



Annual Budget
Fiscal Year 2009-2010

City of Los Fresnos, Texas

Annual Budget

Year Beginning October 1, 2009 and Ending September 30, 2010

Table of Contents

Introduction

Letter of Transmittal	1
Budget Goals	2
City Officials	3
Organizational Chart	4
Budget Calendar	5-6
Budget Process	7
Basis of Budgeting	7-8

General Fund

General Fund Summary	9
Revenues	10-12
Expenditures by department	13
Administration	14
Municipal Court	15
Tax Collection	15
Elections	16
Municipal Court	16
Other General Expenditures	17
Police	18
Fire	18
Emergency Medical Service	18
Engineering	19
Streets	19
Garbage	20
Health/Code Enforcement	21
Parks & Recreation	22
Library	23
Community Center	24
Emergency Management	24
City Promotions	82-84

Water & Sewer Fund

Water & Sewer Fund Summary	25
Revenues	25
Salaries - Water	26
Services - Water	27
Materials & Supplies - Water	27
Repairs & Maintenance - Water	28
Capital Outlay - Water	28
Debt Service - Water	28

City of Los Fresnos, Texas

Annual Budget

Year Beginning October 1, 2009 and Ending September 30, 2010

Table of Contents (Continued)

Water & Sewer Fund (Continued)

Salaries - Sewer	29
Services - Sewer	29
Materials & Supplies - Sewer	29
Repairs & Maintenance - Sewer	30
Capital Outlay - Sewer	30
Debt Service - Sewer	31

Community Development Corporation Fund

Fund Summary	32
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Debt Service Fund

Fund Summary	33
Salaries	34-36



November 10, 2009

Mayor, Mayor Pro Tem, and Members of the City Council,

It is my privilege, along with City staff, to present the Fiscal Year October 1, 2009 through September 30, 2010 budget.

As you know, the consequences associated with the recession have wreaked havoc on both the national and global economies. Cities across the Valley continue to struggle to find ways to meet the program and service demands of citizens. And yet, we still have the responsibility to provide effective public safety, libraries, parks and recreation, sanitation services, clean water and sewer services just to name a few. There is a considerable challenge and even more so during times like these when resources are dramatically restrained and the need for increasing taxes and service fees is not really an option but a must.

We must understand that this extraordinary period will require our best creativity, perseverance, discipline, and sacrifice, which are the principles we applied in preparing the budget for FY 2010.

The budget presented today reflects our best effort to account for the many issues, concerns, and priorities identified by you, city employees, and our citizens. Our methods and strategies not only provide a balanced budget, but ensure constant progress in meeting our long term goals of financial stability.

The property tax rate of .715 cents for FY 2010 is based on the tax calculation. The rate, along with the savings from various line item reductions has enabled the City not to increase the rate despite the decrease in the valuation of property.

Despite the significant challenges faced in developing the FY 2010 budget, we have avoided severe reductions and provided a 2% raise for our employees. The City of Los Fresnos will continue to strive to meet our goal in providing innovative and high quality programs and services to its citizens.

Sincerely,

Mark W. Milum
City Manager

Goals

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

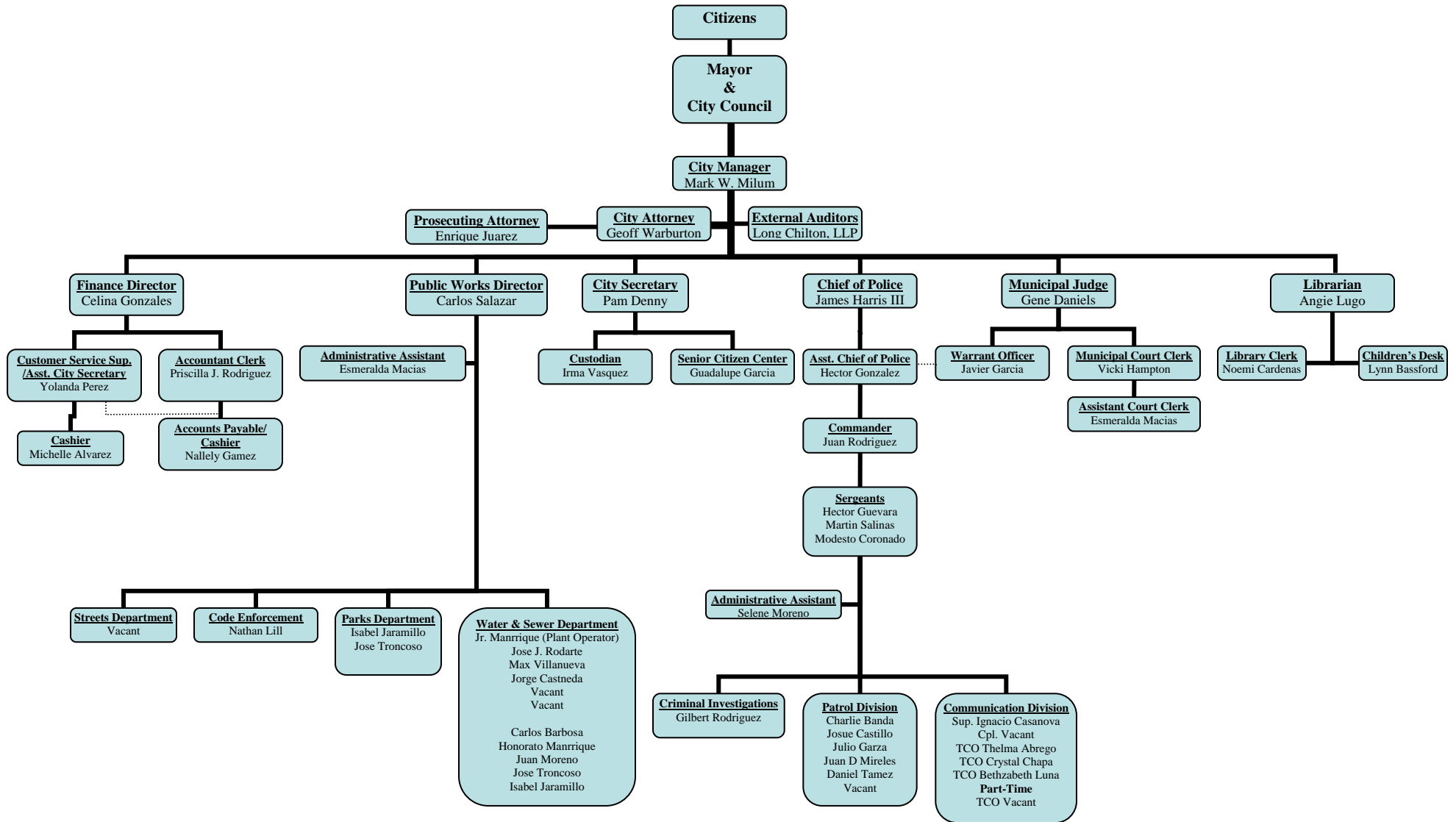
- Exceed tax payer's expectation
- Provide a place for residents to enjoy a unique quality of life
- Consistent rates that are competitive
- Provide competitive wages and benefits for staff
- Equip staff to provide exceptional service and be leaders in our industry.



**City of Los Fresnos
Annual Budget
Fiscal Year 2009-2010
City Officials**

Mayor	David N. Winstead, Sr.
Mayor Pro-Tem	Dwight Chaffin
City Council	Yolanda H. Cruz
	Gary Minton
	Polo Narvaez
	Swain Real
City Manager	Mark W. Milum
Finance Director	Celina Gonzales
Chief of Police	James Harris III
City Secretary	Pam Denny
Library Director	Angie Lugo
Municipal Court Judge	Gene Daniels
Public Works Director	Carlos Salazar
City Attorney	Geoff Warburton
Prosecuting Attorney	Enrique Juarez
Fire Marshall	Geronimo Sheldon
Los Fresnos Volunteer Fire Dept Chief	Gene Daniels
Los Fresnos Ambulance Service Director	Gene Daniels

City of Los Fresnos Organizational Chart



City of Los Fresnos
FY 2009-2010 Budget & Tax Rate Planning Calendar

June 12 th	Distributes budget information packets, including budget forms and instructions to department heads.
July 24 th	Budget meeting with Librarian and other Departments
July 29 th	Budget meeting with Public Works Director
July 30 th	Budget meeting with Chief of Police
July 20 th	Deadline for ARB to approve appraisal records.
July 22 nd	Send letter to Cameron County Tax Office with all information needed to prepare Effective & Rollback Tax Rate Worksheet.
July 25 th	Deadline for Chief Appraiser to certify rolls to taxing units.
July 30 th	Cameron County Tax Office to send Calculation of effective and rollback tax rates to City no later than 10:00 a.m. for publication in newspaper. City to send notice to newspaper and post on City's web site.
August 3 rd	Finance Director submits Proposed 2009-2010 Budgets to City Secretary.
August 11 th	1 st budget workshop. Certification by Finance Director of anticipated ad valorem collection rate for tax year 2009 and the excess debt rate collections for tax year 2008.
August 12 th	Publication of effective and rollback tax rates; statement and schedules.
August 21 st	72-hour notice for meeting (open Meetings Notice)
August 25 th	Meeting of governing body for 2 nd Budget Workshop and announce date of public hearing for budget. (Sept. 8 th)
August 26 th	Notice on public hearing on budget is published.
September 4 th	72-hour notice for public hearing on budget (Open Meetings Notice).

September 8 th	7:00 p.m. Public hearing on Budget and first reading of Ordinances to adopt budget and tax rate. 7:30 p.m. Second reading of Ordinances to adopt budget and tax rate.
September 15 th	Copy of final budget needs to be filed with the City Secretary.
September 18 th	City Secretary needs to file budget with County Clerk
October 1 st	New fiscal year begins.

Budget Process

- The budget process begins with the distribution of budget forms to all department heads who then prepare their requests and submit them to the Finance Department.
- After all of the budget requests have been received the City manager together with the Finance Director meet with each department head to review the requests that have been received and compare the requests received with projected revenues for the budget year. At this point there are adjustments made to the budget to adjust expenditures to ensure that the requested amounts are reasonable (not too high or low). Revenue projections are also reviewed with the City Manager and any necessary adjustments are made. As is almost always the case, budget requests will inevitably exceed projected revenues and items that are not considered to be priority are placed on a wish list so to speak while other items are left to be considered by the City Council. The edited proposed budget documents are then submitted to the City 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 City council and the public an overview of the proposed budget as well as major issues 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 recorded vote, and scheduling two public hearings. The Council can always adopt a tax rate that is lower than the proposed tax rate, but they can not adopt a higher tax rate without starting the whole process over again.
- At the public hearings on the tax rate the Council listens to comments from the public and announces the meeting date when they will adopt the tax rate. A public hearing is also scheduled for the budget at the same meeting.

Budget Amendments

The City Manager is authorized to transfer budgeted amounts within individual departments. Any amendment which transfers budgeted amounts between two or more departments, or that increases or decreases budgeted expenditures in a department or Fund must be placed on a meeting agenda for approval by the City Council.

Basis of Budgeting

The budgets of general government fund types are prepared on a modified accrual basis. General government funds include the General and Debt Service funds. Under the Modified accrual basis, obligations of the City (ie. 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. The full accrual basis recognizes expenses when a commitment is made (ie. Purchase orders issued), but revenues are also recognized when they are obligated to the City (ie. 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
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
REVENUES					
PROPERTY TAXES	726,881	762,817	765,668	778,817	2%
SALES TAXES	373,392	386,129	388,841	395,118	2%
GARBAGE FEES	87,635	125,500	98,032	94,500	-25%
FINES & FORFEITURES	475,115	421,816	403,421	416,800	-1%
GRANTS	251,323	130,449	130,449	67,750	-48%
PD-SERVICE CONTRACT	8,500	8,500	8,500	8,500	0%
FRANCHISE FEES	164,395	167,868	176,550	178,800	7%
MISCELLANEOUS	301,589	176,004	173,844	155,263	-12%
TRANSFERS IN	69,298	-	-	-	
TOTAL REVENUES	2,458,128	2,179,083	2,145,305	2,095,548	-4%
EXPENDITURES					
GENERAL GOVERNMENT	519,294	528,184	525,529	489,848	-7%
PUBLIC SAFETY	1,414,162	1,178,526	1,161,761	1,232,791	5%
HIGHWAYS & STREETS	109,996	98,929	84,244	70,700	-29%
SANITATION	3,467	3,000	1,897	2,000	-33%
HEALTH & WELFARE	48,697	44,737	40,515	47,316	6%
CULTURE & RECREATION	286,481	325,707	319,687	252,893	-22%
TOTAL EXPENDITURES	2,382,097	2,179,083	2,133,634	2,095,548	-4%
EXCESS REVENUES(EXPENDITURES)	76,031	-	11,671	0	

BUDGET INCREASE COMPARED WITH FYE 2008-2009

(83,536)

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

		<u>FY 2007-2008</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
		ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
ANTICIPATED OPERATIONAL REVENUE						
400-0100	PROPERTY TAXES	682,792	723,786	730,428	741,570	2%
400-0110	DELINQUENT TAXES	34,248	31,000	26,912	30,000	-3%
400-0115	PROPERTY TAX DISCOUNT	(14,975)	(15,500)	(15,500)	(15,000)	-3%
400-0120	PENALTY, INTEREST & COST	22,666	20,000	20,298	22,247	11%
400-0123	COSTS COLLECTED	2,150	-	-	-	
400-0130	DISTRIBUTION OF EXCEEDS PROCEEDS	-	3,531	3,530	-	-100%
	TOTAL PROPERTY TAXES	726,881	762,817	765,668	778,817	2%
430-0200	CITY SALES TAX	373,392	386,129	388,841	395,118	2%
	TOTAL SALES TAXES	373,392	386,129	388,841	395,118	2%
412-1090	GARBAGE COLLECTION-RESIDENTIAL	47,462	80,000	61,097	61,000	-24%
412-1100	GARBAGE COLLECTION-COMMERCIAL	22,282	24,000	15,030	15,000	-38%
412-1110	COLLECTED SALES TAX-GARBAGE	6,462	7,500	7,735	7,500	0%
412-1111	GARBAGE PENALTIES	11,428	14,000	14,170	11,000	-21%
	TOTAL GARBAGE FEES	87,635	125,500	98,032	94,500	-25%
407-0240	MUNICIPAL COURT FINES & FEES	406,154	366,500	344,855	360,000	-2%
407-0241	COURT FEES-TECH	21,547	17,800	18,169	18,000	1%
407-0260	COURT FEES- JUDGE	1,683	1,831	1,727	1,600	-13%
407-0270	COURT FEES-SECURITY	15,603	13,135	13,337	13,000	-1%
407-0280	COURT FEES- CHILD SAFETY FUND	2,010	1,200	950	1,200	0%
407-0290	SPECIAL EXPENSE	28,117	21,350	24,384	23,000	8%
	TOTAL MUNICIPAL FINES	475,115	421,816	403,421	416,800	-1%

