	
General Fund Summary	8
Expenditures & Revenues Chart	9
Revenues	10-13
Administration	14-15
Municipal Court	15-16
Tax Collection	16
Elections	16
Other General Expenditures	16
Police	16-18
Fire	18
Emergency Medical Service	18-19
Engineering	19
Streets	19-20
Garbage	20
Environmental/Health	20-21
Parks & Recreation	21-22
Library	23
Community Center	24
Emergency Management	24-25

Stormwater	25
City Promotions	25
Information Technology	25-26
Community Health	26
Mental Task Force	26-27
<u>Utility Fund (Water)</u>	
Utility Fund Summary	28
Expenditures & Revenues Chart	29
Revenues	30
Salaries – Water	31
Services – Water	31
Materials & Supplies – Water	32
Repairs & Maintenance – Water	32
Information Technology – Water	33
Capital Outlay – Water	33
Debt Service – Water	33
<u>Utility Fund (Sewer)</u>	
Salaries – Sewer	34
Materials & Supplies- Sewer	34
Repairs & Maintenance – Sewer	35
Information Technology – Sewer	35
Services – Sewer	36
Capital Outlay – Sewer	36
Debt Service – Sewer	36-37
<u>Community Development Corporation Fund</u>	
Fund Summary	38
Revenues & Expenditures	39
<u>Debt Service Fund</u>	
Fund Summary	40
Revenues & Expenditures	41

Senior Citizens Fund

Fund Summary	42
Revenues & Expenditures	43

TIRZ

Fund Summary	44
Revenues & Expenditures	45



September 23, 2019

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, 2019 through September 30, 2020 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 2019 – 2020 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 2019 – 2020 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves and for the 14th 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.

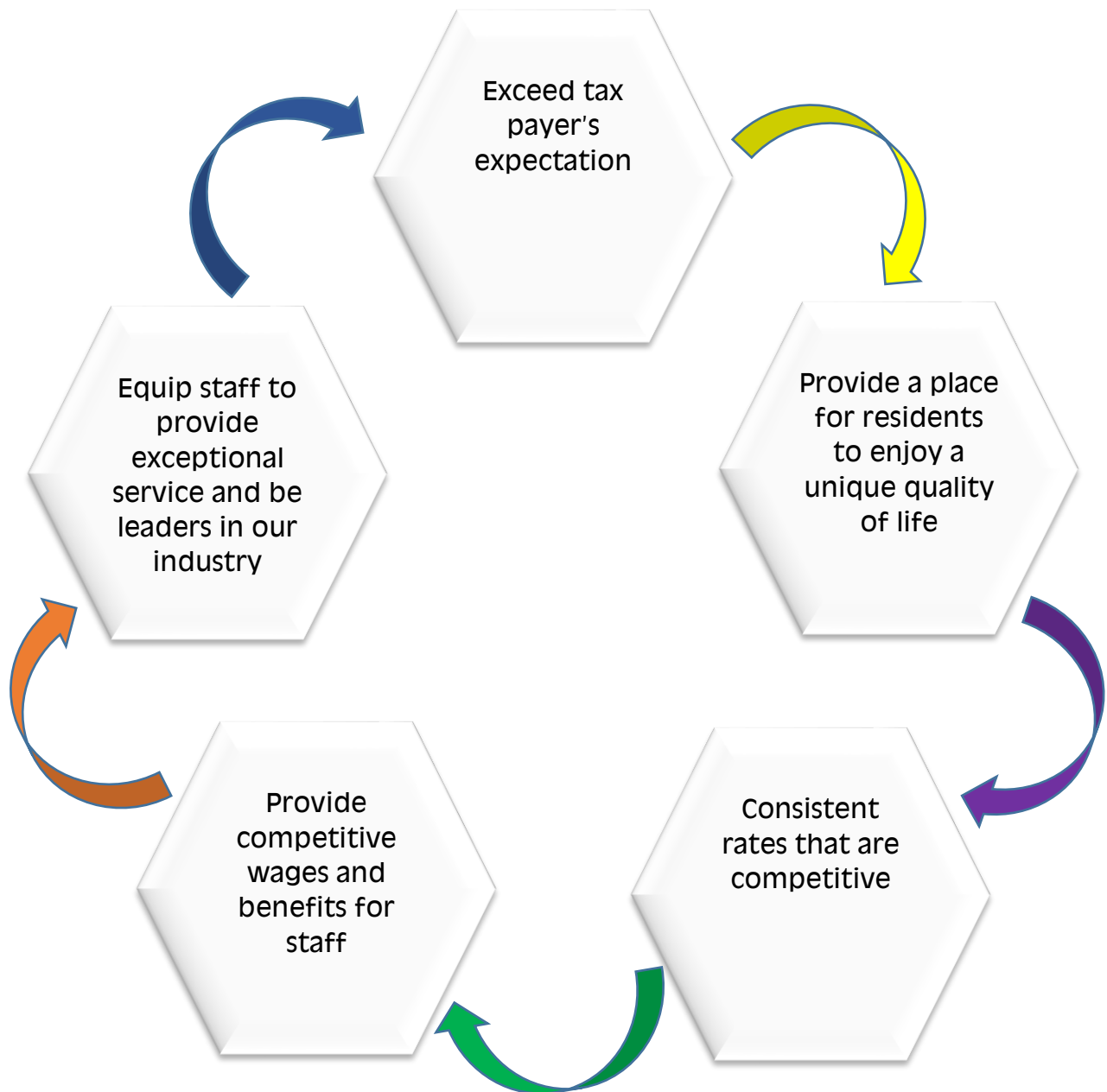
Sincerely,

A handwritten signature in blue ink that reads "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.



City Council



POLO NARVAEZ
MAYOR



YOANDA H. CRUZ
MAYOR PRO-TEM



SWAIN REAL
COUNCILMAN PLACE-2



JAMES HERRERA
COUNCILMAN PLACE-3



JOE COLLINSWORTH
COUNCILMAN PLACE-4



JUAN MUNOZ
COUNCILMAN PLACE-5

City Officials

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

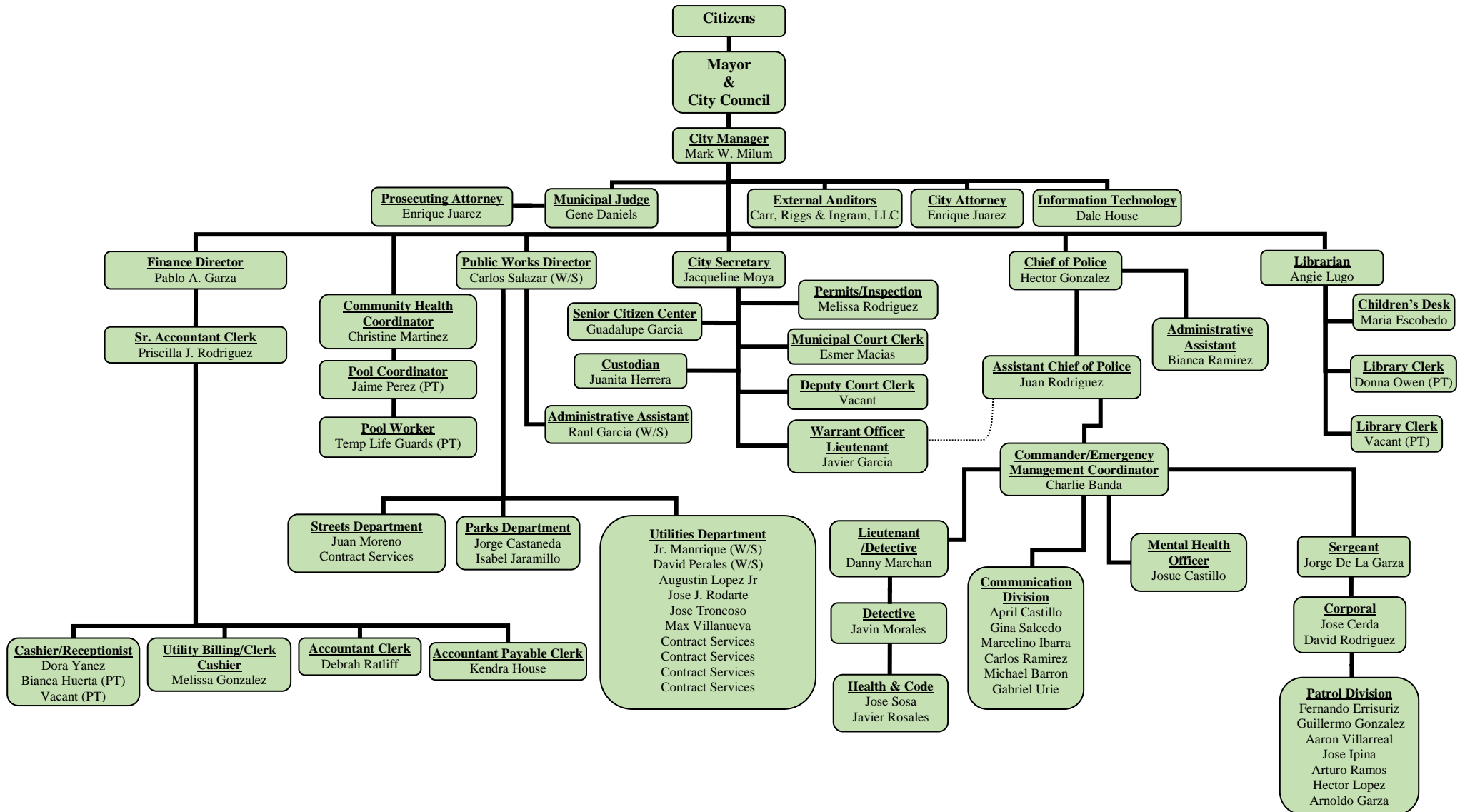
Volunteer Fire Department - Chief

Gene Daniels

Ambulance Service - Director

Gene Daniels

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 cannot 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 (i.e. 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 (i.e. purchase orders issued), but revenues are also recognized when they are obligated to the City (i.e. Fees are recognized as revenue when bills are produced).

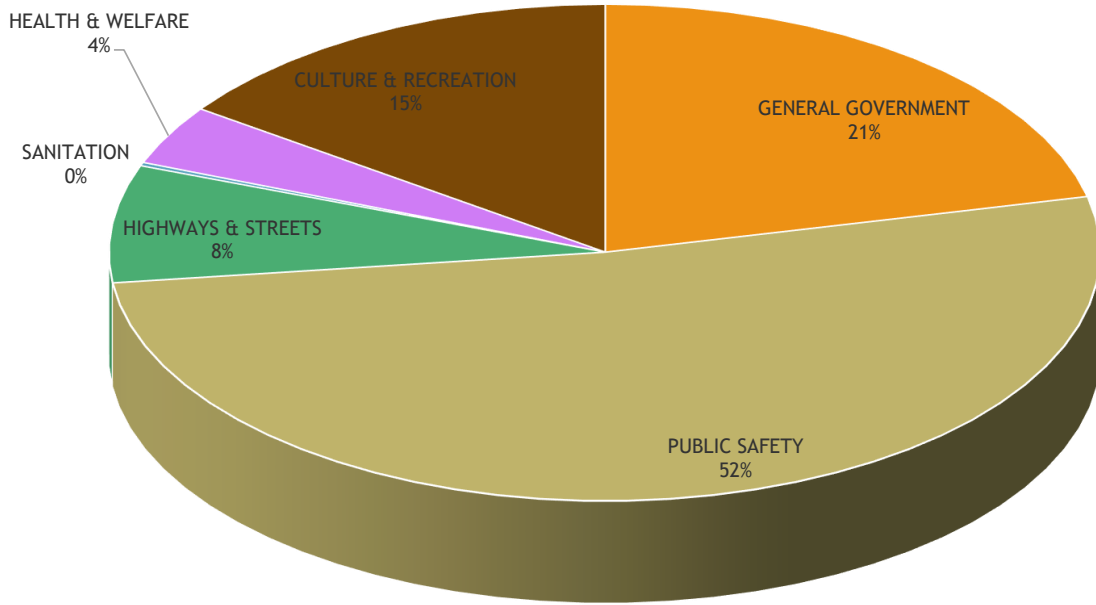
The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget.

