

CITY OF LOS FRESNOS  
 APPROVED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		APPROVED			
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUES</b>					
	PROPERTY TAXES	1,381,453	1,811,000	1,812,329	1,360,115
	SALES TAXES	1,882,469	1,700,000	1,900,000	1,976,000
	GARBAGE FEES	139,565	135,500	122,500	115,500
	FINES & FORFEITURES	673,120	641,300	860,075	780,075
	GRANTS	196,150	172,500	200,553	225,320
	PD-SERVICE CONTRACT	26,668	28,000	28,000	28,000
	FRANCHISE FEES	452,124	441,400	446,579	446,600
	MISCELLANEOUS	677,815	502,600	588,431	564,250
	TRANSFERS IN	-	-	-	736,370
	<b>TOTAL REVENUES</b>	<b>5,429,364</b>	<b>5,432,300</b>	<b>5,958,467</b>	<b>6,232,230</b>
<b>EXPENDITURES</b>					
	GENERAL GOVERNMENT	1,103,390	1,243,039	1,466,001	1,319,845
	PUBLIC SAFETY	2,621,500	2,798,461	2,783,500	3,037,791
	HIGHWAYS & STREETS	579,006	675,771	484,461	635,080
	SANITATION	3,527	2,500	11,901	2,875
	HEALTH & WELFARE	227,485	233,099	229,924	245,730
	CULTURE & RECREATION	811,096	704,895	786,252	988,658
	TRANSFERS OUT	-	-	2,250	2,250
	<b>TOTAL EXPENDITURES</b>	<b>5,346,004</b>	<b>5,657,765</b>	<b>5,784,289</b>	<b>6,232,230</b>
	<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>83,360</b>	<b>(225,465)</b>	<b>194,178</b>	<b>0</b>
BUDGET INCREASE COMPARED WITH FYE 2019-2020					
<b>574,465</b>					
<b>OPERATIONAL REVENUE</b>					
400-0100	CURRENT PROPERTY TAXES	1,381,607	1,825,000	1,837,122	1,389,115
400-0105	PROPERTY TAX DISCOUNT	(43,052)	(50,000)	(55,067)	(55,000)
400-0110	DELINQUENT TAXES	25,632	20,000	29,275	25,000
400-0120	PENALTY, INTEREST & COST	22,152	16,000	26,000	26,000
400-0130	PROPERTY TAX ADJUSTMENT	(4,885)	-	(25,000)	(25,000)
	<b>TOTAL PROPERTY TAXES</b>	<b>1,381,453</b>	<b>1,811,000</b>	<b>1,812,329</b>	<b>1,360,115</b>
430-0200	CITY SALES TAX	1,882,469	1,700,000	1,900,000	1,976,000
	<b>TOTAL SALES TAXES</b>	<b>1,882,469</b>	<b>1,700,000</b>	<b>1,900,000</b>	<b>1,976,000</b>
412-1090	GARBAGE COLLECTION-RESIDENTIAL	44,024	40,000	26,000	26,000
412-1100	GARBAGE COLLECTION-COMMERCIAL	44,874	46,000	35,000	35,000
412-1110	COLLECTED SALES TAX-GARBAGE	18,637	18,000	19,500	19,500
412-1112	GARBAGE PENALTIES	32,030	31,500	42,000	35,000
	<b>TOTAL GARBAGE FEES</b>	<b>139,565</b>	<b>135,500</b>	<b>122,500</b>	<b>115,500</b>
407-0240	MUNICIPAL COURT FINES & FEES	574,674	545,000	730,000	650,000
407-0241	COURT FEES-TECH	19,147	20,000	24,000	24,000
407-0242	LOCAL TRUANCY PREVENTION FUND	21,101	20,000	26,000	26,000
407-0243	LOCAL MUNICIPAL JURY FUND	423	400	500	500
407-0260	COURT FEES- JUDGE	183	200	75	75
407-0270	COURT FEES-SECURITY	22,379	22,000	26,500	26,500
407-0280	COURT FEES- CHILD SAFETY FUND	3,776	3,700	7,000	7,000
407-0290	COURT FEES-SPECIAL EXPENSE	31,438	30,000	46,000	46,000
407-0291	CHILD SAFETY FEE CREDIT	-	-	-	-
	<b>TOTAL MUNICIPAL FINES</b>	<b>673,120</b>	<b>641,300</b>	<b>860,075</b>	<b>780,075</b>
407-1061	POLICE EDUCATION FROM STATE	1,705	1,500	4,233	1,500
490-1228	GRANT REVENUE - TPW 54-000171	-	-	-	-
490-1251	GRANT REVENUE - OSG OVERTIME	104,445	71,000	96,320	81,320
490-1253	GRANT REVENUE - LBSP	30,000	40,000	40,000	50,000
490-1254	REIMBURSEMENT - DSRIP COMMUNITY HEALTH	60,000	60,000	60,000	60,000
490-1255	GRANT - HOMELAND SECURITY	-	-	-	32,500
490-1258	GRANT REVENUE - FEMA	-	-	-	-
490-1266	CORONAVIRUS RELIEF FUND	-	-	-	-
	<b>TOTAL GRANTS</b>	<b>196,150</b>	<b>172,500</b>	<b>200,553</b>	<b>225,320</b>
407-1091	SERVICE CONTRACT-LFCISD	26,668	28,000	28,000	28,000
	<b>TOTAL SERVICE CONTRACT</b>	<b>26,668</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>

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 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
			APPROVED		
		ACTUAL	BUDGET	PROJECTED	PROPOSED
430-0202	HOTEL/MOTEL TAX	20,660	21,000	20,000	20,000
430-0210	AEP FRANCHISE FEE	203,192	194,000	200,000	200,000
430-0220	FRANCHISE FEE-AT&T LEASE	36,000	36,000	38,700	39,600
430-0230	FRANCHISE FEE-AT&T	1,322	1,700	1,100	1,100
430-0245	TWC FRANCHISE FEE	58,792	59,000	50,500	50,000
430-0256	PEG CAPITAL FEE	11,763	12,000	10,100	10,000
430-0261	FRANCHISE FEE-GARBAGE	97,613	98,000	105,000	105,000
430-0271	TEXAS GAS FRANCHISE FEE	8,849	8,500	7,439	7,000
430-0275	SKYWAY TOWERS LEASE FEE	8,719	8,700	8,900	8,900
430-0281	RIGHT OF WAY FRANCHISE FEES	5,213	2,500	4,840	5,000
	<b>TOTAL FRANCHISE FEES</b>	<b>452,124</b>	<b>441,400</b>	<b>446,579</b>	<b>446,600</b>
407-0300	NSF REVENUE	40	-	-	-
407-0310	POLICE RECORDS FEES	336	300	200	200
407-1045	SHOOTING RANGE	29,185	30,000	34,000	34,000
407-1048	SHOOTING RANGE - SALE OF SCRAP	-	-	-	-
407-1051	PRISONER HOUSING/CUSTOM DET	-	-	-	-
407-1076	VEST BVP GRANT	1,887	1,250	1,779	1,750
410-1014	GARAGE SALE PERMIT	3,120	3,000	3,000	3,000
410-1016	HEALTH INSPECTIONS	4,320	5,000	4,500	4,500
410-1020	TRANSFER FROM OTHER FUND	18,253	-	-	-
410-1021	ANIMAL LICENSES	-	-	-	-
410-1054	ALARM REGISTRATION FEES	10	-	10	-
410-1130	LOT MOWING	1,310	500	440	500
416-1017	LIBRARY REVENUE-COPY MACHINE	6,684	6,000	8,000	7,000
416-1131	LIBRARY REVENUE	1,390	750	1,500	1,500
444-1000	INTEREST EARNED	93,668	84,000	130,000	115,000
444-1002	CDC ADMIN REVENUE	15,000	15,000	15,000	15,000
444-1015	LICENSE & PERMITS	274,871	175,000	180,000	180,000
444-1020	MISC. FEES & SERVICES	18	-	9,011	-
444-1025	RENTAL FEES - COMMUNITY CENTER	18,413	12,500	14,000	14,000
444-1027	MISC INCOME	53,052	17,500	15,440	15,000
444-1028	RENTAL FEES-PARKS	1,460	1,350	2,300	2,300
444-1029	COMMUNITY CENTER BLDG SECUR	5,400	5,000	4,500	4,500
444-1040	PLAT REVIEW FEES	6,150	5,000	20,000	20,000
444-1080	ADMIN FEES - GENERAL ELECTION	200	-	-	-
444-1081	POOL ADMISSION/RENTAL	4,948	3,500	4,800	4,800
444-1085	CREDIT CARD PROCESSING FEES	20,445	20,000	25,000	25,000
444-1094	SWIMMING LESSONS INCOME	19,140	18,000	18,000	18,000
490-1082	POOL RENTAL DEPOSIT	200	-	100	-
490-7530	REIMBURSEMENT - LIBRARY	215	-	-	-
490-7560	REIMB. FROM FIRE DEPT/EMS	98,100	98,950	96,851	98,200
	<b>TOTAL OTHER REVENUE</b>	<b>677,815</b>	<b>502,600</b>	<b>588,431</b>	<b>564,250</b>
490-8000	TRANSFERS IN	-	-	-	-
410-1020	TRANSFER IN - SELF SUPPORTING DEBT	-	-	-	736,370
	<b>TOTAL DEPARTMENT REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736,370</b>
<b>TOTAL OPERATIONAL REVENUE</b>		<b>5,429,364</b>	<b>5,432,300</b>	<b>5,958,467</b>	<b>6,232,230</b>

