

FY 2022-2023

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 – Alejandro Flores – For
Councilman – Andres Lopez – Absent
Councilman – Gabriela Fernandez – For
Councilman – Luis Gonzalez – For
Councilman – Juan Munoz – For

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$213,808.50, which is an 9.0% 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 2021-2022</u>	<u>FY 2022-2023</u>
a. No-New-Revenue Tax	\$0.690708	\$0.673087
b. Voter-Approval Operations Tax Rate	\$1.08672	\$0.780013
c. Maximum Operating Tax Rate	\$1.12475	\$0.807313
d. Voter-Approval Tax Rate	\$0.875890	\$1.13516
<u>Adopted Rates</u>	<u>FY 2021-2022</u>	<u>FY 2022-2023</u>
a. Maintenance & Operations Tax Rate	\$0.52200	\$0.53079
b. Debt Rate (Interest & Sinking Fund)	\$0.19300	\$0.174210
c. Total Adopted Property Tax Rate	\$0.715000	\$0.705000

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$7,430,000. The total amount of outstanding debt obligations considered self-supporting is \$11,226,042. 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 2022-2023 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$910,726.75
- b. Self-Supporting Debt: \$724,411.60

City of Los Fresnos, Texas

Annual Budget

Year beginning October 1, 2022 and Ending September 30, 2023

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September 22, 2022

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, 2022 through September 30, 2023 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 showed large increases over the last few years reflecting a healthy thriving business community. We still are maintaining a healthy fund balance and provide a balanced budget for the 2022 – 2023 fiscal year.

The \$9.6 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 2022 – 2023 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves.

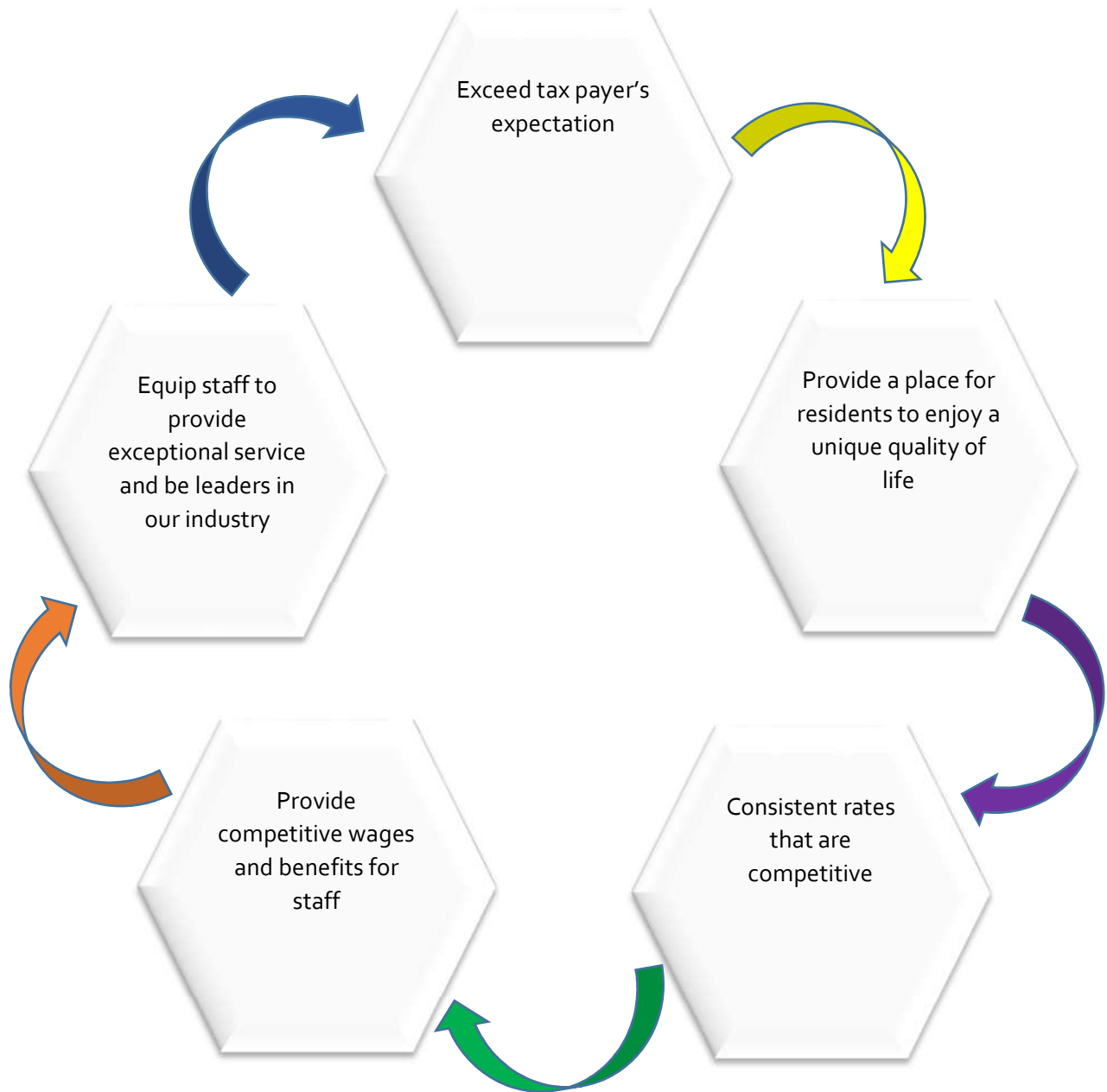
The City of Los Fresnos will continue to meet our goal in providing innovative and high quality programs and services to its citizens while maintaining a conservative budgetary approach.

Sincerely,

Mark W. Milum
City Manager

Goals

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



City Council

The Los Fresnos City Council is comprised of six members made up by the Mayor and five City Council Members.



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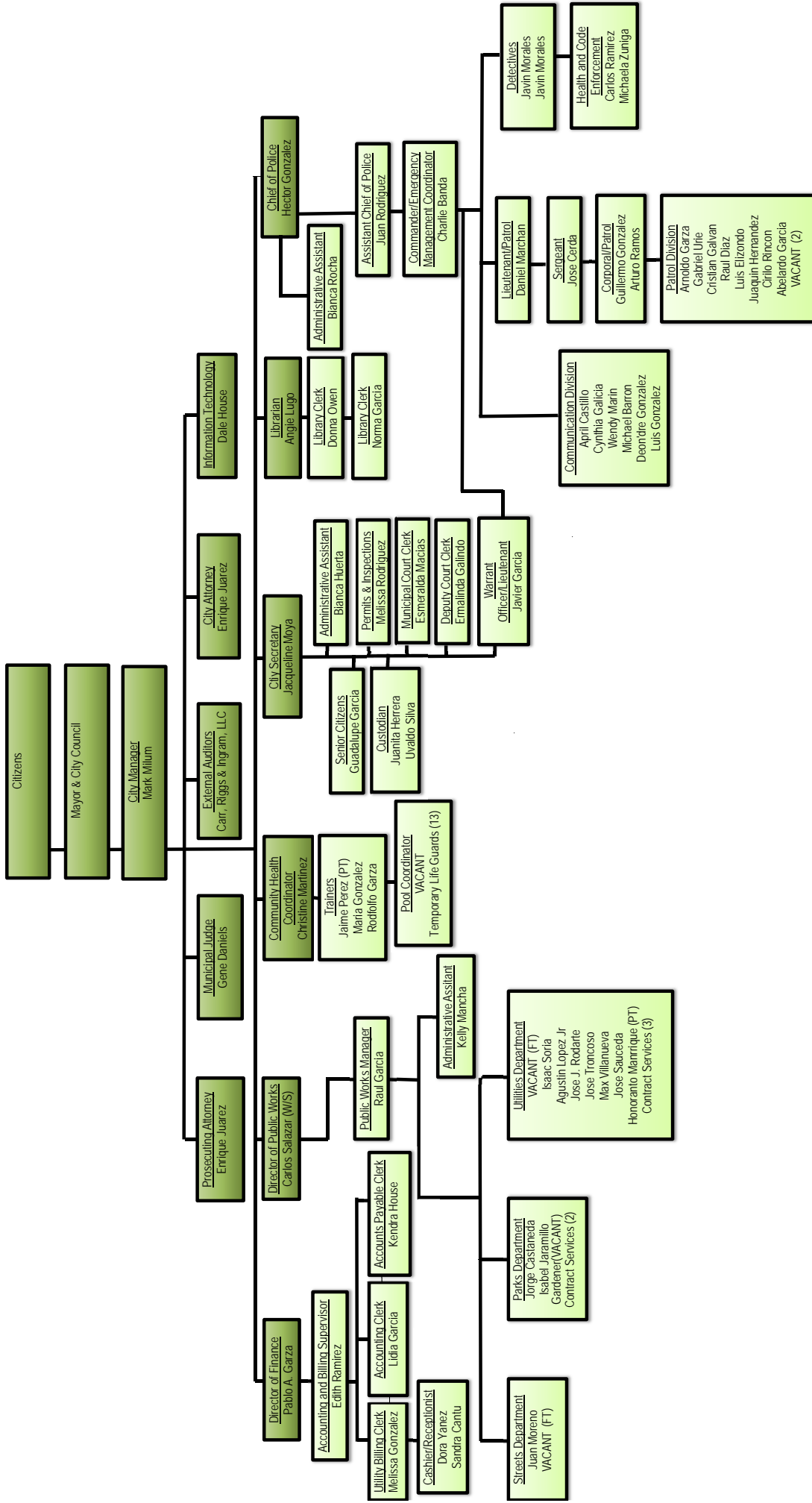
JUAN MUNOZ
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City Officials

City Manager	Mark W. Milum
Director of Finance	Pablo A. Garza
Chief of Police	Hector Gonzalez
City Secretary	Jacqueline Moya
Library Director	Angie Lugo
Public Works Director	Carlos Salazar
City Attorney	Enrique Juarez
Prosecuting Attorney	Enrique Juarez
Municipal Court Judge	Gene Daniels
Fire Marshall	Gabriel Pedraza
Volunteer Fire Department - Chief	Gene Daniels
Ambulance Service - Director	Gene Daniels

Organizational Chart City of Los Fresnos



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.

