

FY 2020-2021

Budget

**FINAL – City Council
Approved**



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 – Andres Lopez – For
Councilman – James Herrera – For
Councilman – Ray Ortiz – For
Councilman – Juan Munoz – For

This budget will raise more revenue from property taxes than last year's budget by an amount of \$71,547.81, which is a 3% increase compared to 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 2019-2020</u>	<u>FY 2020-2021</u>
a. No-New-Revenue Tax	\$0.697821	\$0.680753
b. Voter-Approval Operations Tax Rate	\$1.013109	\$0.988510
c. Maximum Operating Tax Rate	\$1.094157	\$1.023107
d. Voter-Approval Tax Rate	\$0.813033	\$0.731151
<u>Adopted Rates</u>	<u>FY 2019-2020</u>	<u>FY 2020-2021</u>
a. Maintenance & Operations Tax Rate	\$0.515700	\$0.50600
b. Debt Rate (Interest & Sinking Fund)	\$0.199300	\$0.20900
c. Total Adopted Property Tax Rate	\$0.715000	\$0.715000

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$8,605,000. The total amount of outstanding debt obligations considered self-supporting is \$12,354,042. 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 2020-2021 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$837,089
- b. Self-Supporting Debt: \$705,609.80

City of Los Fresnos, Texas

Annual Budget

Year beginning October 1, 2020 and Ending September 30, 2021

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September 9, 2020

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, 2020 through September 30, 2021 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 2020 – 2021 fiscal year.

The \$8.2 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 2020 – 2021 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves and for the 15th 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.

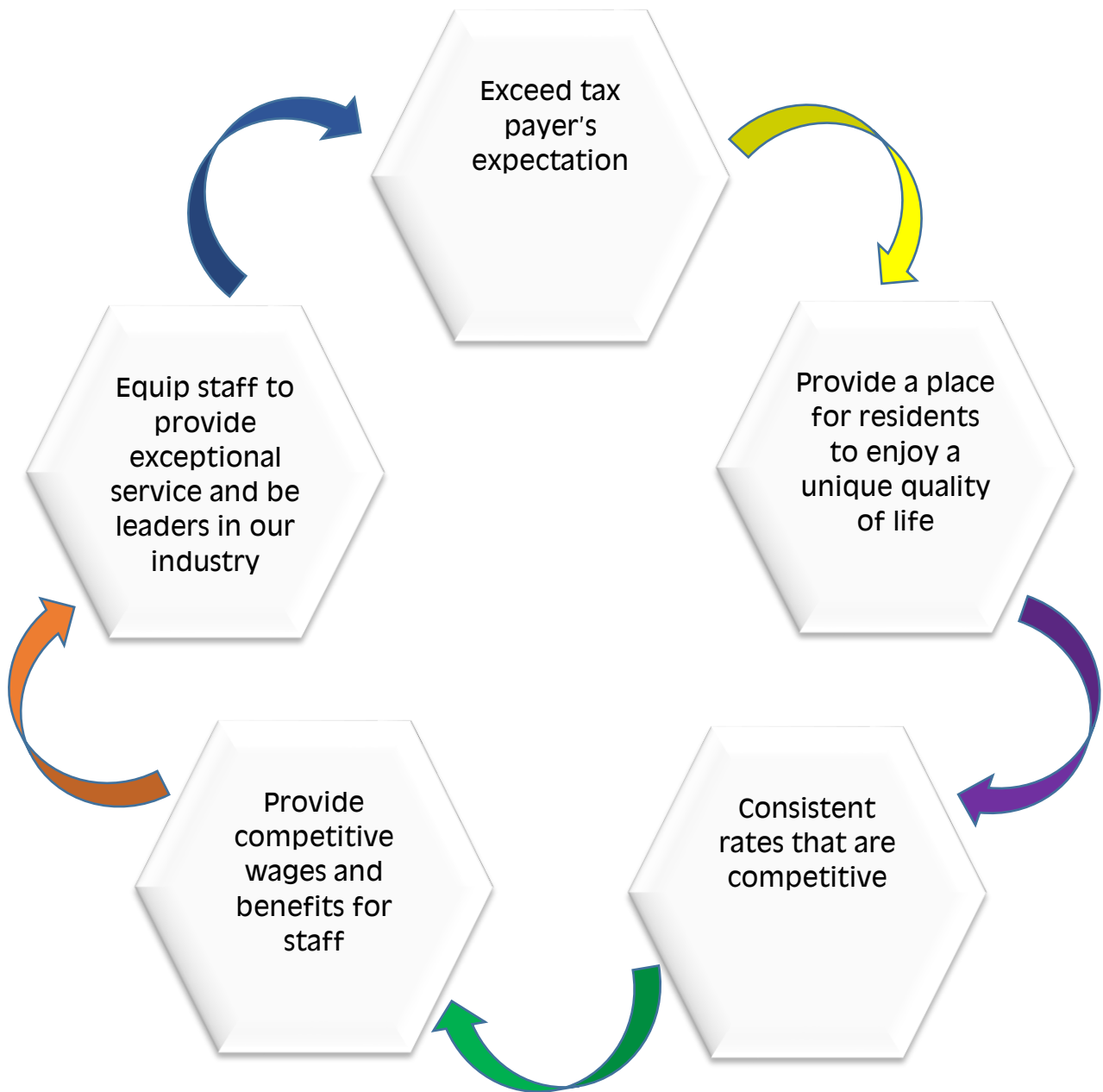
Sincerely,

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



YOLANDA H. CRUZ
MAYOR PRO-TEM



ANDRES LOPEZ
COUNCILMAN PLACE-2



JAMES HERRERA
COUNCILMAN PLACE-3



RAMON ORTIZ
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 Marshal

Gabriel Pedraza

Volunteer Fire Department - Chief

Gene Daniels

Ambulance Service - Director

Gene Daniels

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 one public hearing. 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 hearing 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.

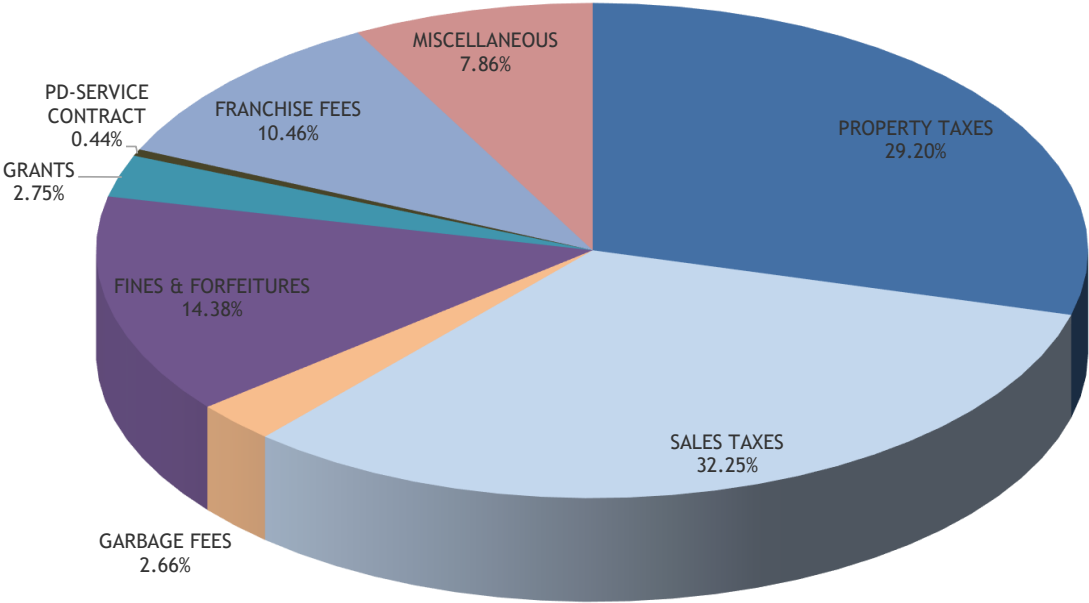
Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include Water & Sewer Fund or as we call it the Utility Fund. The full accrual basis recognizes expenses when a commitment is made (i.e. purchase orders issued), but revenues are also recognized when they are obligated to the City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

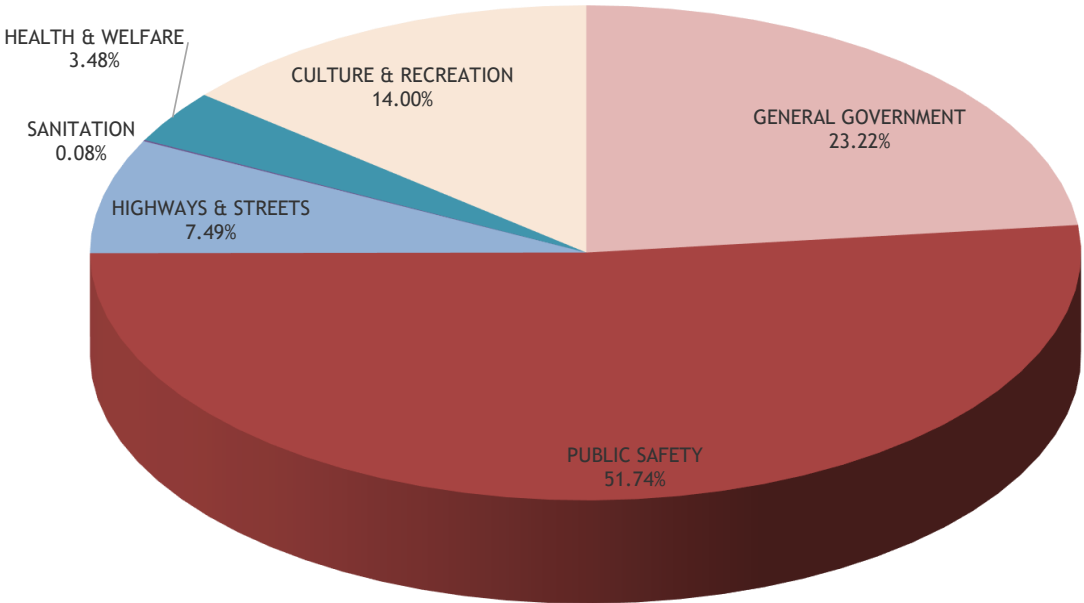
General Fund

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 2020-2021 Approved Budget
 General Fund - Revenues by Category