CITY OF LOS FRESNOS  
 APPROVED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
<b>OPERATIONAL EXPENDITURES</b>					
<b>ADMINISTRATION</b>					
502-01100	ADMINISTRATION SALARY	260,645	291,210	291,210	313,372
502-01500	OVERTIME SALARY EXPENSE	1,068	1,250	1,250	1,250
502-02100	PAYROLL TAXES FICA	15,169	18,132	16,915	19,506
502-02105	PAYROLL TAXES MEDICARE	3,548	4,240	4,000	4,561
502-02106	HEALTH INS EXP	32,248	32,698	39,000	39,564
502-02107	PAYROLL TAXES TWC	60	495	100	644
502-02150	TMRS RETIREMENT EXPENSE	18,556	20,501	20,650	21,646
502-02160	WORKMAN'S COMPENSATION INSURANCE	2,338	691	2,332	2,400
502-02210	OTHER INSURANCE	224	224	235	224
502-03110	ATTORNEY	10,350	10,000	10,000	10,000
502-03115	AUDITOR	16,055	22,750	22,860	27,000
502-03120	VALLEY METRO SERVICE	21,995	21,995	21,995	21,995
502-04100	OFFICE SUPPLIES & PRINTING	23,444	22,000	28,000	23,000
502-04110	POSTAGE	1,695	2,000	1,600	2,000
502-05100	ELECTRICITY	12,019	14,000	15,000	15,000
502-05120	TELEPHONE	9,486	8,800	9,400	14,174
502-05130	UTILITIES	8,076	12,000	3,300	7,500
502-06100	ADVERTISING	12,087	10,000	10,000	10,000
502-06120	LF CHAMBER OF COMMERCE ADV.	36,000	42,000	42,000	42,000
502-06130	HEADS & BEDS	23,000	21,000	19,500	21,000
502-09100	TRAVEL & TRAINING	18,035	16,000	16,000	16,000
502-09110	ADMIN. EXPENSE	1,338	2,000	2,000	2,000
502-10100	DUES & MEMBERSHIP	10,582	10,000	11,000	7,000
502-11100	MAINTENANCE OF EQUIPMENT	17,244	17,000	24,000	24,000
502-11110	MAINTENANCE OF BLDG.	7,700	10,000	10,000	10,000
502-12100	BUILDING INSURANCE	32,888	33,000	32,888	33,000
502-12110	LIABILITY INSURANCE	9,880	10,000	11,485	12,000
502-13500	CAPITAL OUTLAY	-	-	179,300	-
502-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	35,093	50,000	50,000	72,731
502-30250	PROFESSIONAL SERVICES	500	4,250	5,000	500
502-99100	MISCELLANEOUS	23,074	6,000	6,000	6,000
502-99101	EVENTS	7,500	7,500	7,500	7,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>671,896</b>	<b>721,736</b>	<b>914,520</b>	<b>787,567</b>
<b>MUNICIPAL COURT</b>					
503-01100	COURT SALARY	121,157	130,174	130,174	140,089
503-01500	OVERTIME SALARIES	530	1,000	3,500	3,500
503-02100	PAYROLL TAXES FICA	7,529	8,133	8,200	8,903
503-02105	PAYROLL TAXES MEDICARE	1,761	1,902	1,940	2,082
503-02106	HEALTH INSURANCE	17,725	17,835	18,570	21,581
503-02107	PAYROLL TAXES TWC	27	270	50	351
503-02150	TMRS RETIREMENT EXPENSE	8,626	9,196	9,609	9,879
503-02160	WORKMAN'S COMPENSATION INSURANCE	2,058	2,125	2,200	2,379
503-02210	OTHER INSURANCE	110	122	110	122
503-03100	CONTRACT SERVICES - JUDGE	21,600	26,600	26,600	35,000
503-03110	CONTRACT SERVICES - ATTORNEY	23,325	25,000	20,000	20,000
503-04100	SUPPLIES	2,283	6,000	4,000	4,000
503-04110	POSTAGE	2,455	3,000	3,000	3,000
503-05120	TELEPHONE	3,054	2,600	3,300	3,300
503-09100	TRAVEL & TRAINING	1,981	3,000	3,000	3,000
503-10100	DUES & MEMBERSHIPS	106	150	150	150
503-14110	COURT TECHNOLOGY - ANNUAL MAINTENANCE	37,130	28,000	28,000	22,405
503-30110	CREDIT CARD SERVICE CHARGE	18,366	20,000	41,000	45,000
503-99100	MISCELLANEOUS	-	200	200	200
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>269,823</b>	<b>285,307</b>	<b>303,603</b>	<b>324,941</b>