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.

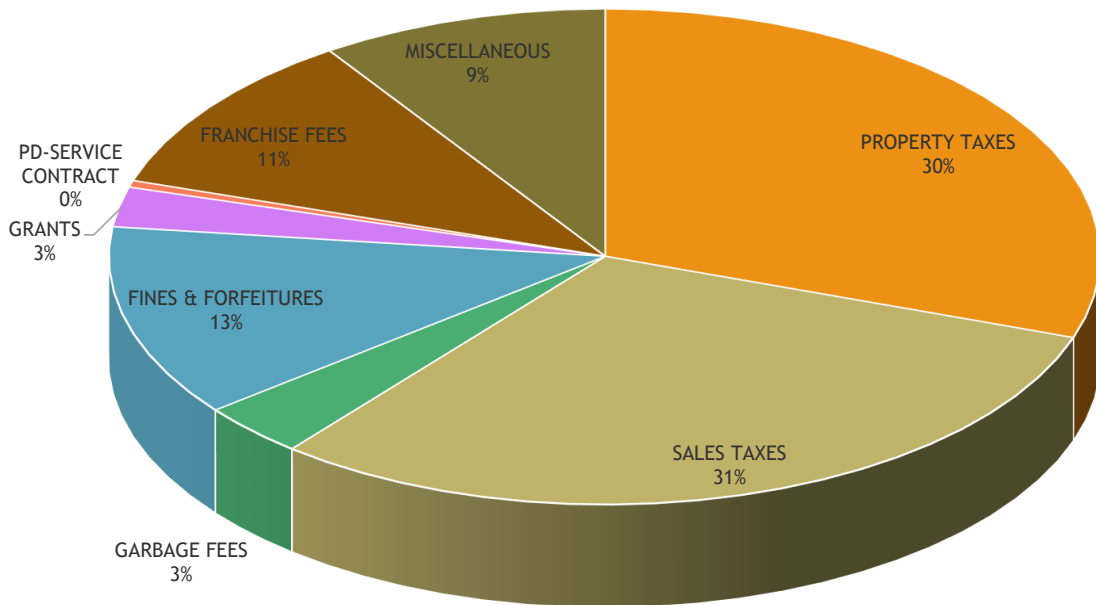
City of Los Fresnos
 FY 2019-2020 Approved Budget
 General Fund

Expenditures by Category



City of Los Fresnos
 FY 2019-2020 Approved Budget
 General Fund

Revenues by Category



CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE
REVENUES					
PROPERTY TAXES	1,347,115	1,490,326	1,290,000	1,153,801	-23%
SALES TAXES	1,075,727	1,050,000	1,200,000	1,162,000	11%
GARBAGE FEES	119,214	131,000	133,100	133,100	2%
FINES & FORFEITURES	569,684	552,800	477,350	477,350	-14%
GRANTS	47,154	110,065	139,266	99,044	-10%
PD-SERVICE CONTRACT	16,480	9,220	13,130	16,880	83%
FRANCHISE FEES	373,759	377,093	398,512	405,621	8%
MISCELLANEOUS	371,525	337,382	373,979	357,350	6%
TRANSFERS IN	6,250	-	-	-	0%
TOTAL REVENUES	3,926,908	4,057,886	4,025,338	3,805,146	-6%
EXPENDITURES					
GENERAL GOVERNMENT	679,188	870,909	913,222	814,225	-7%
PUBLIC SAFETY	1,990,434	1,963,292	1,899,282	1,964,367	0%
HIGHWAYS & STREETS	418,139	393,376	376,585	291,080	-26%
SANITATION	5,938	5,500	7,050	8,500	55%
HEALTH & WELFARE	104,041	159,039	108,477	148,692	-7%
CULTURE & RECREATION	614,222	664,163	509,475	578,282	-13%
TRANSFERS OUT	75,740	-	-	-	0%
TOTAL EXPENDITURES	3,887,702	4,056,279	3,814,091	3,805,146	-6%
EXCESS REVENUES(EXPENDITURES)	39,206	1,607	211,247	(0)	

BUDGET INCREASE COMPARED WITH FYE 2018-2019

(251,134) **-6%**

ANTICIPATED OPERATIONAL REVENUE

400-0100	PROPERTY TAXES	1,309,239	1,462,826	1,260,000	1,126,301	-23%
400-0110	DELINQUENT TAXES	41,119	35,000	35,000	35,000	0%
400-0115	PROPERTY TAX DISCOUNT	(34,715)	(35,000)	(35,000)	(35,000)	0%
400-0120	PENALTY, INTEREST & COST	31,472	27,500	30,000	27,500	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		FY 2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE
TOTAL PROPERTY TAXES		1,347,115	1,490,326	1,290,000	1,153,801	-23%
430-0200	CITY SALES TAX	1,075,727	1,050,000	1,200,000	1,162,000	11%
TOTAL SALES TAXES		1,075,727	1,050,000	1,200,000	1,162,000	11%
412-1090	GARBAGE COLLECTION-RESIDENTIAL	47,216	60,000	52,500	52,500	-13%
412-1100	GARBAGE COLLECTION-COMMERCIAL	32,303	35,000	43,200	43,200	23%
412-1110	COLLECTED SALES TAX-GARBAGE	13,010	12,000	14,400	14,400	20%
412-1111	GARBAGE PENALTIES	25,512	23,000	23,000	23,000	0%
412-1120	RECYCLE REVENUE	1,174	1,000	-	-	0%
TOTAL GARBAGE FEES		119,214	131,000	133,100	133,100	2%
407-0240	MUNICIPAL COURT FINES & FEES	491,781	478,000	420,000	420,000	-12%
407-0241	COURT FEES-TECH	22,016	21,000	18,250	18,250	-13%
407-0255	SCOFF LAW REVENUE	-	-	-	-	0%
407-0260	COURT FEES- JUDGE	1,819	1,800	1,600	1,600	-11%
407-0270	COURT FEES-SECURITY	16,438	15,500	13,500	13,500	-13%
407-0280	COURT FEES- CHILD SAFETY FUND	6,583	7,500	4,000	4,000	-47%
407-0290	SPECIAL EXPENSE	31,048	29,000	20,000	20,000	-31%
TOTAL MUNICIPAL FINES		569,684	552,800	477,350	477,350	-14%
407-1060	POLICE EDUCATION FROM STATE	1,668	1,600	1,710	1,600	0%
490-7527	GRANT REVENUE - TEXAS LIBRARY	-	-	-	-	0%
490-7528	GRANT REVENUE - TPW 54-000171	(75,000)	-	-	-	
490-7545	GRANT REVENUE - VEST BVP	2,765	3,165	-	-	-100%
490-7551	GRANT REVENUE - OSG OVERTIME	32,124	17,000	15,000	12,444	-27%
490-7552	GRANT REVENUE - OSG VEHICLE	-	-	37,556	-	0%
490-7553	GRANT REVENUE - LBSP	22,347	25,000	25,000	25,000	0%
490-7554	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	63,250	60,000	60,000	60,000	0%
490-7558	GRANT REVENUE - FEMA	-	-	-	-	0%
490-7562	GRANTS - COMMUNITY HEALTH	-	3,300	3,300	-	

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2020

		FY 2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE
TOTAL GRANTS		47,154	110,065	139,266	99,044	-10%
407-1071	SERVICE CONTRACT-INDIAN LAKE DISPATCH	2,500	2,000	(3,750)	-	0%
407-1090	SERVICE CONTRACT-LFCISD	13,980	7,220	16,880	16,880	134%
TOTAL SERVICE CONTRACT		16,480	9,220	13,130	16,880	83%
430-0202	HOTEL/MOTEL TAX	14,409	12,000	17,000	17,000	42%
430-0205	MIXED BEVERAGE TAXES	-	-	-	-	0%
430-0210	AEP FRANCHISE FEE	196,392	186,000	186,000	186,000	0%
430-0220	FRANCHISE FEE-AT&T LEASE	5,691	28,197	28,197	36,000	28%
430-0230	FRANCHISE FEE-AT&T	6,212	6,000	4,000	4,000	-33%
430-0250	TWC FRANCHISE FEE	55,564	50,000	58,000	58,000	16%
430-0255	PEG CAPITAL FEE	8,038	8,000	9,300	9,000	13%
430-0260	FRANCHISE FEE-GARBAGE	66,707	66,000	74,000	74,000	12%
430-0270	TEXAS GAS FRANCHISE FEE	5,632	5,600	6,394	6,000	7%
430-0275	SKYWAY TOWERS LEASE FEE	9,912	10,796	11,121	11,121	3%
430-0280	RIGHT OF WAY FRANCHISE FEES	5,203	4,500	4,500	4,500	0%
TOTAL FRANCHISE FEES		373,759	377,093	398,512	405,621	8%
400-1015	LICENSE & PERMITS	104,661	95,000	95,000	95,000	0%
400-1020	MISC. FEES & SERVICES	28	-	-	-	0%
400-1025	RENTAL FEES - COMMUNITY CENTER	8,295	8,000	9,500	8,000	0%
400-1028	RENTAL FEES-PARKS	1,755	2,000	1,000	1,000	-50%
400-1029	COMMUNITY CENTER BLDG SECUR	3,840	3,500	5,300	4,000	14%
400-1040	PLAT REVIEW FEES	1,100	1,000	5,450	1,000	0%
400-1057	SALE OF ASSETS	-	-	-	-	0%
400-1070	INTEREST EARNED	18,981	15,000	22,000	17,000	13%
400-1080	ADMIN FEES - GENERAL ELECTION	50	-	-	-	0%
400-1085	CREDIT CARD PROCESSING FEES	14,421	15,000	13,000	15,000	0%
407-0300	NSF REVENUE	40	-	80	-	0%
407-0310	POLICE RECORDS FEES	2,955	2,500	4,000	4,000	60%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		FY 2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE
407-1045	SHOOTING RANGE	6,458	7,000	6,369	6,000	-14%
407-1050	PRISONER HOUSING/CUSTOM DET	5,440	2,500	5,500	5,000	100%
410-1010	LOT MOWING	48	300	300	300	0%
410-1020	HEALTH INSPECTIONS	5,330	4,500	4,500	4,500	0%
410-1030	ANIMAL CONTROL	190	-	73	-	0%
410-1040	GARAGE SALE PERMIT	3,020	3,000	3,000	3,000	0%
410-1055	ALARM REGISTRATION FEES	40	-	20	-	0%
415-1050	VETERANS MEMORIAL - SPONSORS	1,000	-	-	-	0%
415-1055	VETERANS MEMORIAL - REGISTRANTS	20,006	9,000	-	-	-100%
415-1060	LFCISD POOL CONTRACT	-	-	-	-	0%
415-1080	POOL ADMISSION/RENTAL	4,938	4,500	4,500	4,500	0%
415-1085	POOL RENTAL	420	-	260	-	0%
415-1090	SWIMMING LESSONS INCOME	8,520	10,000	11,640	10,000	0%
416-1010	LIBRARY REVENUE	10,869	10,000	8,500	8,500	-15%
416-1020	LIBRARY REVENUE-COPY MACHINE	2,046	2,000	3,000	3,000	50%
444-1000	VALLEY METRO	8	-	3	-	0%
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000	0%
444-1010	MISC INCOME	6,468	5,000	9,274	5,000	0%
490-1080	POOL RENTAL DEPOSIT	-	-	100	-	0%
490-7505	REIMBURSEMENT - FORENSICS EXAMS	3,330	500	-	-	0%
490-7530	REIMBURSEMENT - LIBRARY	2,551	-	528	-	0%
490-7560	REIMB. FROM FIRE DEPT/EMS	60,437	61,000	85,000	85,550	40%
490-7565	REIMB FOR MENTAL HEALTH OFFICER	59,280	61,082	61,082	62,000	2%
490-7575	REIMB FROM CDC	-	-	-	-	0%
	TOTAL OTHER REVENUE	371,525	337,382	373,979	357,350	6%
490-8000	TRANSFERS IN	6,250	-	-	-	0%
	TOTAL DEPARTMENT REVENUE	6,250	-	-	-	0%
	TOTAL ANTICIPATED OPERATIONAL REVENUE	3,920,658	4,057,886	4,025,338	3,805,146	-6%