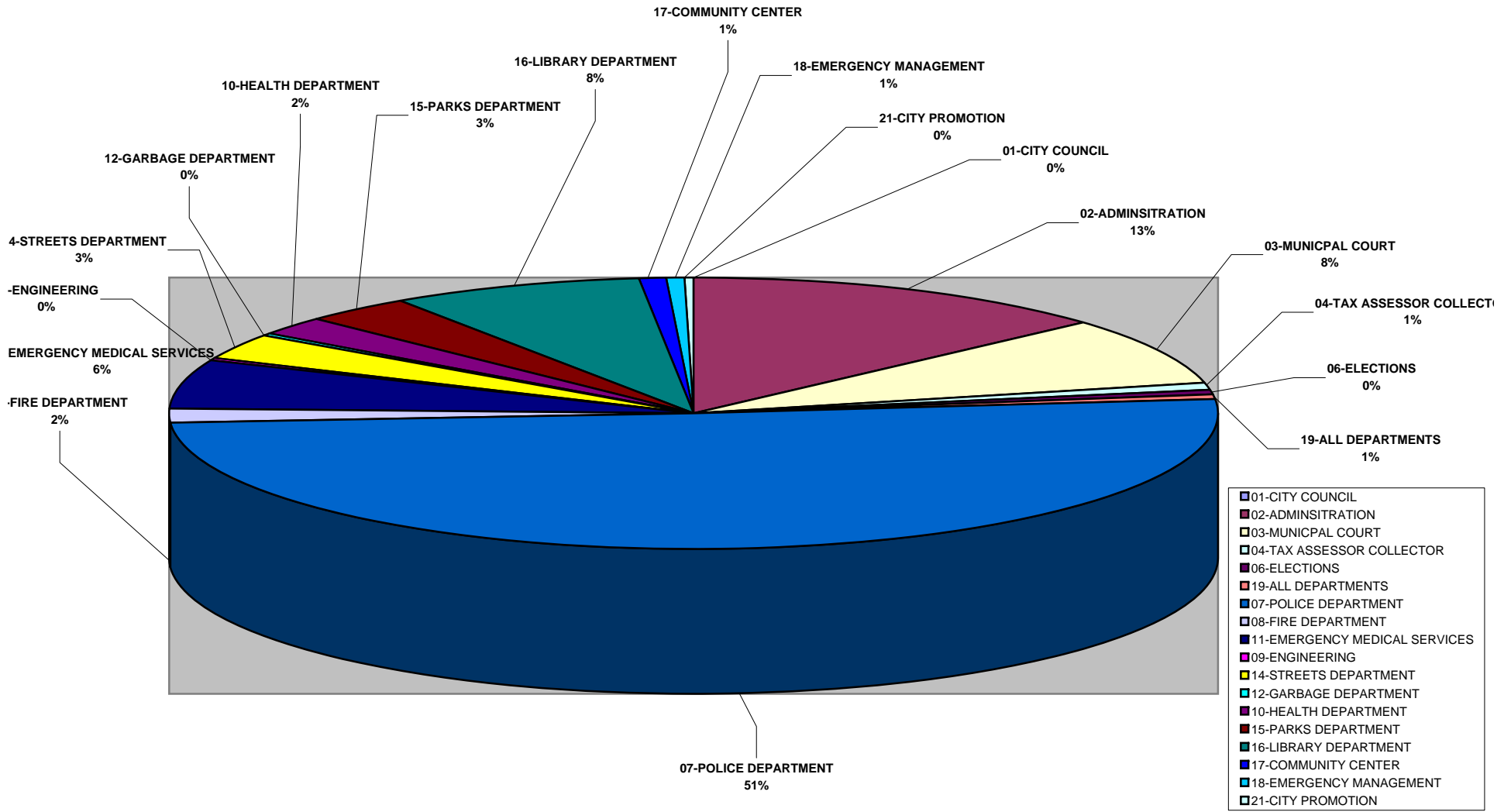
CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008		FY 2008-2009		FY 2009-2010	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE	
407-1060 POLICE EDUCATION FROM STATE	2,205	1,570	1,570	1,570	0%	
490-7525 LIBRARY GRANT REVENUE	-	7,975	7,975	-	-100%	
490-7556 GRANT REVENUE	62,907	120,904	-	66,180	-45%	
490-7558 GRANT REVENUE - FEMA	186,211	-	120,904	-		
TOTAL GRANTS	251,323	130,449	130,449	67,750	-48%	
407-1090 SERVICE CONTRACT-LFCISD	8,500	8,500	8,500	8,500	0%	
TOTAL SERVICE CONTRACT	8,500	8,500	8,500	8,500	0%	
430-0205 MIXED BEVERAGE TAXES	804	2,500	2,500	2,500	0%	
430-0210 AEP FRANCHISE FEE	85,890	77,000	85,167	85,000	10%	
430-0220 FRANCHISE FEE-CINGULAR	4,290	4,290	4,290	4,200	-2%	
430-0230 FRANCHISE FEE-AT&T	13,610	17,000	17,129	20,000	18%	
430-0250 TCI FRANCHISE FEE	15,128	15,288	15,289	15,500	1%	
430-0260 FRANCHISE FEE-GARBAGE	31,459	37,000	37,000	37,500	1%	
430-0270 TEXAS GAS FRANCHISE FEE	2,542	3,095	3,095	3,100	0%	
430-0275 MISC FRANCHISE FEES	7,902	8,695	7,997	8,000	-8%	
430-0280 RIGHT OF WAY FRANCHISE FEES	2,770	3,000	4,083	3,000	0%	
TOTAL FRANCHISE FEES	164,395	167,868	176,550	178,800	7%	

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
400-1010 HOTEL/MOTEL TAX	21,448	15,250	23,412	20,500	34%
400-1015 LICENSE & PERMITS	28,383	16,000	17,396	15,000	-6%
400-1025 RENTAL FEES - COMMUNITY CENTER	5,825	5,000	6,825	6,000	20%
400-1028 RENTAL FEES-PARKS	2,355	2,000	2,070	2,000	0%
400-1030 CP&L SERVICE CHARGE	5,079	3,800	3,798	3,500	-8%
400-1040 PLAT REVIEW FEES	270	500	-	-	-100%
400-1050 SALE OF EQUIPMENT / VEHICLES	3,300	-	-	-	
400-1070 INTEREST EARNED	30,153	11,000	9,150	10,000	-9%
400-1075 DONATIONS	200	200	-	-	-100%
407-0300 NSF REVENUE	280	120	160	200	67%
407-0310 POLICE RECORDS FEES	3,076	1,850	2,115	1,600	-14%
407-0315 BORDER PATROL HOUSING	24,690	15,000	15,894	16,000	7%
407-1071 FIRE DISPACTH-LAGUNA VISTA	2,000	2,000	2,000	2,000	0%
410-1010 LOT MOWING	8,501	1,355	4,500	4,500	232%
410-1015 LOT MOWING - PENALTIES/FILING FEES	-	-	39	-	
410-1020 RESTAURANT INSPECTIONS	135	1,170	1,440	1,260	8%
410-1030 ANIMAL CONTROL	-	125	630	500	300%
414-1020 LIEN RECEIPTS	4,404	-	-	-	
415-1060 LFCISD POOL CONTRACT	7,246	7,246	6,733	5,725	-21%
415-1090 POOL INCOME	4,387	5,000	840	800	-84%
415-1095 CPR TRAINING LESSONS	1,491	1,200	415	415	-65%
416-1010 LIBRARY REVENUE	7,800	7,185	9,811	8,763	22%
416-1020 LIBRARY REVENUE-COPY MACHINE	3,306	3,026	2,544	2,500	-17%
444-1000 DEVELOPMENT INCOME	56,666	5,894	5,894	-	-100%
444-1002 CDC ADMIN REVENUE	15,000	15,000	15,000	15,000	0%
444-1005 LOAN PROCEEDS	19,101	-	-	-	
444-1010 MISC INCOME	11,279	20,393	12,797	7,500	-63%
444-1020 CITY PROMOTIONS/4TH OF JULY DONATIONS	-	475	475	-	-100%
490-7560 REIMB. FROM FIRE DEPT/EMS	35,215	35,215	29,907	31,500	-11%
TOTAL OTHER REVENUE	301,589	176,004	173,844	155,263	-12%
4999-9996 TRANSFERS IN	69,298	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES	69,298	-	-	-	-
TOTAL ANTICIPATED OPERATIONAL REVENUE	2,458,128	2,179,083	2,145,305	2,095,548	-4%

**City of Los Fresnos
 FY 2009-2010 Approved Budget
 General Fund
 Expenditures by Department**



CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE	
ANTICIPATED OPERATIONAL EXPENDITURES						
ADMINISTRATION EXPENDITURES						
DEPARTMENT 02						
502-01100	ADMINISTRATION SALARY	96,959	118,308	118,600	120,677	2%
502-01500	OVERTIME SALARY EXPENSE	369	200	200	200	0%
502-02100	PAYROLL TAXES FICA	6,771	7,509	7,200	7,656	2%
502-02105	PAYROLL TAXES MEDICARE	1,646	1,756	1,700	1,790	2%
502-02106	HEALTH INS EXP	13,059	15,500	16,200	16,865	9%
502-02107	PAYROLL TAXES TWC	1,010	1,620	900	1,620	0%
502-02150	TMRS RETIREMENT EXPENSE	5,607	6,031	5,700	4,063	-33%
502-02160	WORKMAN'S COMPENSATION INSURANCE	1,190	606	(2,553)	617	2%
502-02210	OTHER INSURANCE	218	245	300	255	4%
502-03110	ATTORNEY	26,412	20,000	13,925	15,000	-25%
502-03115	AUDITOR	10,000	8,500	8,500	8,500	0%
502-04100	OFFICE SUPPLIES & PRINTING	11,627	9,848	9,000	8,000	-19%
502-04110	POSTAGE	2,066	2,500	2,793	3,000	20%
502-05100	ELECTRICITY	7,256	7,500	7,800	7,500	0%
502-05120	TELEPHONE	7,990	7,500	9,400	9,000	20%
502-06100	ADVERTISING	8,209	4,000	4,500	3,500	-13%
502-06120	LF CHAMBER OF COMMERCE ADV.	12,000	12,000	12,000	12,000	0%
502-06130	HEADS & BEDS	14,000	21,500	21,500	21,500	0%
502-09100	TRAVEL & TRAINING	4,761	5,000	4,300	4,500	-10%
502-09110	ADMIN. EXPENSE	722	1,000	500	1,000	0%
502-10100	DUES & MEMBERSHIP	4,232	4,200	4,300	4,200	0%
502-11100	MAINTENANCE OF EQUIPMENT	1,020	2,000	2,100	2,000	0%
502-11110	MAINTENANCE OF BLDG.	2,609	3,000	2,300	3,000	0%
502-12100	BUILDING INSURANCE	1,457	2,047	2,047	2,200	7%
502-12110	LIABILITY INSURANCE	7,759	7,973	6,700	8,200	3%
502-14100	COMPUTER EXP	10,143	7,178	8,500	7,000	-2%
502-30260	BOYS & GIRLS CLUB	2,000	2,000	2,000	2,000	0%
502-4000	DEVELOPMENT CHARGES	55,013	20,000	21,000	5,000	0%
502-99100	MISCELLANEOUS	4,305	2,000	2,000	272	0%
TOTAL DEPARTMENT EXPENDITURES		320,410	301,521	293,412	281,115	-7%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	<u>FY 2007-2008</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>		
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE	
MUNICIPAL COURT EXPENDITURES						
DEPARTMENT 03						
503-01100	COURT CLERK SALARY	79,482	78,655	80,500	80,208	2%
503-01500	OVERTIME SALARIES	930	600	600	200	-67%
503-02100	PAYROLL TAXES FICA	5,394	4,926	5,000	5,022	2%
503-02105	PAYROLL TAXES MEDICARE	1,199	1,153	1,200	1,174	2%
503-02106	HEALTH INSURANCE	17,694	21,400	22,300	19,409	-9%
503-02107	PAYROLL TAXES TWC	704	810	650	810	0%
503-02150	TMRS RETIREMENT EXPENSE	3,914	3,957	3,800	2,665	-33%
503-02160	WORKMAN'S COMPENSATION INSURANCE	1,643	2,387	700	2,434	2%
503-02210	OTHER INSURANCE	407	485	500	437	-10%
503-04100	SUPPLIES	2,941	2,500	2,400	2,500	0%
503-03100	CONTRACT SERVICES - JUDGE	16,655	17,321	17,321	17,321	0%
503-03110	CONTRACT SERVICES - ATTORNEY	13,000	12,000	14,000	12,000	0%
503-04110	POSTAGE	144	600	100	600	0%
503-05100	ELECTRICITY	3,628	4,000	3,900	4,000	0%
503-05120	TELEPHONE	1,842	2,000	2,100	2,000	0%
503-09100	TRAVEL & SCHOOL EXPENSE	1,159	1,000	1,385	1,500	50%
503-10100	DUES & MEMBERSHIPS	241	300	200	300	0%
503-14110	COURT TECHNOLOGY	10,901	14,500	15,800	10,000	-31%
503-30110	CREDIT CARD EXPENSE	57	-	-	-	
503-30115	LINEBARGER/MSB FEES	3,124	2,500	4,000	4,000	60%
TOTAL DEPARTMENT EXPENDITURES		165,059	171,094	176,456	166,579	-3%
TAX ASSESSOR-COLLECTOR EXPENDITURES						
DEPARTMENT 04						
504-30100	TAX APPRAISAL FEE	11,223	11,677	10,600	11,629	0%
504-30300	COUNTY CONTRACT M&O	7,296	8,000	8,000	8,000	0%
TOTAL DEPARTMENT EXPENDITURES		18,519	19,677	18,600	19,629	0%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	<u>FY 2007-2008</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
	<u>ACTUAL</u>	<u>APPROVED BUDGET</u>	<u>PROJECTED ANNUAL</u>	<u>APPROVED BUDGET</u>	<u>PERCENTAGE INCREASE</u>
ELECTIONS EXPENDITURES					
DEPARTMENT 06					
506-03000 ELECTIONS CONTRACT	-	4,000	7,825	7,825	96%
506-04100 SUPPLIES	-	500	-	-	-100%
506-06100 ADVERTISING	-	500	144	200	-60%
506-09100 TRAVEL & SCHOOL	751	1,000	995	1,000	0%
TOTAL DEPARTMENT EXPENDITURES	751	6,000	8,964	9,025	50%
ALL DEPARTMENT EXPENDITURES					
DEPARTMENT 19					
519-30100 AIR CARE	3,000	3,000	3,000	3,000	0%
519-30160 OUTSOURCE PAYROLLSERVICE	1,907	2,000	1,890	2,000	0%
519-30170 RCI- FIXED ASSETS/RECORD RETENTION	6,346	6,850	5,465	4,000	-42%
519-30180 EMPLOYEE DRUG TESTING	315	500	200	500	0%
519-30260 CHRISTMAS/THANKSGIVING PARTY	2,987	3,542	3,542	4,000	13%
519-14101 TELEPHONE SYSTEM	-	14,000	14,000	-	0%
TOTAL DEPARTMENT EXPENDITURES	14,555	29,892	28,097	13,500	-55%