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 APPROVED **GENERAL FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
				APPROVED	
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>TAX ASSESSOR-COLLECTOR</b>					
504-30100	TAX APPRAISAL FEE	32,204	33,967	42,329	45,317
504-30300	COUNTY CONTRACT M&O	18,110	19,000	24,000	24,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>50,314</b>	<b>52,967</b>	<b>66,329</b>	<b>69,317</b>
<b>INFORMATION TECHNOLOGY</b>					
505-01100	INFORMATION TECHNICIAN SALARY	34,307	39,000	39,000	40,512
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	2,108	2,418	2,418	2,512
505-02105	PAYROLL TAXES MEDICARE	493	566	553	587
505-02106	HEALTH INS EXP	2,211	2,973	3,546	3,597
505-02107	PAYROLL TAXES TWC	9	45	10	59
505-02150	TMRS RETIREMENT EXPENSE	2,379	2,734	2,700	2,787
505-02160	WORKMAN'S COMPENSATION INSURANCE	81	92	92	96
505-02210	OTHER INSURANCE	15	20	21	20
505-02220	CONTRACT-IT SERVICES	9,600	12,500	9,600	9,600
505-05120	TELEPHONE	69	200	-	-
505-13500	CAPITAL OUTLAY	27,709	73,568	13,000	-
505-14000	HARDWARE	5,474	2,000	68,000	36,000
505-14010	SOFTWARE	313	1,000	4,000	9,250
505-14030	NETWORK	44	7,303	1,000	2,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>84,812</b>	<b>144,419</b>	<b>143,940</b>	<b>107,020</b>
<b>ELECTIONS</b>					
506-03000	ELECTIONS CONTRACT	9,966	16,610	16,610	10,000
506-06100	ADVERTISING	-	500	500	500
506-09100	TRAVEL & SCHOOL	1,430	1,500	-	2,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>11,396</b>	<b>18,610</b>	<b>17,110</b>	<b>12,500</b>
<b>POLICE</b>					
507-01100	SALARIES EXP	1,060,922	1,276,836	1,225,000	1,323,128
507-01500	POLICE OVERTIME	47,523	45,000	55,000	55,000
507-01510	POLICE OVERTIME - COMMUNITY CENTER	7,085	5,000	5,000	5,000
507-01515	POLICE OVERTIME - STONE GARDEN	36,791	71,000	96,317	78,320
507-01520	OVERTIME - SCHOOL SECURITY	6,041	6,000	6,000	6,000
507-01525	OVERTIME - LBSP	29,890	40,000	40,000	50,000
507-02100	PAYROLL TAXES FICA	72,308	90,138	83,000	93,920
507-02105	PAYROLL TAXES MEDICARE	16,911	21,082	20,500	21,967
507-02106	HEALTH & OTHER BENEFITS	126,155	151,599	168,500	183,435
507-02107	PAYROLL TAXES TWC	273	2,295	500	2,984
507-02150	RETIREMENT EXPENSE	83,937	101,917	101,000	104,225
507-02160	WORKMAN'S COMPENSATION INSURANCE	30,005	43,996	39,100	45,846
507-02210	OTHER INS	887	1,040	900	1,040
507-03100	BREATHALYZER CONTRACT	1,000	3,300	3,300	3,300
507-03115	FORENSICS	75	1,000	1,000	1,000
507-04100	ADMINISTRATIVE SUPPLIES	14,830	16,000	16,000	19,000
507-04110	JANITORIAL SUPPLIES	1,934	2,000	2,000	2,000
507-04115	EMPLOYEE SCREENINGS	2,996	2,000	4,500	3,000
507-04120	UNIFORMS (ALLOWANCE)	14,751	17,000	17,000	20,000
507-04130	PRISONER EXPENSE	1,483	2,000	2,000	2,000
507-04140	POLICE EQUIPMENT	25,549	26,000	26,000	26,000
507-04145	VEST BVP GRANT EXPENSE	4,611	2,500	1,200	2,800
507-05100	ELECTRICITY	11,261	12,000	12,000	12,000
507-05120	TELEPHONE	16,698	16,600	19,000	27,208
507-05130	UTILITIES - POLICE	939	1,000	1,100	1,100
507-05135	UTILITIES - TRAINING CENTER	620	650	700	700
507-06100	ADVERTISING	-	500	-	-
507-07100	FUEL FOR VEHICLES	45,745	55,000	55,000	60,000
507-08100	REPAIRS - VEHICLES	44,469	36,000	36,000	36,000
507-09100	TRAVEL & TRAINING	10,053	10,000	7,500	10,000
507-09110	STATE EDUCATION MONEY	1,385	1,500	1,500	1,500
507-10100	DUES & MEMBERSHIPS	584	1,000	1,000	1,000
507-11100	MAINTENANCE OF EQUIPMENT	1,833	2,000	2,000	2,000
507-11110	MAINTENANCE OF BUILDING	10,172	8,500	8,500	8,500
507-11120	MAINTENANCE OF SHOOTING RANGE	9,617	43,000	43,000	25,000
507-12100	BUILDING INSURANCE	6,804	7,000	6,804	7,000
507-12110	LIABILITY INSURANCE	24,399	25,000	35,418	36,000
507-13500	CAPITAL OUTLAY	316,023	121,058	121,319	53,000
507-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	50,600	24,000	24,000	122,757
507-30100	SCHOOL SUPPORT/EXPLORERS	3,397	4,000	4,200	6,000
507-30200	CAPITAL LEASE - VEHICLES	-	-	-	12,984
507-99100	MISCELLANEOUS	4,837	500	500	500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>2,145,392</b>	<b>2,297,011</b>	<b>2,293,359</b>	<b>2,473,216</b>

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 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
<b>FIRE</b>					
508-02160	WORKER'S COMP	1,414	2,000	1,224	1,500
508-03100	FIRE MARSHALL	10,935	10,000	10,000	10,000
508-03110	SPECIAL SERVICES - CONTRACT	115,000	151,000	151,000	175,000
508-04100	SUPPLIES	-	1,250	1,250	1,250
508-05120	TELEPHONE	279	318	350	360
508-05130	UTILITIES - FIRE	5,495	10,000	1,000	1,000
508-12100	BUILDING INSURANCE	13,185	13,250	13,185	13,500
508-12110	LIABILITY INSURANCE	27,974	28,000	24,423	25,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>174,282</b>	<b>215,818</b>	<b>202,431</b>	<b>227,610</b>
<b>ENGINEERING</b>					
509-03000	CONTRACT - BUILDING INSPECTOR	149,940	150,000	120,000	130,000
509-30100	PLAT REVIEW	8,163	10,000	20,000	20,000
509-30120	ENGINEERING	21,140	25,000	27,500	27,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>179,243</b>	<b>185,000</b>	<b>167,500</b>	<b>177,500</b>
<b>ENVIRONMENTAL</b>					
510-01100	ENVIRONMENTAL OFFICER SALARIES	97,656	105,638	105,638	111,243
510-01500	OVERTIME SALARIES	2,548	4,000	4,000	4,000
510-02100	PAYROLL TAXES FICA	6,395	6,798	7,200	7,145
510-02105	PAYROLL TAXES MEDICARE	1,496	1,590	1,600	1,672
510-02106	HEALTH INSURANCE	11,817	11,890	13,200	14,387
510-02107	PAYROLL TWC	18	180	30	234
510-02150	TMRS	7,248	7,686	8,000	7,929
510-02160	WORKMAN'S COMPENSATION	3,479	3,366	3,600	3,538
510-02210	OTHER INS	82	82	82	82
510-03100	ORDINANCE ENFORCEMENT	8,285	6,000	4,500	6,000
510-04100	SUPPLIES & POSTAGE	5,944	8,000	6,000	11,000
510-04110	MOSQUITO SPRAYING SUPPLIES	3,365	-	-	-
510-05120	TELEPHONE/INTERNET	1,087	1,400	1,600	1,600
510-06100	ADVERTISING	-	-	-	-
510-07100	FUEL FOR VEHICLES	3,149	7,000	5,500	5,500
510-08100	REPAIRS TO VEHICLES	1,861	2,500	2,500	2,500
510-09100	TRAVEL & TRAINING	1,233	2,000	1,500	1,500
510-09110	DUES & MEMEBERSHIPS	-	-	-	-
510-11100	MAINTENANCE OF EQUIPMENT	-	500	500	500
510-11110	MAINTENANCE OF BUILDING	5,200	2,000	2,000	2,000
510-12110	LIABILITY INSURANCE	491	500	535	550
510-13110	ANIMAL SHELTER	-	-	-	-
510-30100	ANIMAL CONTROL	648	500	850	850
510-99100	MISCELLANEOUS	-	500	500	500
510-99115	BAD DEBT EXPENSE - LOT MOWING	11,485	3,000	3,000	3,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>173,485</b>	<b>175,130</b>	<b>172,335</b>	<b>185,730</b>
<b>EMERGENCY MEDICAL SERVICE</b>					
511-02160	WORKER'S COMP	26,145	26,500	26,777	27,000
511-05120	TELEPHONE	535	318	350	350
511-05130	UTILITIES - AMBULANCE SERVICES	1,215	-	5,600	5,600
511-12100	BUILDING INSURANCE	7,096	7,200	7,096	7,200
511-12110	LIABILITY INSURANCE	23,699	24,000	25,371	25,500
511-30000	CONTRACT LOS FRESNOS EMS	160,000	160,000	160,000	180,000
511-30200	LEASE BUYOUT	-	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>218,690</b>	<b>218,018</b>	<b>225,194</b>	<b>245,650</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
		ACTUAL	APPROVED BUDGET	PROJECTED	PROPOSED
<b>GARBAGE</b>					
512-03100	CONTRACTED GARGAGE COLLECTION	-	-	9,026	-
512-05100	ELECTRICTY - ILLEGAL DUMPING CAMERAS	375	-	375	375
512-99115	BAD DEBT EXPENSE	3,152	2,500	2,500	2,500
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>3,527</b>	<b>2,500</b>	<b>11,901</b>	<b>2,876</b>
<b>STREETS</b>					
514-01100	SALARIES	31,689	62,585	62,585	65,091
514-01125	CONTRACT LABOR	24,976	26,624	26,624	26,624
514-01130	CONTRACT LABOR - OVERTIME	1,541	2,000	-	2,000
514-01500	OVERTIME SALARIES EXPENSE	1,658	2,000	3,000	3,000
514-02100	PAYROLL TAXES FICA	2,057	4,004	4,004	4,222
514-02105	PAYROLL TAXES MEDICARE	481	936	920	987
514-02106	HEALTH & OTHER BENEFITS	6,404	11,890	14,200	14,387
514-02107	PAYROLL TAXES TVC	13	180	30	234
514-02150	RETIREMENT EXPENSE	2,361	4,528	4,580	4,685
514-02160	WORKMAN'S COMPENSATION INSURANCE	864	1,674	1,674	1,765
514-02210	OTHER INSURANCE	19	82	85	82
514-04100	TOOLS & SUPPLIES	4,659	3,500	3,500	3,500
514-05100	ELECTRICITY (STREET LIGHTS)	89,169	98,000	104,000	104,000
514-07100	FUEL FOR VEHICLES	6,781	10,000	8,000	8,000
514-08100	REPAIRS TO VEHICLES	5,585	4,000	12,000	7,000
514-09100	TRAVEL & TRAINING	1,845	2,000	2,000	2,000
514-10100	DUES & MEMBERSHIP	8,000	12,000	27,000	15,000
514-11100	STREET DRAINAGE & REPAIRS	28,882	30,000	30,000	30,000
514-11110	STREET SIGNS & REPAIRS	5,756	5,000	5,000	5,000
514-11120	MOWING MACHINE REPAIRS	9,344	7,500	5,500	7,500
514-12110	LIABILITY INSURANCE	1,682	4,100	2,259	2,500
514-13500	CAPITAL OUTLAY	12,599	5,250	-	-
514-13515	MATCH TXDOT - SIDEWALK	70,963	99,154	-	-
514-13520	STREET PROJECT	37,434	93,764	-	150,003
514-30100	VEGETATION CONTROL	-	-	-	-
514-30200	CWSRF - 2022	45,000	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>399,763</b>	<b>490,771</b>	<b>316,961</b>	<b>457,580</b>
<b>PARKS</b>					
515-01100	SALARIES	90,819	94,446	90,000	98,231
515-01105	POOL LABOR	51,245	55,174	40,000	101,072
515-01106	SWIMMING LESSONS INSTRUCTOR	19,140	-	20,000	20,000
515-01125	CONTRACT LABOR	47,513	50,489	53,248	53,248
515-01130	CONTRACT LABOR- OVERTIME	125	500	500	500
515-01500	OVERTIME EXPENSE	4,384	4,000	6,000	6,000
515-02100	PAYROLL TAXES FICA	9,028	11,071	8,000	12,666
515-02105	PAYROLL TAXES MEDICARE	2,111	2,590	1,800	2,963
515-02106	HEALTH INSURANCE EXPENSE	17,266	17,835	21,300	21,581
515-02107	PAYROLL TAXES TVC	85	1,800	100	2,574
515-02150	RETIREMENT EXPENSE	6,753	6,902	6,700	7,102
515-02160	WORKMAN'S COMPENSATION INSURANCE	3,134	3,703	2,600	4,237
515-02210	OTHER INSURANCE	145	122	130	122
515-04100	TOOLS & SUPPLIES	10,407	10,000	10,000	10,000
515-04110	POOL SUPPLIES	586	2,500	2,000	2,500
515-05100	ELECTRICITY (PARK)	6,718	7,000	10,000	10,000
515-05110	ELECTRICITY (POOL)	7,425	8,000	8,000	8,000
515-05115	ELECTRICITY (BOYS & GIRLS CLUB)	9,089	10,000	10,000	10,000
515-05116	ELECTRICITY ALAMO WHSE	3,039	4,000	4,000	4,000
515-05120	TELEPHONE	107	159	200	200
515-05130	UTILITIES - COMMUNITY PARK	3,591	3,500	3,500	3,500
515-05131	UTILITIES - NATURE PARK	1,034	1,200	1,000	1,200
515-05132	UTILITIES - POOL	4,742	2,000	3,000	3,000
515-05135	UTILITIES - BOYS & GIRLS CLUB	1,194	1,500	1,000	1,000
515-05136	UTILITIES - ALAMO WHSE	111	1,000	750	750
515-07100	FUEL FOR VEHICLES	8,456	10,000	10,000	10,000
515-08100	REPAIRS TO VEHICLES	8,239	5,000	10,000	5,000
515-11100	MOWING MACHINE REPAIRS	18,820	10,000	15,000	15,000
515-11110	POOL MAINT.	3,387	19,945	19,945	4,000
515-11120	POOL CHEMICALS	10,696	8,000	11,000	11,000
515-11130	PARK MAINTENANCE	25,603	27,259	30,000	20,000
515-11135	FIELD MAINTENANCE	1,231	-	-	6,000
515-11136	ALAMO WHSE MAINTENANCE	8,849	1,000	1,500	1,500
515-11145	BOYS & GIRLS CLUB	60,000	60,000	60,000	60,000
515-12100	BUILDING INSURANCE	1,565	1,600	1,565	1,600
515-12110	LIABILITY INSURANCE	5,808	5,500	5,461	6,000
515-13500	CAPITAL OUTLAY	12,599	-	-	25,000
515-30101	HIKE & BIKE TRAIL PROJECT	152,874	-	100,000	193,284
515-30200	CAPITAL LEASE - VEHICLES	-	-	-	20,469
515-99100	MISCELLANEOUS	343	600	600	600
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>618,265</b>	<b>448,395</b>	<b>568,899</b>	<b>763,898</b>