ANTICIPATED OPERATIONAL EXPENDITURES

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

FY 2017-2018	FY 2018-2019		FY 2019-2020		
ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE	

ADMINISTRATION EXPENDITURES

DEPARTMENT 02

502-01100	ADMINISTRATION SALARY	149,127	165,855	165,855	189,777	14%
502-01500	OVERTIME SALARY EXPENSE	1,144	1,500	500	1,000	-33%
502-02100	PAYROLL TAXES FICA	9,065	10,322	10,000	11,333	10%
502-02105	PAYROLL TAXES MEDICARE	2,120	2,414	2,350	2,650	10%
502-02106	HEALTH INS EXP	25,086	22,780	24,000	29,789	31%
502-02107	PAYROLL TAXES TWC	240	2,160	450	2,430	13%
502-02150	TMRS RETIREMENT EXPENSE	4,390	11,328	10,600	6,180	-45%
502-02160	WORKMAN'S COMPENSATION INSURANCE	441	4,129	400	4,528	10%
502-02210	OTHER INSURANCE	162	403	200	518	29%
502-03110	ATTORNEY	3,063	5,000	5,000	5,000	0%
502-03115	AUDITOR	10,000	10,000	10,000	10,000	0%
502-03120	VALLEY METRO SERVICE	20,840	20,000	19,995	19,995	0%
502-04100	OFFICE SUPPLIES & PRINTING	18,984	20,000	20,000	20,000	0%
502-04110	POSTAGE	1,353	2,000	1,500	1,500	-25%
502-05100	ELECTRICITY	4,971	5,500	5,500	21,000	282%
502-05120	TELEPHONE	14,279	9,000	9,000	9,000	0%
502-05130	UTILITIES	724	7,500	7,500	4,000	0%
502-06100	ADVERTISING	11,643	6,573	7,500	7,500	14%
502-06120	LF CHAMBER OF COMMERCE ADV.	34,200	34,200	34,200	34,200	0%
502-06130	HEADS & BEDS	21,500	19,000	19,000	20,000	5%
502-09100	TRAVEL & TRAINING	4,782	6,000	6,000	7,000	17%
502-09110	ADMIN. EXPENSE	-	1,600	1,600	2,000	25%
502-10100	DUES & MEMBERSHIP	8,236	8,600	8,600	8,600	0%
502-11100	MAINTENANCE OF EQUIPMENT	4,013	5,000	1,500	3,000	-40%
502-11110	MAINTENANCE OF BLDG.	2,247	3,000	3,000	3,000	0%
502-12100	BUILDING INSURANCE	6,296	6,500	6,500	6,500	0%
502-12110	LIABILITY INSURANCE	6,161	5,361	5,361	5,360	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018		FY 2018-2019		FY 2019-2020	PERCENTAGE INCREASE
	ACTUAL	APPROVED		PROPOSED		
		BUDGET	PROJECTED			
502-13500 CAPITAL OUTLAY	-	-	-	-	-	0%
502-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	13,889	19,700	19,700	19,700	19,700	0%
502-30250 PROFESSIONAL SERVICES	4,750	500	500	500	500	0%
502-99100 MISCELLANEOUS	3,717	8,974	6,000	6,000	6,000	-33%
502-99105 380 AGREEMENT- WALMART	(650)	-	-	-	-	0%
502-99998 SERIES 2018 PRINCIPAL	-	67,500	135,000	-	-	0%
502-99999 SERIES 2018 INTEREST	-	11,382	22,602	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	386,774	503,781	569,913	462,060	462,060	-8%

MUNICIPAL COURT EXPENDITURES

DEPARTMENT 03

503-01100 COURT SALARY	89,954	101,329	90,000	101,349	101,349	0%
503-01500 OVERTIME SALARIES	309	1,000	1,000	1,000	1,000	0%
503-02100 PAYROLL TAXES FICA	5,480	6,344	5,600	6,345	6,345	0%
503-02105 PAYROLL TAXES MEDICARE	1,282	1,484	1,300	1,484	1,484	0%
503-02106 HEALTH INSURANCE	15,208	17,827	15,500	21,027	21,027	18%
503-02107 PAYROLL TAXES TWC	232	810	300	810	810	0%
503-02150 TMRS RETIREMENT EXPENSE	2,653	7,225	6,000	3,459	3,459	-52%
503-02160 WORKMAN'S COMPENSATION INSURANCE	1,552	2,323	1,800	2,324	2,324	0%
503-02210 OTHER INSURANCE	101	173	100	173	173	0%
503-03100 CONTRACT SERVICES - JUDGE	21,600	21,600	21,600	21,600	21,600	0%
503-03110 CONTRACT SERVICES - ATTORNEY	27,250	27,500	27,500	27,500	27,500	0%
503-04100 SUPPLIES	2,497	2,100	1,600	3,000	3,000	43%
503-04110 POSTAGE	2,113	2,000	2,000	2,000	2,000	0%
503-05100 ELECTRICITY	1,664	1,500	1,200	-	-	-100%
503-05120 TELEPHONE	2,504	2,500	2,500	2,500	2,500	0%
503-05130 UTILITIES	126	175	150	-	-	0%
503-09100 TRAVEL & TRAINING	1,371	2,900	2,900	3,000	3,000	3%
503-10100 DUES & MEMBERSHIPS	157	150	150	150	150	0%
503-14110 COURT TECHNOLOGY - ANNUAL MAINTENANCE	14,315	20,000	20,000	20,000	20,000	0%
503-30110 CREDIT CARD SERVICE CHARGE	9,192	10,000	10,000	10,000	10,000	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED		PROPOSED	PERCENTAGE
		BUDGET	PROJECTED		INCREASE
503-30115 LINEBARGER/MSB FEES	257	500	500	500	0%
503-99100 MISCELLANEOUS	-	300	300	300	0%
TOTAL DEPARTMENT EXPENDITURES	199,818	229,740	212,000	228,521	-1%

TAX ASSESSOR-COLLECTOR EXPENDITURES

DEPARTMENT 04

504-30100 TAX APPRAISAL FEE	21,211	23,611	23,611	25,519	8%
504-30300 COUNTY CONTRACT M&O	15,488	16,126	15,000	17,000	5%
TOTAL DEPARTMENT EXPENDITURES	36,699	39,737	38,611	42,519	7%

ELECTIONS EXPENDITURES

DEPARTMENT 06

506-03000 ELECTIONS CONTRACT	10,813	16,098	11,990	13,000	-19%
506-06100 ADVERTISING	217	800	340	350	-56%
506-09100 TRAVEL & SCHOOL	15	1,200	1,050	1,200	0%
TOTAL DEPARTMENT EXPENDITURES	11,045	18,098	13,380	14,550	-20%

ALL DEPARTMENT EXPENDITURES

DEPARTMENT 19

519-30160 OUTSOURCE PAYROLLSERVICE	3,073	3,500	3,500	3,500	0%
519-30170 RCI- FIXED ASSETS/RECORD RETENTION	3,499	5,100	6,622	7,000	37%
519-30180 EMPLOYEE DRUG TESTING	-	-	-	-	0%
519-30260 CHRISTMAS/THANKSGIVING PARTY	5,023	6,000	4,684	6,000	0%
519-30280 FEMA-HAZARD MITIGATION PLAN	-	-	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	11,594	14,600	14,806	16,500	13%

POLICE EXPENDITURES

DEPARTMENT 07

507-01100 SALARIES EXP	784,363	846,826	846,826	836,500	-1%
507-01108 COVERAGE STIPENDS	-	-	-	-	0%
507-01500 POLICE OVERTIME	24,291	40,000	30,000	30,000	-25%

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018		FY 2018-2019		FY 2019-2020	PERCENTAGE INCREASE
	ACTUAL	APPROVED		PROPOSED		
		BUDGET	PROJECTED			
507-01510 POLICE OVERTIME - COMMUNITY CENTER	3,316	4,000	4,000	4,000	0%	
507-01515 POLICE OVERTIME - STONE GARDEN	24,359	17,000	15,000	12,444	0%	
507-01520 OVERTIME - FOOTBALL GAMES	6,376	5,000	3,424	5,000	0%	
507-01525 OVERTIME - LBSP	15,548	25,000	25,000	25,000	0%	
507-02100 PAYROLL TAXES FICA	45,938	57,590	57,590	56,605	-2%	
507-02105 PAYROLL TAXES MEDICARE	10,744	13,469	13,469	13,239	-2%	
507-02106 HEALTH & OTHER BENEFITS	155,611	155,952	154,000	154,200	-1%	
507-02107 PAYROLL TAXES TWC	1,543	6,210	3,000	5,940	-4%	
507-02150 RETIREMENT EXPENSE	25,144	65,575	59,000	30,858	-53%	
507-02160 WORKMAN'S COMPENSATION INSURANCE	19,688	20,327	27,000	19,971	-2%	
507-02210 OTHER INS	1,047	1,325	1,200	1,267	-4%	
507-03100 BREATHALYZER CONTRACT	1,500	3,300	1,500	3,300	0%	
507-03110 ATTORNEY FEES	-	-	-	-	0%	
507-03115 FORENSICS	3,872	6,000	-	6,000	0%	
507-04100 ADMINISTRATIVE SUPPLIES	15,357	15,500	13,000	16,000	3%	
507-04110 JANITORIAL SUPPLIES	1,648	2,500	2,500	2,500	0%	
507-04115 EMPLOYEE SCREENINGS	1,160	2,000	2,000	2,000	0%	
507-04120 UNIFORMS (ALLOWANCE)	12,683	15,000	12,000	8,583	-43%	
507-04130 PRISONER EXPENSE	2,144	2,000	2,000	2,000	0%	
507-04140 POLICE EQUIPMENT	23,275	25,000	20,000	26,000	4%	
507-04145 VEST BVP GRANT EXPENSE	1,600	3,165	-	-	-100%	
507-05100 ELECTRICITY	11,762	9,600	8,000	14,700	53%	
507-05120 TELEPHONE	12,718	13,000	13,000	13,000	0%	
507-05130 UTILITIES - POLICE	467	450	400	1,500	0%	
507-05135 UTILITIES - TRAINING CENTER	599	600	600	600	0%	
507-06100 ADVERTISING	101	1,500	500	500	-67%	
507-07100 FUEL FOR VEHICLES	36,262	35,000	30,000	35,000	0%	
507-08100 REPAIRS - VEHICLES	19,056	28,000	21,000	28,000	0%	
507-09100 TRAVEL & TRAINING	12,237	12,500	7,500	12,500	0%	
507-09110 STATE EDUCATION MONEY	600	1,600	1,710	1,600	0%	
507-10100 DUES & MEMBERSHIPS	1,008	1,500	1,000	1,000	-33%	