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
POLICE EXPENDITURES					
DEPARTMENT 07					
507-01100 SALARIES EXP	573,936	588,221	585,000	603,442	3%
507-01500 POLICE OVERTIME	31,257	20,000	22,000	20,000	0%
507-02100 PAYROLL TAXES FICA	37,033	38,769	37,634	38,862	0%
507-02105 PAYROLL TAXES MEDICARE	8,661	9,070	8,802	9,089	0%
507-02106 HEALTH & OTHER BENEFITS	90,575	95,820	100,000	110,968	16%
507-02107 PAYROLL TAXES TWC	5,366	5,670	4,854	5,670	0%
507-02150 RETIREMENT EXPENSE	14,308	34,030	35,068	20,622	-39%
507-02160 WORKMAN'S COMPENSATION INSURANCE	24,452	25,609	17,600	25,420	-1%
507-02210 OTHER INS	995	930	1,100	1,056	14%
507-03115 FORENSICS	-	2,590	1,295	-	0%
507-04100 ADMINISTRATIVE SUPPLIES	10,741	11,000	12,000	9,000	-18%
507-04110 JANITORIAL SUPPLIERS	12	500	400	500	0%
507-04120 UNIFORMS (ALLOWANCE)	9,533	4,000	4,000	4,000	0%
507-04130 PRISONER EXPENSE	4,596	4,500	5,500	5,000	11%
507-04140 POLICE EQUIPMENT	13,247	10,500	8,900	11,000	5%
507-05100 ELECTRICITY	7,256	8,000	7,800	8,000	0%
507-05120 TELEPHONE & BEEPER	8,173	9,510	9,100	9,500	0%
507-06100 ADVERTISING	430	1,000	1,000	1,000	0%
507-07100 FUEL FOR VEHICLES	33,615	26,455	25,000	27,500	4%
507-08100 REPAIRS - VEHICLES	15,380	12,000	13,500	12,000	0%
507-09100 TRAVEL & TRAINING	10,409	15,050	15,600	12,000	-20%
507-09110 STATE EDUCATION MONEY	-	1,688	1,570	1,570	-7%
507-10100 DUES & MEMBERSHIPS	370	1,000	1,105	1,000	0%
507-11100 EQUIPMENT REPAIRS/MAINTENANCE	3,003	3,200	2,400	3,000	-6%
507-11110 BUILDING MAINTENANCE	4,401	2,560	2,800	2,000	-22%
507-12110 LIABILITY INSURANCE	13,277	10,500	10,469	11,000	5%
507-13110 NEW POLICE EQUIPMENT	2,036	-	-	-	
507-13120 NEW POLICE UNITS	29,605	-	-	71,034	
507-14100 COMPUTER EXPENSE	15,935	10,000	10,900	5,000	-50%
507-30100 SCHOOL SUPPORT/EXPLORERS	751	-	-	1,000	
507-99100 MISCELLANEOUS	1,543	7,450	7,500	1,000	-87%
507-13500 CAPITAL OUTLAY	62,906	27,336	27,336	27,336	0%
TOTAL DEPARTMENT EXPENDITURES	1,033,802	986,958	980,233	1,058,569	7%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE	
FIRE EXPENDITURES						
DEPARTMENT 08						
508-02160	WORKER'S COMP	-	125	125	150	0%
508-03100	FIRE MARSHALL	5,213	5,422	5,422	5,422	0%
508-03110	SPECIAL SERVICES - CONTRACT	16,000	18,000	18,000	21,000	17%
508-04100	SUPPLIES	447	500	500	500	0%
508-12100	INSURANCE	3,988	326	326	400	23%
508-12110	LIABILITY INSURANCE	3,234	5,548	5,548	5,750	4%
TOTAL DEPARTMENT EXPENDITURES		28,882	29,921	29,921	33,222	11%
EMERGENCY MEDICAL SERVICE EXPENDITURES						
DEPARTMENT 11						
511-02160	WORKER'S COMP	-	-	13,704	14,000	
511-05120	TELEPHONE	-	-	250	300	
511-12100	BUILDING INSURANCE	559	746	646	700	-6%
511-12110	LIABILITY INSURANCE	29,076	30,656	10,183	10,500	-66%
511-14010	CONTRACT LOS FRESNOS EMS	100,000	100,000	100,000	100,000	0%
TOTAL DEPARTMENT EXPENDITURES		129,635	131,402	124,783	125,500	-4%
ENGINEERING EXPENDITURES						
DEPARTMENT 09						
509-30100	PLAT REVIEW	-	-	-	2,000	
509-30120	ENGINEERING	21,760	-	-	-	
TOTAL DEPARTMENT EXPENDITURES		21,760	-	-	2,000	

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	<u>FY 2007-2008</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
	<u>ACTUAL</u>	<u>APPROVED BUDGET</u>	<u>PROJECTED ANNUAL</u>	<u>APPROVED BUDGET</u>	<u>PERCENTAGE INCREASE</u>
STREETS EXPENDITURES					
DEPARTMENT 14					
514-01100 SALARIES	14,472	20,831	17,506	-	-100%
514-01500 OVERTIME SALARIES	83	1,000	400	-	-100%
514-02100 PAYROLL TAXES FICA	221	1,354	-	-	-100%
514-02105 PAYROLL TAXES MEDICARE	52	317	-	-	-100%
514-02106 HEALTH & OTHER BENEFITS	-	4,212	-	-	-100%
514-02107 PAYROLL TAXES TWC	19	270	-	-	-100%
514-02150 RETIREMENT EXPENSE	192	1,087	-	-	-100%
514-02160 WORKMAN'S COMPENSATION INSURANCE	629	247	(2,139)	-	-100%
514-02210 OTHER INSURANCE	40	48	-	-	-100%
514-04100 TOOLS & SUPPLIES	2,208	2,000	2,200	2,000	0%
514-05100 ELECTRICITY (STREET LIGHTS)	45,445	47,500	46,000	47,500	0%
514-07100 FUEL FOR VEHICLES	2,618	3,500	1,300	2,000	-43%
514-08100 REPAIRS - VEHICLES	1,712	2,500	4,500	2,500	0%
514-11100 STREET DRAINAGE & REPAIRS	3,326	5,000	5,000	5,000	0%
514-11110 STREET SIGNS & REPAIRS	1,104	2,500	2,500	2,500	0%
514-11120 MOWING MACHINE REPAIRS	1,130	2,500	3,000	2,500	0%
514-12110 LIABILITY INSURANCE	1,722	1,563	1,477	1,700	9%
514-13500 CAPITAL OUTLAY	12,973	-	-	-	-
514-30100 VEGETATION CONTROL	290	2,500	2,500	3,000	20%
TOTAL DEPARTMENT EXPENDITURES	88,236	98,929	84,244	68,700	-31%
GARBAGE EXPENDITURES					
DEPARTMENT 12					
512-99115 BAD DEBT EXPENSE	3,467	3,000	1,897	2,000	-33%
TOTAL DEPARTMENT EXPENDITURES	3,467	3,000	1,897	2,000	-33%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE	
HEALTH EXPENDITURES						
DEPARTMENT 10						
510-01100	INSPECTOR SALARIES	22,564	20,668	19,000	22,880	11%
510-01500	OVERTIME SALARIES	1,181	1,000	800	1,000	0%
510-02100	PAYROLL TAXES FICA	1,542	1,481	1,300	1,518	2%
510-02105	PAYROLL TAXES MEDICARE	353	346	300	355	3%
510-02106	HEALTH INSURANCE	4,333	4,212	3,600	4,995	19%
510-02107	PAYROLL TWC	215	270	170	270	0%
510-02150	TMRS	1,178	1,189	1,000	805	-32%
510-02160	WORKMAN'S COMPENSATION	518	308	300	316	3%
510-02210	OTHER INS	45	48	30	27	-44%
510-03100	LOT MOWING	2,461	3,000	3,100	2,500	-17%
510-04100	SUPPLIES & POSTAGE	870	1,500	1,700	2,000	33%
510-04110	MOSQUITO SPRAYING SUPPLIES	-	1,500	-	1,000	-33%
510-05120	TELEPHONE	831	600	900	1,600	167%
510-07110	FUEL FOR VEHICLES	2,826	3,000	1,750	2,000	-33%
510-08100	VEHICLE REPAIRS	251	1,000	1,100	1,000	0%
510-09100	TRAVEL & TRAINING	490	1,600	2,500	1,000	-38%
510-09110	DUES & MEMEBERSHIPS	52	250	100	500	100%
510-11100	MOSQUITO MACHINE MAINT.	-	200	-	200	0%
510-12110	LIABILITY INSURANCE	740	365	365	400	10%
510-13110	ANIMAL PENS	-	1,000	1,000	750	-25%
510-14100	COMPUTER EXPENSE	97	200	200	1,200	500%
510-30100	ANIMAL CONTROL	677	1,000	1,000	1,000	0%
510-99100	MISCELLANEOUS	7,473	-	300	-	
TOTAL DEPARTMENT EXPENDITURES		48,697	44,737	40,515	47,316	6%

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
PARKS EXPENDITURES					
DEPARTMENT 15					
515-01100 SALARIES	47,039	20,654	28,000	-	-100%
515-01105 POOL LABOR	15,204	18,000	14,500	18,000	0%
515-01106 SWIMMING LESSONS INSTRUCTOR	4,387	5,000	840	-	-100%
515-01500 OVERTIME EXPENSE	1,394	400	1,000	-	-100%
515-02100 PAYROLL TAXES FICA	2,997	1,357	1,500	-	-100%
515-02105 PAYROLL TAXES MEDICARE	701	317	400	-	-100%
515-02106 HEALTH INSURANCE EXPENSE	11,638	4,212	5,325	-	-100%
515-02107 PAYROLL TAXES TWC	436	270	(186)	-	-100%
515-02150 RETIREMENT EXPENSE	2,335	1,090	1,000	-	-100%
515-02160 WORKMAN'S COMPENSATION INSURANCE	2,247	1,039	(1,278)	-	-100%
515-02160 OTHER INSURANCE	141	52	100	-	-100%
515-03121 CONTRACT LABOR - CPR	1,491	1,200	415	500	-58%
515-04100 TOOLS & SUPPLIES	3,064	3,000	4,000	3,500	17%
515-04110 POOL SUPPLIES	1,011	1,500	1,500	1,500	0%
515-05100 ELECTRICITY (PARK)	8,361	13,847	15,000	15,000	8%
515-05110 ELECTRICITY (POOL)	8,464	10,000	8,900	9,000	-10%
515-05120 TELEPHONE	583	600	450	500	-17%
515-07100 FUEL FOR VEHICLES	3,391	3,500	2,500	3,000	-14%
515-08100 VEHICLE REPAIRS	519	1,500	1,000	1,500	0%
515-09100 TRAVEL & TRAINING	88	100	-	500	400%
515-11100 MOWING MACHINE REPAIRS	2,194	2,100	3,500	3,000	43%
515-11110 POOL MAINT.	3,190	3,000	1,000	2,500	-17%
515-11130 PARK MAINTENANCE	7,633	25,000	30,500	6,000	-76%
515-11135 LITTLE LEAGUE MAINTENANCE	3,087	30,291	30,300	3,500	-88%
515-12110 LIABILITY INSURANCE	1,916	1,917	1,410	1,500	-22%
TOTAL DEPARTMENT EXPENDITURES	133,511	149,946	151,675	69,500	-54%

CITY OF LOS FRESNOS
 APPROVED **GENERAL FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	<u>FY 2007-2008</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
LIBRARY EXPENDITURES					
DEPARTMENT 16					
516-01100 SALARIES	70,015	70,846	70,000	77,163	9%
516-02100 PAYROLL TAXES FICA	4,013	4,391	4,500	4,784	9%
516-02105 PAYROLL TAXES MEDICARE	939	1,028	1,000	1,120	9%
516-02106 HEALTH & OTHER BENEFITS	15,587	19,289	22,511	23,393	21%
516-02107 PAYROLL TAXES TWC	621	1,080	600	1,080	0%
516-02150 RETIREMENT EXPENSE	3,386	3,528	3,500	2,539	-28%
516-02160 WORKMAN'S COMPENSATION INSURANCE	1,489	348	(1,538)	378	9%
516-02210 OTHER INS	212	272	400	409	50%
516-04100 OFFICE SUPPLIES	2,705	2,700	2,600	2,500	-7%
516-05100 ELECTRICITY	10,160	11,000	12,500	12,000	9%
516-05120 TELEPHONE	1,743	2,000	3,500	3,300	65%
516-06100 ADVERTISING	60	90	-	90	0%
516-09100 TRAVEL & TRAINING	804	900	300	850	-6%
516-10100 DUES & MEMBERSHIP	121	180	31	180	0%
516-11100 MAINTENANCE OF EQUIPMENT	1,201	1,350	1,600	1,350	0%
516-11110 MAINTENANCE OF BLDG.	3,025	2,700	2,000	3,000	11%
516-11120 COMPUTER MAINTENANCE	420	6,000	3,000	3,000	-50%
516-12100 BUILDING INSURANCE	-	-	4,648	5,000	
516-12110 LIABILITY INSURANCE	4,465	5,633	921	1,000	-82%
516-13100 NEW EQUIPMENT	936	2,250	200	5,500	144%
516-13110 LEASE COPIER	2,988	3,000	3,000	3,000	0%
516-14100 COMPUTER EXPENSE	6,815	11,975	10,000	4,000	-67%
516-30100 BOOKS	9,047	9,000	9,000	9,000	0%
516-99100 MISCELLANEOUS	32	540	75	540	0%
TOTAL DEPARTMENT EXPENDITURES	140,784	160,100	154,348	165,177	3%

