

# FY 2023-2024

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# Budget

FINAL – City Council

Approved



# City of Los Fresnos

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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  
Council Member Place 1 – Jose Macias – For  
Council Member Place 2 – Juan Munoz – For  
Council Member Place 3 – Gabriela Fernandez – For  
Council Member Place 4/Mayor Pro Tem – Luis Gonzalez – For  
Council Member Place 5 – Terry Vinson – For

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$581,215.08, which is an 19.6% 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 2022-2023</u>	<u>FY 2023-2024</u>
a. No-New-Revenue Tax	\$0673087	\$0.55361
b. Voter-Approval Operations Tax Rate	\$0.780013	\$0.53573
c. Maximum Operating Tax Rate	\$0.807313	\$0.55448
d. Voter-Approval Tax Rate	\$1.13516	\$0.72488
<u>Adopted Rates</u>	<u>FY 2022-2023</u>	<u>FY 2023-2024</u>
a. Maintenance & Operations Tax Rate	\$0.53079	\$0.53890
b. Debt Rate (Interest & Sinking Fund)	\$0.174210	\$0.14610
c. Total Adopted Property Tax Rate	\$0.705000	\$0.68500

3. The total amount of outstanding municipal debt obligations secured by property taxes is \$7,570,000. The total amount of outstanding debt obligations considered self-supporting is \$10,670,000. 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 2023-2024 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,002,158
- b. Self-Supporting Debt: \$847,897.85

# City of Los Fresnos, Texas

## Annual Budget

Year beginning October 1, 2023 and Ending September 30, 2024

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September 30, 2023

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, 2023 through September 30, 2024 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 2023 – 2024 fiscal year.

The \$10.5 million budget approved was developed in a manner true to our commitment to efficient, transparent and effective budgeting. It reflects our best effort to account for concerns and priorities identified by you, our employees and most importantly our citizens. Our methods and strategies not only provide a balanced budget, but ensure constant progress in meeting our long term goals of continued financial stability.

I am pleased that the budget for 2023 – 2024 has been balanced despite the significant challenges faced with no disruption to services or without dipping into reserves.

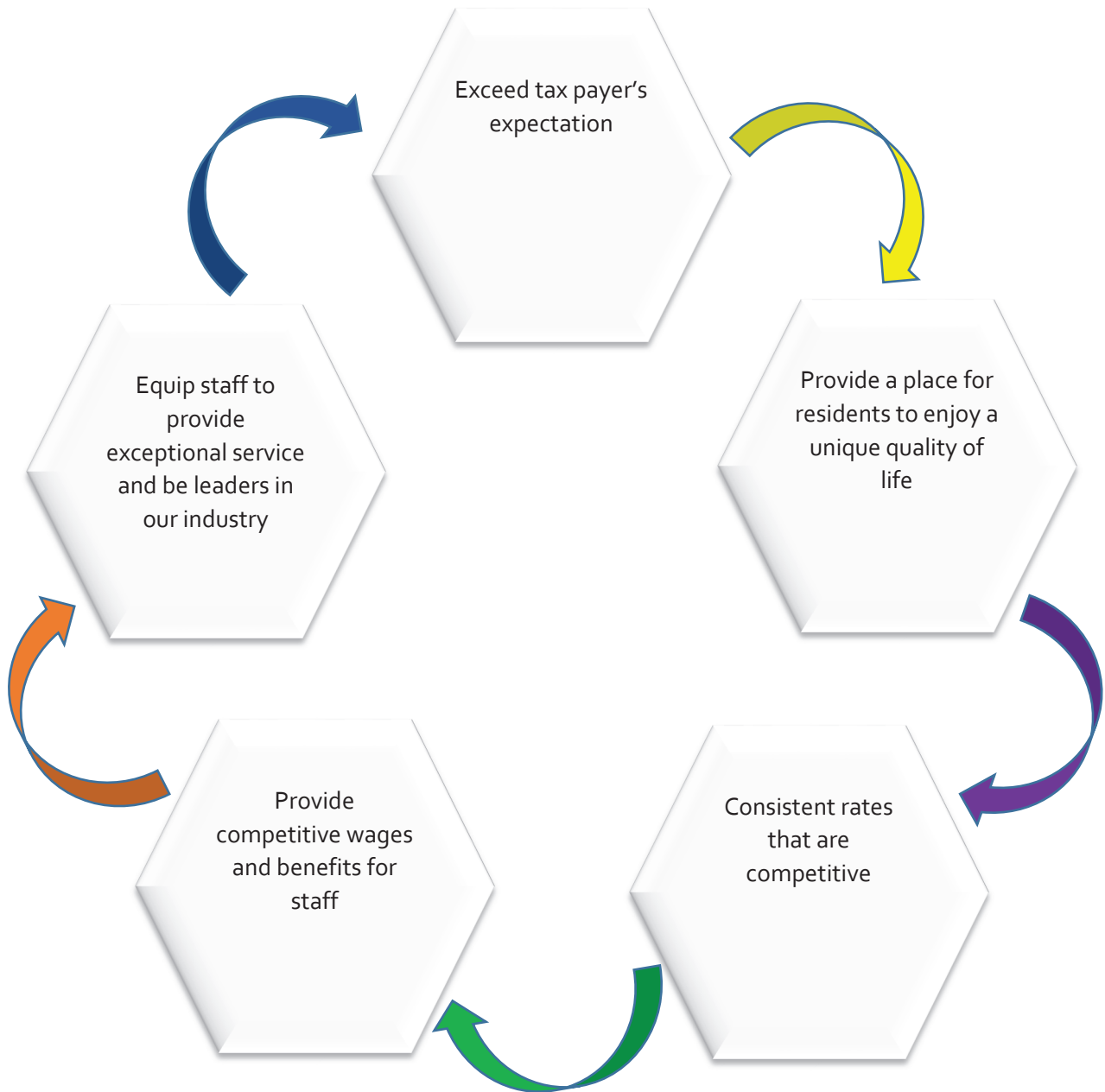
The City of Los Fresnos will continue to meet our goal in providing innovative and high quality programs and services to its citizens while maintaining a conservative budgetary approach.

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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# 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

IT Director

Oscar Alvarez

City Attorney

Enrique Juarez

Prosecuting Attorney

Enrique Juarez

Municipal Court Judge

Gene Daniels

Fire Marshall

Edward Guerrero

Volunteer Fire Department - Chief

Gene Daniels

Ambulance Service - Director

Gene Daniels





## **Budget Process**

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- 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**

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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**

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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).

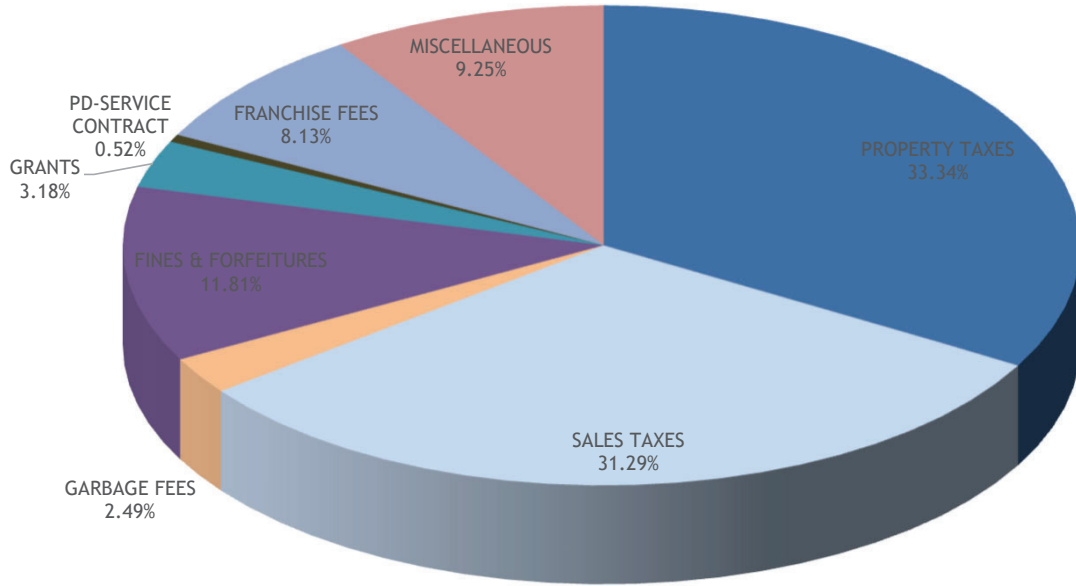
The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget.

