

# ANNUAL BUDGET

FISCAL YEAR  
2021-2022



**Adopted Budget**

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



## City of Freeport

Fiscal Year 2021-22

### Required Budget Cover Page

*Adopted September 7, 2021*

#### **Required Notice:**

“This budget will raise more revenue from property taxes than last year's budget by an amount of \$556,586, which is a 17.3 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$487,939.”

FOR: Mayor, Brooks Bass

Councilmember Ward A, Jeff Pena

Councilmember Ward B, Jerry Cain

Councilmember Ward C, Mario Muraira

Councilmember Ward D, Troy Brimage

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: N/A

| <b>Property Tax Rate Comparison</b>          | <b>2021-2022</b> | <b>2020-2021</b> |
|--|------------------|------------------|
| Property Tax Rate:                           | 0.600000         | 0.615859         |
| No New Revenue Tax Rate:                     | 0.579024         | 0.615859         |
| No New Revenue Maintenance & Operations Tax: | 0.490361         | 0.512688         |
| Voter Approval Tax Rate:                     | 0.610832         | 0.628959         |
| Debt Rate:                                   | 0.103309         | 0.098327         |



## PRINCIPAL OFFICIALS

### Mayor

*Brooks Bass*

### City Council

|        |                                   |
|--------|-----------------------------------|
| Ward A | <i>Jeff Pena</i>                  |
| Ward B | <i>Jerry Cain (Mayor Pro Tem)</i> |
| Ward C | <i>Mario Muraira</i>              |
| Ward D | <i>Troy Brimage</i>               |

### Management Team

**City Manager, *Tim Kelty***

**Finance Director, *Cathy Ezell***

**City Attorney, *Chris Duncan***

**City Secretary, *Betty Wells***

**Destinations Director, *LeAnn Strahan***

**Interim Director of Community Development, *Henry Rivas***

**Director of Economic Development**

**Director of Public Works, *Lance Petty***

**Fire Chief, *Chris Motley***

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

**Police Chief, *Ray Garivey***



Table of Contents

|                                |    |                                 |     |
|--------------------------------|----|---------------------------------|-----|
| Introduction                   |    | Capital Projects Fund           | 94  |
| Transmittal Letter             | 1  | Streets & Drainage Fund         | 95  |
| Community Information          | 11 | Facilities & Grounds CIP Fund   | 96  |
| Organizational Chart           | 13 | Vehicle & Equipment Fund        | 98  |
| Strategic Action Items         | 15 | Information Technology Fund     | 100 |
| How to Use this Budget         | 21 | Special Revenue Funds           |     |
| Budget Process & Calendar      | 22 | Hotel/Motel Tax Fund            | 102 |
| Budgeted Fund Structure        | 25 | Marina Fund                     | 103 |
| Department/Fund Relationship   | 26 | Court Technology                | 104 |
| Summaries                      |    | Court Security                  | 105 |
| City-Wide Summaries            | 27 | State Narcotics Fund            | 106 |
| Changes in Fund Balance        | 31 | Summary of Capital Expenditures | 107 |
| General Fund Summary           | 33 | Personnel Counts                | 108 |
| General Fund Revenue Summary   | 37 | Appendix                        | 111 |
| Revenue                        | 39 | Glossary                        | 112 |
| Expenditure Summary            | 43 | Financial Policies              | 118 |
| Administration                 | 45 | Pay Scale Matrix                | 130 |
| Municipal Court                | 50 | Budget Ordinance                | 132 |
| Police/Animal Control          | 52 | Property Tax Ordinance          | 138 |
| Fire/EMS                       | 56 | Tax Rate Calculation            | 142 |
| Community Development          | 62 |                                 |     |
| Public Works                   | 66 |                                 |     |
| Culture, Recreation, & Tourism | 73 |                                 |     |
| Golf Course                    | 79 |                                 |     |
| Transfers                      | 81 |                                 |     |
| Garbage Collection             | 82 |                                 |     |
| Utility Fund                   | 83 |                                 |     |
| Debt Service Fund              | 87 |                                 |     |
| TIRZ Fund                      | 91 |                                 |     |
| 2020 CO Bond Fund              | 92 |                                 |     |
| 2021 CO Bond Fund              | 93 |                                 |     |





**Brooks Bass**  
Mayor

**Tim Kelty**  
City Manager

September 7, 2021

Dear Mayor & Council:

In accordance with our City Charter and State law, the City of Freeport Adopted Budget for Fiscal Year 2021-2022 is enclosed. This year’s budget maintains existing service levels, invests in city infrastructure, and implements City Council priorities.

**Financial Summary**

The Adopted Budget includes a tax rate of \$0.60 which is more than No-New-Revenue rate and below the Voter Approval and De Minimis rates. This rate will enable the City to maintain current service levels throughout all departments, and provide revenue for many one-time capital expenditures. Overall, the General Fund Budget has expected excess revenue less expenditures of over \$2,261,295 before transfers. The General Fund is transferring \$3.75 million to fund one-time Capital Improvements. The total Budget (which includes all Funds) is approximately \$32.7 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 an ongoing issue and priority for the City. To address this, the City has been investing money in its infrastructure each year. In FYs 2017 through 2020, the City has spent an average of over \$800,000 a year. In FY2020-2021, the City budgeted over \$2.7 million in streets and drainage projects. The majority of this was funded by the 2020 Bond Issuance. In FY2021-2022, the City will invest \$2.125 million of 2020 Bond Funds and transfer \$425,000 from the General Fund to the Streets & Drainage Fund for street and sidewalk improvements. In FY2021-2022, there is an additional transfer of \$50,000 from the General Fund to the Streets and Drainage Fund specifically for sidewalk repairs.



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

Solid Waste services have been an ongoing issue. The staff bid out the services in August 2021. The bids will be reviewed and taken to City Council in September 2021. A new contract for Solid Waste services will commence in January 2022.

### ***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.

### ***City Hall Renovation***

The City has completed a feasibility study to renovate City Hall and move Council Chambers from the Police Department and is completing the architectural designs for the renovations. Currently building is approximately 38,000 square feet consisting of three floors. The HVAC system and main elevator were replaced in 2019. The building currently serves as City Hall and leased space to Gulf LNG, Amistad, Brazosport Hispanic Chamber, and Creative Design Marketing.

Based on the discussion and direction from Council in February, staff has developed the following scope of work for renovations to City Hall:

- Design of a new Council Chambers and Court room;
- Addition of public bathrooms on the first floor;
- Provide adequate breakroom facilities for staff on the first floor;
- Renovation of bathrooms on the second floor;
- Increasing security;
- Bringing the building up to code;
- Adding and removing walls to maximize space; and
- Interim Continuity of Operations plan during construction.



In addition to \$998,000 from the 2020 Bond Funds, \$750,000 in general funds are being transferred from Facilities & Grounds CIP Fund for the renovations to City Hall.

### ***Upgrade to Financial Software***

The City began migrating from Incode Version 9 to Incode Version 10 in FY2020-2021. The migrations of Check Reconciliation, Fixed Assets, General Ledger, and purchasing were completed in FY2020-2021. The migration of Cash Collections, Court System, and Utility System will be completed in FY2021-2022. The City currently utilizes Paycom for timekeeping and

outsourced payroll and will be moving these operations to Incode Version 10. Permits currently utilizes GovQA and Incode Cash Collections and began moving these operations to Incode in August 2021 and should be completed in early FY2021-2022.

#### ***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 new Incode version also allows for a separate stand-alone document management component.

#### ***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 2016 Floods State Mitigation HUD Funds for Sanitary Sewer Collection System Rehab. The City is also receiving \$2.646 million in American Recovery Act Funds. The City will receive \$1.323 million of these funds in late 2021 and the other \$1.323 million in 2022. In the FY2021-2022 budget the \$1.323 million is being used to fund public safety salaries.

#### ***Legislative Changes***

This legislative session there were changes made that will affect the policies of the City. There were also changes made that could affect the funding allocation to the departments in future years, but there was no effect on this year's funding allocation to the departments.

#### ***Impacts from COVID-19 Pandemic***

The full impact of the COVID-19 Pandemic has yet to be realized. While the City has not yet experienced a downturn financially, it is uncertain what the future impacts will be. Therefore, this budget has been developed conservatively to combat unanticipated revenue losses.

### **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 5 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 map and quantify all of its below ground and above ground drainage system and implement more systematic infrastructure maintenance.

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 cost of establishing this utility is not in the current budget but should be seriously considered for the future.

**Implementation of 2020 Certificate of Obligation Bonds**

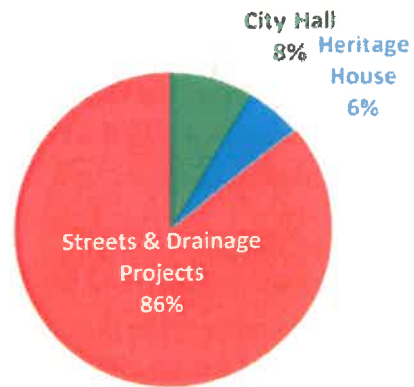
The City paid off its 2003 Certificate of Obligation bonds series in FY2018-2019. In order to maintain a level debt rate, the City advanced some of its debt service payments for its 2008 Certificate of Obligation bonds series this fiscal year. To continue maintaining a level debt rate in FY2020-2021, issued new debt. The City issued \$8 million Combination Tax and Revenue Certificates of Obligation, Series 2020 in FY2020-2021.

The 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.

The list of specific Streets and Drainage Infrastructure projects will be developed through the budget process each year, however; the intent is that the projects will spread equitability amongst all Wards in the City. Below is the summary of the expenditures included in the budget.

**BOND PROJECTS**



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

The City issued Certificates of Obligation bonds in the amount of \$5 million in FY2020-2021. These funds will be used for water and wastewater infrastructure projects, such as lift station improvements, wastewater treatment plant improvements, 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. Freese and Nichols has been asked to review that order along with any measures the city has taken in the last 5-years to comply. 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.

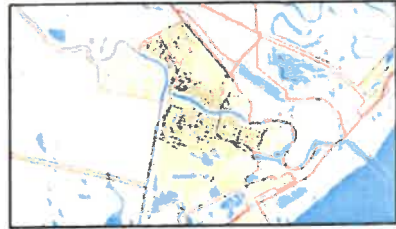
The city also suffers from frequent water main breaks and leaks. Aging underground infrastructure is the cause, and the only solution is to replace the infrastructure with new lines and valves. In the City’s aggressive street rehabilitation program, every time a street is reconstructed, water and sewer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

In late FY 2019-2020 the City completed a utility rate study to determine the true costs and appropriate rates to provide adequate funding for both ongoing operations and maintenance as well as capital investment in infrastructure. As a result, a series of utility rate increases have been approved by City Council, the last of which will go into effect in February 2022. Revenue projections from these increases have been included in the FY2021-2022 Budget. However, the utility has a significant deficit to climb out of before it returns to operating in the black

## **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 the planning and engineering services of Freese and Nichols, 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 curtail cities’ ability to grow through annexation. However, this initiative is not included in the FY 2021-2022 budget.

## **Major Changes to General Fund Revenues**

Overall the projected revenues for the FY 2021-2022 General Fund Budget are over \$18.6 million which is up more than \$1.1 million over the current FY 2020-2021 budget. This is largely due to the American Recovery Act funds included in the budget which are \$523,000 more than received in FY 2020-2021.

### **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 increased over 21% from FY 2020-2021, putting last year’s property tax rate (\$0.61859) slightly above the Voter Approval Rate (formerly known as the Rollback Rate). The FY2021-2022 Budget includes a tax rate of \$0.60 which is below the Voter Approval 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 FY2021-2022 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 are starting to comeback after being down due to the COVID-19 pandemic. A \$100,000 increase in revenue is being projected.

### *Charges for Service*

- Golf Course Revenue has been updated based on prior and current actuals.
- Parks & Recreation Rentals have been lumped into Parks Rental due to lack of consistent tracking in prior years. Moving forward, each rental property will be individually tracked.

### *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 (\$233k).
- The City will receive \$2.646 million from the American Recover Act, with \$1.323 being received in late 2021, and the remaining \$1.323 scheduled for receipt a year later. We have budgeted for the first installment in the FY 2021-2022 Budget.

### *Investment Earnings*

- Interest rates continue to be low due to many economic factors. The City is receiving less revenue from interest, and this is reflected in the FY2021-2022 budget.

### *Lease Income*

- The City has several facilities that it currently leases anticipated to bring in over \$123,000 in FY2020-2021 Lease Income. This is down from the FY2020-2021 budget due to the loss of a tenant at City Hall. We will actively be pursuing a new tenant for the space.

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

- Revenue has been maintained under Permits-Misc. to account for anticipated Engineering Services being needed for new plat and plan submittals. This revenue is offset by an expenditure under Building.

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

Overall, the General Fund is expected to have over \$2,261,295 in excess revenue less expenditures before transfers. Staff is proposing to use excess fund balance towards Capital Expenses of over \$3.75 million. The estimated Available Fund Balance at end of FY 2021-2022 is \$2,016,685. This Available Fund Balance is budgeted to be down almost \$1.6 million from the estimated beginning Available Fund Balance at the start of FY 2021-2022.

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

- In order for the City to remain competitive, a 3.5% cost of living increase has been included in the budget under Salaries. Additionally, the budget includes the full funding of the salary increases presented in the salary survey adopted in FY 2020-2021.
- The City solicited proposals for renewal of Group Medical Insurance and the proposed budget has an estimated increase of thirty-three (33%) in medical insurance premiums.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been decreased due to the decrease in rates starting January 1, 2021.

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

- Fuel costs have been rising and the budget reflects the increase in costs. In FY2020-2021, the City closed various electric accounts causing a large credit. The City has exhausted this credit and budget continues to reflect normal electric charges. In the FY 2021-2022 budget The City is anticipating continued increases in fuel costs for vehicles usage

### ***Administration***

- The Human Resources Director position has been reclassified to a Human Resources Specialist II.
- The Assistant City Manager position has been reclassified to a Finance Director Position.

### ***Police Department***

- A one-time increase to ammunition/gun supply budget to replace the service weapons in the department is included.
- An increase to service contract is included to fund the operational licenses for the new dispatch console is included.

### *Fire/Emergency Management & EMS*

- The purchase of an Iplan table has been included in Capital Outlay.

### *Community Development*

- Funding for the initiation of a Rental Registration Program has been added.
- An increase to building demolition/mowing has been included.

### *Public Works*

- A maintenance supervisor position has been eliminated.
- The Equipment rental budget was increased.

### *Culture, Recreation, and Tourism*

- Advertising in the Museum and Recreation departments has been increased significantly to better promote the City and the City's events.
- Special events budgets in the Museum and Recreation departments have been increased to add and expand events to increase community events and tourism.

### *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.
- A little more than \$3.6 Million 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, Facilities and Grounds CIP Fund, Vehicle and Equipment Replacement Fund, and new Information Technology Fund.

## **Water & Wastewater Utility Fund**

- Revenue have been increased to reflect the Council approved utility rate increases. The increased revenue will help the city begin to climb out of the deficit that has been realized in recent years. With expenditures increasing to match increases in Veolia and BWA cost increases. The 2021 Bond funds are available for much needed capital improvements.
- Salaries have been increased up to 3% for merit increases in 2020.
- The City's contribution to dependent and spousal coverage has been maintained at 40%.
- The Utility Fund will make a \$150,000 transfer to the General Fund to continue reimbursing the General Fund for the loan made in FY 2019-2020.

The City is in the process of seeking financing and funding from the Texas Water Development Board. As part of the process, assessments have been completed and estimated cost for improvement projects are laid out below. As funding becomes available, these will be added to the budget.

| Water and Sewer Capital Projects         | 2020-2022           | 2023-2024          | TOTAL                |
|--|---------------------|--------------------|----------------------|
| Waste Water Treatment Plant Improvements | \$7,445,000         |                    | \$7,445,000          |
| Waste Water Lift Station Improvements    | \$1,025,850         |                    | \$1,025,850          |
| WW Lift Station Improvements             |                     | \$779,150          | \$779,150            |
| Water System Improvements                | \$750,000           |                    | \$750,000            |
| Wastewater I&I Improvements              | \$3,000,000         |                    | \$3,000,000          |
| Wastewater I&I Improvements              |                     | \$4,000,000        | \$4,000,000          |
| <b>ESTIMATED TOTAL</b>                   | <b>\$12,220,850</b> | <b>\$4,779,150</b> | <b>\$17,000,000*</b> |

*\* reflects \$12 Million in GLO grant awards and 2021 Bond issue of \$5 million*

### Other Funds

- Funding from the General fund being transferred into the Street and Drainage fund has been increased to \$425,000 to be combined with funding from the 2020 Certificate of obligation to allow for \$2.5 Million for annual Street and Drainage improvements in FY 2021-2022. This transfer is planned to increase to \$750,000 in the FY 2022-2023 budget which will allow the city to complete \$2.5 Million per year in streets and drainage projects over a 3-year period, and position the city to make an annual commitment of \$750,000 thereafter for that effort.
- The Streets & Drainage Fund, Facilities and Groups CIP Fund, Vehicle and Equipment Replacement Fund were established in FY2019-2020. The Information Technology Fund has been created in FY2020-2021 to track and allocate IT expenses. 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. FY2021 expenditures are for regional tourism initiatives and a Visitor Center Kiosk.

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,

*Timothy Keltz*  
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 \$47,425 and a median home value of owner-occupies housing is \$75,700.

### Population

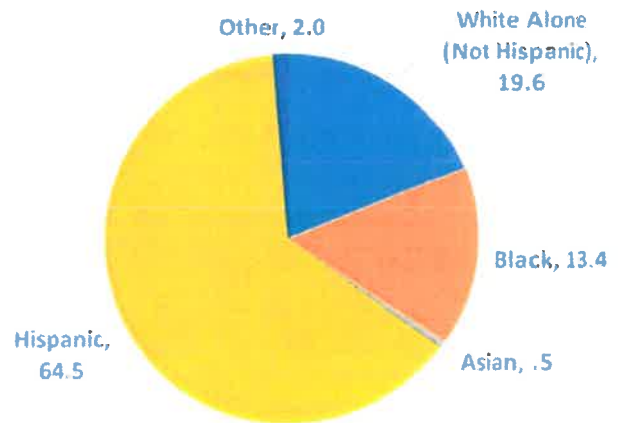
2020 12,049

Current 13,161

### Housing

Owner Occupied 55.10%

## RACE/ETHNICITY (%)



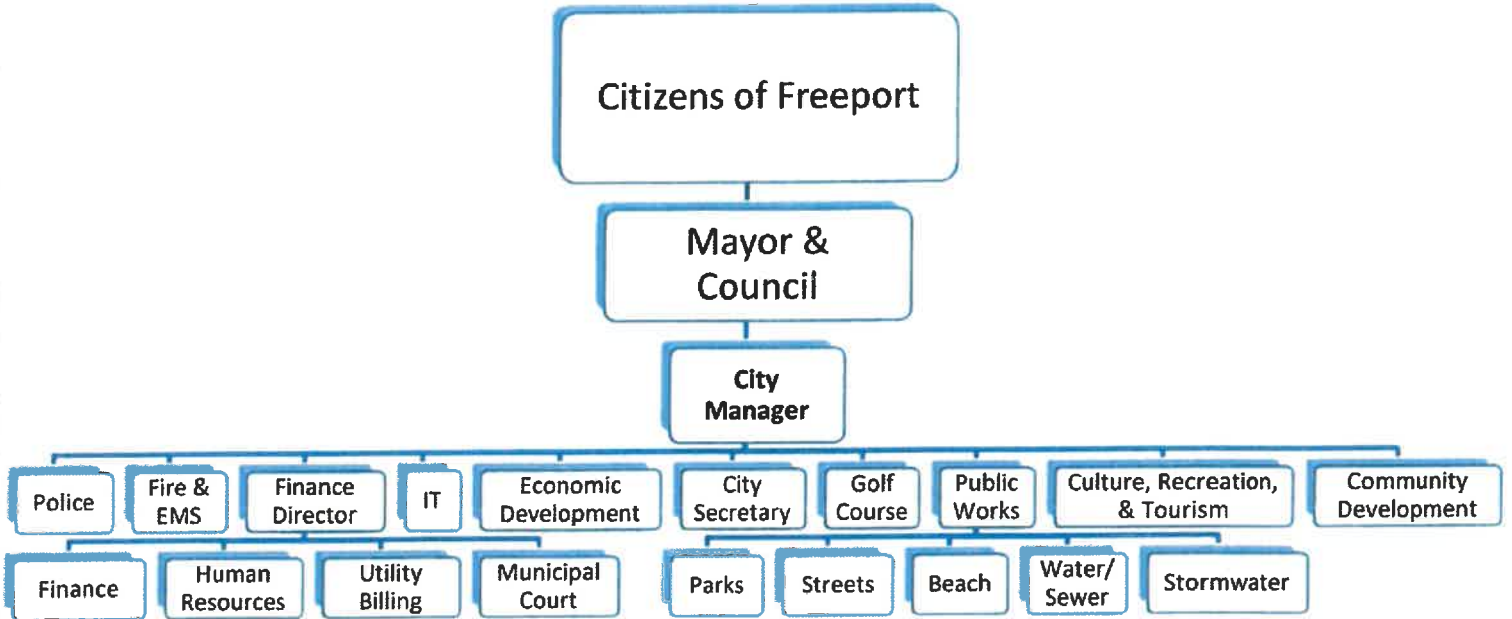
## Top Taxpayers from Tax Year 2020


1. American Rice
2. Bankers Commercial Corporation
3. Centerpoint Energy Inc.
4. Freeport Welding & Fab Inc.
5. United Rentals North America Inc
6. Wolverine Kings Road LP
7. DR Sienna Villas Investments LP
8. ZT East Houston Property
9. Wells Fargo Equipment Finance Inc
10. Union Pacific Railroad Company

## Top Employers from 2021

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

# Organizational Chart





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## 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

### 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 2021-2022.

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, Water & Sewer Fund, Debt Service Fund, Internal Service Funds, Special Revenue Funds, Capital Expenditures, Personnel Counts, Financial Policies, 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 next three sections are the Fund Sections and are organized as follows: fund summary, statement of revenues, and expenditures by department. The Debt Service Fund section includes the fund summary and scheduled payments for outstanding debt. It is followed by Internal Service Funds (Building Maintenance, Vehicle Equipment Replacement, and Information Technology).

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.

The Capital Expenditures section includes the current projects and other capital expenditures.

The Financial Policies section includes long standing financial policies and practices enforced by the City relating to various financial aspects of City operations.

The Appendices section includes reference items such as a glossary of terms, Freeport Economic Development Corporation, 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 Comprehensive Annual Financial Report (CAFR).

### City Plans

The City of Freeport's Community Plan and 2020 Strategic Plan provided a roadmap for identifying needs over the next five years. The goal of the Plan is to provide a framework through which to manage financial decisions in order to achieve the City's strategic goals and objectives. The Plan includes expenditure forecasts and assumptions. The Plan is used as a basis and guide for the development of the annual budget. A Long-Range Financial Plan is being developed to serve as a guide for both revenue and expenditure forecasts and assumptions.



### Budget Process

The budget process starts many months before the adoption of the annual budget. Departments update their Strategic Plans annually beginning in April. In June, a workshop is held with Council to review the Plans and identify priorities. During the month of July, the departments submit their budgetary needs to the City Manager. 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.

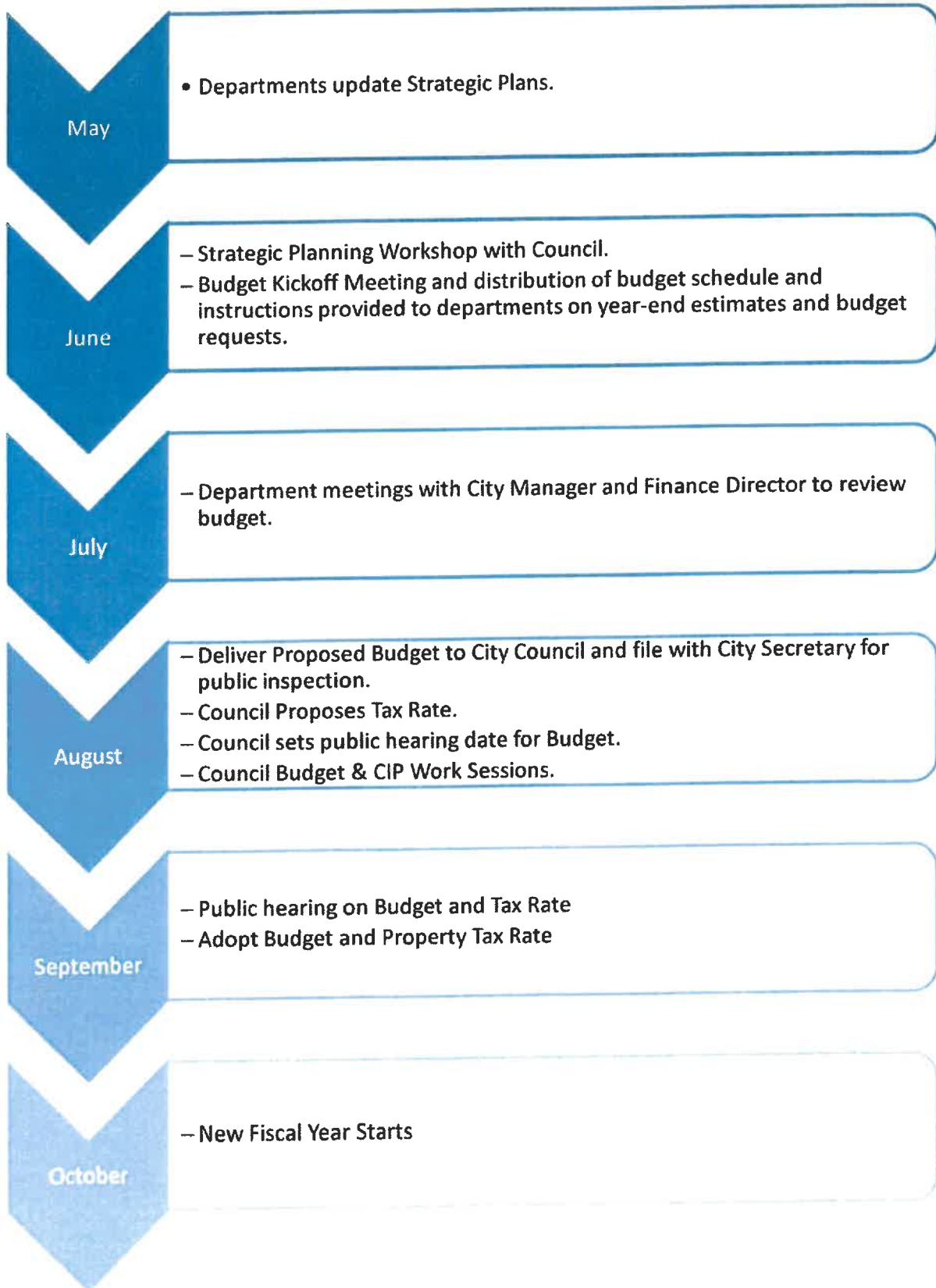


Adoption of the budget constitutes adoption of an ordinance appropriating the amounts specified as proposed expenditures and an ordinance levying the property tax as the amount of the tax to be assessed and collected for the corresponding tax year. A separate ordinance is adopted to set the tax rate. 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

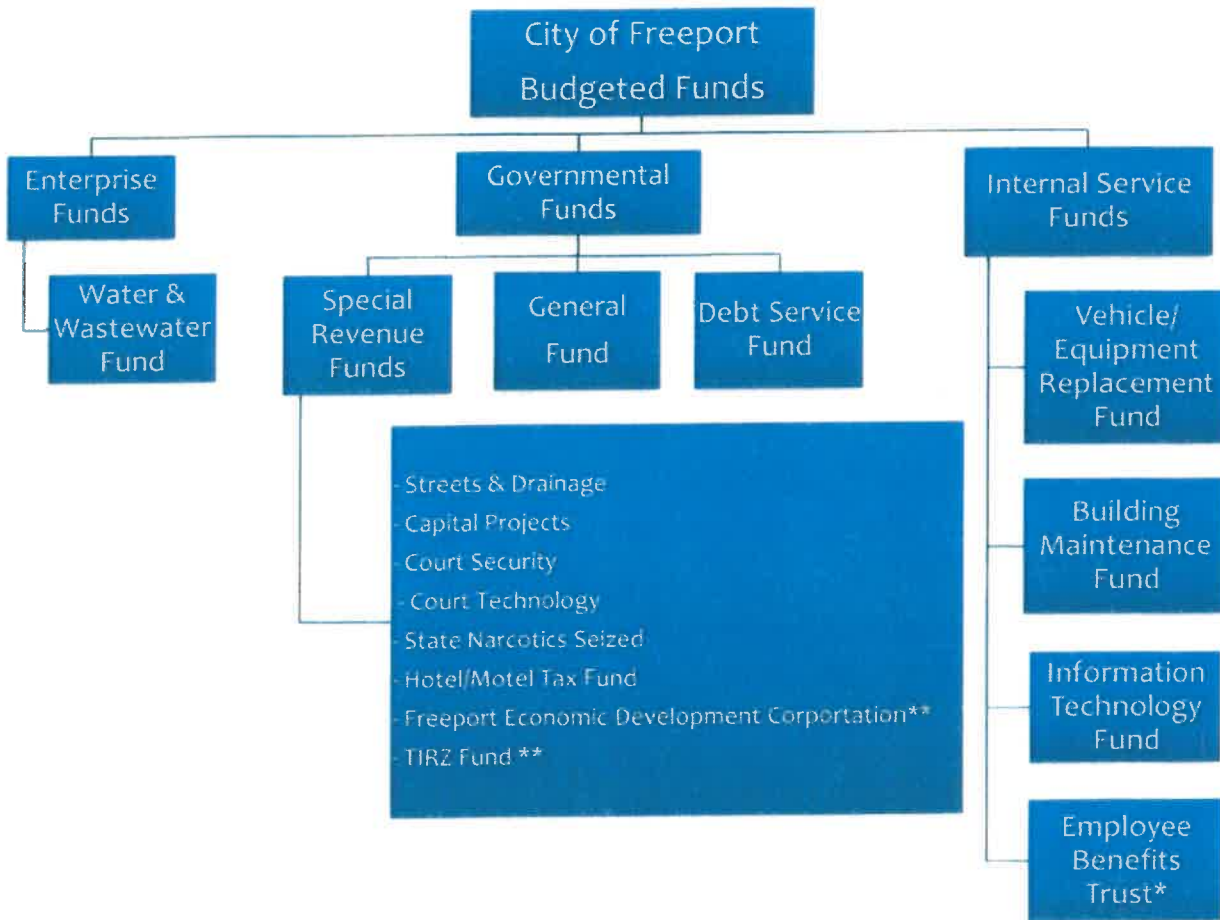




### FY2021-2022 Budget Calendar

|                  |     |     |     |     |     |     | Regularity Meeting  | Special Meeting   | Publication |
|------------------|-----|-----|-----|-----|-----|-----|---|---|-------------|
| SUN              | MON | TUE | WED | THU | FRI | SAT |   |   |             |
| <b>June</b>      |     |     |     |     |     |     |   |   |             |
| 6                | 7   | 8   | 9   | 10  | 11  | 12  |   |   |             |
| 13               | 14  | 15  | 16  | 17  | 18  | 19  | Strategic Planning Workshop   |   |             |
| 20               | 21  | 22  | 23  | 24  | 25  | 26  |   |   |             |
| 27               | 28  | 29  | 30  | 1   | 2   | 3   |   |   |             |
| <b>July</b>      |     |     |     |     |     |     |   |   |             |
| 4                | 5   | 6   | 7   | 8   | 9   | 10  |   |   |             |
| 11               | 12  | 13  | 14  | 15  | 16  | 17  |   |   |             |
| 18               | 19  | 20  | 21  | 22  | 23  | 24  | Budget Workshop (2:00pm-5:00pm)   |   |             |
| 25               | 26  | 27  | 28  | 29  | 30  | 31  | Deadline for Certified Approval Roll (Tx Tax Code 26.01)  |   |             |
| <b>August</b>    |     |     |     |     |     |     |   |   |             |
| 1                | 2   | 3   | 4   | 5   | 6   | 7   | Deadline to submit Proposed Budget to Council (City Charter 9.02)   | Deadline to publish notice of no-new-revenue and voter-approval tax rates. (City Charter 9.06)                |             |
| <b>August</b>    |     |     |     |     |     |     |   |   |             |
| 8                | 9   | 10  | 11  | 12  | 13  | 14  |   |   |             |
| 15               | 16  | 17  | 18  | 19  | 20  | 21  | Deadline to Publish Proposed Budget   | Publish Notice of Budget Hearing Must be 15 days Prior (City Charter 9.06)                                    |             |
| 22               | 23  | 24  | 25  | 26  | 27  | 28  |   | Publish Notice of Tax Rate & Property Tax Hearings Must be at least 7 days before hearing (Tx Tax Code 26.06) |             |
| 29               | 30  | 31  | 1   | 2   | 3   | 4   | Deadline to publish Proposed Tax Rate   | Deadline to file Proposed Budget with Municipal Clerk (Tx GC 107.003)   |             |
| <b>September</b> |     |     |     |     |     |     |   |   |             |
| 5                | 6   | 7   | 8   | 9   | 10  | 11  | Deadline to Publish Proposed Tax Rate (Tx GC 140.030) Deadline to Post Notice of Budget Hearing (City Charter 9.06) | Budget Hearing, Public Hearing on the Proposed Tax Rate, and Approval of Finance Commission                   |             |
| 12               | 13  | 14  | 15  | 16  | 17  | 18  |   |   |             |
| 19               | 20  | 21  | 22  | 23  | 24  | 25  | Deadline to Adopt Budget (City Charter 9.02)  |   |             |
| 26               | 27  | 28  | 29  | 30  | 1   | 2   | Deadline to Adopt Tax Rate (Tx Tax Code 26.05) Adopt Budget (Tx GC 107.003)   | New Fiscal Year Starts  |             |
| <b>October</b>   |     |     |     |     |     |     |   |   |             |
| 3                | 4   | 5   | 6   | 7   | 8   | 9   |   |   |             |