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE	
COMMUNITY CENTER EXPENDITURES						
DEPARTMENT 17						
517-01100	JANITORIAL SALARIES	1,625	2,300	1,900	3,845	67%
517-05100	OVERTIME	508	1,000	800	1,000	0%
517-02100	PAYROLL TAXES FICA	53	295	200	300	2%
517-02105	PAYROLL TAXES MEDICARE	12	69	50	70	1%
517-02106	HEALTH INSURANCE	234	1,053	900	1,249	19%
517-02107	PAYROLL TAXES TWC	19	270	25	270	0%
517-02150	RETIREMENT EXPENSE	96	237	130	159	-33%
517-02160	WORKMANS COMP	65	24	15	24	2%
517-02210	OTHER INSURANCE	11	52	50	61	17%
517-03125	CONTRACT LABOR - JANITORIAL	850	-	-	-	
517-04100	SUPPLIES & EQUIPMENT	389	1,000	1,200	1,000	0%
517-08100	VEHICLE REPAIRS	355	500	500	500	0%
517-11100	MAINTENANCE OF EQUIPMENT	54	300	300	1,300	333%
517-11110	BUILDING MAINTENANCE & GROUNDS	2,693	1,200	1,300	638	-47%
517-12100	BUILDING INSURANCE	710	1,268	1,268	1,300	3%
517-12110	LIABILITY INSURANCE	889	975	975	1,000	3%
517-14100	COMPUTER EXPENSE	172	1,143	1,230	1,500	31%
TOTAL DEPARTMENT EXPENDITURES		8,735	11,686	10,843	14,216	22%

CITY OF LOS FRESNOS
APPROVED **GENERAL FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010	
	ACTUAL	APPROVED BUDGET	PROJECTED ANNUAL	APPROVED BUDGET	PERCENTAGE INCREASE
EMERGENCY MANAGEMENT					
DEPARTMENT 18					
518-04100 SUPPLIES	458	1,000	1,500	1,000	0%
518-04110 DISASTER SUPPLIES & EQUIPMENT	38,905	9,000	10,000	5,000	-44%
518-04120 DISASTER DEBRIS REMOVAL	179,000	-	-	-	0%
518-05120 TELEPHONE/COMMUNICATIONS	-	14,052	5,000	-	0%
518-09100 TRAVEL & TRAINING	3,480	4,700	4,000	5,000	6%
518-11100 MAINTENANCE EQUIPMENT	-	255	-	-	-100%
518-14100 COMPUTER EXPENSE	-	1,238	6,325	4,500	263%
TOTAL DEPARTMENT EXPENDITURES	221,843	30,245	26,825	15,500	-49%
CITY PROMOTION EXPENDITURES					
DEPARTMENT 21					
521-30120 4TH OF JULY EXPENSES	3,451	3,975	2,821	4,000	1%
TOTAL DEPARTMENT EXPENDITURES	3,451	3,975	2,821	4,000	1%
TOTAL ANTICIPATED OPERATIONAL EXPENDITURES	2,382,097	2,179,083	2,133,634	2,095,548	-4%

Water & Sewer 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
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE	
REVENUES						
WATER REVENUES						
400-5010	WATER REVENUE	697,641	798,691	819,060	874,756	10%
400-5020	WATER TAPS	24,850	1,000	1,050	1,050	5%
400-5030	UTILITY EXPENSE FEE	23,800	1,000	1,050	1,050	5%
400-5040	RECONNECT FEES	18,122	18,000	19,741	20,000	11%
400-5050	PENALTIES	41,451	43,000	44,974	45,000	5%
400-5070	MISC FEES & SERVICES	331	-	-	-	
400-5080	INTEREST INCOME	27,488	18,130	17,543	18,000	-1%
444-1010	MISCELLANEOUS INCOME	-	1,000	-	-	-100%
400-5095	NSF CHARGES	1,360	-	1,008	1,600	
	TOTAL WATER REVENUES	835,043	880,821	904,426	961,456	9%
SEWER REVENUES						
400-6010	SEWER REVENUE	582,771	641,867	642,310	688,556	7%
400-6020	SEWER TAP	24,150	1,000	1,050	1,050	5%
	TOTAL SEWER REVENUES	606,921	642,867	643,360	689,606	7%
	TOTAL REVENUES	1,441,964	1,523,688	1,547,786	1,651,062	8%
EXPENSES						
	SALARIES & BENEFITS	521,474	547,010	571,776	636,470	16%
	MATERIALS & SUPPLIES	163,759	207,020	183,848	208,870	1%
	REPAIRS & MAINTENANCE	78,443	121,823	123,182	141,500	16%
	SERVICES	512,566	494,769	576,060	524,116	6%
	CAPITAL OUTLAY	19,327	69,882	66,016	45,000	-36%
	BOND PAYMENTS	83,880	83,184	83,469	95,106	14%
	TOTAL UTILITY FUND EXPENSES	1,379,449	1,523,688	1,604,351	1,651,062	8%
	EXCESS REVENUES (EXPENDITURES)	62,515	-	(56,565)	0	

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010	
	ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE
<u>SERVICES-WATER</u>					
502-03110	ATTORNEY FEES	-	6,000	-	-
502-03115	AUDITOR	6,000	-	6,000	6,000
502-03140	COLLECTION AGENCY FEES	38	50	100	100%
502-05100	ELECTRICITY	10,258	11,000	13,667	14,000
502-05120	TELEPHONE	2,353	4,120	4,010	4,200
502-06100	ADVERTISING	672	4,000	1,500	2,000
502-09100	TRAVEL & SCHOOL	834	1,500	750	1,000
502-10100	DUES/MEMBERSHIPS	390	500	100	500
502-12100	STRUCTURE INSURANCE	6,614	7,647	7,647	8,000
502-12110	LIABILITY INSURANCE	6,373	5,529	5,529	6,000
502-13110	COMMUNICATION EQUIPMENT	600	600	600	600
502-30120	ENGINEERING	4,093	-	-	-
502-30250	PROFESSIONAL SERVICES	-	-	10,000	-
502-99100	MISCELLANEOUS	-	500	500	500
502-99115	BAD DEBT EXPENSE	11,359	11,367	2,685	3,000
530-30100	AGENT FEE ON WATER BONDS	1,000	1,000	1,000	1,000
530-30110	TEXAS WATER COMM. PERMIT	1,739	2,500	2,163	2,500
530-30170	SLUDGE REMOVAL	-	52,555	1,030	89,148
531-99999	DEPRECIATION EXPENSE	74,359	85,000	85,000	90,000
530-30520	SRWA-M & O	61,211	62,986	62,986	59,168
530-3052	SRWA-EXCESS WATER CONSUMPTION	-	23,333	35,000	10,000
	TOTAL SERVICES	187,893	280,187	240,267	297,716
<u>MATERIALS & SUPPLIES-WATER</u>					
502-04100	SUPPLIES & POSTAGE	5,735	7,500	7,500	8,000
526-04100	CHEMICALS	59,568	80,000	72,270	75,000
526-04110	SUPPLIES TOOLS & EQUIPMENT	6,258	6,000	7,000	7,000
526-04120	UNIFORMS	3,124	3,250	4,000	4,000
526-04130	WATER CONNECTIONS	3,700	2,500	2,000	5,000
526-04150	WATER TESTING	5,241	5,000	7,285	8,500
526-07100	FUEL FOR VEHICLES	9,430	8,000	6,377	8,000
526-08100	REPAIRS TO VEHICLES	239	-	-	-
529-04100	C.C.I.D. #6 WATER	19,009	20,000	17,000	20,000
529-04110	TOWN OF INDIAN LAKE-WATER PURCHSE	-	7,020	7,027	9,370
	TOTAL MATERIALS & SUPPLIES	112,304	139,270	130,459	144,870

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE	
<u>REPAIRS & MAINTENANCE-WATER</u>						
527-11100	WATER PLANT MAINT	2,106	2,500	2,500	2,500	0%
527-11150	WAREHOUSE MAINT	896	1,000	1,000	4,000	300%
528-08100	REPAIRS - VEHICLES	2,132	2,500	2,500	3,000	20%
528-11200	WATER PLANT EQUIP	23,939	10,823	17,259	15,000	39%
528-11210	WATER LINE MAINT	3,904	5,500	8,270	7,500	36%
528-11220	WATER METER REPAIRS	-	1,000	-	1,000	0%
528-11230	FIRE HYDRANT REAPIRS	10,313	-	-	25,000	
	TOTAL REPAIRS & MAINTENANCE-WATER	43,290	23,323	31,529	58,000	149%
<u>CAPITAL OUTLAY-WATER</u>						
530-14100	COMPUTER EXPENSE	6,825	20,000	20,000	7,500	-63%
520-13500	WATER METERS	3,949	2,000	1,134	2,000	0%
520-13505	WATER NEW VEHICLES	-	24,882	24,882	-	-100%
520-11500	WAREHOUSE IMPROVEMENTS	-	2,000	-	2,000	0%
530-30500	WATER TANK INSP. & CLEANING	1,500	1,000	1,000	1,000	0%
	TOTAL CAPITAL OUTLAY	12,274	49,882	47,016	12,500	-75%
<u>BOND INDEBTEDNESS-WATER</u>						
532-80116	INTEREST EXPENSE 1984	17,641	17,750	17,750	16,950	-5%
532-80117	INTEREST EXPENSE 1984A	1,517	1,427	1,427	1,336	-6%
532-80118	INTEREST EXPENSE 1985	4,957	4,790	4,790	4,622	-4%
532-80122	INTEREST EXPENSE 2008	-	-	-	-	
532-80125	SOUTHMOST REGIONAL WATER AUTHORITY	43,383	43,827	43,827	57,244	31%
	TOTAL BOND INDEBTEDNESS	67,498	67,794	67,794	80,152	18%
TOTAL WATER EXPENDITURES		681,797	833,961	802,353	911,473	9%

CITY OF LOS FRESNOS
 APPROVED **UTILITY FUND** BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

	<u>FY 2007-2008</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>		
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>APPROVED</u>	<u>% INCREASE</u>	
<u>SALARIES & BENEFITS-SEWER</u>						
534-01100	SEWER SALARIES EXPENSE	189,154	190,290	202,917	216,952	14%
534-01500	OVERTIME	10,510	10,000	13,081	15,000	50%
534-02100	PAYROLL TAXES - FICA	10,707	12,409	11,435	14,125	14%
534-02105	PAYROLL TAXES MEDICARE	2,504	2,903	2,673	3,303	14%
534-02106	HEALTH & OTHER BENEFITS	32,264	37,259	37,409	47,984	29%
534-02107	PAYROLL TAXES TWC	1,576	2,295	1,776	2,565	12%
534-02150	RETIREMENT EXPENSE	8,771	9,967	9,217	7,495	-25%
534-02160	WORKERS COMPENSATION INSURANCE	6,860	7,782	7,325	10,107	30%
534-02210	OTHER INS	590	600	655	706	18%
	TOTAL SALARIES & BENEFITS	262,936	273,505	286,488	318,235	16%
<u>MATERIALS & SUPPLIES-SEWER</u>						
534-04100	SUPPLIES & POSTAGE	4,093	7,500	4,998	7,000	-7%
536-04100	CHEMICALS	17,741	25,000	15,000	20,000	-20%
536-04110	SUPPLIES TOOLS	7,687	7,000	10,000	10,000	43%
536-04120	UNIFORMS	3,124	3,250	4,000	4,000	23%
536-04130	SEWER CONNECTIONS	1,576	2,000	1,500	2,000	0%
536-04150	SEWER TESTING	10,026	13,000	10,000	13,000	0%
536-06100	ADVERTISING	1,032	2,500	3,000	2,000	-20%
536-07100	FUEL FOR VEHICLES	6,176	7,500	4,891	6,000	-20%
	TOTAL MATERIALS & SUPPLIES	51,455	67,750	53,389	64,000	-6%
<u>REPAIRS & MAINTENANCE-SEWER</u>						
537-11100	SEWER PLANT MAINTENANCE	585	15,000	1,500	15,000	0%
537-11150	LIFT STATION MAINTENANCE	1,097	2,000	2,000	2,000	0%
538-08100	REPAIRS - VEHICLES	2,700	2,500	2,212	2,500	0%
538-08110	REPAIRS - BACKHOE	1,854	2,500	1,157	2,500	0%
538-11200	SEWER PLANT EQUIP	22,069	25,000	25,000	25,000	0%
538-11210	SEWER LINE MAINTENANCE	549	40,000	50,000	5,000	-88%
538-11220	SEWER CLEANING MACHINE REPAIR	818	1,500	1,270	1,500	0%
538-11230	LIFT STATION EQUIPMENT	5,481	10,000	8,514	30,000	200%
	TOTAL REPAIRS & MAINTENANCE	35,153	98,500	91,653	83,500	-15%

CITY OF LOS FRESNOS
APPROVED **UTILITY FUND** BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2010

	FY 2007-2008	FY 2008-2009		FY 2009-2010		
	ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE	
<u>SERVICES-SEWER</u>						
532-99999	DEP. EXPENSE SEWER	150,508	150,000	150,000	160,000	7%
534-03115	AUDITOR	6,000	6,000	6,000	6,000	0%
534-03140	COLLECTION AGENCY FEES	38	50	100	100	100%
534-05100	ELECTRICITY	53,816	30,000	25,487	30,000	0%
534-05120	TELEPHONE	2,452	2,500	3,450	4,200	68%
534-09100	TRAVEL & SCHOOL	749	1,000	656	1,000	0%
534-10100	DUES/MEMBERSHIPS	114	500	100	500	0%
534-12100	STRUCTURE INSURANCE	714	824	824	1,000	21%
534-12110	LIABILITY INSURANCE	2,940	2,266	2,266	2,500	10%
534-13110	COMMUNICATION EQUIPMENT	600	600	600	600	0%
534-99100	MISCELLANEOUS	31,496	500	325	500	0%
534-9915	BAD DEBT EXPENSE	5,337	5,342	1,901	2,000	-63%
539-30100	BOND AGENT FEES	-	1,000	-	-	-100%
539-30110	TEXAS WATER COMM. PERMIT	11,195	7,000	6,395	8,000	14%
539-30170	SLUDGE REMOVAL	5,190	7,000	8,500	10,000	43%
552-30132	TRANSFER TO #725551	53,524	-	129,189	-	
	TOTAL SERVICES	324,673	214,582	335,793	226,400	6%
<u>CAPITAL OUTLAY-SEWER</u>						
534-13120	SEWER NEW VEHICLES	-	-	-	25,000	
539-14100	COMPUTER EXPENSE	6,553	20,000	19,000	7,500	-63%
539-30515	FIXED ASSET INVENTORY	500	-	-	-	
	TOTAL CAPITAL OUTLAY	7,053	20,000	19,000	32,500	63%