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED	PROJECTED	PROPOSED	PERCENTAGE
		BUDGET			INCREASE
507-11100 MAINTENANCE OF EQUIPMENT	2,297	2,000	1,000	2,000	0%
507-11110 MAINTENANCE OF BUILDING	8,237	13,000	9,000	13,000	0%
507-11120 MAINTENANCE OF SHOOTING RANGE	2,362	11,000	1,000	8,000	-27%
507-12110 LIABILITY INSURANCE	24,021	21,033	21,033	22,000	5%
507-13110 NEW POLICE EQUIPMENT	-	-	-	-	0%
507-13500 CAPITAL OUTLAY	133,629	15,000	-	24,680	0%
507-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	26,563	27,500	27,500	27,500	0%
507-30100 SCHOOL SUPPORT/EXPLORERS	5,957	6,000	5,000	6,000	0%
507-30101 OPERATION STONE GARDEN - RADIOS	-	-	-	-	0%
507-30200 CAPITAL LEASE RADIO SYSTEM - PRINCIPAL	46,327	47,370	47,370	48,435	2%
507-30210 CAPITAL LEASE RADIO SYSTEM - INTEREST	3,198	2,156	2,156	1,090	-49%
507-99100 MISCELLANEOUS	392	1,500	1,500	1,500	0%
TOTAL DEPARTMENT EXPENDITURES	1,528,998	1,583,048	1,491,777	1,524,013	-4%

FIRE EXPENDITURES

DEPARTMENT 08

508-02160 WORKER'S COMP	2,299	2,201	2,201	2,300	5%
508-03100 FIRE MARSHALL	5,422	6,641	7,500	10,000	51%
508-03110 SPECIAL SERVICES - CONTRACT	75,000	85,000	85,000	95,000	12%
508-04100 SUPPLIES	534	750	750	750	0%
508-05120 TELEPHONE	142	223	223	250	0%
508-05130 UTILITIES - FIRE	1,240	5,000	5,000	5,000	0%
508-30200 LEASE BUYOUT	60,000	-	-	-	0%
508-12100 INSURANCE	1,604	2,500	14,316	15,000	500%
508-12110 LIABILITY INSURANCE	19,473	20,142	20,519	21,000	4%
TOTAL DEPARTMENT EXPENDITURES	165,714	122,457	135,508	149,300	22%

EMERGENCY MEDICAL SERVICE EXPENDITURES

DEPARTMENT 11

511-02160 WORKER'S COMP	19,650	21,416	25,729	26,000	21%
511-05120 TELEPHONE	392	300	467	600	100%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018		FY 2018-2019		FY 2019-2020	PERCENTAGE INCREASE
	ACTUAL	APPROVED		PROPOSED		
		BUDGET	PROJECTED			
511-30200 LEASE BUYOUT	40,000	-	-	-	0%	
511-12100 BUILDING INSURANCE	942	1,500	7,607	7,700	413%	
511-12110 LIABILITY INSURANCE	15,446	14,741	14,832	15,000	2%	
511-30000 CONTRACT LOS FRESNOS EMS	100,000	115,000	113,000	130,000	13%	
TOTAL DEPARTMENT EXPENDITURES	176,430	152,957	161,635	179,300	17%	

ENGINEERING EXPENDITURES

DEPARTMENT 09

509-03000 CONTRACT - BUILDING INSPECTOR	67,927	50,000	50,000	50,000	0%
509-10100 DUES & MEMBERSHIPS	-	-	-	-	0%
509-30100 PLAT REVIEW	11,708	7,500	7,500	7,500	0%
509-30120 ENGINEERING	4,478	7,500	3,000	7,500	0%
TOTAL DEPARTMENT EXPENDITURES	84,113	65,000	60,500	65,000	0%

STREETS EXPENDITURES

DEPARTMENT 14

514-01100 SALARIES	-	-	-	-	0%
514-01125 CONTRACT LABOR	35,164	46,592	37,000	44,720	-4%
514-01130 CONTRACT LABOR - OVERTIME	1,304	2,000	1,500	7,000	250%
514-02100 PAYROLL TAXES FICA	-	-	-	1,638	0%
514-02105 PAYROLL TAXES MEDICARE	-	-	-	383	0%
514-02106 HEALTH & OTHER BENEFITS	-	-	-	7,009	0%
514-02107 PAYROLL TAXES TWC	-	-	-	270	0%
514-02150 RETIREMENT EXPENSE	-	-	-	893	0%
514-02160 WORKMAN'S COMPENSATION INSURANCE	-	-	-	930	0%
514-02210 OTHER INSURANCE	-	-	-	58	0%
514-04100 TOOLS & SUPPLIES	2,661	2,500	2,500	2,500	0%
514-05100 ELECTRICITY (STREET LIGHTS)	90,565	80,000	78,000	80,000	0%
514-07100 FUEL FOR VEHICLES	7,321	7,300	7,300	7,300	0%
514-08100 REPAIRS - VEHICLES	4,038	3,700	3,500	4,000	8%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018		FY 2018-2019		FY 2019-2020	PERCENTAGE INCREASE
	ACTUAL	APPROVED		PROPOSED		
		BUDGET	PROJECTED			
514-09100 TRAVEL & TRAINING	-	-	-	-	-	0%
514-11100 STREET DRAINAGE & REPAIRS	16,409	35,100	29,800	20,000	20,000	-43%
514-11110 STREET SIGNS & REPAIRS	7,478	2,430	2,000	3,000	3,000	23%
514-11120 MOWING MACHINE REPAIRS	2,168	2,860	3,500	3,000	3,000	5%
514-12110 LIABILITY INSURANCE	1,411	1,342	1,342	1,400	1,400	4%
514-13500 CAPITAL OUTLAY	4,354	55,000	55,000	-	-	0%
514-13515 MATCH TXDOT - SIDEWALK	2,010	-	-	-	-	0%
514-13520 STREET PROJECT	130,070	60,904	66,204	36,979	36,979	-39%
514-30100 VEGETATION CONTROL	5,084	4,660	4,450	5,000	5,000	7%
514-99100 MISCELLANEOUS	-	-	-	-	-	0%
514-30200 CAPITAL LEASE STREET SWEEPER - PRINCIPAL	23,072	23,526	23,526	-	-	-100%
514-30210 CAPITAL LEASE STREET SWEEPER - INTEREST	917	463	463	-	-	-100%
TOTAL DEPARTMENT EXPENDITURES	334,026	328,376	316,084	226,080	226,080	-31%

GARBAGE EXPENDITURES

DEPARTMENT 12

512-03100 CONTRACTED GARGAGE COLLECTION	3,850	2,000	4,000	5,000	5,000	0%
512-04100 SUPPLIES	400	-	-	-	-	0%
512-05100 ELECTRICTY - ILLEGAL DUMPING CAMERAS	375	-	-	-	-	0%
512-06100 ADVERTISING	-	250	-	250	250	0%
512-08100 VEHICLE REPAIRS	14	250	50	250	250	0%
512-13500 CAPITAL OUTLAY	-	-	-	-	-	0%
512-99115 BAD DEBT EXPENSE	1,298	3,000	3,000	3,000	3,000	0%
TOTAL DEPARTMENT EXPENDITURES	5,938	5,500	7,050	8,500	8,500	55%

ENVIRONMENTAL EXPENDITURES

DEPARTMENT 10

510-01100 ENVIRONMENTAL OFFICER SALARIES	50,383	74,024	45,000	74,035	74,035	0%
510-01500 OVERTIME SALARIES	2,949	4,000	2,000	4,000	4,000	0%
510-02100 PAYROLL TAXES FICA	2,455	4,838	2,560	4,838	4,838	0%
510-02105 PAYROLL TAXES MEDICARE	574	1,132	612	1,132	1,132	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED	PROJECTED	PROPOSED	PERCENTAGE
		BUDGET			INCREASE
510-02106 HEALTH INSURANCE	10,775	14,018	7,500	14,018	0%
510-02107 PAYROLL TWC	12	540	250	540	0%
510-02150 TMRS	1,537	5,509	3,000	2,637	-52%
510-02160 WORKMAN'S COMPENSATION	1,593	1,776	1,600	1,776	0%
510-02210 OTHER INS	44	115	65	115	0%
510-03100 ORDINANCE ENFORCEMENT	3,424	11,500	11,500	6,000	-48%
510-04100 SUPPLIES & POSTAGE	1,218	1,000	1,000	1,500	50%
510-04110 MOSQUITO SPRAYING SUPPLIES	4,062	3,500	3,500	3,500	0%
510-05120 TELEPHONE	622	622	625	625	0%
510-07100 FUEL FOR VEHICLES	2,933	5,000	3,000	5,000	0%
510-08100 VEHICLE REPAIRS	922	1,500	600	3,000	100%
510-09100 TRAVEL & TRAINING	1,495	1,000	500	2,000	100%
510-09110 DUES & MEMEBERSHIPS	75	75	75	75	0%
510-11100 MOSQUITO MACHINE MAINT.	150	300	300	300	0%
510-12110 LIABILITY INSURANCE	198	590	590	600	2%
510-13110 ANIMAL PENS	1,858	2,000	1,000	4,000	100%
510-30100 ANIMAL CONTROL	2,791	3,000	2,000	3,000	0%
510-13500 CAPITAL OUTLAY	-	-	-	-	0%
510-99100 MISCELLANEOUS	414	500	500	500	0%
TOTAL DEPARTMENT EXPENDITURES	90,485	136,539	87,777	133,192	-2%