City of Los Fresnos
 FY 2020-2021 Approved Budget
 General Fund - Expenditures by Category



CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
REVENUES				
PROPERTY TAXES	1,290,539	1,160,756	1,182,858	1,130,148
SALES TAXES	1,214,300	1,234,900	1,275,000	1,248,000
GARBAGE FEES	116,856	133,100	126,904	103,000
FINES & FORFEITURES	567,595	495,350	552,400	556,300
GRANTS	174,570	100,044	100,129	106,600
PD-SERVICE CONTRACT	15,040	16,880	17,600	17,000
FRANCHISE FEES	408,113	405,621	404,325	404,718
MISCELLANEOUS	431,143	368,122	388,109	304,100
TRANSFERS IN	67,500	-	-	-
TOTAL REVENUES	4,285,655	3,914,773	4,047,325	3,869,866
EXPENDITURES				
GENERAL GOVERNMENT	935,308	836,081	862,084	898,610
PUBLIC SAFETY	2,058,084	2,084,138	2,120,850	2,002,077
HIGHWAYS & STREETS	388,390	326,080	393,986	289,759
SANITATION	6,379	8,500	3,000	3,000
HEALTH & WELFARE	164,386	201,318	191,449	184,632
CULTURE & RECREATION	486,310	527,654	455,846	491,788
TRANSFERS OUT	-	-	-	-
TOTAL EXPENDITURES	4,038,857	3,983,771	4,027,215	3,869,866
EXCESS REVENUES(EXPENDITURES)	246,798	(68,998)	20,110	0
BUDGET INCREASE COMPARED WITH FYE 2019-2020				(113,906)
OPERATIONAL REVENUE				
400-0100 PROPERTY TAXES	1,250,779	1,133,256	1,160,000	1,109,148
400-0110 DELINQUENT TAXES	40,793	35,000	32,000	30,000
400-0115 PROPERTY TAX DISCOUNT	(33,534)	(35,000)	(34,142)	(34,000)
400-0120 PENALTY, INTEREST & COST	32,501	27,500	25,000	25,000
TOTAL PROPERTY TAXES	1,290,539	1,160,756	1,182,858	1,130,148
430-0200 CITY SALES TAX	1,214,300	1,234,900	1,275,000	1,248,000
TOTAL SALES TAXES	1,214,300	1,234,900	1,275,000	1,248,000
412-1090 GARBAGE COLLECTION-RESIDENTIAL	41,876	52,500	35,500	15,000
412-1100 GARBAGE COLLECTION-COMMERCIAL	41,827	43,200	50,000	50,000
412-1110 COLLECTED SALES TAX-GARBAGE	14,239	14,400	14,904	15,000
412-1111 GARBAGE PENALTIES	18,914	23,000	26,500	23,000
412-1120 RECYCLE REVENUE	-	-	-	-
TOTAL GARBAGE FEES	116,856	133,100	126,904	103,000
407-0240 MUNICIPAL COURT FINES & FEES	491,141	420,000	460,000	460,000
407-0241 COURT FEES-TECH	22,649	18,250	24,000	24,000
407-0242 LOCAL TRUANCY PREVENTION FUND	-	-	7,500	9,000
407-0243 LOCAL MUNICIPAL JURY FUND	-	-	200	200
407-0255 SCOFF LAW REVENUE	-	-	-	-
407-0260 COURT FEES- JUDGE	1,669	1,600	1,600	1,600
407-0270 COURT FEES-SECURITY	16,942	13,500	16,000	16,000
407-0280 COURT FEES- CHILD SAFETY FUND	3,471	4,000	2,500	2,500
407-0290 SPECIAL EXPENSE	31,723	20,000	22,600	25,000
407-0291 CHILD SAFETY FEE CREDIT	-	18,000	18,000	18,000
TOTAL MUNICIPAL FINES	567,595	495,350	552,400	556,300

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

		FY 2018-2019	FY 2019-2020	FY 2020-2021	
			APPROVED		
		ACTUAL	BUDGET	PROJECTED	PROPOSED
407-1060	POLICE EDUCATION FROM STATE	1,710	1,600	1,685	1,600
490-7527	GRANT REVENUE - TEXAS LIBRARY	-	-	-	-
490-7528	GRANT REVENUE - TPW 54-000171	-	-	-	-
490-7541	VALLEY LEGACY GRANT	33,260	-	-	-
490-7545	GRANT REVENUE - VEST BVP	-	-	-	-
490-7551	GRANT REVENUE - OSG OVERTIME	52,424	12,444	12,444	20,000
490-7552	GRANT REVENUE - OSG VEHICLE	-	-	-	-
490-7553	GRANT REVENUE - LBSP	25,000	25,000	25,000	25,000
490-7554	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	60,000	60,000	60,000	60,000
490-7558	GRANT REVENUE - FEMA	(1,125)	-	-	-
490-7562	GRANTS - COMMUNITY HEALTH	3,300	1,000	1,000	-
490-7566	CORONAVIRUS RELIEF FUND	-	-	-	-
	TOTAL GRANTS	174,570	100,044	100,129	106,600
407-1071	SERVICE CONTRACT-INDIAN LAKE DISPATCH	(2,500)	-	-	-
407-1090	SERVICE CONTRACT-LFCISD	17,540	16,880	17,600	17,000
	TOTAL SERVICE CONTRACT	15,040	16,880	17,600	17,000
430-0202	HOTEL/MOTEL TAX	18,040	17,000	16,000	16,000
430-0205	MIXED BEVERAGE TAXES	-	-	-	-
430-0210	AEP FRANCHISE FEE	193,123	186,000	182,500	186,000
430-0220	FRANCHISE FEE-AT&T LEASE	28,198	36,000	36,000	36,000
430-0230	FRANCHISE FEE-AT&T	3,792	4,000	2,900	3,000
430-0250	TWC FRANCHISE FEE	59,783	58,000	58,000	58,000
430-0255	PEG CAPITAL FEE	9,460	9,000	9,950	9,950
430-0260	FRANCHISE FEE-GARBAGE	73,418	74,000	77,000	77,000
430-0270	TEXAS GAS FRANCHISE FEE	6,394	6,000	6,254	6,200
430-0275	SKYWAY TOWERS LEASE FEE	11,136	11,121	11,121	7,968
430-0280	RIGHT OF WAY FRANCHISE FEES	4,769	4,500	4,600	4,600
	TOTAL FRANCHISE FEES	408,113	405,621	404,325	404,718
400-1015	LICENSE & PERMITS	130,147	95,000	130,000	130,000
400-1020	MISC. FEES & SERVICES	195	-	3,893	-
400-1025	RENTAL FEES - COMMUNITY CENTER	10,305	8,000	6,000	7,500
400-1028	RENTAL FEES-PARKS	875	1,000	1,000	1,000
400-1029	COMMUNITY CENTER BLDG SECUR	5,340	4,000	2,000	2,000
400-1040	PLAT REVIEW FEES	8,200	1,000	7,500	2,500
400-1057	SALE OF ASSETS	-	-	-	-
400-1070	INTEREST EARNED	20,467	17,000	12,000	6,000
400-1080	ADMIN FEES - GENERAL ELECTION	100	-	50	-
400-1085	CREDIT CARD PROCESSING FEES	15,672	15,000	17,000	15,000
407-0300	NSF REVENUE	160	-	120	-
407-0310	POLICE RECORDS FEES	4,929	4,000	2,500	100
407-1045	SHOOTING RANGE	6,369	6,000	9,805	6,000
407-1050	PRISONER HOUSING/CUSTOM DET	7,020	5,000	2,745	2,500
410-1010	LOT MOWING	6,510	300	500	500
410-1020	HEALTH INSPECTIONS	4,080	4,500	4,000	4,000
410-1030	ANIMAL CONTROL	235	-	88	-
410-1040	GARAGE SALE PERMIT	2,620	3,000	1,500	3,000
410-1055	ALARM REGISTRATION FEES	20	-	20	-
415-1050	VETERANS MEMORIAL - SPONSORS	-	-	-	-
415-1055	VETERANS MEMORIAL - REGISTRANTS	-	-	-	-
415-1060	LFCISD POOL CONTRACT	-	-	-	-
415-1080	POOL ADMISSION/RENTAL	4,267	4,500	242	4,500
415-1085	POOL RENTAL	480	-	-	-
415-1090	SWIMMING LESSONS INCOME	13,680	10,000	-	10,000

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

		FY 2018-2019	FY 2019-2020	FY 2020-2021	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
416-1010	LIBRARY REVENUE	6,363	8,500	1,500	1,500
416-1020	LIBRARY REVENUE-COPY MACHINE	4,883	3,000	5,500	6,000
444-1000	VALLEY METRO	3	-	-	-
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1010	MISC INCOME	10,110	15,772	26,000	5,000
490-1080	POOL RENTAL DEPOSIT	-	-	-	-
490-7505	REIMBURSEMENT - FORENSICS EXAMS	-	-	-	-
490-7530	REIMBURSEMENT - LIBRARY	2,032	-	-	-
490-7560	REIMB. FROM FIRE DEPT/EMS	85,374	85,550	78,061	82,000
490-7565	REIMB FOR MENTAL HEALTH OFFICER	65,705	62,000	61,085	-
490-7575	REIMB FROM CDC	-	-	-	-
TOTAL OTHER REVENUE		431,143	368,122	388,109	304,100
490-8000	TRANSFERS IN	67,500	-	-	-
TOTAL DEPARTMENT REVENUE		67,500	-	-	-
TOTAL OPERATIONAL REVENUE		4,218,155	3,914,773	4,047,325	3,869,866