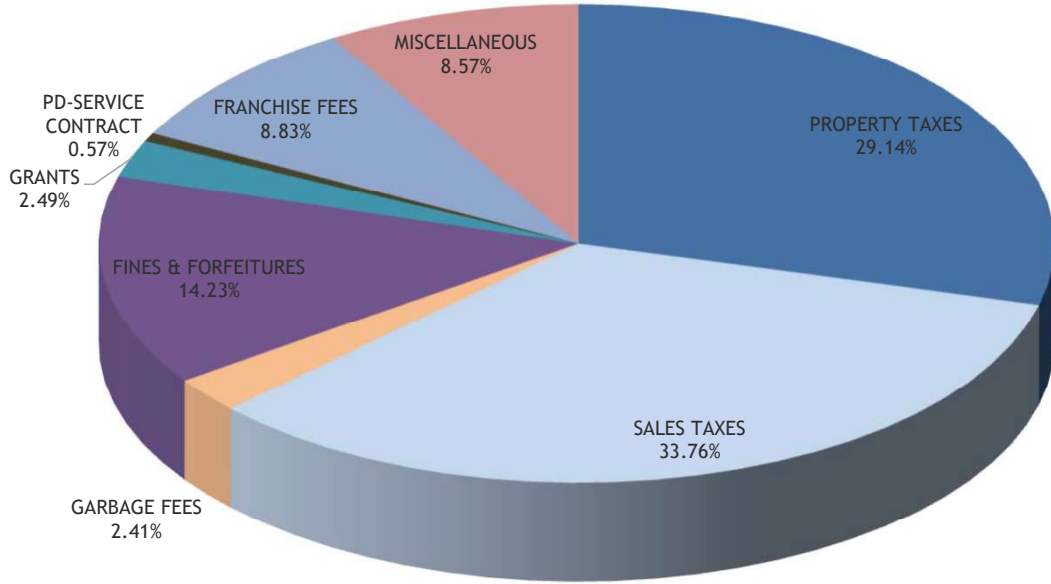
Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include Water & Sewer Fund or as we call it the Utility Fund. The full accrual basis recognizes expenses when a commitment is made (i.e. purchase orders issued), but revenues are also recognized when they are obligated to the City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

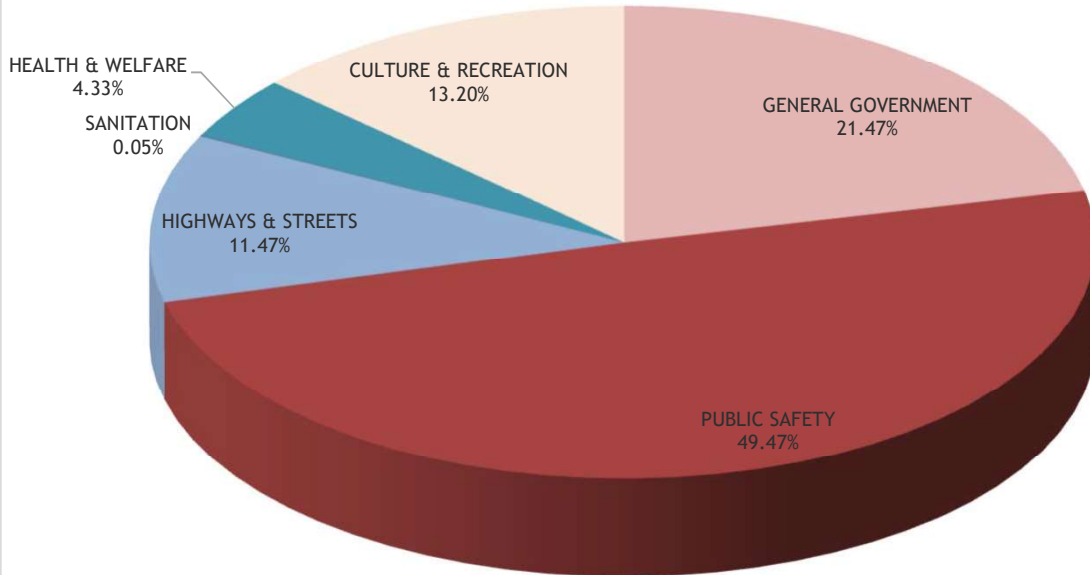
General Fund

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 2022-2023 Approved Budget
 General Fund - Revenues by Category



City of Los Fresnos
 FY 2022-2023 Approved Budget
 General Fund - Expenditures by Category



CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
	PROPERTY TAXES	1,219,134	1,278,010	1,263,741	1,423,999
	SALES TAXES	1,555,751	1,500,000	1,600,000	1,650,000
	GARBAGE FEES	121,675	103,000	150,000	118,000
	FINES & FORFEITURES	878,730	633,835	840,600	695,600
	GRANTS	464,796	109,270	326,273	121,500
	PD-SERVICE CONTRACT	24,808	22,168	25,096	28,000
	FRANCHISE FEES	421,070	418,750	431,551	431,550
	MISCELLANEOUS	378,836	331,450	457,471	418,800
	TRANSFERS IN	162,500	-	132,076	-
	TOTAL REVENUES	5,227,299	4,396,483	5,226,808	4,887,449
EXPENDITURES					
	GENERAL GOVERNMENT	1,168,739	966,574	989,024	1,049,567
	PUBLIC SAFETY	2,246,828	2,369,688	2,396,762	2,417,935
	HIGHWAYS & STREETS	380,991	420,687	595,612	560,711
	SANITATION	2,979	3,000	2,200	2,200
	HEALTH & WELFARE	188,679	189,731	136,524	211,696
	CULTURE & RECREATION	450,918	596,553	983,499	645,341
	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	4,439,135	4,546,233	5,103,620	4,887,449
	EXCESS REVENUES(EXPENDITURES)	788,165	(149,750)	123,188	(0)
BUDGET INCREASE COMPARED WITH FYE 2019-2020					341,216
OPERATIONAL REVENUE					
400-0100	CURRENT PROPERTY TAXES	1,200,271	1,260,010	1,260,010	1,420,999
400-0105	PROPERTY TAX DISCOUNT	(35,213)	(35,000)	(38,769)	(40,000)
400-0110	DELINQUENT TAXES	32,140	33,000	19,000	19,000
400-0120	PENALTY, INTEREST & COST	21,936	20,000	23,500	24,000
	TOTAL PROPERTY TAXES	1,219,134	1,278,010	1,263,741	1,423,999
430-0200	CITY SALES TAX	1,555,751	1,500,000	1,600,000	1,650,000
	TOTAL SALES TAXES	1,555,751	1,500,000	1,600,000	1,650,000
412-1090	GARBAGE COLLECTION-RESIDENTIAL	30,188	25,000	62,000	30,000
412-1100	GARBAGE COLLECTION-COMMERCIAL	42,971	40,000	40,000	40,000
412-1110	COLLECTED SALES TAX-GARBAGE	16,033	15,000	16,000	16,000
412-1112	GARBAGE PENALTIES	32,482	23,000	32,000	32,000
	TOTAL GARBAGE FEES	121,675	103,000	150,000	118,000
407-0240	MUNICIPAL COURT FINES & FEES	731,238	490,000	690,000	545,000
407-0241	COURT FEES-TECH	29,895	24,000	29,500	29,500
407-0242	LOCAL TRUANCY PREVENTION FUND	31,675	28,000	30,000	30,000
407-0243	LOCAL MUNICIPAL JURY FUND	633	600	650	650
407-0260	COURT FEES- JUDGE	592	735	250	250
407-0270	COURT FEES-SECURITY	34,826	32,000	35,000	35,000
407-0280	COURT FEES- CHILD SAFETY FUND	5,116	5,500	5,200	5,200
407-0290	COURT FEES-SPECIAL EXPENSE	50,533	53,000	50,000	50,000
407-0291	CHILD SAFETY FEE CREDIT	(5,779)	-	-	-
	TOTAL MUNICIPAL FINES	878,730	633,835	840,600	695,600
407-1061	POLICE EDUCATION FROM STATE	1,529	1,500	1,584	1,500
490-1228	GRANT REVENUE - TPW 54-000171	-	-	200,000	-
490-1251	GRANT REVENUE - OSG OVERTIME	20,000	17,770	32,770	30,000
490-1253	GRANT REVENUE - LBSP	25,000	30,000	30,000	30,000

