



**City of Freeport**  
Meeting and/or Executive Session Agenda

This meeting will be live streamed via YouTube Live and may be accessed on the City of Freeport Facebook page: <https://www.facebook.com/freeporttexas> or by visiting <https://www.youtube.com/@cityoffreeporttx8375/streams>

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Monday, March 17, 2025, 6:00 PM | Council Chamber | 430 North Brazosport Blvd. , Freeport, Texas 77541

In accordance with Section 551.043 of the Texas Government Code, this agenda has been posted at Freeport City Hall, and distributed to the appropriate news media within the required time frame. All meetings of the Freeport City Council are open to the public. Public participation and written comments are invited on all open session business items.

The Mayor and City Council request that cell phones be turned off or set to vibrate. Members of the audience are requested to step outside to conduct a phone conversation. The Council Chamber is wheelchair accessible and special parking is available outside the building. If special accommodation is required, please contact the City Secretary a minimum of 72 hours in advance at 979-233-3526.

### **1: Call to Order:**

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- 1A. Call to Order - Jerry Cain, Mayor
- 1B. Invocation - Councilman
- 1C. Pledges - Pledge of Allegiance to the United States; Pledge of Allegiance to the State of Texas.
- 1D. Audience Participation – Anyone who has registered to speak prior to the meeting being called to order and desires to address the City Council will be heard at this time, or during the discussion of an item listed on the agenda. These forms are located by the City Secretary. After completing the form, give it to the City Secretary. She will give it to the Mayor. The Mayor will call on you when that item is presented, once a motion has been made by Council then public participation will not be allowed. You will have four (4) minutes to make your comments regardless of the number of agenda items to be addressed.

### **2: Consent Agenda:**

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- 2A. Action regarding Minutes, March 03, 2025. - Clarisa Fernandez, City Secretary
- 2B. Action approving the license agreement between the City of Freeport and Cirque Du Luxe LLC for March 21, 2025–March 23, 2025. - Lance Petty, City Manager

### **3: Proclamations - Presentations and Updates**

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- 3A. Presentation – Presentation by Perdue, Brandon, Fielder, Collins, and Mott L.L.P regarding Collections. – Ashlee Hurst, Finance Director

#### **4: Business**

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- 4A. Consideration and possible action on approving replat of Lot 4c Coastal Country River Estates a Five Lot Subdivision of 18.578 Acres composed of Lot 4c of The Coastal Country River Estates and a 9.289 Reserve Tract of The Coastal Country River Estates recorded in County Clerk's File 2024017236 of The Brazoria County Plat Records Situated in The Sterling Mcneel League Abstract 94 City of Freeport Brazoria County, Texas.(Shelby Araujo)
- 4B. Consideration and possible action on approving replat of County Road 819 Subdivision An Eight Lot Subdivision of 8.270 Acres Out of Tracts 63,64,65, And 66 of The San Bernard Syndicate Subdivision As Recorded in Volume 2, Page 135 of The Brazoria County Plat Records in The Thomas B. Bell League Abstract 41 Brazoria County, Texas. (Shelby Araujo)
- 4C. Consideration and possible action approving Resolution No. 2025-2907 for the appointment of a candidate to fill the vacant position on the Charter Review that will expire May 31, 2025.(Lance Petty)
- 4D. Discuss and Take possible action on Agenda Rules and Guidelines – per Ordinance 2021-2650, 2022-2657,2022-2672. (Councilman Pena/Councilman Davis)
- 4E. Discuss and take possible action on the City Staff Salaries and Bonuses... In particular the PD and the Museum/Mainstreet budgets. (Councilman Pena/Councilman Davis)

#### **5: Executive Session**

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The City Council may take action on any Executive Session item posted. 551.071. Texas Government Code. Consultation with Attorney. The City Council may convene in executive session to conduct a private consultation with its attorney on any legal posted agenda item, when the City Council seeks advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, including the following items:

##### **5A. Executive Session regarding:**

Discuss and Take Possible Action on Demand Letters to Responsible parties for recovery of \$345k. (Councilman Pena/Councilman Davis)

Discuss and take possible action regarding Lance Petty's retention of Personal Legal Counsel. (Councilman Pena/Councilman Davis)

#### **6: Reconvene into Open Session:**

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- 6A. Take any action resulting from Executive Session.

## 7: Adjournment

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### 7A. Adjournment – Jerry Cain, Mayor

Items not necessarily discussed in the order they appear on the agenda. The Council at its discretion may take action on any or all of the items as listed. This notice is posted pursuant to the Texas Open Meeting Act. (Chapter 551, Government Code).

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

CERTIFICATE I certify the foregoing notice was posted in the official glass case at the front door of the City Hall, with 24 hours a day public access, 1201 North Avenue H., Freeport Texas, before 6:00 p.m. in accordance with Open Meetings Act.

Clarisa Fernandez,  
City Secretary, City of Freeport, Texas



State of Texas

County of Brazoria

City of Freeport

BE IT REMEMBERED, that the City Council of Freeport, Texas met on Monday, March 3, 2025 at 6:00 PM at the Freeport Council Chamber located at 430 North Brazosport Blvd. , Freeport Texas for the purpose of considering the following agenda items:

City Council: Mayor Jerry Cain  
Councilman Jeff Pena  
Councilman Jarvis Davis  
Councilman George Matamoros  
Councilman Winston Rossow

Staff: Jennifer Howell, Assistant City Manager  
David Olson, Interim City Attorney  
Clarisa Fernandez, City Secretary  
Toby Cohen, IT Manager  
Donna Fisher, Human Resource Director  
Shelby Araujo, Building Official  
Chris Motley, Fire Chief

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|-----------|------------------|------------------|
| Visitors: | David McGinty    | Linda Marshall   |
|           | Sam Reyna        | Margaret Bachman |
|           | Nicolasa Mireles | Pamela Dancy     |
|           | Brenda Laird     |                  |

### **Call to Order:**

Call to Order - Jerry Cain, Mayor

Mayor Cain called the meeting to order at 6:00P.M.

Invocation - Councilman

Councilman Rossow led the Invocation.

Pledges - Pledge of Allegiance to the United States; Pledge of Allegiance to the State of Texas.

Councilman Rossow led the Pledge of Allegiance to the United States and the Pledge of Allegiance to the State of Texas.

Audience Participation – Anyone who has registered to speak prior to the meeting being called to order and desires to address the City Council will be heard at this time, or during the discussion of an item listed on the agenda. These forms are located by the City Secretary. After completing the form, give it to the City Secretary. She will give it to the Mayor. The Mayor will call on you when that item is presented, once a motion has been made by Council then public participation will not be allowed. You will have four (4) minutes to make your comments regardless of the number of agenda items to be addressed.

Mayor Cain said due to the way that the previous meeting transpired and for the possible nature of items that will be on agendas in the foreseeable future, he wanted to make a few things clear. He said the Council will



act in a professional manner when making decisions for the City of Freeport. He said he will continue to encourage comments from citizens and on-topic comments from the Council. He said in an effort to run the meetings in an orderly fashion, he will not put up with any more disruptive behavior, such as but not limited to, talking over the citizens or commenting during citizens' comments, talking over other Councilmen during any part of the meeting, especially during an agenda item discussion or using that platform to promote personal agendas that are not related to the current agenda item. Mayor Cain said these types of actions are not only disruptive and unproductive but are also highly unprofessional. He said as the Mayor he would no longer put up with this type of behavior from the Council. He said instead of continually slamming the gavel he would start having people removed for disrupting an official public meeting. Mayor Cain said to the Council let this be the warning. He said this stops now.

Interim City Attorney David Olson said to the Mayor and Council that he knows they are all aware of the fact that the City received a representation letter for Lance Petty he is now as City Manager represented by legal counsel. He said this would be discussed later in the executive session, but he wanted the public to know that they are aware of this and are working with all parties to try to resolve the matter and move forward. Mr. Olson said as of now, Lance Petty is not there tonight, but he is still the City Manager, fully acting full access from the public and continuing to do all the duties of City Manager.

Donna Fisher said she is proud to serve as an employee of the City of Freeport. She said during a recent Facebook post, Councilman Pena invited any employee who signed the letter of support for City Manager Lance Petty to step forward and address the council. She said she was there tonight to respond to Councilman Pena's invitation and to share her perspective. She said she did not feel pressured to sign the letter of support. She said she did not feel that her job depended on her signing, and Mr. Petty never spoke to her about the letter of support. She said, regarding concerns about a City employee collecting signatures during work hours, she checked the time card and this employee used vacation hours. She said regarding the statement that a vote for Mr. Petty was a vote against the Police Department she does not see it that way. She said she firmly believes that supporting Mr. Petty and supporting the Police Department are not mutually exclusive. She said she had not witnessed Mr. Petty commit any acts that could be considered retaliation. She said he has not disciplined, demoted or terminated any employee of the Police Department, and no employee has reported any such acts to her. She said if she were to receive a report of retaliation by Mr. Petty, she would report such to the Mayor and all the Council, as is her legal, moral and ethical responsibility to uphold the integrity of our City government.

Pamela Dancy resides at South Front Street and her phone number is (979) 482-4862 and her landline (979) 233-6962. She said she wanted to address something that took place after the meeting that was so bizarre. She said she was walking out and next thing she knew Councilman Matamoros was walking up next to her and got into her personal space, and he kept saying this saying over and over "I know about you", and she thought it was like a threat, like he was going to let some cat out of the bag. She said then he said what it was and the way he expressed himself, she thought Councilman Matamoros was going to say she had somebody buried a body in her backyard or something. She said she had a little umbrella on her wrist, and it was closed up, and it was a child's umbrella and Councilman Matamoros said "do not touch me, do not touch me". Ms. Dancy said the umbrella might have tapped Councilman Matamoros, she had no clue because it was on her wrist. She said Councilman Matamoros made something up about her that is so insane. She said she does not know where he got it from, but she will say that she is not upset nor mad at him because Councilman Matamoros has something up there and thinks Councilman Matamoros needs a therapist. She said as she was walking out next thing she knows Councilman Matamoros was right there with her all up in her personal space. She said to Councilman Matamoros if he had something on her. She said she is nervous right now. She said to Councilman Matamoros she gives him till Wednesday and would meet him at the Police station so they can discuss this and if Councilman Matamoros was not there by 4:30 on Wednesday, then she would let it go. Interim City Attorney David Olson said to Ms. Dancy that she is not supposed to be speaking to individual Council members. Ms. Dancy said she was sorry and would direct

to Mayor Cain. She said it was so bizarre and insane, and it was a lie, made-up something or another. She said if Councilman Matamoros happens to have something which she can not see how he could, by Wednesday, 4:30, she will wait for him in Chief's Howell office and if he does not show up, then she will let it go. She said if Councilman Matamoros ever approaches her in her space and makes any allegations towards her that are untrue she will put a she forget what it is called right now, and she will take him to court because this was a made-up lie of some sort, and there was no way he has any proof of this made up lie about her. She said there was something wrong up there and is unhinged.

Mayor Cain said, although we do encourage citizens' comments, we prefer to have them towards City business.

Brenda Laird resides at 1005 North Avenue B. She said she hopes this is about City business and is about the Police, who she loves. She said she did not know about it. She did not know about any controversy between the Police and the City Manager. She said she did not expect to see Police Chief Howell sitting at the dais, and it is intimidating. She said she is crazy about the Police Department and Fire Department. She said she is working on a book where she has a Police character and so, for years and years, she has been going to Citizens Police Academies and talking to the Police and trying to find out what it is like to live the lives that they live. She said Friday night she went on a ride along. Ms. Laird said she had been on several, but she was just so deeply impressed as a person, as a citizen. She said it was 6 to 11 Friday night, and it was dark, and she was at home taking care of business, relaxing at night, and it was about 7:30 that a thing happened that hit her really hard. She said they had been out and there had been a couple of crash scenes, and the officers worked with each other, and she got a chance to see how they were working together and getting a reading on the Police Officer she was riding with and rode by the Police Department, and he looked up at Chief Howell's window, and it was lit up. She said it was 7:30 at night. Ms. Laird said the Officer said Chief Howell was still working. She said she could hear the admiration in his voice, and it was a perfect chance for her to turn to him and say, "What is she like to work for ?". She said she asked for her book and as a resident of Freeport. She said the officer said that Chief Howell was his North Star. She said she thought this was a big strapping man who was his own person, a Police Officer, and he did not mind saying that this lady was his North Star. Ms. Laird said she asked him, so what do you mean? She said the Officer said he meant that Chief Howell leads him in his education as a Police Officer and his development and has told him no a couple of times, but for the most part, Chief Howell just respects them. She said she just wants to say to the Council that she feels so safe. She said she knows there is controversy there. She said she has been living here in Freeport for 28 years, and there has always been controversy of one kind, but she knows as a citizen she lives over there on Avenue B, and she feels safe with the Police force. She said she feels the same for the Fire Department with Chief Motley with the Senior Citizens, Police, Fire Department guys go out there and they help them, and they are so sweet to them. She said with the Police she feels safe and happy that the force wants to be working for Chief Howell. She said she is so thankful to the Council. She said she taught Councilman Davis's son and has known Councilman Davis forever. She said she lives in Freeport and she loves Freeport. She said she is so thankful that the Council is working hard to take care of the citizens. She said she knows the Council's job is very difficult, fielding citizen's phone calls, dealing with all the different personalities, and things that happen. She thanked the Council for the work that they do.

Sam Reyna resides at 2002 North Avenue G. He said he has addressed this issue with the Council not once or twice, but three or four times. He said he is doing it again because the Police and Fire Departments are trying to adapt to the Civil Service commission. He said there are some drawbacks to utilizing a TIRZ, and probably the most notable drawback is the fact that all of your property taxes, above and beyond you based tax value number go into TIRZ funds for the TIRZ district and that is great but for the rest of the City there are other things to consider. He said there are City support services, such as the Police Department and the Fire Department that the City has to pay for out of these general funds and the property taxes that the TIRZ is creating on going into the general fund to help pay for those departments and services. He said if we need more Policemen, Firemen, City planners and any other City employee due to growth in the TIRZ area, the

funding will not come from a TIRZ funds, it will come from the City's general fund and, regardless of property tax appraisal growth, only the base amount of property tax revenue will go into the City's general fund. He said that is one other reason the City does not have enough money in the general fund to support a Civil Service Commission. He said the startup fee for adopting the Civil Service Commission the first year is between 25,000 to 700,000 depending on the population. Mr. Reyna said there are the yearly expenditure the City has to pay. He said he respects and supports the blue, but he loves his City the most. He said he has been here 82 years, and he is not going anywhere. He will finish his journey in Freeport, so he wants his tax dollars properly used. He said if this governing body decides to place the adoption of a Civil Service commission on the November ballot and the Citizens vote to adopt the ordinance, his advice is to dissolve the TIRZ Project #1. He said the TIRZ can be dissolved at any time as long as debt that has not been issued and remains outstanding. He said by dissolving the TIRZ #1 the City will generate 150 to 200,000 of property tax revenue that will go into general fund that will pay for the set up and yearly expenditures of the Civil Service Commission if it is adopted. He said this TIRZ area is another of Mr. Kelty's blunder stuffing money out of the general fund. He said if Mr. Petty is listening he knows he has his hands full cleaning up Mr. Kelty's mess. Mr. Reyna said he wanted to thank Mr. Petty for getting rid of both Mr. Kelty and Kacey Roman he was the catalyst behind the departure of those two and if it was not for him, those two would still be milking the cow. He said to Mr. Petty he has saved the City a lot of money and his advice to Mr. Petty is any and everything Mr. Kelty initiated, get a magnifying glass and review also all the personnel Mr. Kelty hired, will sooner or later stab him in the back, surround yourself with your own staff that will be loyal to you. He said there have been City Managers that have completely gotten rid of everybody. He said there was one City Manager that got rid of the Fire Chief, Police Chief, Finance Director, Building Officer, and David was the only one standing, the street personnel. He said that the City Manager fired everybody and brought in his own crew. He said to Mr. Petty said that is what he has to do bring his own administration, otherwise he is in a lot of trouble. Mr. Reyna thanked Mr. Petty for the work he has been doing and he appreciates him and the City should also appreciate Mr. Petty because he has saved the City a lot of money.

Manning Rollerson said when Mayor Cain said about City business it is about City business the reputation and integrity is City business when you are a City leader, that matters it all matters. He said how the citizens are handled matters and can not brush over none of this. He said it can not be brushed over what Mr. Tim Kelty and Ms. Ezell did. He said it can not be brushed over what happened with Troy Brimage. He said none of this can be brushed over because all of this has gotten the City to where we are today, all of this. He said there is an issue in this City with transparency. He said there is an issue with the City when it comes to accountability. He said nobody is held accountable. He said we watch everything out of this City about all kinds of embezzlement, all kinds of misappropriation of funds, like if it is nothing, and it is something because anybody else can be held criminally for those same things. He said Jeff Pynes was held accountable. He said if we want to go back to that and when you go to praising City Managers for doing things that you say that Mr. Lance is doing remember Mr. Troy did the same thing and came back and got the City with Brexit LLC. He said at the same time, the same characters, the same people are still up there that were a part of all of this. He said when it comes down to it, none of this can be resolved until they fix these issues. He said the citizens need their money back. He asked where the accountability is? He said it was used on Jeff Pynes. He asked where the accountability out for Mr. Tim Kelty and Ms. Ezell? He asked where the accountability is? He said the taxpayers need that money. He said we do not have good infrastructure, good sidewalks, the ditches can not be cleaned. He said there is a budget shortfall, IRS problems and there has to be some accountability. Mr. Rollerson said to the Council with them as leadership and asked if they think they need to be asking for accountability instead of signing non-disclosure agreements where the citizens get screwed in the long run out by a law firm that is supposed to know better? He said an officer of the court, the problem is trustworthiness, the problem is criminality, the problem is no respect. He said the citizens deserve better. He said he lives in a City that is highly impacted by petrochemical companies and has no responsibility if he is watching this, how dangerous it is for the citizens because this is being done. He said he traveled all over the world to find out who is responsible and the insurance companies are responsible, they have a contingency plan and asked the Council why have they not fought for the citizens that were

dumped on in June of 2022? He said this Council is supposed to do something about that and the citizens were poisoned and the Council is saying nothing. He said to the Council they need to wake up.

Mayor Cain read the following comment that was given to him anonymously: Good evening Council I am replying to a request that was made by Council member Pena on Saturday, 2-22-2025 Council member Pena made a post on Facebook saying that City of Freeport employee's that signed the letter of support to the City Manager Lance Petty to speak up and defend their support of Lance Petty over the Police department. Before I make my response, know that I will always support the Police Department, Public Works, Fire Department, Golf Course, Rec Center, Museum and City Hall equally because, as an employee of the City of Freeport, I must support every department with equality. If you don't, you have the division we have now. This is my response to his request, because I might not be able to make the council meeting. In Council member Pena's post, he said if the employees that didn't sign the letter of support for Lance Petty the Freeport City Manager would face retaliation or be fired. That is one million percent false. When I signed the letter of support, I was under no pressure of losing my job. Unlike now, with the fear of retaliation from the sitting Council member for supporting the City Manager and reading my response to Council members Pena request. Lance Petty has shown time and time again his dedication and support to both the City of Freeport citizens and its employees, whether as City Manager or as his previous role as Public Works Director. To have a sitting Council member act the way he does inciting division within the City's staff and creating a hostile work environment in both internal and external is not appropriate and should not be the reason I have to write this. I have support for both the Police Department and Lance Petty. I will not support the divide that this Council member is trying to install here. I am sick and tired of all the false and defamatory statements that a Council member has been spewing, and it needs to stop. The Freeport Police Department will always have my support no matter what they think. I will not sit by and continuously watch a Council member vilify, crucify and demoralize any City of Freeport employee and City council member of the great City and try to use employees for his vendettas. The reason I am making this response anonymous, is not in fear of retaliation from any City of Freeport employee whether the person is my director position or just a regular employee. The reason I am submitting this anonymously is in fear of retaliation from a council member.

Mayor Cain read the following comment that was given to him anonymously: Dear Mayor and City Council members, I am writing to you today with a deep sense of concern regarding the state of our City which has been negatively affected by the actions of Councilman Pena. It is with a heavy heart and great hesitation that I express my fears about the potential retaliation that may follow by voicing these concerns this is why I rather remain anonymous, but it is necessary for the well-being and future of our community that we address the issues caused by his leadership. Over the course of his time in office, Councilman Pena has unfortunately become a source of division within our City. His actions and decisions have alienated many members of our community, gradually destroying the sense of unity that is essential for our City's success. Rather than fostering an inclusive environment, his leadership has deepened rifts and created a toxic atmosphere which has harmed the progress our City could otherwise have made. The consequences of his decisions have extended beyond personal conflicts within the community. He has deeply tarnished our City's image and hindered its ability to move forward together in harmony. His divisive actions have contributed to widespread discontent and frustration, and the negative impact on the spirit of our City is undeniable. The damage done to our community will take years to repair. It is evident that Councilman Pena's leadership has, in many ways, hindered our City's potential to thrive. His poor leadership and reckless decision-making have not only pushed many away, but have also hindered our process as a community. For these reasons, I strongly believe it is time for him to step down from the position as Councilman. The continued tension and division caused by his actions will only worsen if he remains in office. Our City deserves leadership that fosters unity and progress and a sense of shared responsibility. While I understand that resignation is a difficult decision, I am confident that it is the best course of action for both Councilman Pena's personal integrity and for the future well-being of our community. The ongoing harm caused by his leadership must be addressed if we are able to begin rebuilding the trust that has been lost. Given these circumstances, I urge

you to request that Councilman Pena step down from his position. His resignation is necessary for us to heal and move forward. The City's future depends on leadership that unites rather than divides. Thank you for your time and consideration for this important matter. I trust that you will act in the best interests of our community and work towards a solution that will help heal the wounds caused by this divisive leadership. Respectfully, a supporter of law enforcement and our City Manager.

## **Business**

### Consideration and possible action approving meeting minutes February 18, 2025.

A motion was made by Councilman Matamoros to approve meeting minutes February 18, 2025 as presented, seconded by Councilman Rossow with discussion that followed.

Councilman Davis said at the last meeting in the minutes, the meeting was adjourned and there were still items on that agenda that the Council had not gotten to and asked if the items would have to be resubmitted again, or they do not just roll over to the next meeting? Interim City Attorney David Olson said he does not know specifically what happened to this one. Mr. Olson asked Councilman Davis if it was the case that the items were not rolled over? Councilman Davis said no, there was nothing there. Mr. Olson asked Councilman Davis if it was at the end of the meeting? Councilman Davis said no, they had not even gotten to the items. Mr. Olson asked Councilman Davis if his question was, should it had been rolled over to this meeting? Councilman Davis said yes. Mr. Olson said the Council can decide that and at the staff level he does not know what steps were taken. Councilman Davis said the meeting had just adjourned and got to the meeting and there was nothing on there. Councilman Davis asked if they requested an agenda items on the meeting they were approved, and they were placed on the agenda and did not talk about them? Councilman Davis said he does not know the rule but either they have to send the items back in and would like to know. Mr. Olson said he does not know if the request was made for a specific meeting and his suggestion would be to say something in the request that states that this goes to the meeting and if the item is not reached for any reason that it will be addressed at the following meeting until it is reached. Councilman Davis said it would not have to be approved again or whatever it should not be no discrepancy that it be put at the next meeting. Mr. Olson said they could talk about this another time because he does not want to get into it under this item, but his suggestion would be to Councilman Davis to send an email reaffirming the prior request.

Mayor Cain called the motion to a vote with all present and voting "Aye" 3-2. The Council approved the motion. Councilman Pena voted "Nay". Councilman Davis voted "Nay".

### Consideration and possible action approving Resolution No. 2025-2906 for annual re-affirmation of Ordinance 2024-2726 establishing the City's ethics policy for all elected and appointed city officials and all city employees.

Human Resource Director Donna Fisher said this is the annual reaffirmation of the ethics policy. She said the ethics policy was updated and adopted in 2024 and there have been no changes made to it for 2025, so it is just the annual reaffirmation which is required by the ethics ordinance and staff recommends approval of this.

A motion was made by Councilman Pena to table this item, seconded by Councilman Davis with discussion that followed.

Councilman Pena said he wanted to table this simply because he is just kind of wondering why it is even on the agenda. He said he knew Ms. Fisher just explained that it is an annual but is just wondering why the agenda tonight only has this particular item when they had all those other pressing items. Councilman Pena said he was just curious how Mayor Cain decided that this was going to be the only thing tonight on the agenda when they had all those other pressing items that included the discussion about the grievances and the complaints and the concerns that the Police Department and does not want Mayor Cain to say he does



not have an answer like he has done before. Mayor Cain said this is what he was talking about, about talking off-topic. Councilman Pena said they could have a conversation. Mayor Cain said this is what he is talking about, talking off-topic. Councilman Pena said to Mayor Cain he does not get to control the dialogue. Mayor Cain said he is not trying to control the dialogue Mr. Pena, he is trying to control the meeting. He said right now they are talking about consideration and possible action approving this ordinance, which has been tabled. Councilman Pena said his comments on this are that this particular agenda is a miscarriage of the justice and transparency that the Police association and the residents. Mayor Cain asked Interim City Attorney David Olson if he considered this off-topic? Councilman Pena said it was a comment on the topic. Mr. Olson said the topic was the ordinance. Mayor Cain said no, the being tabled. Mr. Olson said he thinks the only thing that the Council should be talking about is why they are tabling this particular ordinance. Councilman Davis asked do you vote on it? Mr. Olson said once the Council is done deliberating, why the issues being tabled, then yes and anybody can call the vote at any time. Councilman Pena said that it is another good way to go ahead and just circumvent the discussion, as if somebody wants to table this right off the bat feel free to just go ahead and do that. He said he would go ahead and just wanted to ask the questions there. Councilman Pena asked if this ordinance had been, since last year been violated by any Councilman, by any elected official, by any City official that Ms. Fisher was aware of? Ms. Fisher said nothing had been reported to her as a violation of that ordinance. Mr. Olson said that is what he was going to suggest, is that they are not in the business of trying to hunt for this and if a complaint is received it is investigated, and have not received a complaint. Councilman Pena said he is just trying to get an understanding of how games are being played with this thing and is going to say he will have more editorials on that later so that he can expose the differences. He said there is a disparity and this is not about trying to create division, but this is about to expose a disparity by those who want no transparency and those that do. Councilman Pena asked from the ordinance that was adopted last year, and it is apparently the very same one verbatim and asked if that was correct? Ms. Fisher said yes. Councilman Pena said he just wanted to be abundantly clear about that and is just curious for any of the violations that, or the rules and regulations that are being applied to the City Council or, for that matter, any City management staff and asked what is the process for accountability? Councilman Pena asked what are the measures? Councilman Pena asked what section of this ordinance articulates what those measures are and, for that matter, who is responsible for actually applying those? Councilman Pena said because he is just curious that, if anything comes up, he wants to know who is responsible for enforcing the accountability, because he wants to make sure that he can highlight going forward that when this particular ordinance was violated in 2024 and for that matter, in 2025, up to date, that then we are responsible for whatever the method is, for responsibility in holding, holding these particular individuals accountable, but he wants to make sure that the public is crystal clear on who is responsible for applying responsibility and accountability on these elected individuals and senior management officials. Ms. Fisher said she had no authority as Human Resources manager to apply anything to the Council to elected officials. She said if a City employee, if she gets a report of a City employee violating the ethics ordinance, then as Human Resource Director, she can investigate that, but for as far as elected officials, as Human Resource Director she has no authority over the Council. Councilman Pena asked and does this particular ethics ordinance have any provisions in terms of social media force for City staff first? Ms. Fisher said City staff have a separate social media policy in the personnel policy handbook that is not specifically addressed in the ethics ordinance. She said the ethics ordinance covers a lot of grounds of ethical behavior, but not like she said social media policy for employees is a whole separate policy in the policy handbook. Councilman Pena asked does any of this ordinance violate the First Amendment? Mr. Olson said no. Councilman Pena said he was asking Ms. Fisher, and then he would ask legal. Mr. Olson said Ms. Fisher could not answer a question about a legal interpretation of the First Amendment. Ms. Fisher said that is not a question that she is able to answer, that would be a legal question. Councilman Pena said for the record and asked does this have any language that limits the dialogue of any City Councilman, any freedom of speech? Mr. Olson said there are limitations that are authorized limitations. Councilman Pena asked what are those limitations defined as or those specifically and only those that are client, attorney, privileged pieces of information? Mr. Olson said he is not sure he understands the question. Councilman Pena said he is just trying to understand how they are going to try to corral what

people say, which is actually freedom of speech. Mr. Olson said he was not sure what Councilman Pena was saying and asked what people he was talking about? Mr. Olson said to Councilman Pena there are different policies that apply and obviously elected officials you self-regulate, and there is a whole section in there and assumes Councilman Pena had read this, that talks about you as Council by two thirds vote will decide how they are going to publicly censure somebody up there who violates and does not have anything to do with Human Resources. Councilman Pena said he was glad Ms. Fisher said that she has no authority to actually hold accountable the City Council and he wants to make sure that he leans into that just a little bit more to say by the very same token, the City Council, everyone there has only one vote and so they can not hold anybody accountable singularly and, for that matter, any City employee or for that matter, any resident. He said he wants to be clear that no City Councilman can retaliate against any individual employee or resident, so for that citizen comment he wanted to make sure that he leaned on that too, because that is a misnomer and you would never get that from him.

Mayor Cain called the motion to a vote with all present and voting "Aye" 1-4. The motion failed. Mayor Cain voted "Nay". Councilman Davis voted "Nay". Councilman Rossow voted "Nay". Councilman Matamoros voted "Nay".

A motion was made by Councilman Matamoros to approve Resolution No. 2025-2906 for annual re-affirmation of Ordinance 2024-2726 establishing the City's ethics policy for all elected and appointed city officials and all city employees, seconded by Councilman Rossow with discussion that followed.

Councilman Davis asked Human Resource Director Donna Fisher if this was already something they already had and are not changing anything? Ms. Fisher said that it is correct this is just reaffirming the ordinance that was passed a year ago, and it needs to be reaffirmed every year as close to the anniversary date of passage as possible.

Councilman Rossow asked Human Resource Director Donna Fisher if it passed last year? Councilman Rossow asked for 2023? Ms. Fisher said 2023 was a different ordinance, and 2024 the ordinance, had the training section added to it, and that passed, and that is the one that the Council is reaffirming this year was the one that was passed in 2024. Interim City Attorney David Olson said, for everybody's benefit, remember that this annual reevaluation and review process is built into the ordinance that the Council passed, and so the Council has created this kind of annual review process, just forcing staff to bring this ordinance back to the Council so that they can reconsider it annually.

Councilman Pena asked if this ordinance requires an annual review of employee staff as well and in any capacity? Interim City Attorney David Olson said the annual review is just the ethics ordinance. Councilman Pena said at the last meeting and does not think Mr. Olson was there but Mr. Bounds was there and it was articulated that at any time during the meeting that they could request that at the next meeting, the agenda items be added. Mr. Olson said any time during an open meeting, you can make a motion to place them at a future meeting, yes. Councilman Pena asked if it was a motion? Mr. Olson said if Councilman Pena wants to be formalized a majority count to ensure that it is on a future agenda, there would need to be a formal motion. Councilman Pena said that is not what was said before it was simply saying they can. Mr. Olson said he does not care what was said before, but if they would like to formalize this, it can be done by a motion. Mr. Olson said to Councilman Pena he can make the request, but it is not a formal motion made in open session, and the majority of the Council is going to rule the day when making motions relating to future agendas, so yes, he can make the request without the motion but that it is not going to guarantee it is going to be on the next meeting. Councilman Pena said he is just trying to understand the process that they are being told about how to get items on the agenda because they called for a special meeting for this coming Friday, and got no response from Mr. Olson's office on it, and one party of his firm says they can call it at any point in the meeting and now Mr. Olson is saying it has to be formally voted upon. Mr. Olson asked Councilman Pena if he was going to call it unilaterally? Councilman Pena said he was just asking to

get stuff on the agenda. Mr. Olson said they are going to discuss scheduling the special meeting.

Councilman Matamoros said as he was going over the ordinance and there was a statement made about if there were any violations of this ethics ordinance. He said he wanted to make aware to the residents of Freeport that he would like for legal to send a letter to the District Attorney and to the Attorney General to have criminal charges be looked into. Councilman Pena asked if this was a motion? Interim City Attorney David Olson said if Councilman Matamoros wants to instruct legal to do it, he is an individual Council member he answers to a majority of the Council. Councilman Matamoros said he is aware of two violations of the ethics ordinance, there is an information training by the Office of Attorney General for Open Meetings Act, and he had done a public information request and there are three sitting Council members who have taken this training and have turned in their certificates on this training and those three Council members are Mayor Jerry Cain, Council member Winston Rossow and himself. He said there are two others that have not taken it and State law states you have 90 days after an election or appointment to complete this required training, and thus there are two that are in violation because they are outside the 90 days. Mayor Cain asked if this had anything to do with the resolution? Councilman Matamoros said yes, it is part of the ethics and would look it up for the Mayor. Mayor Cain said he was not going to say he appreciates what he is doing, but he understands what he is doing, but he thinks that that is a discussion that needs to be with legal. Councilman Matamoros said he was just trying to make it make sense since it is part of the ethics ordinance and was just making it to be known but, yes, they can have time with legal. Councilman Davis asked which one was that? Councilman Matamoros said it is open meetings training.

Mayor Cain called the motion to a vote with all present and voting "Aye" 4-1. The Council approved the motion. Councilman Pena voted "Nay".

Councilman Pena asked Interim City Attorney David Olson how is it that they can call an executive session when, in the last 3 or 4 meetings, it has been so difficult to get anything on the agenda, much less on executive session, unless it is specifically articulated and written out on the actual agenda for public notice, on the signs outside of the City hall, and for that matter, on the website, and then there tonight, they have nothing on there about executive session, and they are going to go into executive session to talk about what? Councilman Pena said this is the problem that the public has with how the Council are facilitating these meeting agendas, because what happens is, you guys put consult with an attorney and everybody is like "what the hell are you all talking about?" and "why are they not spelling it out?". Councilman Pena asked how do you explain that? Mr. Olson said one of the reasons why he brought up and made the statement at the beginning of the meeting was for that very reason that some information has come to their attention in the last several days that he needs to update the Council about, and it is absolutely well within the Council's right to consult with legal counsel about stuff like that. Mr. Olson said now, when they have adequate notice of information, or, and depending on whether there is actual pending litigation or otherwise personal matters, a good example, it is required to post specifics and this is an exception to that rule. Mr. Olson said he is obligated by his rules of professional responsibility to convey some information to the Council that he received today, and so they are going to consult with legal counsel in executive session so he can update Council and answer questions about that matter. Councilman Pena asked is that matter the same subject matter as it relates to Lance Petty for the requested special meeting for this coming Friday at noon is it the same subject matter? Mr. Olson said it is the precursor to that discussion, yes just to lay the foundation so that then a proper meeting can be posted and identified. Councilman Pena said they had already requested a proper meeting. Mr. Olson said he is aware of that and will be going to discuss that as well.

### **Executive Session**

Executive Session regarding a.) Consultation with Attorney pursuant to Section 551.071

The Regular Session closed at 6:52P.M. and the Council entered into the Executive Session.

**Reconvene into Open Session:**

Executive Session ended at 7:56P.M. and the Council entered back into Regular Session.

**Adjournment**

Adjournment – Jerry Cain, Mayor

A motion was made by Councilman Matamoros to adjourn the meeting, seconded by Mayor Cain with all present and voting "Aye" 5-0. Mayor Cain adjourned the meeting at 7:56P.M.

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Jerry Cain, Mayor

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Clarisa Fernandez, City Secretary



## City Council Agenda Item #[2.B]

**Title:** Action approving the license agreement between the City of Freeport and Cirque Du Luxe LLC for March 21, 2025–March 23, 2025. - Lance Petty, City Manager

**Date:** March 17, 2025

**From:**

---

**Staff Recommendation:** Staff recommends approval of license agreement.

**Item Summary:** The City of Freeport has prepared an license agreement for Cirque Du Luxe to host an event at the Freeport Municipal Park on March 21st, 2025 through March 23rd, 2025. The agreement outlines the terms and conditions for the event. This item seeks approval from the City Council to finalize and execute the license agreement with Cirque Du Luxe.

**Background Information:** Cirque Du Luxe presents a unique traditional circus experience featuring exceptional performances from talented artists worldwide. The show includes breathtaking acts performed at heights of 30 feet, guaranteed to keep you captivated. This 90-minute family-friendly spectacle promises to provide endless entertainment.

**Special Considerations:** The event must comply with all applicable local ordinances, including permitting requirements, health and safety codes, and zoning restrictions.

**Financial Impact:** N/A

**Board or 3rd Party Recommendation:** N/A

**Supporting Documentation:**

None



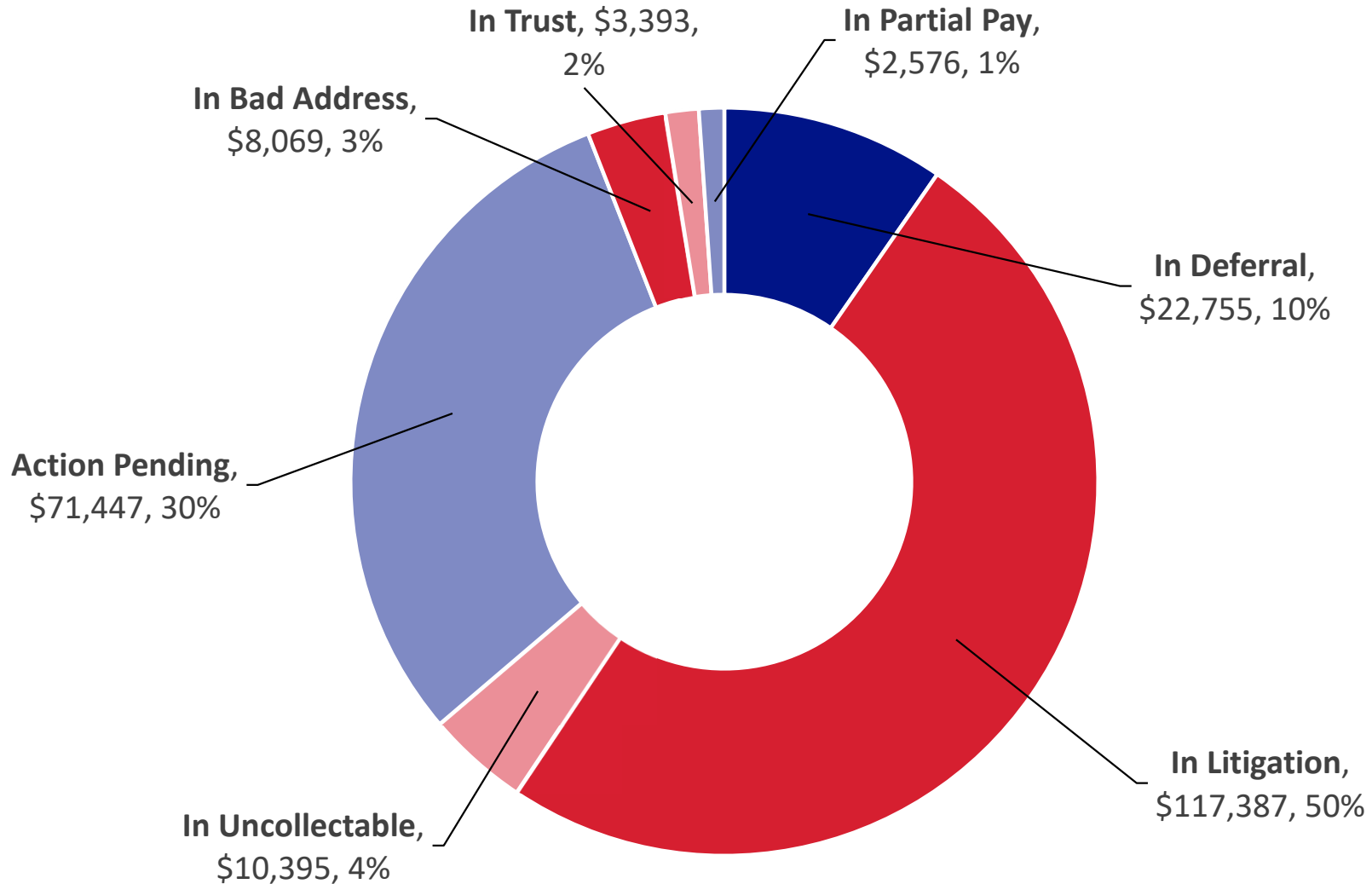
# COLLECTION REPORT TO THE CITY OF FREEPORT

Submitted by: *Michael J. Darlow & Hayden P. Bartley*  
*March 2025*  
*[www.pbfcml.com](http://www.pbfcml.com)*



# ACCOUNT BREAKDOWN CHART FOR CITY OF FREEPORT

As of 03/03/2025 - Total Base Tax: \$236,022

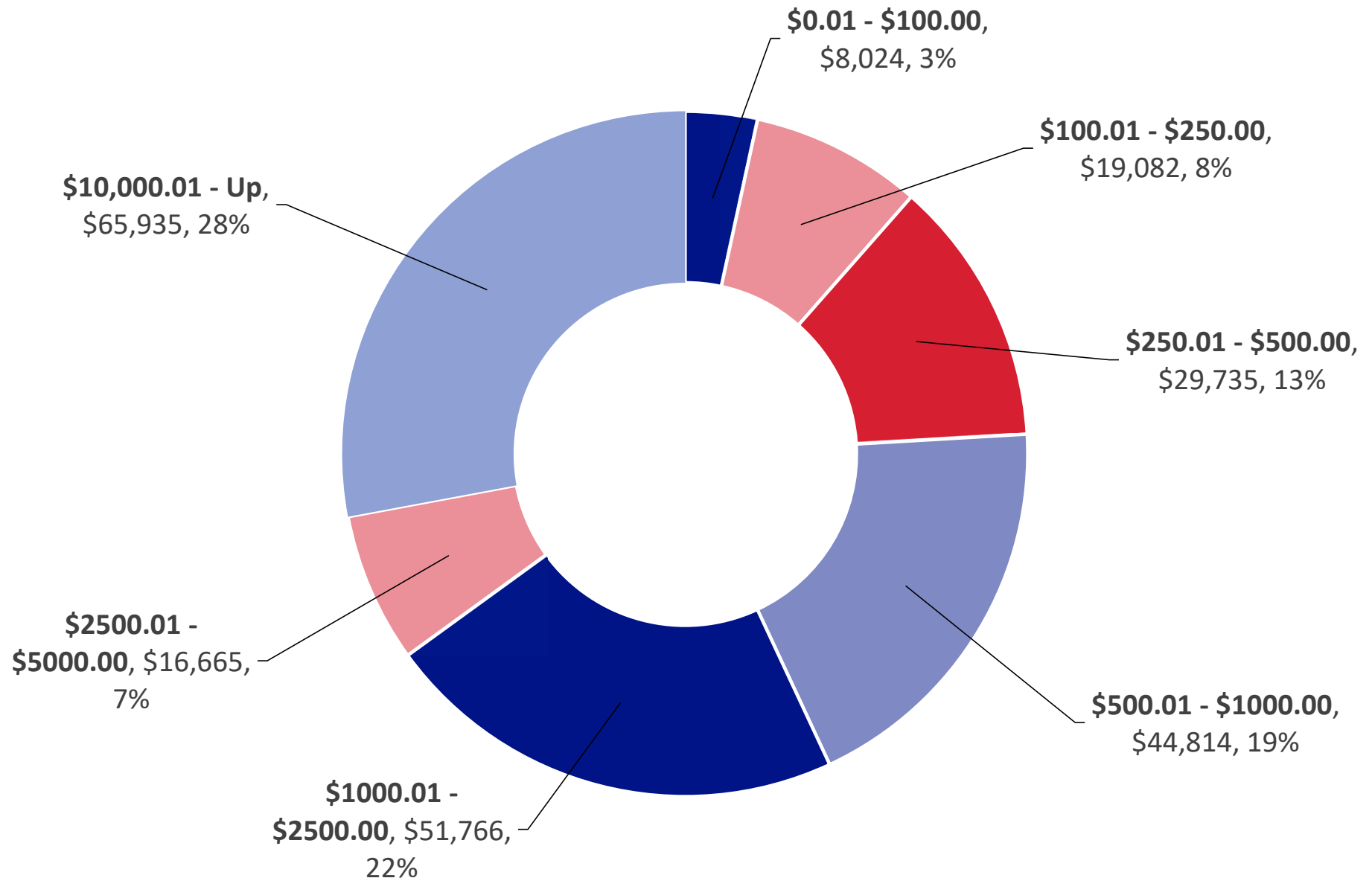






# DOLLAR RANGE CHART FOR CITY OF FREEPORT

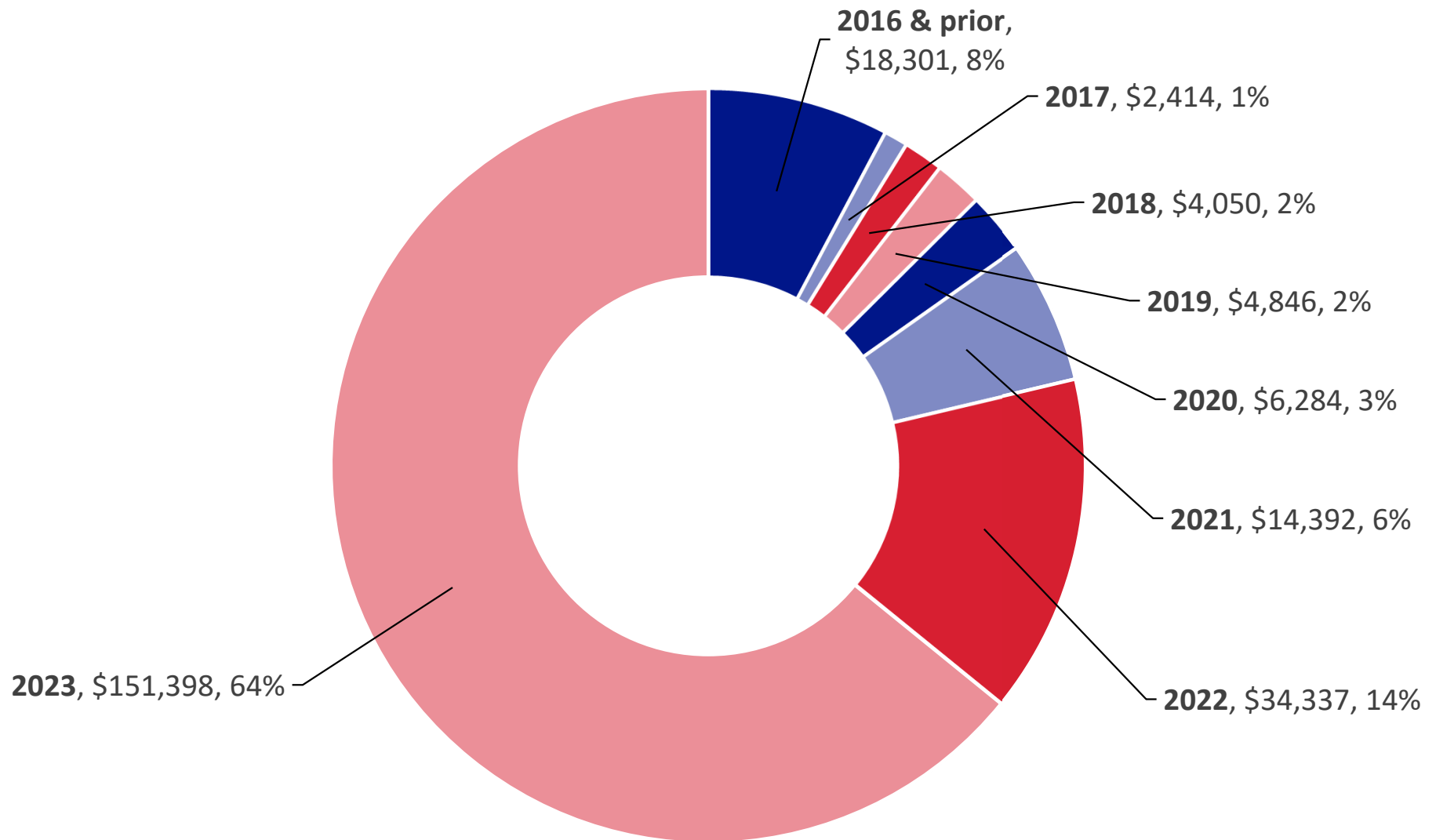
As of 03/03/2025 - Total Base Tax: \$236,022





# TAX YEAR CHART FOR CITY OF FREEPORT

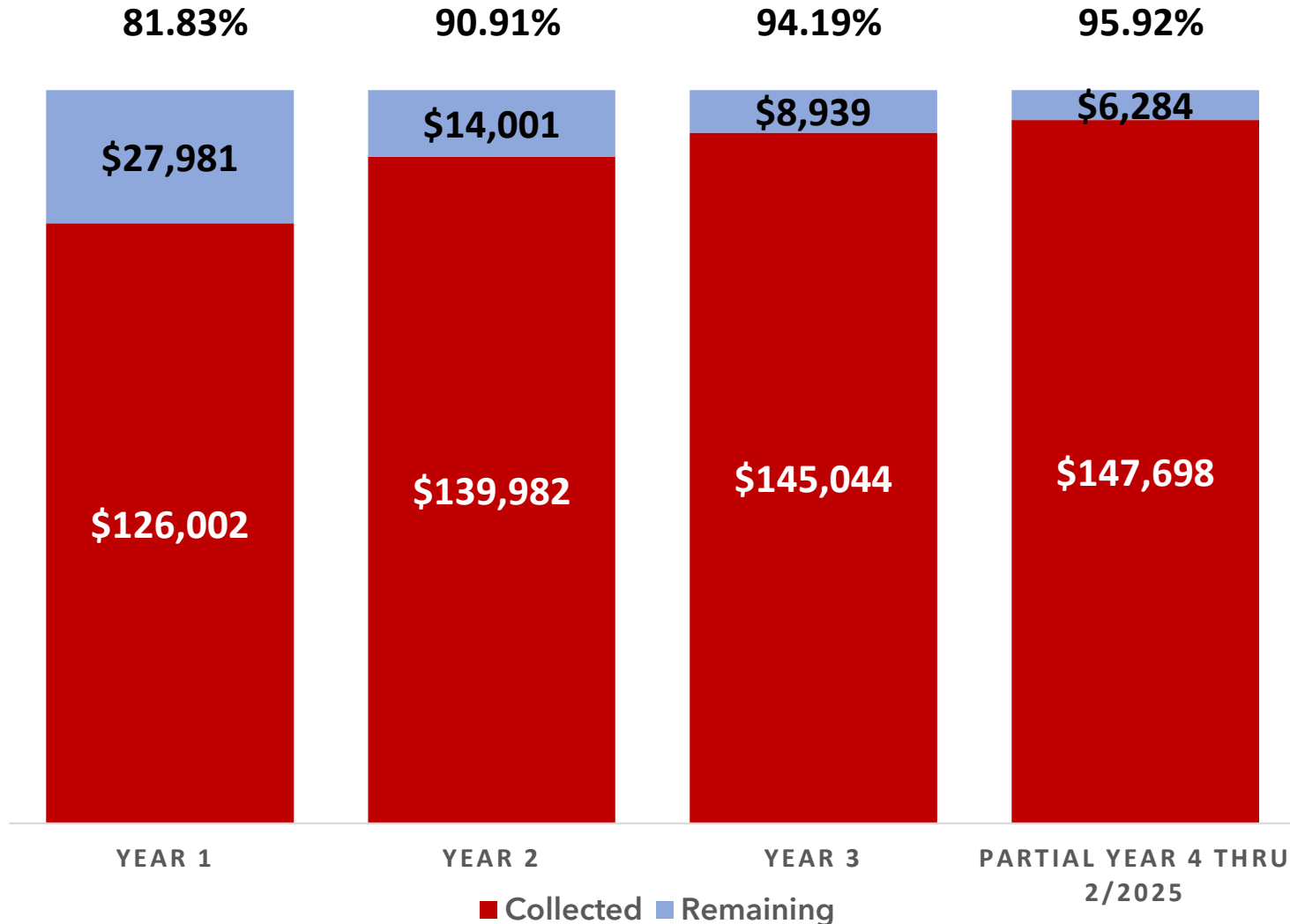
As of 03/03/2025 - Total Base Tax: \$236,022





# 2020 PERCENTAGE OF COLLECTION FOR CITY OF FREEPORT

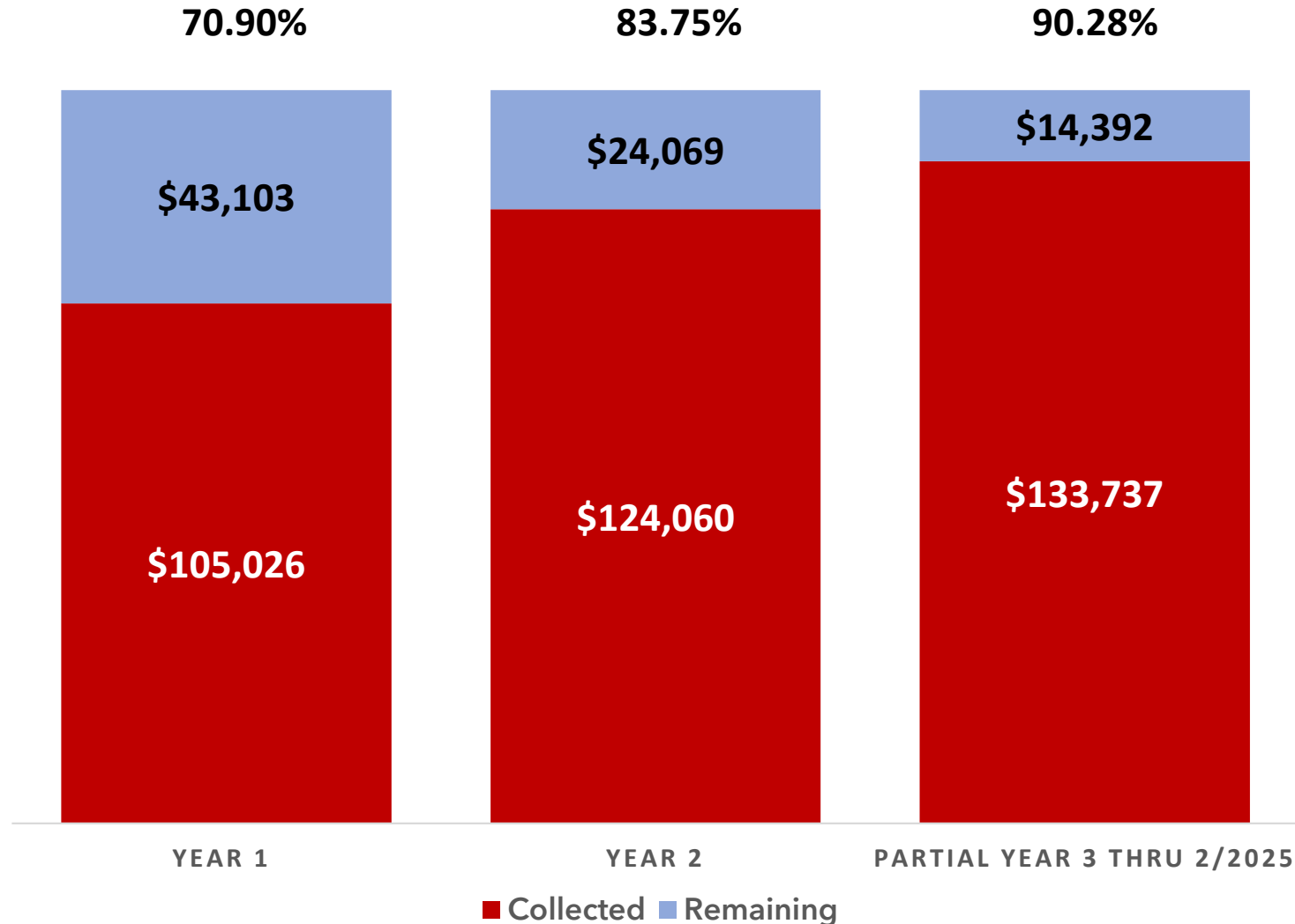
As of 07/01 - 6/30 for each year - Initial Outstanding Base Tax \$153,983





# 2021 PERCENTAGE OF COLLECTION FOR CITY OF FREEPORT

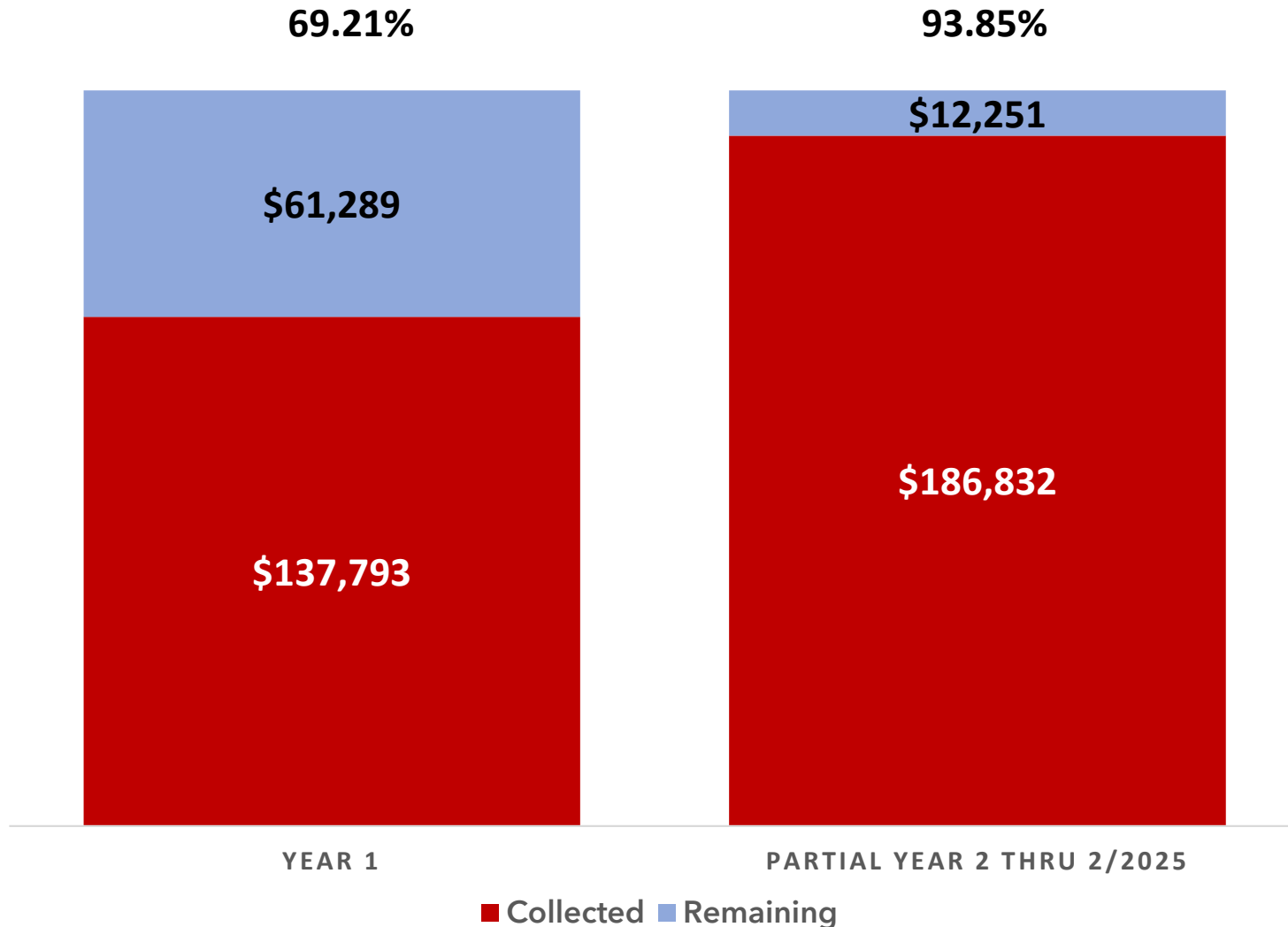
As of 07/01 - 6/30 for each year - Initial Outstanding Base Tax \$148,129





# 2022 PERCENTAGE OF COLLECTION FOR CITY OF FREEPORT

As of 07/01 - 6/30 for each year - Initial Outstanding Base Tax \$199,082





# 2023 PERCENTAGE OF COLLECTION FOR CITY OF FREEPORT

As of 07/01 - 6/30 for each year - Initial Outstanding Base Tax \$309,345

56.02%

\$136,051

\$173,294

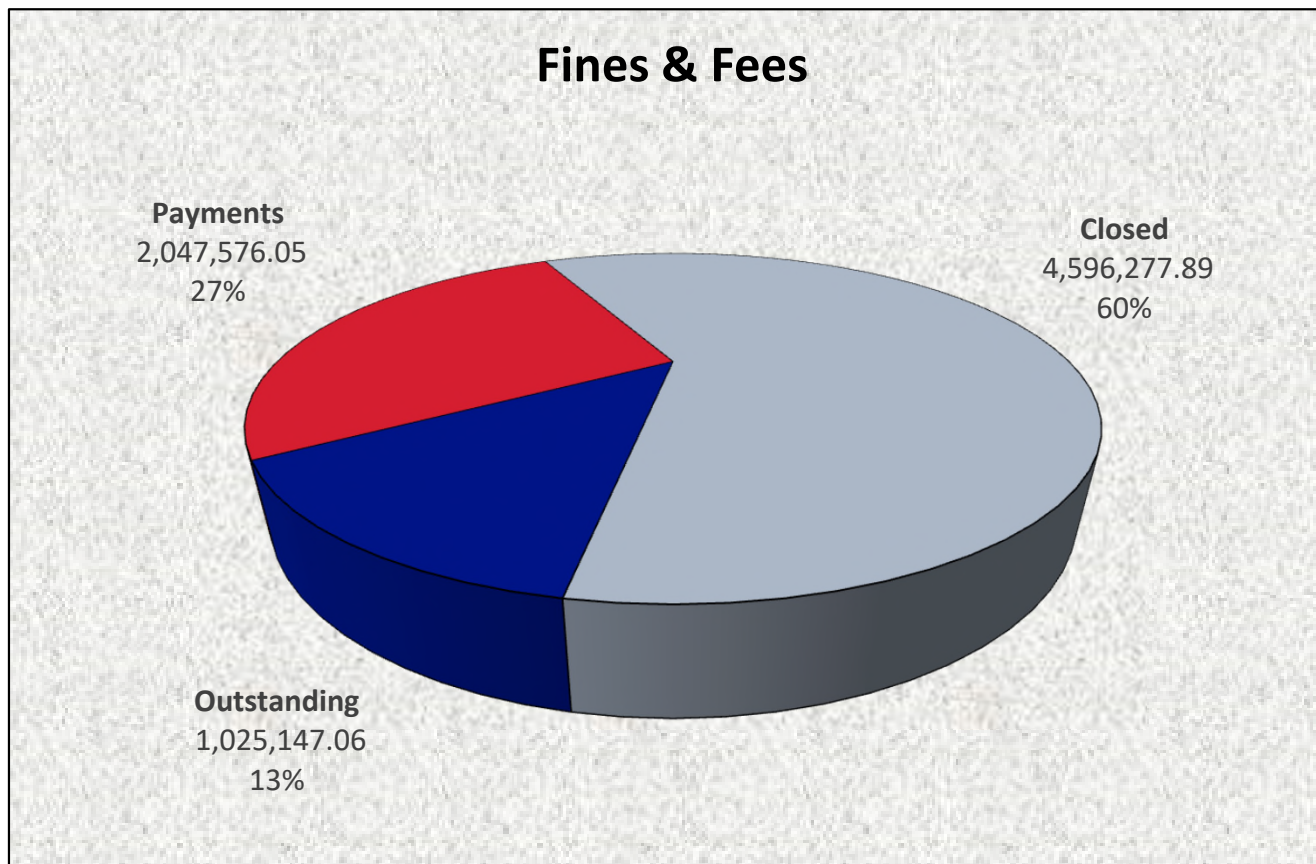
PARTIAL YEAR 1 THRU 2/2025

■ Collected ■ Remaining



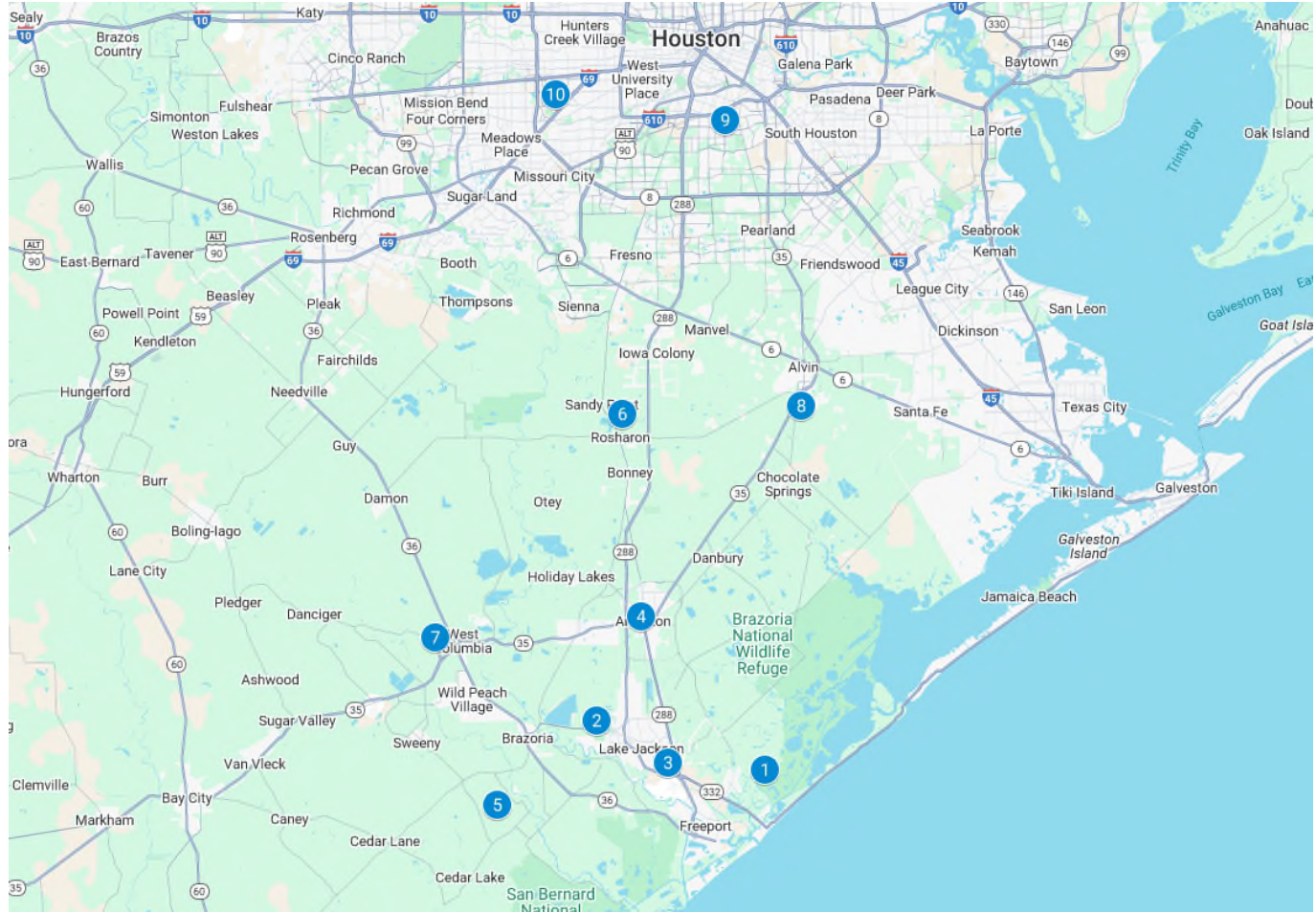
# FINE & FEE COLLECTION REPORT AS OF MARCH 6, 2025 FOR THE CITY OF FREEPORT

| Total Turnover |        | Payments and/or Partial Payments |        |         | Dismissed/Cleared |        |         | Total \$ %<br>cleared | Address<br>Correction | Letters<br>Mailed | Phone #<br>Changes | Phone<br>Contacts |
|----------------|--------|----------------------------------|--------|---------|-------------------|--------|---------|-----------------------|-----------------------|-------------------|--------------------|-------------------|
| \$             | #      | \$                               | #      | % of \$ | \$                | #      | % of \$ |                       |                       |                   |                    |                   |
| 7,669,001.00   | 17,235 | 2,047,576.05                     | 10,950 | 26.70%  | 4,596,277.89      | 23,863 | 59.93%  | 86.63%                | 10,573                | 61,410            | 8,453              | 22,442            |



# TOP 10 ACCOUNTS BY ZIP CODE FOR THE CITY OF FREEPORT

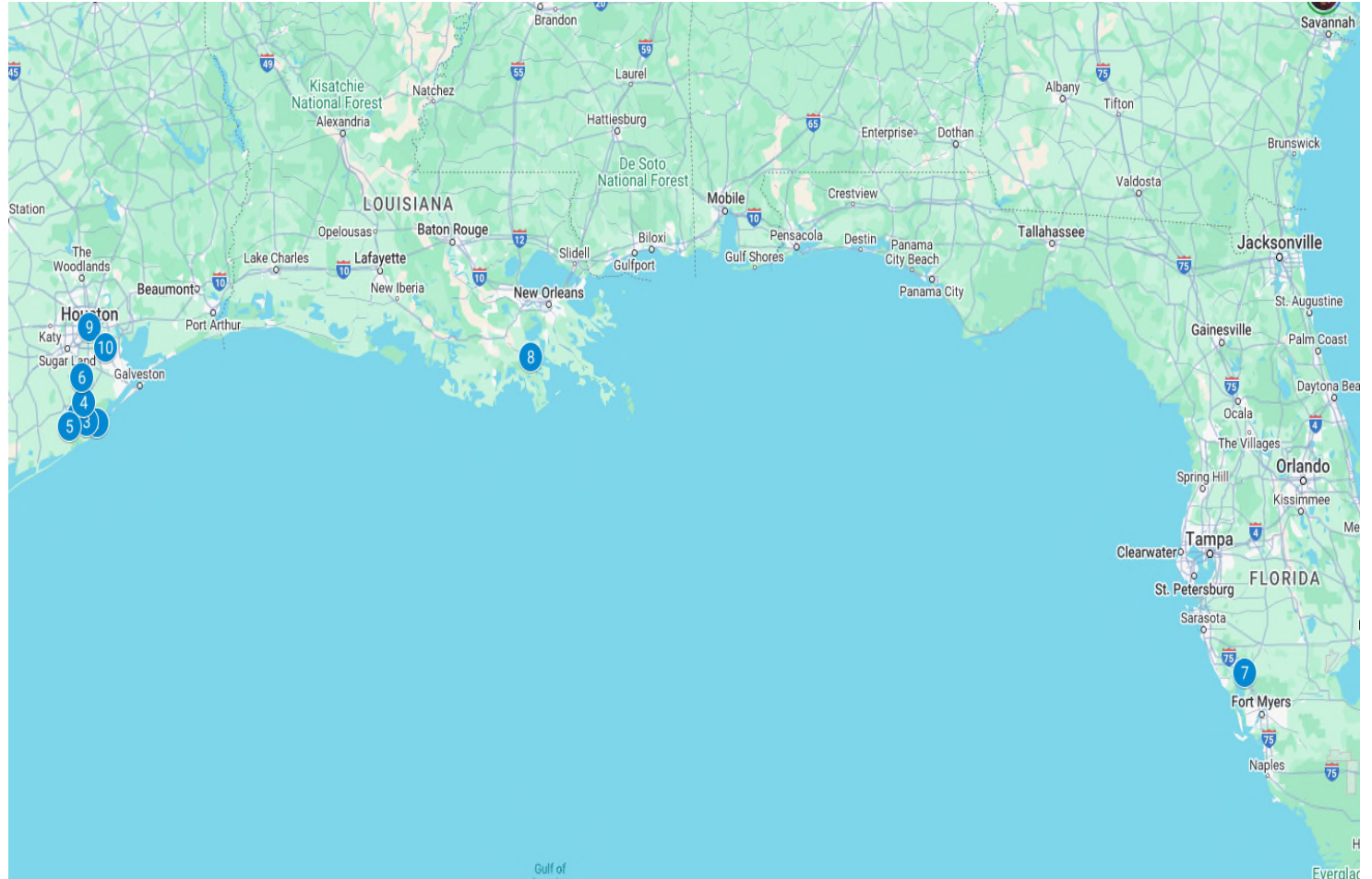
- 1  
77541 - \$314244.56(389)
- 2  
77566 - \$59843.71(87)
- 3  
77531 - \$51142.69(85)
- 4  
77515 - \$37946.01(61)
- 5  
77422 - \$20140.46(29)
- 6  
77583 - \$3623.70(9)
- 7  
77486 - \$8853.53(8)
- 8  
77511 - \$4545.15(7)
- 9  
77033 - \$2258.53(6)
- 10  
77036 - \$4478.60(6)





# TOP 10 BAD ADDRESS ACCOUNTS BY ZIP CODE FOR THE CITY OF FREEPORT

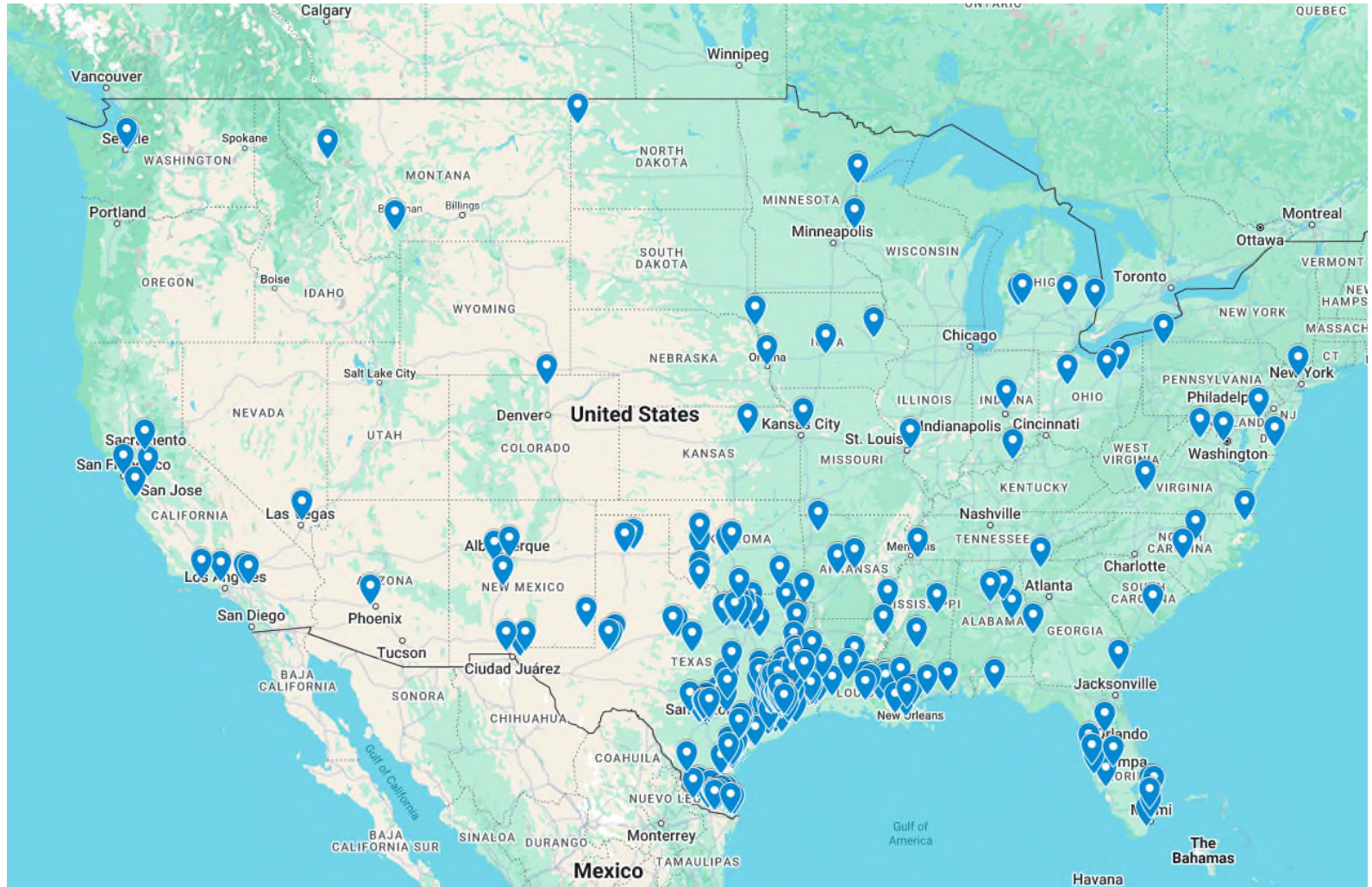
- 1  
77541 - \$85073.41(99)
- 2  
77566 - \$17607.30(26)
- 3  
77531 - \$20841.55(25)
- 4  
77515 - \$15886.69(16)
- 5  
77422 - \$1748.56(4)
- 6  
77583 - \$1320.10(4)
- 7  
33980 - \$654.40(2)
- 8  
70345 - \$775.40(2)
- 9  
77001 - \$1321.40(2)
- 10  
77034 - \$872.20(2)





# ALL ACCOUNTS FOR THE CITY OF FREEPORT

  
All items





## City Council Agenda Item #[4.A]

**Title:** Consideration and possible action on approving replat of Lot 4c Coastal Country River Estates a Five Lot Subdivision of 18.578 Acres composed of Lot 4c of The Coastal Country River Estates and a 9.289 Reserve Tract of The Coastal Country River Estates recorded in County Clerk's File 2024017236 of The Brazoria County Plat Records Situated in The Sterling Mcneel League Abstrct 94 City of Freeport Brazoria County, Texas.

**Date:** March 17, 2025

**From:** Shelby Araujo, Building Director

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**Staff Recommendation:** Approve the replat.

**Item Summary:** Hold public hearing and upon closing of public hearing consider action to approve replat.

**Background Information:** Owner is requesting to replat the property due to death in family. Daughter and Son in law were planning to build on property. Additionally, dividing the remainder of Stephen Hawkins for other family members/ grandchildren. The replat was approved by the Planning and Zoning Board by Public Hearing on February 25th, 2025. Vote of approval was 5-0.

**Special Considerations:** The property is located in the City of Freeport's ETJ.

**Financial Impact:** None

**Board or 3rd Party Recommendation:** Copy of plat is attached.

**Supporting Documentation:**

1. Coastal Country Replat



BRAZORIA COUNTY  
TEXAS

STERLING McNEEL LEAGUE  
ABSTRACT 94

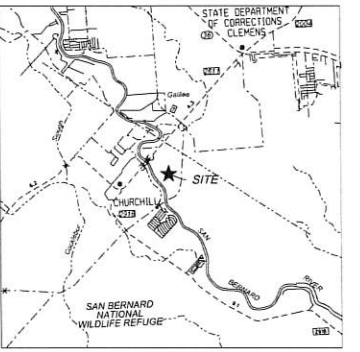
NOTES:

1. ALL COORDINATES AND BEARINGS ARE RELATIVE TO THE TEXAS STATE PLANE COORDINATE SYSTEM, SOUTH CENTRAL ZONE (NAD 27).
2. ● DENOTES FOUND (IRON ROD/PIPE)
3. ○ DENOTES SET 5/8" IRON ROD W/CAP
4. ALL DISTANCES ARE HORIZONTAL SURFACE LEVEL LENGTHS. (SP = 0.9998615)
5. THIS SURVEY RELIES ON A TITLE COMMITMENT FROM OLD REPUBLIC NATIONAL TITLE INSURANCE CO., G. F. NO: 21013762, EFFECTIVE DATE: DECEMBER 17, 2021, ISSUED: DECEMBER 28, 2021, FOR ALL ITEMS OF RECORD.
6. THIS PROPERTY LIES WITHIN THE LIMITS OF ZONE "AE" PER FLOOD INSURANCE RATE MAP 48039C0760K, DATED: DECEMBER 30, 2020.
7. THE PURPOSE OF THIS PLAT IS TO DIVIDE LOT 4C AND THE RESERVE INTO FIVE TRACTS.
8. THERE ARE ADDITIONAL IMPROVEMENTS ON THIS PROPERTY NOT SHOWN HEREON.
9. THIS PROPERTY MAY BE SUBJECT TO BUILDING RESTRICTIONS PER THE CITY OF FREEPORT AND BRAZORIA COUNTY.
10. MEANDERS OF THE SAN BERNARD RIVER AS SHOWN HEREON WERE MEASURED ON FEBRUARY 17, 2016.
11. THIS PROPERTY IS SUBJECT TO AN ELECTRICAL EASEMENT RECORDED IN 2022053817 B.C.O.R.

STATE OF TEXAS  
COUNTY OF BRAZORIA

I, CHRISTOPHER C. WACHTSTETTER, REGISTERED PROFESSIONAL LAND SURVEYOR OF THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THE ABOVE REPLAT OF LOT 4C OF THE COASTAL COUNTRY RIVER ESTATES, OUT OF THE STERLING McNEEL LEAGUE, ABSTRACT 94, BRAZORIA COUNTY, TEXAS, WAS PREPARED FROM AN ACTUAL SURVEY ON THE GROUND AND THAT THIS PLAT CORRECTLY REPRESENTS THAT SURVEY MADE BY ME.

Christopher C. Wachtstetter  
CHRISTOPHER C. WACHTSTETTER  
REGISTERED PROFESSIONAL LAND SURVEYOR  
TEXAS REGISTRATION NUMBER 6587



VICINITY MAP



STATE OF TEXAS  
COUNTY OF BRAZORIA

H&M COASTAL COUNTRY LLC, BY STEPHEN O. HAWKINS, ITS GENERAL PARTNER AND OWNER OF THE PROPERTY SUBDIVIDED IN THE ABOVE AND FOREGOING MAP OF THE REPLAT OF LOT 4C, COASTAL COUNTRY RIVER ESTATES, DO HEREBY MAKE SUBDIVISION OF SAID PROPERTY, ACCORDING TO THE LOT LINES, BUILDING LINES, AND EASEMENTS AS SHOWN HEREON AND DO HEREBY DEDICATE TO THE PUBLIC FOR USE THE EASEMENTS SHOWN HEREON FOREVER, DO HEREBY BIND MYSELF, MY SUCCESSORS AND ASSIGNS TO WARRANT AND FOREVER DEFEND THE TITLE TO THE LAND SO DEDICATED.

WITNESS MY HAND IN \_\_\_\_\_ COUNTY, TEXAS,  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

STEPHEN O. HAWKINS, OWNER  
(GENERAL PARTNER OF H&M  
COASTAL COUNTRY LLC)

NOTARY PUBLIC  
STATE OF TEXAS  
COUNTY OF BRAZORIA

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY, PERSONALLY APPEARED STEPHEN O. HAWKINS, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME, FOR THE PURPOSES AND CONSIDERATIONS THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

NOTARY PUBLIC IN AND FOR  
THE STATE OF TEXAS

MY COMMISSION EXPIRES \_\_\_\_\_, 20\_\_\_\_.

APPROVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT,  
BRAZORIA COUNTY, TEXAS, ON THIS \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 20\_\_\_\_.

MAYOR \_\_\_\_\_ COUNCIL MEMBER "WARD C" \_\_\_\_\_

COUNCIL MEMBER "WARD A" \_\_\_\_\_ COUNCIL MEMBER "WARD D" \_\_\_\_\_

COUNCIL MEMBER "WARD B" \_\_\_\_\_ CITY SECRETARY \_\_\_\_\_

APPROVED BY THE PLANNING BOARD OF THE CITY OF FREEPORT,  
BRAZORIA COUNTY, TEXAS, ON THIS \_\_\_\_\_ DAY OF  
\_\_\_\_\_, 20\_\_\_\_.

CHAIRMAN \_\_\_\_\_ BOARD MEMBER \_\_\_\_\_

BOARD MEMBER \_\_\_\_\_ BOARD MEMBER \_\_\_\_\_

BOARD MEMBER \_\_\_\_\_

LOT 3  
HAWKINS SUBDIVISION  
2020010534 B.C.P.R.

LOT 1  
HAWKINS SUBDIVISION  
2020010534 B.C.P.R.

LOT 1  
3.107 ACRES

LOT 3  
2.618 ACRES

LOT 3  
2.485 ACRES

LOT 4D  
4.584 ACRES

LOT 4C2  
1.743 ACRE

LOT 4E  
2.222 ACRES

LOT 4F  
2.025 ACRES

LOT 4G  
3.137 ACRES

LOT 4C1  
6.059 ACRES

LOT 4C  
9.289 ACRES  
H&M COASTAL COUNTRY LLC  
2022004771 B.C.O.R.  
2022054916 B.C.P.R.  
2024017236 B.C.P.R.

RESERVE  
9.289 ACRES  
H&M COASTAL COUNTRY LLC  
2022004771 B.C.O.R.  
2022054916 B.C.P.R.  
2024017236 B.C.P.R.

LOT 4H  
5.639 ACRES

RICKY SWANSON AND  
JANET LYNN SWANSON  
CALLED 0.255 ACRES  
2009055261 B.C.O.R.

BREVARD COMPANY  
CALLED 11.107 ACRES  
(92)1034/56 B.C.O.R.

PERRY'S LANDING PARTNERS, LP  
CALLED 3153.6 ACRES  
2009055884 B.C.O.R.

REPLAT OF LOT 4C  
COASTAL COUNTRY  
RIVER ESTATES

A FIVE LOT SUBDIVISION OF  
18.578 ACRES COMPOSED OF  
LOT 4C OF THE COASTAL  
COUNTRY RIVER ESTATES  
AND  
A 9.289 RESERVE TRACT OF THE  
COASTAL COUNTRY RIVER ESTATES  
RECORDED IN  
COUNTY CLERK'S FILE 2024017236  
OF THE  
BRAZORIA COUNTY PLAT RECORDS  
SITUATED IN THE  
STERLING McNEEL LEAGUE  
ABSTRACT 94  
CITY OF FREEPORT  
BRAZORIA COUNTY, TEXAS  
JANUARY 2025



Doyle & Wachtstetter, Inc.  
Surveying and Mapping GPS/GIS  
131 COMMERCE STREET, CLUTE, TEXAS 77531  
OFFICE: 979.265.3622 FIRM: 10034500 FAX: 979.265.9940

OWNER:  
STEPHEN HAWKINS  
913 ELM POINTE  
LEAGUE CITY, TX 77573  
18321 723-1382

SURVEYOR:  
DOYLE & WACHTSTETTER, INC.  
131 COMMERCE STREET  
CLUTE, TX 77531  
19791 265-3622



## City Council Agenda Item #[4.B]

**Title:** Consideration and possible action on approving replat of County Road 819 Subdivision An Eight Lot Subdivision of 8.270 Acres Out of Tracts 63,64,65, And 66 of The San Bernard Syndicate Subdivision As Recorded in Volume 2, Page 135 of The Brazoria County Plat Records in The Thomas B. Bell League Abstract 41 Brazoria County, Texas.

**Date:** March 17, 2025

**From:** Shelby Araujo, Building Director

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**Staff Recommendation:** Approve the replat.

**Item Summary:** Hold public hearing and upon closing of public hearing consider action to approve replat.

**Background Information:** Owner is requesting to split property into (8) 1 acre lots. The replat was approved by the Planning and Zoning Board by Public Hearing on February 25th, 2025. Vote of approval was 5-0.

**Special Considerations:** This property is located in the City's ETJ.

**Financial Impact:** None

**Board or 3rd Party Recommendation:** None

**Supporting Documentation:**

1. Schmidt Birdsong Replat

DEDICATION:

WE, DAKOTA SCHMIDT AND RYAN BIRDSONG, OWNERS OF THAT CERTAIN 8.270 ACRES OF LAND RECORDED IN VOLUME 2, PAGE 135 OF THE BRAZORIA COUNTY PLAT RECORDS, OUT OF TRACTS 63-66 OF THE SAN BERNARD SYNDICATE SUBDIVISION, AS RECORDED IN VOLUME 2, PAGE 135, OF THE BRAZORIA COUNTY PLAT RECORDS, BEING IN THE THOMAS B. BELL LEAGUE, ABSTRACT 41, BRAZORIA COUNTY, TEXAS, AND BEING THE PROPERTY SUBDIVIDED IN THIS PLAT OF COUNTY ROAD 819 SUBDIVISION, DO HEREBY MAKE SUBDIVISION OF SAID PROPERTY, ACCORDING TO THE LINES, LOTS, BUILDING LINES, STREETS, AND EASEMENTS AS SHOWN HEREON, AND DEDICATED FOR PUBLIC USE THE STREETS, ALLEYS, PARKS AND EASEMENTS SHOWN HEREON FOREVER, AND DO HEREBY WAIVE ALL CLAIMS FOR DAMAGES OCCASIONED BY THE ESTABLISHMENT OF GRADES, AS APPROVED FOR THE STREETS AND DRAINAGE, EASEMENTS DEDICATED, OR OCCASIONED BY THE ALTERATION OF THE SURFACE, OR ANY PORTION OF THE STREETS OR DRAINAGE EASEMENTS TO CONFORM TO SUCH GRADES, AND DO HEREBY BIND OURSELVES, OUR HEIRS, SUCCESSORS AND ASSIGNED TO WARRANT AND DEFEND THE TITLE TO THE LAND SO DEDICATED.

WITNESS MY HAND IN \_\_\_\_\_

BRAZORIA COUNTY, TEXAS, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025.

DAKOTA SCHMIDT  
OWNER

RYAN BIRDSONG  
OWNER

NOTARY PUBLIC  
STATE OF TEXAS  
COUNTY OF BRAZORIA

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED, DAKOTA SCHMIDT, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATION THEREIN SET FORTH.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS  
MY COMMISSION EXPIRES \_\_\_\_\_, 20\_\_\_\_.

NOTARY PUBLIC  
STATE OF TEXAS  
COUNTY OF BRAZORIA

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED, RYAN BIRDSONG, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATION THEREIN SET FORTH.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS  
MY COMMISSION EXPIRES \_\_\_\_\_, 20\_\_\_\_.

APPROVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT,  
BRAZORIA COUNTY, TEXAS, ON THIS THE \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 2025.

|                       |                       |
|-----------------------|-----------------------|
| MAYOR                 | COUNCILMEMBER, WARD C |
| COUNCILMEMBER, WARD A | COUNCILMEMBER, WARD D |
| COUNCILMEMBER, WARD B | CITY SECRETARY        |

APPROVED BY THE PLANNING BOARD OF THE CITY OF FREEPORT,  
BRAZORIA COUNTY, TEXAS, ON THIS THE \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 2025.

|             |        |
|-------------|--------|
| CHAIRPERSON | MEMBER |
| MEMBER      | MEMBER |
| MEMBER      |        |

I, CHARLES D. WACHSTETTER, REGISTERED PROFESSIONAL LAND SURVEYOR OF THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THE ABOVE PLAT OF COUNTY ROAD 819 SUBDIVISION, OUT OF THE THOMAS B. BELL LEAGUE, ABSTRACT 41, BRAZORIA COUNTY, TEXAS, WAS PREPARED FROM AN ACTUAL SURVEY ON THE GROUND AND THAT THIS PLAT CORRECTLY REPRESENTS THAT SURVEY MADE BY ME.



CHARLES D. WACHSTETTER  
REGISTERED PROFESSIONAL LAND SURVEYOR  
TEXAS REGISTRATION NUMBER 4547

NOTES:

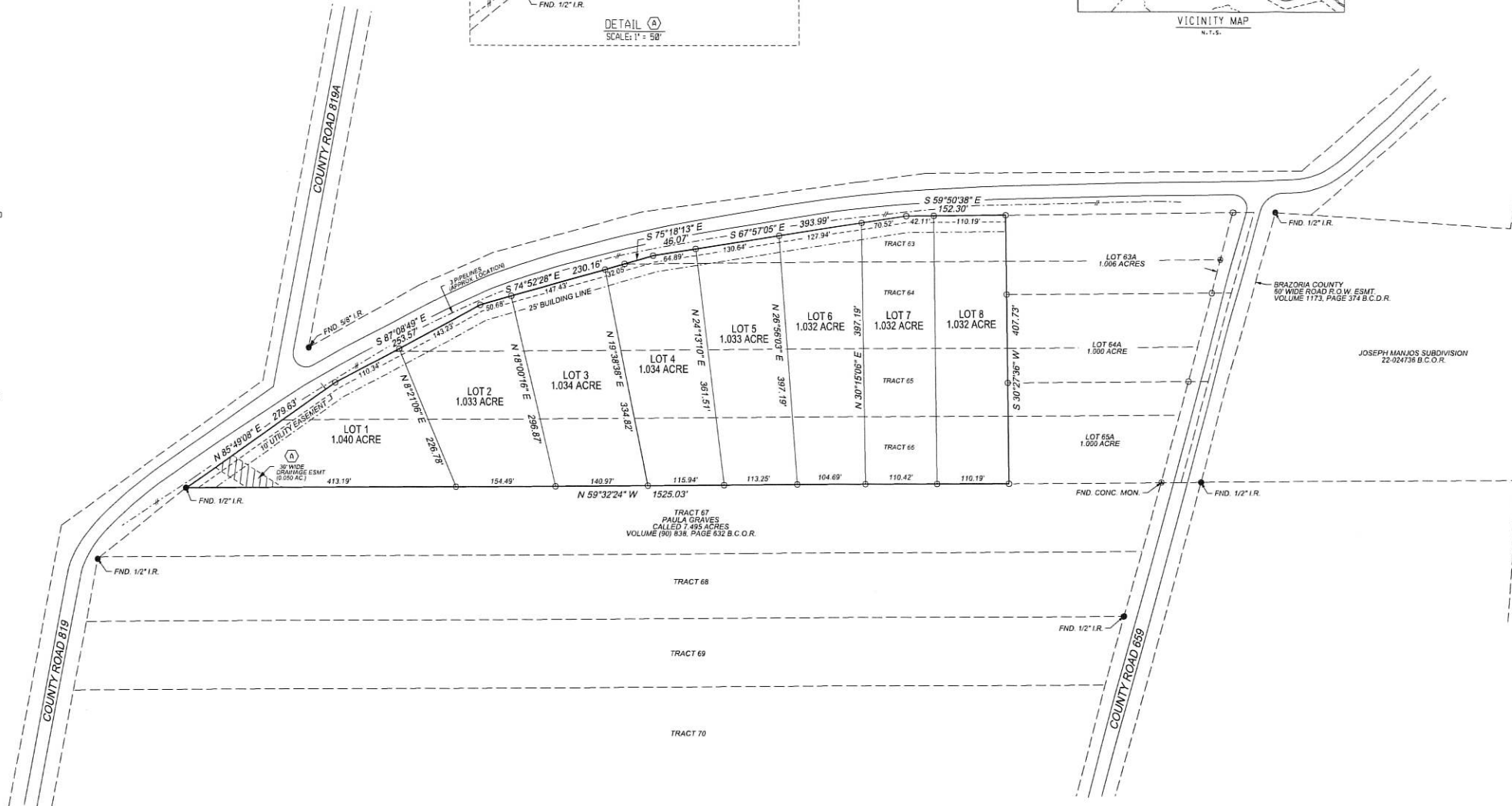
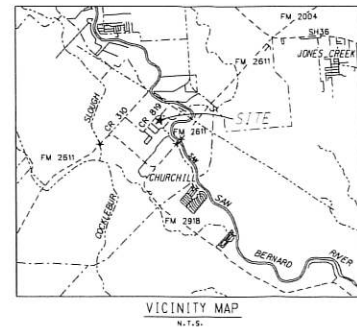
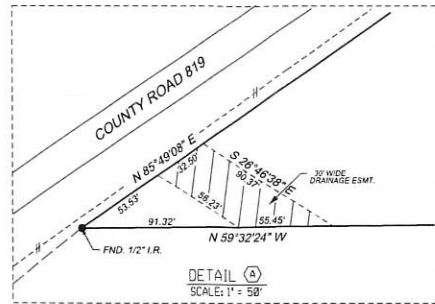
- ALL COORDINATES AND BEARINGS ARE RELATIVE TO THE TEXAS STATE PLANE COORDINATE SYSTEM, SOUTH CENTRAL ZONE (NAD 83).
- ALL DISTANCES ARE HORIZONTAL SURFACE LEVEL LENGTHS. (SF = 0.999864344)
- THIS SURVEY RELIES ON A TITLE COMMITMENT FROM GREAT AMERICAN TITLE COMPANY, G.F. NO. 2132570, EFFECTIVE DATE: SEPTEMBER 7, 2023, ISSUED DATE: SEPTEMBER 15, 2023, FOR ALL ITEMS OF RECORD.
- THIS PROPERTY MAY BE SUBJECT TO BUILDING RESTRICTIONS OF THE CITY OF FREEPORT.
- Ø DENOTES A SET 5/8" IRON ROD.
- ALL LOTS ARE SUBJECT TO A 25' WIDE FRONT BUILDING LINE AND A 10' WIDE SIDE BUILDING LINE.