OPERATIONAL EXPENDITURES

ADMINISTRATION

502-01100	ADMINISTRATION SALARY	164,736	189,777	198,940	210,139
502-01500	OVERTIME SALARY EXPENSE	71	1,000	600	1,000
502-02100	PAYROLL TAXES FICA	9,922	11,333	11,572	13,092
502-02105	PAYROLL TAXES MEDICARE	2,320	2,650	2,700	3,062
502-02106	HEALTH INS EXP	22,974	26,289	26,250	28,560
502-02107	PAYROLL TAXES TWC	423	430	400	792
502-02150	TMRS RETIREMENT EXPENSE	10,507	14,330	14,300	15,899
502-02160	WORKMAN'S COMPENSATION INSURANCE	395	628	1,596	638
502-02210	OTHER INSURANCE	175	518	225	248
502-03110	ATTORNEY	4,625	1,500	1,500	4,000
502-03115	AUDITOR	10,000	11,050	11,040	14,500
502-03120	VALLEY METRO SERVICE	19,995	19,995	19,995	19,995
502-04100	OFFICE SUPPLIES & PRINTING	20,141	20,800	20,800	20,000
502-04110	POSTAGE	1,434	1,500	1,050	1,500
502-05100	ELECTRICITY	8,151	16,000	16,000	16,000
502-05120	TELEPHONE	8,836	9,600	9,600	9,200
502-05130	UTILITIES	10,477	12,500	12,500	10,000
502-06100	ADVERTISING	6,050	7,500	7,000	7,000
502-06120	LF CHAMBER OF COMMERCE ADV.	34,200	34,200	34,200	34,200
502-06130	HEADS & BEDS	20,500	20,000	19,500	21,000
502-09100	TRAVEL & TRAINING	6,303	5,500	5,000	5,000
502-09110	ADMIN. EXPENSE	1,482	1,000	1,000	1,000
502-10100	DUES & MEMBERSHIP	8,910	9,000	9,000	9,000
502-11100	MAINTENANCE OF EQUIPMENT	935	1,400	500	1,500
502-11110	MAINTENANCE OF BLDG.	2,122	5,000	5,000	4,000
502-12100	BUILDING INSURANCE	6,474	6,500	46,378	31,500
502-12110	LIABILITY INSURANCE	5,361	5,360	7,779	8,000
502-13500	CAPITAL OUTLAY	36,213	-	-	21,390
502-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	18,595	19,700	17,821	19,500
502-30250	PROFESSIONAL SERVICES	500	500	500	500
502-99100	MISCELLANEOUS	8,307	6,500	6,500	5,000
502-99101	EVENTS	-	-	3,000	4,500
502-99105	380 AGREEMENT- WALMART	-	-	-	-

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
502-99998 SERIES 2018 PRINCIPAL	135,000	-	-	-
502-99999 SERIES 2018 INTEREST	11,490	-	-	-
TOTAL DEPARTMENT EXPENDITURES	597,624	462,060	512,246	541,715
MUNICIPAL COURT				
503-01100 COURT SALARY	90,772	101,349	99,000	103,506
503-01500 OVERTIME SALARIES	731	1,500	1,500	1,000
503-02100 PAYROLL TAXES FICA	5,442	6,345	6,150	6,479
503-02105 PAYROLL TAXES MEDICARE	1,273	1,484	1,450	1,515
503-02106 HEALTH INSURANCE	14,125	17,177	17,173	17,136
503-02107 PAYROLL TAXES TWC	270	810	180	432
503-02150 TMRS RETIREMENT EXPENSE	5,728	7,209	7,200	7,869
503-02160 WORKMAN'S COMPENSATION INSURANCE	1,714	2,324	1,430	1,713
503-02210 OTHER INSURANCE	91	173	132	149
503-03100 CONTRACT SERVICES - JUDGE	21,600	21,600	21,600	21,600
503-03110 CONTRACT SERVICES - ATTORNEY	27,425	24,000	21,000	25,000
503-04100 SUPPLIES	2,097	3,000	3,500	3,500
503-04110 POSTAGE	2,312	2,500	2,500	2,500
503-05100 ELECTRICITY	1,229	-	107	-
503-05120 TELEPHONE	2,418	2,500	2,450	2,500
503-05130 UTILITIES	126	-	9	-
503-09100 TRAVEL & TRAINING	2,694	4,100	4,000	4,500
503-10100 DUES & MEMBERSHIPS	126	150	150	150
503-14110 COURT TECHNOLOGY - ANNUAL MAINTENANCE	17,067	18,000	22,160	32,500
503-30110 CREDIT CARD SERVICE CHARGE	9,968	13,500	13,500	13,500
503-30115 LINEBARGER/MSB FEES	18	500	-	250
503-99100 MISCELLANEOUS	49	300	-	300
TOTAL DEPARTMENT EXPENDITURES	207,274	228,521	225,192	246,099
TAX ASSESSOR-COLLECTOR				
504-30100 TAX APPRAISAL FEE	23,611	25,519	24,758	25,434
504-30300 COUNTY CONTRACT M&O	15,154	17,000	14,500	16,000
TOTAL DEPARTMENT EXPENDITURES	38,765	42,519	39,258	41,434
ELECTIONS				
506-03000 ELECTIONS CONTRACT	11,990	13,000	-	13,000
506-06100 ADVERTISING	429	260	260	350
506-09100 TRAVEL & SCHOOL	1,016	1,290	1,199	1,200
TOTAL DEPARTMENT EXPENDITURES	13,434	14,550	1,459	14,550
OTHER GENERAL				
519-30160 OUTSOURCE PAYROLLSERVICE	3,306	4,200	4,200	4,200
519-30170 RCI- FIXED ASSETS/RECORD RETENTION	7,372	7,000	7,000	7,000
519-30180 EMPLOYEE DRUG TESTING	-	-	-	-
519-30260 CHRISTMAS/THANKSGIVING PARTY	4,909	5,300	3,300	-
519-30280 FEMA-HAZARD MITIGATION PLAN	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	15,587	16,500	14,500	11,200
POLICE				
507-01100 SALARIES EXP	840,645	836,500	863,714	917,614
507-01108 COVERAGE STIPENDS	-	-	-	-
507-01500 POLICE OVERTIME	25,431	30,000	30,000	30,000
507-01510 POLICE OVERTIME - COMMUNITY CENTER	5,194	4,000	2,500	4,000
507-01515 POLICE OVERTIME - STONE GARDEN	13,198	12,444	12,444	20,000
507-01520 OVERTIME - FOOTBALL GAMES	6,308	5,000	5,000	5,000

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
		APPROVED		
	ACTUAL	BUDGET	PROJECTED	PROPOSED
507-01525 OVERTIME - LBSP	21,351	25,000	25,000	25,000
507-02100 PAYROLL TAXES FICA	56,036	56,605	57,000	62,101
507-02105 PAYROLL TAXES MEDICARE	13,105	13,239	13,239	14,521
507-02106 HEALTH & OTHER BENEFITS	145,597	154,200	130,000	134,232
507-02107 PAYROLL TAXES TWC	2,641	5,940	1,000	3,384
507-02150 RETIREMENT EXPENSE	57,817	30,858	69,000	75,421
507-02160 WORKMAN'S COMPENSATION INSURANCE	25,618	19,971	23,200	29,002
507-02210 OTHER INS	1,130	1,267	1,131	1,166
507-03100 BREATHALYZER CONTRACT	1,500	1,800	3,300	3,300
507-03110 ATTORNEY FEES	-	-	-	-
507-03115 FORENSICS	1,533	1,000	2,000	4,000
507-04100 ADMINISTRATIVE SUPPLIES	15,075	16,000	16,000	16,000
507-04110 JANITORIAL SUPPLIES	1,400	2,500	2,500	3,500
507-04115 EMPLOYEE SCREENINGS	1,580	120	500	2,000
507-04120 UNIFORMS (ALLOWANCE)	19,287	8,583	8,583	11,800
507-04130 PRISONER EXPENSE	2,137	2,000	1,250	2,000
507-04140 POLICE EQUIPMENT	30,113	26,800	26,000	22,000
507-04145 VEST BVP GRANT EXPENSE	-	-	-	-
507-05100 ELECTRICITY	8,266	12,700	12,000	12,000
507-05120 TELEPHONE	12,897	12,000	11,300	15,500
507-05130 UTILITIES - POLICE	379	1,500	1,000	1,000
507-05135 UTILITIES - TRAINING CENTER	599	600	620	650
507-06100 ADVERTISING	84	500	250	500
507-07100 FUEL FOR VEHICLES	33,074	29,000	28,000	33,000
507-08100 REPAIRS - VEHICLES	28,147	37,772	37,772	28,000
507-09100 TRAVEL & TRAINING	7,327	6,354	7,654	8,000
507-09110 STATE EDUCATION MONEY	1,105	1,600	1,600	1,600
507-10100 DUES & MEMBERSHIPS	968	1,000	1,000	1,000
507-11100 MAINTENANCE OF EQUIPMENT	553	6,500	2,000	2,000
507-11110 MAINTENANCE OF BUILDING	13,644	27,626	22,926	5,000
507-11120 MAINTENANCE OF SHOOTING RANGE	12,286	8,000	8,000	6,000
507-12100 BUILDING INSURANCE	-	-	6,474	6,500
507-12110 LIABILITY INSURANCE	21,033	22,000	23,418	24,000
507-13110 NEW POLICE EQUIPMENT	-	-	-	-
507-13500 CAPITAL OUTLAY	134,285	124,780	116,680	4,000
507-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	28,713	27,500	29,033	31,500
507-30100 SCHOOL SUPPORT/EXPLORERS	7,088	1,500	6,000	4,000
507-30101 OPERATION STONE GARDEN - RADIOS	-	-	-	-
507-30200 CAPITAL LEASE RADIO SYSTEM - PRINCIPAL	47,369	48,435	48,435	-
507-30210 CAPITAL LEASE RADIO SYSTEM - INTEREST	2,156	1,090	1,090	-
507-99100 MISCELLANEOUS	1,392	1,500	1,000	1,000
507-99200 CHILD SAFETY PROGRAM	-	18,000	18,000	18,000
TOTAL DEPARTMENT EXPENDITURES	1,648,060	1,643,784	1,677,613	1,589,291