## **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.

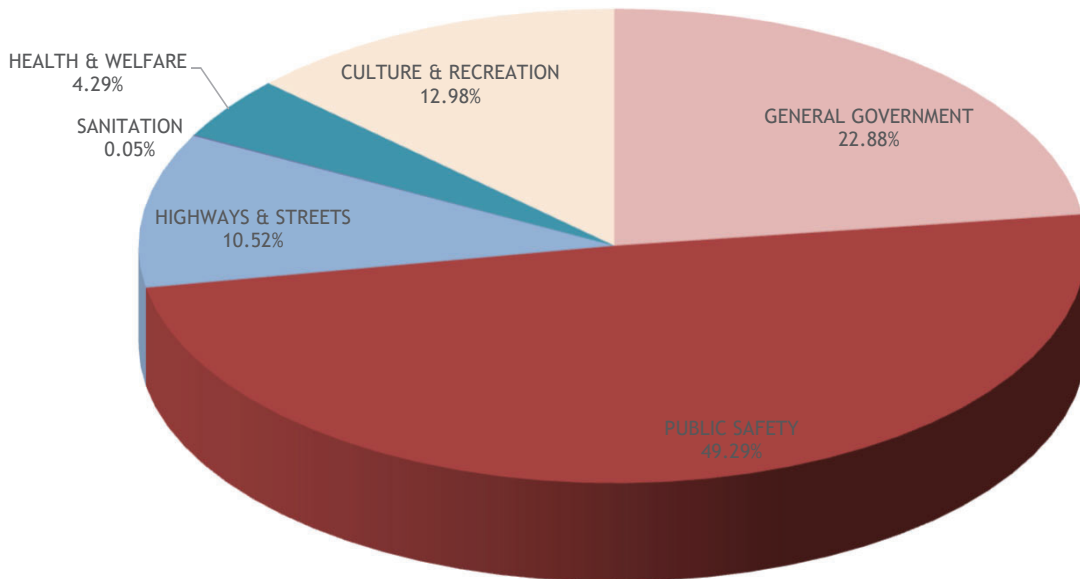
### City of Los Fresnos

FY 2023-2024 Approved Budget  
General Fund - Revenues by Category



### City of Los Fresnos

FY 2023-2024 Approved Budget  
General Fund - Expenditures by Category



CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUES</b>					
	PROPERTY TAXES	1,277,095	1,423,999	1,368,088	1,811,000
	SALES TAXES	1,626,322	1,650,000	1,700,000	1,700,000
	GARBAGE FEES	149,838	118,000	139,500	135,500
	FINES & FORFEITURES	877,608	695,600	641,300	641,300
	GRANTS	321,636	153,499	137,705	172,500
	PD-SERVICE CONTRACT	25,096	28,000	28,000	28,000
	FRANCHISE FEES	445,420	431,550	440,749	441,400
	MISCELLANEOUS	497,573	423,928	603,665	502,600
	TRANSFERS IN	146,596	-	-	-
	<b>TOTAL REVENUES</b>	<b>5,367,184</b>	<b>4,924,575</b>	<b>5,059,008</b>	<b>5,432,300</b>
<b>EXPENDITURES</b>					
	GENERAL GOVERNMENT	1,030,071	1,051,289	1,056,532	1,243,039
	PUBLIC SAFETY	2,404,636	2,455,061	2,699,938	2,677,401
	HIGHWAYS & STREETS	602,068	560,711	594,452	571,367
	SANITATION	2,908	2,200	2,500	2,500
	HEALTH & WELFARE	141,848	211,696	215,660	233,099
	CULTURE & RECREATION	863,235	645,341	761,724	704,894
	TRANSFERS OUT	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>5,044,766</b>	<b>4,926,298</b>	<b>5,330,806</b>	<b>5,432,300</b>
	<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>322,418</b>	<b>(1,723)</b>	<b>(271,798)</b>	<b>-</b>
BUDGET INCREASE COMPARED WITH FYE 2019-2020					<b>506,002</b>
<b>OPERATIONAL REVENUE</b>					
400-0100	CURRENT PROPERTY TAXES	1,266,336	1,420,999	1,373,140	1,825,000
400-0105	PROPERTY TAX DISCOUNT	(38,756)	(40,000)	(43,052)	(50,000)
400-0110	DELINQUENT TAXES	22,562	19,000	22,000	20,000
400-0120	PENALTY, INTEREST & COST	26,954	24,000	16,000	16,000
	<b>TOTAL PROPERTY TAXES</b>	<b>1,277,095</b>	<b>1,423,999</b>	<b>1,368,088</b>	<b>1,811,000</b>
430-0200	CITY SALES TAX	1,626,322	1,650,000	1,700,000	1,700,000
	<b>TOTAL SALES TAXES</b>	<b>1,626,322</b>	<b>1,650,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
412-1090	GARBAGE COLLECTION-RESIDENTIAL	62,762	30,000	44,000	40,000
412-1100	GARBAGE COLLECTION-COMMERCIAL	39,695	40,000	46,000	46,000
412-1110	COLLECTED SALES TAX-GARBAGE	16,870	16,000	18,000	18,000
412-1112	GARBAGE PENALTIES	30,511	32,000	31,500	31,500
	<b>TOTAL GARBAGE FEES</b>	<b>149,838</b>	<b>118,000</b>	<b>139,500</b>	<b>135,500</b>
407-0240	MUNICIPAL COURT FINES & FEES	723,461	545,000	545,000	545,000
407-0241	COURT FEES-TECH	29,155	29,500	20,000	20,000
407-0242	LOCAL TRUANCY PREVENTION FUND	32,950	30,000	20,000	20,000
407-0243	LOCAL MUNICIPAL JURY FUND	659	650	400	400
407-0260	COURT FEES- JUDGE	257	250	200	200
407-0270	COURT FEES-SECURITY	34,468	35,000	22,000	22,000
407-0280	COURT FEES- CHILD SAFETY FUND	5,705	5,200	3,700	3,700
407-0290	COURT FEES-SPECIAL EXPENSE	50,953	50,000	30,000	30,000
407-0291	CHILD SAFETY FEE CREDIT	-	-	-	-
	<b>TOTAL MUNICIPAL FINES</b>	<b>877,608</b>	<b>695,600</b>	<b>641,300</b>	<b>641,300</b>
407-1061	POLICE EDUCATION FROM STATE	1,584	1,500	1,705	1,500
490-1228	GRANT REVENUE - TPW 54-000171	200,000	-	-	-
490-1251	GRANT REVENUE - OSG OVERTIME	29,071	61,999	46,000	71,000
490-1253	GRANT REVENUE - LBSP	30,000	30,000	30,000	40,000
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	59,063	60,000	60,000	60,000
490-1258	GRANT REVENUE - FEMA	-	-	-	-
490-1266	CORONAVIRUS RELIEF FUND	1,919	-	-	-
	<b>TOTAL GRANTS</b>	<b>321,636</b>	<b>153,499</b>	<b>137,705</b>	<b>172,500</b>
407-1091	SERVICE CONTRACT-LFCISD	25,096	28,000	28,000	28,000
	<b>TOTAL SERVICE CONTRACT</b>	<b>25,096</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
430-0202	HOTEL/MOTEL TAX	23,766	22,500	20,000	21,000
430-0210	AEP FRANCHISE FEE	203,170	194,000	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	1,618	1,700	1,700	1,700
430-0245	TWC FRANCHISE FEE	59,702	59,000	59,000	59,000
430-0256	PEG CAPITAL FEE	11,909	11,700	12,000	12,000
430-0261	FRANCHISE FEE-GARBAGE	89,274	90,000	98,000	98,000
430-0271	TEXAS GAS FRANCHISE FEE	5,701	5,700	8,849	8,500
430-0275	SKYWAY TOWERS LEASE FEE	8,465	8,450	8,700	8,700
430-0281	RIGHT OF WAY FRANCHISE FEES	5,816	2,500	2,500	2,500
	<b>TOTAL FRANCHISE FEES</b>	<b>445,420</b>	<b>431,550</b>	<b>440,749</b>	<b>441,400</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
407-0300	NSF REVENUE	120	-	40	-
407-0310	POLICE RECORDS FEES	300	250	300	300
407-1045	SHOOTING RANGE	35,200	30,000	30,000	30,000
407-1048	SHOOTING RANGE - SALE OF SCRAP	232	-	-	-
407-1051	PRISONER HOUSING/CUSTOM DET	-	-	-	-
407-1076	VEST BVP GRANT	-	-	4,387	1,250
410-1014	GARAGE SALE PERMIT	2,790	2,500	3,000	3,000
410-1016	HEALTH INSPECTIONS	5,980	5,000	5,000	5,000
410-1021	ANIMAL LICENSES	-	-	-	-
410-1054	ALARM REGISTRATION FEES	10	-	10	-
410-1130	LOT MOWING	700	-	1,360	500
416-1017	LIBRARY REVENUE-COPY MACHINE	6,965	6,500	6,000	6,000
416-1131	LIBRARY REVENUE	944	750	1,100	750
444-1000	INTEREST EARNED	10,720	10,000	93,000	84,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	227,998	175,000	260,000	175,000
444-1020	MISC. FEES & SERVICES	-	-	18	-
444-1025	RENTAL FEES - COMMUNITY CENTER	12,635	10,000	16,000	12,500
444-1027	MISC INCOME	18,727	20,128	17,500	17,500
444-1028	RENTAL FEES-PARKS	1,670	1,350	1,350	1,350
444-1029	COMMUNITY CENTER BLDG SECUR	3,420	3,000	5,000	5,000
444-1040	PLAT REVIEW FEES	19,694	7,500	5,000	5,000
444-1080	ADMIN FEES - GENERAL ELECTION	200	-	-	-
444-1081	POOL ADMISSION/RENTAL	3,951	4,500	3,500	3,500
444-1085	CREDIT CARD PROCESSING FEES	27,324	28,000	20,000	20,000
444-1094	SWIMMING LESSONS INCOME	18,070	18,000	18,000	18,000
490-7530	REIMBURSEMENT - LIBRARY	184	-	-	-
490-7560	REIMB. FROM FIRE DEPT/EMS	84,738	86,450	98,100	98,950
	<b>TOTAL OTHER REVENUE</b>	<b>497,573</b>	<b>423,928</b>	<b>603,665</b>	<b>502,600</b>
490-8000	TRANSFERS IN	146,596	-	-	-
	<b>TOTAL DEPARTMENT REVENUE</b>	<b>146,596</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATIONAL REVENUE</b>		<b>5,220,588</b>	<b>4,924,575</b>	<b>5,059,008</b>	<b>5,432,300</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>OPERATIONAL EXPENDITURES</b>					
<b>ADMINISTRATION</b>					
502-01100	ADMINISTRATION SALARY	245,734	259,575	259,575	291,210
502-01500	OVERTIME SALARY EXPENSE	1,372	1,250	1,250	1,250
502-02100	PAYROLL TAXES FICA	14,835	16,171	16,171	18,132
502-02105	PAYROLL TAXES MEDICARE	3,470	3,782	3,782	4,240
502-02106	HEALTH INS EXP	24,664	30,276	33,000	32,698
502-02107	PAYROLL TAXES TWC	1,202	1,386	70	495
502-02150	TMRS RETIREMENT EXPENSE	19,640	19,275	19,275	20,501
502-02160	WORKMAN'S COMPENSATION INSURANCE	1,397	607	624	691
502-02210	OTHER INSURANCE	230	238	243	224
502-03110	ATTORNEY	8,625	7,500	10,000	10,000
502-03115	AUDITOR	15,495	16,000	16,055	22,750
502-03120	VALLEY METRO SERVICE	19,995	21,995	21,995	21,995
502-04100	OFFICE SUPPLIES & PRINTING	20,893	20,000	22,000	22,000
502-04110	POSTAGE	1,869	2,000	2,000	2,000
502-05100	ELECTRICITY	13,213	14,000	14,000	14,000
502-05120	TELEPHONE	9,401	9,400	9,400	8,800
502-05130	UTILITIES	12,153	12,000	10,000	12,000
502-06100	ADVERTISING	7,176	7,000	10,000	10,000
502-06120	LF CHAMBER OF COMMERCE ADV.	34,200	36,000	36,000	42,000
502-06130	HEADS & BEDS	21,000	22,500	21,000	21,000
502-09100	TRAVEL & TRAINING	11,496	10,000	16,000	16,000
502-09110	ADMIN. EXPENSE	219	2,000	2,000	2,000
502-10100	DUES & MEMBERSHIP	9,512	10,000	10,000	10,000
502-11100	MAINTENANCE OF EQUIPMENT	9,981	11,300	17,000	17,000
502-11110	MAINTENANCE OF BLDG.	11,364	6,000	6,000	10,000
502-12100	BUILDING INSURANCE	32,872	33,000	32,888	33,000
502-12110	LIABILITY INSURANCE	8,008	8,300	9,880	10,000
502-13500	CAPITAL OUTLAY	-	-	-	-
502-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	31,684	37,445	36,936	50,000
502-30250	PROFESSIONAL SERVICES	500	500	500	4,250
502-99100	MISCELLANEOUS	20,799	6,000	6,000	6,000
502-99101	EVENTS	6,000	6,000	6,000	7,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>619,000</b>	<b>631,500</b>	<b>649,644</b>	<b>721,736</b>
<b>MUNICIPAL COURT</b>					
503-01100	COURT SALARY	111,727	118,842	118,842	130,174
503-01500	OVERTIME SALARIES	830	1,000	500	1,000
503-02100	PAYROLL TAXES FICA	6,926	7,430	7,430	8,133
503-02105	PAYROLL TAXES MEDICARE	1,620	1,738	1,738	1,902
503-02106	HEALTH INSURANCE	15,024	16,514	17,000	17,835
503-02107	PAYROLL TAXES TWC	549	756	100	270
503-02150	TMRS RETIREMENT EXPENSE	8,337	8,857	8,857	9,196
503-02160	WORKMAN'S COMPENSATION INSURANCE	1,565	279	2,000	2,125
503-02210	OTHER INSURANCE	124	130	115	122
503-03100	CONTRACT SERVICES - JUDGE	21,600	21,600	21,600	26,600
503-03110	CONTRACT SERVICES - ATTORNEY	24,300	25,000	22,000	25,000
503-04100	SUPPLIES	2,677	4,330	4,000	6,000
503-04110	POSTAGE	3,641	4,000	3,000	3,000
503-05120	TELEPHONE	2,581	2,500	3,100	2,600
503-09100	TRAVEL & TRAINING	1,900	3,000	3,000	3,000
503-10100	DUES & MEMBERSHIPS	106	150	150	150
503-14110	COURT TECHNOLOGY - ANNUAL MAINTENANCE	42,271	40,000	34,736	28,000
503-30110	CREDIT CARD SERVICE CHARGE	19,087	20,000	20,000	20,000
503-99100	MISCELLANEOUS	59	200	200	200
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>264,922</b>	<b>276,326</b>	<b>268,368</b>	<b>285,307</b>
<b>TAX ASSESSOR-COLLECTOR</b>					
504-30100	TAX APPRAISAL FEE	28,265	30,200	32,204	33,967
504-30300	COUNTY CONTRACT M&O	16,269	16,000	19,000	19,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>44,534</b>	<b>46,200</b>	<b>51,204</b>	<b>52,967</b>



CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>INFORMATION TECHNOLOGY</b>					
505-01100	INFORMATION TECHNICIAN SALARY	18,938	40,420	35,000	39,000
505-01500	OVERTIME SALARY EXPENSE	-	500	-	-
505-02100	PAYROLL TAXES FICA	1,144	2,537	2,220	2,418
505-02105	PAYROLL TAXES MEDICARE	267	593	528	566
505-02106	HEALTH INS EXP	2,652	5,505	2,952	2,973
505-02107	PAYROLL TAXES TWC	103	252	10	45
505-02150	TMRS RETIREMENT EXPENSE	1,403	3,024	2,600	2,734
505-02160	WORKMAN'S COMPENSATION INSURANCE	45	95	100	92
505-02210	OTHER INSURANCE	23	43	43	20
505-02220	CONTRACT-IT SERVICES	9,030	9,600	9,600	12,500
505-05120	TELEPHONE	-	528	50	200
505-13500	CAPITAL OUTLAY	18,800	13,415	13,415	73,568
505-14000	HARDWARE	16,149	2,000	2,000	2,000
505-14010	SOFTWARE	872	1,000	1,000	1,000
505-14030	NETWORK	352	-	-	7,303
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>69,777</b>	<b>79,512</b>	<b>69,518</b>	<b>144,419</b>
<b>ELECTIONS</b>					
506-03000	ELECTIONS CONTRACT	14,900	-	-	16,610
506-06100	ADVERTISING	-	350	-	500
506-09100	TRAVEL & SCHOOL	1,346	1,400	1,430	1,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>16,246</b>	<b>1,750</b>	<b>1,430</b>	<b>18,610</b>
<b>POLICE</b>					
507-01100	SALARIES EXP	1,037,972	1,153,485	1,100,000	1,276,834
507-01500	POLICE OVERTIME	47,693	55,000	45,000	55,000
507-01510	POLICE OVERTIME - COMMUNITY CENTER	2,526	3,000	5,000	5,000
507-01515	POLICE OVERTIME - STONE GARDEN	23,521	56,692	46,000	71,000
507-01520	OVERTIME - SCHOOL SECURITY	9,855	11,000	6,000	6,000
507-01525	OVERTIME - LBSP	25,670	30,000	30,000	40,000
507-02100	PAYROLL TAXES FICA	70,044	81,127	76,000	90,138
507-02105	PAYROLL TAXES MEDICARE	16,381	18,971	18,000	21,082
507-02106	HEALTH & OTHER BENEFITS	126,035	140,368	132,000	151,599
507-02107	PAYROLL TAXES TWC	6,480	7,154	300	2,295
507-02150	RETIREMENT EXPENSE	84,974	96,696	90,000	101,917
507-02160	WORKMAN'S COMPENSATION INSURANCE	23,659	31,947	30,000	43,996
507-02210	OTHER INS	1,079	1,123	1,000	1,040
507-03100	BREATHALYZER CONTRACT	1,000	3,300	3,300	3,300
507-03115	FORENSICS	-	2,000	1,000	1,000
507-04100	ADMINISTRATIVE SUPPLIES	17,119	16,000	16,000	16,000
507-04110	JANITORIAL SUPPLIES	2,874	3,500	1,500	2,000
507-04115	EMPLOYEE SCREENINGS	2,071	1,500	2,000	2,000
507-04120	UNIFORMS (ALLOWANCE)	13,039	15,000	15,000	20,000
507-04130	PRISONER EXPENSE	1,451	1,500	1,600	2,000
507-04140	POLICE EQUIPMENT	38,166	26,000	26,000	26,000
507-04145	VEST BVP GRANT EXPENSE	-	-	5,000	2,500
507-05100	ELECTRICITY	11,433	12,000	12,000	12,000
507-05120	TELEPHONE	16,610	17,000	16,500	16,600
507-05130	UTILITIES - POLICE	834	1,000	1,000	1,000
507-05135	UTILITIES - TRAINING CENTER	620	650	650	650
507-06100	ADVERTISING	-	500	-	500
507-07100	FUEL FOR VEHICLES	63,913	74,608	50,000	60,000
507-08100	REPAIRS - VEHICLES	35,191	43,128	43,128	36,000
507-09100	TRAVEL & TRAINING	5,822	7,000	5,000	10,000
507-09110	STATE EDUCATION MONEY	1,564	1,500	1,500	1,500
507-10100	DUES & MEMBERSHIPS	999	1,000	1,000	1,000
507-11100	MAINTENANCE OF EQUIPMENT	1,654	1,000	2,500	2,000
507-11110	MAINTENANCE OF BUILDING	4,775	3,000	4,500	8,500
507-11120	MAINTENANCE OF SHOOTING RANGE	11,458	25,000	25,000	25,000
507-12100	BUILDING INSURANCE	6,793	7,000	6,804	7,000
507-12110	LIABILITY INSURANCE	19,837	20,000	24,400	25,000
507-13500	CAPITAL OUTLAY	53,147	5,392	362,000	-
507-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	28,657	25,000	22,270	24,000
507-30100	SCHOOL SUPPORT/EXPLORERS	3,999	4,000	4,000	4,000
507-99100	MISCELLANEOUS	-	500	5,000	500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>1,818,916</b>	<b>2,004,641</b>	<b>2,237,952</b>	<b>2,175,951</b>
<b>FIRE</b>					
508-02160	WORKER'S COMP	2,110	2,200	1,414	2,000
508-03100	FIRE MARSHALL	9,275	10,000	10,000	10,000
508-03110	SPECIAL SERVICES - CONTRACT	115,000	115,000	115,000	151,000
508-04100	SUPPLIES	456	1,250	1,250	1,250
508-05120	TELEPHONE	255	260	280	318
508-05130	UTILITIES - FIRE	8,332	10,000	10,000	10,000
508-12100	BUILDING INSURANCE	13,175	13,250	13,185	13,250
508-12110	LIABILITY INSURANCE	26,621	27,000	27,974	28,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>175,224</b>	<b>178,960</b>	<b>179,103</b>	<b>215,818</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>ENGINEERING</b>					
509-03000	CONTRACT - BUILDING INSPECTOR	117,825	110,000	150,000	150,000
509-30100	PLAT REVIEW	20,498	10,000	10,000	10,000
509-30120	ENGINEERING	28,717	25,000	25,000	25,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>167,040</b>	<b>145,000</b>	<b>185,000</b>	<b>185,000</b>
<b>ENVIRONMENTAL</b>					
510-01100	ENVIRONMENTAL OFFICER SALARIES	48,305	89,903	89,903	105,638
510-01500	OVERTIME SALARIES	1,742	4,000	4,000	4,000
510-02100	PAYROLL TAXES FICA	3,118	5,822	5,822	6,798
510-02105	PAYROLL TAXES MEDICARE	729	1,362	1,362	1,590
510-02106	HEALTH INSURANCE	5,362	11,009	13,000	11,890
510-02107	PAYROLL TAXES TWC	252	504	50	180
510-02150	TMRS	3,706	6,939	7,300	7,686
510-02160	WORKMAN'S COMPENSATION	1,361	2,843	3,120	3,366
510-02210	OTHER INS	47	86	86	82
510-03100	ORDINANCE ENFORCEMENT	5,781	6,000	2,500	6,000
510-04100	SUPPLIES & POSTAGE	6,786	8,000	8,000	8,000
510-04110	MOSQUITO SPRAYING SUPPLIES	57	-	-	-
510-05120	TELEPHONE/INTERNET	1,051	1,100	1,100	1,400
510-06100	ADVERTISING	-	250	-	-
510-07100	FUEL FOR VEHICLES	5,259	10,000	5,000	7,000
510-08100	REPAIRS TO VEHICLES	1,292	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	906	2,500	1,500	2,000
510-09110	DUES & MEMEBERSHIPS	-	-	-	-
510-11100	MAINTENANCE OF EQUIPMENT	240	500	500	500
510-11110	MAINTENANCE OF BUILDING	2,125	2,000	2,000	2,000
510-12110	LIABILITY INSURANCE	470	500	491	500
510-30100	ANIMAL CONTROL	562	500	500	500
510-99100	MISCELLANEOUS	-	500	500	500
510-99115	BAD DEBT EXPENSE - LOT MOWING	0	-	11,485	3,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>89,153</b>	<b>156,818</b>	<b>160,719</b>	<b>175,130</b>
<b>EMERGENCY MEDICAL SERVICE</b>					
511-02160	WORKER'S COMP	18,850	20,000	26,145	26,500
511-05120	TELEPHONE	594	600	530	318
511-12100	BUILDING INSURANCE	7,093	7,200	7,096	7,200
511-12110	LIABILITY INSURANCE	18,544	19,000	23,699	24,000
511-30000	CONTRACT LOS FRESNOS EMS	310,000	160,000	160,000	160,000
511-30200	LEASE BUYOUT	-	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>355,080</b>	<b>206,800</b>	<b>217,471</b>	<b>218,018</b>
<b>GARBAGE</b>					
512-03100	CONTRACTED GARGAGE COLLECTION	-	-	-	-
512-05100	ELECTRICTY - ILLEGAL DUMPING CAMERAS	375	-	-	-
512-99115	BAD DEBT EXPENSE	2,533	2,200	2,500	2,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>2,908</b>	<b>2,200</b>	<b>2,500</b>	<b>2,500</b>
<b>STREETS</b>					