CITY OF LOS FRESNOS  
APPROVED **GENERAL FUND** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025	
			APPROVED		
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>LIBRARY</b>					
516-01100	SALARIES	107,157	153,593	126,000	138,970
516-01500	OVERTIME SALARIES EXPENSE	298	500	750	1,500
516-02100	PAYROLL TAXES FICA	6,641	9,554	8,000	8,709
516-02105	PAYROLL TAXES MEDICARE	1,553	2,235	1,900	2,037
516-02106	HEALTH & OTHER BENEFITS	15,743	23,780	14,500	14,387
516-02107	PAYROLL TAXES TWC	28	360	360	374
516-02150	RETIREMENT EXPENSE	7,559	10,803	7,000	7,521
516-02160	WORKMAN'S COMPENSATION INSURANCE	340	488	488	445
516-02210	OTHER INSURANCE	101	163	85	82
516-04100	OFFICE SUPPLIES	3,202	3,000	3,000	3,100
516-05100	ELECTRICITY	4,348	5,000	5,300	5,300
516-05120	TELEPHONE	1,285	1,320	1,400	1,400
516-09100	TRAVEL & TRAINING	74	1,000	-	1,000
516-10100	DUES & MEMBERSHIP	202	225	225	450
516-11100	MAINTENANCE OF EQUIPMENT	4,534	500	500	1,000
516-11110	MAINTENANCE OF BLDG.	14,683	2,000	2,500	4,200
516-12100	BUILDING INSURANCE	5,341	5,400	5,341	5,400
516-12110	LIABILITY INSURANCE	2,062	2,100	2,455	2,500
516-13110	LEASE COPIER	3,374	3,500	3,500	3,500
516-13500	CAPITAL OUTLAY	-	2,100	2,100	-
516-14100	TECHNOLOGY MAINTENANCE AGREEMENT	2,529	6,800	6,800	6,948
516-30100	BOOKS	6,521	8,500	8,500	8,500
516-99100	MISCELLANEOUS	1,764	2,000	2,000	2,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>189,338</b>	<b>244,921</b>	<b>202,704</b>	<b>219,323</b>
<b>COMMUNITY CENTER</b>					
517-04100	SUPPLIES & EQUIPMENT	2,656	2,500	2,500	2,500
517-08100	VEHICLE REPAIRS	-	-	3,070	-
517-11100	MAINTENANCE OF EQUIPMENT	613	937	937	937
517-11110	MAINTENANCE OF BUILDING	223	8,142	8,142	2,000
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>3,492</b>	<b>11,579</b>	<b>14,649</b>	<b>5,437</b>
<b>EMERGENCY MANAGEMENT</b>					
518-01100	COORDINATOR SALARY	5,737	5,966	5,966	6,205
518-02100	PAYROLL TAXES FICA	356	370	370	385
518-02105	PAYROLL TAXES MEDICARE	83	87	87	90
518-02107	PAYROLL TAXES TWC	7	90	5	117
518-02150	RETIREMENT EXPENSE	407	418	418	427
518-02160	WORKMAN'S COMPENSATION INSURANCE	421	183	170	190
518-04100	SUPPLIES	2,017	5,000	5,000	5,000
518-04112	LEASE OF EQUIPMENT	-	-	-	-
518-05120	TELEPHONE/COMMUNICATIONS	25,039	25,000	23,500	25,000
518-07110	DIESEL FUEL - GENERATOR	-	1,000	500	1,000
518-09100	TRAVEL & TRAINING	2,322	3,000	-	3,000
518-11100	MAINTENANCE EQUIPMENT	7,181	1,500	1,500	1,500
518-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	39,566	25,000	25,000	48,403
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>83,136</b>	<b>67,614</b>	<b>62,516</b>	<b>91,317</b>
<b>OTHER GENERAL</b>					
519-30160	OUTSOURCE PAYROLL SERVICE	6,641	7,000	7,500	3,000
519-30170	RCI- FIXED ASSETS/RECORD RETENTION	7,989	8,000	8,000	8,000
519-30260	THANKSGIVING/CHRISTMAS PARTY	2,367	5,000	5,000	7,500
519-30280	FEMA-HAZARD MITIGATION PLAN	(1,848)	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>16,149</b>	<b>20,000</b>	<b>20,500</b>	<b>18,500</b>
<b>TRANSFER OUT</b>					
522-30130	TRANSFER OUT - DEBT SERVICE	-	-	2,250	2,250
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>2,250</b>	<b>2,250</b>
<b>COMMUNITY HEALTH</b>					
523-01100	SALARIES EXPENSE	35,901	37,337	37,337	38,829
523-01500	OVERTIME	-	500	-	189
523-02100	FICA EXPENSE	2,167	2,346	2,206	2,438
523-02105	MEDICARE EXPENSE	507	549	520	570
523-02106	HEALTH INSURANCE EXPENSE	5,908	5,945	7,091	7,194
523-02107	STATE UNEMPLOYMENT TAX EXPENSE	9	90	10	117
523-02150	TMRS EXPENSE	2,545	2,652	2,562	2,706
523-02160	WORKER'S COMP	744	785	720	816
523-02210	OTHER INSURANCE	41	41	43	41
523-04100	SUPPLIES	5,026	6,000	6,000	6,000
523-05120	TELEPHONE	1,152	1,100	1,100	1,100
523-09100	TRAVEL & TRAINING	-	624	-	-
523-13500	ENVIRONMENTAL CHANGES	-	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>54,000</b>	<b>57,969</b>	<b>57,589</b>	<b>60,000</b>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>5,346,004</b>	<b>5,657,765</b>	<b>5,764,289</b>	<b>6,232,230</b>