OWNERS:  
DAKOTA SCHMIDT & RYAN BIRDSONG  
232 PLANTATION  
LAKE JACKSON, TX 77566

SURVEYOR:  
DOYLE & WACHSTETTER, INC.  
131 COMMERCE STREET  
CLUTE, TX 77531  
(979) 265-3622

COUNTY ROAD 819  
SUBDIVISION  
AN EIGHT LOT SUBDIVISION OF 8.270 ACRES  
OUT OF  
TRACTS 63, 64, 65, AND 66  
OF THE  
SAN BERNARD SYNDICATE SUBDIVISION  
AS RECORDED IN  
VOLUME 2, PAGE 135  
OF THE  
BRAZORIA COUNTY PLAT RECORDS  
IN THE  
THOMAS B. BELL LEAGUE  
ABSTRACT 41  
BRAZORIA COUNTY, TEXAS  
FEBRUARY 2025

Doyle & Wachstetter, Inc.  
Surveying and Mapping GPS/GIS  
131 COMMERCE STREET, CLUTE, TEXAS 77531  
OFFICE: 979.265.3622      FIRM: 800.245.900      FAX: 979.265.9940





## City Council Agenda Item #[4.C]

**Title:** Consideration and possible action approving Resolution No. 2025-2907 for the appointment of a candidate to fill the vacant position on the Charter Review that will expire May 31, 2025.

**Date:** March 17, 2025

**From:** Lance Petty, City Manager

---

**Staff Recommendation:** Staff recommends approving Resolution.

**Item Summary:** The Charter Review Commission has a vacancy due to the resignation of Shonda Marshall. This term expires on May 31, 2025.

**Background Information:** Duties of the commission. It shall be the duty of such Charter Review Commission to:

- (1) Inquire into the operation of the city government under the Charter provisions and determine whether any such provisions require revision. To this end public hearings may be held; and the commission shall have the power to compel the attendance of any officer or employee of the city and to require the submission of any of the city records which it may deem necessary to the conduct of such hearing;
- (2) Propose any recommendations it may deem desirable to ensure compliance with the provisions of the Charter by the several departments of the city government;
- (3) Propose, if it deems desirable, amendments to this Charter to improve the effective application of said Charter to current conditions;
- (4) Report its finding and present its proposed amendments, if any, to the city council.

**Special Considerations:** N/A

**Financial Impact:** N/A

**Board or 3rd Party Recommendation:** N/A

**Supporting Documentation:**

1. Resolution- charter review vacancy 2025

**RESOLUTION NO. 2025-2907**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, NOMINATING, CONSTITUTING AND APPOINTING A QUALIFIED PERSON TO THE FREEPORT CHARTER REVIEW OF THE CITY; PROVIDING FOR THE DUTIES OF OFFICE; AND PROVIDING FOR THE TAKING OF THE OATH OF OFFICE REQUIRED BY LAW.**

**WHEREAS**, the term of office of the Shonda Marshall board member of Charter Review Commission of the City of Freeport, Texas ("the City") has not expired;

**WHEREAS**, the term of appointment of the above member terminates on May 31, 2025;

**WHEREAS**, the City Council of the City desires to appoint the below named qualified person as member of said board.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:**

**SECTION ONE (1): APPOINTMENT**

The City Council of the City hereby nominates, constitutes and appoints the following named qualified person to the Charter Review Commission to fill the rest of the term which expires on May 31, 2025 and until a successor for such person shall have been appointed and qualified, to-wit.

**1. \_\_\_\_\_ Term Expiration: 05/31/2025**

**SECTION TWO (2): DUTIES**

The above-named appointee(s) shall perform all of the duties imposed on members of the Charter Review Commission of the City by law.

**SECTION THREE (3): OATH OF OFFICE**

Before engaging in the performance of the duties of office, appointee shall take the Oath of Office as required by law.

**READ, PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

Attest: \_\_\_\_\_  
Clarisa Fernandez, City Secretary  
City of Freeport, Texas

\_\_\_\_\_  
Jerry Cain, Mayor  
City of Freeport, Texas





## City Council Agenda Item #[4.D]

**Title:** Discuss and Take possible action on Agenda Rules and Guidelines – per Ordinance 2021-2650, 2022-2657, 2022-2672. (Councilman Pena/Councilman Davis)

**Date:** March 17, 2025

**From:**

---

**Staff Recommendation:** NOT A RECOMMENDATION FROM CITY STAFF.

**Item Summary:** Council seeks to remove the criteria found in these three ordinances for placing items on council meeting agendas, to help prevent any perceived or real open meeting violations. The discussion will be to discuss various rules and modify or remove those that do not allow for Council to facilitate agenda requests and meetings. (Documentation provided by Councilman Pena)

**Background Information:** Council previously adopted the resolutions in an effort to prevent Councilman Pena from announcing or discussing any of the suspected financial failures, abuse of authority, and the successive cover ups by City Hall Staff and City Council, in particular, by former Mayor Bass, City Manager Tim Kelty, CFO Cathy Ezell, and Code Director, KC Roman. Since Bass, Kelty, Ezell, and Roman are no longer on Staff or Council and the items previously presented by Pena have proven true, and with majority Council procedures in place to mitigate any frivolous items, these agenda ordinance rules are rendered obsolete. (Documentation provided by Councilman Pena)

**Special Considerations:** Former City Hall staff have been fired and former Mayor Bass no longer on Council. Losses due to the delay in getting previous items requested have led to millions \$\$\$ in losses by the City, Residents, and local small business owners. (Documentation provided by Councilman Pena)

**Financial Impact:** The financial impact to the delay in having any agenda item requested by any single Councilman has been reflected in the \$345k Covarubias losses in 2023/24, and the hidden budget losses from uncollected Water Billing amounting to over \$1.4Million in 2024, as well as many others to be enumerated. (Documentation provided by Councilman Pena)

**Board or 3rd Party Recommendation:** N/A

**Supporting Documentation:**

1. copier@freeport.tx.us\_20250210\_092925

979.233.3526 Fax 979.233.8867



1201 North Avenue H. Freeport, TX 77541

2. [copier@freeport.tx.us](mailto:copier@freeport.tx.us)\_20250210\_092942

3. [copier@freeport.tx.us](mailto:copier@freeport.tx.us)\_20250210\_092958

ORDINANCE NO. 2021-2650

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, CONTAINING A PREAMBLE; ESTABLISHING SPECIFIC PROCEDURES AND DEADLINES FOR ITEMS TO BE PLACED ON THE CITY COUNCIL AGENDA; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON SUCCESSFUL PASSAGE AND EXECUTION BY THE MAYOR AND CITY CLERK.

**WHEREAS**, the City Council desires to insure equal access by each and every Council member to bring items for consideration to the City Council as a whole; and

**WHEREAS**, the City Council recognizes that city staff must gather information, draft proposed resolutions and ordinances, and organize documents for each agenda item, and adequate time should be provided for city staff to perform those functions; and

**WHEREAS**, the City Council of the City of Freeport, Texas, has determined and does here now declare that the adoption of this ordinance is necessary to the fair and orderly administration of its constitutional and statutory powers as a home-rule municipality.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:**

**First**, the City Council specifically finds that all items contained in the preamble above are true and correct.

**Second**, the City Council adopts the following rules, procedures and deadlines for items requested by one or more council member to be placed on the City Council Agenda:

1. Any request made by the Mayor, the City Manager or two (2) council members for an item to be placed on the agenda of a REGULAR council meeting, must be made in writing, to the City Manager, on or before noon (12:00 p.m.) on the Tuesday prior to the meeting.
2. ~~Any request made by the Mayor, the City Manager or two (2) council members for an item to be placed on the agenda of a SPECIAL council meeting, must be made in writing, to the City Manager, on or before noon (12:00 p.m.) on the day prior to the meeting.~~
3. The City Manager shall place the requested item on the agenda as requested within the time-frame above.
4. The City Manager and city staff shall contact the requesting council member(s) should they have any questions or require more information to prepare the necessary documents for the item.
5. The City Manager shall be responsible to have all necessary resolutions, ordinances, supporting documentation prepare and in the city council packets delivered to council

**Agenda Procedure Ordinance Version #2**

members on the day the agenda is posted and, if he chooses, he may prepare a council memorandum with his recommendation regarding the requested action.

6. The Council may table any agenda item upon motion and majority vote during the open session of the council meeting of which the item is on the agenda.

**Third**, in the event any section or provision of this ordinance is found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction, such defective provision, if any, is hereby declared to be severable from the remaining sections and provisions of this ordinance and such remaining sections and provisions shall remain in full force and effect.

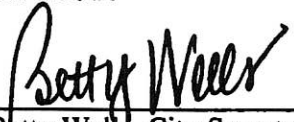
**Fourth**, this ordinance shall take effect immediately upon its passage and execution by the Mayor and the City Clerk.

**Fifth**, the City Council specifically finds and determines that the meeting at which this ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551.

**READ, PASSED AND ADOPTED** this 15 th day of November, 2021

  
\_\_\_\_\_  
Brooks Bass, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Betty Wells, City Secretary

**APPROVED AS TO FORM ONLY:**

  
\_\_\_\_\_  
Christopher Duncan, City Attorney

ORDINANCE NO. 2022-2657

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, CONTAINING A PREAMBLE: AMENDING ORDINANCE 2021-2650 ESTABLISHING SPECIFIC PROCEDURES AND DEADLINES FOR ITEMS TO BE PLACED ON THE CITY COUNCIL AGENDA; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON SUCCESSFUL PASSAGE AND EXECUTION BY THE MAYOR AND CITY CLERK.

**WHEREAS**, the City Council desires to insure equal access by each and every Council member to bring items for consideration to the City Council as a whole; and

**WHEREAS**, the City Council recognizes that city staff must gather information, draft proposed resolutions and ordinances, and organize documents for each agenda item, and adequate time should be provided for city staff to perform those functions; and

**WHEREAS**, the City Council seeks to amend and modify Ordinance 2021-2650; and

**WHEREAS**, the City Council of the City of Freeport, Texas, has determined and does here now declare that the adoption of this ordinance is necessary to the fair and orderly administration of its constitutional and statutory powers as a home-rule municipality.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:**

**First**, the City Council specifically finds that all items contained in the preamble above are true and correct.

**Second**, the City Council adopts the following rules, procedures and deadlines for items requested by one or more council member to be placed on the City Council Agenda:

1. Any request made by the Mayor, the City Manager or two (2) council members for an item to be placed on the agenda of a REGULAR council meeting, must be made in writing, to the City Manager, on or before noon (12:00 p.m.) on the Tuesday prior to the meeting.
2. Any request made by the Mayor, the City Manager or two (2) council members for an item to be placed on the agenda of a SPECIAL council meeting, must be made in writing, to the City Manager, at least 96 hours prior to the meeting.
3. The City Manager shall place the requested item on the agenda as requested within the time-frame above.
4. The City Manager shall place the requested item in open session or executive session as requested and shall use the exact language as requested.

5. The City Manager and city staff shall contact the requesting council member(s) should they have any questions or require more information to prepare the necessary documents for the item prior to the posting deadline.
5. The City Manager shall be responsible to have all necessary resolutions, ordinances, supporting documentation prepare and in the city council packets delivered to council members on the day the agenda is posted and, if he chooses, he may prepare a council memorandum with his recommendation regarding the requested action.
6. The Council may table any agenda item upon motion and majority vote during the open session of the council meeting of which the item is on the agenda.

**Third**, in the event any section or provision of this ordinance is found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction, such defective provision, if any, is hereby declared to be severable from the remaining sections and provisions of this ordinance and such remaining sections and provisions shall remain in full force and effect.

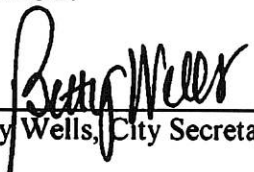
**Fourth**, this ordinance shall take effect immediately upon its passage and execution by the Mayor and the City Clerk.

**Fifth**, the City Council specifically finds and determines that the meeting at which this ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551.

**READ, PASSED AND ADOPTED this 4th day of April, 2022**

  
\_\_\_\_\_  
Brooks Bass, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Betty Wells, City Secretary

**APPROVED AS TO FORM ONLY:**

  
\_\_\_\_\_  
Christopher Duncan, City Attorney

ORDINANCE NO. 2022-2672

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, CONTAINING A PREAMBLE: AMENDING ORDINANCE 2022-2657 ESTABLISHING SPECIFIC PROCEDURES AND DEADLINES FOR ITEMS TO BE PLACED ON THE CITY COUNCIL AGENDA; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON SUCCESSFUL PASSAGE AND EXECUTION BY THE MAYOR AND CITY SECRETARY.

**WHEREAS**, the City Council desires to ensure equal access by each Council member to bring items for consideration to the City Council as a whole; and

**WHEREAS**, the City Council recognizes that City staff must gather information, draft proposed resolutions and ordinances, and organize documents for each agenda item, and adequate time should be provided for City staff to perform those functions; and

**WHEREAS**, the City Council seeks to amend and modify Ordinance 2022-2657; and

**WHEREAS**, the City Council of the City of Freeport, Texas, has determined and does here now declare that the adoption of this ordinance is necessary to the fair and orderly administration of its constitutional and statutory powers as a home-rule municipality.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:**

**First**, the City Council specifically finds that all items contained in the preamble above are true and correct.

**Second**, the City Council adopts the following rules, procedures and deadlines for items requested by the Mayor or Council member to be placed on a City Council Agenda:

1. Any request made by the Mayor or two (2) Council members for an item to be placed on the agenda of a REGULAR Council meeting must be made in writing, to the City Manager, on or before noon (12:00 p.m.) on the Tuesday prior to the meeting.
2. Any request made by the Mayor or two (2) Council members for an item to be placed on the agenda of a SPECIAL Council meeting must be made in writing, to the City Manager, at least ninety-six (96) hours prior to the meeting.
3. Any request made by the Mayor or two Council members under Section 1 or 2 above must be submitted with supporting documentation, including a completed agenda memo form that includes sufficient information for Council to clearly understand the issue to be discussed; and, if the item is being placed on a City Council agenda for action, the recommendation of the Mayor or Council members making the request. Individual Council members are limited to add 4 number of items to any single City Council agenda.



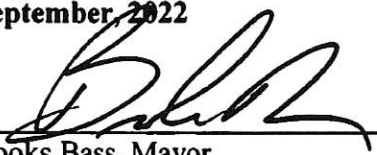
4. The City Manager shall place the requested item on the agenda as requested within the timeframe above.
5. The City Manager shall place the requested item in open session or executive session as requested and shall use the exact language as requested.
6. The City Manager and City staff shall contact the requesting Council members should they have any questions or require more information to prepare the necessary documents for the item prior to the posting deadline.
7. The City Manager shall be responsible to have all necessary resolutions, ordinances, supporting documentation prepared and in the City Council packets delivered to Council members on the day the agenda is posted, and, if the City Manager chooses, the City Manager may prepare a Council memorandum with a recommendation regarding the requested action.
8. The Council may table any agenda item upon motion and majority vote during the open session of the Council meeting of which the item is on the agenda.
9. If an item is placed on a City Council agenda for action and such item is defeated by vote or inaction, that item may not be reintroduced on a future City Council agenda for 3 months unless requested by the Mayor or two other Council members who did not sponsor the original agenda item.

**Third**, in the event any section or provision of this ordinance is found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction, such defective provision, if any, is hereby declared to be severable from the remaining sections and provisions of this ordinance and such remaining sections and provisions shall remain in full force and effect.

**Fourth**, this ordinance shall take effect immediately upon its passage and execution by the Mayor and the City Secretary.

**Fifth**, the City Council specifically finds and determines that the meeting at which this ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551.

**READ, PASSED AND ADOPTED** this 6th day of September, 2022

  
\_\_\_\_\_  
Brooks Bass, Mayor

**ATTEST:**  
  
\_\_\_\_\_  
Betty Wells, City Secretary

APPROVED AS TO FORM ONLY:

A handwritten signature in black ink, appearing to be 'David W. Olson', written over a horizontal line.

David W. Olson, City Attorney



## City Council Agenda Item #[4.E]

**Title:** Discuss and take possible action on the City Staff Salaries and Bonuses... In particular the PD and the Museum/Mainstreet budgets. (Councilman Pena/Councilman Davis)

**Date:** March 17, 2025

**From:**

---

**Staff Recommendation:** NOT A RECOMMENDATION FROM CITY STAFF.

**Item Summary:** Council seeks to discuss various budget items that affect capital projects, departments, and staff. The discussion aims to provide clarity to Council and the public on budgetary spending and ensure full compliance with city charter and ordinances, and prevent misappropriation of funds. (Documentation provided by Councilman Pena)

**Background Information:** Council passed the budget in September of 2024 and since then multiple losses and expenditures have been revealed. The goal is to have a public discussion on all budget matters that affect residents, staff, and contractors. (Documentation provided by Councilman Pena)

**Special Considerations:** Recent over-runs in budget by City Hall and undisclosed losses by Management requires a closer look to create budgeting policy that is both Preventative in Spending and Transparent in Losses. (Documentation provided by Councilman Pena)

**Financial Impact:** The financial impact to cleaning up 2024 budget is in the millions. (Documentation provided by Councilman Pena)

**Board or 3rd Party Recommendation:** N/A

**Supporting Documentation:**

1. Budget Book FY20242025 (1)



# **ADOPTED BUDGET**

**2024-2025**

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**[www.freeport.tx.us](http://www.freeport.tx.us)**

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**CITY OF FREEPORT**  
**Fiscal Year 2024-2025**  
**Budget Cover Page**

This budget will raise less revenue from property taxes than last year’s budget by an amount of \$-19,220, which is a -0.47 percent decrease from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$23,805.

The members of the governing body voted on the budget as follows:

**FOR:**

- Mayor Jerry Cain
- Councilmember Jarvis Davis
- Councilmember George Matamoros
- Councilmember Winston Rossow

**AGAINST:**

- Councilmember Jeff Pena

**PRESENT** and not voting: N/A

**ABSENT:** N/A

**Property Tax Rate Comparison**

|                                             | 2024-2025      | 2023-2024      |
|---------------------------------------------|----------------|----------------|
| Property Tax Rate:                          | \$0.514967/100 | \$0.533000/100 |
| No-New-Revenue Tax Rate:                    | \$0.514967/100 | \$0.481277/100 |
| No-New-Revenue Maintenance & Operations Tax |                |                |
| Rate:                                       | \$0.467197/100 | \$0.424421/100 |
| Voter-Approval Tax Rate:                    | \$0.556781/100 | \$0.533064/100 |
| Debt Rate:                                  | \$0.064616/100 | \$0.064661/100 |

Total debt obligation for CITY OF FREEPORT secured by property taxes:  
\$498,469.



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Freeport  
Texas**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

**Executive Director**





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## PRINCIPAL OFFICIALS

### Mayor

*Jerry Cain*

### City Council

|        |                         |
|--------|-------------------------|
| Ward A | <i>Jeff Pena</i>        |
| Ward B | <i>Jarvis Davis</i>     |
| Ward C | <i>George Matamoros</i> |
| Ward D | <i>Winston Rossow</i>   |

### Management Team

**City Manager,** *Lance Petty*

**Finance Director,** *Cathy Ezell*

**Interim City Attorney,** *Olson & Olson*

**City Secretary,** *Clarisa Fernandez*

**Human Resources Director,** *Donna Fisher*

**Building Official,** *Shelby Araujo*

**Director of Economic Development,** *Robert Johnson*

**Director of Public Works,** *Rudy Ragle*

**Fire Chief,** *Chris Motley*

**Golf Course Director,** *Brian Dybala*

**Assistant City Manager/Police Chief,** *Jennifer Howell*



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**Jerry Cain**  
Mayor

**Lance Petty**  
City Manager

September 3, 2024

Dear Mayor & Council:

In accordance with our City Charter and State law, the City of Freeport Adopted Budget for Fiscal Year 2024-2025 is enclosed. This year's budget maintains existing service levels in most departments, invests in city infrastructure, and implements City Council priorities.

## Financial Summary

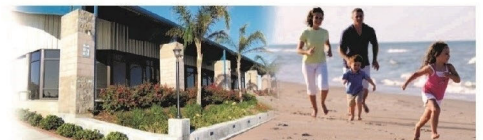
The Adopted Budget includes a tax rate of \$0.514967, a lower total tax rate as last year, which is equal to the No-New-Revenue rate and below the Voter Approval and De Minimis rates. This rate will enable the City to maintain most of the current service levels throughout departments, and provide revenue for many one-time capital expenditures. Overall, the General Fund Budget has expected excess revenue less expenditures of over \$798,525 before transfers. The General Fund is transferring \$711,665 million into Capital improvement funds to fund one-time Capital Improvements. The total Budget (which includes all Funds) is approximately \$32.14 million.

## Short Term Factors and Priorities

There are several short-term factors that were taken into consideration during the development of this budget:

### *Streets and Drainage Maintenance & Rehabilitation*

Street maintenance and rehabilitation continues to be a high priority and an ongoing issue for the City. To address this, the City has been investing money in its infrastructure each year. Over the last 6 years the City has spent an average of over \$1.6 million per year. In FY2023-2024, the City finished the final phase of concrete street construction, which was mostly funded by the 2020 Certificate Bond issue. The majority of this was funded by the 2020 Bond Issuance. In FY2024-2025, there is a transfer of \$500,000 for general street repairs and maintenance for a project to be determined by City Council. Also, there is \$500,000 allocated for a drainage project to be determined by City Council.



### ***Solid Waste Services***

In January 2022, the City began a new Solid Waste contract with AmeriWaste. This contract is for both residential and commercial services including roll-off dumpsters.

### ***Housing***

The existing housing stock within the city has a high proportion of homes over 30 years in age. The median home value is lower than comparison communities and many older homes are in need of repair or improvement. Safety concerns with some existing buildings require involvement of City code enforcement personnel.

### ***Electronic Records***

In today's day and age, cities are becoming ever more digitally oriented. In an era that demands more and more transparency, responsiveness to public information requests is very important. Freeport has tried to keep up, and many documents are scanned by various departments, however that digital data is not complete, not well-organized, nor searchable. The FY2023-2024 funded the scanning various city records including but not limited to property records, building plans, and administrative records (contracts, ordinances, resolutions, etc.) Finance, Purchasing and Accounts Payable began scanning all current records into the financial software and will continue this process from that point forward. Municipal Court, Human Resources, and Utility Billing will go live with the scanning of records in FY2024-2025.

### ***Grant Funding***

The General Land Office has awarded the City \$5.99 million in Hurricane Harvey State Mitigation Funds for Wastewater Treatment Plant and \$5.93 million in 2016 Floods State Mitigation HUD Funds for Sanitary Sewer Collection System Rehab. These two projects will be complete in FY2024-2025. The City has been awarded \$1.8 million for renovations to the Avenue F water pumping station from the General Land Office Community Development Block Grant-Mitigation Regional Method of Distribution Program through the Houston/Galveston Area Council and will be completed in FY2024-2025 The City had applied for 7 generator grants for various City properties. In FY2023-2024, the City was awarded 3 generator grants for 3 lift stations. The City expects to receive funding for at least 2 more of the generators. The City is applying for various mitigation grants for City Facilities.

### ***Hurricane Beryl***

In July 2024, the City experienced extensive damage city-wide due to Hurricane Beryl. The clean-up was finished in FY2023-2024. However, the repairs to return City facilities back to their original or a better state will not be complete until the first part of FY2024-2025. The City is applying for grant funding for repairs through FEMA and is seeking insurance reimbursements.

## **Long Term Factors**

There are several long-term factors that were taken into consideration during the development of this budget:

### ***Stormwater***

The city for the last 8 years has been a MS4 (Multiple Separate Storm Sewer System) Community as mandated by TCEQ and the EPA. This added another unfunded layer of mandatory enforcement and mitigation responsibility on the city.

While the City's levy and pump system were well designed, there are still a few areas, like under the railroad trestle on 2nd street and Velasco Blvd., that need additional evaluation and additional infrastructure. Also, the City needs to continue mapping and quantify all of its below ground and above ground drainage system. We have developed and have begun to implement a more systematic infrastructure maintenance program.

Dedicated funding for all of these issues can be established through the development of a Stormwater utility. Like water and sewer, a stormwater utility assesses a monthly or annual stormwater fee that is permanently restricted to storm water maintenance and improvements. The estimated cost of establishing this utility is included in the current budget.



### 2020 Certificate of Obligation Bonds and 2021 Certificates of Obligation Bonds

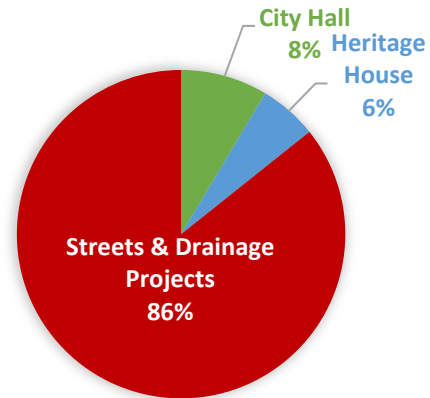
The City paid off its 2003 Certificate of Obligation (CO) bonds series in FY2018-2019, and the 2008 CO bonds in FY2022-2023.

In order to maintain a level debt rate, the City advanced some of its debt service payments for its 2008 CO bonds series in FY 2021-2022 and maintained a level debt rate, through the issuance of new debt. The City issued \$8 million combination tax and revenue CO, Series 2020 in FY2020-2021.

That bond includes the construction of improvements and equipment of the following:

- Streets, sidewalks and related infrastructure;
- Drainage facilities;
- City hall;
- Parks and recreational facilities (including renovations to the Heritage House); and
- the costs of related professional services.

### BOND PROJECTS



The list of specific Streets and Drainage Infrastructure projects has been developed through the budget process each year. Below is the summary of the budgeted expenditures included. It is expected that the 2020 CO Bond funds will be spent in FY2024-2025.

| Bond Projects                     | Fiscal Years<br>2020-2023 | FY2023-2024      | FY2024-2025      | TOTAL              |
|-----------------------------------|---------------------------|------------------|------------------|--------------------|
| Street & Drainage projects        | 6,221,072                 | 153,928          |                  | 6,375,000          |
| Velasco Pump Station Improvements | 252,000                   |                  |                  | 252,000            |
| Heritage House Renovation         |                           |                  | 375,000          | 375,000            |
| City Hall Renovation              | 545,859                   |                  | 452,141          | 998,000            |
| <b>Total</b>                      | <b>\$7,018,931</b>        | <b>\$153,928</b> | <b>\$827,141</b> | <b>\$8,000,000</b> |

The City issued Certificates of Obligation bonds in the amount of \$5 million in FY2020-2021. These funds are being used for water and wastewater infrastructure projects, such as lift station improvements, wastewater treatment plant improvements, match for GLO grants and inflow and infiltration issues. The bonds will be paid back from water/wastewater revenue.

### **Water & Wastewater**

The City is plagued by a leaky sanitary sewer system. Whenever it rains infiltration and inflow (I&I) entering into the system overwhelm the collection system's capacity in many areas all over the City. In 2014, the Texas Commission on Environmental Quality (TCEQ) and the city entered into a voluntary compliance agreement in which the city agreed to take steps to mitigate and reduce I&I. The City Engineer has reviewed that order along with any measures the city has taken to comply. They assisted the city to update and create a new mitigation plan, which the city is implementing. The City has been awarded 2 infrastructure grants from the GLO for wastewater treatment plant improvements and collection system improvements for nearly \$12 million. Additionally, the City issued a \$5 million bond in FY2020-2021 for sewer and water improvements.

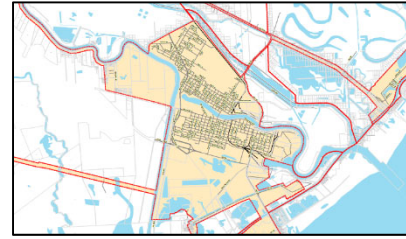
The city also suffers from frequent water main breaks and leaks. Aging underground infrastructure is the cause, and the only solution is to replace the infrastructure with new lines and valves. In the City's aggressive street rehabilitation program, every time a street is reconstructed, water and sewer lines are evaluated for replacement.

Finally, the city lacks up-to-date accessible mapping of all of our water and sewer infrastructure. All water and sewer infrastructure should be geo-located, and the data entered as a separate layer on a GIS system, for efficient use and maintenance. With the Lead and Copper inspections that were required in FY2023-2024, by TCEQ and the EPA, the City was able to obtain GPS coordinates for the water meters.

The FY2024-2025 does not include any water or sewer rate increases. The City is looking at options to possibly do a water meter change out program going to an automated meter reading system. This will help with revenues, if the City is able to move forward with this project.

## Annexation

The city of Freeport is limited geographically in its ability to support large new residential development tracts. While there are many scattered sites for residential development, and the number of new residential construction permits continues to increase rapidly, Freeport will struggle to add the “roof tops” it needs in order to significantly change the trajectory of retail development here. The solution lies in annexation.



Both the scope and legal ramifications of aggressively pursuing annexation needs planning. Annexation laws in recent years have become very complicated and cumbersome but it is still possible to do the annexation necessary to allow for future residential growth and retail growth. We will need to engage outside planning and engineering expertise, along with the annexation experts at Olson and Olson to make this happen. It is recommended that we pursue this as quickly as possible because there has been a continuing effort in Austin to continue to erode cities’ ability to grow through annexation. However, this initiative is not included in the FY 2024-2025 budget.

## Major Changes to General Fund Revenues

Overall the projected revenues for the FY 2023-2024 General Fund Budget are over \$18.8 million which is down by more than \$1.0 million over the FY 2023-2024 budget. This is primarily due to decreases in grant revenue.

## Property Tax

- Senate Bill 2 (SB2), also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. At its most fundamental level, SB2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a city adopts a tax rate; and (3) making several changes to the property tax appraisal process.
- Ad Valorem valuations have decreased approximately 1.0% from FY 2023-2024 and the tax rate for FY2023-2024 was \$0.533. The FY2024-2025 Budget includes a tax rate of \$0.514967 which is equal to the No New Revenue Rate.

### ***Sales Tax***

- Sales tax has been increasing overall from last fiscal year. In looking at historical data and trends we are projecting a slight increase in sales tax revenue compared to the FY2023-2024 budget.

### ***Industrial Development Agreements***

- The City has three Industrial Development Agreements: Brazosport IDA (Interlocal with Lake Jackson and Clute), Freeport IDA, and Freeport LNG. Brazosport IDA and Freeport IDA, are calculated based on property values or CPI – whichever is greater. Freeport LNG Industrial District payments are made in accordance to a payment schedule outline in the agreement.

### ***Other Taxes***

- Other Taxes includes franchise fees and Mixed Beverage Tax. These taxes have been updated based on actuals year to-date.

### ***Fines & Forfeits***

- Court fines and forfeits have been updated based on actuals year to-date. We do expect revenue to increase in the future as we continue to work through all the cases backlogged.

### ***Charges for Service***

- Golf Course Revenue has been updated based on prior and current actuals.
- All facility rentals have been updated based on prior and current actuals.

### ***Intergovernmental Income***

- The City has interlocal agreements with the City of Oyster Creek and Commodore Cove to provide EMS services - these contributions are reflected under EMS Rev - Interlocal (\$140K).
- The City is applying for various grants in FY2024-2025. The revenue for these grants is not added to the FY 2024-2025 budget.

### ***Investment Earnings***

- Interest rates have increased in FY2024-2025. The interest revenue was adjusted based on actual.

### ***Lease Income***

- The City has several facilities that it currently leases anticipated to bring in over \$175,765 in FY2024-2025 Lease Income. City Hall staff has moved to a new location, and the building housing City Hall is being leased by the City. The City is sub-leasing space in the new City Hall.

### ***Licenses & Permits***

- This revenue has been adjusted based on the actual revenues.

## **Major Changes to General Fund Expenditures**

Overall, the General Fund is expected to have over \$798,525 in excess revenue over expenditures before transfers. The FY 2024-2025 budget after \$561,665 net transfers is expected to increase fund balance by \$236,860. The estimated Available Fund Balance at *end* of FY 2024-2025 over the required reserves is \$2,907,559. This estimated available year-end Fund Balance for FY 2024-2025 is \$1,908,739 more than we estimated the year-end available Fund Balance last year.

### ***Employee Compensation and Benefits***

- In order for the City to remain competitive, a 3.0% cost of living increase for eligible employees and raises per the Police Step plan have been included in the budget.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been increased due to the increase in rates set by TMRS starting January 1, 2024.

### ***Utilities & Fuel***

- Fuel costs have been rising and the budget reflects the increase in costs. The electric costs have been adjusted based on prior year's actuals.

### ***Administration***

- Property insurance has been adjusted based on the City's Insurance Re-Rate. The cost of the building rental for City Hall was added. The line item for water service has been reduced to \$0.

### ***Information Technology***

- This department was created in FY2022-2023 by moving funds from other departments. The Electronics/Computer Maintenance account was increased based on the costs of various City software utilizations. Also, the Auto Allowance, with associated benefits, were reduced.

### ***Police Department***

- Property Insurance has been adjusted based on the City's Insurance Re-Rate. They Electronics/Computer Maintenance account was re-funded to better track Police expenditures. The line item for water service has been reduced to \$0.

### ***Fire/Emergency Management & EMS***

- Increases were made to various operations to maintain service levels. Property insurance has been increased based on the City's Insurance Re-Rate.

### ***Community Development***

- Increases were made to various operations to maintain service levels.

### ***Public Works***

- Increases were made to various operations to maintain service levels. Property Insurance has been adjusted based on the City's Insurance Re-Rate. The line item for water service has been reduced to \$0.

### ***Museum & Mainstreet***

- The salary for the Mainstreet Coordinator was re-distributed to the Museum for position re-alignment.

### ***Transfers***

- The Water/Sewer Fund will continue to transfer \$150,000 to the General Fund to pay back the \$1 million loan from FY2019-2020. Three payments remain after this fiscal year.
- A little more than \$711,665 has been included in transfers to continue to track and allocate funding for capital improvements. Transfers will be made to the Streets and Drainage Fund and Vehicle and Equipment Replacement Fund.

## **Water & Wastewater Utility Fund**

- Revenue has been increased based on actual revenues received. There was not a rate increase budget for FY2024-2025. The estimated ending fund balance for FY2024-2025 is budgeted to be \$1,007,760, a decrease of \$347,728. This fund balance is less than the required reserve of \$2,589,206. Expenditures increases are primarily reflective of increases in Veolia and BWA costs. Much of the 2021 Bond funds remain available for needed capital improvements, but most have been allocated for specific projects.
- In order for the City to remain competitive, a 3.0% cost of living increase for eligible employees.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been increased due to the increase in rates set by TMRS starting January 1, 2024.

| Water/Sewer Capital Projects      | Grant Funded        | Bond Funds         | Other Funds        | Total               |
|-----------------------------------|---------------------|--------------------|--------------------|---------------------|
| WWTP Improvements                 | \$ 5,991,468        | \$1,989,150        | \$6,754,500        | \$14,735,118        |
| Sanitary Sewer Improvements       | 5,931,626           | 757,774            |                    | 6,689,400           |
| Lift Station 3,4, 14 Improvements |                     | 1,730,045          |                    | 1,730,045           |
| FM1495 Water Line Relocation      |                     | 481,665            |                    | 481,665             |
| Ave G & H Sewer Line              | 260,000             | 41,366             |                    | 301,366             |
| Ave F Pump Station                | 1,837,967           |                    |                    | 1,837,967           |
| <b>Total</b>                      | <b>\$14,021,061</b> | <b>\$5,000,000</b> | <b>\$6,754,500</b> | <b>\$25,775,561</b> |

These projects will take up to three years to complete. Additional project requiring funding include Water pump station upgrades, Ground Storage tanks, and additional Lift station replacement, Water line replacement as well as continued I&I Sewer Collection system improvements.

#### Other Funds

- Funding from the General fund being transferred into the Street and Drainage is 500,000 to allow for a project to be determined. This transfer is planned to be an annual commitment to this fund. Also, budgeted is \$500,000 to be used for a drainage project not yet specified.
- The Streets & Drainage Fund, Facilities and Grounds CIP Fund, Vehicle and Equipment Replacement Fund were established in FY2019-2020. While, this could be done under the General Fund, having a separate fund allows the City to track and keep savings in the fund for future infrastructure projects.
- The Hotel-Motel Tax Fund allocates the use of hotel occupancy tax (HOT Tax) revenue as specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry.

- The Freeport Economic Development Corporation is a component unit of the City of Freeport and is governed by a board of directors. Freeport Economic Development Funds allocates the additional sales tax for economic development. This budget was added to the City's budget document in FY 2023-2024. The board of directors approved these budgets and City Council adopted the budgets as part of the comprehensive budget document.

The City works very hard to find ways to live within our means. The City's revenue limitations and continuous fluctuations in the market, as well as fluctuations in regulatory and legislative mandates require continual examination of the types and levels of service we can provide to our citizens. As a city government, we will meet the financial challenges and continue to strive for an elevated level of service to this community.

Respectfully,

*Lance Petty*

City Manager



## Community Information & History

### The Community

Ideally situated on the central Gulf Coast, the City of Freeport, Texas, is approximately 60 miles south of Houston and 45 miles southwest of Galveston in Brazoria County. Freeport is home to over 12,000 residents who enjoy beautiful beaches, outstanding offshore fishing, and a welcoming, small-town atmosphere, and is part of the Brazosport, Southern Brazoria County area.



Freeport is home to Port Freeport, one of the most accessible ports on the Gulf Coast. The Port first came into being more than 100 years ago when the first jetty system was built in Freeport. Since that time, it has become one of the fastest growing ports on the Gulf Coast and is a leading economic catalyst for the Texas Gulf Coast. The port currently ranks 26<sup>th</sup> among U.S. ports in international cargo tonnage handled. With a current channel of 45-foot depth and just three miles from open Gulf of Mexico waters, Port Freeport is achieving remarkable profits, enjoying growth at a phenomenal rate, and creating thousands of jobs in Brazoria County.

Freeport is a great place to live, work, and raise a family. Brazosport ISD, an award-winning school district, serves several communities including Freeport, and encompasses 200 square miles in Brazoria County. Brazosport College, conveniently located in nearby Lake Jackson, offers science and liberal arts associate degrees.



Freeport offers numerous family-oriented water and outdoor activities, including beach combing, water skiing, jet skiing, inshore fishing, offshore fishing, surf fishing, deep sea diving, and swimming. Freeport has 3.5 miles of beach along the Gulf of Mexico, and the City prides itself on providing a litter-free and clean beach for all families to enjoy. The City hosts several fishing tournaments each

year for children and adults. At Bryan Beach, you can enjoy a stroll along the beach looking for sea shells or, for the more adventurous, jet skiing or wind surfing is available.

The City's public beaches, municipal golf course, and park events attract thousands of tourists to Freeport each year. Truly an outstanding birding location, Freeport ranks as one of the top areas in the nation for a number of species. The Freeport Municipal Park is home to many family-oriented events each year, including the Texas Joy Ride Rod Run, a unique event in which hundreds of antique cars come from all over the United States to participate in the competition and enjoy a fun weekend in the park.

## History

Freeport has a rich history. In 1528, Cabeza de Vaca landed in the area and named the river "Los Brazos de Dios." In 1822, Stephen F. Austin landed at the mouth of the Brazos River and founded Velasco. In the next 15 years, about 25,000 people entered the Republic of Texas through Velasco. In 1836 following the decisive battle of San Jacinto, Velasco was made the first capital of the Republic of Texas by interim President David G. Burnet.

In 1929, the river was diverted south of town, leaving the Old Brazos riverbed as a protected harbor leading to the Gulf of Mexico. Originally two towns, Velasco & Freeport, on opposites of the Old Brazos River, joined to become the City of Freeport in 1957. Freeport is a part of the Texas Independence Trail.

## Demographics

The City has a median household income of \$450,704 and a median home value of owner-occupies housing is \$320,000.

### Population

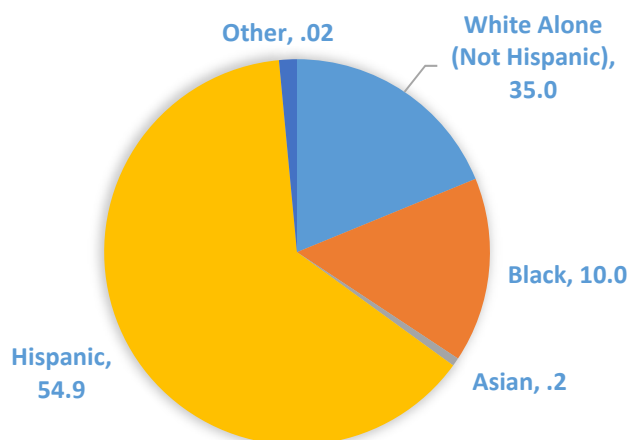
2020 10,683

Current 10,505

### Housing

Owner Occupied 54.0%

### RACE/ETHNICITY (%)



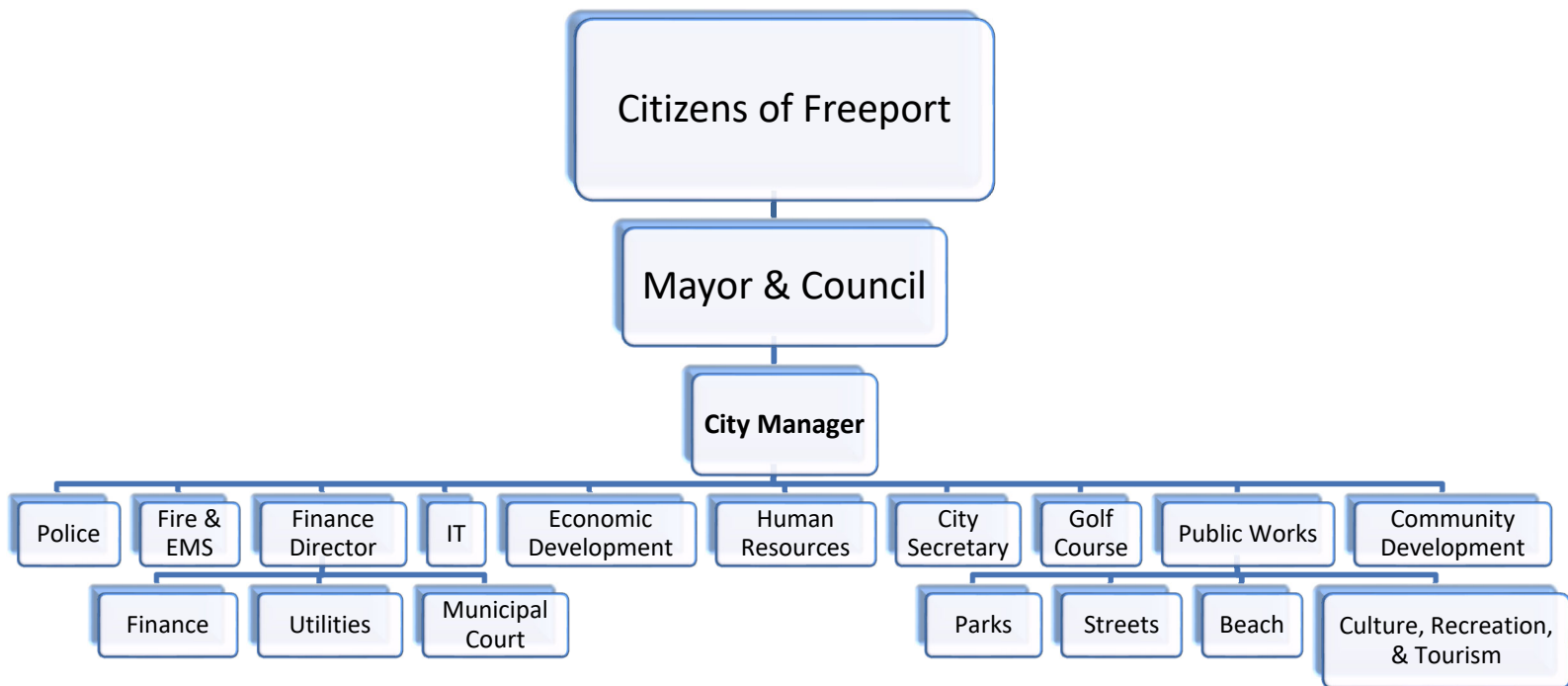
## Top Taxpayers from Tax Year 2023

1. Riviana Foods Inc.
2. Bankers Commercial Corp.
3. Centerpoint Energy Inc.
4. American Rice Inc.
5. Associated Builders & Cont of Texas Gulf Coast Inc
6. DR Sienna Villas Investments LP
7. ZT East Houston Property LLC
8. Freeport Welding & Fab Inc.
9. Union Pacific Railroad Company
10. Freeport Meadows LTD Liability Co.

## Top Employers from 2023

1. The Dow Chemical Company
2. Olin Corporation
3. BASF Corporation
4. Turner Industries
5. Verner Material & Equipment
6. Shintech, Inc.
7. Riviana Foods
8. City of Freeport
9. SI Group
10. Huntsman

Organizational Chart



## Freeport Strategic Community Plan Action Items

The goals in this 2019 Strategic Community Plan included a list of key action strategies derived from the various plan elements. The action strategies have been categorized regarding those actions that will involve (1) capital investments, (2) programs and initiatives, (3) regulations and standards, (4) partnerships and coordination, and (5) targeted planning/studies.

### Land Use and Growth

| Priority                             |                                                                                                                                                                                           | Yrs 1-2 | Yrs 3 - 9 | 10+ Yrs |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|---------|
| <b>CAPITAL INVESTMENTS</b>           |                                                                                                                                                                                           |         |           |         |
| 1                                    | Formalize use of a Capital Improvements Program (CIP) to prioritize infrastructure projects in areas of highest need and areas identified for growth and revitalization.                  | X       | X         | X       |
| 2                                    | Increase demolitions and funding for repairs of properties that pose hazards to life, health, or safety.                                                                                  | X       |           |         |
| <b>PROGRAM AND INITIATIVES</b>       |                                                                                                                                                                                           |         |           |         |
| 2                                    | Implement a rental registration and inspection program to improve housing condition of rental properties.                                                                                 | X       |           |         |
| 1                                    | Increase resources devoted to code compliance and measure results.                                                                                                                        | X       |           |         |
| 2                                    | Develop and maintain a GIS inventory of vacant properties that are City-owned and available for incentives and development.                                                               |         | X         | X       |
| <b>REGULATIONS AND STANDARDS</b>     |                                                                                                                                                                                           |         |           |         |
| 1                                    | Update development regulations to ensure adequate mechanisms to accomplish community objectives, including zoning and subdivision regulations.                                            | X       | X         |         |
| 2                                    | Incentivize housing development through clear policies and tools, which may include property tax abatement, fee waivers, public infrastructure funding, or creation of special districts. |         | X         |         |
| <b>PARTNERSHIPS AND COORDINATION</b> |                                                                                                                                                                                           |         |           |         |
| 3                                    | Produce educational materials for homeowners detailing homeowner versus City property maintenance responsibilities.                                                                       |         | X         |         |
| <b>TARGETED PLANNING/STUDIES</b>     |                                                                                                                                                                                           |         |           |         |
| 1                                    | Develop utility master plans and a parks and recreation master plan. Ensure the new plans are based on public engagement and made available to the public.                                | X       | X         |         |

## Freeport Strategic Community Plan Action Items

### Transportation and Mobility

| Priority                             |                                                                                                                                                                                                                                                                                                                                     | Yrs 1-2 | Yrs 3 - 9 | 10+ Yrs |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|---------|
| <b>CAPITAL INVESTMENTS</b>           |                                                                                                                                                                                                                                                                                                                                     |         |           |         |
| 1                                    | Conduct pro-active preventative maintenance on streets and sidewalks and targeted reconstruction in locations with deteriorated conditions.                                                                                                                                                                                         | X       | X         | X       |
| 1                                    | Prioritize street and sidewalk construction and rehabilitation projects in a multi-year Capital Improvements Program (CIP).                                                                                                                                                                                                         | X       | X         | X       |
| 3                                    | Upgrade City transportation facilities such as a City fueling station.                                                                                                                                                                                                                                                              |         | X         | X       |
| <b>PROGRAM AND INITIATIVES</b>       |                                                                                                                                                                                                                                                                                                                                     |         |           |         |
| 2                                    | Establish a Safe Sidewalks Program to identify, utilizing GIS mapping, where unsafe or poorly maintained sidewalk exist or where sidewalks are absent but needed.                                                                                                                                                                   |         | X         |         |
| <b>REGULATIONS AND STANDARDS</b>     |                                                                                                                                                                                                                                                                                                                                     |         |           |         |
| 2                                    | Require a Traffic Impact Analysis study if projected traffic from a new development will exceed an established traffic generation threshold.                                                                                                                                                                                        |         | X         | X       |
| 1                                    | Adopt road design standards that establish materials and maintenance requirements in an Infrastructure Design Manual.                                                                                                                                                                                                               | X       | X         |         |
| <b>PARTNERSHIPS AND COORDINATION</b> |                                                                                                                                                                                                                                                                                                                                     |         |           |         |
| 2                                    | Consider establishing and hosting a formal quarterly meeting of key transportation-related officials in Freeport to facilitate better coordination of transportation planning goals and projects, including the City, Freeport Police and Fire, Port Freeport, Brazosport ISD, Brazoria County, Gulf Coast Center, H-GAC and TxDOT. | X       | X         |         |
| 2                                    | Establish an interlocal agreement with Brazoria County that outlines street construction standards and cost-sharing in mutually beneficial construction projects.                                                                                                                                                                   |         | X         |         |
| 1                                    | Coordinate with the Gulf Coast Center (Southern Brazoria County transit provider) to ensure that transit routes and schedules are meeting the needs of Freeport residents. Work with GCC to get route maps published and distributed.                                                                                               | X       | X         | X       |
| 1                                    | Work with Union Pacific Railroad to identify railroad crossings that need safety improvements.                                                                                                                                                                                                                                      | X       |           |         |

## Freeport Strategic Community Plan Action Items

### Transportation and Mobility

| Priority                             |                                                                                                                                                         | Yrs 1-2 | Yrs 3 - 9 | 10+ Yrs |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|---------|
| <b>PARTNERSHIPS AND COORDINATION</b> |                                                                                                                                                         |         |           |         |
| 1                                    | Work with The Facts to educate the community on railroad crossing safety issues.                                                                        | X       |           |         |
| 2                                    | Actively participate in regional transportation committees and initiatives including the Greater Houston Freight Committee and SH36A Coalition.         |         | X         | X       |
| 2                                    | Maintain evacuation planning and public awareness of hazards and work to expand number of residents signed up for Everbridge notification system.       |         | X         | X       |
| <b>TARGETED PLANNING/STUDIES</b>     |                                                                                                                                                         |         |           |         |
| 3                                    | Consider applying for an H-GAC Livable Centers Study to explore land use/development and transportation strategies for a targeted area within Freeport. |         |           | X       |
| 2                                    | Develop a Pedestrian/Bicycle Master Plan that identifies and prioritizes sidewalk and bicycle facility needs and safety concerns.                       |         | X         |         |
| 2                                    | Conduct transportation modeling to examine the potential impacts of increased freight volumes.                                                          |         | X         |         |
| 3                                    | Plan for future transportation technology advancements such as electric and automated vehicles.                                                         |         |           | X       |

## Freeport Strategic Community Plan Action Items

### Growth Opportunities

| Priority                             |                                                                                                                                                      | Yrs 1-2 | Yrs 3 - 9 | 10+ Yrs |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|---------|
| <b>CAPITAL INVESTMENTS</b>           |                                                                                                                                                      |         |           |         |
| 1                                    | Create a formal Capital Improvements Program (CIP). Wastewater treatment and collection system capital improvements should be identified in the CIP. | X       | X         | X       |
| <b>PROGRAM AND INITIATIVES</b>       |                                                                                                                                                      |         |           |         |
| 1                                    | Develop an easy-to-use system for residents to report needed infrastructure repairs or improvements.                                                 | X       |           |         |
| 2                                    | Develop an educational program that focuses on property owner versus City responsibility for maintenance of property.                                |         | X         |         |
| 1                                    | Establish compliance with the TCEQ's Sanitary Sewer Overflow Plan for the City through regular tracking of progress and compliance reporting.        | X       | X         |         |
| 1                                    | Create an infill development program focusing on City-owned vacant lots.                                                                             |         | X         |         |
| <b>REGULATIONS AND STANDARDS</b>     |                                                                                                                                                      |         |           |         |
| 1                                    | Update the City's development regulations and standards, including development of an Infrastructure Design Manual.                                   | X       | X         |         |
| 2                                    | Adopt design standards for infill development to ensure desired, compatible, and high-quality development outcomes.                                  |         | X         |         |
| <b>PARTNERSHIPS AND COORDINATION</b> |                                                                                                                                                      |         |           |         |
| 1                                    | Establish a predictable footprint for Port Freeport based on City and Port needs.                                                                    | X       | X         |         |
| <b>TARGETED PLANNING/STUDIES</b>     |                                                                                                                                                      |         |           |         |
| 1                                    | Prepare utility master plans for water, wastewater, and drainage systems, including GIS-based utility systems mapping.                               | X       | X         |         |

## Freeport Strategic Community Plan Action Items

### Economic Opportunity

| Priority                             |                                                                                                                                                      | Yrs 1-2 | Yrs 3 - 9 | 10+ Yrs |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|---------|
| <b>CAPITAL INVESTMENTS</b>           |                                                                                                                                                      |         |           |         |
| 1                                    | Initiate infrastructure upgrades and repairs, prioritized through a formal Capital Improvements Program (CIP) process.                               | X       | X         | X       |
| <b>PROGRAM AND INITIATIVES</b>       |                                                                                                                                                      |         |           |         |
| 2                                    | Develop a positive narrative and marketing message for Freeport, including a branding and identity campaign.                                         | X       | X         |         |
| 1                                    | Pursue holistic revitalization of existing housing stock and neighborhoods through code enforcement and property maintenance assistance.             | X       | X         | X       |
| <b>REGULATIONS AND STANDARDS</b>     |                                                                                                                                                      |         |           |         |
| 1                                    | Establish a clear set of economic development priorities, policies, and tools for the City and FEDC.                                                 | X       | X         |         |
| 1                                    | Integrate appropriate residential protections and buffering into the City's development regulations upon establishment of a Port Freeport footprint. |         | X         |         |
| 1                                    | Update development regulations and standards to promote construction of quality and durable housing and neighborhoods.                               | X       | X         |         |
| <b>PARTNERSHIPS AND COORDINATION</b> |                                                                                                                                                      |         |           |         |
| 2                                    | Establish a local business network to capitalize on strategic growth and investment opportunities.                                                   | X       | X         | X       |
| 2                                    | Develop a Leadership Freeport program, focused on citizen leadership and education.                                                                  |         | X         |         |
| 2                                    | Promote Port Freeport vibrancy through supporting funding applications, bonds and other measures.                                                    |         | X         | X       |
| <b>TARGETED PLANNING/STUDIES</b>     |                                                                                                                                                      |         |           |         |
| 1                                    | Develop a mission statement, annual strategic report, and webpage for FEDC.                                                                          | X       |           |         |



## Freeport Strategic Community Plan Action Items

### Parks, Recreation, and Other Amenities

| Priority                             |                                                                                                                                                                                       | Yrs 1-2 | Yrs 3 - 9 | 10+ Yrs |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|---------|
| <b>CAPITAL INVESTMENTS</b>           |                                                                                                                                                                                       |         |           |         |
| 1                                    | Develop a multi-purpose sports complex facility on the former Fleming Elementary School campus superblock.                                                                            |         | X         |         |
| 2                                    | Upgrade the Recreation Center to offer improved amenities and programming based on community and user input.                                                                          |         | X         | X       |
| 2                                    | Invest in improvements (signage, trails, lighting, programmed activities) that will increase visibility of and access to the Old River, Brazos River, Bryan Beach and Gulf of Mexico. |         | X         | X       |
| <b>PROGRAM AND INITIATIVES</b>       |                                                                                                                                                                                       |         |           |         |
| 2                                    | Identify potential trail alignments and bicycle routes to better connect the community to parks, public facilities, schools, and natural areas.                                       |         | X         |         |
| 1                                    | Organize a neighborhood watch program through the Police Department.                                                                                                                  | X       |           |         |
| 2                                    | Actively promote tourism to Freeport through targeted marketing of fishing, birding, and eco-tourism opportunities.                                                                   | X       | X         | X       |
| 1                                    | Develop branding for Freeport and pro-actively control the narrative of the City's image.                                                                                             | X       | X         |         |
| <b>REGULATIONS AND STANDARDS</b>     |                                                                                                                                                                                       |         |           |         |
| 2                                    | Integrate Crime Prevention Through Environmental Design (CPTED) principles in local design standards and practices, especially for public projects as examples.                       |         | X         |         |
| <b>PARTNERSHIPS AND COORDINATION</b> |                                                                                                                                                                                       |         |           |         |
| 1                                    | Explore partnerships with industry for funding summer and after school STEM based learning and activities.                                                                            |         | X         |         |
| 3                                    | Create a Keep Freeport Beautiful affiliate organization.                                                                                                                              |         | X         |         |
| 2                                    | Develop a Leadership Freeport program, focused on citizen leadership and education.                                                                                                   |         | X         |         |
| <b>TARGETED PLANNING/STUDIES</b>     |                                                                                                                                                                                       |         |           |         |
| 2                                    | Develop a Parks and Recreation Master Plan to identify and prioritize park improvements based on public engagement.                                                                   |         | X         |         |

## HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE

The City of Freeport Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework for the City. It provides the reader with estimates of revenue or resources available, and appropriations, or expenditures for the Fiscal Year 2024-2025.

This budget document includes mission statements, summaries, accomplishments, objectives, staffing levels and expenditures for each department.

### **BUDGET FORMAT**

The document is divided into 11 sections: Introduction, Summaries, General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Water/Sewer Fund, Utility Capital Project Funds, Component Unit Funds, Personnel Counts, and the Appendices.

The Introduction Section includes the budget message, which explains the major policies and issues along with the budget process and long range plans for the City. It also includes a reader's guide on how to use this document, community information, budget-fund structure and relationship, budget process and calendar.

The Summary Section contains various summaries of the budget. The City budget is organized into funds. Each fund is a separate accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, residual equities, and the changes therein are segregated and recorded.

The General Fund Section is organized as follows: long-term financial plan, fund summary, statement of revenues, and expenditures by department.

The Special Revenue Funds section consists of designated revenues. These revenues can only be used for specific purposes, some of which are mandated by state or federal regulations and/or laws and contracts.

The Debt Service Fund section includes the fund summary and scheduled payments for outstanding debt.

The Capital Projects Funds section includes the current projects and other capital expenditures for governmental activities. Some of the projects are being funded by Certificates of Obligations and other are being funded by transfers from the General fund.

The Water/Sewer Fund Section is organized as follows: long-term financial plan, fund summary, statement of revenues, and expenditures by department.

The Utility Capital Project Fund section includes the current projects and other capital expenditures for water/sewer activities. The projects are being funded by Certificates of Obligations.

## **HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE**

The Component Unit Funds section includes the Freeport Economic Development operations, projects, and marketing budgets.

The Personnel Counts include the authorized positions for the City.

The Appendices section includes reference items such as a glossary of terms, chart of accounts, Financial Management Policies, pay scale matrix, along with the budget ordinance, and property tax rate ordinance.

If you need additional information you may contact Finance at (979) 233-3526.

## BUDGET PROCESS

### Budgetary Basis of Accounting

Budgets for the General, Special Revenue and Debt Service funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budgetary basis of accounting is different than the basis of accounting for auditing purposes. The City does not budget for all component units that are accounted for in the Annual Comprehensive Financial Report (ACFR).

### City Plans

A Long-Range Financial Plan has been developed to serve as a guide for both revenue and expenditure forecasts and assumptions. Over the next twelve months the City will be creating a Five-Year Capital Plan that will help identify the capital needs of the City. This plan will be incorporated into the Long-Range Financial Plan.



### Budget Process

The budget process starts many months before the adoption of the annual budget. The Finance Director begins reviewing all revenues and expenses in February. In March the budget schedule and instructions are provided to the department heads. During the month of April, the departments submit their budgetary needs to the Finance Director. On or before the first day of August each year, the City Manager is required to submit a budget to the City Council for the ensuing fiscal year with an accompanying message. The budget and all supporting schedules must be filed with the City Secretary when submitted to the City Council and open for public inspection.

The City Council must analyze the budget, making any additions or deletions that they feel appropriate and must, at least ten days prior to the beginning of the next fiscal year, adopt the budget. On final adoption by the City Council, the budget takes effect for the next fiscal year.

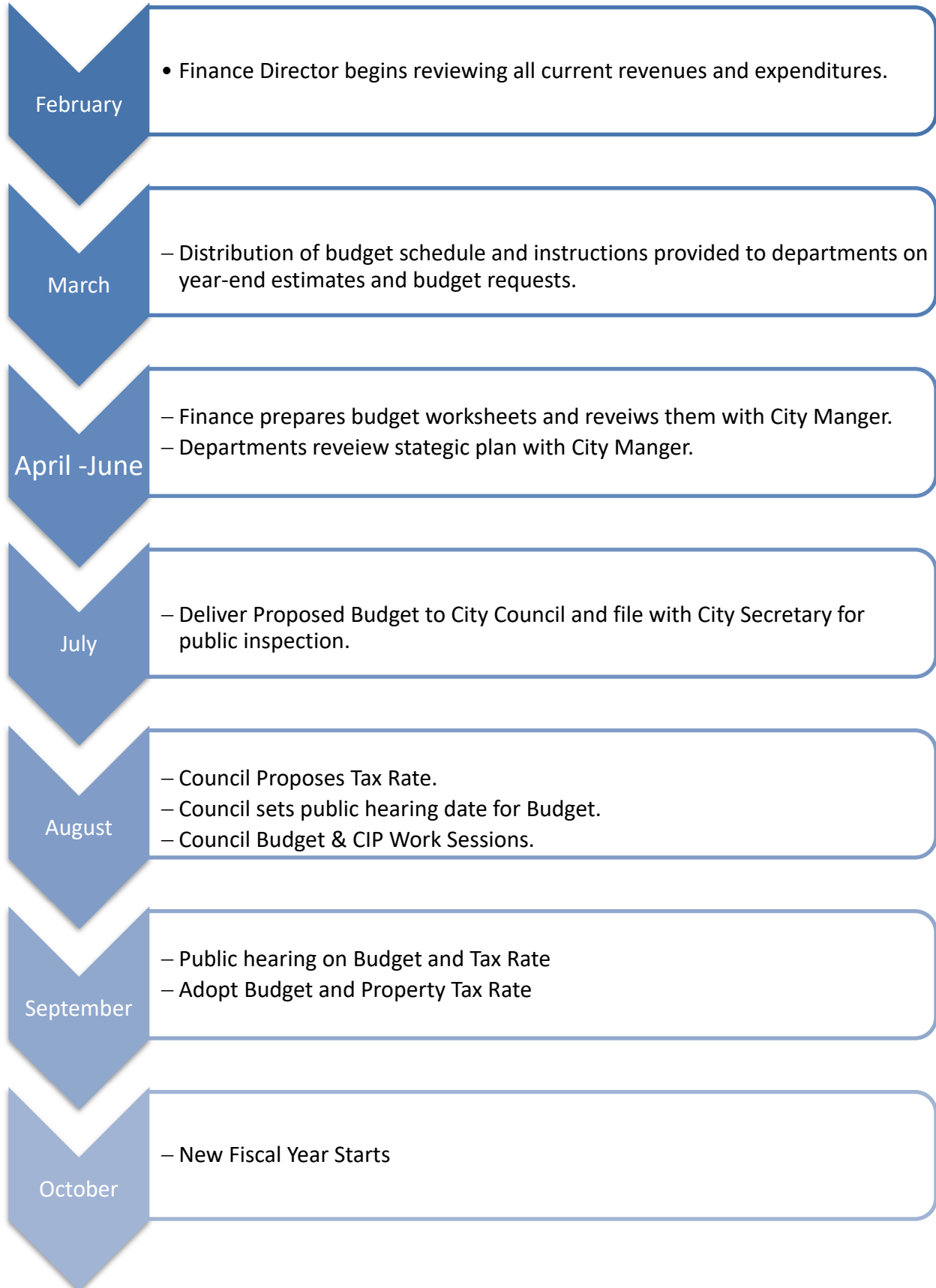


Adoption of the budget constitutes adoption of an ordinance appropriating the amounts specified as proposed expenditures and an ordinance levying the property tax as the amount of the tax to be assessed and collected for the corresponding tax year. A separate ordinance is adopted to set the tax rate. Estimated expenditures cannot exceed available resources. Unused appropriations may be transferred to any item required for the same general purpose, except when otherwise specified by the City's charter or state law.

Throughout the year, departments may request a Budget Transfer to move funds within departments or programs with approval by the City Manager. Budget Amendments are requests to move funds between departments and/or change the total appropriation by fund and must be approved by the City Council.

Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the City Council may amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. These amendments must be by ordinance, and become an attachment to the original budget.

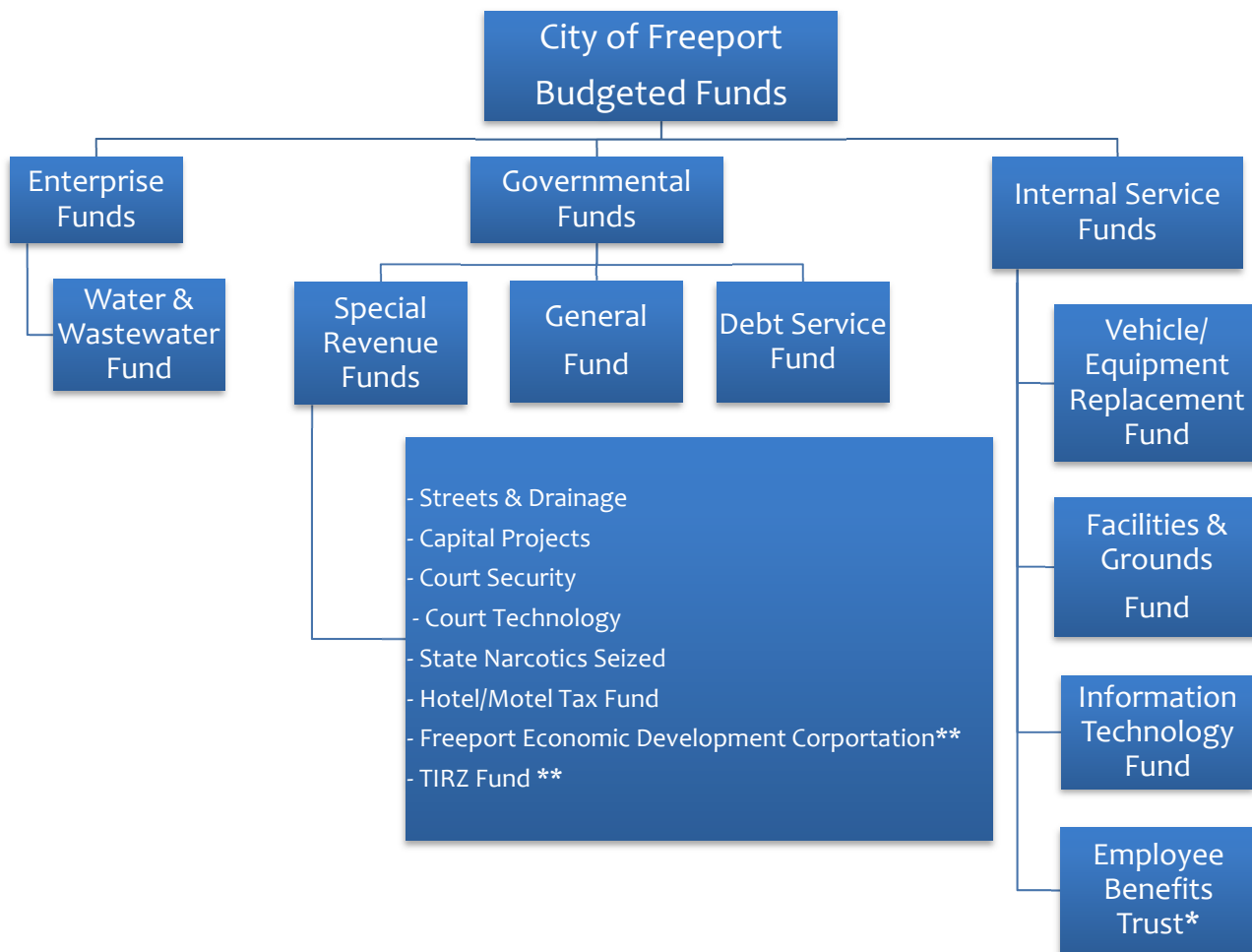
## BUDGET SCHEDULE



**Budget Calendar**  
**Fiscal Year 2024-2025**

| <u>Day</u> | <u>Date</u> | <u>Activity</u>                                                                                                                              |
|------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Thursday   | 3/21        | Distribute budget instructions and worksheets to Department Heads                                                                            |
| Friday     | 4/19        | Department Heads submit 2024-2025 budget requests to Finance Department                                                                      |
| Thursday   | 5/2         | Kick off meeting at Brazoria County received estimated 2024 taxable values                                                                   |
| Thursday   | 5/9         | 2024-2025 Estimated Revenue Values                                                                                                           |
| Friday     | 6/7         | Finance Director submit Budget review binders to City Manager.                                                                               |
| Early      | June        | Receive TMRS Rates                                                                                                                           |
| Monday     | 6/17        | Revise preliminary revenue estimates for 2024-2025 budget                                                                                    |
| Wed/Thur.  | 6/19,6/20   | Budget review meetings held between City Manager, Assistant City Manager, Finance Director and Department Heads                              |
| Wednesday  | 6/26        | Budget workshop – Department Head Presentations                                                                                              |
| Late       | June        | Receive prop/liab and workers comp rates from TML                                                                                            |
| Friday     | 6/28        | 3 <sup>rd</sup> estimate of 2024 taxable values from CAD                                                                                     |
| Mid        | July        | Receive estimated health insurance rates                                                                                                     |
| Friday     | 7/12        | Complete preliminary proposed 2024-2025 budget.                                                                                              |
| Monday     | 7/15        | Budget Workshop (Council Meeting) - Present completed proposed budget. File a copy with the City Secretary and place budget on City website. |
| Thursday   | 7/25        | Receive Certified Tax Role from Brazoria County CAD                                                                                          |
| Late July  | 7/26 – 7/31 | City Manager and Finance Director meet with individual council members to discuss budget.                                                    |
| Monday     | 8/5         | Set date and time for budget workshop.                                                                                                       |
| Thursday   | 8/4         | Post required tax rate information.                                                                                                          |
| Monday     | 8/19        | Council set proposed tax rate. Rate not to exceed, and set date and time for public hearing if necessary.                                    |
| Friday     | 8/16        | Publish budget public hearing publication                                                                                                    |
| Friday     | 8/23        | County to publish tax hearing information if necessary.                                                                                      |
| Tuesday    | 9/3         | Council Meeting – Public Hearing and adoption of 2024-2025 Budget.                                                                           |
| Wednesday  | 9/4         | Submit Tax Rates to Brazoria County                                                                                                          |
| Tuesday    | 10/1        | Begin FY 2024-2025                                                                                                                           |
| Friday     | 10/18       | Distribute 2024-2025 Budget to department heads                                                                                              |
| Friday     | 10/18       | Distribute 2024-2025 Budget to Brazoria County                                                                                               |
| Friday     | 10/18       | Post 2024-2025 Budget on Website.                                                                                                            |

## Budgeted Fund Structure



### FUND DESCRIPTIONS:

**General Fund:** Accounts for all financial resources of the general operations except for those required to be accounted for in another fund. The General Fund generates the majority of its revenues from taxes, charges for services and franchise fees.

**Debt Service Fund:** Used for the payment of principal and interest on debt issued by the City as well as other fees associated with the issuance of debt.

**Enterprise Fund:** Used to account for the provision of water and wastewater services. All activities necessary to provide such services are accounted for in this fund.

**Special Revenue Fund:** Used to account for proceeds of specific revenue sources or legally restricted funds.

**Internal Service Fund:** Used to account for operations that are financed by users of the fund.

\*To Avoid duplication, the Employee Benefits Trust is not a budgeted fund.

\*\* The Freeport Economic Development Corporation and TIRZ Fund budgets are approved separately.

## Department/Fund Relationship

| Department            | General Fund | Utility Fund | Debt Service Fund | Special Revenue Funds | Internal Service Funds |
|-----------------------|--------------|--------------|-------------------|-----------------------|------------------------|
| Administration        | X            |              | X                 | X                     | X                      |
| Community Development | X            |              |                   |                       | X                      |
| Municipal Court       | X            |              |                   | X                     | X                      |
| Police                | X            |              |                   | X                     | X                      |
| Fire/EMS              | X            |              |                   |                       | X                      |
| Public Works          | X            |              | X                 |                       | X                      |
| Golf Course           | X            |              |                   |                       | X                      |
| Museum & Main Street  | X            |              |                   | X                     | X                      |
| Water & Wastewater    |              | X            | X                 |                       | X                      |

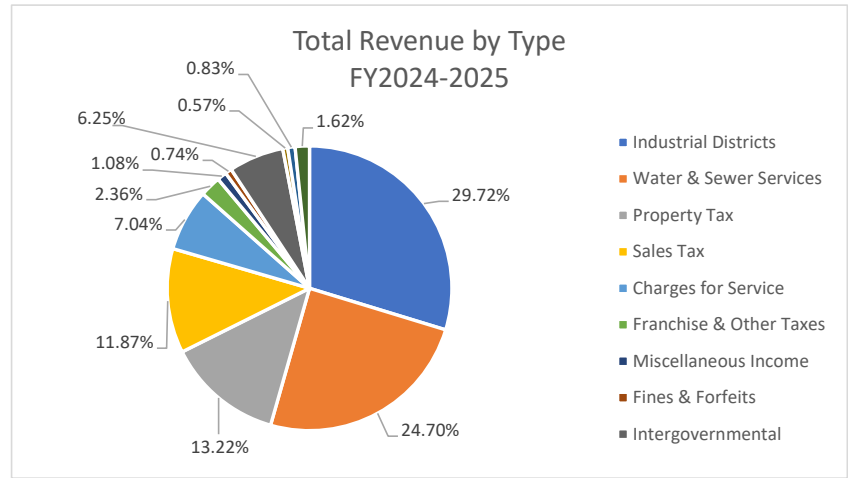


## City Wide Summary

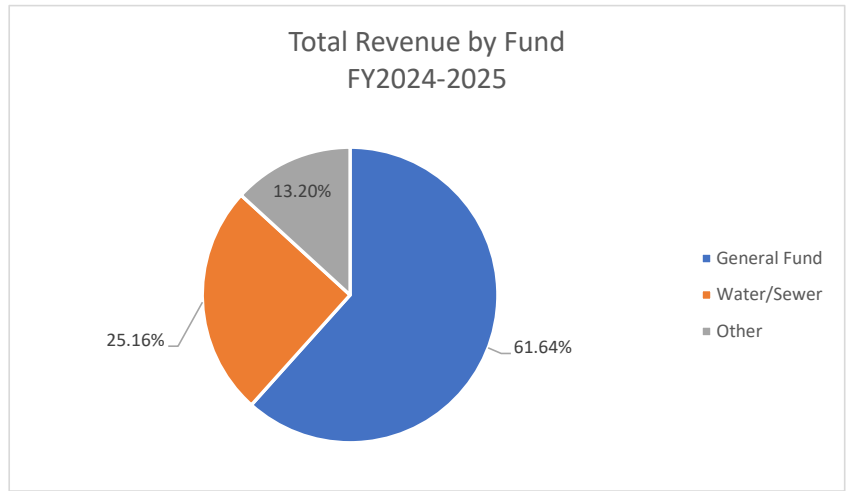
|                           | FY2021-2022 |            | FY2022-2023 |            | FY2023-2024    |                            | FY2024-2025          |                |    |            |    |            |
|---------------------------|-------------|------------|-------------|------------|----------------|----------------------------|----------------------|----------------|----|------------|----|------------|
|                           | Actual      |            | Actual      |            | Adopted Budget | FY2023-2024 Current Budget | FY2023-2024 Estimate | Adopted Budget |    |            |    |            |
| Revenue                   |             |            |             |            |                |                            |                      |                |    |            |    |            |
| Industrial Districts      | \$          | 8,171,633  | \$          | 8,954,728  | \$             | 8,896,690                  | \$                   | 9,056,690      | \$ | 9,388,550  | \$ | 9,389,300  |
| Water & Sewer Services    |             | 6,222,230  |             | 7,926,352  |                | 7,704,000                  |                      | 7,704,000      |    | 7,797,150  |    | 7,804,000  |
| Property Tax              |             | 3,799,847  |             | 3,818,604  |                | 4,317,750                  |                      | 4,317,750      |    | 4,027,950  |    | 4,176,250  |
| Sales Tax                 |             | 3,542,693  |             | 3,707,596  |                | 3,550,000                  |                      | 3,550,000      |    | 3,750,000  |    | 3,750,000  |
| Charges for Service       |             | 2,158,372  |             | 2,306,451  |                | 2,063,350                  |                      | 2,063,350      |    | 2,269,790  |    | 2,224,200  |
| Franchise & Other Taxes   |             | 673,477    |             | 814,737    |                | 717,000                    |                      | 717,000        |    | 748,680    |    | 747,000    |
| Miscellaneous Income      |             | 696,873    |             | 810,239    |                | 347,500                    |                      | 347,500        |    | 418,060    |    | 342,000    |
| Fines & Forfeits          |             | 271,840    |             | 236,933    |                | 275,300                    |                      | 275,300        |    | 233,040    |    | 235,100    |
| Intergovernmental         |             | 2,839,531  |             | 9,912,475  |                | 1,995,365                  |                      | 12,749,159     |    | 1,461,175  |    | 1,975,365  |
| Lease Income              |             | 152,787    |             | 64,126     |                | 106,300                    |                      | 106,300        |    | 133,000    |    | 178,765    |
| License and Permits       |             | 276,188    |             | 538,477    |                | 238,025                    |                      | 238,025        |    | 172,070    |    | 262,800    |
| Interest Income           |             | 204,140    |             | 1,184,382  |                | 184,400                    |                      | 184,400        |    | 1,186,330  |    | 512,600    |
| Bond Proceeds             |             | -          |             | -          |                | -                          |                      | -              |    | -          |    | -          |
| Revenue Total             | \$          | 29,009,611 | \$          | 40,275,101 | \$             | 30,395,680                 | \$                   | 41,309,474     | \$ | 31,585,795 | \$ | 31,597,380 |
| Expenditures              |             |            |             |            |                |                            |                      |                |    |            |    |            |
| Salaries                  | \$          | 7,377,505  | \$          | 7,705,448  | \$             | 8,918,544                  | \$                   | 8,918,544      | \$ | 8,644,455  | \$ | 9,199,354  |
| Benefits                  |             | 3,247,130  |             | 3,524,685  |                | 3,652,177                  |                      | 3,652,177      |    | 3,657,960  |    | 3,910,227  |
| Supplies                  |             | 822,232    |             | 802,557    |                | 996,125                    |                      | 996,125        |    | 872,835    |    | 1,003,173  |
| Services                  |             | 9,240,611  |             | 10,014,620 |                | 11,821,475                 |                      | 11,901,024     |    | 11,298,976 |    | 12,208,815 |
| Maintenance               |             | 1,017,106  |             | 1,032,019  |                | 999,200                    |                      | 999,200        |    | 1,096,610  |    | 1,156,529  |
| Sundry                    |             | 769,093    |             | 811,320    |                | 985,930                    |                      | 985,930        |    | 898,429    |    | 1,047,170  |
| Debt Service              |             | 502,408    |             | 840,137    |                | 851,519                    |                      | 851,519        |    | 805,519    |    | 841,619    |
| Capital Outlay            |             | 6,274,908  |             | 9,152,378  |                | 7,281,428                  |                      | 20,328,156     |    | 5,204,504  |    | 2,768,661  |
| Expenditures Total        | \$          | 29,250,994 | \$          | 33,883,162 | \$             | 35,506,398                 | \$                   | 48,632,675     | \$ | 32,479,288 | \$ | 32,135,547 |
| Transfer                  |             |            |             |            |                |                            |                      |                |    |            |    |            |
| Transfer                  | \$          | 4,502,980  | \$          | 4,292,900  | \$             | 2,391,250                  | \$                   | 2,705,392      | \$ | 2,576,231  | \$ | 1,186,665  |
| 2021 Capital Fund         |             | -          |             | -          |                | -                          |                      | -              |    | -          |    | -          |
| Transfer for Debt Service |             | -          |             | 240,725    |                | 304,250                    |                      | 304,250        |    | 304,250    |    | 301,650    |
| General Fund Loan         |             | (150,000)  |             | (150,000)  |                | (150,000)                  |                      | (150,000)      |    | (150,000)  |    | (150,000)  |
| Transfer Total            | \$          | 4,352,980  | \$          | 4,383,625  | \$             | 2,545,500                  | \$                   | 2,859,642      | \$ | 2,730,481  | \$ | 1,338,315  |

## City Wide Summary by Fund

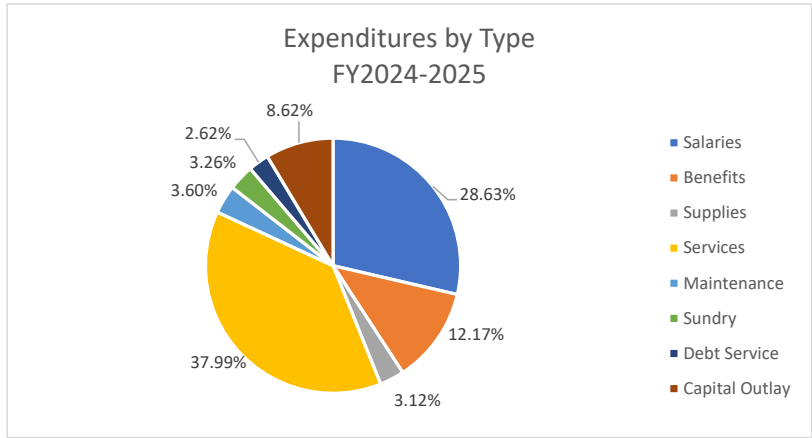
|                             | FY2021-2022          | FY2022-2023          | FY2023-2024          | FY2023-2024          | FY2023-2024          | FY2024-2025          |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                             | Actual               | Actual               | Adopted Budget       | Current Budget       | Estimate             | Adopted Budget       |
| <b>Revenue</b>              |                      |                      |                      |                      |                      |                      |
| General Fund                | \$ 19,758,151        | \$ 21,412,475        | \$ 18,817,565        | \$ 18,977,565        | \$ 19,620,425        | \$ 19,476,665        |
| Water/Sewer                 | 7,168,862            | 8,992,824            | 7,829,000            | 18,582,794           | 9,216,885            | 7,950,000            |
| Debt Service                | 657,898              | 515,704              | 528,150              | 528,150              | 481,950              | 526,650              |
| TIRZ                        | 50,995               | 160,325              | 75,000               | 75,000               | 293,000              | 287,000              |
| Court Security              | 8,499                | 12,558               | 7,600                | 7,600                | 9,700                | 7,500                |
| Court Technology            | 8,036                | 8,843                | 10,000               | 10,000               | 6,500                | 6,900                |
| Hotel/Motel                 | 9,314                | 95,353               | 32,000               | 32,000               | 39,500               | 32,500               |
| State Narcotics             | 22,043               | 33,340               | -                    | -                    | 16,865               | 1,500                |
| Streets & Drainage CIP      | 18,039               | 115,977              | -                    | -                    | 89,150               | 20,000               |
| Facilities CIP              | 9,851                | 81,749               | -                    | -                    | 79,700               | 15,000               |
| Vehicle & Equipment Fund    | 5,181                | 64,385               | -                    | -                    | 8,200                | -                    |
| Information Technology Fund | 1,949                | 9,600                | -                    | -                    | 7,280                | -                    |
| 2020 Cert of Obligation     | 48,792               | 140,382              | -                    | -                    | 41,750               | -                    |
| 2021 CO Bond Fund           | 37,750               | 151,349              | -                    | -                    | 89,000               | -                    |
| City-EDC Project            | -                    | 7,262                | 19,365               | 19,365               | 19,390               | 25,665               |
| Projects Fund               | -                    | 7,100,000            | 1,800,000            | 1,800,000            | 190,000              | 1,870,000            |
| EDC Fund                    | 1,204,251            | 1,372,976            | 1,277,000            | 1,277,000            | 1,376,500            | 1,378,000            |
| EDC Projects Fund           | -                    | -                    | -                    | -                    | -                    | -                    |
| EDC Marketing Fund          | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Revenue Total</b>        | <b>\$ 29,009,611</b> | <b>\$ 40,275,101</b> | <b>\$ 30,395,680</b> | <b>\$ 41,309,474</b> | <b>\$ 31,585,795</b> | <b>\$ 31,597,380</b> |
| <b>Expenditures</b>         |                      |                      |                      |                      |                      |                      |
| General Fund                | \$ 16,210,116        | \$ 16,976,689        | \$ 17,779,355        | \$ 17,789,355        | \$ 17,765,484        | \$ 18,678,140        |
| Water/Sewer                 | 7,023,163            | 7,578,353            | 7,049,163            | 17,872,506           | 8,469,874            | 7,846,078            |
| Debt Service                | 492,575              | 494,340              | 811,519              | 811,519              | 805,519              | 801,619              |
| TIRZ                        | 18,946               | 5,447                | -                    | -                    | -                    | -                    |
| Court Security              | -                    | -                    | 51,960               | 51,960               | 40,510               | -                    |
| Court Technology            | 10,710               | 725                  | 10,800               | 10,800               | 6,000                | 6,000                |
| Hotel/Motel                 | 17,500               | 5,000                | 100,250              | 100,250              | 57,000               | 25,000               |
| State Narcotics             | 11,081               | 18,895               | 21,000               | 21,000               | -                    | 21,000               |
| Facilities CIP              | 505,767              | 334,961              | 461,750              | 2,220,025            | 969,523              | -                    |
| Vehicle & Equipment Fund    | 1,181,196            | 822,996              | 664,500              | 1,045,017            | 1,055,000            | 211,665              |
| Streets & Drainage CIP      | (22)                 | 876,870              | 1,070,178            | 1,070,178            | 1,250,000            | -                    |
| Information Technology Fund | 43,450               | 117,380              | -                    | 154,142              | 24,981               | -                    |
| 2020 Cert of Obligation     | 2,554,767            | 4,073,714            | -                    | -                    | 100,000              | -                    |
| 2021 CO Bond Fund           | 573,619              | 1,645,181            | -                    | -                    | 125,000              | 2,071,996            |
| City-EDC Project            | -                    | -                    | 85,000               | 85,000               | -                    | 85,000               |
| Projects Fund               | -                    | -                    | 4,540,000            | 4,540,000            | 343,462              | -                    |
| EDC Fund                    | 608,127              | 762,425              | 1,366,239            | 1,366,239            | 896,935              | 1,195,265            |
| EDC Projects Fund           | -                    | 151,594              | 1,369,684            | 1,369,684            | 500,000              | 1,118,785            |
| EDC Marketing Fund          | -                    | 18,592               | 125,000              | 125,000              | 70,000               | 75,000               |
| <b>Expenditures Total</b>   | <b>\$ 29,250,994</b> | <b>\$ 33,883,162</b> | <b>\$ 35,506,398</b> | <b>\$ 48,632,675</b> | <b>\$ 32,479,288</b> | <b>\$ 32,135,547</b> |



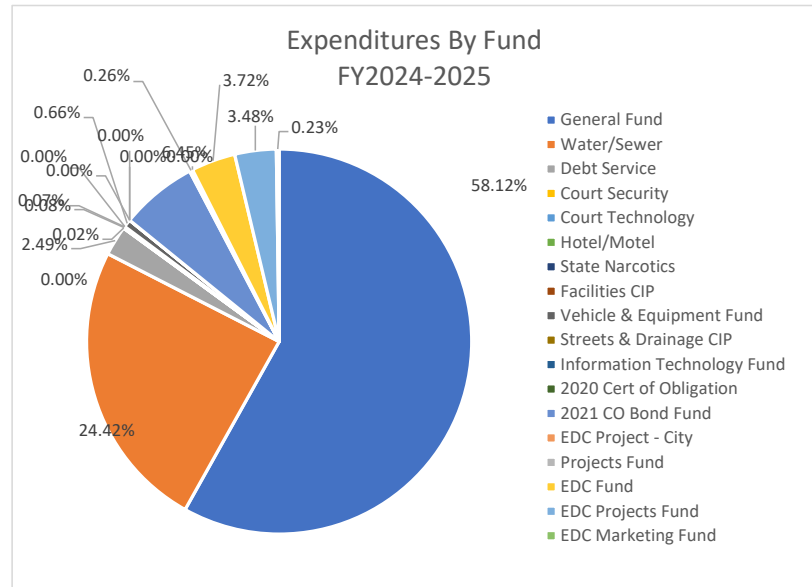
| Revenue                 |    |                   |
|-------------------------|----|-------------------|
| Industrial Districts    | \$ | 9,389,300         |
| Water & Sewer Services  |    | 7,804,000         |
| Property Tax            |    | 4,176,250         |
| Sales Tax               |    | 3,750,000         |
| Charges for Service     |    | 2,224,200         |
| Franchise & Other Taxes |    | 747,000           |
| Miscellaneous Income    |    | 342,000           |
| Fines & Forfeits        |    | 235,100           |
| Intergovernmental       |    | 1,975,365         |
| Lease Income            |    | 178,765           |
| License and Permits     |    | 262,800           |
| Interest Income         |    | 512,600           |
|                         | \$ | <u>31,597,380</u> |



| Revenue      |    |                   |
|--------------|----|-------------------|
| General Fund | \$ | 19,476,665        |
| Water/Sewer  |    | 7,950,000         |
| Other        |    | 4,170,715         |
|              | \$ | <u>31,597,380</u> |



| Expenditures   |    |            |
|----------------|----|------------|
| Salaries       | \$ | 9,199,354  |
| Benefits       |    | 3,910,227  |
| Supplies       |    | 1,003,173  |
| Services       |    | 12,208,815 |
| Maintenance    |    | 1,156,529  |
| Sundry         |    | 1,047,170  |
| Debt Service   |    | 841,619    |
| Capital Outlay |    | 2,768,661  |
|                | \$ | 32,135,547 |



| Expenditures                |    |            |
|-----------------------------|----|------------|
| General Fund                | \$ | 18,678,140 |
| Water/Sewer                 |    | 7,846,078  |
| Debt Service                |    | 801,619    |
| Court Security              |    | -          |
| Court Technology            |    | 6,000      |
| Hotel/Motel                 |    | 25,000     |
| State Narcotics             |    | 21,000     |
| Facilities CIP              |    | -          |
| Vehicle & Equipment Fund    |    | 211,665    |
| Streets & Drainage CIP      |    | -          |
| Information Technology Fund |    | -          |
| 2020 Cert of Obligation     |    | -          |
| 2021 CO Bond Fund           |    | 2,071,996  |
| EDC Project - City          |    | 85,000     |
| Projects Fund               |    | -          |
| EDC Fund                    |    | 1,195,265  |
| EDC Projects Fund           |    | 1,118,785  |
| EDC Marketing Fund          |    | 75,000     |
|                             | \$ | 32,135,547 |

## Changes in Fund Balance

The City strives to maintain an undesignated General Fund balance equal to 25% of budgeted expenditures for the General Operating Fund. In other operating funds, the City shall strive to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the city will seek to maintain a working capital (current assets minus current liabilities) balance equal to 33% budgeted expenditures for the Water and Sewer Utility Enterprise fund. ☐

|                                  | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget |
|----------------------------------|-----------------------|-----------------------|-------------------------------|----------------------------------|-------------------------|----------------------------------|
| <b>General Fund</b>              |                       |                       |                               |                                  |                         |                                  |
| <b>Beginning Fund Balance</b>    | \$ 6,725,855          | \$ 5,949,834          | \$ 6,124,699                  | \$ 7,386,524                     | \$ 7,386,524            | \$ 7,340,233                     |
| <b>Revenue Less Expenditures</b> | 3,548,035             | 4,435,785             | 1,038,210                     | 1,188,210                        | 1,854,941               | 798,525                          |
| <b>Transfers</b>                 | (4,352,980)           | (2,999,095)           | (1,716,250)                   | (2,030,392)                      | (1,901,231)             | (561,665)                        |
| <b>Ending Fund Balance</b>       | <b>\$ 5,920,910</b>   | <b>\$ 7,386,524</b>   | <b>\$ 5,446,659</b>           | <b>\$ 6,544,342</b>              | <b>\$ 7,340,233</b>     | <b>\$ 7,577,094</b>              |
| <b>Fund Balance as % of Exp.</b> | 36.5%                 | 43.5%                 | 30.6%                         | 36.8%                            | 41.3%                   | 40.6%                            |
| <b>% Change in Fund Balance</b>  |                       | 24.8%                 | -26.3%                        | -10.8%                           | -0.6%                   | 15.8%                            |

In FY2017-2018 the City received a one-time payment from Dow for a subsurface lease in the amount of \$5.5M. Therefore, the City has made over \$2.7M in one-time capital investments in FY2018-2019. A one-time transfer (loan) to the Water & Sewer Fund (\$1M), and a transfer to the Streets & Drainage Fund (\$300k) in FY2019-2020. Also, in FY2020-2021, \$950,676 was used for one-time capital investments, including facility upgrades, vehicle and equipment replacements, and computer software upgrades.

|                                  |                  |                     |                   |                     |                     |                     |
|----------------------------------|------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Water &amp; Sewer Fund</b>    |                  |                     |                   |                     |                     |                     |
| <b>Beginning Fund Balance</b>    | \$ 50,936        | \$ 99,707           | \$ (205,471)      | \$ 1,062,727        | \$ 1,062,727        | \$ 1,355,488        |
| <b>Revenue Less Expenditures</b> | 145,699          | 1,414,471           | 779,837           | 710,288             | 747,011             | 103,922             |
| <b>Transfers</b>                 | (96,928)         | (451,450)           | (454,250)         | (454,250)           | (454,250)           | (451,650)           |
| <b>Ending Fund Balance*</b>      | <b>\$ 99,707</b> | <b>\$ 1,062,727</b> | <b>\$ 120,116</b> | <b>\$ 1,318,765</b> | <b>\$ 1,355,488</b> | <b>\$ 1,007,760</b> |
| <b>Fund Balance as % of Exp.</b> | 1.4%             | 14.0%               | 0.7%              | 7.4%                | 16.0%               | 12.8%               |
| <b>% Change in Fund Balance</b>  |                  | 965.9%              | -88.7%            | -2.7%               | 27.5%               | -23.6%              |

\*Does not Includes Long Term Assets and Liabilities.