PARKS EXPENDITURES

DEPARTMENT 15

515-01105 POOL LABOR	82,008	71,667	48,000	71,674	0%
515-01106 SWIMMING LESSONS INSTRUCTOR	8,520	12,051	12,051	12,051	0%
515-01125 CONTRACT LABOR	24,716	46,592	20,000	47,133	1%
515-01130 CONTRACT LABOR- OVERTIME	250	2,000	1,000	9,500	375%
515-01505 OVERTIME EXPENSE - POOL	-	2,000	1,000	2,000	0%
515-02100 PAYROLL TAXES FICA	4,836	4,557	3,600	8,068	77%
515-02105 PAYROLL TAXES MEDICARE	1,131	1,067	1,067	1,889	77%
515-02106 HEALTH INSURANCE EXPENSE	1,606	-	-	14,018	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018		FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED		PROJECTED	PROPOSED	PERCENTAGE
		BUDGET				INCREASE
515-02107	PAYROLL TAXES TWC	926	3,780	250	4,320	14%
515-02150	RETIREMENT EXPENSE	460	5,182	-	4,396	-15%
515-02160	WORKMAN'S COMPENSATION INSURANCE	2,165	2,790	1,700	4,806	72%
515-02210	OTHER INSURANCE	2	-	-	115	0%
515-04100	TOOLS & SUPPLIES	5,536	5,000	5,000	5,000	0%
515-04110	POOL SUPPLIES	2,948	3,500	3,500	3,500	0%
515-05100	ELECTRICITY (PARK)	10,892	12,000	10,000	11,000	-8%
515-05110	ELECTRICITY (POOL)	9,298	10,000	9,000	9,000	-10%
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	12,867	10,000	9,000	9,000	-10%
515-05116	ELECTRICITY ALAMO WHSE	-	6,000	6,000	7,200	0%
515-05120	TELEPHONE	410	100	100	100	0%
515-05130	UTILITIES - COMMUNITY PARK	2,176	3,000	1,000	2,500	0%
515-05131	UTILITIES - NATURE PARK	1,793	3,100	3,100	2,000	0%
515-05132	UTILITIES - POOL	2,251	2,500	2,000	2,000	0%
515-05135	UTILITIES - BOYS & GIRLS CLUB	719	750	750	750	0%
515-05136	UTILITIES - ALAMO WHSE	-	1,000	1,000	1,000	0%
515-07100	FUEL FOR VEHICLES	2,451	3,000	3,000	3,000	0%
515-08100	VEHICLE REPAIRS	1,209	3,000	1,500	3,000	0%
515-11100	MOWING MACHINE REPAIRS	3,229	2,000	2,000	3,000	50%
515-11110	POOL MAINT.	576	4,184	3,500	4,000	-4%
515-11120	POOL CHEMICALS	6,006	9,600	7,600	10,000	0%
515-11130	PARK MAINTENANCE	17,722	36,195	16,000	10,000	-72%
515-11135	FIELD MAINTENANCE	4,116	7,400	7,400	7,000	-5%
515-11136	ALAMO WHSE MAINTENANCE	-	13,000	13,000	1,000	0%
515-11145	BOYS & GIRLS CLUB	40,000	60,000	60,000	60,000	0%
515-12100	BUILDING INSURANCE	-	2,600	1,537	1,600	0%
515-12110	LIABILITY INSURANCE	6,295	7,978	7,977	8,500	7%
515-13500	CAPITAL OUTLAY	134,047	-	-	-	0%
515-30000	VETERANS MEMORIALRUN	6,751	-	-	-	0%
515-99100	MISCELLANEOUS	370	500	500	500	0%
TOTAL DEPARTMENT EXPENDITURES		398,282	358,093	263,132	344,621	-4%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
		APPROVED			PERCENTAGE
	ACTUAL	BUDGET	PROJECTED	PROPOSED	INCREASE
LIBRARY EXPENDITURES					
DEPARTMENT 16					
516-01100 SALARIES	93,628	101,072	98,000	95,985	-5%
516-01500 OVERTIME SALARIES EXPENSE	131	2,000	500	500	-75%
516-02100 PAYROLL TAXES FICA	5,899	6,389	6,100	5,982	-6%
516-02105 PAYROLL TAXES MEDICARE	1,380	1,495	1,495	1,399	-6%
516-02106 HEALTH & OTHER BENEFITS	17,018	15,770	16,500	14,018	-11%
516-02107 PAYROLL TAXES TWC	276	1,350	350	1,080	-20%
516-02150 RETIREMENT EXPENSE	2,791	7,276	6,300	3,262	-55%
516-02160 WORKMAN'S COMPENSATION INSURANCE	321	2,503	400	2,343	-6%
516-02210 OTHER INS	133	173	150	115	-33%
516-04100 OFFICE SUPPLIES	2,538	3,500	2,600	3,000	-14%
516-05100 ELECTRICITY	8,581	7,200	6,200	7,200	0%
516-05120 TELEPHONE	1,799	1,750	1,500	1,500	-14%
516-06100 ADVERTISING	8	-	-	-	0%
516-09100 TRAVEL & TRAINING	1,430	2,000	500	1,500	-25%
516-10100 DUES & MEMBERSHIP	46	200	200	200	0%
516-11100 MAINTENANCE OF EQUIPMENT	3,729	3,500	1,000	1,500	-57%
516-11110 MAINTENANCE OF BLDG.	644	3,000	2,000	3,500	17%
516-12100 BUILDING INSURANCE	3,843	4,100	6,166	6,200	51%
516-12110 LIABILITY INSURANCE	1,571	1,561	1,582	1,600	2%
516-13100 NEW EQUIPMENT	-	1,500	500	1,000	-33%
516-13110 LEASE COPIER	3,391	3,400	3,500	4,000	18%
516-13500 CAPITAL OUTLAY	-	40,220	13,500	-	0%
516-14100 TECHNOLOGY MAINTENANCE AGREEMENT	4,798	5,550	5,550	3,650	-34%
516-30100 BOOKS	4,933	8,600	4,000	8,600	0%
516-30105 BOOKS- TEXAS LIBRARY ASSOCIATION	-	-	-	-	0%
516-99100 MISCELLANEOUS	-	500	500	500	0%
TOTAL DEPARTMENT EXPENDITURES	158,886	224,609	179,093	168,635	-25%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED	PROJECTED	PROPOSED	PERCENTAGE
		BUDGET			INCREASE
COMMUNITY CENTER EXPENDITURES					
DEPARTMENT 17					
517-01100 JANITORIAL SALARIES	3,004	3,588	3,700	-	-100%
517-01500 OVERTIME	760	1,000	600	-	-100%
517-02100 PAYROLL TAXES FICA	358	377	382	-	-100%
517-02105 PAYROLL TAXES MEDICARE	84	88	91	-	-100%
517-02106 HEALTH INSURANCE	1,891	1,752	1,530	-	-100%
517-02107 PAYROLL TAXES TWC	27	270	30	-	-100%
517-02150 RETIREMENT EXPENSE	170	430	400	-	-100%
517-02160 WORKMANS COMP	15	148	25	-	-100%
517-02210 OTHER INSURANCE	13	58	20	-	-100%
517-04100 SUPPLIES & EQUIPMENT	2,367	3,000	3,000	7,400	147%
517-11100 MAINTENANCE OF EQUIPMENT	498	500	500	500	0%
517-11110 BUILDING MAINTENANCE & GROUNDS	426	2,000	2,000	2,000	0%
517-12100 BUILDING INSURANCE	-	-	-	-	0%
517-12110 LIABILITY INSURANCE	-	450	-	-	-100%
517-13500 CAPITAL OUTLAY	-	-	-	-	0%
517-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	-	-	-	-	0%
517-99100 MISCELLANEOUS	-	-	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	9,611	13,661	12,278	9,900	-28%
EMERGENCY MANAGEMENT					
DEPARTMENT 18					
518-01100 COORDINATOR SALARY	2,400	-	5,200	5,200	0%
518-02100 PAYROLL TAXES FICA	149	-	322	322	0%
518-02105 PAYROLL TAXES MEDICARE	35	-	75	75	0%
518-02107 PAYROLL TAXES TWC	27	-	25	270	0%
518-02150 RETIREMENT EXPENSE	79	-	326	176	0%
518-02160 WORKMAN'S COMPENSATION INSURANCE	69	-	292	126	0%
518-04100 SUPPLIES	1,991	1,000	-	1,000	0%
518-05120 TELEPHONE/COMMUNICATIONS	18,099	19,000	19,000	19,000	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED	PROJECTED	PROPOSED	PERCENTAGE
		BUDGET			INCREASE
518-07110 DIESEL FUEL - GENERATOR	755	1,000	-	1,000	0%
518-09100 TRAVEL & TRAINING	2,412	3,000	2,983	3,000	0%
518-10100 DUES & MEMBERSHIPS	-	-	-	-	0%
518-11100 MAINTENANCE EQUIPMENT	570	1,500	500	1,500	0%
518-13100 NEW EQUIPMENT	-	-	-	-	0%
518-13500 CAPITAL OUTLAY	15,467	-	-	-	0%
518-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	17,961	16,500	18,511	19,000	15%
518-30250 PROFESSIONAL SERVICES	-	-	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	60,012	42,000	47,234	50,669	21%

STORMWATER EXPENDITURES

DEPARTMENT 13

513-04100 OFFICE SUPPLIES	20	500	200	500	0%
513-09100 TRAVEL EXPENSE	410	2,000	500	1,000	-50%
513-10100 DUES & MEMBERSHIPS	13,127	20,000	20,000	14,000	-30%
TOTAL DEPARTMENT EXPENDITURES	13,557	22,500	20,700	15,500	-80%

CITY PROMOTION EXPENDITURES

DEPARTMENT 21

521-30120 4TH OF JULY EXPENSES	6,000	4,500	3,000	4,500	0%
TOTAL DEPARTMENT EXPENDITURES	6,000	4,500	3,000	4,500	0%

INFORMATION TECHNOLOGY DEPARTMENT

DEPARTMENT 28

528-01100 INFORMATION TECHNICIAN SALARY	11,830	12,185	12,185	12,185	0%
528-01500 OVERTIME SALARY EXPENSE	-	-	-	-	0%
528-02100 PAYROLL TAXES FICA	727	755	750	755	0%
528-02105 PAYROLL TAXES MEDICARE	170	177	175	177	0%
528-02106 HEALTH INS EXP	3,051	3,505	3,628	3,505	0%
528-02107 PAYROLL TAXES TWC	53	270	40	270	0%
528-02150 TMRS RETIREMENT EXPENSE	345	860	770	412	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED		PROPOSED	PERCENTAGE
		BUDGET	PROJECTED		INCREASE
528-02160 WORKMAN'S COMPENSATION INSURANCE	59	296	60	296	0%
528-02210 OTHER INSURANCE	20	29	29	29	0%
528-02220 PROFESSIONAL SERVICE-IT	2,000	2,400	2,400	2,400	0%
528-05120 TELEPHONE	-	-	-	-	0%
528-13500 CAPITAL OUTLAY	-	26,074	26,074	11,645	0%
528-14000 HARDWARE	14,037	9,965	9,965	9,965	0%
528-14010 SOFTWARE	-	4,162	4,162	4,162	0%
528-14030 NETWORK	967	4,275	4,275	4,275	0%
TOTAL DEPARTMENT EXPENDITURES	33,257	64,953	64,513	50,075	-23%