Community Development Corporation

This fund accounts 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, 2010**

		FY 2007-2008		FY 2008-2009		FY 2009-2010	
		ACTUAL	BUDGET	PROJECTED	APPROVED	% INCREASE	
ANTICIPATED REVENUE							
452-1010	SALES TAX	124,464	120,000	128,712	130,000	8%	
452-1030	RENT INCOME-BOYS & GIRLS CLUB	320	-	-	-		
452-1050	INTEREST EARNED	3,773	1,000	1,614	1,400	40%	
444-1010	MISCELLANEOUS INCOME	1,189	-	-	-		
TOTAL REVENUE		\$ 129,746	\$ 121,000	\$ 130,326	\$ 131,400	9%	
ANTICIPATED EXPENDITURES							
552-03110	ATTORNEY	-	1,000	-	500	-50%	
552-03115	AUDITOR	5,500	5,500	5,500	5,500	0%	
552-03120	PROFESSIONAL SERVICES	-	11,518	15,000	18,000	56%	
552-03125	ENGINEERING SERVICES	10,480	-	-	-		
552-04100	OFFICE SUPPLIES	692	1,000	586	1,000	0%	
552-05100	UTILITIES	2	-	-	-		
552-06100	CITY PROMOTION	9,000	10,000	9,496	10,000	0%	
552-06120	ADVERTISING	345	-	225	500		
552-09100	TRAVEL/SCHOOL	323	-	-	-		
552-09100	TRAINING/SEMINARS	-	1,000	353	1,000	0%	
552-11100	PARK IMPROVEMENTS	-	41,675	41,675	-	-100%	
552-11150	SPECIAL PROJECTS	72,807	-	10,502	-		
552-12100	INSURANCE	48	-	182	200		
552-30100	BUSINESS INCENTIVE PROGRAM	-	20,000	20,000	20,000	0%	
552-30130	OVERHEAD TRANSFER TO GENERAL FUND-GR/	15,000	15,000	15,000	15,000	0%	
552-30131	TRANSFER DEBT SERVICE I&S	20,000	20,000	20,000	20,000	0%	
552-30151	INTEREST EXPENSE 600,000 Issue	9,970	-	-	-		
552-30155	BOND AGENT FEES	16,000	-	-	-		
552-99100	MISCELLANEOUS	-	4,307	2,500	39,700	822%	
TOTAL EXPENSES		\$ 160,167	\$ 131,000	\$ 141,019	\$ 131,400	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(30,421)	(10,000)	(10,693)	-	-100%	

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, 2010

	FY 2007-2008		FY 2008-2009		FY 2009-2010
	ACTUAL	BUDGET	PROJECTED	APPROVED	
REVENUES					
DEBT SERVICE	273,032	299,585	279,603		263,766
TOTAL REVENUES	\$ 273,032	\$ 299,585	\$ 279,603		263,766
EXPENDITURES					
DEBT SERVICE	260,120	280,130	279,128		297,003
TOTAL EXPENDITURES	\$ 260,120	\$ 280,130	\$ 279,128		297,003
EXCESS REVENUES(EXPENDITURES)	12,912	19,455	475		(33,237)

REVENUES

400-0101	CURRENT PROP TAX	236,188	267,085	247,438	232,266
400-0105	PROPERTY TAX DISCOUNT	(5,125)	(4,500)	(5,126)	(5,500)
400-0110	DELINQUENT PROPERTY TAXES	9,410	8,000	8,673	8,000
400-0125	CURRENT PENALTY & INTEREST	7,574	5,000	6,834	5,000
400-0127	COSTS COLLECTED	-	-	-	-
442-1050	INTEREST EARNED	4,986	4,000	1,783	4,000
443-1030	BOND PMTS TSF FROM CDC	20,000	20,000	20,000	20,000
444-1010	MISCELLANEOUS INCOME	-	-	2	-
TOTAL REVENUES		273,032	299,585	279,603	263,766

EXPENDITURES

504-03111	ATTORNEY FEES		-	-	-
504-03112	PROPERTY TAX DISCOUNT		-	-	-
504-30301	COUNTY CONTRACT	2,580	3,500	2,578	3,500
542-80100	PRINCIPAL PAYMENT-1994	70,000	80,000	80,000	85,000
542-80101	INTEREST EXPENSE-1994	30,700	26,950	26,950	22,783
542-80110	BOND AGENT FEES	1,000	1,000	1,000	1,000
542-80116	PRINCIPAL PAYMENT 2005	85,000	100,000	100,000	120,000
542-80117	INTEREST EXPENSE 2005	70,840	67,680	67,600	63,720
543-80110	BOND AGENT FEES	-	1,000	1,000	1,000
TOTAL EXPENDITURES		260,120	280,130	279,128	297,003

EMPLOYEE	HIRE DATE	2004-2005 PAY	2005-2006 PAY	2006-2007 PAY	2007-2008 PAY	2008-2009 PAY 4%	2009-2010 PAY 2%	2009-2010 PAY ADJUSTED
CITY HALL								
Mark Milum	11/19/2004	\$ 60,000	\$ 61,800	\$ 68,000	\$ 73,000	\$ 75,920	\$ 77,438	
Celina Gonzales	09/04/2007	\$ 35,000	\$ 42,000	\$ 46,200	\$ 55,000	\$ 57,200	\$ 58,344	
Pam Denny	05/01/1978	\$ 37,080	\$ 38,192	\$ 42,011	\$ 43,271	\$ 45,002	\$ 45,902	
Priscilla Rodriguez	11/04/2004	\$ 11.00	\$ 11.33	\$ 11.90	\$ 12.26	\$ 13.25	\$ 13.52	
Nallely Gamez	10/01/2005	\$ 6.50	\$ 10.00	\$ 10.50	\$ 10.82	\$ 11.25	\$ 11.47	
Irma Vasquez	10/01/2006	\$ 6.25	\$ 6.44	\$ 6.76	\$ 6.96	\$ 7.25	\$ 7.40	
MUNICIPAL COURT								
Vicki Hampton	04/19/1999	\$ 9.95	\$ 11.00	\$ 11.55	\$ 11.90	\$ 12.37	\$ 12.62	
Esmer Macias (24)	09/01/2006			\$ 8.00	\$ 8.24	\$ 8.57	\$ 8.74	
Sergeant Warrant Javier Garcia	04/01/1986	\$ 14.48	\$ 16.35	\$ 17.33	\$ 17.85	\$ 18.56	\$ 18.94	
POLICE DEPARTMENT								
Chief James Harris	04/07/2004	\$ 45,400	\$ 46,762	\$ 51,438	\$ 52,981	\$ 55,100	\$ 56,202	
Asst. Chief Hector Gonzalez	06/16/1978	\$ 35,500	\$ 36,565	\$ 41,970	\$ 43,229	\$ 44,958	\$ 45,857	
Commander Juan Rodriguez	02/02/2001	\$ 14.48	\$ 32,951	\$ 38,763	\$ 39,926	\$ 41,523	\$ 42,353	
Sergeant Patrol Hector E. Guevara	12/22/1994	\$ 14.48	\$ 34,078	\$ 36,134	\$ 37,218	\$ 16.78	\$ 17.12	
Sergeant CID Martin Salinas	10/01/2004	\$ 11.30	\$ 13.87	\$ 14.70	\$ 35,006	\$ 15.60	\$ 15.91	
Senior Patrol Modesto Coronado	04/22/2004	\$ 12.75	\$ 13.13	\$ 13.92	\$ 14.34	\$ 15.60	\$ 15.91	
Detective Gilbert Rodriguez	12/22/2004	\$ 11.30	\$ 11.64	\$ 12.34	\$ 12.71	\$ 14.34	\$ 14.63	
Patrol Officer Josue Castillo	07/23/2007				\$ 12.00	\$ 12.48	\$ 12.73	
Patrol Officer Juan Mireles	02/11/2008				\$ 12.00	\$ 12.48	\$ 12.73	
Patrol Officer Daniel Tamez	06/12/2007					\$ 12.00	\$ 12.24	
Patrol Officer Charlie Banda	12/04/2008					\$ 12.00	\$ 12.24	
Patrol Officer Julio Garza	02/23/2009					\$ 12.00	\$ 12.24	
Patrol Officer - Vacant						\$ 12.00	\$ 12.00	
Dispatcher Sup. Ignacio Casanova	06/05/2003	\$ 11.30	\$ 11.64	\$ 12.88	\$ 13.27	\$ 13.80	\$ 14.07	
Dispatcher Cpl. Tomas Rivera	10/27/2003	\$ 8.75	\$ 9.01	\$ 10.25	\$ 10.56	\$ 10.98	\$ 11.20	
Dispatcher Thelma Abrego	04/12/2007			\$ 9.74	\$ 10.03	\$ 10.43	\$ 10.64	
Dispatcher Crystal Chapa	10/22/2008				\$ 9.00	\$ 9.00	\$ 9.18	\$ 9.50
Dispatcher Bethzabeth Luna	06/29/2008				\$ 9.00	\$ 9.50	\$ 9.69	
Dispatcher (PT-32)						\$ 9.00	\$ 9.00	\$ 9.50
Admin Asst Selene Moreno	04/28/2008				\$ 10.00	\$ 10.00	\$ 10.20	\$ 10.50
LIBRARY DEPARTMENT								
Noemi Cardenas	10/10/1998	\$ 7.43	\$ 7.65	\$ 8.04	\$ 8.28	\$ 8.61	\$ 8.78	
Angie Lugo	05/17/2004	\$ 28,840	\$ 29,705	\$ 32,676	\$ 33,656	\$ 35,003	\$ 35,703	\$ 39,970
Lynn Bassford	11/30/2007				\$ 6.55	\$ 7.25	\$ 7.40	
SENIOR CITIZEN								
Guadalupe Garcia	08/24/1995	\$ 7.42	\$ 7.64	\$ 8.02	\$ 8.26	\$ 8.59	\$ 8.76	
PUBLIC WORKS ADMINISTRATION								
Carlos Salazar	01/02/1978	\$ 44,290	\$ 45,619	\$ 50,181	\$ 51,686	\$ 53,754	\$ 54,829	
Yolanda Perez	07/21/1988	\$ 12.24	\$ 12.73	\$ 13.73	\$ 14.14	\$ 14.71	\$ 15.00	
Michelle Alvarez	09/10/2007				\$ 8.50	\$ 8.84	\$ 9.02	
Esmer Macias (16)	09/01/2006			\$ 8.00	\$ 8.24	\$ 8.57	\$ 8.74	
CODE ENFORCEMENT								
Code Enforcer Nathan Lill	04/20/2009	\$ 6.25	\$ 8.50	\$ 10.00	\$ 10.30	\$ 10.00	\$ 10.20	\$ 11.00
PARKS								
STREETS								
WATER DEPARTMENT								
Jose J. Rodarte	07/11/1990	\$ 9.73	\$ 10.02	\$ 10.52	\$ 10.84	\$ 11.27	\$ 11.49	
Maximiliano Villanueva	05/08/1990	\$ 9.03	\$ 9.48	\$ 9.95	\$ 10.25	\$ 10.66	\$ 10.87	
Jorge Castaneda	10/01/2005	\$ 6.25	\$ 6.44	\$ 7.21	\$ 7.43	\$ 7.72	\$ 7.88	
Vacant - Link Staffing				\$ 7.00	\$ 7.00	\$ 7.28	\$ 7.43	
Vacant - Link Staffing		\$ 8.65	\$ 8.91	\$ 9.35	\$ 9.63	\$ 10.02	\$ 10.22	
SEWER DEPARTMENT								
Carlos Barbosa	10/10/1990	\$ 10.31	\$ 10.62	\$ 11.15	\$ 11.48	\$ 11.94	\$ 12.18	
Honorato Manrique, Jr.	11/28/1994	\$ 10.07	\$ 10.77	\$ 11.31	\$ 11.65	\$ 12.12	\$ 12.36	
Juan Moreno	06/04/2007			\$ 7.00	\$ 7.21	\$ 7.50	\$ 7.65	
Jose Troncoso	07/10/2006	\$ 6.25	\$ 6.44	\$ 7.21	\$ 7.43	\$ 7.72	\$ 7.88	
Isabel Jaramillo, Jr.	10/24/1994	\$ 8.74	\$ 9.18	\$ 9.64	\$ 9.93	\$ 10.33	\$ 10.53	