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	65,664	60,000	60,000	60,000
490-1258	GRANT REVENUE - FEMA	69,078	-	-	-
490-1266	CORONAVIRUS RELIEF FUND	283,524	-	1,919	-
	TOTAL GRANTS	464,796	109,270	326,273	121,500
407-1091	SERVICE CONTRACT-LFCISD	24,808	22,168	25,096	28,000
	TOTAL SERVICE CONTRACT	24,808	22,168	25,096	28,000
430-0202	HOTEL/MOTEL TAX	23,915	18,800	22,500	22,500
430-0210	AEP FRANCHISE FEE	191,279	190,000	194,000	194,000
430-0220	FRANCHISE FEE-AT&T LEASE	36,000	36,000	36,000	36,000
430-0230	FRANCHISE FEE-AT&T	1,982	2,100	1,700	1,700
430-0245	TWC FRANCHISE FEE	54,556	58,000	59,000	59,000
430-0256	PEG CAPITAL FEE	10,936	10,000	11,700	11,700
430-0261	FRANCHISE FEE-GARBAGE	83,654	85,000	90,000	90,000
430-0271	TEXAS GAS FRANCHISE FEE	5,407	5,400	5,701	5,700
430-0275	SKYWAY TOWERS LEASE FEE	8,218	8,450	8,450	8,450
430-0281	RIGHT OF WAY FRANCHISE FEES	5,123	5,000	2,500	2,500
	TOTAL FRANCHISE FEES	421,070	418,750	431,551	431,550
407-0300	NSF REVENUE	40	-	120	-
407-0310	POLICE RECORDS FEES	323	250	250	250
407-1045	SHOOTING RANGE	10,060	10,000	25,000	30,000
410-1014	GARAGE SALE PERMIT	2,450	3,000	2,500	2,500
410-1016	HEALTH INSPECTIONS	4,840	4,000	5,000	5,000
410-1021	ANIMAL LICENSES	5	-	-	-
410-1054	ALARM REGISTRATION FEES	60	-	10	-
410-1130	LOT MOWING	2,070	500	-	-
416-1017	LIBRARY REVENUE-COPY MACHINE	6,679	6,000	7,000	6,500
416-1131	LIBRARY REVENUE	703	600	750	750
444-1000	INTEREST EARNED	2,270	2,200	7,000	10,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	171,426	140,000	210,000	175,000
444-1020	MISC. FEES & SERVICES	20	-	-	-
444-1025	RENTAL FEES - COMMUNITY CENTER	11,775	10,000	10,000	10,000
444-1027	MISC INCOME	30,945	12,900	17,355	15,000
444-1028	RENTAL FEES-PARKS	750	1,000	1,350	1,350
444-1029	COMMUNITY CENTER BLDG SECUR	3,600	4,000	2,640	3,000
444-1040	PLAT REVIEW FEES	9,998	7,500	18,644	7,500
444-1080	ADMIN FEES - GENERAL ELECTION	150	-	-	-
444-1081	POOL ADMISSION/RENTAL	2,298	4,500	4,500	4,500
444-1085	CREDIT CARD PROCESSING FEES	27,063	25,000	28,000	28,000
444-1094	SWIMMING LESSONS INCOME	-	10,000	18,070	18,000
490-7530	REIMBURSEMENT - LIBRARY	746	-	-	-
490-7560	REIMB. FROM FIRE DEPT/EMS	75,565	75,000	84,282	86,450
	TOTAL OTHER REVENUE	378,836	331,450	457,471	418,800
490-8000	TRANSFERS IN	162,500	-	132,076	-
	TOTAL DEPARTMENT REVENUE	162,500	-	132,076	-
TOTAL OPERATIONAL REVENUE		5,064,799	4,396,483	5,226,808	4,887,449

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
OPERATIONAL EXPENDITURES					
ADMINISTRATION					
502-01100	ADMINISTRATION SALARY	217,184	242,868	242,868	259,575
502-01500	OVERTIME SALARY EXPENSE	780	1,000	1,250	1,250
502-02100	PAYROLL TAXES FICA	12,953	15,120	15,000	16,172
502-02105	PAYROLL TAXES MEDICARE	3,029	3,536	3,586	3,782
502-02106	HEALTH INS EXP	25,632	25,745	30,926	30,276
502-02107	PAYROLL TAXES TWC	915	792	1,250	1,386
502-02150	TMRS RETIREMENT EXPENSE	16,258	18,021	20,200	19,275
502-02160	WORKMAN'S COMPENSATION INSURANCE	550	672	1,400	607
502-02210	OTHER INSURANCE	216	248	244	238
502-03110	ATTORNEY	3,825	4,000	7,500	7,500
502-03115	AUDITOR	12,725	15,225	15,495	16,000
502-03120	VALLEY METRO SERVICE	19,995	19,995	19,995	21,995
502-04100	OFFICE SUPPLIES & PRINTING	19,580	20,000	20,000	20,000
502-04110	POSTAGE	1,498	1,500	2,000	2,000
502-05100	ELECTRICITY	12,280	14,000	14,000	14,000
502-05120	TELEPHONE	8,409	9,200	9,400	9,400
502-05130	UTILITIES	10,321	11,000	11,000	12,000
502-06100	ADVERTISING	7,328	7,000	6,000	7,000
502-06120	LF CHAMBER OF COMMERCE ADV.	34,200	34,200	34,200	36,000
502-06130	HEADS & BEDS	7,500	21,000	21,000	22,500
502-09100	TRAVEL & TRAINING	4,538	5,000	10,000	10,000
502-09110	ADMIN. EXPENSE	-	1,000	1,000	2,000
502-10100	DUES & MEMBERSHIP	21,033	21,100	10,000	10,000
502-11100	MAINTENANCE OF EQUIPMENT	2,688	1,500	8,000	11,300
502-11110	MAINTENANCE OF BLDG.	5,565	5,000	3,000	6,000
502-12100	BUILDING INSURANCE	31,318	31,500	32,872	33,000
502-12110	LIABILITY INSURANCE	8,298	8,300	8,008	8,300
502-13500	CAPITAL OUTLAY	142,688	-	-	-
502-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	9,589	22,425	34,000	34,000
502-30250	PROFESSIONAL SERVICES	500	500	500	500
502-99100	MISCELLANEOUS	17,140	5,000	6,200	6,000
502-99101	EVENTS	3,909	4,500	6,000	6,000
TOTAL DEPARTMENT EXPENDITURES		662,443	570,947	596,894	628,056
MUNICIPAL COURT					
503-01100	COURT SALARY	102,809	112,084	110,000	118,842
503-01500	OVERTIME SALARIES	707	1,000	1,000	1,000
503-02100	PAYROLL TAXES FICA	6,338	7,011	7,011	7,430
503-02105	PAYROLL TAXES MEDICARE	1,482	1,639	1,600	1,738
503-02106	HEALTH INSURANCE	15,062	15,418	16,500	16,514
503-02107	PAYROLL TAXES TWC	463	432	560	756
503-02150	TMRS RETIREMENT EXPENSE	7,722	8,357	8,300	8,857
503-02160	WORKMAN'S COMPENSATION INSURANCE	1,593	1,752	1,600	279
503-02210	OTHER INSURANCE	119	149	130	130
503-03100	CONTRACT SERVICES - JUDGE	21,600	21,600	21,600	21,600
503-03110	CONTRACT SERVICES - ATTORNEY	24,300	25,000	25,000	25,000
503-04100	SUPPLIES	3,499	3,500	2,500	4,330
503-04110	POSTAGE	6,915	4,500	4,000	4,000
503-05120	TELEPHONE	2,433	2,500	2,500	2,500
503-09100	TRAVEL & TRAINING	50	4,500	1,500	3,000
503-10100	DUES & MEMBERSHIPS	106	150	150	150
503-14110	COURT TECHNOLOGY - ANNUAL MAINTENANCE	16,969	40,700	40,000	40,000
503-30110	CREDIT CARD SERVICE CHARGE	17,710	17,000	20,000	20,000
503-99100	MISCELLANEOUS	49	200	200	200
TOTAL DEPARTMENT EXPENDITURES		229,925	267,492	264,151	276,326