A loan of \$1M occurred in FY2019-2020 to increase working capital. The Utility Fund began the repayment of that loan in FY2020-2021 and will continue make annual payments until the loan is repaid.

|                                  |                   |                   |                     |                   |                   |                   |
|----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Debt Service Funds</b>        |                   |                   |                     |                   |                   |                   |
| <b>Beginning Fund Balance</b>    | \$ 39,142         | \$ 204,465        | \$ 122,905          | \$ 466,555        | \$ 466,555        | \$ 447,236        |
| <b>Revenue Less Expenditures</b> | 165,324           | 21,365            | (283,369)           | (283,369)         | (323,569)         | (274,969)         |
| <b>Ending Fund Balance</b>       | <b>\$ 204,465</b> | <b>\$ 225,830</b> | <b>\$ (160,464)</b> | <b>\$ 183,186</b> | <b>\$ 142,986</b> | <b>\$ 172,267</b> |
| <b>% Change in Fund Balance</b>  |                   | 10.4%             | -171.1%             | 28.1%             | -36.7%            | -6.0%             |



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**General Fund Summary**

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The General Fund is used to account for all revenues and expenditures applicable to the general operations of the City government except for those required to be accounted for in another fund. General Fund revenues are derived primarily from sales tax, property taxes, industrial agreements, fees, and fines.

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**CITY OF FREEPORT, TEXAS  
2024-2025 BUDGET**

**FY 25 General Fund Long-Term Financial Plan**

|                                             | Actual<br>2020-2021  | Actual<br>2021-2022  | Actual<br>2022-2023  | Estimate<br>2023-2024 |
|---------------------------------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>Beginning Fund Balance</b>               | <b>\$ 5,615,397</b>  | <b>\$ 6,725,855</b>  | <b>\$ 5,813,303</b>  | <b>\$ 7,249,993</b>   |
| Revenues:                                   |                      |                      |                      |                       |
| Industrial Districts                        | \$ 8,090,088         | \$ 8,171,633         | \$ 8,954,728         | \$ 9,388,550          |
| Property Tax                                | 2,716,469            | 3,092,192            | 3,167,166            | 3,270,000             |
| Sales Tax                                   | 2,387,917            | 2,361,795            | 2,471,744            | 2,500,000             |
| Charges for Services                        | 2,225,465            | 2,158,372            | 2,306,451            | 2,269,790             |
| Franchise & Other Taxes                     | 636,793              | 664,892              | 724,988              | 716,680               |
| Intergovernmental                           | 1,132,500            | 2,064,386            | 1,756,606            | 184,150               |
| Fines & Forfeits                            | 176,376              | 234,733              | 191,086              | 207,550               |
| Miscellaneous Income                        | 667,032              | 521,794              | 758,979              | 255,635               |
| Lease Income                                | 242,901              | 151,087              | 60,876               | 131,000               |
| Investment Earnings                         | 15,577               | 61,079               | 481,374              | 525,000               |
| License & Permits                           | 183,562              | 276,188              | 538,477              | 172,070               |
| Transfers In                                | 173,520              | 150,000              | 150,000              | 150,000               |
| <b>Total Revenue</b>                        | <b>\$ 18,648,200</b> | <b>\$ 19,908,151</b> | <b>\$ 21,562,475</b> | <b>\$ 19,770,425</b>  |
| Operating Expenditures:                     |                      |                      |                      |                       |
| Salaries                                    | \$ 7,522,982         | \$ 7,257,261         | \$ 7,422,446         | \$ 8,282,010          |
| Benefits                                    | 2,849,563            | 3,145,455            | 3,304,316            | 3,521,310             |
| Supplies                                    | 734,105              | 743,373              | 755,528              | 835,085               |
| Services                                    | 2,887,424            | 3,244,787            | 3,402,783            | 3,404,750             |
| Maintenance                                 | 857,003              | 920,799              | 972,707              | 998,110               |
| Sundry                                      | 719,949              | 565,561              | 683,288              | 664,219               |
| <b>Total Operating Expenditures</b>         | <b>15,571,026</b>    | <b>15,877,235</b>    | <b>16,541,069</b>    | <b>17,705,484</b>     |
| Non-Operating Expenditures:                 |                      |                      |                      |                       |
| Transfers                                   | 1,410,846            | 4,502,980            | 3,149,095            | 2,051,231             |
| Debt Service                                | -                    | -                    | 254,400              | -                     |
| Capital Outlay                              | 555,870              | 332,881              | 181,221              | 60,000                |
| <b>Total Non-Operating Expenditures</b>     | <b>1,966,716</b>     | <b>4,835,860</b>     | <b>3,584,716</b>     | <b>2,111,231</b>      |
| <b>Total Expenditures</b>                   | <b>\$ 17,537,742</b> | <b>\$ 20,713,096</b> | <b>\$ 20,125,784</b> | <b>\$ 19,816,715</b>  |
| <b>Ending Fund Balance</b>                  | <b>\$ 6,725,855</b>  | <b>\$ 5,813,303</b>  | <b>\$ 7,249,993</b>  | <b>\$ 7,203,703</b>   |
| <b>Calculation of available funds:</b>      |                      |                      |                      |                       |
| Ending Fund Balance                         | \$ 6,725,855         | \$ 5,813,303         | \$ 7,249,993         | \$ 7,203,703          |
| Less 20% required minimum balance           | <b>3,892,756</b>     | <b>3,969,309</b>     | <b>4,135,267</b>     | <b>4,426,371</b>      |
| Excess funds available for capital projects | <b>\$ 2,833,099</b>  | <b>\$ 1,843,994</b>  | <b>\$ 3,114,726</b>  | <b>\$ 2,777,332</b>   |
| <b>Tax rate variable:</b>                   |                      |                      |                      |                       |
| General Fund                                | 0.517532             | 0.517532             | 0.496691             | 0.522997              |
| Debt Service Fund                           | 0.098327             | 0.098327             | 0.103309             | 0.077003              |
| Total                                       | 0.615859             | 0.615859             | 0.600000             | 0.600000              |
| <b>Staffing variable:</b>                   |                      |                      |                      |                       |
| Full-time equivalent positions              | 164                  | 165                  | 157.5                | 159.00                |
| Average cost per FTE                        | \$ 63,247            | \$ 63,047            | \$ 68,106            | \$ 74,235             |



CITY OF FREEPORT, TEXAS  
2024-2025 BUDGET

FY 25 General Fund Long-Term Financial Plan

| 2024-2025 |            | 2025-2026 |            | 2026-2027 |            | 2027-2028 |            |
|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| \$        | 7,203,703  | \$        | 7,440,564  | \$        | 7,443,212  | \$        | 7,460,407  |
| \$        | 9,389,300  | \$        | 9,670,979  | \$        | 9,961,108  | \$        | 10,259,942 |
|           | 3,370,000  |           | 3,471,100  |           | 3,575,233  |           | 3,682,490  |
|           | 2,450,000  |           | 2,523,500  |           | 2,599,205  |           | 2,677,181  |
|           | 2,224,200  |           | 2,290,926  |           | 2,359,654  |           | 2,430,443  |
|           | 715,000    |           | 736,450    |           | 758,544    |           | 781,300    |
|           | 152,000    |           | 152,000    |           | 152,000    |           | 152,000    |
|           | 222,600    |           | 229,278    |           | 236,156    |           | 243,241    |
|           | 215,000    |           | 221,450    |           | 228,094    |           | 234,936    |
|           | 175,765    |           | 175,765    |           | 175,765    |           | 175,765    |
|           | 300,000    |           | 309,000    |           | 318,270    |           | 327,818    |
|           | 262,800    |           | 270,684    |           | 278,805    |           | 287,169    |
|           | 150,000    |           | 150,000    |           | 150,000    |           | 150,000    |
| \$        | 19,626,665 | \$        | 20,201,132 | \$        | 20,792,833 | \$        | 21,402,285 |
| \$        | 8,794,055  | \$        | 9,057,876  | \$        | 9,329,612  | \$        | 9,609,501  |
|           | 3,753,453  |           | 3,866,057  |           | 3,982,038  |           | 4,101,499  |
|           | 923,973    |           | 951,692    |           | 980,243    |           | 1,009,650  |
|           | 3,319,660  |           | 3,419,250  |           | 3,521,827  |           | 3,627,482  |
|           | 1,035,529  |           | 1,066,595  |           | 1,098,593  |           | 1,131,550  |
|           | 851,470    |           | 877,014    |           | 903,325    |           | 930,424    |
|           | 18,678,140 |           | 19,238,484 |           | 19,815,638 |           | 20,410,107 |
|           | 711,665    |           | 960,000    |           | 960,000    |           | 960,000    |
|           | -          |           | -          |           | -          |           | -          |
|           | -          |           | -          |           | -          |           | -          |
|           | 711,665    |           | 960,000    |           | 960,000    |           | 960,000    |
| \$        | 19,389,805 | \$        | 20,198,484 | \$        | 20,775,638 | \$        | 21,370,107 |
| \$        | 7,440,564  | \$        | 7,443,212  | \$        | 7,460,407  | \$        | 7,492,584  |
| \$        | 7,440,564  | \$        | 7,443,212  | \$        | 7,460,407  | \$        | 7,492,584  |
|           | 4,669,535  |           | 4,809,621  |           | 4,953,910  |           | 5,102,527  |
| \$        | 2,771,029  | \$        | 2,633,591  | \$        | 2,506,497  | \$        | 2,390,057  |
|           | 0.522997   |           | 0.522997   |           | 0.522997   |           | 0.522997   |
|           | 0.077003   |           | 0.077003   |           | 0.077003   |           | 0.077003   |
|           | 0.600000   |           | 0.600000   |           | 0.600000   |           | 0.600000   |
|           | 159        |           | 159        |           | 159        |           | 159        |
| \$        | 78,915     | \$        | 81,283     | \$        | 83,721     | \$        | 86,233     |

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FY 2023, the budget for FY 2023 and three projected years. The projections made for fiscal years 2025-2027 make the following assumptions.

Assumes industrial agreement revenue will increase by 3% per year.

Assumes ad valorem property values will increase by 3% respectfully. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 3% per year.

Assumes all other revenue to increase by 3%

Assumes personnel expenditures will increase 3% per year for cost of living increase with no staffing level increases.

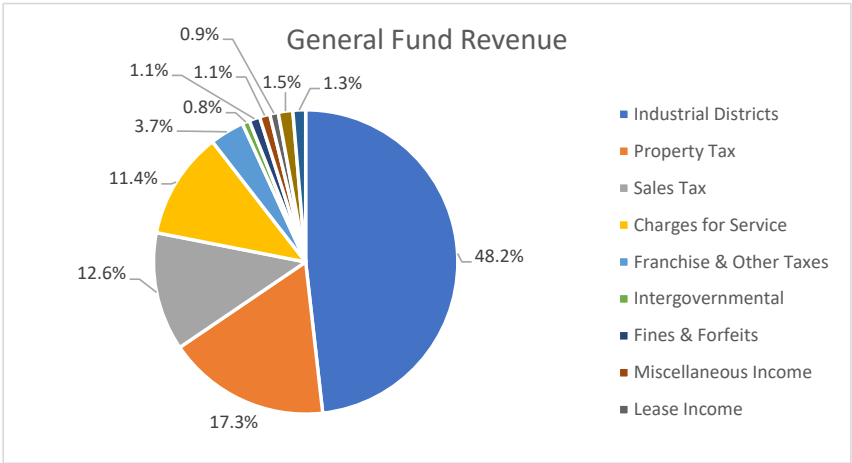
Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

**General Fund Summary (by Department)**

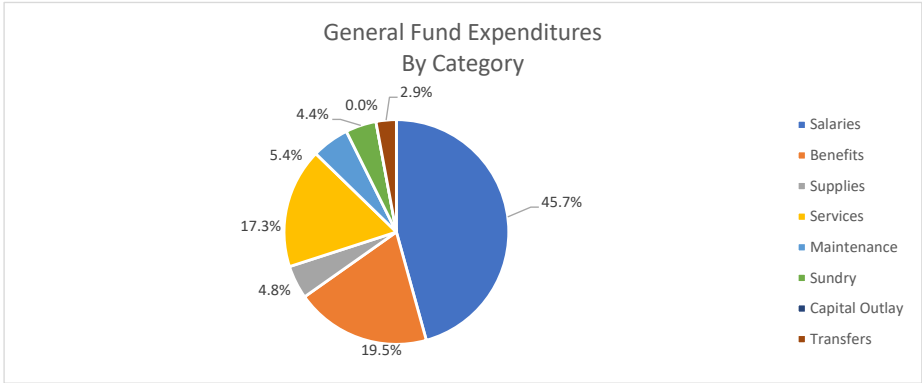
|                                  | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|----------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| Revenue                          | \$ 19,758,151         | \$ 21,412,475         | \$ 18,817,565                    | \$ 18,977,565                    | \$ 19,620,425           | \$ 19,476,665                    | \$ 659,100              |
| <b>Revenue Total</b>             | <b>\$ 19,758,151</b>  | <b>\$ 21,412,475</b>  | <b>\$ 18,817,565</b>             | <b>\$ 18,977,565</b>             | <b>\$ 19,620,425</b>    | <b>\$ 19,476,665</b>             | <b>\$ 659,100</b>       |
| <b>Expenditures</b>              |                       |                       |                                  |                                  |                         |                                  |                         |
| Administration                   | \$ 2,112,773          | \$ 2,398,690          | \$ 1,837,277                     | \$ 1,847,277                     | \$ 2,075,030            | \$ 2,092,360                     | \$ 255,082              |
| Information Technology           | -                     | 521,163               | 443,279                          | 443,279                          | 454,350                 | 493,357                          | 50,078                  |
| Municipal Court                  | 239,515               | 278,525               | 228,473                          | 228,473                          | 254,755                 | 260,830                          | 32,356                  |
| Police/Animal Control            | 4,852,957             | 4,949,804             | 5,577,060                        | 5,577,060                        | 5,617,279               | 6,086,941                        | 509,881                 |
| Fire                             | 1,199,562             | 1,498,388             | 1,613,203                        | 1,613,203                        | 1,563,510               | 1,727,304                        | 114,102                 |
| EMS                              | 1,020,726             | 909,426               | 1,084,196                        | 1,084,196                        | 994,450                 | 1,152,226                        | 68,030                  |
| Streets/Drainage                 | 1,403,298             | 1,447,827             | 1,562,129                        | 1,562,129                        | 1,474,750               | 1,456,908                        | (105,220)               |
| Service Center                   | 231,690               | 202,594               | 203,433                          | 203,433                          | 358,430                 | 214,667                          | 11,233                  |
| Beach Maintenance                | 57,529                | 30,745                | 42,850                           | 42,850                           | 10,000                  | 42,850                           | -                       |
| Garbage                          | 887,107               | 747,174               | 750,000                          | 750,000                          | 770,000                 | 775,000                          | 25,000                  |
| Building                         | 306,662               | 278,817               | 334,742                          | 334,742                          | 329,010                 | 388,502                          | 53,760                  |
| Code Enforcement                 | 393,520               | 452,232               | 494,627                          | 494,627                          | 440,100                 | 356,227                          | (138,400)               |
| Library                          | 33,491                | 36,451                | 37,700                           | 37,700                           | 48,560                  | 51,850                           | 14,150                  |
| Parks                            | 1,284,745             | 1,191,375             | 1,340,247                        | 1,340,247                        | 1,293,435               | 1,316,140                        | (24,107)                |
| Recreation                       | 492,378               | 350,601               | 542,986                          | 542,986                          | 379,800                 | 525,869                          | (17,117)                |
| Sr. Citizen's Commission         | 7,731                 | 7,588                 | 17,500                           | 17,500                           | 17,500                  | 17,500                           | -                       |
| Golf Course                      | 1,190,704             | 1,382,506             | 1,288,322                        | 1,288,322                        | 1,342,060               | 1,324,854                        | 36,532                  |
| Historical Museum                | 344,741               | 292,785               | 241,980                          | 241,980                          | 219,325                 | 322,230                          | 80,250                  |
| Mainstreet                       | -                     | -                     | 139,352                          | 139,352                          | 123,140                 | 72,525                           | (66,827)                |
| Emergency Management             | 150,986               | -                     | -                                | -                                | -                       | -                                | -                       |
| <b>Expenditures Total</b>        | <b>\$ 16,210,116</b>  | <b>\$ 16,976,689</b>  | <b>\$ 17,779,355</b>             | <b>\$ 17,789,355</b>             | <b>\$ 17,765,484</b>    | <b>\$ 18,678,140</b>             | <b>\$ 898,784</b>       |
| <b>Beginning Fund Balance</b>    | <b>\$ 6,725,855</b>   | <b>\$ 5,949,834</b>   | <b>\$ 6,124,699</b>              | <b>\$ 7,386,524</b>              | <b>\$ 7,386,524</b>     | <b>\$ 7,340,233</b>              |                         |
| <b>Revenue Less Expenditures</b> | <b>\$ 3,548,035</b>   | <b>\$ 4,435,785</b>   | <b>\$ 1,038,210</b>              | <b>\$ 1,188,210</b>              | <b>\$ 1,854,941</b>     | <b>\$ 798,525</b>                |                         |
| Transfers Out                    | (4,502,980)           | (3,149,095)           | (1,866,250)                      | (2,180,392)                      | (2,051,231)             | (711,665)                        | (1,468,727)             |
| Transfers In                     | 150,000               | 150,000               | 150,000                          | 150,000                          | 150,000                 | 150,000                          | -                       |
| <b>Net Transfers</b>             | <b>(4,352,980)</b>    | <b>(2,999,095)</b>    | <b>(1,716,250)</b>               | <b>(2,030,392)</b>               | <b>(1,901,231)</b>      | <b>(561,665)</b>                 | <b>(1,468,727)</b>      |
| <b>Ending Fund Balance</b>       | <b>\$ 5,949,834</b>   | <b>\$ 7,386,524</b>   | <b>\$ 5,446,659</b>              | <b>\$ 6,544,342</b>              | <b>\$ 7,340,233</b>     | <b>\$ 7,577,094</b>              |                         |

## General Fund Summary

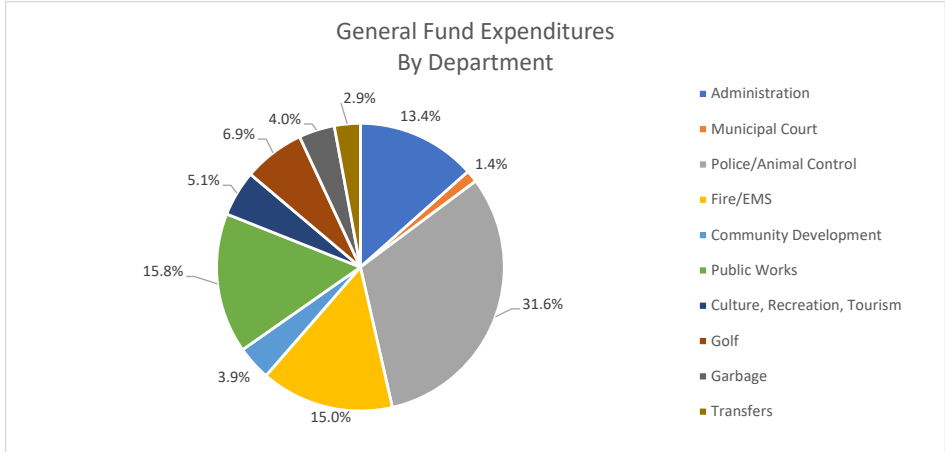
|                                  | FY2023-2024           |                       |                      |                               |                         |                               |                         |
|----------------------------------|-----------------------|-----------------------|----------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
|                                  | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget    | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
| <b>Revenue</b>                   |                       |                       |                      |                               |                         |                               |                         |
| Industrial Districts             | \$ 8,171,633          | \$ 8,954,728          | \$ 8,896,690         | \$ 9,056,690                  | \$ 9,388,550            | \$ 9,389,300                  | \$ 492,610              |
| Property Tax                     | 3,092,192             | 3,167,166             | 3,715,000            | 3,715,000                     | 3,270,000               | 3,370,000                     | (345,000)               |
| Sales Tax                        | 2,361,795             | 2,471,744             | 2,300,000            | 2,300,000                     | 2,500,000               | 2,450,000                     | 150,000                 |
| Charges for Service              | 2,158,372             | 2,306,451             | 2,063,350            | 2,063,350                     | 2,269,790               | 2,224,200                     | 160,850                 |
| Franchise & Other Taxes          | 664,892               | 724,988               | 685,000              | 685,000                       | 716,680                 | 715,000                       | 30,000                  |
| Intergovernmental                | 2,064,386             | 1,756,606             | 172,000              | 172,000                       | 184,150                 | 152,000                       | (20,000)                |
| Fines & Forfeits                 | 234,733               | 191,086               | 257,700              | 257,700                       | 207,550                 | 222,600                       | (35,100)                |
| Miscellaneous Income             | 521,794               | 758,979               | 235,500              | 235,500                       | 255,635                 | 215,000                       | (20,500)                |
| Lease Income                     | 151,087               | 60,876                | 104,300              | 104,300                       | 131,000                 | 175,765                       | 71,465                  |
| Investment Earnings              | 61,079                | 481,374               | 150,000              | 150,000                       | 525,000                 | 300,000                       | 150,000                 |
| License and Permits              | 276,188               | 538,477               | 238,025              | 238,025                       | 172,070                 | 262,800                       | 24,775                  |
| <b>Revenue Total</b>             | <b>\$ 19,758,151</b>  | <b>\$ 21,412,475</b>  | <b>\$ 18,817,565</b> | <b>\$ 18,977,565</b>          | <b>\$ 19,620,425</b>    | <b>\$ 19,476,665</b>          | <b>\$ 659,100</b>       |
| <b>Expenditures</b>              |                       |                       |                      |                               |                         |                               |                         |
| Salaries                         | \$ 7,257,261          | \$ 7,422,446          | \$ 8,445,786         | \$ 8,445,786                  | \$ 8,282,010            | \$ 8,794,055                  | \$ 348,269              |
| Benefits                         | 3,145,455             | 3,304,316             | 3,506,059            | 3,506,059                     | 3,521,310               | 3,753,453                     | 247,394                 |
| Supplies                         | 743,373               | 755,528               | 904,675              | 904,675                       | 835,085                 | 923,973                       | 19,298                  |
| Services                         | 3,244,787             | 3,402,783             | 3,244,465            | 3,254,465                     | 3,404,750               | 3,319,660                     | 75,195                  |
| Maintenance                      | 920,799               | 972,707               | 891,200              | 891,200                       | 998,110                 | 1,035,529                     | 144,329                 |
| Sundry                           | 565,561               | 683,288               | 787,170              | 787,170                       | 664,219                 | 851,470                       | 64,300                  |
| Debt Service                     | -                     | 254,400               | -                    | -                             | -                       | -                             | -                       |
| Capital Outlay                   | 332,881               | 181,221               | -                    | -                             | 60,000                  | -                             | -                       |
| <b>Expenditures Total</b>        | <b>\$ 16,210,116</b>  | <b>\$ 16,976,689</b>  | <b>\$ 17,779,355</b> | <b>\$ 17,789,355</b>          | <b>\$ 17,765,484</b>    | <b>\$ 18,678,140</b>          | <b>\$ 898,784</b>       |
| <b>Beg Fund Balance</b>          | <b>\$ 6,725,855</b>   | <b>\$ 5,949,834</b>   | <b>\$ 6,124,699</b>  | <b>\$ 7,386,524</b>           | <b>\$ 7,386,524</b>     | <b>\$ 7,340,233</b>           |                         |
| <b>Revenue Less Expenditures</b> | <b>\$ 3,548,035</b>   | <b>\$ 4,435,785</b>   | <b>\$ 1,038,210</b>  | <b>\$ 1,188,210</b>           | <b>\$ 1,854,941</b>     | <b>\$ 798,525</b>             |                         |
| Transfers Out                    | (4,502,980)           | (3,149,095)           | (1,866,250)          | (2,180,392)                   | (2,051,231)             | (711,665)                     |                         |
| Transfers In                     | 150,000               | 150,000.00            | 150,000              | 150,000                       | 150,000                 | 150,000                       |                         |
| <b>Net Transfers</b>             | <b>(4,352,980)</b>    | <b>(2,999,095)</b>    | <b>(1,716,250)</b>   | <b>(2,030,392)</b>            | <b>(1,901,231)</b>      | <b>(561,665)</b>              |                         |
| <b>Ending Fund Balance</b>       | <b>\$ 5,949,834</b>   | <b>\$ 7,386,524</b>   | <b>\$ 5,446,659</b>  | <b>\$ 6,544,342</b>           | <b>\$ 7,340,233</b>     | <b>\$ 7,577,094</b>           |                         |
| 90 Days Operating Reserve        | \$ 3,969,309          | \$ 4,198,867          | \$ 4,444,839         | \$ 4,447,339                  | \$ 4,426,371            | \$ 4,669,535                  |                         |
| <b>Available Fund Balance</b>    | <b>\$ 1,980,525</b>   | <b>\$ 3,187,656</b>   | <b>\$ 1,001,820</b>  | <b>\$ 2,097,003</b>           | <b>\$ 2,913,862</b>     | <b>\$ 2,907,559</b>           |                         |



| Revenue                 |    |                   |
|-------------------------|----|-------------------|
| Industrial Districts    | \$ | 9,389,300         |
| Property Tax            |    | 3,370,000         |
| Sales Tax               |    | 2,450,000         |
| Charges for Service     |    | 2,224,200         |
| Franchise & Other Taxes |    | 715,000           |
| Intergovernmental       |    | 152,000           |
| Fines & Forfeits        |    | 222,600           |
| Miscellaneous Income    |    | 215,000           |
| Lease Income            |    | 175,765           |
| Investment Earnings     |    | 300,000           |
| License and Permits     |    | 262,800           |
|                         | \$ | <u>19,476,665</u> |



| Expenditures   |    |                      |
|----------------|----|----------------------|
| Salaries       | \$ | 8,794,055            |
| Benefits       |    | 3,753,453            |
| Supplies       |    | 923,973              |
| Services       |    | 3,319,660            |
| Maintenance    |    | 1,035,529            |
| Sundry         |    | 851,470              |
| Capital Outlay |    | -                    |
| Transfers      |    | 561,665              |
|                |    | <u>\$ 19,239,805</u> |



| Expenditures             |    |                      |
|--------------------------|----|----------------------|
| Administration           | \$ | 2,092,360            |
| Information Technology   |    | 493,357.06           |
| Municipal Court          |    | 260,829.74           |
| Police/Animal Control    |    | 6,086,940.62         |
| Fire                     |    | 1,727,304.33         |
| EMS                      |    | 1,152,226.28         |
| Streets/Drainage         |    | 1,456,908.02         |
| Service Center           |    | 214,666.71           |
| Beach Maintenance        |    | 42,850.00            |
| Garbage                  |    | 775,000.00           |
| Building                 |    | 388,502.19           |
| Code Enforcement         |    | 356,227.28           |
| Library                  |    | 51,850.00            |
| Parks                    |    | 1,316,140.18         |
| Recreation               |    | 525,869.02           |
| Sr. Citizen's Commission |    | 17,500.00            |
| Golf Course              |    | 1,324,853.65         |
| Historical Museum        |    | 322,229.90           |
| Mainstreet               |    | 72,525.00            |
| Transfers                |    | 561,665.00           |
|                          |    | <u>\$ 19,239,805</u> |

| Category                     | Departments                                                     |
|------------------------------|-----------------------------------------------------------------|
| Administration               | Administration and Information Technology                       |
| Municipal Court              | Municipal Court                                                 |
| Police/Animal Control        | Police/Animal Control                                           |
| Fire/EMS                     | Fire and EMS                                                    |
| Community Development        | Building and Code Enforcement                                   |
| Public Works                 | Parks, Service Center, Beach Maintenance and Streets & Drainage |
| Culture, Recreation, Tourism | Museum, Mainstreet, Recreation, Library and Sr. Citizen's Comm. |
| Golf                         | Golf                                                            |
| Garbage                      | Garbage                                                         |
| Transfers                    | Transfers                                                       |

## Revenue Summary

## General Fund

## Property Tax

Property Tax valuations continue to increase. The property tax rate of \$0.62005 was consistent since FY2016-2017, however; due to the increase in values - the tax rate went down in FY2020-2021, and FY2021-2022. The tax rate stated the same for FY2022-2023. It went down in FY2023-2024 and is expected to go down in FY2024-2025. The average collection rate over the total levy is 100.1% (this includes prior year collections).

| Fiscal Year | Assessed Valuation | Percent Change in Values | Total Tax Rate | Percent Change in Rate | Levy      | Tax Collection | Collection Rate* |
|-------------|--------------------|--------------------------|----------------|------------------------|-----------|----------------|------------------|
| 2024-2025*  | 867,819,578        | 36.9%                    | 0.480000       | -20.0%                 | 4,165,534 |                |                  |
| 2023-2024** | 777,168,163        | 23.2%                    | 0.533000       | -11.2%                 | 4,142,306 | 3,991,625      | 96.4%            |
| 2022-2023   | 633,733,833        | 0.5%                     | 0.600000       | 0.0%                   | 3,802,403 | 3,683,328      | 96.9%            |
| 2021-2022   | 630,677,329        | 18.1%                    | 0.600000       | -2.6%                  | 3,745,543 | 3,589,465      | 95.8%            |
| 2020-2021   | 534,102,931        | 7.2%                     | 0.615859       | -1.9%                  | 3,289,321 | 3,196,780      | 97.2%            |
| 2019-2020   | 498,075,393        | 6.5%                     | 0.628005       | 0.0%                   | 3,127,938 | 3,082,336      | 98.5%            |
| 2018-2019   | 467,890,813        | 9.4%                     | 0.628005       | 0.0%                   | 2,938,378 | 2,961,998      | 100.8%           |
| 2017-2018   | 427,819,975        | 5.1%                     | 0.628005       | 0.0%                   | 2,686,731 | 2,651,355      | 98.7%            |
| 2016-2017   | 407,085,943        | 5.1%                     | 0.628005       | -2.7%                  | 2,556,520 | 2,548,122      | 99.7%            |

\*Certified Estimate, Net Taxable Value

\*\*Includes all years as of June 30. Current year collection rate is 97.1%

## Sales Tax

Sales tax decreased in FY 2019-2020 due to the Covid and began to recover in FY 2020-2023. Sales tax is expected to increase in FY2023-2024. This budget is projecting a slight increase in sales tax revenue for FY 2024-2025.

## Industrial Districts

The City has three Industrial Development Agreements: Brazosport IDA (Interlocal with Lake Jackson and Clute), Freeport IDA, and Freeport LNG.

| Agreement      | Expiration Year | FY2021-2022         |  | FY2022-2023         |  | FY2023-2024         |  | FY2023-2024         | FY2024-2025         | % Increase |
|----------------|-----------------|---------------------|--|---------------------|--|---------------------|--|---------------------|---------------------|------------|
|                |                 | Actual              |  | Actual              |  | Adopted Budget      |  | Current Budget      | Adopted Budget      |            |
| Brazosport IDA | 2026            | \$ 4,766,088        |  | \$ 5,398,002        |  | \$ 5,506,190        |  | \$ 5,506,190        | \$ 5,814,300        | 6%         |
| Freeport IDA   | 2026            | 1,405,545           |  | 1,556,726           |  | 1,390,500           |  | 1,550,500           | 1,575,000           | 2%         |
| Freeport LNG   | 2029            | 2,000,000           |  | 2,000,000           |  | 2,000,000           |  | 2,000,000           | 2,000,000           | 0%         |
| <b>Total</b>   |                 | <b>\$ 8,171,633</b> |  | <b>\$ 8,954,728</b> |  | <b>\$ 8,896,690</b> |  | <b>\$ 9,056,690</b> | <b>\$ 9,389,300</b> | <b>4%</b>  |

## Franchise &amp; Other Taxes

Other Taxes includes franchise fees and Mixed Beverage Tax. These taxes have been updated based on actuals year-to-date.

## Fines &amp; Forfeits

Court fines and forfeits are projected to move to increase as the court continues to go through all old cases.

## Charges for Service

- Golf Course Revenue has been updated to on prior and current actuals.
- Facilities Rental Revenue has been updated based on actual year-to-date.

## Intergovernmental

- The City has interlocal agreements with the City of Oyster Creek and Quintana to provide EMS services - these contributions are reflected under EMS Rev - Interlocal.

Revenue Summary

General Fund

Investment Earnings

The City allocates its interest to the various funds monthly based on cash balances.

Lease Income

The City has several facilities that it currently leases:

| Lessee                | Location    | Expires | Payment<br>Frequency | Payment<br>Amount | Annual<br>Amount |
|-----------------------|-------------|---------|----------------------|-------------------|------------------|
| Dow Golf Course       | Golf Course | 2036    | Annually             | \$ 100,000        | \$ 100,000       |
| Verizon Tower         | Golf Course |         | Monthly              | 1,000             | 12,000           |
| Brazosport Cares      | City Hall   | 2025    | Monthly              | 1,454             | 17,445           |
| Jacobs                | City Hall   | 2027    | Monthly              | 3,500             | 42,000           |
| Creative Design       | City Hall   |         | Monthly              | 360               | 4,320            |
| Subtotal Lease Income |             |         |                      |                   | \$ 175,765       |

Licenses & Permits

Licenses and Permits are projected to increase slightly in FY 2024-2025

Miscellaneous Income

Miscellaneous Income has been reduced based on actual anticipated income.

## Revenue

## General Fund(Fund 10)

| Category                               | FY2023-2024           |                       |                   |                               |                         |                               |              | Increase/<br>(Decrease) |
|----------------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------------------|--------------|-------------------------|
|                                        | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget |              |                         |
| Industrial Districts                   |                       |                       |                   |                               |                         |                               |              |                         |
| 312-010 Tax - Brazosport Indust Dist   | \$ 4,766,088          | \$ 5,398,002          | \$ 5,506,190      | \$ 5,506,190                  | \$ 5,813,550            | \$ 5,814,300                  | \$ 308,110   |                         |
| 312-020 Tax - Freeport Indust Dist     | 1,405,545             | 1,556,726             | 1,390,500         | 1,550,500                     | 1,575,000               | 1,575,000                     | 184,500      |                         |
| 312-021 Tax-Freeport Lng Industrial Di | 2,000,000             | 2,000,000             | 2,000,000         | 2,000,000                     | 2,000,000               | 2,000,000                     | -            |                         |
| Industrial Districts Total             | \$ 8,171,633          | \$ 8,954,728          | \$ 8,896,690      | \$ 9,056,690                  | \$ 9,388,550            | \$ 9,389,300                  | \$ 492,610   |                         |
| Property Tax                           |                       |                       |                   |                               |                         |                               |              |                         |
| 310-110 Tax - Pr - Current Year        | \$ 2,970,018          | \$ 3,054,404          | \$ 3,610,000      | \$ 3,610,000                  | \$ 3,125,000            | \$ 3,250,000                  | \$ (360,000) |                         |
| 310-120 Tax - Pr - Prior Years         | 88,039                | 60,502                | 45,000            | 45,000                        | 85,000                  | 70,000                        | 25,000       |                         |
| 311-110 Tax - Pr - P & I Current Year  | -                     | 32,610                | 20,000            | 20,000                        | 30,000                  | 25,000                        | 5,000        |                         |
| 311-120 Tax - Pr - P & I Prior Years   | 34,135                | 19,650                | 40,000            | 40,000                        | 30,000                  | 25,000                        | (15,000)     |                         |
| Property Tax Total                     | \$ 3,092,192          | \$ 3,167,166          | \$ 3,715,000      | \$ 3,715,000                  | \$ 3,270,000            | \$ 3,370,000                  | \$ (345,000) |                         |
| Sales Tax                              |                       |                       |                   |                               |                         |                               |              |                         |
| 318-300 Tax - Sales Tax                | \$ 2,361,795          | \$ 2,471,744          | \$ 2,300,000      | \$ 2,300,000                  | \$ 2,500,000            | \$ 2,450,000                  | \$ 150,000   |                         |
| Sales Tax Total                        | \$ 2,361,795          | \$ 2,471,744          | \$ 2,300,000      | \$ 2,300,000                  | \$ 2,500,000            | \$ 2,450,000                  | \$ 150,000   |                         |
| Charges for Service                    |                       |                       |                   |                               |                         |                               |              |                         |
| 301-100 Ambulance Revenue              | \$ 361,614            | \$ 469,995            | \$ 400,000        | \$ 400,000                    | \$ 470,000              | \$ 460,000                    | \$ 60,000    |                         |
| 344-300 Garbage - Revenue              | 856,113               | 825,644               | 798,000           | 798,000                       | 798,000                 | 798,000                       | -            |                         |
| 344-301 Garbage Overage                | 2,436                 | 1,270                 | 1,000             | 1,000                         | 500                     | 500                           | (500)        |                         |
| 344-700 Garbage - Bad Debt Write-Off   | 213                   | (37,160)              | 350               | 350                           | 115                     | 100                           | (250)        |                         |
| 347-200 Pool Receipts                  | -                     | -                     | -                 | -                             | 550                     | -                             | -            |                         |
| 347-300 Recreation Center Fees         | 17,748                | 27,378                | 15,000            | 15,000                        | 18,000                  | 18,000                        | 3,000        |                         |
| 347-350 Program Fees                   | 6,442                 | 175                   | 1,000             | 1,000                         | 175                     | 100                           | (900)        |                         |
| 347-351 Event Revenue                  | 6                     | 75                    | -                 | -                             | 100                     | -                             | -            |                         |
| 347-501 Riverplace Rental Revenue      | 65,111                | 64,063                | 60,000            | 60,000                        | 62,000                  | 65,000                        | 5,000        |                         |
| 347-502 Velasco Community House        | 17,722                | 11,800                | 15,000            | 15,000                        | 14,000                  | 15,000                        | -            |                         |
| 347-503 Fmp Rental Revenue             | 7,725                 | 4,175                 | 7,000             | 7,000                         | 3,550                   | 5,000                         | (2,000)      |                         |
| 347-504 Fmpg Rental Revenue            | 3,650                 | 280                   | 500               | 500                           | 500                     | 500                           | -            |                         |
| 347-505 Fchp Rental Revenue            | 2,475                 | 2,900                 | 2,000             | 2,000                         | 500                     | 2,000                         | -            |                         |
| 347-508 Arrington Park Rental          | 1,650                 | -                     | -                 | -                             | -                       | -                             | -            |                         |
| 347-509 Seniors Rental Revenue         | 540                   | 450                   | -                 | -                             | -                       | -                             | -            |                         |
| 347-511 Promotions Revenue             | -                     | 5,150                 | -                 | -                             | 3,550                   | 3,500                         | 3,500        |                         |
| 347-550 Park Rental                    | -                     | 40                    | -                 | -                             | 600                     | 500                           | 500          |                         |
| 347-579 Senior Citizens Payments       | -                     | (30)                  | -                 | -                             | 2,080                   | 1,500                         | 1,500        |                         |
| 349-101 Golf Rev - Receipts (No Tax)   | 206,838               | 301,121               | 205,000           | 205,000                       | 295,000                 | 275,000                       | 70,000       |                         |
| 349-200 Golf Rev - Cart Rental         | 140,828               | 127,666               | 115,000           | 115,000                       | 120,000                 | 120,000                       | 5,000        |                         |
| 349-401 Golf Rev - Merchandise         | 190,175               | 192,541               | 175,000           | 175,000                       | 185,000                 | 175,000                       | -            |                         |
| 349-402 Golf Rev - Prepared Foods      | 11,941                | 18,387                | 12,000            | 12,000                        | 13,000                  | 13,000                        | 1,000        |                         |
| 349-403 Golf Rev - Beer Sales          | 95,769                | 97,017                | 90,000            | 90,000                        | 90,000                  | 90,000                        | -            |                         |
| 349-404 Golf Rev - Soft Drinks&Chips   | 39,032                | 50,510                | 35,000            | 35,000                        | 42,000                  | 40,000                        | 5,000        |                         |
| 349-450 Golf Rev - Memberships         | 129,701               | 141,313               | 130,000           | 130,000                       | 150,000                 | 140,000                       | 10,000       |                         |
| 360-110 Museum Revenues-Building Rent  | -                     | -                     | -                 | -                             | (800)                   | -                             | -            |                         |
| 360-803 Museum Father-Daughter Dance   | -                     | 1,060                 | 1,000             | 1,000                         | 870                     | 1,000                         | -            |                         |
| 360-812 Museum Gift Shop Revenue       | 643                   | 630                   | 500               | 500                           | 500                     | 500                           | -            |                         |
| Charges for Service Total              | \$ 2,158,372          | \$ 2,306,451          | \$ 2,063,350      | \$ 2,063,350                  | \$ 2,269,790            | \$ 2,224,200                  | \$ 160,850   |                         |



## Revenue

## General Fund(Fund 10)

| Category                                 | FY2023-2024           |                       |                   |                               |                         |                               |                         |
|------------------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
|                                          | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
| Franchise & Other Taxes                  |                       |                       |                   |                               |                         |                               |                         |
| 318-410 Tax - Franchise - Utilities      | \$ 536,224            | \$ 572,166            | \$ 550,000        | \$ 550,000                    | \$ 566,680              | \$ 570,000                    | \$ 20,000               |
| 318-430 Tax - Franchise - Telecom        | 79,830                | 69,393                | 68,000            | 68,000                        | 70,000                  | 70,000                        | 2,000                   |
| 318-450 Tax - Franchise - Garbage        | 28,080                | 53,975                | 45,000            | 45,000                        | 50,000                  | 50,000                        | 5,000                   |
| 318-700 Tax - Mixed Beverage             | 20,758                | 29,454                | 22,000            | 22,000                        | 30,000                  | 25,000                        | 3,000                   |
| <b>Franchise &amp; Other Taxes Total</b> | <b>\$ 664,892</b>     | <b>\$ 724,988</b>     | <b>\$ 685,000</b> | <b>\$ 685,000</b>             | <b>\$ 716,680</b>       | <b>\$ 715,000</b>             | <b>\$ 30,000</b>        |
| Miscellaneous Income                     |                       |                       |                   |                               |                         |                               |                         |
| 302-100 Ems Water Bill Donations         | \$ 89,364             | \$ 83,565             | \$ 84,000         | \$ 84,000                     | \$ 84,000               | \$ 84,000                     | \$ -                    |
| 321-136 Release Of Liens                 | 16,721                | 49,100                | 10,000            | 10,000                        | 49,670                  | 15,000                        | 5,000                   |
| 360-101 Misc Income                      | 149,656               | 131,736               | 50,000            | 50,000                        | 70,000                  | 65,000                        | 15,000                  |
| 360-103 Utility Reimbursements           | 26,741                | 996                   | 1,000             | 1,000                         | -                       | -                             | (1,000)                 |
| 360-105 Marine Operations Revenue-Lng    | 2,500                 | -                     | 2,500             | 2,500                         | -                       | -                             | (2,500)                 |
| 360-200 Sale Of Property                 | 58,046                | 75,058                | 60,000            | 60,000                        | 20,000                  | 20,000                        | (40,000)                |
| 360-300 Tax Abatement Fee                | -                     | 263                   | -                 | -                             | -                       | -                             | -                       |
| 360-604 Interest Revenue - Dow           | -                     | 61,022                | -                 | -                             | -                       | -                             | -                       |
| 360-605 Interest Revenue - Verizon       | -                     | 1,111                 | -                 | -                             | -                       | -                             | -                       |
| 360-651 Special Event Revenue            | 7,000                 | -                     | 7,000             | 7,000                         | 16,850                  | 10,000                        | 3,000                   |
| 360-700 Mowing/Demolition Liens          | 130                   | 25                    | -                 | -                             | (93)                    | -                             | -                       |
| 360-811 Museum Donation-Misc. Exhibits   | 3,882                 | 7,792                 | -                 | -                             | 1,504                   | -                             | -                       |
| 360-910 Donations - Historical Museum    | 9,049                 | 10,093                | 1,000             | 1,000                         | 1,150                   | 1,000                         | -                       |
| 360-911 Donations - Police               | -                     | 150                   | -                 | -                             | 1,534                   | -                             | -                       |
| 360-920 Donations - Miscellaneous        | -                     | 500                   | -                 | -                             | -                       | -                             | -                       |
| 360-921 Donations-Kids Fest              | -                     | -                     | -                 | -                             | 1,000                   | -                             | -                       |
| 360-925 Donations - Veteran's Memorial   | 2,788                 | -                     | -                 | -                             | -                       | -                             | -                       |
| 370-005 Cash Over or Short               | 105                   | (6,591)               | -                 | -                             | 20                      | -                             | -                       |
| 399-100 Insurance Recovery               | 155,811               | 89,759                | 20,000            | 20,000                        | 10,000                  | 20,000                        | -                       |
| 750-170 SBITA Proceeds                   | -                     | 23,807                | -                 | -                             | -                       | -                             | -                       |
| 750-180 Lease Proceeds                   | -                     | 230,594               | -                 | -                             | -                       | -                             | -                       |
| <b>Miscellaneous Income Total</b>        | <b>\$ 521,794</b>     | <b>\$ 758,979</b>     | <b>\$ 235,500</b> | <b>\$ 235,500</b>             | <b>\$ 255,635</b>       | <b>\$ 215,000</b>             | <b>\$ (20,500)</b>      |
| Fines & Forfeits                         |                       |                       |                   |                               |                         |                               |                         |
| 347-102 Court Collection Fees            | \$ 8,489              | \$ 5,296              | \$ 7,500          | \$ 7,500                      | \$ 7,500                | \$ 7,500                      | \$ -                    |
| 350-100 Municipal Court Revenue          | 225,784               | 185,670               | 250,000           | 250,000                       | 200,000                 | 215,000                       | (35,000)                |
| 350-305 Adm Fees - Defensive Driving     | 460                   | 120                   | 200               | 200                           | 50                      | 100                           | (100)                   |
| <b>Fines &amp; Forfeits Total</b>        | <b>\$ 234,733</b>     | <b>\$ 191,086</b>     | <b>\$ 257,700</b> | <b>\$ 257,700</b>             | <b>\$ 207,550</b>       | <b>\$ 222,600</b>             | <b>\$ (35,100)</b>      |
| Lease Income                             |                       |                       |                   |                               |                         |                               |                         |
| 360-600 Lease Income                     | \$ 151,087            | \$ 60,876             | \$ 104,300        | \$ 104,300                    | \$ 131,000              | \$ 175,765                    | \$ 71,465               |
| <b>Lease Income Total</b>                | <b>\$ 151,087</b>     | <b>\$ 60,876</b>      | <b>\$ 104,300</b> | <b>\$ 104,300</b>             | <b>\$ 131,000</b>       | <b>\$ 175,765</b>             | <b>\$ 71,465</b>        |
| Intergovernmental                        |                       |                       |                   |                               |                         |                               |                         |
| 301-101 Ems Rev - Interlocal             | \$ 125,828            | \$ 247,284            | \$ 160,000        | \$ 160,000                    | \$ 130,000              | \$ 140,000                    | \$ (20,000)             |
| 360-400 Grant Revenue                    | 143,313               | 5,279                 | -                 | -                             | -                       | -                             | -                       |
| 360-430 Grant Revenue-Police Department  | 129,846               | -                     | -                 | -                             | 4,760                   | -                             | -                       |
| 360-440 Coronavirus Recovery Funds       | 1,503,565             | 1,506,537             | -                 | -                             | -                       | -                             | -                       |
| 360-460 Fema Disaster Relief             | (667)                 | (14,332)              | -                 | -                             | 37,390                  | -                             | -                       |
| 360-470 Grant Rev-Glo Beach Maint        | 12,501                | 11,839                | 12,000            | 12,000                        | 12,000                  | 12,000                        | -                       |
| 363-100 EDC Revenue                      | 150,000               | -                     | -                 | -                             | -                       | -                             | -                       |
| <b>Intergovernmental Total</b>           | <b>\$ 2,064,386</b>   | <b>\$ 1,756,606</b>   | <b>\$ 172,000</b> | <b>\$ 172,000</b>             | <b>\$ 184,150</b>       | <b>\$ 152,000</b>             | <b>\$ (20,000)</b>      |

## Revenue

## General Fund(Fund 10)

| Category                            | FY2023-2024           |                       |                   |                               |                         |                               |                         |  |
|-------------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|--|
|                                     | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |  |
| License and Permits                 |                       |                       |                   |                               |                         |                               |                         |  |
| 320-100 Permit - Alcoholic Beverage | \$ 7,845              | \$ 9,059              | \$ 9,300          | \$ 9,300                      | \$ 5,000                | \$ 5,000                      | \$ (4,300)              |  |
| 320-200 Permit - Health             | 9,435                 | 12,785                | 11,000            | 11,000                        | 12,000                  | 12,000                        | 1,000                   |  |
| 320-800 Permit - Chauffers-Towing   | -                     | -                     | -                 | -                             | 275                     | -                             | -                       |  |
| 320-801 Permit - Taxi Cabs          | 100                   | -                     | -                 | -                             | 100                     | 100                           | 100                     |  |
| 320-802 Permit - Peddlers           | 15                    | -                     | -                 | -                             | -                       | -                             | -                       |  |
| 320-804 Permit - Dance Hall         | 100                   | -                     | -                 | -                             | -                       | -                             | -                       |  |
| 320-805 Permit- Plat Filing Fees    | 12,016                | 19,653                | 13,000            | 13,000                        | 10,000                  | 10,000                        | (3,000)                 |  |
| 320-806 Permit - Trailer Parks      | 6,125                 | 5,240                 | 6,125             | 6,125                         | 1,020                   | 1,000                         | (5,125)                 |  |
| 320-807 Permit - Misc.              | 3,303                 | 3,214                 | 2,500             | 2,500                         | 3,000                   | 3,000                         | 500                     |  |
| 320-809 Permit - Short Term Rental  | 450                   | 830                   | 500               | 500                           | 500                     | 500                           | -                       |  |
| 320-810 Permit - Rental Inspection  | -                     | -                     | 25,000            | 25,000                        | 10,000                  | 62,000                        | 37,000                  |  |
| 321-100 Permit - Mechanical         | 7,841                 | 24,180                | 10,000            | 10,000                        | 17,000                  | 20,000                        | 10,000                  |  |
| 321-105 Permit - Gas Test           | 365                   | -                     | 500               | 500                           | 100                     | 100                           | (400)                   |  |
| 321-110 Permit - Building           | 182,009               | 397,847               | 125,000           | 125,000                       | 80,000                  | 110,000                       | (15,000)                |  |
| 321-120 Permit - Electrical         | 17,211                | 21,284                | 15,000            | 15,000                        | 22,000                  | 22,000                        | 7,000                   |  |
| 321-125 Permit - Safety             | 859                   | 75                    | 100               | 100                           | 75                      | 100                           | -                       |  |
| 321-126 Permit - Fire               | 4,084                 | 12,513                | 5,000             | 5,000                         | 4,000                   | 5,000                         | -                       |  |
| 321-130 Permit - Plumbing           | 24,430                | 31,797                | 15,000            | 15,000                        | 7,000                   | 12,000                        | (3,000)                 |  |
| License and Permits Total           | \$ 276,188            | \$ 538,477            | \$ 238,025        | \$ 238,025                    | \$ 172,070              | \$ 262,800                    | \$ 24,775               |  |
| Investment Earnings                 |                       |                       |                   |                               |                         |                               |                         |  |
| 360-100 Interest Income             | \$ 61,079             | \$ 481,374            | \$ 150,000        | \$ 150,000                    | \$ 525,000              | \$ 300,000                    | \$ 150,000              |  |
| Investment Earnings Total           | \$ 61,079             | \$ 481,374            | \$ 150,000        | \$ 150,000                    | \$ 525,000              | \$ 300,000                    | \$ 150,000              |  |
| Grand Total                         | \$ 19,758,151         | \$ 21,412,475         | \$ 18,817,565     | \$ 18,977,565                 | \$ 19,620,425           | \$ 19,476,665                 | \$ 659,100              |  |



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Expenditure Summary

General Fund

|                                                                              |
|------------------------------------------------------------------------------|
| Salaries & Benefits                                                          |
| Salaries have been increased up to 3% for a cost of living adjustment.       |
| Employee retirement increased by .75%.                                       |
| Administration                                                               |
| The lease payment for City Hall was added.                                   |
| Municipal Court                                                              |
| Bank charges were adjusted to actual expenditures                            |
| Police/Animal Control                                                        |
| Insurance was increased based on re-rate.                                    |
| Electronics/Computer Maintenance was added.                                  |
| Fire/EMS                                                                     |
| Building Maintenance was increased based on actual costs.                    |
| Professional Services was increased for audit.                               |
| Community Development                                                        |
| Added the Rental Inspector position.                                         |
| Public Works                                                                 |
| Street, Drainage, and Sidewalk Maintenance was reduced.                      |
| Culture, Recreation & Tourism                                                |
| No major changes.                                                            |
| Golf Course                                                                  |
| Cart rental fees were increased for an increase in the number of golf carts. |



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**Administration****General Fund**

Leading by example, the Administration of the City of Freeport is focused on building and maintaining a strong management team, resolute regarding ethical and cost-effective municipal service, that meets the needs of the public, our employees and our elected officials. City Administration is responsible for the oversight of all City Departments.

**FY2023-2024 Achievements**

Moved City Hall to new location

Began implementation of scanning records into financial software.

Continued the grant application process for generator grants for City facilities.

Created a five-year financial plan.

Received the Distinguished Budget Presentation Award from the Government Finance Officer Association.

Raised non-public safety pays to be more competitive.

**Goals & Objectives for FY2024-2025**

Create a five year Capital Improvement Program.

Complete salary survey.

Create a leadership training program for City supervisory personnel.

Complete an Annual Comprehensive Financial Report.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

Property and Liability insurance has been adjusted for the expected increase.

The budget for water services has been removed.

**Indicators**

|                                                                                              | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|----------------------------------------------------------------------------------------------|-----------------------|-------------------------|--------------------------|
| <b><u>City Secretary</u></b>                                                                 |                       |                         |                          |
| Percent of agendas available to citizens within legally required timeframe posted on website | 100%                  | 100%                    | 100%                     |
| Percent of Freedom of Information Act requests provided within legal time frame              | 100%                  | 100%                    | 100%                     |
| Number of agendas & public notices posted on website 72 hours in advance of meeting/hearing  | 36                    | 40                      | 45                       |
| Number of regular/workshops/special Council meetings                                         | 36                    | 40                      | 45                       |
| Number of hours of council meeting & minute transcription preparation                        | 300                   | 350                     | 350                      |
| Number of proclamations/certificates awards prepared                                         | 8                     | 12                      | 15                       |
| Number of Freedom of Information Act requests                                                | 90                    | 80                      | 100                      |
| <b><u>Finance</u></b>                                                                        |                       |                         |                          |
| Percent of invoices paid within 30 days                                                      | 90%                   | 90%                     | 90%                      |
| Percent Rate of Collection - Current Taxes                                                   | 97%                   | 98%                     | 98%                      |
| Electronic payments issued, as a percent to total number of payments                         | 3%                    | 4%                      | 7%                       |
| General Fund unassigned fund balance, as a percent of expenditures                           | 44%                   | 32%                     | 32%                      |
| Average number of days to process invoices                                                   | 28                    | 25                      | 25                       |
| Accounts payable invoices processed                                                          | 6,817                 | 7,000                   | 7,250                    |
| Number of check payments                                                                     | 3,045                 | 3,100                   | 3,200                    |
| Number of electronic payments                                                                | 69                    | 100                     | 125                      |
| Received GFOA Budget Award                                                                   | Yes                   | Yes                     | Yes                      |
| Received GFOA Excellence in Financial Reporting Award                                        | No                    | Yes                     | Yes                      |

**Administration****General Fund****Department Budget Summary**

| Category       |                       |                       | FY2023-2024       |                               |                         | FY2024-2025       |                         |  |
|----------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------|-------------------------|--|
|                | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget | Increase/<br>(Decrease) |  |
| Salaries       | \$ 726,626            | \$ 699,235            | \$ 753,208        | \$ 753,208                    | \$ 785,700              | \$ 761,088        | \$ 7,880                |  |
| Benefits       | 269,766               | 268,710               | 278,219           | 278,219                       | 306,700                 | 294,971           | 16,752                  |  |
| Supplies       | 40,679                | 102,569               | 31,500            | 31,500                        | 37,500                  | 37,700            | 6,200                   |  |
| Services       | 660,461               | 975,134               | 542,950           | 552,950                       | 663,180                 | 813,800           | 270,850                 |  |
| Maintenance    | 229,659               | 167,823               | 50,000            | 50,000                        | 130,000                 | 25,000            | (25,000)                |  |
| Sundry         | 133,950               | 185,218               | 181,400           | 181,400                       | 151,950                 | 159,800           | (21,600)                |  |
| Capital Outlay | 51,632                | -                     | -                 | -                             | -                       | -                 | -                       |  |
| Grand Total    | \$ 2,112,773          | \$ 2,398,690          | \$ 1,837,277      | \$ 1,847,277                  | \$ 2,075,030            | \$ 2,092,360      | \$ 255,082              |  |

**Employee Count**

| Position                   | FY2021-2022           |                       | FY2023-2024       |                               |                         | FY2024-2025       |                         |
|----------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------|-------------------------|
|                            | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget | Increase/<br>(Decrease) |
| Administration             |                       |                       |                   |                               |                         |                   |                         |
| Accounting Specialist      | 1                     | 0                     | 0                 | 0                             | 0                       | 0                 | 0                       |
| Admin. Assistant           | 1                     | 1                     | 1                 | 1                             | 0                       | 0                 | -1                      |
| Executive Admin Assistant  | 0                     | 0                     | 0                 | 0                             | 1                       | 1                 | 1                       |
| Asst. City Manager         | 1                     | 0                     | 0                 | 0                             | 0                       | 0                 | 0                       |
| City Manager               | 1                     | 1                     | 1                 | 1                             | 1                       | 1                 | 0                       |
| City Secretary             | 1                     | 1                     | 1                 | 1                             | 1                       | 1                 | 0                       |
| Finance Director           | 0                     | 1                     | 1                 | 1                             | 1                       | 1                 | 0                       |
| Financial Analyst          | 1                     | 1                     | 1                 | 1                             | 0                       | 0                 | -1                      |
| Assistant Finance Director | 0                     | 0                     | 0                 | 0                             | 1                       | 1                 | 1                       |
| Accounts Payable/HR Clerk  | 0                     | 1                     | 1                 | 1                             | 1                       | 1                 | 0                       |
| HR Assistant               | 1                     | 0                     | 0                 | 0                             | 1                       | 1                 | 1                       |
| HR Assistant II            | 0                     | 0                     | 0                 | 0                             | 0                       | 0                 | 0                       |
| HR Assistant (PT)          | 0                     | 0                     | 0                 | 0                             | 0                       | 0                 | 0                       |
| HR Director                | 1                     | 1                     | 1                 | 1                             | 1                       | 1                 | 0                       |
| Information Tech Manager   | 1                     | 0                     | 0                 | 0                             | 0                       | 0                 | 0                       |
| Receptionist               | 0                     | 0                     | 0                 | 0                             | 0                       | 0                 | 0                       |
| Special Projects Coord.    | 1                     | 1                     | 1                 | 1                             | 1                       | 1                 | 0                       |
| Administration Total       | 10                    | 8                     | 8                 | 8                             | 9                       | 9                 | 1                       |

## Administration (Department 410)

## General Fund (Fund 10)

| Category                        |             |             | FY2023-2024 | FY2023-2024 |             |                |             |  |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|----------------|-------------|--|
|                                 | FY2021-2022 | FY2022-2023 | Adopted     | Current     | FY2023-2024 | FY2024-2025    | Increase/   |  |
|                                 | Actual      | Actual      | Budget      | Budget      | Estimate    | Adopted Budget | (Decrease)  |  |
| Salaries                        |             |             |             |             |             |                |             |  |
| 100 Salaries/Wages              | \$ 693,200  | \$ 672,974  | \$ 722,542  | \$ 722,542  | \$ 765,000  | \$ 737,439     | \$ 14,898   |  |
| 165 Educational Pay             | 8,785       | 8,635       | 8,601       | 8,601       | 8,000       | 6,221          | (2,380)     |  |
| 175 Longevity                   | 3,241       | 3,588       | 3,865       | 3,865       | 3,000       | 3,228          | (637)       |  |
| 180 Auto Allowance              | 12,300      | 7,800       | 7,800       | 7,800       | 1,200       | -              | (7,800)     |  |
| 181 Cell Phone Allowance        | 2,150       | 1,800       | 2,400       | 2,400       | 1,750       | 2,400          | -           |  |
| 182 Moving Allowance            | -           | -           | -           | -           | -           | 3,800          | 3,800       |  |
| 190 Overtime                    | 6,950       | 4,438       | 8,000       | 8,000       | 6,750       | 8,000          | -           |  |
| Salaries Total                  | \$ 726,626  | \$ 699,235  | \$ 753,208  | \$ 753,208  | \$ 785,700  | \$ 761,088     | \$ 7,880    |  |
| Benefits                        |             |             |             |             |             |                |             |  |
| 201 F I C A & Medicare          | \$ 51,190   | \$ 49,974   | \$ 57,008   | \$ 57,008   | \$ 57,900   | \$ 57,321      | \$ 312      |  |
| 210 Group Insurance             | 115,257     | 107,145     | 104,826     | 104,826     | 100,000     | 114,098        | 9,272       |  |
| 230 T M R S                     | 103,812     | 100,168     | 114,240     | 114,240     | 123,000     | 121,403        | 7,163       |  |
| 240 Workmen's Compensation      | 948         | 987         | 1,250       | 1,250       | 800         | 1,250          | -           |  |
| 250 Accrued Benefits Expense    | -           | 10,245      | -           | -           | -           | -              | -           |  |
| 291 Unemployment Insurance      | (1,440)     | 191         | 894         | 894         | 25,000      | 899            | 5           |  |
| Benefits Total                  | \$ 269,766  | \$ 268,710  | \$ 278,219  | \$ 278,219  | \$ 306,700  | \$ 294,971     | \$ 16,752   |  |
| Supplies                        |             |             |             |             |             |                |             |  |
| 310 Office/Computer Supplies    | \$ 15,611   | \$ 15,126   | \$ 16,500   | \$ 16,500   | \$ 15,500   | \$ 16,500      | \$ -        |  |
| 311 Postage/Shipping            | 5,375       | 2,707       | 3,000       | 3,000       | 2,800       | 3,000          | -           |  |
| 312 Books/Publ/Subscriptions    | 6,714       | 5,135       | 3,000       | 3,000       | 1,000       | 3,000          | -           |  |
| 320 Other Electronics           | 912         | 1,194       | 1,000       | 1,000       | 500         | 1,000          | -           |  |
| 335 Clothing                    | 954         | 410         | 500         | 500         | 500         | 1,000          | 500         |  |
| 352 Furniture & Fixtures        | -           | 560         | 500         | 500         | 3,000       | 1,000          | 500         |  |
| 385 Small Tools & Equipment     | 214         | 170         | -           | -           | 200         | 200            | 200         |  |
| 390 Fuel-Mileage Reimb.         | 931         | 68,832      | 2,000       | 2,000       | 3,500       | 4,000          | 2,000       |  |
| 392 Janitorial Supplies         | 4,897       | 6,228       | 3,500       | 3,500       | 3,500       | 5,000          | 1,500       |  |
| 399 Other Supplies              | 5,071       | 2,208       | 1,500       | 1,500       | 7,000       | 3,000          | 1,500       |  |
| Supplies Total                  | \$ 40,679   | \$ 102,569  | \$ 31,500   | \$ 31,500   | \$ 37,500   | \$ 37,700      | \$ 6,200    |  |
| Services                        |             |             |             |             |             |                |             |  |
| 400 City Council Stipends       | \$ 10,975   | \$ 9,800    | \$ 10,900   | \$ 10,900   | \$ 12,500   | \$ 11,000      | \$ 100      |  |
| 413 Professional Services       | 199,658     | 411,213     | 180,000     | 180,000     | 190,000     | 180,000        | -           |  |
| 414 Bank Charges                | (1,818)     | -           | -           | -           | -           | -              | -           |  |
| 415 Telephone                   | 20,755      | 17,863      | -           | -           | -           | -              | -           |  |
| 417 Professional Fees-Legal     | 183,424     | 349,062     | 150,000     | 150,000     | 200,000     | 150,000        | -           |  |
| 426 Physicals/Screening         | 565         | 539         | 600         | 600         | 100         | 300            | (300)       |  |
| 430 Advertising                 | 25,054      | 18,210      | 24,000      | 24,000      | 14,000      | 19,000         | (5,000)     |  |
| 434 Marketing                   | 2,505       | 1,968       | 3,500       | 3,500       | 2,000       | 2,000          | (1,500)     |  |
| 437 Veteran's Memorial          | 1,449       | -           | -           | -           | -           | -              | -           |  |
| 438 Community Projects          | 10,000      | 10,000      | 10,000      | 20,000      | 14,030      | 20,000         | 10,000      |  |
| 440 Electricity                 | 50,380      | 47,876      | 53,000      | 53,000      | 53,000      | 60,000         | 7,000       |  |
| 441 Water                       | 16,457      | 20,259      | 8,250       | 8,250       | 1,500       | -              | (8,250)     |  |
| 442 Gas-Entex                   | 666         | 6,357       | 3,750       | 3,750       | 1,500       | 500            | (3,250)     |  |
| 475 Building Rental             | -           | -           | -           | -           | 90,000      | 280,000        | 280,000     |  |
| 479 Appraisal District          | 22,990      | 22,739      | 26,850      | 26,850      | 27,500      | 28,500         | 1,650       |  |
| 482 Service Contracts           | 72,363      | 13,103      | 20,000      | 20,000      | 5,000       | 15,000         | (5,000)     |  |
| 484 Tax Collections             | -           | 2,075       | 2,100       | 2,100       | 2,050       | 2,500          | 400         |  |
| 499 Other Services              | 45,038      | 44,069      | 50,000      | 50,000      | 50,000      | 45,000         | (5,000)     |  |
| Services Total                  | \$ 660,461  | \$ 975,134  | \$ 542,950  | \$ 552,950  | \$ 663,180  | \$ 813,800     | \$ 270,850  |  |
| Maintenance                     |             |             |             |             |             |                |             |  |
| 543 Electronics/Computer Maint  | \$ 64,240   | \$ -        | \$ -        | \$ -        | \$ -        | \$ -           | \$ -        |  |
| 545 Bldg/Bldg Equip Maintenance | 165,419     | 167,823     | 50,000      | 50,000      | 130,000     | 25,000         | (25,000)    |  |
| Maintenance Total               | \$ 229,659  | \$ 167,823  | \$ 50,000   | \$ 50,000   | \$ 130,000  | \$ 25,000      | \$ (25,000) |  |



## Administration (Department 410)

## General Fund (Fund 10)

| Category                        | FY2021-2022 |           | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025    | Increase/<br>(Decrease) |    |           |        |           |             |
|---------------------------------|-------------|-----------|-------------|-------------------|-------------------|-------------|----------------|-------------------------|----|-----------|--------|-----------|-------------|
|                                 | Actual      |           | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted Budget |                         |    |           |        |           |             |
| Sundry                          |             |           |             |                   |                   |             |                |                         |    |           |        |           |             |
| 602 Seminars/Dues/Travel        | \$          | 22,123    | \$          | 21,301            | \$                | 32,000      | \$             | 32,000                  | \$ | -         |        |           |             |
| 604 Public Office Liability     |             | -         |             | 260               |                   | 18,000      |                | 18,000                  |    | 950       | 2,000  | (16,000)  |             |
| 610 Employee Relations          |             | 14,042    |             | 13,009            |                   | 15,000      |                | 15,000                  |    | 25,000    | 20,000 | 5,000     |             |
| 628 Property/Gen Liab Insurance |             | 54,125    |             | 73,945            |                   | 80,000      |                | 80,000                  |    | 67,000    | 88,000 | 8,000     |             |
| 690 Elections                   |             | -         |             | 37,169            |                   | 15,000      |                | 15,000                  |    | 15,000    | -      | (15,000)  |             |
| 695 College Reimbursement       |             | -         |             | -                 |                   | 1,400       |                | 1,400                   |    | -         | 2,800  | 1,400     |             |
| 697 Lease Principal             |             | 1,822     |             | 7,330             |                   | -           |                | -                       |    | -         | -      | -         |             |
| 698 Lease Interest              |             | 8         |             | -                 |                   | -           |                | -                       |    | -         | -      | -         |             |
| 699 Other - Sundry              |             | 41,831    |             | 32,204            |                   | 20,000      |                | 20,000                  |    | 20,000    | 15,000 | (5,000)   |             |
| Sundry Total                    | \$          | 133,950   | \$          | 185,218           | \$                | 181,400     | \$             | 181,400                 | \$ | 151,950   | \$     | 159,800   | \$ (21,600) |
| Capital Outlay                  |             |           |             |                   |                   |             |                |                         |    |           |        |           |             |
| 880 Land Acquisition            | \$          | -         | \$          | -                 | \$                | -           | \$             | -                       | \$ | -         | \$     | -         | \$ -        |
| 899 Capital Outlay              | \$          | 51,632    | \$          | -                 | \$                | -           | \$             | -                       | \$ | -         | \$     | -         | \$ -        |
| Capital Outlay Total            | \$          | 51,632    | \$          | -                 | \$                | -           | \$             | -                       | \$ | -         | \$     | -         | \$ -        |
| Grand Total                     | \$          | 2,112,773 | \$          | 2,398,690         | \$                | 1,837,277   | \$             | 1,847,277               | \$ | 2,075,030 | \$     | 2,092,360 | \$ 255,082  |

**Information Technology (Department 415)****General Fund (Fund 10)**

The mission of the Information Technology Department is to build and maintain a leading digital city; and to provide innovative technology solutions that support City departments in delivering quality services to the community and that promote transparency, open government, citizen engagement, and sound resource management practices throughout the organization. The IT department, under the direction of the City Manager, is primarily responsible for directing, coordinating and managing the planning, installation, implementation, and maintenance of information technology hardware, software, and training related to the City's information systems. The department handles day-to-day system and user support, and coordinates with vendors as required.

**FY2023-2024 Achievements**

Migrated City staff and City Hall infrastructure to location.

Reduced cost of mobile and TELCO line operations.

Created Standard Operating Procedures for Information Technology, incident response, and emergency planning.

Upgraded bandwidth at multiple key operating sites with backup solutions.

Redesigned City live streaming with enhanced audio and video capabilities.

**Goals & Objectives for FY2024-2025**

Redesign the City website.

NIST CSF 2.0 full security framework adoption and compliance.

Create new backup solution and disaster recovery plan.

Mobile device management and radius authentication

Implement an open records request management software.

Apply for grants to fund IT projects.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

**Indicators**

|                                  | FY2022-2023 | FY2023-2024 | FY2024-2025 |
|----------------------------------|-------------|-------------|-------------|
|                                  | Actual      | Estimate    | Projected   |
| Service Request Percent Complete | 98%         | 99%         | 100%        |
| Network Up Time                  | 99%         | 99%         | 100%        |
| Total Service Requests           | 1,500       | 1,890       | 1,890       |
| Total Completed Service Requests | 1,490       | 1,900       | 1,800       |

**Department Budget Summary**

| Category           | FY2021-2022 |           | FY2022-2023    |           | FY2023-2024       |           | FY2023-2024       |           | FY2023-2024             |           | FY2024-2025    |           | Increase/<br>(Decrease) |
|--------------------|-------------|-----------|----------------|-----------|-------------------|-----------|-------------------|-----------|-------------------------|-----------|----------------|-----------|-------------------------|
|                    | Actual      |           | Actual         |           | Adopted<br>Budget |           | Current<br>Budget |           | FY2023-2024<br>Estimate |           | Adopted Budget |           |                         |
| Salaries           | \$ -        | \$        | 67,619         | \$        | 81,118            | \$        | 81,118            | \$        | 80,500                  | \$        | 74,783         | \$        | (6,336)                 |
| Benefits           | -           |           | 26,481         |           | 30,071            |           | 30,071            |           | 29,800                  |           | 29,385         |           | (686)                   |
| Supplies           | -           |           | 4,792          |           | 10,290            |           | 10,290            |           | 4,050                   |           | 10,660         |           | 370                     |
| Services           | -           |           | 91             |           | 159,300           |           | 159,300           |           | 140,000                 |           | 159,300        |           | -                       |
| Maintenance        | -           |           | 167,359        |           | 160,000           |           | 160,000           |           | 195,000                 |           | 216,229        |           | 56,229                  |
| Sundry             | -           |           | 420            |           | 2,500             |           | 2,500             |           | 5,000                   |           | 3,000          |           | 500                     |
| Debt Service       | -           |           | 254,400        |           | -                 |           | -                 |           | -                       |           | -              |           | -                       |
| Capital Outlay     | -           |           | -              |           | -                 |           | -                 |           | -                       |           | -              |           | -                       |
| <b>Grand Total</b> | <b>\$ -</b> | <b>\$</b> | <b>521,163</b> | <b>\$</b> | <b>443,279</b>    | <b>\$</b> | <b>443,279</b>    | <b>\$</b> | <b>454,350</b>          | <b>\$</b> | <b>493,357</b> | <b>\$</b> | <b>50,078</b>           |

**Employee Count**

| Position                      | FY2021-2022 |  | FY2022-2023 |  | FY2023-2024       |  | FY2023-2024       |  | FY2023-2024             |  | FY2024-2025    |  | Increase/<br>(Decrease) |
|-------------------------------|-------------|--|-------------|--|-------------------|--|-------------------|--|-------------------------|--|----------------|--|-------------------------|
|                               | Actual      |  | Actual      |  | Adopted<br>Budget |  | Current<br>Budget |  | FY2023-2024<br>Estimate |  | Adopted Budget |  |                         |
| <b>Information Technology</b> |             |  |             |  |                   |  |                   |  |                         |  |                |  |                         |
| Information Tech Manager      | 0           |  | 1           |  | 1                 |  | 1                 |  | 1                       |  | 1              |  | 0.00                    |
| <b>Information Technology</b> | <b>0</b>    |  | <b>1</b>    |  | <b>1</b>          |  | <b>1</b>          |  | <b>1</b>                |  | <b>1</b>       |  | <b>0</b>                |

## Information Technology (Department 417)

## General Fund (Fund 10)

| Category                       | FY2021-2022 |   | FY2022-2023 |         | FY2023-2024       |         | FY2023-2024    |         | FY2023-2024 |         | FY2024-2025       |         | Increase/<br>(Decrease) |
|--------------------------------|-------------|---|-------------|---------|-------------------|---------|----------------|---------|-------------|---------|-------------------|---------|-------------------------|
|                                | Actual      |   | Actual      |         | Adopted<br>Budget |         | Current Budget |         | Estimate    |         | Adopted<br>Budget |         |                         |
| Salaries                       |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 100 Salaries/Wages             | \$          | - | \$          | 59,184  | \$                | 72,643  | \$             | 72,643  | \$          | 72,000  | \$                | 74,003  | \$ 1,359                |
| 165 Educational Pay            |             | - |             | 35      |                   | -       |                | -       |             | -       |                   | -       | -                       |
| 175 Longevity                  |             | - |             | -       |                   | 75      |                | 75      |             | 100     |                   | 180     | 105                     |
| 180 Auto Allowance             |             | - |             | 7,800   |                   | 7,800   |                | 7,800   |             | 7,800   |                   | -       | (7,800)                 |
| 181 Cell Phone Allowance       |             | - |             | 600     |                   | 600     |                | 600     |             | 600     |                   | 600     | -                       |
| Salaries Total                 | \$          | - | \$          | 67,619  | \$                | 81,118  | \$             | 81,118  | \$          | 80,500  | \$                | 74,783  | \$ (6,336)              |
| Benefits                       |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 201 F I C A & Medicare         | \$          | - | \$          | 5,178   | \$                | 6,206   | \$             | 6,206   | \$          | 6,100   | \$                | 5,721   | \$ (485)                |
| 210 Group Insurance            |             | - |             | 11,588  |                   | 11,233  |                | 11,233  |             | 11,400  |                   | 11,358  | 125                     |
| 230 T M R S                    |             | - |             | 9,715   |                   | 12,435  |                | 12,435  |             | 12,300  |                   | 12,117  | (319)                   |
| 240 Workmen's Compensation     |             | - |             | -       |                   | 100     |                | 100     |             | -       |                   | 100     | -                       |
| 291 Unemployment Insurance     |             | - |             | -       |                   | 97      |                | 97      |             | -       |                   | 90      | (8)                     |
| Benefits Total                 | \$          | - | \$          | 26,481  | \$                | 30,071  | \$             | 30,071  | \$          | 29,800  | \$                | 29,385  | \$ (686)                |
| Supplies                       |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 310 Office/Computer Supplies   | \$          | - | \$          | 1,259   | \$                | 7,130   | \$             | 7,130   | \$          | 950     | \$                | 7,500   | \$ 370                  |
| 335 Clothing                   |             | - |             | 156     |                   | 300     |                | 300     |             | 100     |                   | 300     | -                       |
| 385 Small Tools & Equipment    |             | - |             | 2,873   |                   | 1,860   |                | 1,860   |             | 1,000   |                   | 1,860   | -                       |
| 399 Other Supplies             |             | - |             | 504     |                   | 1,000   |                | 1,000   |             | 2,000   |                   | 1,000   | -                       |
| Supplies Total                 | \$          | - | \$          | 4,792   | \$                | 10,290  | \$             | 10,290  | \$          | 4,050   | \$                | 10,660  | \$ 370                  |
| Services                       |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 415 Telephone                  | \$          | - | \$          | 91      | \$                | 159,300 | \$             | 159,300 | \$          | 140,000 | \$                | 159,300 | \$ -                    |
| Services Total                 | \$          | - | \$          | 91      | \$                | 159,300 | \$             | 159,300 | \$          | 140,000 | \$                | 159,300 | \$ -                    |
| Maintenance                    |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 543 Electronics/Computer Maint | \$          | - | \$          | 167,359 | \$                | 160,000 | \$             | 160,000 | \$          | 195,000 | \$                | 216,229 | \$ 56,229               |
| Maintenance Total              | \$          | - | \$          | 167,359 | \$                | 160,000 | \$             | 160,000 | \$          | 195,000 | \$                | 216,229 | \$ 56,229               |
| Sundry                         |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 602 Seminars/Dues/Travel       | \$          | - | \$          | 420     | \$                | 1,500   | \$             | 1,500   | \$          | 2,500   | \$                | 2,000   | \$ 500                  |
| 699 Other - Sundry             |             | - |             | -       |                   | 1,000   |                | 1,000   |             | 2,500   |                   | 1,000   | -                       |
| Sundry Total                   | \$          | - | \$          | 420     | \$                | 2,500   | \$             | 2,500   | \$          | 5,000   | \$                | 3,000   | \$ 500                  |
| Debt Service                   |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 417-778 SBITA Issuance Costs   | \$          | - | \$          | 23,807  | \$                | -       | \$             | -       | \$          | -       | \$                | -       | \$ -                    |
| 417-780 Lease Issuance Costs   |             | - |             | 230,594 |                   | -       |                | -       |             | -       |                   | -       | -                       |
| Debt Service Total             | \$          | - | \$          | 254,400 | \$                | -       | \$             | -       | \$          | -       | \$                | -       | \$ -                    |
| Capital Outlay                 |             |   |             |         |                   |         |                |         |             |         |                   |         |                         |
| 899 Capital Outlay             | \$          | - | \$          | -       | \$                | -       | \$             | -       | \$          | -       | \$                | -       | \$ -                    |
| Capital Outlay Total           | \$          | - | \$          | -       | \$                | -       | \$             | -       | \$          | -       | \$                | -       | \$ -                    |
| Grand Total                    |             | - |             | 521,163 |                   | 443,279 |                | 443,279 |             | 454,350 |                   | 493,357 | 50,078                  |

**Municipal Court (Department 430)****General Fund (Fund 10)**

The mission of the Municipal Court is to provide efficient, effective, and impartial services in the promotion of justice through facilitating the timely disposition of cases with prompt and courteous service. The Municipal Court is composed of the Court Supervisor, one Court Clerk, Municipal Court Judge, and Prosecutor. The department is responsible for the timely, impartial, and accurate processing of warrants and violations filed with the Court as well as collecting assessed fines and fees and setting the dockets of cases for adjudication.

**FY2023-2024 Achievements**

Created Standard Operation Procedures for court functions.  
Continued to review court records.  
Increased the number of court proceedings held.  
Court Supervisor obtained Court Clerk I Certification.

**Goals & Objectives for FY2024-2025**

Implement the total scanning of court documents.  
Court Clerk to obtain Court Clerk I Certification.  
Court Supervisor to obtain Court Clerk II Certification.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.  
Employee retirement increased by .75%.  
Bank charges increased based upon actual expenditures.

**Indicators**

|                                             | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|---------------------------------------------|-----------------------|-------------------------|--------------------------|
| Training hours of staff development         | 50                    | 75                      | 100                      |
| Number of certified court clerks            | 1                     | 1                       | 2                        |
| New cases filed                             | 2,064                 | 2,100                   | 2,250                    |
| Dispositions:                               |                       |                         |                          |
| Bond forfeitures/applied                    | 24                    | 30                      | 40                       |
| Dismissed/not guilty (other cases)          | 1,621                 | 1,650                   | 1,700                    |
| Dismissed driving safety course             | 10                    | 10                      | 15                       |
| Dismissed deferred disposition              | 125                   | 170                     | 180                      |
| Dismissed proof of financial responsibility | 6                     | 25                      | 30                       |
| Dismissed compliance                        | 57                    | 100                     | 125                      |
| Community service & jail time credit        | 0                     | 200                     | 225                      |
| Paid fines                                  | 650                   | 800                     | 980                      |
| Warrants issued                             | 1,219                 | 1,300                   | 1,350                    |
| Warrants cleared                            | 787                   | 1,000                   | 1,000                    |
| Number of non-jury and jury trials          | 0                     | 3                       | 5                        |
| Number of jury notices mailed               | 0                     | 150                     | 250                      |

**Department Budget Summary**

| Category           | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
|--------------------|-----------------------|-----------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
| Salaries           | \$ 98,676             | \$ 73,767             | \$ 87,637                     | \$ 87,637                     | \$ 85,500               | \$ 92,038                     | \$ 4,401                |
| Benefits           | 48,291                | 45,488                | 34,787                        | 34,787                        | 42,880                  | 36,192                        | 1,405                   |
| Supplies           | 7,573                 | 11,949                | 6,500                         | 6,500                         | 2,825                   | 5,800                         | (700)                   |
| Services           | 81,439                | 132,124               | 97,250                        | 97,250                        | 121,550                 | 124,600                       | 27,350                  |
| Maintenance        | 1,888                 | 11                    | -                             | -                             | -                       | -                             | -                       |
| Sundry             | 1,648                 | 15,186                | 2,300                         | 2,300                         | 2,000                   | 2,200                         | (100)                   |
| Capital Outlay     | -                     | -                     | -                             | -                             | -                       | -                             | -                       |
| <b>Grand Total</b> | <b>\$ 239,515</b>     | <b>\$ 278,525</b>     | <b>\$ 228,473</b>             | <b>\$ 228,473</b>             | <b>\$ 254,755</b>       | <b>\$ 260,830</b>             | <b>\$ 32,356</b>        |

**Employee Count**

| Position                    | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
|-----------------------------|-----------------------|-----------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
| <b>Court</b>                |                       |                       |                               |                               |                         |                               |                         |
| Court Clerk                 | 1                     | 1                     | 1                             | 1                             | 1                       | 1                             | 0                       |
| Clerk                       | 0                     | 1                     | 0                             | 0                             | 0                       | 0                             | 0                       |
| Customer Service Supervisor | 0                     | 0.5                   | 0                             | 0                             | 0                       | 0                             | 0                       |
| Court Supervisor            | 1                     | 0                     | 1                             | 1                             | 1                       | 1                             | 0                       |
| <b>Court Total</b>          | <b>2</b>              | <b>2.5</b>            | <b>2</b>                      | <b>2</b>                      | <b>2</b>                | <b>2</b>                      | <b>0</b>                |

**Municipal Court (Department 430)****General Fund (Fund 10)**

| Category                       | FY2021-2022 |         | FY2022-2023       |                               | FY2023-2024             |                   | FY2024-2025 |         | Increase/<br>(Decrease) |         |    |         |    |        |
|--------------------------------|-------------|---------|-------------------|-------------------------------|-------------------------|-------------------|-------------|---------|-------------------------|---------|----|---------|----|--------|
|                                | Actual      | Actual  | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget |             |         |                         |         |    |         |    |        |
| Salaries                       |             |         |                   |                               |                         |                   |             |         |                         |         |    |         |    |        |
| 100 Salaries/Wages             | \$          | 94,608  | \$                | 72,518                        | \$                      | 84,652            | \$          | 84,652  | \$                      | 84,000  | \$ | 89,038  | \$ | 4,386  |
| 110 Salaries/Wages Part-time   |             | 1,419   |                   | 46                            |                         | -                 |             | -       |                         | -       |    | -       |    | -      |
| 165 Educational Pay            |             | 904     |                   | -                             |                         | 300               |             | 300     |                         | -       |    | -       |    | (300)  |
| 175 Longevity                  |             | 578     |                   | 232                           |                         | 185               |             | 185     |                         | 500     |    | 500     |    | 315    |
| 190 Overtime                   |             | 1,167   |                   | 971                           |                         | 2,500             |             | 2,500   |                         | 1,000   |    | 2,500   |    | -      |
| Salaries Total                 | \$          | 98,676  | \$                | 73,767                        | \$                      | 87,637            | \$          | 87,637  | \$                      | 85,500  | \$ | 92,038  | \$ | 4,401  |
| Benefits                       |             |         |                   |                               |                         |                   |             |         |                         |         |    |         |    |        |
| 201 F I C A & Medicare         | \$          | 7,382   | \$                | 5,541                         | \$                      | 6,513             | \$          | 6,513   | \$                      | 6,500   | \$ | 6,850   | \$ | 337    |
| 210 Group Insurance            |             | 26,989  |                   | 21,930                        |                         | 15,687            |             | 15,687  |                         | 23,000  |    | 16,118  |    | 431    |
| 230 T M R S                    |             | 13,710  |                   | 10,600                        |                         | 12,234            |             | 12,234  |                         | 13,200  |    | 12,867  |    | 632    |
| 240 Workmen's Compensation     |             | 210     |                   | 219                           |                         | 250               |             | 250     |                         | 180     |    | 250     |    | -      |
| 250 Accrued Benefits Expense   |             | -       |                   | 1,039                         |                         | -                 |             | -       |                         | -       |    | -       |    | -      |
| 291 Unemployment Insurance     |             | -       |                   | 6,158                         |                         | 102               |             | 102     |                         | -       |    | 107     |    | 5      |
| Benefits Total                 | \$          | 48,291  | \$                | 45,488                        | \$                      | 34,787            | \$          | 34,787  | \$                      | 42,880  | \$ | 36,192  | \$ | 1,405  |
| Supplies                       |             |         |                   |                               |                         |                   |             |         |                         |         |    |         |    |        |
| 310 Office/Computer Supplies   | \$          | 2,241   | \$                | 2,732                         | \$                      | 3,750             | \$          | 3,750   | \$                      | 1,500   | \$ | 2,800   | \$ | (950)  |
| 311 Postage/Shipping           |             | 4,500   |                   | 1,851                         |                         | 2,500             |             | 2,500   |                         | 1,250   |    | 2,500   |    | -      |
| 312 Books/Publ/Subscriptions   |             | -       |                   | 100                           |                         | -                 |             | -       |                         | -       |    | -       |    | -      |
| 335 Clothing                   |             | -       |                   | -                             |                         | -                 |             | -       |                         | -       |    | 250     |    | 250    |
| 390 Fuel                       |             | 817     |                   | 7,135                         |                         | -                 |             | -       |                         | -       |    | -       |    | -      |
| 399 Other Supplies             |             | 16      |                   | 132                           |                         | 250               |             | 250     |                         | 75      |    | 250     |    | -      |
| Supplies Total                 | \$          | 7,573   | \$                | 11,949                        | \$                      | 6,500             | \$          | 6,500   | \$                      | 2,825   | \$ | 5,800   | \$ | (700)  |
| Services                       |             |         |                   |                               |                         |                   |             |         |                         |         |    |         |    |        |
| 407 Collection Agency Fees     | \$          | 4,559   | \$                | 4,223                         | \$                      | 9,000             | \$          | 9,000   | \$                      | 4,500   | \$ | 9,000   | \$ | -      |
| 413 Professional Services      |             | 44,248  |                   | 77,508                        |                         | 42,000            |             | 42,000  |                         | 50,000  |    | 49,500  |    | 7,500  |
| 414 Bank Charges               |             | 29,558  |                   | 45,885                        |                         | 46,000            |             | 46,000  |                         | 67,000  |    | 66,000  |    | 20,000 |
| 415 Telephone                  |             | 2,600   |                   | 4,423                         |                         | -                 |             | -       |                         | -       |    | -       |    | -      |
| 426 Physicals/Screening        |             | 364     |                   | 39                            |                         | 100               |             | 100     |                         | -       |    | -       |    | (100)  |
| 499 Other Services             |             | 110     |                   | 46                            |                         | 150               |             | 150     |                         | 50      |    | 100     |    | (50)   |
| Services Total                 | \$          | 81,439  | \$                | 132,124                       | \$                      | 97,250            | \$          | 97,250  | \$                      | 121,550 | \$ | 124,600 | \$ | 27,350 |
| Maintenance                    |             |         |                   |                               |                         |                   |             |         |                         |         |    |         |    |        |
| 543 Electronics/Computer Maint | \$          | 1,888   | \$                | 11                            | \$                      | -                 | \$          | -       | \$                      | -       | \$ | -       | \$ | -      |
| Maintenance Total              | \$          | 1,888   | \$                | 11                            | \$                      | -                 | \$          | -       | \$                      | -       | \$ | -       | \$ | -      |
| Sundry                         |             |         |                   |                               |                         |                   |             |         |                         |         |    |         |    |        |
| 602 Seminars/Dues/Travel       | \$          | 1,648   | \$                | 13,949                        | \$                      | 2,000             | \$          | 2,000   | \$                      | 2,000   | \$ | 2,000   | \$ | -      |
| 695 College Reimbursement      |             | -       |                   | -                             |                         | -                 |             | -       |                         | -       |    | -       |    | -      |
| 699 Other - Sundry             |             | -       |                   | 1,238                         |                         | 300               |             | 300     |                         | -       |    | 200     |    | (100)  |
| Sundry Total                   | \$          | 1,648   | \$                | 15,186                        | \$                      | 2,300             | \$          | 2,300   | \$                      | 2,000   | \$ | 2,200   | \$ | (100)  |
| Grand Total                    |             | 239,515 |                   | 278,525                       |                         | 228,473           |             | 228,473 |                         | 254,755 |    | 260,830 |    | 32,356 |

**Police/Animal Control (Department 525)****General Fund (Fund 10)**

The mission of the Freeport Police Department is to enhance public safety through transparency, integrity and professionalism. It is our vision to provide our community with a quality of life where they feel safe and secure. The Freeport Police Department performs their duties based on their core values: Professionalism, Respect, Integrity, Compassion, Accountability, and Transparency.

**FY2023-2024 Achievements**

Aggressively recruit and increase training to become a competitive police department.  
 Implemented a cross training and succession plan for future.  
 Redesigned organizational chart to include corporals for succession plan and better division of labor.  
 Updated technology to remain up to date and in compliance.  
 Re-Accredited as a Recognized Agency through the Texas Police Chief Association.  
 Moved Code Enforcement Department under the Police Department as a new division.

**Goals & Objectives for FY2024-2025**

Move Code Enforcement budget and combine with the Police budget to complete merge of two departments into one department.  
 Increase salary and provide new pay matrix to become a competitive police department.  
 Aggressively train, develop and mentor staff to provide better services to citizens.  
 Continue cross training to prepare for key officers potential retirements.  
 Aggressively pursue grants for the department.  
 Update City ordinances to align more with current policing and the Police Department's mission, vision and core values.  
 Redesign Code Enforcement operations to better align with Police Department's mission, vision and core values.  
 Create positive Code Enforcement interactions within the community.

**Major Changes In FY2024-2025**

Salaries have been adjusted according to the Pay Matrix for those positions that are on the pay matrix.  
 Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position, for positions not on the matrix.  
 Employee retirement increased by .75%.  
 Update budget accounts to include placing IT maintenance back with the Police Department.  
 The budget for water services has been removed.  
 Property and Liability insurance has been adjusted for the expected increase.