COMMUNITY HEALTH

DEPARTMENT 23

523-01100 SALARIES EXPENSE	25,806	40,574	31,200	31,200	-23%
523-01105 ADMIN EXPENSE	-	-	-	-	0%
523-01500 OVERTIME	696	1,000	100	500	-50%
523-02100 FICA EXPENSE	1,891	2,552	1,965	1,965	-23%
523-02105 MEDICARE EXPENSE	442	597	460	460	-23%
523-02106 HEALTH INSURANCE EXPENSE	7,563	7,009	7,009	7,009	0%
523-02107 STATE UNEMPLOYMENT TAX EXPENSE	84	539	270	270	-50%
523-02150 TMRS EXPENSE	879	1,088	1,071	1,071	-2%
523-02160 WORKER'S COMP	832	1,258	1,205	1,205	-4%
523-02210 OTHER INSURANCE	50	58	58	58	-1%
523-04100 SUPPLIES	2,255	7,380	7,300	5,555	-25%
523-05120 TELEPHONE	693	621	710	710	14%
523-09100 TRAVEL & TRAINING	250	624	624	624	0%
523-13500 ENVIRONMENTAL CHANGES	-	-	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	41,443	63,300	51,972	50,626	-20%

MENTAL TASK FORCE

DEPARTMENT 24

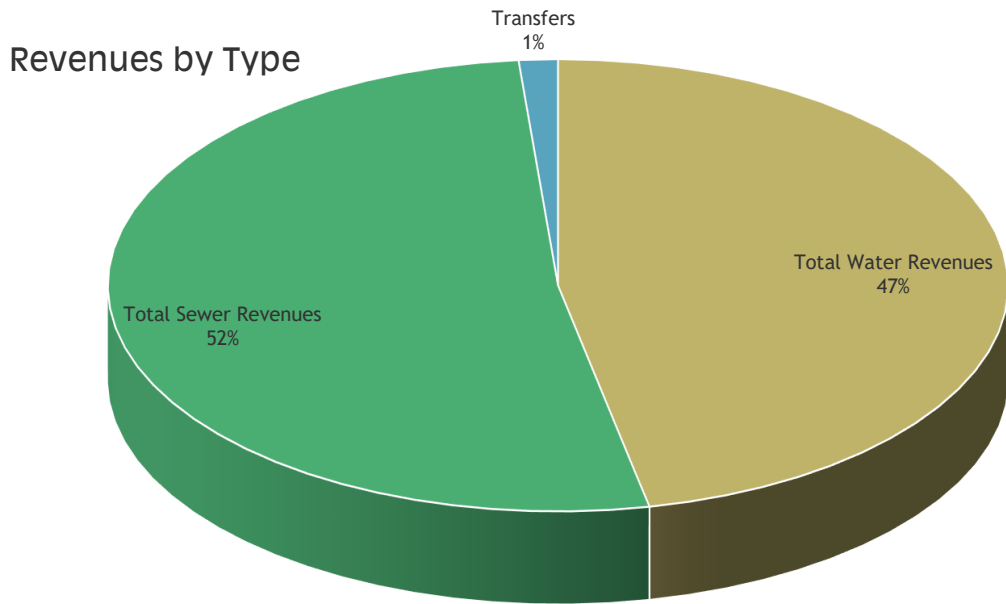
CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED	PERCENTAGE INCREASE
524-01100 SALARIES EXPENSE	42,664	43,182	43,182	43,183	0%
524-01500 OVERTIME	2,917	4,318	4,318	4,318	0%
524-02100 FICA EXPENSE	2,808	2,945	2,945	2,945	0%
524-02105 MEDICARE EXPENSE	657	689	689	689	0%
524-02106 HEALTH INSURANCE EXPENSE	7,563	7,009	7,009	7,009	0%
524-02107 STATE UNEMPLOYMENT TAX EXPENSE	30	270	150	270	0%
524-02150 TMRS EXPENSE	1,318	3,353	3,200	1,606	-52%
524-02160 WORKER'S COMP	1,274	1,007	1,577	1,007	0%
524-02210 OTHER INSURANCE	50	58	58	58	-1%
524-09100 TRAVEL & TRAINING	-	-	-	-	0%
524-99100 OTHER EXPENSE	-	-	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	59,280	62,831	63,128	61,085	-3%
TRANSFER OUT					
DEPARTMENT 22					
522-30130 TRANSFER OUT - DEBT SERVICE	75,740	-	-	-	0%
TOTAL DEPARTMENT EXPENDITURES	75,740	-	-	-	0%
TOTAL ANTICIPATED OPERATIONAL EXPENDITURES	3,887,702	4,056,279	3,814,091	3,805,146	-6%

Utility Fund

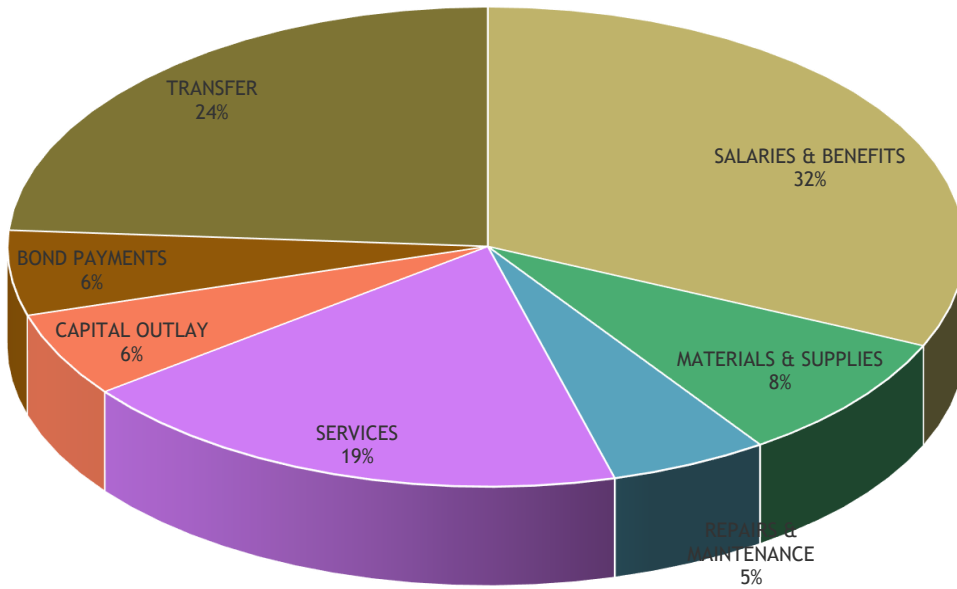
This fund accounts for the water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations, maintenance, financing, billing, and collection.

City of Los Fresnos
 FY 2019-2020 Approved Budget
 Water and Sewer Fund



City of Los Fresnos
 FY 2019-2020 Approved Budget
 Water and Sewer Fund

Expenditures by Category



CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

	2017-2018	FY 2018-2019		FY 2019-2020	
	ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
REVENUES					
WATER REVENUES					
400-5010	1,187,633	1,180,000	1,108,000	1,160,675	-2%
400-5020	51,050	9,000	9,000	9,000	0%
400-5030	5,600	5,000	5,000	5,000	0%
400-5040	18,940	18,000	18,000	18,000	0%
400-5050	73,700	60,000	60,000	60,000	0%
400-5070	-	-	-	-	0%
400-5080	11,466	6,000	25,000	15,000	150%
400-5095	985	750	750	750	0%
444-1010	0	-	357	-	0%
TOTAL WATER REVENUES	1,349,374	1,278,750	1,226,107	1,268,425	-1%
SEWER REVENUES					
400-6010	1,039,790	1,042,000	1,020,000	1,052,000	1%
400-6012	107,256	120,000	120,000	115,000	-4%
400-6014	259,836	272,000	234,000	234,000	-14%
400-6020	27,945	6,000	6,000	6,000	0%
400-6070	-	-	-	-	0%
TOTAL SEWER REVENUES	1,434,828	1,440,000	1,380,000	1,407,000	-2%
CONTRIBUTIONS					
400-9995	-	-	-	-	0%
TOTAL CONTRIBUTIONS- SALE OF ASSETS	-	-	-	-	0%
SALE OF ASSETS					
400-9995	-	-	-	-	0%
TOTAL SALE OF ASSETS	-	-	-	-	0%
TRANSFER IN					
400-9990	2,553,847	-	-	38,000	0%
TOTAL TRANSFER IN	2,553,847	-	-	38,000	0%
TOTAL REVENUES	5,338,049	2,718,750	2,606,107	2,713,425	0%
EXPENSES					
	917,872	945,128	946,599	852,250	-10%
SALARIES & BENEFITS	230,708	232,188	225,825	231,548	0%
MATERIALS & SUPPLIES	175,711	154,765	131,577	142,800	-8%
REPAIRS & MAINTENANCE	436,522	639,615	704,241	507,257	-21%
SERVICES	22,026	15,000	204,268	152,447	916%
CAPITAL OUTLAY	84,118	157,185	157,185	153,375	-2%
BOND PAYMENTS	586,962	495,988	495,989	641,441	29%
TRANSFER	2,453,920	2,639,868	2,865,684	2,681,119	2%
TOTAL UTILITY FUND EXPENSES					
EXCESS REVENUES (EXPENSES)	2,884,129	78,882	(259,577)	32,306	-2%

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018		FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE	
EXPENSES							
	SALARIES & BENEFITS-WATER						
502-01100	WATER SALARIES EXPENSE	276,661	286,612	291,551	268,590	-6%	
502-01125	CONTRACT LABOR	27,689	23,296	23,296	34,944	50%	
502-01130	CONTRACT LABOR - OVERTIME	575	313	500	1,250	299%	
502-01500	OVERTIME	20,099	20,000	15,000	13,000	-35%	
502-02100	PAYROLL TAXES - FICA	17,721	19,010	18,900	16,720	-12%	
502-02105	PAYROLL TAXES MEDICARE	4,144	4,447	4,400	3,910	-12%	
502-02106	HEALTH & OTHER BENEFITS	57,138	55,196	59,000	45,559	-17%	
502-02107	PAYROLL TAXES TWC	672	2,835	900	2,565	-10%	
502-02140	OPEB EXPENSE - WATER	1,707	-	-	-	0%	
502-02150	RETIREMENT EXPENSE	27,389	21,648	19,560	9,115	-58%	
502-02160	WORKERS COMPENSATION INSURANCE	8,665	6,297	7,500	4,945	-21%	
502-02210	OTHER INS	394	547	432	490	-11%	
	TOTAL SALARIES & BENEFITS	442,855	440,201	441,039	401,087	-9%	
	SERVICES-WATER						
502-03110	ATTORNEY FEES	-	-	8,704	-	0%	
502-03115	AUDITOR	8,750	8,750	8,500	8,500	-3%	
502-04100	SUPPLIES & POSTAGE	12,529	15,000	15,000	15,000	0%	
502-05100	ELECTRICITY	18,697	18,000	15,000	15,000	-17%	
502-05120	TELEPHONE	3,131	3,000	4,000	3,500	17%	
502-06100	ADVERTISING	134	500	500	500	0%	
502-09100	TRAVEL & TRAINING	1,702	1,500	1,500	1,500	0%	
502-10100	DUES/MEMBERSHIPS	1,444	1,500	1,500	1,000	-33%	
502-12100	STRUCTURE INSURANCE	12,574	12,500	20,503	21,000	68%	
502-12110	LIABILITY INSURANCE	8,324	7,283	8,488	8,500	17%	
502-13110	COMMUNICATION EQUIPMENT	-	-	-	-	0%	
502-30101	BANK SERVICE CHARGE	-	-	-	-	0%	
502-30115	CREDIT CARD EXPENSE	4,542	4,500	6,500	6,500	0%	
502-30250	PROFESSIONAL SERVICES	500	250	250	250	0%	
502-99100	MISCELLANEOUS	752	50,250	50,250	1,000	0%	
502-99115	BAD DEBT EXPENSE	2,638	5,000	5,000	5,000	0%	
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	19,060	63,000	71,500	24,000	-62%	
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	-	15,000	15,000	10,000	0%	
530-30500	WATER TANK INSP. & CLEANING	1,300	2,000	885	1,000	-50%	
530-30515	ERHWS SETTLEMENT	-	-	-	-	0%	
530-30520	SRWA - M & O	106,410	105,102	105,102	105,441	0%	
530-30525	SRWA-EXCESS WATER CONSUMPTION	196	-	-	-	0%	
530-30530	METER - PRINCIPAL	-	64,678	64,678	66,359	3%	
530-30535	METER - INTEREST	12,408	10,769	10,769	9,087	-16%	
	TOTAL SERVICES	220,197	394,182	418,737	308,737	-22%	