## 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

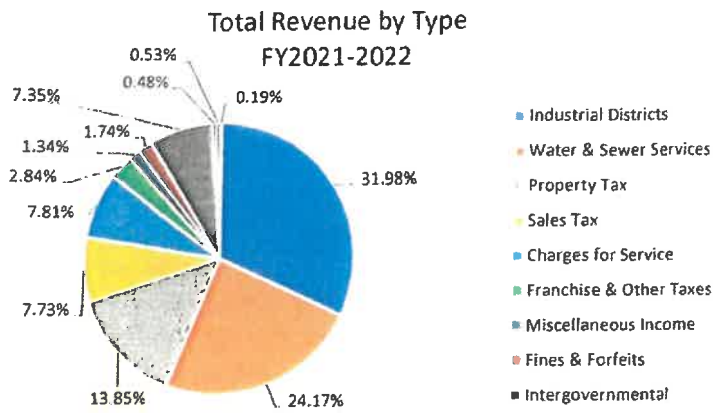
| Department                   | General Fund | Utility Fund | Debt Service Fund | Special Revenue Funds | Internal Service Funds |
|------------------------------|--------------|--------------|-------------------|-----------------------|------------------------|
| Administration               | X            |              | 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                      |
| Culture, Recreation, Tourism | X            |              |                   | X                     | X                      |
| Water & Wastewater           |              | X            | X                 |                       | X                      |

**City Wide Summary**

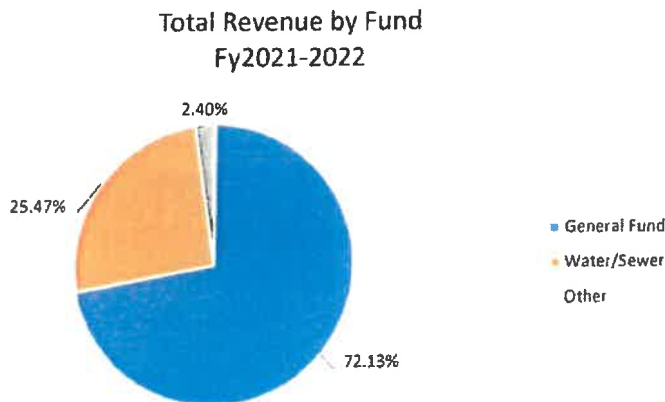
|                           | FY2018-2019          |                      | FY2020-2021          |                            |                      | FY2021-2022          |
|---------------------------|----------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|
|                           | Actual               | Actual               | Adopted Budget       | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget      |
| <b>Revenue</b>            |                      |                      |                      |                            |                      |                      |
| Industrial Districts      | \$ 7,532,865         | \$ 7,640,258         | \$ 7,967,460         | \$ 8,090,088               | \$ 8,090,088         | \$ 8,272,791         |
| Water & Sewer Services    | 4,826,101            | 4,707,218            | 6,598,940            | 6,598,940                  | 5,453,294            | 6,251,800            |
| Property Tax              | 3,022,583            | 3,131,970            | 3,332,454            | 3,332,454                  | 3,339,400            | 3,584,000            |
| Sales Tax                 | 2,134,644            | 1,988,720            | 1,900,000            | 1,900,000                  | 2,000,000            | 2,000,000            |
| Charges for Service       | 2,192,185            | 1,887,703            | 1,886,394            | 1,886,394                  | 1,890,410            | 2,020,725            |
| Franchise & Other Taxes   | 692,927              | 694,791              | 647,826              | 676,739                    | 626,500              | 735,100              |
| Miscellaneous Income      | 258,114              | 345,694              | 384,522              | 492,052                    | 633,903              | 346,250              |
| Fines & Forfeits          | 412,718              | 136,793              | 345,400              | 345,400                    | 207,300              | 449,800              |
| Intergovernmental         | 744,228              | 559,725              | 284,505              | 1,145,689                  | 1,331,611            | 1,902,100            |
| Lease Income              | 261,127              | 252,566              | 282,574              | 282,574                    | 255,000              | 123,402              |
| License and Permits       | 85,849               | 108,975              | 104,591              | 104,591                    | 147,200              | 136,135              |
| Interest Income           | 251,386              | 92,693               | 133,000              | 133,000                    | 53,790               | 47,900               |
| Bond Proceeds             | -                    | 8,355,550            | -                    | -                          | 5,145,036            | -                    |
| <b>Revenue Total</b>      | <b>\$ 22,414,726</b> | <b>\$ 29,902,655</b> | <b>\$ 23,867,666</b> | <b>\$ 24,987,921</b>       | <b>\$ 29,173,532</b> | <b>\$ 25,870,002</b> |
| <b>Expenditures</b>       |                      |                      |                      |                            |                      |                      |
| Salaries                  | \$ 6,600,621         | \$ 7,107,482         | \$ 7,918,875         | \$ 8,048,375               | \$ 7,604,252         | \$ 8,024,200         |
| Benefits                  | 2,810,419            | 2,800,991            | 3,043,639            | 3,070,139                  | 2,873,392            | 3,283,007            |
| Supplies                  | 693,034              | 639,575              | 842,982              | 838,807                    | 764,698              | 815,525              |
| Services                  | 7,711,538            | 8,129,265            | 8,447,002            | 9,023,062                  | 8,413,389            | 8,472,654            |
| Maintenance               | 683,018              | 727,805              | 718,956              | 782,372                    | 790,653              | 793,285              |
| Sundry                    | 543,968              | 475,223              | 656,028              | 651,928                    | 513,916              | 678,200              |
| Debt Service              | 1,625,380            | 1,015,599            | 551,924              | 551,924                    | 696,627              | 800,522              |
| Capital Outlay            | 2,876,956            | 2,596,514            | 5,212,676            | 6,043,602                  | 5,390,936            | 9,863,315            |
| <b>Expenditures Total</b> | <b>\$ 23,544,934</b> | <b>\$ 23,492,454</b> | <b>\$ 27,392,082</b> | <b>\$ 29,010,209</b>       | <b>\$ 27,047,863</b> | <b>\$ 32,730,707</b> |
| <b>Transfer</b>           |                      |                      |                      |                            |                      |                      |
| Transfer                  | \$ 1,112,612         | \$ 5,143,351         | \$ 1,200,676         | \$ 1,200,676               | \$ 1,394,294         | \$ 4,051,815         |
| 2021 Capital Fund         | -                    | -                    | -                    | -                          | 5,000,000            | -                    |
| Transfer for Debt Service | -                    | -                    | -                    | -                          | -                    | 302,698              |
| General Fund Loan         | -                    | (50,000)             | (150,000)            | (150,000)                  | (150,000)            | (150,000)            |
| <b>Transfer Total</b>     | <b>\$ 1,112,612</b>  | <b>\$ 5,093,351</b>  | <b>\$ 1,050,676</b>  | <b>\$ 1,050,676</b>        | <b>\$ 6,244,294</b>  | <b>\$ 4,204,513</b>  |

**City Wide Summary by Fund**

|                             | FY2018-2019          | FY2019-2020          | FY2020-2021          | FY2020-2021          | FY2020-2021          | FY2021-2022          |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                             | Actual               | Actual               | Adopted Budget       | Current Budget       | Estimate             | Proposed Budget      |
| <b>Revenue</b>              |                      |                      |                      |                      |                      |                      |
| General Fund                | \$ 16,609,993        | \$ 16,094,497        | \$ 16,542,004        | \$ 17,496,655        | \$ 17,661,557        | \$ 18,660,702        |
| Water/Sewer                 | 5,121,489            | 4,809,553            | 6,655,842            | 6,821,446            | 10,787,870           | 6,588,300            |
| Debt Service                | 599,663              | 551,549              | 568,300              | 568,300              | 553,850              | 495,400              |
| TIRZ                        | -                    | -                    | -                    | -                    | 32,000               | 35,000               |
| Capital Projects Fund       | 39                   | 19                   | -                    | -                    | -                    | -                    |
| Court Security              | 6,758                | 6,240                | 7,600                | 7,600                | 6,060                | 7,600                |
| Court Technology            | 8,862                | 6,268                | 10,000               | 10,000               | 6,010                | 10,000               |
| Hotel/Motel                 | 36,681               | 64,162               | 12,000               | 12,000               | 7,565                | 12,000               |
| Marina                      | -                    | (88)                 | 7,420                | 7,420                | -                    | -                    |
| State Narcotics             | 31,242               | 10,462               | 26,000               | 26,000               | 26,305               | 26,000               |
| Streets & Drainage CIP      | -                    | (8)                  | -                    | -                    | 4,150                | -                    |
| Facilities CIP              | -                    | (33)                 | -                    | -                    | -                    | -                    |
| Vehicle & Equipment Fund    | -                    | (10)                 | -                    | -                    | 52,065               | -                    |
| Information Technology Fund | -                    | 22                   | -                    | -                    | -                    | -                    |
| 2020 Cert of Obligation     | -                    | 8,360,021            | 38,500               | 38,500               | 36,100               | 35,000               |
| <b>Revenue Total</b>        | <b>\$ 22,414,726</b> | <b>\$ 29,902,655</b> | <b>\$ 23,867,666</b> | <b>\$ 24,987,921</b> | <b>\$ 29,173,532</b> | <b>\$ 25,870,002</b> |
| <b>Expenditures</b>         |                      |                      |                      |                      |                      |                      |
| General Fund                | \$ 16,796,064        | \$ 14,464,456        | \$ 16,001,377        | \$ 16,608,073        | \$ 15,372,596        | \$ 16,399,407        |
| Water/Sewer                 | 6,091,834            | 5,968,903            | 5,751,054            | 6,337,000            | 6,218,653            | 5,898,913            |
| Debt Service                | 585,332              | 576,381              | 551,924              | 551,924              | 551,924              | 800,522              |
| TIRZ                        | -                    | -                    | -                    | -                    | -                    | -                    |
| Capital Projects Fund       | -                    | 30,567               | -                    | -                    | -                    | -                    |
| Court Security              | 250                  | 58                   | 23,400               | 23,400               | 250                  | 23,400               |
| Court Technology            | 9,265                | 11,154               | 11,400               | 11,400               | 8,000                | 11,400               |
| Hotel/Motel                 | 11,000               | 5,000                | 30,250               | 30,250               | 10,250               | 30,250               |
| Marina                      | -                    | 22,035               | 5,000                | 5,000                | -                    | -                    |
| State Narcotics             | 51,189               | 6,968                | 15,000               | 30,900               | 32,975               | 15,000               |
| Facilities CIP              | -                    | 800,463              | 205,775              | 205,775              | 257,237              | 1,820,415            |
| Vehicle & Equipment Fund    | -                    | 437,691              | 269,642              | 339,974              | 339,974              | 1,361,400            |
| Streets & Drainage CIP      | -                    | 813,228              | 250,000              | 593,254              | 107,745              | 425,000              |
| Information Technology Fund | -                    | -                    | 475,259              | 471,259              | 471,259              | 122,000              |
| 2020 Cert of Obligation     | -                    | 355,550              | 3,802,000            | 3,802,000            | 3,427,000            | 2,823,000            |
| 2021 CO Bond Fund           | -                    | -                    | -                    | -                    | 250,000              | 3,000,000            |
| <b>Expenditures Total</b>   | <b>\$ 23,544,934</b> | <b>\$ 23,492,454</b> | <b>\$ 27,392,082</b> | <b>\$ 29,010,209</b> | <b>\$ 27,047,863</b> | <b>\$ 32,730,707</b> |

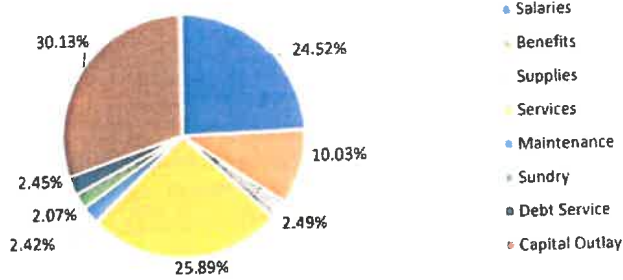


| Revenue                 |                      |
|-------------------------|----------------------|
| Industrial Districts    | \$ 8,272,791         |
| Water & Sewer Services  | 6,251,800            |
| Property Tax            | 3,584,000            |
| Sales Tax               | 2,000,000            |
| Charges for Service     | 2,020,725            |
| Franchise & Other Taxes | 735,100              |
| Miscellaneous Income    | 346,250              |
| Fines & Forfeits        | 449,800              |
| Intergovernmental       | 1,902,100            |
| Lease Income            | 123,402              |
| License and Permits     | 136,135              |
| Interest Income         | 47,900               |
| <b>Total</b>            | <b>\$ 25,870,002</b> |



| Revenue      |                      |
|--------------|----------------------|
| General Fund | \$ 18,660,702        |
| Water/Sewer  | 6,588,300            |
| Other        | 621,000              |
| <b>Total</b> | <b>\$ 25,870,002</b> |

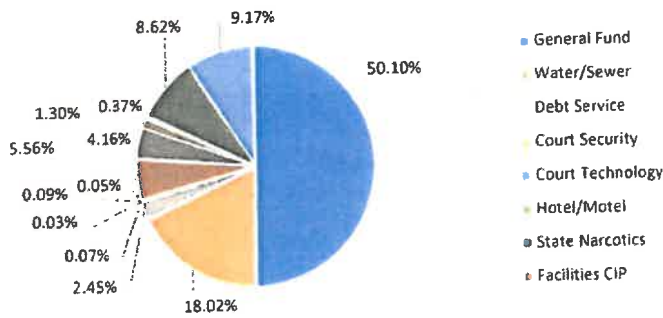
Expenditures by Type  
FY2021-2022



**Expenditures**

|                |                      |
|----------------|----------------------|
| Salaries       | \$ 8,024,200         |
| Benefits       | 3,283,007            |
| Supplies       | 815,525              |
| Services       | 8,472,654            |
| Maintenance    | 793,285              |
| Sundry         | 678,200              |
| Debt Service   | 800,522              |
| Capital Outlay | 9,863,315            |
| <b>Total</b>   | <b>\$ 32,730,707</b> |

Expenditures By Fund  
FY2021-2022



**Expenditures**

|                             |                      |
|-----------------------------|----------------------|
| General Fund                | \$ 16,399,407        |
| Water/Sewer                 | 5,898,913            |
| Debt Service                | 800,522              |
| Court Security              | 23,400               |
| Court Technology            | 11,400               |
| Hotel/Motel                 | 30,250               |
| State Narcotics             | 15,000               |
| Facilities CIP              | 1,820,415            |
| Vehicle & Equipment Fund    | 1,361,400            |
| Streets & Drainage CIP      | 425,000              |
| Information Technology Fund | 122,000              |
| 2020 Cert of Obligation     | 2,823,000            |
| 2021 CO Bond Fund           | 3,000,000            |
| <b>Total</b>                | <b>\$ 32,730,707</b> |

### 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.

|                           | FY2018-2019   |              | FY2019-2020    |                | FY2020-2021          |                 | FY2021-2022 |  |
|---------------------------|---------------|--------------|----------------|----------------|----------------------|-----------------|-------------|--|
|                           | Actual        | Actual       | Adopted Budget | Current Budget | FY2020-2021 Estimate | Proposed Budget |             |  |
| <b>General Fund</b>       |               |              |                |                |                      |                 |             |  |
| Beginning Fund Balance    | \$ 10,311,756 | \$ 9,875,699 | \$ 5,407,167   | \$ 6,412,389   | \$ 6,412,389         | \$ 7,457,056    |             |  |
| Revenue Less Expenditures | (186,071)     | 1,630,041    | 540,627        | 888,582        | 2,288,961            | 2,261,295       |             |  |
| Transfers                 | (1,112,612)   | (5,093,351)  | (1,050,676)    | (1,050,676)    | (1,244,294)          | (3,901,815)     |             |  |
| Ending Fund Balance       | \$ 9,013,074  | \$ 6,412,389 | \$ 4,897,118   | \$ 6,250,296   | \$ 7,457,056         | \$ 5,816,536    |             |  |
| Fund Balance as % of Exp. | 53.7%         | 44.3%        | 30.6%          | 37.6%          | 48.5%                | 35.5%           |             |  |
| % Change in Fund Balance  |               | -28.9%       | -23.6%         | -16.2%         | 16.3%                | -6.9%           |             |  |

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> |            |             |              |             |              |              |  |  |
|-------------------------------|------------|-------------|--------------|-------------|--------------|--------------|--|--|
| Beginning Fund Balance        | \$ 149,039 | \$ 141,747  | \$ 141,747   | \$ (17,603) | \$ (17,603)  | \$ (598,386) |  |  |
| Revenue Less Expenditures     | (970,345)  | (1,159,350) | 904,788      | 484,445     | 4,569,217    | 689,387      |  |  |
| Transfers                     | 959,159    | 1,000,000   | -            | (150,000)   | (5,150,000)  | (129,698)    |  |  |
| Ending Fund Balance*          | \$ 137,852 | \$ (17,603) | \$ 1,046,535 | \$ 316,842  | \$ (598,386) | \$ (38,697)  |  |  |
| Fund Balance as % of Exp.     | 2.3%       | -0.3%       | 16.5%        | 5.0%        | -9.6%        | -0.7%        |  |  |
| % Change in Fund Balance      |            | -112.8%     | -6045.1%     | -152.9%     | 3299.3%      | -112.2%      |  |  |

\*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> |           |           |           |           |           |              |  |  |
|---------------------------|-----------|-----------|-----------|-----------|-----------|--------------|--|--|
| Beginning Fund Balance    | \$ 48,742 | \$ 99,306 | \$ 33,347 | \$ 74,474 | \$ 74,474 | \$ 76,400    |  |  |
| Revenue Less Expenditures | 14,330    | (24,831)  | 16,376    | 16,376    | 1,926     | (305,122)    |  |  |
| Ending Fund Balance       | \$ 63,072 | \$ 74,474 | \$ 49,723 | \$ 90,850 | \$ 76,400 | \$ (228,722) |  |  |
| % Change in Fund Balance  |           | 18.1%     | -33.2%    | 18.9%     | 2.6%      | -351.8%      |  |  |



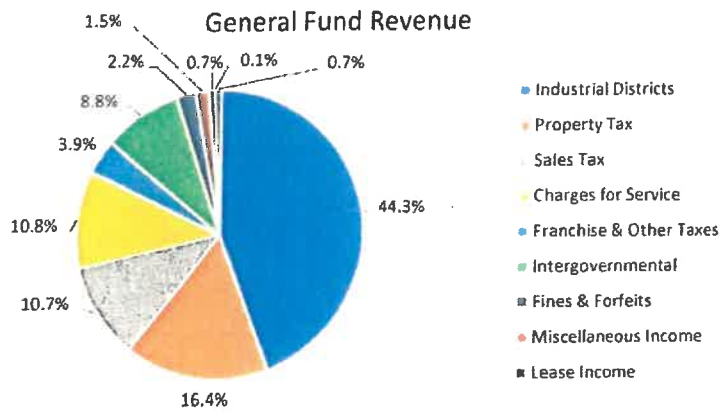
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**General Fund Summary**

|                                  | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed Budget | Increase/<br>(Decrease) |
|----------------------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|--------------------------------|-------------------------|
| <b>Revenue</b>                   |                       |                       |                                  |                               |                         |                                |                         |
| Industrial Districts             | \$ 7,532,865          | \$ 7,640,258          | \$ 7,967,460                     | \$ 8,090,088                  | \$ 8,090,088            | \$ 8,272,791                   | \$ 305,331              |
| Property Tax                     | 2,423,535             | 2,581,162             | 2,764,154                        | 2,764,154                     | 2,754,000               | 3,054,000                      | 289,846                 |
| Sales Tax                        | 2,134,644             | 1,988,720             | 1,900,000                        | 1,900,000                     | 2,000,000               | 2,000,000                      | 100,000                 |
| Charges for Service              | 2,192,185             | 1,887,703             | 1,886,394                        | 1,886,394                     | 1,890,410               | 2,020,725                      | 134,331                 |
| Franchise & Other Taxes          | 656,341               | 630,750               | 635,826                          | 664,739                       | 619,000                 | 723,100                        | 87,274                  |
| Intergovernmental                | 449,876               | 536,961               | 280,505                          | 976,085                       | 1,220,151               | 1,638,100                      | 1,357,595               |
| Fines & Forfeits                 | 367,728               | 115,437               | 301,800                          | 301,800                       | 169,600                 | 406,200                        | 104,400                 |
| Miscellaneous Income             | 259,086               | 266,506               | 328,700                          | 436,230                       | 504,108                 | 274,250                        | (54,450)                |
| Lease Income                     | 261,127               | 252,566               | 282,574                          | 282,574                       | 255,000                 | 123,402                        | (159,172)               |
| Investment Earnings              | 246,756               | 85,459                | 90,000                           | 90,000                        | 12,000                  | 12,000                         | (78,000)                |
| License and Permits              | 85,849                | 108,975               | 104,591                          | 104,591                       | 147,200                 | 136,135                        | 31,544                  |
| <b>Revenue Total</b>             | <b>\$ 16,609,931</b>  | <b>\$ 16,094,897</b>  | <b>\$ 15,541,004</b>             | <b>\$ 17,496,635</b>          | <b>\$ 17,661,557</b>    | <b>\$ 18,460,702</b>           | <b>\$ 2,116,698</b>     |
| <b>Expenditures</b>              |                       |                       |                                  |                               |                         |                                |                         |
| Salaries                         | \$ 6,515,956          | \$ 7,020,680          | \$ 7,808,172                     | \$ 7,937,672                  | \$ 7,508,112            | \$ 7,883,140                   | \$ 74,968               |
| Benefits                         | 2,769,573             | 2,760,990             | 3,005,278                        | 3,031,778                     | 2,834,104               | 3,229,839                      | 224,561                 |
| Supplies                         | 668,507               | 601,952               | 815,436                          | 811,261                       | 717,298                 | 768,675                        | (46,761)                |
| Services                         | 2,602,959             | 2,697,836             | 3,092,282                        | 3,252,884                     | 2,880,934               | 3,140,244                      | 47,962                  |
| Maintenance                      | 675,918               | 705,353               | 701,098                          | 764,514                       | 744,133                 | 719,685                        | 18,587                  |
| Sundry                           | 483,264               | 444,233               | 579,112                          | 575,012                       | 503,266                 | 606,325                        | 27,213                  |
| Debt Service                     | 1,040,048             | 83,668                | -                                | -                             | -                       | -                              | -                       |
| Capital Outlay                   | 2,039,838             | 149,743               | -                                | 234,952                       | 184,749                 | 51,500                         | 51,500                  |
| <b>Expenditures Total</b>        | <b>\$ 16,786,064</b>  | <b>\$ 14,464,456</b>  | <b>\$ 15,001,872</b>             | <b>\$ 16,608,075</b>          | <b>\$ 15,372,596</b>    | <b>\$ 16,399,407</b>           | <b>\$ 898,030</b>       |
| <b>Reg Fund Balance</b>          | <b>\$ 10,311,756</b>  | <b>\$ 9,875,699</b>   | <b>\$ 5,407,167</b>              | <b>\$ 6,412,389</b>           | <b>\$ 6,412,389</b>     | <b>\$ 7,457,056</b>            |                         |
| <b>Revenue less Expenditures</b> | <b>\$ (186,071)</b>   | <b>\$ 1,630,041</b>   | <b>\$ 540,627</b>                | <b>\$ 888,582</b>             | <b>\$ 2,288,961</b>     | <b>\$ 2,261,295</b>            |                         |
| Transfers Out                    | (1,112,612)           | (5,143,351)           | (1,200,676)                      | (1,200,676)                   | (1,394,294)             | (4,051,815)                    | 2,657,521               |
| Transfers In                     | -                     | 50,000                | 150,000                          | 150,000                       | 150,000                 | 150,000                        | -                       |
| <b>Net Transfers</b>             | <b>(1,112,612)</b>    | <b>(5,093,351)</b>    | <b>(1,050,676)</b>               | <b>(1,050,676)</b>            | <b>(1,244,294)</b>      | <b>(3,901,815)</b>             | <b>2,657,521</b>        |
| <b>Ending Fund Balance</b>       | <b>\$ 9,013,074</b>   | <b>\$ 6,412,389</b>   | <b>\$ 4,697,118</b>              | <b>\$ 6,250,296</b>           | <b>\$ 7,457,056</b>     | <b>\$ 5,816,536</b>            |                         |
| 25% Operating Reserve            | \$ 4,199,016          | \$ 3,616,114          | \$ 4,000,344                     | \$ 4,152,018                  | \$ 3,843,149            | \$ 4,099,852                   |                         |
| <b>Available Fund Balance</b>    | <b>\$ 4,814,058</b>   | <b>\$ 2,796,275</b>   | <b>\$ 896,774</b>                | <b>\$ 2,098,278</b>           | <b>\$ 3,613,907</b>     | <b>\$ 1,716,685</b>            |                         |

**General Fund Summary (by Department)**

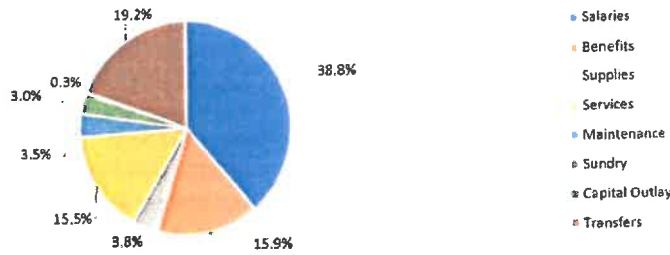
|                                  | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed Budget | Increase/<br>(Decrease) |
|----------------------------------|-----------------------|-----------------------|-------------------------------|-------------------------------|-------------------------|--------------------------------|-------------------------|
| <b>Revenue</b>                   |                       |                       |                               |                               |                         |                                |                         |
| Revenue                          | \$ 16,609,993         | \$ 16,094,497         | \$ 16,542,004                 | \$ 17,496,655                 | \$ 17,661,557           | \$ 18,660,702                  | \$ 2,118,698            |
| <b>Revenue Total</b>             | \$ 16,609,993         | \$ 16,094,497         | \$ 16,542,004                 | \$ 17,496,655                 | \$ 17,661,557           | \$ 18,660,702                  | \$ 2,118,698            |
| <b>Expenditures</b>              |                       |                       |                               |                               |                         |                                |                         |
| Administration                   | \$ 2,760,380          | \$ 1,806,861          | \$ 1,934,544                  | \$ 1,967,980                  | \$ 1,648,879            | \$ 1,900,908                   | \$ (33,636)             |
| Municipal Court                  | 132,442               | 167,939               | 179,246                       | 179,246                       | 191,570                 | 239,074                        | 59,828                  |
| Police/Animal Control            | 4,514,479             | 4,527,975             | 4,837,670                     | 4,826,671                     | 4,513,636               | 4,979,157                      | 141,487                 |
| Fire                             | 1,366,073             | 1,204,723             | 1,362,903                     | 1,377,314                     | 1,425,797               | 1,401,566                      | 38,662                  |
| EMS                              | 826,700               | 789,113               | 907,998                       | 907,998                       | 815,306                 | 927,740                        | 19,742                  |
| Streets/Drainage                 | 2,168,596             | 1,327,279             | 1,325,978                     | 1,325,978                     | 1,309,657               | 1,431,147                      | 105,169                 |
| Service Center                   | 193,451               | 181,985               | 222,087                       | 225,292                       | 207,383                 | 224,033                        | 1,945                   |
| Beach Maintenance                | -                     | 14,381                | 10,000                        | 10,000                        | 31,500                  | 31,500                         | 21,500                  |
| Garbage                          | 899,603               | 980,664               | 992,453                       | 992,453                       | 950,000                 | 931,000                        | (61,453)                |
| Building                         | 299,012               | 310,170               | 334,982                       | 334,982                       | 312,487                 | 358,099                        | 23,117                  |
| Code Enforcement                 | 266,173               | 311,613               | 378,836                       | 481,836                       | 431,241                 | 420,845                        | 42,009                  |
| Library                          | 26,560                | 22,825                | 55,700                        | 170,025                       | 176,823                 | 42,500                         | (13,200)                |
| Parks                            | 1,432,732             | 1,235,545             | 1,359,187                     | 1,360,426                     | 1,240,968               | 1,281,966                      | (77,220)                |
| Recreation                       | 461,790               | 330,700               | 583,200                       | 583,200                       | 478,881                 | 620,027                        | 36,827                  |
| Sr. Citizen's Commission         | 9,839                 | 7,350                 | 10,250                        | 10,250                        | 6,400                   | 10,250                         | -                       |
| Golf Course                      | 1,151,749             | 965,703               | 1,128,041                     | 1,128,041                     | 1,011,395               | 1,172,103                      | 44,062                  |
| Historical Museum                | 286,485               | 239,630               | 378,302                       | 378,302                       | 327,735                 | 427,491                        | 49,189                  |
| Emergency Management             | -                     | 40,000                | -                             | 348,078                       | 292,938                 | -                              | -                       |
| <b>Expenditures Total</b>        | \$ 16,796,064         | \$ 14,464,456         | \$ 16,001,377                 | \$ 16,508,072                 | \$ 15,172,596           | \$ 16,399,407                  | \$ 398,030              |
| <b>Beginning Fund Balance</b>    | \$ 10,311,756         | \$ 9,875,699          | \$ 5,407,167                  | \$ 6,412,389                  | \$ 6,412,389            | \$ 7,457,056                   |                         |
| <b>Revenue Less Expenditures</b> | \$ (186,071)          | \$ 1,630,041          | \$ 540,627                    | \$ 888,582                    | \$ 2,288,961            | \$ 2,261,295                   |                         |
| Transfers Out                    | (1,112,612)           | (5,143,351)           | (1,200,676)                   | (1,200,676)                   | (1,394,294)             | (4,051,815)                    | 2,851,139               |
| Transfers In                     | -                     | 50,000                | 150,000                       | 150,000                       | 150,000                 | 150,000                        | -                       |
| <b>Net Transfers</b>             | <b>(1,112,612)</b>    | <b>(5,093,351)</b>    | <b>(1,050,676)</b>            | <b>(1,050,676)</b>            | <b>(1,244,294)</b>      | <b>(3,901,815)</b>             | <b>2,851,139</b>        |
| <b>Ending Fund Balance</b>       | \$ 9,013,074          | \$ 6,412,389          | \$ 4,897,118                  | \$ 6,250,296                  | \$ 7,457,056            | \$ 5,816,536                   |                         |
| <b>25% Operating Reserve</b>     | \$ 4,199,016          | \$ 3,616,114          | \$ 4,000,344                  | \$ 4,152,018                  | \$ 3,843,149            | \$ 4,099,852                   |                         |
| <b>Available Fund Balance</b>    | \$ 4,814,058          | \$ 2,796,275          | \$ 896,774                    | \$ 2,098,278                  | \$ 3,613,907            | \$ 1,716,685                   |                         |