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
			APPROVED		
		ACTUAL	BUDGET	PROJECTED	PROPOSED
TAX ASSESSOR-COLLECTOR					
504-30100	TAX APPRAISAL FEE	26,271	28,112	28,265	30,200
504-30300	COUNTY CONTRACT M&O	15,101	16,000	16,000	16,000
TOTAL DEPARTMENT EXPENDITURES		41,372	44,112	44,265	46,200
INFORMATION TECHNOLOGY					
505-01100	INFORMATION TECHNICIAN SALARY	18,592	18,866	18,866	40,420
505-01500	OVERTIME SALARY EXPENSE	-	-	-	500
505-02100	PAYROLL TAXES FICA	1,151	1,170	1,170	2,537
505-02105	PAYROLL TAXES MEDICARE	269	274	274	593
505-02106	HEALTH INS EXP	2,617	2,570	2,752	5,505
505-02107	PAYROLL TAXES TWC	72	72	110	252
505-02150	TMRS RETIREMENT EXPENSE	1,387	1,394	1,394	3,024
505-02160	WORKMAN'S COMPENSATION INSURANCE	48	52	52	95
505-02210	OTHER INSURANCE	22	25	25	43
505-02220	CONTRACT-IT SERVICES	4,000	9,000	9,000	9,600
505-05120	TELEPHONE	-	-	-	528
505-13500	CAPITAL OUTLAY	168,085	14,100	14,100	15,138
505-14000	HARDWARE	2,494	2,050	2,550	2,000
505-14010	SOFTWARE	2,975	2,200	2,325	1,000
505-14030	NETWORK	3,115	-	-	-
TOTAL DEPARTMENT EXPENDITURES		204,828	51,773	52,618	81,235
ELECTIONS					
506-03000	ELECTIONS CONTRACT	9,839	16,000	14,900	-
506-06100	ADVERTISING	966	350	350	350
506-09100	TRAVEL & SCHOOL	1,301	1,400	1,346	1,400
TOTAL DEPARTMENT EXPENDITURES		12,106	17,750	16,596	1,750
POLICE					
507-01100	SALARIES EXP	893,976	1,048,360	1,048,360	1,153,485
507-01500	POLICE OVERTIME	47,186	55,000	35,000	55,000
507-01510	POLICE OVERTIME - COMMUNITY CENTER	2,926	4,000	1,500	3,000
507-01515	POLICE OVERTIME - STONE GARDEN	16,082	17,770	32,770	30,000
507-01520	OVERTIME - SCHOOL SECURITY	5,650	5,000	11,000	11,000
507-01525	OVERTIME - LBSP	21,008	30,000	30,000	30,000
507-02100	PAYROLL TAXES FICA	60,232	71,928	71,928	79,514
507-02105	PAYROLL TAXES MEDICARE	14,086	16,823	16,823	18,594
507-02106	HEALTH & OTHER BENEFITS	114,129	131,057	144,338	140,368
507-02107	PAYROLL TAXES TWC	4,035	3,672	6,500	6,426
507-02150	RETIREMENT EXPENSE	73,618	85,733	85,733	94,773
507-02160	WORKMAN'S COMPENSATION INSURANCE	21,788	27,005	24,000	31,282
507-02210	OTHER INS	952	1,265	1,200	1,123
507-03100	BREATHALYZER CONTRACT	-	3,300	3,300	3,300
507-03115	FORENSICS	-	2,000	2,000	2,000
507-04100	ADMINISTRATIVE SUPPLIES	16,317	16,000	16,000	16,000
507-04110	JANITORIAL SUPPLIES	1,343	3,500	3,500	3,500
507-04115	EMPLOYEE SCREENINGS	975	1,500	2,000	1,500
507-04120	UNIFORMS (ALLOWANCE)	12,867	13,000	13,000	15,000
507-04130	PRISONER EXPENSE	1,358	2,000	1,500	1,500
507-04140	POLICE EQUIPMENT	17,792	26,000	26,000	26,000
507-04145	VEST BVP GRANT EXPENSE	3,774	-	-	-
507-05100	ELECTRICITY	9,937	12,000	12,000	12,000
507-05120	TELEPHONE	15,106	15,500	17,000	17,000
507-05130	UTILITIES - POLICE	915	1,000	1,000	1,000
507-05135	UTILITIES - TRAINING CENTER	622	650	650	650
507-06100	ADVERTISING	28	500	500	500
507-07100	FUEL FOR VEHICLES	40,074	47,000	72,000	90,000
507-08100	REPAIRS - VEHICLES	20,793	35,900	35,000	28,000

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
507-09100	TRAVEL & TRAINING	4,447	8,000	7,000	7,000
507-09110	STATE EDUCATION MONEY	1,113	1,500	1,269	1,500
507-10100	DUES & MEMBERSHIPS	16,280	16,343	1,000	1,000
507-11100	MAINTENANCE OF EQUIPMENT	337	2,000	500	1,000
507-11110	MAINTENANCE OF BUILDING	14,246	5,000	4,000	3,000
507-11120	MAINTENANCE OF SHOOTING RANGE	6,768	10,000	25,000	25,000
507-12100	BUILDING INSURANCE	6,474	6,500	6,793	7,000
507-12110	LIABILITY INSURANCE	23,583	24,000	19,837	20,000
507-13500	CAPITAL OUTLAY	84,156	-	-	-
507-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	24,506	24,750	25,000	25,000
507-30100	SCHOOL SUPPORT/EXPLORERS	3,905	4,000	4,000	4,000
507-99100	MISCELLANEOUS	280	1,000	500	500
TOTAL DEPARTMENT EXPENDITURES		1,603,663	1,780,556	1,809,501	1,967,515
FIRE					
508-02160	WORKER'S COMP	1,660	2,000	2,110	2,200
508-03100	FIRE MARSHALL	9,100	10,000	10,000	10,000
508-03110	SPECIAL SERVICES - CONTRACT	105,000	115,000	115,000	115,000
508-04100	SUPPLIES	1,396	750	1,250	1,250
508-05120	TELEPHONE	248	250	260	260
508-05130	UTILITIES - FIRE	10,640	10,000	8,000	10,000
508-12100	BUILDING INSURANCE	12,556	13,000	13,175	13,250
508-12110	LIABILITY INSURANCE	23,003	23,500	26,621	27,000
TOTAL DEPARTMENT EXPENDITURES		163,602	174,500	176,417	178,960
ENGINEERING					
509-03000	CONTRACT - BUILDING INSPECTOR	81,556	80,000	110,000	110,000
509-30100	PLAT REVIEW	4,548	8,000	20,000	10,000
509-30120	ENGINEERING	47,035	20,000	40,000	25,000
TOTAL DEPARTMENT EXPENDITURES		133,139	108,000	170,000	145,000
ENVIRONMENTAL					
510-01100	ENVIRONMENTAL OFFICER SALARIES	75,907	81,063	41,000	89,903
510-01500	OVERTIME SALARIES	3,942	4,000	2,000	4,000
510-02100	PAYROLL TAXES FICA	4,912	5,274	2,700	5,822
510-02105	PAYROLL TAXES MEDICARE	1,149	1,234	600	1,362
510-02106	HEALTH INSURANCE	9,185	10,279	5,710	11,009
510-02107	PAYROLL TWC	288	288	253	504
510-02150	TMRS	5,958	6,287	3,200	6,939
510-02160	WORKMAN'S COMPENSATION	2,279	2,487	1,200	2,843
510-02210	OTHER INS	78	99	45	86
510-03100	ORDINANCE ENFORCEMENT	11,375	6,000	4,000	6,000
510-04100	SUPPLIES & POSTAGE	7,250	4,500	7,500	8,000
510-05120	TELEPHONE/INTERNET	758	625	1,100	1,100
510-06100	ADVERTISING	-	250	250	250
510-07100	FUEL FOR VEHICLES	3,447	5,000	6,500	10,000
510-08100	REPAIRS TO VEHICLES	1,609	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	1,563	2,800	1,500	2,500
510-09110	DUES & MEMEBERSHIPS	-	100	-	-
510-11100	MAINTENANCE OF EQUIPMENT	51	200	240	500
510-11110	MAINTENANCE OF BUILDING	9,318	2,000	2,000	2,000
510-12110	LIABILITY INSURANCE	514	550	470	500
510-30100	ANIMAL CONTROL	516	500	500	500
510-99100	MISCELLANEOUS	240	500	-	500
TOTAL DEPARTMENT EXPENDITURES		140,338	136,536	83,268	156,818

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
			APPROVED		
		ACTUAL	BUDGET	PROJECTED	PROPOSED
EMERGENCY MEDICAL SERVICE					
511-02160	WORKER'S COMP	19,646	22,000	18,850	20,000
511-05120	TELEPHONE	579	600	600	600
511-12100	BUILDING INSURANCE	6,758	6,800	7,093	7,200
511-12110	LIABILITY INSURANCE	15,519	16,000	18,544	19,000
511-30000	CONTRACT LOS FRESNOS EMS	145,000	310,000	310,000	160,000
511-30200	LEASE BUYOUT	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES		187,503	355,400	355,086	206,800
GARBAGE					
512-03100	CONTRACTED GARGAGE COLLECTION	1,080	-	-	-
512-99115	BAD DEBT EXPENSE	1,899	3,000	2,200	2,200
TOTAL DEPARTMENT EXPENDITURES		2,979	3,000	2,200	2,200
STREETS					
514-01100	SALARIES	22,526	57,637	27,000	58,694
514-01125	CONTRACT LABOR	20,530	23,296	23,296	23,296
514-01130	CONTRACT LABOR - OVERTIME	-	500	-	500
514-01500	OVERTIME SALARIES EXPENSE	1,329	1,000	2,000	4,000
514-02100	PAYROLL TAXES FICA	1,455	3,635	1,783	3,887
514-02105	PAYROLL TAXES MEDICARE	340	850	406	909
514-02106	HEALTH & OTHER BENEFITS	5,235	10,279	6,000	11,009
514-02107	PAYROLL TAXES TWC	144	288	160	504
514-02150	RETIREMENT EXPENSE	1,780	4,334	2,110	463
514-02160	WORKMAN'S COMPENSATION INSURANCE	695	1,817	740	1,602
514-02210	OTHER INSURANCE	44	99	47	86
514-04100	TOOLS & SUPPLIES	2,303	2,500	2,000	2,500
514-05100	ELECTRICITY (STREET LIGHTS)	79,945	83,000	92,500	96,000
514-07100	FUEL FOR VEHICLES	4,441	5,000	10,000	12,000
514-08100	REPAIRS TO VEHICLES	1,242	4,000	4,000	4,000
514-09100	TRAVEL & TRAINING	1,435	1,500	1,500	1,500
514-10100	DUES & MEMBERSHIP	12,137	12,500	12,500	12,500
514-11100	STREET DRAINAGE & REPAIRS	15,559	20,000	42,500	30,000
514-11110	STREET SIGNS & REPAIRS	4,363	5,000	3,000	5,000
514-11120	MOWING MACHINE REPAIRS	4,854	5,000	5,000	5,000
514-12110	LIABILITY INSURANCE	2,138	2,200	4,070	4,100
514-13500	CAPITAL OUTLAY	49,715	63,252	-	-
514-13515	MATCH TXDOT - SIDEWALK	-	-	60,000	-
514-13520	STREET PROJECT	15,643	-	120,000	85,661
514-30100	VEGETATION CONTROL	-	5,000	5,000	7,500
514-30200	CWSRF - 2022	-	-	-	45,000
TOTAL DEPARTMENT EXPENDITURES		247,852	312,687	425,612	415,711
PARKS					
515-01100	SALARIES	49,501	88,525	58,136	90,818
515-01105	POOL LABOR	43,132	73,675	60,000	76,778
515-01106	SWIMMING LESSONS INSTRUCTOR	11,217	12,535	12,535	-
515-01125	CONTRACT LABOR	-	23,296	23,296	46,592
515-01130	CONTRACT LABOR- OVERTIME	-	-	500	500
515-01500	OVERTIME EXPENSE	2,894	4,000	4,000	4,000
515-02100	PAYROLL TAXES FICA	6,581	10,429	8,000	10,639
515-02105	PAYROLL TAXES MEDICARE	1,539	2,439	2,000	2,492
515-02106	HEALTH INSURANCE EXPENSE	10,470	15,418	12,000	16,514
515-02107	PAYROLL TAXES TWC	1,269	2,880	1,000	2,793
515-02150	RETIREMENT EXPENSE	3,908	6,984	4,600	7,008
515-02160	WORKMAN'S COMPENSATION INSURANCE	2,429	4,069	2,600	3,509
515-02210	OTHER INSURANCE	89	149	100	130
515-04100	TOOLS & SUPPLIES	6,032	6,000	7,000	10,000
515-04110	POOL SUPPLIES	-	2,500	2,500	2,500