FIRE

508-02160 WORKER'S COMP	2,201	5,290	6,504	6,600
508-03100 FIRE MARSHALL	5,422	7,900	7,900	10,000
508-03110 SPECIAL SERVICES - CONTRACT	85,000	95,000	95,000	105,000
508-04100 SUPPLIES	700	750	750	750
508-05120 TELEPHONE	223	250	250	250
508-05130 UTILITIES - FIRE	4,938	6,200	6,200	6,200
508-30200 LEASE BUYOUT	-	-	-	-
508-12100 INSURANCE	14,316	12,560	12,556	13,000
508-12110 LIABILITY INSURANCE	20,518	21,350	21,326	21,500
TOTAL DEPARTMENT EXPENDITURES	133,317	149,300	150,485	163,300

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
EMERGENCY MEDICAL SERVICE				
511-02160 WORKER'S COMP	25,729	26,000	22,300	25,000
511-05120 TELEPHONE	467	600	559	600
511-30200 LEASE BUYOUT	-	-	-	-
511-12100 BUILDING INSURANCE	7,607	7,580	6,758	7,000
511-12110 LIABILITY INSURANCE	14,883	15,120	15,120	15,500
511-30000 CONTRACT LOS FRESNOS EMS	115,000	130,000	130,000	145,000
TOTAL DEPARTMENT EXPENDITURES	163,686	179,300	174,738	193,100
ENGINEERING				
509-03000 CONTRACT - BUILDING INSPECTOR	72,540	50,000	71,000	70,000
509-10100 DUES & MEMBERSHIPS	-	-	-	-
509-30100 PLAT REVIEW	7,520	7,500	12,000	8,000
509-30120 ENGINEERING	8,795	7,500	57,910	19,100
TOTAL DEPARTMENT EXPENDITURES	88,856	65,000	140,910	97,100
STREETS				
514-01100 SALARIES	-	21,424	21,424	22,281
514-01125 CONTRACT LABOR	43,529	23,296	23,296	23,296
514-01130 CONTRACT LABOR - OVERTIME	1,331	600	500	500
514-01500 OVERTIME SALARIES EXPENSE	-	1,000	1,000	1,000
514-02100 PAYROLL TAXES FICA	-	1,638	1,325	1,443
514-02105 PAYROLL TAXES MEDICARE	-	383	334	338
514-02106 HEALTH & OTHER BENEFITS	-	7,009	5,904	5,712
514-02107 PAYROLL TAXES TWC	-	270	160	144
514-02150 RETIREMENT EXPENSE	-	1,743	1,700	1,753
514-02160 WORKMAN'S COMPENSATION INSURANCE	-	930	800	801
514-02210 OTHER INSURANCE	-	58	58	50
514-04100 TOOLS & SUPPLIES	2,482	2,500	2,500	3,000
514-05100 ELECTRICITY (STREET LIGHTS)	78,046	82,350	82,350	83,000
514-07100 FUEL FOR VEHICLES	6,783	3,500	3,400	5,000
514-08100 REPAIRS - VEHICLES	2,823	4,000	4,000	4,000
514-09100 TRAVEL & TRAINING	-	-	-	1,000
514-10100 DUES & MEMBERSHIP	-	-	-	14,000
514-11100 STREET DRAINAGE & REPAIRS	37,533	20,000	14,000	10,941
514-11110 STREET SIGNS & REPAIRS	2,517	6,000	6,000	3,000
514-11120 MOWING MACHINE REPAIRS	4,864	8,500	8,500	5,000
514-12110 LIABILITY INSURANCE	1,342	1,400	1,347	1,400
514-13500 CAPITAL OUTLAY	55,000	-	-	-
514-13515 MATCH TXDOT - SIDEWALK	-	-	-	-
514-13520 STREET PROJECT	59,061	69,479	69,479	-
514-30100 VEGETATION CONTROL	4,224	5,000	5,000	5,000
514-99100 MISCELLANEOUS	-	-	-	-
514-30200 CAPITAL LEASE STREET SWEEPER - PRINCIPAL	-	-	-	-
514-30210 CAPITAL LEASE STREET SWEEPER - INTEREST	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	299,534	261,080	253,077	192,659
GARBAGE				
512-03100 CONTRACTED GARGAGE COLLECTION	3,812	5,000	-	-
512-04100 SUPPLIES	-	-	-	-
512-05100 ELECTRICTY - ILLEGAL DUMPING CAMERAS	375	-	-	-
512-06100 ADVERTISING	-	250	-	-
512-08100 VEHICLE REPAIRS	-	250	-	-

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
		APPROVED		
	ACTUAL	BUDGET	PROJECTED	PROPOSED
512-13500 CAPITAL OUTLAY	-	-	-	-
512-99115 BAD DEBT EXPENSE	2,193	3,000	3,000	3,000
TOTAL DEPARTMENT EXPENDITURES	6,379	8,500	3,000	3,000

ENVIRONMENTAL

510-01100 ENVIRONMENTAL OFFICER SALARIES	47,250	74,035	74,035	76,996
510-01500 OVERTIME SALARIES	2,658	4,000	2,000	3,000
510-02100 PAYROLL TAXES FICA	3,083	4,838	4,500	4,960
510-02105 PAYROLL TAXES MEDICARE	721	1,132	1,100	1,160
510-02106 HEALTH INSURANCE	7,544	14,018	12,000	11,424
510-02107 PAYROLL TAXES TWC	127	540	100	288
510-02150 TMRS	3,218	2,637	5,500	6,024
510-02160 WORKMAN'S COMPENSATION	1,791	1,776	2,300	2,338
510-02210 OTHER INS	60	115	100	99
510-03100 ORDINANCE ENFORCEMENT	11,788	7,000	6,500	6,000
510-04100 SUPPLIES & POSTAGE	1,336	1,500	1,500	7,500
510-04110 MOSQUITO SPRAYING SUPPLIES	1,777	3,500	2,000	-
510-05120 TELEPHONE	607	625	603	625
510-06100 ADVERTISING	-	-	-	250
510-07100 FUEL FOR VEHICLES	2,606	5,000	3,400	4,000
510-08100 VEHICLE REPAIRS	1,444	3,000	2,000	2,500
510-09100 TRAVEL & TRAINING	356	1,000	1,000	2,000
510-09110 DUES & MEMEBERSHIPS	75	75	75	100
510-11100 MOSQUITO MACHINE MAINT.	124	300	175	200
510-11110 MAINTENANCE OF BUILDING	-	-	-	4,000
510-12110 LIABILITY INSURANCE	590	600	555	600
510-13110 ANIMAL PENS	1,043	4,000	1,500	-
510-30100 ANIMAL CONTROL	2,445	3,000	3,000	-
510-13500 CAPITAL OUTLAY	-	-	-	-
510-99100 MISCELLANEOUS	240	500	1,500	500
TOTAL DEPARTMENT EXPENDITURES	90,884	133,191	125,443	134,564

PARKS

515-01100 SALARIES	-	47,133	47,263	49,018
515-01105 POOL LABOR	39,060	48,224	30,000	62,013
515-01106 SWIMMING LESSONS INSTRUCTOR	24,256	12,051	7,000	10,000
515-01125 CONTRACT LABOR	22,473	-	-	-
515-01130 CONTRACT LABOR- OVERTIME	318	-	-	-
515-01500 OVERTIME EXPENSE	-	9,500	3,000	4,000
515-01505 OVERTIME EXPENSE - POOL	-	2,000	500	1,000
515-02100 PAYROLL TAXES FICA	3,077	8,068	5,000	7,194
515-02105 PAYROLL TAXES MEDICARE	720	1,889	1,200	1,687
515-02106 HEALTH INSURANCE EXPENSE	-	14,018	12,000	11,424
515-02107 PAYROLL TAXES TWC	154	4,320	640	2,448
515-02150 RETIREMENT EXPENSE	-	4,396	3,750	3,992
515-02160 WORKMAN'S COMPENSATION INSURANCE	1,474	4,806	2,500	3,119
515-02210 OTHER INSURANCE	-	115	115	99
515-04100 TOOLS & SUPPLIES	4,565	7,000	7,000	6,000
515-04110 POOL SUPPLIES	2,436	3,500	2,500	3,000
515-05100 ELECTRICITY (PARK)	9,870	11,000	8,500	10,000
515-05110 ELECTRICITY (POOL)	7,762	9,000	9,000	9,000
515-05115 ELECTRICITY (BOYS & GIRLS CLUB)	10,059	9,000	9,000	9,000
515-05116 ELECTRICITY ALAMO WHSE	5,824	7,200	7,200	7,200
515-05120 TELEPHONE	85	100	100	100
515-05130 UTILITIES - COMMUNITY PARK	979	4,500	4,500	4,000