**Revenue**

|                         |                      |
|-------------------------|----------------------|
| Industrial Districts    | \$ 8,272,791         |
| Property Tax            | 3,054,000            |
| Sales Tax               | 2,000,000            |
| Charges for Service     | 2,020,725            |
| Franchise & Other Taxes | 723,100              |
| Intergovernmental       | 1,638,100            |
| Fines & Forfeits        | 406,200              |
| Miscellaneous Income    | 274,250              |
| Lease Income            | 123,402              |
| Investment Earnings     | 12,000               |
| License and Permits     | 136,135              |
| <b>Total</b>            | <b>\$ 18,660,702</b> |

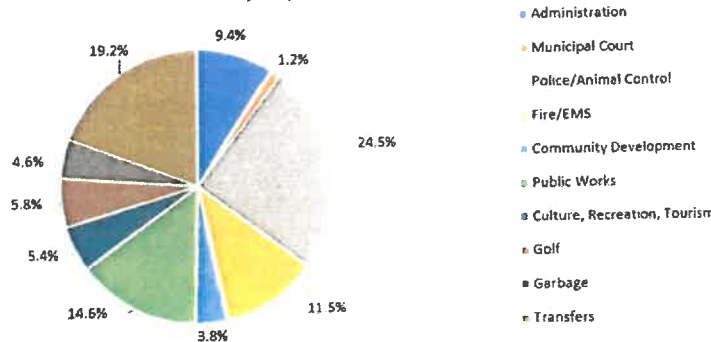
General Fund Expenditures  
By Category



**Expenditures**

|                |                      |
|----------------|----------------------|
| Salaries       | \$ 7,883,140         |
| Benefits       | 3,229,839            |
| Supplies       | 768,675              |
| Services       | 3,140,244            |
| Maintenance    | 719,685              |
| Sundry         | 606,325              |
| Capital Outlay | 51,500               |
| Transfers      | 3,901,815            |
|                | <u>\$ 20,301,222</u> |

General Fund Expenditures  
By Department



**Expenditures**

|                          |                      |
|--------------------------|----------------------|
| Administration           | \$ 1,900,908         |
| Municipal Court          | 239,074              |
| Police/Animal Control    | 4,979,157            |
| Fire                     | 1,401,566            |
| EMS                      | 927,740              |
| Streets/Drainage         | 1,431,147            |
| Service Center           | 224,033              |
| Beach Maintenance        | 31,500               |
| Garbage                  | 931,000              |
| Building                 | 358,099              |
| Code Enforcement         | 420,845              |
| Library                  | 42,500               |
| Parks                    | 1,281,966            |
| Recreation               | 620,027              |
| Sr. Citizen's Commission | 10,250               |
| Golf Course              | 1,172,103            |
| Historical Museum        | 427,491              |
| Transfers                | 3,901,815            |
|                          | <u>\$ 20,301,222</u> |

| Category                     | Departments   |
|------------------------------|---|
| Administration               | Administration  |
| 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, Recreation, Library and Sr. Citizen's Comm.             |
| Golf                         | Golf  |
| Garbage                      | Garbage   |
| Transfers                    | Transfers   |

**Revenue Summary**

**General Fund**

**Property Tax**

Property Tax valuations have increased by an average of 9.4% over the last five years. The property tax rate of \$0.628005 was consistent since FY2016-2017, however; due to the increase in values - the tax rate went down in FY2020-2021 and is proposed to go down in FY2021-2022. 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* |
|-------------|--------------------|--------------------------|----------------|------------------------|-----------|----------------|------------------|
| 2021-2022*  | 634,001,829        | 18.7%                    | 0.61           | -1.0%                  | 3,867,411 | 3,112,657      | 94.6%            |
| 2020-2021** | 534,102,931        | 7.2%                     | 0.615859       | -1.9%                  | 3,289,321 | 3,082,336      | 98.5%            |
| 2019-2020   | 498,075,393        | 6.5%                     | 0.628005       | 0.0%                   | 3,127,938 | 2,961,998      | 100.8%           |
| 2018-2019   | 467,890,813        | 9.4%                     | 0.628005       | 0.0%                   | 2,938,378 | 2,651,355      | 98.7%            |
| 2017-2018   | 427,819,975        | 5.1%                     | 0.628005       | 0.0%                   | 2,686,731 | 2,548,122      | 99.7%            |
| 2016-2017   | 407,085,943        | 5.1%                     | 0.628005       | -2.7%                  | 2,556,520 | 2,716,205      | 108.6%           |
| 2015-2016   | 387,220,739        | 11.9%                    | 0.645642       | -4.4%                  | 2,500,060 | 2,338,671      | 100.0%           |
| 2014-2015   | 346,156,326        | -0.1%                    | 0.675586       | 0.0%                   | 2,338,584 |                |                  |

\*Certified Estimate, Net Taxable Value

\*\*Includes all years as of July 31. Current year collection rate is 92.4%

**Sales Tax**

Sales tax decreased in FY 2019-2020 due to the Covid and began to recover in FY 2020-2021. This budget is projecting a slight increase in sales tax revenue for FY 2021-2022.

**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 | FY2018-2019 Actual  | FY2019-2020 Actual  | FY2020-2021 Adopted Budget | FY2020-2021         | FY2021-2022         | % Increase |
|----------------|-----------------|---------------------|---------------------|----------------------------|---------------------|---------------------|------------|
|                |                 |                     |                     |                            | Current Budget      | Proposed Budget     |            |
| Brazosport IDA | 2026            | \$ 4,273,312        | \$ 4,354,938        | \$ 4,442,037               | \$ 4,445,976        | \$ 4,579,355        | 3%         |
| Freeport IDA   | 2026            | 1,484,553           | 1,510,320           | 1,525,423                  | 1,644,112           | 1,693,435           | 3%         |
| Freeport LNG   | 2029            | 1,775,000           | 1,775,000           | 2,000,000                  | 2,000,000           | 2,000,000           | 0%         |
| <b>Total</b>   |                 | <b>\$ 7,532,865</b> | <b>\$ 7,640,258</b> | <b>\$ 7,967,460</b>        | <b>\$ 8,090,088</b> | <b>\$ 8,272,791</b> | <b>2%</b>  |

**Franchise & 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 are projected to move to the pre-Covid revenue, with the court procedures returning to normal.

**Charges for Service**

- Golf Course Revenue has been updated to on prior and current actuals with the largest increase in Merchandise sales.
- Facilities Rental Revenue has been increased for the expected increase in revenue post-Covid.

**Intergovernmental**

- 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.
- The City is receiving half of its Cononavirus Local Fiscal Recovery Funds.

**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 Frequency | Payment Amount | Annual Amount  |
|------------------------------|-------------|---------|-------------------|----------------|----------------|
| Amistad                      | City Hall   |         | Monthly           | \$ 750         | \$ 9,000       |
| Dow Golf Course              | Golf Course | 2036    | Annually          | 100,000        | 100,000        |
| Gulf LNG                     | City Hall   |         | Monthly           | 841            | 10,096         |
| Creative Design              | City Hall   |         | Monthly           | 359            | 4,306          |
| <b>Subtotal Lease Income</b> |             |         |                   | <b>\$</b>      | <b>123,402</b> |

**Licenses & Permits**

Licenses and Permits are projected to increase slightly in FY 2021-2022

**Miscellaneous Income**

Miscellaneous income has been reduced based on actual anticipated income.

| Revenue Category                       | General Fund(Fund 10) |                     |                            |                            |                      |                             | Increase/ (Decrease) |
|--|-----------------------|---------------------|----------------------------|----------------------------|----------------------|-----------------------------|----------------------|
|  | FY2018-2019 Actual    | FY2019-2020 Actual  | FY2020-2021 Adopted Budget | FY2020-2021 Current Budget | FY2020-2021 Estimate | FY2021-2022 Proposed Budget |                      |
| <b>Industrial Districts</b>            |                       |                     |                            |                            |                      |                             |                      |
| 312-010 Tax - Brazosport Indust Dist   | \$ 4,273,312          | \$ 4,354,938        | \$ 4,442,037               | \$ 4,445,976               | \$ 4,445,976         | \$ 4,579,355                | \$ 137,318           |
| 312-020 Tax - Freeport Indust Dist     | 1,484,553             | 1,510,320           | 1,525,423                  | 1,644,112                  | 1,644,112            | 1,693,435                   | 168,012              |
| 312-021 Tax-Freeport Lng Industrial Di | 1,775,000             | 1,775,000           | 2,000,000                  | 2,000,000                  | 2,000,000            | 2,000,000                   | -                    |
| <b>Industrial Districts Total</b>      | <b>\$ 7,532,865</b>   | <b>\$ 7,640,258</b> | <b>\$ 7,967,460</b>        | <b>\$ 8,090,088</b>        | <b>\$ 8,090,088</b>  | <b>\$ 8,272,791</b>         | <b>\$ 305,311</b>    |
| <b>Property Tax</b>                    |                       |                     |                            |                            |                      |                             |                      |
| 310-110 Tax - Pr - Current Year        | \$ 2,278,583          | \$ 2,467,992        | \$ 2,764,154               | \$ 2,764,154               | \$ 2,700,000         | \$ 3,000,000                | \$ 235,846           |
| 310-120 Tax - Pr - Prior Years         | 102,643               | 72,610              | -                          | -                          | 25,000               | 25,000                      | 25,000               |
| 311-110 Tax - Pr - P & I Current Year  | 21,531                | 16,660              | -                          | -                          | 20,000               | 20,000                      | 20,000               |
| 311-120 Tax - Pr - P & I Prior Years   | 20,779                | 23,900              | -                          | -                          | 9,000                | 9,000                       | 9,000                |
| <b>Property Tax Total</b>              | <b>\$ 2,423,515</b>   | <b>\$ 2,581,162</b> | <b>\$ 2,764,154</b>        | <b>\$ 2,764,154</b>        | <b>\$ 2,754,000</b>  | <b>\$ 3,054,000</b>         | <b>\$ 289,846</b>    |
| <b>Sales Tax</b>                       |                       |                     |                            |                            |                      |                             |                      |
| 318-300 Tax - Sales Tax                | \$ 2,134,644          | \$ 1,988,720        | \$ 1,900,000               | \$ 1,900,000               | \$ 2,000,000         | \$ 2,000,000                | \$ 100,000           |
| <b>Sales Tax Total</b>                 | <b>\$ 2,134,644</b>   | <b>\$ 1,988,720</b> | <b>\$ 1,900,000</b>        | <b>\$ 1,900,000</b>        | <b>\$ 2,000,000</b>  | <b>\$ 2,000,000</b>         | <b>\$ 100,000</b>    |
| <b>Charges for Service</b>             |                       |                     |                            |                            |                      |                             |                      |
| 301-100 Ambulance Revenue              | \$ 529,528            | \$ 379,763          | \$ 300,000                 | \$ 300,000                 | \$ 290,000           | \$ 300,000                  | \$ -                 |
| 344-300 Garbage - Revenue              | 883,789               | 921,562             | 942,000                    | 942,000                    | 931,000              | 931,000                     | (11,000)             |
| 344-301 Garbage Overage                | 14,076                | 6,188               | -                          | -                          | -                    | -                           | -                    |
| 344-700 Garbage - Bad Debt Write-Off   | 830                   | 710                 | -                          | -                          | 710                  | 700                         | 700                  |
| 347-100 Merchandise                    | 2,048                 | -                   | 4,000                      | 4,000                      | -                    | 4,000                       | -                    |
| 347-200 Pool Receipts                  | 898                   | 30                  | 7,500                      | 7,500                      | 6,000                | 6,000                       | (1,500)              |
| 347-300 Recreation Center Fees         | 35,524                | 15,350              | 33,000                     | 33,000                     | 20,000               | 33,000                      | -                    |
| 347-350 Program Fees                   | 10,331                | -                   | 19,000                     | 19,000                     | 10,000               | 19,000                      | -                    |
| 347-400 Pool Concessions               | 760                   | -                   | 1,000                      | 1,000                      | 1,000                | 1,000                       | -                    |
| 347-500 Community House Rental         | (14,850)              | -                   | -                          | -                          | -                    | -                           | -                    |
| 347-501 Riverplace Rental Revenue      | 98,089                | 32,136              | 34,486                     | 34,486                     | 10,000               | 55,000                      | 20,514               |
| 347-502 Velasco Community House        | 32,543                | 6,178               | 5,928                      | 5,928                      | 8,000                | 8,000                       | 2,072                |
| 347-503 Fmp Rental Revenue             | 4,870                 | 1,350               | 1,650                      | 1,650                      | 2,500                | 4,500                       | 2,850                |
| 347-504 Fmpg Rental Revenue            | 662                   | 60                  | 60                         | 60                         | 700                  | 700                         | 640                  |
| 347-505 Fchp Rental Revenue            | 5,320                 | 1,470               | 1,720                      | 1,720                      | 1,750                | 5,300                       | 3,580                |
| 347506 Riverside Gazebo Rental         | 80                    | -                   | -                          | -                          | -                    | -                           | -                    |
| 347-507 Fch Rental Revenue             | -                     | (100)               | -                          | -                          | -                    | -                           | -                    |
| 347-508 Arrington Park Rental          | (4,574)               | -                   | -                          | -                          | -                    | -                           | -                    |
| 347-509 Seniors Rental Revenue         | 6,642                 | 1,150               | 1,150                      | 1,150                      | -                    | 6,000                       | 4,850                |
| 347-510 Veterans Memorial Rental       | -                     | -                   | -                          | -                          | -                    | -                           | -                    |
| 347-511 Promotions Revenue             | 455                   | 7                   | -                          | -                          | -                    | -                           | -                    |
| 347-512 Heritage House Rentals         | 1,750                 | 203                 | -                          | -                          | -                    | -                           | -                    |
| 347-550 Park Rental                    | (28,035)              | (1,100)             | -                          | -                          | (50)                 | -                           | -                    |
| 347-579 Senior Citizens Payments       | 103                   | -                   | -                          | -                          | -                    | -                           | -                    |
| 349-101 Golf Rev - Receipts (No Tax)   | 151,428               | 136,483             | 155,000                    | 155,000                    | 160,000              | 160,000                     | 5,000                |
| 349-200 Golf Rev - Cart Rental         | 67,207                | 60,789              | 70,000                     | 70,000                     | 80,000               | 85,000                      | 15,000               |
| 349-401 Golf Rev - Merchandise         | 168,909               | 117,637             | 100,000                    | 100,000                    | 165,000              | 166,000                     | 66,000               |
| 349-402 Golf Rev - Prepared Foods      | 9,275                 | 6,308               | 9,900                      | 9,900                      | 8,000                | 9,000                       | (900)                |
| 349-403 Golf Rev - Beer Sales          | 61,350                | 57,002              | 63,800                     | 63,800                     | 70,000               | 75,000                      | 11,200               |
| 349-404 Golf Rev - Soft Drinks&Chips   | 34,063                | 25,108              | 35,200                     | 35,200                     | 30,000               | 35,000                      | (200)                |
| 349-450 Golf Rev - Memberships         | 91,062                | 116,829             | 95,000                     | 95,000                     | 95,000               | 95,000                      | -                    |
| 360-107 Museum Membership Dues         | -                     | -                   | -                          | -                          | -                    | -                           | -                    |
| 360-110 Museum Revenues-Building Rent  | 19,350                | 575                 | 1,000                      | 1,000                      | 500                  | 15,000                      | 14,000               |
| 360-601 Trolley Rental                 | -                     | -                   | -                          | -                          | -                    | -                           | -                    |
| 360-800 Museum Fundraiser Revenue      | 625                   | 577                 | -                          | -                          | -                    | -                           | -                    |
| 360-803 Museum Father-Daughter Dance   | 2,563                 | 1,076               | 2,000                      | 2,000                      | -                    | 3,525                       | 1,525                |
| 360-812 Museum Gift Shop Revenue       | 4,395                 | 364                 | 3,000                      | 3,000                      | 300                  | 3,000                       | -                    |
| 360-813 Museum - Promotions            | 1,120                 | -                   | -                          | -                          | -                    | -                           | -                    |
| <b>Charges for Service Total</b>       | <b>\$ 2,132,185</b>   | <b>\$ 1,887,703</b> | <b>\$ 1,886,394</b>        | <b>\$ 1,886,004</b>        | <b>\$ 1,830,410</b>  | <b>\$ 2,020,725</b>         | <b>\$ 134,311</b>    |

Revenue

General Fund(Fund 10)

| Category                                 | FY2018-2019        |                    | FY2020-2021       |                            | FY2021-2022          |                     | Increase/ (Decrease) |
|--|--------------------|--------------------|-------------------|----------------------------|----------------------|---------------------|----------------------|
|  | FY2018-2019 Actual | FY2019-2020 Actual | Adopted Budget    | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget     |                      |
| <b>Franchise &amp; Other Taxes</b>       |                    |                    |                   |                            |                      |                     |                      |
| 318-410 Tax - Franchise - Utilities      | \$ 502,707         | \$ 510,903         | \$ 490,766        | \$ 519,679                 | \$ 510,000           | \$ 520,000          | \$ 29,234            |
| 318-430 Tax - Franchise - Telecom        | 107,611            | 92,280             | 100,000           | 100,000                    | 90,000               | 90,000              | (10,000)             |
| 318-450 Tax - Franchise - Garbage        | 4,622              | 3,070              | 5,060             | 5,060                      | 4,000                | 93,100              | 88,040               |
| 318-600 Tax - Bingo                      | 2,259              | 666                | -                 | -                          | -                    | -                   | -                    |
| 318-700 Tax - Mixed Beverage             | 39,141             | 23,831             | 40,000            | 40,000                     | 15,000               | 20,000              | (20,000)             |
| <b>Franchise &amp; Other Taxes Total</b> | <b>\$ 656,341</b>  | <b>\$ 630,750</b>  | <b>\$ 635,826</b> | <b>\$ 664,739</b>          | <b>\$ 619,000</b>    | <b>\$ 723,100</b>   | <b>\$ 87,274</b>     |
| <b>Miscellaneous Income</b>              |                    |                    |                   |                            |                      |                     |                      |
| 302-100 Ems Water Bill Donations         | \$ 96,959          | \$ 86,759          | \$ 85,000         | \$ 85,000                  | \$ 88,000            | \$ 87,000           | \$ 2,000             |
| 321-136 Release Of Liens                 | 9,560              | 17,063             | -                 | -                          | 23,000               | 2,000               | 2,000                |
| 360-101 Misc Income                      | 41,666             | 84,196             | 54,700            | 54,700                     | 35,000               | 40,000              | (14,700)             |
| 360-103 Utility Reimbursements           | 21,393             | 13,210             | 23,000            | 23,000                     | 12,000               | 12,000              | (11,000)             |
| 360-105 Marine Operations Revenue-Lng    | -                  | -                  | -                 | -                          | -                    | -                   | -                    |
| 360-111 Splashpad Donations              | 200                | 839                | 1,500             | 1,500                      | 200                  | 1,000               | (500)                |
| 360-200 Sale Of Property                 | 2,269              | 8,610              | 110,000           | 110,000                    | 110,000              | 30,000              | (80,000)             |
| 360-300 Tax Abatement Fee                | -                  | -                  | -                 | -                          | -                    | 1,500               | -                    |
| 360-603 Kids Fest Donations              | -                  | -                  | 1,500             | 1,500                      | 1,500                | 70,000              | 70,000               |
| 360-651 Special Event Revenue            | -                  | -                  | -                 | -                          | -                    | -                   | -                    |
| 360-652 Vic Promotions                   | -                  | -                  | -                 | -                          | -                    | 7,250               | (7,750)              |
| 360-700 Mowing/Demolition Liens          | 16,426             | 291                | 15,000            | 15,000                     | -                    | -                   | -                    |
| 360-804 Museum Grant Revenue             | -                  | -                  | -                 | -                          | -                    | 1,000               | (4,000)              |
| 360-811 Museum Donation-Misc. Exhibits   | 24,514             | 348                | 5,000             | 5,000                      | 340                  | 1,000               | -                    |
| 360-910 Donations - Historical Museum    | 5,427              | 685                | 1,000             | 1,000                      | 800                  | 1,000               | -                    |
| 360-911 Donations - Police               | -                  | 3,500              | -                 | -                          | 1,221                | -                   | -                    |
| 360-915 Donations - Park/Recreation      | 1,500              | -                  | -                 | -                          | -                    | -                   | -                    |
| 360-920 Donations - Miscellaneous        | 510                | 130                | 1,000             | 1,000                      | 100                  | 500                 | (500)                |
| 360-921 Donations-Kids Fest              | 1,750              | -                  | 1,000             | 1,000                      | 1,000                | 1,000               | -                    |
| 360-925 Donations - Veteran's Memorial   | -                  | -                  | -                 | -                          | -                    | -                   | -                    |
| 361-525 Police - Sale Of Equip           | -                  | -                  | 10,000            | 10,000                     | 10,000               | -                   | (10,000)             |
| 370-005 Cash Over or Short               | 0                  | (1)                | -                 | -                          | -                    | -                   | -                    |
| 399-100 Insurance Recovery               | 36,913             | 50,875             | 20,000            | 127,530                    | 220,947              | 20,000              | -                    |
| <b>Miscellaneous Income Total</b>        | <b>\$ 259,086</b>  | <b>\$ 266,506</b>  | <b>\$ 328,700</b> | <b>\$ 436,230</b>          | <b>\$ 604,108</b>    | <b>\$ 274,250</b>   | <b>\$ (54,450)</b>   |
| <b>Fines &amp; Forfeits</b>              |                    |                    |                   |                            |                      |                     |                      |
| 347-102 Court Collection Fees            | \$ 4,733           | \$ 8,943           | \$ -              | \$ -                       | \$ 9,000             | \$ 5,000            | \$ 5,000             |
| 350-100 Municipal Court Revenue          | 360,746            | 105,666            | 300,000           | 300,000                    | 160,000              | 400,000             | 100,000              |
| 350-101 Municipal Court Revenue-Dot      | 542                | 148                | 600               | 600                        | -                    | -                   | (600)                |
| 350-305 Adm Fees - Defensive Driving     | -                  | 680                | 1,200             | 1,200                      | 600                  | 1,200               | -                    |
| 350-306 Adm Fees - No DI Or Ins. Proof   | 1,707              | -                  | -                 | -                          | -                    | -                   | -                    |
| <b>Fines &amp; Forfeits Total</b>        | <b>\$ 367,728</b>  | <b>\$ 115,417</b>  | <b>\$ 301,800</b> | <b>\$ 301,800</b>          | <b>\$ 169,600</b>    | <b>\$ 406,200</b>   | <b>\$ 104,400</b>    |
| <b>Lease Income</b>                      |                    |                    |                   |                            |                      |                     |                      |
| 360-600 Lease Income                     | \$ 261,127         | \$ 252,566         | \$ 282,574        | \$ 282,574                 | \$ 255,000           | \$ 123,402          | \$ (159,172)         |
| <b>Lease Income Total</b>                | <b>\$ 261,127</b>  | <b>\$ 252,566</b>  | <b>\$ 282,574</b> | <b>\$ 282,574</b>          | <b>\$ 255,000</b>    | <b>\$ 123,402</b>   | <b>\$ (159,172)</b>  |
| <b>Intergovernmental</b>                 |                    |                    |                   |                            |                      |                     |                      |
| 301-101 Ems Rev - Interlocal             | \$ 166,055         | \$ 156,773         | \$ 155,805        | \$ 155,805                 | \$ 147,500           | \$ 155,900          | \$ 95                |
| 360-400 Grant Revenue                    | 26,325             | 181,701            | -                 | -                          | 1,400                | -                   | -                    |
| 360-430 Grant Revenue-Police Department  | 92,426             | 109,164            | 115,500           | 120,500                    | 120,500              | -                   | (115,500)            |
| 360-440 Coronavirus Recovery Funds       | -                  | -                  | -                 | -                          | -                    | 1,323,000           | 1,323,000            |
| 360-450 Intergovernmental Revenues       | 42,925             | -                  | -                 | 690,580                    | 800,000              | -                   | -                    |
| 360-460 Fema Disaster Relief             | 122,144            | 77,749             | -                 | -                          | (8,449)              | -                   | -                    |
| 360-470 Grant Rev-Glo Beach Maint        | -                  | 11,574             | 9,200             | 9,200                      | -                    | 9,200               | -                    |
| 363-100 EDC Revenue                      | -                  | -                  | -                 | -                          | 150,000              | 150,000             | 150,000              |
| <b>Intergovernmental Total</b>           | <b>\$ 449,876</b>  | <b>\$ 536,961</b>  | <b>\$ 280,505</b> | <b>\$ 976,085</b>          | <b>\$ 1,220,151</b>  | <b>\$ 1,638,100</b> | <b>\$ 1,857,595</b>  |

| Revenue Category                    | General Fund(Fund 10) |                       |                                  |                               |                         |                                   | Increase/<br>(Decrease) |
|-------------------------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|-----------------------------------|-------------------------|
|                                     | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget |                         |
| <b>License and Permits</b>          |                       |                       |                                  |                               |                         |                                   |                         |
| 320-100 Permit - Alcoholic Beverage | \$ 7,283              | \$ 6,726              | \$ 11,000                        | \$ 11,000                     | \$ 13,000               | \$ 11,000                         | \$ -                    |
| 320-200 Permit - Health             | 4,180                 | 8,225                 | 8,000                            | 8,000                         | 8,000                   | 8,000                             | -                       |
| 320-700 Permit - Amusement          | 133                   | 6                     | 300                              | 300                           | 10                      | 10                                | (290)                   |
| 320-800 Permit - Chauffers-Towing   | 275                   | 825                   | 200                              | 200                           | 200                     | 200                               | -                       |
| 320-801 Permit - Taxi Cabs          | -                     | -                     | -                                | -                             | -                       | -                                 | -                       |
| 320-802 Permit - Peddlers           | 15                    | -                     | -                                | -                             | (10)                    | -                                 | -                       |
| 320-803 Permit - Solicitors         | 15                    | 15                    | -                                | -                             | -                       | -                                 | -                       |
| 320-804 Permit - Dance Hall         | 235                   | 103                   | -                                | -                             | -                       | -                                 | -                       |
| 320-805 Permit - Plat Filing Fees   | 119                   | 210                   | 66                               | 66                            | 150                     | 150                               | 84                      |
| 320-806 Permit - Trailer Parks      | -                     | 6,575                 | 6,575                            | 6,575                         | 6,675                   | 6,675                             | 100                     |
| 320-807 Permit - Misc.              | 8,129                 | 209                   | 1,000                            | 1,000                         | 2,100                   | 2,000                             | 1,000                   |
| 320-808 Permit - Coin Op Machine    | -                     | -                     | 550                              | 550                           | -                       | -                                 | (550)                   |
| 321-100 Permit - Mechanical         | 3,705                 | 3,026                 | 1,000                            | 1,000                         | 2,500                   | 3,000                             | 2,000                   |
| 321-105 Permit - Gas Test           | 245                   | 45                    | 200                              | 200                           | 100                     | 100                               | (100)                   |
| 321-110 Permit - Building           | 49,994                | 63,534                | 60,000                           | 60,000                        | 100,000                 | 90,000                            | 30,000                  |
| 321-120 Permit - Electrical         | 7,156                 | 6,807                 | 6,000                            | 6,000                         | 6,000                   | 7,000                             | 1,000                   |
| 321-125 Permit - Safety             | 140                   | 6,836                 | 200                              | 200                           | 2,000                   | 2,000                             | 1,800                   |
| 321-126 Permit - Fire               | -                     | -                     | -                                | -                             | 475                     | -                                 | -                       |
| 321-130 Permit - Plumbing           | 3,468                 | 5,788                 | 4,000                            | 4,000                         | 6,000                   | 6,000                             | 2,000                   |
| 321-135 Rights-Of-Ways/Easements    | 757                   | 46                    | 5,500                            | 5,500                         | -                       | -                                 | (5,500)                 |
| <b>License and Permits Total</b>    | <b>\$ 85,849</b>      | <b>\$ 108,975</b>     | <b>\$ 104,591</b>                | <b>\$ 104,591</b>             | <b>\$ 147,100</b>       | <b>\$ 136,135</b>                 | <b>\$ 31,544</b>        |
| <b>Investment Earnings</b>          |                       |                       |                                  |                               |                         |                                   |                         |
| 360-100 Interest Income             | \$ 246,756            | \$ 85,459             | \$ 90,000                        | \$ 90,000                     | \$ 12,000               | \$ 12,000                         | \$ (78,000)             |
| <b>Investment Earnings Total</b>    | <b>\$ 246,756</b>     | <b>\$ 85,459</b>      | <b>\$ 90,000</b>                 | <b>\$ 90,000</b>              | <b>\$ 12,000</b>        | <b>\$ 12,000</b>                  | <b>\$ (78,000)</b>      |
| <b>Grand Total</b>                  | <b>\$ 16,609,993</b>  | <b>\$ 16,094,497</b>  | <b>\$ 16,542,004</b>             | <b>\$ 17,496,655</b>          | <b>\$ 17,661,557</b>    | <b>\$ 18,660,702</b>              | <b>\$ 2,118,698</b>     |



**Expenditure Summary****General Fund****Salaries & Benefits**

A 3.5% increase has been included under Salaries as a placeholder.  
The budget reflects an increase of 33% for group health insurance costs.