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
515-05100	ELECTRICITY (PARK)	4,479	10,000	10,000	10,000
515-05110	ELECTRICITY (POOL)	6,540	9,000	8,000	8,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	9,827	10,000	12,000	12,000
515-05116	ELECTRICITY ALAMO WHSE	5,352	6,000	6,000	6,000
515-05120	TELEPHONE	83	100	100	100
515-05130	UTILITIES - COMMUNITY PARK	4,173	5,000	3,000	3,000
515-05131	UTILITIES - NATURE PARK	1,085	2,000	1,200	1,200
515-05132	UTILITIES - POOL	3,543	3,000	2,000	2,000
515-05135	UTILITIES - BOYS & GIRLS CLUB	636	750	1,000	1,000
515-05136	UTILITIES - ALAMO WHSE	-	1,000	-	1,000
515-07100	FUEL FOR VEHICLES	5,622	3,200	8,000	10,000
515-08100	REPAIRS TO VEHICLES	2,479	3,000	3,500	3,500
515-11100	MOWING MACHINE REPAIRS	6,167	4,000	11,000	8,000
515-11110	POOL MAINT.	16,713	3,500	3,500	3,500
515-11120	POOL CHEMICALS	6,878	11,500	7,000	7,000
515-11130	PARK MAINTENANCE	18,031	15,000	15,000	15,000
515-11135	FIELD MAINTENANCE	9,032	6,000	6,000	6,000
515-11136	ALAMO WHSE MAINTENANCE	839	1,000	1,000	1,000
515-11145	BOYS & GIRLS CLUB	60,000	60,000	60,000	60,000
515-12100	BUILDING INSURANCE	1,537	1,600	1,562	1,600
515-12110	LIABILITY INSURANCE	5,423	6,000	6,794	7,000
515-13500	CAPITAL OUTLAY	9,545	-	-	-
515-30101	HIKE & BIKE TRAIL PROJECT	-	-	435,963	-
515-99100	MISCELLANEOUS	336	600	1,000	600
TOTAL DEPARTMENT EXPENDITURES		317,381	415,149	801,886	441,773
LIBRARY					
516-01100	SALARIES	78,379	104,941	104,000	110,220
516-01500	OVERTIME SALARIES EXPENSE	-	500	100	500
516-02100	PAYROLL TAXES FICA	4,841	6,537	6,400	6,865
516-02105	PAYROLL TAXES MEDICARE	1,132	1,529	1,529	1,605
516-02106	HEALTH & OTHER BENEFITS	10,898	15,418	17,800	16,514
516-02107	PAYROLL TAXES TWC	378	432	700	756
516-02150	RETIREMENT EXPENSE	5,846	7,792	7,700	8,182
516-02160	WORKMAN'S COMPENSATION INSURANCE	273	391	340	346
516-02210	OTHER INS	92	149	149	130
516-04100	OFFICE SUPPLIES	2,080	3,000	3,000	3,000
516-05100	ELECTRICITY	5,390	6,000	6,500	6,500
516-05120	TELEPHONE	1,296	1,500	1,300	1,300
516-09100	TRAVEL & TRAINING	-	1,000	250	1,000
516-10100	DUES & MEMBERSHIP	31	200	200	200
516-11100	MAINTENANCE OF EQUIPMENT	389	500	500	500
516-11110	MAINTENANCE OF BLDG.	1,756	3,500	3,500	10,900
516-12100	BUILDING INSURANCE	6,166	6,200	5,332	5,500
516-12110	LIABILITY INSURANCE	1,585	1,600	1,363	1,600
516-13110	LEASE COPIER	3,363	3,500	3,500	3,500
516-13500	CAPITAL OUTLAY	-	-	-	2,000
516-14100	TECHNOLOGY MAINTENANCE AGREEMENT	2,434	3,215	8,200	8,200
516-30100	BOOKS	4,795	8,000	3,500	8,500
516-99100	MISCELLANEOUS	540	500	750	750
TOTAL DEPARTMENT EXPENDITURES		131,663	176,404	176,613	198,568
COMMUNITY CENTER					
517-04100	SUPPLIES & EQUIPMENT	1,337	2,500	2,500	2,500
517-11100	MAINTENANCE OF EQUIPMENT	11	500	500	500
517-11110	MAINTENANCE OF BUILDING	526	2,000	2,000	2,000
TOTAL DEPARTMENT EXPENDITURES		1,874	5,000	5,000	5,000

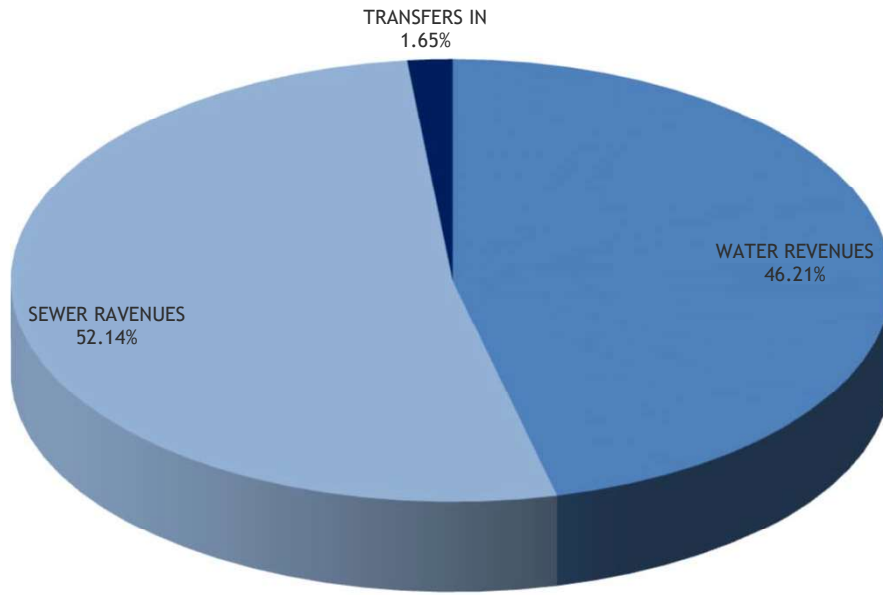
CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		FY 2020-2021	FY 2021-2022	FY 2022-2023	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
EMERGENCY MANAGEMENT					
518-01100	COORDINATOR SALARY	5,408	5,516	5,516	5,737
518-02100	PAYROLL TAXES FICA	335	342	342	356
518-02105	PAYROLL TAXES MEDICARE	79	80	80	83
518-02107	PAYROLL TAXES TWC	7	-	17	161
518-02150	RETIREMENT EXPENSE	404	408	410	424
518-02160	WORKMAN'S COMPENSATION INSURANCE	127	161	168	174
518-04100	SUPPLIES	223,208	5,000	500	5,000
518-04112	LEASE OF EQUIPMENT	22,000	-	-	-
518-05120	TELEPHONE/COMMUNICATIONS	20,986	20,000	25,000	25,000
518-07110	DIESEL FUEL - GENERATOR	-	1,000	1,000	1,000
518-09100	TRAVEL & TRAINING	-	3,000	-	3,000
518-11100	MAINTENANCE EQUIPMENT	-	1,500	500	1,500
518-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	19,506	22,225	22,225	22,225
TOTAL DEPARTMENT EXPENDITURES		292,060	59,232	55,758	64,660
OTHER GENERAL					
519-30160	OUTSOURCE PAYROLL SERVICE	5,176	5,500	6,500	7,000
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	6,515	7,000	7,000	7,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	-	2,000	1,000	2,000
519-30280	FEMA-HAZARD MITIGATION PLAN	6,375	-	-	-
TOTAL DEPARTMENT EXPENDITURES		18,066	14,500	14,500	16,000
COMMUNITY HEALTH					
523-01100	SALARIES EXPENSE	32,573	34,528	34,528	35,909
523-01500	OVERTIME	-	500	500	500
523-02100	FICA EXPENSE	2,020	2,172	2,172	2,257
523-02105	MEDICARE EXPENSE	472	508	508	528
523-02106	HEALTH INSURANCE EXPENSE	5,235	5,139	5,510	5,505
523-02107	STATE UNEMPLOYMENT TAX EXPENSE	144	144	200	252
523-02150	TMRS EXPENSE	2,430	2,589	2,589	2,691
523-02160	WORKER'S COMP	741	1,116	750	744
523-02210	OTHER INSURANCE	44	50	50	43
523-04100	SUPPLIES	2,850	3,992	3,992	3,992
523-05120	TELEPHONE	1,833	1,833	1,833	1,833
523-09100	TRAVEL & TRAINING	-	624	624	624
523-13500	ENVIRONMENTAL CHANGES	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES		48,341	53,195	53,256	54,878
TOTAL OPERATIONAL EXPENDITURES		4,439,135	4,546,233	5,103,620	4,887,449