514-01100	SALARIES	26,627	58,694	27,500	62,585
514-01125	CONTRACT LABOR	11,590	23,296	23,296	26,624
514-01130	CONTRACT LABOR - OVERTIME	165	500	2,000	2,000
514-01500	OVERTIME SALARIES EXPENSE	2,350	4,000	1,500	2,000
514-02100	PAYROLL TAXES FICA	1,769	3,887	2,400	4,004
514-02105	PAYROLL TAXES MEDICARE	414	909	450	936
514-02106	HEALTH & OTHER BENEFITS	5,304	11,009	6,500	11,890
514-02107	PAYROLL TAXES TWC	157	504	20	180
514-02150	RETIREMENT EXPENSE	2,146	463	2,000	4,528
514-02160	WORKMAN'S COMPENSATION INSURANCE	753	1,602	730	1,674
514-02210	OTHER INSURANCE	45	86	48	82
514-04100	TOOLS & SUPPLIES	2,576	2,500	4,200	3,500
514-05100	ELECTRICITY (STREET LIGHTS)	91,790	96,000	98,000	98,000
514-07100	FUEL FOR VEHICLES	8,971	12,000	7,000	10,000
514-08100	REPAIRS TO VEHICLES	3,805	4,000	4,000	4,000
514-09100	TRAVEL & TRAINING	1,245	1,500	1,845	2,000
514-10100	DUES & MEMBERSHIP	11,992	12,500	20,000	12,000
514-11100	STREET DRAINAGE & REPAIRS	29,274	30,000	30,000	30,000
514-11110	STREET SIGNS & REPAIRS	5,001	5,000	7,000	5,000
514-11120	MOWING MACHINE REPAIRS	5,975	5,000	11,000	7,500
514-12110	LIABILITY INSURANCE	4,070	4,100	4,100	4,100
514-13500	CAPITAL OUTLAY	31,299	-	-	-
514-13515	MATCH TXDOT - SIDEWALK	62,837	-	70,963	-
514-13520	STREET PROJECT	119,876	85,661	34,900	93,764
514-30100	VEGETATION CONTROL	4,998	7,500	5,000	-
514-30200	CWSRF - 2022	-	45,000	45,000	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>435,028</b>	<b>415,711</b>	<b>409,452</b>	<b>386,367</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>PARKS</b>					
515-01100	SALARIES	58,447	90,818	90,818	94,445
515-01105	POOL LABOR	44,837	76,778	45,000	71,619
515-01106	SWIMMING LESSONS INSTRUCTOR	25,848	-	-	-
515-01125	CONTRACT LABOR	22,255	46,592	32,194	53,248
515-01130	CONTRACT LABOR- OVERTIME	547	500	500	500
515-01500	OVERTIME EXPENSE	4,300	4,000	4,000	4,000
515-02100	PAYROLL TAXES FICA	7,131	10,639	6,500	11,071
515-02105	PAYROLL TAXES MEDICARE	1,668	2,492	1,430	2,590
515-02106	HEALTH INSURANCE EXPENSE	10,607	16,514	18,000	17,835
515-02107	PAYROLL TAXES TWC	605	2,793	100	1,800
515-02150	RETIREMENT EXPENSE	4,648	7,008	7,008	6,902
515-02160	WORKMAN'S COMPENSATION INSURANCE	2,397	3,509	2,500	3,703
515-02210	OTHER INSURANCE	90	130	100	122
515-04100	TOOLS & SUPPLIES	6,582	10,000	10,000	10,000
515-04110	POOL SUPPLIES	954	2,500	2,500	2,500
515-05100	ELECTRICITY (PARK)	6,733	10,000	10,000	10,000
515-05110	ELECTRICITY (POOL)	7,689	8,000	8,000	8,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	11,453	12,000	10,000	10,000
515-05116	ELECTRICITY ALAMO WHSE	5,295	6,000	3,500	4,000
515-05120	TELEPHONE	85	100	104	159
515-05130	UTILITIES - COMMUNITY PARK	3,067	3,000	3,500	3,500
515-05131	UTILITIES - NATURE PARK	987	1,200	1,200	1,200
515-05132	UTILITIES - POOL	2,046	2,000	1,500	2,000
515-05135	UTILITIES - BOYS & GIRLS CLUB	837	1,000	1,500	1,500
515-05136	UTILITIES - ALAMO WHSE	-	1,000	1,000	1,000
515-07100	FUEL FOR VEHICLES	7,139	10,000	9,000	10,000
515-08100	REPAIRS TO VEHICLES	3,982	3,500	10,000	5,000
515-11100	MOWING MACHINE REPAIRS	12,208	8,000	16,000	10,000
515-11110	POOL MAINT.	1,267	3,500	3,500	3,500
515-11120	POOL CHEMICALS	7,062	7,000	8,500	8,000
515-11130	PARK MAINTENANCE	12,296	15,000	15,000	15,000
515-11135	FIELD MAINTENANCE	1,607	6,000	6,000	6,000
515-11136	ALAMO WHSE MAINTENANCE	888	1,000	1,000	1,000
515-11145	BOYS & GIRLS CLUB	60,000	60,000	60,000	60,000
515-12100	BUILDING INSURANCE	1,562	1,600	1,565	1,600
515-12110	LIABILITY INSURANCE	6,794	7,000	5,808	6,000
515-13500	CAPITAL OUTLAY	4,720	-	-	-
515-30101	HIKE & BIKE TRAIL PROJECT	332,540	-	152,874	-
515-99100	MISCELLANEOUS	814	600	600	600
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>681,987</b>	<b>441,773</b>	<b>550,801</b>	<b>448,394</b>
<b>LIBRARY</b>					
516-01100	SALARIES	105,345	110,220	110,220	153,593
516-01500	OVERTIME SALARIES EXPENSE	-	500	500	500
516-02100	PAYROLL TAXES FICA	6,503	6,865	7,500	9,554
516-02105	PAYROLL TAXES MEDICARE	1,521	1,605	1,750	2,235
516-02106	HEALTH & OTHER BENEFITS	16,081	16,514	16,514	23,780
516-02107	PAYROLL TAXES TWC	687	756	50	360
516-02150	RETIREMENT EXPENSE	7,802	8,182	8,600	10,803
516-02160	WORKMAN'S COMPENSATION INSURANCE	335	346	381	488
516-02210	OTHER INSURANCE	126	130	100	163
516-04100	OFFICE SUPPLIES	3,132	3,000	3,000	3,000
516-05100	ELECTRICITY	6,032	6,500	5,000	5,000
516-05120	TELEPHONE	1,260	1,300	1,300	1,320
516-09100	TRAVEL & TRAINING	188	1,000	1,000	1,000
516-10100	DUES & MEMBERSHIP	195	200	202	225
516-11100	MAINTENANCE OF EQUIPMENT	395	500	5,000	500
516-11110	MAINTENANCE OF BLDG.	8,185	10,900	10,900	2,000
516-12100	BUILDING INSURANCE	5,332	5,500	5,341	5,400
516-12110	LIABILITY INSURANCE	1,363	1,600	2,062	2,100
516-13110	LEASE COPIER	2,803	3,500	3,500	3,500
516-13500	CAPITAL OUTLAY	-	2,000	10,000	2,100
516-14100	TECHNOLOGY MAINTENANCE AGREEMENT	5,559	8,200	2,504	6,800
516-30100	BOOKS	3,753	8,500	8,500	8,500
516-99100	MISCELLANEOUS	951	750	2,000	2,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>177,546</b>	<b>198,568</b>	<b>205,923</b>	<b>244,921</b>
<b>COMMUNITY CENTER</b>					
517-04100	SUPPLIES & EQUIPMENT	2,966	2,500	2,500	2,500
517-11100	MAINTENANCE OF EQUIPMENT	90	500	500	1,850
517-11110	MAINTENANCE OF BUILDING	647	2,000	2,000	7,229
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>3,703</b>	<b>5,000</b>	<b>5,000</b>	<b>11,579</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>EMERGENCY MANAGEMENT</b>					
518-01100	COORDINATOR SALARY	5,622	5,737	5,737	5,966
518-02100	PAYROLL TAXES FICA	349	356	356	370
518-02105	PAYROLL TAXES MEDICARE	82	83	83	87
518-02107	PAYROLL TAXES TWC	17	161	10	90
518-02150	RETIREMENT EXPENSE	416	424	424	418
518-02160	WORKMAN'S COMPENSATION INSURANCE	176	174	406	183
518-04100	SUPPLIES	5,056	5,000	5,000	5,000
518-04112	LEASE OF EQUIPMENT	-	-	-	-
518-05120	TELEPHONE/COMMUNICATIONS	23,313	25,000	25,073	25,000
518-07110	DIESEL FUEL - GENERATOR	-	1,000	1,000	1,000
518-09100	TRAVEL & TRAINING	-	3,000	2,322	3,000
518-11100	MAINTENANCE EQUIPMENT	-	1,500	1,500	1,500
518-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	20,386	22,225	23,502	25,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>55,416</b>	<b>64,660</b>	<b>65,413</b>	<b>67,614</b>
<b>OTHER GENERAL</b>					
519-30160	OUTSOURCE PAYROLL SERVICE	6,392	7,000	7,000	7,000
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	7,056	7,000	7,000	8,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	295	2,000	2,367	5,000
519-30280	FEMA-HAZARD MITIGATION PLAN	1,848	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>15,591</b>	<b>16,000</b>	<b>16,367</b>	<b>20,000</b>