The City's contribution to the Texas Municipal Retirement System (TMRS) has been decreased due to an decrease in rates starting January 1, 2021 and January 1, 2022.

Salaries & Benefits were adjusted per the Salary Surveys 2020-2021.

**Administration**

The Human Resources Director position in FY2020-2021 was reclassified to a Human Resources Specialist II position.

Assistant City Manager position in FY2020-2021 was reclassified to a Finance Director Position.

The budget funds \$3 million in capital improvements for buildings, equipment/vehicle replacement, information technology, and infrastructure.

A Communications Manager position has been added.

**Municipal Court**

No Major Changes.

**Police/Animal Control**

Salaries adjusted per salary survey.

**Fire/EMS**

Salaries adjusted per salary survey.

**Community Development**

Rental Registration Program added.

**Public Works**

Maintenance Supervisor position in Parks was changed to a Maintenance Technician position.  
Field Crew position in Parks had salary reallocated to other positions in Public Works.

**Culture, Recreation & Tourism**

No Major Changes.

**Golf Course**

No Major Changes.



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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.

**FY2020-2021 Achievements**

Implemented the 2020 certificates of obligation bond funding for major Street and Drainage Infrastructure improvements, and continue the architectural study and design of City Hall improvements.

Restructured Human Resources.

Secured two General Land Office Mitigation Grants totaling approximately \$12 million.

Completed the Bid process for securing new contract for Solid Waste Collection Services.

Implemented the upgrade of new financial software.

Oversaw issuance of 2021 certificates of obligation bonds and was assigned a S&P Global Rating of 'AA.'

**Goals & Objectives for FY2021-2022**

Create a five year Capital Improvement Program.

Effect improvements at City Hall, to include first floor restrooms and meeting space for City Council, Boards and Court.

Create a five year financial plan.

Create a leadership training program for non-public safety personnel.

**Major Changes In FY2021-2022**

Salaries have been increased up to 3.5% for a cost of living adjustment.

Health Insurance rates are budgeted to increase 33%.

Restructured Human Resources, which provided salary savings.

A Communications Manager position has been added.

Assistant City Manager position was reallocated to a Finance Director position, which provide salary savings.

| Category           | FY2018-2019           |                       | FY2020-2021         |                               |                         | FY2021-2022         |                    | Increase/<br>(Decrease) |
|--------------------|-----------------------|-----------------------|---------------------|-------------------------------|-------------------------|---------------------|--------------------|-------------------------|
|                    | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget   | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget  |                    |                         |
| Salaries           | \$ 568,777            | \$ 659,661            | \$ 756,568          | \$ 756,568                    | \$ 674,200              | \$ 748,793          | \$ (7,775)         |                         |
| Benefits           | 197,825               | 210,986               | 241,778             | 241,778                       | 211,900                 | 281,140             | 39,363             |                         |
| Supplies           | 30,047                | 36,542                | 36,350              | 37,135                        | 34,710                  | 33,725              | (2,625)            |                         |
| Services           | 531,853               | 613,270               | 643,683             | 676,334                       | 495,606                 | 577,850             | (65,833)           |                         |
| Maintenance        | 130,856               | 154,741               | 105,718             | 113,118                       | 107,443                 | 115,000             | 9,282              |                         |
| Sundry             | 209,238               | 123,814               | 150,447             | 143,047                       | 125,020                 | 144,400             | (6,047)            |                         |
| Debt Service       | 903,043               | -                     | -                   | -                             | -                       | -                   | -                  |                         |
| Capital Outlay     | 188,740               | 7,847                 | -                   | -                             | -                       | -                   | -                  |                         |
| <b>Grand Total</b> | <b>\$ 2,760,380</b>   | <b>\$ 1,806,861</b>   | <b>\$ 1,934,544</b> | <b>\$ 1,967,980</b>           | <b>\$ 1,648,879</b>     | <b>\$ 1,900,908</b> | <b>\$ (33,636)</b> |                         |

**Employee Count**

| <b>Administration</b>       |                       | <b>General Fund</b>   |                   |                               |                         |                    |                         |
|-----------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|-------------------------|
| Position                    | FY2018-2019           |                       | FY2020-2021       |                               |                         | FY2021-2022        |                         |
|                             | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget | Increase/<br>(Decrease) |
| <b>Administration</b>       |                       |                       |                   |                               |                         |                    |                         |
| Accounting Specialist       | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| Admin. Assistant            | 0                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| Asst. City Manager          | 0                     | 1                     | 1                 | 1                             | 0                       | 0                  | -1                      |
| City Manager                | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| City Secretary              | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| Finance Director            | 1                     | 0                     | 0                 | 0                             | 1                       | 1                  | 1                       |
| Financial Administrator     | 0                     | 0                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| HR Assistant                | 0                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| HR Assistant II             | 0                     | 0                     | 0                 | 0                             | 1                       | 1                  | 1                       |
| HR Assistant (PT)           | 1                     | 0                     | 0                 | 0                             | 0                       | 0                  | 0                       |
| HR Director                 | 1                     | 1                     | 1                 | 1                             | 0                       | 0                  | -1                      |
| Receptionist                | 1                     | 0                     | 0                 | 0                             | 0                       | 0                  | 0                       |
| Special Projects Coord.     | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| <b>Administration Total</b> | <b>8</b>              | <b>8</b>              | <b>9</b>          | <b>9</b>                      | <b>9</b>                | <b>9</b>           | <b>0</b>                |

**Mayor & Council (Department 400)**

**General Fund (Fund 10)**

| Category                     | FY2018-2019      |             | FY2020-2021       |                               |                         | FY2021-2022        |             | Increase/<br>(Decrease) |
|------------------------------|------------------|-------------|-------------------|-------------------------------|-------------------------|--------------------|-------------|-------------------------|
|                              | Actual           | Actual      | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |             |                         |
| <b>Supplies</b>              |                  |             |                   |                               |                         |                    |             |                         |
| 310 Office/Computer Supplies | \$ 519           | \$ -        | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -        | \$ -                    |
| 399 Other Supplies           | 292              | -           | -                 | -                             | -                       | -                  | -           | -                       |
| <b>Supplies Total</b>        | <b>\$ 811</b>    | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b> | <b>\$ -</b>             |
| <b>Services</b>              |                  |             |                   |                               |                         |                    |             |                         |
| 400 City Council Stipends    | \$ 10,975        | \$ -        | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -        | \$ -                    |
| <b>Services Total</b>        | <b>\$ 10,975</b> | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b> | <b>\$ -</b>             |
| <b>Sundry</b>                |                  |             |                   |                               |                         |                    |             |                         |
| 602 Seminars/Dues/Travel     | \$ 3,502         | \$ -        | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -        | \$ -                    |
| 604 Public Office Liability  | 16,301           | -           | -                 | -                             | -                       | -                  | -           | -                       |
| 690 Elections                | 5,626            | -           | -                 | -                             | -                       | -                  | -           | -                       |
| 699 Other - Sundry           | 587              | -           | -                 | -                             | -                       | -                  | -           | -                       |
| <b>Sundry Total</b>          | <b>\$ 26,016</b> | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b> | <b>\$ -</b>             |
| <b>Grand Total</b>           | <b>\$ 37,802</b> | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b> | <b>\$ -</b>             |

**Administration (Department 410) General Fund (Fund 10)**

| Category                        | FY2018-2019 |            | FY2020-2021    |                | FY2021-2022          |                 | Increase/<br>(Decrease) |
|---------------------------------|-------------|------------|----------------|----------------|----------------------|-----------------|-------------------------|
|                                 | Actual      | Actual     | Adopted Budget | Current Budget | FY2020-2021 Estimate | Proposed Budget |                         |
| <b>Salaries</b>                 | \$ 544,532  | \$ 630,515 | \$ 724,512     | \$ 724,512     | \$ 647,000           | \$ 726,392      | \$ 1,880                |
| 100 Salaries/Wages              | 5,448       | 9,241      | 11,801         | 11,801         | 8,100                | 8,601           | (3,200)                 |
| 165 Educational Pay             | 4,090       | 2,673      | 3,360          | 3,360          | 2,500                | 3,600           | 240                     |
| 175 Longevity                   | 7,200       | 7,800      | 7,800          | 7,800          | 7,800                | 7,800           | -                       |
| 180 Auto Allowance              | 950         | 2,100      | 2,400          | 2,400          | 1,550                | 2,400           | -                       |
| 181 Cell Phone Allowance        | 6,557       | 7,333      | 6,695          | 6,695          | 7,250                | -               | (6,695)                 |
| 190 Overtime                    |             |            |                |                |                      |                 |                         |
| <b>Salaries Total</b>           | \$ 568,777  | \$ 659,661 | \$ 756,568     | \$ 756,568     | \$ 674,200           | \$ 748,793      | \$ (7,775)              |
| <b>Benefits</b>                 | \$ 40,836   | \$ 47,486  | \$ 57,877      | \$ 57,877      | \$ 45,500            | \$ 57,283       | \$ (595)                |
| 201 F I C A & Medicare          | 70,393      | 66,023     | 72,552         | 72,552         | 75,000               | 114,288         | 41,736                  |
| 210 Group Insurance             | 75,750      | 96,000     | 109,135        | 109,135        | 90,000               | 107,171         | (1,964)                 |
| 230 T M R S                     | 1,809       | 1,476      | 1,320          | 1,320          | 1,400                | 1,500           | 180                     |
| 240 Workmen's Compensation      | 9,037       | -          | 893            | 893            | -                    | 899             | 6                       |
| 291 Unemployment Insurance      |             |            |                |                |                      |                 |                         |
| <b>Benefits Total</b>           | \$ 197,825  | \$ 210,986 | \$ 241,778     | \$ 241,778     | \$ 211,900           | \$ 281,140      | \$ 39,363               |
| <b>Supplies</b>                 | \$ 15,892   | \$ 22,061  | \$ 21,450      | \$ 22,235      | \$ 22,000            | \$ 21,450       | \$ -                    |
| 310 Office/Computer Supplies    | 4,970       | 4,806      | 5,000          | 5,000          | 2,200                | 2,500           | (2,500)                 |
| 311 Postage/Shipping            | 1,098       | 4,558      | 4,600          | 4,600          | 7,000                | 4,600           | -                       |
| 312 Books/Publ/Subscriptions    | 100         | 20         | 150            | 150            | 350                  | 150             | -                       |
| 320 Other Electronics           | 332         | 496        | 500            | 500            | 510                  | 1,000           | 500                     |
| 335 Clothing                    | 1,245       | -          | 500            | 500            | 300                  | 500             | -                       |
| 352 Furniture & Fixtures        | 902         | 77         | 25             | 25             | 25                   | 25              | -                       |
| 385 Small Tools & Equipment     | 452         | 1,925      | 2,000          | 2,000          | 300                  | 1,000           | (1,000)                 |
| 390 Fuel-Mileage Reimb.         | 2,735       | 2,192      | 1,525          | 1,525          | 1,525                | 2,000           | 475                     |
| 392 Janitorial Supplies         | 1,510       | 408        | 600            | 600            | 500                  | 500             | (100)                   |
| 399 Other Supplies              |             |            |                |                |                      |                 |                         |
| <b>Supplies Total</b>           | \$ 29,237   | \$ 36,542  | \$ 36,350      | \$ 37,135      | \$ 34,710            | \$ 33,725       | \$ (2,625)              |
| <b>Services</b>                 | \$ -        | \$ 11,050  | \$ 10,450      | \$ 10,450      | \$ 11,425            | \$ 10,450       | \$ -                    |
| 400 City Council Stipends       | 360,180     | 363,569    | 139,480        | 157,131        | 157,131              | 100,000         | (39,480)                |
| 413 Professional Services       | 12,566      | 746        | 1,500          | 1,500          | 800                  | 1,250           | (250)                   |
| 414 Bank Charges                | 17,233      | 13,574     | 15,000         | 15,000         | 13,500               | 14,000          | (1,000)                 |
| 415 Telephone                   | -           | -          | 240,000        | 240,000        | 100,000              | 180,000         | (60,000)                |
| 417 Professional Fees-Legal     | 1,681       | 100        | 600            | 600            | 1,100                | 600             | -                       |
| 426 Physicals/Screening         | 11,911      | 17,847     | 21,357         | 21,357         | 10,000               | 15,000          | (6,357)                 |
| 430 Advertising                 | 23,639      | 15,818     | 22,860         | 22,860         | 17,000               | 20,000          | (2,860)                 |
| 434 Marketing                   | 8,928       | 9,247      | 10,000         | 10,000         | 10,000               | 30,000          | 20,000                  |
| 438 Community Projects          | 46,308      | 47,303     | 48,804         | 48,804         | 25,000               | 49,000          | 196                     |
| 440 Electricity                 | 570         | -          | 10,200         | 10,200         | 10,200               | 10,200          | -                       |
| 441 Water                       | 7,439       | 2,779      | 8,000          | 8,000          | 4,250                | 5,000           | (3,000)                 |
| 442 Gas-Entex                   | 763         | 1,373      | 1,840          | 1,840          | -                    | -               | (1,840)                 |
| 470 Equipment Rental            | 18,533      | 19,697     | 20,400         | 20,400         | 19,800               | 26,850          | 6,450                   |
| 479 Appraisal District          | 20,441      | 64,408     | 43,300         | 43,300         | 43,300               | 43,300          | -                       |
| 482 Service Contracts           | (11,947)    | 2,176      | 2,200          | 2,200          | 2,100                | 2,200           | -                       |
| 484 Tax Collections             | 2,634       | 43,584     | 47,692         | 62,692         | 70,000               | 70,000          | 22,308                  |
| 499 Other Services              |             |            |                |                |                      |                 |                         |
| <b>Services Total</b>           | \$ 520,878  | \$ 613,270 | \$ 643,683     | \$ 676,334     | \$ 495,606           | \$ 577,850      | \$ (65,833)             |
| <b>Maintenance</b>              | \$ 63,972   | \$ 114,593 | \$ 55,033      | \$ 62,433      | \$ 62,443            | \$ 65,000       | \$ 9,967                |
| 543 Electronics/Computer Maint  | 66,885      | 40,148     | 50,685         | 50,685         | 45,000               | 50,000          | (685)                   |
| 545 Bldg/Bldg Equip Maintenance |             |            |                |                |                      |                 |                         |
| <b>Maintenance Total</b>        | \$ 130,856  | \$ 154,741 | \$ 105,718     | \$ 113,118     | \$ 107,443           | \$ 115,000      | \$ 9,282                |

**Administration (Department 410)**

**General Fund (Fund 10)**

| Category                        | FY2018-2019         |                     | FY2020-2021         |                     | FY2020-2021         |                     | FY2021-2022        |  | Increase/<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--|-------------------------|
|                                 | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | Estimate            | Proposed<br>Budget  |                    |  |                         |
| <b>Sundry</b>                   |                     |                     |                     |                     |                     |                     |                    |  |                         |
| 602 Seminars/Dues/Travel        | \$ 25,298           | \$ 24,682           | \$ 36,547           | \$ 29,147           | \$ 15,000           | \$ 35,000           | \$ (1,547)         |  |                         |
| 604 Public Office Liability     | 11,000              | 15,320              | 16,000              | 16,000              | 17,020              | 18,000              | 2,000              |  |                         |
| 610 Employee Relations          | 12,796              | 17,390              | 14,400              | 14,400              | 10,000              | 14,400              | -                  |  |                         |
| 628 Property/Gen Liab Insurance | 89,741              | 32,225              | 34,000              | 34,000              | 33,000              | 40,000              | 6,000              |  |                         |
| 680 380 Agreements              | 25,000              | -                   | -                   | -                   | -                   | -                   | -                  |  |                         |
| 690 Elections                   | -                   | 2,050               | 11,200              | 11,200              | 18,000              | 5,000               | (6,200)            |  |                         |
| 695 College Reimbursement       | -                   | 1,090               | 6,300               | 6,300               | -                   | -                   | (6,300)            |  |                         |
| 699 Other - Sundry              | 19,388              | 31,056              | 32,000              | 32,000              | 32,000              | 32,000              | -                  |  |                         |
| <b>Sundry Total</b>             | <b>\$ 183,222</b>   | <b>\$ 123,814</b>   | <b>\$ 150,447</b>   | <b>\$ 143,047</b>   | <b>\$ 125,020</b>   | <b>\$ 144,400</b>   | <b>\$ (6,047)</b>  |  |                         |
| <b>Debt Service</b>             |                     |                     |                     |                     |                     |                     |                    |  |                         |
| 775 Lease Interest              | \$ 22,471           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -               |  |                         |
| 776 Lease Principal             | 880,571             | -                   | -                   | -                   | -                   | -                   | -                  |  |                         |
| <b>Debt Service Total</b>       | <b>\$ 903,043</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>        |  |                         |
| <b>Capital Outlay</b>           |                     |                     |                     |                     |                     |                     |                    |  |                         |
| 880 Land Acquisition            | \$ (2,788)          | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -               |  |                         |
| 899 Capital Outlay              | 191,528             | 7,847               | -                   | -                   | -                   | -                   | -                  |  |                         |
| <b>Capital Outlay Total</b>     | <b>\$ 188,740</b>   | <b>\$ 7,847</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>        |  |                         |
| <b>Grand Total</b>              | <b>\$ 2,722,578</b> | <b>\$ 1,806,861</b> | <b>\$ 1,934,544</b> | <b>\$ 1,967,980</b> | <b>\$ 1,648,879</b> | <b>\$ 1,900,908</b> | <b>\$ (33,636)</b> |  |                         |

**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 the facilitating the timely disposition of cases with prompt and courteous service. The Municipal Court is composed of the Court Supervisor, one Court Clerks, 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.

**FY2020-2021 Achievements**

Began to implement migration to new Incode software for Court.

**Goals & Objectives for FY2021-2022**

Complete implementation migration to new Incode software for Court.

**Major Changes In FY2021-2022**

Salaries have been increased up to 3.5% for a cost of living adjustment.

Health Insurance rates are budgeted to increase 33%.

Added half the salary of an additional clerk.

| Category           | FY2018-2019       | FY2019-2020       | FY2020-2021       |                   | FY2020-2021       | FY2020-2021       | FY2021-2022      | Increase/<br>(Decrease) |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------------|
|                    | Actual            | Actual            | Adopted Budget    | Current Budget    | Estimate          | Proposed Budget   |                  |                         |
| Salaries           | \$ 54,139         | \$ 77,614         | \$ 84,161         | \$ 84,161         | \$ 84,200         | \$ 111,362        | \$ 27,201        |                         |
| Benefits           | 23,846            | 33,056            | 38,010            | 38,010            | 37,170            | 53,237            | 15,227           |                         |
| Supplies           | 1,458             | 3,580             | 5,800             | 5,800             | 3,900             | 7,100             | 1,300            |                         |
| Services           | 45,258            | 49,596            | 50,200            | 50,200            | 65,300            | 65,300            | 15,100           |                         |
| Maintenance        | 6,762             | 3,229             | -                 | -                 | -                 | -                 | -                |                         |
| Sundry             | 980               | 864               | 1,075             | 1,075             | 1,000             | 2,075             | 1,000            |                         |
| Capital Outlay     | -                 | -                 | -                 | -                 | -                 | -                 | -                |                         |
| <b>Grand Total</b> | <b>\$ 132,442</b> | <b>\$ 167,939</b> | <b>\$ 179,246</b> | <b>\$ 179,246</b> | <b>\$ 191,570</b> | <b>\$ 239,074</b> | <b>\$ 59,828</b> |                         |

**Employee Count**

| Position           | FY2018-2019 | FY2019-2020 | FY2020-2021    |                | FY2020-2021 | FY2021-2022     | Increase/<br>(Decrease) |
|--------------------|-------------|-------------|----------------|----------------|-------------|-----------------|-------------------------|
|                    | Actual      | Actual      | Adopted Budget | Current Budget | Estimate    | Proposed Budget |                         |
| <b>Court</b>       |             |             |                |                |             |                 |                         |
| Court Clerk        | 0           | 1           | 1              | 1              | 1           | 1.5             | 0.5                     |
| Court Supervisor   | 1           | 1           | 1              | 1              | 1           | 1               | 0                       |
| <b>Court Total</b> | <b>1</b>    | <b>2</b>    | <b>2</b>       | <b>2</b>       | <b>2</b>    | <b>3</b>        | <b>0.5</b>              |

**Municipal Court (Department 430)**

**General Fund (Fund 10)**

| Category                       | FY2018-2019           |                       | FY2019-2020       |                               | FY2020-2021             |                    | FY2021-2022      |  | Increase/<br>(Decrease) |
|--------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|------------------|--|-------------------------|
|                                | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                  |  |                         |
| <b>Salaries</b>                |                       |                       |                   |                               |                         |                    |                  |  |                         |
| 100 Salaries/Wages             | \$ 50,704             | \$ 75,723             | \$ 80,585         | \$ 80,585                     | \$ 80,000               | \$ 106,424         | \$ 25,839        |  |                         |
| 165 Educational Pay            | -                     | 92                    | -                 | -                             | 925                     | 1,600              | 1,600            |  |                         |
| 175 Longevity                  | 815                   | 1,031                 | 898               | 898                           | 775                     | 838                | (60)             |  |                         |
| 190 Overtime                   | 2,619                 | 768                   | 2,678             | 2,678                         | 2,500                   | 2,500              | (178)            |  |                         |
| <b>Salaries Total</b>          | <b>\$ 54,139</b>      | <b>\$ 77,614</b>      | <b>\$ 84,161</b>  | <b>\$ 84,161</b>              | <b>\$ 84,200</b>        | <b>\$ 111,362</b>  | <b>\$ 27,201</b> |  |                         |
| <b>Benefits</b>                |                       |                       |                   |                               |                         |                    |                  |  |                         |
| 201 FICA & Medicare            | \$ 4,073              | \$ 5,325              | \$ 6,438          | \$ 6,438                      | \$ 6,000                | \$ 8,328           | \$ 1,890         |  |                         |
| 210 Group Insurance            | 11,838                | 16,328                | 19,175            | 19,175                        | 19,000                  | 29,018             | 9,842            |  |                         |
| 230 T M R S                    | 7,803                 | 11,225                | 12,140            | 12,140                        | 12,000                  | 15,581             | 3,441            |  |                         |
| 240 Workmen's Compensation     | 132                   | 179                   | 160               | 160                           | 170                     | 180                | 20               |  |                         |
| 291 Unemployment Insurance     | -                     | -                     | 96                | 96                            | -                       | 131                | 35               |  |                         |
| <b>Benefits Total</b>          | <b>\$ 23,846</b>      | <b>\$ 33,056</b>      | <b>\$ 38,010</b>  | <b>\$ 38,010</b>              | <b>\$ 37,170</b>        | <b>\$ 53,237</b>   | <b>\$ 15,227</b> |  |                         |
| <b>Supplies</b>                |                       |                       |                   |                               |                         |                    |                  |  |                         |
| 310 Office/Computer Supplies   | \$ 1,458              | \$ 2,405              | \$ 2,850          | \$ 2,850                      | \$ 1,500                | \$ 4,500           | \$ 1,650         |  |                         |
| 311 Postage/Shipping           | -                     | 1,150                 | 2,300             | 2,300                         | 2,300                   | 2,300              | -                |  |                         |
| 312 Books/Publ/Subscriptions   | -                     | -                     | 350               | 350                           | -                       | -                  | (350)            |  |                         |
| 399 Other Supplies             | -                     | 25                    | 300               | 300                           | 100                     | 300                | -                |  |                         |
| <b>Supplies Total</b>          | <b>\$ 1,458</b>       | <b>\$ 3,580</b>       | <b>\$ 5,800</b>   | <b>\$ 5,800</b>               | <b>\$ 3,900</b>         | <b>\$ 7,100</b>    | <b>\$ 1,300</b>  |  |                         |
| <b>Services</b>                |                       |                       |                   |                               |                         |                    |                  |  |                         |
| 407 Collection Agency Fees     | \$ (1,680)            | \$ -                  | \$ 2,250          | \$ 2,250                      | \$ 9,000                | \$ 9,000           | \$ 6,750         |  |                         |
| 413 City Judge                 | 42,000                | 42,000                | 42,000            | 42,000                        | 42,000                  | 42,000             | -                |  |                         |
| 414 Bank Charges               | 4,639                 | 7,311                 | 5,000             | 5,000                         | 13,150                  | 13,200             | 8,200            |  |                         |
| 415 Telephone                  | 148                   | 134                   | 200               | 200                           | 300                     | 350                | 150              |  |                         |
| 426 Physicals/Screening        | -                     | 1                     | -                 | -                             | 100                     | -                  | -                |  |                         |
| 499 Other Services             | 150                   | 150                   | 750               | 750                           | 750                     | 750                | -                |  |                         |
| <b>Services Total</b>          | <b>\$ 45,258</b>      | <b>\$ 49,596</b>      | <b>\$ 50,200</b>  | <b>\$ 50,200</b>              | <b>\$ 65,300</b>        | <b>\$ 65,300</b>   | <b>\$ 15,100</b> |  |                         |
| <b>Maintenance</b>             |                       |                       |                   |                               |                         |                    |                  |  |                         |
| 543 Electronics/Computer Maint | \$ 6,762              | \$ 3,229              | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -             |  |                         |
| <b>Maintenance Total</b>       | <b>\$ 6,762</b>       | <b>\$ 3,229</b>       | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>      |  |                         |
| <b>Sundry</b>                  |                       |                       |                   |                               |                         |                    |                  |  |                         |
| 601 Faithful Performance Bond  | \$ -                  | \$ -                  | \$ 75             | \$ 75                         | \$ -                    | \$ 75              | \$ -             |  |                         |
| 602 Seminars/Dues/Travel       | 980                   | 744                   | 700               | 700                           | 700                     | 1,000              | 300              |  |                         |
| 695 College Reimbursement      | -                     | -                     | -                 | -                             | -                       | 700                | 700              |  |                         |
| 699 Other - Sundry             | -                     | 120                   | 300               | 300                           | 300                     | 300                | -                |  |                         |
| <b>Sundry Total</b>            | <b>\$ 980</b>         | <b>\$ 864</b>         | <b>\$ 1,075</b>   | <b>\$ 1,075</b>               | <b>\$ 1,000</b>         | <b>\$ 2,075</b>    | <b>\$ 1,000</b>  |  |                         |
| <b>Grand Total</b>             | <b>132,442</b>        | <b>167,939</b>        | <b>179,246</b>    | <b>179,246</b>                | <b>191,570</b>          | <b>239,074</b>     | <b>59,828</b>    |  |                         |

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

The Mission of the Police Department is to protect, serve, model integrity, and demonstrate professionalism all while enhancing the quality of life for the residents by providing police services through shared responsibility with the public.

**FY2020-2021 Achievements**

- Implemented Step Pay Structure based on 2020-2021 Salary Survey.
- Replaced the Radio Console in Dispatch, with 70% of costs being funded by a grant.

**Goals & Objectives for FY2021-2022**

- Improve failing infrastructure vital to overall operations at Police Department.
- Acquire and adapt technology to remain up to date and in compliance.
- Revamp recruitment and increase training to remain a competitive police department.