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
515-05131 UTILITIES - NATURE PARK	3,192	2,500	2,500	3,000
515-05132 UTILITIES - POOL	2,197	3,000	3,000	3,000
515-05135 UTILITIES - BOYS & GIRLS CLUB	725	750	750	750
515-05136 UTILITIES - ALAMO WHSE	-	1,000	1,000	1,000
515-07100 FUEL FOR VEHICLES	2,611	3,000	2,250	2,500
515-08100 VEHICLE REPAIRS	1,116	3,000	3,000	3,000
515-11100 MOWING MACHINE REPAIRS	4,098	5,000	5,000	4,000
515-11110 POOL MAINT.	3,548	4,000	3,500	3,500
515-11120 POOL CHEMICALS	13,644	11,500	11,500	11,500
515-11130 PARK MAINTENANCE	15,567	11,000	11,000	11,000
515-11135 FIELD MAINTENANCE	7,391	7,000	7,000	6,000
515-11136 ALAMO WHSE MAINTENANCE	12,296	1,250	1,250	1,000
515-11145 BOYS & GIRLS CLUB	60,000	60,000	60,000	60,000
515-12100 BUILDING INSURANCE	1,537	1,600	1,537	1,600
515-12110 LIABILITY INSURANCE	7,977	8,500	5,501	6,000
515-13500 CAPITAL OUTLAY	8,515	13,000	13,000	-
515-30000 VETERANS MEMORIAL RUN	-	-	-	-
515-99100 MISCELLANEOUS	901	700	600	600
TOTAL DEPARTMENT EXPENDITURES	278,426	344,620	293,156	322,744

LIBRARY

516-01100 SALARIES	96,939	95,985	87,000	99,824
516-01500 OVERTIME SALARIES EXPENSE	89	500	100	500
516-02100 PAYROLL TAXES FICA	6,116	5,982	5,500	6,220
516-02105 PAYROLL TAXES MEDICARE	1,430	1,399	1,399	1,455
516-02106 HEALTH & OTHER BENEFITS	15,686	14,018	12,261	11,424
516-02107 PAYROLL TAXES TWC	287	1,080	400	576
516-02150 RETIREMENT EXPENSE	6,220	3,262	6,750	7,555
516-02160 WORKMAN'S COMPENSATION INSURANCE	372	2,343	347	371
516-02210 OTHER INS	149	115	125	99
516-04100 OFFICE SUPPLIES	2,484	3,000	2,500	3,000
516-05100 ELECTRICITY	6,630	7,200	6,000	6,000
516-05120 TELEPHONE	1,384	1,500	1,300	1,500
516-06100 ADVERTISING	-	-	-	-
516-09100 TRAVEL & TRAINING	256	1,500	250	1,500
516-10100 DUES & MEMBERSHIP	184	200	200	200
516-11100 MAINTENANCE OF EQUIPMENT	291	500	500	500
516-11110 MAINTENANCE OF BLDG.	1,933	9,447	10,000	3,500
516-12100 BUILDING INSURANCE	6,166	6,200	6,166	6,200
516-12110 LIABILITY INSURANCE	1,582	1,600	1,616	1,620
516-13100 NEW EQUIPMENT	424	78	-	-
516-13110 LEASE COPIER	3,494	4,000	3,363	3,500
516-13500 CAPITAL OUTLAY	37,100	-	-	-
516-14100 TECHNOLOGY MAINTENANCE AGREEMENT	2,402	3,650	2,763	3,000
516-30100 BOOKS	5,645	4,575	4,000	5,000
516-30105 BOOKS- TEXAS LIBRARY ASSOCIATION	-	-	-	-
516-99100 MISCELLANEOUS	338	500	500	500
TOTAL DEPARTMENT EXPENDITURES	197,601	168,634	153,040	164,044

COMMUNITY CENTER

517-01100 JANITORIAL SALARIES	3,257	-	-	-
517-01500 OVERTIME	771	-	-	-
517-02100 PAYROLL TAXES FICA	370	-	-	-
517-02105 PAYROLL TAXES MEDICARE	87	-	-	-
517-02106 HEALTH INSURANCE	1,743	-	-	-

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
	ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
517-02107 PAYROLL TAXES TWC	16	-	-	-
517-02150 RETIREMENT EXPENSE	378	-	-	-
517-02160 WORKMANS COMP	17	-	-	-
517-02210 OTHER INSURANCE	13	-	-	-
517-04100 SUPPLIES & EQUIPMENT	2,853	7,400	7,400	2,500
517-11100 MAINTENANCE OF EQUIPMENT	200	500	250	500
517-11110 BUILDING MAINTENANCE & GROUNDS	578	2,000	2,000	2,000
517-12100 BUILDING INSURANCE	-	-	-	-
517-12110 LIABILITY INSURANCE	-	-	-	-
517-13500 CAPITAL OUTLAY	-	-	-	-
517-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	-	-	-	-
517-99100 MISCELLANEOUS	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	10,283	9,900	9,650	5,000
EMERGENCY MANAGEMENT				
518-01100 COORDINATOR SALARY	5,200	5,200	5,200	5,408
518-02100 PAYROLL TAXES FICA	322	322	322	335
518-02105 PAYROLL TAXES MEDICARE	75	75	75	78
518-02107 PAYROLL TAXES TWC	15	270	4	-
518-02150 RETIREMENT EXPENSE	327	176	387	407
518-02160 WORKMAN'S COMPENSATION INSURANCE	188	126	171	158
518-04100 SUPPLIES	147	1,000	10,000	5,000
518-05120 TELEPHONE/COMMUNICATIONS	19,012	19,000	19,000	19,000
518-07110 DIESEL FUEL - GENERATOR	-	1,000	500	1,000
518-09100 TRAVEL & TRAINING	2,984	3,000	-	3,000
518-10100 DUES & MEMBERSHIPS	-	-	-	-
518-11100 MAINTENANCE EQUIPMENT	340	1,500	-	1,500
518-13100 NEW EQUIPMENT	-	-	-	-
518-13500 CAPITAL OUTLAY	-	-	-	-
518-14100 TECHNOLOGY MAINTENANCE AGREEMENTS	18,511	19,000	19,070	20,500
518-30250 PROFESSIONAL SERVICES	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	47,120	50,669	54,729	56,386
STORMWATER				
513-04100 OFFICE SUPPLIES	142	500	500	-
513-09100 TRAVEL EXPENSE	590	1,000	-	-
513-10100 DUES & MEMBERSHIPS	19,527	14,000	12,000	-
TOTAL DEPARTMENT EXPENDITURES	20,259	15,500	12,500	-
CITY PROMOTION				
521-30120 4TH OF JULY EXPENSES	-	4,500	-	-
TOTAL DEPARTMENT EXPENDITURES	-	4,500	-	-
INFORMATION TECHNOLOGY				
528-01100 INFORMATION TECHNICIAN SALARY	12,232	17,784	16,500	18,495
528-01500 OVERTIME SALARY EXPENSE	-	-	-	-
528-02100 PAYROLL TAXES FICA	751	1,103	1,010	1,147
528-02105 PAYROLL TAXES MEDICARE	176	258	235	268
528-02106 HEALTH INS EXP	3,486	3,505	2,952	2,856
528-02107 PAYROLL TAXES TWC	36	270	80	72
528-02150 TMRS RETIREMENT EXPENSE	769	1,339	1,229	1,393
528-02160 WORKMAN'S COMPENSATION INSURANCE	45	296	50	56
528-02210 OTHER INSURANCE	27	29	26	25
528-02220 PROFESSIONAL SERVICE-IT	2,000	2,400	2,400	4,000
528-05120 TELEPHONE	-	-	-	-

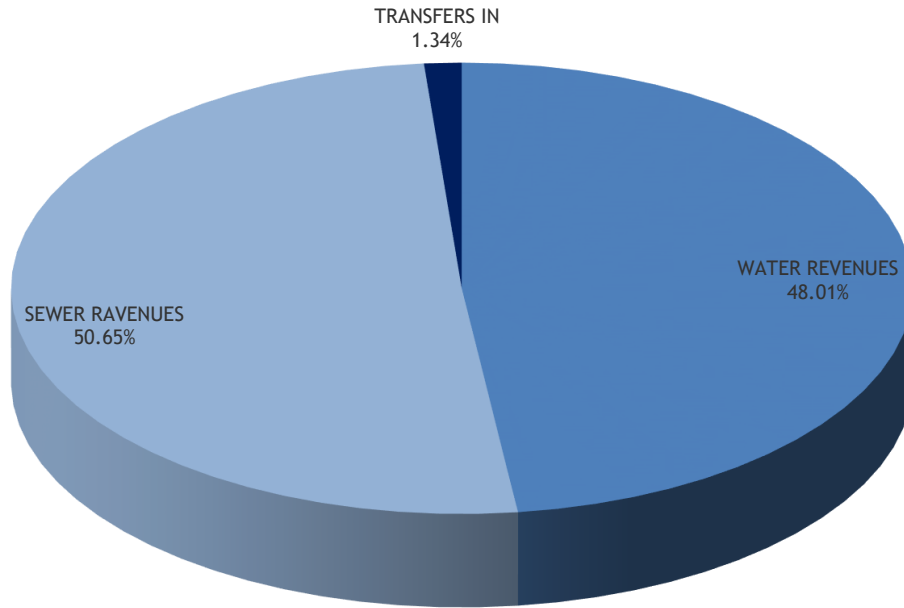
CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
		APPROVED		
	ACTUAL	BUDGET	PROJECTED	PROPOSED
528-13500 CAPITAL OUTLAY	5,345	26,545	26,545	6,100
528-14000 HARDWARE	30,465	9,965	9,965	4,050
528-14010 SOFTWARE	4,162	4,162	4,162	1,750
528-14030 NETWORK	3,131	4,275	4,275	3,400
TOTAL DEPARTMENT EXPENDITURES	62,624	71,931	69,430	43,612
COMMUNITY HEALTH				
523-01100 SALARIES EXPENSE	31,313	31,900	31,200	32,448
523-01105 ADMIN EXPENSE	-	-	-	-
523-01500 OVERTIME	6	500	500	500
523-02100 FICA EXPENSE	1,942	2,008	1,965	2,043
523-02105 MEDICARE EXPENSE	454	470	460	478
523-02106 HEALTH INSURANCE EXPENSE	6,971	7,009	5,712	5,712
523-02107 STATE UNEMPLOYMENT TAX EXPENSE	91	270	144	144
523-02150 TMRS EXPENSE	1,968	1,120	2,387	2,481
523-02160 WORKER'S COMP	919	1,205	852	886
523-02210 OTHER INSURANCE	54	58	4,960	50
523-04100 SUPPLIES	8,374	6,652	3,992	3,992
523-04101 MISCELLANEOUS	-	100	-	-
523-05120 TELEPHONE	692	710	710	710
523-09100 TRAVEL & TRAINING	462	624	624	624
523-13500 ENVIRONMENTAL CHANGES	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	53,244	52,627	53,506	50,068
MENTAL TASK FORCE				
524-01100 SALARIES EXPENSE	47,253	43,183	43,183	-
524-01500 OVERTIME	2,982	4,318	4,318	-
524-02100 FICA EXPENSE	3,064	2,945	2,941	-
524-02105 MEDICARE EXPENSE	717	689	706	-
524-02106 HEALTH INSURANCE EXPENSE	6,971	7,009	7,009	-
524-02107 STATE UNEMPLOYMENT TAX EXPENSE	137	270	20	-
524-02150 TMRS EXPENSE	3,142	1,606	3,600	-
524-02160 WORKER'S COMP	1,582	1,007	1,457	-
524-02210 OTHER INSURANCE	54	58	50	-
524-09100 TRAVEL & TRAINING	-	-	-	-
524-99100 OTHER EXPENSE	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	65,902	61,085	63,284	-
TRANSFER OUT				
522-30130 TRANSFER OUT - DEBT SERVICE	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	-	-	-	-
TOTAL OPERATIONAL EXPENDITURES	4,038,857	3,983,771	4,027,215	3,869,866