**Indicators**

|                                               | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|-----------------------------------------------|-----------------------|-------------------------|--------------------------|
| <b><u>Police Department</u></b>               |                       |                         |                          |
| Total 911 calls                               | 2,394                 | 2,450                   | 2,500                    |
| Total Calls for Service                       | 23,409                | 24,000                  | 25,000                   |
| Total Incident Reports                        | 1,711                 | 1,800                   | 1,900                    |
| Total Mental Health/ Welfare Concern          | 334                   | 350                     | 400                      |
| Percent of complaints disposed within 45 days | 0                     | 100                     | 100                      |
| Total violent crimes                          | 127                   | 120                     | 110                      |
| Total arrests                                 | 797                   | 800                     | 800                      |
| Total traffic stops                           | 3,330                 | 3,400                   | 3,500                    |
| Total traffic accidents                       | 330                   | 300                     | 280                      |
| Total community Events                        | 39                    | 50                      | 55                       |
| <b><u>Animal Control</u></b>                  |                       |                         |                          |
| Total animal control calls                    | 1,860                 | 2,100                   | 2,200                    |
| <b><u>Code Enforcement</u></b>                |                       |                         |                          |
| Total code inspection                         | 1,468                 | 2,000                   | 2,500                    |
| Total food & daycare inspections              | 69                    | 76                      | 80                       |
| Total short term rentals                      | 14                    | 13                      | 13                       |

**Police/Animal Control (Department 525)****General Fund (Fund 10)****Department Budget Summary**

| Category           | FY2021-2022         | FY2022-2023         | FY2023-2024         | FY2023-2024         | FY2023-2024         | FY2024-2025         | Increase/<br>(Decrease) |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
|                    | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | Estimate            | Adopted<br>Budget   |                         |
| Salaries           | \$ 2,840,463        | \$ 2,903,503        | \$ 3,341,249        | \$ 3,341,249        | \$ 3,447,750        | \$ 3,552,724        | \$ 211,475              |
| Benefits           | 1,215,500           | 1,248,986           | 1,350,421           | 1,350,421           | 1,357,000           | 1,465,027           | 114,606                 |
| Supplies           | 218,731             | 187,283             | 254,050             | 254,050             | 255,850             | 254,050             | -                       |
| Services           | 279,874             | 299,894             | 337,440             | 337,440             | 261,000             | 337,740             | 300                     |
| Maintenance        | 162,449             | 123,560             | 115,000             | 115,000             | 120,310             | 270,500             | 155,500                 |
| Sundry             | 115,979             | 147,429             | 178,900             | 178,900             | 175,369             | 206,900             | 28,000                  |
| Capital Outlay     | 19,962              | 39,150              | -                   | -                   | -                   | -                   | -                       |
| <b>Grand Total</b> | <b>\$ 4,852,957</b> | <b>\$ 4,949,804</b> | <b>\$ 5,577,060</b> | <b>\$ 5,577,060</b> | <b>\$ 5,617,279</b> | <b>\$ 6,086,941</b> | <b>\$ 509,881</b>       |

**Employee Count**

| Position               | FY2021-2022 | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025       | Increase/<br>(Decrease) |
|------------------------|-------------|-------------|-------------------|-------------------|-------------|-------------------|-------------------------|
|                        | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted<br>Budget |                         |
| Police                 |             |             |                   |                   |             |                   |                         |
| Admin. Assistant       | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Admin. Secretary       | 0           | 0           | 0                 | 0                 | 0           | 0                 | 0                       |
| Animal Control Officer | 2           | 2           | 2                 | 2                 | 1           | 1                 | (1)                     |
| Captain                | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Chief                  | 1           | 1           | 1                 | 1                 | 0           | 0                 | (1)                     |
| Assistant City Manager | 0           | 0           | 0                 | 0                 | 1           | 1                 | 1                       |
| Crossing Guard (PT)    | 4           | 4           | 4                 | 4                 | 4           | 4                 | 0                       |
| Detective              | 5           | 5           | 5                 | 5                 | 5           | 4                 | (1)                     |
| Dispatch Supervisor    | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Dispatcher             | 7           | 7           | 7                 | 7                 | 8           | 8                 | 1                       |
| Jailer                 | 2           | 2           | 2                 | 2                 | 2           | 2                 | 0                       |
| Lieutenant             | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Patrol Officer         | 18          | 18          | 18                | 18                | 18          | 13                | (5)                     |
| Corporals              | 0           | 0           | 0                 | 0                 | 0           | 5                 | 5                       |
| CID Supervisor         | 0           | 0           | 0                 | 0                 | 0           | 1                 | 1                       |
| Records Clerk          | 2           | 2           | 2                 | 2                 | 2           | 2                 | 0                       |
| Sergeant               | 6           | 6           | 6                 | 6                 | 6           | 6                 | 0                       |
| Police Total           | 51          | 51          | 51                | 51                | 51          | 51                | 0                       |

| Police/Animal Control(Department 525) |                       |                       |                                  |                                  | General Fund (Fund 10)  |                                  |                         |
|---------------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| Category                              | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
| <b>Salaries</b>                       |                       |                       |                                  |                                  |                         |                                  |                         |
| 100 Salaries/Wages                    | \$ 2,650,006          | \$ 2,639,645          | \$ 3,127,424                     | \$ 3,127,424                     | \$ 2,975,000            | \$ 3,315,546                     | \$ 188,122              |
| 110 Salaries/Wages-Pt                 | 17,240                | 14,524                | 40,171                           | 40,171                           | 15,000                  | 40,103                           | (68)                    |
| 165 Educational Pay                   | 33,319                | 36,141                | 31,102                           | 31,102                           | 45,000                  | 53,104                           | 22,001                  |
| 175 Longevity                         | 19,479                | 18,368                | 20,752                           | 20,752                           | 19,750                  | 19,771                           | (981)                   |
| 185 Uniform Allowance                 | 4,062                 | 3,739                 | 1,800                            | 1,800                            | 3,000                   | 4,201                            | 2,400                   |
| 190 Overtime                          | 116,356               | 191,086               | 120,000                          | 120,000                          | 390,000                 | 120,000                          | -                       |
| <b>Salaries Total</b>                 | <b>\$ 2,840,463</b>   | <b>\$ 2,903,503</b>   | <b>\$ 3,341,249</b>              | <b>\$ 3,341,249</b>              | <b>\$ 3,447,750</b>     | <b>\$ 3,552,724</b>              | <b>\$ 211,475</b>       |
| <b>Benefits</b>                       |                       |                       |                                  |                                  |                         |                                  |                         |
| 201 F I C A & Medicare                | \$ 213,163            | \$ 218,112            | \$ 246,426                       | \$ 246,426                       | \$ 260,000              | \$ 261,901                       | \$ 15,476               |
| 210 Group Insurance                   | 544,596               | 527,522               | 553,297                          | 553,297                          | 525,000                 | 566,366                          | 13,068                  |
| 230 T M R S                           | 404,631               | 413,184               | 486,833                          | 486,833                          | 510,000                 | 565,652                          | 78,819                  |
| 240 Workmen's Compensation            | 52,389                | 52,857                | 60,000                           | 60,000                           | 62,000                  | 67,000                           | 7,000                   |
| 250 Accrued Benefits Expense          | -                     | 37,311                | -                                | -                                | -                       | -                                | -                       |
| 291 Unemployment Insurance            | 721                   | -                     | 3,865                            | 3,865                            | -                       | 4,108                            | 243                     |
| <b>Benefits Total</b>                 | <b>\$ 1,215,500</b>   | <b>\$ 1,248,986</b>   | <b>\$ 1,350,421</b>              | <b>\$ 1,350,421</b>              | <b>\$ 1,357,000</b>     | <b>\$ 1,465,027</b>              | <b>\$ 114,606</b>       |
| <b>Supplies</b>                       |                       |                       |                                  |                                  |                         |                                  |                         |
| 310 Office/Computer Supplies          | \$ 15,833             | \$ 14,853             | \$ 23,500                        | \$ 23,500                        | \$ 35,000               | \$ 23,500                        | \$ -                    |
| 311 Postage/Shipping                  | 444                   | 491                   | 450                              | 450                              | 2,750                   | 450                              | -                       |
| 320 Other Electronics                 | 6,140                 | 4,770                 | 6,000                            | 6,000                            | 15,000                  | 6,000                            | -                       |
| 335 Clothing                          | 13,365                | 20,820                | 22,700                           | 22,700                           | 32,000                  | 22,700                           | -                       |
| 352 Furniture & Fixtures              | 342                   | 1,754                 | 4,600                            | 4,600                            | 4,000                   | 4,600                            | -                       |
| 385 Small Tools & Equipment           | 162                   | 4                     | -                                | -                                | -                       | -                                | -                       |
| 389 Chemicals                         | 137                   | 17                    | 1,000                            | 1,000                            | 500                     | 1,000                            | -                       |
| 390 Fuel                              | 132,154               | 98,566                | 125,000                          | 125,000                          | 97,000                  | 125,000                          | -                       |
| 391 Jail Supplies                     | 5,092                 | 5,992                 | 8,500                            | 8,500                            | 6,500                   | 8,500                            | -                       |
| 392 Janitorial Supplies               | 6,385                 | 4,492                 | 6,000                            | 6,000                            | 5,500                   | 6,000                            | -                       |
| 394 Police Supplies                   | 5,760                 | 10,765                | 8,500                            | 8,500                            | 13,000                  | 8,500                            | -                       |
| 395 Ammunition/Gun Supplies           | 19,328                | 12,337                | 26,200                           | 26,200                           | 23,000                  | 26,200                           | -                       |
| 399 Other Supplies                    | 13,590                | 12,423                | 21,600                           | 21,600                           | 21,600                  | 21,600                           | -                       |
| <b>Supplies Total</b>                 | <b>\$ 218,731</b>     | <b>\$ 187,283</b>     | <b>\$ 254,050</b>                | <b>\$ 254,050</b>                | <b>\$ 255,850</b>       | <b>\$ 254,050</b>                | <b>\$ -</b>             |
| <b>Services</b>                       |                       |                       |                                  |                                  |                         |                                  |                         |
| 413 Professional Services             | \$ 14,964             | \$ 13,658             | \$ 17,000                        | \$ 17,000                        | \$ 18,000               | \$ 17,000                        | \$ -                    |
| 415 Telephone                         | 66,827                | 73,383                | -                                | -                                | -                       | -                                | -                       |
| 426 Physicals/Screening               | 3,983                 | 4,813                 | 3,000                            | 3,000                            | 5,000                   | 3,000                            | -                       |
| 430 Advertising                       | 748                   | 1,320                 | 800                              | 800                              | 800                     | 800                              | -                       |
| 431 Animal Facility                   | 119,119               | 119,119               | 119,200                          | 119,200                          | 119,200                 | 119,200                          | -                       |
| 440 Electricity                       | 22,247                | 22,147                | 28,000                           | 28,000                           | 30,000                  | 32,000                           | 4,000                   |
| 441 Water                             | 4,036                 | 3,034                 | 4,500                            | 4,500                            | 2,250                   | -                                | (4,500)                 |
| 442 Gas-Entex                         | 2,365                 | 3,296                 | 4,000                            | 4,000                            | 3,750                   | 4,000                            | -                       |
| 482 Service Contracts                 | 37,733                | 58,561                | 154,740                          | 154,740                          | 75,000                  | 154,740                          | -                       |
| 485 Laundry Services                  | 4,906                 | -                     | -                                | -                                | -                       | -                                | -                       |
| 499 Other Services                    | 2,947                 | 562                   | 6,200                            | 6,200                            | 7,000                   | 7,000                            | 800                     |
| <b>Services Total</b>                 | <b>\$ 279,874</b>     | <b>\$ 299,894</b>     | <b>\$ 337,440</b>                | <b>\$ 337,440</b>                | <b>\$ 261,000</b>       | <b>\$ 337,740</b>                | <b>\$ 300</b>           |
| <b>Maintenance</b>                    |                       |                       |                                  |                                  |                         |                                  |                         |
| 524 Vehicle Maintenance               | \$ 83,455             | \$ 88,656             | \$ 85,000                        | \$ 85,000                        | \$ 75,000               | \$ 85,000                        | \$ -                    |
| 543 Electronics/Computer Maint        | 38,049                | -                     | -                                | -                                | (690)                   | 154,500                          | 154,500                 |
| 545 Bldg/Bldg Equip Maintenance       | 39,976                | 34,903                | 30,000                           | 30,000                           | 43,000                  | 30,000                           | -                       |
| 546 Land/Grounds Maint                | 969                   | -                     | -                                | -                                | 3,000                   | 1,000                            | 1,000                   |
| <b>Maintenance Total</b>              | <b>\$ 162,449</b>     | <b>\$ 123,560</b>     | <b>\$ 115,000</b>                | <b>\$ 115,000</b>                | <b>\$ 120,310</b>       | <b>\$ 270,500</b>                | <b>\$ 155,500</b>       |



| Police/Animal Control(Department 525) |                       |                       |                                  |                                  |                         | General Fund (Fund 10)           |                         |  |
|---------------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|--|
| Category                              | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |  |
| <b>Sundry</b>                         |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 602 Seminars/Dues/Travel              | \$ 23,687             | \$ 44,258             | \$ 46,100                        | \$ 46,100                        | \$ 55,000               | \$ 51,100                        | \$ 5,000                |  |
| 604 Liability/Property Insurance      | 37,678                | 47,019                | 60,000                           | 60,000                           | 38,000                  | 60,000                           | -                       |  |
| 621 K-9 Expense                       | 3,866                 | 7,784                 | 6,000                            | 6,000                            | 6,000                   | 8,000                            | 2,000                   |  |
| 625 Marine Operations                 | 2,131                 | 1,279                 | 15,000                           | 15,000                           | 6,000                   | 7,000                            | (8,000)                 |  |
| 628 Property/Gen Liab Insurance       | -                     | -                     | -                                | -                                | 8,269                   | 9,000                            | 9,000                   |  |
| 629 Vehicle Insurance                 | 35,504                | 37,593                | 45,000                           | 45,000                           | 43,100                  | 65,000                           | 20,000                  |  |
| 687 Damage Claims                     | 2,000                 | 6,470                 | -                                | -                                | 12,000                  | -                                | -                       |  |
| 695 College Reimbursement             | 2,186                 | -                     | 2,800                            | 2,800                            | -                       | 2,800                            | -                       |  |
| 697 Lease Interest                    | 6,963                 | -                     | -                                | -                                | -                       | -                                | -                       |  |
| 698 Lease Principal                   | 56                    | -                     | -                                | -                                | -                       | -                                | -                       |  |
| 699 Other - Sundry                    | 1,907                 | 3,025                 | 4,000                            | 4,000                            | 7,000                   | 4,000                            | -                       |  |
| <b>Sundry Total</b>                   | <b>\$ 115,979</b>     | <b>\$ 147,429</b>     | <b>\$ 178,900</b>                | <b>\$ 178,900</b>                | <b>\$ 175,369</b>       | <b>\$ 206,900</b>                | <b>\$ 28,000</b>        |  |
| <b>Capital Outlay</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 899 Capital Outlay                    | \$ 19,962             | \$ 39,150             | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |
| <b>Capital Outlay Total</b>           | <b>\$ 19,962</b>      | <b>\$ 39,150</b>      | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |  |
| <b>Grand Total</b>                    | <b>\$ 4,852,957</b>   | <b>\$ 4,949,804</b>   | <b>\$ 5,577,060</b>              | <b>\$ 5,577,060</b>              | <b>\$ 5,617,279</b>     | <b>\$ 6,086,941</b>              | <b>\$ 509,881</b>       |  |

**Fire/EMS/Emergency Management****General Fund**

Freeport Fire & EMS (FFE) is an all hazard response agency for fire protection, emergency medical service, and emergency management. FFE is staffed with eighteen firefighter/EMT's capable of providing high level of life saving intervention, firefighting and rescue. FFE responds to approximately 2,000 to 2,500 emergency calls a year based on community growth. Calls for service include fire, EMS, and hazard incidents in a diverse response area. FFE response area is a bedroom community, but it has a 911 response jurisdiction that encompasses Port of entry (waterfront), petrochemical industrial complexes to tourism (beaches, birding, and fishing), and wildlife preserves.

**FY2023-2024 Achievements**

Address EMS billing reduction in collection rate and establish Charity Care policy.

Interlocal Agreement for public safety radio communications with Port Freeport and Industry.

Managed an aged fleet/equipment through supply chain crisis's (i.e. radios, PPE, Ambulance, batteries, ballistic vest)

FEMA American Firefighter Grant: procured twenty-seven multi-band radios for responders.

**Goals & Objectives for FY2024-2025**

Implement consistent employee training in fire suppression, emergency medical services, and technical rescue.

Station #2 opening for preparation for response distribution and preparation of FM 1495 bridge closure.

Recruit and retain personnel: Career and Reserve membership.

Establish a department training plan for all personnel to address response needs of the community and documentation. Establish a Texas Commission on Fire Protection training facility to be incorporated into the department training plan.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

The budget for water services has been removed.

Property and Liability insurance has been adjusted for the expected increase.

**Indicators**

|                                        | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|----------------------------------------|-----------------------|-------------------------|--------------------------|
| Number of Fire/Rescue Responses        | 157                   | 239                     | 340                      |
| Number of EMS Responses                | 2,011                 | 2,018                   | 2,076                    |
| Number of EMS Quality Assurance Review | 7                     | 2                       | 1                        |
| EMS Service Collection Percentage      | 28.05                 | 30.21                   | 28                       |
| Number of Complaints                   | 0                     | 0                       | 0                        |
| Number of Fire Hydrant Work Orders     | 0                     | 1                       | 1                        |
| Number of Community Events Attended    | 20                    | 45                      | 64                       |
| Number of Fire Inspections             | 32                    | 124                     | 106                      |
| Number of Fire Investigations          | 8                     | 5                       | 8                        |
| Number of Plan Reviews                 | 13                    | 32                      | 30                       |
| Number of Consultations                | 22                    | 30                      | 18                       |

**Department Budget Summary**

| Category           | FY2021-2022         | FY2022-2023         | FY2023-2024         | FY2023-2024         | FY2023-2024         | FY2024-2025         | Increase/<br>(Decrease) |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
|                    | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | Estimate            | Adopted<br>Budget   |                         |
| Salaries           | \$ 1,306,128        | \$ 1,387,482        | \$ 1,597,279        | \$ 1,597,279        | \$ 1,527,800        | \$ 1,656,631        | \$ 59,352               |
| Benefits           | 519,539             | 545,378             | 589,439             | 589,439             | 591,750             | 634,469             | 45,030                  |
| Supplies           | 107,473             | 139,180             | 187,235             | 187,235             | 154,260             | 213,510             | 26,275                  |
| Services           | 259,183             | 132,043             | 99,325              | 99,325              | 100,200             | 92,200              | (7,125)                 |
| Maintenance        | 51,437              | 76,831              | 68,200              | 68,200              | 76,800              | 85,800              | 17,600                  |
| Sundry             | 85,445              | 94,893              | 155,920             | 155,920             | 107,150             | 196,920             | 41,000                  |
| Capital Outlay     | 42,071              | 32,007              | -                   | -                   | -                   | -                   | -                       |
| <b>Grand Total</b> | <b>\$ 2,371,275</b> | <b>\$ 2,407,814</b> | <b>\$ 2,697,399</b> | <b>\$ 2,697,399</b> | <b>\$ 2,557,960</b> | <b>\$ 2,879,531</b> | <b>\$ 182,132</b>       |

|                                      |                     |
|--------------------------------------|---------------------|
| <b>Fire/EMS/Emergency Management</b> | <b>General Fund</b> |
|--------------------------------------|---------------------|

|                       |
|-----------------------|
| <b>Employee Count</b> |
|-----------------------|

| Position         | FY2021-2022 | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025       | Increase/<br>(Decrease) |
|------------------|-------------|-------------|-------------------|-------------------|-------------|-------------------|-------------------------|
|                  | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted<br>Budget |                         |
| EMS              |             |             |                   |                   |             |                   |                         |
| Firefighters     | 9           | 9           | 9                 | 9                 | 9           | 9                 | 0                       |
| EMS Total        | 9           | 9           | 9                 | 9                 | 9           | 9                 | 0                       |
| Fire             |             |             |                   |                   |             |                   |                         |
| Admin. Assistant | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Deputy Chief     | 0           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| EMS Coordinator  | 1           | 0           | 0                 | 0                 | 0           | 0                 | 0                       |
| Fire Chief       | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Fire Marshal     | 1           | 1           | 1                 | 1                 | 1           | 1                 | 0                       |
| Firefighter      | 3           | 3           | 3                 | 3                 | 3           | 3                 | 0                       |
| Lieutenant       | 3           | 3           | 3                 | 3                 | 3           | 3                 | 0                       |
| Fire Total       | 10          | 10          | 10                | 10                | 10          | 10                | 0                       |
| Grand Total      | 19          | 19          | 19                | 19                | 19          | 19                | 0                       |

| Fire (Department 530)           |             |             |                   |                   |             | General Fund (Fund 10) |                         |  |
|---------------------------------|-------------|-------------|-------------------|-------------------|-------------|------------------------|-------------------------|--|
| Category                        | FY2021-2022 | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025            | Increase/<br>(Decrease) |  |
|                                 | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted Budget         |                         |  |
| Salaries                        |             |             |                   |                   |             |                        |                         |  |
| 100 Salaries/Wages              | \$ 581,866  | \$ 693,690  | \$ 802,575        | \$ 802,575        | \$ 750,000  | \$ 825,197             | \$ 22,622               |  |
| 110 Salaries/Wages-PT           | 423         | 21,337      | 18,127            | 18,127            | 9,000       | 19,611                 |                         |  |
| 165 Educational Pay             | 25,959      | 30,240      | 31,302            | 31,302            | 32,000      | 39,102                 | 7,800                   |  |
| 175 Longevity                   | 5,075       | 5,208       | 5,691             | 5,691             | 5,900       | 6,339                  | 649                     |  |
| 190 Overtime-FLSA               | 63,072      | 124,609     | 72,400            | 72,400            | 133,000     | 94,400                 | 22,000                  |  |
| 192 Overtime-Other              | -           | -           | 10,000            | 10,000            | -           | -                      | (10,000)                |  |
| 193 Overtime-Training           | -           | -           | 12,000            | 12,000            | -           | -                      | (12,000)                |  |
| Salaries Total                  | \$ 676,396  | \$ 875,083  | \$ 952,095        | \$ 952,095        | \$ 929,900  | \$ 984,649             | \$ 31,071               |  |
| Benefits                        |             |             |                   |                   |             |                        |                         |  |
| 201 F I C A & Medicare          | \$ 51,100   | \$ 65,855   | \$ 65,614         | \$ 65,614         | \$ 72,000   | \$ 68,104              | \$ 2,490                |  |
| 210 Group Insurance             | 85,936      | 104,417     | 112,915           | 112,915           | 110,250     | 125,847                | 12,933                  |  |
| 230 T M R S                     | 96,165      | 121,720     | 128,706           | 128,706           | 147,000     | 141,065                | 12,359                  |  |
| 240 Workmen's Compensation      | 15,118      | 18,899      | 20,000            | 20,000            | 18,000      | 25,000                 | 5,000                   |  |
| 250 Accrued Benefits Expense    | -           | 13,314      | -                 | -                 | -           | -                      | -                       |  |
| 291 Unemployment Insurance      | -           | -           | 1,029             | 1,029             | -           | 1,068                  | 39                      |  |
| Benefits Total                  | \$ 248,318  | \$ 324,204  | \$ 328,263        | \$ 328,263        | \$ 347,250  | \$ 361,085             | \$ 32,822               |  |
| Supplies                        |             |             |                   |                   |             |                        |                         |  |
| 310 Office/Computer Supplies    | \$ 2,662    | \$ 1,610    | \$ 4,000          | \$ 4,000          | \$ 3,500    | \$ 5,300               | \$ 1,300                |  |
| 312 Books/Publ/Subscriptions    | 6,565       | 3,241       | 5,860             | 5,860             | 5,860       | 9,000                  | 3,140                   |  |
| 320 Other Electronics           | 4,116       | 9,754       | 19,000            | 19,000            | 7,500       | 19,000                 | -                       |  |
| 335 Clothing                    | 8,470       | 18,522      | 19,240            | 19,240            | 23,000      | 27,000                 | 7,760                   |  |
| 352 Furniture & Fixtures        | 20          | 3,026       | 6,300             | 6,300             | 3,000       | 8,800                  | 2,500                   |  |
| 385 Small Tools & Equipment     | 1,419       | 13,852      | 17,000            | 17,000            | 10,000      | 21,300                 | 4,300                   |  |
| 389 Chemicals                   | 623         | 98          | 1,000             | 1,000             | 1,000       | 1,500                  | 500                     |  |
| 390 Fuel                        | 34,387      | 32,853      | 35,000            | 35,000            | 35,000      | 35,000                 | -                       |  |
| 392 Janitorial Supplies         | 1,398       | 1,646       | 3,000             | 3,000             | 1,700       | 3,250                  | 250                     |  |
| 394 Fire Prevention             | 4,234       | 3,625       | 3,000             | 3,000             | 3,000       | 3,500                  | 500                     |  |
| 399 Other Supplies              | 1,145       | 2,779       | 1,000             | 1,000             | 1,500       | 1,000                  | -                       |  |
| Supplies Total                  | \$ 65,040   | \$ 91,006   | \$ 114,400        | \$ 114,400        | \$ 95,060   | \$ 134,650             | \$ 20,250               |  |
| Services                        |             |             |                   |                   |             |                        |                         |  |
| 415 Telephone                   | \$ 15,575   | \$ 15,383   | \$ -              | \$ -              | \$ -        | \$ -                   | \$ -                    |  |
| 426 Physicals/Screening         | 780         | 1,140       | 1,625             | 1,625             | 700         | 1,500                  | (125)                   |  |
| 430 Advertising                 | 569         | 1,364       | 500               | 500               | 1,000       | 500                    | -                       |  |
| 440 Electricity                 | 9,905       | 10,481      | 12,250            | 12,250            | 12,250      | 16,000                 | 3,750                   |  |
| 441 Water                       | 12,229      | 6,531       | 13,000            | 13,000            | 6,750       | -                      | (13,000)                |  |
| 442 Gas-Entex                   | 1,187       | 1,299       | 2,750             | 2,750             | 1,500       | 1,500                  | (1,250)                 |  |
| 482 S C B A                     | 8,612       | 4,102       | 8,000             | 8,000             | 8,000       | 8,500                  | 500                     |  |
| 499 Other Services              | 734         | 2,538       | 1,000             | 1,000             | 1,000       | 1,000                  | -                       |  |
| Services Total                  | \$ 49,590   | \$ 42,838   | \$ 39,125         | \$ 39,125         | \$ 31,200   | \$ 29,000              | \$ (10,125)             |  |
| Maintenance                     |             |             |                   |                   |             |                        |                         |  |
| 524 Vehicle Maintenance         | \$ 25,262   | \$ 55,992   | \$ 47,900         | \$ 47,900         | \$ 50,000   | \$ 54,500              | \$ 6,600                |  |
| 543 Elec/Computer Maint         | 14,599      | -           | -                 | -                 | -           | -                      | -                       |  |
| 545 Bldg/Bldg Equip Maintenance | 8,931       | 14,710      | 13,500            | 13,500            | 20,000      | 23,500                 | 10,000                  |  |
| 560 Equipment Maintenance       | 2,645       | 6,130       | 6,800             | 6,800             | 6,800       | 7,800                  | 1,000                   |  |
| Maintenance Total               | \$ 51,437   | \$ 76,831   | \$ 68,200         | \$ 68,200         | \$ 76,800   | \$ 85,800              | \$ 17,600               |  |

| Fire (Department 530)            |             |           |             |           |                   | General Fund (Fund 10) |             |                |                         |           |    |           |        |         |
|----------------------------------|-------------|-----------|-------------|-----------|-------------------|------------------------|-------------|----------------|-------------------------|-----------|----|-----------|--------|---------|
| Category                         | FY2021-2022 |           | FY2022-2023 |           | FY2023-2024       | FY2023-2024            | FY2023-2024 | FY2024-2025    | Increase/<br>(Decrease) |           |    |           |        |         |
|                                  | Actual      |           | Actual      |           | Adopted<br>Budget | Current<br>Budget      | Estimate    | Adopted Budget |                         |           |    |           |        |         |
| Sundry                           |             |           |             |           |                   |                        |             |                |                         |           |    |           |        |         |
| 602 Seminars/Dues/Travel         | \$          | 14,926    | \$          | 22,790    | \$                | 31,820                 | \$          | 22,000         | \$                      | 31,820    | \$ | -         |        |         |
| 625 Emergency Management         |             | 18,792    |             | 14,223    |                   | 27,500                 |             | 27,500         |                         | 18,000    |    | 27,500    | -      |         |
| 628 Property/Gen Liab Insurance  |             | 17,782    |             | 12,386    |                   | 17,000                 |             | 17,000         |                         | 17,700    |    | 26,000    | 9,000  |         |
| 629 Liability- Vehicle Insurance |             | 9,302     |             | 9,547     |                   | 13,000                 |             | 13,000         |                         | 17,700    |    | 25,000    | 12,000 |         |
| 692 Reserve Firemen Incentives   |             | 1,397     |             | 1,320     |                   | 3,000                  |             | 3,000          |                         | 1,500     |    | 3,000     | -      |         |
| 693 Reserve Firemen Pension      |             | 432       |             | 792       |                   | 1,800                  |             | 1,800          |                         | 1,000     |    | 1,800     | -      |         |
| 695 College Reimbursement        |             | -         |             | -         |                   | 7,000                  |             | 7,000          |                         | 1,400     |    | 7,000     | -      |         |
| 699 Other - Sundry               |             | 4,080     |             | 1,872     |                   | 10,000                 |             | 10,000         |                         | 4,000     |    | 10,000    | -      |         |
| Sundry Total                     | \$          | 66,711    | \$          | 62,930    | \$                | 111,120                | \$          | 111,120        | \$                      | 83,300    | \$ | 132,120   | \$     | 21,000  |
| Capital Outlay                   |             |           |             |           |                   |                        |             |                |                         |           |    |           |        |         |
| 899 Capital Outlay               | \$          | 42,071    | \$          | 25,495    | \$                | -                      | \$          | -              | \$                      | -         | \$ | -         | \$     | -       |
| Capital Outlay Total             | \$          | 42,071    | \$          | 25,495    | \$                | -                      | \$          | -              | \$                      | -         | \$ | -         | \$     | -       |
| Grand Total                      | \$          | 1,199,562 | \$          | 1,498,388 | \$                | 1,613,203              | \$          | 1,613,203      | \$                      | 1,563,510 | \$ | 1,727,304 | \$     | 112,618 |

| EMS (Department 535)            |                       |                       |                                  |                                  | General Fund (Fund 10)  |                                  |                         |
|---------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| Category                        | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
| <b>Salaries</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| 100 Salaries/Wages              | \$ 472,250            | \$ 410,625            | \$ 548,334                       | \$ 548,334                       | \$ 470,000              | \$ 557,667                       | \$ 9,333                |
| 110 Salaries/Wages-PT           | 17,406                | 1,743                 | 18,559                           | 18,559                           | 12,000                  | 38,270                           |                         |
| 165 Educational Pay             | 15,647                | 12,877                | 13,200                           | 13,200                           | 5,000                   | 10,800                           | (2,400)                 |
| 175 Longevity                   | 847                   | 937                   | 1,192                            | 1,192                            | 900                     | 1,345                            | 153                     |
| 190 Overtime                    | 123,582               | 86,217                | 53,900                           | 53,900                           | 110,000                 | 63,900                           | 10,000                  |
| 192 Overtime-Other              | -                     | -                     | 10,000                           | 10,000                           | -                       | -                                | (10,000)                |
| <b>Salaries Total</b>           | <b>\$ 629,732</b>     | <b>\$ 512,399</b>     | <b>\$ 645,185</b>                | <b>\$ 645,185</b>                | <b>\$ 597,900</b>       | <b>\$ 671,982</b>                | <b>\$ 7,086</b>         |
| <b>Benefits</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| 201 FICA & Medicare             | \$ 46,787             | \$ 38,141             | \$ 44,468                        | \$ 44,468                        | \$ 44,000               | \$ 46,518                        | \$ 2,050                |
| 210 Group Insurance             | 109,172               | 86,035                | 110,745                          | 110,745                          | 98,000                  | 114,813                          | 4,068                   |
| 230 T M R S                     | 87,786                | 72,038                | 86,266                           | 86,266                           | 85,000                  | 92,324                           | 6,058                   |
| 240 Workmen'S Compensation      | 14,606                | 18,573                | 19,000                           | 19,000                           | 17,500                  | 19,000                           | -                       |
| 250 Accrued Benefits Expense    | -                     | 6,387                 | -                                | -                                | -                       | -                                | -                       |
| 291 Unemployment Insurance      | 12,869                | -                     | 698                              | 698                              | -                       | 730                              | 32                      |
| <b>Benefits Total</b>           | <b>\$ 271,220</b>     | <b>\$ 221,174</b>     | <b>\$ 261,176</b>                | <b>\$ 261,176</b>                | <b>\$ 244,500</b>       | <b>\$ 273,385</b>                | <b>\$ 12,208</b>        |
| <b>Supplies</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| 311 Postage/Shipping            | \$ 261                | \$ 8                  | \$ 500                           | \$ 500                           | \$ 200                  | \$ 500                           | \$ -                    |
| 335 Clothing                    | 4,660                 | 14,871                | 20,335                           | 20,335                           | 10,000                  | 23,960                           | 3,625                   |
| 383 Ems Expendables             | 34,596                | 32,279                | 47,000                           | 47,000                           | 47,000                  | 49,400                           | 2,400                   |
| 399 Other Supplies              | 2,916                 | 1,016                 | 5,000                            | 5,000                            | 2,000                   | 5,000                            | -                       |
| <b>Supplies Total</b>           | <b>\$ 42,433</b>      | <b>\$ 48,174</b>      | <b>\$ 72,835</b>                 | <b>\$ 72,835</b>                 | <b>\$ 59,200</b>        | <b>\$ 78,860</b>                 | <b>\$ 6,025</b>         |
| <b>Services</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| 407 Billing Agency Fees         | \$ 45,329             | \$ 47,710             | \$ 47,000                        | \$ 47,000                        | \$ 56,000               | \$ 50,000                        | \$ 3,000                |
| 413 Professional Services       | 12,000                | 40,044                | 12,000                           | 12,000                           | 12,000                  | 12,000                           | -                       |
| 426 Physicals/Screening         | 1,278                 | 1,451                 | 1,200                            | 1,200                            | 1,000                   | 1,200                            | -                       |
| <b>Services Total</b>           | <b>\$ 58,607</b>      | <b>\$ 89,205</b>      | <b>\$ 60,200</b>                 | <b>\$ 60,200</b>                 | <b>\$ 69,000</b>        | <b>\$ 63,200</b>                 | <b>\$ 3,000</b>         |
| <b>Sundry</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| 602 Seminars/Dues/Travel        | \$ 9,846              | \$ 13,279             | \$ 20,400                        | \$ 20,400                        | \$ 10,000               | \$ 20,400                        | \$ -                    |
| 628 Property/Gen Liab Insurance | 8,889                 | 9,134                 | 10,000                           | 10,000                           | 4,850                   | 30,000                           | 20,000                  |
| 699 Other - Sundry              | -                     | 9,550                 | 14,400                           | 14,400                           | 9,000                   | 14,400                           | -                       |
| <b>Sundry Total</b>             | <b>\$ 18,734</b>      | <b>\$ 31,963</b>      | <b>\$ 44,800</b>                 | <b>\$ 44,800</b>                 | <b>\$ 23,850</b>        | <b>\$ 64,800</b>                 | <b>\$ 20,000</b>        |
| <b>Capital Outlay</b>           |                       |                       |                                  |                                  |                         |                                  |                         |
| 899 Capital Outlay              | \$ -                  | \$ 6,512              | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |
| <b>Capital Outlay Total</b>     | <b>\$ -</b>           | <b>\$ 6,512</b>       | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Grand Total</b>              | <b>\$ 1,020,726</b>   | <b>\$ 909,426</b>     | <b>\$ 1,084,196</b>              | <b>\$ 1,084,196</b>              | <b>\$ 994,450</b>       | <b>\$ 1,152,226</b>              | <b>\$ 48,319</b>        |

| Emergency Management (Department 556) |             |             |                |                |                      | General Fund (Fund 10) |                         |  |
|---------------------------------------|-------------|-------------|----------------|----------------|----------------------|------------------------|-------------------------|--|
| Category                              | FY2021-2022 | FY2022-2023 | FY2023-2024    | FY2023-2024    |                      | FY2024-2025            | Increase/<br>(Decrease) |  |
|                                       | Actual      | Actual      | Adopted Budget | Current Budget | FY2023-2024 Estimate | Adopted Budget         |                         |  |
| Salaries                              |             |             |                |                |                      |                        |                         |  |
| 100 Salaries/Wages                    | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Salaries Total                        | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Benefits                              |             |             |                |                |                      |                        |                         |  |
| 201 F I C A & Medicare                | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| 230 T M R S                           | -           | -           | -              | -              | -                    | -                      | -                       |  |
| Benefits Total                        | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Supplies                              |             |             |                |                |                      |                        |                         |  |
| 310 Office/Computer Supplies          | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| 312 Books/Publ/Subscriptions          | -           | -           | -              | -              | -                    | -                      | -                       |  |
| 383 EMS Exepndables                   | -           | -           | -              | -              | -                    | -                      | -                       |  |
| 385 Small Tools & Equipment           | -           | -           | -              | -              | -                    | -                      | -                       |  |
| 392 Janitorial Supplies               | -           | -           | -              | -              | -                    | -                      | -                       |  |
| Supplies Total                        | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Services                              |             |             |                |                |                      |                        |                         |  |
| 413 Professional Services             | \$ 143,132  | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| 499 Other Services                    | 7,854       | -           | -              | -              | -                    | -                      | -                       |  |
| Services Total                        | \$ 150,986  | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Maintenance                           |             |             |                |                |                      |                        |                         |  |
| 543 Elec/Computer Maint               | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| 545 Bldg/Bldg Equip Maintenance       | -           | -           | -              | -              | -                    | -                      | -                       |  |
| Maintenance Total                     | \$ -        | \$ -        |                | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Sundry                                |             |             |                |                |                      |                        |                         |  |
| 625 Emergency Management              | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| 699 Other - Sundry                    | -           | -           | -              | -              | -                    | -                      | -                       |  |
| Sundry Total                          | \$ -        | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |
| Grand Total                           | \$ 150,986  | \$ -        | \$ -           | \$ -           | \$ -                 | \$ -                   | \$ -                    |  |

## Community Development

## General Fund

The primary mission of the Building Department is to provide quality service to the community that is knowledgeable, efficient, comprehensive and helpful to the public. The intention is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials, use of all buildings and structures within the City of Freeport. The department is responsible for the administration and enforcement of the codes and related Federal, State, and City adopted laws and ordinances.

The Code Enforcement Department will encourage a strong sense of pride and identity, dedicated to making today better than yesterday through the preservation, enhancement, restoration and promotion of the exceptional quality of life in the City of Freeport. The department will strive to provide excellent, professional, courteous customer service in a timely manner by fair and impartial administration and enforcement of the local and state codes. This is to be accomplished with the assistance of other City departments, public and private entities, as well as citizens of the City of Freeport.

## FY2023-2024 Achievements

Implemented new software to provide better service to the citizens.

Created Social Media accounts and began informational video series.

Demoted 11 unsafe structures within the City and took 23 to Board of Adjustments.

Started the educational stages for the new rental inspection program.

## Goals &amp; Objectives for FY2024-2025

Write and adopt a sign code ordinance.

Continue and expand the educational program, by providing more community education that will reduce the needs for re-inspections.

## Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

Property and Liability insurance has been adjusted for the expected increase.

Added Rental Inspector position.

## Indicators

|                                                                             | FY2022-2023 | FY2023-2024 | FY2024-2025 |
|-----------------------------------------------------------------------------|-------------|-------------|-------------|
|                                                                             | Actual      | Estimate    | Projected   |
| Total number of permits issued                                              | 902         | 600         | 800         |
| Total number of building inspections                                        | 831         | 800         | 900         |
| Percent of Residential applications/plans processed in 5 work days          | 95          | 80          | 100         |
| Percent of commercial applications/plans processed in 10 work days          | 95          | 85          | 98          |
| Percent of call-in inspections made within 24 hours                         | 94          | 75          | 98          |
| Total number of code complaints investigated                                | 1,468       | 1,200       | 1,500       |
| Total number of food service establishments and daycares inspected annually | 69          | 70          | 70          |
| Total number of temporary food establishments inspected                     | 35          | 30          | 30          |
| Total number of pools inspected annually                                    | 10          | 10          | 10          |
| Total number of dangerous structures abated                                 | 34          | 10          | 17          |
| Total number of short-term rental inspected                                 | 14          | 15          | 20          |

## Department Budget Summary

| Category       | FY2023-2024 |             |            |                |             |                |             |
|----------------|-------------|-------------|------------|----------------|-------------|----------------|-------------|
|                | FY2021-2022 | FY2022-2023 | Adopted    | FY2023-2024    | FY2023-2024 | FY2024-2025    | Increase/   |
|                | Actual      | Actual      | Budget     | Current Budget | Estimate    | Adopted Budget | (Decrease)  |
| Salaries       | \$ 296,337  | \$ 367,053  | \$ 379,555 | \$ 379,555     | \$ 396,950  | \$ 425,148     | \$ 45,593   |
| Benefits       | 134,579     | 176,341     | 178,214    | 178,214        | 183,540     | 206,781        | 28,567      |
| Supplies       | 26,660      | 25,807      | 40,600     | 40,600         | 30,550      | 39,600         | (1,000)     |
| Services       | 156,159     | 133,154     | 204,300    | 204,300        | 135,800     | 42,000         | (162,300)   |
| Maintenance    | 8,936       | 3,188       | 5,500      | 5,500          | 2,500       | 4,500          | (1,000)     |
| Sundry         | 17,613      | 20,754      | 21,200     | 21,200         | 19,770      | 26,700         | 5,500       |
| Capital Outlay | 59,897      | 4,752       | -          | -              | -           | -              | -           |
| Grand Total    | \$ 700,182  | \$ 731,048  | \$ 829,369 | \$ 829,369     | \$ 769,110  | \$ 744,729     | \$ (84,640) |



## Community Development

## General Fund

## Employee Count

| Position               | FY2023-2024           |                       |                   |                               |                         |                               |                         |
|------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
|                        | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
| Code Enforcement       |                       |                       |                   |                               |                         |                               |                         |
| Compliance Officer     | 3                     | 3                     | 4                 | 4                             | 3                       | 3                             | -1                      |
| Compliance Supervisor  | 1                     | 1                     | 0                 | 0                             | 1                       | 1                             | 1                       |
| Code Enforcement Total | 4                     | 4                     | 4                 | 4                             | 4                       | 4                             | 0                       |
| Building               |                       |                       |                   |                               |                         |                               |                         |
| Building Inspector     | 1                     | 1                     | 1                 | 1                             | 2                       | 1                             | 0                       |
| Building Official      | 1                     | 1                     | 1                 | 1                             | 1                       | 1                             | 0                       |
| Rental Inspector       | 0                     | 0                     | 0                 | 0                             | 0                       | 1                             | 1                       |
| Municipal Clerk        | 1                     | 0                     | 0                 | 0                             | 0                       | 0                             | 0                       |
| Part-time Permit Clerk | 0                     | 0                     | 0                 | 0                             | 0                       | 0                             | 0                       |
| Permit Coordinator     | 0                     | 1                     | 1                 | 1                             | 1                       | 1                             | 0                       |
| Building Total         | 3                     | 3                     | 3                 | 3                             | 4                       | 4                             | 1                       |
| Grand Total            | 7                     | 7                     | 7                 | 7                             | 8                       | 8                             | 1                       |

| Building (Department 558)       |                       |                       |    |                   |                   |                         | General Fund (Fund 10)        |                         |  |
|---------------------------------|-----------------------|-----------------------|----|-------------------|-------------------|-------------------------|-------------------------------|-------------------------|--|
|                                 |                       |                       |    | FY2023-2024       | FY2023-2024       |                         |                               |                         |  |
| Category                        | FY2021-2022<br>Actual | FY2022-2023<br>Actual |    | Adopted<br>Budget | Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |  |
| Salaries                        |                       |                       |    |                   |                   |                         |                               |                         |  |
| 100 Salaries/Wages              | \$ 128,870            | \$ 125,221            | \$ | 175,532           | \$ 175,532        | \$ 190,400              | \$ 224,266                    | \$ 48,735               |  |
| 165 Education Pay               | 1,500                 | 2,400                 |    | 2,400             | 2,400             | 2,000                   | 1,800                         | (600)                   |  |
| 175 Longevity                   | 1,392                 | 1,452                 |    | 1,583             | 1,583             | 1,500                   | 1,948                         | 365                     |  |
| 18 Cell Phone Allowance         | 700                   | 600                   |    | 600               | 600               | 400                     | 1,200                         | 600                     |  |
| 190 Overtime                    | 1,019                 | 1,256                 |    | 1,500             | 1,500             | 1,500                   | 1,500                         | -                       |  |
| Salaries Total                  | \$ 133,482            | \$ 130,930            | \$ | 181,615           | \$ 181,615        | \$ 195,800              | \$ 230,715                    | \$ 49,099               |  |
| Benefits                        |                       |                       |    |                   |                   |                         |                               |                         |  |
| 201 F I C A & Medicare          | \$ 9,934              | \$ 9,738              | \$ | 13,779            | \$ 13,779         | \$ 14,200               | \$ 17,535                     | \$ 3,756                |  |
| 210 Group Insurance             | 26,278                | 26,220                |    | 40,170            | 40,170            | 34,000                  | 52,289                        | 12,119                  |  |
| 230 T M R S                     | 19,120                | 18,737                |    | 27,612            | 27,612            | 31,000                  | 37,139                        | 9,527                   |  |
| 240 Workmen'S Compensation      | 816                   | 576                   |    | 900               | 900               | 510                     | 900                           | -                       |  |
| 250 Accrued Benefits Expense    | -                     | 2,490                 |    | -                 | -                 | -                       | -                             | -                       |  |
| 291 Unemployment Insurance      | -                     | -                     |    | 216               | 216               | -                       | 275                           | 59                      |  |
| Benefits Total                  | \$ 56,147             | \$ 57,761             | \$ | 82,677            | \$ 82,677         | \$ 79,710               | \$ 108,138                    | \$ 25,461               |  |
| Supplies                        |                       |                       |    |                   |                   |                         |                               |                         |  |
| 310 Office/Computer Supplies    | \$ 3,516              | \$ 2,149              | \$ | 1,700             | \$ 1,700          | \$ 3,000                | \$ 1,700                      | \$ -                    |  |
| 311 Postage/Shipping            | 17                    | 7,667                 |    | 4,000             | 4,000             | 700                     | 3,000                         | (1,000)                 |  |
| 312 Books/Publ/Subscriptions    | 852                   | 1,201                 |    | 2,000             | 2,000             | 1,250                   | 2,000                         | -                       |  |
| 320 Other Electronics           | 241                   | 445                   |    | 500               | 500               | -                       | 500                           | -                       |  |
| 335 Clothing                    | 403                   | 39                    |    | 1,000             | 1,000             | 300                     | 1,000                         | -                       |  |
| 352 Furniture & Fixtures        | 352                   | -                     |    | 1,000             | 1,000             | 300                     | 1,000                         | -                       |  |
| 385 Small Tools & Equipment     | 626                   | 130                   |    | 500               | 500               | -                       | 500                           | -                       |  |
| 390 Fuel                        | 1,889                 | 3,414                 |    | 4,000             | 4,000             | 2,500                   | 4,000                         | -                       |  |
| 399 Other Supplies              | 1,052                 | 796                   |    | 750               | 750               | 750                     | 750                           | -                       |  |
| Supplies Total                  | \$ 8,948              | \$ 15,841             | \$ | 15,450            | \$ 15,450         | \$ 8,800                | \$ 14,450                     | \$ (1,000)              |  |
| Services                        |                       |                       |    |                   |                   |                         |                               |                         |  |
| 411 Demolition Services         | \$ -                  | \$ -                  | \$ | -                 | \$ -              | \$ -                    | \$ 90,000                     | \$ 90,000               |  |
| 413 Professional Services       | 30,639                | 33,907                |    | 15,000            | 15,000            | 32,000                  | 15,000                        | -                       |  |
| 415 Telephone                   | 3,691                 | 5,006                 |    | -                 | -                 | -                       | -                             | -                       |  |
| 426 Physicals/Screening         | 278                   | 39                    |    | 500               | 500               | 200                     | 200                           | (300)                   |  |
| 430 Advertising                 | 1,458                 | 7,143                 |    | 15,000            | 15,000            | 2,500                   | 1,500                         | (13,500)                |  |
| 499 Other Services              | 3,494                 | 12,185                |    | 13,500            | 13,500            | -                       | 4,000                         | (9,500)                 |  |
| Services Total                  | \$ 39,559             | \$ 58,281             | \$ | 44,000            | \$ 44,000         | \$ 34,700               | \$ 20,700                     | \$ (23,300)             |  |
| Maintenance                     |                       |                       |    |                   |                   |                         |                               |                         |  |
| 524 Vehicle Maintenance         | \$ 355                | \$ 878                | \$ | 2,000             | \$ 2,000          | \$ 1,000                | \$ 1,000                      | \$ (1,000)              |  |
| 543 Electronics/Computer Maint  | 653                   | -                     |    | -                 | -                 | -                       | -                             | -                       |  |
| Maintenance Total               | \$ 1,008              | \$ 878                | \$ | 2,000             | \$ 2,000          | \$ 1,000                | \$ 1,000                      | \$ (1,000)              |  |
| Sundry                          |                       |                       |    |                   |                   |                         |                               |                         |  |
| 602 Seminars/Dues/Travel        | \$ 5,153              | \$ 8,274              | \$ | 6,000             | \$ 6,000          | \$ 7,000                | \$ 8,500                      | \$ 2,500                |  |
| 629 Vehicle-Liability Insurance | 2,100                 | 2,100                 |    | 3,000             | 3,000             | 2,000                   | 5,000                         | 2,000                   |  |
| 699 Other - Sundry              | 368                   | -                     |    | -                 | -                 | -                       | -                             | -                       |  |
| Sundry Total                    | \$ 7,621              | \$ 10,374             | \$ | 9,000             | \$ 9,000          | \$ 9,000                | \$ 13,500                     | \$ 4,500                |  |
| Capital Outlay                  |                       |                       |    |                   |                   |                         |                               |                         |  |
| 899 Capital Outlay              | \$ 59,897             | \$ 4,752              | \$ | -                 | \$ -              | \$ -                    | \$ -                          | \$ -                    |  |
| Capital Outlay Total            | \$ 59,897             | \$ 4,752              | \$ | -                 | \$ -              | \$ -                    | \$ -                          | \$ -                    |  |
| Grand Total                     | \$ 306,662            | \$ 278,817            | \$ | 334,742           | \$ 334,742        | \$ 329,010              | \$ 388,502                    | \$ 53,760               |  |

| Police/Code (Department 557)    |                       |                       |                   |                               |                         | General Fund (Fund 10) |                         |  |
|---------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|------------------------|-------------------------|--|
| Category                        |                       |                       | FY2023-2024       |                               |                         |                        | FY2024-2025             |  |
|                                 | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget      | Increase/<br>(Decrease) |  |
| Salaries                        |                       |                       |                   |                               |                         |                        |                         |  |
| 100 Salaries/Wages              | \$ 157,610            | \$ 228,894            | \$ 194,201        | \$ 194,201                    | \$ 190,000              | \$ 189,452             | \$ (4,749)              |  |
| 165 Educational Pay             | 923                   | 1,846                 | 2,100             | 2,100                         | 2,100                   | 3,000                  | 900                     |  |
| 175 Longevity                   | 806                   | 1,077                 | 1,138             | 1,138                         | 1,300                   | 1,481                  | 343                     |  |
| 190 Overtime                    | 3,516                 | 4,305                 | 500               | 500                           | 7,750                   | 500                    | -                       |  |
| Salaries Total                  | \$ 162,855            | \$ 236,123            | \$ 197,940        | \$ 197,940                    | \$ 201,150              | \$ 194,434             | \$ (3,506)              |  |
| Benefits                        |                       |                       |                   |                               |                         |                        |                         |  |
| 201 FICA & Medicare             | \$ 12,034             | \$ 17,288             | \$ 15,104         | \$ 15,104                     | \$ 15,200               | \$ 14,836              | \$ (268)                |  |
| 210 Group Insurance             | 42,224                | 64,118                | 48,829            | 48,829                        | 53,000                  | 51,053                 | 2,224                   |  |
| 230 TMR'S                       | 23,108                | 33,893                | 30,268            | 30,268                        | 35,000                  | 31,422                 | 1,155                   |  |
| 240 Workmen'S Compensation      | 1,066                 | 699                   | 1,100             | 1,100                         | 630                     | 1,100                  | -                       |  |
| 250 Accrued Benefits Expense    | -                     | 2,582                 | -                 | -                             | -                       | -                      | -                       |  |
| 291 Unemployment Insurance      | -                     | -                     | 237               | 237                           | -                       | 233                    | (4)                     |  |
| Benefits Total                  | \$ 78,432             | \$ 118,580            | \$ 95,537         | \$ 95,537                     | \$ 103,830              | \$ 98,644              | \$ 3,106                |  |
| Supplies                        |                       |                       |                   |                               |                         |                        |                         |  |
| 310 Office/Computer Supplies    | \$ 4,230              | \$ 700                | \$ 5,700          | \$ 5,700                      | \$ 4,000                | \$ 5,700               | \$ -                    |  |
| 311 Postage/Shipping            | -                     | 295                   | 2,500             | 2,500                         | 10,000                  | 2,500                  | -                       |  |
| 312 Books/Publ/Subscriptions    | 213                   | 163                   | 3,000             | 3,000                         | 750                     | 3,000                  | -                       |  |
| 320 Other Electronics           | -                     | 902                   | 1,500             | 1,500                         | -                       | 1,500                  | -                       |  |
| 335 Clothing                    | 1,693                 | 1,365                 | 2,000             | 2,000                         | 1,000                   | 2,000                  | -                       |  |
| 352 Furniture & Fixtures        | 358                   | -                     | 1,000             | 1,000                         | -                       | 1,000                  | -                       |  |
| 385 Small Tools & Equipment     | 335                   | 152                   | 700               | 700                           | 250                     | 700                    | -                       |  |
| 390 Fuel                        | 9,595                 | 5,942                 | 8,000             | 8,000                         | 5,000                   | 8,000                  | -                       |  |
| 399 Other Supplies              | 1,289                 | 448                   | 750               | 750                           | 750                     | 750                    | -                       |  |
| Supplies Total                  | \$ 17,712             | \$ 9,966              | \$ 25,150         | \$ 25,150                     | \$ 21,750               | \$ 25,150              | \$ -                    |  |
| Services                        |                       |                       |                   |                               |                         |                        |                         |  |
| 411 Bldg Demolition/Mowing      | \$ 94,752             | \$ 44,221             | \$ 100,000        | \$ 100,000                    | \$ 90,000               | \$ 10,000              | \$ (90,000)             |  |
| 415 Telephone                   | 5,453                 | 5,697                 | -                 | -                             | -                       | -                      | -                       |  |
| 426 Physicals/Screening         | 118                   | 164                   | 300               | 300                           | 300                     | 300                    | -                       |  |
| 429 Rental Registration Prog    | -                     | -                     | 50,000            | 50,000                        | -                       | -                      | (50,000)                |  |
| 430 Advertising                 | 16,316                | 20,901                | 10,000            | 10,000                        | 9,800                   | 10,000                 | -                       |  |
| 499 Other Services              | (41)                  | 3,890                 | -                 | -                             | 1,000                   | 1,000                  | 1,000                   |  |
| Services Total                  | \$ 116,600            | \$ 74,873             | \$ 160,300        | \$ 160,300                    | \$ 101,100              | \$ 21,300              | \$ (139,000)            |  |
| Maintenance                     |                       |                       |                   |                               |                         |                        |                         |  |
| 524 Vehicle Maintenance         | \$ 1,075              | \$ 2,310              | \$ 3,500          | \$ 3,500                      | \$ 1,500                | \$ 3,500               | \$ -                    |  |
| 543 Electronics/Computer Maint  | 6,853                 | -                     | -                 | -                             | -                       | -                      | -                       |  |
| Maintenance Total               | \$ 7,928              | \$ 2,310              | \$ 3,500          | \$ 3,500                      | \$ 1,500                | \$ 3,500               | \$ -                    |  |
| Sundry                          |                       |                       |                   |                               |                         |                        |                         |  |
| 602 Seminars/Dues/Travel        | \$ 5,793              | \$ 5,155              | \$ 7,200          | \$ 7,200                      | \$ 7,200                | \$ 7,200               | \$ -                    |  |
| 629 Vehicle-Liability Insurance | 4,066                 | 5,180                 | 5,000             | 5,000                         | 3,570                   | 6,000                  | 1,000                   |  |
| 699 Other - Sundry              | 133                   | 44                    | -                 | -                             | -                       | -                      | -                       |  |
| Sundry Total                    | \$ 9,992              | \$ 10,379             | \$ 12,200         | \$ 12,200                     | \$ 10,770               | \$ 13,200              | \$ 1,000                |  |
| Capital Outlay                  |                       |                       |                   |                               |                         |                        |                         |  |
| 899 Capital Outlay              | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -                   | \$ -                    |  |
| Capital Outlay Total            | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -                   | \$ -                    |  |
| Grand Total                     | \$ 393,520            | \$ 452,232            | \$ 494,627        | \$ 494,627                    | \$ 440,100              | \$ 356,227             | \$ (138,400)            |  |

**Public Works****General Fund**

The staff of the Public Works Department fully supports the City of Freeport: "we work together to build a community of the highest quality for present and future generations." we do our part by providing superior public services: by maintaining and improving the condition of our streets, drainage, alleys, parks, beaches, facilities and by providing excellent delivery of capital projects.

**FY2023-2024 Achievements**

Completed Phase I and Phase II of concrete street construction.  
Continued asphalt street maintenance through the interlocal agreement with Brazoria County.  
Continued sidewalk replacement program.  
Completed the renovations of FMP Kitchen.

**Goals & Objectives for FY2024-2025**

Continued employee training and maintain a pay scale comparable to the competition.  
Continue sidewalk replacement program.  
Continue interlocal agreement with Brazoria County for road improvements.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.  
Employee retirement increased by .75%.  
The budget for water services has been removed.  
Street, Drainage, and Sidewalk Maintenance was reduced.  
Property and Liability insurance has been adjusted for the expected increase.

**Indicators**

|                                                            | FY2022-2023 Actual | FY2023-2024 Estimate | FY2024-2025 Projected |
|------------------------------------------------------------|--------------------|----------------------|-----------------------|
| <b><u>Management Services</u></b>                          |                    |                      |                       |
| Total number of citizen requests                           | N/A                | 1,820                | 5,500                 |
| Percentage of citizen request responded to within 10 days  | N/A                | 100                  | 100                   |
| <b><u>Public Works Operations</u></b>                      |                    |                      |                       |
| Percentage of CIP projects completed on-time and on budget | N/A                | 100                  | 100                   |
| Total miles of streets resurfaced                          | N/A                | 2                    | 2.12                  |
| Total square feed of sidewalks replaced                    | N/A                | 19,000               | 12,392                |
| Traffic system failures                                    | N/A                | 10                   | 7                     |
| Traffic plan reviews for development                       | N/A                | 5                    | 5                     |
| Total traffic related service requests                     | N/A                | 1,300                | 1,500                 |
| Total traffic related service requests completed           | N/A                | 1,300                | 1,500                 |
| Total traffic signal service requests completed            | N/A                | 10                   | 12                    |
| <b><u>Facilities Management</u></b>                        |                    |                      |                       |
| Total building maintenance service requests                | N/A                | 1,040                | 3,120                 |
| Total building maintenance service requests completed      | N/A                | 1,040                | 3,120                 |
| Total janitorial requests                                  | N/A                | 3,640                | 3,000                 |
| Total janitorial requests completed                        | N/A                | 3,640                | 3,000                 |

| Public Works                                                             |                    | General Fund         |                       |
|--------------------------------------------------------------------------|--------------------|----------------------|-----------------------|
|                                                                          | FY2022-2023 Actual | FY2023-2024 Estimate | FY2024-2025 Projected |
| <b><u>Fleet Service Division</u></b>                                     |                    |                      |                       |
| Number of vehicles maintained                                            | N/A                | 79                   | 84                    |
| Cost of preventative maintained by Fleet Services per department vehicle |                    |                      |                       |
| Public Works                                                             | N/A                | 3,500                | 3,500                 |
| Fire                                                                     | N/A                | 1,500                | 1,000                 |
| Police                                                                   | N/A                | 2,200                | 1,000                 |
| Community Development                                                    | N/A                | 1,000                | 1,000                 |
| Cost of repairs performed by Fleet Services per department vehicle       |                    |                      |                       |
| Public Works                                                             | N/A                | 14,000               | 10,000                |
| Fire                                                                     | N/A                | 10,000               | 10,000                |
| Police                                                                   | N/A                | 14,000               | 10,000                |
| Community Development                                                    | N/A                | 2,000                | 5,000                 |
| Average number of days vehicles in shop                                  |                    |                      |                       |
| Public Works                                                             | N/A                | 2                    | 2                     |
| Fire                                                                     | N/A                | 2                    | 2                     |
| Police                                                                   | N/A                | 2                    | 2                     |
| Community Development                                                    | N/A                | 2                    | 2                     |
| Number of vehicle and equipment breakdowns by department                 |                    |                      |                       |
| Public Works                                                             | N/A                | 156                  | 170                   |
| Fire                                                                     | N/A                | 142                  | 88                    |
| Police                                                                   | N/A                | 180                  | 280                   |
| Community Development                                                    | N/A                | 80                   | 20                    |
| Total fuel consumption in gallons                                        |                    |                      |                       |
| Unleaded                                                                 | N/A                | 50,258               | 72,000                |
| Diesel                                                                   | N/A                | 11,107               | 24,000                |
| Percentage of vehicles and equipment exceeding replacement criteria      | N/A                | 40                   | 17                    |
| Percentage of equipment available by department                          |                    |                      |                       |
| Public Works                                                             | N/A                | 100                  | 100                   |
| Fire                                                                     | N/A                | 100                  | 100                   |
| Police                                                                   | N/A                | 90                   | 100                   |
| Community Development                                                    | N/A                | 100                  | 100                   |
| Percentage of direct labor hours by department                           |                    |                      |                       |
| Public Works                                                             | N/A                | 100                  | 100                   |
| Fire                                                                     | N/A                | 0                    | 0                     |
| Police                                                                   | N/A                | 0                    | 0                     |
| Community Development                                                    | N/A                | 0                    | 0                     |
| <b><u>Streets/Drainage Maintenance</u></b>                               |                    |                      |                       |
| Total miles for curbed streets swept                                     | N/A                | 440                  | 900                   |
| Total number of pot holes filled                                         | N/A                | 1,040                | 1,500                 |
| Total square feet of sidewalks repaired                                  | N/A                | 2,000                | 1,800                 |
| Total of trees trimmed                                                   | N/A                | 500                  | 700                   |
| Total of trees planted                                                   | N/A                | 12                   | 18                    |
| Total number of storm drain catch basins cleaned                         | N/A                | 125                  | 130                   |
| Total number of storm drain catch basins inspections completed           | N/A                | 125                  | 130                   |
| Total number of illicit discharge into storm drain                       | N/A                | 1                    | 1                     |
| Total number of service requests                                         | N/A                | 570                  | 600                   |
| Total number of service requests completed                               | N/A                | 570                  | 600                   |
| Total linear feet of painted traffic curbs and striping                  | N/A                | 3,600                | 2,000                 |
| Total number of traffic signs installed or repaired                      | N/A                | 25                   | 42                    |

| Public Works                                                                                         |                    | General Fund         |                       |  |
|------------------------------------------------------------------------------------------------------|--------------------|----------------------|-----------------------|--|
|                                                                                                      | FY2022-2023 Actual | FY2023-2024 Estimate | FY2024-2025 Projected |  |
| <b><u>Parks Administration</u></b>                                                                   |                    |                      |                       |  |
| Total developed park acreage per 1,000 residents                                                     | N/A                | 7                    | 9                     |  |
| Total undeveloped park acreage per 1,000 residents                                                   | 0                  | 0                    | 0                     |  |
| Total number of volunteers                                                                           | 0                  | 0                    | 0                     |  |
| Total number of participants in open spaces, trails, recreation                                      | 0                  | 0                    | 1,000                 |  |
| <b><u>Park Maintenance</u></b>                                                                       |                    |                      |                       |  |
| Acres of developed parkland and community buildings maintained                                       | 4                  | 4                    | 4                     |  |
| Total number of main hours to maintain sports fields                                                 | N/A                | 2,080                | 2,080                 |  |
| Total number of incidents of vandalism                                                               | N/A                | 40                   | 30                    |  |
| Percent of time graffiti vandalism was removed within 24 hours of notification                       | N/A                | 60                   | 60                    |  |
| Total number of completed service requests                                                           | N/A                | 55                   | 1,100                 |  |
| <b><u>Parks Planning &amp; Development</u></b>                                                       |                    |                      |                       |  |
| Number of safety and security improvement projects at parks and community facilities                 | N/A                | 35                   | 25                    |  |
| Total parks open space and community facilities developed or improved                                | N/A                | 3                    | 2                     |  |
| Percent improvements completed within 45 days                                                        | N/A                | 100                  | 100                   |  |
| Percent of projects completed within 5% of project budget                                            | N/A                | 100                  | 100                   |  |
| <b><u>Recreation</u></b>                                                                             |                    |                      |                       |  |
| Total number of hours for sports field usage                                                         | N/A                | 520                  | 520                   |  |
| Percentage of permitted hours on lit sports field at peak times                                      | N/A                | 100                  | 100                   |  |
| Total number of facility rentals                                                                     |                    |                      |                       |  |
| Non-sport fields                                                                                     | N/A                | 150                  | 160                   |  |
| Sport fields                                                                                         | N/A                | 75                   | 42                    |  |
| Total number of hours sports fields used for community services                                      | N/A                | 500                  | 1,200                 |  |
| Total number of contract classes offered and held                                                    | N/A                | 104                  | 156                   |  |
| Total number of recreation classes held                                                              | N/A                | 30                   | 156                   |  |
| Total contract class revenue                                                                         | N/A                | 2,080                | 5,000                 |  |
| Total recreation class revenue                                                                       | N/A                | 600                  | 2,500                 |  |
| Total number of recreation programs offered                                                          | N/A                | 1                    | 1                     |  |
| Total number of teens participating in a structured recreation/fitness program                       | N/A                | 12                   | 10                    |  |
| Total number of events co-sponsored by department                                                    | N/A                | 5                    | 5                     |  |
| Total number of non-profit organizations/public agencies operating programs at facilities at no cost | N/A                | 3                    | 3                     |  |
| <b><u>Beach Maintenance</u></b>                                                                      |                    |                      |                       |  |
| Total tons of trash collected                                                                        | N/A                | 1,620                | 1,800                 |  |
| Total tons of recyclables collected                                                                  | N/A                | 0                    | 0                     |  |
| Total tons of bulky and abandoned items collected                                                    | N/A                | 60                   | 80                    |  |
| Total number of trash cans repaired                                                                  | N/A                | 20                   | 20                    |  |
| Total number of trash cans installed                                                                 | N/A                | 10                   | 10                    |  |
| Total number of hours raking beach                                                                   | N/A                | 1,248                | 1,664                 |  |
| Total number of hours maintaining entry and dunes                                                    | N/A                | 1,248                | 1,664                 |  |
| Total number of signs maintained                                                                     | 2                  | 2                    | 2                     |  |

## Public Works General Fund

### Department Budget Summary

| Category           | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024         |                     | FY2023-2024             |                               | Increase/<br>(Decrease) |
|--------------------|-----------------------|-----------------------|---------------------|---------------------|-------------------------|-------------------------------|-------------------------|
|                    |                       |                       | Adopted<br>Budget   | Current<br>Budget   | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget |                         |
| Salaries           | 1,397,595             | 1,315,658             | 1,507,213           | 1,507,213           | 1,345,960               | 1,498,445                     | (8,768)                 |
| Benefits           | 706,480               | 705,874               | 729,432             | 729,432             | 698,255                 | 752,836                       | 23,404                  |
| Supplies           | 255,485               | 180,588               | 263,200             | 263,200             | 242,650                 | 255,553                       | (7,647)                 |
| Services           | 542,538               | 540,721               | 631,050             | 631,050             | 701,650                 | 549,000                       | (82,050)                |
| Maintenance        | 377,534               | 367,065               | 427,500             | 427,500             | 387,500                 | 360,000                       | (67,500)                |
| Sundry             | 118,380               | 118,934               | 188,450             | 188,450             | 146,460                 | 209,950                       | 21,500                  |
| Debt Service       | -                     | -                     | -                   | -                   | -                       | -                             | -                       |
| Capital Outlay     | 112,850               | 38,342                | -                   | -                   | 60,000                  | -                             | -                       |
| <b>Grand Total</b> | <b>\$ 3,510,862</b>   | <b>\$ 3,267,181</b>   | <b>\$ 3,746,845</b> | <b>\$ 3,746,845</b> | <b>\$ 3,582,475</b>     | <b>\$ 3,625,784</b>           | <b>\$ (121,061)</b>     |

### Employee Count

| Position               | FY2021-2022 | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025    | Increase/<br>(Decrease) |
|------------------------|-------------|-------------|-------------------|-------------------|-------------|----------------|-------------------------|
|                        | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted Budget |                         |
| Parks                  |             |             |                   |                   |             |                |                         |
| Admin. Secretary       | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Field Crew             | 10          | 9           | 9                 | 9                 | 9           | 9              | 0                       |
| Maintenance Supervisor | 1           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Maintenance Technician | 2           | 3           | 3                 | 3                 | 3           | 3              | 0                       |
| Parks & Rec Director   | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Parks Supervisor       | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Receptionist (PT)      | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Parks Total            | 14          | 13          | 13                | 13                | 13          | 13             | 0                       |
| Service Center         |             |             |                   |                   |             |                |                         |
| Admin. Assistant       | 0           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Admin. Secretary       | 1           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Mechanic               | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Service Center Total   | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Streets/Drainage       |             |             |                   |                   |             |                |                         |
| Crew leader            | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Equipment Operator     | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Field Crew             | 9           | 7           | 7                 | 7                 | 7           | 7              | 0                       |
| Public Works Director  | 1           | 0           | 0                 | 0                 | 1           | 1              | 1                       |
| Assist City Manager    | 0           | 1           | 1                 | 1                 | 0           | 0              | -1                      |
| Street Director        | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Superintendent         | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Supervisor             | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Technician             | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Streets/Drainage Total | 15          | 13          | 13                | 13                | 13          | 13             | 0                       |
| Recreation             |             |             |                   |                   |             |                |                         |
| Recreation Supervisor  | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Lifeguards             | 16          | 16          | 16                | 16                | 16          | 16             | 0                       |
| Attendant (PT)         | 2           | 3           | 3                 | 3                 | 3           | 3              | 0                       |
| Attendant              | 2           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Program Coordinator    | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Recreation Total       | 22          | 21          | 21                | 21                | 21          | 21             | 0                       |
| Grand Total            | 53          | 49          | 49                | 49                | 49          | 49             | 0                       |

| Street/Drainage (Department 575) |                       |                       |                                  |                                  |                         | General Fund (Fund 10)           |                         |  |
|----------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|--|
| Category                         | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |  |
| Salaries                         |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 100 Salaries/Wages               | \$ 616,433            | \$ 634,682            | \$ 664,259                       | \$ 664,259                       | \$ 610,000              | \$ 619,179                       | \$ (45,080)             |  |
| 165 Education                    | 600                   | 600                   | 600                              | 600                              | 1,200                   | 1,200                            | 600                     |  |
| 175 Longevity                    | 5,148                 | 5,094                 | 5,544                            | 5,544                            | 4,750                   | 4,612                            | (931)                   |  |
| 181 Cell Phone Allowance         | 600                   | 600                   | 600                              | 600                              | 150                     | 600                              | -                       |  |
| 190 Overtime                     | 21,595                | 11,044                | 15,000                           | 15,000                           | 25,000                  | 15,000                           | -                       |  |
| Salaries Total                   | \$ 644,376            | \$ 652,021            | \$ 686,002                       | \$ 686,002                       | \$ 641,100              | \$ 640,591                       | \$ (45,411)             |  |
| Benefits                         |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 201 F I C A & Medicare           | \$ 48,125             | \$ 49,003             | \$ 51,332                        | \$ 51,332                        | \$ 50,000               | \$ 47,858                        | \$ (3,474)              |  |
| 210 Group Insurance              | 144,873               | 155,158               | 150,925                          | 150,925                          | 168,000                 | 163,997                          | 13,072                  |  |
| 230 T M R S                      | 91,939                | 93,607                | 102,865                          | 102,865                          | 100,750                 | 101,361                          | (1,503)                 |  |
| 240 Workmen'S Compensation       | 22,573                | 39,782                | 42,000                           | 42,000                           | 24,100                  | 40,000                           | (2,000)                 |  |
| 250 Accrued Benefits Expense     | -                     | 7,909                 | -                                | -                                | -                       | -                                | -                       |  |
| 291 Unemployment Insurance       | 10,695                | (37)                  | 805                              | 805                              | -                       | 751                              | (54)                    |  |
| Benefits Total                   | \$ 318,204            | \$ 345,422            | \$ 347,926                       | \$ 347,926                       | \$ 342,850              | \$ 353,967                       | \$ 6,041                |  |
| Supplies                         |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 310 Office/Computer Supplies     | \$ 520                | \$ 475                | \$ 1,400                         | \$ 1,400                         | \$ 500                  | \$ 1,400                         | \$ -                    |  |
| 320 Other Electronics            | -                     | 22                    | 100                              | 100                              | -                       | 100                              | -                       |  |
| 335 Clothing                     | -                     | -                     | -                                | -                                | -                       | 1,950                            | 1,950                   |  |
| 352 Furniture & Fixtures         | -                     | -                     | 200                              | 200                              | -                       | 200                              | -                       |  |
| 385 Small Tools & Equipment      | 2,645                 | 2,640                 | 3,500                            | 3,500                            | 5,500                   | 3,500                            | -                       |  |
| 389 Chemicals                    | 11,452                | 14,461                | 11,000                           | 11,000                           | 30,000                  | 11,000                           | -                       |  |
| 390 Fuel                         | 44,498                | 31,979                | 42,000                           | 42,000                           | 38,000                  | 41,000                           | (1,000)                 |  |
| 399 Other Supplies               | 3,568                 | 5,682                 | 1,500                            | 1,500                            | 5,000                   | 1,500                            | -                       |  |
| Supplies Total                   | \$ 62,683             | \$ 55,259             | \$ 59,700                        | \$ 59,700                        | \$ 79,000               | \$ 60,650                        | \$ 950                  |  |
| Services                         |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 415 Telephone                    | \$ 3,688              | \$ 3,984              | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |
| 426 Physicals                    | 2,247                 | 1,615                 | 500                              | 500                              | 1,500                   | 500                              | -                       |  |
| 430 Advertising                  | 3,318                 | 138                   | 2,500                            | 2,500                            | 1,000                   | 200                              | (2,300)                 |  |
| 440 Electricity                  | 62,804                | 68,424                | 82,000                           | 82,000                           | 94,000                  | 95,000                           | 13,000                  |  |
| 470 Equipment Rental             | 27,667                | 12,372                | 30,000                           | 30,000                           | 40,000                  | 20,000                           | (10,000)                |  |
| 485 Laundry Services             | 16,318                | 14,960                | 15,000                           | 15,000                           | 41,000                  | 15,000                           | -                       |  |
| 498 Waste Disposal               | 5,664                 | 2,000                 | 6,000                            | 6,000                            | 2,000                   | 6,000                            | -                       |  |
| 499 Other Services               | 9,061                 | 4,769                 | 10,000                           | 10,000                           | 2,000                   | 10,000                           | -                       |  |
| Services Total                   | \$ 130,767            | \$ 108,263            | \$ 146,000                       | \$ 146,000                       | \$ 181,500              | \$ 146,700                       | \$ 700                  |  |
| Maintenance                      |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 524 Vehicle Maintenance          | \$ 58,490             | \$ 70,090             | \$ 42,000                        | \$ 42,000                        | \$ 55,000               | \$ 42,000                        | \$ -                    |  |
| 530 Street/Draing/Sdwalk Maint   | 100,016               | 149,735               | 220,000                          | 220,000                          | 120,000                 | 150,000                          | (70,000)                |  |
| 547 Signs Maintenance            | 5,687                 | 9,449                 | 10,000                           | 10,000                           | 20,000                  | 10,000                           | -                       |  |
| 548 Traffic Lights Maintenance   | 6                     | 20                    | 1,000                            | 1,000                            | 500                     | 1,000                            | -                       |  |
| 549 Street Lights Maintenance    | 665                   | 37                    | 1,000                            | 1,000                            | 1,000                   | 1,500                            | 500                     |  |
| Maintenance Total                | \$ 164,864            | \$ 229,330            | \$ 274,000                       | \$ 274,000                       | \$ 196,500              | \$ 204,500                       | \$ (69,500)             |  |
| Sundry                           |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 602 Seminars/Dues/Travel         | \$ 1,040              | \$ 1,385              | \$ 3,500                         | \$ 3,500                         | \$ 2,500                | \$ 3,500                         | \$ -                    |  |
| 628 Property/Gen Liab Insurance  | 21,202                | 4,416                 | 23,000                           | 23,000                           | 4,600                   | 10,000                           | (13,000)                |  |
| 629 Vehicle Insurance            | 17,836                | 17,916                | 20,000                           | 20,000                           | 25,200                  | 35,000                           | 15,000                  |  |
| 687 Damage Claims                | 1,000                 | -                     | -                                | -                                | -                       | -                                | -                       |  |
| 699 Other - Sundry               | 3,867                 | 1,712                 | 2,000                            | 2,000                            | 1,500                   | 2,000                            | -                       |  |
| Sundry Total                     | \$ 44,945             | \$ 25,429             | \$ 48,500                        | \$ 48,500                        | \$ 33,800               | \$ 50,500                        | \$ 2,000                |  |
| Capital Outlay                   |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 899 Capital Outlay               | \$ 37,459             | \$ 32,103             | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |
| Capital Outlay Total             | \$ 37,459             | \$ 32,103             | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |
| Grand Total                      | \$ 1,403,298          | \$ 1,447,827          | \$ 1,562,129                     | \$ 1,562,129                     | \$ 1,474,750            | \$ 1,456,908                     | \$ (105,220)            |  |



| Service Center (Department 420) |                       |                       |                                  |                                  |                         | General Fund (Fund 10)           |                         |         |  |
|---------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|---------|--|
| Category                        | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |         |  |
| Salaries                        |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 100 Salaries/Wages              | \$ 87,946             | \$ 75,406             | \$ 83,429                        | \$ 83,429                        | \$ 80,000               | \$ 87,838                        | \$                      | 4,410   |  |
| 165 Educational Pay             | 739                   | 600                   | 600                              | 600                              | 250                     | -                                |                         | (600)   |  |
| 175 Longevity                   | 443                   | 360                   | 390                              | 390                              | 450                     | 550                              |                         | 160     |  |
| 190 Overtime                    | 2,381                 | 4,811                 | 2,750                            | 2,750                            | 5,750                   | 2,750                            |                         | -       |  |
| Salaries Total                  | \$ 91,508             | \$ 81,177             | \$ 87,169                        | \$ 87,169                        | \$ 86,450               | \$ 91,138                        | \$                      | 3,970   |  |
| Benefits                        |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 201 F I C A & Medicare          | \$ 7,072              | \$ 5,978              | \$ 6,458                         | \$ 6,458                         | \$ 7,300                | \$ 6,762                         | \$                      | 304     |  |
| 210 Group Insurance             | 19,965                | 21,160                | 22,164                           | 22,164                           | 22,000                  | 22,886                           |                         | 723     |  |
| 230 T M R S                     | 13,357                | 11,462                | 12,941                           | 12,941                           | 13,000                  | 14,321                           |                         | 1,380   |  |
| 240 Workmen'S Compensation      | 2,488                 | 2,549                 | 3,000                            | 3,000                            | 530                     | 3,000                            |                         | -       |  |
| 250 Accrued Benefits Expense    | -                     | 1,080                 | -                                | -                                | -                       | -                                |                         | -       |  |
| 291 Unemployment Insurance      | -                     | -                     | 101                              | 101                              | -                       | 106                              |                         | 5       |  |
| Benefits Total                  | \$ 42,882             | \$ 42,229             | \$ 44,665                        | \$ 44,665                        | \$ 42,830               | \$ 47,075                        | \$                      | 2,411   |  |
| Supplies                        |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 310 Office/Computer Supplies    | \$ 1,098              | \$ 567                | \$ 1,000                         | \$ 1,000                         | \$ 3,500                | \$ 1,000                         | \$                      | -       |  |
| 311 Postage/Shipping            | -                     | -                     | 100                              | 100                              | -                       | 100                              |                         | -       |  |
| 320 Other Electronics           | 506                   | -                     | 2,000                            | 2,000                            | -                       | 2,000                            |                         | -       |  |
| 335 Clothing                    | 1,476                 | 793                   | 1,200                            | 1,200                            | 3,250                   | 1,350                            |                         | 150     |  |
| 343 Oil And Grease              | 215                   | 581                   | 6,000                            | 6,000                            | 6,000                   | 6,000                            |                         | -       |  |
| 344 Garage Parts                | 1,636                 | 4,448                 | 3,000                            | 3,000                            | 5,000                   | 3                                |                         | (2,997) |  |
| 352 Furniture & Fixtures        | -                     | -                     | 500                              | 500                              | 200                     | 500                              |                         | -       |  |
| 385 Small Tools & Equipment     | 2,614                 | 2,582                 | 3,000                            | 3,000                            | 2,000                   | 300                              |                         | (2,700) |  |
| 390 Fuel                        | 1,188                 | 10,351                | 3,500                            | 3,500                            | 4,000                   | 4,500                            |                         | 1,000   |  |
| 392 Janitorial Supplies         | 701                   | 415                   | 1,000                            | 1,000                            | 2,000                   | 1,000                            |                         | -       |  |
| 399 Other Supplies              | 1,979                 | 1,897                 | 500                              | 500                              | 1,500                   | 500                              |                         | -       |  |
| Supplies Total                  | \$ 11,412             | \$ 21,634             | \$ 21,800                        | \$ 21,800                        | \$ 27,450               | \$ 17,253                        | \$                      | (4,547) |  |
| Services                        |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 413 Professional Services       | \$ 2,425              | \$ 756                | \$ 3,000                         | \$ 3,000                         | \$ 7,000                | \$ 3,000                         | \$                      | -       |  |
| 415 Telephone                   | 4,553                 | 4,677                 | -                                | -                                | -                       | -                                |                         | -       |  |
| 426 Physicals/Screening         | 117                   | 118                   | 100                              | 100                              | 100                     | 100                              |                         | -       |  |
| 440 Electricity                 | 8,085                 | 9,092                 | 10,600                           | 10,600                           | 9,000                   | 10,600                           |                         | -       |  |
| 441 Water                       | 5,711                 | 4,108                 | 5,500                            | 5,500                            | 4,000                   | -                                |                         | (5,500) |  |
| 442 Gas-Entex                   | 387                   | 767                   | 1,600                            | 1,600                            | 1,000                   | 1,500                            |                         | (100)   |  |
| 470 Equipment Rental            | 713                   | -                     | 300                              | 300                              | -                       | 300                              |                         | -       |  |
| 482 Service Contracts           | 810                   | 94                    | -                                | -                                | -                       | -                                |                         | -       |  |
| 485 Laundry Services            | -                     | -                     | 1,000                            | 1,000                            | -                       | 1,000                            |                         | -       |  |
| 499 Other Services              | 2,672                 | 12,425                | 2,500                            | 2,500                            | 65,000                  | 2,500                            |                         | -       |  |
| Services Total                  | \$ 25,472             | \$ 32,037             | \$ 24,600                        | \$ 24,600                        | \$ 86,100               | \$ 19,000                        | \$                      | (5,600) |  |
| Maintenance                     |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 524 Vehicle Maintenance         | \$ 1,847              | \$ 1,377              | \$ 1,000                         | \$ 1,000                         | \$ 2,000                | \$ 1,000                         | \$                      | -       |  |
| 545 Bldg/Bldg Equip Maintenance | 20,327                | 3,784                 | 4,000                            | 4,000                            | 12,000                  | 4,000                            |                         | -       |  |
| 546 Land/Grounds Maint          | 10,348                | 7,451                 | 1,500                            | 1,500                            | 18,000                  | 1,500                            |                         | -       |  |
| Maintenance Total               | \$ 32,522             | \$ 12,612             | \$ 6,500                         | \$ 6,500                         | \$ 32,000               | \$ 6,500                         | \$                      | -       |  |
| Sundry                          |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 602 Seminars/Dues/Travel        | \$ 186                | \$ 130                | \$ 1,200                         | \$ 1,200                         | \$ -                    | \$ 1,200                         | \$                      | -       |  |
| 628 Property/Gen/Liability Ins  | 1,600                 | 10,202                | 13,000                           | 13,000                           | 19,900                  | 25,000                           |                         | 12,000  |  |
| 629 Vehicle Insurance           | 2,534                 | 2,534                 | 3,000                            | 3,000                            | 3,200                   | 6,000                            |                         | 3,000   |  |
| 699 Other - Sundry              | 58                    | 38                    | 1,500                            | 1,500                            | 500                     | 1,500                            |                         | -       |  |
| Sundry Total                    | \$ 4,378              | \$ 12,904             | \$ 18,700                        | \$ 18,700                        | \$ 23,600               | \$ 33,700                        | \$                      | 15,000  |  |
| Capital Outlay                  |                       |                       |                                  |                                  |                         |                                  |                         |         |  |
| 899 Capital Outlay              | \$ 23,514             | \$ -                  | \$ -                             | \$ -                             | \$ 60,000               | \$ -                             | \$                      | -       |  |
| Capital Outlay Total            | \$ 23,514             | \$ -                  | \$ -                             | \$ -                             | \$ 60,000               | \$ -                             | \$                      | -       |  |
| Grand Total                     | 231,690               | 202,594               | \$ 203,433                       | \$ 203,433                       | \$ 358,430              | \$ 214,667                       | \$                      | 11,233  |  |

| Parks (Department 655)           |              |              |                |                |              |                | General Fund (Fund 10)  |  |  |
|----------------------------------|--------------|--------------|----------------|----------------|--------------|----------------|-------------------------|--|--|
| Category                         | FY2021-2022  | FY2022-2023  | FY2023-2024    | FY2023-2024    | FY2023-2024  | FY2024-2025    | Increase/<br>(Decrease) |  |  |
|                                  | Actual       | Actual       | Adopted Budget | Current Budget | Estimate     | Adopted Budget |                         |  |  |
| Salaries                         |              |              |                |                |              |                |                         |  |  |
| 100 Salaries/Wages               | \$ 438,928   | \$ 406,608   | \$ 484,018     | \$ 484,018     | \$ 440,000   | \$ 496,238     | \$ 12,220               |  |  |
| 165 Education Pay                | 900          | 946          | 900            | 900            | 900          | 900            | -                       |  |  |
| 175 Longevity                    | 2,146        | 2,077        | 2,360          | 2,360          | 2,360        | 2,999          | 639                     |  |  |
| 190 Overtime                     | 30,341       | 30,549       | 48,500         | 48,500         | 35,000       | 48,500         | -                       |  |  |
| Salaries Total                   | \$ 472,316   | \$ 440,179   | \$ 535,778     | \$ 535,778     | \$ 478,260   | \$ 548,637     | \$ 12,859               |  |  |
| Benefits                         |              |              |                |                |              |                |                         |  |  |
| 201 F I C A & Medicare           | \$ 35,634    | \$ 32,622    | \$ 37,277      | \$ 37,277      | \$ 35,000    | \$ 38,260      | \$ 984                  |  |  |
| 210 Group Insurance              | 130,939      | 138,618      | 143,957        | 143,957        | 143,000      | 152,208        | 8,250                   |  |  |
| 230 T M R S                      | 67,813       | 63,122       | 74,700         | 74,700         | 70,250       | 81,035         | 6,335                   |  |  |
| 240 Workmen'S Compensation       | 8,272        | 9,794        | 10,750         | 10,750         | 5,610        | 10,750         | -                       |  |  |
| 250 Accrued Benefits Expense     | -            | 5,523        | -              | -              | -            | -              | -                       |  |  |
| 291 Unemployment Insurance       | 5,566        | 10,511       | 585            | 585            | 1,515        | 600            | 15                      |  |  |
| Benefits Total                   | \$ 248,224   | \$ 260,191   | \$ 267,269     | \$ 267,269     | \$ 255,375   | \$ 282,853     | \$ 15,585               |  |  |
| Supplies                         |              |              |                |                |              |                |                         |  |  |
| 310 Office/Computer Supplies     | \$ 1,528     | \$ 704       | \$ 1,500       | \$ 1,500       | \$ 1,000     | \$ 1,000       | \$ (500)                |  |  |
| 320 Other Electronics            | 645          | -            | 1,500          | 1,500          | -            | 1,000          | (500)                   |  |  |
| 331 Agricultural/Botanical       | 49,641       | 9,104        | 40,000         | 40,000         | 25,000       | 40,000         | -                       |  |  |
| 335 Clothing                     | 10,166       | 7,886        | 1,500          | 1,500          | 4,000        | 3,450          | 1,950                   |  |  |
| 352 Furniture & Fixtures         | 202          | -            | -              | -              | 4,500        | -              | -                       |  |  |
| 385 Small Tools & Equipment      | 7,880        | 7,330        | 12,000         | 12,000         | 10,000       | 10,000         | (2,000)                 |  |  |
| 389 Chemicals                    | 11,246       | 5,062        | 11,000         | 11,000         | 7,500        | 11,000         | -                       |  |  |
| 390 Fuel                         | 34,193       | 26,379       | 30,000         | 30,000         | 26,000       | 30,000         | -                       |  |  |
| 392 Janitorial Supplies          | 17,278       | 11,880       | 15,000         | 15,000         | 15,000       | 14,000         | (1,000)                 |  |  |
| 399 Other Supplies               | 17,457       | 17,207       | 20,000         | 20,000         | 20,000       | 20,000         | -                       |  |  |
| Supplies Total                   | \$ 150,236   | \$ 85,551    | \$ 132,500     | \$ 132,500     | \$ 113,000   | \$ 130,450     | \$ (2,050)              |  |  |
| Services                         |              |              |                |                |              |                |                         |  |  |
| 415 Telephone                    | \$ 14,042    | \$ 12,586    | \$ -           | \$ -           | \$ -         | \$ -           | \$ -                    |  |  |
| 425 Contract Labor               | 88,400       | 95,767       | 80,000         | 80,000         | 90,000       | 80,000         | -                       |  |  |
| 426 Physicals                    | 1,413        | 1,300        | 700            | 700            | 1,300        | 700            | -                       |  |  |
| 430 Advertising                  | 359          | 59           | 1,000          | 1,000          | 1,000        | 1,000          | -                       |  |  |
| 440 Electricity                  | 55,999       | 53,725       | 55,000         | 55,000         | 64,000       | 65,000         | 10,000                  |  |  |
| 441 Water                        | 69,953       | 82,621       | 66,000         | 66,000         | 93,250       | -              | (66,000)                |  |  |
| 442 Gas-Entex                    | 3,046        | 4,202        | 4,000          | 4,000          | 3,750        | 5,000          | 1,000                   |  |  |
| 482 Service Contracts            | 237          | 244          | 7,500          | 7,500          | -            | 7,500          | -                       |  |  |
| 485 Laundry Services             | 487          | 9,870        | 13,000         | 13,000         | -            | 13,000         | -                       |  |  |
| 499 Other Services               | 1,955        | 2,779        | 1,000          | 1,000          | 20,000       | 1,000          | -                       |  |  |
| Services Total                   | \$ 235,890   | \$ 263,152   | \$ 228,200     | \$ 228,200     | \$ 273,300   | \$ 173,200     | \$ (55,000)             |  |  |
| Maintenance                      |              |              |                |                |              |                |                         |  |  |
| 524 Vehicle Maintenance          | \$ 28,742    | \$ 15,339    | \$ 20,000      | \$ 20,000      | \$ 25,000    | \$ 20,000      | \$ -                    |  |  |
| 545 Bldg/Bldg Equip Maintenance  | 27,126       | 12,917       | 30,000         | 30,000         | 35,000       | 30,000         | -                       |  |  |
| 546 Land/Grounds Maint           | 36,927       | 45,342       | 40,000         | 40,000         | 45,000       | 40,000         | -                       |  |  |
| Maintenance Total                | \$ 92,795    | \$ 73,598    | \$ 90,000      | \$ 90,000      | \$ 105,000   | \$ 90,000      | \$ -                    |  |  |
| Sundry                           |              |              |                |                |              |                |                         |  |  |
| 602 Seminars/Dues/Travel         | \$ 320       | \$ 165       | \$ 1,000       | \$ 1,000       | \$ 500       | \$ 1,000       | \$ -                    |  |  |
| 628 Property Liability Insurance | 41,295       | 66,498       | 75,000         | 75,000         | 66,000       | 82,000         | 7,000                   |  |  |
| 652 Community Service Insurance  | 2,287        | -            | 2,500          | 2,500          | -            | -              | (2,500)                 |  |  |
| 687 Damage Claims                | 315          | 1,117        | -              | -              | -            | -              | -                       |  |  |
| 699 Other - Sundry               | 2,068        | 924          | 8,000          | 8,000          | 2,000        | 8,000          | -                       |  |  |
| Sundry Total                     | \$ 46,284    | \$ 68,704    | \$ 86,500      | \$ 86,500      | \$ 68,500    | \$ 91,000      | \$ 4,500                |  |  |
| Capital Outlay                   |              |              |                |                |              |                |                         |  |  |
| 899 Capital Outlay               | \$ 39,000    | \$ -         | \$ -           | \$ -           | \$ -         | \$ -           | \$ -                    |  |  |
| Capital Outlay Total             | \$ 39,000    | \$ -         | \$ -           | \$ -           | \$ -         | \$ -           | \$ -                    |  |  |
| Grand Total                      | \$ 1,284,745 | \$ 1,191,375 | \$ 1,340,247   | \$ 1,340,247   | \$ 1,293,435 | \$ 1,316,140   | \$ (24,107)             |  |  |

| Beach Mainteance (Department 576) |             |        |             |        |                   |                   | General Fund (Fund 10) |                   |             |                         |    |        |    |   |
|-----------------------------------|-------------|--------|-------------|--------|-------------------|-------------------|------------------------|-------------------|-------------|-------------------------|----|--------|----|---|
| Category                          | FY2021-2022 |        | FY2022-2023 |        | FY2023-2024       | FY2023-2024       | FY2023-2024            |                   | FY2024-2025 | Increase/<br>(Decrease) |    |        |    |   |
|                                   | Actual      |        | Actual      |        | Adopted<br>Budget | Current<br>Budget | Estimate               | Adopted<br>Budget |             |                         |    |        |    |   |
| Salaries                          |             |        |             |        |                   |                   |                        |                   |             |                         |    |        |    |   |
| 100 Salaries/Wages                | \$          | 17,789 | \$          | 6,193  | \$                | 8,000             | \$                     | -                 | \$          | 8,000                   | \$ | -      |    |   |
| 190 Overtime                      |             | 5,285  |             | 5,029  |                   | 15,000            |                        | 15,000            |             | -                       |    | 15,000 | -  |   |
| Salaries Total                    | \$          | 23,074 | \$          | 11,222 | \$                | 23,000            | \$                     | 23,000            | \$          | -                       | \$ | 23,000 | \$ | - |
| Benefits                          |             |        |             |        |                   |                   |                        |                   |             |                         |    |        |    |   |
| 201 F I C A & Medicare            | \$          | 1,720  | \$          | 851    | \$                | 2,150             | \$                     | 2,150             | \$          | -                       | \$ | 2,150  | \$ | - |
| 210 Group Insurance               |             | 3,999  |             | 1,349  |                   | 3,700             |                        | 3,700             |             | -                       |    | 3,700  |    | - |
| 230 T M R S                       |             | 3,295  |             | 1,616  |                   | 4,000             |                        | 4,000             |             | -                       |    | 4,000  |    | - |
| Benefits Total                    | \$          | 9,014  | \$          | 3,816  | \$                | 9,850             | \$                     | 9,850             | \$          | -                       | \$ | 9,850  | \$ | - |
| Maintenance                       |             |        |             |        |                   |                   |                        |                   |             |                         |    |        |    |   |
| 591 Beach Maintenance E           | \$          | 25,441 | \$          | 15,708 | \$                | 10,000            | \$                     | 10,000            | \$          | 10,000                  | \$ | 10,000 | \$ | - |
| Maintenance Total                 | \$          | 25,441 | \$          | 15,708 | \$                | 10,000            | \$                     | 10,000            | \$          | 10,000                  | \$ | 10,000 | \$ | - |
| Grand Total                       | \$          | 57,529 | \$          | 30,745 | \$                | 42,850            | \$                     | 42,850            | \$          | 10,000                  | \$ | 42,850 | \$ | - |