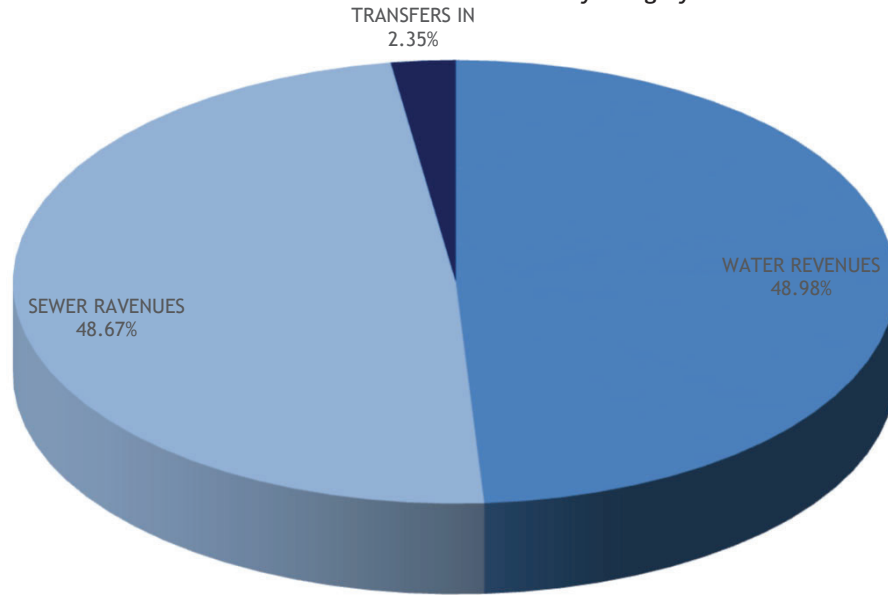
## **Utility Fund**

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

### City of Los Fresnos

FY 2023-2024 Approved Budget

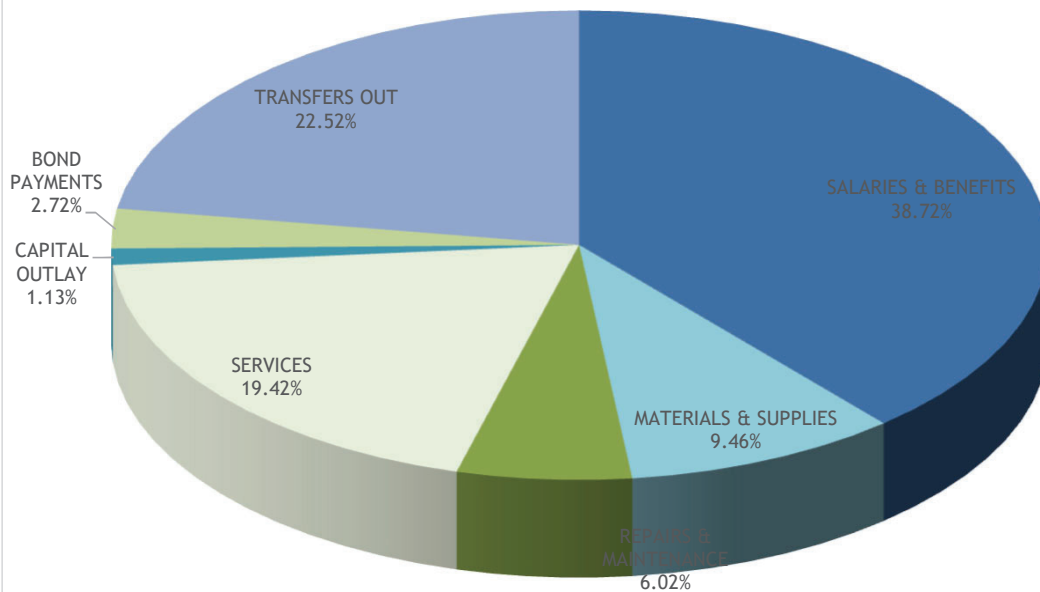
#### Water and Sewer Fund - Revenues by Category