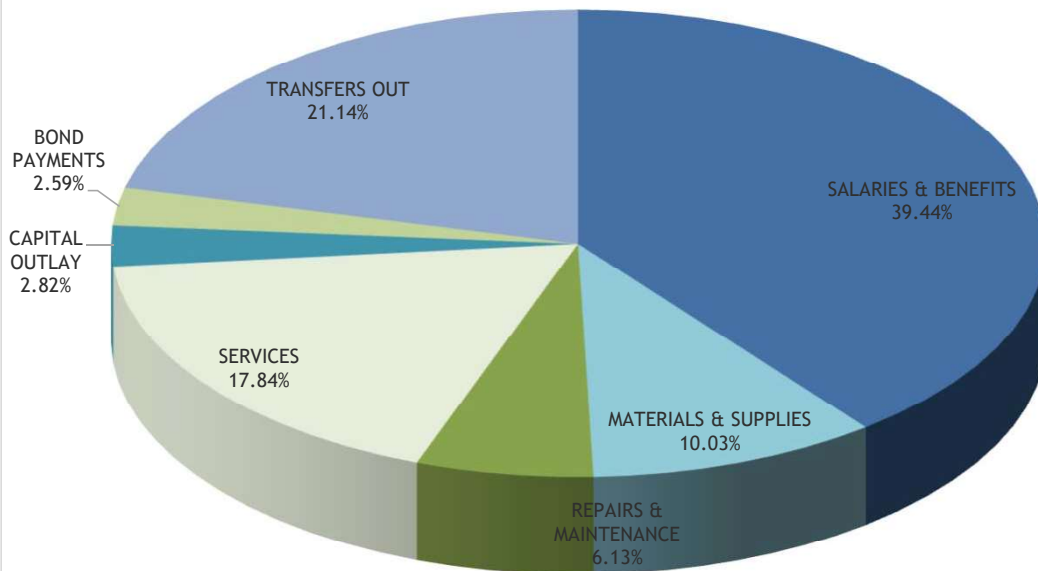
Utility Fund

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 2022-2023 Approved Budget
 Water and Sewer Fund - Revenues by Category



City of Los Fresnos
 FY 2022-2023 Approved Budget
 Water and Sewer Fund - Expenses by Category



CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES					
WATER REVENUES					
444-5010	WATER REVENUE	1,244,137	1,270,000	1,250,000	1,250,000
444-5020	WATER TAPS	114,000	9,000	69,850	9,000
444-5030	UTILITY EXPENSE FEE	66,150	5,000	39,900	5,000
444-5040	PROCESSING FEES	18,950	17,000	17,000	17,000
444-5050	PENALTIES	62,936	60,000	60,000	60,000
444-5080	INTEREST INCOME	2,593	2,600	7,500	12,000
444-5095	NSF CHARGES	320	200	440	300
444-1010	MISCELLANEOUS INCOME	4,227	-	38,812	-
TOTAL WATER REVENUES		1,513,314	1,363,800	1,483,502	1,353,300
SEWER REVENUES					
444-6010	SEWER REVENUE - CITY	1,126,545	1,160,000	1,120,000	1,125,000
444-6012	SEWER REVENUE - INDIAN LAKE	189,019	114,000	150,800	126,000
444-6014	SEWER REVENUE - EAST RIO HONDO	262,715	245,000	270,000	270,000
444-6020	SEWER TAP	112,525	6,000	186,288	6,000
TOTAL SEWER REVENUES		1,690,805	1,525,000	1,727,088	1,527,000
TRANSFER IN					
444-9901	TRANSFER IN	38,000	38,000	38,000	48,288
TOTAL TRANSFER IN		38,000	38,000	38,000	48,288
TOTAL REVENUES		3,242,118	2,926,800	3,248,590	2,928,588
EXPENSES					
	SALARIES & BENEFITS	832,333	1,058,220	1,053,047	1,155,100
	MATERIALS & SUPPLIES	258,841	277,136	287,197	293,750
	REPAIRS & MAINTENANCE	318,431	205,000	252,500	179,500
	SERVICES & MISCELLANEOUS	469,237	460,183	514,653	522,551
	CAPITAL OUTLAY	17,354	193,361	201,721	82,500
	BOND PAYMENTS	27,561	110,902	110,901	75,954
	TRANSFER	819,880	621,999	621,999	619,233
TOTAL UTILITY FUND EXPENSES		2,743,637	2,926,801	3,042,018	2,928,588
EXCESS REVENUES (EXPENSES)		498,481	(1)	206,571	0
EXPENSES					
SALARIES & BENEFITS-WATER					
502-01100	WATER SALARIES EXPENSE	272,788	331,274	330,000	370,118
502-01125	CONTRACT LABOR	28,359	46,592	46,592	34,944
502-01130	CONTRACT LABOR - OVERTIME	457	1,250	750	625
502-01500	OVERTIME	13,289	13,000	17,000	16,000
502-02100	PAYROLL TAXES - FICA	17,350	21,345	21,345	24,002
502-02105	PAYROLL TAXES MEDICARE	4,058	4,993	4,993	5,614
502-02106	HEALTH & OTHER BENEFITS	37,025	41,122	44,800	45,413
502-02107	PAYROLL TAXES TWC	1,246	1,195	1,800	2,142
502-02140	OPEB EXPENSE - WATER	6,303	2,000	2,000	3,000
502-02150	RETIREMENT EXPENSE	5,230	25,443	25,443	28,608
502-02160	WORKERS COMPENSATION INSURANCE	3,596	5,717	5,000	6,108
502-02210	OTHER INS	311	397	360	356
TOTAL SALARIES & BENEFITS-WATER		390,011	494,328	500,083	536,930

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
SERVICES & MISCELLANEOUS-WATER					
502-03110	ATTORNEY FEES				
502-03115	AUDITOR	8,888	10,500	10,500	11,000
502-04100	SUPPLIES & POSTAGE	14,695	13,000	13,000	11,000
502-05100	ELECTRICITY	13,034	13,500	15,000	15,000
502-05120	TELEPHONE	3,129	3,500	3,500	3,500
502-06100	ADVERTISING	504	500	500	500
502-09100	TRAVEL & TRAINING	1,248	2,000	4,000	3,000
502-10100	DUES/MEMBERSHIPS	989	1,100	1,100	1,100
502-12100	STRUCTURE INSURANCE	20,503	21,000	21,514	22,000
502-12110	LIABILITY INSURANCE	7,180	7,500	6,818	7,000
502-30115	CREDIT CARD EXPENSE	13,121	13,000	16,000	16,000
502-30120	ENGINEERING	1,200	-	-	-
502-30250	PROFESSIONAL SERVICES	500	500	500	500
502-99100	MISCELLANEOUS	756	1,000	1,000	1,000
502-99115	BAD DEBT EXPENSE	3,503	4,500	4,500	3,500
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	32,226	37,675	37,675	37,675
530-30100	AGENT FEE ON WATER BONDS	1,100	1,100	1,100	1,100
530-30110	TEXAS WATER COMM. PERMIT	4,726	4,800	4,726	5,000
530-30520	SRWA - O & M	100,289	101,378	101,378	132,533
530-30525	SRWA - EXCESS WATER CONSUMPTION	308	-	25,000	-
532-80125	SOUTHMOST REGIONAL WATER AUTHORITY	35,195	51,905	51,905	51,905
	TOTAL SERVICES & MISCELLANEOUS-WATER	263,095	288,458	319,716	323,313
MATERIALS & SUPPLIES-WATER					
526-04100	CHEMICALS	115,431	125,000	115,000	120,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	11,057	10,000	14,000	12,000
526-04120	UNIFORMS & CLOTHING	2,020	3,000	3,000	3,000
526-04130	WATER CONNECTIONS	5,073	6,000	24,000	15,000
526-04150	WATER TESTING	7,258	8,000	7,500	8,500
526-07100	FUEL FOR VEHICLES	8,008	8,000	10,000	12,000
526-07110	DIESEL	82	500	-	-
529-04100	C.C.I.D. #6 WATER	26,913	28,000	20,000	28,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	11,886	11,886	13,447	14,000
	TOTAL MATERIALS & SUPPLIES-WATER	187,730	200,386	206,947	212,500
REPAIRS & MAINTENANCE-WATER					
527-11100	WATER PLANT MAINT	4,229	4,500	2,400	4,500
527-11150	WAREHOUSE MAINT	1,838	4,500	6,600	4,500
528-08100	REPAIRS - VEHICLES	4,924	5,000	6,000	6,000
528-08110	TRACTOR REPAIRS	27	-	-	-
528-11200	WATER PLANT EQUIP	48,835	15,000	20,000	15,000
528-11210	WATER LINE MAINT	989	6,500	60,000	15,000
528-11230	FIRE HYDRANT REPAIRS	17,961	20,000	22,500	20,000
530-30170	SLUDGE REMOVAL	-	5,000	1,500	5,000
530-30500	WATER TANK INSP. & CLEANING	885	1,000	1,000	1,000
	TOTAL REPAIRS & MAINTENANCE-WATER	79,688	61,500	120,000	71,000
INFORMATION TECHNOLOGY-WATER					
505-01100	ADMINISTRATION SALARY	9,296	9,433	9,433	20,210
505-01500	OVERTIME SALARY EXPENSE	-	-	-	250
505-02100	PAYROLL TAXES FICA	575	585	585	1,269
505-02105	PAYROLL TAXES MEDICARE	135	137	137	297
505-02106	HEALTH INS EXP	1,309	1,428	1,500	2,752
505-02107	PAYROLL TAXES TWC	36	36	60	126
505-02150	TMRS RETIREMENT EXPENSE	693	697	697	1,512
505-02160	WORKMAN'S COMPENSATION INSURANCE	24	29	29	48
505-02210	OTHER INSURANCE	11	12	12	22
505-02220	PROFESSIONAL SERVICE - IT	2,000	4,500	4,500	4,800
505-05120	TELEPHONE	-	-	-	264
505-13500	CAPITAL OUTLAY	2,793	15,800	7,050	7,570
505-14000	HARDWARE	1,575	1,025	1,275	1,000
505-14010	SOFTWARE	1,488	1,100	1,163	500
505-14030	NETWORK	1,558	-	-	-
	TOTAL INFORMATION TECHNOLOGY-WATER	21,492	34,782	26,441	40,620
CAPITAL OUTLAY-WATER					
520-11400	CAPITAL OUTLAY	-	123,361	123,361	-
520-13500	WATER METERS	17,354	17,500	60,000	30,000
	TOTAL CAPITAL OUTLAY-WATER	17,354	140,861	183,361	30,000