| Recreation (Department 665)     |                       |                       |                                  | General Fund (Fund 10)           |                         |                                  |                         |  |
|---------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|--|
| Category                        | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |  |
| <b>Salaries</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 100 Salaries/Wages              | \$ 135,712            | \$ 99,121             | \$ 92,633                        | \$ 92,633                        | \$ 95,750               | \$ 97,668                        | \$ 5,036                |  |
| 110 Salaries/Wages-Pt           | 26,069                | 30,191                | 77,269                           | 77,269                           | 40,000                  | 92,735                           | 15,466                  |  |
| 165 Education Pay               | 346                   | -                     | -                                | -                                | -                       | -                                | -                       |  |
| 175 Longevity                   | 581                   | 522                   | 562                              | 562                              | 500                     | 475                              | (87)                    |  |
| 181 Cell Phone Allowance        | 150                   | -                     | 600                              | 600                              | -                       | -                                | (600)                   |  |
| 190 Overtime                    | 3,463                 | 1,225                 | 4,200                            | 4,200                            | 3,900                   | 4,200                            | -                       |  |
| <b>Salaries Total</b>           | <b>\$ 166,321</b>     | <b>\$ 131,059</b>     | <b>\$ 175,263</b>                | <b>\$ 175,263</b>                | <b>\$ 140,150</b>       | <b>\$ 195,078</b>                | <b>\$ 19,815</b>        |  |
| <b>Benefits</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 201 FICA & Medicare             | \$ 12,676             | \$ 9,983              | \$ 13,086                        | \$ 13,086                        | \$ 12,000               | \$ 14,602                        | \$ 1,516                |  |
| 210 Group Insurance             | 37,777                | 25,096                | 22,132                           | 22,132                           | 24,000                  | 12,409                           | (9,724)                 |  |
| 230 TMR S                       | 20,158                | 13,616                | 21,049                           | 21,049                           | 15,000                  | 24,851                           | 3,802                   |  |
| 240 Workmen'S Compensation      | 8,903                 | 2,843                 | 3,250                            | 3,250                            | 6,200                   | 7,000                            | 3,750                   |  |
| 250 Accrued Benefits Expense    | -                     | 1,463                 | -                                | -                                | -                       | -                                | -                       |  |
| 291 Unemployment Insurance      | 8,643                 | 1,216                 | 205                              | 205                              | -                       | 229                              | 24                      |  |
| <b>Benefits Total</b>           | <b>\$ 88,157</b>      | <b>\$ 54,216</b>      | <b>\$ 59,723</b>                 | <b>\$ 59,723</b>                 | <b>\$ 57,200</b>        | <b>\$ 59,091</b>                 | <b>\$ (632)</b>         |  |
| <b>Supplies</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 310 Office/Computer Supplies    | \$ 2,765              | \$ 1,750              | \$ 3,000                         | \$ 3,000                         | \$ 2,500                | \$ 3,000                         | \$ -                    |  |
| 311 Postage/Shipping            | -                     | 56                    | -                                | -                                | -                       | -                                | -                       |  |
| 320 Other Electronics           | 1,298                 | 831                   | 5,000                            | 5,000                            | 1,500                   | 5,000                            | -                       |  |
| 331 Agricultural/Botanical      | 3,431                 | -                     | 2,500                            | 2,500                            | 500                     | 2,500                            | -                       |  |
| 333 Program                     | 5,676                 | 1,851                 | 15,000                           | 15,000                           | 1,500                   | 15,000                           | -                       |  |
| 335 Clothing                    | 1,041                 | 789                   | 1,500                            | 1,500                            | 1,000                   | 1,500                            | -                       |  |
| 352 Furniture & Fixtures        | 2,969                 | 2,367                 | 4,500                            | 4,500                            | 1,500                   | 3,000                            | (1,500)                 |  |
| 385 Small Tools & Equipment     | 693                   | 513                   | 1,200                            | 1,200                            | 1,200                   | 1,200                            | -                       |  |
| 392 Janitorial Supplies         | 3,859                 | 1,499                 | 5,000                            | 5,000                            | 2,500                   | 5,000                            | -                       |  |
| 399 Other Supplies              | 5,254                 | 3,524                 | 6,500                            | 6,500                            | 4,500                   | 6,000                            | (500)                   |  |
| <b>Supplies Total</b>           | <b>\$ 26,987</b>      | <b>\$ 13,180</b>      | <b>\$ 44,200</b>                 | <b>\$ 44,200</b>                 | <b>\$ 16,700</b>        | <b>\$ 42,200</b>                 | <b>\$ (2,000)</b>       |  |
| <b>Services</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 414 Bank Charges/Ets Fees       | \$ -                  | \$ -                  | \$ 1,000                         | \$ 1,000                         | \$ -                    | \$ -                             | \$ (1,000)              |  |
| 415 Telephone                   | 5,505                 | 6,452                 | -                                | -                                | -                       | -                                | -                       |  |
| 425 Contract Labor              | 4,556                 | 6,772                 | 25,000                           | 25,000                           | 8,000                   | 25,000                           | -                       |  |
| 426 Physicals/Screening         | 1,919                 | 1,100                 | 800                              | 800                              | 1,500                   | 1,500                            | 700                     |  |
| 430 Advertising                 | 11,700                | 3,705                 | 25,000                           | 25,000                           | 7,000                   | 25,000                           | -                       |  |
| 435 Special Events              | 58,789                | 84,488                | 56,000                           | 56,000                           | 85,000                  | 90,000                           | 34,000                  |  |
| 440 Electricity                 | 9,046                 | 10,586                | 35,000                           | 35,000                           | 10,000                  | 20,000                           | (15,000)                |  |
| 441 Water                       | 31,367                | -                     | 55,000                           | 55,000                           | -                       | -                                | (55,000)                |  |
| 482 Service Contracts           | 7,510                 | 6,689                 | -                                | -                                | 500                     | -                                | -                       |  |
| 499 Other Services              | 2,061                 | 733                   | 3,000                            | 3,000                            | 1,000                   | 3,000                            | -                       |  |
| <b>Services Total</b>           | <b>\$ 132,452</b>     | <b>\$ 120,525</b>     | <b>\$ 200,800</b>                | <b>\$ 200,800</b>                | <b>\$ 113,000</b>       | <b>\$ 164,500</b>                | <b>\$ (36,300)</b>      |  |
| <b>Maintenance</b>              |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 545 Bldg/Bldg Equip Maintenance | \$ 17,366             | \$ 4,833              | \$ 14,000                        | \$ 14,000                        | \$ 5,000                | \$ 15,000                        | \$ 1,000                |  |
| 546 Land/Grounds Maint          | 763                   | 197                   | 3,000                            | 3,000                            | 1,000                   | 3,000                            | -                       |  |
| 553 Pool Maintenance            | 33,006                | 16,305                | 20,000                           | 20,000                           | 30,000                  | 21,000                           | 1,000                   |  |
| <b>Maintenance Total</b>        | <b>\$ 51,135</b>      | <b>\$ 21,336</b>      | <b>\$ 37,000</b>                 | <b>\$ 37,000</b>                 | <b>\$ 36,000</b>        | <b>\$ 39,000</b>                 | <b>\$ 2,000</b>         |  |
| <b>Sundry</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 602 Seminars/Dues/Travel        | \$ -                  | \$ 1,230              | \$ 8,000                         | \$ 8,000                         | \$ 1,500                | \$ 3,000                         | \$ (5,000)              |  |
| 628 Property/Gen Liab Insurance | 14,054                | 7,749                 | 15,000                           | 15,000                           | 12,250                  | 20,000                           | 5,000                   |  |
| 699 Other - Sundry              | 394                   | 1,306                 | 3,000                            | 3,000                            | 3,000                   | 3,000                            | -                       |  |
| <b>Sundry Total</b>             | <b>\$ 14,449</b>      | <b>\$ 10,285</b>      | <b>\$ 26,000</b>                 | <b>\$ 26,000</b>                 | <b>\$ 16,750</b>        | <b>\$ 26,000</b>                 | <b>\$ -</b>             |  |
| <b>Capital Outlay</b>           |                       |                       |                                  |                                  |                         |                                  |                         |  |
| 899 Capital Outlay              | \$ 12,877             | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |
| <b>Capital Outlay Total</b>     | <b>\$ 12,877</b>      | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |  |
| <b>Grand Total</b>              | <b>\$ 492,378</b>     | <b>\$ 350,601</b>     | <b>\$ 542,986</b>                | <b>\$ 542,986</b>                | <b>\$ 379,800</b>       | <b>\$ 525,869</b>                | <b>\$ (17,117)</b>      |  |

| Library (Department 650)        |             |             |                   |                               |                         | General Fund (Fund 10) |                         |  |  |
|---------------------------------|-------------|-------------|-------------------|-------------------------------|-------------------------|------------------------|-------------------------|--|--|
| Category                        | FY2021-2022 | FY2022-2023 | FY2023-2024       |                               | FY2024-2025             |                        | Increase/<br>(Decrease) |  |  |
|                                 | Actual      | Actual      | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget      |                         |  |  |
| Supplies                        |             |             |                   |                               |                         |                        |                         |  |  |
| 352 Furniture & Fixtures        | \$ -        | \$ 664      | \$ -              | \$ -                          | \$ -                    | \$ -                   | \$ -                    |  |  |
| 392 Janitorial Supplies         | 2,610       | 2,148       | 3,500             | 3,500                         | 5,000                   | 3,500                  | -                       |  |  |
| Supplies Total                  | \$ 2,610    | \$ 2,812    | \$ 3,500          | \$ 3,500                      | \$ 5,000                | \$ 3,500               | \$ -                    |  |  |
| Services                        |             |             |                   |                               |                         |                        |                         |  |  |
| 413 Professional Services       | \$ -        | \$ -        | \$ -              | \$ -                          | \$ 13,500               | \$ 15,600              | \$ 15,600               |  |  |
| 415 Telephone                   | 2,241       | -           | -                 | -                             | -                       | -                      | -                       |  |  |
| 441 Water                       | 275         | 1,420       | 1,750             | 1,750                         | 1,750                   | -                      | (1,750)                 |  |  |
| 442 Gas-Entex                   | 751         | 686         | 1,200             | 1,200                         | 4,000                   | 4,000                  | 2,800                   |  |  |
| 490 Board Request               | 8,515       | 9,203       | 12,500            | 12,500                        | 12,500                  | 10,000                 | (2,500)                 |  |  |
| Services Total                  | \$ 11,781   | \$ 11,309   | \$ 15,450         | \$ 15,450                     | \$ 31,750               | \$ 29,600              | \$ 14,150               |  |  |
| Maintenance                     |             |             |                   |                               |                         |                        |                         |  |  |
| 545 Bldg/Bldg Equip Maintenance | \$ 10,776   | \$ 14,480   | \$ 10,000         | \$ 10,000                     | \$ 8,000                | \$ 10,000              | \$ -                    |  |  |
| Maintenance Total               | \$ 10,776   | \$ 14,480   | \$ 10,000         | \$ 10,000                     | \$ 8,000                | \$ 10,000              | \$ -                    |  |  |
| Sundry                          |             |             |                   |                               |                         |                        |                         |  |  |
| 629 Property Insurance          | \$ 8,323    | \$ 1,611    | \$ 8,750          | \$ 8,750                      | \$ 3,810                | \$ 8,750               | \$ -                    |  |  |
| Sundry Total                    | \$ 8,323    | \$ 1,611    | \$ 8,750          | \$ 8,750                      | \$ 3,810                | \$ 8,750               | \$ -                    |  |  |
| Capital Outlay                  |             |             |                   |                               |                         |                        |                         |  |  |
| 899 Capital Outlay              | \$ -        | \$ 6,239    | \$ -              | \$ -                          | \$ -                    | \$ -                   | \$ -                    |  |  |
| Capital Outlay Total            | \$ -        | \$ 6,239    | \$ -              | \$ -                          | \$ -                    | \$ -                   | \$ -                    |  |  |
| Grand Total                     | \$ 33,491   | \$ 36,451   | \$ 37,700         | \$ 37,700                     | \$ 48,560               | \$ 51,850              | \$ 14,150               |  |  |

| Sr. Citizens Commission (Department 579) |             |       |             |                |                | General Fund (Fund 10) |                |                      |    |        |    |   |
|------------------------------------------|-------------|-------|-------------|----------------|----------------|------------------------|----------------|----------------------|----|--------|----|---|
| Category                                 | FY2021-2022 |       | FY2022-     | FY2023-2024    | FY2023-2024    | FY2024-2025            |                |                      |    |        |    |   |
|                                          | Actual      |       | 2023 Actual | Adopted Budget | Current Budget | FY2023-2024 Estimate   | Adopted Budget | Increase/ (Decrease) |    |        |    |   |
| Supplies                                 |             |       |             |                |                |                        |                |                      |    |        |    |   |
| 399 Other Supplies                       | \$          | 1,556 | \$          | 2,153          | \$             | 1,500                  | \$             | 1,500                | \$ | -      |    |   |
| Supplies Total                           | \$          | 1,556 | \$          | 2,153          | \$             | 1,500                  | \$             | 1,500                | \$ | -      |    |   |
| Services                                 |             |       |             |                |                |                        |                |                      |    |        |    |   |
| 484 Sr Citizens Projects                 | \$          | 6,175 | \$          | 5,435          | \$             | 16,000                 | \$             | 16,000               | \$ | 16,000 | \$ | - |
| Services Total                           | \$          | 6,175 | \$          | 5,435          | \$             | 16,000                 | \$             | 16,000               | \$ | 16,000 | \$ | - |
| Grand Total                              | \$          | 7,731 | \$          | 7,588          | \$             | 17,500                 | \$             | 17,500               | \$ | 17,500 | \$ | - |

**Museum****General Fund**

The Freeport Historical Museum & Visitor Center seeks to educate, interpret, preserve, and promote our rich costal history along the Brazos River and the Texas Gulf Coast through informative displays, engaging exhibits, family-oriented events, and museum outreach.

As the purveyors of Freeport history, our vision is to enrich and strengthen our community through education, promoting heritage tourism, and by encouraging the preservation and advancement of Historic Downtown Freeport.

**FY2023-2024 Achievements**

Museum restructuring project . Over twenty panels and eight new display cases were installed.

Museum lobby and façade were renovated.

Had the Grand Re-Opening of the Museum.

Received a sponsorship from Dr. Martin Luther King Jr. Celebration Committee for February admissions.

**Goals & Objectives for FY2024-2025**

Improve marketing strategies to increase attendance to community events, youth programs and museum.

Renovate Exhibit Hall and college space for a new Education Center.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Museum Manager and Mainstreet Coordinator positions have been combined.

Employee retirement increased by .75%.

The budget for water services has been removed.

Property and Liability insurance has been adjusted for the expected increase.

**Indicators**

|                                                   | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|---------------------------------------------------|-----------------------|-------------------------|--------------------------|
| Total number of volunteers                        | N/A                   | 10                      | 10                       |
| Total number of visitors                          | N/A                   | 2,500                   | 2,500                    |
| Total number of completed special work orders     | N/A                   | 12                      | 10                       |
| Total number of safety and security improvements  | N/A                   | 2                       | 5                        |
| Total number of exhibits maintained               | N/A                   | 20                      | 12                       |
| Total number of hours theatre used                | N/A                   | 20                      | 100                      |
| Total number of contract classes offered and held | N/A                   | 4                       | 10                       |
| Total number of downtown special events held      | N/A                   | 12                      | 12                       |

**Department Budget Summary**

| Category           | FY2021-2022       |           | FY2022-2023    |           | FY2023-2024    |           | FY2023-2024    |           | FY2024-2025          |                      |
|--------------------|-------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------------|----------------------|
|                    | Actual            |           | Actual         |           | Adopted Budget |           | Current Budget |           | FY2023-2024 Estimate | Increase/ (Decrease) |
| Salaries           | \$ 112,236        | \$        | 108,811        | \$        | 80,896         | \$        | 80,896         | \$        | 78,080               | \$ 72,423            |
| Benefits           | 47,355            |           | 56,178         |           | 40,408         |           | 40,408         |           | 43,525               | 29,257               |
| Supplies           | 15,978            |           | 12,874         |           | 16,925         |           | 16,925         |           | 12,400               | (2,700)              |
| Services           | 100,041           |           | 99,739         |           | 70,250         |           | 70,250         |           | 65,670               | (230)                |
| Maintenance        | 14,167            |           | 4,346          |           | 10,000         |           | 10,000         |           | 10,000               | 5,000                |
| Sundry             | 22,244            |           | 10,835         |           | 23,500         |           | 23,500         |           | 9,650                | (23,500)             |
| Capital Outlay     | 32,719            |           | -              |           | -              |           | -              |           | -                    | -                    |
| <b>Grand Total</b> | <b>\$ 344,741</b> | <b>\$</b> | <b>292,785</b> | <b>\$</b> | <b>241,980</b> | <b>\$</b> | <b>241,980</b> | <b>\$</b> | <b>219,325</b>       | <b>\$ 80,250</b>     |

|               |                     |
|---------------|---------------------|
| <b>Museum</b> | <b>General Fund</b> |
|---------------|---------------------|

|                       |
|-----------------------|
| <b>Employee Count</b> |
|-----------------------|

| Position                   | FY2021-2022 | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025       | Increase/<br>(Decrease) |
|----------------------------|-------------|-------------|-------------------|-------------------|-------------|-------------------|-------------------------|
|                            | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted<br>Budget |                         |
| Museum                     |             |             |                   |                   |             |                   |                         |
| Museum Manager             | 0           | 1           | 1                 | 1                 | 1           | 0                 | -1                      |
| Admin. Secretary           | 1           | 0           | 0                 | 0                 | 0           | 0                 | 0                       |
| Museum Coordinator         | 1           | 0           | 0                 | 0                 | 0           | 1                 | 1                       |
| Museum/Mainstreet Director | 1           | 0           | 0                 | 0                 | 0           | 1                 | 1                       |
| Mainstreet Coordinator     | 0           | 1           | 0                 | 0                 | 0           | 0                 | 0                       |
| Clerk                      | 0           | 1           | 1                 | 1                 | 1           | 0                 | -1                      |
| Attendant (PT)             | 1           | 0           | 0                 | 0                 | 0           | 1                 | 1                       |
| Museum Total               | 4           | 3           | 2                 | 2                 | 2           | 3                 | 1                       |



| Historical Museum (Department 578) |             |             |                |                |             |                | General Fund (Fund 10) |  |  |
|------------------------------------|-------------|-------------|----------------|----------------|-------------|----------------|------------------------|--|--|
|                                    | FY2021-2022 | FY2022-2023 | FY2023-2024    | FY2023-2024    | FY2023-2024 | FY2024-2025    |                        |  |  |
| Category                           | Actual      | Actual      | Adopted Budget | Current Budget | Estimate    | Adopted Budget | Increase/ (Decrease)   |  |  |
| Salaries                           |             |             |                |                |             |                |                        |  |  |
| 100 Salaries/Wages                 | \$ 98,787   | \$ 103,895  | \$ 76,571      | \$ 76,571      | \$ 75,000   | \$ 148,099     | \$ 71,528              |  |  |
| 110 Salaries/Wages-Pt              | 9,744       | -           | -              | -              | -           | -              | -                      |  |  |
| 165 Education                      | -           | 2,115       | -              | -              | 300         | -              | -                      |  |  |
| 175 Longevity                      | 582         | 164         | 205            | 205            | 280         | 500            | 295                    |  |  |
| 181 Cell Phone Allowance           | 600         | 200         | -              | -              | -           | 600            | 600                    |  |  |
| 190 Museum Overtime                | 2,524       | 2,437       | 4,120          | 4,120          | 2,500       | 4,120          | -                      |  |  |
| Salaries Total                     | \$ 112,236  | \$ 108,811  | \$ 80,896      | \$ 80,896      | \$ 78,080   | \$ 153,319     | \$ 72,423              |  |  |
| Benefits                           |             |             |                |                |             |                |                        |  |  |
| 201 F I C A & Medicare             | \$ 8,597    | \$ 8,078    | \$ 5,873       | \$ 5,873       | \$ 6,250    | \$ 11,414      | \$ 5,540               |  |  |
| 210 Group Insurance                | 23,753      | 30,855      | 22,123         | 22,123         | 24,000      | 33,349         | 11,226                 |  |  |
| 230 T M R S                        | 14,949      | 15,209      | 11,770         | 11,770         | 13,000      | 24,174         | 12,404                 |  |  |
| 240 Workmen'S Compensation         | 57          | 496         | 550            | 550            | 275         | 550            | -                      |  |  |
| 250 Accrued Benefits Expense       | -           | 1,540       | -              | -              | -           | -              | -                      |  |  |
| 291 Unemployment Insurance         | -           | -           | 92             | 92             | -           | 179            | 87                     |  |  |
| Benefits Total                     | \$ 47,355   | \$ 56,178   | \$ 40,408      | \$ 40,408      | \$ 43,525   | \$ 69,666      | \$ 29,257              |  |  |
| Supplies                           |             |             |                |                |             |                |                        |  |  |
| 310 Office/Computer Supplies       | \$ 5,509    | \$ 2,004    | \$ 2,850       | \$ 2,850       | \$ 1,500    | \$ 300         | \$ (2,550)             |  |  |
| 311 Postage/Shipping               | -           | -           | 125            | 125            | (100)       | 125            | -                      |  |  |
| 335 Clothing                       | 424         | 221         | 250            | 250            | 250         | 350            | 100                    |  |  |
| 352 Furniture & Fixtures           | 2,255       | 6,804       | 9,500          | 9,500          | 7,000       | 9,500          | -                      |  |  |
| 385 Small Tools & Equipment        | 1,044       | 241         | 1,250          | 1,250          | 500         | 1,250          | -                      |  |  |
| 389 Chemicals                      | 20          | 984         | 500            | 500            | -           | -              | (500)                  |  |  |
| 390 Fuel                           | 599         | 241         | -              | -              | -           | -              | -                      |  |  |
| 392 Janitorial Supplies            | -           | -           | 200            | 200            | 1,000       | 700            | 500                    |  |  |
| 399 Other Supplies                 | 6,128       | 2,379       | 2,250          | 2,250          | 2,250       | 2,000          | (250)                  |  |  |
| Supplies Total                     | \$ 15,978   | \$ 12,874   | \$ 16,925      | \$ 16,925      | \$ 12,400   | \$ 14,225      | \$ (2,700)             |  |  |
| Services                           |             |             |                |                |             |                |                        |  |  |
| 414 Bank Charges                   | \$ 3,266    | \$ 4,471    | \$ 4,500       | \$ 4,500       | \$ 5,200    | \$ 5,500       | \$ 1,000               |  |  |
| 415 Telephone                      | 5,256       | 5,054       | -              | -              | -           | -              | -                      |  |  |
| 426 Physicals                      | 178         | 256         | 200            | 200            | 200         | 200            | -                      |  |  |
| 430 Advertising                    | 17,115      | 7,849       | 8,500          | 8,500          | 9,500       | 9,000          | 500                    |  |  |
| 435 Special Events                 | 47,788      | 44,118      | 12,000         | 12,000         | 12,000      | 12,000         | -                      |  |  |
| 440 Electricity                    | 10,198      | 10,704      | 13,000         | 13,000         | 12,000      | 13,000         | -                      |  |  |
| 441 Water                          | 3,612       | 7,103       | 5,000          | 5,000          | 12,750      | -              | (5,000)                |  |  |
| 442 Gas-Entex                      | 314         | 351         | 450            | 450            | 520         | 600            | 150                    |  |  |
| 471 Rentals                        | -           | 224         | 3,600          | 3,600          | -           | -              | (3,600)                |  |  |
| 482 Service Contracts              | 5,057       | 6,240       | 10,000         | 10,000         | 5,000       | 10,000         | -                      |  |  |
| 484 Museum Children's Exhibit      | -           | 463         | 3,000          | 3,000          | 1,000       | 3,000          | -                      |  |  |
| 486 Museum Exhibits                | 7,258       | 12,907      | 10,000         | 10,000         | 7,500       | 16,720         | 6,720                  |  |  |
| Services Total                     | \$ 100,041  | \$ 99,739   | \$ 70,250      | \$ 70,250      | \$ 65,670   | \$ 70,020      | \$ (230)               |  |  |
| Maintenance                        |             |             |                |                |             |                |                        |  |  |
| 545 Bldg/Bldg Equip Maintenance    | \$ 14,167   | \$ 4,346    | \$ 10,000      | \$ 10,000      | \$ 10,000   | \$ 15,000      | \$ 5,000               |  |  |
| Maintenance Total                  | \$ 14,167   | \$ 4,346    | \$ 10,000      | \$ 10,000      | \$ 10,000   | \$ 15,000      | \$ 5,000               |  |  |
| Sundry                             |             |             |                |                |             |                |                        |  |  |
| 602 Seminars/Dues/Travel           | \$ 6,053    | \$ 7,349    | \$ 6,000       | \$ 6,000       | \$ 5,000    | \$ 8,000       | \$ 2,000               |  |  |
| 610 Volunteer Relations            | 1,202       | 1,646       | 1,000          | 1,000          | 1,000       | 1,500          | 500                    |  |  |
| 628 Property/Liability Insurance   | 12,020      | 1,223       | 15,000         | 15,000         | 2,900       | 10,000         | (5,000)                |  |  |
| 699 Other Sundry                   | 2,969       | 618         | 1,500          | 1,500          | 750         | 1,500          | -                      |  |  |
| Sundry Total                       | \$ 22,244   | \$ 10,835   | \$ 23,500      | \$ 23,500      | \$ 9,650    | \$ -           | \$ (2,500)             |  |  |
| Capital Outlay                     |             |             |                |                |             |                |                        |  |  |
| 899 Capital Outlay                 | \$ 32,719   | \$ -        | \$ -           | \$ -           | \$ -        | \$ -           | \$ -                   |  |  |
| Capital Outlay Total               | \$ 32,719   | \$ -        | \$ -           | \$ -           | \$ -        | \$ -           | \$ -                   |  |  |
| Grand Total                        | \$ 344,741  | \$ 292,785  | \$ 241,980     | \$ 241,980     | \$ 219,325  | \$ 322,230     | \$ 101,250             |  |  |

**Main Street****General Fund**

The mission of Freeport Main Street is to economically revitalize and historically preserve the downtown area to foster an environment which celebrates our rich history and diversity and offers economic, social, and cultural opportunities.

The work of Freeport Main Street is driven by the National Main Street Four Point Approach of organization, economic vitality, design, and promotion. With our collective memory and a bright vision for the future of Downtown Freeport, Main Street is a vital asset in the effort to revive our local economy, preserve our history, and bring our community together for generations to come.

**FY2023-2024 Achievements**

Received 2024 Texas Main Street Designation and 2024 National Main Street America Affiliate status.

Developed a downtown master plan addressing economic development, land use and zoning, infrastructure and environment, transportation, arts and culture and developed design guidelines that are historical structures and context in Downtown Freeport in partnership with the Freeport Economic Development Corporation and with the support of City Council.

**Goals & Objectives for FY2024-2025**

Build an effective branding identity and communication strategy to educate the broader community about Freeport Main Street.

Continue to build relationships with community stakeholders to advance the mission of Freeport Main Street.

Strategically apply to be part of historic preservation/economic revitalization/community placemaking or tourism related initiatives, which provide resources to support the growth and redevelopment of Downtown Freeport.

Update Downtown TX Profile in efforts to be eligible to host an Imagine the Possibilities Tour.

Define the boundaries of a Historic District to aid in the effort of protection specific items which possess historical, architectural, archaeological or cultural significance and provide a foundation to develop a governing set of design guidelines for the development process in Historic Downtown.

**Major Changes In FY2024-2025**

Mainstreet Coordinator and Musuem Manager positions were combined.

**Department Budget Summary**

| Category       |                       |                       | FY2023-2024       | FY2023-2024       |                         |                               |                         |  |
|----------------|-----------------------|-----------------------|-------------------|-------------------|-------------------------|-------------------------------|-------------------------|--|
|                | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |  |
| Salaries       | \$ -                  | \$ -                  | \$ 45,160         | \$ 45,160         | \$ 45,280               | \$ -                          | \$ (45,160)             |  |
| Benefits       | -                     | -                     | 21,767            | 21,767            | 21,610                  | 100                           | (21,667)                |  |
| Supplies       | -                     | -                     | 7,425             | 7,425             | 2,250                   | 7,425                         | -                       |  |
| Services       | -                     | -                     | 56,500            | 56,500            | 50,000                  | 56,500                        | -                       |  |
| Maintenance    | -                     | -                     | -                 | -                 | -                       | -                             | -                       |  |
| Sundry         | -                     | -                     | 8,500             | 8,500             | 4,000                   | 8,500                         | -                       |  |
| Capital Outlay | -                     | -                     | -                 | -                 | -                       | -                             | -                       |  |
| Grand Total    | \$ -                  | \$ -                  | \$ 139,352        | \$ 139,352        | \$ 123,140              | \$ 72,525                     | \$ (66,827)             |  |

**Employee Count**

| Position               | FY2021-2022 |  | FY2022-2023 |  | FY2023-2024       |  | FY2023-2024       |  | FY2024-2025             |                               | Increase/<br>(Decrease) |
|------------------------|-------------|--|-------------|--|-------------------|--|-------------------|--|-------------------------|-------------------------------|-------------------------|
|                        | Actual      |  | Actual      |  | Adopted<br>Budget |  | Current<br>Budget |  | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget |                         |
| <b>Museum</b>          |             |  |             |  |                   |  |                   |  |                         |                               |                         |
| Mainstreet Coordinator | 0           |  | 0           |  | 1                 |  | 1                 |  | 1                       | 0                             | -1                      |
| <b>Museum Total</b>    | <b>0</b>    |  | <b>0</b>    |  | <b>1</b>          |  | <b>1</b>          |  | <b>1</b>                | <b>0</b>                      | <b>-1</b>               |

| Main Street (Department 577) |             |             |                |                |             |                | General Fund (Fund 10) |  |  |
|------------------------------|-------------|-------------|----------------|----------------|-------------|----------------|------------------------|--|--|
|                              | FY2021-2022 | FY2022-2023 | FY2023-2024    | FY2023-2024    | FY2023-2024 | FY2024-2025    |                        |  |  |
| Category                     | Actual      | Actual      | Adopted Budget | Current Budget | Estimate    | Adopted Budget | Increase/ (Decrease)   |  |  |
| Salaries                     |             |             |                |                |             |                |                        |  |  |
| 100 Salaries/Wages           | \$ -        | \$ -        | \$ 42,000      | \$ 42,000      | \$ 42,120   | \$ -           | \$ (42,000)            |  |  |
| 165 Education                | -           | -           | 2,500          | 2,500          | 2,500       | -              | (2,500)                |  |  |
| 175 Longevity                | -           | -           | 60             | 60             | 60          | -              | (60)                   |  |  |
| 181 Cell Phone Allowance     | -           | -           | 600            | 600            | 600         | -              | (600)                  |  |  |
| 190 Overtime                 | -           | -           | -              | -              | -           | -              | -                      |  |  |
| Salaries Total               | \$ -        | \$ -        | \$ 45,160      | \$ 45,160      | \$ 45,280   | \$ -           | \$ (45,160)            |  |  |
| Benefits                     |             |             |                |                |             |                |                        |  |  |
| 201 F I C A & Medicare       | \$ -        | \$ -        | \$ 3,455       | \$ 3,455       | \$ 3,500    | \$ -           | \$ (3,455)             |  |  |
| 210 Group Insurance          | -           | -           | 11,310         | 11,310         | 11,310      | -              | (11,310)               |  |  |
| 230 T M R S                  | -           | -           | 6,923          | 6,923          | 6,800       | -              | (6,923)                |  |  |
| 240 Workmen'S Compensation   | -           | -           | 25             | 25             | -           | 100            | 75                     |  |  |
| 291 Unemployment Insurance   | -           | -           | 54             | 54             | -           | -              | (54)                   |  |  |
| Benefits Total               | \$ -        | \$ -        | \$ 21,767      | \$ 21,767      | \$ 21,610   | \$ 100         | \$ (21,667)            |  |  |
| Supplies                     |             |             |                |                |             |                |                        |  |  |
| 310 Office/Computer Supplies | \$ -        | \$ -        | \$ 2,850       | \$ 2,850       | \$ 1,000    | \$ 2,850       | \$ -                   |  |  |
| 311 Postage/Shipping         | -           | -           | 125            | 125            | 50          | 125            | -                      |  |  |
| 335 Clothing                 | -           | -           | 250            | 250            | -           | 250            | -                      |  |  |
| 352 Furniture & Fixtures     | -           | -           | 500            | 500            | -           | 500            | -                      |  |  |
| 385 Small Tools & Equipment  | -           | -           | 1,250          | 1,250          | -           | 1,250          | -                      |  |  |
| 389 Chemicals                | -           | -           | -              | -              | -           | -              | -                      |  |  |
| 390 Fuel                     | -           | -           | 200            | 200            | 200         | 200            | -                      |  |  |
| 399 Other Supplies           | -           | -           | 2,250          | 2,250          | 1,000       | 2,250          | -                      |  |  |
| Supplies Total               | \$ -        | \$ -        | \$ 7,425       | \$ 7,425       | \$ 2,250    | \$ 7,425       | \$ -                   |  |  |
| Services                     |             |             |                |                |             |                |                        |  |  |
| 430 Advertising              | \$ -        | \$ -        | \$ 8,500       | \$ 8,500       | \$ 2,000    | \$ 8,500       | \$ -                   |  |  |
| 435 Special Events           | -           | -           | 48,000         | 48,000         | 48,000      | 48,000         | -                      |  |  |
| Services Total               | \$ -        | \$ -        | \$ 56,500      | \$ 56,500      | \$ 50,000   | \$ 56,500      | \$ -                   |  |  |
| Sundry                       |             |             |                |                |             |                |                        |  |  |
| 602 Seminars/Dues/Travel     | \$ -        | \$ -        | \$ 6,000       | \$ 6,000       | \$ 2,000    | \$ 6,000       | \$ -                   |  |  |
| 610 Volunteer Relations      | -           | -           | 1,000          | 1,000          | 1,000       | 1,000          | -                      |  |  |
| 699 Other Sundry             | -           | -           | 1,500          | 1,500          | 1,000       | 1,500          | -                      |  |  |
| Sundry Total                 | \$ -        | \$ -        | \$ 8,500       | \$ 8,500       | \$ 4,000    | \$ 8,500       | \$ -                   |  |  |
| Capital Outlay               |             |             |                |                |             |                |                        |  |  |
| 899 Capital Outlay           | \$ -        | \$ -        | \$ -           | \$ -           | \$ -        | \$ -           | \$ -                   |  |  |
| Capital Outlay Total         | \$ -        | \$ -        | \$ -           | \$ -           | \$ -        | \$ -           | \$ -                   |  |  |
| Grand Total                  | \$ -        | \$ -        | \$ 139,352     | \$ 139,352     | \$ 123,140  | \$ 72,525      | \$ (66,827)            |  |  |

**Golf Course (Department 656)****General Fund (Fund 10)**

Freeport Municipal Golf Course looks to provide our members and guests with a quality, affordable, and a friendly, family oriented facility to our community. We will provide our customers with great customer service and a welcoming atmosphere. Our goal is to continue to increase our membership and focus on more youth and family events.

**FY2023-2024 Achievements**

Reach the goal of 30,000 rounds of golf played in a year.

Surpassed the revenue goals.

**Goals & Objectives for FY2024-2025**

Create a complete golf experience for our customers. Not only just a golf course, but a better quality practice facility for clinics and lessons.

Successfully complete year 2 of turf program.

Maintain 200 club members.

Surpass 30,000 rounds of golf.

Raise Greens Fees and Membership Fees.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

The budget for water services has been removed.

Cart Fees were increased to offset the increasing number of golf carts.

Property and Liability insurance has been adjusted for the expected increase.

**Indicators**

|                            | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|----------------------------|-----------------------|-------------------------|--------------------------|
| Average number of members  | 181                   | 190                     | 195                      |
| Number of rounds played    | 28,902                | 29,500                  | 31,000                   |
| Total revenue (less taxes) | \$812,966             | \$860,000               | \$87,000                 |
| Number of tournaments      | 23                    | 26                      | 30                       |
| Merchandise revenue        | \$189,141             | \$195,000               | \$198,000                |

**Department Budget Summary**

| Category           | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|--------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|----------------------------------|-------------------------|
|                    |                       |                       |                                  |                               |                         |                                  |                         |
| Salaries           | \$ 479,199            | \$ 499,318            | \$ 572,471                       | \$ 572,471                    | \$ 488,490              | \$ 579,878                       | \$ 7,407                |
| Benefits           | 203,944               | 230,880               | 253,301                          | 253,301                       | 246,250                 | 264,025                          | 10,725                  |
| Supplies           | 70,795                | 90,486                | 86,950                           | 86,950                        | 92,750                  | 85,450                           | (1,500)                 |
| Services           | 277,986               | 342,710               | 296,100                          | 296,100                       | 395,700                 | 299,500                          | 3,400                   |
| Maintenance        | 74,730                | 62,524                | 55,000                           | 55,000                        | 76,000                  | 58,500                           | 3,500                   |
| Sundry             | 70,302                | 89,619                | 24,500                           | 24,500                        | 42,870                  | 37,500                           | 13,000                  |
| Capital Outlay     | 13,750                | 66,970                | -                                | -                             | -                       | -                                | -                       |
| <b>Grand Total</b> | <b>\$ 1,190,704</b>   | <b>\$ 1,382,506</b>   | <b>\$ 1,288,322</b>              | <b>\$ 1,288,322</b>           | <b>\$ 1,342,060</b>     | <b>\$ 1,324,854</b>              | <b>\$ 36,532</b>        |

**Employee Count**

| Position                 | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|--------------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|----------------------------------|-------------------------|
|                          |                       |                       |                                  |                               |                         |                                  |                         |
| <b>Golf Course</b>       |                       |                       |                                  |                               |                         |                                  |                         |
| Clerk                    | 1                     | 1                     | 1                                | 1                             | 1                       | 1                                | 0                       |
| Coordinator              | 0                     | 1                     | 1                                | 1                             | 1                       | 1                                | 0                       |
| Crew leader              | 1                     | 1                     | 1                                | 1                             | 1                       | 1                                | 0                       |
| Golf Course Director     | 1                     | 1                     | 1                                | 1                             | 1                       | 1                                | 0                       |
| Grounds Keepers          | 4                     | 5                     | 5                                | 5                             | 5                       | 5                                | 0                       |
| Mechanic                 | 1                     | 1                     | 1                                | 1                             | 1                       | 1                                | 0                       |
| Proshop Attendant (PT)   | 5                     | 3                     | 3                                | 3                             | 3                       | 3                                | 0                       |
| Range Attendant (PT)     | 6                     | 4                     | 4                                | 4                             | 4                       | 4                                | 0                       |
| <b>Golf Course Total</b> | <b>19</b>             | <b>17</b>             | <b>17</b>                        | <b>17</b>                     | <b>17</b>               | <b>17</b>                        | <b>0</b>                |

| Golf Course (Department 656)    |                     |           |                  | General Fund (Fund 10) |                  |                     |                      |                            |
|---------------------------------|---------------------|-----------|------------------|------------------------|------------------|---------------------|----------------------|----------------------------|
| Category                        | FY2021-2022         |           | FY2022-2023      |                        | FY2023-2024      |                     | FY2024-2025          |                            |
|                                 | Actual              |           | Actual           |                        | Adopted Budget   | Current Budget      | FY2023-2024 Estimate | FY2024-2025 Adopted Budget |
| Salaries                        |                     |           |                  |                        |                  |                     |                      |                            |
| 100 Salaries/Wages              | \$ 401,061          | \$        | 438,879          | \$                     | 455,182          | \$ 455,182          | \$ 472,000           | \$ 459,904                 |
| 110 Salaries/Wages-Pt           | 72,655              |           | 55,351           |                        | 109,920          | 109,920             | 9,000                | 111,569                    |
| 175 Longevity                   | 3,855               |           | 4,383            |                        | 4,670            | 4,670               | 4,650                | 5,105                      |
| 181 Cell Phone Allowance        | 600                 |           | 600              |                        | 600              | 600                 | 600                  | 600                        |
| 185 Certification Pay           | -                   |           | -                |                        | -                | -                   | 140                  | 600                        |
| 190 Overtime                    | 1,028               |           | 105              |                        | 2,100            | 2,100               | 2,100                | 2,100                      |
| <b>Salaries Total</b>           | <b>\$ 479,199</b>   | <b>\$</b> | <b>499,318</b>   | <b>\$</b>              | <b>572,471</b>   | <b>\$ 572,471</b>   | <b>\$ 488,490</b>    | <b>\$ 579,878</b>          |
| Benefits                        |                     |           |                  |                        |                  |                     |                      |                            |
| 201 FICA & Medicare             | \$ 36,387           | \$        | 38,105           | \$                     | 43,633           | \$ 43,633           | \$ 40,000            | \$ 44,200                  |
| 210 Group Insurance             | 101,326             |           | 111,903          |                        | 111,545          | 111,545             | 115,000              | 113,518                    |
| 230 T M R S                     | 57,973              |           | 65,009           |                        | 87,438           | 87,438              | 82,000               | 93,615                     |
| 240 Workmen's Compensation      | 8,258               |           | 9,612            |                        | 10,000           | 10,000              | 9,250                | 12,000                     |
| 250 Accrued Benefits Expense    | -                   |           | 6,251            |                        | -                | -                   | -                    | -                          |
| 291 Unemployment Insurance      | -                   |           | -                |                        | 684              | 684                 | -                    | 693                        |
| <b>Benefits Total</b>           | <b>\$ 203,944</b>   | <b>\$</b> | <b>230,880</b>   | <b>\$</b>              | <b>253,301</b>   | <b>\$ 253,301</b>   | <b>\$ 246,250</b>    | <b>\$ 264,025</b>          |
| Supplies                        |                     |           |                  |                        |                  |                     |                      |                            |
| 310 Office/Computer Supplies    | \$ 1,672            | \$        | 1,406            | \$                     | 1,200            | \$ 1,200            | \$ 1,500             | \$ 1,200                   |
| 335 Clothing                    | 439                 |           | 500              |                        | 500              | 500                 | 500                  | 500                        |
| 352 Furniture & Fixtures        | 1,109               |           | 3,044            |                        | 5,000            | 5,000               | 2,000                | 3,500                      |
| 385 Small Tools & Equipment     | 4,943               |           | 5,519            |                        | 3,000            | 3,000               | 5,000                | 3,000                      |
| 389 Chemicals                   | 38,757              |           | 48,386           |                        | 50,000           | 50,000              | 52,000               | 50,000                     |
| 390 Fuel                        | 15,914              |           | 25,884           |                        | 24,250           | 24,250              | 24,250               | 24,250                     |
| 392 Janitorial Supplies         | 3,382               |           | 2,163            |                        | 1,500            | 1,500               | 2,500                | 1,500                      |
| 399 Other Supplies              | 4,578               |           | 3,584            |                        | 1,500            | 1,500               | 5,000                | 1,500                      |
| <b>Supplies Total</b>           | <b>\$ 70,795</b>    | <b>\$</b> | <b>90,486</b>    | <b>\$</b>              | <b>86,950</b>    | <b>\$ 86,950</b>    | <b>\$ 92,750</b>     | <b>\$ 85,450</b>           |
| Services                        |                     |           |                  |                        |                  |                     |                      |                            |
| 400 Cart Rental Fee             | \$ 1                | \$        | (3,491)          | \$                     | 45,450           | \$ 45,450           | \$ 49,000            | \$ 70,000                  |
| 401 Merchandise                 | 123,587             |           | 156,671          |                        | 110,000          | 110,000             | 158,000              | 110,000                    |
| 402 Food For Resale             | 16,370              |           | 17,015           |                        | 7,000            | 7,000               | 12,000               | 7,000                      |
| 403 Beer For Resale             | 45,009              |           | 64,384           |                        | 36,000           | 36,000              | 50,000               | 36,000                     |
| 404 Soft Drinks & Snacks        | 29,287              |           | 28,745           |                        | 23,000           | 23,000              | 37,000               | 23,000                     |
| 414 Bank Charges                | 19,884              |           | 24,641           |                        | 22,250           | 22,250              | 31,000               | 29,000                     |
| 415 Telephone                   | 5,759               |           | 4,822            |                        | -                | -                   | -                    | -                          |
| 426 Physicals/Screening         | 1,120               |           | 905              |                        | 500              | 500                 | 1,200                | 500                        |
| 430 Advertising                 | 271                 |           | 183              |                        | 1,000            | 1,000               | 500                  | 1,000                      |
| 440 Electricity                 | 15,045              |           | 15,633           |                        | 18,000           | 18,000              | 17,000               | 18,000                     |
| 441 Water                       | 20,119              |           | 28,342           |                        | 25,000           | 25,000              | 37,000               | -                          |
| 499 Other Services              | 1,533               |           | 4,859            |                        | 7,900            | 7,900               | 3,000                | 5,000                      |
| <b>Services Total</b>           | <b>\$ 277,986</b>   | <b>\$</b> | <b>342,710</b>   | <b>\$</b>              | <b>296,100</b>   | <b>\$ 296,100</b>   | <b>\$ 395,700</b>    | <b>\$ 299,500</b>          |
| Maintenance                     |                     |           |                  |                        |                  |                     |                      |                            |
| 524 Vehicle Maintenance         | \$ 35,587           | \$        | 29,759           | \$                     | 25,000           | \$ 25,000           | \$ 28,000            | \$ 25,000                  |
| 545 Bldg/Bldg Equip Maintenance | 9,099               |           | 6,198            |                        | 1,500            | 1,500               | 13,000               | 5,000                      |
| 546 Land/Grounds Maint          | 30,043              |           | 26,567           |                        | 28,500           | 28,500              | 35,000               | 28,500                     |
| <b>Maintenance Total</b>        | <b>\$ 74,730</b>    | <b>\$</b> | <b>62,524</b>    | <b>\$</b>              | <b>55,000</b>    | <b>\$ 55,000</b>    | <b>\$ 76,000</b>     | <b>\$ 58,500</b>           |
| Sundry                          |                     |           |                  |                        |                  |                     |                      |                            |
| 602 Seminars/Dues/Travel        | \$ 2,103            | \$        | 486              | \$                     | 500              | \$ 500              | \$ 2,500             | \$ 2,500                   |
| 628 Property/Gen Liab Insurance | 19,400              |           | 6,967            |                        | 23,000           | 23,000              | 22,370               | 35,000                     |
| 630 Sales Tax                   | -                   |           | 29,876           |                        | -                | -                   | 18,000               | -                          |
| 697 Lease Principal             | 36,521              |           | 40,688           |                        | 1,000            | 1,000               | -                    | -                          |
| 698 Lease Interest              | 12,278              |           | 11,602           |                        | -                | -                   | -                    | -                          |
| <b>Sundry Total</b>             | <b>\$ 70,302</b>    | <b>\$</b> | <b>89,619</b>    | <b>\$</b>              | <b>24,500</b>    | <b>\$ 24,500</b>    | <b>\$ 42,870</b>     | <b>\$ 37,500</b>           |
| Capital Outlay                  |                     |           |                  |                        |                  |                     |                      |                            |
| 899 Capital Outlay              | \$ 13,750           | \$        | 66,970           | \$                     | -                | \$ -                | \$ -                 | \$ -                       |
| <b>Capital Outlay Total</b>     | <b>\$ 13,750</b>    | <b>\$</b> | <b>66,970</b>    | <b>\$</b>              | <b>-</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>                |
| <b>Grand Total</b>              | <b>\$ 1,190,704</b> | <b>\$</b> | <b>1,382,506</b> | <b>\$</b>              | <b>1,288,322</b> | <b>\$ 1,288,322</b> | <b>\$ 1,342,060</b>  | <b>\$ 1,324,854</b>        |

| Interfund Transfers (Department 700 & 710) |              |              |                |                |              | General Fund (Fund 10) |                         |  |
|--------------------------------------------|--------------|--------------|----------------|----------------|--------------|------------------------|-------------------------|--|
| Category                                   | FY2021-2022  | FY2022-2023  | FY2023-2024    | FY2023-2024    | FY2023-2024  | FY2024-2025            | Increase/<br>(Decrease) |  |
|                                            | Actual       | Actual       | Adopted Budget | Current Budget | Estimate     | Adopted Budget         |                         |  |
| Transfer Out (Department 700)              |              |              |                |                |              |                        |                         |  |
| 014 Street And Drainage 60% Tax            | \$ 425,000   | \$ 1,659,000 | \$ 750,000     | \$ 750,000     | \$ 750,000   | \$ 500,000             | \$ (250,000)            |  |
| 016 Transfer To Marina Operations          | -            | -            | -              | -              | -            | -                      | -                       |  |
| 020 Transfer To Ambulance                  | -            | -            | -              | -              | -            | -                      | -                       |  |
| 021 Trasfer to Facilities                  | 1,961,415    | 989,095      | 461,750        | 621,750        | 621,750      | -                      | (461,750)               |  |
| 022 Transfer To Equip Replace              | 1,671,565    | 501,000      | 654,500        | 654,500        | 654,500      | 211,665                | (442,835)               |  |
| 023 Transfer To It Fund                    | 122,000      | -            | -              | 154,142        | 24,981       | -                      | -                       |  |
| 056 Transfer To Water & Sewer              | 323,000      | -            | -              | -              | -            | -                      | -                       |  |
| Transfer Out Total                         | \$ 4,502,980 | \$ 3,149,095 | \$ 1,866,250   | \$ 2,180,392   | \$ 2,051,231 | \$ 711,665             | \$ (1,154,585)          |  |
| Transfer In (Department 710)               |              |              |                |                |              |                        |                         |  |
| 056 Transfer From Water & Sewer            | \$ (150,000) | \$ (150,000) | \$ (150,000)   | \$ (150,000)   | \$ (150,000) | \$ (150,000)           | \$ -                    |  |
| 063 Transfer From CO 2008 Const.           | -            | -            | -              | -              | -            | -                      | -                       |  |
| Transfer Out Total                         | \$ (150,000) | \$ (150,000) | \$ (150,000)   | \$ (150,000)   | \$ (150,000) | \$ (150,000)           | \$ -                    |  |

| Garbage (Department 564) |             |             |             |             | General Fund (Fund 10) |            |            |  |
|--------------------------|-------------|-------------|-------------|-------------|------------------------|------------|------------|--|
|                          |             |             | FY2023-2024 | FY2023-2024 | FY2024-2025            |            |            |  |
| Category                 | FY2021-2022 | FY2022-2023 | Adopted     | Current     | FY2023-2024            | Adopted    | Increase/  |  |
|                          | Actual      | Actual      | Budget      | Budget      | Estimate               | Budget     | (Decrease) |  |
| Services                 |             |             |             |             |                        |            |            |  |
| 499 Garbage Collection   | \$ 887,107  | \$ 747,174  | \$ 750,000  | \$ 750,000  | \$ 770,000             | \$ 775,000 | \$ 25,000  |  |
| Services Total           | \$ 887,107  | \$ 747,174  | \$ 750,000  | \$ 750,000  | \$ 770,000             | \$ 775,000 | \$ 25,000  |  |



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## Special Revenue Funds

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Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes, or funds that have been established for sound financial management purposes.

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**TIRZ Fund** - This fund is used to account for revenue derived from property taxes on properties in the tax reinvestment zone, which are legally restricted to certain expenditures to improve the tax reinvestment zone.

**Hotel-Motel Tax Fund** - This fund is used to account for revenue derived from hotel occupancy taxes, which are legally restricted to certain expenditures, such as those expenditures associated with promotion of tourism.

**Court Technology Fund** - This fund is used to account for revenue derived from court fees, which are legally restricted to certain expenditures related to court technology.

**Court Security Fund** - This fund is used to account for revenue derived from court fees, which are legally restricted to certain expenditures related to court security.

**State Narcotics Fund** - This fund is used to account for revenue derived from Chapter 59 Asset Seizures, which are regulated by state law and may be used for various expenditures related to police activities.

**City-EDC Projects Fund** - This fund is used to account for projects funded by the payment from EDC for City services and approved by both the City and EDC.

**Marina Fund** - This fund was closed in Fiscal Year 2020-2021.

**TIRZ (Fund 70)**

In Fiscal Year 2020, a tax increment reinvestment zone (TIRZ) was created to fund a portion of the infrastructure and maintenance costs associated with redeveloping Downtown Freeport. The TIRZ covers approximately 560 acres including roads, right of way and water, with 345 acres being land used to fund the TIRZ.

| Category                      | FY2021-2022 |        | FY2022-2023 |         | FY2023-2024       |                               | FY2024-2025             |                   | Increase/<br>(Decrease) |
|-------------------------------|-------------|--------|-------------|---------|-------------------|-------------------------------|-------------------------|-------------------|-------------------------|
|                               | Actual      |        | Actual      |         | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget |                         |
| Revenue                       |             |        |             |         |                   |                               |                         |                   |                         |
| 310-110 Tax-PR-Current Year   | \$          | 50,995 | \$          | 144,021 | \$                | 75,000                        | \$                      | 280,000           | \$ 205,000              |
| 360-100 Investment Earnings   |             | -      |             | 16,304  |                   | -                             |                         | 13,000            | 7,000                   |
| Revenue Total                 | \$          | 50,995 | \$          | 160,325 | \$                | 75,000                        | \$                      | 293,000           | \$ 212,000              |
| Expenditures                  |             |        |             |         |                   |                               |                         |                   |                         |
| Services                      |             |        |             |         |                   |                               |                         |                   |                         |
| 410-413 Professional Services | \$          | -      | \$          | 5,447   | \$                | -                             | \$                      | -                 | \$ -                    |
| Services Total                | \$          | -      | \$          | 5,447   | \$                | -                             | \$                      | -                 | \$ -                    |
| Sudry                         |             |        |             |         |                   |                               |                         |                   |                         |
| 410-699 Other - Sundry        | \$          | 18,946 | \$          | -       | \$                | -                             | \$                      | -                 | \$ -                    |
| Sundry Total                  | \$          | 18,946 | \$          | -       | \$                | -                             | \$                      | -                 | \$ -                    |
| Capital Outlay                |             |        |             |         |                   |                               |                         |                   |                         |
| 410-899 Capital Outlay        | \$          | -      | \$          | -       | \$                | -                             | \$                      | -                 | \$ -                    |
| Capital Outlay Total          | \$          | -      | \$          | -       | \$                | -                             | \$                      | -                 | \$ -                    |
| Expenditures Total            | \$          | 18,946 | \$          | 5,447   | \$                | -                             | \$                      | -                 | \$ -                    |
| Beginning Fund Balance        | \$          | 31,517 | \$          | 63,566  | \$                | 91,517                        | \$                      | 218,444           | \$ 511,444              |
| Revenue Less Expenditures     | \$          | 32,050 | \$          | 154,878 | \$                | 75,000                        | \$                      | 293,000           | \$ 287,000              |
|                               |             |        |             |         |                   |                               |                         |                   |                         |
| Ending Fund Balance           | \$          | 63,566 |             | 218,444 | \$                | 166,517                       | \$                      | 511,444           | \$ 798,444              |

**Hotel-Motel Tax (Fund 18)**

Use of hotel occupancy tax (HOT Tax) revenue is specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry. The Hotel/Motel Tax funds specific tourism initiatives. FY2024 expenditures are for regional tourism initiatives. The funding of \$20,000 is to be used for River Fest.

| Category                          | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|-----------------------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                    |                       |                       |                                  |                               |                         |                                  |                         |
| 318-500 Tax-Hotel-Motel Occupancy | \$ 8,585              | \$ 89,750             | \$ 32,000                        | \$ 32,000                     | \$ 32,000               | \$ 32,000                        | \$ -                    |
| 360-100 Investment Income         | 729                   | 5,603                 | -                                | -                             | 7,500                   | 500                              | 500                     |
| <b>Revenue Total</b>              | <b>\$ 9,314</b>       | <b>\$ 95,353</b>      | <b>\$ 32,000</b>                 | <b>\$ 32,000</b>              | <b>\$ 39,500</b>        | <b>\$ 32,500</b>                 | <b>\$ 500</b>           |
| <b>Expenditures</b>               |                       |                       |                                  |                               |                         |                                  |                         |
| <b>Services</b>                   |                       |                       |                                  |                               |                         |                                  |                         |
| 412-490 Brasoport Chamber of Comm | \$ 5,000              | \$ 5,000              | \$ 5,000                         | \$ 5,000                      | \$ 5,000                | \$ 5,000                         | \$ -                    |
| 412-491 Brazoria County Alliance  | -                     | -                     | 5,250                            | 5,250                         | -                       | -                                | (5,250)                 |
| <b>Services Total</b>             | <b>\$ 5,000</b>       | <b>\$ 5,000</b>       | <b>\$ 10,250</b>                 | <b>\$ 10,250</b>              | <b>\$ 5,000</b>         | <b>\$ 5,000</b>                  | <b>\$ (5,250)</b>       |
| <b>Sundry</b>                     |                       |                       |                                  |                               |                         |                                  |                         |
| 412-699 Other-Sundry              | \$ 12,500             | \$ -                  | \$ 90,000                        | \$ 90,000                     | \$ 52,000               | \$ 20,000                        | \$ (70,000)             |
| <b>Sundry Total</b>               | <b>\$ 12,500</b>      | <b>\$ -</b>           | <b>\$ 90,000</b>                 | <b>\$ 90,000</b>              | <b>\$ 52,000</b>        | <b>\$ 20,000</b>                 | <b>\$ (70,000)</b>      |
| <b>Expenditures Total</b>         | <b>\$ 17,500</b>      | <b>\$ 5,000</b>       | <b>\$ 100,250</b>                | <b>\$ 100,250</b>             | <b>\$ 57,000</b>        | <b>\$ 25,000</b>                 | <b>\$ (75,250)</b>      |
| Beginning Fund Balance            | \$ 126,346            | \$ 118,160            | \$ 119,910                       | \$ 208,513                    | \$ 208,513              | \$ 191,013                       |                         |
| <b>Revenue Less Expenditures</b>  | <b>\$ (8,186)</b>     | <b>\$ 90,353</b>      | <b>\$ (68,250)</b>               | <b>\$ (68,250)</b>            | <b>\$ (17,500)</b>      | <b>\$ 7,500</b>                  |                         |
| Transfers                         | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ -                    | \$ -                             |                         |
| <b>Ending Fund Balance</b>        | <b>\$ 118,160</b>     | <b>\$ 208,513</b>     | <b>\$ 51,660</b>                 | <b>\$ 140,263</b>             | <b>\$ 191,013</b>       | <b>\$ 198,513</b>                |                         |

**Court Technology (Fund 40)**

The Court Technology Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court.

| Category                           | FY2023-2024           |                       |                   |                               |                         |                               |                         |  |
|------------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|--|
|                                    | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |  |
| Revenue                            |                       |                       |                   |                               |                         |                               |                         |  |
| 350-200 Court Technology Revenue   | \$ 7,960              | \$ 8,464              | \$ 10,000         | \$ 10,000                     | \$ 6,000                | \$ 6,500                      | \$ (3,500)              |  |
| 360-100 Investment Income          | 75                    | 379                   |                   | -                             | 500                     | 400                           | 400                     |  |
| Revenue Total                      | \$ 8,036              | \$ 8,843              | \$ 10,000         | \$ 10,000                     | \$ 6,500                | \$ 6,900                      | \$ (3,100)              |  |
| Expenditures                       |                       |                       |                   |                               |                         |                               |                         |  |
| Maintenance                        |                       |                       |                   |                               |                         |                               |                         |  |
| 430-543 Electronics/Computer Maint | \$ 7,178              | \$ 725                | \$ 8,000          | \$ 8,000                      | \$ 6,000                | \$ 6,000                      | \$ (2,000)              |  |
| MaintenanceTotal                   | \$ 7,178              | \$ 725                | \$ 8,000          | \$ 8,000                      | \$ 6,000                | \$ 6,000                      | \$ (2,000)              |  |
| Sundry                             |                       |                       |                   |                               |                         |                               |                         |  |
| 430-684 Technology Fund Expense    | \$ 3,532              | \$ -                  | \$ 2,800          | \$ 2,800                      | \$ -                    | \$ -                          | \$ (2,800)              |  |
| Sundry Total                       | \$ 3,532              | \$ -                  | \$ 2,800          | \$ 2,800                      | \$ -                    | \$ -                          | \$ (2,800)              |  |
| Expenditures Total                 | \$ 10,710             | \$ 725                | \$ 10,800         | \$ 10,800                     | \$ 6,000                | \$ 6,000                      | \$ (4,800)              |  |
| Beginning Fund Balance             | \$ 6,437              | \$ 3,762              | \$ 1,962          | \$ 11,881                     | \$ 11,881               | \$ 12,381                     |                         |  |
| Revenue Less Expenditures          | \$ (2,674)            | \$ 8,118              | \$ (800)          | \$ (800)                      | \$ 500                  | \$ 900                        |                         |  |
| Transfers                          | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -                          |                         |  |
| Ending Fund Balance                | \$ 3,762              | \$ 11,881             | \$ 1,162          | \$ 11,081                     | \$ 12,381               | \$ 13,281                     |                         |  |

**Court Security (Fund 41)**

The Court Security Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court. Included in the fund are the costs associated with the Court Bailiff.

| Category                       |                       |                       |                               | FY2023-2024       |                         | FY2023-2024       |                         | FY2024-2025 |  |
|--------------------------------|-----------------------|-----------------------|-------------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------|--|
|                                | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted Budget | Current<br>Budget | FY2023-2024<br>Estimate | Adopted<br>Budget | Increase/<br>(Decrease) |             |  |
| Revenue                        |                       |                       |                               |                   |                         |                   |                         |             |  |
| 350-201 Court Security Revenue | \$ 7,714              | \$ 8,274              | \$ 7,600                      | \$ 7,600          | \$ 6,000                | \$ 6,000          | \$ (1,600)              |             |  |
| 360-100 Interest Income        | 785                   | 4,284                 | -                             | -                 | 3,700                   | 1,500             | 1,500                   |             |  |
| Revenue Total                  | \$ 8,499              | \$ 12,558             | \$ 7,600                      | \$ 7,600          | \$ 9,700                | \$ 7,500          | \$ (100)                |             |  |
| Expenditures                   |                       |                       |                               |                   |                         |                   |                         |             |  |
| Salaries                       |                       |                       |                               |                   |                         |                   |                         |             |  |
| 430-100 Salaries/Wages         | \$ -                  | \$ -                  | \$ 15,000                     | \$ 15,000         | \$ -                    | \$ -              | \$ (15,000)             |             |  |
| SalariesTotal                  | \$ -                  | \$ -                  | \$ 15,000                     | \$ 15,000         | \$ -                    | \$ -              | \$ (15,000)             |             |  |
| Sundry                         |                       |                       |                               |                   |                         |                   |                         |             |  |
| 430-684 Security Fund Expense  | \$ -                  | \$ -                  | \$ 36,960                     | \$ 36,960         | \$ 40,510               | \$ -              | \$ (36,960)             |             |  |
| Sundry Total                   | \$ -                  | \$ -                  | \$ 36,960                     | \$ 36,960         | \$ 40,510               | \$ -              | \$ (36,960)             |             |  |
| Expenditures Total             | \$ -                  | \$ -                  | \$ 51,960                     | \$ 51,960         | \$ 40,510               | \$ -              | \$ (51,960)             |             |  |
| Beginning Fund Balance         | \$ 86,244             | \$ 94,742             | \$ 101,104                    | \$ 107,300        | \$ 107,300              | \$ 76,490         |                         |             |  |
| Revenue Less Expenditures      | \$ 8,499              | \$ 12,558             | \$ (44,360)                   | \$ (44,360)       | \$ (30,810)             | \$ 7,500          |                         |             |  |
| Transfers                      | \$ -                  | \$ -                  | \$ -                          | \$ -              | \$ -                    | \$ -              |                         |             |  |
| Ending Fund Balance            | \$ 94,742             | \$ 107,300            | \$ 56,744                     | \$ 62,940         | \$ 76,490               | \$ 83,990         |                         |             |  |

**State Narcotics (Fund 43)**

Chapter 59 Asset Seizures account is regulated by state law and may be used for various expenses related to police activities. The Police Department administers the funds of these programs. This fund includes awarded State Seized Funds and State Narcotics Funds pending award.

| Category                            | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
|-------------------------------------|-----------------------|-----------------------|-------------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
| <b>Revenue</b>                      |                       |                       |                               |                               |                         |                               |                         |
| 360-100 Interest Income             | \$ 610                | \$ 4,231              | \$ -                          | \$ -                          | \$ 3,375                | \$ 1,500                      | \$ 1,500                |
| 362-525 Police Seizure              | -                     | -                     | -                             | -                             | -                       | -                             | -                       |
| 364-525 Police Forfeited Funds Rcvd | 21,433                | 29,108                | -                             | -                             | 13,490                  | -                             | -                       |
| <b>Revenue Total</b>                | <b>\$ 22,043</b>      | <b>\$ 33,340</b>      | <b>\$ -</b>                   | <b>\$ -</b>                   | <b>\$ 16,865</b>        | <b>\$ 1,500</b>               | <b>\$ 1,500</b>         |
| <b>Expenditures</b>                 |                       |                       |                               |                               |                         |                               |                         |
| <b>Supplies</b>                     |                       |                       |                               |                               |                         |                               |                         |
| 525-335 Clothing                    | \$ -                  | \$ -                  | \$ 6,000                      | \$ 6,000                      | \$ -                    | \$ 6,000                      | \$ -                    |
| 525-352 Furniture & Fixtures        | -                     | 2                     | -                             | -                             | -                       | -                             | -                       |
| <b>Supplies Total</b>               | <b>\$ -</b>           | <b>\$ 2</b>           | <b>\$ 6,000</b>               | <b>\$ 6,000</b>               | <b>\$ -</b>             | <b>\$ 6,000</b>               | <b>\$ -</b>             |
| <b>Sundry</b>                       |                       |                       |                               |                               |                         |                               |                         |
| 525-620 Narcotics Expense           | \$ 11,081             | \$ 0                  | \$ 15,000                     | \$ 15,000                     | \$ -                    | \$ 15,000                     | \$ -                    |
| <b>Sundry Total</b>                 | <b>\$ 11,081</b>      | <b>\$ 0</b>           | <b>\$ 15,000</b>              | <b>\$ 15,000</b>              | <b>\$ -</b>             | <b>\$ 15,000</b>              | <b>\$ -</b>             |
| <b>Capital Outlay</b>               |                       |                       |                               |                               |                         |                               |                         |
| 525-899 Capital Outlay              | \$ -                  | \$ 18,893             | \$ -                          | \$ -                          | \$ -                    | \$ -                          | \$ -                    |
| <b>Capital Outlay Total</b>         | <b>\$ -</b>           | <b>\$ 18,893</b>      | <b>\$ -</b>                   | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>                   | <b>\$ -</b>             |
| <b>Expenditures Total</b>           | <b>\$ 11,081</b>      | <b>\$ 18,895</b>      | <b>\$ 21,000</b>              | <b>\$ 21,000</b>              | <b>\$ -</b>             | <b>\$ 21,000</b>              | <b>\$ -</b>             |
| Beginning Fund Balance              | \$ 44,892             | \$ 55,854             | \$ 66,354                     | \$ 70,299                     | \$ 70,299               | \$ 87,164                     |                         |
| <b>Revenue Less Expenditures</b>    | <b>\$ 10,962</b>      | <b>\$ 14,445</b>      | <b>\$ (21,000)</b>            | <b>\$ (21,000)</b>            | <b>\$ 16,865</b>        | <b>\$ (19,500)</b>            |                         |
| Transfers                           | \$ -                  | \$ -                  | \$ -                          | \$ -                          | \$ -                    | \$ -                          |                         |
| <b>Ending Fund Balance</b>          | <b>\$ 55,854</b>      | <b>\$ 70,299</b>      | <b>\$ 45,354</b>              | <b>\$ 49,299</b>              | <b>\$ 87,164</b>        | <b>\$ 67,664</b>              |                         |

**City-EDC Project (Fund 24)**

The City-EDC Project fund is used to account for projects funded by the payment of City services from the EDC.

| Category                  | FY2023-2024           |                       |                   |                               |                         |                               |                         |
|---------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|-------------------------------|-------------------------|
|                           | FY2021-2022<br>Actual | FY2022-2023<br>Actual | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted Budget | Increase/<br>(Decrease) |
| Revenue                   |                       |                       |                   |                               |                         |                               |                         |
| 360-100 Investment Income | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ 25                   | \$ 6,300                      | \$ 6,300                |
| 363-100 EDC Revenue       | -                     | 7,262                 | 19,365            | 19,365                        | 19,365                  | 19,365                        | -                       |
| Revenue Total             | \$ -                  | \$ 7,262              | \$ 19,365         | \$ 19,365                     | \$ 19,390               | \$ 25,665                     | \$ 6,300                |
| Expenditures              |                       |                       |                   |                               |                         |                               |                         |
| Capital Outlay            |                       |                       |                   |                               |                         |                               |                         |
| 410-899 Capital Outlay    | \$ -                  | \$ -                  | \$ 85,000         | \$ 85,000                     | \$ -                    | \$ 85,000                     | \$ -                    |
| Capital Outlay Total      | \$ -                  | \$ -                  | \$ 85,000         | \$ 85,000                     | \$ -                    | \$ 85,000                     | \$ -                    |
| Expenditures Total        | \$ -                  | \$ -                  | \$ 85,000         | \$ 85,000                     | \$ -                    | \$ 85,000                     | \$ -                    |
|                           |                       |                       |                   |                               |                         |                               |                         |
| Beginning Fund Balance    | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ 7,262                | \$ 26,652                     |                         |
| Revenue Less Expenditures | \$ -                  | \$ 7,262              | \$ (65,635)       | \$ (65,635)                   | \$ 19,390               | \$ (59,335)                   |                         |
|                           |                       |                       |                   |                               |                         |                               |                         |
| Transfers                 | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -                          |                         |
|                           |                       |                       |                   |                               |                         |                               |                         |
| Ending Fund Balance       | \$ -                  | \$ 7,262              | \$ (65,635)       | \$ (65,635)                   | \$ 26,652               | \$ (32,683)                   |                         |

**Debt Service Fund**

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The Debt Service Fund is used to account for revenue designated for debt requirement only. Expenditures are legally restricted for payment of principal and interest on general obligation or tax supported debt.

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## Debt Service (Fund 64)

The Debt Service Fund is the mechanism through which the City accumulates resources for the payment of interest and principal on its long-term debts.

The Debt Service Fund receives the majority of its revenues through current property tax assessments collected through the Interest and Sinking (I&S) tax rate. This portion of the tax rate is typically equal to the tax rate that, when applied to total assessed value, provides revenue equal to the debt service payment. The City has no legal debt limits.

In FY2020, the City issued the 2020 Certificates of Obligation to be paid by the Interest and Sinking (I&S) tax rate, along with the 2008 Certificates of Obligation. In FY2021, the City issued the 2021 Certificates of Obligation to be paid by revenues generated from the Utility Fund.

| TOTAL DEBT SERVICE (ESTIMATE) |                      |                     |                      |                   |  |
|-------------------------------|----------------------|---------------------|----------------------|-------------------|--|
| Fiscal Year                   | Total Payment        | Interest            | Principal            | Principal Balance |  |
| 2021                          | \$ -                 | \$ -                | \$ -                 | \$ 12,725,000     |  |
| <b>2022</b>                   | <b>793,022</b>       | <b>258,022</b>      | <b>535,000</b>       | <b>12,190,000</b> |  |
| 2023                          | 794,290              | 274,290             | 520,000              | 11,670,000        |  |
| 2024                          | 804,019              | 254,019             | 550,000              | 11,120,000        |  |
| 2025                          | 800,119              | 240,119             | 560,000              | 10,560,000        |  |
| 2026                          | 801,844              | 226,844             | 575,000              | 9,985,000         |  |
| 2027                          | 803,094              | 213,094             | 590,000              | 9,395,000         |  |
| 2028                          | 799,338              | 199,338             | 600,000              | 8,795,000         |  |
| 2029                          | 799,863              | 174,863             | 625,000              | 8,170,000         |  |
| 2030                          | 796,669              | 151,669             | 645,000              | 7,525,000         |  |
| 2031                          | 802,706              | 127,706             | 675,000              | 6,850,000         |  |
| 2032                          | 802,969              | 117,969             | 685,000              | 6,165,000         |  |
| 2033                          | 803,075              | 108,075             | 695,000              | 5,470,000         |  |
| 2034                          | 803,025              | 98,025              | 705,000              | 4,765,000         |  |
| 2035                          | 801,706              | 86,706              | 715,000              | 4,050,000         |  |
| 2036                          | 800,219              | 75,219              | 725,000              | 3,325,000         |  |
| 2037                          | 802,994              | 62,994              | 740,000              | 2,585,000         |  |
| 2038                          | 799,938              | 49,938              | 750,000              | 1,835,000         |  |
| 2039                          | 801,700              | 36,700              | 765,000              | 1,070,000         |  |
| 2040                          | 801,400              | 21,400              | 780,000              | 290,000           |  |
| 2041                          | 295,800              | 5,800               | 290,000              |                   |  |
| <b>TOTAL</b>                  | <b>\$ 15,211,987</b> | <b>\$ 2,776,987</b> | <b>\$ 12,725,000</b> |                   |  |

**Debt Service (Fund 64)****2008 Certificate of Obligation - \$3.35 Million**

| Maturity Date   | Payment Amount      | Interest            | Principal           | Principal Balance |
|-----------------|---------------------|---------------------|---------------------|-------------------|
| 4/1/2008        | \$ -                | \$ -                | \$ -                | \$ 3,350,000      |
| 4/1/2009        | 291,965             | 126,965             | 165,000             | 3,185,000         |
| 4/1/2010        | 295,712             | 120,712             | 175,000             | 3,010,000         |
| 4/1/2011        | 299,079             | 114,079             | 185,000             | 2,825,000         |
| 4/1/2012        | 297,068             | 107,068             | 190,000             | 2,635,000         |
| 4/1/2013        | 299,867             | 99,867              | 200,000             | 2,435,000         |
| 4/1/2014        | 297,287             | 92,287              | 205,000             | 2,230,000         |
| 4/1/2015        | 299,517             | 84,517              | 215,000             | 2,015,000         |
| 4/1/2016        | 296,369             | 76,369              | 220,000             | 1,795,000         |
| 4/1/2017        | 298,031             | 68,031              | 230,000             | 1,565,000         |
| 4/1/2018        | 299,314             | 59,314              | 240,000             | 1,325,000         |
| 4/1/2019        | 295,218             | 50,218              | 245,000             | 1,080,000         |
| 4/1/2020        | 294,255             | 39,255              | 255,000             | 825,000           |
| 2021 Prepayment |                     |                     | 265,000             | 560,000           |
| 4/1/2021        | 21,224              | 21,224              |                     | 560,000           |
| 4/1/2022        | 296,224             | 21,224              | 275,000             | 285,000           |
| 4/1/2023        | 295,802             | 10,802              | 285,000             | -                 |
| <b>TOTAL</b>    | <b>\$ 4,176,928</b> | <b>\$ 1,091,928</b> | <b>\$ 3,350,000</b> |                   |

**2020 Certificate of Obligation - \$7.735 Million**

| Maturity Date | Total Payment       | Interest            | Principal           | Principal Balance |
|---------------|---------------------|---------------------|---------------------|-------------------|
| 2020 Issue    | \$ -                | \$ -                | \$ -                | \$ 7,735,000      |
| 4/1/2021      | 512,179             | 97,179              | 415,000             | 7,320,000         |
| 4/1/2022      | 194,100             | 144,100             | 50,000              | 7,270,000         |
| 4/1/2023      | 197,038             | 142,038             | 55,000              | 7,215,000         |
| 4/1/2024      | 499,769             | 139,769             | 360,000             | 6,855,000         |
| 4/1/2025      | 498,469             | 133,469             | 365,000             | 6,490,000         |
| 4/1/2026      | 497,994             | 127,994             | 370,000             | 6,120,000         |
| 4/1/2027      | 497,444             | 122,444             | 375,000             | 5,745,000         |
| 4/1/2028      | 497,288             | 117,288             | 380,000             | 5,365,000         |
| 4/1/2029      | 496,613             | 101,613             | 395,000             | 4,970,000         |
| 4/1/2030      | 495,319             | 85,319              | 410,000             | 4,560,000         |
| 4/1/2031      | 498,406             | 68,406              | 430,000             | 4,130,000         |
| 4/1/2032      | 498,569             | 63,569              | 435,000             | 3,695,000         |
| 4/1/2033      | 498,675             | 58,675              | 440,000             | 3,255,000         |
| 4/1/2034      | 498,725             | 53,725              | 445,000             | 2,810,000         |
| 4/1/2035      | 497,606             | 47,606              | 450,000             | 2,360,000         |
| 4/1/2036      | 496,419             | 41,419              | 455,000             | 1,905,000         |
| 4/1/2037      | 499,594             | 34,594              | 465,000             | 1,440,000         |
| 4/1/2038      | 497,038             | 27,038              | 470,000             | 970,000           |
| 4/1/2039      | 499,400             | 19,400              | 480,000             | 490,000           |
| 4/1/2040      | 499,800             | 9,800               | 490,000             | -                 |
| <b>TOTAL</b>  | <b>\$ 9,370,442</b> | <b>\$ 1,635,442</b> | <b>\$ 7,735,000</b> |                   |

**Debt Service (Fund 64)****2021 Certificate of Obligation - \$4.845 Million**

| <b>Maturity Date</b> | <b>Total Payment</b> | <b>Interest</b>     | <b>Principal</b>    | <b>Principal Balance</b> |
|----------------------|----------------------|---------------------|---------------------|--------------------------|
| 2021 Issue           | \$ -                 | \$ -                | \$ -                | \$ 4,845,000             |
| 4/1/2022             | 302,698              | 92,698              | 210,000             | 4,635,000                |
| 4/1/2023             | 301,450              | 121,450             | 180,000             | 4,455,000                |
| 4/1/2024             | 304,250              | 114,250             | 190,000             | 4,265,000                |
| 4/1/2025             | 301,650              | 106,650             | 195,000             | 4,070,000                |
| 4/1/2026             | 303,850              | 98,850              | 205,000             | 3,865,000                |
| 4/1/2027             | 305,650              | 90,650              | 215,000             | 3,650,000                |
| 4/1/2028             | 302,050              | 82,050              | 220,000             | 3,430,000                |
| 4/1/2029             | 303,250              | 73,250              | 230,000             | 3,200,000                |
| 4/1/2030             | 301,350              | 66,350              | 235,000             | 2,965,000                |
| 4/1/2031             | 304,300              | 59,300              | 245,000             | 2,720,000                |
| 4/1/2032             | 304,400              | 54,400              | 250,000             | 2,470,000                |
| 4/1/2033             | 304,400              | 49,400              | 255,000             | 2,215,000                |
| 4/1/2034             | 304,300              | 44,300              | 260,000             | 1,955,000                |
| 4/1/2035             | 304,100              | 39,100              | 265,000             | 1,690,000                |
| 4/1/2036             | 303,800              | 33,800              | 270,000             | 1,420,000                |
| 4/1/2037             | 303,400              | 28,400              | 275,000             | 1,145,000                |
| 4/1/2038             | 302,900              | 22,900              | 280,000             | 865,000                  |
| 4/1/2039             | 302,300              | 17,300              | 285,000             | 580,000                  |
| 4/1/2040             | 301,600              | 11,600              | 290,000             | 290,000                  |
| 4/1/2041             | 295,800              | 5,800               | 290,000             | -                        |
| <b>TOTAL</b>         | <b>\$ 6,057,498</b>  | <b>\$ 1,212,498</b> | <b>\$ 4,845,000</b> |                          |

| Debt Service (Department 615)    |                   |  |                   |  | Debt Service (Fund 64) |                     |                     |                     |
|----------------------------------|-------------------|--|-------------------|--|------------------------|---------------------|---------------------|---------------------|
| Category                         | FY2021-2022       |  | FY2022-2023       |  | FY2023-2024            |                     | FY2024-2025         |                     |
|                                  | Actual            |  | Actual            |  | Adopted Budget         | Current Budget      | Estimate            | Adopted Budget      |
| Increase/ (Decrease)             |                   |  |                   |  |                        |                     |                     |                     |
| Revenue                          |                   |  |                   |  |                        |                     |                     |                     |
| 310-110 Tax-PR-Current Year      | \$ 627,824        |  | \$ 484,903        |  | \$ 500,000             | \$ 500,000          | \$ 460,000          | \$ 498,500          |
| 310-120 Prior Years Taxes        | 20,270            |  | 12,456            |  | 15,000                 | 15,000              | 11,500              | 15,000              |
| 311-110 P&I Current Year Tax     | -                 |  | 5,970             |  | 1,000                  | 1,000               | 2,450               | 1,000               |
| 311-120 P&I Delinquent Taxes     | 8,566             |  | 4,088             |  | 11,750                 | 11,750              | 4,000               | 11,750              |
| 360-100 Investment Earnings      | 1,238             |  | 8,287             |  | 400                    | 400                 | 4,000               | 400                 |
| <b>Revenue Total</b>             | <b>\$ 657,898</b> |  | <b>\$ 515,704</b> |  | <b>\$ 528,150</b>      | <b>\$ 528,150</b>   | <b>\$ 481,950</b>   | <b>\$ 526,650</b>   |
| Expenditures                     |                   |  |                   |  |                        |                     |                     |                     |
| Services                         |                   |  |                   |  |                        |                     |                     |                     |
| 414 Bank Charges                 | \$ -              |  | \$ -              |  | \$ -                   | \$ -                | \$ -                | \$ -                |
| <b>Services Total</b>            | <b>\$ -</b>       |  | <b>\$ -</b>       |  | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| Debt Service                     |                   |  |                   |  |                        |                     |                     |                     |
| 700 Principal                    | \$ 325,000        |  | \$ 340,000        |  | \$ 550,000             | \$ 550,000          | \$ 550,000          | \$ 560,000          |
| 710 Interest Expense             | 165,325           |  | 152,840           |  | 254,019                | 254,019             | 254,019             | 240,119             |
| 730 Debt Service Fee             | 2,250             |  | 1,500             |  | 7,500                  | 7,500               | 1,500               | 1,500               |
| <b>Debt Service Total</b>        | <b>\$ 492,575</b> |  | <b>\$ 494,340</b> |  | <b>\$ 811,519</b>      | <b>\$ 811,519</b>   | <b>\$ 805,519</b>   | <b>\$ 801,619</b>   |
| <b>Expenditures Total</b>        | <b>\$ 492,575</b> |  | <b>\$ 494,340</b> |  | <b>\$ 811,519</b>      | <b>\$ 811,519</b>   | <b>\$ 805,519</b>   | <b>\$ 801,619</b>   |
| <b>Beginning Fund Balance</b>    | <b>\$ 39,142</b>  |  | <b>\$ 204,465</b> |  | <b>\$ 122,905</b>      | <b>\$ 466,555</b>   | <b>\$ 466,555</b>   | <b>\$ 447,236</b>   |
| <b>Revenue Less Expenditures</b> | <b>\$ 165,324</b> |  | <b>\$ 21,365</b>  |  | <b>\$ (283,369)</b>    | <b>\$ (283,369)</b> | <b>\$ (323,569)</b> | <b>\$ (274,969)</b> |
| Transfers                        | \$ -              |  | \$ 240,725        |  | \$ 304,250             | \$ 304,250          | \$ 304,250          | \$ 301,650          |
| <b>Ending Fund Balance</b>       | <b>\$ 204,465</b> |  | <b>\$ 466,555</b> |  | <b>\$ 143,786</b>      | <b>\$ 487,436</b>   | <b>\$ 447,236</b>   | <b>\$ 473,917</b>   |



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## Capital Project Funds

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The Capital Project Funds are used to account for the acquisition and construction of major capital projects and facilities, other than those projects and facilities financed by proprietary funds. These funds can be presented as fiscal year budgets or project based budgets depending on whether the time to complete the project may exceed one fiscal year.

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**2020 CO Bond Fund** - This fund is used to account for the projects funded with the issuance of the 2020 Certificates of Obligations.

**Streets & Drainage Fund** - This fund is used to account for streets and drainage projects.

**Facilities & Grounds CIP Fund** - This fund is used to account for improvement to City facilities and grounds.

**Equipment & Vehicle Replacement Fund** - This fund is used to account for the replacement of City equipment and vehicles.

**Information Technology Fund** - This fund was combined with the Equipment & Vehicle Replacement Fund in Fiscal Year 2022-2023.