**Major Changes In FY2021-2022**

- Salaries have been adjusted to reflect increases based on salary survey and raises based on the step pay matrix established were implemented in 2021.
- Health Insurance rates are budgeted to increase 33%.

| Category           | FY2018-2019         | FY2019-2020         | FY2020-2021         | FY2020-2021         | FY2020-2021         | FY2021-2022         | Increase/<br>(Decrease) |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
|                    | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | Estimate            | Proposed<br>Budget  |                         |
| Salaries           | \$ 2,580,837        | \$ 2,710,006        | \$ 2,973,433        | \$ 2,978,433        | \$ 2,763,650        | \$ 2,979,420        | \$ 5,987                |
| Benefits           | 1,094,999           | 1,067,143           | 1,127,740           | 1,127,740           | 1,041,655           | 1,208,198           | 80,457                  |
| Supplies           | 156,713             | 141,106             | 175,750             | 175,750             | 153,100             | 180,050             | 4,300                   |
| Services           | 273,818             | 303,030             | 368,897             | 352,897             | 334,319             | 389,440             | 20,543                  |
| Maintenance        | 104,462             | 105,847             | 95,950              | 95,950              | 105,500             | 97,050              | 1,100                   |
| Sundry             | 68,394              | 95,147              | 95,900              | 95,900              | 115,412             | 125,000             | 29,100                  |
| Capital Outlay     | 235,256             | 105,696             | -                   | -                   | -                   | -                   | -                       |
| <b>Grand Total</b> | <b>\$ 4,514,479</b> | <b>\$ 4,527,975</b> | <b>\$ 4,837,670</b> | <b>\$ 4,826,671</b> | <b>\$ 4,513,636</b> | <b>\$ 4,979,157</b> | <b>\$ 141,487</b>       |

City of Freeport

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

| Employee Count         |                       | FY2020-2021           |                   | FY2020-2021       |                         | FY2021-2022        |   | Increase/<br>(Decrease) |
|------------------------|-----------------------|-----------------------|-------------------|-------------------|-------------------------|--------------------|---|-------------------------|
| Position               | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | Current<br>Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |   |                         |
| <b>Police</b>          |                       |                       |                   |                   |                         |                    |   |                         |
| Admin. Assistant       | 0                     | 1                     | 1                 | 1                 | 1                       | 1                  |   | 0                       |
| Admin. Secretary       | 1                     | 0                     | 0                 | 0                 | 0                       | 0                  |   | 0                       |
| Animal Control Officer | 2                     | 2                     | 2                 | 2                 | 2                       | 2                  |   | 0                       |
| Captain                | 1                     | 1                     | 1                 | 1                 | 1                       | 1                  | ✓ | 0                       |
| Chief                  | 1                     | 1                     | 1                 | 1                 | 1                       | 1                  | ✓ | 0                       |
| Crossing Guard (PT)    | 4                     | 4                     | 4                 | 4                 | 4                       | 4                  |   | 0                       |
| Detective              | 4                     | 4                     | 4                 | 4                 | 4                       | 5                  | ✓ | 1                       |
| Detective (PT)         | 1                     | 1                     | 0                 | 0                 | 0                       | 0                  |   | 0                       |
| Dispatch Supervisor    | 1                     | 1                     | 1                 | 1                 | 1                       | 1                  |   | 0                       |
| Dispatcher             | 7                     | 7                     | 7                 | 7                 | 7                       | 7                  |   | 0                       |
| Jailer                 | 2                     | 2                     | 2                 | 2                 | 2                       | 2                  |   | 0                       |
| Lieutenant             | 1                     | 1                     | 1                 | 1                 | 1                       | 1                  | ✓ | 0                       |
| Patrol Officer         | 20                    | 20                    | 20                | 20                | 20                      | 18                 | ✓ | (2)                     |
| Records Clerk          | 2                     | 2                     | 2                 | 2                 | 2                       | 2                  |   | 0                       |
| Sergeant               | 5                     | 5                     | 5                 | 5                 | 5                       | 6                  | ✓ | 1                       |
| <b>Police Total</b>    | <b>52</b>             | <b>52</b>             | <b>51</b>         | <b>51</b>         | <b>51</b>               | <b>51</b>          |   | <b>0</b>                |

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

| Category                        | FY2018-2019         |                     | FY2020-2021         |                     | FY2021-2022          |                     |                      |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
|                                 | Actual              | Actual              | Adopted Budget      | Current Budget      | FY2020-2021 Estimate | Proposed Budget     | Increase/ (Decrease) |
| <b>Salaries</b>                 |                     |                     |                     |                     |                      |                     |                      |
| 100 Salaries/Wages              | \$ 2,422,066        | \$ 2,486,860        | \$ 2,674,459        | \$ 2,674,459        | \$ 2,575,000         | \$ 2,793,597        | \$ 119,138           |
| 110 Salaries/Wages-Pt           | -                   | 433                 | 137,209             | 137,209             | 15,000               | 29,279              | (107,929)            |
| 165 Educational Pay             | 38,581              | 62,177              | 41,200              | 41,200              | 30,250               | 36,454              | (4,746)              |
| 175 Longevity                   | 24,986              | 25,521              | 26,584              | 26,584              | 24,250               | 25,288              | (1,296)              |
| 185 Uniform Allowance           | 3,554               | 4,177               | 5,401               | 5,401               | 4,150                | 4,801               | (600)                |
| 190 Overtime                    | 91,651              | 130,838             | 88,580              | 88,580              | 110,000              | 90,000              | 1,420                |
| 191 Grant Overtime              | -                   | -                   | -                   | 5,000               | 5,000                | -                   | -                    |
| <b>Salaries Total</b>           | <b>\$ 2,580,837</b> | <b>\$ 2,710,006</b> | <b>\$ 2,973,433</b> | <b>\$ 2,978,433</b> | <b>\$ 2,763,650</b>  | <b>\$ 2,979,420</b> | <b>\$ 5,987</b>      |
| <b>Benefits</b>                 |                     |                     |                     |                     |                      |                     |                      |
| 201 F I C A & Medicare          | \$ 195,688          | \$ 203,653          | \$ 227,468          | \$ 227,468          | \$ 200,000           | \$ 221,041          | \$ (6,427)           |
| 210 Group Insurance             | 464,032             | 422,583             | 422,604             | 422,604             | 400,000              | 527,332             | 104,728              |
| 230 T M R S                     | 367,142             | 390,122             | 428,918             | 428,918             | 395,000              | 409,358             | (19,560)             |
| 240 Workmen's Compensation      | 68,137              | 50,785              | 45,379              | 45,379              | 46,655               | 47,000              | 1,621                |
| 291 Unemployment Insurance      | -                   | -                   | 3,372               | 3,372               | -                    | 3,467               | 95                   |
| <b>Benefits Total</b>           | <b>\$ 1,094,999</b> | <b>\$ 1,067,143</b> | <b>\$ 1,127,740</b> | <b>\$ 1,127,740</b> | <b>\$ 1,041,655</b>  | <b>\$ 1,208,198</b> | <b>\$ 80,457</b>     |
| <b>Supplies</b>                 |                     |                     |                     |                     |                      |                     |                      |
| 310 Office/Computer Supplies    | \$ 13,589           | \$ 11,518           | \$ 16,900           | \$ 16,900           | \$ 14,000            | \$ 24,900           | \$ 8,000             |
| 311 Postage/Shipping            | 299                 | 61                  | 750                 | 750                 | 150                  | 450                 | (300)                |
| 320 Other Electronics           | 9,032               | 16,510              | 10,700              | 12,700              | 12,700               | 6,500               | (4,200)              |
| 335 Clothing                    | 18,514              | 20,327              | 18,500              | 18,500              | 18,500               | 18,500              | -                    |
| 352 Furniture & Fixtures        | 1,224               | 2,052               | 6,700               | 6,700               | 3,500                | 4,600               | (2,100)              |
| 385 Small Tools & Equipment     | 332                 | 380                 | 3,500               | 3,500               | 400                  | -                   | (3,500)              |
| 389 Chemicals                   | -                   | 492                 | 1,000               | 1,000               | 1,250                | 1,000               | -                    |
| 390 Fuel                        | 80,761              | 60,769              | 79,800              | 79,800              | 68,250               | 75,500              | (4,300)              |
| 391 Prisoner Meals              | 4,332               | 5,103               | 6,000               | 6,000               | 5,100                | 6,000               | -                    |
| 392 Janitorial Supplies         | 5,358               | 6,685               | 4,500               | 4,500               | 6,250                | 4,500               | -                    |
| 394 Investigative Supplies      | 9,266               | 7,610               | 8,500               | 8,500               | 9,000                | 8,500               | -                    |
| 395 Ammunition/Gun Supplies     | 7,508               | 931                 | 9,000               | 7,000               | 5,000                | 19,700              | 10,700               |
| 399 Other Supplies              | 6,497               | 8,670               | 9,900               | 9,900               | 9,000                | 9,900               | -                    |
| <b>Supplies Total</b>           | <b>\$ 156,713</b>   | <b>\$ 141,106</b>   | <b>\$ 175,750</b>   | <b>\$ 175,750</b>   | <b>\$ 153,100</b>    | <b>\$ 180,050</b>   | <b>\$ 4,300</b>      |
| <b>Services</b>                 |                     |                     |                     |                     |                      |                     |                      |
| 413 Professional Services       | \$ 18,391           | \$ 16,528           | \$ 22,501           | \$ 22,501           | \$ 22,500            | \$ 15,500           | \$ (7,001)           |
| 415 Telephone                   | 55,828              | 63,757              | 60,000              | 60,000              | 65,000               | 65,000              | 5,000                |
| 425 Contract Labor              | -                   | -                   | 300                 | 300                 | -                    | -                   | (300)                |
| 426 Physicals/Screening         | 2,297               | 3,763               | 3,500               | 3,500               | 3,700                | 3,000               | (500)                |
| 430 Advertising                 | 1,433               | 805                 | -                   | -                   | 800                  | 800                 | 800                  |
| 431 Animal Facility             | 125,000             | 125,067             | 119,200             | 119,200             | 119,119              | 119,200             | -                    |
| 440 Electricity                 | 21,118              | 20,819              | 22,256              | 22,256              | 9,000                | 25,000              | 2,744                |
| 441 Water                       | -                   | -                   | 10,200              | 10,200              | 10,200               | 10,200              | -                    |
| 442 Gas-Entex                   | 665                 | 1,072               | 1,200               | 1,200               | 2,800                | 2,800               | 1,600                |
| 480 Prisoner Medical            | -                   | -                   | -                   | -                   | -                    | -                   | -                    |
| 482 Service Contracts           | 48,650              | 70,037              | 128,240             | 112,240             | 100,000              | 146,740             | 18,500               |
| 485 Laundry Services            | 112                 | -                   | -                   | -                   | -                    | -                   | -                    |
| 499 Other Services              | 325                 | 1,182               | 1,500               | 1,500               | 1,200                | 1,200               | (300)                |
| <b>Services Total</b>           | <b>\$ 273,818</b>   | <b>\$ 303,030</b>   | <b>\$ 368,897</b>   | <b>\$ 352,897</b>   | <b>\$ 334,319</b>    | <b>\$ 389,440</b>   | <b>\$ 20,543</b>     |
| <b>Maintenance</b>              |                     |                     |                     |                     |                      |                     |                      |
| 524 Vehicle Maintenance         | \$ 59,490           | \$ 63,011           | \$ 35,700           | \$ 35,700           | \$ 56,000            | \$ 35,700           | \$ -                 |
| 543 Electronics/Computer Maint  | 24,192              | 18,866              | 32,250              | 32,250              | 24,500               | 36,350              | 4,100                |
| 545 Bldg/Bldg Equip Maintenance | 20,780              | 23,946              | 28,000              | 28,000              | 25,000               | 25,000              | (3,000)              |
| 546 Land/Grounds Maint          | -                   | 25                  | -                   | -                   | -                    | -                   | -                    |
| <b>Maintenance Total</b>        | <b>\$ 104,462</b>   | <b>\$ 105,847</b>   | <b>\$ 95,950</b>    | <b>\$ 95,950</b>    | <b>\$ 105,500</b>    | <b>\$ 97,050</b>    | <b>\$ 1,100</b>      |

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

| Category                         | FY2018-2019         |                     | FY2020-2021         |                     | FY2020-2021         |                     | FY2021-2022          |  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--|
|                                  | Actual              | Actual              | Adopted Budget      | Current Budget      | Estimate            | Proposed Budget     | Increase/ (Decrease) |  |
| <b>Sundry</b>                    |                     |                     |                     |                     |                     |                     |                      |  |
| 602 Seminars/Dues/Travel         | \$ 25,605           | \$ 13,761           | \$ 26,700           | \$ 26,700           | \$ 22,000           | \$ 26,700           | \$ -                 |  |
| 604 Liability/Property Insurance | 26,000              | 8,869               | 60,200              | 60,200              | 12,000              | 12,000              | (48,200)             |  |
| 621 K-9 Expense                  | 5,064               | 20,175              | 4,500               | 4,500               | 4,500               | 4,500               | -                    |  |
| 625 Marine Operations            | 2,390               | -                   | -                   | -                   | 15,000              | 15,000              | 15,000               |  |
| 629 Vehicle Insurance            | 6,900               | 49,430              | -                   | -                   | 56,912              | 60,000              | 60,000               |  |
| 687 Damage Claims                | -                   | -                   | -                   | -                   | 1,000               | -                   | -                    |  |
| 695 College Reimbursement        | -                   | -                   | -                   | -                   | -                   | 2,800               | 2,800                |  |
| 699 Other - Sundry               | 2,435               | 2,911               | 4,500               | 4,500               | 4,000               | 4,000               | (500)                |  |
| <b>Sundry Total</b>              | <b>\$ 68,394</b>    | <b>\$ 95,147</b>    | <b>\$ 95,900</b>    | <b>\$ 95,900</b>    | <b>\$ 115,412</b>   | <b>\$ 125,000</b>   | <b>\$ 29,100</b>     |  |
| <b>Capital Outlay</b>            |                     |                     |                     |                     |                     |                     |                      |  |
| 898 Grant Expenditures           | \$ 42,569           | \$ 105,696          | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                 |  |
| 899 Capital Outlay               | 192,687             | -                   | -                   | -                   | -                   | -                   | -                    |  |
| <b>Capital Outlay Total</b>      | <b>\$ 235,256</b>   | <b>\$ 105,696</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          |  |
| <b>Grand Total</b>               | <b>\$ 4,514,479</b> | <b>\$ 4,527,975</b> | <b>\$ 4,837,670</b> | <b>\$ 4,826,671</b> | <b>\$ 4,513,636</b> | <b>\$ 4,979,157</b> | <b>\$ 141,487</b>    |  |

**Fire/EMS/Emergency Management**

**General Fund**

Freeport Fire & EMS is a full time operation staffed with 18 career firefighters that are capable of providing high levels of life saving interventions as well as fire and rescue to ensure the safety of our citizens as well as our visitors. We respond to approximately 2500 emergency calls per year including fire, ems, and hazardous incidents. We make it our priority to develop, maintain, and progress our positive relationship with our community during incident responses as well as our daily interactions. Our Mission: Public servants delivering services through compassion, caring and educational outreach programs to protect our community through its services of fire response, emergency medical service, and environmental emergencies.

**FY2020-2021 Achievements**

Completed construction of a Clean Room in the bay.  
 Initiated the AED "Shock Advised" Program

**Goals & Objectives for FY2021-2022**

Implement consistent employee training in fire suppression, emergency medical services, and rescue. This should include specialized training in mental health, hostile environments, and transportation emergencies.  
 Continue to update the station.

**Major Changes In FY2021-2022**

Salaries have been adjusted to reflect increases based on salary survey and a 3.5% increase of a cost of living adjustment in 2021.  
 Health Insurance rates are budgeted to increase 33%.  
 Funding the purchase of an Iplan table.

| Category           | FY2018-2019         |                     | FY2020-2021         |                     | FY2021-2022             |                     | Increase/<br>(Decrease) |
|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|-------------------------|
|                    | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | FY2020-2021<br>Estimate | Proposed<br>Budget  |                         |
| Salaries           | \$ 1,087,175        | \$ 1,196,012        | \$ 1,332,332        | \$ 1,469,832        | \$ 1,508,300            | \$ 1,361,348        | \$ 29,016               |
| Benefits           | 426,212             | 417,970             | 494,635             | 525,135             | 519,721                 | 494,163             | (472)                   |
| Supplies           | 155,449             | 145,376             | 157,656             | 165,956             | 140,638                 | 156,500             | (1,156)                 |
| Services           | 89,221              | 94,631              | 106,943             | 161,943             | 138,852                 | 97,720              | (9,223)                 |
| Maintenance        | 53,571              | 65,959              | 60,080              | 112,891             | 110,280                 | 65,825              | 5,745                   |
| Sundry             | 91,566              | 77,838              | 119,255             | 122,555             | 116,250                 | 126,750             | 7,495                   |
| Capital Outlay     | 289,579             | 36,050              | -                   | 75,078              | -                       | 27,000              | 27,000                  |
| <b>Grand Total</b> | <b>\$ 2,192,772</b> | <b>\$ 2,033,836</b> | <b>\$ 2,270,901</b> | <b>\$ 2,633,390</b> | <b>\$ 2,534,041</b>     | <b>\$ 2,329,305</b> | <b>\$ 58,404</b>        |

**Fire/EMS/Emergency Management**

**General Fund**

**Employee Count**

| Position           | FY2018-2019           |                       | FY2020-2021       |                   | FY2021-2022             |                    | Increase/<br>(Decrease) |
|--------------------|-----------------------|-----------------------|-------------------|-------------------|-------------------------|--------------------|-------------------------|
|                    | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | Current<br>Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                         |
| <b>EMS</b>         |                       |                       |                   |                   |                         |                    |                         |
| Firefighters       | 9                     | 9                     | 9                 | 9                 | 9                       | 9                  | 0                       |
| <b>EMS Total</b>   | <b>9</b>              | <b>9</b>              | <b>9</b>          | <b>9</b>          | <b>9</b>                | <b>9</b>           | <b>0</b>                |
| <b>Fire</b>        |                       |                       |                   |                   |                         |                    |                         |
| Admin. Assistant   | 0                     | 1                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| Deputy Chief       | 0                     | 0                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| EMS Coordinator    | 1                     | 1                     | 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                       |
| <b>Fire Total</b>  | <b>9</b>              | <b>10</b>             | <b>10</b>         | <b>10</b>         | <b>10</b>               | <b>10</b>          | <b>0</b>                |
| <b>Grand Total</b> | <b>18</b>             | <b>19</b>             | <b>19</b>         | <b>19</b>         | <b>19</b>               | <b>19</b>          | <b>0</b>                |

**Fire (Department 530)**

**General Fund (Fund 10)**

| Category                        | FY2018-2019       |                   | FY2019-2020       |                   | FY2020-2021          |                   | FY2021-2022          |  |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|----------------------|--|
|                                 | Actual            | Actual            | Adopted Budget    | Current Budget    | FY2020-2021 Estimate | Proposed Budget   | Increase/ (Decrease) |  |
| <b>Salaries</b>                 |                   |                   |                   |                   |                      |                   |                      |  |
| 100 Salaries/Wages              | \$ 493,038        | \$ 567,067        | \$ 674,802        | \$ 674,802        | \$ 720,000           | \$ 674,949        | \$ 147               |  |
| 165 Educational Pay             | 22,648            | 24,194            | 40,302            | 40,302            | 30,600               | 31,002            | (9,300)              |  |
| 175 Longevity                   | 5,782             | 6,467             | 6,404             | 6,404             | 5,900                | 6,157             | (247)                |  |
| 190 Overtime-FLSA               | 73,512            | 128,438           | 82,400            | 82,400            | 110,000              | 72,400            | (10,000)             |  |
| 192 Overtime-Other              | -                 | -                 | -                 | -                 | -                    | 12,000            | 12,000               |  |
| 193 Overtime-Training           | -                 | -                 | -                 | -                 | -                    | -                 | -                    |  |
| <b>Salaries Total</b>           | <b>\$ 594,980</b> | <b>\$ 726,165</b> | <b>\$ 803,908</b> | <b>\$ 803,908</b> | <b>\$ 866,500</b>    | <b>\$ 806,508</b> | <b>\$ 2,600</b>      |  |
| <b>Benefits</b>                 |                   |                   |                   |                   |                      |                   |                      |  |
| 201 FICA & Medicare             | \$ 44,874         | \$ 54,185         | \$ 61,499         | \$ 61,499         | \$ 61,000            | \$ 54,476         | \$ (7,023)           |  |
| 210 Group Insurance             | 80,916            | 82,259            | 92,551            | 92,551            | 105,000              | 104,211           | 11,661               |  |
| 230 T M R S                     | 86,022            | 105,075           | 115,964           | 115,964           | 117,000              | 101,921           | (14,043)             |  |
| 240 Workmen's Compensation      | 18,595            | 12,371            | 11,054            | 11,054            | 11,356               | 12,000            | 946                  |  |
| 291 Unemployment Insurance      | -                 | -                 | 844               | 844               | -                    | 855               | 10                   |  |
| <b>Benefits Total</b>           | <b>\$ 230,406</b> | <b>\$ 253,889</b> | <b>\$ 281,912</b> | <b>\$ 281,912</b> | <b>\$ 294,356</b>    | <b>\$ 273,462</b> | <b>\$ (8,449)</b>    |  |
| <b>Supplies</b>                 |                   |                   |                   |                   |                      |                   |                      |  |
| 310 Office/Computer Supplies    | \$ 2,491          | \$ 3,654          | \$ 3,700          | \$ 3,700          | \$ 3,500             | \$ 4,000          | \$ 300               |  |
| 312 Books/Publ/Subscriptions    | 3,142             | 2,798             | 3,386             | 3,386             | 3,250                | 4,000             | 614                  |  |
| 320 Other Electronics           | 12,738            | 5,543             | 13,000            | 21,300            | 18,000               | 13,000            | -                    |  |
| 335 Clothing                    | 33,167            | 12,050            | 16,670            | 16,670            | 14,000               | 16,000            | (670)                |  |
| 352 Furniture & Fixtures        | 6,690             | 4,181             | 6,800             | 6,800             | 5,000                | 6,000             | (800)                |  |
| 385 Small Tools & Equipment     | 15,625            | 12,984            | 15,100            | 15,100            | 15,100               | 15,000            | (100)                |  |
| 389 Chemicals                   | 806               | 565               | 1,000             | 1,000             | 600                  | 1,000             | -                    |  |
| 390 Fuel                        | 21,656            | 16,543            | 22,000            | 22,000            | 20,000               | 22,000            | -                    |  |
| 392 Janitorial Supplies         | 2,571             | 1,705             | 3,500             | 3,500             | 2,750                | 3,000             | (500)                |  |
| 394 Fire Prevention             | 3,195             | 709               | 3,000             | 3,000             | 1,000                | 3,000             | -                    |  |
| 399 Other Supplies              | 218               | 1,041             | 1,000             | 1,000             | 1,000                | 1,000             | -                    |  |
| <b>Supplies Total</b>           | <b>\$ 102,299</b> | <b>\$ 61,773</b>  | <b>\$ 89,156</b>  | <b>\$ 97,456</b>  | <b>\$ 84,200</b>     | <b>\$ 88,000</b>  | <b>\$ (1,156)</b>    |  |
| <b>Services</b>                 |                   |                   |                   |                   |                      |                   |                      |  |
| 415 Telephone                   | \$ 13,407         | \$ 14,571         | \$ 15,000         | \$ 15,000         | \$ 18,700            | \$ 18,700         | \$ 3,700             |  |
| 426 Physicals/Screening         | 620               | 1,110             | 600               | 600               | 1,000                | 1,000             | 400                  |  |
| 430 Advertising                 | 467               | 564               | 500               | 500               | 500                  | 500               | -                    |  |
| 435 Special Events              | -                 | 203               | -                 | -                 | -                    | -                 | -                    |  |
| 440 Electricity                 | 10,483            | 10,435            | 11,048            | 11,048            | 5,200                | 11,100            | 52                   |  |
| 441 Water                       | -                 | -                 | 10,800            | 10,800            | 10,800               | 10,800            | -                    |  |
| 442 Gas-Entex                   | 991               | 837               | 1,500             | 1,500             | 1,300                | 1,300             | (200)                |  |
| 482 S C B A                     | 5,270             | 6,594             | 8,045             | 8,045             | -                    | 8,000             | (45)                 |  |
| 499 Other Services              | -                 | 126               | -                 | -                 | 2                    | 20                | 20                   |  |
| <b>Services Total</b>           | <b>\$ 31,238</b>  | <b>\$ 34,439</b>  | <b>\$ 47,493</b>  | <b>\$ 47,493</b>  | <b>\$ 37,502</b>     | <b>\$ 51,420</b>  | <b>\$ 3,927</b>      |  |
| <b>Maintenance</b>              |                   |                   |                   |                   |                      |                   |                      |  |
| 524 Vehicle Maintenance         | \$ 28,288         | \$ 36,525         | \$ 30,000         | \$ 32,811         | \$ 32,000            | \$ 30,000         | \$ -                 |  |
| 543 Elec/Computer Maint         | 4,651             | 5,714             | 9,780             | 9,780             | 9,780                | 15,525            | 5,745                |  |
| 545 Bldg/Bldg Equip Maintenance | 16,207            | 14,350            | 13,500            | 13,500            | 13,500               | 13,500            | -                    |  |
| 560 Equipment Maintenance       | 4,426             | 3,992             | 6,800             | 6,800             | 5,000                | 6,800             | -                    |  |
| <b>Maintenance Total</b>        | <b>\$ 53,571</b>  | <b>\$ 60,581</b>  | <b>\$ 60,080</b>  | <b>\$ 62,891</b>  | <b>\$ 60,280</b>     | <b>\$ 65,825</b>  | <b>\$ 5,745</b>      |  |

**Fire (Department 530)**

**General Fund (Fund 10)**

| Category                         | FY2018-2019         | FY2019-2020         | FY2020-2021         | FY2020-2021         | FY2020-2021         | FY2021-2022         | Increase/<br>(Decrease) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
|                                  | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | Estimate            | Proposed<br>Budget  |                         |
| <b>Sundry</b>                    |                     |                     |                     |                     |                     |                     |                         |
| 602 Seminars/Dues/Travel         | \$ 4,836            | \$ 7,538            | \$ 17,850           | \$ 17,850           | \$ 17,850           | \$ 17,850           | \$ -                    |
| 625 Emergency Management         | 32,354              | 24,837              | 27,505              | 30,805              | 30,805              | 27,500              | (5)                     |
| 628 Property/Gen Liab Insurance  | -                   | 13,682              | 19,000              | 19,000              | 7,341               | 8,000               | (11,000)                |
| 629 Liability- Vehicle Insurance | 15,000              | 19,447              | -                   | -                   | 19,663              | 20,000              | 20,000                  |
| 692 Reserve Firemen Incentives   | 1,790               | 830                 | 3,000               | 3,000               | 1,000               | 3,000               | -                       |
| 693 Reserve Firemen Pension      | 847                 | 864                 | 3,000               | 3,000               | 1,300               | 3,000               | -                       |
| 699 Other - Sundry               | 9,173               | 677                 | 10,000              | 10,000              | 5,000               | 10,000              | -                       |
| <b>Sundry Total</b>              | <b>\$ 64,000</b>    | <b>\$ 67,875</b>    | <b>\$ 80,355</b>    | <b>\$ 83,655</b>    | <b>\$ 82,959</b>    | <b>\$ 89,350</b>    | <b>\$ 8,995</b>         |
| <b>Capital Outlay</b>            |                     |                     |                     |                     |                     |                     |                         |
| 899 Capital Outlay               | \$ 289,579          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 27,000           | \$ 27,000               |
| <b>Capital Outlay Total</b>      | <b>\$ 289,579</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 27,000</b>    | <b>\$ 27,000</b>        |
| <b>Grand Total</b>               | <b>\$ 1,366,073</b> | <b>\$ 1,204,723</b> | <b>\$ 1,362,903</b> | <b>\$ 1,377,314</b> | <b>\$ 1,425,797</b> | <b>\$ 1,401,566</b> | <b>\$ 38,662</b>        |

**EMS (Department 535)**

**General Fund (Fund 10)**

| Category                        | FY2018-2019           |                       | FY2019-2020       |                               | FY2020-2021             |                    | FY2021-2022        |  | Increase/<br>(Decrease) |
|---------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|--------------------|--|-------------------------|
|                                 | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                    |  |                         |
| <b>Salaries</b>                 |                       |                       |                   |                               |                         |                    |                    |  |                         |
| 100 Salaries/Wages              | \$ 415,470            | \$ 372,430            | \$ 455,349        | \$ 455,349                    | \$ 415,000              | \$ 473,166         | \$ 17,817          |  |                         |
| 165 Educational Pay             | 7,201                 | 6,808                 | 7,500             | 7,500                         | 8,100                   | 16,501             | 9,001              |  |                         |
| 175 Longevity                   | 1,710                 | 1,566                 | 1,714             | 1,714                         | 1,200                   | 1,272              | (442)              |  |                         |
| 190 Overtime                    | 67,815                | 89,043                | 63,860            | 63,860                        | 80,000                  | 53,900             | (9,960)            |  |                         |
| 192 Overtime-Other              |                       |                       |                   |                               |                         | 10,000             | 10,000             |  |                         |
| <b>Salaries Total</b>           | <b>\$ 492,195</b>     | <b>\$ 469,847</b>     | <b>\$ 528,424</b> | <b>\$ 528,424</b>             | <b>\$ 504,300</b>       | <b>\$ 554,839</b>  | <b>\$ 26,415</b>   |  |                         |
| <b>Benefits</b>                 |                       |                       |                   |                               |                         |                    |                    |  |                         |
| 201 F I C A & Medicare          | \$ 35,468             | \$ 34,064             | \$ 40,424         | \$ 40,424                     | \$ 35,000               | \$ 37,557          | \$ (2,868)         |  |                         |
| 210 Group Insurance             | 83,132                | 72,291                | 87,284            | 87,284                        | 72,000                  | 103,689            | 16,404             |  |                         |
| 230 T M R S                     | 70,965                | 67,974                | 76,225            | 76,225                        | 66,000                  | 70,266             | (5,959)            |  |                         |
| 240 Workmen'S Compensation      | 6,242                 | 9,222                 | 8,240             | 8,240                         | 8,465                   | 8,600              | 360                |  |                         |
| 291 Unemployment Insurance      |                       |                       | 550               | 550                           |                         | 589                | 39                 |  |                         |
| <b>Benefits Total</b>           | <b>\$ 195,806</b>     | <b>\$ 183,551</b>     | <b>\$ 212,724</b> | <b>\$ 212,724</b>             | <b>\$ 181,465</b>       | <b>\$ 220,700</b>  | <b>\$ 7,977</b>    |  |                         |
| <b>Supplies</b>                 |                       |                       |                   |                               |                         |                    |                    |  |                         |
| 311 Postage/Shipping            | \$ 202                | \$ 67                 | \$ 500            | \$ 500                        | \$ 100                  | \$ 500             | \$ -               |  |                         |
| 335 Clothing                    | 4,423                 | 27,073                | 19,500            | 19,500                        | 10,000                  | 19,500             | -                  |  |                         |
| 383 Ems Expendables             | 43,237                | 37,457                | 43,500            | 43,500                        | 39,000                  | 43,500             | -                  |  |                         |
| 399 Other Supplies              | 5,287                 | 8,352                 | 5,000             | 5,000                         | 5,000                   | 5,000              | -                  |  |                         |
| <b>Supplies Total</b>           | <b>\$ 53,150</b>      | <b>\$ 72,949</b>      | <b>\$ 68,500</b>  | <b>\$ 68,500</b>              | <b>\$ 54,100</b>        | <b>\$ 68,500</b>   | <b>\$ -</b>        |  |                         |
| <b>Services</b>                 |                       |                       |                   |                               |                         |                    |                    |  |                         |
| 407 Billing Agency Fees         | \$ 45,969             | \$ 41,765             | \$ 34,650         | \$ 34,650                     | \$ 33,500               | \$ 33,500          | \$ (1,150)         |  |                         |
| 413 Professional Services       | 12,000                | 12,000                | 24,000            | 24,000                        | 12,000                  | 12,000             | (12,000)           |  |                         |
| 414 Bank Charges                | 14                    |                       |                   |                               |                         |                    |                    |  |                         |
| 426 Physicals/Screening         |                       | 647                   | 800               | 800                           | 700                     | 800                |                    |  |                         |
| <b>Services Total</b>           | <b>\$ 57,983</b>      | <b>\$ 54,412</b>      | <b>\$ 59,450</b>  | <b>\$ 59,450</b>              | <b>\$ 46,200</b>        | <b>\$ 46,300</b>   | <b>\$ (13,150)</b> |  |                         |
| <b>Sundry</b>                   |                       |                       |                   |                               |                         |                    |                    |  |                         |
| 602 Seminars/Dues/Travel        | \$ 20,653             | \$ 6,867              | \$ 20,400         | \$ 20,400                     | \$ 20,400               | \$ 20,400          | \$ -               |  |                         |
| 628 Property/Gen Liab Insurance |                       |                       | 8,500             | 8,500                         | 6,841                   | 7,000              | (1,500)            |  |                         |
| 699 Other - Sundry              | 6,913                 | 1,486                 | 10,000            | 10,000                        | 2,000                   | 10,000             |                    |  |                         |
| <b>Sundry Total</b>             | <b>\$ 27,566</b>      | <b>\$ 8,353</b>       | <b>\$ 38,900</b>  | <b>\$ 38,900</b>              | <b>\$ 29,241</b>        | <b>\$ 37,400</b>   | <b>\$ (1,500)</b>  |  |                         |
| <b>Grand Total</b>              | <b>\$ 826,700</b>     | <b>\$ 789,113</b>     | <b>\$ 907,998</b> | <b>\$ 907,998</b>             | <b>\$ 815,306</b>       | <b>\$ 927,740</b>  | <b>\$ 19,742</b>   |  |                         |

**Emergency Management (Department 556)**

**General Fund (Fund 10)**

| Category                        | FY2018-2019 |             | FY2019-2020    |                | FY2020-2021 |                 | FY2020-2021 |      | FY2021-2022 |      | Increase/<br>(Decrease) |
|---------------------------------|-------------|-------------|----------------|----------------|-------------|-----------------|-------------|------|-------------|------|-------------------------|
|                                 | Actual      | Actual      | Adopted Budget | Current Budget | Estimate    | Proposed Budget |             |      |             |      |                         |
| <b>Salaries</b>                 |             |             |                |                |             |                 |             |      |             |      |                         |
| 100 Salaries/Wages              | \$ -        | \$ -        | \$ -           | \$ 137,500     | \$ 137,500  | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Salaries Total</b>           | \$ -        | \$ -        | \$ -           | \$ 137,500     | \$ 137,500  | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Benefits</b>                 |             |             |                |                |             |                 |             |      |             |      |                         |
| 201 FICA & Medicare             | \$ -        | \$ (19,471) | \$ -           | \$ 10,500      | \$ 24,000   | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| 230 T M R S                     |             |             |                |                | 19,900      |                 |             |      |             |      |                         |
| <b>Benefits Total</b>           | \$ -        | \$ (19,471) | \$ -           | \$ 30,500      | \$ 43,900   | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Supplies</b>                 |             |             |                |                |             |                 |             |      |             |      |                         |
| 310 Office/Computer Supplies    | \$ -        | \$ 206      | \$ -           | \$ -           | \$ 13       | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| 312 Books/Publ/Subscriptions    |             | 2,728       |                |                |             |                 |             |      |             |      |                         |
| 383 EMS Expendables             |             | 3,660       |                |                |             |                 |             |      |             |      |                         |
| 385 Small Tools & Equipment     |             | 2,884       |                |                |             |                 |             |      |             |      |                         |
| 392 Janitorial Supplies         |             | 262         |                |                |             |                 |             |      |             |      |                         |
| 399 Other Supplies              |             | 914         |                |                | 2,325       |                 |             |      |             |      |                         |
| <b>Supplies Total</b>           | \$ -        | \$ 10,653   | \$ -           | \$ -           | \$ 2,338    | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Services</b>                 |             |             |                |                |             |                 |             |      |             |      |                         |
| 413 Professional Services       | \$ -        | \$ -        | \$ -           | \$ 18,700      | \$ 18,700   | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| 426 Physicals/Screening         |             | 4,585       |                |                | 45          |                 |             |      |             |      |                         |
| 499 Other Services              |             | 1,195       |                | 36,300         | 36,405      |                 |             |      |             |      |                         |
| <b>Services Total</b>           | \$ -        | \$ 5,780    | \$ -           | \$ 55,000      | \$ 55,150   | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Maintenance</b>              |             |             |                |                |             |                 |             |      |             |      |                         |
| 543 Elec/Computer Maint         | \$ -        | \$ -        | \$ -           | \$ 50,000      | \$ 50,000   | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| 545 Bldg/Bldg Equip Maintenance |             | 5,378       |                |                |             |                 |             |      |             |      |                         |
| <b>Maintenance Total</b>        | \$ -        | \$ 5,378    | \$ -           | \$ 50,000      | \$ 50,000   | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Sundry</b>                   |             |             |                |                |             |                 |             |      |             |      |                         |
| 625 Emergency Management        | \$ -        | \$ -        | \$ -           | \$ -           | \$ 1,550    | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| 699 Other - Sundry              |             | 1,610       |                |                | 2,500       |                 |             |      |             |      |                         |
| <b>Sundry Total</b>             | \$ -        | \$ 1,610    | \$ -           | \$ -           | \$ 4,050    | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Capital Outlay</b>           |             |             |                |                |             |                 |             |      |             |      |                         |
| 899 Capital Outlay              | \$ -        | \$ 36,050   | \$ -           | \$ 75,078      | \$ -        | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Capital Outlay Total</b>     | \$ -        | \$ 36,050   | \$ -           | \$ 75,078      | \$ -        | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |
| <b>Grand Total</b>              | \$ -        | \$ 40,000   | \$ -           | \$ 348,078     | \$ 292,938  | \$ -            | \$ -        | \$ - | \$ -        | \$ - | \$ -                    |

**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.

**FY2020-2021 Achievements**

- Continued to update Subdivision Ordinance and Zoning Regulations and Standards.
- Began implementation of new software system (EnerGov) to be more efficient with in field data processing.
- Demolished numerous unsafe structures within the City.