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
BOND INDEBTEDNESS & OTHER DEBT-WATER					
530-30535	METER - INTEREST	7,362	5,592	5,592	3,775
532-80116	INTEREST EXPENSE 1984	4,650	3,100	3,100	1,550
532-80117	INTEREST EXPENSE 1984A	347	257	257	167
532-80118	INTEREST EXPENSE 1985	1,607	1,105	1,105	518
	TOTAL BOND INDEBTNESS & OTHER DEBT-WATER	13,966	10,054	10,053	6,010
TOTAL WATER EXPENDITURES		973,334	1,230,369	1,366,601	1,220,373
SALARIES & BENEFITS-SEWER					
534-01100	SEWER SALARIES EXPENSE	272,788	331,274	330,000	370,118
534-01125	CONTRACT LABOR	28,359	46,592	46,592	34,944
534-01130	CONTRACT LABOR - OVERTIME	457	1,250	750	625
534-01500	OVERTIME	13,289	13,000	17,000	16,000
534-02100	PAYROLL TAXES - FICA	17,350	21,345	21,345	24,002
534-02105	PAYROLL TAXES MEDICARE	4,058	4,993	4,993	5,614
534-02106	HEALTH & OTHER BENEFITS	37,025	41,122	44,800	45,413
534-02107	PAYROLL TAXES TWC	1,246	1,195	1,800	2,142
534-02140	OPEB EXPENSE - SEWER	-	2,000	2,000	3,000
534-02150	RETIREMENT EXPENSE	21,189	25,443	25,443	28,608
534-02160	WORKERS COMPENSATION INSURANCE	3,596	5,717	5,000	6,108
534-02210	OTHER INS	311	397	360	356
	TOTAL SALARIES & BENEFITS-SEWER	399,667	494,328	500,083	536,930
MATERIALS & SUPPLIES-SEWER					
536-04100	CHEMICALS	30,831	40,000	32,000	35,000
536-04110	SUPPLIES TOOLS	7,701	6,500	6,500	6,500
536-04120	UNIFORMS & CLOTHING	2,020	3,000	3,000	3,000
536-04130	SEWER CONNECTIONS	794	1,500	1,000	1,500
536-04150	SEWER TESTING	15,478	15,000	15,000	15,000
536-06100	ADVERTISING	714	750	750	750
536-07100	FUEL FOR VEHICLES	8,008	8,000	10,000	12,000
536-07110	DIESEL	5,565	2,000	12,000	7,500
	TOTAL MATERIALS & SUPPLIES-SEWER	71,111	76,750	80,250	81,250
REPAIRS & MAINTENANCE-SEWER					
537-11100	SEWER PLANT MAINTENANCE	4,670	4,500	4,500	4,500
537-11150	LIFT STATION MAINTENANCE	2,866	6,000	6,000	6,000
538-08100	REPAIRS - VEHICLES	4,864	5,000	6,000	6,000
538-08110	REPAIRS - BACKHOE	4,169	5,000	7,000	5,000
538-11200	SEWER PLANT EQUIP	109,977	40,000	40,000	25,000
538-11210	SEWER LINE MAINTENANCE	61,489	9,000	25,000	10,000
538-11220	SEWER CLEANING MACHINE REPAIR	3,424	1,500	2,000	2,000
538-11230	LIFT STATION EQUIPMENT	40,734	60,000	35,000	40,000
539-30170	SLUDGE REMOVAL	6,550	12,500	7,000	10,000
	TOTAL REPAIRS & MAINTENANCE-SEWER	238,743	143,500	132,500	108,500
INFORMATION TECHNOLOGY-SEWER					
535-01100	ADMINISTRATION SALARY	9,296	9,433	9,433	20,210
535-01500	OVERTIME SALARY EXPENSE	-	-	-	250
535-02100	PAYROLL TAXES FICA	575	585	585	1,269
535-02105	PAYROLL TAXES MEDICARE	135	137	137	297
535-02106	HEALTH INS EXP	1,309	1,428	1,500	2,752

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

		2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
535-02107	PAYROLL TAXES TWC	36	36	60	126
535-02150	TMRS RETIREMENT EXPENSE	693	697	697	1,512
535-02160	WORKMAN'S COMPENSATION INSURANCE	24	29	29	48
535-02210	OTHER INSURANCE	11	12	12	22
535-02220	PROFESSIONAL SERVICES - IT	2,000	4,500	4,500	4,800
535-05120	TELEPHONE	-	-	-	264
535-13500	CAPITAL OUTLAY	2,793	15,800	7,050	7,570
535-14000	HARDWARE	1,247	1,025	1,275	1,000
535-14010	SOFTWARE	1,488	1,100	1,163	500
535-14030	NETWORK	1,558	-	-	-
TOTAL INFORMATION TECHNOLOGY-SEWER		21,164	34,782	26,441	40,620
SERVICES & MISCELLANEOUS-SEWER					
534-03115	AUDITOR	8,888	10,500	10,500	11,000
534-03140	COLLECTION AGENCY FEES	16,273	16,200	17,000	17,000
534-04100	SUPPLIES & POSTAGE	12,110	11,000	11,000	11,000
534-05100	ELECTRICITY	71,867	70,000	88,000	88,000
534-05120	TELEPHONE	3,129	3,500	3,500	3,500
534-05130	LIFT STATIONS - WATER	3,784	3,750	4,300	5,650
534-05135	LIFT STATIONS - UTILITES	4,282	4,200	5,500	5,500
534-09100	TRAVEL & SCHOOL	1,509	2,000	2,000	3,000
534-10100	DUES/MEMBERSHIPS	188	300	200	200
534-12100	STRUCTURE INSURANCE	2,566	2,600	2,694	2,700
534-12110	LIABILITY INSURANCE	7,180	7,500	6,818	7,000
534-30115	CREDIT CARD EXPENSE	13,021	13,000	16,000	16,000
534-30120	ENGINEERING	1,950	-	1,050	2,000
534-30250	PROFESSIONAL SERVICES	500	500	500	500
534-99100	MISCELLANEOUS	38,868	1,000	200	1,000
534-99115	BAD DEBT EXPENSE	2,525	3,550	3,550	3,063
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	8,954	12,125	12,125	12,125
539-30110	TEXAS WATER COMM. PERMIT	8,549	10,000	10,000	10,000
TOTAL SERVICES & MISCELLANEOUS-SEWER		206,142	171,725	194,937	199,238
CAPITAL OUTLAY-SEWER					
534-11400	CAPITAL OUTLAY	-	52,500	18,360	52,500
TOTAL CAPITAL OUTLAY-SEWER		-	52,500	18,360	52,500
BOND INDEBTEDNESS & OTHER DEBT-SEWER					
541-80315	INTEREST EXPENSE - 2002 TWDB EDAP	2,585	864	864	-
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	11,011	9,984	9,984	8,902
TOTAL BOND INDEBTNESS & OTHER DEBT-SEWER		13,596	10,848	10,848	8,902
TOTAL SEWER EXPENSE		950,423	984,433	963,418	1,027,940
TOTAL UTILITY FUND EXPENSES		1,923,757	2,214,802	2,330,019	2,248,313
NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		1,318,361	711,998	918,570	680,275
DEPRECIATION					
530-99999	DEPRECIATION EXPENSE WATER	211,642	220,000	220,000	225,000
539-99999	DEPRECIATION EXPENSE SEWER	514,867	530,000	530,000	535,000
TOTAL DEPRECIATION EXPENSE		726,509	750,000	750,000	760,000
BOND INDEBTEDNESS-WATER					
532-80100	PRINCIPAL 1984	-	31,000	31,000	31,000
532-80105	PRINCIPAL 1984A	-	1,000	1,000	1,850
532-80110	PRINCIPAL 1985	-	7,000	7,000	6,192
TOTAL BOND INDEBTEDNESS		-	39,000	39,000	39,042