CITY OF LOS FRESNOS  
 APPROVED *UTILITY FUND* BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUES</b>					
<b>WATER REVENUES</b>					
444-5010	WATER REVENUE	1,341,200	1,320,000	1,340,000	1,360,000
444-5020	WATER TAPS	51,764	27,550	27,550	30,000
444-5030	UTILITY EXPENSE FEE	37,600	13,775	13,775	14,000
444-5040	PROCESSING FEES	17,600	18,500	25,000	25,000
444-5050	PENALTIES	61,826	62,000	64,000	64,000
444-5080	INTEREST INCOME	79,464	78,000	98,000	78,000
444-5095	NSF CHARGES	600	500	500	500
444-1020	MISCELLANEOUS INCOME	197	-	187	-
	<b>TOTAL WATER REVENUES</b>	<b>1,690,450</b>	<b>1,620,325</b>	<b>1,669,012</b>	<b>1,671,500</b>
<b>SEWER REVENUES</b>					
444-6010	SEWER REVENUE - CITY	1,127,079	1,125,000	1,160,000	1,160,000
444-6012	SEWER REVENUE - INDIAN LAKE	113,668	102,000	124,000	124,000
444-6014	SEWER REVENUE - EAST RIO HONDO	276,860	270,000	302,000	302,000
444-6020	SEWER TAP	26,863	13,775	13,775	14,000
	<b>TOTAL SEWER REVENUES</b>	<b>1,544,469</b>	<b>1,510,775</b>	<b>1,598,775</b>	<b>1,600,000</b>
<b>TRANSFER IN</b>					
444-9901	TRANSFER IN	4,455,299	73,064	48,288	73,064
	<b>TOTAL TRANSFER IN</b>	<b>4,455,299</b>	<b>73,064</b>	<b>48,288</b>	<b>73,064</b>
<b>TOTAL REVENUES</b>		<b>7,690,218</b>	<b>3,104,164</b>	<b>3,217,076</b>	<b>3,244,564</b>
<b>EXPENSES</b>					
	SALARIES & BENEFITS	1,084,917	1,202,071	1,159,686	1,340,575
	MATERIALS & SUPPLIES	188,086	293,691	263,223	298,102
	REPAIRS & MAINTENANCE	214,920	187,000	281,000	196,000
	SERVICES & MISCELLANEOUS	690,102	623,813	776,560	744,136
	CAPITAL OUTLAY	16,777	35,000	130,000	95,000
	BOND PAYMENTS	66,850	84,565	84,565	87,797
	TRANSFER	620,621	699,029	706,284	740,170
	<b>TOTAL UTILITY FUND EXPENSES</b>	<b>2,862,273</b>	<b>3,125,169</b>	<b>3,381,298</b>	<b>3,601,780</b>
	<b>EXCESS REVENUES (EXPENSES)</b>	<b>4,707,945</b>	<b>(21,005)</b>	<b>(164,223)</b>	<b>(257,216)</b>



CITY OF LOS FRESNOS  
 APPROVED **UTILITY FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