**Goals & Objectives for FY2021-2022**

- Award contract for mowing of non-compliant properties.
- Complete implementation of new software system (EnerGov) to be more efficient with in field data processing.
- Continue and expand the educational program, by providing more community education that will reduce the need for re-inspections. The increase will include individual and/or public meetings, featured articles in the newspaper, and more brochures available online.
- Convert the building and code departments filing system to a digital storage media.

**Major Changes In FY2021-2022**

- Salaries have been increased up to 3.5% for a cost of living adjustment.
- Health Insurance rates are budgeted to increase 33%.
- Funding a Rental Registration Program.

| Category           | FY2018-2019           |                       | FY2020-2021       |                               |                         | FY2021-2022        |                  | Increase/<br>(Decrease) |
|--------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|------------------|-------------------------|
|                    | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                  |                         |
| Salaries           | \$ 317,878            | \$ 371,816            | \$ 390,703        | \$ 377,702                    | \$ 363,503              | \$ 401,801         | \$ 11,098        |                         |
| Benefits           | 131,353               | 150,664               | 152,453           | 148,453                       | 138,801                 | 175,443            | 22,990           |                         |
| Supplies           | 15,189                | 27,313                | 45,162            | 45,162                        | 43,050                  | 28,500             | (16,662)         |                         |
| Services           | 44,189                | 54,413                | 79,700            | 177,751                       | 153,401                 | 142,300            | 62,600           |                         |
| Maintenance        | 6,909                 | 6,705                 | 19,600            | 19,600                        | 9,000                   | 11,500             | (8,100)          |                         |
| Sundry             | 15,983                | 10,873                | 26,200            | 26,200                        | 14,024                  | 19,400             | (6,800)          |                         |
| Capital Outlay     | 33,685                | -                     | -                 | 21,949                        | 21,949                  | -                  | -                |                         |
| <b>Grand Total</b> | <b>\$ 565,185</b>     | <b>\$ 621,783</b>     | <b>\$ 713,817</b> | <b>\$ 816,817</b>             | <b>\$ 743,728</b>       | <b>\$ 778,944</b>  | <b>\$ 65,126</b> |                         |

**Employee Count**

| Position                      | FY2018-2019           |                       | FY2020-2021       |                               |                         | FY2021-2022        |                         |
|-------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|-------------------------|
|                               | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget | Increase/<br>(Decrease) |
| <b>Code Enforcement</b>       |                       |                       |                   |                               |                         |                    |                         |
| Compliance Officer            | 3                     | 3                     | 3                 | 3                             | 3                       | 3                  | 0                       |
| Compliance Supervisor         | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| <b>Code Enforcement Total</b> | <b>4</b>              | <b>4</b>              | <b>4</b>          | <b>4</b>                      | <b>4</b>                | <b>4</b>           | <b>0</b>                |
| <b>Building</b>               |                       |                       |                   |                               |                         |                    |                         |
| Building Inspector            | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| Building Official             | 1                     | 1                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| Municipal Clerk               | 1                     | 1                     | 0                 | 0                             | 0                       | 0                  | 0                       |
| Permit Coordinator            | 0                     | 0                     | 1                 | 1                             | 1                       | 1                  | 0                       |
| <b>Building Total</b>         | <b>3</b>              | <b>3</b>              | <b>3</b>          | <b>3</b>                      | <b>3</b>                | <b>3</b>           | <b>0</b>                |
| <b>Grand Total</b>            | <b>7</b>              | <b>7</b>              | <b>7</b>          | <b>7</b>                      | <b>7</b>                | <b>7</b>           | <b>0</b>                |

**Building (Department 558)** **General Fund (Fund 10)**

| Category                        | FY2018-2019       |                   | FY2020-2021       |                   | FY2020-2021       |                   | FY2021-2022       |  | Increase/<br>(Decrease) |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|-------------------------|
|                                 | Actual            | Actual            | Adopted Budget    | Current Budget    | Estimate          | Proposed Budget   |                   |  |                         |
| <b>Salaries</b>                 |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 100 Salaries/Wages              | \$ 195,259        | \$ 201,528        | \$ 205,101        | \$ 205,101        | \$ 193,500        | \$ 212,511        | \$ 7,410          |  |                         |
| 165 Education Pay               | 5,760             | 5,760             | 5,700             | 5,700             | 6,450             | 7,200             | 1,500             |  |                         |
| 175 Longevity                   | 3,128             | 3,339             | 3,357             | 3,357             | 3,100             | 3,237             | (120)             |  |                         |
| 18 Cell Phone Allowance         | -                 | -                 | -                 | -                 | 300               | 600               | 600               |  |                         |
| 190 Overtime                    | 1,423             | 1,754             | 803               | 803               | 803               | 1,500             | 697               |  |                         |
| <b>Salaries Total</b>           | <b>\$ 205,570</b> | <b>\$ 212,381</b> | <b>\$ 214,961</b> | <b>\$ 214,961</b> | <b>\$ 204,153</b> | <b>\$ 225,048</b> | <b>\$ 10,087</b>  |  |                         |
| <b>Benefits</b>                 |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 201 F I C A & Medicare          | \$ 15,726         | \$ 16,245         | \$ 16,445         | \$ 16,445         | \$ 14,000         | \$ 17,101         | \$ 657            |  |                         |
| 210 Group Insurance             | 32,098            | 29,013            | 25,745            | 25,745            | 26,000            | 34,736            | 8,991             |  |                         |
| 230 T M R S                     | 29,889            | 30,948            | 31,008            | 31,008            | 28,250            | 31,995            | 987               |  |                         |
| 240 Workmen'S Compensation      | 513               | 973               | 869               | 869               | 893               | 1,000             | 131               |  |                         |
| 291 Unemployment Insurance      | -                 | -                 | 254               | 254               | -                 | 268               | 15                |  |                         |
| <b>Benefits Total</b>           | <b>\$ 78,226</b>  | <b>\$ 77,179</b>  | <b>\$ 74,321</b>  | <b>\$ 74,321</b>  | <b>\$ 69,143</b>  | <b>\$ 85,101</b>  | <b>\$ 10,780</b>  |  |                         |
| <b>Supplies</b>                 |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 310 Office/Computer Supplies    | \$ 1,475          | \$ 5,654          | \$ 4,500          | \$ 4,500          | \$ 4,500          | \$ 2,000          | \$ (2,500)        |  |                         |
| 311 Postage/Shipping            | -                 | 1,150             | -                 | -                 | 2,000             | 2,000             | 2,000             |  |                         |
| 312 Books/Publ/Subscriptions    | 756               | -                 | 1,000             | 1,000             | -                 | 1,000             | -                 |  |                         |
| 320 Other Electronics           | -                 | -                 | -                 | -                 | 100               | 500               | 500               |  |                         |
| 335 Clothing                    | 27                | 195               | 2,500             | 2,500             | 500               | 1,000             | (1,500)           |  |                         |
| 352 Furniture & Fixtures        | -                 | 686               | 1,000             | 1,000             | 700               | 1,000             | -                 |  |                         |
| 385 Small Tools & Equipment     | 175               | 103               | 500               | 500               | 800               | 500               | -                 |  |                         |
| 390 Fuel                        | 1,920             | 1,829             | 1,900             | 1,900             | 1,600             | 1,750             | (150)             |  |                         |
| 399 Other Supplies              | 48                | 10                | 500               | 500               | 100               | 500               | -                 |  |                         |
| <b>Supplies Total</b>           | <b>\$ 4,401</b>   | <b>\$ 9,627</b>   | <b>\$ 11,900</b>  | <b>\$ 11,900</b>  | <b>\$ 10,300</b>  | <b>\$ 10,250</b>  | <b>\$ (1,650)</b> |  |                         |
| <b>Services</b>                 |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 413 Professional Services       | \$ 618            | \$ 507            | \$ 12,000         | \$ 12,000         | \$ 16,000         | \$ 15,000         | \$ 3,000          |  |                         |
| 415 Telephone                   | 3,980             | 4,520             | 4,500             | 4,500             | 4,500             | 4,500             | -                 |  |                         |
| 425 Contract Labor              | -                 | -                 | 1,000             | 1,000             | -                 | 1,000             | -                 |  |                         |
| 426 Physicals/Screening         | -                 | 117               | 100               | 100               | 100               | 500               | 400               |  |                         |
| 430 Advertising                 | 69                | 267               | -                 | -                 | 2,000             | 1,000             | 1,000             |  |                         |
| 499 Other Services              | -                 | -                 | -                 | -                 | 1                 | 4,500             | 4,500             |  |                         |
| <b>Services Total</b>           | <b>\$ 4,667</b>   | <b>\$ 5,411</b>   | <b>\$ 17,600</b>  | <b>\$ 17,600</b>  | <b>\$ 22,601</b>  | <b>\$ 26,500</b>  | <b>\$ 8,900</b>   |  |                         |
| <b>Maintenance</b>              |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 524 Vehicle Maintenance         | \$ 544            | \$ 277            | \$ 3,000          | \$ 3,000          | \$ 500            | \$ 2,000          | \$ (1,000)        |  |                         |
| 543 Electronics/Computer Maint  | -                 | -                 | 1,000             | 1,000             | 500               | 1,000             | -                 |  |                         |
| <b>Maintenance Total</b>        | <b>\$ 544</b>     | <b>\$ 277</b>     | <b>\$ 4,000</b>   | <b>\$ 4,000</b>   | <b>\$ 1,000</b>   | <b>\$ 3,000</b>   | <b>\$ (1,000)</b> |  |                         |
| <b>Sundry</b>                   |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 602 Seminars/Dues/Travel        | \$ 605            | \$ 3,265          | \$ 10,000         | \$ 10,000         | \$ 3,000          | \$ 6,000          | \$ (4,000)        |  |                         |
| 629 Vehicle-Liability Insurance | 5,000             | 2,032             | 2,200             | 2,200             | 2,040             | 2,200             | -                 |  |                         |
| 699 Other - Sundry              | -                 | -                 | -                 | -                 | 250               | -                 | -                 |  |                         |
| <b>Sundry Total</b>             | <b>\$ 5,605</b>   | <b>\$ 5,296</b>   | <b>\$ 12,200</b>  | <b>\$ 12,200</b>  | <b>\$ 5,290</b>   | <b>\$ 8,200</b>   | <b>\$ (4,000)</b> |  |                         |
| <b>Capital Outlay</b>           |                   |                   |                   |                   |                   |                   |                   |  |                         |
| 899 Capital Outlay              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |  |                         |
| <b>Capital Outlay Total</b>     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |  |                         |
| <b>Grand Total</b>              | <b>\$ 299,012</b> | <b>\$ 310,170</b> | <b>\$ 334,982</b> | <b>\$ 334,982</b> | <b>\$ 312,487</b> | <b>\$ 358,099</b> | <b>\$ 23,117</b>  |  |                         |

**Code (Department 557) General Fund (Fund 10)**

| Category                        | FY2018-2019           |                       | FY2020-2021       |                               |                         | FY2021-2022        |                    | Increase/<br>(Decrease) |
|---------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|--------------------|-------------------------|
|                                 | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                    |                         |
| <b>Salaries</b>                 |                       |                       |                   |                               |                         |                    |                    |                         |
| 100 Salaries/Wages              | \$ 110,878            | \$ 157,024            | \$ 173,857        | \$ 160,857                    | \$ 158,000              | \$ 176,013         | \$ 2,156           |                         |
| 165 Educational Pay             | 254                   | 600                   | 600               | 600                           | 600                     | -                  | (600)              |                         |
| 175 Longevity                   | 840                   | 913                   | 1,078             | 1,078                         | 250                     | 240                | (838)              |                         |
| 190 Overtime                    | 335                   | 898                   | 206               | 206                           | 500                     | 500                | 294                |                         |
| <b>Salaries Total</b>           | <b>\$ 112,308</b>     | <b>\$ 159,435</b>     | <b>\$ 175,741</b> | <b>\$ 162,741</b>             | <b>\$ 159,350</b>       | <b>\$ 176,753</b>  | <b>\$ 1,011</b>    |                         |
| <b>Benefits</b>                 |                       |                       |                   |                               |                         |                    |                    |                         |
| 201 FICA & Medicare             | \$ 7,235              | \$ 11,018             | \$ 13,444         | \$ 11,444                     | \$ 10,150               | \$ 13,483          | \$ 39              |                         |
| 210 Group Insurance             | 29,261                | 37,641                | 38,392            | 38,392                        | 36,000                  | 50,621             | 12,228             |                         |
| 230 T M R S                     | 16,219                | 23,085                | 25,351            | 23,351                        | 21,750                  | 25,226             | (125)              |                         |
| 240 Workmen'S Compensation      | 412                   | 825                   | 737               | 737                           | 758                     | 800                | 63                 |                         |
| 291 Unemployment Insurance      | -                     | 917                   | 208               | 208                           | 1,000                   | 212                | 3                  |                         |
| <b>Benefits Total</b>           | <b>\$ 53,127</b>      | <b>\$ 73,485</b>      | <b>\$ 78,132</b>  | <b>\$ 74,132</b>              | <b>\$ 69,658</b>        | <b>\$ 90,342</b>   | <b>\$ 12,209</b>   |                         |
| <b>Supplies</b>                 |                       |                       |                   |                               |                         |                    |                    |                         |
| 310 Office/Computer Supplies    | \$ 1,847              | \$ 7,587              | \$ 21,600         | \$ 21,600                     | \$ 21,600               | \$ 6,000           | \$ (15,600)        |                         |
| 311 Postage/Shipping            | 821                   | 2,900                 | 1,000             | 1,000                         | 2,500                   | 2,500              | 1,500              |                         |
| 312 Books/Publ/Subscriptions    | 416                   | 186                   | 1,362             | 1,362                         | 500                     | 1,000              | (362)              |                         |
| 320 Other Electronics           | 1,543                 | 1,024                 | 1,750             | 1,750                         | 1,500                   | 1,500              | (250)              |                         |
| 335 Clothing                    | 2,206                 | 1,293                 | 2,000             | 2,000                         | 2,000                   | 2,000              | -                  |                         |
| 352 Furniture & Fixtures        | -                     | -                     | 1,000             | 1,000                         | 1,000                   | 1,000              | -                  |                         |
| 385 Small Tools & Equipment     | 735                   | 2,188                 | 1,000             | 1,000                         | 1,000                   | 1,000              | -                  |                         |
| 390 Fuel                        | 2,794                 | 2,181                 | 2,800             | 2,800                         | 1,900                   | 2,500              | (300)              |                         |
| 399 Other Supplies              | 427                   | 328                   | 750               | 750                           | 750                     | 750                | -                  |                         |
| <b>Supplies Total</b>           | <b>\$ 10,788</b>      | <b>\$ 17,686</b>      | <b>\$ 33,262</b>  | <b>\$ 33,262</b>              | <b>\$ 32,750</b>        | <b>\$ 18,250</b>   | <b>\$ (15,012)</b> |                         |
| <b>Services</b>                 |                       |                       |                   |                               |                         |                    |                    |                         |
| 411 Bldg Demolition/Mowing      | \$ 34,039             | \$ 45,575             | \$ 56,000         | \$ 51,051                     | \$ 25,000               | \$ 60,000          | \$ 4,000           |                         |
| 415 Telephone                   | 4,009                 | 2,624                 | 4,500             | 4,500                         | 1,750                   | 4,500              | -                  |                         |
| 425 Contract Labor              | -                     | -                     | -                 | -                             | -                       | 300                | -                  |                         |
| 426 Physicals/Screening         | 226                   | 297                   | 300               | 300                           | 300                     | 300                | -                  |                         |
| 429 Rental Registration Prog    | -                     | -                     | -                 | -                             | -                       | 50,000             | 50,000             |                         |
| 430 Advertising                 | 1,249                 | 507                   | 1,300             | 1,300                         | 750                     | 1,000              | (300)              |                         |
| 499 Other Services              | -                     | -                     | -                 | 103,000                       | 103,000                 | -                  | -                  |                         |
| <b>Services Total</b>           | <b>\$ 39,522</b>      | <b>\$ 49,003</b>      | <b>\$ 62,100</b>  | <b>\$ 160,151</b>             | <b>\$ 130,800</b>       | <b>\$ 115,800</b>  | <b>\$ 53,700</b>   |                         |
| <b>Maintenance</b>              |                       |                       |                   |                               |                         |                    |                    |                         |
| 524 Vehicle Maintenance         | \$ 945                | \$ 923                | \$ 3,500          | \$ 3,500                      | \$ 1,000                | \$ 3,500           | \$ -               |                         |
| 543 Electronics/Computer Maint  | 5,420                 | 5,505                 | 12,100            | 12,100                        | 7,000                   | 5,000              | (7,100)            |                         |
| <b>Maintenance Total</b>        | <b>\$ 6,365</b>       | <b>\$ 6,428</b>       | <b>\$ 15,600</b>  | <b>\$ 15,600</b>              | <b>\$ 8,000</b>         | <b>\$ 8,500</b>    | <b>\$ (7,100)</b>  |                         |
| <b>Sundry</b>                   |                       |                       |                   |                               |                         |                    |                    |                         |
| 602 Seminars/Dues/Travel        | \$ 7,678              | \$ 2,060              | \$ 10,000         | \$ 10,000                     | \$ 5,000                | \$ 7,200           | \$ (2,800)         |                         |
| 629 Vehicle-Liability Insurance | 2,700                 | 3,516                 | 4,000             | 4,000                         | 3,734                   | 4,000              | -                  |                         |
| <b>Sundry Total</b>             | <b>\$ 10,378</b>      | <b>\$ 5,577</b>       | <b>\$ 14,000</b>  | <b>\$ 14,000</b>              | <b>\$ 8,734</b>         | <b>\$ 11,200</b>   | <b>\$ (2,800)</b>  |                         |
| <b>Capital Outlay</b>           |                       |                       |                   |                               |                         |                    |                    |                         |
| 899 Capital Outlay              | \$ 33,685             | \$ -                  | \$ -              | \$ 21,949                     | \$ 21,949               | \$ -               | \$ -               |                         |
| <b>Capital Outlay Total</b>     | <b>\$ 33,685</b>      | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ 21,949</b>              | <b>\$ 21,949</b>        | <b>\$ -</b>        | <b>\$ -</b>        |                         |
| <b>Grand Total</b>              | <b>\$ 266,173</b>     | <b>\$ 311,613</b>     | <b>\$ 378,836</b> | <b>\$ 481,836</b>             | <b>\$ 431,241</b>       | <b>\$ 420,845</b>  | <b>\$ 42,009</b>   |                         |

**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.

**FY2020-2021 Achievements**

Restructured department to be more efficient.

**Goals & Objectives for FY2021-2022**

Continued employee training and maintain a pay scale comparable to the competition.

Strict budgeting processes and fiscal responsibility.

Strategic planning.

Reduce vehicle inventory to be more efficient.

**Major Changes in FY2021-2022**

Salaries have been increased up to 3.5% for a cost of living adjustment.

Health Insurance rates are budgeted to increase 33%.

Maintenance Supervisor position in Parks was eliminated.

| Category           | FY2020-2021           |                       |                               |                     |                         |                                |                         |
|--------------------|-----------------------|-----------------------|-------------------------------|---------------------|-------------------------|--------------------------------|-------------------------|
|                    | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted Budget | Current<br>Budget   | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed Budget | Increase/<br>(Decrease) |
| Salaries           | 1,226,257             | 1,299,347             | 1,315,110                     | 1,315,110           | 1,272,140               | 1,327,227                      | 12,117                  |
| Benefits           | 631,157               | 615,761               | 602,389                       | 602,389             | 580,537                 | 642,809                        | 40,421                  |
| Supplies           | 146,975               | 126,909               | 244,660                       | 241,400             | 216,900                 | 202,400                        | (42,260)                |
| Services           | 271,406               | 260,827               | 313,293                       | 317,793             | 297,100                 | 338,100                        | 24,807                  |
| Maintenance        | 269,204               | 271,113               | 318,150                       | 321,355             | 312,810                 | 315,310                        | (2,840)                 |
| Sundry             | 37,659                | 101,415               | 123,650                       | 123,650             | 110,021                 | 142,800                        | 19,150                  |
| Debt Service       | 137,005               | 83,668                | -                             | -                   | -                       | -                              | -                       |
| Capital Outlay     | 1,075,116             | 150                   | -                             | -                   | -                       | -                              | -                       |
| <b>Grand Total</b> | <b>\$ 3,794,779</b>   | <b>\$ 2,759,190</b>   | <b>\$ 2,917,252</b>           | <b>\$ 2,921,697</b> | <b>\$ 2,789,508</b>     | <b>\$ 2,968,646</b>            | <b>\$ 51,395</b>        |

**Employee Count**

| Position                    | FY2020-2021           |                       |                               |                   |                         |                                |                         |
|-----------------------------|-----------------------|-----------------------|-------------------------------|-------------------|-------------------------|--------------------------------|-------------------------|
|                             | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted Budget | Current<br>Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed Budget | Increase/<br>(Decrease) |
| <b>Parks</b>                |                       |                       |                               |                   |                         |                                |                         |
| Admin. Secretary            | 1                     | 1                     | 0                             | 0                 | 0                       | 0                              | 0                       |
| Field Crew                  | 11                    | 11                    | 10                            | 10                | 9                       | 9                              | -1                      |
| Maintenance Supervisor      | 1                     | 1                     | 1                             | 1                 | 0                       | 0                              | -1                      |
| Maintenance Technician      | 2                     | 2                     | 2                             | 2                 | 3                       | 3                              | 1                       |
| Parks & Rec Director        | 1                     | 1                     | 0                             | 0                 | 0                       | 0                              | 0                       |
| Parks Supervisor            | 1                     | 1                     | 1                             | 1                 | 1                       | 1                              | 0                       |
| Receptionist (PT)           | 1                     | 1                     | 0                             | 0                 | 0                       | 0                              | 0                       |
| <b>Parks Total</b>          | <b>18</b>             | <b>18</b>             | <b>14</b>                     | <b>14</b>         | <b>13</b>               | <b>13</b>                      | <b>-1</b>               |
| <b>Service Center</b>       |                       |                       |                               |                   |                         |                                |                         |
| Admin. Assistant            | 0                     | 0                     | 1                             | 1                 | 1                       | 1                              | 0                       |
| Admin. Secretary            | 1                     | 1                     | 0                             | 0                 | 0                       | 0                              | 0                       |
| Mechanic                    | 1                     | 1                     | 1                             | 1                 | 1                       | 1                              | 0                       |
| <b>Service Center Total</b> | <b>2</b>              | <b>2</b>              | <b>2</b>                      | <b>2</b>          | <b>2</b>                | <b>2</b>                       | <b>0</b>                |

| <b>Public Works</b>           |           |           |           |           |           |           | <b>General Fund</b> |  |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|--|
| <b>Streets/Drainage</b>       |           |           |           |           |           |           |                     |  |
| Crew leader                   | 0         | 0         | 2         | 2         | 2         | 2         | 0                   |  |
| Equipment Operator            | 4         | 4         | 2         | 2         | 2         | 2         | 0                   |  |
| Field Crew                    | 9         | 9         | 9         | 9         | 9         | 9         | 0                   |  |
| Public Works Director         | 0         | 0         | 1         | 1         | 1         | 1         | 0                   |  |
| Street Director               | 1         | 1         | 0         | 0         | 0         | 0         | 0                   |  |
| Superintendent                | 0         | 0         | 1         | 1         | 1         | 1         | 0                   |  |
| Supervisor                    | 1         | 1         | 0         | 0         | 0         | 0         | 0                   |  |
| Technician                    | 1         | 1         | 0         | 0         | 0         | 0         | 0                   |  |
| <b>Streets/Drainage Total</b> | <b>16</b> | <b>16</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>0</b>            |  |
| <b>Grand Total</b>            | <b>36</b> | <b>36</b> | <b>31</b> | <b>31</b> | <b>30</b> | <b>30</b> | <b>-1</b>           |  |

**Street/Drainage (Department 575)**

**General Fund (Fund 10)**

| Category                        | FY2018-2019       |                   | FY2020-2021       |                   | FY2021-2022          |                   | Increase/<br>(Decrease) |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------------|
|                                 | Actual            | Actual            | Adopted Budget    | Current Budget    | FY2020-2021 Estimate | Proposed Budget   |                         |
| <b>Salaries</b>                 |                   |                   |                   |                   |                      |                   |                         |
| 100 Salaries/Wages              | \$ 530,289        | \$ 601,626        | \$ 632,152        | \$ 632,152        | \$ 610,000           | \$ 654,318        | \$ 22,166               |
| 165 Education                   | -                 | -                 | -                 | -                 | 600                  | 600               | 600                     |
| 175 Longevity                   | 6,063             | 6,384             | 6,170             | 6,170             | 6,000                | 5,909             | (260)                   |
| 181 Cell Phone Allowance        | -                 | 300               | 600               | 600               | 600                  | 1,200             | 600                     |
| 182 Moving Allowance            | -                 | 1,951             | -                 | -                 | -                    | -                 | -                       |
| 190 Overtime                    | 6,676             | 12,929            | 8,240             | 8,240             | 25,000               | 15,000            | 6,760                   |
| <b>Salaries Total</b>           | <b>\$ 543,028</b> | <b>\$ 623,190</b> | <b>\$ 647,161</b> | <b>\$ 647,161</b> | <b>\$ 642,200</b>    | <b>\$ 677,027</b> | <b>\$ 29,866</b>        |
| <b>Benefits</b>                 |                   |                   |                   |                   |                      |                   |                         |
| 201 FICA & Medicare             | \$ 50,061         | \$ 47,105         | \$ 49,508         | \$ 49,508         | \$ 49,000            | \$ 50,645         | \$ 1,137                |
| 210 Group Insurance             | 130,592           | 131,841           | 129,051           | 129,051           | 126,000              | 159,278           | 30,227                  |
| 230 T M R S                     | 78,514            | 90,319            | 93,353            | 93,353            | 90,000               | 94,753            | 1,400                   |
| 240 Workmen'S Compensation      | 32,556            | 34,996            | 31,271            | 31,271            | 32,123               | 35,000            | 3,729                   |
| 291 Unemployment Insurance      | -                 | 2,360             | 754               | 754               | 2,000                | 794               | 41                      |
| <b>Benefits Total</b>           | <b>\$ 291,723</b> | <b>\$ 306,622</b> | <b>\$ 303,937</b> | <b>\$ 303,937</b> | <b>\$ 299,123</b>    | <b>\$ 340,470</b> | <b>\$ 36,533</b>        |
| <b>Supplies</b>                 |                   |                   |                   |                   |                      |                   |                         |
| 310 Office/Computer Supplies    | \$ 970            | \$ 2,117          | \$ 2,850          | \$ 2,850          | \$ 2,000             | \$ 2,000          | \$ (850)                |
| 320 Other Electronics           | -                 | 30                | 500               | 500               | 50                   | 100               | (400)                   |
| 352 Furniture & Fixtures        | 323               | 1,082             | 200               | 200               | 200                  | 200               | -                       |
| 385 Small Tools & Equipment     | 4,356             | 6,080             | 4,000             | 4,000             | 4,000                | 4,000             | -                       |
| 389 Chemicals                   | 5,704             | 3,481             | 9,000             | 9,000             | 9,000                | 9,000             | -                       |
| 390 Fuel                        | 26,975            | 24,792            | 24,500            | 24,500            | 26,000               | 28,600            | 4,100                   |
| 399 Other Supplies              | 1,741             | 1,043             | 2,300             | 2,300             | 3,000                | 2,500             | 200                     |
| <b>Supplies Total</b>           | <b>\$ 40,069</b>  | <b>\$ 38,625</b>  | <b>\$ 43,350</b>  | <b>\$ 43,350</b>  | <b>\$ 44,250</b>     | <b>\$ 46,400</b>  | <b>\$ 3,050</b>         |
| <b>Services</b>                 |                   |                   |                   |                   |                      |                   |                         |
| 415 Telephone                   | \$ 5,362          | \$ 4,462          | \$ 6,000          | \$ 6,000          | \$ 4,000             | \$ 4,000          | \$ (2,000)              |
| 426 Physicals                   | 964               | 398               | 850               | 850               | 500                  | 500               | (350)                   |
| 430 Advertising                 | 339               | 79                | 2,000             | 2,000             | 3,500                | 3,500             | 1,500                   |
| 440 Electricity                 | 64,266            | 60,313            | 72,730            | 72,730            | 25,000               | 61,000            | (11,730)                |
| 470 Equipment Rental            | 4,997             | 12,338            | 500               | 500               | 40,000               | 30,000            | 29,500                  |
| 485 Laundry Services            | 7,782             | 8,701             | 9,000             | 9,000             | 13,000               | 10,000            | 1,000                   |
| 498 Waste Disposal              | 5,987             | 3,003             | 7,000             | 7,000             | 5,000                | 7,000             | -                       |
| 499 Other Services              | 21,362            | 11,377            | 10,000            | 10,000            | 15,000               | 10,000            | -                       |
| <b>Services Total</b>           | <b>\$ 111,057</b> | <b>\$ 100,671</b> | <b>\$ 108,080</b> | <b>\$ 108,080</b> | <b>\$ 106,000</b>    | <b>\$ 126,000</b> | <b>\$ 17,920</b>        |
| <b>Maintenance</b>              |                   |                   |                   |                   |                      |                   |                         |
| 524 Vehicle Maintenance         | \$ 35,096         | \$ 41,181         | \$ 41,250         | \$ 41,250         | \$ 41,250            | \$ 41,250         | \$ -                    |
| 530 Street/Drainag/Sdwalk Maint | 89,729            | 90,778            | 150,000           | 150,000           | 150,000              | 150,000           | -                       |
| 547 Signs Maintenance           | 7,916             | 4,009             | 6,000             | 6,000             | 6,000                | 8,000             | 2,000                   |
| 548 Traffic Lights Maintenance  | -                 | -                 | 250               | 250               | -                    | 250               | -                       |
| 549 Street Lights Maintenance   | -                 | -                 | 250               | 250               | -                    | 250               | -                       |
| <b>Maintenance Total</b>        | <b>\$ 132,742</b> | <b>\$ 135,969</b> | <b>\$ 197,750</b> | <b>\$ 197,750</b> | <b>\$ 197,250</b>    | <b>\$ 199,750</b> | <b>\$ 2,000</b>         |
| <b>Sundry</b>                   |                   |                   |                   |                   |                      |                   |                         |
| 602 Seminars/Dues/Travel        | \$ 327            | \$ 397            | \$ 3,700          | \$ 3,700          | \$ 500               | \$ 1,500          | \$ (2,200)              |
| 628 Property/Gen Liab Insurance | -                 | 16,760            | 20,000            | 20,000            | -                    | 18,000            | (2,000)                 |
| 629 Vehicle Insurance           | 14,752            | 18,761            | -                 | -                 | 19,334               | 20,000            | 20,000                  |
| 687 Damage Claims               | 1,000             | -                 | -                 | -                 | -                    | -                 | -                       |
| 699 Other - Sundry              | 591               | 2,616             | 2,000             | 2,000             | 1,000                | 2,000             | -                       |
| <b>Sundry Total</b>             | <b>\$ 16,671</b>  | <b>\$ 38,535</b>  | <b>\$ 25,700</b>  | <b>\$ 25,700</b>  | <b>\$ 20,834</b>     | <b>\$ 41,500</b>  | <b>\$ 15,800</b>        |