CITY OF LOS FRESNOS
 APPROVED *UTILITY FUND* BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2023

		2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
BOND INDEBTEDNESS-SEWER					
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	21,000	21,000	22,000
541-80300	PRINCIPAL 2002	-	30,000	30,000	-
	TOTAL BOND INDEBTEDNESS	-	51,000	51,000	22,000
552-30130	TRANSFER OUT - USDA	119,056	119,056	119,056	119,144
552-30132	TRANSFER OUT - TWDB (\$4,975,000)	190,000	190,000	190,000	190,000
552-30136	TRANSFER OUT - TWDB CWSRF	100,797	99,211	99,211	98,170
552-30138	TRANSFER OUT - TWDB DWSRF	134,375	137,117	137,117	135,304
552-30316	TRANSFER OUT	244,210	-	-	-
552-30319	TRANSFER OUT - DWSRF 2020	22,537	54,828	54,828	54,828
552-30320	TRANSFER OUT - CWSRF 2020	8,906	21,787	21,787	21,787
	TOTAL TRANSFERS	819,880	621,999	621,999	619,233
TOTAL DEPRECIATION, PRINCIPAL DEBT & TRANSFERS		1,546,389	1,461,999	1,461,999	1,440,275
NET INCOME (LOSS)		(228,028)	(750,001)	(543,429)	(760,000)

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, 2023

		FY 2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUE					
452-1132	SALES TAX	518,583	510,000	540,000	560,000
452-1000	INTEREST EARNED	381	380	1,000	1,200
444-1020	MISCELLANEOUS INCOME	1,822	-	-	-
TOTAL REVENUE		520,786	510,380	541,000	561,200
EXPENDITURES					
575-01100	SALARIES	9,605	15,480	10,000	15,979
575-02100	FICA EXPENSE	596	960	800	991
575-02105	MEDICARE EXPENSE	139	224	180	232
575-02107	TWC EXPENSE	169	144	112	252
575-02160	WORKER'S COMP EXPENSE	25	43	27	37
575-03110	ATTORNEY	-	500	-	500
575-03115	AUDITOR	5,500	5,775	5,775	6,000
575-03120	PROFESSIONAL SERVICES	32,400	39,520	39,520	39,520
575-03121	BUSINESS RECRUIT AND DEVELOPMENT	8,800	12,000	12,000	15,000
575-04100	OFFICE SUPPLIES	2,662	5,500	5,500	5,500
575-06100	CITY PROMOTION	51,020	45,000	45,000	48,000
575-06120	ADVERTISING	7,190	6,000	6,000	8,000
575-09100	TRAVEL/SEMINARS	468	2,000	1,000	2,000
575-10100	DUES & MEMBERSHIPS	1,002	2,400	1,200	1,200
575-11150	SPECIAL PROJECTS	48,692	256,234	35,000	279,101
575-12100	INSURANCE	252	300	236	300
575-13500	CAPITAL OUTLAY	59,488	-	-	-
575-30000	TRANSFER OUT	-	-	132,076	-
575-30100	BUSINESS INCENTIVE PROGRAM	15,524	20,000	39,149	30,000
575-30105	WALMART 380 AGREEMENT				
575-30129	OVERHEAD TRANSFER TO GENERAL FUND-GR/	15,000	15,000	15,000	15,000
575-30131	TRANSFER DEBT SERVICE I&S	83,000	83,000	83,000	93,288
575-99100	MISCELLANEOUS	(28)	300	-	300
TOTAL EXPENSES		341,503	510,380	431,575	561,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		179,283	-	109,425	-

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, 2023

	FY 2020-2021	FY 2021-2022		FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES				
DEBT SERVICE	879,917	878,389	878,392	916,797
TOTAL REVENUES	879,917	878,389	878,392	916,797
EXPENDITURES				
DEBT SERVICE	840,779	878,392	878,392	916,727
TOTAL EXPENDITURES	840,779	878,392	878,392	916,727
EXCESS REVENUES(EXPENDITURES)	39,138	(3)	-	70

REVENUES					
400-0101	CURRENT PROP TAX	615,939	587,000	590,115	594,600
400-0105	PROPERTY TAX DISCOUNT	(14,545)	(15,000)	(15,000)	(15,000)
400-0110	DELINQUENT PROPERTY TAXES	10,778	10,200	6,000	6,000
400-0120	PENALTY, INTEREST & COSTS	9	-	-	-
400-0125	CURRENT PENALTY & INTEREST	7,993	6,500	7,500	7,500
443-1012	BOND PMTS TSF FROM CDC	259,670	289,629	289,629	45,000
443-1012	BOND PMTS TSF FROM TIRZ				278,523
443-1012	BOND PMTS TSF FROM GF				
442-1000	INTEREST EARNED	73	60	148	174
TOTAL REVENUES		879,917	878,389	878,392	916,797

EXPENDITURES					
504-30301	COUNTY CONTRACT	6,201	6,076	6,076	6,000
542-80116	PRINCIPAL PAYMENT 2005	125,000	135,000	135,000	145,000
542-80117	INTEREST EXPENSE 2005	23,260	18,630	18,630	13,590
543-80110	BOND AGENT FEES	-	-	-	-
542-80200	PRINCIPAL PAYMENT 2014	135,000	145,000	145,000	150,000
542-80201	INTEREST EXPENSE 2014	103,470	99,981	99,981	93,713
543-80210	BOND AGENT FEES	-	-	-	-
542-80301	PRINCIPAL PAYMENT 2017	160,000	195,000	195,000	235,000
542-80310	INTEREST EXPENSE 2017	128,510	123,469	123,469	117,363
542-80311	PRINCIPAL PAYMENT 2018	140,000	140,000	140,000	145,000
542-80312	INTEREST EXPENSE 2018	19,338	15,236	15,236	11,061
TOTAL EXPENDITURES		840,779	878,392	878,392	916,727

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, 2023

		2020-2021	FY 2021-2022		FY 2022-2023
		ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUE					
425-1000	INTEREST EARNED	28	27	40	44
425-1200	GRANT REIMBUSEMENT	64,741	71,494	66,000	71,494
TOTAL REVENUE		64,769	71,521	66,040	71,538
EXPENDITURES					
525-01100	SALARIES EXPENSE	37,199	43,555	43,000	44,562
525-01200	JANITORIAL EXPENSE			-	-
525-01500	OVERTIME	1,654	250	250	250
525-02100	PAYROLL TAXES - FICA	2,368	2,716	2,600	2,778
525-02105	PAYROLL TAXES MEDICARE	554	635	606	650
525-02106	HEALTH & OTHER BENEFITS	8,090	7,709	8,900	8,257
525-02107	PAYROLL TAXES TWC	221	216	250	378
525-02150	RETIREMENT EXPENSE	2,898	3,237	3,200	3,311
525-02160	WORKERS COMPENSATION INSURANCE	101	121	102	104
525-02210	OTHER INS	62	74	74	65
525-04100	OFFICE SUPPLIES	3,902	28	135	28
525-05100	TELEPHONE	1,014	1,050	1,050	1,050
525-05110	ELECTRICITY	3,699	4,000	4,400	4,400
525-05130	UTILITIES-SENIOR CENTER	646	700	630	630
525-07100	FUEL	1,361	1,200	1,800	1,800
525-08100	VEHICLE REPAIRS & MAINTENANCE	983	500	732	732
525-11110	BUILDING MAINTENANCE	348	350	480	480
525-12100	BUILDING INSURANCE	2,861	2,880	3,002	3,002
525-12110	LIABILITY INSURANCE	2,241	2,300	1,237	1,237
TOTAL EXPENSES		70,201	71,521	72,448	73,714
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(5,433)	-	(6,408)	(2,176)

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, 2023

	FY 2020-2021	FY 2021-2022		FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	PROPOSED
REVENUES				
TIRZ	447,789	481,300	510,408	569,257
TOTAL REVENUES	447,789	481,300	510,408	569,257
EXPENDITURES				
TIRZ	1,036,789	481,300	642,485	279,523
TOTAL EXPENDITURES	1,036,789	481,300	642,485	279,523
EXCESS REVENUES(EXPENDITURES)	(588,999)	-	(132,077)	289,734

REVENUES					
444-0130	TIRZ CITY REVENUE	290,950	321,000	333,235	370,412
444-0135	TIRZ COUNTY REVENUE	156,544	160,000	177,088	198,745
444-1000	INTEREST EARNED	295	300	85	100
TOTAL REVENUES		447,789	481,300	510,408	569,257

EXPENDITURES					
565-01000	PROFESSIONAL SERVICES	-	1,000	1,000	1,000
565-02000	STREET PROJECTS	822,119	235,671	396,856	-
565-06000	TIRZ BOND PAYMENT	214,670	244,629	244,629	278,523
TOTAL EXPENDITURES		1,036,789	481,300	642,485	279,523