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
MATERIALS & SUPPLIES-WATER						
526-04100	CHEMICALS	88,537	84,000	84,000	84,000	0%
526-04110	SUPPLIES TOOLS & EQUIPMENT	10,701	12,500	12,500	12,500	0%
526-04120	UNIFORMS	6,214	7,000	7,000	8,000	14%
526-04130	WATER CONNECTIONS	5,029	6,000	3,000	6,000	0%
526-04150	WATER TESTING	4,365	4,000	4,000	4,000	0%
526-07100	FUEL FOR VEHICLES	7,707	7,500	6,500	7,500	0%
526-07110	DIESEL	-	500	500	500	0%
529-04100	C.C.I.D. #6 WATER	20,488	24,324	22,000	22,000	-10%
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	13,833	13,814	13,814	13,798	0%
TOTAL MATERIALS & SUPPLIES		156,875	159,638	153,314	158,298	-1%
REPAIRS & MAINTENANCE-WATER						
527-11100	WATER PLANT MAINT	4,623	5,500	5,500	5,500	0%
527-11150	WAREHOUSE MAINT	4,241	8,158	8,000	8,000	-2%
528-08100	REPAIRS - VEHICLES	5,666	6,000	4,500	6,000	0%
528-08110	TRACTOR REPAIRS	4	-	-	-	0%
528-11200	WATER PLANT EQUIP	23,160	22,800	22,800	22,500	-1%
528-11210	WATER LINE MAINT	4,600	7,500	4,500	7,500	0%
528-11230	FIRE HYDRANT REPAIRS	30,115	20,000	11,128	20,000	0%
528-99100	MISCELLANEOUS	-	-	-	-	0%
TOTAL REPAIRS & MAINTENANCE-WATER		72,409	69,958	56,428	69,500	-1%

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
INFORMATION TECHNOLOGY - WATER						
505-01100	ADMINISTRATION SALARY	5,915	6,092	6,092	6,093	0%
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-	0%
505-02100	PAYROLL TAXES FICA	363	378	378	378	0%
505-02105	PAYROLL TAXES MEDICARE	85	89	89	89	0%
505-02106	HEALTH INS EXP	1,526	1,752	1,814	1,752	0%
505-02107	PAYROLL TAXES TWC	26	135	25	135	0%
505-02150	TMRS RETIREMENT EXPENSE	172	430	390	206	0%
505-02160	WORKMAN'S COMPENSATION INSURANCE	29	148	20	148	0%
505-02210	OTHER INSURANCE	10	14	14	14	0%
505-02220	PROFESSIONAL SERVICE - IT	1,000	1,200	1,200	1,200	0%
505-05120	TELEPHONE	-	-	-	-	0%
505-09100	TRAVEL & TRAINING	-	-	-	-	0%
505-13500	CAPITAL OUTLAY	-	13,037	13,037	5,823	0%
505-14000	HARDWARE	6,250	4,983	4,983	4,983	0%
505-14010	SOFTWARE	-	2,081	2,081	2,081	0%
505-14030	NETWORK	704	2,138	2,138	2,138	0%
TOTAL INFORMATION TECHNOLOGY - WATER		16,081	32,476	32,261	25,038	0%
CAPITAL OUTLAY-WATER						
520-11400	CAPITAL OUTLAY	6,070	-	42,880	87,252	0%
520-13500	WATER METERS	14,161	15,000	17,500	15,000	0%
TOTAL CAPITAL OUTLAY		20,232	15,000	60,380	102,252	582%
BOND INDEBTEDNESS-WATER						
532-80116	INTEREST EXPENSE 1984	8,700	7,350	7,350	6,000	-18%
532-80117	INTEREST EXPENSE 1984A	617	527	527	436	-17%
532-80118	INTEREST EXPENSE 1985	2,780	2,445	2,445	2,026	-17%
532-80125	SOUTHMOST REGIONAL WATER AUTHORITY	51,290	52,390	52,390	51,866	-1%
TOTAL BOND INDEBTEDNESS		63,386	62,712	62,712	60,328	-4%
TOTAL WATER EXPENDITURES		992,035	1,174,167	1,224,871	1,125,240	-4%

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
SALARIES & BENEFITS-SEWER						
534-01100	SEWER SALARIES EXPENSE	276,842	286,612	291,551	268,590	-6%
534-01125	CONTRACT LABOR	27,689	23,296	23,296	34,944	50%
534-01130	CONTRACT LABOR - OVERTIME	575	313	500	1,250	299%
534-01500	OVERTIME	19,917	20,000	15,000	13,000	-35%
534-02100	PAYROLL TAXES - FICA	17,721	19,010	18,900	16,720	-12%
534-02105	PAYROLL TAXES MEDICARE	4,144	4,447	4,400	3,910	-12%
534-02106	HEALTH & OTHER BENEFITS	59,851	55,197	59,000	45,559	-17%
534-02107	PAYROLL TAXES TWC	672	2,835	900	2,565	-10%
534-02140	OPEB EXPENSE - SEWER	1,707	-	-	-	0%
534-02150	RETIREMENT EXPENSE	27,389	21,648	19,560	9,115	-58%
534-02160	WORKERS COMPENSATION INSURANCE	5,952	6,294	7,500	4,945	-21%
534-02210	OTHER INS	394	547	432	490	-11%
TOTAL SALARIES & BENEFITS		442,855	440,199	441,039	401,087	-9%
MATERIALS & SUPPLIES-SEWER						
536-04100	CHEMICALS	30,465	28,900	28,900	30,000	4%
536-04110	SUPPLIES TOOLS	7,980	7,300	7,300	7,300	0%
536-04120	UNIFORMS	6,214	7,000	7,000	8,000	14%
536-04130	SEWER CONNECTIONS	1,921	1,800	1,800	1,800	0%
536-04150	SEWER TESTING	15,044	15,500	15,500	15,000	-3%
536-06100	ADVERTISING	2,117	1,850	1,811	750	-59%
536-07100	FUEL FOR VEHICLES	7,708	7,300	7,300	7,500	3%
536-07110	DIESEL	2,384	2,900	2,900	2,900	0%
TOTAL MATERIALS & SUPPLIES		73,834	72,550	72,511	73,250	1%

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
REPAIRS & MAINTENANCE-SEWER						
537-11100	SEWER PLANT MAINTENANCE	3,952	3,749	3,749	3,800	1%
537-11150	LIFT STATION MAINTENANCE	7,382	8,300	8,600	9,000	8%
538-08100	REPAIRS - VEHICLES	5,628	5,700	5,400	6,000	5%
538-08110	REPAIRS - BACKHOE	2,838	3,300	4,000	3,000	-9%
538-11200	SEWER PLANT EQUIP	37,099	15,058	5,000	15,000	0%
538-11210	SEWER LINE MAINTENANCE	2,736	19,500	19,500	10,000	-49%
538-11220	SEWER CLEANING MACHINE REPAIR	319	1,400	1,400	1,500	7%
538-11230	LIFT STATION EQUIPMENT	43,347	27,800	27,500	25,000	-10%
	TOTAL REPAIRS & MAINTENANCE	103,302	84,807	75,149	73,300	-14%
INFORMATION TECHNOLOGY - SEWER						
535-01100	ADMINISTRATION SALARY	5,915	6,092	6,092	6,093	0%
535-02100	PAYROLL TAXES FICA	363	378	378	378	0%
535-02105	PAYROLL TAXES MEDICARE	85	89	89	89	0%
535-02106	HEALTH INS EXP	1,526	1,752	1,814	1,752	0%
535-02107	PAYROLL TAXES TWC	26	135	25	135	0%
535-02150	TMRS RETIREMENT EXPENSE	172	206	390	206	0%
535-02160	WORKMAN'S COMPENSATION INSURANCE	29	148	20	148	0%
535-02210	OTHER INSURANCE	10	14	14	14	0%
525-02220	PROFESSIONAL SERVICES - IT	1,000	1,200	1,200	1,200	0%
535-05120	TELEPHONE	-	-	-	-	0%
535-09100	TRAVEL & TRAINING	-	-	-	-	0%
535-13500	CAPITAL OUTLAY	-	13,037	13,037	5,823	0%
535-14000	HARDWARE	6,250	4,983	4,983	4,983	0%
535-14010	SOFTWARE	-	2,081	2,081	2,081	0%
535-14030	NETWORK	704	2,138	2,138	2,138	0%
	TOTAL INFORMATION TECHNOLOGY - SEWER	16,081	32,252	32,261	25,038	-22%

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
SERVICES-SEWER						
534-03115	AUDITOR	8,750	8,750	8,500	8,500	-3%
534-03140	COLLECTION AGENCY FEES	10,220	11,000	15,000	15,000	36%
534-04100	SUPPLIES & POSTAGE	9,838	11,000	11,000	11,000	0%
534-05100	ELECTRICITY	122,634	108,000	102,000	102,570	-5%
534-05120	TELEPHONE	3,131	3,000	3,700	3,200	7%
534-05130	LIFT STATIONS - WATER	3,752	3,900	3,400	3,500	0%
534-05135	LIFT STATIONS - UTILITES	2,059	2,100	4,000	2,100	0%
534-09100	TRAVEL & SCHOOL	1,519	1,500	1,500	1,500	0%
534-10100	DUES/MEMBERSHIPS	228	350	300	300	-14%
534-12100	STRUCTURE INSURANCE	2,520	2,550	2,566	2,600	2%
534-12110	LIABILITY INSURANCE	8,324	7,283	8,488	8,500	17%
534-13110	COMMUNICATION	-	-	-	-	0%
534-30101	BANK SERVICE CHARGE	-	-	-	-	0%
534-30115	CREDIT CARD EXPENSE	4,542	4,500	6,500	6,500	0%
534-30250	PROFESSIONAL SERVICES	500	250	250	250	0%
534-99100	MISCELLANEOUS	752	50,250	50,250	-	0%
534-99115	BAD DEBT EXPENSE	2,042	4,500	4,500	4,500	0%
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	8,049	8,500	8,500	8,500	0%
539-30110	TEXAS WATER COMM. PERMIT	24,964	9,000	10,050	10,000	11%
539-30170	SLUDGE REMOVAL	2,500	9,000	45,000	10,000	11%
	TOTAL SERVICES	216,324	245,433	285,504	198,520	-19%
CAPITAL OUTLAY-SEWER						
534-11400	CAPITAL OUTLAY	1,794	-	143,888	50,195	0%
	TOTAL CAPITAL OUTLAY	1,794	-	143,888	50,195	0%
BOND INDEBTEDNESS-SEWER						
541-80315	INTEREST EXPENSE - 2002 TWDB EDAP	6,985	5,576	5,576	4,154	-26%
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	13,747	12,897	12,897	11,893	-8%
	TOTAL BOND INDEBTEDNESS	20,732	18,473	18,473	16,047	-13%
TOTAL SEWER EXPENSE		874,923	893,713	1,068,824	837,437	-6%
TOTAL UTILITY FUND EXPENSES		1,866,958	2,067,880	2,293,695	1,962,678	-5%
NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		3,471,091	650,870	312,412	750,747	140%