**2020 CO Bond Fund (Fund 66)**

The Capital Projects Fund is a fund to track the 2020 Certificate of Obligation Expenditures. Expenditures in FY2020-2021 include \$2.5 million in Streets and Drainage Projects, \$252k for Velasco Pump Station Improvements, \$375k for repairs to the Heritage House, and \$675k to renovate City Hall.

| Category                             | FY2021-2022 |             | FY2022-2023 |             | FY2023-2024    |                            |                      | FY2024-2025    |                      |         |    |         |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------------------|----------------------|----------------|----------------------|---------|----|---------|
|                                      | Actual      |             | Actual      |             | Adopted Budget | FY2023-2024 Current Budget | FY2023-2024 Estimate | Adopted Budget | Increase/ (Decrease) |         |    |         |
| Revenue                              |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| 360-100 Interest Income              | \$          | 48,792      | \$          | 140,382     | \$             | -                          | \$                   | 41,750         | \$                   | -       | \$ | -       |
| 399-000 Proceeds from Sale of Bond   |             | -           |             | -           |                | -                          |                      | -              |                      | -       |    | -       |
| 399-100 Premiums from Bond Issuance  |             | -           |             | -           |                | -                          |                      | -              |                      | -       |    | -       |
| Revenue Total                        | \$          | 48,792      | \$          | 140,382     | \$             | -                          | \$                   | 41,750         | \$                   | -       | \$ | -       |
| Expenditures                         |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| Expenditures Administration          |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| Capital Outlay                       |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| 410-899 Capital Outlay               | \$          | 52,726      | \$          | 457,093     | \$             | -                          | \$                   | 100,000        | \$                   | -       | \$ | -       |
| Total Expenditures Administration    | \$          | 52,726      | \$          | 457,093     | \$             | -                          | \$                   | 100,000        | \$                   | -       | \$ | -       |
| Expenditures Street & Drainage       |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| Capital Outlay                       |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| 575-899 Capital Outlay               | \$          | 2,502,041   | \$          | 3,616,621   | \$             | -                          | \$                   | -              | \$                   | -       | \$ | -       |
| Total Expenditures Street & Drainage | \$          | 2,502,041   | \$          | 3,616,621   | \$             | -                          | \$                   | -              | \$                   | -       | \$ | -       |
| Expenditures Historical Museum       |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| Capital Outlay                       |             |             |             |             |                |                            |                      |                |                      |         |    |         |
| 578-899 Capital Outlay               | \$          | -           | \$          | -           | \$             | -                          | \$                   | -              | \$                   | -       | \$ | -       |
| Total Expenditures Historical Museum | \$          | -           | \$          | -           | \$             | -                          | \$                   | -              | \$                   | -       | \$ | -       |
| Expenditures Total                   | \$          | 2,554,767   | \$          | 4,073,714   | \$             | -                          | \$                   | 100,000        | \$                   | -       | \$ | -       |
| Beginning Fund Balance               | \$          | 7,251,356   | \$          | 4,745,380   | \$             | 21,752                     | \$                   | 812,048        | \$                   | 812,048 | \$ | 753,798 |
| Revenue Less Expenditures            | \$          | (2,505,975) | \$          | (3,933,332) | \$             | -                          | \$                   | (58,250)       | \$                   | -       |    |         |
| Transfers                            |             | -           |             | -           |                | -                          |                      | -              |                      | -       |    | -       |
| Ending Fund Balance                  | \$          | 4,745,380   | \$          | 812,048     | \$             | 21,752                     | \$                   | 812,048        | \$                   | 753,798 | \$ | 753,798 |

**Overall 2020 Bond Issuance**

| Project                           | FY2020-2021         | FY2021-2022         | FY2022-2023         | TOTAL               | Percent     |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Street & Drainage Projects        | \$ 2,500,000        | \$ 2,125,000        | \$ 1,750,000        | <b>\$ 6,375,000</b> | 80%         |
| Velasco Pump Station Improvements | 252,000             | -                   | -                   | <b>252,000</b>      | 3%          |
| Heritage House Renovation         | 375,000             | -                   | -                   | <b>375,000</b>      | 5%          |
| City Hall Renovation              | 675,000             | 323,000             | -                   | <b>998,000</b>      | 12%         |
| <b>Total</b>                      | <b>\$ 3,802,000</b> | <b>\$ 2,448,000</b> | <b>\$ 1,750,000</b> | <b>\$ 8,000,000</b> | <b>100%</b> |

**Streets & Drainage (Fund 14)**

The Streets & Drainage Fund is funded by transferring funding from the General Fund to allocate funds for capital projects related to Streets & Drainage. While this could be done under the General Fund, having a separate fund allows the City to track and keep savings in the fund for future infrastructure projects.

| Category                         | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|----------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| 360-100 Interest Income          | \$ 18,039             | \$ 115,977            | \$ -                             | \$ -                             | \$ 89,150               | \$ 20,000                        | \$ 20,000               |
| 360-101 Misc Income              | -                     | -                     | -                                | -                                | -                       | -                                | -                       |
| <b>Revenue Total</b>             | <b>\$ 18,039</b>      | <b>\$ 115,977</b>     | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ 89,150</b>        | <b>\$ 20,000</b>                 | <b>\$ 20,000</b>        |
| <b>Expenditures</b>              |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Services</b>                  |                       |                       |                                  |                                  |                         |                                  |                         |
| 575-413 Professional Services    | \$ (22)               |                       | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |
| 575-414 Bank Charges             | -                     | -                     | -                                | -                                | -                       | -                                | -                       |
| 575-430 Advertising              | -                     | -                     | -                                | -                                | -                       | -                                | -                       |
| <b>Services Total</b>            | <b>\$ (22)</b>        | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Maintenance</b>               |                       |                       |                                  |                                  |                         |                                  |                         |
| 575-547 Sign Maintenance         | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |
| <b>Maintenance Total</b>         | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Capital Outlay</b>            |                       |                       |                                  |                                  |                         |                                  |                         |
| 575-899 Capital Outlay           | \$ -                  | \$ 876,870            | \$ 1,070,178                     | \$ 1,070,178                     | \$ 1,250,000            | \$ -                             | \$ (1,070,178)          |
| <b>Capital Outlay Total</b>      | <b>\$ -</b>           | <b>\$ 876,870</b>     | <b>\$ 1,070,178</b>              | <b>\$ 1,070,178</b>              | <b>\$ 1,250,000</b>     | <b>\$ -</b>                      | <b>\$ (1,070,178)</b>   |
| <b>Expenditures Total</b>        | <b>\$ (22)</b>        | <b>\$ 876,870</b>     | <b>\$ 1,070,178</b>              | <b>\$ 1,070,178</b>              | <b>\$ 1,250,000</b>     | <b>\$ -</b>                      | <b>\$ (1,070,178)</b>   |
| <b>Beginning Fund Balance</b>    | <b>\$ 1,807,530</b>   | <b>\$ 2,250,591</b>   | <b>\$ 1,169,741</b>              | <b>\$ 3,148,698</b>              | <b>\$ 3,148,698</b>     | <b>\$ 2,737,848</b>              |                         |
| <b>Revenue Less Expenditures</b> | <b>\$ 18,061</b>      | <b>\$ (760,893)</b>   | <b>\$ (1,070,178)</b>            | <b>\$ (1,070,178)</b>            | <b>\$ (1,160,850)</b>   | <b>\$ 20,000</b>                 |                         |
| Transfers                        | \$ 425,000            | \$ 1,659,000          | \$ 750,000                       | \$ 750,000                       | \$ 750,000              | \$ 500,000                       |                         |
| <b>Ending Fund Balance</b>       | <b>\$ 2,250,591</b>   | <b>\$ 3,148,698</b>   | <b>\$ 849,563</b>                | <b>\$ 2,828,520</b>              | <b>\$ 2,737,848</b>     | <b>\$ 3,257,848</b>              |                         |
| <b>Department/Request</b>        |                       |                       |                                  |                                  |                         |                                  |                         |
| Public Works                     | \$ -                  |                       |                                  |                                  |                         |                                  |                         |
| To be determined                 | -                     |                       |                                  |                                  |                         |                                  |                         |
| <b>Grand Total</b>               | <b>\$ -</b>           |                       |                                  |                                  |                         |                                  |                         |



**Facilities & Grounds CIP (Fund 21)**

The Facilities and Grounds CIP is used to allocate and track improvements to the City facilities and grounds.

| Category                                    | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|---------------------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 360-100 Interest Income                     | \$ 9,851              | \$ 81,749             | \$ -                             | \$ -                             | \$ 79,700               | \$ 15,000                        | \$ 15,000               |
| <b>Revenue Total</b>                        | <b>\$ 9,851</b>       | <b>\$ 81,749</b>      | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ 79,700</b>        | <b>\$ 15,000</b>                 | <b>\$ 15,000</b>        |
| <b>Expenditures</b>                         |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Expenditures Administration</b>          |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 410-899 Capital Outlay                      | \$ -                  | \$ 2,503              | \$ -                             | \$ 747,497                       | \$ 63,570               | \$ -                             | \$ -                    |
| <b>Total Expenditures Administration</b>    | <b>\$ -</b>           | <b>\$ 2,503</b>       | <b>\$ -</b>                      | <b>\$ 747,497</b>                | <b>\$ 63,570</b>        | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Service Center</b>          |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 420-899 Capital Outlay                      | \$ 212,953            | \$ 32,400             | \$ -                             | \$ 45,575                        | \$ -                    | \$ -                             | \$ -                    |
| <b>Total Expenditures Service Center</b>    | <b>\$ 212,953</b>     | <b>\$ 32,400</b>      | <b>\$ -</b>                      | <b>\$ 45,575</b>                 | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Police</b>                  |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 525-899 Capital Outlay                      | \$ -                  | \$ -                  | \$ 23,500                        | \$ 183,500                       | \$ 40,000               | \$ -                             | \$ (23,500)             |
| <b>Total Expenditures Police</b>            | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 23,500</b>                 | <b>\$ 183,500</b>                | <b>\$ 40,000</b>        | <b>\$ -</b>                      | <b>\$ (23,500)</b>      |
| <b>Expenditures Fire</b>                    |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 530-899 Capital Outlay                      | \$ 72,266             | \$ 14,500             | \$ -                             | \$ 602,703                       | \$ 602,703              | \$ -                             | \$ -                    |
| <b>Total Expenditures Fire</b>              | <b>\$ 72,266</b>      | <b>\$ 14,500</b>      | <b>\$ -</b>                      | <b>\$ 602,703</b>                | <b>\$ 602,703</b>       | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Historical Museum</b>       |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 578-899 Capital Outlay                      | \$ (4,771)            | \$ 4,500              | \$ 21,500                        | \$ 34,000                        | \$ 21,500               | \$ -                             | \$ (21,500)             |
| <b>Total Expenditures Historical Museum</b> | <b>\$ (4,771)</b>     | <b>\$ 4,500</b>       | <b>\$ 21,500</b>                 | <b>\$ 34,000</b>                 | <b>\$ 21,500</b>        | <b>\$ -</b>                      | <b>\$ (21,500)</b>      |
| <b>Expenditures Library</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 650-899 Capital Outlay                      | \$ -                  | \$ 49,017             | \$ 6,750                         | \$ 6,750                         | \$ 6,750                | \$ -                             | \$ (6,750)              |
| <b>Total Expenditures Library</b>           | <b>\$ -</b>           | <b>\$ 49,017</b>      | <b>\$ 6,750</b>                  | <b>\$ 6,750</b>                  | <b>\$ 6,750</b>         | <b>\$ -</b>                      | <b>\$ (6,750)</b>       |
| <b>Expenditures Parks</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 655-899 Capital Outlay                      | \$ 225,319            | \$ 218,782            | \$ 40,000                        | \$ 80,000                        | \$ 25,000               | \$ -                             | \$ (40,000)             |
| <b>Total Expenditures Parks</b>             | <b>\$ 225,319</b>     | <b>\$ 218,782</b>     | <b>\$ 40,000</b>                 | <b>\$ 80,000</b>                 | <b>\$ 25,000</b>        | <b>\$ -</b>                      | <b>\$ (40,000)</b>      |
| <b>Expenditures Golf</b>                    |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 656-899 Capital Outlay                      | \$ -                  | \$ 13,259             | \$ 360,000                       | \$ 510,000                       | \$ 200,000              | \$ -                             | \$ (360,000)            |
| <b>Total Expenditures Golf</b>              | <b>\$ -</b>           | <b>\$ 13,259</b>      | <b>\$ 360,000</b>                | <b>\$ 510,000</b>                | <b>\$ 200,000</b>       | <b>\$ -</b>                      | <b>\$ (360,000)</b>     |
| <b>Expenditures Recreation</b>              |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                              |                       |                       |                                  |                                  |                         |                                  |                         |
| 665-899 Capital Outlay                      | \$ -                  | \$ -                  | \$ 10,000                        | \$ 10,000                        | \$ 10,000               | \$ -                             | \$ (10,000)             |
| <b>Total Expenditures Recreation</b>        | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 10,000</b>                 | <b>\$ 10,000</b>                 | <b>\$ 10,000</b>        | <b>\$ -</b>                      | <b>\$ (10,000)</b>      |
| <b>Expenditures Total</b>                   | <b>\$ 505,767</b>     | <b>\$ 334,961</b>     | <b>\$ 461,750</b>                | <b>\$ 2,220,025</b>              | <b>\$ 969,523</b>       | <b>\$ -</b>                      | <b>\$ (461,750)</b>     |
| <b>Beginning Fund Balance</b>               | <b>\$ 174,582</b>     | <b>\$ 1,640,082</b>   | <b>\$ 1,461,355</b>              | <b>\$ 2,375,964</b>              | <b>\$ 2,375,964</b>     | <b>\$ 1,947,891</b>              | <b>-</b>                |
| <b>Revenue Less Expenditures</b>            | <b>\$ (495,916)</b>   | <b>\$ (253,212)</b>   | <b>\$ (461,750)</b>              | <b>\$ (2,220,025)</b>            | <b>\$ (889,823)</b>     | <b>\$ 15,000</b>                 |                         |
| Transfers                                   | \$ 1,961,415          | \$ 989,095            | \$ 461,750                       | \$ 461,750                       | \$ 461,750              | \$ -                             |                         |
| <b>Ending Fund Balance</b>                  | <b>\$ 1,640,082</b>   | <b>\$ 2,375,964</b>   | <b>\$ 1,461,355</b>              | <b>\$ 617,689</b>                | <b>\$ 1,947,891</b>     | <b>\$ 1,962,891</b>              |                         |

Facilities CIP Fund Projects FY2024-2025

| Department/Request | Sum of Facilities CIP |
|--------------------|-----------------------|
| Grand Total        | \$ -                  |

## Equipment & Vehicle Replacement (Fund 22)

The Vehicle and Equipment Replacement Fund is used to allocate and track equipment and vehicle replacement.

| Category                                   | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|--------------------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 360-100 Interest Income                    | \$ 4,181              | \$ 32,618             | \$ -                             | \$ -                             | \$ 8,200                | \$ -                             | \$ -                    |
| 399-100 Insurance Recovery                 | 1,000                 | 31,767                | -                                | -                                | -                       | -                                | -                       |
| <b>Revenue Total</b>                       | <b>\$ 5,181</b>       | <b>\$ 64,385</b>      | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ 8,200</b>         | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures</b>                        |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Expenditures Administration</b>         |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 410-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ 16,415                        | \$ 16,415               |
| <b>Total Expenditures Administration</b>   | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ 16,415</b>                 | <b>\$ 16,415</b>        |
| <b>Expenditures Information Tech</b>       |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 417-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ 60,250                        | \$ 60,250               |
| <b>Total Expenditures Information Tech</b> | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ 60,250</b>                 | <b>\$ 60,250</b>        |
| <b>Expenditures Service Center</b>         |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 420-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ 40,000                        | \$ 40,000                        | \$ 37,000               | \$ -                             | \$ (40,000)             |
| <b>Total Expenditures Service Center</b>   | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 40,000</b>                 | <b>\$ 40,000</b>                 | <b>\$ 37,000</b>        | <b>\$ -</b>                      | <b>\$ (40,000)</b>      |
| <b>Expenditures Police</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 525-899 Capital Outlay                     | \$ 326,810            | \$ 241,183            | \$ 267,000                       | \$ 403,006                       | \$ 300,000              | \$ 46,000                        | \$ (221,000)            |
| <b>Total Expenditures Police</b>           | <b>\$ 326,810</b>     | <b>\$ 241,183</b>     | <b>\$ 267,000</b>                | <b>\$ 403,006</b>                | <b>\$ 300,000</b>       | <b>\$ 46,000</b>                 | <b>\$ (221,000)</b>     |
| <b>Expenditures Fire</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 530-899 Capital Outlay                     | \$ 379,319            | \$ 303,203            | \$ 55,500                        | \$ 300,011                       | \$ 450,000              | \$ 15,000                        | \$ (40,500)             |
| <b>Total Expenditures Fire</b>             | <b>\$ 379,319</b>     | <b>\$ 303,203</b>     | <b>\$ 55,500</b>                 | <b>\$ 300,011</b>                | <b>\$ 450,000</b>       | <b>\$ 15,000</b>                 | <b>\$ (40,500)</b>      |
| <b>Expenditures Streets/Drainage</b>       |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 558-899 Capital Outlay                     | \$ -                  | \$ 80,009             | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |
| <b>Total Building</b>                      | <b>\$ -</b>           | <b>\$ 80,009</b>      | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 575-899 Capital Outlay                     | \$ 357,385            | \$ 128,205            | \$ 140,000                       | \$ 140,000                       | \$ 140,000              | \$ -                             | \$ (140,000)            |
| <b>Total Expenditures Streets/Drainage</b> | <b>\$ 357,385</b>     | <b>\$ 128,205</b>     | <b>\$ 140,000</b>                | <b>\$ 140,000</b>                | <b>\$ 140,000</b>       | <b>\$ -</b>                      | <b>\$ (140,000)</b>     |
| <b>Expenditures Parks</b>                  |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 655-899 Capital Outlay                     | \$ -                  | \$ 17,975             | \$ 40,000                        | \$ 40,000                        | \$ 37,000               | \$ 36,000                        | \$ (4,000)              |
| <b>Total Expenditures Parks</b>            | <b>\$ -</b>           | <b>\$ 17,975</b>      | <b>\$ 40,000</b>                 | <b>\$ 40,000</b>                 | <b>\$ 37,000</b>        | <b>\$ 36,000</b>                 | <b>\$ (4,000)</b>       |
| <b>Expenditures Golf</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 656-899 Capital Outlay                     | \$ 117,683            | \$ 42,780             | \$ 112,000                       | \$ 112,000                       | \$ 90,000               | \$ 38,000                        | \$ (74,000)             |
| <b>Total Expenditures Golf</b>             | <b>\$ 117,683</b>     | <b>\$ 42,780</b>      | <b>\$ 112,000</b>                | <b>\$ 112,000</b>                | <b>\$ 90,000</b>        | <b>\$ 38,000</b>                 | <b>\$ (74,000)</b>      |
| <b>Expenditures Recreation</b>             |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 665-899 Capital Outlay                     | \$ -                  | \$ 9,640              | \$ 10,000                        | \$ 10,000                        | \$ 1,000                | \$ -                             | \$ (10,000)             |
| <b>Total Expenditures Recreation</b>       | <b>\$ -</b>           | <b>\$ 9,640</b>       | <b>\$ 10,000</b>                 | <b>\$ 10,000</b>                 | <b>\$ 1,000</b>         | <b>\$ -</b>                      | <b>\$ (10,000)</b>      |
| <b>Expenditures Total</b>                  | <b>\$ 1,181,196</b>   | <b>\$ 822,996</b>     | <b>\$ 664,500</b>                | <b>\$ 1,045,017</b>              | <b>\$ 1,055,000</b>     | <b>\$ 211,665</b>                | <b>\$ (513,085)</b>     |
| <b>Beginning Fund Balance</b>              | <b>\$ 232,637</b>     | <b>\$ 728,186</b>     | <b>\$ 21,690</b>                 | <b>\$ 470,576</b>                | <b>\$ 470,576</b>       | <b>\$ 78,276</b>                 | <b>-</b>                |
| <b>Revenue Less Expenditures</b>           | <b>\$ (1,176,015)</b> | <b>\$ (758,610)</b>   | <b>\$ (664,500)</b>              | <b>\$ (1,045,017)</b>            | <b>\$ (1,046,800)</b>   | <b>\$ (211,665)</b>              |                         |
| Transfers                                  | \$ 1,671,565          | \$ 501,000            | \$ 654,500                       | \$ 654,500                       | \$ 654,500              | \$ 422,918                       |                         |
| <b>Ending Fund Balance</b>                 | <b>\$ 728,186</b>     | <b>\$ 470,576</b>     | <b>\$ 11,690</b>                 | <b>\$ 80,059</b>                 | <b>\$ 78,276</b>        | <b>\$ 289,529</b>                |                         |

**Equipment & Vehicle Replacement Fund Projects FY2024-2025**

| Department/Request            | Amount            |
|-------------------------------|-------------------|
| Fire/EMS                      | \$ 15,000         |
| A/C Replacement               | 15,000            |
| Information Technology        | \$ 60,250         |
| Server Replacement            | 40,000            |
| Website Upgrade               | 20,250            |
| Administration                | \$ 16,415         |
| Budgeting Software            | 8,775             |
| Applicant Tracking Software   | 7,640             |
| Golf Course                   | \$ 38,000         |
| Pro-Grater                    | 38,000            |
| Police                        | \$ 46,000         |
| CJIS Update                   | 5,500             |
| Tempature Control Service/911 | 14,000            |
| GPS for Patrol Units          | 26,500            |
| Public Works                  | \$ 36,000         |
| Two Zero Turn Mowers 72"      | 36,000            |
| <b>Grand Total</b>            | <b>\$ 211,665</b> |

**Information Technology (Fund 23)**

The Information Technology Fund was combined with the Equipment & Vehicle Replacement Fund in Fiscal Year 2023-2024.

| Category                                   | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|--------------------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 360-100 Interest Income                    | \$ 1,949              | \$ 9,600              | \$ -                             | \$ -                             | \$ 7,280                | \$ -                             | \$ -                    |
| 360-101 Misc Income                        | -                     | -                     | -                                | -                                | -                       | -                                | -                       |
| <b>Revenue Total</b>                       | <b>\$ 1,949</b>       | <b>\$ 9,600</b>       | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ 7,280</b>         | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures</b>                        |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Expenditures Administration</b>         |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 410-899 Capital Outlay                     | \$ 26,110             | \$ 24,740             | \$ -                             | \$ 130,497                       | \$ -                    | \$ -                             | \$ -                    |
| <b>Total Expenditures Administration</b>   | <b>\$ 26,110</b>      | <b>\$ 24,740</b>      | <b>\$ -</b>                      | <b>\$ 130,497</b>                | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Police</b>                 |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 525-899 Capital Outlay                     | \$ 17,340             | \$ 92,640             | \$ -                             | \$ 23,645                        | \$ 24,981               | \$ -                             | \$ -                    |
| <b>Total Expenditures Police</b>           | <b>\$ 17,340</b>      | <b>\$ 92,640</b>      | <b>\$ -</b>                      | <b>\$ 23,645</b>                 | <b>\$ 24,981</b>        | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Fire</b>                   |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 530-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |
| <b>Total Expenditures Fire</b>             | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Streets/Drainage</b>       |                       |                       |                                  |                                  |                         |                                  |                         |
| Capital Outlay                             |                       |                       |                                  |                                  |                         |                                  |                         |
| 575-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |
| <b>Total Expenditures Streets/Drainage</b> | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Expenditures Parks</b>                  |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Expenditures Total</b>                  | <b>\$ 43,450</b>      | <b>\$ 117,380</b>     | <b>\$ -</b>                      | <b>\$ 154,142</b>                | <b>\$ 24,981</b>        | <b>\$ -</b>                      | <b>\$ -</b>             |
| <b>Beginning Fund Balance</b>              | <b>\$ 256,235</b>     | <b>\$ 336,735</b>     | <b>\$ 237,819</b>                | <b>\$ 228,954</b>                | <b>\$ 228,954</b>       | <b>\$ 211,253</b>                | <b>-</b>                |
| <b>Revenue Less Expenditures</b>           | <b>\$ (41,500)</b>    | <b>\$ (107,780)</b>   | <b>\$ -</b>                      | <b>\$ (154,142)</b>              | <b>\$ (17,701)</b>      | <b>\$ -</b>                      | <b>-</b>                |
| Transfers                                  | \$ 122,000            | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ (211,253)                     |                         |
| <b>Ending Fund Balance</b>                 | <b>\$ 336,735</b>     | <b>\$ 228,954</b>     | <b>\$ 237,819</b>                | <b>\$ 74,812</b>                 | <b>\$ 211,253</b>       | <b>\$ -</b>                      | <b>-</b>                |

**Projects Fund (Fund 25)**

This fund is used to account for projects funded by funds received from the Port of Freeport.

| Category                                 | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|------------------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                           |                       |                       |                                  |                                  |                         |                                  |                         |
| 360-100 Interest Income                  | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ 190,000              | \$ 70,000                        | \$ 70,000               |
| 360-101 Misc Income                      | -                     | 7,100,000             | 1,800,000                        | 1,800,000                        | -                       | 1,800,000                        | -                       |
| <b>Revenue Total</b>                     | <b>\$ -</b>           | <b>\$ 7,100,000</b>   | <b>\$ 1,800,000</b>              | <b>\$ 1,800,000</b>              | <b>\$ 190,000</b>       | <b>\$ 1,870,000</b>              | <b>\$ 70,000</b>        |
| <b>Expenditures</b>                      |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Expenditures Administration</b>       |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Services</b>                          |                       |                       |                                  |                                  |                         |                                  |                         |
| 410-413 Professional Services            | \$ -                  | \$ -                  | \$ 240,000                       | \$ 240,000                       | \$ 223,462              | \$ -                             | \$ (240,000)            |
| <b>Capital Outlay</b>                    |                       |                       |                                  |                                  |                         |                                  |                         |
| 410-899 Capital Outlay                   | -                     | -                     | 1,500,000                        | 1,500,000                        | -                       | -                                | (1,500,000)             |
| <b>Total Expenditures Administration</b> | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 1,740,000</b>              | <b>\$ 1,740,000</b>              | <b>\$ 223,462</b>       | <b>\$ -</b>                      | <b>\$ (1,740,000)</b>   |
| <b>Expenditures Parks</b>                |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Capital Outlay</b>                    |                       |                       |                                  |                                  |                         |                                  |                         |
| 655-899 Capital Outlay                   | \$ -                  | \$ -                  | \$ 600,000                       | \$ 600,000                       | \$ 20,000               | \$ -                             | \$ (600,000)            |
| <b>Total Expenditures Parks</b>          | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 600,000</b>                | <b>\$ 600,000</b>                | <b>\$ 20,000</b>        | <b>\$ -</b>                      | <b>\$ (600,000)</b>     |
| <b>Water/Sewer</b>                       |                       |                       |                                  |                                  |                         |                                  |                         |
| <b>Capital Outlay</b>                    |                       |                       |                                  |                                  |                         |                                  |                         |
| 565-899 Capital Outlay                   | -                     | -                     | 2,200,000                        | 2,200,000                        | 100,000                 | -                                | (2,200,000)             |
| <b>Total Expenditures Water/Sewer</b>    | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 2,200,000</b>              | <b>\$ 2,200,000</b>              | <b>\$ 100,000</b>       | <b>\$ -</b>                      | <b>\$ (2,200,000)</b>   |
| <b>Expenditures Total</b>                | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 4,540,000</b>              | <b>\$ 4,540,000</b>              | <b>\$ 343,462</b>       | <b>\$ -</b>                      | <b>\$ (4,540,000)</b>   |
| <b>Beginning Fund Balance</b>            | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ 7,100,000</b>              | <b>\$ 7,100,000</b>     | <b>\$ 6,946,538</b>              | <b>-</b>                |
| <b>Revenue Less Expenditures</b>         | <b>\$ -</b>           | <b>\$ 7,100,000</b>   | <b>\$ (2,740,000)</b>            | <b>\$ (2,740,000)</b>            | <b>\$ (153,462)</b>     | <b>\$ 1,870,000</b>              |                         |
| Transfers                                | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                             |                         |
| <b>Ending Fund Balance</b>               | <b>\$ -</b>           | <b>\$ 7,100,000</b>   | <b>\$ (2,740,000)</b>            | <b>\$ 4,360,000</b>              | <b>\$ 6,946,538</b>     | <b>\$ 8,816,538</b>              |                         |
| <b>Department/Request</b>                |                       |                       |                                  |                                  |                         |                                  |                         |
| Administration                           | \$ 223,462            |                       |                                  |                                  |                         |                                  |                         |
| Demolition OA Fleming                    | 223,462               |                       |                                  |                                  |                         |                                  |                         |
| Utilities                                | \$ 7,954,500          |                       |                                  |                                  |                         |                                  |                         |
| WWTP Improvements                        | 6,754,500             |                       |                                  |                                  |                         |                                  |                         |
| Lift Station                             | 1,200,000             |                       |                                  |                                  |                         |                                  |                         |
| Public Works                             | \$ 600,000            |                       |                                  |                                  |                         |                                  |                         |
| OA Fleming Park                          | 600,000               |                       |                                  |                                  |                         |                                  |                         |
| <b>Grand Total</b>                       | <b>\$ 8,777,962</b>   |                       |                                  |                                  |                         |                                  |                         |

**Summary of Capital Improvement Proposed FY2024-2025**

| Department/Project            | General Fund | Utility Fund | Equipment & Vehicle | Facilities & Grounds | Streets & Drainage | 2020 Bond Projects | 2021 Bond Projects  | Projects Fund |
|-------------------------------|--------------|--------------|---------------------|----------------------|--------------------|--------------------|---------------------|---------------|
| <b>Administration</b>         |              |              |                     |                      |                    |                    |                     |               |
| Budgeting Software            | \$ -         | \$ -         | \$ 8,775            | \$ -                 | \$ -               | \$ -               | \$ -                | \$ -          |
| Applicant Tracking Software   | -            | -            | 7,640               | -                    | -                  | -                  | -                   | -             |
| Infrastructure OA Fleming     | -            | -            | -                   | -                    | -                  | -                  | -                   | -             |
| <b>Information Technology</b> |              |              |                     |                      |                    |                    |                     |               |
| Server Replacement            | \$ -         | \$ -         | \$ 40,000           | \$ -                 | \$ -               | \$ -               | \$ -                | \$ -          |
| Website                       | -            | -            | 20,250              | -                    | -                  | -                  | -                   | -             |
| <b>Fire/EMS</b>               |              |              |                     |                      |                    |                    |                     |               |
| Drone Aircraft                | -            | -            | 8,500               | -                    | -                  | -                  | -                   | -             |
| Knox Box City Building        | -            | -            | 5,523               | -                    | -                  | -                  | -                   | -             |
| A/C Replacement               | -            | -            | 15,000              | -                    | -                  | -                  | -                   | -             |
| <b>Golf Course</b>            |              |              |                     |                      |                    |                    |                     |               |
| Pro-Grater                    | -            | -            | 38,000              | -                    | -                  | -                  | -                   | -             |
| <b>Police</b>                 |              |              |                     |                      |                    |                    |                     |               |
| CJIS Update                   | -            | -            | 5,500               | -                    | -                  | -                  | -                   | -             |
| Additional Key Fob            | -            | -            | 25,000              | -                    | -                  | -                  | -                   | -             |
| Stop Stix                     | -            | -            | 6,500               | -                    | -                  | -                  | -                   | -             |
| SWAT Gear/Equip               | -            | -            | 16,000              | -                    | -                  | -                  | -                   | -             |
| <b>Public Works</b>           |              |              |                     |                      |                    |                    |                     |               |
| Two Zero Turn Mowers 72"      | -            | -            | 36,000              | -                    | -                  | -                  | -                   | -             |
| <b>Utilities</b>              |              |              |                     |                      |                    |                    |                     |               |
| Water/Wastewater Projects     | -            | -            | -                   | -                    | -                  | -                  | 2,071,996           | -             |
| <b>Grand Total</b>            | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ 232,688</b>   | <b>\$ -</b>          | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 2,071,996</b> | <b>\$ -</b>   |

| Department         | Department Total    |
|--------------------|---------------------|
| Administration     | \$ 16,415           |
| Fire/EMS           | 14,023              |
| Golf Course        | 38,000              |
| Police             | 53,000              |
| Public Works       | 36,000              |
| Utilities          | 2,071,996           |
| <b>Grand Total</b> | <b>\$ 2,229,434</b> |



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### **Water/Sewer Fund**

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Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of these funds is to separate costs of providing goods and services to the general public on a continuing basis. Such funds are to be financed or recovered primarily through user charges. Separation is necessary in order to provide a periodic determination of net income for accountability purposes and to determine appropriate user rate schedules. This fund includes all revenues and expenses for the operation of water and sewer utilities.

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**CITY OF FREEPORT, TEXAS  
2024-2025 BUDGET**

**FY 25 Water/Sewer Fund Long-Term Financial Plan**

|                                             | Actual<br>2020-2021   | Actual<br>2021-2022   | Actual<br>2022-2023 | Estimate<br>2023-2024 | 2024-2025             |
|---------------------------------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>               | <b>\$ 141,747</b>     | <b>\$ (17,603)</b>    | <b>\$ 31,168</b>    | <b>\$ 1,408,638</b>   | <b>\$ 1,701,399</b>   |
| Revenues:                                   |                       |                       |                     |                       |                       |
| Intergovernmental                           | \$ 22,764             | \$ 775,145            | \$ 1,048,606        | \$ 1,257,660          | \$ 4,000              |
| Miscellaneous Income                        | 79,188                | 169,079               | (2,209)             | 137,925               | 127,000               |
| Bond Proceeds                               | -                     | -                     | -                   | -                     | -                     |
| Investment Earnings                         | 383                   | 2,408                 | 20,074              | 24,150                | 15,000                |
| Water & Sewer Services                      | 4,707,218             | 6,222,230             | 7,926,352           | 7,797,150             | 7,804,000             |
| Transfers in                                | 1,000,000             | -                     | 323,000             | -                     | -                     |
| <b>Total Revenue</b>                        | <b>\$ 5,809,553</b>   | <b>\$ 7,168,862</b>   | <b>\$ 9,315,824</b> | <b>\$ 9,216,885</b>   | <b>\$ 7,950,000</b>   |
| Operating Expenditures:                     |                       |                       |                     |                       |                       |
| Salaries                                    | \$ 86,802             | \$ 98,019             | \$ 100,584          | \$ 168,770            | \$ 204,932            |
| Benefits                                    | 40,001                | 97,149                | 50,332              | 70,400                | 82,676                |
| Supplies                                    | 37,623                | 76,241                | 33,202              | 32,750                | 58,700                |
| Services                                    | 5,381,980             | 5,553,016             | 6,142,994           | 6,828,954             | 7,345,270             |
| Maintenance                                 | 12,986                | 89,129                | 58,587              | 92,500                | 115,000               |
| Sundry                                      | 240                   | 16,548                | 20,094              | 26,500                | 39,500                |
| <b>Total Operating Expenditures</b>         | <b>5,559,632</b>      | <b>5,930,101</b>      | <b>6,405,793</b>    | <b>7,219,874</b>      | <b>7,846,078</b>      |
| Non-Operating Expenditures:                 |                       |                       |                     |                       |                       |
| Transfers                                   | -                     | 96,928                | 360,000             | 454,250               | 451,650               |
| Debt Service                                | -                     | 9,833                 | 91,397              | -                     | -                     |
| Capital Outlay                              | 409,271               | 1,083,229             | 1,081,163           | 1,250,000             | -                     |
| <b>Total Non-Operating Expenditures</b>     | <b>409,271</b>        | <b>1,189,990</b>      | <b>1,532,560</b>    | <b>1,704,250</b>      | <b>451,650</b>        |
| <b>Total Expenditures</b>                   | <b>\$ 5,968,903</b>   | <b>\$ 7,120,091</b>   | <b>\$ 7,938,353</b> | <b>\$ 8,924,124</b>   | <b>\$ 8,297,728</b>   |
| <b>Ending Fund Balance</b>                  | <b>\$ (17,603)</b>    | <b>\$ 31,168</b>      | <b>\$ 1,408,638</b> | <b>\$ 1,701,399</b>   | <b>\$ 1,353,671</b>   |
| <b>Calculation of available funds:</b>      |                       |                       |                     |                       |                       |
| Ending Fund Balance                         | \$ (17,603)           | \$ 31,168             | \$ 1,408,638        | \$ 1,701,399          | \$ 1,353,671          |
| Less 33% required minimum balance           | <b>1,834,679</b>      | <b>1,956,933</b>      | <b>2,113,912</b>    | <b>2,382,558</b>      | <b>2,589,206</b>      |
| Excess funds available for capital projects | <b>\$ (1,852,282)</b> | <b>\$ (1,925,766)</b> | <b>\$ (705,274)</b> | <b>\$ (681,159)</b>   | <b>\$ (1,235,535)</b> |
| <b>Staffing variable:</b>                   |                       |                       |                     |                       |                       |
| Full-time equivalent positions              | 2                     | 2                     | 6                   | 4                     | 4                     |
| Average cost per FTE                        | \$ 43,401             | \$ 49,010             | \$ 16,764           | \$ 42,193             | \$ 51,233             |

CITY OF FREEPORT, TEXAS  
2024-2025 BUDGET

FY 25 Water/Sewer Fund Long-Term Financial Plan

| 2025-2026             | 2026-2027             | 2027-2028             |
|-----------------------|-----------------------|-----------------------|
| <b>\$ 1,353,671</b>   | <b>\$ 926,455</b>     | <b>\$ 414,518</b>     |
| \$ 4,000              | \$ 4,000              | \$ 4,000              |
| 130,810               | 134,734               | 138,776               |
| -                     | -                     | -                     |
| 15,450                | 15,914                | 16,391                |
| 8,038,120             | 8,279,264             | 8,527,642             |
| -                     | -                     | -                     |
| <b>\$ 8,188,380</b>   | <b>\$ 8,433,911</b>   | <b>\$ 8,686,809</b>   |
| \$ 211,080            | \$ 217,413            | \$ 223,935            |
| 85,156                | 87,711                | 90,342                |
| 60,461                | 62,275                | 64,143                |
| 7,639,081             | 7,944,644             | 8,262,430             |
| 118,450               | 122,004               | 125,664               |
| 40,685                | 41,906                | 43,163                |
| <b>8,154,913</b>      | <b>8,475,951</b>      | <b>8,809,676</b>      |
| 460,683               | 469,897               | 479,295               |
| -                     | -                     | -                     |
| <b>460,683</b>        | <b>469,897</b>        | <b>479,295</b>        |
| <b>\$ 8,615,596</b>   | <b>\$ 8,945,848</b>   | <b>\$ 9,288,971</b>   |
| <b>\$ 926,455</b>     | <b>\$ 414,518</b>     | <b>\$ (187,644)</b>   |
| \$ 926,455            | \$ 414,518            | \$ (187,644)          |
| <b>2,691,121</b>      | <b>2,797,064</b>      | <b>2,907,193</b>      |
| <b>\$ (1,764,667)</b> | <b>\$ (2,382,546)</b> | <b>\$ (3,094,837)</b> |
| 4                     | 4                     | 4                     |
| \$ 52,770             | \$ 54,353             | \$ 55,984             |

WATER/SEWER FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over eight fiscal years: three previous years, the estimate for FY 2023, the budget for FY 2024 and three projected years. The projections made for fiscal years 2025-2027 make the following assumptions.

Assumes that revenue except Water & Sewer Services will increase by 3% respectfully.

Assumes that Water & Sewer Services revenue will increase by 4% and will be reflective by rate increases.

Assumes personnel expenditures will increase 3% per year for cost of living increase with no staffing level increases.

Assumes maintenance, and supplies will increase 3% each year due to expected increase in fuel costs and inflation and services will increase by 4% each year for increase in BWA water rates.

**Water & Sewer Summary****Utility Fund (Fund 56)**

The Water and Sewer Enterprise Fund is used to account for operations of the water and sewer division and the construction of related facilities. The fund is financed and operated in a manner similar to private business enterprises - where the intent of the City is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), impact fees and other City funds.

The City has one 2.25 MGD wastewater treatment plant, one 0.03 MGD water treatment plant, a collection system, 31 wastewater lift stations, three operational water wells, and a potable water distribution system which includes meters, pump stations and storage tanks. The City currently contracts out operations and maintenance to Veolia Water North America-Central, LLC. The annual fee increases proportionally to the Consumer Price Index for all Urban Consumers (US City Average).

The City receives its water through a water supply contract with the Brazosport Water Authority. The City agrees to take and pay for, whether taken or not, 2 million gallons of water per day. Additionally, the City shares the costs associated with the operation of a City of Oyster Creek sewer treatment plant. The percentage for sharing the operating expenses is determined based upon meter flow calibrations.

**FY2023-2024 Achievements**

implemented text payments for customers to pay their utility bills.  
 Obtained generator grants for Lift Stations 3, 4, and 14 and installed the generators.  
 Continued to provide citizens with information about the City using inserts in the utility bills.  
 Created a five year financial plan.  
 Continued the wastewater line rehabilitation  
 Began the construction of the wastewater treatment plant.  
 Completed lead and copper line investigations per TCEQ and EPA.

**Goals & Objectives for FY2024-2025**

Continue to move the Utility Fund to be self sufficient.  
 Create Utility Capital Improvement Fund to fund infrastructure needs.  
 Implement infrastructure improvement program.  
 Complete WWTP improvements.  
 Complete collection line improvements.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.  
 Employee retirement increased by .75%.  
 BWA water resale increased 5%.  
 Veolia services were increased for actual costs of repairs and maintenance and CPI for operational services.  
 Property and Liability insurance has been adjusted for the expected increase.

**Indicators**

|                                                                   | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|-------------------------------------------------------------------|-----------------------|-------------------------|--------------------------|
| <b><u>Customer Service:</u></b>                                   |                       |                         |                          |
| Average wait time processing applications for new service         | 10 min                | 10 min                  | 10 min                   |
| First contact call resolution                                     | 90%                   | 90%                     | 90%                      |
| Percent of phone calls answered within first 2 rings              | 98%                   | 98%                     | 98%                      |
| Total water meters billed                                         | 3,655                 | 3,680                   | 3,700                    |
| Customer utility bills processed annually                         | 43,860                | 43,900                  | 44,000                   |
| Annual amount collected for utility bills (water, sewer, garbage) | 6,920,433             | 7,373,000               | 7,648,000                |
| Annual number of payments processed                               |                       |                         |                          |
| Staff                                                             | 24,725                | 24,800                  | 24,850                   |
| Online services                                                   | 17,637                | 17,750                  | 18,000                   |
| Bank Draft                                                        | 6,156                 | 6,200                   | 6,250                    |
| Annual customer applications for service                          |                       |                         |                          |
| Online                                                            | 200                   | 200                     | 225                      |
| In Person                                                         | 322                   | 340                     | 345                      |
| Annual miscellaneous service requests processed                   | N/A                   | 500                     | 525                      |
| Annual courtesy notifications                                     | N/A                   | 125                     | 250                      |
| Annual meter re-reads                                             |                       |                         |                          |
| Service orders                                                    | N/A                   | 512                     | 525                      |
| Billing                                                           | N/A                   | 3,360                   | 3,500                    |

**Water & Sewer Summary****Utility Fund (Fund 56)**

|                                                           | FY2022-2023<br>Actual | FY2023-2024<br>Estimate | FY2024-2025<br>Projected |
|-----------------------------------------------------------|-----------------------|-------------------------|--------------------------|
| <b><u>Water</u></b>                                       |                       |                         |                          |
| Maximum daily well pumping capacity                       | .864 MGD              | .864 MGD                | .864 MGD                 |
| Number of water supply well maintained                    | 2                     | 2                       | 2                        |
| Surface water daily contract supply                       | 2 MGD                 | 2 MGD                   | 2 MGD                    |
| Number of pump stations maintained                        | 2                     | 2                       | 2                        |
| Total water pumped                                        | 600.7 MG              | 521.6 MG                | 700.0 MG                 |
| Peak pumpage                                              | 3.117 MGD             | 2.661 MGD               | 2.8 MGD                  |
| Total storage capacity                                    | 3 MG                  | 3 MG                    | 3 MG                     |
| Number of ground storage tanks                            | 3                     | 3                       | 3                        |
| Ground storage capacity                                   | 2 MG                  | 2 MG                    | 2 MG                     |
| Number of elevated storage tanks                          | 2                     | 2                       | 2                        |
| Elevated tank storage capacity                            | 1 MG                  | 1 MG                    | 1 MG                     |
| Number of bacteriological samples collected               | 192                   | 192                     | 192                      |
| Non-emergency work orders completed within 48-72 hours    | 100%                  | 100%                    | 100%                     |
| Percentage of lost/unaccounted for water                  | 43%                   | 36%                     | 40%                      |
| Number of water meters read monthly                       | 3,882                 | 3,872                   | 3,885                    |
| Number of re-reads                                        | N/A                   | 2,854                   | 3,000                    |
| Number of broken mains/leaks repaired                     | N/A                   | 157                     | 181                      |
| Number of water taps installed                            | N/A                   | 5                       | 10                       |
| Number of fire hydrants flushed                           | N/A                   | 308                     | 310                      |
| Total number of water connection                          | 3,882                 | 3,872                   | 3,885                    |
| Average water pressure (PSI)                              | 50                    | 50                      | 50                       |
| Number of water quality complaints                        | 0                     | 0                       | 0                        |
| Water billed to city customers                            | 728,964,581           | 730,000,000             | 745,000,000              |
| Gallons of lost/unaccounted for water                     | 260.4 MG              | 256.1 MG                | 280 MG                   |
| Miles of water lines                                      | 54                    | 54                      | 54                       |
| <b><u>Sewer</u></b>                                       |                       |                         |                          |
| Number of times per day each lift station maintained      | 1                     | 1                       | 1                        |
| Number of lift stations                                   | 28                    | 28                      | 28                       |
| Number of broken mains/leaks repaired including stoppages | N/A                   | 73                      | 83                       |
| Total number of sewer connections                         | 3882                  | 3,874                   | 3,885                    |
| Total number of SCADA installed in lift stations          | 28                    | 28                      | 28                       |
| Miles of sanitary sewer lines                             | 51                    | 51                      | 51                       |
| <b><u>Wastewater Treatment Plant</u></b>                  |                       |                         |                          |
| Permit violations                                         | 0                     | 0                       | 0                        |
| Compliance                                                | 100%                  | 100%                    | 100%                     |
| Daily average flow of wastewater treated                  | 0.843 MGD             | 0.825 MGD               | 0.80 MGD                 |
| Permit capacity                                           | 1.739 MGD             | 1.739 MGD               | 1.739 MGD                |
| Percent of permit capacity                                | 48%                   | 47%                     | 49%                      |

**Water & Sewer Summary****Utility Fund (Fund 56)****Fund Summary**

| Category                  | FY2021-2022 |           | FY2022-2023 |           | FY2023-2024       |                               | FY2024-2025             |                   | Increase/<br>(Decrease) |           |             |           |             |          |             |    |             |    |             |    |             |
|---------------------------|-------------|-----------|-------------|-----------|-------------------|-------------------------------|-------------------------|-------------------|-------------------------|-----------|-------------|-----------|-------------|----------|-------------|----|-------------|----|-------------|----|-------------|
|                           | Actual      |           | Actual      |           | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget |                         |           |             |           |             |          |             |    |             |    |             |    |             |
| Revenue                   |             |           |             |           |                   |                               |                         |                   |                         |           |             |           |             |          |             |    |             |    |             |    |             |
| Intergovernmental         | \$          | 775,145   | \$          | 1,048,606 | \$                | 4,000                         | \$                      | 10,757,794        | \$                      | 1,257,660 | \$          | 4,000     | \$          | -        |             |    |             |    |             |    |             |
| Miscellaneous Income      |             | 169,079   |             | (2,209)   |                   | 112,000                       |                         | 112,000           |                         | 137,925   |             | 127,000   |             | 15,000   |             |    |             |    |             |    |             |
| Bond Proceeds             |             | -         |             | -         |                   | -                             |                         | -                 |                         | -         |             | -         |             | -        |             |    |             |    |             |    |             |
| Investment Earnings       |             | 2,408     |             | 20,074    |                   | 9,000                         |                         | 9,000             |                         | 24,150    |             | 15,000    |             | 6,000    |             |    |             |    |             |    |             |
| Water & Sewer Services    |             | 6,222,230 |             | 7,926,352 |                   | 7,704,000                     |                         | 7,704,000         |                         | 7,797,150 |             | 7,804,000 |             | 100,000  |             |    |             |    |             |    |             |
| Revenue Total             | \$          | 7,168,862 | \$          | 8,992,824 | \$                | 7,829,000                     | \$                      | 18,582,794        | \$                      | 9,216,885 | \$          | 7,950,000 | \$          | 121,000  |             |    |             |    |             |    |             |
| Expenditures              |             |           |             |           |                   |                               |                         |                   |                         |           |             |           |             |          |             |    |             |    |             |    |             |
| Salaries                  | \$          | 98,019    | \$          | 100,584   | \$                | 249,719                       | \$                      | 249,719           | \$                      | 168,770   | \$          | 204,932   | \$          | (44,787) |             |    |             |    |             |    |             |
| Benefits                  |             | 97,149    |             | 50,332    |                   | 75,718                        |                         | 75,718            |                         | 70,400    |             | 82,676    |             | 6,958    |             |    |             |    |             |    |             |
| Supplies                  |             | 76,241    |             | 33,202    |                   | 70,950                        |                         | 70,950            |                         | 32,750    |             | 58,700    |             | (12,250) |             |    |             |    |             |    |             |
| Services                  |             | 5,553,016 |             | 6,142,994 |                   | 6,526,976                     |                         | 6,596,525         |                         | 6,828,954 |             | 7,345,270 |             | 818,294  |             |    |             |    |             |    |             |
| Maintenance               |             | 89,129    |             | 58,587    |                   | 100,000                       |                         | 100,000           |                         | 92,500    |             | 115,000   |             | 15,000   |             |    |             |    |             |    |             |
| Sundry                    |             | 16,548    |             | 20,094    |                   | 25,800                        |                         | 25,800            |                         | 26,500    |             | 39,500    |             | 13,700   |             |    |             |    |             |    |             |
| Debt Service              |             | 9,833     |             | 91,397    |                   | -                             |                         | -                 |                         | -         |             | -         |             | -        |             |    |             |    |             |    |             |
| Capital Outlay            |             | 1,083,229 |             | 1,081,163 |                   | -                             |                         | 10,753,794        |                         | 1,250,000 |             | -         |             | -        |             |    |             |    |             |    |             |
| Expenditures Total        | \$          | 7,023,163 | \$          | 7,578,353 | \$                | 7,049,163                     | \$                      | 17,872,506        | \$                      | 8,469,874 | \$          | 7,846,078 | \$          | 796,915  |             |    |             |    |             |    |             |
| Beg Fund Balance*         |             |           |             |           |                   |                               |                         |                   |                         | \$        | 50,936      | \$        | 99,707      | \$       | (205,471)   | \$ | 1,062,727   | \$ | 1,062,727   | \$ | 1,355,488   |
| Revenue Less Expenditures |             |           |             |           |                   |                               |                         |                   |                         | \$        | 145,699     | \$        | 1,414,471   | \$       | 779,837     | \$ | 710,288     | \$ | 747,011     | \$ | 103,922     |
| Transfers                 |             |           |             |           |                   |                               |                         |                   |                         | \$        | (96,928)    | \$        | (451,450)   | \$       | (454,250)   | \$ | (454,250)   | \$ | (454,250)   | \$ | (451,650)   |
| Ending Fund Balance*      |             |           |             |           |                   |                               |                         |                   |                         | \$        | 99,707      | \$        | 1,062,727   | \$       | 120,116     | \$ | 1,318,765   | \$ | 1,355,488   | \$ | 1,007,760   |
| * (Unrestricted)          |             |           |             |           |                   |                               |                         |                   |                         |           |             |           |             |          |             |    |             |    |             |    |             |
| 33% Operating Reserve     |             |           |             |           |                   |                               |                         |                   |                         | \$        | 1,956,933   | \$        | 2,113,912   | \$       | 2,326,224   | \$ | 2,349,175   | \$ | 2,382,558   | \$ | 2,589,206   |
| Available Fund Balance    |             |           |             |           |                   |                               |                         |                   |                         | \$        | (1,857,227) | \$        | (1,051,185) | \$       | (2,206,108) | \$ | (1,030,410) | \$ | (1,027,070) | \$ | (1,581,446) |

**Employee Count**

| Position                     | FY2021-2022 | FY2022-2023 | FY2023-2024    |                            | FY2024-2025          |                |                      |
|------------------------------|-------------|-------------|----------------|----------------------------|----------------------|----------------|----------------------|
|                              | Actual      | Actual      | Adopted Budget | FY2023-2024 Current Budget | FY2023-2024 Estimate | Adopted Budget | Increase/ (Decrease) |
| Water                        |             |             |                |                            |                      |                |                      |
| Billing Manager              | 1           | 1           | 1              | 1                          | 0                    | 0              | -1                   |
| Customer Service Clerk II    | 0           | 0           | 0              | 0                          | 1                    | 1              | 1                    |
| Utility Billing Clerk        | 0           | 0           | 0              | 0                          | 1                    | 1              | 1                    |
| Customer Service Clerk I     | 1           | 1           | 2              | 2                          | 1                    | 1              | -1                   |
| Utility Operations Manager   | 0           | 0           | 1              | 1                          | 1                    | 1              | 0                    |
| Part-time Utility Field Crew | 0           | 0           | 2              | 2                          | 0                    | 0              | -2                   |
| Water Total                  | 2           | 2           | 6              | 6                          | 4                    | 4              | -2                   |

## Revenue Summary

## Utility Fund (Fund 56)

| Category                                | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|-----------------------------------------|-----------------------|-----------------------|-------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Intergovernmental</b>                |                       |                       |                               |                                  |                         |                                  |                         |
| 301-101 Interlocal Revenue              | \$ 16,086             | \$ 3,691              | \$ 4,000                      | \$ 4,000                         | \$ 7,660                | \$ 4,000                         | \$ -                    |
| 360-400 Community Dev Grant             | 136,229               | -                     | -                             | 10,753,794                       | 1,250,000               | -                                | -                       |
| 360-401 Grant Revenue-Emergency Power   | -                     | -                     | -                             | -                                | -                       | -                                | -                       |
| 360-402 Grant - CDBG - GLO              | 622,829               | 1,044,915             | -                             | -                                | -                       | -                                | -                       |
| 360-460 Fema Reimbursement              | -                     | -                     | -                             | -                                | -                       | -                                | -                       |
| <b>Intergovernmental Total</b>          | <b>\$ 775,145</b>     | <b>\$ 1,048,606</b>   | <b>\$ 4,000</b>               | <b>\$ 10,757,794</b>             | <b>\$ 1,257,660</b>     | <b>\$ 4,000</b>                  | <b>\$ -</b>             |
| <b>Miscellaneous Income</b>             |                       |                       |                               |                                  |                         |                                  |                         |
| 360-101 Misc Income                     | \$ 1,749              | \$ (106)              | \$ -                          | \$ -                             | \$ 200                  | \$ -                             | \$ -                    |
| 360-102 Misc Income Return Checks       | 1,242                 | 975                   | 1,000                         | 1,000                            | 825                     | 1,000                            | -                       |
| 360-103 Utility Reimbursements          | 165,400               | 132,784               | 110,000                       | 110,000                          | 135,000                 | 125,000                          | 15,000                  |
| 370-005 Cash Over Or Short              | (40)                  | (11)                  | -                             | -                                | -                       | -                                | -                       |
| 381-700 Bad Debt Write-Off              | 728                   | (135,852)             | 1,000                         | 1,000                            | 1,900                   | 1,000                            | -                       |
| <b>Miscellaneous Income Total</b>       | <b>\$ 169,079</b>     | <b>\$ (2,209)</b>     | <b>\$ 112,000</b>             | <b>\$ 112,000</b>                | <b>\$ 137,925</b>       | <b>\$ 127,000</b>                | <b>\$ 15,000</b>        |
| <b>Investment Earnings</b>              |                       |                       |                               |                                  |                         |                                  |                         |
| 360-100 Interest Income                 | \$ 2,408              | \$ 20,074             | \$ 9,000                      | \$ 9,000                         | \$ 24,150               | \$ 15,000                        | \$ 6,000                |
| <b>Investment Earnings Total</b>        | <b>\$ 2,408</b>       | <b>\$ 20,074</b>      | <b>\$ 9,000</b>               | <b>\$ 9,000</b>                  | <b>\$ 24,150</b>        | <b>\$ 15,000</b>                 | <b>\$ 6,000</b>         |
| <b>Water &amp; Sewer Services</b>       |                       |                       |                               |                                  |                         |                                  |                         |
| 381-200 Water Revenue                   | \$ 3,500,777          | \$ 4,706,006          | \$ 4,888,350                  | \$ 4,888,350                     | \$ 4,900,000            | \$ 4,900,000                     | \$ 11,650               |
| 381-201 Water Revenue - Misc            | (1,722)               | -                     | -                             | -                                | -                       | -                                | -                       |
| 381-300 Sewer Revenue                   | 2,563,543             | 3,035,713             | 2,661,650                     | 2,661,650                        | 2,750,000               | 2,750,000                        | 88,350                  |
| 381-301 Sewer Revenue - Misc            | 20                    | -                     | -                             | -                                | -                       | -                                | -                       |
| 381-500 Sewer Surcharge                 | 321                   | -                     | -                             | -                                | -                       | -                                | -                       |
| 381-600 Water Tap Fee                   | 23,752                | 30,426                | 20,000                        | 20,000                           | 5,150                   | 10,000                           | (10,000)                |
| 381-601 Sewer Tap Fee                   | 3,040                 | 4,429                 | 4,000                         | 4,000                            | 3,000                   | 4,000                            | -                       |
| 381-900 Connect & Disconnect Fees       | 132,499               | 149,779               | 130,000                       | 130,000                          | 139,000                 | 140,000                          | 10,000                  |
| <b>Water &amp; Sewer Services Total</b> | <b>\$ 6,222,230</b>   | <b>\$ 7,926,352</b>   | <b>\$ 7,704,000</b>           | <b>\$ 7,704,000</b>              | <b>\$ 7,797,150</b>     | <b>\$ 7,804,000</b>              | <b>\$ 100,000</b>       |
| <b>Grand Total</b>                      | <b>\$ 7,168,862</b>   | <b>\$ 8,992,824</b>   | <b>\$ 7,829,000</b>           | <b>\$ 18,582,794</b>             | <b>\$ 9,216,885</b>     | <b>\$ 7,950,000</b>              | <b>\$ 121,000</b>       |

| Water/Sewer (Department 565)      |                       |                       |                                  |                                  |                         |                                  | Utility Fund (Fund 56)  |  |  |
|-----------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|--|--|
| Category                          | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |  |  |
| Salaries                          |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 100 Salaries/Wages                | \$ 96,017             | \$ 98,935             | \$ 202,576                       | \$ 202,576                       | \$ 165,000              | \$ 196,684                       | \$ (5,892)              |  |  |
| 110 Salaries/Wages Part-time      | -                     | -                     | 39,520                           | 39,520                           | -                       | -                                | (39,520)                |  |  |
| 165 Certification Pay             | 289                   | 923                   | 2,608                            | 2,608                            | 1,600                   | 3,208                            | 600                     |  |  |
| 175 Longevity                     | 881                   | 64                    | 215                              | 215                              | 170                     | 240                              | 25                      |  |  |
| 181 Cell Phone Allowance          | -                     | -                     | 600                              | 600                              | -                       | 600                              | -                       |  |  |
| 190 Overtime                      | 833                   | 663                   | 4,200                            | 4,200                            | 2,000                   | 4,200                            |                         |  |  |
| Salaries Total                    | \$ 98,019             | \$ 100,584            | \$ 249,719                       | \$ 249,719                       | \$ 168,770              | \$ 204,932                       | \$ (44,787)             |  |  |
| Benefits                          |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 201 FICA & Medicare               | \$ 7,524              | \$ 7,450              | \$ 18,782                        | \$ 18,782                        | \$ 10,000               | \$ 15,356                        | \$ (3,426)              |  |  |
| 210 Group Insurance               | 27,481                | 31,983                | 26,764                           | 26,764                           | 35,000                  | 37,959                           | 11,195                  |  |  |
| 230 TMR                           | 14,133                | 10,461                | 29,602                           | 29,602                           | 25,200                  | 28,845                           | (757)                   |  |  |
| 240 Workmen's Compensation        | 210                   | 219                   | 275                              | 275                              | 200                     | 275                              | -                       |  |  |
| 245 Pension Expense               | -                     | 219                   | -                                | -                                | -                       | -                                | -                       |  |  |
| 250 Opeb Expense                  | 47,800                | -                     | -                                | -                                | -                       | -                                | -                       |  |  |
| 291 Unemployment Insurance        | -                     | -                     | 295                              | 295                              | -                       | 241                              | (54)                    |  |  |
| Benefits Total                    | \$ 97,149             | \$ 50,332             | \$ 75,718                        | \$ 75,718                        | \$ 70,400               | \$ 82,676                        | \$ 6,958                |  |  |
| Supplies                          |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 310 Office/Computer Supplies      | \$ 3,867              | \$ 1,394              | \$ 11,700                        | \$ 11,700                        | \$ 4,000                | \$ 11,700                        | \$ -                    |  |  |
| 311 Postage/Shipping              | 27,351                | 23,365                | 16,250                           | 16,250                           | 27,000                  | 30,000                           | 13,750                  |  |  |
| 335 Clothing                      | -                     | -                     | -                                | -                                | -                       | 500                              | 500                     |  |  |
| 352 Furniture/Fixtures            | -                     | -                     | -                                | -                                | 1,000                   | 500                              | 500                     |  |  |
| 390 Fuel                          | 44,948                | 6,390                 | 43,000                           | 43,000                           | 500                     | 15,000                           | (28,000)                |  |  |
| 399 Other Supplies                | 74                    | 2,053                 | -                                | -                                | 250                     | 1,000                            | 1,000                   |  |  |
| Supplies Total                    | \$ 76,241             | \$ 33,202             | \$ 70,950                        | \$ 70,950                        | \$ 32,750               | \$ 58,700                        | \$ (12,250)             |  |  |
| Services                          |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 406 Fees                          | \$ 14,287             | \$ 33,179             | \$ 36,000                        | \$ 36,000                        | \$ 35,000               | \$ 35,000                        | \$ (1,000)              |  |  |
| 407 Collection Agency Fees        | -                     | -                     | 1,020                            | 1,020                            | -                       | 1,020                            |                         |  |  |
| 413 Professional Services         | 123,221               | 65,694                | 247,856                          | 317,405                          | 200,000                 | 200,000                          | (47,856)                |  |  |
| 414 Bank Charges                  | 29,558                | 45,885                | 42,000                           | 42,000                           | 70,000                  | 70,000                           | 28,000                  |  |  |
| 415 Telephone                     | 19,541                | 14,372                | 19,000                           | 19,000                           | 5,000                   | 10,000                           | (9,000)                 |  |  |
| 426 Physicals/Screening           | 350                   | 178                   | -                                | -                                | 300                     | 250                              | 250                     |  |  |
| 430 Advertising                   | 30                    | 1,776                 | -                                | -                                | 1,200                   | 1,000                            | 1,000                   |  |  |
| 440 Electricity                   | 133,225               | 150,299               | 180,000                          | 180,000                          | 192,000                 | 195,000                          | 15,000                  |  |  |
| 482 Service Contracts             | -                     | 4,791                 | -                                | -                                | -                       | -                                | -                       |  |  |
| 483 Special Services              | -                     | -                     | -                                | -                                | -                       | -                                | -                       |  |  |
| 495 Oyster Creek Agreement        | 141,296               | 172,290               | 180,000                          | 180,000                          | 204,354                 | 225,000                          | 45,000                  |  |  |
| 496 Bwa Water Resale              | 2,452,800             | 2,759,400             | 2,971,100                        | 2,971,100                        | 2,971,100               | 3,358,000                        | 386,900                 |  |  |
| 498 Veolia - Other                | 21,428                | -                     | -                                | -                                | -                       | -                                | -                       |  |  |
| 499 Veolia - Contract Operations  | 2,617,280             | 2,895,130             | 2,850,000                        | 2,850,000                        | 3,150,000               | 3,250,000                        | 400,000                 |  |  |
| Services Total                    | \$ 5,553,016          | \$ 6,142,994          | \$ 6,526,976                     | \$ 6,596,525                     | \$ 6,828,954            | \$ 7,345,270                     | \$ 818,294              |  |  |
| Maintenance                       |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 543 Electronics/Computer Maint    | \$ 37,436             | \$ 32,987             | \$ 35,000                        | \$ 35,000                        | \$ 45,000               | \$ 50,000                        | \$ 15,000               |  |  |
| 560 Water System Maintenance      | 50,713                | 17,762                | 25,000                           | 25,000                           | 25,000                  | 25,000                           | -                       |  |  |
| 570 Wastewater System Maintenance | 980                   | 7,838                 | 25,000                           | 25,000                           | 15,000                  | 25,000                           | -                       |  |  |
| 575 Lift Station Maintenance      | -                     | -                     | 15,000                           | 15,000                           | 7,500                   | 15,000                           | -                       |  |  |
| Maintenance Total                 | \$ 89,129             | \$ 58,587             | \$ 100,000                       | \$ 100,000                       | \$ 92,500               | \$ 115,000                       | \$ 15,000               |  |  |
| Sundry                            |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 602 Seminars/Dues/Travel          | \$ 60                 | \$ 1,351              | \$ 500                           | \$ 500                           | \$ -                    | \$ 500                           | \$ -                    |  |  |
| 628 Insurance                     | 16,188                | 18,618                | 25,000                           | 25,000                           | 25,000                  | 38,000                           | 13,000                  |  |  |
| 699 Other - Sundry                | 300                   | 125                   | 300                              | 300                              | 1,500                   | 1,000                            | 700                     |  |  |
| Sundry Total                      | \$ 16,548             | \$ 20,094             | \$ 25,800                        | \$ 25,800                        | \$ 26,500               | \$ 39,500                        | \$ 13,700               |  |  |
| Debt Service                      |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 705 Bond Premium Amortization     | \$ -                  | \$ (30,053)           | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |  |
| 710 Interest Expense              | -                     | 121,450               | -                                | -                                | -                       | -                                | -                       |  |  |
| 730 Debt Service Fees             | 9,833                 | -                     | -                                | -                                | -                       | -                                | -                       |  |  |
| Debt Service Total                | \$ 9,833              | \$ 91,397             | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |  |
| Capital Outlay                    |                       |                       |                                  |                                  |                         |                                  |                         |  |  |
| 875 Grant Expenditures            | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                             | \$ -                    |  |  |
| 899 Capital Outlay                | 1,083,229             | 1,081,163             | -                                | 10,753,794                       | 1,250,000               | -                                | -                       |  |  |
| Capital Outlay Total              | \$ 1,083,229          | \$ 1,081,163          | \$ -                             | \$ 10,753,794                    | \$ 1,250,000            | \$ -                             | \$ -                    |  |  |
| Grand Total                       | \$ 7,023,163          | \$ 7,578,353          | \$ 7,049,163                     | \$ 17,872,506                    | \$ 8,469,874            | \$ 7,846,078                     | \$ 796,915              |  |  |



## Utility Capital Project Funds

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The Utility Capital Project Funds are used to account for the acquisition and construction of major capital projects and facilities, for the Water/Sewer operations. These funds can be presented as project-based budgets or fiscal year budgets depending on whether the projects exceed one fiscal year.

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**2021 CO Bond Fund** - This fund is used to account for the projects funded with the issuance of the 2021 Certificates of Obligations.

**2021 CO Bond Fund ( Fund 67)**

This Capital Projects Fund tracks the 2021 Certificate of Obligation Expenditures and Revenues. Expenditures are for water and wastewater improvement projects.

| Category                            | FY2021-2022 |           | FY2022-2023 |             | FY2023-2024       |                               | FY2024-2025             |                   | Increase/<br>(Decrease) |           |
|-------------------------------------|-------------|-----------|-------------|-------------|-------------------|-------------------------------|-------------------------|-------------------|-------------------------|-----------|
|                                     | Actual      |           | Actual      |             | Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | Adopted<br>Budget |                         |           |
| Revenue                             |             |           |             |             |                   |                               |                         |                   |                         |           |
| 360-100 Interest Income             | \$          | 37,750    | \$          | 151,349     | \$                | -                             | \$                      | -                 | \$                      | -         |
| 399-000 Proceeds from Sale of Bond  |             | -         |             | -           |                   | -                             |                         | -                 |                         | -         |
| Revenue Total                       | \$          | 37,750    | \$          | 151,349     | \$                | -                             | \$                      | -                 | \$                      | -         |
| Expenditures                        |             |           |             |             |                   |                               |                         |                   |                         |           |
| Expenditures Water/Wastewater       |             |           |             |             |                   |                               |                         |                   |                         |           |
| Capital Outlay                      |             |           |             |             |                   |                               |                         |                   |                         |           |
| 565-899 Capital Outlay              | \$          | 573,619   | \$          | 1,645,181   | \$                | -                             | \$                      | -                 | \$                      | 2,071,996 |
| Total Expenditures Water/Wastewater | \$          | 573,619   | \$          | 1,645,181   | \$                | -                             | \$                      | -                 | \$                      | 2,071,996 |
| Expenditures Total                  | \$          | 573,619   | \$          | 1,645,181   | \$                | -                             | \$                      | -                 | \$                      | 2,071,996 |
| Beginning Fund Balance              | \$          | 4,970,030 | \$          | 4,434,160   | \$                | -                             | \$                      | -                 | \$                      | 2,940,328 |
| Revenue Less Expenditures           | \$          | (535,869) | \$          | (1,493,832) | \$                | -                             | \$                      | -                 | \$                      | (36,000)  |
| Transfers                           | \$          | -         | \$          | -           | \$                | -                             | \$                      | -                 | \$                      | -         |
| Ending Fund Balance                 | \$          | 4,434,160 | \$          | 2,940,328   | \$                | -                             | \$                      | -                 | \$                      | 2,904,328 |

**Overall 2020 Bond Issuance**

| Project                               | Fy2021-2022 | FY2023-2024         | FY2024-2024         | TOTAL               | Percent     |
|---------------------------------------|-------------|---------------------|---------------------|---------------------|-------------|
| Lift Station 3,4, & 14 Rehabilitation | \$ -        | \$ 1,735,713        | \$ -                | \$ 1,735,713        | N/A         |
| FM 1495 Water Line Relocation         | -           | 460,314             | 21,351              | 481,665             |             |
| Phase I SSOI Engineering              | -           | 22,974              | 192,952             | 215,926             |             |
| Sanitary Sewer Collection Grant Match | -           | 59,316              | -                   | 59,316              | N/A         |
| WWTP Grant Match                      | -           | 691,020             | -                   | 691,020             |             |
| Avenue H Sewer Line Rep. Grant Match  | -           | 41,366              | -                   | 41,366              |             |
| WWTP Improvements                     | -           | 74,358              | 1,223,772           | 1,298,130           |             |
| Lift Station Pumps                    | -           | -                   | 151,348             | 151,348             |             |
| Sewer Line Replacement SSOI           | -           | -                   | 482,572             | 482,572             | N/A         |
| <b>Total</b>                          | <b>\$ -</b> | <b>\$ 3,085,061</b> | <b>\$ 2,071,996</b> | <b>\$ 5,157,057</b> | <b>100%</b> |

## Component Unit Funds

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Component unit funds are legally separate organizations for which the elected officials of the primary government are financially accountable.

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**Freeport Economic Development Corporation Fund (30)** - This fund is used to account for revenues derived from the 0.005% local economic development sales tax, which became effective December 1999. Expenditures are restricted to specific projects outlined in State Law and overseen by the Freeport Economic Development Board.

**EDC Projects Fund (31)** - This fund is used to account for the various projects that have been funded by the Freeport Economic Development Corporation.

**EDC Marketing Fund (33)** - This fund is used to account for marketing expenditures that have been funded by the Freeport Economic Development Corporation.

**Freeport Economic Development Corporation****Economic Development Fund (Fund 30)**

The purpose of the Freeport Economic Development Corporation is to promote community improvements and economic development within the City and the State of Texas and the public welfare of, for and on behalf of the City by developing, implementing, providing, and financing projects under the Act as defined by Section 4B of the Act; and for all other purposes allowed by law as permitted by the Development Corporation Act as it now exists or is hereafter amended.

**FY2023-2024 Achievements**

Economic Development agreement with Taco Bell.  
 Economic Development agreement with Starbucks.  
 Successful Business Improvement Grant Program.  
 Continuing working with Architecture firm to develop the Boardwalk.

**Goals & Objectives for FY2024-2025**

Complete Renovations of EDC building on W Park Avenue.  
 Implement a Downtown Grant Program.  
 Collaborate with the City and private partners on the Park Improvement Project.  
 Partner with Retail Strategies to bring in potential retail development.  
 Continue to seek development for the 8.8 acre waterfront property.

**Major Changes In FY2024-2025**

Salaries have been increased 3% for a cost of living adjustment.  
 Employee retirement increased by .75%.  
 Health Insurance is estimated to increase 10%.

**Indicators****Fund Summary**

| Category                  | FY2021-2022         |  | FY2022-2023         |  | FY2023-2024         |                            | FY2024-2025          |                     |
|---------------------------|---------------------|--|---------------------|--|---------------------|----------------------------|----------------------|---------------------|
|                           | Actual              |  | Actual              |  | Adopted Budget      | FY2023-2024 Current Budget | FY2023-2024 Estimate | Adopted Budget      |
| Revenue                   |                     |  |                     |  |                     |                            |                      |                     |
| Tax - Sales Tax           | \$ 1,180,898        |  | \$ 1,235,852        |  | \$ 1,250,000        | \$ 1,250,000               | \$ 1,250,000         | \$ 1,300,000        |
| Miscellaneous Income      | 5,000               |  | 21,702              |  | -                   | -                          | 24,500               | -                   |
| Investment Earnings       | 16,654              |  | 112,172             |  | 25,000              | 25,000                     | 100,000              | 75,000              |
| Lease Income              | 1,700               |  | 3,250               |  | 2,000               | 2,000                      | 2,000                | 3,000               |
| <b>Revenue Total</b>      | <b>\$ 1,204,251</b> |  | <b>\$ 1,372,976</b> |  | <b>\$ 1,277,000</b> | <b>\$ 1,277,000</b>        | <b>\$ 1,376,500</b>  | <b>\$ 1,378,000</b> |
| Expenditures              |                     |  |                     |  |                     |                            |                      |                     |
| Salaries                  | \$ 22,225           |  | \$ 182,418          |  | \$ 208,039          | \$ 208,039                 | \$ 193,675           | \$ 200,367          |
| Benefits                  | 4,527               |  | 170,036             |  | 70,400              | 70,400                     | 66,250               | 74,098              |
| Supplies                  | 2,619               |  | 13,825              |  | 14,500              | 14,500                     | 5,000                | 14,500              |
| Services                  | 437,830             |  | 288,210             |  | 305,100             | 305,100                    | 266,810              | 345,100             |
| Maintenance               | -                   |  | -                   |  | -                   | -                          | -                    | -                   |
| Sundry                    | 140,926             |  | 107,937             |  | 28,200              | 28,200                     | 115,200              | 121,200             |
| Capital Outlay            | -                   |  | -                   |  | 700,000             | 700,000                    | 250,000              | 400,000             |
| <b>Expenditures Total</b> | <b>\$ 608,127</b>   |  | <b>\$ 762,425</b>   |  | <b>\$ 1,326,239</b> | <b>\$ 1,326,239</b>        | <b>\$ 896,935</b>    | <b>\$ 1,155,265</b> |

**Beg Fund Balance\*** \$ 1,583,322 \$ 2,179,446 \$ 1,719,944 \$ 1,646,192 \$ 1,646,192 \$ 1,600,757

**Revenue Less Expenditures** \$ 596,124 \$ 610,550 \$ (49,239) \$ (49,239) \$ 479,565 \$ 222,735

Transfers \$ - \$ 1,143,805 \$ 525,000 \$ 525,000 \$ 525,000 \$ 475,000

**Ending Fund Balance\*** \$ 2,179,446 \$ 1,646,192 \$ 1,145,705 \$ 1,071,953 \$ 1,600,757 \$ 1,348,492

**\* (Unrestricted)**

**Employee Count**

| Position                        | FY2021-2022 |  | FY2022-2023 |  | FY2023-2024    |                            | FY2024-2025          |                |
|---------------------------------|-------------|--|-------------|--|----------------|----------------------------|----------------------|----------------|
|                                 | Actual      |  | Actual      |  | Adopted Budget | FY2023-2024 Current Budget | FY2023-2024 Estimate | Adopted Budget |
| Water                           |             |  |             |  |                |                            |                      |                |
| EDC Director                    | 1           |  | 1           |  | 1              | 1                          | 1                    | 1              |
| Administrative Assistant        | 1           |  | 0           |  | 0              | 0                          | 0                    | 0              |
| Economic Development Specialist | 0           |  | 1           |  | 1              | 1                          | 1                    | 1              |
| <b>Water Total</b>              | <b>2</b>    |  | <b>2</b>    |  | <b>2</b>       | <b>2</b>                   | <b>2</b>             | <b>2</b>       |

| Freeport Economic Development Corporation |                       |                       |                                  | Economic Development Fund (Fund 30) |                         |                                  |                         |
|-------------------------------------------|-----------------------|-----------------------|----------------------------------|-------------------------------------|-------------------------|----------------------------------|-------------------------|
| Category                                  | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current<br>Budget    | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
| <b>Revenue</b>                            |                       |                       |                                  |                                     |                         |                                  |                         |
| 318-300 Tax - Sales EDC                   | \$ 1,180,898          | \$ 1,235,852          | \$ 1,250,000                     | \$ 1,250,000                        | \$ 1,250,000            | \$ 1,300,000                     | \$ 50,000               |
| 360-100 Interest Income                   | 16,654                | 112,172               | 25,000                           | 25,000                              | 100,000                 | 75,000                           | 50,000                  |
| 360-101 Misc Income                       | -                     | 21,702                | -                                | -                                   | 4,200                   | -                                | -                       |
| 360-200 Sale of Property                  | 5,000                 | -                     | -                                | -                                   | 20,300                  | -                                | -                       |
| 360-600 Lease Income                      | 1,700                 | 3,250                 | 2,000                            | 2,000                               | 2,000                   | 3,000                            | 1,000                   |
| <b>Revenue Total</b>                      | <b>\$ 1,204,251</b>   | <b>\$ 1,372,976</b>   | <b>\$ 1,277,000</b>              | <b>\$ 1,277,000</b>                 | <b>\$ 1,376,500</b>     | <b>\$ 1,378,000</b>              | <b>\$ 101,000</b>       |
| <b>Expenditures</b>                       |                       |                       |                                  |                                     |                         |                                  |                         |
| <b>Salaries</b>                           |                       |                       |                                  |                                     |                         |                                  |                         |
| 100 Salaries/Wages                        | \$ 21,055             | \$ 168,407            | \$ 198,604                       | \$ 198,604                          | \$ 185,000              | \$ 190,032                       | \$ (8,572)              |
| 165 Education                             | -                     | 485                   | 600                              | 600                                 | 550                     | 1,500                            | 900                     |
| 175 Longevity                             | -                     | 30                    | 135                              | 135                                 | 25                      | 135                              | -                       |
| 180 Auto Allowance                        | -                     | 5,500                 | 6,500                            | 6,500                               | 6,500                   | 6,500                            | -                       |
| 181 Cell Phone Allowance                  | 300                   | 1,100                 | 1,200                            | 1,200                               | 1,100                   | 1,200                            | -                       |
| 182 Moving Allowance                      | -                     | 6,500                 | -                                | -                                   | -                       | -                                | -                       |
| 190 Overtime                              | 870                   | 396                   | 1,000                            | 1,000                               | 500                     | 1,000                            | -                       |
| <b>Salaries Total</b>                     | <b>\$ 22,225</b>      | <b>\$ 182,418</b>     | <b>\$ 208,039</b>                | <b>\$ 208,039</b>                   | <b>\$ 193,675</b>       | <b>\$ 200,367</b>                | <b>\$ (7,672)</b>       |
| <b>Benefits</b>                           |                       |                       |                                  |                                     |                         |                                  |                         |
| 201 FICA & Medicare                       | \$ 1,579              | \$ 13,020             | \$ 15,915                        | \$ 15,915                           | \$ 14,250               | \$ 15,328                        | \$ (587)                |
| 210 Group Insurance                       | -                     | 21,642                | 22,219                           | 22,219                              | 22,000                  | 25,941                           | 3,722                   |
| 230 T M R S                               | 2,948                 | 128,655               | 31,892                           | 31,892                              | 30,000                  | 32,464                           | 572                     |
| 240 Workmen's Compensation                | -                     | -                     | 125                              | 125                                 | -                       | 125                              | -                       |
| 250 Accrued Benefit Expense               | -                     | 6,720                 | -                                | -                                   | -                       | -                                | -                       |
| 291 Unemployment Insurance                | -                     | -                     | 248                              | 248                                 | -                       | 239                              | (9)                     |
| <b>Benefits Total</b>                     | <b>\$ 4,527</b>       | <b>\$ 170,036</b>     | <b>\$ 70,400</b>                 | <b>\$ 70,400</b>                    | <b>\$ 66,250</b>        | <b>\$ 74,098</b>                 | <b>\$ 3,698</b>         |
| <b>Supplies</b>                           |                       |                       |                                  |                                     |                         |                                  |                         |
| 310 Office/Computer Supplies              | \$ 1,868              | \$ 12,208             | \$ 7,500                         | \$ 7,500                            | \$ 2,000                | \$ 7,500                         | \$ -                    |
| 311 Postage/Shipping                      | -                     | 50                    | 500                              | 500                                 | 150                     | 500                              | -                       |
| 312 Books/Publ/Subscriptions              | -                     | 434                   | 1,000                            | 1,000                               | 500                     | 1,000                            | -                       |
| 313 Printing                              | -                     | 45                    | 500                              | 500                                 | 100                     | 500                              | -                       |
| 335 Clothing                              | -                     | -                     | 1,000                            | 1,000                               | 500                     | 1,000                            | -                       |
| 352 Furniture & Fixtures                  | 444                   | 684                   | 3,000                            | 3,000                               | 1,000                   | 3,000                            | -                       |
| 399 Other Supplies                        | 308                   | 404                   | 1,000                            | 1,000                               | 750                     | 1,000                            | -                       |
| <b>Supplies Total</b>                     | <b>\$ 2,619</b>       | <b>\$ 13,825</b>      | <b>\$ 14,500</b>                 | <b>\$ 14,500</b>                    | <b>\$ 5,000</b>         | <b>\$ 14,500</b>                 | <b>\$ -</b>             |
| <b>Services</b>                           |                       |                       |                                  |                                     |                         |                                  |                         |
| 411 Water                                 | \$ 753                | \$ 799                | \$ 2,000                         | \$ 2,000                            | \$ 800                  | \$ 2,000                         | \$ -                    |
| 413 Professional Services                 | 160,935               | 136,458               | 180,000                          | 180,000                             | 180,000                 | 180,000                          | -                       |
| 414 Bank Charges                          | 85                    | -                     | 100                              | 100                                 | -                       | 100                              | -                       |
| 416 Professional Fees - Auditor           | -                     | -                     | 4,000                            | 4,000                               | -                       | 4,000                            | -                       |
| 417 Professional Fees - Legal             | 40,492                | 35,738                | 60,000                           | 60,000                              | 80,000                  | 100,000                          | 40,000                  |
| 426 Physicals                             | -                     | 139                   | -                                | -                                   | -                       | -                                | -                       |
| 430 Advertising                           | 18,732                | 31,977                | 50,000                           | 50,000                              | 20,000                  | 50,000                           | -                       |
| 434 Marketing                             | 100,111               | 12,010                | -                                | -                                   | (8,450)                 | -                                | -                       |
| 435 Special Projects                      | 111,391               | 66,135                | -                                | -                                   | (4,940)                 | -                                | -                       |
| 440 Electricity                           | 5,331                 | 4,952                 | 9,000                            | 9,000                               | 2,500                   | 9,000                            | -                       |
| 499 Other Services                        | -                     | -                     | -                                | -                                   | (3,100)                 | -                                | -                       |
| <b>Services Total</b>                     | <b>\$ 437,830</b>     | <b>\$ 288,210</b>     | <b>\$ 305,100</b>                | <b>\$ 305,100</b>                   | <b>\$ 266,810</b>       | <b>\$ 345,100</b>                | <b>\$ 40,000</b>        |
| <b>Sundry</b>                             |                       |                       |                                  |                                     |                         |                                  |                         |
| 602 Seminars/Dues/Travel                  | \$ 8,268              | \$ 21,663             | \$ 25,000                        | \$ 25,000                           | \$ 25,000               | \$ 30,000                        | \$ 5,000                |
| 605 Meal                                  | -                     | -                     | 2,000                            | 2,000                               | 1,000                   | 2,000                            | -                       |
| 629 Property Taxes                        | 504                   | -                     | -                                | -                                   | -                       | -                                | -                       |
| 695 College Reimbursement                 | -                     | 1,178                 | -                                | -                                   | -                       | -                                | -                       |
| 699 Other Sundry                          | 1,100                 | (3,328)               | 1,200                            | 1,200                               | 1,200                   | 1,200                            | -                       |
| 995 Depreciation Expense                  | -                     | 88,424                | -                                | -                                   | 88,000                  | 88,000                           | 88,000                  |
| 010 Transfer to General Fund              | 150,000               | -                     | -                                | -                                   | -                       | -                                | -                       |
| 018 Transfer from TIRZ                    | (18,946)              | -                     | -                                | -                                   | -                       | -                                | -                       |
| <b>Sundry Total</b>                       | <b>\$ 140,926</b>     | <b>\$ 107,937</b>     | <b>\$ 28,200</b>                 | <b>\$ 28,200</b>                    | <b>\$ 115,200</b>       | <b>\$ 121,200</b>                | <b>\$ 93,000</b>        |
| <b>Debt Service</b>                       |                       |                       |                                  |                                     |                         |                                  |                         |
| 700 Bond Premium                          | \$ -                  | \$ -                  | \$ 40,000                        | \$ 40,000                           | \$ -                    | \$ 40,000                        | \$ -                    |
| <b>Debt Service Total</b>                 | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 40,000</b>                 | <b>\$ 40,000</b>                    | <b>\$ -</b>             | <b>\$ 40,000</b>                 | <b>\$ -</b>             |
| <b>Capital Outlay</b>                     |                       |                       |                                  |                                     |                         |                                  |                         |
| 899 Capital Outlay                        | \$ -                  | \$ -                  | \$ 700,000                       | \$ 700,000                          | \$ 250,000              | \$ 400,000                       | \$ (300,000)            |
| <b>Capital Outlay Total</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 700,000</b>                | <b>\$ 700,000</b>                   | <b>\$ 250,000</b>       | <b>\$ 400,000</b>                | <b>\$ (300,000)</b>     |
| <b>Grand Total</b>                        | <b>\$ 608,127</b>     | <b>\$ 762,425</b>     | <b>\$ 1,366,239</b>              | <b>\$ 1,366,239</b>                 | <b>\$ 896,935</b>       | <b>\$ 1,195,265</b>              | <b>\$ (170,974)</b>     |

**EDC Projects Fund (Fund 31)**

This fund is used to account for the various projects that have been funded by the Freeport Economic Development Corporation.

| Category                  | FY2021-2022 | FY2022-2023  | FY2023-2024       | FY2023-2024    | FY2023-2024  | FY2024-2025       | Increase/<br>(Decrease) |  |
|---------------------------|-------------|--------------|-------------------|----------------|--------------|-------------------|-------------------------|--|
|                           | Actual      | Actual       | Adopted<br>Budget | Current Budget | Estimate     | Adopted<br>Budget |                         |  |
| Revenue                   |             |              |                   |                |              |                   |                         |  |
| 360-100 Interest Income   | \$ -        | \$ -         | \$ -              | \$ -           | \$ -         | \$ -              | \$ -                    |  |
| Revenue Total             | \$ -        | \$ -         | \$ -              | \$ -           | \$ -         | \$ -              | \$ -                    |  |
| Expenditures              |             |              |                   |                |              |                   |                         |  |
| Services                  |             |              |                   |                |              |                   |                         |  |
| 435 Special Projects      | \$ -        | \$ 151,594   | \$ 1,369,684      | \$ 1,369,684   | \$ 500,000   | \$ 1,118,785      | \$ (250,899)            |  |
| Services Total            | \$ -        | \$ 151,594   | \$ 1,369,684      | \$ 1,369,684   | \$ 500,000   | \$ 1,118,785      | \$ (250,899)            |  |
| Expenditures Total        | \$ -        | \$ 151,594   | \$ 1,369,684      | \$ 1,369,684   | \$ 500,000   | \$ 1,118,785      | \$ (250,899)            |  |
| Beginning Fund Balance    | \$ -        | \$ -         | \$ 969,684        | \$ 907,220     | \$ 907,220   | \$ 807,220        | -                       |  |
| Revenue Less Expenditures | \$ -        | \$ (151,594) | \$ (1,369,684)    | \$ (1,369,684) | \$ (500,000) | \$ (1,118,785)    |                         |  |
| Transfers                 | -           | (1,058,814)  | (400,000)         | (400,000)      | (400,000)    | (400,000)         |                         |  |
| Ending Fund Balance       | \$ -        | \$ 907,220   | \$ -              | \$ (62,464)    | \$ 807,220   | \$ 88,435         |                         |  |

**Projects**

| Project                                  | Budget<br>FY2025    | Amount               |                     |
|------------------------------------------|---------------------|----------------------|---------------------|
|                                          |                     | Spent<br>FY2022-2024 | Amount<br>Remaining |
| Business Improvement Grants              | \$ 300,000          | \$ -                 | \$ 300,000          |
| Mi Pueblito (Grant #2 Façade & Property) | 8,448               | -                    | 8,448               |
| Five Cottages (Mark Cambria)             | 30,000              | -                    | 30,000              |
| Sub Total                                | 338,448             | -                    | 338,448             |
| <b>Special Projects</b>                  |                     |                      |                     |
| Starbucks                                | 150,000             | 50,000               | 100,000             |
| Taco Bell                                | 80,000              | 20,000               | 60,000              |
| Parks Beautification Phase 2             | 320,337             | -                    | 320,337             |
| Mainstreet Infrastructure                | 150,000             | -                    | 150,000             |
| Gensler - Boardwalk Start                | 150,000             | -                    | 150,000             |
| Sub Total                                | 850,337             | 70,000               | 780,337             |
| <b>Total</b>                             | <b>\$ 1,188,785</b> | <b>\$ 70,000</b>     | <b>\$ 1,118,785</b> |

**EDC Marketing Fund (Fund 33)**

This fund is used to account for marketing expenditures that have been funded by the Freeport Economic Development Corporation.

| Category                         | FY2021-2022<br>Actual | FY2022-2023<br>Actual | FY2023-2024<br>Adopted<br>Budget | FY2023-2024<br>Current Budget | FY2023-2024<br>Estimate | FY2024-2025<br>Adopted<br>Budget | Increase/<br>(Decrease) |
|----------------------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|----------------------------------|-------------------------|
| <b>Revenue</b>                   |                       |                       |                                  |                               |                         |                                  |                         |
| 360-100 Interest Income          | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ -                    | \$ -                             | \$ -                    |
| <b>Revenue Total</b>             | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ -                    | \$ -                             | \$ -                    |
| <b>Expenditures</b>              |                       |                       |                                  |                               |                         |                                  |                         |
| <b>Services</b>                  |                       |                       |                                  |                               |                         |                                  |                         |
| 434 Marketing                    | \$ -                  | \$ 18,592             | \$ 125,000                       | \$ 125,000                    | \$ 70,000               | \$ 75,000                        | \$ (50,000)             |
| <b>Services Total</b>            | \$ -                  | \$ 18,592             | \$ 125,000                       | \$ 125,000                    | \$ 70,000               | \$ 75,000                        | \$ (50,000)             |
| <b>Expenditures Total</b>        | \$ -                  | \$ 18,592             | \$ 125,000                       | \$ 125,000                    | \$ 70,000               | \$ 75,000                        | \$ (50,000)             |
| <b>Beginning Fund Balance</b>    | \$ -                  | \$ -                  | \$ 71,290                        | \$ 66,399                     | \$ 66,399               | \$ 121,399                       | -                       |
| <b>Revenue Less Expenditures</b> | \$ -                  | \$ (18,592)           | \$ (125,000)                     | \$ (125,000)                  | \$ (70,000)             | \$ (75,000)                      |                         |
| Transfers                        | -                     | (84,991)              | (125,000)                        | (125,000)                     | (125,000)               | (75,000)                         |                         |
| <b>Ending Fund Balance</b>       | \$ -                  | \$ 66,399             | \$ 71,290                        | \$ 66,399                     | \$ 121,399              | \$ 121,399                       |                         |



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## Position Count

| Fund/Department/Title        | FY2021-2022 |        | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025    | Increase/<br>(Decrease) |
|------------------------------|-------------|--------|-------------------|-------------------|-------------|----------------|-------------------------|
|                              | Actual      | Actual | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted Budget |                         |
| General Fund                 |             |        |                   |                   |             |                |                         |
| Administration               |             |        |                   |                   |             |                |                         |
| Accounting Specialist        | 1           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| Admin. Assistant             | 1           | 1      | 1                 | 1                 | 0           | 0              | -1                      |
| Executive Admin Assistant    | 0           | 0      | 0                 | 0                 | 1           | 1              | 1                       |
| Asst. City Manager           | 1           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| City Manager                 | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| City Secretary               | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Finance Director             | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Financial Analyst            | 1           | 1      | 1                 | 1                 | 0           | 0              | -1                      |
| Assistant Finance Director   | 0           | 0      | 0                 | 0                 | 1           | 1              | 1                       |
| Accounts Payable/HR Clerk    | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| HR Assistant                 | 1           | 0      | 0                 | 0                 | 1           | 1              | 1                       |
| HR Assistant II              | 0           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| HR Assistant (PT)            | 0           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| HR Director                  | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Information Tech Manager     | 1           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| Receptionist                 | 0           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| Special Projects Coord.      | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Administration Total         | 10          | 8      | 8                 | 8                 | 9           | 9              | 1                       |
| Information Technology       |             |        |                   |                   |             |                |                         |
| Information Tech Manager     | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Information Technology Total | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Community Development        |             |        |                   |                   |             |                |                         |
| Building                     |             |        |                   |                   |             |                |                         |
| Building Inspector           | 1           | 1      | 1                 | 1                 | 2           | 1              | 0                       |
| Building Official            | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Rental Inspector             | 0           | 0      | 0                 | 0                 | 0           | 1              | 1                       |
| Municipal Clerk              | 1           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| Part-time Permit Clerk       | 0           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| Permit Coordinator           | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Building Total               | 3           | 3      | 3                 | 3                 | 4           | 4              | 1                       |
| Code Enforcement             |             |        |                   |                   |             |                |                         |
| Compliance Officer           | 3           | 3      | 4                 | 4                 | 3           | 3              | -1                      |
| Compliance Supervisor        | 1           | 1      | 0                 | 0                 | 1           | 1              | 1                       |
| Code Enforcement Total       | 4           | 4      | 4                 | 4                 | 4           | 4              | 0                       |
| Community Development Total  | 7           | 7      | 7                 | 7                 | 8           | 8              | 1                       |
| Fire/EMS                     |             |        |                   |                   |             |                |                         |
| EMS                          |             |        |                   |                   |             |                |                         |
| Firefighters                 | 9           | 9      | 9                 | 9                 | 9           | 9              | 0                       |
| EMS Total                    | 9           | 9      | 9                 | 9                 | 9           | 9              | 0                       |
| Fire                         |             |        |                   |                   |             |                |                         |
| Admin. Assistant             | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Deputy Chief                 | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| EMS Coordinator              | 1           | 0      | 0                 | 0                 | 0           | 0              | 0                       |
| Fire Chief                   | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Fire Marshal                 | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Firefighter                  | 3           | 3      | 3                 | 3                 | 3           | 3              | 0                       |
| Lieutenant                   | 3           | 3      | 3                 | 3                 | 3           | 3              | 0                       |
| Fire Total                   | 10          | 10     | 10                | 10                | 10          | 10             | 0                       |
| Fire/EMS Total               | 19          | 19     | 19                | 19                | 19          | 19             | 0                       |
| Golf Course                  |             |        |                   |                   |             |                |                         |
| Clerk                        | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Coordinator                  | 0           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Crew leader                  | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Golf Course Director         | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Grounds Keepers              | 4           | 5      | 5                 | 5                 | 5           | 5              | 0                       |
| Mechanic                     | 1           | 1      | 1                 | 1                 | 1           | 1              | 0                       |
| Proshop Attendant (PT)       | 5           | 3      | 3                 | 3                 | 3           | 3              | 0                       |
| Range Attendant (PT)         | 6           | 4      | 4                 | 4                 | 4           | 4              | 0                       |
| Golf Course Total            | 19          | 17     | 17                | 17                | 17          | 17             | 0                       |

**Position Count**

| Fund/Department/Title       | FY2021-2022 | FY2022-2023 | FY2023-2024       | FY2023-2024       | FY2023-2024 | FY2024-2025    | Increase/<br>(Decrease) |
|-----------------------------|-------------|-------------|-------------------|-------------------|-------------|----------------|-------------------------|
|                             | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Adopted Budget |                         |
| Municipal Court             |             |             |                   |                   |             |                |                         |
| Court Clerk                 | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Clerk                       | 0           | 1           | 0                 | 0                 | 0           | 0              | 0                       |
| Customer Service Supervisor | 0           | 0.5         | 0                 | 0                 | 0           | 0              | 0                       |
| Court Supervisor            | 1           | 0           | 1                 | 1                 | 1           | 1              | 0                       |
| Municipal Court Total       | 2           | 2.5         | 2                 | 2                 | 2           | 2              | 0                       |
| Police/Animal Control/Code  |             |             |                   |                   |             |                |                         |
| Admin. Assistant            | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Admin. Secretary            | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Animal Control Officer      | 2           | 2           | 2                 | 2                 | 1           | 1              | -1                      |
| Captain                     | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Chief                       | 1           | 1           | 1                 | 1                 | 0           | 0              | -1                      |
| Assistant City Manager      | 0           | 0           | 0                 | 0                 | 1           | 1              | 1                       |
| Crossing Guard (PT)         | 4           | 4           | 4                 | 4                 | 4           | 4              | 0                       |
| Detective                   | 5           | 5           | 5                 | 5                 | 5           | 4              | -1                      |
| Detective (PT)              | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Dispatch Supervisor         | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Dispatcher                  | 7           | 7           | 7                 | 7                 | 8           | 8              | 1                       |
| Jailer                      | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Lieutenant                  | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Patrol Officer              | 18          | 18          | 18                | 18                | 18          | 13             | -5                      |
| Corporals                   | 0           | 0           | 0                 | 0                 | 0           | 5              | 5                       |
| CID Supervisor              | 0           | 0           | 0                 | 0                 | 0           | 1              | 1                       |
| Records Clerk               | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Sergeant                    | 6           | 6           | 6                 | 6                 | 6           | 6              | 0                       |
| Police/Animal Control Total | 51          | 51          | 51                | 51                | 51          | 51             | 0                       |
| Public Works                |             |             |                   |                   |             |                |                         |
| Parks                       |             |             |                   |                   |             |                |                         |
| Admin. Secretary            | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Field Crew                  | 10          | 9           | 9                 | 9                 | 9           | 9              | 0                       |
| Maintenance Supervisor      | 1           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Maintenance Technician      | 2           | 3           | 3                 | 3                 | 3           | 3              | 0                       |
| Parks & Rec Director        | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Parks Supervisor            | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Receptionist (PT)           | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Parks Total                 | 14          | 13          | 13                | 13                | 13          | 13             | 0                       |
| Service Center              |             |             |                   |                   |             |                |                         |
| Admin. Assistant            | 0           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Admin. Secretary            | 1           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Mechanic                    | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Service Center Total        | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Streets/Drainage            |             |             |                   |                   |             |                |                         |
| Crew leader                 | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Equipment Operator          | 2           | 2           | 2                 | 2                 | 2           | 2              | 0                       |
| Field Crew                  | 9           | 7           | 7                 | 7                 | 7           | 7              | 0                       |
| Public Works Director       | 1           | 0           | 0                 | 0                 | 1           | 1              | 1                       |
| Assist City Manager         | 0           | 1           | 1                 | 1                 | 0           | 0              | -1                      |
| Street Director             | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Superintendent              | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Supervisor                  | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Technician                  | 0           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Streets/Drainage Total      | 15          | 13          | 13                | 13                | 13          | 13             | 0                       |
| Recreation Center           |             |             |                   |                   |             |                |                         |
| Recreation Supervisor       | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Lifeguards                  | 16          | 16          | 16                | 16                | 16          | 16             | 0                       |
| Attendant (PT)              | 2           | 3           | 3                 | 3                 | 3           | 3              | 0                       |
| Attendant                   | 2           | 0           | 0                 | 0                 | 0           | 0              | 0                       |
| Program Coordinator         | 1           | 1           | 1                 | 1                 | 1           | 1              | 0                       |
| Recreation Center Total     | 22          | 21          | 21                | 21                | 21          | 21             | 0                       |
| Public Works Total          | 53          | 49          | 49                | 49                | 49          | 49             | 0                       |

**Position Count**

| Fund/Department/Title        | FY2021-2022 | FY2022-2023 | FY2023-2024    | FY2023-2024    | FY2023-2024 | FY2024-2025    | Increase/  |
|------------------------------|-------------|-------------|----------------|----------------|-------------|----------------|------------|
|                              | Actual      | Actual      | Adopted Budget | Current Budget | Estimate    | Adopted Budget | (Decrease) |
| Museum                       |             |             |                |                |             |                |            |
| Museum Manager               | 0           | 1           | 1              | 1              | 1           | 0              | -1         |
| Admin. Secretary             | 1           | 0           | 0              | 0              | 0           | 0              | 0          |
| Museum Coordinator           | 1           | 0           | 0              | 0              | 0           | 1              | 1          |
| Museum/Mainstreet Director   | 1           | 0           | 0              | 0              | 0           | 1              | 1          |
| Mainstreet Coordinator       | 0           | 1           | 0              | 0              | 0           | 0              | 0          |
| Clerk                        | 0           | 1           | 1              | 1              | 1           | 0              | -1         |
| Attendant (PT)               | 1           | 0           | 0              | 0              | 0           | 1              | 1          |
| Museum Total                 | 4           | 3           | 2              | 2              | 2           | 3              | 1          |
| Mainstreet                   |             |             |                |                |             |                |            |
| Mainstreet Coordinator       | 0           | 0           | 1              | 1              | 1           | 0              | -1         |
| Mainstreet Total             | 0           | 0           | 1              | 1              | 1           | 0              | -1         |
| General Fund Total           | 165         | 158         | 157            | 157            | 159         | 159            | 2          |
| Utility Fund                 |             |             |                |                |             |                |            |
| Water & Sewer                |             |             |                |                |             |                |            |
| Billing Manager              | 1           | 1           | 1              | 1              | 0           | 0              | -1         |
| Customer Service Clerk II    | 0           | 0           | 0              | 0              | 1           | 1              | 1          |
| Utility Billing Clerk        | 0           | 0           | 0              | 0              | 1           | 1              | 1          |
| Customer Service Clerk I     | 1           | 1           | 2              | 2              | 1           | 1              | -1         |
| Utility Operations Manager   | 0           | 0           | 1              | 1              | 1           | 1              | 0          |
| Part-time Utility Field Crew | 0           | 0           | 2              | 2              | 0           | 0              | -2         |
| Water & Sewer Total          | 2           | 2           | 6              | 6              | 4           | 4              | -2.0       |
| Utility Fund Total           | 2           | 2           | 6              | 6              | 4           | 4              | -2         |
| Grand Total                  | 167         | 159.5       | 163            | 163            | 163         | 163            | 0          |