	FY 2022-2023		FY 2023-2024		FY 2024-2026
	ACTUAL	BUDGET	PROJECTED	PROPOSED	
<b>EXPENSES</b>					
<b>SALARIES &amp; BENEFITS-WATER</b>					
502-01100	WATER SALARIES EXPENSE	340,783	392,632	359,845	421,916
502-01125	CONTRACT LABOR	40,916	39,936	39,936	39,936
502-01130	CONTRACT LABOR - OVERTIME	1,397	1,500	500	1,500
502-01500	OVERTIME	18,799	18,000	26,000	26,000
502-02100	PAYROLL TAXES - FICA	23,011	25,335	24,150	27,771
502-02105	PAYROLL TAXES MEDICARE	5,382	5,925	5,700	6,496
502-02106	HEALTH & OTHER BENEFITS	43,322	49,047	51,500	61,505
502-02107	PAYROLL TAXES TWC	80	788	100	1,000
502-02140	OPEB EXPENSE - WATER	-	3,000	3,000	3,000
502-02150	RETIREMENT EXPENSE	29,798	27,963	26,500	30,816
502-02160	WORKERS COMPENSATION INSURANCE	5,159	5,835	4,900	6,539
502-02210	OTHER INS	299	337	295	349
	<b>TOTAL SALARIES &amp; BENEFITS-WATER</b>	<b>508,947</b>	<b>668,298</b>	<b>642,426</b>	<b>626,828</b>
<b>SERVICES &amp; MISCELLANEOUS-WATER</b>					
502-03115	AUDITOR	11,000	11,375	11,485	12,000
502-04100	SUPPLIES & POSTAGE	15,377	11,375	16,500	13,500
502-05100	ELECTRICITY	10,917	12,000	12,000	15,000
502-05120	TELEPHONE	4,221	4,800	4,800	7,544
502-06100	ADVERTISING	-	500	480	500
502-09100	TRAVEL & TRAINING	3,464	3,500	1,500	3,500
502-10100	DUES/MEMBERSHIPS	1,008	1,000	1,000	1,000
502-12100	STRUCTURE INSURANCE	20,511	21,000	20,511	21,000
502-12110	LIABILITY INSURANCE	6,754	7,000	10,652	11,000
502-30115	CREDIT CARD EXPENSE	19,926	19,000	31,500	31,500
502-30120	ENGINEERING	8,800	10,500	-	-
502-30250	PROFESSIONAL SERVICES	500	500	500	500
502-99100	MISCELLANEOUS	47,729	1,000	-	1,000
502-99115	BAD DEBT EXPENSE	3,817	4,000	4,000	4,000
530-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	41,583	37,000	37,000	49,986
530-30100	AGENT FEE ON WATER BONDS	-	1,100	1,100	1,100
530-30110	TEXAS WATER COMM. PERMIT	4,726	5,000	4,726	5,000
530-30520	SRWA - O & M	132,533	135,536	126,208	125,957
530-30525	SRWA - EXCESS WATER CONSUMPTION	158,535	125,000	267,301	200,000
	<b>TOTAL SERVICES &amp; MISCELLANEOUS-WATER</b>	<b>491,400</b>	<b>411,188</b>	<b>651,263</b>	<b>604,087</b>
<b>MATERIALS &amp; SUPPLIES-WATER</b>					
526-04100	CHEMICALS	21,732	115,000	60,000	115,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	9,532	12,000	9,000	12,000
526-04120	UNIFORMS & CLOTHING	4,372	5,000	5,000	5,000
526-04130	WATER CONNECTIONS	15,104	15,000	60,000	20,000
526-04150	WATER TESTING	5,697	8,500	7,000	7,500
526-07100	FUEL FOR VEHICLES	7,666	9,000	9,300	10,000
526-07110	DIESEL	-	-	-	-
529-04100	C.C.I.D. #6 WATER	36,087	28,000	18,000	28,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHASE	16,182	16,441	15,623	15,602
	<b>TOTAL MATERIALS &amp; SUPPLIES-WATER</b>	<b>116,371</b>	<b>208,941</b>	<b>183,923</b>	<b>213,102</b>
<b>REPAIRS &amp; MAINTENANCE-WATER</b>					
527-11100	WATER PLANT MAINT	7,457	4,500	1,500	4,000
527-11150	WAREHOUSE MAINT	8,590	4,500	8,500	8,500
528-08100	REPAIRS - VEHICLES	7,088	6,000	17,500	6,000
528-08110	TRACTOR REPAIRS	-	-	-	-
528-11200	WATER PLANT EQUIP	10,168	10,000	20,000	15,000
528-11210	WATER LINE MAINT	21,166	12,500	10,000	10,000
528-11230	FIRE HYDRANT REPAIRS	34,009	20,000	20,000	25,000
530-30170	SLUDGE REMOVAL	-	5,000	2,500	5,000
530-30500	WATER TANK INSP. & CLEANING	-	1,000	3,000	3,000
	<b>TOTAL REPAIRS &amp; MAINTENANCE-WATER</b>	<b>88,480</b>	<b>63,500</b>	<b>63,000</b>	<b>76,500</b>
<b>INFORMATION TECHNOLOGY-WATER</b>					
505-01100	ADMINISTRATION SALARY	17,154	19,500	19,500	20,256
505-01500	OVERTIME SALARY EXPENSE	-	-	-	-
505-02100	PAYROLL TAXES FICA	1,054	1,209	1,209	1,256
505-02105	PAYROLL TAXES MEDICARE	246	283	283	294
505-02106	HEALTH INS EXP	1,106	1,486	1,847	1,798
505-02107	PAYROLL TAXES TWC	4	23	4	29
505-02150	TMRS RETIREMENT EXPENSE	1,190	1,367	1,367	1,394
505-02160	WORKMAN'S COMPENSATION INSURANCE	40	46	46	48
505-02210	OTHER INSURANCE	9	10	11	10
505-02220	PROFESSIONAL SERVICE - IT	4,800	6,250	4,800	-
505-05120	TELEPHONE	-	-	-	-
505-13500	CAPITAL OUTLAY	5,016	-	-	-
505-14000	HARDWARE	2,737	1,000	7,500	12,750
505-14010	SOFTWARE	156	500	1,100	4,625
505-14030	NETWORK	-	1,083	-	1,000
	<b>TOTAL INFORMATION TECHNOLOGY-WATER</b>	<b>33,612</b>	<b>32,737</b>	<b>37,667</b>	<b>43,460</b>

CITY OF LOS FRESNOS  
 APPROVED **UTILITY FUND** BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2026
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>CAPITAL OUTLAY-WATER</b>					
520-11400	CAPITAL OUTLAY	-	-	-	-
520-13500	WATER METERS	16,777	35,000	130,000	75,000
	<b>TOTAL CAPITAL OUTLAY-WATER</b>	<b>16,777</b>	<b>35,000</b>	<b>130,000</b>	<b>75,000</b>
<b>BOND INDEBTEDNESS &amp; OTHER DEBT-WATER</b>					
530-30535	METER - INTEREST	3,775	1,912	1,912	-
532-80125	SRWA - DEBT SERVICE	51,938	51,896	51,896	51,899
	<b>TOTAL BOND INDEBTNESS &amp; OTHER DEBT-WATER</b>	<b>57,948</b>	<b>53,808</b>	<b>53,808</b>	<b>51,899</b>
<b>TOTAL WATER EXPENDITURES</b>		<b>1,313,435</b>	<b>1,373,472</b>	<b>1,582,087</b>	<b>1,590,876</b>
<b>SALARIES &amp; BENEFITS-SEWER</b>					
534-01100	SEWER SALARIES EXPENSE	340,783	392,632	359,845	421,916
534-01125	CONTRACT LABOR	40,918	39,936	39,936	39,936
534-01130	CONTRACT LABOR - OVERTIME	1,397	1,500	500	1,500
534-01500	OVERTIME	18,799	16,000	26,000	26,000
534-02100	PAYROLL TAXES - FICA	23,011	25,335	24,150	27,771
534-02105	PAYROLL TAXES MEDICARE	5,382	5,925	5,700	6,498
534-02106	HEALTH & OTHER BENEFITS	43,322	49,047	51,500	61,505
534-02107	PAYROLL TAXES TWC	80	788	100	1,000
534-02140	OPEB EXPENSE - SEWER	-	3,000	3,000	3,000
534-02150	RETIREMENT EXPENSE	29,797	27,863	26,500	30,816
534-02160	WORKERS COMPENSATION INSURANCE	5,159	5,835	4,900	6,539
534-02210	OTHER INS	299	337	295	349
	<b>TOTAL SALARIES &amp; BENEFITS-SEWER</b>	<b>508,945</b>	<b>568,298</b>	<b>542,428</b>	<b>626,828</b>
<b>MATERIALS &amp; SUPPLIES-SEWER</b>					
536-04100	CHEMICALS	24,229	30,000	31,000	32,000
536-04110	SUPPLIES TOOLS	8,059	8,000	8,000	8,000
536-04120	UNIFORMS & CLOTHING	4,372	5,000	5,000	5,000
536-04130	SEWER CONNECTIONS	2,239	1,500	1,500	1,500
536-04150	SEWER TESTING	21,119	23,000	23,000	23,000
536-06100	ADVERTISING	-	750	-	500
536-07100	FUEL FOR VEHICLES	7,739	9,000	9,300	10,000
536-07110	DIESEL	3,958	7,500	1,500	5,000
	<b>TOTAL MATERIALS &amp; SUPPLIES-SEWER</b>	<b>71,716</b>	<b>84,760</b>	<b>79,300</b>	<b>85,000</b>
<b>REPAIRS &amp; MAINTENANCE-SEWER</b>					
537-11100	SEWER PLANT MAINTENANCE	4,349	4,500	4,500	4,500
537-11150	LIFT STATION MAINTENANCE	3,563	6,000	6,000	4,000
538-08100	REPAIRS - VEHICLES	8,870	6,000	17,500	6,000
538-08110	REPAIRS - BACKHOE	8,896	5,000	5,000	5,000
538-11200	SEWER PLANT EQUIP	71,723	40,000	40,000	40,000
538-11210	SEWER LINE MAINTENANCE	8,011	10,000	70,000	25,000
538-11220	SEWER CLEANING MACHINE REPAIR	459	2,000	2,000	2,000
538-11230	LIFT STATION EQUIPMENT	17,942	40,000	20,000	20,000
539-30170	SLUDGE REMOVAL	2,828	10,000	13,000	13,000
	<b>TOTAL REPAIRS &amp; MAINTENANCE-SEWER</b>	<b>126,440</b>	<b>123,500</b>	<b>178,000</b>	<b>119,500</b>
<b>INFORMATION TECHNOLOGY-SEWER</b>					
535-01100	ADMINISTRATION SALARY	17,154	19,500	19,500	20,256
535-01500	OVERTIME SALARY EXPENSE	-	-	-	-
535-02100	PAYROLL TAXES FICA	1,054	1,209	1,209	1,256
535-02105	PAYROLL TAXES MEDICARE	246	283	263	294
535-02106	HEALTH INS EXP	1,106	1,486	1,847	1,798
535-02107	PAYROLL TAXES TWC	4	23	4	29
535-02150	TMRS RETIREMENT EXPENSE	1,190	1,367	1,367	1,394
535-02160	WORKMAN'S COMPENSATION INSURANCE	40	46	46	48
535-02210	OTHER INSURANCE	9	10	11	10
535-02220	PROFESSIONAL SERVICES - IT	4,800	6,250	4,800	-
535-05120	TELEPHONE	-	-	-	-
535-13500	CAPITAL OUTLAY	5,017	-	-	-
535-14000	HARDWARE	2,737	1,000	7,000	12,750
535-14010	SOFTWARE	156	500	1,100	4,625
535-14030	NETWORK	-	1,064	-	1,000
	<b>TOTAL INFORMATION TECHNOLOGY-SEWER</b>	<b>33,512</b>	<b>32,738</b>	<b>37,167</b>	<b>43,460</b>