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2020

		2017-2018	FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
DEPRECIATION						
530-99999	DEPRECIATION EXPENSE WATER	205,588	215,000	215,000	215,000	0%
539-99999	DEPRECIATION EXPENSE SEWER	524,501	510,000	525,000	525,000	3%
	TOTAL DEPRECIATION EXPENSE	730,089	725,000	740,000	740,000	2%
BOND INDEBTEDNESS-WATER						
532-80100	PRINCIPAL 1984	-	27,000	27,000	27,000	0%
532-80105	PRINCIPAL 1984A	-	1,000	1,000	1,000	0%
532-80110	PRINCIPAL 1985	-	5,000	5,000	5,000	0%
	TOTAL BOND INDEBTEDNESS	-	33,000	33,000	33,000	0%
BOND INDEBTEDNESS-SEWER						
541-80300	PRINCIPAL 2002	-	25,000	25,000	25,000	0%
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	18,000	18,000	19,000	6%
	TOTAL BOND INDEBTEDNESS	-	43,000	43,000	44,000	2%
552-30130	TRANSFER OUT - USDA	119,263	119,263	119,263	117,563	0%
552-30132	TRANSFER OUT - TWDB (\$4,975,000)	190,000	190,000	190,000	190,000	0%
552-30136	TRANSFER OUT - TWDB CWSRF	82,795	101,111	101,111	100,679	0%
552-30138	TRANSFER OUT - TWDB DWSRF	87,490	85,615	85,615	134,831	0%
552-30316	TRANSFER OUT	107,415	-	-	-	
552-30319	TRANSFER OUT - DWSRF 2020	-	-	-	68,258	0%
552-30320	TRANSFER OUT - CWSRF 2020	-	-	-	30,111	0%
	TOTAL TRANSFERS	586,962	495,988	495,989	641,441	0%
TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		1,317,051	1,296,988	1,311,989	1,458,441	12%
NET INCOME (LOSS)		2,154,040	(646,118)	(999,577)	(707,694)	10%

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, 2020

		FY 2017-2018	FY 2018-2019	FY 2019-2020		
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE
ANTICIPATED REVENUE						
452-1010	SALES TAX	358,576	350,000	400,000	387,500	11%
452-1050	INTEREST EARNED	1,755	1,250	3,600	3,600	188%
TOTAL REVENUE		360,331	351,250	403,600	391,100	0
ANTICIPATED EXPENDITURES						
552-01100	SALARIES	1,520	3,090	3,000	5,200	68%
552-02100	FICA EXPENSE	94	192	186	322	68%
552-02105	MEDICARE EXPENSE	22	45	44	75	67%
552-02107	TWC EXPENSE	27	270	270	270	0%
552-02160	WORKER'S COMP EXPENSE	4	14	13	23	63%
552-03110	ATTORNEY	-	500	-	500	0%
552-03115	AUDITOR	5,500	5,550	4,000	5,550	0%
552-03120	PROFESSIONAL SERVICES	26,400	26,400	26,400	31,600	20%
552-04100	OFFICE SUPPLIES	2,402	2,500	2,500	5,500	120%
552-06100	CITY PROMOTION	28,968	30,000	30,000	36,000	20%
552-06120	ADVERTISING	8,337	5,000	5,000	2,750	-45%
552-09100	TRAVEL/SEMINARS	806	2,000	500	2,000	0%
552-10100	DUES & MEMBERSHIPS	1,265	2,000	1,500	2,000	0%
552-11150	SPECIAL PROJECTS	176,048	93,094	99,430	111,110	19%
552-12100	INSURANCE	341	295	295	300	2%
552-13500	CAPITAL OUTLAY	-	100,000	100,000	60,000	0%
552-30000	TRANSFER OUT	6,250	-	-	-	
552-30100	BUSINESS INCENTIVE PROGRAM	14,096	20,000	20,000	20,000	0%
552-03121	BUSINESS RECRUIT AND DEVELOPMENT	-	-	-	9,600	
552-30125	WALMART 380 AGREEMENT	(217)	-	-	-	0%
552-30130	OVERHEAD TRANSFER TO GENERAL FUND-GRAN	15,000	15,000	15,000	15,000	0%
552-30131	TRANSFER DEBT SERVICE I&S	45,000	45,000	45,000	83,000	84%
552-99100	MISCELLANEOUS	132	300	-	300	0%
TOTAL EXPENSES		331,998	351,250	353,138	391,100	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		28,333	0	50,462	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, 2020

	FY 2017-2018		FY 2018-2019		FY 2019-2020	
	ACTUAL	BUDGET	PROJECTED	PROPOSED		
REVENUES						
DEBT SERVICE	282,242	571,148	571,148			802,769
TOTAL REVENUES	282,242	571,148	571,148			802,769
EXPENDITURES						
DEBT SERVICE	554,970	608,778	608,778			800,565
TOTAL EXPENDITURES	554,970	608,778	608,778			800,565
EXCESS REVENUES(EXPENDITURES)	(272,728)	(37,630)	(37,630)			2,204
REVENUES						
400-0101	CURRENT PROP TAX	230,058	398,573	398,573		576,594
400-0105	PROPERTY TAX DISCOUNT	(5,287)	(5,000)	(5,000)		(5,000)
400-0110	DELINQUENT PROPERTY TAXES	6,926	7,000	7,000		7,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-		-
400-0125	CURRENT PENALTY & INTEREST	5,214	5,475	5,475		5,500
442-1050	INTEREST EARNED	332	100	100		100
443-1030	BOND PMTS TSF FROM CDC	45,000	45,000	45,000		45,000
443-1030	BOND PMTS TSF FROM TIRZ	-	120,000	120,000		173,575
443-1030	BOND PMTS TSF FROM GF	-	-	-		-
TOTAL REVENUES		282,242	571,148	571,148		802,769
EXPENDITURES						
504-30301	COUNTY CONTRACT	2,369	3,500	3,500		3,500
542-80116	PRINCIPAL PAYMENT 2005	110,000	115,000	115,000		120,000
542-80117	INTEREST EXPENSE 2005	35,923	31,950	31,950		27,720
543-80110	BOND AGENT FEES	-	1,000	1,000		1,000
542-80200	PRINCIPAL PAYMENT 2014	160,000	145,000	145,000		130,000
542-80201	INTEREST EXPENSE 2014	156,429	96,144	96,144		111,563
543-80210	BOND AGENT FEES	-	1,000	1,000		1,000
542-80301	PRINCIPAL PAYMENT 2017	-	80,000	80,000		115,000
542-80310	INTEREST EXPENSE 2017	90,249	135,184	135,184		132,415
542-80311	PRINCIPAL PAYMENT 2018	-	-	-		135,000
542-80312	INTEREST EXPENSE 2018	-	-	-		23,367
TOTAL EXPENDITURES		554,970	608,778	608,778		800,565

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, 2020

		2017-2018		FY 2018-2019		FY 2019-2020	
		ACTUAL	BUDGET	PROJECTED	PROPOSED	% INCREASE	
ANTICIPATED REVENUE							
425-1010	GRANT REIMBUSEMENT	67,193	58,225	58,225	64,741	11%	
425-1050	INTEREST EARNED	162	150	220	220	0%	
TOTAL REVENUE		67,355	58,375	58,445	64,961	11%	
ANTICIPATED EXPENDITURES							
525-01100	SALARIES EXPENSE	24,960	25,709	25,709	25,709	0%	
525-01200	JANITORIAL EXPENSE	8,100	7,800	7,800	12,854	65%	
525-01500	OVERTIME	-	-	100	100	0%	
525-02100	PAYROLL TAXES - FICA	1,506	1,594	1,594	2,391	50%	
525-02105	PAYROLL TAXES MEDICARE	352	373	373	559	50%	
525-02106	HEALTH & OTHER BENEFITS	7,563	7,232	7,260	7,232	0%	
525-02107	PAYROLL TAXES TWC	97	270	80	540	100%	
525-02150	RETIREMENT EXPENSE	727	1,815	1,616	1,303	-28%	
525-02160	WORKERS COMPENSATION INSURANCE	72	113	85	120	6%	
525-02210	OTHER INS	50	58	58	58	0%	
525-04100	OFFICE SUPPLIES	520	566	566	420	-26%	
525-04115	OTHER SUPPLIES	-	-	-	-	0%	
525-05100	TELEPHONE	1,613	1,050	1,050	1,050	0%	
525-05110	ELECTRICTY	5,447	4,000	4,300	4,300	8%	
525-05130	UTILITIES	866	1,000	1,000	1,000	0%	
525-07100	FUEL & MAINTENANCE	1,590	1,800	2,000	1,500	-17%	
525-08100	REPAIRS - VEHICLES	1,146	900	925	925	3%	
525-11110	BUILDING MAINTENANCE	360	600	400	600	0%	
525-12100	BUILDING INSURANCE	2,156	2,200	2,861	2,900	32%	
525-12110	LIABILITY INSURANCE	1,304	1,315	1,315	1,400	6%	
TOTAL EXPENSES		\$ 58,429	\$ 58,395	\$ 59,092	\$ 64,961	11%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		8,926	(20)	(647)	-	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, 2020

	FY 2017-2018	FY 2018-2019		FY 2019-2020
	ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES				
TIRZ	291,159	337,826	338,132	363,974
TOTAL REVENUES	291,159	337,826	338,132	363,974
EXPENDITURES				
TIRZ	10,000	151,344	151,344	183,575
TOTAL EXPENDITURES	10,000	151,344	151,344	183,575
EXCESS REVENUES(EXPENDITURES)	281,159	186,482	186,788	180,399

REVENUES					
400-1000	INTEREST EARNED	802	250	556	500
400-1500	TIRZ CITY REVENUE	201,732	231,710	231,710	249,033
400-1600	TIRZ COUNTY REVENUE	88,626	105,866	105,866	114,441
TOTAL REVENUES		291,159	337,826	338,132	363,974
EXPENDITURES					
501-1000	PROFESSIONAL SERVICES	10,000	10,000	10,000	10,000
501-2000	TIRZ BOND PAYMENT	-	141,344	141,344	173,575
TOTAL EXPENDITURES		10,000	151,344	151,344	183,575
FUND BALANCE		152,244	338,726	339,032	519,431