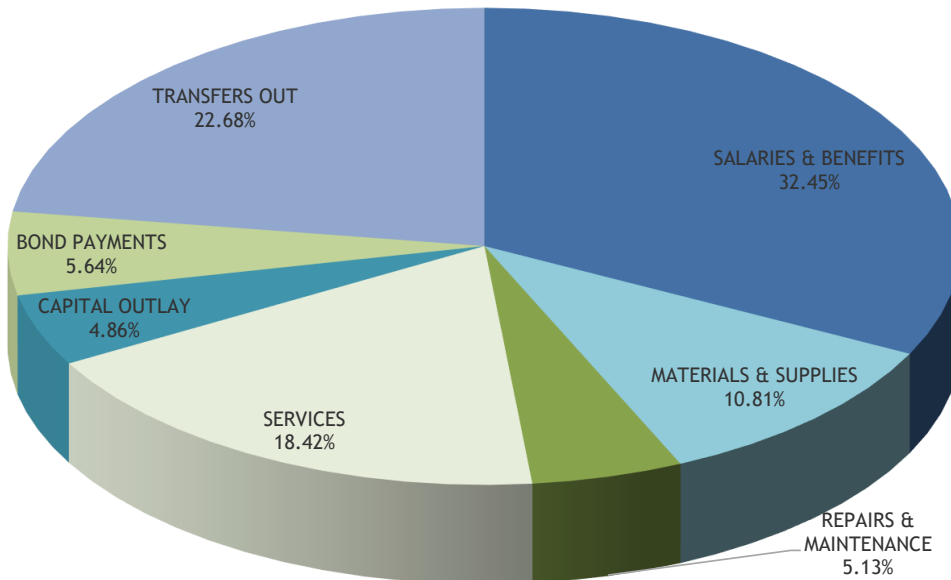
Utility Fund

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 2020-2021 Approved Budget
 Water and Sewer Fund - Revenues by Category



City of Los Fresnos
 FY 2020-2021 Approved Budget
 Water and Sewer Fund - Expenses by Category



CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

		2018-2019	FY 2019-2020		FY 2020-2021
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
WATER REVENUES					
400-5010	WATER REVENUE	1,185,425	1,164,151	1,264,472	1,265,472
400-5020	WATER TAPS	64,350	9,000	19,950	9,000
400-5030	UTILITY EXPENSE FEE	33,687	5,000	18,200	5,000
400-5040	PROCESSING FEES	19,275	18,000	14,000	14,000
400-5050	PENALTIES	60,239	60,000	67,000	60,000
400-5070	MISC FEES & SERVICES	-	-	-	-
400-5080	INTEREST INCOME	24,926	15,000	12,800	7,000
400-5095	NSF CHARGES	1,000	750	640	640
444-1010	MISCELLANEOUS INCOME	10	-	167	-
TOTAL WATER REVENUES		1,388,911	1,271,901	1,397,229	1,361,112
SEWER REVENUES					
400-6010	SEWER REVENUE - CITY	1,020,949	1,055,476	1,080,000	1,080,000
400-6012	SEWER REVENUE - INDIAN LAKE	75,998	115,000	108,000	108,000
400-6014	SEWER REVENUE - EAST RIO HONDO	241,219	234,000	242,000	242,000
400-6020	SEWER TAP	33,250	6,000	19,075	6,000
400-6070	MISC FEES & SERVICES	-	-	-	-
TOTAL SEWER REVENUES		1,371,415	1,410,476	1,449,075	1,436,000
CONTRIBUTIONS					
400-9995	CAPITAL CONTRIBUTIONS	-	-	-	-
TOTAL CONTRIBUTIONS- SALE OF ASSETS		-	-	-	-
SALE OF ASSETS					
400-9995	SALE OF ASSETS	-	-	-	-
TOTAL SALE OF ASSETS		-	-	-	-
TRANSFER IN					
400-9990	TRANSFER IN	5,430	38,000	38,000	38,000
TOTAL TRANSFER IN		5,430	38,000	38,000	38,000
TOTAL REVENUES		2,765,757	2,720,377	2,884,304	2,835,112
EXPENSES					
	SALARIES & BENEFITS	1,221,276	859,206	890,481	920,114
	MATERIALS & SUPPLIES	236,346	231,548	292,710	306,493
	REPAIRS & MAINTENANCE	211,679	184,300	192,905	169,000
	SERVICES & MISCELLANEOUS	533,908	472,177	464,562	475,068
	CAPITAL OUTLAY	17,150	122,447	277,447	137,888
	BOND PAYMENTS	39,563	176,955	176,956	183,646
	TRANSFER	564,038	641,442	543,073	642,903
TOTAL UTILITY FUND EXPENSES		2,823,960	2,688,075	2,838,134	2,835,112
EXCESS REVENUES (EXPENSES)		(58,203)	32,302	46,170	(0)
EXPENSES					
SALARIES & BENEFITS-WATER					
502-01100	WATER SALARIES EXPENSE	291,079	268,590	264,000	280,914
502-01125	CONTRACT LABOR	19,594	34,944	39,546	46,592
502-01130	CONTRACT LABOR - OVERTIME	357	1,250	1,250	1,250
502-01500	OVERTIME	13,252	13,000	13,000	13,000
502-02100	PAYROLL TAXES - FICA	18,271	16,720	16,720	18,226
502-02105	PAYROLL TAXES MEDICARE	4,273	3,910	3,910	4,264
502-02106	HEALTH & OTHER BENEFITS	57,242	45,559	43,190	42,840
502-02107	PAYROLL TAXES TWC	809	2,565	525	1,123
502-02140	OPEB EXPENSE - WATER	1,777	-	1,800	1,800
502-02150	RETIREMENT EXPENSE	178,144	9,115	20,550	22,137
502-02160	WORKERS COMPENSATION INSURANCE	7,257	4,945	5,700	5,733
502-02210	OTHER INS	441	490	364	372
TOTAL SALARIES & BENEFITS-WATER		592,496	401,088	410,555	438,251