CITY OF LOS FRESNOS  
 APPROVED *UTILITY FUND* BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024	FY 2024-2025
		ACTUAL	BUDGET	PROPOSED
<b>SERVICES &amp; MISCELLANEOUS-SEWER</b>				
534-03115	AUDITOR	11,000	11,375	11,485
534-03140	COLLECTION AGENCY FEES	18,808	20,000	20,000
534-04100	SUPPLIES & POSTAGE	12,208	11,000	13,000
534-05100	ELECTRICITY	76,917	88,000	83,000
534-05120	TELEPHONE	4,221	4,800	4,800
534-05130	LIFT STATIONS - WATER	3,750	4,000	4,400
534-05135	LIFT STATIONS - UTILITES	5,121	5,500	5,500
534-09100	TRAVEL & SCHOOL	2,253	2,500	1,000
534-10100	DUES/MEMBERSHIPS	194	200	200
534-12100	STRUCTURE INSURANCE	2,711	2,750	2,711
534-12110	LIABILITY INSURANCE	6,754	7,000	10,652
534-30115	CREDIT CARD EXPENSE	19,926	19,000	31,500
534-30120	ENGINEERING	2,115	12,500	15,500
534-30250	PROFESSIONAL SERVICES	500	500	500
534-99100	MISCELLANEOUS	977	1,000	-
534-99115	BAD DEBT EXPENSE	2,660	3,500	3,500
539-14100	TECHNOLOGY MAINTENANCE AGREEMENTS	13,621	9,000	9,000
539-30110	TEXAS WATER COMM. PERMIT	14,964	10,000	8,549
	<b>TOTAL SERVICES &amp; MISCELLANEOUS-SEWER</b>	<b>198,702</b>	<b>212,525</b>	<b>225,297</b>
<b>CAPITAL OUTLAY-SEWER</b>				
534-11400	CAPITAL OUTLAY	-	-	20,000
	<b>TOTAL CAPITAL OUTLAY-SEWER</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>BOND INDEBTEDNESS &amp; OTHER DEBT-SEWER</b>				
541-80400	INTEREST EXPENSE - 2009 TWDB EDAP	8,902	7,757	7,757
	<b>TOTAL BOND INDEBTNESS &amp; OTHER DEBT-SEWER</b>	<b>8,902</b>	<b>7,757</b>	<b>7,757</b>
<b>TOTAL SEWER EXPENSE</b>		<b>948,217</b>	<b>1,029,668</b>	<b>1,069,947</b>
<b>TOTAL UTILITY FUND EXPENSES</b>		<b>2,261,652</b>	<b>2,403,140</b>	<b>2,652,034</b>
<b>NET INCOME (LOSS) BEFORE DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>		<b>5,328,566</b>	<b>701,024</b>	<b>565,041</b>
<b>DEPRECIATION</b>				
530-99999	DEPRECIATION EXPENSE WATER	211,530	230,000	230,000
539-99999	DEPRECIATION EXPENSE SEWER	507,720	540,000	530,000
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>719,250</b>	<b>770,000</b>	<b>760,000</b>
<b>BOND INDEBTEDNESS-WATER</b>				
532-30200	CAPITAL LEASE - VEHICLES	-	-	17,949
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>-</b>	<b>-</b>	<b>17,949</b>
<b>BOND INDEBTEDNESS-SEWER</b>				
541-80115	PRINCIPAL 2009-TWDB EDAP \$391,000	-	23,000	23,000
541-30200	CAPITAL LEASE - VEHICLES	-	-	17,949
	<b>TOTAL BOND INDEBTEDNESS</b>	<b>-</b>	<b>23,000</b>	<b>23,000</b>
552-30130	TRANSFER OUT - SERIES 2008 (USDA)	115,231	113,319	113,319
552-30132	TRANSFER OUT - SERIES 2009 (TWDB)	190,000	190,000	190,000
552-30140	TRANSFER OUT - SERIRES 2009 (EDAP)	-	-	31,525
552-30136	TRANSFER OUT - SERIES 2015A (CWSRF)	98,921	96,993	98,951
552-30138	TRANSFER OUT - SERIES 2015 (DWSRF)	136,054	133,302	132,993
552-30316	TRANSFER OUT - AGENT FEES	3,800	3,800	6,236
552-30319	TRANSFER OUT - SERIES 2020 (DWSRF)	54,828	114,828	116,403
552-30320	TRANSFER OUT - SERIES 2020 (CWSRF)	21,787	46,787	46,362
	<b>TOTAL TRANSFERS</b>	<b>620,621</b>	<b>699,029</b>	<b>706,264</b>
<b>TOTAL DEPRECIATION, PRINCIPAL DEBT &amp; TRANSFERS</b>		<b>1,339,871</b>	<b>1,492,029</b>	<b>1,489,264</b>
<b>NET INCOME (LOSS)</b>		<b>3,988,695</b>	<b>(791,005)</b>	<b>(924,223)</b>

CITY OF LOS FRESNOS  
APPROVED **COMMUNITY DEVELOPMENT CORPORATION** BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUE</b>					
452-1132	SALES TAX	612,815	580,000	645,000	670,800
452-1000	INTEREST EARNED	12,674	10,000	15,500	14,400
444-1020	MISCELLANEOUS INCOME	-	-	-	-
<b>TOTAL REVENUE</b>		<b>625,488</b>	<b>590,000</b>	<b>660,500</b>	<b>685,200</b>
<b>EXPENDITURES</b>					
575-01100	SALARIES	17,508	18,720	18,720	25,459
575-02100	FICA EXPENSE	1,084	1,161	1,161	1,579
575-02105	MEDICARE EXPENSE	253	271	271	369
575-02107	TWC EXPENSE	16	90	20	140
575-02160	WORKER'S COMP EXPENSE	41	44	35	60
575-03110	ATTORNEY	-	500	-	500
575-03115	AUDITOR	6,000	7,500	7,610	8,000
575-03120	PROFESSIONAL SERVICES	38,000	39,520	39,520	41,600
575-03121	BUSINESS RECRUIT AND DEVELOPMENT	15,000	15,000	15,000	18,000
575-04100	OFFICE SUPPLIES	4,737	5,500	5,500	5,500
575-06100	CITY PROMOTION	45,000	48,000	48,000	54,500
575-06120	ADVERTISING	8,434	10,000	10,000	12,580
575-09100	TRAVEL/SEMINARS	3,086	3,000	1,881	3,000
575-10100	DUES & MEMBERSHIPS	1,236	3,500	2,000	2,000
575-11150	SPECIAL PROJECTS	54,999	288,356	50,000	188,249
575-12100	INSURANCE	228	250	276	300
575-13500	CAPITAL OUTLAY	-	-	299,800	101,800
575-30000	TRANSFER OUT	18,253	-	-	-
575-30100	BUSINESS INCENTIVE PROGRAM	8,300	40,000	35,000	40,000
575-30129	OVERHEAD TRANSFER TO GENERAL FUND-GR.	15,000	15,000	15,000	15,000
575-30131	TRANSFER DEBT SERVICE I&S	93,288	93,288	93,288	268,064
575-99100	MISCELLANEOUS	221	300	-	300
<b>TOTAL EXPENSES</b>		<b>330,664</b>	<b>590,000</b>	<b>643,082</b>	<b>787,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>294,804</b>	<b>-</b>	<b>17,418</b>	<b>(101,800)</b>