### City of Los Fresnos

FY 2023-2024 Approved Budget

#### Water and Sewer Fund - Expenses by Category



CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

	FY 2021-2022	FY 2022-2023		FY 2023-2024	
	ACTUAL	BUDGET	PROJECTED	PROPOSED	
<b>REVENUES</b>					
<b>WATER REVENUES</b>					
444-5010	WATER REVENUE	1,271,905	1,250,000	1,300,000	1,320,000
444-5020	WATER TAPS	70,450	9,000	22,364	27,550
444-5030	UTILITY EXPENSE FEE	39,900	5,000	20,650	13,775
444-5040	PROCESSING FEES	19,000	17,000	17,000	18,500
444-5050	PENALTIES	62,531	60,000	60,000	62,000
444-5080	INTEREST INCOME	14,637	12,000	77,000	78,000
444-5095	NSF CHARGES	720	300	500	500
444-1020	MISCELLANEOUS INCOME	38,812	-	-	-
	<b>TOTAL WATER REVENUES</b>	<b>1,517,955</b>	<b>1,353,300</b>	<b>1,497,514</b>	<b>1,520,325</b>
<b>SEWER REVENUES</b>					
444-6010	SEWER REVENUE - CITY	1,123,733	1,125,000	1,125,000	1,125,000
444-6012	SEWER REVENUE - INDIAN LAKE	125,964	126,000	102,000	102,000
444-6014	SEWER REVENUE - EAST RIO HONDO	272,138	270,000	264,000	270,000
444-6020	SEWER TAP	199,588	6,000	22,225	13,775
	<b>TOTAL SEWER REVENUES</b>	<b>1,721,423</b>	<b>1,527,000</b>	<b>1,513,225</b>	<b>1,510,775</b>
<b>TRANSFER IN</b>					
444-9901	TRANSFER IN	38,000	48,288	48,288	73,064
	<b>TOTAL TRANSFER IN</b>	<b>38,000</b>	<b>48,288</b>	<b>48,288</b>	<b>73,064</b>
	<b>TOTAL REVENUES</b>	<b>3,277,377</b>	<b>2,928,588</b>	<b>3,059,027</b>	<b>3,104,164</b>
<b>EXPENSES</b>					
	SALARIES & BENEFITS	902,809	1,153,377	1,103,101	1,202,067
	MATERIALS & SUPPLIES	292,865	293,750	218,182	293,691
	REPAIRS & MAINTENANCE	231,531	179,500	244,500	187,000
	SERVICES & MISCELLANEOUS	418,370	470,646	580,603	602,813
	CAPITAL OUTLAY	62,498	82,500	110,500	35,000
	BOND PAYMENTS	69,060	127,859	88,850	84,565
	TRANSFER	639,487	619,233	619,120	699,028
	<b>TOTAL UTILITY FUND EXPENSES</b>	<b>2,616,620</b>	<b>2,926,865</b>	<b>2,964,857</b>	<b>3,104,164</b>
	<b>EXCESS REVENUES (EXPENSES)</b>	<b>660,757</b>	<b>1,723</b>	<b>94,170</b>	<b>(0)</b>
<b>EXPENSES</b>					
<b>SALARIES &amp; BENEFITS-WATER</b>					
502-01100	WATER SALARIES EXPENSE	320,652	370,118	350,000	392,632
502-01125	CONTRACT LABOR	45,015	34,944	34,944	39,936
502-01130	CONTRACT LABOR - OVERTIME	530	625	1,500	1,500
502-01500	OVERTIME	17,224	16,000	16,000	16,000
502-02100	PAYROLL TAXES - FICA	20,709	24,002	23,000	25,335
502-02105	PAYROLL TAXES MEDICARE	4,843	5,614	5,400	5,925
502-02106	HEALTH & OTHER BENEFITS	37,789	45,413	45,413	49,047
502-02107	PAYROLL TAXES TWC	1,678	2,142	100	788
502-02140	OPEB EXPENSE - WATER	(3,712)	3,000	3,000	3,000
502-02150	RETIREMENT EXPENSE	(23,287)	28,608	28,608	27,963
502-02160	WORKERS COMPENSATION INSURANCE	4,938	6,108	5,300	5,835
502-02210	OTHER INS	342	356	356	337
	<b>TOTAL SALARIES &amp; BENEFITS-WATER</b>	<b>426,722</b>	<b>536,930</b>	<b>513,621</b>	<b>568,296</b>

CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024
		ACTUAL	BUDGET	PROPOSED
<b>SERVICES &amp; MISCELLANEOUS-WATER</b>				
502-03110	ATTORNEY FEES			
502-03115	AUDITOR	10,500	11,000	11,000
502-04100	SUPPLIES & POSTAGE	14,504	11,000	15,000
502-05100	ELECTRICITY	14,028	15,000	12,000
502-05120	TELEPHONE	3,259	3,500	4,350
502-06100	ADVERTISING	315	500	500
502-09100	TRAVEL & TRAINING	3,394	3,000	3,500
502-10100	DUES/MEMBERSHIPS	996	1,100	1,000
502-12100	STRUCTURE INSURANCE	21,514	22,000	20,511
502-12110	LIABILITY INSURANCE	6,818	7,000	6,754
502-30115	CREDIT CARD EXPENSE	15,356	16,000	19,000
502-30120	ENGINEERING	316	-	-
502-30250	PROFESSIONAL SERVICES	500	500	2,125
502-99100	MISCELLANEOUS	135	1,000	500
502-99115	BAD DEBT EXPENSE	3,956	3,500	4,000
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	34,686	37,675	35,940
530-30100	AGENT FEE ON WATER BONDS	-	1,100	1,100
530-30110	TEXAS WATER COMM. PERMIT	4,726	5,000	4,726
530-30520	SRWA - O & M	101,378	132,533	132,533
530-30525	SRWA - EXCESS WATER CONSUMPTION	-	-	108,535
	<b>TOTAL SERVICES &amp; MISCELLANEOUS-WATER</b>	<b>236,382</b>	<b>271,408</b>	<b>383,074</b>
<b>MATERIALS &amp; SUPPLIES-WATER</b>				
526-04100	CHEMICALS	119,062	120,000	50,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	15,873	12,000	7,500
526-04120	UNIFORMS & CLOTHING	2,607	3,000	4,500
526-04130	WATER CONNECTIONS	23,353	15,000	15,000
526-04150	WATER TESTING	6,761	8,500	7,500
526-07100	FUEL FOR VEHICLES	9,668	12,000	9,000
526-07110	DIESEL	-	-	-
529-04100	C.C.I.D. #6 WATER	17,966	28,000	30,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	13,447	14,000	16,182
	<b>TOTAL MATERIALS &amp; SUPPLIES-WATER</b>	<b>208,739</b>	<b>212,500</b>	<b>139,682</b>
<b>REPAIRS &amp; MAINTENANCE-WATER</b>				
527-11100	WATER PLANT MAINT	3,259	4,500	7,000
527-11150	WAREHOUSE MAINT	4,813	4,500	7,500
528-08100	REPAIRS - VEHICLES	5,548	6,000	6,000
528-08110	TRACTOR REPAIRS	135	-	-
528-11200	WATER PLANT EQUIP	19,659	15,000	11,000
528-11210	WATER LINE MAINT	59,980	15,000	15,000
528-11230	FIRE HYDRANT REPAIRS	21,191	20,000	25,000
530-30170	SLUDGE REMOVAL	-	5,000	-
530-30500	WATER TANK INSP. & CLEANING	798	1,000	1,000
	<b>TOTAL REPAIRS &amp; MAINTENANCE-WATER</b>	<b>115,383</b>	<b>71,000</b>	<b>72,500</b>
<b>INFORMATION TECHNOLOGY-WATER</b>				
505-01100	ADMINISTRATION SALARY	9,469	20,210	20,210
505-01500	OVERTIME SALARY EXPENSE	-	250	-
505-02100	PAYROLL TAXES FICA	572	1,269	1,269
505-02105	PAYROLL TAXES MEDICARE	134	297	297
505-02106	HEALTH INS EXP	1,326	2,752	1,620
505-02107	PAYROLL TAXES TWC	52	126	5
505-02150	TMRS RETIREMENT EXPENSE	701	1,512	1,450
505-02160	WORKMAN'S COMPENSATION INSURANCE	22	48	48
505-02210	OTHER INSURANCE	11	22	22
505-02220	PROFESSIONAL SERVICE - IT	4,500	4,800	4,800
505-05120	TELEPHONE	-	264	-
505-13500	CAPITAL OUTLAY	(0)	6,709	6,709
505-14000	HARDWARE	2,695	1,000	1,000
505-14010	SOFTWARE	1,286	500	500
505-14030	NETWORK	3,914	-	-
	<b>TOTAL INFORMATION TECHNOLOGY-WATER</b>	<b>24,682</b>	<b>39,759</b>	<b>37,930</b>
<b>CAPITAL OUTLAY-WATER</b>				
520-11400	CAPITAL OUTLAY	1	-	-
520-13500	WATER METERS	62,498	30,000	58,000
	<b>TOTAL CAPITAL OUTLAY-WATER</b>	<b>62,498</b>	<b>30,000</b>	<b>58,000</b>



CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023	FY 2023-2024
		ACTUAL	BUDGET	PROPOSED
<b>BOND INDEBTEDNESS &amp; OTHER DEBT-WATER</b>				
530-30535	METER - INTEREST	5,592	3,775	3,775
532-80116	INTEREST EXPENSE 1984	3,100	1,550	1,550
532-80117	INTEREST EXPENSE 1984A	257	167	167
532-80118	INTEREST EXPENSE 1985	1,105	518	518
532-80125	SRWA - DEBT SERVICE	51,905	51,905	51,938
	<b>TOTAL BOND INDEBTNESS &amp; OTHER DEBT-WATER</b>	<b>61,958</b>	<b>57,915</b>	<b>57,948</b>
<b>TOTAL WATER EXPENDITURES</b>		<b>1,136,363</b>	<b>1,219,512</b>	<b>1,262,755</b>
<b>SALARIES &amp; BENEFITS-SEWER</b>				
534-01100	SEWER SALARIES EXPENSE	320,652	370,118	350,000
534-01125	CONTRACT LABOR	45,015	34,944	34,944
534-01130	CONTRACT LABOR - OVERTIME	530	625	1,500
534-01500	OVERTIME	17,224	16,000	16,000
534-02100	PAYROLL TAXES - FICA	20,709	24,002	23,000
534-02105	PAYROLL TAXES MEDICARE	4,843	5,614	5,400
534-02106	HEALTH & OTHER BENEFITS	37,789	45,413	45,413
534-02107	PAYROLL TAXES TWC	1,678	2,142	100
534-02140	OPEB EXPENSE - SEWER	(3,712)	3,000	3,000
534-02150	RETIREMENT EXPENSE	(23,286)	28,608	28,608
534-02160	WORKERS COMPENSATION INSURANCE	4,938	6,108	5,300
534-02210	OTHER INS	342	356	356
	<b>TOTAL SALARIES &amp; BENEFITS-SEWER</b>	<b>426,723</b>	<b>536,930</b>	<b>513,621</b>
<b>MATERIALS &amp; SUPPLIES-SEWER</b>				
536-04100	CHEMICALS	36,554	35,000	25,000
536-04110	SUPPLIES TOOLS	6,893	6,500	9,000
536-04120	UNIFORMS & CLOTHING	2,607	3,000	4,500
536-04130	SEWER CONNECTIONS	480	1,500	1,500
536-04150	SEWER TESTING	15,793	15,000	23,000
536-06100	ADVERTISING	462	750	500
536-07100	FUEL FOR VEHICLES	9,945	12,000	9,000
536-07110	DIESEL	11,392	7,500	6,000
	<b>TOTAL MATERIALS &amp; SUPPLIES-SEWER</b>	<b>84,127</b>	<b>81,250</b>	<b>78,500</b>
<b>REPAIRS &amp; MAINTENANCE-SEWER</b>				
537-11100	SEWER PLANT MAINTENANCE	3,181	4,500	8,500
537-11150	LIFT STATION MAINTENANCE	5,286	6,000	5,000
538-08100	REPAIRS - VEHICLES	5,690	6,000	8,500
538-08110	REPAIRS - BACKHOE	6,329	5,000	7,500
538-11200	SEWER PLANT EQUIP	14,454	25,000	52,000
538-11210	SEWER LINE MAINTENANCE	47,596	10,000	46,000
538-11220	SEWER CLEANING MACHINE REPAIR	3,439	2,000	1,000
538-11230	LIFT STATION EQUIPMENT	23,812	40,000	37,500
539-30170	SLUDGE REMOVAL	6,363	10,000	6,000
	<b>TOTAL REPAIRS &amp; MAINTENANCE-SEWER</b>	<b>116,149</b>	<b>108,500</b>	<b>172,000</b>
<b>INFORMATION TECHNOLOGY-SEWER</b>				
535-01100	ADMINISTRATION SALARY	9,469	20,210	20,210
535-01500	OVERTIME SALARY EXPENSE	-	250	-
535-02100	PAYROLL TAXES FICA	572	1,269	1,269
535-02105	PAYROLL TAXES MEDICARE	134	297	297
535-02106	HEALTH INS EXP	1,326	2,752	1,620
535-02107	PAYROLL TAXES TWC	52	126	5
535-02150	TMRS RETIREMENT EXPENSE	701	1,512	1,450
535-02160	WORKMAN'S COMPENSATION INSURANCE	22	48	48
535-02210	OTHER INSURANCE	11	22	22
535-02220	PROFESSIONAL SERVICES - IT	4,500	4,800	4,800
535-05120	TELEPHONE	-	264	-
535-13500	CAPITAL OUTLAY	(0)	6,709	6,709
535-14000	HARDWARE	2,695	1,000	1,000
535-14010	SOFTWARE	1,286	500	500
535-14030	NETWORK	3,914	-	-
	<b>TOTAL INFORMATION TECHNOLOGY-SEWER</b>	<b>24,682</b>	<b>39,759</b>	<b>37,930</b>

CITY OF LOS FRESNOS  
APPROVED **UTILITY FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023		FY 2023-2024
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>SERVICES &amp; MISCELLANEOUS-SEWER</b>					
534-03115	AUDITOR	10,500	11,000	11,000	11,375
534-03140	COLLECTION AGENCY FEES	15,649	17,000	20,000	20,000
534-04100	SUPPLIES & POSTAGE	11,681	11,000	11,000	11,000
534-05100	ELECTRICITY	82,509	88,000	88,000	88,000
534-05120	TELEPHONE	3,259	3,500	4,350	4,800
534-05130	LIFT STATIONS - WATER	3,773	5,650	4,000	4,000
534-05135	LIFT STATIONS - UTILITES	5,371	5,500	5,500	5,500
534-09100	TRAVEL & SCHOOL	1,825	3,000	2,500	2,500
534-10100	DUES/MEMBERSHIPS	188	200	200	200
534-12100	STRUCTURE INSURANCE	2,694	2,700	2,711	2,750
534-12110	LIABILITY INSURANCE	6,818	7,000	6,754	7,000
534-30115	CREDIT CARD EXPENSE	15,356	16,000	19,000	19,000
534-30120	ENGINEERING	1,366	2,000	-	2,000
534-30250	PROFESSIONAL SERVICES	500	500	2,125	500
534-99100	MISCELLANEOUS	135	1,000	500	1,000
534-99115	BAD DEBT EXPENSE	2,510	3,063	3,500	3,500
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	9,303	12,125	7,840	9,000
539-30110	TEXAS WATER COMM. PERMIT	8,549	10,000	8,549	10,000
	<b>TOTAL SERVICES &amp; MISCELLANEOUS-SEWER</b>	<b>181,988</b>	<b>199,238</b>	<b>197,529</b>	<b>202,125</b>
<b>CAPITAL OUTLAY-SEWER</b>					
534-11400	CAPITAL OUTLAY	(1)	52,500	52,500	-
	<b>TOTAL CAPITAL OUTLAY-SEWER</b>	<b>(1)</b>	<b>52,500</b>	<b>52,500</b>	<b>-</b>
<b>BOND INDEBTEDNESS &amp; OTHER DEBT-SEWER</b>					
541-80315	INTEREST EXPENSE - 2002 TWDB EDAP	864	-	-	-
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	6,238	8,902	8,902	7,757
	<b>TOTAL BOND INDEBTNESS &amp; OTHER DEBT-SEWER</b>	<b>7,102</b>	<b>8,902</b>	<b>8,902</b>	<b>7,757</b>
<b>TOTAL SEWER EXPENSE</b>		<b>840,770</b>	<b>1,027,079</b>	<b>1,060,982</b>	<b>1,019,166</b>
<b>TOTAL UTILITY FUND EXPENSES</b>		<b>1,977,133</b>	<b>2,246,590</b>	<b>2,323,736</b>	<b>2,382,136</b>
<b>NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>		<b>1,300,244</b>	<b>681,998</b>	<b>735,290</b>	<b>722,028</b>
<b>DEPRECIATION</b>					
530-99999	DEPRECIATION EXPENSE WATER	225,587	225,000	225,000	230,000
539-99999	DEPRECIATION EXPENSE SEWER	524,812	535,000	535,000	540,000
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>750,399</b>	<b>760,000</b>	<b>760,000</b>	<b>770,000</b>
<b>BOND INDEBTEDNESS-WATER</b>					
532-80100	PRINCIPAL 1984	-	31,000	-	-
532-80105	PRINCIPAL 1984A	-	1,850	-	-
532-80110	PRINCIPAL 1985	-	6,192	-	-
532-80112	PRINCIPAL 2008	-	-	-	-
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>-</b>	<b>39,042</b>	<b>-</b>	<b>-</b>
<b>BOND INDEBTEDNESS-SEWER</b>					
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	22,000	22,000	23,000
541-80300	PRINCIPAL 2002	-	-	-	-
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>23,000</b>
552-30130	TRANSFER OUT - USDA	117,144	119,144	115,231	113,319
552-30132	TRANSFER OUT - TWDB (\$4,975,000)	190,000	190,000	190,000	190,000
552-30136	TRANSFER OUT - TWDB CWSRF	99,961	98,170	98,170	96,993
552-30138	TRANSFER OUT - TWDB DWSRF	137,867	135,304	135,304	133,302
552-30316	TRANSFER OUT	14,900	-	3,800	3,800
552-30319	TRANSFER OUT - DWSRF 2020	56,328	54,828	54,828	114,828
552-30320	TRANSFER OUT - CWSRF 2020	23,287	21,787	21,787	46,787
	<b>TOTAL TRANSFERS</b>	<b>639,487</b>	<b>619,233</b>	<b>619,120</b>	<b>699,028</b>
<b>TOTAL DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>		<b>1,389,886</b>	<b>1,440,275</b>	<b>1,401,120</b>	<b>1,492,028</b>
<b>NET INCOME (LOSS)</b>		<b>(89,642)</b>	<b>(758,277)</b>	<b>(665,830)</b>	<b>(770,000)</b>

## **Community Development Corporation**

This fund accounts for all funds related to the Community Development Corporation and is handled as a component unit to the City.