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

		2018-2019	FY 2019-2020		FY 2020-2021
		ACTUAL	BUDGET	PROJECTED	PROPOSED
SERVICES & MISCELLANEOUS-WATER					
502-03110	ATTORNEY FEES	4,749	-	-	-
502-03115	AUDITOR	8,500	8,500	9,540	10,000
502-04100	SUPPLIES & POSTAGE	13,042	15,000	13,000	13,000
502-05100	ELECTRICITY	14,626	15,000	15,000	15,000
502-05120	TELEPHONE	3,646	3,500	3,100	3,500
502-06100	ADVERTISING	179	500	756	500
502-09100	TRAVEL & TRAINING	192	1,500	1,000	2,000
502-10100	DUES/MEMBERSHIPS	1,077	1,000	1,100	1,100
502-12100	STRUCTURE INSURANCE	20,503	21,000	20,503	21,000
502-12110	LIABILITY INSURANCE	9,488	8,500	7,482	7,500
502-30115	CREDIT CARD EXPENSE	6,359	6,500	11,000	11,000
502-30250	PROFESSIONAL SERVICES	500	250	250	250
502-99100	MISCELLANEOUS	11,120	10,500	11,500	1,000
502-99115	BAD DEBT EXPENSE	4,062	5,000	4,000	4,655
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	80,425	24,000	8,562	32,500
530-30100	AGENT FEE ON WATER BONDS	1,100	1,100	1,100	1,100
530-30110	TEXAS WATER COMM. PERMIT	4,008	4,500	4,726	4,800
530-30520	SRWA - M & O	105,102	105,441	105,441	100,289
532-80125	SOUTHWEST REGIONAL WATER AUTHORITY	52,390	51,866	51,866	51,803
TOTAL SERVICES & MISCELLANEOUS-WATER		341,067	283,657	269,926	280,997
MATERIALS & SUPPLIES-WATER					
526-04100	CHEMICALS	98,960	84,000	140,000	140,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	12,056	12,500	11,000	12,500
526-04120	UNIFORMS	7,381	8,000	8,000	8,000
526-04130	WATER CONNECTIONS	2,267	6,000	4,000	6,000
526-04150	WATER TESTING	4,256	4,000	4,000	4,000
526-07100	FUEL FOR VEHICLES	6,937	7,500	5,500	6,500
526-07110	DIESEL	-	500	500	500
529-04100	C.C.I.D. #6 WATER	22,071	22,000	26,000	24,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	13,814	13,798	13,798	13,343
TOTAL MATERIALS & SUPPLIES-WATER		167,742	158,298	212,798	214,843
REPAIRS & MAINTENANCE-WATER					
527-11100	WATER PLANT MAINT	3,749	5,500	5,500	5,500
527-11150	WAREHOUSE MAINT	4,101	8,000	4,500	4,500
528-08100	REPAIRS - VEHICLES	3,639	6,000	4,000	4,000
528-11200	WATER PLANT EQUIP	22,036	22,500	15,000	15,000
528-11210	WATER LINE MAINT	5,199	7,500	6,000	7,500
528-11230	FIRE HYDRANT REPAIRS	16,516	20,000	22,000	20,000
530-30170	SLUDGE REMOVAL	-	10,000	-	10,000
530-30500	WATER TANK INSP. & CLEANING	2,885	1,000	905	1,000
TOTAL REPAIRS & MAINTENANCE-WATER		58,126	80,500	57,905	67,500
INFORMATION TECHNOLOGY-WATER					
505-01100	ADMINISTRATION SALARY	6,116	8,892	8,222	9,248
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	376	552	504	573
505-02105	PAYROLL TAXES MEDICARE	88	129	120	134
505-02106	HEALTH INS EXP	1,743	1,752	1,476	1,428
505-02107	PAYROLL TAXES TWC	18	135	35	36
505-02150	TMRS RETIREMENT EXPENSE	384	670	615	697
505-02160	WORKMAN'S COMPENSATION INSURANCE	22	148	25	28
505-02210	OTHER INSURANCE	13	14	13	12
505-02220	PROFESSIONAL SERVICE - IT	1,250	1,200	1,200	2,000
505-13500	CAPITAL OUTLAY	-	5,823	13,273	3,050
505-14000	HARDWARE	4,606	4,983	4,983	2,025
505-14010	SOFTWARE	2,081	2,081	2,081	875
505-14030	NETWORK	1,565	2,138	2,138	1,700
TOTAL INFORMATION TECHNOLOGY-WATER		18,263	28,516	34,685	21,806
CAPITAL OUTLAY-WATER					
520-11400	CAPITAL OUTLAY	-	77,752	227,752	96,388
520-13500	WATER METERS	17,150	15,000	20,000	17,500
TOTAL CAPITAL OUTLAY-WATER		17,150	92,752	247,752	113,888
BOND INDEBTEDNESS & OTHER DEBT-WATER					
530-30530	METER - PRINCIPAL	-	66,359	66,359	68,085
530-30535	METER - INTEREST	10,769	9,087	9,087	7,362
532-80116	INTEREST EXPENSE 1984	7,350	6,000	6,000	4,650

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

		2018-2019	FY 2019-2020		FY 2020-2021
		ACTUAL	BUDGET	PROJECTED	PROPOSED
532-80117	INTEREST EXPENSE 1984A	527	436	437	347
532-80118	INTEREST EXPENSE 1985	2,445	2,026	2,026	1,607
TOTAL BOND INDEBTNESS & OTHER DEBT-WATER		21,090	83,908	83,909	82,050
TOTAL WATER EXPENDITURES		1,215,934	1,128,719	1,317,530	1,219,335
SALARIES & BENEFITS-SEWER					
534-01100	SEWER SALARIES EXPENSE	291,079	268,590	264,000	280,914
534-01125	CONTRACT LABOR	19,594	34,944	39,546	46,592
534-01130	CONTRACT LABOR - OVERTIME	357	1,250	1,250	1,250
534-01500	OVERTIME	13,252	13,000	13,000	13,000
534-02100	PAYROLL TAXES - FICA	18,271	16,720	16,720	18,226
534-02105	PAYROLL TAXES MEDICARE	4,273	3,910	3,910	4,264
534-02106	HEALTH & OTHER BENEFITS	57,242	45,559	43,190	42,840
534-02107	PAYROLL TAXES TWC	809	2,565	525	1,123
534-02140	OPEB EXPENSE - SEWER	1,773	-	1,800	1,800
534-02150	RETIREMENT EXPENSE	178,144	9,115	20,550	22,137
534-02160	WORKERS COMPENSATION INSURANCE	7,257	4,945	5,700	5,733
534-02210	OTHER INS	441	490	364	372
TOTAL SALARIES & BENEFITS-SEWER		592,492	401,088	410,555	438,251
MATERIALS & SUPPLIES-SEWER					
536-04100	CHEMICALS	27,339	30,000	40,000	50,000
536-04110	SUPPLIES TOOLS	6,542	7,300	6,000	6,500
536-04120	UNIFORMS	7,441	8,000	8,000	8,000
536-04130	SEWER CONNECTIONS	450	1,800	1,000	1,500
536-04150	SEWER TESTING	15,293	15,000	15,000	15,500
536-06100	ADVERTISING	1,905	750	1,512	750
536-07100	FUEL FOR VEHICLES	6,937	7,500	5,500	6,500
536-07110	DIESEL	2,697	2,900	2,900	2,900
TOTAL MATERIALS & SUPPLIES-SEWER		68,604	73,250	79,912	91,650
REPAIRS & MAINTENANCE-SEWER					
537-11100	SEWER PLANT MAINTENANCE	4,639	3,800	6,000	4,500
537-11150	LIFT STATION MAINTENANCE	7,217	9,000	5,000	6,000
538-08100	REPAIRS - VEHICLES	3,601	6,000	4,000	4,000
538-08110	REPAIRS - BACKHOE	4,103	6,000	6,500	6,500
538-11200	SEWER PLANT EQUIP	29,301	28,000	60,000	30,000
538-11210	SEWER LINE MAINTENANCE	18,378	10,000	8,000	7,500
538-11220	SEWER CLEANING MACHINE REPAIR	1,151	1,500	1,000	1,000
538-11230	LIFT STATION EQUIPMENT	44,419	29,500	32,000	29,500
539-30170	SLUDGE REMOVAL	40,744	10,000	12,500	12,500
TOTAL REPAIRS & MAINTENANCE-SEWER		153,553	103,800	135,000	101,500
INFORMATION TECHNOLOGY-SEWER					
535-01100	ADMINISTRATION SALARY	6,116	8,892	8,222	9,248
535-02100	PAYROLL TAXES FICA	376	551	504	573
535-02105	PAYROLL TAXES MEDICARE	88	129	120	134
535-02106	HEALTH INS EXP	1,743	1,752	1,476	1,428

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

		2018-2019	FY 2019-2020		FY 2020-2021
		ACTUAL	BUDGET	PROJECTED	PROPOSED
535-02107	PAYROLL TAXES TWC	18	135	35	36
535-02150	TMRS RETIREMENT EXPENSE	384	670	615	697
535-02160	WORKMAN'S COMPENSATION INSURANCE	22	148	25	28
535-02210	OTHER INSURANCE	13	14	13	12
535-02220	PROFESSIONAL SERVICES - IT	750	1,200	1,200	2,000
535-13500	CAPITAL OUTLAY	-	5,823	13,273	3,050
535-14000	HARDWARE	4,868	4,983	4,983	2,025
535-14010	SOFTWARE	2,081	2,081	2,081	875
535-14030	NETWORK	1,565	2,138	2,138	1,700
TOTAL INFORMATION TECHNOLOGY-SEWER		18,025	28,515	34,685	21,806
SERVICES & MISCELLANEOUS-SEWER					
534-03115	AUDITOR	8,500	8,500	9,540	10,000
534-03140	COLLECTION AGENCY FEES	12,814	15,000	13,000	13,500
534-04100	SUPPLIES & POSTAGE	10,807	11,000	11,000	11,000
534-05100	ELECTRICITY	98,333	102,570	102,000	102,000
534-05120	TELEPHONE	3,646	3,200	3,200	3,200
534-05130	LIFT STATIONS - WATER	3,377	3,500	3,750	3,750
534-05135	LIFT STATIONS - UTILITES	7,302	2,100	7,000	4,200
534-09100	TRAVEL & SCHOOL	444	1,500	2,000	2,000
534-10100	DUES/MEMBERSHIPS	187	300	300	300
534-12100	STRUCTURE INSURANCE	2,566	2,600	2,566	2,600
534-12110	LIABILITY INSURANCE	8,488	8,500	7,482	7,500
534-30115	CREDIT CARD EXPENSE	6,359	6,500	11,000	11,000
534-30120	ENGINEERING	357	-	-	-
534-30250	PROFESSIONAL SERVICES	500	250	250	250
534-99100	MISCELLANEOUS	7,061	-	2,000	1,000
534-99115	BAD DEBT EXPENSE	3,360	4,500	3,300	3,521
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	8,590	8,500	7,694	8,250
539-30110	TEXAS WATER COMM. PERMIT	10,149	10,000	8,554	10,000
TOTAL SERVICES & MISCELLANEOUS-SEWER		192,841	188,520	194,636	194,071
CAPITAL OUTLAY-SEWER					
534-11400	CAPITAL OUTLAY	-	29,695	29,695	24,000
TOTAL CAPITAL OUTLAY-SEWER		-	29,695	29,695	24,000
BOND INDEBTEDNESS & OTHER DEBT-SEWER					
541-80315	INTEREST EXPENSE - 2002 TWDB EDAP	5,576	4,154	4,154	2,585
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	12,897	11,893	11,893	11,011
TOTAL BOND INDEBTNESS & OTHER DEBT-SEWER		18,473	16,047	16,047	13,596
TOTAL SEWER EXPENSE		1,043,988	840,914	900,531	884,874
TOTAL UTILITY FUND EXPENSES		2,259,922	1,969,633	2,218,061	2,104,209
NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		505,835	750,744	666,243	730,903
DEPRECIATION					
530-99999	DEPRECIATION EXPENSE WATER	207,720	215,000	215,000	215,000
539-99999	DEPRECIATION EXPENSE SEWER	516,724	525,000	525,000	525,000
TOTAL DEPRECIATION EXPENSE		724,444	740,000	740,000	740,000
BOND INDEBTEDNESS-WATER					
532-80100	PRINCIPAL 1984	-	27,000	27,000	31,000
532-80105	PRINCIPAL 1984A	-	1,000	1,000	1,000
532-80110	PRINCIPAL 1985	-	5,000	5,000	6,000
TOTAL BOND INDEBTEDNESS		-	33,000	33,000	38,000