CITY OF LOS FRESNOS
 APPROVED GENERAL FUND PERSONNEL BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

PAY*												6.20%	1.45%	3.29%	PER RATES			3.00%		
DEPT #	PAY CODE	DEPARTMENT	POSITION	FTE**	RATE***	FYE 2008-09 BASE PAY	2%	ADJUSTED BASE PAY	TRAVEL/ PHONE	CERTIFICATI ON	UNIFORMS	OVERTIME	ADJUSTED PAY	FICA	MEDICARE	TMRS	HEALTH	LIFE	WORKERS COMP	TEXAS WORKFORCE COMMISSION
100 S		ADMINISTRATION	CITY ADMINISTRATOR	1/2	2,920.00	37,960	759	38,719	2,600				41,319	2,562	599	1,359	3,197	31	207	270
100 S		ADMINISTRATION	FINANCE DIRECTOR	1/2	2,200.00	28,600	572	29,172					29,172	1,809	423	960	3,197	14	146	270
100 S		ADMINISTRATION	CITY SECRETARY	1/2	1,730.85	22,501	450	22,951					22,951	1,423	333	755	4,228	121	115	270
100 H		ADMINISTRATION	ACCOUNTANT CLERK	1/2	13.25	13,780	276	14,056				100	14,156	878	205	466	2,497	14	71	270
100 H		ADMINISTRATION	ACCOUNTS PAYABLE CLERK	1/2	11.25	11,700	234	11,934				100	12,034	746	174	396	2,497	14	60	270
100 H		ADMINISTRATION	JANITORIAL	1/4	7.25	3,770	75	3,845					3,845	238	56	127	1,249	61	19	270
TOTAL ADMINISTRATION						118,311	2,366	120,677	2,600	-	-	200	123,477	7,656	1,790	4,063	16,865	255	617	1,620
200 H		MUNICIPAL COURT	COURT CLERK	1	12.37	25,730	515	26,245				100	26,345	1,633	382	867	8,456	204	132	270
200 H		MUNICIPAL COURT	PART TIME CLERK/24 HRS	2/3	8.57	11,887	238	12,125				100	12,225	758	177	402	2,497	29	61	270
200 H		POLICE	WARRANT OFFICER	1	18.56	41,018	820	41,838	600				42,438	2,631	615	1,396	8,456	204	2,241	270
TOTAL MUNICIPAL COURT						78,635	1,573	80,208	600	-	-	200	81,008	5,022	1,174	2,665	19,409	437	2,434	810
400 S		POLICE	CHIEF OF POLICE	1	2,119.23	55,100	1,102	56,202	600				56,802	3,522	824	1,869	10,756	58	2,999	270
400 S		POLICE	ASST. CHIEF OF POLICE	1	1,729.15	44,958	899	45,857	600				46,457	2,880	674	1,528	6,394	125	2,453	270
400 S		POLICE	COMMANDER	1	1,597.04	41,523	830	42,353	600				42,953	2,663	623	1,413	4,995	43	2,268	270
400 H		POLICE	SERGEANT	1	16.78	37,084	742	37,826					37,826	2,345	548	1,244	6,394	58	1,997	270
400 H		POLICE	SERGEANT	1	15.60	34,476	690	35,166					35,166	2,180	510	1,157	6,394	43	1,857	270
400 H		POLICE	SERGEANT	1	15.60	34,476	690	35,166					35,166	2,180	510	1,157	4,995	36	1,857	270
400 H		POLICE	DETECTIVE	1	14.34	31,691	634	32,325	600	1000	2,000		35,925	2,227	521	1,182	4,995	27	1,897	270
400 H		POLICE	PATROLMAN	1	12.48	27,581	552	28,133				2,000	30,133	1,868	437	991	4,995	27	1,591	270
400 H		POLICE	PATROLMAN	1	12.48	27,581	552	28,133				2,000	30,133	1,868	437	991	6,394	38	1,591	270
400 H		POLICE	PATROLMAN	1	12.00	26,520	530	27,050				2,000	29,050	1,801	421	956	4,995	38	1,534	270
400 H		POLICE	PATROLMAN	1	12.00	26,520	530	27,050				2,000	29,050	1,801	421	956	4,995	27	1,534	270
400 H		POLICE	PATROLMAN	1	12.00	26,520	-	26,520				2,000	28,520	1,768	414	938	4,995	46	1,506	270
900 H		POLICE	DISPATCHER SUPERVISOR	1	13.80	28,704	574	29,278				1,000	30,278	1,877	439	996	8,456	204	151	270
900 H		POLICE	DISPATCHER	1	10.98	22,838	457	23,295				1,000	24,295	1,506	352	799	4,995	36	121	270
900 H		POLICE	DISPATCHER	1	10.43	21,694	434	22,128				1,000	23,128	1,434	335	761	4,995	82	116	270
900 H		POLICE	DISPATCHER	1	9.50	19,760	395	20,155				1,000	21,155	1,312	307	696	4,995	27	106	270
900 H		POLICE	DISPATCHER	1	9.00	18,720	374	19,094				1,000	20,094	1,246	291	661	4,995	27	100	270
900 H		POLICE	DISPATCHER/PARTIME 32	1	9.00	14,976	-	14,976					14,976	929	217	493	-	-	75	270
300 H		POLICE	ADMIN ASSISTANT	1	10.00	20,800	1,040	21,840				1,000	22,840	1,416	331	751	4,995	27	114	270
300 H		POLICE	JANITORIAL	1/4	7.25	3,770	75	3,845					3,845	238	56	127	1,249	61	19	270
TOTAL POLICE DEPARTMENT						591,812	11,630	603,442	2,400	-	1,000	20,000	626,842	38,862	9,089	20,622	110,968	1,056	25,420	5,670
TOTAL STREETS DEPARTMENT						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2250 H		HEALTH	CODE ENFORCER	1	10.00	20,800	2,080	22,880	600			1,000	24,480	1,518	355	805	4,995	27	316	270
TOTAL HEALTH DEPARTMENT						20,800	2,080	22,880	600	-	-	1,000	24,480	1,518	355	805	4,995	27	316	270
TOTAL PARKS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1600 S		LIBRARY	LIBRARIAN	1	1,346.27	35,003	4,967	39,970					39,970	2,478	580	1,315	10,756	98	196	270
1600 H		LIBRARY	LIBRARY CLERK	1	8.61	17,909	358	18,267					18,267	1,133	265	601	6,394	69	90	270
1600 H		LIBRARY	LIBRARY CLERK	1	7.25	15,080	-	15,080					15,080	935	219	496	4,995	182	74	270
1000 H		LIBRARY	JANITORIAL	1/4	7.25	3,770	75	3,845					3,845	238	56	127	1,249	61	19	270
TOTAL LIBRARY						71,762	5,401	77,163	-	-	-	-	77,163	4,784	1,120	2,539	23,393	409	378	1,080
100 H		COMMUNITY CENTER	JANITORIAL	1/4	7.25	3,770	75	3,845				1,000	4,845	300	70	159	1,249	61	24	270
TOTAL COMMUNITY CENTER						3,770	75	3,845	-	-	-	1,000	4,845	300	70	159	1,249	61	24	270
TOTAL GENERAL FUND						\$ 885,090	\$ 23,125	\$ 908,215	6,200	-	\$ 1,000	22,400	\$ 937,815	\$ 58,142	\$ 13,598	\$ 30,853	\$ 176,878	\$ 2,245	\$ 29,190	\$ 9,720

* H - HOURLY EMPLOYEE S- SALARY EMPLOYEE

** FTE - FULLTIME EQUIVALENT EMPLOYEE

*** RATE IS PER HOUR OR BI-WEEKLY SALARY

CITY OF LOS FRESNOS
 APPROVED **WATER & SEWER FUND** PERSONNEL BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

													6.20%	1.45%	3.22%	6.25%	PER RATES		2.30%	
PAY**	DEPT #	DEPARTMENT	POSITION	FTE**	RATE***	FYE 2008-09 BASE PAY	2%	ADJUSTED BASE PAY	TRAVEL/PHO NE	CERTIFICATI ON	UNIFORMS	OVERTIME	FICA	MEDICARE	TMRS	HEALTH	LIFE	WORKERS COMP	TEXAS WORKFORCE COMMISSION	
1900 S		PUBLIC WORKS	DIRECTOR OF PUBLIC WORKS	1	2,067.46	53,754	1,075	54,829	600	600			56,029	3,474	812	1,843	4,995	125	3,558	270
2200 H		PUBLIC WORKS	CUSTOMER SERVICE SUPERVISOR	1	14.71	30,597	612	31,209				1,000	32,209	1,997	467	1,060	6,394	204	161	270
100 S		ADMINISTRATION	CITY ADMINISTRATOR	1/2	2,920.00	37,960	759	38,719	2,600				41,319	2,562	599	1,359	3,197	31	207	270
100 S		ADMINISTRATION	FINANCE DIRECTOR	1/2	2,200.00	28,600	572	29,172					29,172	1,809	423	960	3,197	14	146	270
100 S		ADMINISTRATION	CITY SECRETARY	1/2	1,730.85	22,501	450	22,951					22,951	1,423	333	755	4,228	121	115	270
100 H		ADMINISTRATION	ACCOUNTANT CLERK	1/2	13.25	13,780	276	14,056				1,000	15,056	933	218	495	2,497	14	75	270
100 H		ADMINISTRATION	ACCOUNTS PAYABLE CLERK	1/2	11.25	11,700	234	11,934				1,000	12,934	802	188	426	2,497	14	65	270
2200 H		PUBLIC WORKS	CASHIER	1	8.84	18,387	368	18,755				1,000	19,755	1,225	286	650	4,995	43	99	270
200 H		PUBLIC WORKS	PART TIME CLERK/16 HRS	1/3	8.57	5,939	119	6,058					6,058	376	88	199	2,497	29	30	270
TOTAL ADMINISTRATION						223,218	4,464	227,682	3,200	600	-	4,000	235,482	14,601	3,414	7,747	34,497	595	4,455	2,430
2000 H		PUBLIC WORKS	WATER WORKER	1	11.27	23,442	469	23,911				2,000	25,911	1,606	376	852	10,756	58	1,645	270
2000 H		PUBLIC WORKS	WATER WORKER	1	10.66	22,173	443	22,616	600	300		2,000	25,516	1,582	370	839	10,756	82	1,620	270
2000 H		PUBLIC WORKS	WATER WORKER	1	7.72	16,058	321	16,379				1,000	17,379	1,078	252	572	4,995	43	826	270
2000 H		PUBLIC WORKS	WATER WORKER	1	7.25	15,080	302	15,382				1,000	16,382	1,016	238	539	4,995	50	2,094	270
2000 H		PUBLIC WORKS	WATER WORKER	1	11.86	24,669	-	24,669				1,000	25,669	1,591	372	845	4,995	50	3,280	270
2200 H		PUBLIC WORKS	SEWER WORKER	1	11.94	24,835	497	25,332				2,000	27,332	1,695	396	899	4,995	204	1,736	270
2200 H		PUBLIC WORKS	SEWER WORKER	1	12.12	25,210	504	25,714				1,000	26,714	1,656	387	879	4,995	125	1,696	270
2200 H		PUBLIC WORKS	SEWER WORKER	1	7.50	13,650	273	13,923				1,000	14,923	925	216	491	4,995	82	948	270
2200 H		PUBLIC WORKS	SEWER WORKER	1	7.72	16,058	321	16,379				1,000	17,379	1,078	252	572	4,995	43	826	270
2200 H		PUBLIC WORKS	SEWER WORKER	1	10.33	21,486	430	21,916				1,000	22,916	1,421	332	754	4,995	82	1,088	270
TOTAL WATER & SEWER MAINTENANCE						202,661	3,560	206,221	600	300	-	13,000	220,121	13,648	3,191	7,242	61,470	818	15,759	2,700
TOTAL UTILITY FUND						\$ 425,879	\$ 8,024	\$ 433,903	3,800	900	\$ -	17,000	\$ 455,603	\$ 28,249	\$ 6,605	\$ 14,989	\$ 95,967	\$ 1,413	\$ 20,214	\$ 5,130
						1,393,418	31,149	1,342,118	10,000	900	1,000	39,400	1,393,418	86,391	20,203	45,842	272,846	3,657	49,403	14,850
						1,886,610														

CITY OF LOS FRESNOS
 APPROVED **SENIOR CITIZENS FUND** PERSONNEL BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2010

													6.20%	1.45%	3.29%	PER RATES		3.00%		
PAY**	DEPT #	DEPARTMENT	POSITION	FTE**	RATE***	FYE 2008-09 BASE PAY	0%	ADJUSTED BASE PAY	TRAVEL/ PHONE	CERTIFICATI ON	UNIFORMS	OVERTIME	ADJUSTED PAY	FICA	MEDICARE	TMRS	HEALTH	LIFE	WORKERS COMP	TEXAS WORKFORCE COMMISSION
H		SENIOR CITIZENS	SENIOR CITIZENS COORDINATOR	1	8.59	17,867	357	18,224					18,224	1,130	264	600	4,212	52	91	270

CITY OF LOS FRESNOS

	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
ASSESSED VALUE OF PROPERTY (100%)	\$ 106,983,050	\$ 123,118,285	\$ 137,618,795	\$ 145,952,453	\$ 143,369,260
ESTIMATE OF TAXABLE VALUE TO BE USED IN CALCULATING EFFECTIVE TAX RATE	106,983,050	122,439,553	136,763,012	145,952,453	143,369,260
TAX RATE PER \$100 VALUATION	0.74	0.715	0.715	0.715	0.715
TOTAL TAX LEVY - AT 100% COLLECTION	791,674.57	875,442.80	977,855.54	1,043,560.04	1,025,090.21
ESTIMATED PERCENTAGE OF COLLECTION	95%	95%	95%	95%	95%
TOTAL ESTIMATED REVENUE FROM TAX COLLECTION	752,090.84	831,670.66	928,962.76	991,382.04	973,835.70
LESS PORTION FOR DEBT SERVICE (Less \$20,000 pd from CDC) GENERAL FUND ALLOCATION	224,290.77	253,355.00 #	256,710.00 #	267,084.57 #	221,502.50
	<u>\$ 527,800.07</u>	<u>\$ 578,315.66</u>	<u>\$ 672,252.76</u>	<u>\$ 724,297.47</u>	<u>\$ 752,333.20</u>

ACTUAL DISTRIBUTION OF TAX RATE & REVENUE - 2005-2006

	TAX RATE	TAX LEVY	PERCENT
MAINTENANCE & OPERATION	0.519315	527,800.07	70%
INTEREST & SINKING FUND	0.220685	224,290.77	30%
TOTAL TAX RATE	0.740000	752,090.84	100%

PROPOSED DISTRIBUTION OF TAX RATE & REVENUE - 2006-2007

	TAX RATE	TAX LEVY	PERCENT
MAINTENANCE & OPERATION	0.495756	576,651.36	69%
INTEREST & SINKING FUND	0.219244	255,019.30	31%
TOTAL TAX RATE	0.715000	831,670.66	100%

PROPOSED DISTRIBUTION OF TAX RATE & REVENUE - 2007-2008

	TAX RATE	TAX LEVY	PERCENT
MAINTENANCE & OPERATION	0.533943	693,724.70	75%
INTEREST & SINKING FUND	0.181057	235,238.06	25%
TOTAL TAX RATE	0.715000	928,962.76	100%

PROPOSED DISTRIBUTION OF TAX RATE & REVENUE - 2008-2009

	TAX RATE	TAX LEVY	PERCENT
MAINTENANCE & OPERATION	0.533943	723,785.66	73%
INTEREST & SINKING FUND	0.181057	267,084.57	27%
TOTAL TAX RATE	0.715000	990,870.23	100%

PROPOSED DISTRIBUTION OF TAX RATE & REVENUE - 2009-2010

	TAX RATE	TAX LEVY	PERCENT
MAINTENANCE & OPERATION	0.544468	741,569.76	76%
INTEREST & SINKING FUND	0.170532	232,265.94	24%
TOTAL TAX RATE	0.715000	973,835.70	100%

CITY OF LOS FRESNOS
PROJECTED REVENUES & TAX RATES WITH CDC COMMITMENT

YEAR	PROPERTY TAX VALUE	PROPERTY TAX VALUE @ 95%	DEBT SERVICE				OPERATIONS				TOTAL			
			ACTUAL		DIFFERENCE		ACTUAL		DIFFERENCE		ACTUAL		DIFFERENCE	
			RATE	REVENUE	RATE	REVENUE	RATE	REVENUE	RATE	REVENUE	RATE	REVENUE	RATE	REVENUE
2004-2005	\$ 97,178,164	\$ 92,319,256	0.126555	\$ 116,835			0.563445	\$ 520,168			0.690000	\$ 637,003		
2005-2006	\$ 106,983,050	\$ 101,633,898	0.220685	\$ 224,291	0.094130	\$ 107,456	0.519315	\$ 527,800	-0.044130	\$ 7,632	0.740000	\$ 752,091	0.050000	\$ 115,088
2006-2007	\$ 122,439,553	\$ 116,317,575	0.219244	\$ 255,019	(0.001441)	\$ 30,729	0.495756	\$ 576,651	-0.023559	\$ 48,851	0.715000	\$ 831,671	-0.025000	\$ 79,580
2007-2008	\$ 136,763,012	\$ 129,924,861	0.181057	\$ 235,238	(0.038187)	\$ (19,781)	0.533943	\$ 693,725	0.038187	\$ 117,073	0.715000	\$ 928,963	0.000000	\$ 97,292
2008-2009	\$ 145,952,453	\$ 138,654,830	0.192725	\$ 267,223	0.011668	\$ 31,984	0.522275	\$ 724,160	-0.011668	\$ 30,435	0.715000	\$ 991,382	0.000000	\$ 62,419
2009-2010	\$ 143,369,260	\$ 136,200,797	0.170532	\$ 232,266	(0.022193)	\$ (34,957)	0.544468	\$ 741,570	0.022193	\$ 17,410	0.715000	\$ 973,836	0.000000	\$ (17,546)