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### Chart of Accounts

#### Funds

|    |                                                                                                                                                               |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | <b>General Fund</b> -used for the City's general operating activities                                                                                         |
| 14 | <b>Streets &amp; Drainage Fund</b> - used for capital streets and drainage projects                                                                           |
| 16 | <b>Marina Fund</b> - this fund is not used                                                                                                                    |
| 18 | <b>Hotel/Motel Tax Fund</b> - used for restricted expenditures funded by the Hotel<br>Occupancy Tax                                                           |
| 21 | <b>Facilities &amp; Grounds CIP Fund</b> - used for capital improvements to City facilities<br>and grounds                                                    |
| 22 | <b>Equipment &amp; Vehicle Replacement Fund</b> - used for replacement of equipment<br>and vehicles                                                           |
| 23 | <b>Information Technology Fund</b> - this fund is not used after Fiscal Year 2022-2023                                                                        |
| 24 | <b>City-EDC Project</b> - this fund is used to account for projects funded by the payment<br>service from the EDC                                             |
| 25 | <b>Projects Fund</b> - this fund used to account for projects by funds received from<br>the Port of Freeport                                                  |
| 30 | <b>Economic Development Fund</b> - used for the expenditures for the City's component<br>unit                                                                 |
|    | <b>EDC Projects Fund</b> - this fund is used to account for the various projects that have<br>funded by the Freeport Economic Development Corporation         |
| 33 | <b>EDC Marketing Fund</b> - this fund is used to account for marketing expenditures that have<br>been funded by the Freeport Economic Development Corporation |
| 34 | <b>Series 2001 - Debt Service</b> - used for debt of the City's component unit                                                                                |
| 40 | <b>Court Technology Fund</b> - used for restricted expenditures funded by court fees                                                                          |
| 41 | <b>Court Security Fund</b> - used for restricted expenditures funded by court fees                                                                            |
| 56 | <b>Water/Sewer Fund</b> - used to account for the City's enterprise activities                                                                                |
| 64 | <b>Debt Service Fund</b> - used for the payment of the City's debt service                                                                                    |
| 66 | <b>2020 CO Bond Fund</b> - used for capital projects funded by the 2020 Certificates of<br>Obligations                                                        |
| 67 | <b>2021 CO Bond Fund</b> - used for capital projects funded by the 2020 Certificates of<br>Obligations                                                        |
| 70 | <b>TIRZ Fund</b> - used for restricted expenditures funded by property taxes                                                                                  |

#### Departments

|     |                                                                                                |
|-----|------------------------------------------------------------------------------------------------|
| 407 | <b>Economic Development</b> - used to account for the activities of economic development       |
| 410 | <b>Administration</b> - used to account for the activities of administrative staff and council |
| 417 | <b>Information Technology</b> - used to account for activities of information technology       |
| 420 | <b>Service Center</b> - used to account for activities of vehicle and equipment maintenance    |
| 430 | <b>Municipal Court</b> - used to account for the activities of Municipal Court.                |
| 525 | <b>Police Department</b> - used to account for the activities of the Police Department         |
| 530 | <b>Fire Department</b> - used to account for the activities of the Fire Department             |
| 535 | <b>EMS</b> - used to account for the activities of EMS                                         |
| 556 | <b>Emergency Management</b> - used to account for activities of emergency management           |
| 557 | <b>Code Enforcement</b> - used to account for the activities of Code Enforcement               |
| 558 | <b>Building</b> - used to account for the activities of the Building Department                |
| 564 | <b>Garbage</b> - used to account for the activities of the garbage collection                  |
| 565 | <b>Water/Sewer</b> - used to account for the activities of the Water/Sewer Department          |
| 575 | <b>Streets</b> - used to account for the activities of the Streets Department                  |

**Departments (Continued)**

|     |                                                                                                  |
|-----|--------------------------------------------------------------------------------------------------|
| 576 | <b>Beach Maintenance</b> - used for the activities to maintain the beach                         |
| 577 | <b>Main Street</b> - used to account for activities of Main Street                               |
| 578 | <b>Historical Museum</b> - used to account for activities of the Museum                          |
| 579 | <b>Sr Citizens Commission</b> - used to account for activities of the Senior Citizens Commission |
| 615 | <b>Water/Sewer Debt Service</b> - used to account for water/sewer debt service                   |
| 650 | <b>Library</b> - used to account for the activities of the Library                               |
| 655 | <b>Parks</b> - used to account for the activities of the Parks Department                        |
| 656 | <b>Golf Course</b> - used to account for the activities of the golf course                       |
| 665 | <b>Recreation</b> - used to account for the activities of the recreation department              |
| 700 | <b>Transfer To</b> - used to account for transfers to other funds                                |
| 710 | <b>Transfer From</b> - used to account for transfers from other funds                            |

**Revenues**

|         |                                                                                                            |
|---------|------------------------------------------------------------------------------------------------------------|
| 301-100 | <b>Ambulance Revenue</b> - fee charged for emergency medical services                                      |
| 301-101 | <b>EMS Rev - Interlocal</b> - funding from other governmental agencies for emergency medical services      |
| 302-100 | <b>EMS Water Billing Donations</b> - fee paid by citizens for emergency medical services                   |
| 310-110 | <b>Tax - PR- Current Year</b> - taxes due for the budget year                                              |
| 310-120 | <b>Tax - PR - Prior Years</b> - taxes due for prior years                                                  |
| 311-110 | <b>Tax - PR- P&amp;I Current Year</b> - penalty and interest due for delinquent taxes                      |
| 311-120 | <b>Tax - PR - P&amp;I Prior Years</b> - penalty and interest due for delinquent taxes for prior years      |
| 312-010 | <b>Tax - Brazosport Indust Dist</b> - payments in-leu of taxes for industrial district agreements          |
| 312-020 | <b>Tax - Freeport Indust Dist</b> - payments in-leu of taxes for industrial district agreements            |
| 312-021 | <b>Tax - Freeport LNG Indust Dist</b> - payments in-leu of taxes for industrial district agreements        |
| 318-300 | <b>Tax - Sales Tax</b> - general sales tax revenue (1% of taxable purchase)                                |
| 318-410 | <b>Tax - Franchise Utilities</b> - gross receipt tax and rights-of-way rentals charged to utilities        |
| 318-430 | <b>Tax - Franchise Telecom</b> - gross receipt tax and rights-of-way rentals charged to telecom            |
| 318-450 | <b>Tax - Franchise - Garbage</b> - gross receipt tax and rights-of-way rentals charged to garbage          |
| 318-500 | <b>Tax - Hotel-Motel Occupancy</b> - tax collected from hotels, motels and bed & breakfast establishments  |
| 318-600 | <b>Tax - Bingo</b> - special sales tax revenue from the playing of bingo                                   |
| 318-700 | <b>Tax - Mixed Beverage</b> - gross receipt tax charged for mixed beverage sales                           |
| 320-100 | <b>Permits - Alcoholic Beverage</b> - city fee charged on the issuance of state alcoholic beverage permits |
| 320-200 | <b>Permit - Health</b> - city fee charged for the issuance & inspections of food dealers                   |
| 320-700 | <b>Permit - Amusement</b> - license fee                                                                    |
| 320-800 | <b>Permit - Chauffer's - Towing</b> - license fee                                                          |
| 320-801 | <b>Permit - Taxi Cabs</b> - license fee                                                                    |
| 320-802 | <b>Permit - Peddlers</b> - license fee                                                                     |
| 320-803 | <b>Permit - Solicitors</b> - license fee                                                                   |
| 320-804 | <b>Permit - Dance Hall</b> - license fee                                                                   |
| 320-805 | <b>Permit - Plat Filing Fees</b> - fees for filing of plats                                                |
| 320-806 | <b>Permit - Trailer Parks</b> - license fee                                                                |
| 320-807 | <b>Permit - Misc</b> - fees for miscellaneous permits                                                      |
| 320-808 | <b>Permit - Coin Op Machine</b> - license fee                                                              |
| 320-809 | <b>Permit - Short Term Rental</b> - fee to register short term rental property                             |
| 321-100 | <b>Permit - Mechanical</b> - fee charged for the issuance & inspection of mechanical permits               |
| 321-105 | <b>Permit - Gas Test</b> - fee charged for the issuance & inspection to perform a gas test                 |
| 321-110 | <b>Permit - Building</b> - fee charged for the issuance & inspection of building permits                   |
| 321-120 | <b>Permit - Electrical</b> - fee charged for the issuance & inspection of electrical permits               |
| 321-125 | <b>Permit - Safety</b> - fee charged for the issuance & inspection of safety permits                       |

**Revenues (Continued)**

|         |                                                                                                 |
|---------|-------------------------------------------------------------------------------------------------|
| 321-126 | <b>Permit - Fire</b> - fee charged for issuance & inspection of fire safety systems             |
| 321-130 | <b>Plumbing Permits</b> - fee charged for the issuance & inspection of plumbing permits         |
| 321-135 | <b>Rights-of-Way/Easements</b> - payment for purchase of Right-of-Ways and Easements            |
| 321-136 | <b>Release of Liens</b> - payments for the release of liens                                     |
| 344-300 | <b>Garbage Revenue</b> - charges for garbage service                                            |
| 344-301 | <b>Garbage Overage</b> - charges for bulk garbage services                                      |
| 344-800 | <b>Garbage - Discounts</b> - this account is not used                                           |
| 347-100 | <b>Merchandise</b> - charges for merchandise at the Museum                                      |
| 347-102 | <b>Court Collection Fees</b> - fees collected by the Municipal Court                            |
| 347-200 | <b>Pool Receipts</b> - fee charged for use of the pool                                          |
| 347-300 | <b>Recreation Center Fees</b> - fees charged for the Recreation Center                          |
| 347-350 | <b>Program Fees</b> - fees charged for programs for the Recreation Center                       |
| 347-351 | <b>Event Revenue</b> - revenue for special events including sponsorships                        |
| 347-400 | <b>Pool Concessions</b> - fee charged for concessions at the pool                               |
| 347-500 | <b>Community House Rental</b> - this account is not used                                        |
| 347-501 | <b>Riverplace Rental Revenue</b> - fee charged for the rental of River Place                    |
| 347-503 | <b>FMP Rental Revenue</b> - fee charged for the rental of Freeport Municipal Park               |
| 347-504 | <b>FMPG Rental Revenue</b> - fee charged for the rental of Freeport Municipal Park Gazebo       |
| 347-505 | <b>FCHP Rental Revenue</b> - fee charged for the rental of Freeport Community House Pavilion    |
| 347-506 | <b>Riverside Gazebo Rental</b> - fee charged for the rental of Riverside Gazebo                 |
| 347-507 | <b>FCH Rental Revenue</b> - fee charged for the rental of the FCH Facility                      |
| 347-508 | <b>Arrington Park Rental</b> - fee charged for the rental of Arrington Park                     |
| 347-509 | <b>Seniors Rental Revenues</b> - fee charged for Senior activities                              |
| 347-510 | <b>Veterans Memorial Rental</b> - fee charged for rental of the Veteran's Memorial              |
| 347-511 | <b>Promotions Revenue</b> - fees for special events                                             |
| 347-512 | <b>Heritage House Rentals</b> - fee charged for the rental of the Heritage House                |
| 347-513 | <b>Rec Center Rental Fees</b> - fee charged for the rental of the Recreation Center             |
| 347-550 | <b>Park Rental</b> - charge for the rental of various parks                                     |
| 347-579 | <b>Senior Citizens Payments</b> - charge for senior events                                      |
| 349-100 | <b>Proceeds from Capital Lease</b> - financing proceeds for capital purchases                   |
| 349-101 | <b>Golf Rev - Receipts (no tax)</b> - charge for rounds of golf                                 |
| 349-200 | <b>Golf Rev - Cart Rental</b> - charge for the rental of golf carts                             |
| 349-401 | <b>Golf Rev - Merchandise</b> - charge for golf merchandise purchased                           |
| 349-402 | <b>Golf Rev - Prepared Foods</b> - charge for prepared food at Golf Course                      |
| 349-403 | <b>Golf Rev - Beer Sales</b> - charge for beer at Golf Course                                   |
| 349-404 | <b>Golf Rev - Soft Drinks &amp; Chips</b> - charge for soft drink and chip sales at Golf Course |
| 349-450 | <b>Golf Rev- Membership</b> - fee charged for membership of the Golf Course                     |
| 350-100 | <b>Municipal Court Revenue</b> - fee collected when authorized with conviction                  |
| 350-101 | <b>Municipal Court Revenue - DOT</b> - fee collected when authorized with conviction            |
| 350-200 | <b>Mun Crt Tech Fund Revenue</b> - fee collected when authorized with conviction                |
| 350-201 | <b>Mun Crt Sec</b> - fee collected when authorized with conviction                              |
| 350-305 | <b>Adm Fees - Defensive Driving</b> - fee collected when authorized with conviction             |
| 350-306 | <b>Adm Fees - No DI or Ins Proof</b> - fee collected when authorized with conviction            |
| 360-100 | <b>Interest Income</b> - interest earned on deposited or invested City funds                    |
| 360-101 | <b>Misc Income</b> - revenues that are not otherwise provided with a specific line item         |
| 360-102 | <b>Misc Income Return Checks</b> - fee charged for return checks and bank drafts                |
| 360-103 | <b>Utility Reimbursements</b> - reimbursements for utilities by lease tenants                   |
| 360-105 | <b>Marine Operations Revenue - LNG</b> - revenue for operation of marine expenditures           |
| 360-107 | <b>Museum Membership Dues</b> - fee charged for membership to Museum                            |
| 360-110 | <b>Museum Revenues-Building Rent</b> - fees charged for the rental of the Museum                |
| 360-111 | <b>Splash Pad Donations</b> - donations for the splash pad                                      |
| 360-200 | <b>Sale of Property</b> - proceeds from the sale of surplus property                            |
| 360-300 | <b>Tax Abatement Fee</b> - fee charged for application for Tax Abatement                        |

**Revenues (Continued)**

|         |                                                                                                      |
|---------|------------------------------------------------------------------------------------------------------|
| 360-400 | <b>Grant Revenue</b> - includes funding from other governmental agencies                             |
| 360-401 | <b>Grant Revenue-Emergency Power</b> - includes funding from other governmental agencies             |
| 360-402 | <b>Grant - CDBG-GLO</b> - includes funding from other governmental agencies                          |
| 360-430 | <b>Grant Revenue - Police Department</b> - includes funding from other governmental agencies         |
| 360-440 | <b>Coronavirus Recov Funds</b> - includes funding from other governmental agencies                   |
| 360-450 | <b>Intergovernmental Revenues</b> - includes funding from other governmental entities                |
| 360-460 | <b>Fema Disaster Relief</b> - includes funding from other governmental entities                      |
| 360-470 | <b>Grant Rev-GLO Beach Maint</b> - includes funding from other governmental entities                 |
| 360-600 | <b>Lease Income</b> - charge for lease of City property                                              |
| 360-601 | <b>Trolley Rental</b> -this account is not used                                                      |
| 360-603 | <b>Kids Fest Donations</b> - donations/sponsorships for Kids Fest                                    |
| 360-651 | <b>Special Event Revenue</b> - donations/sponsorships for special events                             |
| 360-652 | <b>VIC Promotion</b> - this account is not used                                                      |
| 360-700 | <b>Mowing/Demolition Liens</b> - charges for mowing or demolition of properties                      |
| 360-800 | <b>Museum Fundraiser Revenue</b> - donations/sponsorships for Museum                                 |
| 360-802 | <b>Donations-Museum Expansion Pro</b> - this account is not used                                     |
| 360-803 | <b>Museum Father-Daughter Dance</b> - fee charged for the Father-Daughter Dance                      |
| 360-804 | <b>Museum Grant Revenue</b> - includes funding from other governmental entities                      |
| 360-811 | <b>Museum Donation-Misc Exhibits</b> - donations for Museum exhibits                                 |
| 360-812 | <b>Museum Gift Shop Revenue</b> - charges for gift shop at Museum                                    |
| 360-813 | <b>Museum - Promotions</b> - charges for promotional items at Museum                                 |
| 360-906 | <b>Grant Funds-Texas Comptroller</b> - includes funding from other governmental entities             |
| 360-910 | <b>Donations-Historical Museum</b> - donations/sponsorships for the Museum                           |
| 360-911 | <b>Donations-Police</b> - donations for the Police Department                                        |
| 360-915 | <b>Donations-Park/Recreation</b> - donations for the Parks and Recreation Departments                |
| 360-920 | <b>Donations-Miscellaneous</b> - donations that are not otherwise provided with a specific line item |
| 360-625 | <b>Donations-Veteran's Memorial</b> - donations for the Veteran's Memorial                           |
| 361-525 | <b>Police-Sale of Equip</b> - This account is no longer used                                         |
| 362-525 | <b>Police-Seizures</b> - revenue from court ordered forfeitures of seized property                   |
| 363-100 | <b>EDC Revenue</b> - funds received from the Freeport Economic Development Corporation               |
| 381-200 | <b>Water Revenue</b> - charge for water service                                                      |
| 381-201 | <b>Water Revenue - Misc</b> - charge for miscellaneous water service                                 |
| 381-202 | <b>Garbage Can Revenue</b> - this account is not used                                                |
| 381-300 | <b>Sewer Revenue</b> - charge for sewer service                                                      |
| 381-300 | <b>Sewer Revenue - Misc</b> - charge for miscellaneous sewer service                                 |
| 381-500 | <b>Sewer Surcharge</b> - charge for sewer service                                                    |
| 381-600 | <b>Water Tap Fee</b> - charge for water tap                                                          |
| 381-600 | <b>Sewer Tap Fee</b> - charge for sewer tap                                                          |
| 381-700 | <b>Bad Debt Write-Off</b> - payments on bad debt                                                     |
| 381-701 | <b>Credit Adjustments</b> - this account is not used                                                 |
| 381-800 | <b>Payment Discounts</b> - this account is not used                                                  |
| 381-900 | <b>Connect &amp; Disconnect Fees</b> - charge for connection and disconnection for water service     |
| 370-005 | <b>Cash Over or Short</b> - cash deposit overage or shortage                                         |
| 399-000 | <b>Proceeds from Sale of Bond</b> - financing proceeds for capital purchases                         |
| 399-050 | <b>Contributions/Capital</b> - funding of capital from various sources                               |
| 399-100 | <b>Insurance Recovery</b> - funds received from insurance claims                                     |
| 399-200 | <b>Underwriter's Discount</b> - financing proceeds for capital purchases                             |
| 399-950 | <b>Contributions from EDC Debt</b> - this account is not used                                        |



**Expenditures****Salaries**

|     |                                                                                                                                      |
|-----|--------------------------------------------------------------------------------------------------------------------------------------|
| 100 | <b>Salaries/Wages</b> - salaries and hourly wages paid to full-time City employees                                                   |
| 110 | <b>Salaries/Wages Part-time</b> - salaries and hourly wages paid to part-time City employees                                         |
| 165 | <b>Educational Pay</b> - education/certification pay paid to qualified City employees                                                |
| 175 | <b>Longevity</b> - annual longevity pay paid to full-time regular City employees                                                     |
| 180 | <b>Auto Allowance</b> - stipend to employees for transportation                                                                      |
| 181 | <b>Cell Phone Allowance</b> - stipend to employees for cell phone                                                                    |
| 182 | <b>Moving Allowance</b> - stipend to employee for moving                                                                             |
| 185 | <b>Uniform Allowance</b> - stipend to employees for uniforms                                                                         |
| 190 | <b>Overtime</b> - hourly overtime wages paid to full-time regular City employees                                                     |
| 191 | <b>Grant Overtime</b> - hourly overtime wages paid to full-time regular City employees to be reimbursed by grants                    |
| 192 | <b>Overtime - Other</b> - hourly overtime wages paid to full-time fire fighters that are not otherwise provided in another line item |
| 193 | <b>Overtime - Training</b> - hourly overtime wages paid to full-time fire fighters for training                                      |
| 199 | <b>Salary/Auto Transfer</b> - this account is not used                                                                               |

**Benefits**

|     |                                                                                                     |
|-----|-----------------------------------------------------------------------------------------------------|
| 201 | <b>FICA &amp; Medicare</b> - 7.65% of all employee wages, overtime, and longevity                   |
| 210 | <b>Group Insurance</b> - medical, dental, and long term disability insurance for eligible employees |
| 230 | <b>TMRs</b> - the City's contribution to City employees' retirement                                 |
| 240 | <b>Workers' Compensation</b> - workers' compensation insurance                                      |
| 245 | <b>Pension Expense</b> - payment to Texas Municipal Retirement System to reduce unfunded liability  |
| 240 | <b>OPEB Expense</b> - payment for other post employee benefits to reduce unfunded liability         |
| 291 | <b>Unemployment Insurance</b> - self-insured payments to eligible former employees                  |

**Supplies**

|     |                                                                                                                        |
|-----|------------------------------------------------------------------------------------------------------------------------|
| 310 | <b>Office/Computer Supplies</b> - general office and computer supplies                                                 |
| 311 | <b>Postage/Shipping</b> - mailing and shipping expenses                                                                |
| 312 | <b>Books/Publ/Subscriptions</b> - books, publications and subscriptions                                                |
| 320 | <b>Other Electronics</b> - other electronics not classified computer supplies                                          |
| 331 | <b>Agricultural/Botanical</b> - agricultural and botanical supplies                                                    |
| 333 | <b>Program</b> - supplies for City programs                                                                            |
| 335 | <b>Clothing</b> - uniforms, shirts, and apparel for employees                                                          |
| 343 | <b>Oil and Grease</b> - oil and grease for vehicles and equipment                                                      |
| 344 | <b>Garage Parts</b> - parts for the maintenance shop                                                                   |
| 352 | <b>Furniture &amp; Fixtures</b> - office furniture and building fixtures                                               |
| 383 | <b>EMS Expendables</b> - medical supplies for Emergency Medical Service                                                |
| 385 | <b>Small Tools &amp; Equipment</b> - hand and portable power tools                                                     |
| 389 | <b>Chemicals</b> - chemicals                                                                                           |
| 390 | <b>Fuel-Mileage Reimb</b> - fuel for City equipment and vehicles and mileage reimbursement to City employees           |
| 391 | <b>Jail Supplies</b> - supplies for the jail                                                                           |
| 392 | <b>Janitorial Supplies</b> - cleaners, cleaning materials and tools                                                    |
| 394 | <b>Police/Fire Prevention Supplies</b> - general supplies for investigations and public education fire safety supplies |
| 395 | <b>Ammunition/Gun Supplies</b> - ammunition and supplies for guns                                                      |
| 399 | <b>Other Supplies</b> - consumable supplies that are not otherwise provided for in another line item                   |

**Expenditures (Continued)**Services

|      |                                                                                                                                                                           |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 400  | <b>City Council Stipends</b> - monthly stipend and meeting attendance for City Council                                                                                    |
| 401  | <b>Merchandise</b> - supplies to be sold as merchandise at Golf Course                                                                                                    |
| 402  | <b>Food for Resale</b> - food to be sold at the Golf Course                                                                                                               |
| 403  | <b>Beer for Resale</b> - beer to be sold at Golf Course                                                                                                                   |
| 405  | <b>Soft Drinks &amp; Snacks</b> - snacks and drinks to be sold at the Golf Course                                                                                         |
| 406  | <b>Fees</b> - fees to regulatory agencies                                                                                                                                 |
| 407  | <b>Collection/Billing Agency Fees</b> - services provided for collection of municipal court<br>and EMS billing services                                                   |
| 411  | <b>BLDG Demolition/Mowing</b> - services for demolition of structures and mowing                                                                                          |
| 413  | <b>Professional Services</b> - services provided by a professional service company                                                                                        |
| 414  | <b>Bank Charges</b> - banking and credit card fees                                                                                                                        |
| 415  | <b>Telephone</b> - telephone, cell phone, cable, internet, and long distance charges                                                                                      |
| 416  | <b>Professional Fees - Auditor</b> - auditing services                                                                                                                    |
| 417  | <b>Professional Fees - Legal</b> - all legal service fees                                                                                                                 |
| 425  | <b>Contract Labor</b> - labor provided by contractors for City services                                                                                                   |
| 426  | <b>Physicals/Screening</b> - physicals and drug and alcohol screenings for employees                                                                                      |
| 429  | <b>Rental Registration Prog</b> - services for rental inspections                                                                                                         |
| 430  | <b>Advertising</b> - advertising for the City                                                                                                                             |
| 431  | <b>Animal Facility</b> - agreement with SPCA for animal control facility                                                                                                  |
| 434  | <b>Marketing</b> - marketing for the City                                                                                                                                 |
| 435  | <b>Special Events/Special Projects</b> - special events conducted by the City<br>and economic development projects                                                        |
| 437  | <b>Veteran's Memorial</b> - expenditure for parade and Veteran's Memorial                                                                                                 |
| 438  | <b>Community Projects</b> - Thanksgiving Feast                                                                                                                            |
| 440  | <b>Electricity</b> - monthly electrical service charges                                                                                                                   |
| 441  | <b>Water</b> - monthly water service charges                                                                                                                              |
| 442' | <b>Gas Entex</b> - monthly gas service charges                                                                                                                            |
| 470  | <b>Equipment Rental</b> - rental of equipment                                                                                                                             |
| 471  | <b>Rentals</b> - rental of storage unit, building, etc.                                                                                                                   |
| 479  | <b>Appraisal District</b> - the City's share of the Brazoria County Central Appraisal<br>District's annual operating budget.                                              |
| 480  | <b>Prisoner Medical</b> - medical services for prisoners                                                                                                                  |
| 482  | <b>Service Contracts/SCBA</b> - contracts for various services provided                                                                                                   |
| 483  | <b>Museum Fundraiser</b> - fundraiser for museum                                                                                                                          |
| 484  | <b>Tax Collections</b> - tax collection services provided by Brazoria County                                                                                              |
| 485  | <b>Laundry Services</b> - uniform cleaning services                                                                                                                       |
| 486  | <b>Museum Exhibits</b> - services and supplies for Museum exhibits                                                                                                        |
| 498  | <b>Waste Disposal</b> - services for waste disposal                                                                                                                       |
| 490  | <b>Board Request/Brazosport Chamber of Commerce</b> - Library board funding request<br>and chamber of commerce membership                                                 |
| 491  | <b>Brazoria County Alliance</b> - membership to Alliance                                                                                                                  |
| 495  | <b>Oyster Creek Agreement</b> - fee for sewer service provided by Oyster Creek                                                                                            |
| 496  | <b>BWA Water Resale</b> - purchase of water from Brazosport Water Authority                                                                                               |
| 498  | <b>Veolia - Other</b> - services provided by Veolia not covered by contract                                                                                               |
| 499  | <b>Other Services/Veolia Contract Operations</b> - services that are not otherwise provided<br>in another line item and water/sewer operation services provided by Veolia |

**Expenditures (Continued)**Maintenance

|     |                                                                                                                              |
|-----|------------------------------------------------------------------------------------------------------------------------------|
| 524 | <b>Vehicle Maintenance</b> - repairs and preventative maintenance of motor vehicles                                          |
| 530 | <b>Street/Draing/Sidewalk Maint</b> - repairs and maintenance to streets, drainage and sidewalks                             |
| 533 | <b>Culvert Tile</b> - repairs and maintenance to culvert tiles                                                               |
| 543 | <b>Electronics/Comp Maint</b> - cost of maintenance for computer software and hardware                                       |
| 545 | <b>BLDG/BLDG Equip Maintenance</b> - general building maintenance and supplies                                               |
| 546 | <b>Land/Grounds Maint</b> - landscape and grounds maintenance and supplies                                                   |
| 547 | <b>Signs Maintenance</b> - repairs and maintenance of street signs                                                           |
| 548 | <b>Traffic Lights Maintenance</b> - repairs and maintenance of street lights                                                 |
| 553 | <b>Pool Maintenance</b> - repairs and preventative maintenance of pool                                                       |
| 560 | <b>Equipment/Water System Maintenance</b> - repairs and preventative maintenance on equipment equipment and the water system |
| 570 | <b>Wastewater System Maintenance</b> - repairs and preventative maintenance of wastewater system                             |
| 575 | <b>Lift Station Maintenance</b> - repairs and preventative maintenance of lift stations                                      |
| 591 | <b>Beach Maintenance Expense</b> - maintenance of the beach                                                                  |

Sundry

|     |                                                                                                                                                                       |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 602 | <b>Seminars/Dues/Travel</b> - expenses related to seminars, conferences, association meetings, classes, meetings, courses, continuing education and professional dues |
| 601 | <b>Faithful Performance Bond</b> - judges bonds                                                                                                                       |
| 604 | <b>Public Office Liability</b> - public official bonds                                                                                                                |
| 605 | <b>Meals</b> - meals for EDC development meetings                                                                                                                     |
| 610 | <b>Employee/Volunteer Relations</b> - expenditures to build employee and volunteer relations                                                                          |
| 620 | <b>Narcotics Expense</b> - supplies for narcotics investigations                                                                                                      |
| 621 | <b>K-9 Expense</b> - supplies for K-9's                                                                                                                               |
| 625 | <b>Marine Operations/Emergency Management</b> - supplies related to marine operations and Emergency Management services                                               |
| 628 | <b>Property/Gen Liab Insurance</b> - property and general liability insurance                                                                                         |
| 629 | <b>Vehicle Insurance</b> - liability and in some instances casualty insurance                                                                                         |
| 680 | <b>380 Agreements</b> - developer agreements                                                                                                                          |
| 684 | <b>Technology Fund Expense</b> - technology for court                                                                                                                 |
| 685 | <b>Security Fund Expense</b> - security for court                                                                                                                     |
| 687 | <b>Damage Claims</b> - insurance deductibles                                                                                                                          |
| 690 | <b>Elections</b> - election services provided by Brazoria County                                                                                                      |
| 692 | <b>Reserve Fireman Incentives</b> - supplies for reserve fireman                                                                                                      |
| 692 | <b>Reserve Fireman Pension</b> - pension for reserve fireman                                                                                                          |
| 695 | <b>College Reimbursement</b> - tuition reimbursement for employees                                                                                                    |
| 696 | <b>Energy Efficient Grant</b> - this account is not used                                                                                                              |
| 699 | <b>Other Sundry</b> - purchases that are not otherwise provided for in another line item                                                                              |
| 995 | <b>Depreciation Expense</b> - depreciation of assets                                                                                                                  |

Debt Service

|     |                                                                |
|-----|----------------------------------------------------------------|
| 004 | <b>Bond Issue Cost Amortization</b> - this account is not used |
| 700 | <b>Principal</b> - to account for principal payments           |
| 705 | <b>Cost of Bond Issue</b> - cost of issuance of bond           |
| 710 | <b>Interest Expense</b> - interest payments                    |
| 730 | <b>Debt Service Fees</b> - debt service fees                   |
| 775 | <b>Lease Interest</b> - interest payments                      |
| 776 | <b>Lease Principal</b> - principal payments                    |

**Expenditures (Continued)**

900 **Accrual Principal** - this account is not used  
 905 **Cost of Bond Issue** - this account is not used  
 940 **Bond Issue Amortization** - this account is not used

Capital Outlay

801 **Veteran's Memorial Expense** - construction of Veteran's Memorial  
 874 **Riverside Lift Station** - this account is not used  
 875 **Grant Expenditures** - purchase and construction of capital equipment and projects  
     for water/sewer services funded by grants  
 876 **Lift Station Pumps** - this account is not used  
 880 **Land Acquisition** - purchase of land  
 898 **Grant Expenditures** - purchase and construction of capital equipment and projects  
     funded by grants  
 899 **Capital Outlay** - purchase and construction of capital equipment and projects  
 999 **Accrual Capital Outlay** - this account is not used

Transfers

700-010 **Transfer to General Fund** - transfer to operating fund for expenditures  
 700-014 **Transfer to Streets & Drainage** - transfer to streets & drainage for expenditures  
 700-015 **Transfer to Marina Operations** - this account is not used  
 700-016 **Transfer to Beach Maint** - this account is not used  
 700-018 **Transfer to Hotel-Motel Tax FD** - transfer to HOT fund to create fund  
 700-020 **Transfer to Ambulance** - this account is not used  
 700-021 **Transfer to Facilities** - transfer to capital fund for expenditures  
 700-022 **Transfer to Equip Replace** - transfer to capital fund for expenditures  
 700-023 **Transfer to IT Fund** - transfer to capital fund for expenditures  
 700-030 **Transfer to EDC** - transfer to EDC for expenditures  
 700-031 **Transfer to EDC Projects** - transfer from EDC for projects  
 700-033 **Transfer to EDC Marketing** - transfer from EDC for marketing  
 700-034 **Transfer to EDC Debt Service** - this account is not used  
 700-038 **Transfer to Marina Const** - this account is not used  
 700-040 **Transfer to Court Tech** - transfer to court fund to create fund  
 700-043 **Transfer to State Seized** - transfer to seizure fund to create fund  
 700-046 **Transfer to LLEBG** - this account is not used  
 700-056 **Transfer to Water & Sewer** - transfer to utility fund for expenditures  
 700-064 **Transfer to Debt Svc** - transfer to debt service fund for debt payment  
 700-065 **Transfer to Debt Svs Fnd 65** - this account is not used  
 700-066 **Transfer to CO2021 Cap Fund** - transfer to capital projects fund  
 700-076 **Transfer to Urban Renewal** - this account is not used  
 710-010 **Transfer from General Fund** - transfer from operating fund for expenditures  
 710-014 **Transfer from Street & Drg** - transfer from street fund for expenditures  
 710-018 **Transfer from Hotel-Motel Tax** - transfer from HOT fund for expenditures  
 710-030 **Transfer from EDC** - this account is not used  
 710-056 **Transfer from Utility Fund** - transfer from utility fund for expenditures  
 710-063 **Transfer from CO 2008** - this account is not used  
 710-066 **Transfer from 2020 CO Fund** - this account is not used  
 710-070 **Transfer from TIRA** - transfer from TIRZ for expenditures

Appendix



## GLOSSARY OF TERMS (Cont.)

A

**ACCOUNTS PAYABLE:** A liability account reflecting amounts on open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services provided by a government.

**ACCRUAL ACCOUNTING:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

**AD VALOREM:** Latin for “value of”. Refers to the property assessed and tax levied against real (land and buildings) and personal (equipment and furniture) property.

**APPROPRIATION:** A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AUDIT:** An examination of an organization’s financial statements and the utilization of resources.

B

**BALANCE SHEET:** The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET:** A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

**BASIS OF ACCOUNTING:** The modified accrual basis of accounting is followed by Governmental funds, Expendable Trust funds and Agency funds. Under the modified accrual basis of accounting revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources. Substantially all revenues are considered to be susceptible to accrual.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. Intergovernmental revenues are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The City’s Proprietary fund types are accounted for using the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred.

**BOND:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

## GLOSSARY OF TERMS (Cont.)

C

**CDBG:** Community Development Block Grant – An entitlement grant program authorized by the federal government. The entitlement program is based upon a formula, which includes the City's population.

**CAPITAL EXPENDITURES:** Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$5,000.00.

**CAPITAL IMPROVEMENT PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

**CASH BASIS:** the method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CERTIFICATES OF OBLIGATION (CO'S):** Debt instruments secured by the ad valorem taxing power of a city. They do not require voter authorization and usually are issued to obtain short term financing.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CREDIT RATING:** The credit worthiness of a government unit as determined by an independent ratings agency.

**CURRENT ASSETS:** Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and tax receivables which will be collected within one year.

**CURRENT LIABILITIES:** Debt or other legal obligation arising out of transactions in the past that must be liquidated, renewed, or refunded within one year.

D

**DEBT:** An obligation resulting from borrowing of money or from the purchase of goods or services.

**DEBT LIMIT:** The maximum amount of gross or net debt legally permitted.

**DEBT SERVICE:** A cost category which typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment.

**DELINQUENT TAXES:** Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

**DEPRECIATION:** (1) Expiration in the service life of a capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

E

**ENCUMBRANCES:** Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTERPRISE FUND:** A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

## GLOSSARY OF TERMS (Cont.)

**EXPENDITURES:** Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Freeport's fiscal year begins each October 1st and ends the following September 30th. The term FY 2017 connotes the fiscal year beginning October 1, 2016 and ending September 30, 2017.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FULL TIME EQUIVALENT (FTE):** A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal or temporary employees into hours worked by full time employees. Full time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The difference between governmental fund assets and liabilities also referred to as fund equity.

G

**GAAP – GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**GASB – GOVERNMENTAL ACCOUNTING STANDARDS BOARD:** The board is a private, nonprofit organization consisting of seven board members and a full-time staff. Like the Financial Accounting Standards Board (FASB) that sets accounting standards for private companies, GASB is funded by the Financial Accounting Foundation, a nonprofit entity that exercises general oversight over the financial reporting of public entities.

**GENERAL FUND:** The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

**GENERAL OBLIGATION BONDS (GO's):** Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Freeport pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 25 years.

**GFOA:** Government Finance Officers Association. A professional association of state/provincial and local finance officers in the United States and Canada that has served the public finance profession since 1906.

**GOAL:** A statement that describes the purpose toward which an endeavor is directed.



## GLOSSARY OF TERMS (Cont.)

**GOVERNMENTAL FUNDS:** Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**GRANT:** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

**I** **INTEREST INCOME:** Revenue associated with the city's cash management activities of investing fund balances.

**INTERFUND TRANSFERS:** Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. As they represent a "double counting" of expenditures, these amounts are deducted from the total operating budget to calculate the "net" budget.

**INTERGOVERNMENTAL REVENUE:** Contributions received from the State and Federal Government in the form of grants and shared revenues.

**INTERNAL SERVICE FUND:** Internal Service Funds are used to account for the financing of goods or services provided by one department of the city to other departments on a cost reimbursement basis.

**INVESTMENTS:** Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include assets used in city operations.

**L** **LEVY:** To impose taxes, special assessments or service charges for the support of city services.

**LIABILITY:** Debt or other legal obligations, arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. Note: the term does not include encumbrances.

**LONG-TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**M** **MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**MAINTENANCE:** The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**MODIFIED ACCRUAL:** The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

**N** **NON-RECURRING:** In reference to a supplemental program, that portion of costs or revenues that will only be incurred in the first year of implementation of the program. -O- **ORDINANCE:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**O** **OPERATING BUDGET:** The plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

## GLOSSARY OF TERMS (Cont.)

**ORDINANCES:** A formal legislative enactment by the governing board of a municipality. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

**P PERFORMANCE MEASURE:** A performance measure is a quantifiable<sup>1</sup> expression of the amount, cost, or result<sup>3</sup> of activities<sup>2</sup> that indicate how much, how well, and at what level, products or services are provided to customers during a given time period.

**PERSONNEL SERVICE:** The costs associated with compensating employees for their labor.

**PRINCIPAL OF BONDS:** The face value of the bonds.

**PROPRIETARY FUND:** A fund established to account for a government's continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both Enterprise and Internal service funds are classified as proprietary funds.

**PROPERTY TAXES:** Taxes are levied on both real and personal property according to the property's valuation and tax rate.

**PURCHASE ORDER:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**R RECURRING:** In reference to a supplemental program, that portion of revenues or costs that will occur each year the program is funded.

**REVENUES:** Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

**REVENUE BONDS:** Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**S SERVICES AND CHARGES:** That grouping of accounts on the general ledger that include such expenditures as professional and contracted services from organizations outside the City, printing and binding costs, utilities, training, etc.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**T TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TAX BASE:** The total property valuations on which each taxing agency levies its tax rate.

**TAX LEVY:** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**TAX RATE:** The amount of tax levied for each \$100 of assessed valuation.

## GLOSSARY OF TERMS (Cont.)

**TAX ROLL:** The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sanitation service charges.

**TMRS:** Texas Municipal Retirement System

**TXDOT:** Texas Department of Transportation

U

**USER FEES:** Charges for specific governmental services. These fees cover the cost of providing that service to the user (i.e. building permits). The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming.

W

**WORKLOAD MEASURE:** Transactional measure to demonstrate workloads, capacity, and resource utilization. This type of reporting may include the number of transactions performed, hours expended, requests for assistance, number of people trained, etc.

**WORKING CAPITAL:** The amount by which total current assets exceed total current liabilities.

Y

**YIELD:** The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

# City of Freeport

## Financial Management Policies

The City of Freeport considers its goals, objectives and financial policy statements to be important integral parts of the budgetary process. The purpose of these policies is to safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

### Objectives:

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provides adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in financing.

Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

#### **I. Revenues**

Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

#### **II. Expenditures**

Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

#### **III. Fund Balance/Working Capital/ Net Assets**

Maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.

#### **IV. Capital Expenditures and Improvements**

Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

- V. Debt**  
Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.
- VI. Investments**  
Invest the City's operating cash to ensure its safety, provide for necessary liquidity and optimize yield.
- VII. Intergovernmental Relations**  
Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.
- VIII. Grants**  
Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. Economic Development**  
Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.
- X. Fiscal Monitoring**  
Prepare and present reports for the current and multi-year periods that analyze, evaluate and forecast the City's financial performance and economic condition.
- XI. Accounting, Auditing and Financial Reporting**  
Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).
- XII. Operating Budget**  
Develop and maintain a balance budget that presents a clear understanding of the goals of the City Council.

## I. REVENUES

The City shall use the following guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

**A. Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions that adversely impact that source.

**B. User Fees**

For services that benefit specific users, where possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary to facilitate City Council's policy decision regarding the level of support to be provided.

**C. Property Tax Revenues/Tax Rate**

The City shall strive to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees and economic development. The City shall also strive to minimize tax rate increases.

**D. Enterprise Funds User Fees**

Enterprise funds user fees shall be set at levels enough to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements and provide adequate levels of working capital and debt coverage. The City shall seek to eliminate all forms of subsidization to enterprise funds from the General Fund and seek to reduce general fund support to enterprise funds.

**E. Administrative Services Charges**

The City shall prepare a cost allocation plan annually to determine the administrative services charges due to the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

**F. Revenue Estimates for Budgeting**

To maintain a stable level of service, the City shall use a conservative, objective and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates and trends in revenues.

**G. Revenue Collection and Administration**

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

## II. EXPENDITURES

The City shall use the following guidelines to identify necessary services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

**A. Current Funding Basis**

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings.

**B. Avoidance of Operating Deficits**

The City shall take timely corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

**C. Maintenance of Capital Assets**

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs and to continue service levels.

**D. Purchasing**

The City shall make every effort to maximize any discounts offered by creditors/vendors individually or through aggregated cooperative purchasing with other governmental entities. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law as well as the Purchasing Policies adopted by the City Council concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall seek to obtain the most favorable terms and pricing possible. Every effort will be made to include women and minority-owned by business enterprises in the bidding process.

### III. FUND BALANCE / WORKING CAPITAL / NET ASSETS

Fund balance measures the net financial resources available to finance expenditures of future periods. The City Council recognizes that good fiscal management comprises the foundational support of the entire City. The City shall use the following guidelines to maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies. In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP) which separates fund balances into five categories:

#### A. Categories

*Nonspendable Fund Balance* is the portion of fund balance that is inherently nonspendable such as assets that will never convert to cash, assets that will not convert to cash soon enough to affect the current period, and resources that must be maintained intact pursuant to legal or contractual requirements.

*Restricted Fund Balance* is the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions.

*Committed Fund Balance* is the portion of fund balance that represents resources whose use is constrained by limitations that the City Council has imposed upon itself and that remain binding unless removed by the same action with which the limitations were imposed.

*Assigned Fund Balance* is the portion of fund balance that reflects the City Council's intended use of resources.

*Unassigned Fund Balance* is the portion of fund balance that is not categorized into one of the other categories of fund balance.

The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *Unrestricted Fund Balance*.

#### B. General Policy

Fund Balance should be used only for non-recurring expenditures, major capital purchases, or emergencies that cannot be accommodated through current year savings.

#### C. Fund Balance Classification

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted fund balance. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.



**D. Committed Fund Balance**

Fund Balance of the City must be committed for a specific source by formal action of the City Council. Amendments or modifications to the committed fund balance must also be approved by formal action of the City Council. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be either by resolution or majority vote.

**E. General Fund Unassigned Fund Balance**

The City shall strive to maintain an undesignated General fund balance equal to 25% of budgeted expenditures for the General Operating Fund. Maintaining the General Fund Unassigned Fund Balance at this level provides sufficient working capital and a margin of safety to address local emergencies without borrowing. If the General Fund Unassigned Fund Balance drops below 25%, it shall be recovered at a rate of 1% minimally each year. At the end of the current fiscal year, the City anticipates a positive budget variance in the General Fund. After determining the desired fund balance in the General fund, the remainder of the positive budget balance will be transferred to other funds and/or projects as directed by the City Council. The General Fund Unassigned Fund Balance shall be appropriated by the City Council either by resolution or majority vote.

**F. Other Operating Funds Unassigned Fund Balance; Enterprise Working Capital**

In other operating funds, the City shall strive to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the city will seek to maintain a working capital (current assets minus current liabilities) balance equal to 33% budgeted expenditures for the Water and Sewer Utility Enterprise fund.

## IV. CAPITAL IMPROVEMENTS

### A. **Capital Expenditures and Improvements**

The City shall annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

### B. **Capital Improvements Program**

The City shall annually review the Capital Improvements Program (CIP), potential new projects and the current status of the City's infrastructure, replacement and renovation needs, updating the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement expenditures shall be fully at cost. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds, Certificates of obligation, lease/purchase agreements and certificates of participation.

### C. **Replacement of Capital Assets on a Regular Schedule**

The Vehicle/Equipment Replacement Fund is the primary source of funds for all of the City's vehicle and equipment purchases, both replacements and additions. The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to this schedule. The City desires to fund all vehicle and equipment purchases through donations, auction proceeds, grant proceeds, and budget transfer from General fund.

### D. **Capital Expenditure Financing**

The City recognizes that there are several methods of financing capital requirements: (1) budget the funds from current revenues; (2) take the funds from fund balance/retained earnings as allowed by the Fund Balance Policy; (3) utilize funds from grants and foundations; or (4) borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, Certificates of obligation, lease/purchase agreements and certificates of participation. The City Council will determine the appropriate use of financing for capital expenditures on an as-needed basis and during the budget development process each year.

## V. DEBT

When the use of debt financing is determined by the City Council to be appropriate, the City shall use the following guidelines for debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

**A. Use of Debt Financing**

Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, certificates of participation and lease/purchase agreements, shall only be used to purchase capital assets. Debt payments should be structured to provide that any capital assets that are funded by the debt have a longer life than the debt associated with those assets.

**B. Amortization of Debt**

The City shall structure new debt issue payment schedules to utilize the City's declining debt payment schedules to keep tax increases for debt to a minimum. Capital projects that, by their character or size, are outside the normal core service projects will require careful evaluation of financial feasibility.

**C. Affordability Targets**

The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to "afford" new debt as determined by the aforementioned standards. The City shall use cities with similar bond ratings for debt ratio benchmarks.

**D. Sale Process**

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

**E. Rating Agencies Presentations**

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

**F. Continuing Disclosure**

The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

**G. Debt Refunding**

City staff and the City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt.

## VI. INVESTMENTS

As adopted by the City Council, it is the policy of the City of Freeport that the administration and investment of funds be handled as its highest public trust. The City's available cash shall be invested according to the City's Investment Policy that is adopted by the City Council on an annual basis in accordance with the requirements of Chapter 2256 of the Texas Government Code. The primary objectives, in priority order, of the City's investment activities shall be preservation and safety of principal, liquidity and yield. The earnings from investment will be used in a manner that best serves the public trust and interest of the City of Freeport.

The investment policy applies to all financial assets of the City of Freeport. These funds are accounted for in the City's comprehensive annual financial report and include the General, Special Revenue, Debt Service, Capital Projects, and Proprietary Funds. All cash of the various funds (excluding bond funds) are combined into the pooled cash fund for efficiency and maximum investment opportunity. Interest revenue derived from the pooled cash fund is allocated to the participating funds (annually) based on the relative cash balance of each fund. Bond funds are invested in separate investment pool accounts. Maintaining these funds in separate accounts simplifies the calculation necessary for the reporting of arbitrage earnings. All funds in the pooled cash fund are to be administered in accordance with this policy.

## VII. INTERGOVERNMENTAL RELATIONS

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis and support appropriate favorable legislation at the state and federal levels.

**A. Interlocal Cooperation in Delivering Services**

In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities and to develop joint programs to improve service to its citizens.

**B. Legislative Program**

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that erodes municipal authority, attempts to remove local control over city issues, services or programs, or mandates additional City programs or services and does not provide the funding for implementation.

## VIII. GRANTS

The City shall seek, apply for, obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

**A. Grant Guidelines**

The City shall seek, apply for and obtain those grants that are consistent with priority needs and objectives identified by Council.

**B. Direct and Indirect Costs**

The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce direct and indirect costs if doing so will significantly increase the effectiveness of the grant.

**C. Grant Review**

The City shall review all grant submittals for their cash or in-kind match requirements, their potential impact on the operating budget and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. An annual report on the status of grant programs shall also be prepared.

**D. Grant Program Termination**

The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

## IX. ECONOMIC DEVELOPMENT

The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

**A. Commitment to Expansion and Diversification**

The City shall encourage and participate in economic development efforts to expand Freeport's economy and tax base, to increase local employment and to invest when there is a defined specific long-term return. These efforts shall focus not only on new areas but also on established sections of Freeport where redevelopment can generate additional jobs and other economic benefits.

**B. Tax Abatements**

The City shall follow the Guidelines for Tax Abatement adopted by the City Council to encourage commercial and/or industrial growth and development throughout Freeport. The City shall balance the long-term benefits of tax abatements with the short-term loss of tax revenues prior to the granting of the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and the impact on Freeport's economy and other factors specified in the City's Guidelines for Tax Abatement as well as applicable state laws.

**C. Increase Non-Residential Share of Tax Base**

The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential property owners.

**D. Coordinate Efforts with Other Jurisdictions**

The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well being of the area.

**E. Use of Other Incentives**

The City shall use enterprise zones as allowed by law and shall seek new sources to encourage business expansion. The City shall also coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

## X. FISCAL MONITORING

Reports shall be prepared and presented on a regular basis to analyze, evaluate and forecast the City's financial performance and economic condition for the current year and for multi-years.

### A. **Financial Status and Performance Reports**

Quarterly reports shall be prepared comparing expenditures and revenues to current budget for fiscal year-to-date, and to prior year actual fiscal year-to-date. Balance sheets and budget highlight notes are also provided. Timely information including comparisons of expenditures to budgeted amounts shall be provided to all department heads and directors on a monthly basis.

### B. **Five-Year Forecast of Revenues and Expenditures**

A five-year forecast of revenues and expenditures, including a discussion of major trends affecting the City's financial position, shall be prepared. The forecast shall examine critical issues facing the City, economic conditions and the outlook for the upcoming budget year.

## XI. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

The City shall comply with prevailing local, state and federal regulations. The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government, the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City may participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.

## XIII. OPERATING BUDGET

The City shall establish an operating budget that links revenues and expenditures to the goals of the City Council. The City shall strive to participate in the Government Finance Officers Association's Distinguished Budget Presentation Award program.

## City of Freeport Pay Scale Matrix

| Department/Position                   | Minimum | Maximum |
|---------------------------------------|---------|---------|
| <b>Administration</b>                 |         |         |
| Accounting Specialist                 | 38,088  | 55,418  |
| City Manager                          | 144,072 | 209,625 |
| City Secretary                        | 64,481  | 93,819  |
| Finance Director                      | 96,255  | 140,051 |
| GIS Tech/Special Projects Coordinator | 52,371  | 76,200  |
| Human Resources Director              | 93,047  | 135,383 |
| Receptionist                          | 31,345  | 45,607  |
| AP/Payroll Clerk                      | 42,101  | 61,257  |
| Assistant City Secretary              | 51,731  | 75,269  |
| Financial Analyst                     | 61,272  | 89,151  |
| HR Specialist I                       | 43,574  | 63,399  |
| HR Specialist II                      | 49,514  | 72,043  |
| Executive Admin. Assistant            | 45,000  | 65,475  |
| Assistant Finance Director            | 75,000  | 109,125 |
| <b>Building</b>                       |         |         |
| Building Inspector                    | 45,851  | 66,712  |
| Building Official/Director            | 66,965  | 97,433  |
| Permit Coordinator                    | 34,569  | 50,298  |
| Planning & Zoning Coordinator         | 35,190  | 51,201  |
| <b>Code Enforcement</b>               |         |         |
| Code Officer                          | 38,502  | 56,020  |
| Code Officer Supervisor               | 50,198  | 73,037  |
| <b>Economic Development</b>           |         |         |
| Director of Economic Development      | 111,780 | 162,640 |
| Economic Development Specialist       | 52,785  | 76,802  |
| <b>Fire</b>                           |         |         |
| Fire Lieutenant                       | 66,405  | 96,619  |
| Fire Captain                          | 76,383  | 111,137 |
| Fire Chief                            | 103,190 | 150,141 |
| Fire Deputy Chief - EMS Director      | 77,418  | 112,643 |
| Fire Deputy Chief - Fire Marshal      | 77,418  | 112,643 |
| Firefighter                           | 55,000  | 80,025  |



## City of Freeport Pay Scale Matrix

| Department/Position                  | Minimum | Maximum |
|--------------------------------------|---------|---------|
| Emergency Medical Tech - PT          | 25,144  | 36,585  |
| Firefighter - PT                     | 23,890  | 34,760  |
| <b>Golf Course</b>                   |         |         |
| Golf Course Director                 | 69,759  | 101,499 |
| Mechanic                             | 39,203  | 57,040  |
| Range Attendant P/T                  | 9,648   | 14,038  |
| Groundkeeper/Range Attendant         | 31,345  | 45,607  |
| Pro Shop Attendant                   | 31,345  | 45,607  |
| Golf Course Coordinator              | 34,569  | 50,298  |
| <b>Historical Museum</b>             |         |         |
| Museum Coordinator                   | 34,569  | 50,298  |
| Museum Director                      | 67,275  | 97,885  |
| Museum Manager                       | 43,470  | 63,249  |
| Museum Attendant                     | 31,345  | 45,607  |
| <b>Municipal Court</b>               |         |         |
| Court Clerk                          | 31,345  | 45,607  |
| Court Supervisor                     | 47,362  | 68,911  |
| <b>Parks</b>                         |         |         |
| Parks Director                       | 92,736  | 134,931 |
| Parks Supervisor                     | 48,852  | 71,080  |
| Maintenance Technician II/Bldg Maint | 51,668  | 75,177  |
| Maintenance Technician I/Bldg Maint  | 34,167  | 49,714  |
| <b>Police</b>                        |         |         |
| Animal Control Officer               | 33,431  | 48,641  |
| Dispatcher                           | 37,157  | 54,063  |
| Jailer                               | 37,053  | 53,912  |
| Police Captain                       | 89,114  | 129,660 |
| Police Chief                         | 100,602 | 146,376 |
| Police Corporal                      | 0       | 0       |
| Police Lieutenant                    | 77,315  | 112,493 |
| Police Officer                       | 50,612  | 73,640  |
| Police Sergeant                      | 66,447  | 96,680  |
| Records/CID Clerk                    | 36,950  | 53,762  |
| TCO Supervisor-Dispatch              | 39,330  | 57,225  |
| Police Detective                     | 58,788  | 85,537  |
| <b>Recreation</b>                    |         |         |
| Rec Attendant P/T                    | 9,648   | 14,038  |
| Rec Program Coordinator              | 34,569  | 50,298  |

## City of Freeport Pay Scale Matrix

| Department/Position                   | Minimum | Maximum |
|---------------------------------------|---------|---------|
| Recreation Center Supervisor          | 48,542  | 70,628  |
| Life Guard                            | 9,648   | 14,038  |
| <b>Service Center</b>                 |         |         |
| Mechanic Helper                       | 30,139  | 43,853  |
| <b>Streets</b>                        |         |         |
| Assistant City Manager                | 121,716 | 177,097 |
| Equipment Operator/Technician         | 37,674  | 54,816  |
| Streets Supervisor                    | 49,680  | 72,284  |
| Public Works Director                 | 93,150  | 135,533 |
| Streets Superintendent                | 63,032  | 91,711  |
| <b>Water</b>                          |         |         |
| Utility Clerk                         | 31,345  | 45,607  |
| Utility Billing Supervisor            | 47,362  | 68,911  |
| <b>Multiple Departments</b>           |         |         |
| Administrative Assistant              | 37,778  | 54,966  |
| Administrative Secretary              | 33,845  | 49,244  |
| Clerk/ Rec Att                        | 31,345  | 45,607  |
| Crew Leader                           | 39,227  | 57,075  |
| Field Crew                            | 31,345  | 45,607  |
| Lead Supervisor                       | 63,947  | 93,043  |
| Mechanic                              | 38,813  | 56,472  |
| Secretary                             | 31,345  | 45,607  |
| Maintenance Technician I (Field Crew) | 31,345  | 45,607  |
| Maintenance Technician II             | 35,650  | 51,870  |
| <b>Information Technology</b>         |         |         |
| Information Technology Manager        | 60,030  | 87,344  |
| <b>Main Street</b>                    |         |         |
| Mainstreet Coordinator                | 41,400  | 60,237  |

**ORDINANCE NO. 2024-2734**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FREEPORT, TEXAS, ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; MAKING APPROPRIATIONS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AUTHORIZING VARIOUS OTHER TRANSFERS; MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code of Texas, respectively; and,

WHEREAS, under Section 102.001(b) of the Local Government Code, because the City has a City Manager form of government, the City Manager is the budget officer of the City municipality and under Section 102.002 of said Code and Chapter 9 of said Charter, the City Manager is required to prepare a proposed annual budget for the municipality and, under Section 102.03(a) of said Code and Chapter 9 of said Charter, is required to file the same with the City Secretary before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year; and,

WHEREAS, on July 15, 2024, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2025 and the proposed budget was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005; and

WHEREAS, pursuant to notice as required by Section 102.006 of the Local Government Code, on September 6, 2022, a public hearing on such budget was held in the Council Chambers, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, such changes are described in Exhibit A

WHEREAS, under Chapter 9 of said Charter, the governing body of the municipality is required to adopt a budget not later than fifteen (15) days prior to the beginning of the fiscal year; and,

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:**

Section 1. The facts and opinions in the preamble of this ordinance are true and correct.

Section 2. In accordance with the provisions of Local Government Code Section 102.007, the City Council hereby approves and adopts the budget described above, the same as shown in Exhibit A, all of which are attached and incorporated herein. The City Secretary is hereby directed to place on such budget and to sign an endorsement reading as follows: " The Original Annual Budget of the City of Freeport, Texas, for Fiscal Year 2024-2025" and to keep such budget on file in her office as a public record. In addition, in accordance with Section 102.009 (d), Texas Local Government Code, the City Secretary is hereby directed to file a true copy of the approved Budget in the offices of the county clerks of the counties in which the City is located.

Section 3. The FY2024-2025 Budget for operations shall be administered as follows:

a. The Council may transfer any unencumbered appropriation balance or portion thereof from one department, or fund to another, at any time.

b. The City Manager shall have authority, without Council approval, to transfer appropriation balances from one expenditure account to another within a department.

c. At any time in any fiscal year, the Council may, pursuant to Article XI, section 9.14 of the City Charter, make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall not be more than 5% of the total annual budget; however, the 5% may only be allocated annually under the condition the "undesignated" reserve/contingency funds in general revenue does not exceed eight million dollars. All reserve/contingency funds may only be used with the specific consent of the City Council for unforeseen contingencies by the City Manager.

Section 4. That the Beginning Fund Balance reflected in the budget for each fund for which a Budget is adopted shall be adjusted to be the amount of the Ending Fund Balance for Fiscal Year 2023-2024 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2023-2024 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2024-2025 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2024-2025 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2023-2024. Said increased appropriations shall be equal to the outstanding and valid encumbrances and shall be recorded in the appropriate accounts.

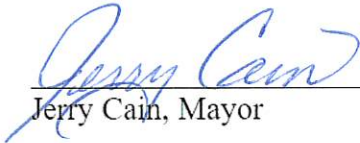
Section 6. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith, are hereby repealed.

Section 7. A copy of the final approved budget shall be filed with the City Secretary and posted on the website in accordance with Local Government Code Section 102.008.

Section 8. It is hereby found and determined that the meeting at which this ordinance was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

This ordinance shall be effective from and after its passage and the annual budget adopted hereby shall be in effect for the Fiscal Year of the City beginning October 1, 2024 and ending September 30, 2025.

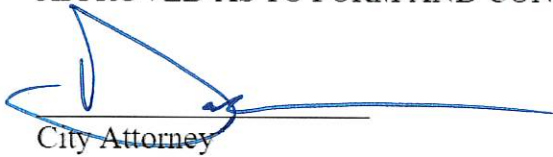
PASSED AND ADOPTED this 3<sup>rd</sup> day of September 2024.

  
Jerry Cain, Mayor

ATTEST:

  
Clarisa Fernandez, City Secretary

APPROVED AS TO FORM AND CONTENT:

  
City Attorney



**EXHIBIT "A"**  
**City of Freeport FY2024-2025 Adopted Budget**

| <b>Fund</b>               | <b>FY2024-2025<br/>Proposed<br/>Budget</b> | <b>Adjustments</b> | <b>FY2024-2025<br/>Adopted<br/>Budget</b> |
|---------------------------|--------------------------------------------|--------------------|-------------------------------------------|
| <b>General Fund</b>       |                                            |                    |                                           |
| Administration            | 2,085,975                                  | 6,385              | 2,092,360                                 |
| Information Technology    | 503,027                                    | (9,670)            | 493,357                                   |
| Municipal Court           | 258,213                                    | 2,617              | 260,830                                   |
| Police/Animal Control     | 6,081,941                                  | 5,000              | 6,086,941                                 |
| Fire/Emergency Management | 1,727,304                                  | -                  | 1,727,304                                 |
| EMS                       | 1,152,226                                  | -                  | 1,152,226                                 |
| Streets/Drainage          | 1,456,908                                  | -                  | 1,456,908                                 |
| Service Center            | 214,667                                    | -                  | 214,667                                   |
| Beach Maintenance         | 42,850                                     | -                  | 42,850                                    |
| Garbage                   | 775,000                                    | -                  | 775,000                                   |
| Building                  | 388,502                                    | -                  | 388,502                                   |
| Code Enforcement          | 356,227                                    | -                  | 356,227                                   |
| Library                   | 51,850                                     | -                  | 51,850                                    |
| Parks                     | 1,316,140                                  | -                  | 1,316,140                                 |
| Recreation                | 525,869                                    | -                  | 525,869                                   |
| Sr. Citizen's Commission  | 17,500                                     | -                  | 17,500                                    |
| Golf Course               | 1,324,854                                  | -                  | 1,324,854                                 |
| Historical Museum         | 238,118                                    | 84,112             | 322,230                                   |
| Mainstreet                | 155,323                                    | (82,798)           | 72,525                                    |
| Emergency Management      | -                                          | -                  | -                                         |
| <b>General Fund Total</b> | <b>18,672,494</b>                          | <b>5,646</b>       | <b>18,678,140</b>                         |
| <b>Water/Sewer Fund</b>   | <b>7,607,733</b>                           | <b>238,345</b>     | <b>7,846,078</b>                          |
| <b>Other Funds</b>        |                                            |                    |                                           |
| Capital Debt Service      | 801,619                                    | -                  | 801,619                                   |
| Court Security            | -                                          | -                  | -                                         |

|                                    |                   |                 |                   |
|------------------------------------|-------------------|-----------------|-------------------|
| Court Technology                   | 6,000             | -               | 6,000             |
| Hotel/Motel                        | 25,000            | -               | 25,000            |
| TIRZ                               | -                 | -               | -                 |
| State Narcotics                    | 21,000            | -               | 21,000            |
| City-EDC Project                   | 85,000            | -               | 85,000            |
| Facilities CIP                     | -                 | -               | -                 |
| Vehicle & Equipment Fund           | 232,688           | (21,023)        | 211,665           |
| Streets & Drainage CIP             | -                 | -               | -                 |
| Information Technology Fund        | -                 | -               | -                 |
| 2020 Cert of Obligation            | -                 | -               | -                 |
| 2021 Cert of Bond Fund             | 2,071,996         | -               | 2,071,996         |
| Projects Fund                      | -                 | -               | -                 |
| Freeport Economic Development Corp | 1,195,265         | -               | 1,995,265         |
| EDC Projects                       | 1,207,220         | (88,435)        | 1,118,785         |
| EDC Marketing                      | 125,00            | (25,000)        | 75,000            |
| <b>Other Funds Total</b>           | <b>13,378,521</b> | <b>(78,886)</b> | <b>13,457,407</b> |

|                  |                  |               |                  |
|------------------|------------------|---------------|------------------|
| <b>Transfers</b> | <b>1,409,338</b> | <b>74,023</b> | <b>1,335,315</b> |
|------------------|------------------|---------------|------------------|

NOTE: Expenses for the Employee Benefit Fund is not included in the Citywide Total above to avoid duplication of the amounts shown as part of the General and Utility Fund budgets that are transfers to this fund for services.



**ORDINANCE NUMBER 2024-2735**

**AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2024 TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.**

**WHEREAS,** the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code, respectively; and,

**WHEREAS,** Section 6.22 (c), Texas Tax Code, authorizes the governing body of a taxing unit to require the county in which said unit is located to assess and collect the taxes such unit imposes in the manner in which the county assesses and collects its taxes; and,

**WHEREAS,** Section 26.05 of the Texas Property Tax Code provides that the governing body of each taxing unit shall adopt a tax rate for the current tax year before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit; and

**WHEREAS,** county taxes in Brazoria County, Texas, are assessed and collected by the Brazoria County Tax Assessor-Collector; and,

**WHEREAS,** Section 6.23 (a)(3) of the Texas Tax Code, provides that the county assessor and collector of taxes shall, if so required by a taxing unit, assess and collect the taxes of said unit; and,

**WHEREAS,** heretofore the City Council, being the governing body thereof, adopted a resolution requesting and requiring the Assessor and Collector of Taxes for Brazoria County to assess and collect the ad valorem taxes levied by the City; and,

**WHEREAS,** under the provisions of Section 26.05 (b) of the Tax Code, the tax rate must be set by ordinance, resolution or order which, if the rate exceeds the no-new-revenue maintenance and operations tax rate, must be adopted by a motion with a record vote of the governing body of the City, such motion must be made in the form prescribed in Section 26.05 (b), at least sixty (60) percent of the members of the governing body are required to vote in favor of the motion to adopt such ordinance, resolution or order and, if the ordinance, resolution or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in the preceding year, additional requirements regarding the contents of



such ordinance, resolution or order and the giving of notice of the home page of any Internet website operated by the City must be met; and,

**WHEREAS**, Section 26.05 (d) of the Tax Code, the City is only required to conduct a public hearing and satisfy the notice and voting requirements of Section 26.06 and Section 26.065 of the Tax Code where the proposed tax rate will exceed the lower of the voter approval tax rate or the no-new-revenue tax rate calculated as provided in said code.

**WHEREAS**, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

**WHEREAS**, the proposed tax rate for the current tax year of the City of Freeport, Texas, consists of two such components, a tax rate of **\$0.064616** for debt service and a tax rate of **\$0.450351** to fund maintenance and operation expenditures; and

**WHEREAS**, a budget appropriating revenue generated by the collection of ad valorem for the use and support of the municipal government of the City of Freeport has been proposed by the Freeport City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

**WHEREAS**, it is necessary and appropriate for the City Council to adopt the 2024 Tax Rate for the City of Freeport, Texas.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:**

Section 1. Findings of Fact

The City Council hereby makes the following findings:

- (1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a Certified Estimate of Taxable Value of the City for the 2024 tax year on the 8th day of August, 2024.
- (2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being \$0.514967, \$0.556781, and \$0.595190, respectively, per \$100.00 valuation.
- (3) On the 19th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of \$0.514967 per \$100.00 valuation for the 2024 tax year.

- (4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City and its property, and to meet the revenue requirements of the budget for the City's 2024-2025 fiscal year.
- (5) On the 22nd day of August, 2024 a Notice of 2024 Tax Year Proposed Property Tax Rate for the City of Freeport was published in The Facts.

#### Section 2. Appraisal Roll Accepted and Adopted

The City Council of the City hereby accepts and adopts the Certified Appraisal Roll for the City furnished to the Assessor and Collector of the City by the Brazoria County Appraisal District and which is incorporated herein by reference.

#### Section 3. Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City for the interest and sinking fund shall be \$0.064616 the tax year 2024.

#### Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be \$0.450351 for the tax year 2024.

#### Section 5. Internet Website

The City Secretary shall cause the following to be included on the homepage of the City website:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by CITY OF FREEPORT.

#### Section 6. Tax Levy: Assessment and Collection

Ad valorem taxes for the tax year 2024 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of \$0.514967 on each \$100.00 valuation of taxable property situated in the City.

Section 7. Severance Clause

Any section or provision of this ordinance found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remainder of this ordinance which shall remain in full force and effect.

Section 8. Effective Date

This ordinance shall be effective from and after its passage and adoption.

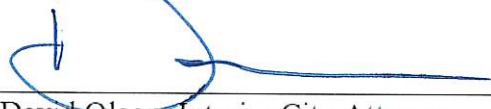
**PASSED AND ADOPTED** this 3<sup>rd</sup> day of September, 2024.

  
\_\_\_\_\_  
Jerry Cain, Mayor  
City of Freeport, Texas

ATTEST:

  
\_\_\_\_\_  
Clarisa Fernandez, City Secretary  
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:

  
\_\_\_\_\_  
David Olson, Interim City Attorney  
City of Freeport, Texas

# Monthly Golf Course Report February 2025

February was a nice bounce back month and had our best February to date ending the month with a revenue of \$76,688.00. Overall Mother Nature cooperated with us this month as we only had 6 days of temps in the 30's and very little rainfall. Zero cart path only days which really helps the revenue. So far in the first 5 months of the fiscal year we are \$127,408.00 over our revenue goal so far. Our revenue for the first 5 months is \$392,908 and our best start to any given year. If numbers can maintain the last 7 months like they did last year we will exceed 1 million dollars in revenue.

One area we did see a nice jump in was membership. We ended the month with 234 members which is also a new record high for us. We ended the month with 2539 rounds of golf being played which is great for the month of February. Overall we surpassed all of our goals for the month and with our membership and additional cart fleet, are looking really good for the spring(as long as Mother Nature cooperates).

I have added more detailed numbers to look at all of our revenue categories on a attached file.

Thank you

Brian

## Golf Course Goals vs Actuals 2024-2025

### Goal

| Category     | Oct             | Nov             | Dec             | Jan             | Feb             | Mar             | Apr             | May             | Jun             | Jul             | Aug             | Sept            | Totals           |
|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Green Fee    | 21,000          | 19,000          | 16,000          | 11,000          | 12,000          | 30,000          | 33,000          | 30,000          | 28,000          | 25,000          | 25,000          | 25,000          | 275,000          |
| Rec(taxable) | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| Golf Cart    | 10,000          | 8,000           | 8,000           | 7,000           | 6,000           | 11,000          | 11,500          | 11,500          | 12,500          | 11,500          | 11,500          | 11,500          | 120,000          |
| Merchandise  | 13,000          | 10,000          | 10,000          | 9,000           | 9,000           | 18,000          | 19,000          | 20,000          | 20,000          | 17,000          | 15,000          | 15,000          | 175,000          |
| Prep Food    | 800             | 700             | 500             | 500             | 500             | 1,300           | 1,400           | 1,500           | 1,500           | 1,100           | 1,100           | 2,100           | 13,000           |
| Beer Sales   | 7,000           | 6,000           | 6,000           | 6,000           | 5,000           | 9,000           | 9,000           | 9,000           | 9,000           | 8,000           | 8,000           | 8,000           | 90,000           |
| Drinks/Chips | 3,500           | 2,500           | 1,500           | 1,500           | 1,500           | 3,500           | 4,000           | 4,000           | 4,000           | 4,000           | 3,000           | 3,000           | 36,000           |
| Memberships  | 12,000          | 10,000          | 12,000          | 9,000           | 10,000          | 12,500          | 12,500          | 12,500          | 12,500          | 12,500          | 12,500          | 12,000          | 140,000          |
| <b>Total</b> | <b>\$67,300</b> | <b>\$56,200</b> | <b>\$54,000</b> | <b>\$44,000</b> | <b>\$44,000</b> | <b>\$85,300</b> | <b>\$90,400</b> | <b>\$88,500</b> | <b>\$87,500</b> | <b>\$79,100</b> | <b>\$76,100</b> | <b>\$76,600</b> | <b>\$849,000</b> |

### Actual

| Category     | Oct             | Nov             | Dec             | Jan             | Feb             | Mar        | Apr        | May        | Jun        | Jul        | Aug        | Sept       | Totals           |
|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------------|
| Green Fee    | 30,663          | 22,149          | 26,145          | 15,878          | 22,848          |            |            |            |            |            |            |            | 117,683          |
| Rec(taxable) | 0               | 0               | 0               | 0               | 0               |            |            |            |            |            |            |            | 0                |
| Golf Cart    | 12,911          | 11,983          | 13,842          | 7,477           | 11,230          |            |            |            |            |            |            |            | 57,443           |
| Merchandise  | 16,038          | 18,756          | 17,371          | 12,566          | 13,159          |            |            |            |            |            |            |            | 77,890           |
| Prep Food    | 1,215           | 1,330           | 1,879           | 585             | 2,268           |            |            |            |            |            |            |            | 7,277            |
| Beer Sales   | 8,718           | 7,742           | 6,760           | 3,275           | 6,112           |            |            |            |            |            |            |            | 32,607           |
| Drinks/Chips | 4,067           | 3,555           | 3,693           | 1,803           | 2,933           |            |            |            |            |            |            |            | 16,051           |
| Memberships  | 19,005          | 15,852          | 17,387          | 13,575          | 18,138          |            |            |            |            |            |            |            | 83,957           |
| <b>Total</b> | <b>\$92,617</b> | <b>\$81,367</b> | <b>\$87,077</b> | <b>\$55,159</b> | <b>\$76,688</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$392,908</b> |

|                   |                 |                 |                 |                 |                 |  |  |  |  |  |  |  |                  |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|--|--|--|--|--|--|------------------|
| <b>Over/Under</b> | <b>\$25,317</b> | <b>\$25,167</b> | <b>\$33,077</b> | <b>\$11,159</b> | <b>\$32,688</b> |  |  |  |  |  |  |  | <b>\$127,408</b> |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|--|--|--|--|--|--|------------------|

## Rounds of Golf

| Month | Fy2022-2023 | Fy2023-2024 | Fy2024-2025 |
|-------|-------------|-------------|-------------|
| OCT   | 2692        | 2363        | 2798        |
| NOV   | 1153        | 2109        | 2557        |
| DEC   | 2028        | 2348        | 2749        |
| JAN   | 2125        | 1182        | 1627        |
| FEB   | 2176        | 2241        | 2539        |
| MAR   | 2961        | 3444        |             |
| APR   | 2740        | 3285        |             |
| MAY   | 2776        | 3461        |             |
| JUN   | 3094        | 3378        |             |
| JUL   | 3393        | 806         |             |
| AUG   | 2811        | 3266        |             |
| SEP   | 2897        | 2883        |             |

30846

30766

12270

Roun  
of

## Memberships

| Month | FY2022-2023 | FY2023-2024 | FY2024-2025 |
|-------|-------------|-------------|-------------|
| OCT   | 194         | 188         | 198         |
| NOV   | 184         | 186         | 202         |
| DEC   | 186         | 189         | 210         |
| JAN   | 174         | 187         | 210         |
| FEB   | 178         | 198         | 234         |
| MAR   | 195         | 201         |             |
| APR   | 192         | 203         |             |
| MAY   | 196         | 211         |             |
| JUN   | 186         | 213         |             |
| JUL   | 162         | 201         |             |
| AUG   | 183         | 194         |             |
| SEP   | 187         | 205         |             |



Revune for the fiscal years

|           | 2005-2006     | 2006-2007     | 2007-2008     | 2008-2009     | 2009-2010     | 2010-2011     | 2011-12       | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19       | 2019-20       | 2020-2021     | 2021-2022     | 2022-2023     | 2023-224      | 2024-2025     |
|-----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| October   | \$ 47,009.00  | \$ 38,020.00  | \$ 44,541.00  | \$ 42,949.00  | \$ 40,175.00  | \$ 50,996.00  | \$ 41,662.00  | \$ 40,670.00  | \$ 34,325.00  | \$ 35,953.00  | \$ 33,172.00  | \$ 40,639.00  | \$ 27,027.00  | \$ 34,039.00  | \$ 42,407.50  | \$ 62,202.91  | \$ 51,147.84  | 76,592.04     | \$ 74,167.03  | \$ 92,617.00  |
| November  | \$ 27,799.00  | \$ 33,807.00  | \$ 33,020.00  | \$ 44,707.00  | \$ 39,303.00  | \$ 36,034.00  | \$ 42,510.00  | \$ 44,313.00  | \$ 28,636.00  | \$ 26,980.00  | \$ 19,944.00  | \$ 31,995.00  | \$ 30,448.00  | \$ 23,229.00  | \$ 43,338.77  | \$ 64,634.00  | \$ 56,586.76  | \$ 33,383.62  | \$ 63,177.89  | \$ 81,367.00  |
| December  | \$ 34,148.00  | \$ 25,466.00  | \$ 37,308.00  | \$ 36,530.00  | \$ 20,950.00  | \$ 35,136.00  | \$ 31,312.00  | \$ 32,256.00  | \$ 29,786.00  | \$ 29,645.00  | \$ 26,178.00  | \$ 24,651.00  | \$ 20,856.00  | \$ 40,933.00  | \$ 48,990.47  | \$ 56,927.48  | \$ 62,544.32  | \$ 53,930.64  | \$ 74,575.41  | \$ 87,077.00  |
| January   | \$ 38,163.00  | \$ 19,599.00  | \$ 23,783.00  | \$ 40,207.00  | \$ 21,224.00  | \$ 27,521.00  | \$ 49,248.00  | \$ 25,563.00  | \$ 37,898.00  | \$ 20,982.00  | \$ 36,242.00  | \$ 57,636.00  | \$ 30,342.00  | \$ 30,229.00  | \$ 23,365.55  | \$ 56,651.51  | \$ 47,116.31  | \$ 61,756.57  | \$ 36,937.26  | \$ 55,071.00  |
| February  | \$ 29,092.00  | \$ 31,360.00  | \$ 29,207.00  | \$ 40,299.00  | \$ 16,893.00  | \$ 32,118.00  | \$ 27,440.00  | \$ 36,248.00  | \$ 32,762.00  | \$ 31,605.00  | \$ 30,448.00  | \$ 30,449.00  | \$ 21,772.00  | \$ 26,749.00  | \$ 37,454.31  | \$ 41,451.22  | \$ 49,126.05  | \$ 62,570.03  | \$ 59,528.92  | \$ 76,688.00  |
| March     | \$ 44,484.00  | \$ 50,244.00  | \$ 45,181.00  | \$ 51,193.00  | \$ 52,873.00  | \$ 64,305.00  | \$ 39,994.00  | \$ 58,128.00  | \$ 44,011.00  | \$ 29,929.00  | \$ 34,261.00  | \$ 39,413.00  | \$ 52,056.00  | \$ 52,147.00  | \$ 56,303.83  | \$ 67,691.37  | \$ 69,982.06  | \$ 91,891.25  | \$ 111,901.00 |               |
| April     | \$ 52,898.00  | \$ 44,170.00  | \$ 54,841.00  | \$ 60,003.00  | \$ 58,698.00  | \$ 57,655.00  | \$ 57,937.00  | \$ 46,802.00  | \$ 51,866.00  | \$ 33,553.00  | \$ 28,234.00  | \$ 58,911.00  | \$ 60,713.00  | \$ 82,079.00  | \$ 13,723.75  | \$ 75,786.66  | \$ 93,650.43  | \$ 93,909.09  | \$ 110,981.80 |               |
| May       | \$ 49,583.00  | \$ 50,784.00  | \$ 59,984.00  | \$ 65,535.00  | \$ 46,083.00  | \$ 53,246.00  | \$ 57,607.00  | \$ 51,940.00  | \$ 56,256.00  | \$ 48,499.00  | \$ 30,164.00  | \$ 50,065.00  | \$ 57,692.00  | \$ 62,730.00  | \$ 28,942.99  | \$ 58,401.78  | \$ 92,185.04  | \$ 86,160.00  | \$ 103,122.90 |               |
| June      | \$ 38,039.00  | \$ 52,831.00  | \$ 65,674.00  | \$ 62,065.00  | \$ 59,492.00  | \$ 59,357.00  | \$ 61,151.00  | \$ 55,923.00  | \$ 48,913.00  | \$ 26,082.00  | \$ 8,162.00   | \$ 37,417.00  | \$ 53,075.00  | \$ 58,322.00  | \$ 62,154.13  | \$ 63,469.78  | \$ 80,131.95  | \$ 98,988.00  | \$ 103,910.00 |               |
| July      | \$ 40,396.00  | \$ 35,250.00  | \$ 58,329.00  | \$ 62,141.00  | \$ 40,405.00  | \$ 52,427.00  | \$ 50,465.00  | \$ 50,193.00  | \$ 44,700.00  | \$ 43,387.00  | \$ 36,186.00  | \$ 37,656.00  | \$ 52,448.00  | \$ 69,071.00  | \$ 50,746.13  | \$ 57,641.43  | \$ 81,808.90  | \$ 96,210.00  | \$ 31,782.37  |               |
| August    | \$ 40,352.00  | \$ 41,420.00  | \$ 38,504.00  | \$ 63,134.00  | \$ 48,395.00  | \$ 44,385.00  | \$ 45,158.00  | \$ 48,075.00  | \$ 46,545.00  | \$ 43,727.00  | \$ 30,306.00  | \$ 23,868.00  | \$ 58,221.00  | \$ 67,005.00  | \$ 58,155.52  | \$ 57,091.00  | \$ 59,695.18  | \$ 88,042.00  | \$ 106,879.00 |               |
| September | \$ 35,529.00  | \$ 37,527.00  | \$ 23,756.00  | \$ 49,098.00  | \$ 41,066.00  | \$ 44,276.00  | \$ 42,282.00  | \$ 34,895.00  | \$ 25,984.00  | \$ 21,813.00  | \$ 26,082.00  | \$ 2,160.00   | \$ 15,674.00  | \$ 38,567.00  | \$ 57,786.23  | \$ 45,708.61  | 68,991.57     | \$ 106,996.00 | 96180.34      |               |
| Total     | \$ 477,492.00 | \$ 460,478.00 | \$ 514,128.00 | \$ 617,861.00 | \$ 485,557.00 | \$ 557,456.00 | \$ 546,766.00 | \$ 525,006.00 | \$ 481,682.00 | \$ 392,155.00 | \$ 339,379.00 | \$ 434,860.00 | \$ 480,324.00 | \$ 585,100.00 | \$ 523,369.18 | \$ 707,657.75 | \$ 812,966.41 | 950,429.24    | \$ 973,143.92 | \$ 392,820.00 |





# Human Resources Monthly Report

Date: March 5, 2025

HR TEAM: Donna Fisher/Genesis Martinez

## HR Services Team Priorities and Results for February 2025:

- **Welcomes and Well-wishes:**
  - **We are excited to welcome:**
    - **Paris DeLeon – Part-time EMT – Fire Department**
    - **Johnnie Wakeland – Part-time Range Attendant – Golf Course**
- **Training/Coaching/Performance Improvement:**
  - **Performance Issues Addressed:** We had zero (0) employee terminations for performance this month.
- **Employee Turnover/Recruiting/Hiring Progress:**
  - **Employee Turnover:** We had two (2) employee separations in February from the Golf Course.
  - **Internal Transfers/Promotions:**
    - Joey Earl promoted from Corporal to Sergeant in the Police Department
  - **Recruiting:** Active recruiting searches include:
    - Part-time EMT
    - Firefighter/EMT – Full and Part Time
    - Part-time Crossing Guard
    - Building Maintenance Lead Technician
    - Recreation Attendant – Recreation Center
    - Public Works Maintenance Technician I – Parks
    - Patrol Officer
    - Range Attendant – Part-time
  - **Recruiting Sources** include: City website, The Facts Online, Texas Municipal League, Strategic Government Resources, Workforce Solutions, Industry-specific organizations, Community College programs for maintenance and Police, social media, and networking.
- **Risk Management and Insurance Updates:**
  - **Unemployment Claims:** We had zero (0) unemployment appeals during the month of February.
  - **Workers Compensation Claims:** We had two (2) active Workers Comp. claims in February.
  - **Family & Medical Leave Cases (FMLA)-** We had three (3) active FMLA cases in February.
  - **Training/Development:** Assigned Sexual Harassment and Ethics training to new hires. Assigned supervisor trainings to Public Works Department supervisors. Ms. Fisher and Ms. Martinez attended the Regional Human Resources meeting in Friendswood. Ms. Fisher and Ms. Martinez participated in a webinar regarding Public Information Act and Personnel Records.
  - **Benefits and Payroll:** Met with ApplicantPro regarding E-verify. Prepared 1095-C forms.

### Priorities for March:

- **Training/Development** – Follow up on assigned trainings.



**Jerry Cain**  
Mayor

**Lance Petty**  
City Manager

## Finance, Court & Water Departments

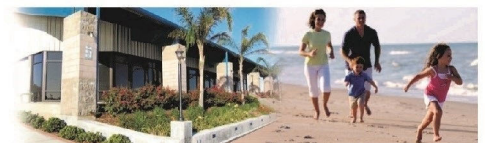
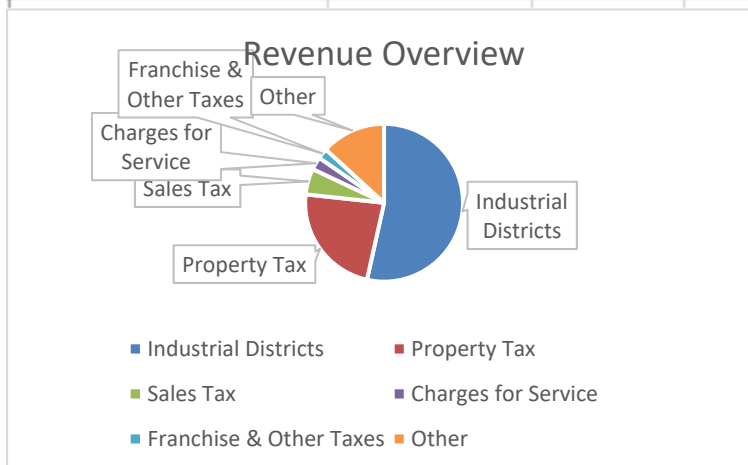
**Title:** Monthly Report for February 2025

**Date:** March 11, 2025

**From:** Ashlee Hurst, Finance Director

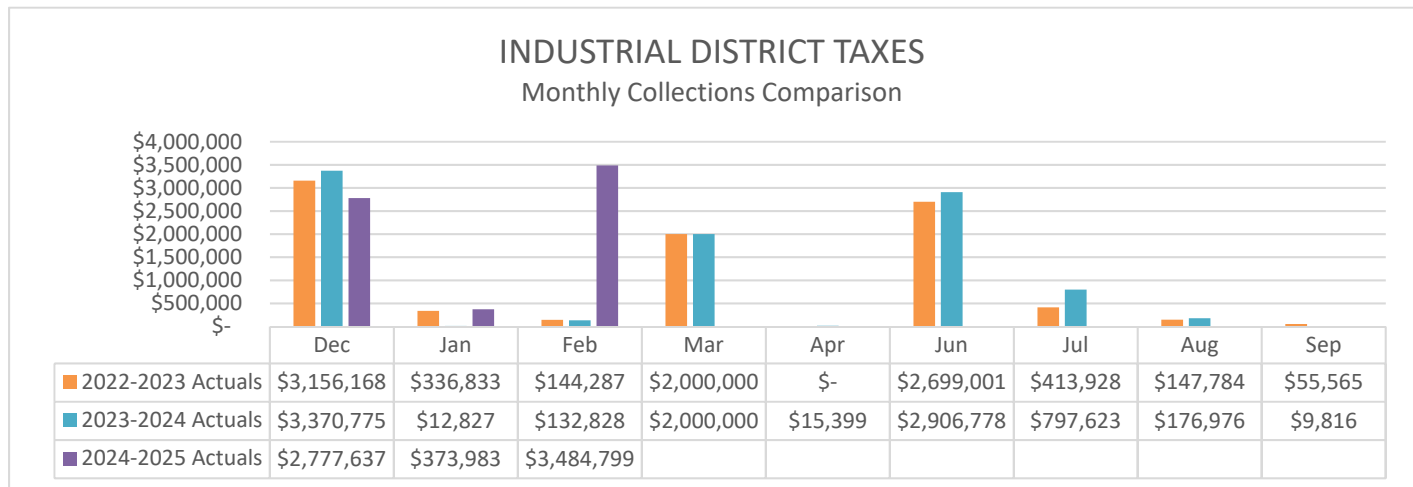
### Financials

|                         | Current Budget    | Actual FYTD       | % Budget Received |
|-------------------------|-------------------|-------------------|-------------------|
| Industrial Districts    | 9,389,300         | 6,636,419         | 71%               |
| Property Tax            | 3,370,000         | 2,879,108         | 85%               |
| Sales Tax               | 2,450,000         | 660,107           | 27%               |
| Charges for Service     | 2,224,200         | 327,228           | 15%               |
| Franchise & Other Taxes | 715,000           | 266,050           | 37%               |
| Miscellaneous Income    | 215,000           | 113,026           | 53%               |
| Fines & Forfeits        | 222,600           | 118,396           | 53%               |
| Lease Income            | 175,765           | 29,769            | 17%               |
| License and Permits     | 262,800           | 74,285            | 28%               |
| Interest Earnings       | 300,000           | 107,476           | 36%               |
| EMS                     | 684,000           | 378,762           | 55%               |
| Recreation/Rental       | 111,100           | 27,006            | 24%               |
| Golf                    | 853,000           | 429,366           | 50%               |
| Grants                  | 12,000            | 13,336            | 111%              |
| Insurance Recovery      | 20,000            | 197,042           | 985%              |
| Transfers In            | 150,000           | 150,000           | 100%              |
| <b>Grand Total</b>      | <b>21,154,765</b> | <b>12,407,376</b> | <b>59%</b>        |

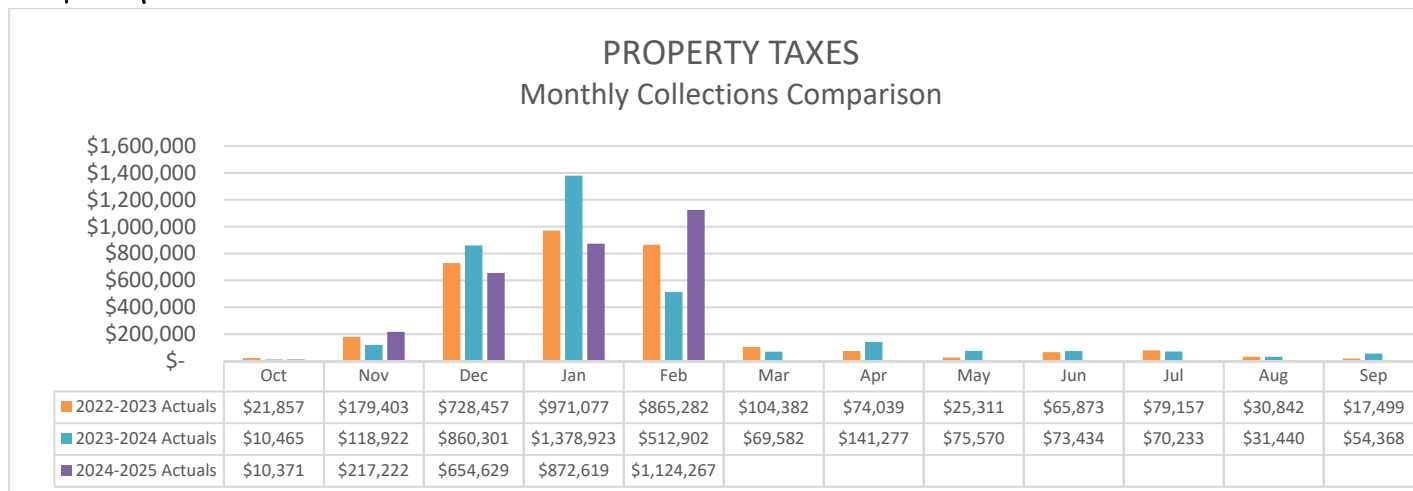


Monthly Report  
Finance, Court & Water Departments

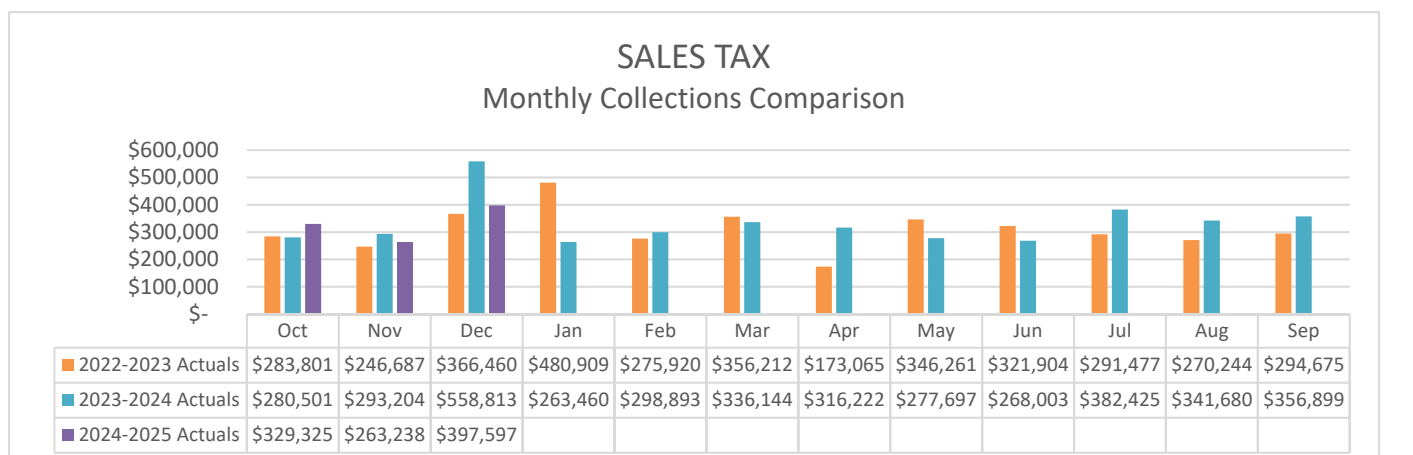
Industrial District Revenue



Property Tax Revenue



Sales Tax



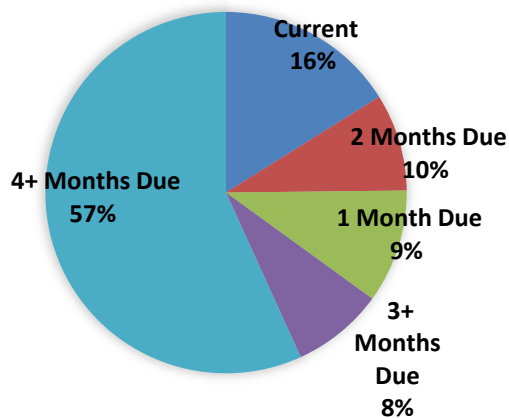
Monthly Report  
Finance, Court & Water Departments

| Accounts Payable | Oct-24      | Nov-24      | Dec-24      | Jan-25      | Feb-25      | FYTD        |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| PO's Issued      | 27          | 18          | 19          | 16          | 10          | 90          |
| Payments Issued  | 373         | 357         | 268         | 324         | 304         | 1,626       |
| Total Disbursed  | \$3,328,880 | \$1,659,875 | \$1,500,215 | \$2,696,431 | \$2,952,467 | \$9,185,401 |

## Utilities

| Billed               | Water                | Sewer              | Total FYTD           |
|----------------------|----------------------|--------------------|----------------------|
| Agricultural         | \$111                | \$0                | \$111                |
| Apartments           | 145,546              | 120,400            | 265,947              |
| Church               | 2,955                | 2,215              | 5,170                |
| City                 | 33,582               | 4,785              | 38,367               |
| Commercial           | 423,201              | 332,832            | 756,033              |
| Industrial           | 304,748              | (11,327)           | 293,421              |
| Institutions         | 78                   | 56                 | 134                  |
| Residential          | 263,889              | 196,716            | 460,605              |
| Schools              | 63,471               | 53,912             | 117,383              |
| Vacation             | 622                  | 472                | 1,094                |
| <b>Total Billed</b>  | <b>\$1,238,202</b>   | <b>\$700,061</b>   | <b>\$1,938,263</b>   |
| <b>Last FYTD</b>     | <b>\$2,110,659</b>   | <b>\$1,246,599</b> | <b>\$3,357,258</b>   |
| <b>% Change</b>      | <b>-41.3%</b>        | <b>-43.8%</b>      | <b>-42.3%</b>        |
|                      |                      |                    |                      |
| Consumption          | Water                | Sewer              | Total FYD            |
| Billed               | 87,289,120           | 52,700,910         | 139,990,030          |
| Unbilled             | 142,200              | 0                  | 142,200              |
| <b>Total Gallons</b> | <b>87,431,320</b>    | <b>52,700,910</b>  | <b>140,132,230</b>   |
| <b>Last FYTD</b>     | <b>1,053,269,790</b> | <b>93,958,790</b>  | <b>1,147,228,580</b> |
| <b>% Change</b>      | <b>-91.7%</b>        | <b>-43.9%</b>      | <b>-87.8%</b>        |

### AGING REPORT FOR WATER ACCOUNTS



Surfside has made another payment towards their arrears. The Finance Director is working with the Utility Billing department to review all other outstanding balances.

| Municipal Court                                  |              |              |              |               |
|--------------------------------------------------|--------------|--------------|--------------|---------------|
| Fiscal Year Total Through                        | Feb-23       | Feb-24       | Feb-25       | % Change      |
| <b>Issued</b>                                    |              |              |              |               |
| Citations                                        | 569          | 819          | 722          | -11.8%        |
| Violations                                       | 659          | 937          | 838          | -10.6%        |
| <b>Total Issued</b>                              | <b>1,228</b> | <b>1,756</b> | <b>1,560</b> | <b>-11.2%</b> |
| <b>Warrants</b>                                  |              |              |              |               |
| Active Warrants                                  | 300          | 327          | 363          | 11.0%         |
| Total Fees/Fines Paid*                           | \$103,845    | \$123,721    | \$169,884    | 37.3%         |
| * Includes Regulatory, State & Other Agency Fees |              |              |              |               |

## Ongoing Initiatives

### Audit

The annual audit for Fiscal Year 2023-2024 is still underway.