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2021

		2018-2019	FY 2019-2020		FY 2020-2021
		ACTUAL	BUDGET	PROJECTED	PROPOSED
BOND INDEBTEDNESS-SEWER					
541-80300	PRINCIPAL 2002	-	25,000	25,000	30,000
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	19,000	19,000	20,000
TOTAL BOND INDEBTEDNESS		-	44,000	44,000	50,000
552-30130	TRANSFER OUT - USDA	117,563	117,563	117,563	120,863
552-30132	TRANSFER OUT - TWDB (\$4,975,000)	190,000	190,000	190,000	190,000
552-30136	TRANSFER OUT - TWDB CWSRF	107,798	100,679	100,679	100,047
552-30138	TRANSFER OUT - TWDB DWSRF	81,178	134,831	134,831	133,625
552-30316	TRANSFER OUT	67,500	-	-	-
552-30319	TRANSFER OUT - DWSRF 2020	-	68,258	-	68,258
552-30320	TRANSFER OUT - CWSRF 2020	-	30,111	-	30,111
TOTAL TRANSFERS		564,038	641,442	543,073	642,903
TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		1,288,483	1,458,442	1,360,073	1,470,903
NET INCOME (LOSS)		(782,648)	(707,698)	(693,830)	(740,000)

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, 2021

		FY 2018-2019	FY 2019-2020	FY 2020-2021	
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUE					
452-1010	SALES TAX	404,766	420,000	420,000	410,000
452-1050	INTEREST EARNED	3,891	1,550	1,550	360
TOTAL REVENUE		408,657	421,550	421,550	410,360
EXPENDITURES					
552-01100	SALARIES	3,460	12,080	12,080	10,400
552-02100	FICA EXPENSE	215	822	822	645
552-02105	MEDICARE EXPENSE	50	275	275	151
552-02107	TWC EXPENSE	3	270	123	144
552-02160	WORKER'S COMP EXPENSE	11	123	-	31
552-03110	ATTORNEY	-	500	-	500
552-03115	AUDITOR	4,000	5,550	5,550	5,500
552-03120	PROFESSIONAL SERVICES	26,400	39,100	39,100	31,600
552-04100	OFFICE SUPPLIES	2,419	5,500	5,500	5,500
552-06100	CITY PROMOTION	35,501	24,050	24,050	32,000
552-06120	ADVERTISING	7,952	5,750	5,750	9,000
552-09100	TRAVEL/SEMINARS	346	2,000	2,000	2,000
552-10100	DUES & MEMBERSHIPS	1,085	2,000	1,250	1,500
552-11150	SPECIAL PROJECTS	103,897	115,110	115,110	63,701
552-12100	INSURANCE	295	300	300	300
552-13500	CAPITAL OUTLAY	102,940	90,414	90,414	119,488
552-30000	TRANSFER OUT	-	-	-	-
552-30100	BUSINESS INCENTIVE PROGRAM	20,110	9,806	7,500	20,000
552-03121	BUSINESS RECRUIT AND DEVELOPMENT	-	9,600	9,806	9,600
552-30125	WALMART 380 AGREEMENT	-	-	-	-
552-30130	OVERHEAD TRANSFER TO GENERAL FUND-GRAN	15,000	15,000	15,000	15,000
552-30131	TRANSFER DEBT SERVICE I&S	45,000	83,000	83,000	83,000
552-99100	MISCELLANEOUS	28	300	100	300
560-01100	SALARIES & BENEFITS - HDP	-	3,850	-	-
560-04100	SUPPLIES - HDP	-	7,385	5,767	-
560-13500	EQUIPMENT - HDP	-	5,089	3,843	-
560-99100	OTHER - HDP	-	28,150	27,000	-
TOTAL EXPENSES		368,713	466,024	454,339	410,360
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		39,944	(44,474)	(32,789)	-

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, 2021

	FY 2018-2019		FY 2019-2020		FY 2020-2021	
	ACTUAL	BUDGET	PROJECTED	PROPOSED		
REVENUES						
DEBT SERVICE	453,225	802,769	764,410		841,730	
TOTAL REVENUES	453,225	802,769	764,410		841,730	
EXPENDITURES						
DEBT SERVICE	605,916	800,565	812,228		841,589	
TOTAL EXPENDITURES	605,916	800,565	812,228		841,589	
EXCESS REVENUES(EXPENDITURES)	(152,691)	2,204	(47,818)		141	
REVENUES						
400-0101	CURRENT PROP TAX	402,207	576,594	545,000		578,000
400-0105	PROPERTY TAX DISCOUNT	(9,317)	(5,000)	(13,195)		(9,000)
400-0110	DELINQUENT PROPERTY TAXES	6,999	7,000	7,000		7,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-		-
400-0125	CURRENT PENALTY & INTEREST	7,361	5,500	6,500		6,000
442-1050	INTEREST EARNED	975	100	530		60
443-1030	BOND PMTS TSF FROM CDC	45,000	45,000	45,000		45,000
443-1030	BOND PMTS TSF FROM TIRZ	-	173,575	173,575		214,670
443-1030	BOND PMTS TSF FROM GF	-	-	-		-
TOTAL REVENUES		453,225	802,769	764,410		841,730
EXPENDITURES						
504-30301	COUNTY CONTRACT	4,074	3,500	5,450		4,500
542-80116	PRINCIPAL PAYMENT 2005	115,000	120,000	120,000		125,000
542-80117	INTEREST EXPENSE 2005	31,870	27,720	27,720		23,310
543-80110	BOND AGENT FEES	-	1,000	1,000		-
542-80200	PRINCIPAL PAYMENT 2014	145,000	130,000	130,000		135,000
542-80201	INTEREST EXPENSE 2014	161,812	111,563	121,276		105,931
543-80210	BOND AGENT FEES	-	1,000	1,000		-
542-80301	PRINCIPAL PAYMENT 2017	80,000	115,000	115,000		160,000
542-80310	INTEREST EXPENSE 2017	68,160	132,415	132,415		128,510
542-80311	PRINCIPAL PAYMENT 2018	-	135,000	135,000		140,000
542-80312	INTEREST EXPENSE 2018	-	23,367	23,367		19,338
TOTAL EXPENDITURES		605,916	800,565	812,228		841,589

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, 2021

		2018-2019	FY 2019-2020		FY 2020-2021
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUE					
425-1010	GRANT REIMBURSEMENT	83,714	74,741	74,741	64,741
425-1050	INTEREST EARNED	190	220	220	45
TOTAL REVENUE		83,904	74,961	74,961	64,786
EXPENDITURES					
525-01100	SALARIES EXPENSE	25,805	38,563	33,411	37,327
525-01200	JANITORIAL EXPENSE	7,800	-	-	-
525-01500	OVERTIME	42	100	250	250
525-02100	PAYROLL TAXES - FICA	1,562	2,391	2,046	2,329
525-02105	PAYROLL TAXES MEDICARE	365	559	495	545
525-02106	HEALTH & OTHER BENEFITS	6,971	7,232	5,905	8,568
525-02107	PAYROLL TAXES TWC	76	540	200	216
525-02150	RETIREMENT EXPENSE	1,623	1,303	2,500	2,830
525-02160	WORKERS COMPENSATION INSURANCE	81	120	120	114
525-02210	OTHER INS	54	58	50	74
525-04100	OFFICE SUPPLIES	525	10,420	10,420	-
525-04115	OTHER SUPPLIES	-	-	-	-
525-05100	TELEPHONE	1,019	1,050	1,008	1,050
525-05110	ELECTRICITY	4,604	4,300	4,000	2,788
525-05130	UTILITIES	855	1,000	725	800
525-07100	FUEL & MAINTENANCE	1,631	1,500	1,000	1,000
525-08100	REPAIRS - VEHICLES	1,220	925	925	925
525-11110	BUILDING MAINTENANCE	290	600	600	600
525-12100	BUILDING INSURANCE	2,861	2,900	2,861	2,880
525-12110	LIABILITY INSURANCE	1,315	1,400	2,485	2,490
TOTAL EXPENSES		58,700	74,961	69,001	64,786
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		25,204	-	5,960	-

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, 2021

	FY 2018-2019	FY 2019-2020	FY 2020-2021	
	ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES				
TIRZ	333,269	363,974	387,527	436,896
TOTAL REVENUES	333,269	363,974	387,527	436,896
EXPENDITURES				
TIRZ	151,344	183,525	183,575	224,670
TOTAL EXPENDITURES	151,344	183,525	183,575	224,670
EXCESS REVENUES(EXPENDITURES)	181,925	180,449	203,952	212,226
REVENUES				
400-1000 INTEREST EARNED	1,978	500	1,882	360
400-1500 TIRZ CITY REVENUE	225,383	249,033	254,062	290,950
400-1600 TIRZ COUNTY REVENUE	105,908	114,441	131,583	145,586
TOTAL REVENUES	333,269	363,974	387,527	436,896
EXPENDITURES				
501-1000 PROFESSIONAL SERVICES	10,000	10,000	10,000	10,000
501-6000 TIRZ BOND PAYMENT	141,344	173,525	173,575	214,670
TOTAL EXPENDITURES	151,344	183,525	183,575	224,670
FUND BALANCE	152,244	332,693	356,196	568,422