CITY OF LOS FRESNOS PROPERTY TAX VALUE INCREASE

YEAR	PROPERTY TAX VALUE	PERCENT INCREASE	CUMULATIVE PERCENT INCREASE
2004-2005	\$ 97,178,164		
2005-2006	\$ 106,983,050	10.09%	10.09%
2006-2007	\$ 122,439,553	14.45%	25.99%
2007-2008	\$ 136,763,012	11.70%	40.73%
2008-2009	\$ 145,952,453	6.72%	50.19%
2009-2010	\$ 143,369,260	-1.77%	47.53%

**CITY OF LOS FRESNOS
SALES TAXES**

	2004-05	% INCREASE	2005-06	% INCREASE	2006-07	% INCREASE	2007-08	% INCREASE	2008-09	% INCREASE
OCTOBER	26,934	23%	32,022	46%	38,285	20%	31,871	-17%	31,272	-2%
NOVEMBER	25,910	5%	35,631	44%	31,267	-12%	31,989	2%	35,343	10%
DECEMBER	26,481	7%	32,842	33%	24,766	-25%	29,544	19%	38,381	30%
JANUARY	20,105	-11%	26,133	16%	25,802	-1%	25,998	1%	26,497	2%
FEBRUARY	30,849	11%	32,403	16%	31,434	-3%	32,927	5%	29,271	-11%
MARCH	28,167	31%	36,436	69%	28,205	-23%	21,301	-24%	32,125	51%
APRIL	22,235	-2%	30,188	33%	28,161	-7%	27,814	-1%	26,353	-5%
MAY	35,284	26%	39,638	41%	39,448	0%	38,032	-4%	39,077	3%
JUNE	23,645	-15%	28,856	4%	26,337	-9%	37,671	43%	34,787	-8%
JULY	25,387	0%	30,023	19%	29,316	-2%	32,635	11%	28,674	-12%
AUGUST	32,749	14%	35,825	25%	36,374	2%	31,088	-15%	36,595	18%
SEPTEMBER	26,830	8%	34,500	39%	27,070	-22%	30,988	14%	30,466	-2%
ADJUSTMENT										
TOTAL SALES TAX	\$ 324,576	8%	\$ 394,498	31%	\$ 366,464	-7%	\$ 371,858	1%	\$ 388,841	5%

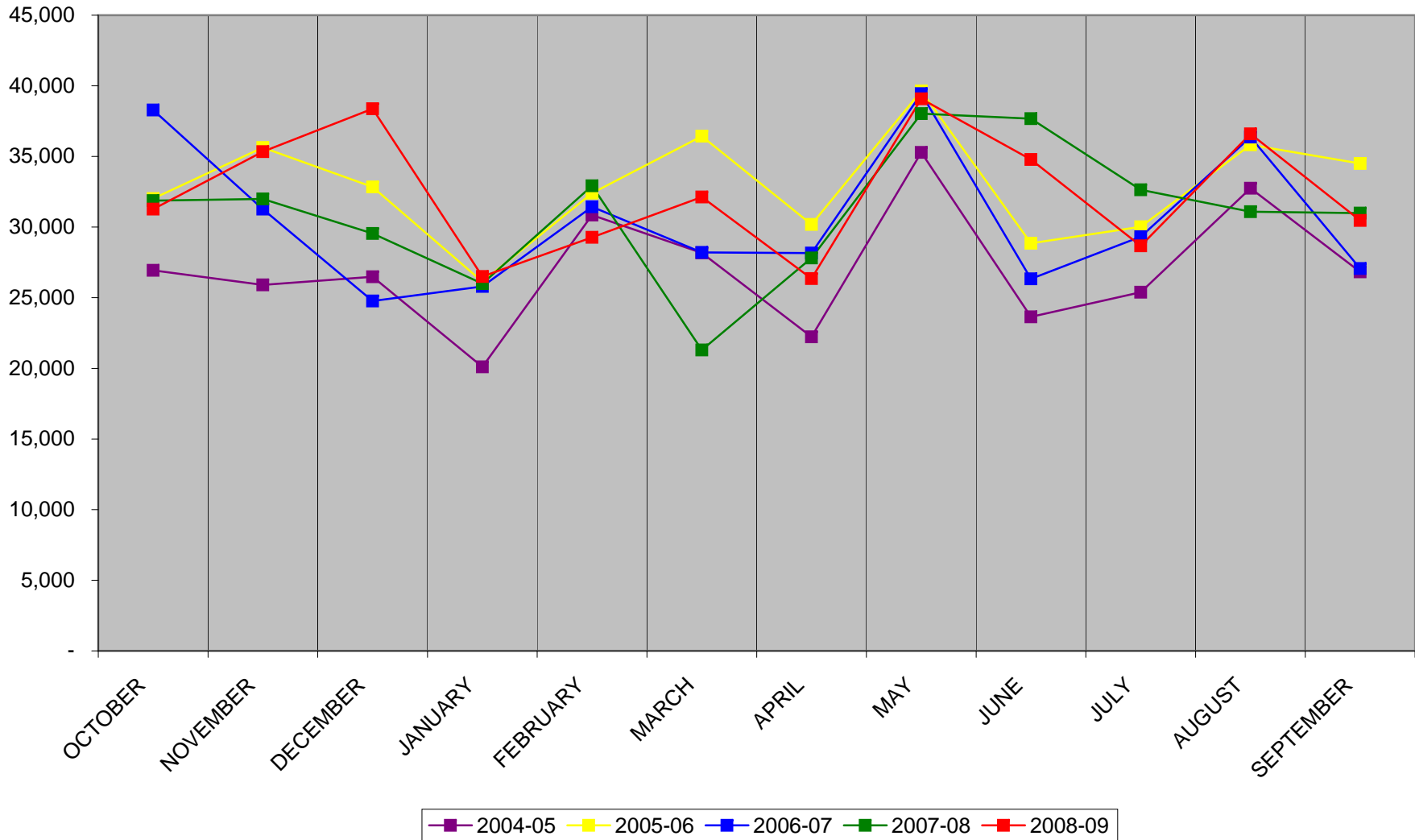
**CITY OF LOS FRESNOS
CDC SALES TAXES**

	2004-05	% INCREASE	2005-06	% INCREASE	2006-07	% INCREASE	2007-08	% INCREASE	2008-09	% INCREASE
OCTOBER	8,978	23%	10,674	46%	12,762	20%	10,624	-17%	10,424	-2%
NOVEMBER	8,637	5%	11,877	44%	10,422	-12%	10,663	2%	11,781	10%
DECEMBER	8,827	7%	10,947	33%	8,255	-25%	9,848	19%	12,794	30%
JANUARY	6,702	-11%	8,711	16%	8,601	-1%	8,666	1%	8,832	2%
FEBRUARY	10,283	11%	10,801	16%	10,478	-3%	10,976	5%	9,757	-11%
MARCH	9,389	31%	12,145	69%	9,402	-23%	7,100	-24%	10,708	51%
APRIL	7,412	-2%	10,063	33%	9,387	-7%	9,271	-1%	8,784	-5%
MAY	11,761	26%	13,213	41%	13,149	0%	12,677	-4%	13,026	3%
JUNE	7,882	-15%	9,619	4%	8,779	-9%	12,557	43%	11,596	-8%
JULY	8,462	0%	10,008	19%	9,772	-2%	10,878	11%	9,558	-12%
AUGUST	10,916	14%	11,942	25%	12,125	2%	10,363	-15%	12,198	18%
SEPTEMBER	8,943	8%	11,500	39%	9,023	-22%	10,329	14%	10,155	-2%
ADJUSTMENT										
TOTAL SALES TAX	\$ 108,192	8%	\$ 131,499	31%	\$ 122,155	-7%	\$ 123,953	1%	\$ 129,614	5%

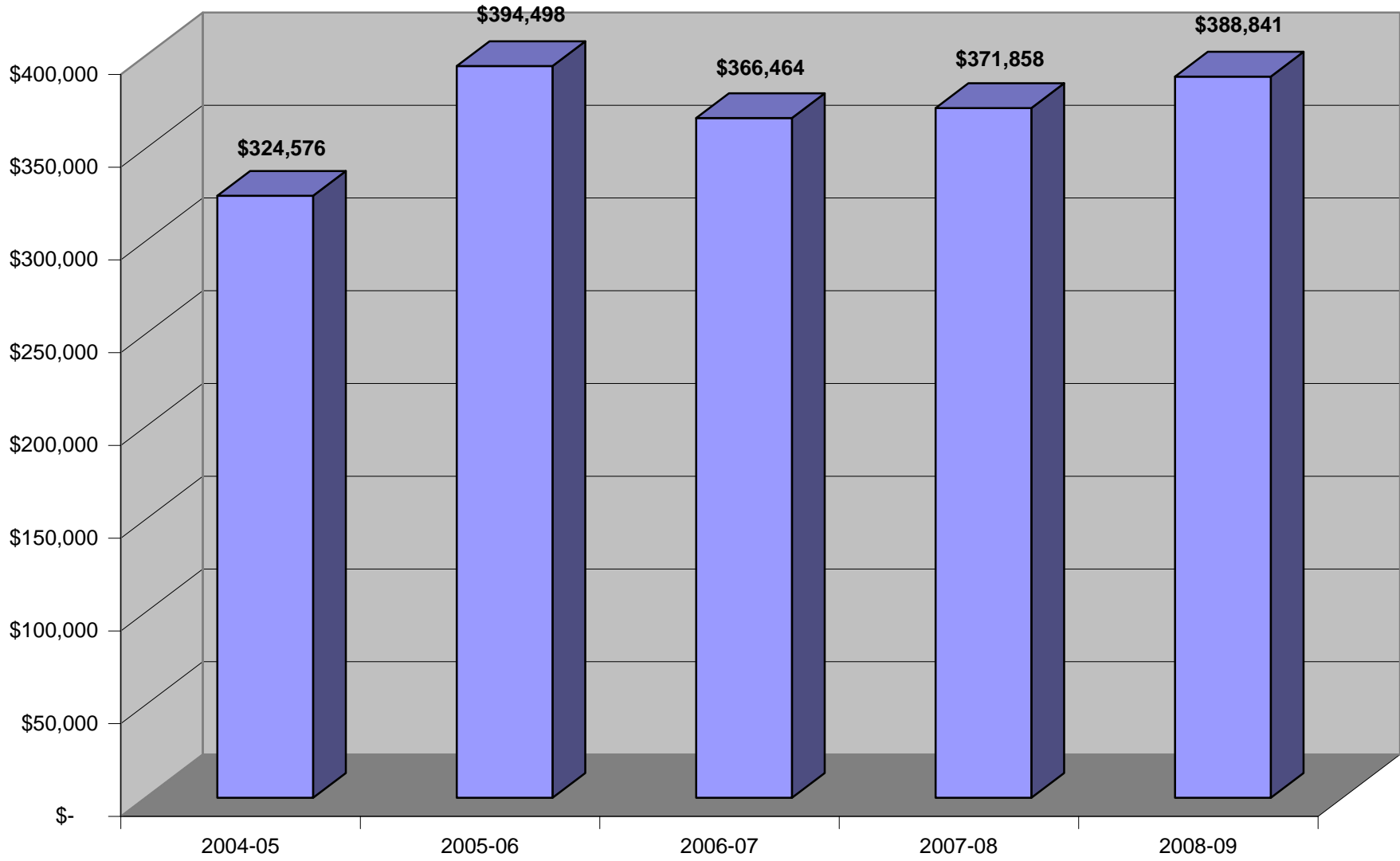
**CITY OF LOS FRESNOS
TOTAL CITY SALES TAXES**

	2004-05	% INCREASE	2005-06	% INCREASE	2006-07	% INCREASE	2007-08	% INCREASE	2008-09	% INCREASE
OCTOBER	35,913	23%	42,696	46%	51,046	20%	42,495	-17%	41,696	-2%
NOVEMBER	34,547	5%	47,508	44%	41,690	-12%	42,652	2%	47,124	10%
DECEMBER	35,308	7%	43,790	33%	33,021	-25%	39,392	19%	51,175	30%
JANUARY	26,806	-11%	34,844	16%	34,403	-1%	34,664	1%	35,329	2%
FEBRUARY	41,132	11%	43,204	16%	41,912	-3%	43,902	5%	39,028	-11%
MARCH	37,557	31%	48,581	69%	37,607	-23%	28,401	-24%	42,833	51%
APRIL	29,646	-2%	40,251	33%	37,548	-7%	37,086	-1%	35,137	-5%
MAY	47,046	26%	52,851	41%	52,597	0%	50,709	-4%	52,102	3%
JUNE	31,526	-15%	38,475	4%	35,116	-9%	50,228	43%	46,383	-8%
JULY	33,850	0%	40,030	19%	39,087	-2%	43,513	11%	38,232	-12%
AUGUST	43,666	14%	47,767	25%	48,498	2%	41,451	-15%	48,793	18%
SEPTEMBER	35,773	8%	46,000	39%	36,093	-22%	41,317	14%	40,621	-2%
ADJUSTMENT	-									
TOTAL SALES TAX	\$ 432,768	8%	\$ 525,997	31%	\$ 488,619	-7%	\$ 495,810	1%	\$ 518,454	5%

**CITY OF LOS FRESNOS GENERAL FUND SALES TAX REVENUE
(5-Year Comparison)**



ANNUAL GENERAL FUND SALES TAX REVENUE



**CITY OF LOS FRESNOS
WATER REVENUE**

	2004-05	% INCREASE	2005-06	% INCREASE	2006-07	% INCREASE	2007-08	% INCREASE	2008-09	% INCREASE
OCTOBER	43,939	7%	52,759	29%	45,386	-14%	48,627	7%	61,391	26%
NOVEMBER	47,891	13%	50,582	19%	48,637	-4%	58,407	20%	60,633	4%
DECEMBER	44,113	8%	45,563	11%	47,541	4%	50,572	6%	59,245	17%
JANUARY	45,239	9%	47,962	16%	44,202	-8%	52,382	19%	63,594	21%
FEBRUARY	43,635	-2%	49,721	11%	46,265	-7%	52,006	12%	68,617	32%
MARCH	47,437	-4%	61,598	24%	46,889	-24%	58,665	25%	60,640	3%
APRIL	57,175	28%	57,804	30%	50,048	-13%	67,503	35%	81,470	21%
MAY	52,739	13%	60,994	31%	54,404	-11%	60,286	11%	78,942	31%
JUNE	61,708	11%	59,503	7%	55,493	-7%	75,884	37%	73,819	-3%
JULY	60,696	34%	51,193	13%	47,787	-7%	58,545	23%	74,198	27%
AUGUST	54,359	-10%	49,355	-18%	48,845	-1%	53,678	10%	84,728	58%
SEPTEMBER	44,964	-18%	60,537	11%	47,538	-21%	61,086	29%	72,719	19%
ADJUSTMENT										
TOTAL SALES TAX	\$ 603,896	6%	\$ 647,571	14%	\$ 583,034	-10%	\$ 697,641	20%	\$ 839,997	20%