**Street/Drainage (Department 575)**

**General Fund (Fund 10)**

| Category                    | FY2018-2019         |                     | FY2019-2020         |                     | FY2020-2021         |                     | FY2020-2021          |                 | FY2021-2022          |             |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------|----------------------|-------------|
|                             | Actual              | Actual              | Actual              | Actual              | Adopted Budget      | Current Budget      | FY2020-2021 Estimate | Proposed Budget | Increase/ (Decrease) |             |
| <b>Debt Service</b>         |                     |                     |                     |                     |                     |                     |                      |                 |                      |             |
| 775 Lease Interest          | \$ 5,093            | \$ 1,163            | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                 | \$ -            | \$ -                 | \$ -        |
| 776 Lease Principal         | 131,912             | 82,505              | -                   | -                   | -                   | -                   | -                    | -               | -                    | -           |
| <b>Debt Service Total</b>   | <b>\$ 137,005</b>   | <b>\$ 83,668</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>     | <b>\$ -</b>          | <b>\$ -</b> |
| <b>Capital Outlay</b>       |                     |                     |                     |                     |                     |                     |                      |                 |                      |             |
| 899 Capital Outlay          | \$ 896,301          | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                 | \$ -            | \$ -                 | \$ -        |
| <b>Capital Outlay Total</b> | <b>\$ 896,301</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>     | <b>\$ -</b>          | <b>\$ -</b> |
| <b>Grand Total</b>          | <b>\$ 2,168,596</b> | <b>\$ 1,327,279</b> | <b>\$ 1,325,978</b> | <b>\$ 1,325,978</b> | <b>\$ 1,309,657</b> | <b>\$ 1,431,147</b> | <b>\$ 105,169</b>    |                 |                      |             |

**Service Center (Department 420) General Fund (Fund 10)**

| Category                        | FY2018-2019           |                       | FY2020-2021       |                                  | FY2021-2022             |                    | Increase/<br>(Decrease) |
|---------------------------------|-----------------------|-----------------------|-------------------|----------------------------------|-------------------------|--------------------|-------------------------|
|                                 | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current<br>Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                         |
| <b>Salaries</b>                 |                       |                       |                   |                                  |                         |                    |                         |
| 100 Salaries/Wages              | \$ 82,088             | \$ 88,935             | \$ 93,590         | \$ 93,590                        | \$ 93,590               | \$ 95,304          | \$ 1,715                |
| 165 Educational Pay             |                       |                       |                   |                                  | 600                     | 600                | 600                     |
| 175 Longevity                   | 371                   | 559                   | 667               | 667                              | 650                     | 667                | -                       |
| 190 Overtime                    | 1,844                 | 4,951                 | 2,678             | 2,678                            | 5,000                   | 2,750              | 72                      |
| <b>Salaries Total</b>           | <b>\$ 84,303</b>      | <b>\$ 94,445</b>      | <b>\$ 96,934</b>  | <b>\$ 96,934</b>                 | <b>\$ 99,840</b>        | <b>\$ 99,321</b>   | <b>\$ 2,387</b>         |
| <b>Benefits</b>                 |                       |                       |                   |                                  |                         |                    |                         |
| 201 FICA & Medicare             | \$ 6,339              | \$ 7,151              | \$ 7,415          | \$ 7,415                         | \$ 7,400                | \$ 7,388           | \$ (28)                 |
| 210 Group Insurance             | 18,341                | 17,146                | 16,956            | 16,956                           | 16,900                  | 20,901             | 3,945                   |
| 230 T M R S                     | 11,559                | 13,687                | 13,983            | 13,983                           | 14,000                  | 13,822             | (161)                   |
| 240 Workmen'S Compensation      | 2,634                 | 1,235                 | 1,103             | 1,103                            | 1,133                   | 1,225              | 122                     |
| 291 Unemployment Insurance      |                       |                       | 111               | 111                              |                         | 116                | 4                       |
| <b>Benefits Total</b>           | <b>\$ 38,873</b>      | <b>\$ 39,218</b>      | <b>\$ 39,569</b>  | <b>\$ 39,569</b>                 | <b>\$ 39,433</b>        | <b>\$ 43,451</b>   | <b>\$ 3,883</b>         |
| <b>Supplies</b>                 |                       |                       |                   |                                  |                         |                    |                         |
| 310 Office/Computer Supplies    | \$ 730                | \$ 2,092              | \$ 2,750          | \$ 2,750                         | \$ 1,250                | \$ 1,250           | \$ (1,500)              |
| 311 Postage/Shipping            |                       |                       | 100               | 100                              |                         | 100                |                         |
| 320 Other Electronics           |                       | 6,817                 | 3,520             | 3,520                            | 2,000                   | 2,000              | (1,520)                 |
| 335 Clothing                    | 2,271                 | 1,121                 | 3,250             | 3,250                            | 1,250                   | 1,500              | (1,750)                 |
| 343 Oil And Grease              | 5,820                 | 1,620                 | 6,450             | 6,450                            | 6,000                   | 6,000              | (450)                   |
| 344 Garage Parts                | 272                   | 949                   | 4,000             | 4,000                            | 2,500                   | 3,000              | (1,000)                 |
| 352 Furniture & Fixtures        | 92                    |                       | 1,000             | 1,000                            | 250                     | 500                | (500)                   |
| 385 Small Tools & Equipment     | 2,919                 | 3,201                 | 2,800             | 2,800                            | 3,000                   | 3,000              | 200                     |
| 390 Fuel                        | 1,287                 | 515                   | 1,200             | 1,200                            | 1,000                   | 1,200              |                         |
| 392 Janitorial Supplies         | 324                   |                       | 1,050             | 1,050                            |                         | 1,000              | (50)                    |
| 399 Other Supplies              |                       | 75                    | 1,040             | 1,040                            | 500                     | 500                | (540)                   |
| <b>Supplies Total</b>           | <b>\$ 13,715</b>      | <b>\$ 16,390</b>      | <b>\$ 27,160</b>  | <b>\$ 27,160</b>                 | <b>\$ 17,750</b>        | <b>\$ 20,050</b>   | <b>\$ (7,110)</b>       |
| <b>Services</b>                 |                       |                       |                   |                                  |                         |                    |                         |
| 413 Professional Services       | \$ 1,067              | \$ 6,470              | \$ 3,200          | \$ 3,200                         | \$ 1,000                | \$ 3,000           | \$ (200)                |
| 415 Telephone                   | 1,220                 | 2,680                 | 2,500             | 2,500                            | 4,750                   | 4,750              | 2,250                   |
| 426 Physicals/Screening         |                       | 39                    | 100               | 100                              |                         | 100                |                         |
| 440 Electricity                 | 7,538                 | 7,284                 | 7,944             | 7,944                            | 3,000                   | 8,000              | 56                      |
| 441 Water                       |                       |                       | 10,200            | 10,200                           | 10,200                  | 10,200             |                         |
| 442 Gas-Entex                   | 254                   | 268                   | 300               | 300                              | 400                     | 400                | 100                     |
| 470 Equipment Rental            |                       |                       | 300               | 300                              |                         | 300                |                         |
| 485 Laundry Services            | 464                   |                       | 950               | 950                              |                         | 1,000              | 50                      |
| 499 Other Services              | 798                   | 2,483                 | 2,680             | 2,680                            | 2,500                   | 2,500              | (180)                   |
| <b>Services Total</b>           | <b>\$ 11,341</b>      | <b>\$ 19,223</b>      | <b>\$ 28,174</b>  | <b>\$ 28,174</b>                 | <b>\$ 21,850</b>        | <b>\$ 30,250</b>   | <b>\$ 2,076</b>         |
| <b>Maintenance</b>              |                       |                       |                   |                                  |                         |                    |                         |
| 524 Vehicle Maintenance         | \$ 1,819              | \$ 1,226              | \$ 1,340          | \$ 1,340                         | \$ 1,000                | \$ 1,000           | \$ (340)                |
| 545 Bldg/Bldg Equip Maintenance | 2,503                 | 5,101                 | 2,500             | 5,705                            | 5,000                   | 5,000              | 2,500                   |
| 546 Land/Grounds Maint          | 1,546                 | 2,990                 | 2,160             | 2,160                            | 2,160                   | 2,160              |                         |
| <b>Maintenance Total</b>        | <b>\$ 5,868</b>       | <b>\$ 9,318</b>       | <b>\$ 6,000</b>   | <b>\$ 9,205</b>                  | <b>\$ 8,160</b>         | <b>\$ 8,160</b>    | <b>\$ 2,160</b>         |
| <b>Sundry</b>                   |                       |                       |                   |                                  |                         |                    |                         |
| 602 Seminars/Dues/Travel        | \$ 425                | \$ -                  | \$ 450            | \$ 450                           | \$ -                    | \$ -               | \$ (450)                |
| 629 Vehicle Insurance           | 3,028                 | 3,390                 | 22,000            | 22,000                           | 20,350                  | 21,000             | (1,000)                 |
| 699 Other - Sundry              | 47                    | -                     | 1,800             | 1,800                            | -                       | 1,800              | -                       |
| <b>Sundry Total</b>             | <b>\$ 3,500</b>       | <b>\$ 3,390</b>       | <b>\$ 24,250</b>  | <b>\$ 24,250</b>                 | <b>\$ 20,350</b>        | <b>\$ 22,800</b>   | <b>\$ (1,450)</b>       |
| <b>Capital Outlay</b>           |                       |                       |                   |                                  |                         |                    |                         |
| 899 Capital Outlay              | \$ 35,850             | \$ -                  | \$ -              | \$ -                             | \$ -                    | \$ -               | \$ -                    |
| <b>Capital Outlay Total</b>     | <b>\$ 35,850</b>      | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Grand Total</b>              | <b>\$ 193,451</b>     | <b>181,985</b>        | <b>222,087</b>    | <b>\$ 225,292</b>                | <b>\$ 207,383</b>       | <b>\$ 224,033</b>  | <b>\$ 1,945</b>         |

**Parks (Department 655)**

**General Fund (Fund 10)**

| Category                         | FY2020-2021         |                     |                            |                            |                      | FY2021-2022         |                      |
|----------------------------------|---------------------|---------------------|----------------------------|----------------------------|----------------------|---------------------|----------------------|
|                                  | FY2018-2019 Actual  | FY2019-2020 Actual  | FY2020-2021 Adopted Budget | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget     | Increase/ (Decrease) |
| <b>Salaries</b>                  |                     |                     |                            |                            |                      |                     |                      |
| 100 Salaries/Wages               | \$ 536,925          | \$ 541,506          | \$ 519,419                 | \$ 519,419                 | \$ 475,000           | \$ 481,689          | \$ (37,730)          |
| 165 Education Pay                | -                   | -                   | -                          | -                          | 900                  | 900                 | 900                  |
| 175 Longevity                    | 3,831               | 3,152               | 3,186                      | 3,186                      | 3,200                | 3,789               | 604                  |
| 190 Overtime                     | 58,169              | 37,054              | 48,410                     | 48,410                     | 35,000               | 48,500              | 90                   |
| <b>Salaries Total</b>            | <b>\$ 598,925</b>   | <b>\$ 581,712</b>   | <b>\$ 571,014</b>          | <b>\$ 571,014</b>          | <b>\$ 514,100</b>    | <b>\$ 534,878</b>   | <b>\$ (36,136)</b>   |
| <b>Benefits</b>                  |                     |                     |                            |                            |                      |                     |                      |
| 201 FICA & Medicare              | \$ 45,042           | \$ 43,747           | \$ 43,683                  | \$ 43,683                  | \$ 41,000            | \$ 37,208           | \$ (6,475)           |
| 210 Group Insurance              | 147,614             | 130,450             | 122,014                    | 122,014                    | 115,000              | 134,984             | 12,970               |
| 230 T M R S                      | 85,916              | 84,306              | 82,369                     | 82,369                     | 70,000               | 69,613              | (12,756)             |
| 240 Workmen's Compensation       | 21,990              | 11,419              | 10,203                     | 10,203                     | 10,481               | 11,000              | 797                  |
| 291 Unemployment Insurance       | -                   | -                   | 615                        | 615                        | -                    | 584                 | (32)                 |
| <b>Benefits Total</b>            | <b>\$ 300,561</b>   | <b>\$ 269,921</b>   | <b>\$ 258,883</b>          | <b>\$ 258,883</b>          | <b>\$ 236,481</b>    | <b>\$ 253,388</b>   | <b>\$ (5,495)</b>    |
| <b>Supplies</b>                  |                     |                     |                            |                            |                      |                     |                      |
| 310 Office/Computer Supplies     | \$ 6,526            | \$ 2,643            | \$ 4,500                   | \$ 4,500                   | \$ 2,750             | \$ 2,000            | \$ (2,500)           |
| 320 Other Electronics            | 124                 | 40                  | 14,000                     | 9,500                      | 1,500                | 2,500               | (11,500)             |
| 331 Agricultural/Botanical       | 8,874               | 9,837               | 61,000                     | 61,000                     | 61,000               | 40,000              | (21,000)             |
| 333 Visitors Promotions          | 1,021               | 1,186               | -                          | -                          | -                    | -                   | -                    |
| 335 Clothing                     | 8,008               | 4,602               | 10,100                     | 10,100                     | 5,000                | 5,000               | (5,100)              |
| 352 Furniture & Fixtures         | 132                 | 332                 | -                          | -                          | -                    | -                   | -                    |
| 385 Small Tools & Equipment      | 14,823              | 13,807              | 12,400                     | 12,400                     | 14,000               | 14,000              | 1,600                |
| 389 Chemicals                    | 3,518               | 3,286               | 11,500                     | 11,500                     | 11,500               | 11,000              | (500)                |
| 390 Fuel                         | 24,890              | 17,706              | 20,000                     | 20,000                     | 23,000               | 25,300              | 5,300                |
| 392 Janitorial Supplies          | 10,346              | 11,182              | 17,500                     | 17,500                     | 13,000               | 13,000              | (4,500)              |
| 399 Other Supplies               | 14,928              | 7,273               | 23,150                     | 24,390                     | 23,150               | 23,150              | -                    |
| <b>Supplies Total</b>            | <b>\$ 93,191</b>    | <b>\$ 71,894</b>    | <b>\$ 174,150</b>          | <b>\$ 170,890</b>          | <b>\$ 154,900</b>    | <b>\$ 135,950</b>   | <b>\$ (38,200)</b>   |
| <b>Services</b>                  |                     |                     |                            |                            |                      |                     |                      |
| 414 Bank Charges                 | \$ -                | \$ 806              | \$ -                       | \$ -                       | \$ -                 | \$ -                | \$ -                 |
| 415 Telephone                    | 10,194              | 12,124              | 10,000                     | 10,000                     | 15,250               | 15,250              | 5,250                |
| 425 Contract Labor               | 98,043              | 79,085              | 80,000                     | 80,000                     | 80,000               | 80,000              | -                    |
| 426 Physicals                    | 1,139               | 402                 | 700                        | 700                        | 700                  | 700                 | -                    |
| 430 Advertising                  | 3,175               | 1,640               | 4,000                      | 4,000                      | 1,600                | 1,600               | (2,400)              |
| 440 Electricity                  | 30,875              | 39,786              | 32,539                     | 32,539                     | 20,000               | 32,600              | 61                   |
| 441 Water                        | -                   | -                   | 40,200                     | 40,200                     | 40,200               | 40,200              | -                    |
| 442 Gas-Entex                    | 2,803               | 2,390               | 3,100                      | 3,100                      | 3,000                | 3,000               | (100)                |
| 482 Service Contracts            | 2,064               | 3,835               | 3,000                      | 7,500                      | 7,500                | 7,500               | 4,500                |
| 499 Other Services               | 714                 | 866                 | 3,500                      | 3,500                      | 1,000                | 1,000               | (2,500)              |
| <b>Services Total</b>            | <b>\$ 149,007</b>   | <b>\$ 140,933</b>   | <b>\$ 177,039</b>          | <b>\$ 181,539</b>          | <b>\$ 169,250</b>    | <b>\$ 181,850</b>   | <b>\$ 4,811</b>      |
| <b>Maintenance</b>               |                     |                     |                            |                            |                      |                     |                      |
| 524 Vehicle Maintenance          | \$ 16,295           | \$ 11,946           | \$ 27,000                  | \$ 27,000                  | \$ 20,000            | \$ 20,000           | \$ (7,000)           |
| 545 Bldg/Bldg Equip Maintenance  | 63,915              | 55,416              | 33,400                     | 33,400                     | 33,400               | 33,400              | -                    |
| 546 Land/Grounds Maint           | 50,384              | 44,084              | 44,000                     | 44,000                     | 44,000               | 44,000              | -                    |
| <b>Maintenance Total</b>         | <b>\$ 130,594</b>   | <b>\$ 111,445</b>   | <b>\$ 104,400</b>          | <b>\$ 104,400</b>          | <b>\$ 97,400</b>     | <b>\$ 97,400</b>    | <b>\$ (7,000)</b>    |
| <b>Sundry</b>                    |                     |                     |                            |                            |                      |                     |                      |
| 602 Seminars/Dues/Travel         | \$ 220              | \$ 122              | \$ 3,200                   | \$ 3,200                   | \$ 1,000             | \$ 1,000            | \$ (2,200)           |
| 628 Property Liability Insurance | -                   | -                   | 56,500                     | 56,500                     | 61,770               | 65,000              | 8,500                |
| 629 Property Insurance           | 13,733              | 54,097              | -                          | -                          | -                    | -                   | -                    |
| 652 Community Service Insurance  | 2,211               | 2,021               | 2,500                      | 2,500                      | 2,189                | 2,500               | -                    |
| 687 Damage Claims                | -                   | -                   | -                          | -                          | 378                  | -                   | -                    |
| 699 Other - Sundry               | 1,325               | 3,250               | 11,500                     | 11,500                     | 3,500                | 10,000              | (1,500)              |
| <b>Sundry Total</b>              | <b>\$ 17,489</b>    | <b>\$ 59,491</b>    | <b>\$ 73,700</b>           | <b>\$ 73,700</b>           | <b>\$ 68,837</b>     | <b>\$ 78,500</b>    | <b>\$ 4,800</b>      |
| <b>Capital Outlay</b>            |                     |                     |                            |                            |                      |                     |                      |
| 801 Veteran's Memorial Expenses  | \$ 453              | \$ 150              | \$ -                       | \$ -                       | \$ -                 | \$ -                | \$ -                 |
| 805 Outdoor Deck Riverplace      | -                   | -                   | -                          | -                          | -                    | -                   | -                    |
| 899 Capital Outlay               | 142,512             | -                   | -                          | -                          | -                    | -                   | -                    |
| <b>Capital Outlay Total</b>      | <b>\$ 142,965</b>   | <b>\$ 150</b>       | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          |
| <b>Grand Total</b>               | <b>\$ 1,432,732</b> | <b>\$ 1,235,545</b> | <b>\$ 1,359,187</b>        | <b>\$ 1,360,426</b>        | <b>\$ 1,240,968</b>  | <b>\$ 1,281,966</b> | <b>\$ (77,220)</b>   |

**Beach Maintenance (Department 576)**

**General Fund (Fund 10)**

| Category                 | FY2018-2019 |           | FY2019-2020 |           | FY2020-2021       | FY2020-2021       | FY2020-2021 | FY2021-2022        | Increase/<br>(Decrease) |
|--------------------------|-------------|-----------|-------------|-----------|-------------------|-------------------|-------------|--------------------|-------------------------|
|                          | Actual      | Actual    | Actual      | Actual    | Adopted<br>Budget | Current<br>Budget | Estimate    | Proposed<br>Budget |                         |
| <b>Salaries</b>          |             |           |             |           |                   |                   |             |                    |                         |
| 100 Salaries/Wages       | \$ -        | \$ -      |             |           |                   | \$ -              | \$ 8,000    | \$ 8,000           | \$ 8,000                |
| 190 Overtime             |             |           |             |           |                   |                   | 8,000       | 8,000              | 8,000                   |
| <b>Salaries Total</b>    | \$ -        | \$ -      | \$ -        | \$ -      | \$ -              | \$ -              | \$ 16,000   | \$ 16,000          | \$ 16,000               |
| <b>Benefits</b>          |             |           |             |           |                   |                   |             |                    |                         |
| 201 F I C A & Medicare   | \$ -        | \$ -      |             |           |                   | \$ -              | \$ 1,500    | \$ 1,500           | \$ 1,500                |
| 210 Group Insurance      |             |           |             |           |                   |                   | 2,000       | 2,000              | 2,000                   |
| 230 T M R S              |             |           |             |           |                   |                   | 2,000       | 2,000              | 2,000                   |
| <b>Benefits Total</b>    | \$ -        | \$ -      | \$ -        | \$ -      | \$ -              | \$ -              | \$ 5,500    | \$ 5,500           | \$ 5,500                |
| <b>Maintenance</b>       |             |           |             |           |                   |                   |             |                    |                         |
| 591 Beach Maintenance E  | \$ -        | \$ 14,381 | \$ 10,000   | \$ 10,000 | \$ 10,000         | \$ 10,000         | \$ 10,000   | \$ 10,000          | \$ -                    |
| <b>Maintenance Total</b> | \$ -        | \$ 14,381 | \$ 10,000   | \$ 10,000 | \$ 10,000         | \$ 10,000         | \$ 10,000   | \$ 10,000          | \$ -                    |
| <b>Grand Total</b>       | \$ -        | \$ 14,381 | \$ 10,000   | \$ 10,000 | \$ 10,000         | \$ 10,000         | \$ 31,500   | \$ 31,500          | \$ 21,500               |

**Culture, Recreation, Tourism**

**General Fund**

The mission of the Culture, Recreation & Tourism Department is to promote Freeport visitation and tourism with a renewed focus on targeted marketing of local community events and recreational assets, celebrating our rich historical past and embracing our vision for the future. It is our vision to provide a superior visitor experience promoting Freeport amenities to residents and visitors including education of our rich local history, community enrichment through family-oriented events and promotion of health and wellness activities for all ages.

**FY2020-2021 Achievements**

Implemented a new software program to better manage recreation and rental activities.  
 Applied for the Main Street Program to promote growth and increase tourism to historic downtown.

**Goals & Objectives for FY2021-2022**

Re-establish the Freeport Main Street Program to promote growth and increase tourism to historic downtown.  
 Improve marketing strategies to increase attendance to community events, youth programs and museum.  
 Educate staff regarding customer service vs. customer experience to promote positive community interaction.

**Major Changes in FY2021-2022**

Salaries have been increased up to 3.5% for a cost of living adjustment.  
 Health Insurance rates are budgeted to increase 33%.  
 Increased advertising to better promote the City and the City's events.  
 Increased special events to increase tourism to the City.  
 Funding the Wilma display, Museum display cases, and the Texas Navy Room display.

| Category           | FY2018-2019       | FY2019-2020       | FY2020-2021         | FY2020-2021         | FY2020-2021       | FY2021-2022         | Increase/<br>(Decrease) |
|--------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|-------------------------|
|                    | Actual            | Actual            | Adopted<br>Budget   | Current<br>Budget   | Estimate          | Proposed<br>Budget  |                         |
| Salaries           | \$ 259,123        | \$ 262,341        | \$ 412,410          | \$ 412,410          | \$ 369,019        | \$ 397,270          | \$ (15,140)             |
| Benefits           | 92,815            | 110,879           | 150,981             | 150,981             | 142,524           | 159,615             | 8,634                   |
| Supplies           | 102,434           | 49,615            | 81,358              | 71,358              | 47,550            | 83,600              | 2,242                   |
| Services           | 153,760           | 114,354           | 278,119             | 264,519             | 205,056           | 343,684             | 65,565                  |
| Maintenance        | 51,296            | 44,511            | 48,600              | 48,600              | 44,100            | 53,500              | 4,900                   |
| Sundry             | 26,695            | 18,805            | 55,985              | 55,985              | 18,790            | 38,100              | (17,885)                |
| Capital Outlay     | 98,550            | -                 | -                   | 23,600              | 23,600            | 24,500              | 24,500                  |
| <b>Grand Total</b> | <b>\$ 784,674</b> | <b>\$ 600,506</b> | <b>\$ 1,027,452</b> | <b>\$ 1,027,453</b> | <b>\$ 850,639</b> | <b>\$ 1,100,269</b> | <b>\$ 72,816</b>        |

**Culture, Recreation, Tourism**

**General Fund**

**Employee Count**

| Position                | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021       |                   | FY2021-2022             |                    | Increase/<br>(Decrease) |
|-------------------------|-----------------------|-----------------------|-------------------|-------------------|-------------------------|--------------------|-------------------------|
|                         |                       |                       | Adopted<br>Budget | Current<br>Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                         |
| <b>Museum</b>           |                       |                       |                   |                   |                         |                    |                         |
| Museum Manager          | 1                     | 1                     | 0                 | 0                 | 0                       | 0                  | 0                       |
| Admin. Secretary        | 0                     | 0                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| Museum Coordinator      | 0                     | 0                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| Destinations Director   | 0                     | 0                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| Attendant (PT)          | 2                     | 2                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| <b>Museum Total</b>     | <b>3</b>              | <b>3</b>              | <b>4</b>          | <b>4</b>          | <b>4</b>                | <b>4</b>           | <b>0</b>                |
| <b>Recreation</b>       |                       |                       |                   |                   |                         |                    |                         |
| Recreation Supervisor   | 1                     | 1                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| Lifeguards              | 22                    | 22                    | 16                | 16                | 16                      | 16                 | 0                       |
| Attendant (PT)          | 2                     | 2                     | 2                 | 2                 | 2                       | 2                  | 0                       |
| Attendant               | 2                     | 2                     | 2                 | 2                 | 2                       | 2                  | 0                       |
| Program Coordinator     | 1                     | 1                     | 1                 | 1                 | 1                       | 1                  | 0                       |
| <b>Recreation Total</b> | <b>28</b>             | <b>28</b>             | <b>22</b>         | <b>22</b>         | <b>22</b>               | <b>22</b>          | <b>0</b>                |
| <b>Grand Total</b>      | <b>31</b>             | <b>31</b>             | <b>26</b>         | <b>26</b>         | <b>26</b>               | <b>26</b>          | <b>0</b>                |

City of Freeport

General Fund (Fund 10)