### Budget, CIP and Long-Range Financial Plan

No budget amendments have been prepared for 2024-2025. Council has approved some items that will require a budget amendment. Expenses were reclassified for 2024-2025 to appropriately categorize them. This required some line item transfers within department budgets, but will give better financial transparency of what is being spent on things.

### AMI Water Meter Project

The smart meter water installation project kicked off in February. We have completed the billing training, portal usage training, and continue to meet weekly with the team for progress and updates.

### Budget Software

Our financial data was onboarded into ClearGov, the new budgeting software. It was discovered that this is a very time-consuming application not meant for a small city. After many meetings and a lot of consideration, it was decided to not move forward with using this software. The Finance Department does not have the staffing this software would require to ensure accurate data at all times.

## Purchasing

A bid is being solicited for an Independent Legal Investigation into the contract with Covarrubias (RFP No. 2024-19). It will be advertised a total of 6 times before it closes on March 27, 2025. In total, this solicitation will be open for 90 days. It is also listed on our website.

A bid is being solicited for Lift Station #1 Relocation (RFP No. 2025-04). It is being advertised twice before it will close on March 27, 2025. It is being handled by our City Engineer, Kimley-Horn, and is listed on our website. In total, the solicitation will be open for 30+ days.

## Grant Administration

- Hurricane Beryl (FEMA): The City is still working weekly with FEMA to get the documentation prepared to get reimbursements submitted as projects are assigned and created.
- CDBG – GLO (Contract No. D213) Sewer Line Replacement: An extension was filed on this contract to extend the performance period until April 2025. Pay apps are still being prepared by the contractor for the City to pay. After the City pays, it is submitted to GLO for reimbursement. The total of this grant award is \$5,991,541, including a City match of \$59,915. GrantWorks is the grant administrator for this project. Freese and Nichols is the engineer of this project. The contractor is Texas Pride Utilities, LLC for this project.
- CDBG - GLO, (Contract No. D300) WWTP Renovations: This grant project is currently under construction. An extension was also granted for the performance period of this grant until April 2025. The total of this grant award is \$6,051,988, including a City match of \$60,520. This project has a budget overrun of roughly \$7,750,000. The previous Finance Director budgeted that into the Approved 2024-2025 budget from multiple funds. GrantWorks is the grant administrator for this project. Freese and Nichols is the engineer of this project. Wharton-Smith is the contractor for this project.
- CDBG - GLO, (Contract No. E164) Water Improvements: This grant project is currently still in the engineer design phase. The total award of this grant is \$1,837,967 with no City match. The grant period of performance end date is March 2026. GrantWorks is the grant administrator for this project. Freese and Nichols is the engineer for this project. No contractor will be selected until the project design is complete so a request for bids can be created for the scope of work.
- FEMA American Firefighters Grant (Contract No. 06616): This grant was awarded in August 2022 to provide reimbursement for firefighter training. The total award of the grant is \$113,953, including a City match of \$10,359. The period of performance ends in June 2025. The quarterly financial report was submitted in January.
- FEMA American Firefighters Grant (Contract No. 02061): This grant was awarded in August 2023 to provide reimbursement for new radios. The total award of the grant is \$216,000, including a City match of \$19,636. The period of performance ends in August 2025. The quarterly financial report was submitted in January.
- Office of the Governor (OOG) Radio Project: This grant was awarded in December 2024 to provide an expansion for dispatch radios. The total award for this grant is \$144,233 with no City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.

Monthly Report  
Finance, Court & Water Departments

- Office of the Governor (OOG) Bulletproof Shields: This grant was awarded in December 2024 to provide reimbursement for the purchase of bulletproof shields. The total award for this grant is \$95,602 with no City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.
- Office of the Governor (OOG) Patrol Radio Upgrade: This grant was awarded in December 2024 to provide reimbursement for the patrol radios upgrade cost. The total award for this grant is \$131,525 with no City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.
- GLO Beach Maintenance Program: The quarterly report for the months of September through November was submitted in January.
- CDBG-Brazoria County: The City was granted a grant for installation of insta-valves in October 2024 for a total of \$220,000 with an \$8,000 City match. The sizes and locations of the valves submitted in the City's application were incorrect. The City is waiting for guidance from Brazoria County on what needs to be done to get the contract revised with the correct locations and sizes.
- Texas Division of Emergency Management (TDEM) Lift Station #3 Generator: This mitigation program project was awarded in May 2023 for a total award of \$40,000, including a City match of \$4,000. The period of performance for this project ends in June 2025. The quarterly report was submitted in January. A request for reimbursement was submitted in January as well as the project comes close to completion.
- Texas Division of Emergency Management (TDEM) Lift Station #4 Generator: This mitigation program project was awarded in May 2023 for a total award of \$40,000, including a City match of \$4,000. The period of performance for this project ends in June 2025. The quarterly report was submitted in January. A request for reimbursement was submitted in January as well as the project comes close to completion.
- Texas Division of Emergency Management (TDEM) Lift Station #14 Generator: This mitigation program project was awarded in June 2023 for a total award of \$40,000, including a City match of \$4,000. The period of performance for this project ends in June 2025. The quarterly report was submitted in January. A request for reimbursement was submitted in January as well as the project comes close to completion.
- Texas Division of Emergency Management (TDEM) Service Center Generator: This mitigation program project was awarded in October 2024 for a total award of \$200,000, including a City match of \$20,000. The period of performance for this project ends in August 2025. The quarterly report was submitted in January.
- Texas Division of Emergency Management (TDEM) Recreation Center Generator: This mitigation program project was awarded in November 2024 for a total award of \$200,000, including a City match of \$20,000. The City elected to decline this grant award because



Monthly Report  
Finance, Court & Water Departments

Centerpoint donated a generator to this facility. The quarterly report was submitted in January.

- Texas Division of Emergency Management (TDEM) City Hall Generator: This mitigation program project was awarded in January 2025 for a total award of \$425,000, including a City match of \$42,500. The period of performance for this project ends in August 2025. The quarterly report was submitted in January. A kickoff meeting was held in February.
- Texas Division of Emergency Management (TDEM) Riverplace Generator: This mitigation program project was awarded in January 2025 for a total award of \$143,000, including a City match of \$14,300. The period of performance for this project ends in August 2025. The quarterly report was submitted in January. A kickoff meeting was held in February.



## City of Freeport

### General Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End February 2025

|                               | Current Fiscal Year, 2024 - 2025 |                        |                         |                           |                         | Prior Year                  |
|-------------------------------|----------------------------------|------------------------|-------------------------|---------------------------|-------------------------|-----------------------------|
|                               | Budget<br>FY 2024-2025           | Feb-2025<br>Actual     | Year-to-Date<br>Actual  | Y-T-D<br>Variance         | Y-T-D<br>% of<br>Budget | Feb-2025<br>Y-T-D<br>Actual |
| <b>RESOURCES</b>              |                                  |                        |                         |                           |                         |                             |
| Property Taxes                | 3,370,000                        | 1,124,267              | 2,879,108               | (490,892)                 | 85.4%                   | 2,881,513                   |
| Industrial Taxes              | 9,389,300                        | 3,484,799              | 6,636,419               | (2,752,881)               | 70.7%                   | 3,516,430                   |
| Sales Tax                     | 2,450,000                        | 265,065                | 660,107                 | (1,789,893)               | 26.9%                   | 930,652                     |
| Franchise & Other Taxes       | 715,000                          | 2,158                  | 266,050                 | (448,950)                 | 37.2%                   | 301,467                     |
| Permits                       | 262,800                          | 15,547                 | 74,285                  | (188,515)                 | 28.3%                   | 77,101                      |
| EMS                           | 684,000                          | 7,066                  | 378,762                 | (305,238)                 | 55.4%                   | 300,649                     |
| Charges for Services          | 798,600                          | 65,562                 | 327,228                 | (471,372)                 | 41.0%                   | 332,128                     |
| Recreation/Rental             | 111,100                          | 1,529                  | 27,006                  | (84,094)                  | 24.3%                   | 52,398                      |
| Golf                          | 853,000                          | 76,371                 | 429,366                 | (423,634)                 | 50.3%                   | 295,816                     |
| Municipal Court               | 222,600                          | 41,555                 | 118,396                 | (104,204)                 | 53.2%                   | 67,651                      |
| Grants                        | 12,000                           | -                      | 13,336                  | 1,336                     | 111.1%                  | 39,537                      |
| Lease Income                  | 175,765                          | 2,454                  | 29,769                  | (145,996)                 | 16.9%                   | 6,000                       |
| Interest Earned               | 300,000                          | -                      | 107,476                 | (192,524)                 | 35.8%                   | 254,104                     |
| Insurance Recovery            | 20,000                           | 880                    | 197,042                 | 177,042                   | 985.2%                  | 2,529                       |
| Miscellaneous                 | 112,500                          | 5,674                  | 113,026                 | 526                       | 100.5%                  | 84,972                      |
| Transfers In                  | 150,000                          | -                      | -                       | (150,000)                 | 0.0%                    | 62,500                      |
| <b>TOTAL ACTUAL RESOURCES</b> | <b>\$ 19,626,665.00</b>          | <b>\$ 5,092,926.56</b> | <b>\$ 12,257,377.16</b> | <b>\$ (7,369,287.84)</b>  | <b>62.5%</b>            | <b>\$ 9,205,445.99</b>      |
| Use of Fund Balance           | -                                | -                      | -                       | -                         | -                       | -                           |
| <b>TOTAL RESOURCES</b>        | <b>\$ 19,626,665.00</b>          | <b>\$ 5,092,926.56</b> | <b>\$ 12,257,377.16</b> | <b>\$ (7,369,287.84)</b>  |                         | <b>\$ 9,205,445.99</b>      |
| <b>EXPENDITURES</b>           |                                  |                        |                         |                           |                         |                             |
| Administration                | 2,092,360                        | 145,790                | 846,291                 | (1,246,069)               | 40.4%                   | 811,027                     |
| Information Technology        | 493,357                          | 27,600                 | 245,113                 | (248,244)                 | 49.7%                   | 206,116                     |
| Service Center                | 214,667                          | 12,370                 | 98,937                  | (115,730)                 | 46.1%                   | 200,298                     |
| Municipal Court               | 260,830                          | 16,182                 | 116,059                 | (144,771)                 | 44.5%                   | 90,299                      |
| Police                        | 6,086,941                        | 384,435                | 2,348,231               | (3,738,710)               | 38.6%                   | 2,288,909                   |
| Fire                          | 1,727,304                        | 148,061                | 659,788                 | (1,067,516)               | 38.2%                   | 614,875                     |
| EMS                           | 1,152,227                        | 99,345                 | 477,713                 | (674,514)                 | 41.5%                   | 364,652                     |
| Emergency Management          | -                                | (950)                  | -                       | -                         | 0.0%                    | -                           |
| Code Enforcement              | 356,227                          | 25,001                 | 123,895                 | (232,332)                 | 34.8%                   | 175,516                     |
| Building                      | 388,502                          | 29,395                 | 208,030                 | (180,472)                 | 53.5%                   | 117,818                     |
| Garbage Collection            | 775,000                          | 64,158                 | 294,014                 | (480,986)                 | 37.9%                   | 254,908                     |
| Street & Drainage             | 1,456,908                        | 97,449                 | 605,387                 | (851,521)                 | 41.6%                   | 565,042                     |
| Beach Fund Expense            | 42,850                           | 6,566                  | 7,017                   | (35,833)                  | 16.4%                   | 331                         |
| Main Street                   | 72,525                           | 1,144                  | 8,621                   | (63,904)                  | 11.9%                   | 33,523                      |
| Historical Museum             | 322,230                          | 29,733                 | 115,503                 | (206,727)                 | 35.8%                   | 81,815                      |
| Sr Citizens Commission        | 17,500                           | 713                    | 4,524                   | (12,976)                  | 25.8%                   | 6,655                       |
| Library                       | 51,850                           | 2,736                  | 15,523                  | (36,327)                  | 29.9%                   | 11,820                      |
| Parks                         | 1,316,140                        | 101,879                | 478,315                 | (837,825)                 | 36.3%                   | 474,442                     |
| Golf                          | 1,324,854                        | 109,981                | 518,152                 | (806,702)                 | 39.1%                   | 482,692                     |
| Recreation                    | 525,869                          | 25,175                 | 115,040                 | (410,829)                 | 21.9%                   | 135,844                     |
| Transfers Out                 | 711,665                          | 711,665                | 711,665                 | -                         | 100.0%                  | 865,495                     |
| <b>TOTAL EXPENDITURES</b>     | <b>\$ 19,389,806.00</b>          | <b>\$ 2,038,427.11</b> | <b>\$ 7,997,818.85</b>  | <b>\$ (11,391,987.15)</b> | <b>41.2%</b>            | <b>\$ 7,782,077.69</b>      |
| <b>EXCESS/(DEFICIT)</b>       | <b>\$ 236,859.00</b>             | <b>\$ 3,054,499.45</b> | <b>\$ 4,259,558.31</b>  |                           |                         | <b>\$ 1,423,368.30</b>      |



## City of Freeport

### Water & Sewer Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End February 2025

|                                       | Current Fiscal Year, 2024 - 2025 |                        |                        |                           |                         | Prior Year                  |
|---------------------------------------|----------------------------------|------------------------|------------------------|---------------------------|-------------------------|-----------------------------|
|                                       | Budget<br>FY 2024-2025           | Feb-2025<br>Actual     | Year-to-Date<br>Actual | Y-T-D<br>Variance         | Y-T-D<br>% of<br>Budget | Feb-2025<br>Y-T-D<br>Actual |
| <b>RESOURCES</b>                      |                                  |                        |                        |                           |                         |                             |
| Water Revenue                         | 5,562,408                        | 392,801                | 2,011,120              | (3,551,288)               | 36.2%                   | 2,144,302                   |
| Sewer Revenue                         | 2,917,518                        | 232,003                | 959,528                | (1,957,990)               | 32.9%                   | 1,275,230                   |
| Water Tap Fee                         | 6,250                            | 550                    | 550                    | (5,700)                   | 8.8%                    | 2,400                       |
| Sewer Tap Fee                         | 6,000                            | 500                    | 500                    | (5,500)                   | 8.3%                    | -                           |
| Connect & Disconnect Fees             | 147,812                          | 13,285                 | 66,621                 | (81,191)                  | 45.1%                   | 63,555                      |
| Bad Debt Write-Off                    | 7,928                            | -                      | 258                    | (7,670)                   | 3.2%                    | 1,908                       |
| Interlocal Revenue                    | 22,894                           | -                      | -                      | (22,894)                  | 0.0%                    | -                           |
| Interest Earned                       | 38,227                           | -                      | 2,512                  | (35,715)                  | 6.6%                    | 14,582                      |
| Misc. Income                          | -                                | -                      | 10,647                 | 10,647                    | 100.0%                  | 164                         |
| Returned Check Fees                   | 1,175                            | 125                    | 625                    | (550)                     | 53.2%                   | 450                         |
| Utility Reimbursements                | 179,226                          | -                      | 24,364                 | (154,862)                 | 13.6%                   | -                           |
| Grant - CDBG GLO                      | 2,069,361                        | -                      | 933                    | (2,068,428)               | 0.0%                    | 672,031                     |
| Contributions/Capital<br>Transfers In | 3,171,821                        | -                      | -                      | (3,171,821)               | 0.0%                    | -                           |
| <b>TOTAL ACTUAL RESOURCES</b>         | <b>\$ 14,130,620.00</b>          | <b>\$ 639,263.92</b>   | <b>\$ 3,077,656.97</b> | <b>\$ (11,052,963.03)</b> | <b>21.8%</b>            | <b>\$ 4,174,621.80</b>      |
| Use of Fund Balance                   | -                                | -                      | -                      | -                         | -                       | -                           |
| <b>TOTAL RESOURCES</b>                | <b>\$ 14,130,620.00</b>          | <b>\$ 639,263.92</b>   | <b>\$ 3,077,656.97</b> | <b>\$ (11,052,963.03)</b> |                         | <b>\$ 4,174,621.80</b>      |
| <b>EXPENDITURES</b>                   |                                  |                        |                        |                           |                         |                             |
| Salaries                              | 120,943                          | 11,668                 | 44,758                 | (76,185)                  | 37.0%                   | 58,690                      |
| Benefits                              | 55,535                           | 6,981                  | 23,557                 | (31,978)                  | 42.4%                   | 27,871                      |
| Supplies                              | 27,290                           | 3,422                  | 13,516                 | (13,774)                  | 49.5%                   | 7,991                       |
| Services                              | 6,423,318                        | 548,802                | 2,470,047              | (3,953,271)               | 38.5%                   | 2,045,755                   |
| Maintenance                           | 82,676                           | 3,563                  | 38,142                 | (44,534)                  | 46.1%                   | 55,615                      |
| Sundry                                | 23,660                           | -                      | 28,751                 | 5,091                     | 121.5%                  | 22,679                      |
| Capital Outlay                        | 2,882,874                        | 111,375                | 983,196                | (1,899,678)               | 34.1%                   | 763,874.13                  |
| Depreciation                          | 662,314                          | -                      | -                      | (662,314)                 | 0.0%                    | -                           |
| Debt Service Fees                     | -                                | -                      | -                      | -                         | #DIV/0!                 | -                           |
| Transfer to Debt Service              | 303,783                          | -                      | -                      | (303,783)                 | 0.0%                    | 126,304                     |
| Transfer to General Fund              | 150,000                          | 150,000                | 150,000                | -                         | 100.0%                  | 62,500                      |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 10,732,393.00</b>          | <b>\$ 835,809.63</b>   | <b>\$ 3,751,967.13</b> | <b>\$ (6,980,425.87)</b>  | <b>35.0%</b>            | <b>\$ 2,407,403.41</b>      |
| <b>EXCESS/(DEFICIT)</b>               | <b>\$ 3,398,227.00</b>           | <b>\$ (196,545.71)</b> | <b>\$ (674,310.16)</b> |                           |                         | <b>\$ 1,767,218.39</b>      |



**City of Freeport**  
**Fund Balance Summary**  
For the Period End February 2025

|                                      | Unaudited<br>Fund Balance<br>9/30/2024 | Year-to-Date<br>Revenue | Year-to-Date<br>Expense | Transfers In/(Out) | Unaudited<br>Fund Balance<br>9/30/2025 |
|--------------------------------------|----------------------------------------|-------------------------|-------------------------|--------------------|----------------------------------------|
| <b>OPERATING FUNDS</b>               |                                        |                         |                         |                    |                                        |
| 10 - General Fund                    | 8,024,621.74                           | 12,257,377.16           | 7,997,818.81            | -                  | 12,284,180.09                          |
| 56 - Water / Sewer Fund              | 11,821,380.85                          | 3,077,656.97            | 3,751,967.13            | -                  | 11,147,070.69                          |
|                                      | \$ 19,846,002.59                       | \$ 15,335,034.13        | \$ 11,749,785.94        | \$ -               | \$ 23,431,250.78                       |
| <b>RESERVE FUNDS</b>                 |                                        |                         |                         |                    |                                        |
| 64 - Debt Service Fund               | 493,233.42                             | 606,069.82              | 680,059.40              | -                  | 419,243.84                             |
|                                      | \$ 493,233.42                          | \$ 606,069.82           | \$ 680,059.40           | \$ -               | \$ 419,243.84                          |
| <b>BOND/CAPITAL PROJECT FUNDS</b>    |                                        |                         |                         |                    |                                        |
| 66 - 2020 CO Bond CIP Fund           | 1,026,584.49                           | 16,920.78               | -                       | -                  | 1,043,505.27                           |
| 67 - 2021 CO Bond CIP Fund           | 2,948,462.69                           | 48,410.19               | 47,436.19               | -                  | 2,949,436.69                           |
| 68 - AMI Water Meter Project Fund    | -                                      | 3,500,000.00            | 1,754,826.20            | -                  | 1,745,173.80                           |
|                                      | \$ 3,975,047.18                        | \$ 3,565,330.97         | \$ 1,802,262.39         | \$ -               | \$ 5,738,115.76                        |
| <b>INTERNAL SERVICE FUNDS</b>        |                                        |                         |                         |                    |                                        |
| 14 - Street & Drainage Fund          | 2,742,909.25                           | 542,843.26              | 127,238.58              | -                  | 3,158,513.93                           |
| 21 - Facilities & Grounds Fund       | 2,394,124.16                           | 38,369.04               | 63,621.53               | -                  | 2,368,871.67                           |
| 22 - Vehicle & Equipment Fund        | 42,281.80                              | 211,665.00              | 116,641.74              | -                  | 137,305.06                             |
| 23 - IT Fund                         | 215,004.44                             | 3,543.82                | -                       | -                  | 218,548.26                             |
|                                      | \$ 5,394,319.65                        | \$ 796,421.12           | \$ 307,501.85           | \$ -               | \$ 5,883,238.92                        |
| <b>SPECIAL PURPOSE FUNDS</b>         |                                        |                         |                         |                    |                                        |
| 16 - Marina Operations Fund          | 861.85                                 | 13.10                   | -                       | -                  | 874.95                                 |
| 18 - Hotel-Motel Tax Fund            | 241,822.04                             | 5,286.94                | 12,000.00               | -                  | 235,108.98                             |
| 24 - City-EDC Project Fund           | 27,838.06                              | 20,055.41               | -                       | -                  | 47,893.47                              |
| 25 - Port Projects Fund              | 6,451,852.62                           | 101,902.81              | 611,079.91              | -                  | 5,942,675.52                           |
| 40 - Court Technology Fund           | 21,008.63                              | 3,921.11                | -                       | -                  | 24,929.74                              |
| 41 - Court Security Fund             | 99,109.08                              | 5,463.55                | -                       | -                  | 104,572.63                             |
| 43 - State Narcotics/Chapter 59 Fund | 145,523.33                             | 2,216.95                | 2,204.47                | -                  | 145,535.81                             |
| 44 - Federal Narcotics/EQ Share Fund | -                                      | -                       | -                       | -                  | -                                      |
| 70 - TIRZ No. 1 Fund                 | 570,586.68                             | 280,003.39              | -                       | -                  | 850,590.07                             |
|                                      | \$ 7,558,602.29                        | \$ 418,863.26           | \$ 625,284.38           | \$ -               | \$ 7,352,181.17                        |
| <b>GRANT FUNDS</b>                   |                                        |                         |                         |                    |                                        |
| 17 - Beach Maintenance Fund          | -                                      | -                       | -                       | -                  | -                                      |
| 100 - Hurricane Beryl Fund           | (1,437,303.57)                         | -                       | 529,752.22              | -                  | (1,967,055.79)                         |
|                                      | \$ (1,437,303.57)                      | \$ -                    | \$ 529,752.22           | \$ -               | \$ (1,967,055.79)                      |
| <b>OTHER FUNDS</b>                   |                                        |                         |                         |                    |                                        |
| 80 - Capital Assets                  | (7,603,470.33)                         | -                       | -                       | -                  | (7,603,470.33)                         |
| 87 - Clearing Fund                   | -                                      | -                       | -                       | -                  | -                                      |
| 90 - Long-Term Liabilities           | (13,151,516.36)                        | -                       | -                       | -                  | (13,151,516.36)                        |
|                                      | \$ (20,754,986.69)                     | \$ -                    | \$ -                    | \$ -               | \$ (20,754,986.69)                     |
| <b>EDC FUNDS</b>                     |                                        |                         |                         |                    |                                        |
| 30 - Economic Development Fund       | 4,751,907.87                           | 381,689.76              | 185,824.26              | -                  | 4,947,773.37                           |
| 31 - EDC Projects Fund               | 832,499.25                             | -                       | 51,450.00               | -                  | 781,049.25                             |
| 33 - EDC Marketing Fund              | 129,818.02                             | -                       | 23,258.38               | -                  | 106,559.64                             |
| 34 - Series 2001 - Debt Svc Fund     | 17,288.55                              | 235.92                  | -                       | -                  | 17,524.47                              |
|                                      | \$ 5,731,513.69                        | \$ 381,925.68           | \$ 260,532.64           | \$ -               | \$ 5,852,906.73                        |
| <b>TOTAL CITY FUNDS</b>              | 15,074,914.87                          | 20,721,719.30           | 15,694,646.18           | -                  | 20,101,987.99                          |
| <b>TOTAL EDC FUNDS</b>               | 5,731,513.69                           | 381,925.68              | 260,532.64              | -                  | 5,852,906.73                           |
| <b>TOTAL ALL FUNDS</b>               | \$ 20,806,428.56                       | \$ 21,103,644.98        | \$ 15,955,178.82        | \$ -               | \$ 25,954,894.72                       |



**City of Freeport**  
**Capital Projects**  
For the Period End February 2025

| Total Construction Commitments as of 2/28/2025 |                  |
|------------------------------------------------|------------------|
| Total Commitments                              | \$ 23,832,406.22 |
| Enterprise                                     | \$ 18,888,098.77 |
| Governmental                                   | \$ 4,944,307.45  |

| Project                                                  | Project Status | Budgeted Cost          | Spent To Date          | Remaining              |
|----------------------------------------------------------|----------------|------------------------|------------------------|------------------------|
| <b>Fund 67 - 2021 CO Bond Fund</b>                       |                |                        |                        |                        |
| <b>Water/Sewer</b>                                       |                |                        |                        |                        |
| Lift Station 3, 4, & 14 Rehabilitation - 2023-2025       | Complete       | 1,735,713.00           | 1,731,208.95           | -                      |
| FM 1495 Water Line Relocation - 2022-2025                | Complete       | 481,665.00             | 467,579.22             | -                      |
| Phase I SSOI Engineering - 2022-2025                     | In Progress    | 215,926.00             | 22,974.00              | 192,952.00             |
| Sanitary Sewer Collection Grant Match (D213) - 2022-2025 | Complete       | 59,316.00              | 59,316.00              | -                      |
| WWTP Grant Match (D300) - 2022-2025                      | In Progress    | 691,020.00             | 60,520.00              | 630,500.00             |
| Avenue H Sewer Line Rep. Grant Match - 2023-2025         | Complete       | 41,366.00              | 41,222.19              | -                      |
| WWTP Improvements (D300) - 2022-2025                     | In Progress    | 1,298,130.00           | 185,645.85             | 1,112,484.15           |
| Lift Station Pumps - 2024-2025                           | In Progress    | 151,348.00             | -                      | 151,348.00             |
| Sewer Line Replacement SSOI - 2022-2025                  | In Progress    | 482,572.00             | -                      | 482,572.00             |
| <b>Total Funding 66 - 2021 CO Bond Fund</b>              |                | <b>\$ 5,157,056.00</b> | <b>\$ 2,568,466.21</b> | <b>\$ 2,569,856.15</b> |

|                                                  |          |                        |                        |                      |
|--------------------------------------------------|----------|------------------------|------------------------|----------------------|
| <b>Fund 66 - 2020 CO Bond Fund</b>               |          |                        |                        |                      |
| <b>Admin</b>                                     |          |                        |                        |                      |
| City Hall Renovations - 2020-2025                | On Hold  | 998,000.00             | 548,359.03             | 449,640.97           |
| <b>Public Works</b>                              |          |                        |                        |                      |
| Streets & Drainage Projects - 2020-2025          | Complete | 6,375,000.00           | 6,467,061.53           | -                    |
| Velasco Pump Station Improvements - 2020-2025    | Complete | 252,000.00             | 252,000.00             | -                    |
| Heritage House Renovations - 2020-2025           | On Hold  | 375,000.00             | 2,500.00               | 372,500.00           |
| <b>Total Funding Fund 66 - 2020 CO Bond Fund</b> |          | <b>\$ 8,000,000.00</b> | <b>\$ 7,269,920.56</b> | <b>\$ 822,140.97</b> |

|                                                               |             |                        |                        |                      |
|---------------------------------------------------------------|-------------|------------------------|------------------------|----------------------|
| <b>Fund 14 -Streets &amp; Drainage Funds</b>                  |             |                        |                        |                      |
| <b>Public Works</b>                                           |             |                        |                        |                      |
| Asphalt Streets - 2022-2023 (Interlocal with Brazoria County) | In Progress | 446,041.00             | 1,110.00               | 444,931.00           |
| Entry Road for Park - 2022-2023                               | Complete    | 150,000.00             | 150,000.00             | -                    |
| Streets & Drainage Project - 2022-2023                        | Complete    | 759,000.00             | 759,000.00             | -                    |
| Phase 2 Concrete Streets - 2022-2023                          | Complete    | 1,181,666.00           | 1,443,892.71           | -                    |
| Asphalt Streets - 2023-2024                                   | In Progress | 570,178.00             | 554,491.15             | 15,686.85            |
| Stormwater Project - 2023-2024                                | In Progress | 500,000.00             | -                      | 500,000.00           |
| <b>Total Funding Fund 14 - Streets &amp; Drainage Fund</b>    |             | <b>\$ 3,606,885.00</b> | <b>\$ 2,908,493.86</b> | <b>\$ 960,617.85</b> |

|                                                        |             |            |            |            |
|--------------------------------------------------------|-------------|------------|------------|------------|
| <b>Fund 21 - Facilities &amp; Grounds CIP</b>          |             |            |            |            |
| <b>Admin</b>                                           |             |            |            |            |
| City Hall Renovations - 2020-2021                      | On Hold     | 750,000.00 | 66,784.00  | 683,216.00 |
| <b>Fire/EMS</b>                                        |             |            |            |            |
| Temp. Modular Building - 2022-2023                     | In Progress | 426,095.00 | 428,984.29 | -          |
| Fire Station 1 Driveway - 2022-2023                    | In Progress | 10,000.00  | 2,488.25   | 7,511.75   |
| Radio Antenna Repairs - Fire 2022-2023                 | In Progress | 11,665.00  | 5,057.17   | 6,607.83   |
| <b>Golf Course</b>                                     |             |            |            |            |
| Greens Resurfacing - 2023-2024                         | In Progress | 320,000.00 | 98,355.25  | 221,644.75 |
| Pumphouse Replacement - 2023-2024                      | In Progress | 40,000.00  | 13,258.72  | 26,741.28  |
| <b>Police</b>                                          |             |            |            |            |
| Jail Facility Renovation - 2022-2023                   | In Progress | 115,000.00 | -          | 115,000.00 |
| Replacement of Main Electric Dist. Panel - 2022-2023   | In Progress | 20,000.00  | 47,155.30  | -          |
| Police Department Parking Lot Improvements - 2022-2023 | In Progress | 20,000.00  | -          | 20,000.00  |
| New Evidence Lockers - 2023-2024                       | In Progress | 11,000.00  | 9,600.00   | 1,400.00   |
| Server Room Ventilation - 2023-2024                    | In Progress | 12,500.00  | -          | 12,500.00  |

| Public Works                                                |             |                        |                      |                        |
|-------------------------------------------------------------|-------------|------------------------|----------------------|------------------------|
| Park Equipment - 2023-2024                                  | In Progress | 10,000.00              | 10,000.00            | -                      |
| Riverplace Exterior Metal Coating - 2023-2024               | Complete    | 30,000.00              | 28,590.00            | -                      |
| Splashpad Renovation - 2023-2024                            | In Progress | 10,000.00              | -                    | 10,000.00              |
| Museum Storage Renovation - 2023-2024                       | Complete    | 10,000.00              | 4,500.00             | -                      |
| New Display Cases - 2023-2024                               | Complete    | 11,500.00              | 11,500.00            | -                      |
| Nesting Training Tables - 2023-2024                         | In Progress | 6,750.00               | -                    | 6,750.00               |
| FMP Kitchen - 2023-2024                                     | Complete    | 40,000.00              | 16,375.23            | 23,624.77              |
| <b>Total Funding Fund 21 - Facilities &amp; Grounds CIP</b> |             | <b>\$ 1,854,510.00</b> | <b>\$ 742,648.21</b> | <b>\$ 1,134,996.38</b> |

| Fund 22 - Vehicle & Equipment Replacement Fund                     |             |                        |                        |                      |
|--------------------------------------------------------------------|-------------|------------------------|------------------------|----------------------|
| Fire/EMS                                                           |             |                        |                        |                      |
| Replace 2 Ambulances (907 & 908) - 2021-2022                       | In Progress | 600,000.00             | 632,532.24             | -                    |
| Equipping New Reserve FF - 2022-2023                               | In Progress | 12,000.00              | 10,037.00              | 1,963.00             |
| Furnishings/Appliances Fire Station 2 - 2022-2023                  | In Progress | 30,000.00              | 1,077.00               | 28,923.00            |
| Portable Radios - 2023-2024                                        | In Progress | 36,400.00              | 12,324.10              | 24,075.90            |
| Reserve PPE - 2023-2024                                            | In Progress | 19,100.00              | 16,116.00              | 2,984.00             |
| A/C Replacement - 2024-2025                                        | In Progress | 15,000.00              |                        | 15,000.00            |
| Information Technology                                             |             |                        |                        |                      |
| Server Replacement - 2024-2025                                     | Complete    | 40,000.00              | 39,893.20              | -                    |
| Website Upgrade - 2024-2025                                        | In Progress | 20,250.00              | 6,530.00               | 13,720.00            |
| Administration                                                     |             |                        |                        |                      |
| Budgeting Software - 2024-2025                                     | Complete    | 8,775.00               | 8,775.00               | -                    |
| Applicant Tracking Software - 2024-2025                            | Complete    | 7,640.00               | 5,851.00               | -                    |
| Golf Course                                                        |             |                        |                        |                      |
| 5210 Tractor - 2023-2024                                           | Complete    | 36,000.00              | 35,539.02              | -                    |
| Slope Mower - 2023-2024                                            | Complete    | 59,000.00              | 36,602.28              | -                    |
| Z-Master 72" Mower - 2023-2024                                     | Complete    | 17,000.00              | 17,619.42              | -                    |
| Pro-Grater - 2024-2025                                             | In Progress | 38,000.00              | 17,619.42              | -                    |
| Police                                                             |             |                        |                        |                      |
| Vehicle Replacement Program (Annual) - 2021-2024                   | Complete    | 505,748.00             | 519,229.72             | -                    |
| Generator - 2021-2024                                              | Complete    | 60,000.00              | 60,000.00              | -                    |
| Replace Gate Motor - 2023-2024                                     | In Progress | 15,000.00              | -                      | 15,000.00            |
| Server Switch Replacements - 2023-2024                             | Complete    | 15,000.00              | 19,445.49              | -                    |
| New Motion Cyber Security - 2023-2024                              | Complete    | 10,000.00              | 3,809.20               | -                    |
| Off-Site Backup & Software - 2023-2024                             | Complete    | 14,000.00              | 12,304.54              | -                    |
| CJIS Update - 2024-2025                                            | In Progress | 5,500.00               | -                      | 5,500.00             |
| Temperature Control Service/911 - 2024-2025                        | In Progress | 14,000.00              | -                      | 14,000.00            |
| GPS for Patrol Units - 2024-2025                                   | Complete    | 26,500.00              | 26,162.88              | -                    |
| Public Works                                                       |             |                        |                        |                      |
| Purchase of (3) Work Trucks - 2023-2024                            | Complete    | 120,000.00             | 106,916.35             | -                    |
| One Ton Dump Truck - 2023-2024                                     | Complete    | 90,000.00              | 80,861.64              | -                    |
| 3/4 Yard Concrete Mixer - 2023-2024                                | Complete    | 10,000.00              | 4,200.00               | -                    |
| Two Zero Turn Mowers 72" - 2024-2025                               | Complete    | 36,000.00              | 36,602.28              | -                    |
| <b>Total Funding Fund 22 - Vehicle &amp; Equipment Replacement</b> |             | <b>\$ 1,824,913.00</b> | <b>\$ 1,673,445.50</b> | <b>\$ 121,165.90</b> |

| Fund 23 - Technology Fund                      |          |                     |                     |             |
|------------------------------------------------|----------|---------------------|---------------------|-------------|
| Access Control Panel - 2019-2020               | Complete | 21,905.00           | 21,905.00           | -           |
| <b>Total Funding Fund 23 - Technology Fund</b> |          | <b>\$ 21,905.00</b> | <b>\$ 21,905.00</b> | <b>\$ -</b> |

| Fund 25 - Projects Fund                            |             |              |            |              |
|----------------------------------------------------|-------------|--------------|------------|--------------|
| Admin                                              |             |              |            |              |
| Demolition OA Fleming - 2023-2024                  | Complete    | 223,462.00   | 223,461.59 | -            |
| Infrastructure OA Fleming Streets - 2023-2024      | In progress | 1,500,000.00 | -          | 1,500,000.00 |
| Water/Sewer                                        |             |              |            |              |
| Infrastructure OA Fleming W/S - 2023-2025          | In progress | 1,000,000.00 | -          | 1,000,000.00 |
| Lift Station - 2023-2025                           | In progress | 1,200,000.00 | 281,110.18 | 918,889.82   |
| WWTP Improvements Grant Overage (D300) - 2023-2025 | In progress | 6,754,500.00 | 522,287.56 | 6,232,212.44 |
| Public Works                                       |             |              |            |              |

|                                                    |          |                         |                        |                        |
|----------------------------------------------------|----------|-------------------------|------------------------|------------------------|
| OA Fleming Park (Soccer Field Project) - 2023-2025 | Complete | 600,000.00              | 534,024.32             | 65,975.68              |
| <b>Total Funding Fund 25 - Projects Fund</b>       |          | <b>\$ 11,277,962.00</b> | <b>\$ 1,560,883.65</b> | <b>\$ 9,717,077.94</b> |

| Grant Funded Projects (Various Funds)                         |             |                         |                        |                        |
|---------------------------------------------------------------|-------------|-------------------------|------------------------|------------------------|
| Administration                                                |             |                         |                        |                        |
| GLO Beach Maintenance Grant - 2024-2025                       | In Progress | 10,000.00               | -                      | 10,000.00              |
| Fire/EMS                                                      |             |                         |                        |                        |
| FEMA AFG - Fire Radio Replacements - 2022-2025                | In Progress | 216,000.00              | 201,694.32             | 14,305.68              |
| FEMA AFG - Fire Training Reimbursement - 2023-2025            | In Progress | 113,953.00              | -                      | 113,953.00             |
| Police                                                        |             |                         |                        |                        |
| OOG - Body Cameras - 2023-2024                                | Complete    | 57,765.00               | 66,514.87              | -                      |
| OOG - Mobile Video Equipment - 2023-2024                      | Complete    | 102,650.00              | 130,151.53             | -                      |
| OOG - Rifle-Resistant Body Armor - 2023-2024                  | Complete    | 50,908.00               | 46,923.55              | -                      |
| OOG - Radio Interoperability Project - 2024-2025              | In Progress | 144,233.00              | 66,514.87              | -                      |
| OOG - Ballistic Shield Project - 2024-2025                    | In Progress | 95,602.00               | 130,151.53             | -                      |
| OOG - Vehicle Radio Equipment Refresh - 2024-2025             | In Progress | 131,525.00              | 46,923.55              | -                      |
| Public Works                                                  |             |                         |                        |                        |
| TDEM MIT - Lift Station #3 Generator - 2023-2025              | In Progress | 36,000.00               | 33,266.67              | 2,733.33               |
| TDEM MIT - Lift Station #4 Generator - 2023-2025              | In Progress | 36,000.00               | 33,266.67              | 2,733.33               |
| TDEM MIT - Lift Station #14 Generator - 2023-2025             | In Progress | 36,000.00               | 33,266.67              | 2,733.33               |
| TDEM MIT - City Hall Generator - 2024-2025                    | In Progress | 425,000.00              |                        |                        |
| TDEM MIT - Riverplace Generator - 2024-2025                   | In Progress | 143,000.00              |                        |                        |
| TDEM MIT - Service Center Generator - 2024-2025               | In Progress | 200,000.00              |                        |                        |
| Water/Sewer                                                   |             |                         |                        |                        |
| CDBG MIT 2016 HUD - Sewer Line Replacement (D213) - 2021-2025 | In Progress | 5,931,626.00            | 4,068,134.69           | 1,863,491.31           |
| CDGB MIT Harvey - WWTP Improvements (D300) - 2021-2025        | In Progress | 5,991,468.00            | 1,328,628.75           | 4,662,839.25           |
| CDBG MIT Water Improvements (E164) - 2023-2026                | In Progress | 1,868,000.00            | 34,238.20              | 1,833,761.80           |
| <b>Total Funding Grant Projects</b>                           |             | <b>\$ 15,579,730.00</b> | <b>\$ 6,219,675.87</b> | <b>\$ 8,506,551.03</b> |

| Other Projects                       |          |                      |                      |             |
|--------------------------------------|----------|----------------------|----------------------|-------------|
| Information Technology               |          |                      |                      |             |
| Incode Migration Project - 2022-2024 | Complete | 208,000.00           | 208,000.00           | -           |
| <b>Total Funding Other Projects</b>  |          | <b>\$ 208,000.00</b> | <b>\$ 208,000.00</b> | <b>\$ -</b> |





## PUBLIC WORKS MONTHLY REPORT

Date: February, 2025

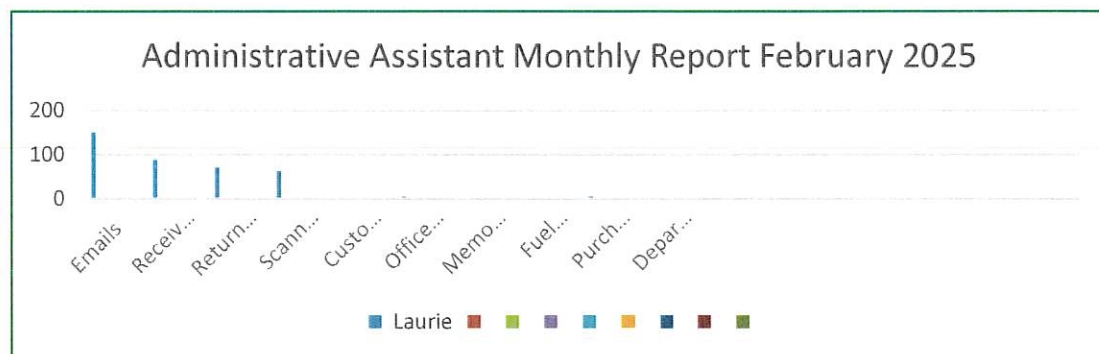
From: Rudy Ragle, Director of Public Works

### Administration Division:

Under the Direction of the Director of Public Works, this division manages the public works office, customer service, scheduling, reporting and public communication

### Key Highlights This Month:

- Work Orders
- Communication
- E-mail



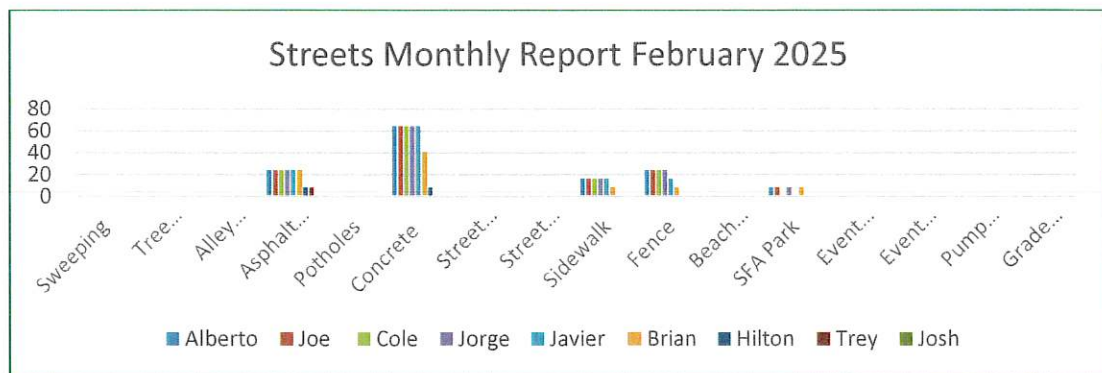


## Streets Division:

Under the direction of the Streets Supervisor, this division provides street maintenance services to the community by pothole patching, curb, gutter and sidewalk repair and replacement of city streets and alleys. This division also provides sign maintenance which includes the installation and repair of roadway signs and the repair and maintenance of roadway markings within the city's right-of-way.

### Key Highlights This Month:

- Concrete Repairs
- Street cuts for water and sewer
- Finish and grade walk at SFA

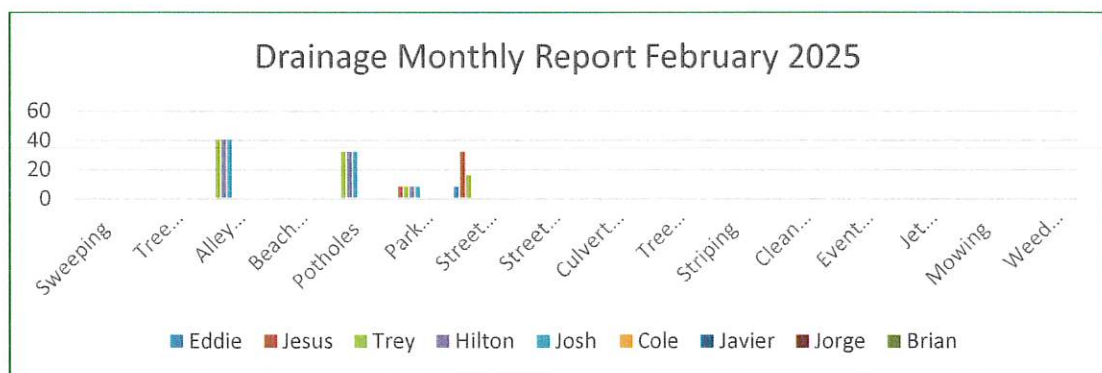


## Drainage Division:

Under the direction of the Drainage Supervisor, this division is responsible for all repairs and maintenance of the city's stormwater collection system. This division also installs new culvert piping upon customer permitting.

### Key Highlights This Month:

- Pot hole Repair
- Beach road repair
- Alley repairs

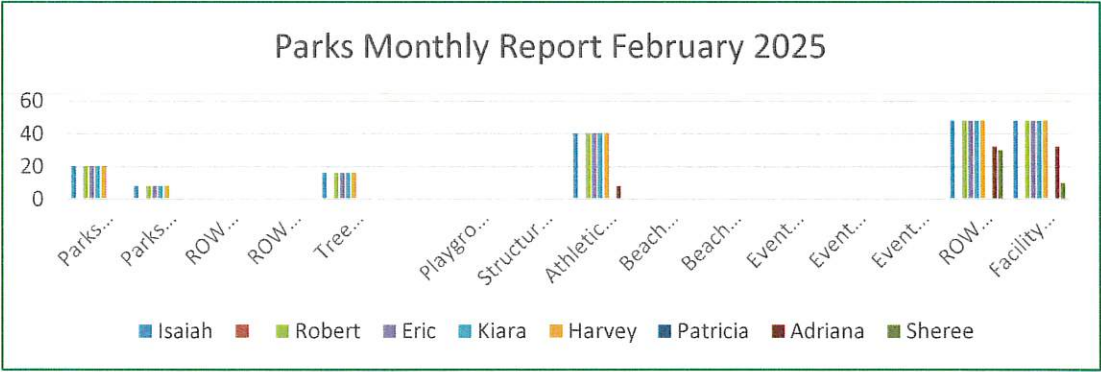


**Parks Division:**

Under the direction of the Parks/Grounds/Facilities Supervisor, this division provides services to the community by conducting preservation and beautification of the City’s parks, ball fields, building grounds and open spaces.

**Key Highlights This Month**

- Install granite around soccer field
- Trim trees in parks
- Cleaning Facilities

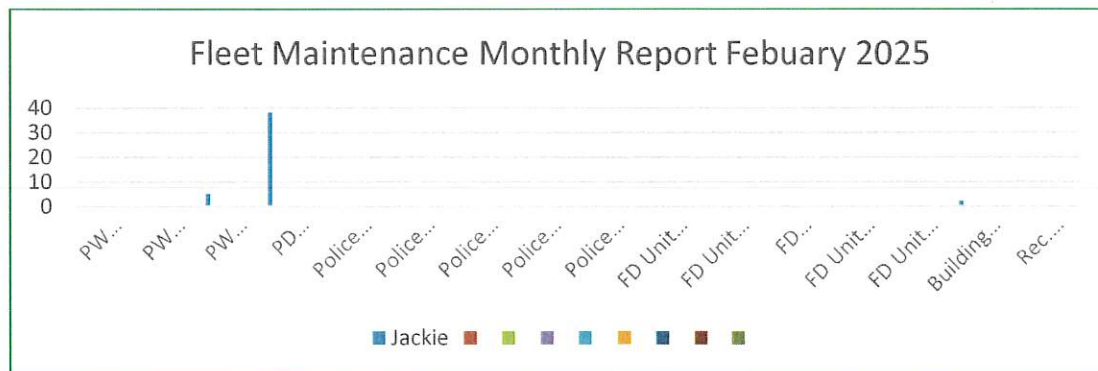


## Fleet Division:

Under the direction of the Public Works Director, this division is responsible for all repairs and maintenance of the city's Fleet

### Key Highlights This Month:

- PW Units
- Routine Maintenance
- Repair tires



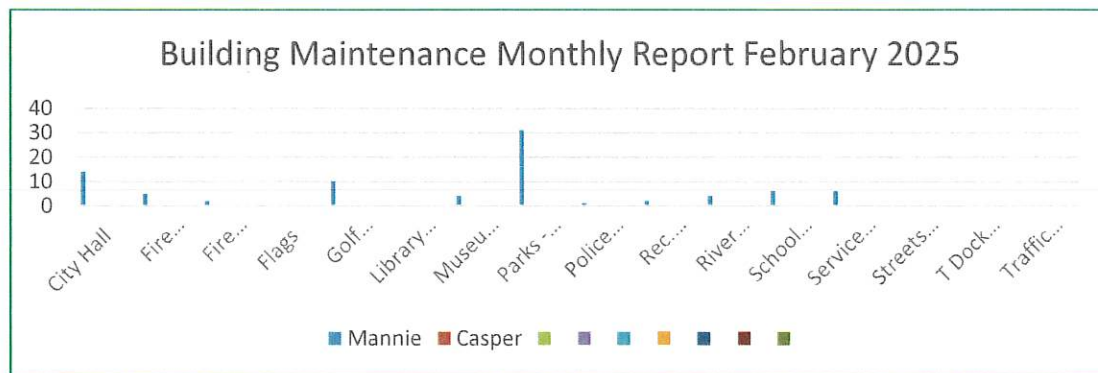


## Building Maintenance Division:

Under the direction of the Public Works Superintendent, this division provides services to the community by conducting preventative maintenance and repairs on all city property and buildings.

### Key Highlights This Month:

- Up keep on Multiple Buildings
- Maintenance on lights
- Maintenance on Building equipment



**Recreation Division:**

Under the direction of the Recreation Supervisor, this division provides services to the community through recreation, events and programs. Attached is the Recreation Division reports.

**February 2025**

- Seniors Day & Commissions Meeting – February 10<sup>th</sup>
- Staff Updates- We are currently hiring one part time recreation attendant
- Programs
  - ❖ Zumba- We have one Zumba instructor that has class 8:30- 9:30 a.m. on Mondays and Wednesdays and 10- 11am on Saturdays and 6- 7 p.m. on Mondays, Wednesdays and Fridays
  - ❖ Silver Sneakers
- Events
  - February Events:
    1. Seniors Program
    2. Daddy Daughter Dance
  - We are currently working on:
    1. Easter Eggstravaganza
    2. RiverFest on April 26<sup>th</sup>- Vendor applications available





 **FREEPORT**

# RAVIERAFEST

**APRIL 26, 2025**



**BOAT RACES, BBQ COOK-OFF, INFLATABLES, LIVE BANDS, VENDORS, & MORE!**

**FREE EVENT      FREE EVENT      FREE EVENT**

**LIVE MUSIC**



**BART CROW**



**BRI BAGWELL**



**JASE MARTIN**



**SAVANNAH RAE**



**JASON SUTHERN**

**FREE EVENT      FREE EVENT      FREE EVENT**

## FREEPORT MUNICIPAL PARK

**CRAFT & FOOD VENDORS, PLEASE CONTACT (979) 233-6061**







# EASTER

## EGGSTRAVAGANZA

AGES 2 & UNDER | AGES 3-5 | AGES 6-9  
AGES 10+ | SENIORS 55+ | ADAPTIVE

**SATURDAY, APRIL 12**  
**FREEPORT MUNICIPAL PARK**  
**FREE EVENT | STARTS AT 9 AM!**

FOR MORE INFO,  
PLEASE CONTACT  
979.233.6061





## Social Media Engagement for Freeport Recreation

|                                            | Jan<br>2024 | Feb<br>2024         | Mar<br>2024 | Apr<br>2024 | May<br>2024 | June<br>2024 | July<br>2024 | Aug<br>2024 | Sept<br>2024 | Oct.<br>2024 | Nov<br>2024 | Dec<br>2024 |
|--------------------------------------------|-------------|---------------------|-------------|-------------|-------------|--------------|--------------|-------------|--------------|--------------|-------------|-------------|
| People like Freeport Recreation page       | 3564        | 3613                | 3656        | 3713        | 3730        | 3744         | 3756         | 3763        | 3768         | 3774         | 3775        | 3775        |
| People follow Freeport Recreation page     | 3938        | 3998                | 4062        | 4135        | 4158        | 4178         | 4195         | 4208        | 4214         | 4225         | 4228        | 4228        |
|                                            | Jan<br>2025 | <b>Feb<br/>2025</b> |             |             |             |              |              |             |              |              |             |             |
| People like Freeport Recreation page       | 3775        | <b>3780</b>         |             |             |             |              |              |             |              |              |             |             |
| People follow The Freeport Recreation page | 4236        | <b>4238</b>         |             |             |             |              |              |             |              |              |             |             |

## Social Media Engagement for Senior Citizens

|                                             |             |                     |
|---------------------------------------------|-------------|---------------------|
|                                             | Jan<br>2025 | <b>Feb<br/>2025</b> |
| People like Freeport Senior Citizens Page   | 26          | <b>28</b>           |
| People follow Freeport Senior Citizens Page | 65          | <b>72</b>           |



## Revenue Report for Pool/Weight Room

|                    | Jan<br>2024 | Feb<br>2024         | Mar<br>2024 | Apr<br>2024 | May<br>2024 | June<br>2024 | July<br>2024 | Aug<br>2024 | Sept<br>2024<br><small>Closed<br/>due to<br/>FEMA</small> | Oct<br>2024 | Nov<br>2024 | Dec<br>2024<br><small>partially<br/>closed<br/>due to<br/>Blue<br/>Santa</small> |
|--------------------|-------------|---------------------|-------------|-------------|-------------|--------------|--------------|-------------|-----------------------------------------------------------|-------------|-------------|----------------------------------------------------------------------------------|
| Adult Daily Pass   | \$255       | \$175               | \$160       | \$155       | \$270       | \$275        | \$365        | \$65        | 0                                                         | \$180       | \$70        | \$15                                                                             |
| Child Daily Pass   | \$4         | \$7                 | \$6         | \$1         | \$2         | \$14         | \$136        | \$0         | 0                                                         | \$5         | \$3         | 0                                                                                |
| Senior Daily Pass  | \$27        | \$24                | \$33        | \$51        | \$126       | \$45         | \$18         | \$0         | 0                                                         | \$39        | \$21        | 0                                                                                |
| Student Daily Pass | \$99        | \$96                | \$231       | \$237       | \$189       | \$474        | \$186        | \$33        | 0                                                         | \$27        | \$69        | 0                                                                                |
|                    | Jan<br>2025 | <b>Feb<br/>2025</b> |             |             |             |              |              |             |                                                           |             |             |                                                                                  |
| Adult Daily Pass   | \$145       | <b>\$10</b>         |             |             |             |              |              |             |                                                           |             |             |                                                                                  |
| Child Daily Pass   | \$19        | <b>\$47</b>         |             |             |             |              |              |             |                                                           |             |             |                                                                                  |
| Senior Daily Pass  | \$132       | <b>\$219</b>        |             |             |             |              |              |             |                                                           |             |             |                                                                                  |
| Student Daily Pass | \$14        | <b>\$2</b>          |             |             |             |              |              |             |                                                           |             |             |                                                                                  |



|                                     | Jan<br>2024 | Feb<br>2024         | Mar<br>2024 | Apr<br>2024 | May<br>2024 | June<br>2024 | July<br>2024 | Aug<br>2024 | Sept<br>2024<br>Closed<br>due to<br>FEMA | Oct<br>2024 | Nov<br>2024 | Dec<br>2024<br>partially<br>closed<br>due to<br>Blue<br>Santa |
|-------------------------------------|-------------|---------------------|-------------|-------------|-------------|--------------|--------------|-------------|------------------------------------------|-------------|-------------|---------------------------------------------------------------|
| Monthly<br>Membership<br>Individual | \$740       | \$640               | \$620       | \$720       | \$580       | \$600        | \$260        | \$20        | 0                                        | \$580       | \$300       | \$100                                                         |
| Monthly<br>Membership Senior        | \$130       | \$130               | \$150       | \$190       | \$180       | \$200        | \$110        | \$10        | 0                                        | \$210       | \$170       | \$50                                                          |
| Monthly<br>Membership Family        | \$90        | \$120               | \$90        | \$180       | \$60        | \$330        | \$90         | \$0         | 0                                        | \$60        | \$90        | 0                                                             |
|                                     | Jan<br>2025 | <b>Feb<br/>2025</b> |             |             |             |              |              |             |                                          |             |             |                                                               |
| Monthly<br>Membership<br>Individual | \$480       | <b>\$440</b>        |             |             |             |              |              |             |                                          |             |             |                                                               |
| Monthly<br>Membership Senior        | \$200       | <b>\$190</b>        |             |             |             |              |              |             |                                          |             |             |                                                               |
| Monthly<br>Membership Family        | 0           | <b>\$120</b>        |             |             |             |              |              |             |                                          |             |             |                                                               |





|                                                                                                                                     | Jan<br>2024 | Feb<br>2024    | Mar<br>2024      | Apr<br>2024     | May<br>2024 | June<br>2024 | July<br>2024 | Aug<br>2024 | Sept<br>2024 | Oct<br>2024 | Nov<br>2024 | Dec<br>2024 |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------|------------------|-----------------|-------------|--------------|--------------|-------------|--------------|-------------|-------------|-------------|
| Number hours sports fields are used                                                                                                 | 18 hrs      | 51hrs<br>30min | 83 hrs<br>30mins | 85 hrs<br>30min | 49 hrs      | 16 hrs       | 0            | 0           | 32           | 0           | 0           | 0           |
| Sports field rentals (Baseball & Softball fields)                                                                                   | 0           | 0              | 2 hrs            | 2 hrs           | 0           | 2            | 0            | 0           | 0            | 0           | 0           | 0           |
| Facility rentals (RP, VCH, FMP, GAZ)                                                                                                | 10          | 6              | 11               | 10              | 16          | 23           | 7            | 14          | 10           | 13          | 14          | 13          |
| Number of non-profit organizations/public agencies that operate programs/services at park facilities at no cost for facility rental | 3           | 3              | 2                | 2               | 10          | 4            | 3            | 2           | 4            | 3           | 2           | 3           |
| Facility rental revenue (Net)                                                                                                       | \$14,850    | \$6,226        | \$6,350          | \$15,579        | \$10,890    | \$5,925      | \$4,605      | \$5,925     | \$7,250      | \$5,475     | \$7,650     | \$4589      |
| Total number of contract classes offered/ held                                                                                      | 24          | 20             | 23               | 21              | 23          | 17           | 9            | 26          | 23           | 26          | 20          | 18          |

|                                                                                                                       | Jan<br>2025 | <b>Feb<br/>2025</b> |  |  |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------|-------------|---------------------|--|--|--|--|--|--|--|
| Number hours sports fields are used                                                                                   | 0           | <b>0</b>            |  |  |  |  |  |  |  |
| Sports field rentals (Baseball & Softball fields)                                                                     | 0           | <b>0</b>            |  |  |  |  |  |  |  |
| Facility rentals (RP, VCH, FMP, GAZ)                                                                                  | 7           | <b>5</b>            |  |  |  |  |  |  |  |
| # of non-profit organizations/public agencies that operate programs/services at park facilities at no cost for rental | 3           | <b>2</b>            |  |  |  |  |  |  |  |
| Facility rental revenue (Net)                                                                                         | \$150       | <b>\$5,475</b>      |  |  |  |  |  |  |  |
| Total number of contract classes offered/ held                                                                        | 24          | <b>22</b>           |  |  |  |  |  |  |  |



## Check In's

|                                          | Jan<br>2024 | Feb<br>2024         | Mar<br>2024 | Apr<br>2024 | May<br>2024 | Jun<br>2024 | Jul<br>2024 | Aug<br>2024 | Sept<br>2024<br>Closed<br>due to<br>FEMA | Oct<br>2024 | Nov<br>2024 | Dec<br>2024 |
|------------------------------------------|-------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------------------------|-------------|-------------|-------------|
| Monthly<br>Membership<br>Individual      | 125         | 218                 | 219         | 247         | 182         | 163         | 58          | 5           | 0                                        | 41          | 62          | 11          |
| Monthly<br>Membership Family             | 10          | 25                  | 47          | 21          | 26          | 41          | 34          | 7           | 0                                        | 6           | 10          | 0           |
| Monthly<br>Membership Senior             | 36          | 57                  | 94          | 119         | 74          | 59          | 40          | 1           | 0                                        | 49          | 89          | 22          |
|                                          | Jan<br>2025 | <b>Feb<br/>2025</b> |             |             |             |             |             |             |                                          |             |             |             |
| Monthly<br>Membership<br>Individual      | 44          | <b>74</b>           |             |             |             |             |             |             |                                          |             |             |             |
| Monthly<br>Membership Family             | 0           | <b>33</b>           |             |             |             |             |             |             |                                          |             |             |             |
| Monthly<br>Membership Senior             | 57          | <b>96</b>           |             |             |             |             |             |             |                                          |             |             |             |
| Monthly<br>Membership Silver<br>Sneakers | 37          | <b>28</b>           |             |             |             |             |             |             |                                          |             |             |             |





**CITY OF FREEPORT**  
**FREEPORT FIRE & EMS DEPARTMENT**

131 East 4<sup>th</sup> Street  
Freeport, Texas 77541  
Phone (979) 233-2111  
Fax (979) 233-4103

Christopher Motley  
Chief / EMC

Mike Praslicka  
Deputy Chief  
EMS Coordinator

Micheal Dumas  
Deputy Chief  
Fire Marshal

To: Mr. Lance Petty, City Manager

From: Christopher D. Motley, Fire Chief

Date: March 17, 2025

Re: February 2025

Response alarms: Fire - 18  
EMS - 186  
Total - 204

Significant Events: Air Ambulance transport: 6  
Mutual Aid Request: EMS response: 4 FIRE 0  
Mutual aid given to other cities to cover EMS response: 3 FIRE 1  
Two EMS units working calls at the same time: 26  
Three working EMS alarms: 2  
Four working EMS alarms: 0  
Five working EMS alarms: 0  
Transport rate: 65%

Structure Fires: 1328 West 10<sup>th</sup>, 107 Sleepy Hollow Drive, Lake Jackson.

February 2025 Call Volume. Trend Lines Report with a moving average from 4 to 14 incidents.



Reviewing the monthly call volume, it is noted that the call volume is up early in the calendar year. Typically, you will see an increase in calls in the warm part of the year. Air ambulance significantly increase this month compared to last month. The reason for the air medical transport is due to medical necessity. Meaning those medical or trauma services are not provided locally. Example, cardiac care, strokes, and trauma recognized hospitals.

Visit us online at [www.freeport.tx.us](http://www.freeport.tx.us)  
[facebook.com/FreeportFire](https://facebook.com/FreeportFire)  
[fire@freeport.tx.us](mailto:fire@freeport.tx.us)



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Chief / EMC

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Deputy Chief  
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Deputy Chief  
Fire Marshal

---

Infrastructure:

- Station #2: Garage doors were installed. The doors and installation failed the wind storm inspection. Pending corrective action by the contractor.
- Engine 901: Replace water pump and radiator. Engine 901 is available to provide service, but the electronic controls are very sensitive in functioning.
- Engine 903: Is in service after being out for preventative maintenance. March maintenance is to replace the tires.

Emergency Management:

- Hurricane Beryl: Temporary Debris Management Site (TDMS) is still processing vegetative debris and cleaning up the site. Challenge with the site has been rainfall and drainage of the property. Target completion is April.
- Recovery: Finance is working with FEMA representatives for reimbursement.
- Port Freeport/Freeport Fire & Police Interoperability Agreement approved on May 6, 2024. Scheduled radio repeater installation March 20, 2025. Radio Antenna installation March 24, 2025.

Grants:

- Texas Forestry Grant \$25,000 approved by City Council. The UTV is in the shop for warranty work. TFS inspection when the UTV returns from the shop for reimbursement.

Personnel: Staffing

- Fire Fighter Vacancy: Three (Full-time)
- Fire Fighter Vacancy: Five (Part-time)
- EMS Vacancy: None (Part-time).
- Applications Received: Full-time: 1      Part-time: 1  
\*Note that most applicants do not hold state certification.
- Employee PAT test: Scheduled 1-  
Interviews: 1  
Backgrounds: In progress: 1 complete: Pass: 1 Fail: 0  
Job Offers: 1 Candidate withdrew offer  
New Employee: N/A
- Notice of Resignation: Julian Hernandez (PT), Sam (PT), Thomas Thornton (PT)
- Employee of the Month: Deputy Chief Jason Shafer

Clinical Training:

- Brazosport College: Students: EMT-5, Advance EMT-5, Paramedic-2
- BISD Health Care Practicum: 7 students

Training:

- TEEX Rope Rescue (A&O): Praslicka, Shafer, Matthew
- TEEX Swift Water: Canceled Winter Storm

Visit us online at [www.freeport.tx.us](http://www.freeport.tx.us)  
[facebook.com/FreeportFire](https://facebook.com/FreeportFire)  
[fire@freeport.tx.us](mailto:fire@freeport.tx.us)



# Information Technology

## Monthly Report

- Recreation Center Network and Security Upgrade 75% completed
- City Hall Wireless upgraded to more secure channel and more efficient speed.
- Re-established auto supply features of Copiers city-wide.
- GIS Storage upgrades
- New Server Backup system fully integrated and replaced previous at \$6000 annual savings to City.
- Initial planning phase completed for Website Redesign

### Upcoming Projects

- Citizen Water Reading Portal connected to new meters
- Additional Park Security Devices
- Remaining Firewall refresh for End of Life (EOL) devices FY25
- Website full redesign
- Improved Ticket reporting
- Fire Department additional Network additions for emergency network redundancy.

February 2025







## Closed Ticket 31 days by Category Only

**Description:**

**Category:** Service Desk

**Server Hostname:** support.0cwrseesmgcerdzoaboqdri0wg.bx.internal.cloudapp.net

**Generated:** 03/01/2025 01:00:29

| Category                       | Total Closed Tickets |
|--------------------------------|----------------------|
| Hardware::Computer::Laptop     | 1                    |
| Hardware::Phone::Desk          | 1                    |
| Hardware::Printer::Desk/Office | 1                    |
| Hardware::Tablet/iPad          | 1                    |
| Network                        | 2                    |
| Other                          | 5                    |
| Software::Issue                | 7                    |
| Website::Change or Upload      | 4                    |
| Website::Unblock               | 1                    |

03/01/2025

# Your Business Profile report with 401 interactions\* last month

See how Freeport City Hall at 1201 North Avenue H, Freeport, TX 77541 performed in February 2025 compared to the previous month.

## Your performance at a glance

 263

calls  
+7%

 73

people asked for  
directions  
-5%

 65

website visits from  
profile  
-12%

 535

profile views  
-9%

 139

searches  
-26%

*\*An interaction is when a customer calls, makes a booking, is sent to your website, or requests directions from your Business Profile.*

## Top search terms

1 city of freeport water  
42

2 freeport city hall  
38

3 freeport  
35



Reporting period: 11 Mar 2025 18:00 - 12 Mar 2025 18:35

Managed endpoints

60

Active endpoints

54

Blocked threats

--

Company risk score

15%

Inventory:

50

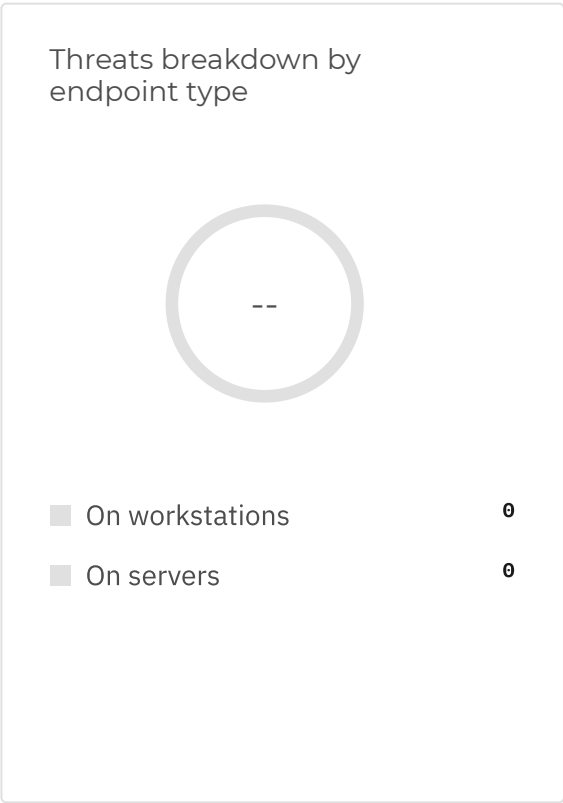
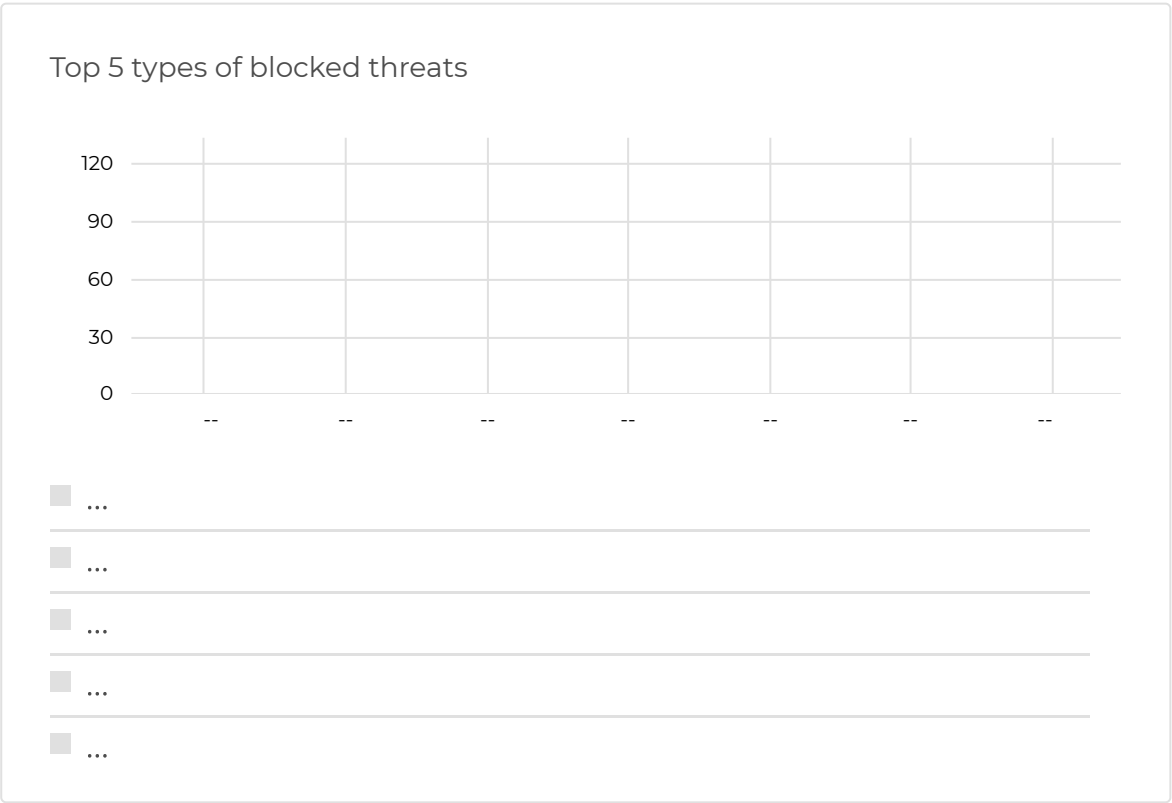
1

9

50

0

10

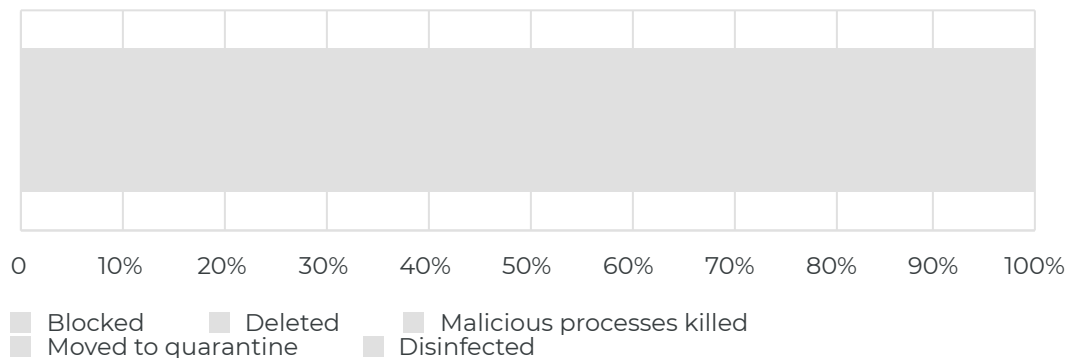


Incidents breakdown by action taken

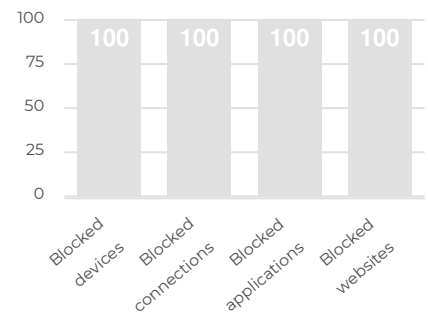


No information available. To retrieve data about your company's **Incidents Status**, please consider a compatible [license key](#).

Remediation actions



Policy rule-based detections



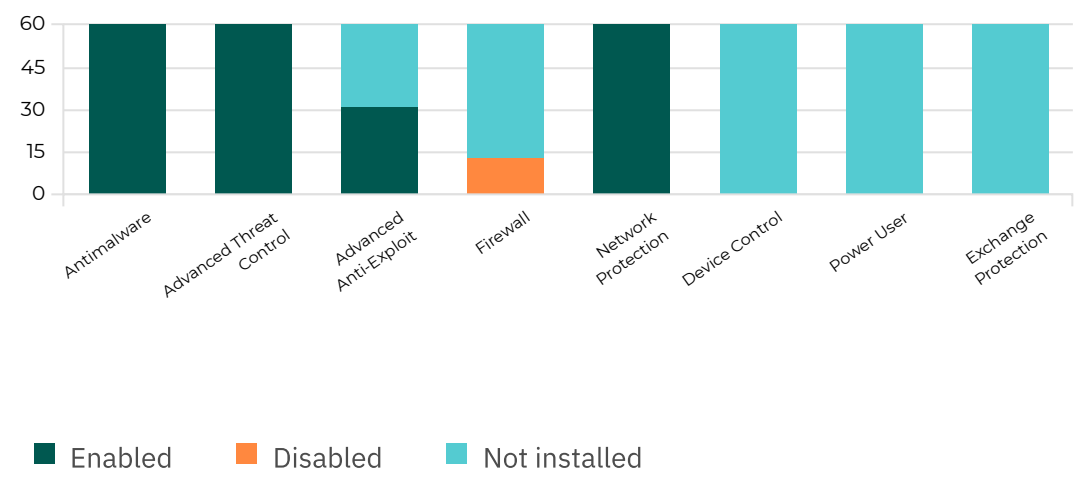
Blocked websites



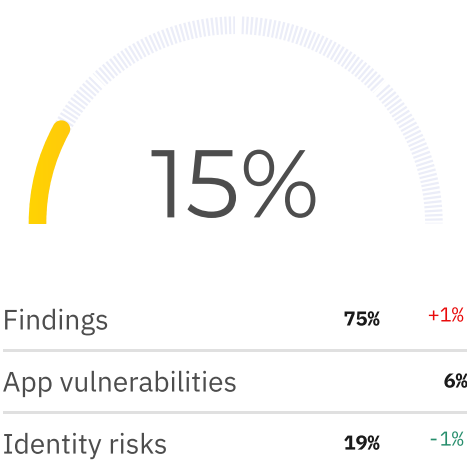
Blocked network attack techniques

|                   |   |
|-------------------|---|
| Initial access    | 0 |
| Credential access | 0 |
| Discovery         | 0 |
| Lateral movement  | 0 |
| Crimeware         | 0 |

Endpoint modules status



Company risk score



Endpoint modules status details

|                         | <div><div></div></div> | <div><div></div></div> | <div><div></div></div> |
|-------------------------|------------------------|------------------------|------------------------|
| Antimalware             | 60                     | 0                      | 0                      |
| Advanced Threat Control | 60                     | 0                      | 0                      |
| Advanced Anti-Exploit   | 31                     | 0                      | 29                     |
| Firewall                | 0                      | 13                     | 47                     |

|                     | <div><div></div></div> | <div><div></div></div> | <div><div></div></div> |
|---------------------|------------------------|------------------------|------------------------|
| Network Protection  | 60                     | 0                      | 0                      |
| Device Control      | 0                      | 0                      | 60                     |
| Power User          | 0                      | 0                      | 60                     |
| Exchange Protection | 0                      | 0                      | 60                     |

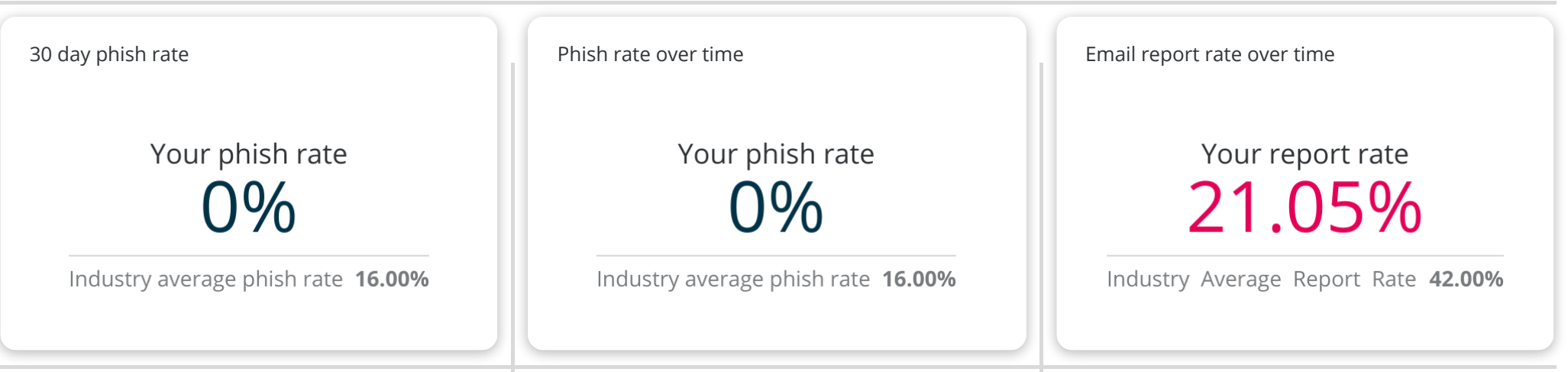
Filter statement

Filters

Days in Event DateLast 30 Days

Test CampaignNo

Security awareness training summary - Executive dashboard



Filter statement

Filters

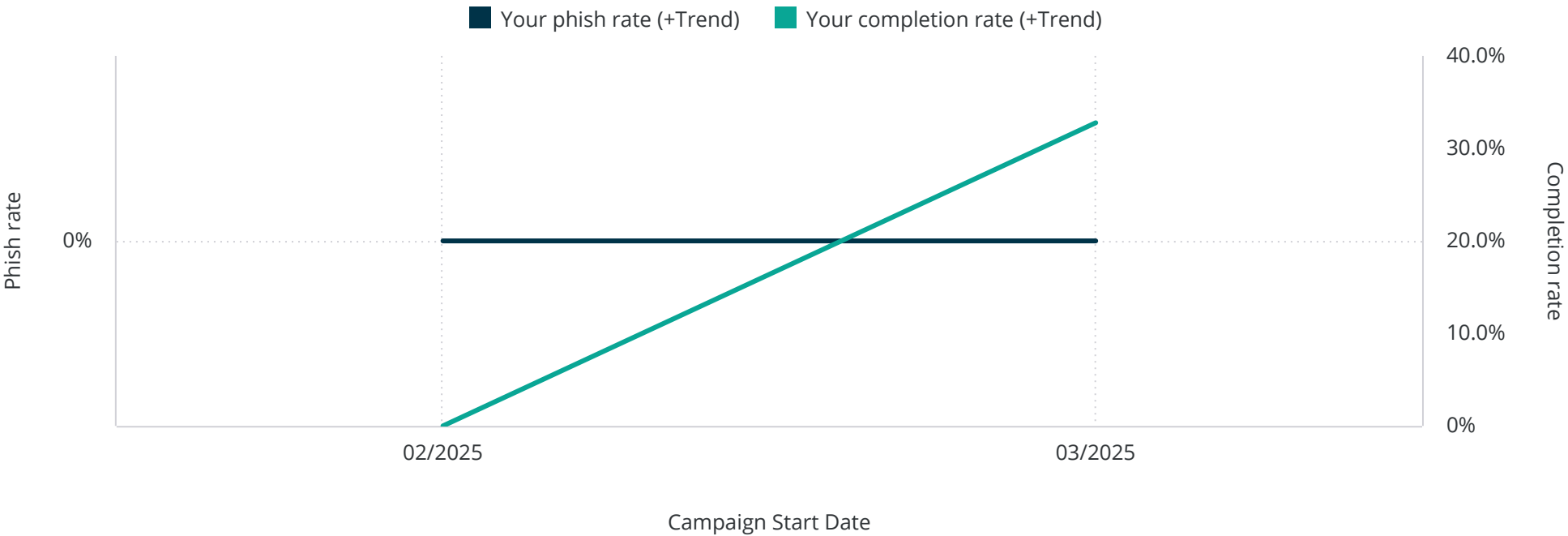
Days in Event Date

Last 30 Days

Test Campaign

No

Phish rate and training completion over time



Filter statement

Filters

Days in Event DateLast 30 Days

Test CampaignNo

30 day training completion

Your completion rate

32.77%

Industry average completion rate 51.88%

Training completion over time

Your completion rate

32.77%

Industry average completion rate 51.88%

Training time over time

Average time per learner (minutes)

1.79

Recommended annual training time (mi... 60

Risk behaviors

Failing grades

# learners with failing grades

7

Clicked events

# phished events

0

Credentials entered

# data entries

0

Incomplete training

# incomplete training courses

80



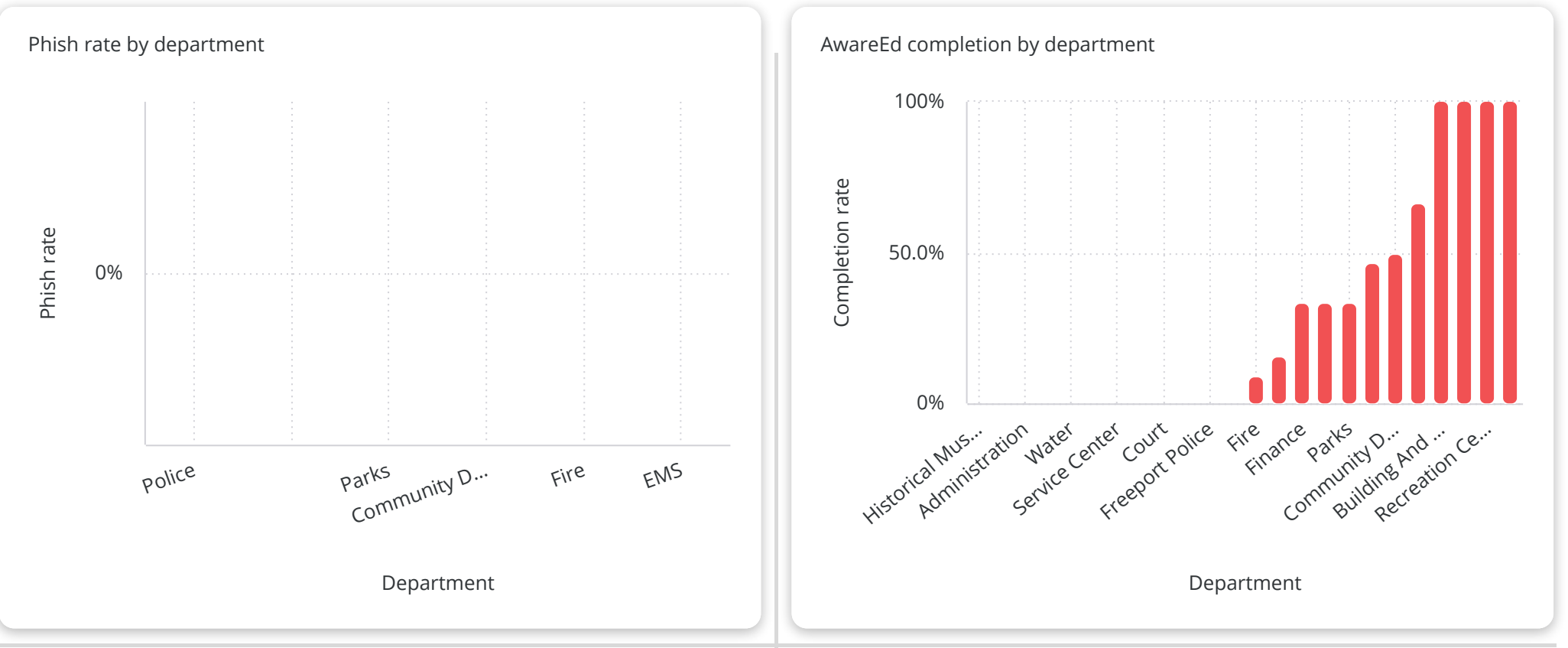
Filter statement

Filters

Days in Event DateLast 30 Days

Test CampaignNo

# Lowest performing departments



Filter statement

Filters

Days in Event Date

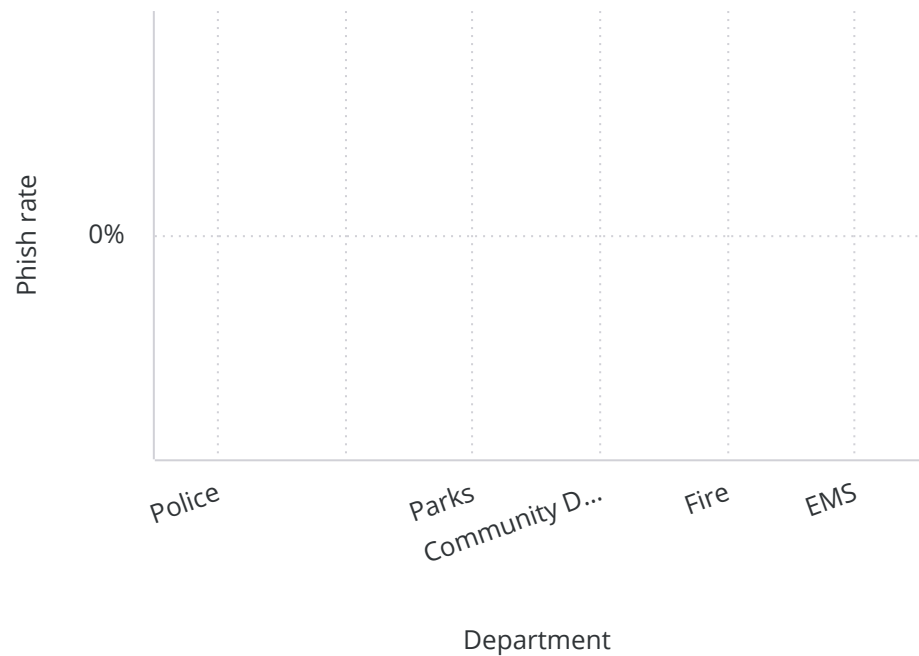
Last 30 Days

Test Campaign

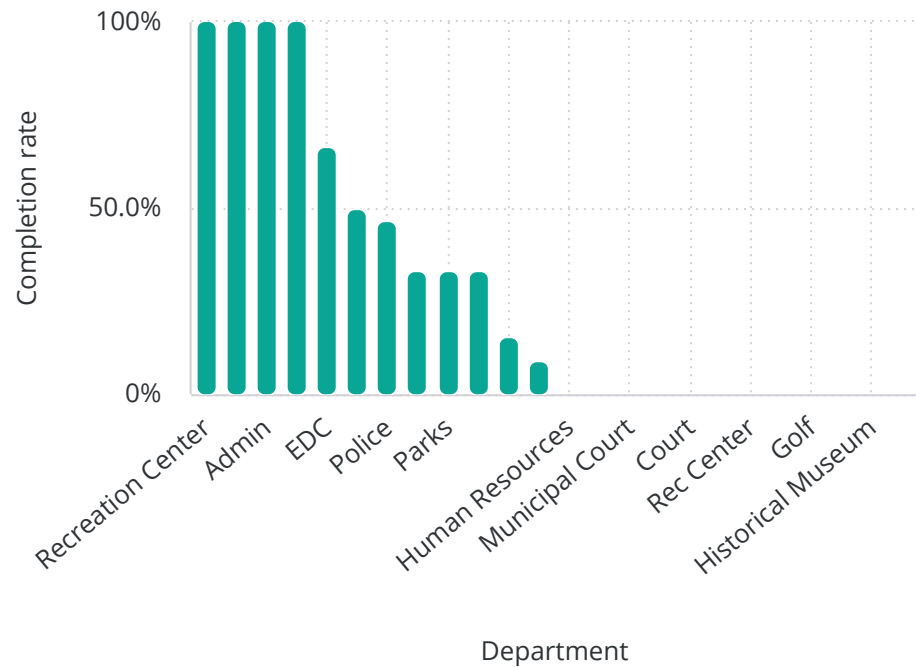
No

Highest performing departments

Phish rate by department



AwareEd completion by department



Filter statement

Filters

Days in Event DateLast 30 Days

Test CampaignNo

# Activity report

Phishing simulations

# PhishSim campaigns

3

Recommended # annual campaigns 12

Training courses

# AwareEd campaigns

1

Recommended # annual campaigns 12

Learners reporting emails

% learners using PhishNotify

21.05%

Recommended adoption rate 100%



# FREEPORT POLICE DEPARTMENT

430 N. Brazosport Blvd • Freeport, TX 77541 • 979.239.1211 • Fax 979.239.2075

*Danny Gillchriest*  
Captain

*Jennifer Howell*  
Chief of Police

*Corey Brinkman*  
Lieutenant

## FEBRUARY 2025 REPORT

### I. CALLS FOR SERVICE

1966 calls for service were reported for the month.

### II. INCIDENTS

120 cases were reported for the month.

### III. TRAFFIC CONTACTS

246 traffic stops were reported for the month.

### IV. ANIMAL CONTROL

105 animal control calls reported for the month.  
Shelter intake: 21 dogs and 10 cats

### V. CODE ENFORCEMENT

217 code enforcement violations reported for the month.

### VI. TRAINING

Training performed in accordance with the Texas Commission on Law Enforcement (TCOLE).

- All sworn personnel completed state required ALERRT active shooter training.
- SGT Graham completed and graduated from LEMIT Leadership Command College.
- Various training during the month for the department 968 hours total reported.

### VII. COMMUNITY EVENTS

The police department participated in the following events for this month:

- None

The following are upcoming events:

- March 29<sup>th</sup> Special Needs Prom
- April 5<sup>th</sup> Community Clean Up
- April 26<sup>th</sup> RiverFest

### VIII. COMPLAINTS and COMPLIMENTS

Complaints that officers did not properly investigate case. Case was reviewed and explained to complainant over evidence provided and probable cause.

Compliment over officers and staff during a civilian ride out.

Compliment over staff friendly and professional during outside agency interactions.



**IX. STAFFING**

**DISPATCHERS:**

We have 1 opening due to a termination.

**JAILERS:**

We are full staff.

**ACOS:**

We are full staff.

**CODE ENFORCEMENT:**

We are full staff.

**CROSSING GUARDS:**

We have 1 opening.

**POLICE OFFICERS:**

We have 2 opening in patrol.

**PROMOTIONS:**

Assessment centers are being held for the open positions of Lieutenant, Sergeant, Corporal and Detective.

CPL Joey Earl was promoted to the position of Sergeant. CPL Michael Rodriguez was promoted to the position of Detective. Additional positions will be filled in March.

**SPECIAL ANNOUNCEMENTS:**

None.