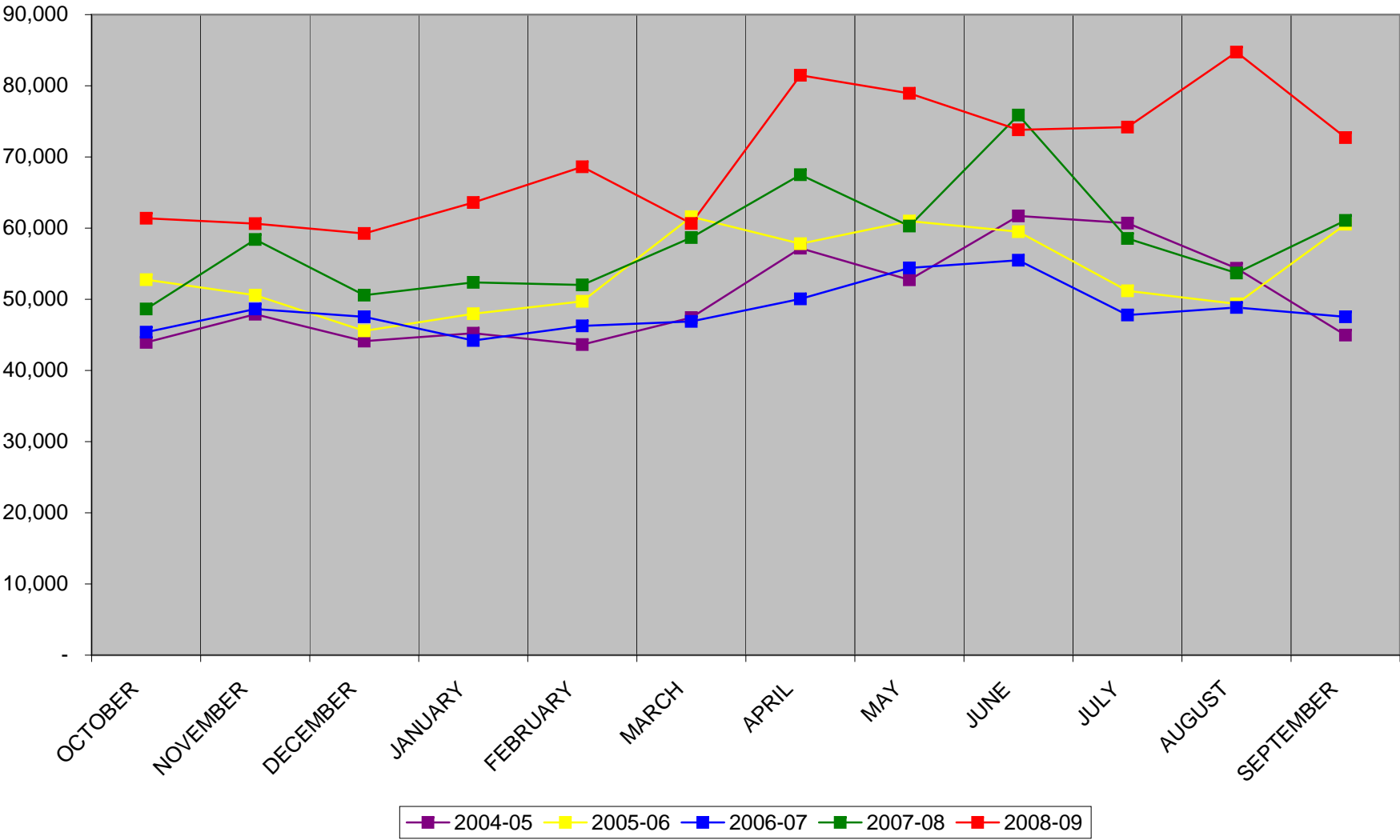
**CITY OF LOS FRESNOS
SEWER REVENUE**

	2004-05	% INCREASE	2005-06	% INCREASE	2006-07	% INCREASE	2007-08	% INCREASE	2008-09	% INCREASE
OCTOBER	56,912	52%	39,595	6%	64,802	64%	45,493	-30%	52,024	14%
NOVEMBER	38,409	3%	39,010	4%	45,124	16%	42,914	-5%	54,260	26%
DECEMBER	37,153	2%	38,709	6%	46,190	19%	43,984	-5%	52,989	20%
JANUARY	47,187	30%	45,718	26%	42,388	-7%	43,141	2%	53,089	23%
FEBRUARY	37,882	-1%	39,896	5%	41,548	4%	44,673	8%	54,684	22%
MARCH	37,384	1%	41,929	13%	43,592	4%	49,913	15%	52,580	5%
APRIL	38,456	-37%	46,532	-24%	39,739	-15%	50,185	26%	54,890	9%
MAY	37,785	-1%	41,479	8%	41,692	1%	51,103	23%	55,843	9%
JUNE	37,628	-1%	43,497	14%	44,126	1%	50,836	15%	52,841	4%
JULY	37,978	4%	44,041	21%	38,633	-12%	53,372	38%	52,058	-2%
AUGUST	38,425	2%	41,662	10%	41,941	1%	45,195	8%	53,226	18%
SEPTEMBER	79,860	108%	40,806	6%	37,109	-9%	61,963	67%	55,603	-10%
ADJUSTMENT										
TOTAL SALES TAX	\$ 525,058	11%	\$ 502,874	6%	\$ 526,884	5%	\$ 582,771	11%	\$ 644,088	11%

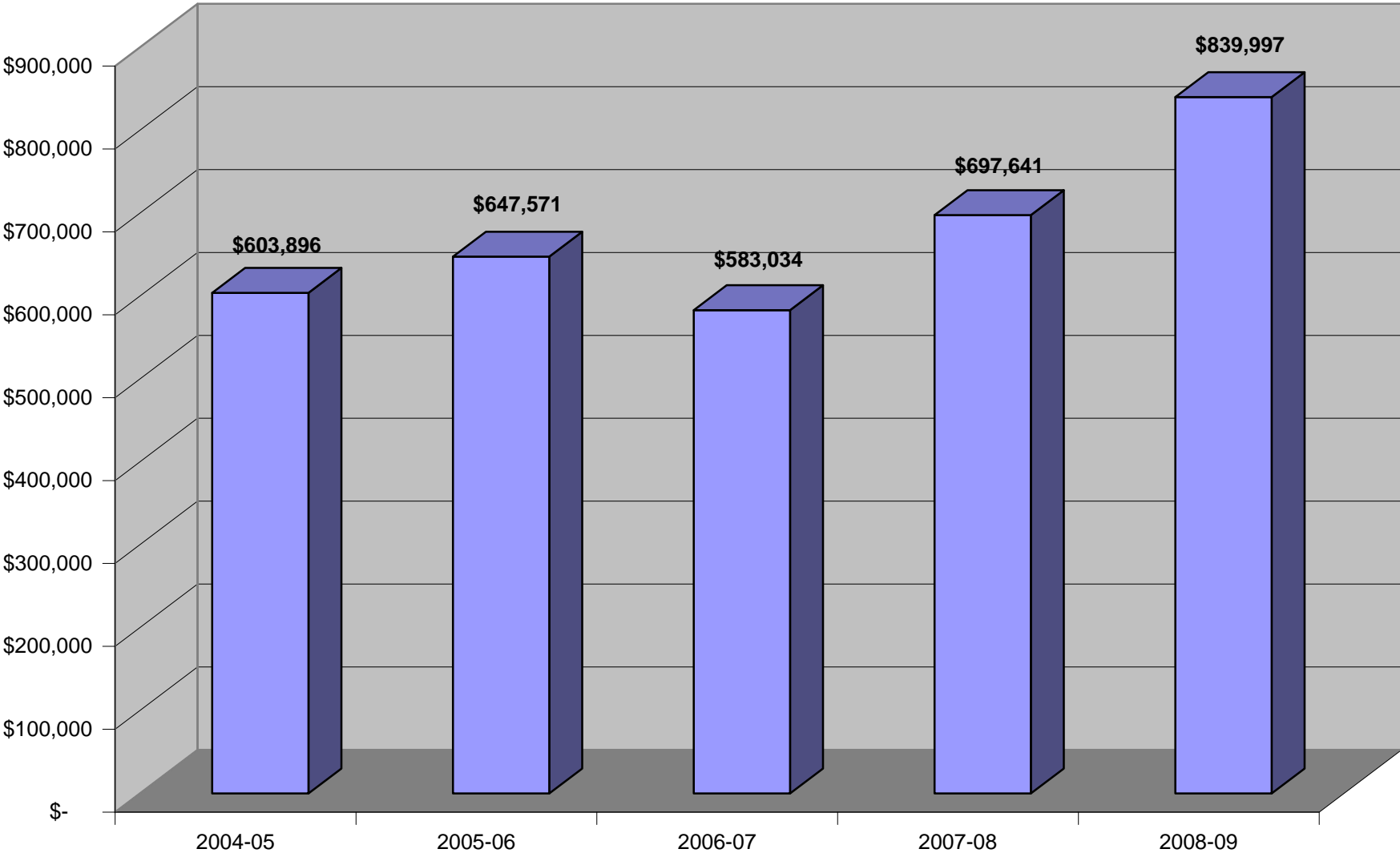
**CITY OF LOS FRESNOS
TOTAL WATER & SEWER REVENUE**

	2004-05	% INCREASE	2005-06	% INCREASE	2006-07	% INCREASE	2007-08	% INCREASE	2008-09	% INCREASE
OCTOBER	100,851	28%	92,354	18%	110,189	19%	94,120	-15%	113,416	21%
NOVEMBER	86,300	8%	89,592	12%	93,761	5%	101,321	8%	114,893	13%
DECEMBER	81,266	5%	84,272	9%	93,731	11%	94,556	1%	112,234	19%
JANUARY	92,426	19%	93,680	21%	86,590	-8%	95,523	10%	116,683	22%
FEBRUARY	81,517	-2%	89,617	8%	87,813	-2%	96,678	10%	123,301	28%
MARCH	84,821	-2%	103,528	19%	90,480	-13%	108,578	20%	113,221	4%
APRIL	95,632	-9%	104,336	-1%	89,787	-14%	117,688	31%	136,359	16%
MAY	90,524	6%	102,473	20%	96,096	-6%	111,389	16%	134,785	21%
JUNE	99,336	6%	103,000	10%	99,619	-3%	126,720	27%	126,660	0%
JULY	98,674	20%	95,234	16%	86,420	-9%	111,917	30%	126,256	13%
AUGUST	92,784	-6%	91,017	-7%	90,785	0%	98,873	9%	137,954	40%
SEPTEMBER	124,824	34%	101,343	9%	84,647	-16%	123,050	45%	128,322	4%
ADJUSTMENT	-									
TOTAL SALES TAX	\$ 1,128,954	9%	\$ 1,150,445	11%	\$ 1,109,919	-4%	\$ 1,280,412	15%	\$ 1,484,084	16%

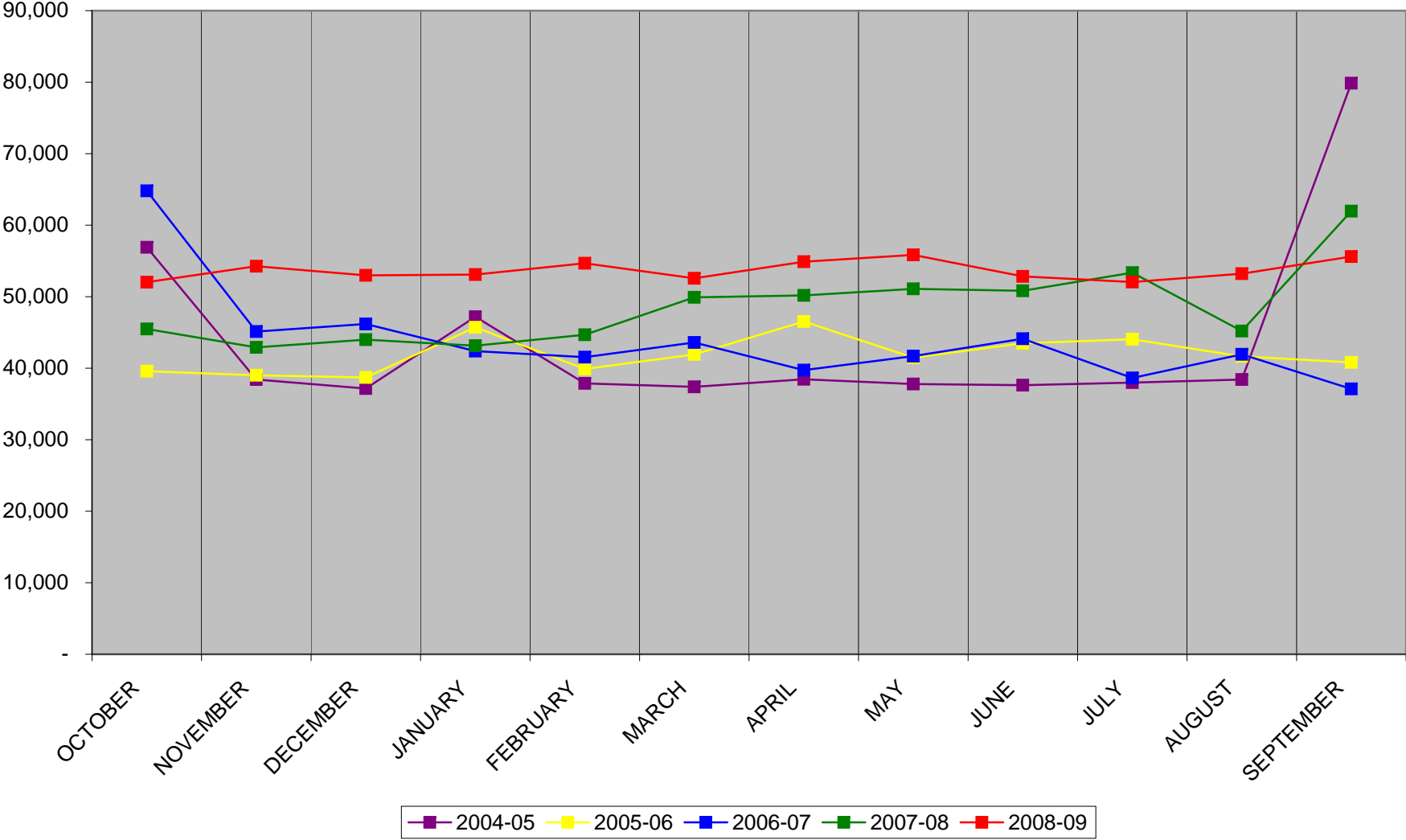
**CITY OF LOS FRESNOS WATER REVENUE
(5-Year Comparison)**



ANNUAL WATER REVENUE



**CITY OF LOS FRESNOS SEWER REVENUE
(5-Year Comparison)**



ANNUAL SEWER REVENUE