CITY OF LOS FRESNOS  
APPROVED **COMMUNITY DEVELOPMENT CORPORATION** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023		FY 2023-2024
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUE</b>					
452-1132	SALES TAX	542,108	560,000	560,000	580,000
452-1000	INTEREST EARNED	1,860	1,200	12,000	10,000
444-1020	MISCELLANEOUS INCOME	-	-	-	-
<b>TOTAL REVENUE</b>		<b>543,968</b>	<b>561,200</b>	<b>572,000</b>	<b>590,000</b>
<b>EXPENDITURES</b>					
575-01100	SALARIES	11,424	15,979	18,000	18,720
575-02100	FICA EXPENSE	708	991	1,105	1,161
575-02105	MEDICARE EXPENSE	166	232	260	271
575-02107	TWC EXPENSE	112	252	20	90
575-02160	WORKER'S COMP EXPENSE	27	37	45	44
575-03110	ATTORNEY	-	500	-	500
575-03115	AUDITOR	5,775	6,000	6,000	7,500
575-03120	PROFESSIONAL SERVICES	39,520	39,520	39,520	39,520
575-03121	BUSINESS RECRUIT AND DEVELOPMENT	12,000	15,000	15,000	15,000
575-04100	OFFICE SUPPLIES	5,430	5,500	5,500	5,500
575-06100	CITY PROMOTION	44,040	48,000	46,500	48,000
575-06120	ADVERTISING	6,770	8,000	6,094	10,000
575-09100	TRAVEL/SEMINARS	1,153	2,000	3,000	3,000
575-10100	DUES & MEMBERSHIPS	2,305	1,200	3,500	3,500
575-11150	SPECIAL PROJECTS	70,344	279,101	31,618	288,356
575-12100	INSURANCE	236	300	228	250
575-13500	CAPITAL OUTLAY	57,035	-	-	-
575-30000	TRANSFER OUT	132,076	-	-	-
575-30100	BUSINESS INCENTIVE PROGRAM	55,349	30,000	30,000	40,000
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	93,288	93,288	93,288
575-99100	MISCELLANEOUS	59	300	132	300
<b>TOTAL EXPENSES</b>		<b>542,528</b>	<b>561,200</b>	<b>314,811</b>	<b>590,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>1,440</b>	<b>-</b>	<b>257,189</b>	<b>-</b>

# **Debt Service Fund**

## **General Obligation Bonds**

This fund is used to account for payment of principal and interest on the general long-term debt of the City. Apportioning a percentage of the property tax levy of the City to meet the general obligation bond requirements provide financing.

CITY OF LOS FRESNOS  
APPROVED **DEBT FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

	FY 2021-2022	FY 2022-2023		FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUES</b>				
DEBT SERVICE	882,571	916,797	841,991	1,008,658
<b>TOTAL REVENUES</b>	<b>882,571</b>	<b>916,797</b>	<b>841,991</b>	<b>1,008,658</b>
<b>EXPENDITURES</b>				
DEBT SERVICE	875,972	916,727	849,835	1,008,658
<b>TOTAL EXPENDITURES</b>	<b>875,972</b>	<b>916,727</b>	<b>849,835</b>	<b>1,008,658</b>
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>6,599</b>	<b>70</b>	<b>(7,844)</b>	<b>-</b>

<b>REVENUES</b>					
400-0101	CURRENT PROP TAX	589,476	594,600	583,458	631,090
400-0105	PROPERTY TAX DISCOUNT	(14,329)	(15,000)	(14,130)	(15,000)
400-0110	DELINQUENT PROPERTY TAXES	7,873	6,000	7,774	12,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-	-
400-0125	CURRENT PENALTY & INTEREST	9,569	7,500	5,049	7,000
443-1012	BOND PMTS TSF FROM CDC	289,629	323,523	258,430	371,068
443-1012	BOND PMTS TSF FROM TIRZ	-	-	-	-
443-1012	BOND PMTS TSF FROM GF	-	-	-	-
442-1000	INTEREST EARNED	353	174	1,410	2,500
<b>TOTAL REVENUES</b>		<b>882,571</b>	<b>916,797</b>	<b>841,991</b>	<b>1,008,658</b>

<b>EXPENDITURES</b>					
504-30301	COUNTY CONTRACT	6,008	6,000	5,822	6,500
542-80116	PRINCIPAL PAYMENT 2005	135,000	145,000	145,000	150,000
542-80117	INTEREST EXPENSE 2005	18,630	13,590	8,100	8,280
543-80110	BOND AGENT FEES	-	-	-	-
542-80200	PRINCIPAL PAYMENT 2014	145,000	150,000	150,000	155,000
542-80201	INTEREST EXPENSE 2014	97,629	93,713	47,367	87,231
543-80210	BOND AGENT FEES	-	-	-	-
542-80301	PRINCIPAL PAYMENT 2017	195,000	235,000	235,000	290,000
542-80310	INTEREST EXPENSE 2017	123,469	117,363	60,350	109,908
542-80311	PRINCIPAL PAYMENT 2018	140,000	145,000	145,000	150,000
542-80312	INTEREST EXPENSE 2018	15,236	11,061	6,593	6,739
542-80313	CWSRF 2022 - TRANSFER OUT	-	-	45,000	45,000
542-99100	MISCELLANEOUS	-	-	1,603	-
<b>TOTAL EXPENDITURES</b>		<b>875,972</b>	<b>916,727</b>	<b>849,835</b>	<b>1,008,658</b>

## **Senior Citizens Fund**

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

CITY OF LOS FRESNOS  
APPROVED **SENIOR CITIZENS** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2024

		FY 2021-2022	FY 2022-2023		FY 2023-2024
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUE</b>					
425-1000	INTEREST EARNED	79	44	170	50
425-1200	GRANT REIMBURSEMENT	63,326	71,494	71,494	79,718
<b>TOTAL REVENUE</b>		<b>63,404</b>	<b>71,538</b>	<b>71,664</b>	<b>79,768</b>
<b>EXPENDITURES</b>					
525-01100	SALARIES EXPENSE	42,699	44,562	44,562	46,336
525-01500	OVERTIME	174	250	250	250
525-02100	PAYROLL TAXES - FICA	2,619	2,778	2,723	2,889
525-02105	PAYROLL TAXES MEDICARE	613	650	637	675
525-02106	HEALTH & OTHER BENEFITS	8,003	8,257	9,200	8,918
525-02107	PAYROLL TAXES TWC	241	378	20	135
525-02150	RETIREMENT EXPENSE	3,175	3,311	3,150	3,266
525-02160	WORKERS COMPENSATION INSURANCE	101	104	104	110
525-02210	OTHER INS	68	65	65	61
525-04100	OFFICE SUPPLIES	193	28	28	3,039
525-05100	TELEPHONE	1,103	1,050	1,650	1,527
525-05110	ELECTRICITY	4,349	4,400	4,100	4,100
525-05130	UTILITIES-SENIOR CENTER	633	630	630	630
525-07100	FUEL	1,684	1,800	1,500	1,500
525-08100	VEHICLE REPAIRS & MAINTENANCE	933	732	732	732
525-11110	BUILDING MAINTENANCE	480	480	900	900
525-12100	BUILDING INSURANCE	3,002	3,002	3,005	3,050
525-12110	LIABILITY INSURANCE	1,237	1,237	1,636	1,650
<b>TOTAL EXPENSES</b>		<b>71,306</b>	<b>73,714</b>	<b>74,892</b>	<b>79,768</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(7,901)</b>	<b>(2,176.00)</b>	<b>(3,228)</b>	<b>-</b>



## **TIRZ Fund**

This fund accounts for the provision of the TIRZ projects in the area. A tax increment reinvestment zone (TIRZ) is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. They may be initiated by the city or county or by petition of owners whose total holdings in the zone consist of a majority of the appraised property value.

CITY OF LOS FRESNOS  
 APPROVED **TIRZ FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2024

	FY 2021-2022	FY 2022-2023		FY2023-2024
	ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUES</b>				
TIRZ	508,301	569,257	661,738	749,531
<b>TOTAL REVENUES</b>	<b>508,301</b>	<b>569,257</b>	<b>661,738</b>	<b>749,531</b>
<b>EXPENDITURES</b>				
TIRZ	641,485	279,523	259,430	327,068
<b>TOTAL EXPENDITURES</b>	<b>641,485</b>	<b>279,523</b>	<b>259,430</b>	<b>327,068</b>
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>(133,184)</b>	<b>289,734</b>	<b>402,308</b>	<b>422,463</b>

<b>REVENUES</b>					
444-0130	TIRZ CITY REVENUE	333,235	370,412	424,305	479,699
444-0135	TIRZ COUNTY REVENUE	174,467	198,745	234,634	267,332
444-1000	INTEREST EARNED	600	100	2,800	2,500
<b>TOTAL REVENUES</b>		<b>508,301</b>	<b>569,257</b>	<b>661,738</b>	<b>749,531</b>
<b>EXPENDITURES</b>					
565-01000	PROFESSIONAL SERVICES	-	1,000	1,000	1,000
565-02000	STREET PROJECTS	396,856	-	-	-
565-06000	TIRZ BOND PAYMENT	244,629	278,523	258,430	326,068
<b>TOTAL EXPENDITURES</b>		<b>641,485</b>	<b>279,523</b>	<b>259,430</b>	<b>327,068</b>