CITY OF LOS FRESNOS  
 APPROVED *SENIOR CITIZENS* BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

		FY 2022-2023	FY 2023-2024		FY 2024-2025
		ACTUAL	BUDGET	PROJECTED	PROPOSED
<b>REVENUE</b>					
425-1000	INTEREST EARNED	223	50	161	50
425-1200	GRANT REIMBURSEMENT	73,685	79,718	79,494	102,000
<b>TOTAL REVENUE</b>		<b>73,908</b>	<b>79,768</b>	<b>79,655</b>	<b>102,050</b>
<b>EXPENDITURES</b>					
525-01100	SALARIES EXPENSE	44,568	46,336	46,336	63,172
525-01500	OVERTIME	73	250	250	250
525-02100	PAYROLL TAXES - FICA	2,732	2,889	2,850	3,933
525-02105	PAYROLL TAXES MEDICARE	639	675	675	920
525-02106	HEALTH & OTHER BENEFITS	8,863	8,918	10,633	10,790
525-02107	PAYROLL TAXES TWC	15	135	15	246
525-02150	RETIREMENT EXPENSE	3,166	3,266	3,266	3,333
525-02160	WORKERS COMPENSATION INSURANCE	105	110	125	150
525-02210	OTHER INS	62	61	65	61
525-04100	OFFICE SUPPLIES	-	3,039	1,500	3,671
525-05100	TELEPHONE	1,539	1,527	1,600	1,600
525-05110	ELECTRICITY	4,144	4,100	4,700	4,700
525-05130	UTILITIES-SENIOR CENTER	636	630	674	674
525-07100	FUEL	1,247	1,500	1,500	1,500
525-08100	VEHICLE REPAIRS & MAINTENANCE	515	732	1,200	1,200
525-11110	BUILDING MAINTENANCE	825	900	891	900
525-12100	BUILDING INSURANCE	3,005	3,050	3,005	3,050
525-12110	LIABILITY INSURANCE	1,636	1,650	1,886	1,900
<b>TOTAL EXPENSES</b>		<b>73,769</b>	<b>79,768</b>	<b>81,170</b>	<b>102,050</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>139</b>	<b>-</b>	<b>(1,515)</b>	<b>-</b>

CITY OF LOS FRESNOS  
APPROVED *DEBT FUND* BUDGET  
FISCAL YEAR ENDING SEPTEMBER 30, 2025

	FY 2022-2023		FY 2023-2024		FY2024-2025	
	ACTUAL	BUDGET	PROJECTED	PROPOSED		
<b>REVENUES</b>						
DEBT SERVICE	919,456	1,008,658	1,008,658	2,179,554		
<b>TOTAL REVENUES</b>	<b>919,456</b>	<b>1,008,658</b>	<b>1,008,658</b>	<b>2,179,554</b>		
<b>EXPENDITURES</b>						
DEBT SERVICE	914,120	1,008,658	1,008,658	2,179,554		
<b>TOTAL EXPENDITURES</b>	<b>914,120</b>	<b>1,008,658</b>	<b>1,008,658</b>	<b>2,179,554</b>		
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>5,336</b>	<b>-</b>	<b>-</b>	<b>0</b>		

REVENUES					
400-0101	CURRENT PROP TAX	592,716	631,090	642,990	1,455,503
400-0105	PROPERTY TAX DISCOUNT	(14,130)	(15,000)	(15,000)	(15,000)
400-0110	DELINQUENT PROPERTY TAXES	9,438	12,000	12,300	12,000
400-0120	PENALTY, INTEREST & COSTS	-	-	-	-
400-0125	CURRENT PENALTY & INTEREST	7,578	7,000	8,800	7,500
400-0130	PROPERTY TAX ADJUSTMENT	(1,603)	-	(13,000)	-
410-1000	TRANSFER FROM OTHER FUNDS	45,000	-	-	-
443-1012	BOND PMTS TSF FROM CDC	278,523	371,068	371,068	717,051
443-1012	BOND PMTS TSF FROM TIRZ	-	-	-	-
443-1012	BOND PMTS TSF FROM GF	-	-	-	-
442-1000	INTEREST EARNED	1,934	2,500	1,500	2,500
<b>TOTAL REVENUES</b>		<b>919,456</b>	<b>1,008,658</b>	<b>1,008,658</b>	<b>2,179,554</b>

EXPENDITURES					
504-30301	COUNTY CONTRACT	5,957	6,500	6,500	7,000
542-80116	PRINCIPAL PAYMENT 2005	145,000	150,000	150,000	155,000
542-80117	INTEREST EXPENSE 2005	13,329	8,280	8,280	2,790
543-80110	BOND AGENT FEES	-	-	-	-
542-80200	PRINCIPAL PAYMENT 2014	150,000	155,000	155,000	160,000
542-80201	INTEREST EXPENSE 2014	91,410	87,231	87,231	80,538
543-80210	BOND AGENT FEES	-	-	-	-
542-80301	PRINCIPAL PAYMENT 2017	235,000	290,000	290,000	345,000
542-80310	INTEREST EXPENSE 2017	117,363	109,908	109,908	100,891
542-80311	PRINCIPAL PAYMENT 2018	145,000	150,000	150,000	155,000
542-80312	INTEREST EXPENSE 2018	11,061	6,739	6,739	2,271
542-80313	PRINCIPAL PAYMENT - CWSRF 2022	-	45,000	45,000	45,000
542-80118	PRINCIPAL PAYMENT 2008 (USDA)	-	-	-	45,000
542-80400	INTEREST EXPENSE 2008 (USDA)	-	-	-	66,406
542-80115	PRINCIPAL PAYMENT 2009 (TWDB)	-	-	-	190,000
542-80120	PRINCIPAL PAYMENT 2009 (EDAP)	-	-	-	25,000
542-80300	INTEREST EXPENSE 2009 (EDAP)	-	-	-	6,525
542-80100	PRINCIPAL PAYMENT 2015 (DWSRF)	-	-	-	135,000
542-80410	INTEREST EXPENSE 2015 (DWSRF)	-	-	-	1,134
542-80140	PRINCIPAL PAYMENT 2015A(CWSRF)	-	-	-	100,000
542-80110	INTEREST EXPENSE 2015A(CWSRF)	-	-	-	690
542-80210	PRINCIPAL PAYMENT 2020 (DWSRF)	-	-	-	90,000
542-80500	INTEREST EXPENSE 2020 (DWSRF)	-	-	-	29,828
542-80250	PRINCIPAL PAYMENT 2020(CWSRF)	-	-	-	35,000
542-80510	INTEREST EXPENSE 2020(CWSRF)	-	-	-	11,787
	PRINCIPAL PAYMENT 2024	-	-	-	75,000
	INTEREST PAYMENT 2024	-	-	-	314,694
542-99100	MISCELLANEOUS	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>914,120</b>	<b>1,008,658</b>	<b>1,008,658</b>	<b>2,179,554</b>

CITY OF LOS FRESNOS  
 APPROVED *TIRZ FUND* BUDGET  
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

	FY 2022-2023		FY 2023-2024		FY2024-2025	
	ACTUAL	BUDGET	PROJECTED	PROPOSED		
<b>REVENUES</b>						
TIRZ						
<b>TOTAL REVENUES</b>	<b>643,950</b>	<b>749,531</b>	<b>787,785</b>	<b>787,785</b>	<b>811,895</b>	<b>811,895</b>
<b>EXPENDITURES</b>						
TIRZ						
<b>TOTAL EXPENDITURES</b>	<b>279,523</b>	<b>327,068</b>	<b>327,068</b>	<b>327,068</b>	<b>523,051</b>	<b>523,051</b>
<b>EXCESS REVENUES(EXPENDITURES)</b>	<b>364,427</b>	<b>422,463</b>	<b>460,717</b>		<b>288,844</b>	
<b>REVENUES</b>						
444-0130 TIRZ CITY REVENUE	424,305	479,699	495,742		511,284	
444-0135 TIRZ COUNTY REVENUE	215,712	267,332	288,843		298,111	
444-1000 INTEREST EARNED	3,933	2,500	3,200		2,500	
<b>TOTAL REVENUES</b>	<b>643,950</b>	<b>749,531</b>	<b>787,785</b>		<b>811,895</b>	
<b>EXPENDITURES</b>						
565-01000 PROFESSIONAL SERVICES	1,000	1,000	1,000		1,000	
565-02000 STREET PROJECTS	-	-	-		-	
565-06000 TIRZ BOND PAYMENT	278,523	326,068	326,068		522,051	
<b>TOTAL EXPENDITURES</b>	<b>279,523</b>	<b>327,068</b>	<b>327,068</b>		<b>523,051</b>	