Recreation (Department 665)

| Category                        | FY2018-2019       |                   | FY2019-2020       |                   | FY2020-2021       |                   | FY2020-2021          |  | FY2021-2022 |  |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--|-------------|--|
|                                 | Actual            | Actual            | Adopted Budget    | Current Budget    | Estimate          | Proposed Budget   | Increase/ (Decrease) |  |             |  |
| <b>Salaries</b>                 |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 100 Salaries/Wages              | \$ 184,459        | \$ 151,820        | \$ 157,401        | \$ 157,401        | \$ 156,000        | \$ 158,274        | \$ 873               |  |             |  |
| 110 Salaries/Wages-Pt           | -                 | 842               | 69,329            | 69,329            | 50,000            | 68,657            | (672)                |  |             |  |
| 165 Education Pay               | -                 | 923               | 1,500             | 1,500             | 1,501             | 1,500             | -                    |  |             |  |
| 175 Longevity                   | 630               | 682               | 848               | 848               | 848               | 935               | 87                   |  |             |  |
| 181 Cell Phone Allowance        | -                 | 400               | 600               | 600               | 600               | 600               | -                    |  |             |  |
| 190 Overtime                    | 4,006             | 793               | 4,120             | 4,120             | 1,000             | 4,200             | 80                   |  |             |  |
| <b>Salaries Total</b>           | <b>\$ 189,094</b> | <b>\$ 155,459</b> | <b>\$ 233,799</b> | <b>\$ 233,799</b> | <b>\$ 209,949</b> | <b>\$ 234,166</b> | <b>\$ 367</b>        |  |             |  |
| <b>Benefits</b>                 |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 201 FICA & Medicare             | \$ 14,344         | \$ 11,821         | \$ 17,886         | \$ 17,886         | \$ 16,000         | \$ 17,592         | \$ (293)             |  |             |  |
| 210 Group Insurance             | 35,818            | 30,750            | 33,734            | 33,734            | 33,850            | 41,600            | 7,866                |  |             |  |
| 230 T M R S                     | 19,294            | 18,694            | 28,587            | 28,587            | 23,500            | 27,843            | (743)                |  |             |  |
| 240 Workmen'S Compensation      | 615               | 6,022             | 5,381             | 5,381             | 5,528             | 5,700             | 319                  |  |             |  |
| 291 Unemployment Insurance      | -                 | 2,136             | 271               | 271               | 4,000             | 276               | 5                    |  |             |  |
| <b>Benefits Total</b>           | <b>\$ 70,071</b>  | <b>\$ 69,422</b>  | <b>\$ 85,858</b>  | <b>\$ 85,858</b>  | <b>\$ 82,878</b>  | <b>\$ 93,011</b>  | <b>\$ 7,153</b>      |  |             |  |
| <b>Supplies</b>                 |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 310 Office/Computer Supplies    | \$ 2,253          | \$ 1,776          | \$ 4,700          | \$ 4,700          | \$ 4,000          | \$ 4,000          | \$ (700)             |  |             |  |
| 311 Postage/Shipping            | 11                | -                 | 100               | 100               | -                 | -                 | (100)                |  |             |  |
| 320 Other Electronics           | 5,379             | 6,835             | 8,808             | 8,808             | 5,750             | 6,000             | (2,808)              |  |             |  |
| 331 Agricultural/Botanical      | 5,138             | -                 | 2,700             | 2,700             | 2,700             | 2,700             | -                    |  |             |  |
| 333 Program                     | 42,036            | 5,619             | 13,850            | 3,850             | 3,850             | 15,000            | 1,150                |  |             |  |
| 335 Clothing                    | 1,175             | 733               | 2,000             | 2,000             | 1,000             | 1,500             | (500)                |  |             |  |
| 352 Furniture & Fixtures        | 2,411             | 2,008             | 6,250             | 6,250             | 1,000             | 6,250             | -                    |  |             |  |
| 385 Small Tools & Equipment     | 3,367             | 513               | 1,900             | 1,900             | 1,000             | 1,500             | (400)                |  |             |  |
| 391 Resale Merchandise          | 2,469             | -                 | -                 | -                 | -                 | -                 | -                    |  |             |  |
| 392 Janitorial Supplies         | 5,383             | 2,610             | 5,000             | 5,000             | 2,750             | 5,000             | -                    |  |             |  |
| 399 Other Supplies              | 1,621             | 1,672             | 8,400             | 8,400             | 2,000             | 6,500             | (1,900)              |  |             |  |
| <b>Supplies Total</b>           | <b>\$ 71,243</b>  | <b>\$ 21,765</b>  | <b>\$ 53,708</b>  | <b>\$ 43,708</b>  | <b>\$ 24,050</b>  | <b>\$ 48,450</b>  | <b>\$ (5,258)</b>    |  |             |  |
| <b>Services</b>                 |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 414 Bank Charges/Ets Fees       | \$ 101            | \$ -              | \$ 2,000          | \$ 2,000          | \$ -              | \$ 1,000          | \$ (1,000)           |  |             |  |
| 415 Telephone                   | 6,932             | 7,193             | 7,000             | 7,000             | 7,000             | 7,000             | -                    |  |             |  |
| 425 Contract Labor              | 28,594            | 6,421             | 44,000            | 30,400            | 10,000            | 25,000            | (19,000)             |  |             |  |
| 426 Physicals/Screening         | 2,308             | 579               | 700               | 700               | 1,000             | 1,000             | 300                  |  |             |  |
| 430 Advertising                 | 3,338             | 1,783             | 9,700             | 9,700             | 7,000             | 25,000            | 15,300               |  |             |  |
| 435 Special Events              | -                 | -                 | 40,000            | 40,000            | 40,000            | 76,000            | 36,000               |  |             |  |
| 440 Electricity                 | 35,307            | 15,652            | 37,210            | 37,210            | 15,000            | 35,000            | (2,210)              |  |             |  |
| 441 Water                       | -                 | -                 | 12,000            | 12,000            | 12,000            | 12,000            | -                    |  |             |  |
| 499 Other Services              | 795               | 2,411             | 3,375             | 3,375             | 3,000             | 3,000             | (375)                |  |             |  |
| <b>Services Total</b>           | <b>\$ 77,375</b>  | <b>\$ 34,040</b>  | <b>\$ 155,985</b> | <b>\$ 142,385</b> | <b>\$ 95,000</b>  | <b>\$ 185,000</b> | <b>\$ 29,015</b>     |  |             |  |
| <b>Maintenance</b>              |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 545 Bldg/Bldg Equip Maintenance | \$ 8,230          | \$ 16,109         | \$ 13,600         | \$ 13,600         | \$ 13,600         | \$ 14,500         | \$ 900               |  |             |  |
| 546 Land/Grounds Maint          | 2,396             | 3,211             | 3,000             | 3,000             | 3,000             | 3,000             | -                    |  |             |  |
| 553 Pool Maintenance            | 25,562            | 19,966            | 16,000            | 16,000            | 16,000            | 20,000            | 4,000                |  |             |  |
| <b>Maintenance Total</b>        | <b>\$ 36,189</b>  | <b>\$ 39,286</b>  | <b>\$ 32,600</b>  | <b>\$ 32,600</b>  | <b>\$ 32,600</b>  | <b>\$ 37,500</b>  | <b>\$ 4,900</b>      |  |             |  |
| <b>Sundry</b>                   |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 602 Seminars/Dues/Travel        | \$ 340            | \$ 397            | \$ 7,350          | \$ 7,350          | \$ 500            | \$ 8,000          | \$ 650               |  |             |  |
| 628 Property/Gen Liab Insurance | 17,478            | 10,331            | 10,900            | 10,900            | 10,304            | 10,900            | -                    |  |             |  |
| 699 Other - Sundry              | -                 | -                 | 3,000             | 3,000             | -                 | 3,000             | -                    |  |             |  |
| <b>Sundry Total</b>             | <b>\$ 17,818</b>  | <b>\$ 10,727</b>  | <b>\$ 21,250</b>  | <b>\$ 21,250</b>  | <b>\$ 10,804</b>  | <b>\$ 21,900</b>  | <b>\$ 650</b>        |  |             |  |
| <b>Capital Outlay</b>           |                   |                   |                   |                   |                   |                   |                      |  |             |  |
| 899 Capital Outlay              | \$ -              | \$ -              | \$ -              | \$ 23,600         | \$ 23,600         | \$ -              | \$ -                 |  |             |  |
| <b>Capital Outlay Total</b>     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 23,600</b>  | <b>\$ 23,600</b>  | <b>\$ -</b>       | <b>\$ -</b>          |  |             |  |
| <b>Grand Total</b>              | <b>\$ 461,790</b> | <b>\$ 330,700</b> | <b>\$ 583,200</b> | <b>\$ 583,200</b> | <b>\$ 478,881</b> | <b>\$ 620,027</b> | <b>\$ 36,827</b>     |  |             |  |

**Historical Museum (Department 578)**

**General Fund (Fund 10)**

| Category                         | FY2018-2019       |                   | FY2020-2021       |                   | FY2020-2021             |                    | FY2021-2022 |                    | Increase/<br>(Decrease) |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|--------------------|-------------|--------------------|-------------------------|
|                                  | Actual            | Actual            | Adopted<br>Budget | Current<br>Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |             |                    |                         |
| <b>Salaries</b>                  |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 100 Salaries/Wages               | \$ 67,277         | \$ 104,699        | \$ 140,505        | \$ 140,505        | \$ 140,500              | \$ 140,609         | \$          | \$ 105             |                         |
| 110 Salaries/Wages-Pt            | -                 | -                 | 33,400            | 33,400            | 15,000                  | 15,608             |             | (17,792)           |                         |
| 165 Education                    | -                 | 750               | 1,500             | 1,500             | 1,500                   | 1,500              |             | -                  |                         |
| 175 Longevity                    | 330               | 465               | 547               | 547               | 470                     | 667                |             | 120                |                         |
| 181 Cell Phone Allowance         | -                 | 350               | 600               | 600               | 600                     | 600                |             | -                  |                         |
| 190 Museum Overtime              | 2,422             | 618               | 2,060             | 2,060             | 1,000                   | 4,120              |             | 2,060              |                         |
| <b>Salaries Total</b>            | <b>\$ 70,029</b>  | <b>\$ 106,882</b> | <b>\$ 178,611</b> | <b>\$ 178,611</b> | <b>\$ 159,070</b>       | <b>\$ 163,104</b>  | <b>\$</b>   | <b>\$ (15,507)</b> |                         |
| <b>Benefits</b>                  |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 201 F I C A & Medicare           | \$ 5,322          | \$ 8,164          | \$ 13,664         | \$ 13,664         | \$ 12,000               | \$ 12,162          | \$          | \$ (1,501)         |                         |
| 210 Group Insurance              | 9,985             | 17,555            | 25,346            | 25,346            | 26,500                  | 31,346             |             | 6,000              |                         |
| 230 T M R S                      | 7,200             | 14,417            | 25,765            | 25,765            | 19,500                  | 22,755             |             | (3,010)            |                         |
| 240 Workmen'S Compensation       | 238               | 155               | 139               | 139               | 146                     | 150                |             | 11                 |                         |
| 291 Unemployment Insurance       | -                 | 1,166             | 209               | 209               | 1,500                   | 191                |             | (18)               |                         |
| <b>Benefits Total</b>            | <b>\$ 22,744</b>  | <b>\$ 41,457</b>  | <b>\$ 65,123</b>  | <b>\$ 65,123</b>  | <b>\$ 59,646</b>        | <b>\$ 66,604</b>   | <b>\$</b>   | <b>\$ 1,481</b>    |                         |
| <b>Supplies</b>                  |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 310 Office/Computer Supplies     | \$ 4,328          | \$ 3,990          | \$ 3,800          | \$ 3,800          | \$ 4,000                | \$ 6,000           | \$          | \$ 2,200           |                         |
| 311 Postage/Shipping             | 214               | 57                | 250               | 250               | 200                     | 250                |             | -                  |                         |
| 335 Clothing                     | 480               | 394               | 500               | 500               | 500                     | 500                |             | -                  |                         |
| 352 Furniture & Fixtures         | 8,724             | 9,786             | 7,000             | 7,000             | 7,750                   | 10,000             |             | 3,000              |                         |
| 385 Small Tools & Equipment      | 492               | 419               | 200               | 200               | 300                     | 2,500              |             | 2,300              |                         |
| 389 Chemicals                    | 300               | 16                | 500               | 500               | 600                     | 500                |             | -                  |                         |
| 390 Fuel                         | 431               | 219               | 400               | 400               | -                       | 400                |             | -                  |                         |
| 399 Other Supplies               | 3,955             | 4,608             | 4,000             | 4,000             | 4,000                   | 4,000              |             | -                  |                         |
| <b>Supplies Total</b>            | <b>\$ 18,923</b>  | <b>\$ 19,490</b>  | <b>\$ 16,650</b>  | <b>\$ 16,650</b>  | <b>\$ 17,350</b>        | <b>\$ 24,150</b>   | <b>\$</b>   | <b>\$ 7,500</b>    |                         |
| <b>Services</b>                  |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 414 Bank Charges                 | \$ -              | \$ 1,671          | \$ 1,000          | \$ 1,000          | \$ 2,500                | \$ 2,500           | \$          | \$ 1,500           |                         |
| 415 Telephone                    | 4,996             | 5,850             | 7,000             | 7,000             | 7,000                   | 7,000              |             | -                  |                         |
| 426 Physicals                    | 200               | 237               | 200               | 200               | 200                     | 200                |             | -                  |                         |
| 430 Advertising                  | 6,097             | 7,312             | 8,000             | 8,000             | 8,500                   | 17,000             |             | 9,000              |                         |
| 435 Special Events               | 20,011            | 21,608            | 25,000            | 25,000            | 25,000                  | 50,000             |             | 25,000             |                         |
| 440 Electricity                  | 12,187            | 10,589            | 12,844            | 12,844            | 4,500                   | 12,844             |             | -                  |                         |
| 441 Water                        | -                 | -                 | 10,200            | 10,200            | 10,200                  | 10,200             |             | -                  |                         |
| 442 Gas-Entex                    | 224               | 117               | 300               | 300               | 250                     | 250                |             | (50)               |                         |
| 482 Service Contracts            | 1,947             | 2,149             | 13,140            | 13,140            | 13,140                  | 13,140             |             | -                  |                         |
| 483 Museum Fundraiser            | 3,167             | 3,881             | -                 | -                 | -                       | -                  |             | -                  |                         |
| 484 Museum Children's Exhibit    | 6,759             | 5,073             | 5,000             | 5,000             | 2,000                   | 3,000              |             | (2,000)            |                         |
| 486 Museum Exhibits              | 1,295             | 1,805             | 7,000             | 7,000             | 6,500                   | 10,000             |             | 3,000              |                         |
| <b>Services Total</b>            | <b>\$ 56,883</b>  | <b>\$ 60,291</b>  | <b>\$ 89,684</b>  | <b>\$ 89,684</b>  | <b>\$ 79,790</b>        | <b>\$ 126,134</b>  | <b>\$</b>   | <b>\$ 36,450</b>   |                         |
| <b>Maintenance</b>               |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 545 Bldg/Bldg Equip Maintenance  | \$ 10,479         | \$ 4,512          | \$ 9,500          | \$ 9,500          | \$ 5,000                | \$ 8,000           | \$          | \$ (1,500)         |                         |
| <b>Maintenance Total</b>         | <b>\$ 10,479</b>  | <b>\$ 4,512</b>   | <b>\$ 9,500</b>   | <b>\$ 9,500</b>   | <b>\$ 5,000</b>         | <b>\$ 8,000</b>    | <b>\$</b>   | <b>\$ (1,500)</b>  |                         |
| <b>Sundry</b>                    |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 602 Seminars/Dues/Travel         | \$ 1,129          | \$ 2,578          | \$ 11,735         | \$ 11,735         | \$ 2,500                | \$ 8,000           | \$          | \$ (3,735)         |                         |
| 610 Volunteer Relations          | 842               | 271               | 1,000             | 1,000             | 500                     | 1,000              |             | -                  |                         |
| 628 Property/Liability Insurance | 3,962             | 2,372             | 3,000             | 3,000             | 2,379                   | 3,000              |             | -                  |                         |
| 699 Other Sundry                 | 2,944             | 1,777             | 3,000             | 3,000             | 1,500                   | 3,000              |             | -                  |                         |
| <b>Sundry Total</b>              | <b>\$ 8,877</b>   | <b>\$ 6,998</b>   | <b>\$ 18,735</b>  | <b>\$ 18,735</b>  | <b>\$ 6,879</b>         | <b>\$ 15,000</b>   | <b>\$</b>   | <b>\$ (3,735)</b>  |                         |
| <b>Capital Outlay</b>            |                   |                   |                   |                   |                         |                    |             |                    |                         |
| 899 Capital Outlay               | \$ 98,550         | \$ -              | \$ -              | \$ -              | \$ -                    | \$ 24,500          | \$          | \$ 24,500          |                         |
| <b>Capital Outlay Total</b>      | <b>\$ 98,550</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>             | <b>\$ 24,500</b>   | <b>\$</b>   | <b>\$ 24,500</b>   |                         |
| <b>Grand Total</b>               | <b>\$ 286,485</b> | <b>\$ 239,630</b> | <b>\$ 378,302</b> | <b>\$ 378,302</b> | <b>\$ 327,735</b>       | <b>\$ 427,491</b>  | <b>\$</b>   | <b>\$ 49,189</b>   |                         |

City of Freeport

| Library (Department 650)<br>Category | General Fund (Fund 10) |                       |                                  |                               |                         |                                   | Increase/<br>(Decrease) |
|--------------------------------------|------------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|-----------------------------------|-------------------------|
|                                      | FY2018-2019<br>Actual  | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget |                         |
| <b>Supplies</b>                      |                        |                       |                                  |                               |                         |                                   |                         |
| 392 Janitorial Supplies              | \$ 9,180               | \$ 7,178              | \$ 9,000                         | \$ 9,000                      | \$ 6,000                | \$ 9,000                          | \$ -                    |
| <b>Supplies Total</b>                | \$ 9,180               | \$ 7,178              | \$ 9,000                         | \$ 9,000                      | \$ 6,000                | \$ 9,000                          | \$ -                    |
| <b>Services</b>                      |                        |                       |                                  |                               |                         |                                   |                         |
| 415 Telephone                        | \$ 3,704               | \$ 4,900              | \$ 4,700                         | \$ 4,700                      | \$ 4,825                | \$ 4,900                          | \$ 200                  |
| 441 Water                            | -                      | -                     | 10,200                           | 10,200                        | 10,200                  | 10,200                            | -                       |
| 442 Gas-Entex                        | 533                    | 440                   | 700                              | 700                           | 475                     | 600                               | (100)                   |
| 490 Board Request                    | 8,515                  | 8,515                 | 8,600                            | 8,600                         | 8,516                   | 8,600                             | -                       |
| <b>Services Total</b>                | \$ 12,752              | \$ 13,855             | \$ 24,200                        | \$ 24,200                     | \$ 24,016               | \$ 24,300                         | \$ 100                  |
| <b>Maintenance</b>                   |                        |                       |                                  |                               |                         |                                   |                         |
| 545 Bldg/Bldg Equip Maintenance      | \$ 4,628               | \$ 713                | \$ 6,500                         | \$ 6,500                      | \$ 6,500                | \$ 8,000                          | \$ 1,500                |
| <b>Maintenance Total</b>             | \$ 4,628               | \$ 713                | \$ 6,500                         | \$ 6,500                      | \$ 6,500                | \$ 8,000                          | \$ 1,500                |
| <b>Sundry</b>                        |                        |                       |                                  |                               |                         |                                   |                         |
| 629 Property Insurance               | \$ -                   | \$ 1,080              | \$ 16,000                        | \$ 16,000                     | \$ 1,107                | \$ 1,200                          | \$ (14,800)             |
| <b>Sundry Total</b>                  | \$ -                   | \$ 1,080              | \$ 16,000                        | \$ 16,000                     | \$ 1,107                | \$ 1,200                          | \$ (14,800)             |
| <b>Capital Outlay</b>                |                        |                       |                                  |                               |                         |                                   |                         |
| 899 Capital Outlay                   | \$ -                   | \$ -                  | \$ -                             | \$ 114,325                    | \$ 139,200              | \$ -                              | \$ -                    |
| <b>Capital Outlay Total</b>          | \$ -                   | \$ -                  | \$ -                             | \$ 114,325                    | \$ 139,200              | \$ -                              | \$ -                    |
| <b>Grand Total</b>                   | \$ 26,560              | \$ 22,825             | \$ 55,700                        | \$ 170,025                    | \$ 176,823              | \$ 42,500                         | \$ (13,200)             |

**Sr. Citizens Commission (Department 579)**

**General Fund (Fund 10)**

| Category                     | FY2018-2019     |                 | FY2020-2021      |                  | FY2020-2021          |                  | FY2021-2022      |             | Increase/<br>(Decrease) |
|------------------------------|-----------------|-----------------|------------------|------------------|----------------------|------------------|------------------|-------------|-------------------------|
|                              | Actual          | 2020 Actual     | Adopted Budget   | Current Budget   | FY2020-2021 Estimate | Proposed Budget  |                  |             |                         |
| <b>Supplies</b>              |                 |                 |                  |                  |                      |                  |                  |             |                         |
| 310 Office/Computer Supplies | \$ -            | \$ -            | \$ -             | \$ -             | \$ -                 | \$ -             | \$ -             | \$ -        | \$ -                    |
| 311 Postage/Shipping         |                 |                 |                  |                  |                      |                  |                  |             |                         |
| 399 Other Supplies           | 3,089           | 1,182           | 2,000            | 2,000            | 150                  | 2,000            | 2,000            | -           |                         |
| <b>Supplies Total</b>        | <b>\$ 3,089</b> | <b>\$ 1,182</b> | <b>\$ 2,000</b>  | <b>\$ 2,000</b>  | <b>\$ 150</b>        | <b>\$ 2,000</b>  | <b>\$ 2,000</b>  | <b>\$ -</b> |                         |
| <b>Services</b>              |                 |                 |                  |                  |                      |                  |                  |             |                         |
| 430 Advertising              | \$ 70           | \$ 252          | \$ 250           | \$ 250           | \$ 250               | \$ 250           | \$ 250           | \$ -        |                         |
| 484 Sr Citizens Projects     | 6,680           | 5,916           | 8,000            | 8,000            | 6,000                | 8,000            | 8,000            | -           |                         |
| <b>Services Total</b>        | <b>\$ 6,750</b> | <b>\$ 6,168</b> | <b>\$ 8,250</b>  | <b>\$ 8,250</b>  | <b>\$ 6,250</b>      | <b>\$ 8,250</b>  | <b>\$ 8,250</b>  | <b>\$ -</b> |                         |
| <b>Grand Total</b>           | <b>\$ 9,839</b> | <b>\$ 7,350</b> | <b>\$ 10,250</b> | <b>\$ 10,250</b> | <b>\$ 6,400</b>      | <b>\$ 10,250</b> | <b>\$ 10,250</b> | <b>\$ -</b> |                         |

**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 welcoming atmosphere. Our goal is to continue to increase our membership and focus on more youth and family events.

**FY2020-2021 Achievements**

Won Golf facility of the year for Brazoria County.

**Goals & Objectives for FY2021-2022**

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

To create a cost effective plan to reduce the amount of weeds in the roughs and fairways.

To create a facility that generates over 30,000 rounds of golf annually with a membership base of 200+ members.

**Major Changes in FY2021-2022**

Salaries have been increased up to 3.5% for a cost of living adjustment.

Health Insurance rates are budgeted to increase 33%.

| Category           | FY2018-2019         |                   | FY2020-2021         |                            |                      | FY2021-2022         |                      |
|--------------------|---------------------|-------------------|---------------------|----------------------------|----------------------|---------------------|----------------------|
|                    | Actual              | Actual            | Adopted Budget      | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget     | Increase/ (Decrease) |
| Salaries           | \$ 421,770          | \$ 443,883        | \$ 543,454          | \$ 543,454                 | \$ 473,100           | \$ 555,919          | \$ 12,465            |
| Benefits           | 171,366             | 154,532           | 197,292             | 197,292                    | 161,796              | 215,234             | 17,942               |
| Supplies           | 60,242              | 71,511            | 68,700              | 68,700                     | 77,450               | 76,800              | 8,100                |
| Services           | 293,851             | 227,051           | 258,994             | 258,994                    | 241,300              | 254,850             | (4,144)              |
| Maintenance        | 52,859              | 53,248            | 53,000              | 53,000                     | 55,000               | 61,500              | 8,500                |
| Sundry             | 32,749              | 15,478            | 6,600               | 6,600                      | 2,749                | 7,800               | 1,200                |
| Capital Outlay     | 118,912             | -                 | -                   | -                          | -                    | -                   | -                    |
| <b>Grand Total</b> | <b>\$ 1,151,749</b> | <b>\$ 965,703</b> | <b>\$ 1,128,041</b> | <b>\$ 1,128,041</b>        | <b>\$ 1,011,395</b>  | <b>\$ 1,172,103</b> | <b>\$ 44,062</b>     |

**Employee Count**

| Position                 | FY2018-2019 |           | FY2020-2021    |                            |                      | FY2021-2022     |                      |
|--------------------------|-------------|-----------|----------------|----------------------------|----------------------|-----------------|----------------------|
|                          | Actual      | Actual    | Adopted Budget | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget | Increase/ (Decrease) |
| <b>Golf Course</b>       |             |           |                |                            |                      |                 |                      |
| Clerk                    | 2           | 1         | 0              | 0                          | 0                    | 0               | 0                    |
| Coordinator              | 0           | 0         | 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           | 4         | 4              | 4                          | 4                    | 4               | 0                    |
| Mechanic                 | 1           | 1         | 1              | 1                          | 1                    | 1               | 0                    |
| Proshop Attendant (PT)   | 4           | 5         | 5              | 5                          | 5                    | 5               | 0                    |
| Range Attendant (PT)     | 4           | 6         | 6              | 6                          | 6                    | 6               | 0                    |
| <b>Golf Course Total</b> | <b>17</b>   | <b>19</b> | <b>19</b>      | <b>19</b>                  | <b>19</b>            | <b>19</b>       | <b>0</b>             |

City of Freeport

| Golf Course (Department 656)    |                       | General Fund (Fund 10) |                                  |                               |                         |                                   |                         |
|---------------------------------|-----------------------|------------------------|----------------------------------|-------------------------------|-------------------------|-----------------------------------|-------------------------|
|                                 |                       | FY2020-2021            |                                  |                               | FY2021-2022             |                                   |                         |
| Category                        | FY2018-2019<br>Actual | FY2019-2020<br>Actual  | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget | Increase/<br>(Decrease) |
| <b>Salaries</b>                 |                       |                        |                                  |                               |                         |                                   |                         |
| 100 Salaries/Wages              | \$ 416,680            | \$ 431,384             | \$ 347,618                       | \$ 347,618                    | \$ 345,000              | \$ 359,693                        | \$ 12,075               |
| 110 Salaries/Wages-Pt           | -                     | 2,781                  | 189,635                          | 189,635                       | 121,000                 | 189,479                           | (156)                   |
| 175 Longevity                   | 3,392                 | 3,971                  | 4,141                            | 4,141                         | 4,000                   | 4,047                             | (94)                    |
| 181 Cell Phone Allowance        | -                     | 200                    | -                                | -                             | 600                     | 600                               | 600                     |
| 190 Overtime                    | 1,698                 | 5,547                  | 2,060                            | 2,060                         | 2,500                   | 2,100                             | 40                      |
| <b>Salaries Total</b>           | <b>\$ 421,770</b>     | <b>\$ 443,883</b>      | <b>\$ 543,454</b>                | <b>\$ 543,454</b>             | <b>\$ 473,100</b>       | <b>\$ 555,919</b>                 | <b>\$ 12,465</b>        |
| <b>Benefits</b>                 |                       |                        |                                  |                               |                         |                                   |                         |
| 201 F I C A & Medicare          | \$ 32,193             | \$ 33,851              | \$ 41,620                        | \$ 41,620                     | \$ 35,000               | \$ 42,367                         | \$ 747                  |
| 210 Group Insurance             | 85,335                | 61,401                 | 67,661                           | 67,661                        | 67,661                  | 83,437                            | 15,776                  |
| 230 T M R S                     | 49,773                | 49,329                 | 78,480                           | 78,480                        | 50,000                  | 79,265                            | 786                     |
| 240 Workmen's Compensation      | 4,065                 | 9,951                  | 8,892                            | 8,892                         | 9,135                   | 9,500                             | 608                     |
| 291 Unemployment Insurance      | -                     | -                      | 639                              | 639                           | -                       | 665                               | 25                      |
| <b>Benefits Total</b>           | <b>\$ 171,366</b>     | <b>\$ 154,532</b>      | <b>\$ 197,292</b>                | <b>\$ 197,292</b>             | <b>\$ 161,796</b>       | <b>\$ 215,234</b>                 | <b>\$ 17,942</b>        |
| <b>Supplies</b>                 |                       |                        |                                  |                               |                         |                                   |                         |
| 310 Office/Computer Supplies    | \$ 1,469              | \$ 1,040               | \$ 1,500                         | \$ 1,500                      | \$ 1,200                | \$ 1,500                          | \$ -                    |
| 335 Clothing                    | 460                   | -                      | 500                              | 500                           | 1,000                   | 500                               | -                       |
| 352 Furniture & Fixtures        | 3,350                 | 885                    | 5,000                            | 5,000                         | 2,500                   | 4,000                             | (1,000)                 |
| 385 Small Tools & Equipment     | 2,984                 | 4,556                  | 3,200                            | 3,200                         | 5,000                   | 6,800                             | 3,600                   |
| 389 Chemicals                   | 31,348                | 43,424                 | 40,000                           | 40,000                        | 45,000                  | 42,000                            | 2,000                   |
| 390 Fuel                        | 17,602                | 19,190                 | 16,000                           | 16,000                        | 19,500                  | 19,500                            | 3,500                   |
| 392 Janitorial Supplies         | 1,012                 | 929                    | 1,000                            | 1,000                         | 1,000                   | 1,000                             | -                       |
| 399 Other Supplies              | 2,018                 | 1,489                  | 1,500                            | 1,500                         | 2,250                   | 1,500                             | -                       |
| <b>Supplies Total</b>           | <b>\$ 60,242</b>      | <b>\$ 71,511</b>       | <b>\$ 68,700</b>                 | <b>\$ 68,700</b>              | <b>\$ 77,450</b>        | <b>\$ 76,800</b>                  | <b>\$ 8,100</b>         |
| <b>Services</b>                 |                       |                        |                                  |                               |                         |                                   |                         |
| 400 Cart Rental Fee             | \$ 44,801             | \$ 41,051              | \$ 45,000                        | \$ 45,000                     | \$ 45,000               | \$ 45,450                         | \$ 450                  |
| 401 Merchandise                 | 146,898               | 97,466                 | 110,000                          | 110,000                       | 110,000                 | 110,000                           | -                       |
| 402 Food For Resale             | 7,429                 | 4,020                  | 7,000                            | 7,000                         | 7,000                   | 7,000                             | -                       |
| 403 Beer For Resale             | 26,642                | 28,390                 | 34,000                           | 34,000                        | 34,000                  | 34,000                            | -                       |
| 404 Soft Drinks & Snacks        | 29,420                | 19,915                 | 21,000                           | 21,000                        | 20,000                  | 21,000                            | -                       |
| 414 Bank Charges                | 8,908                 | 11,228                 | 9,400                            | 9,400                         | 2,000                   | 5,000                             | (4,400)                 |
| 415 Telephone                   | 4,765                 | 5,046                  | 5,500                            | 5,500                         | 5,500                   | 5,500                             | -                       |
| 426 Physicals/Screening         | 777                   | 503                    | 500                              | 500                           | 800                     | 500                               | -                       |
| 430 Advertising                 | 2,451                 | 430                    | 2,000                            | 2,000                         | 2,000                   | 2,000                             | -                       |
| 440 Electricity                 | 17,264                | 16,077                 | 18,194                           | 18,194                        | 10,000                  | 18,000                            | (194)                   |
| 499 Other Services              | 4,497                 | 2,926                  | 6,400                            | 6,400                         | 5,000                   | 6,400                             | -                       |
| <b>Services Total</b>           | <b>\$ 293,851</b>     | <b>\$ 227,051</b>      | <b>\$ 258,994</b>                | <b>\$ 258,994</b>             | <b>\$ 241,300</b>       | <b>\$ 254,850</b>                 | <b>\$ (4,144)</b>       |
| <b>Maintenance</b>              |                       |                        |                                  |                               |                         |                                   |                         |
| 524 Vehicle Maintenance         | \$ 17,101             | \$ 24,623              | \$ 21,000                        | \$ 21,000                     | \$ 25,000               | \$ 30,000                         | \$ 9,000                |
| 545 Bldg/Bldg Equip Maintenance | 8,713                 | 549                    | 3,500                            | 3,500                         | 1,500                   | 3,000                             | (500)                   |
| 546 Land/Grounds Maint          | 27,045                | 28,076                 | 28,500                           | 28,500                        | 28,500                  | 28,500                            | -                       |
| <b>Maintenance Total</b>        | <b>\$ 52,859</b>      | <b>\$ 53,248</b>       | <b>\$ 53,000</b>                 | <b>\$ 53,000</b>              | <b>\$ 55,000</b>        | <b>\$ 61,500</b>                  | <b>\$ 8,500</b>         |
| <b>Sundry</b>                   |                       |                        |                                  |                               |                         |                                   |                         |
| 602 Seminars/Dues/Travel        | \$ 854                | \$ 1,129               | \$ 500                           | \$ 500                        | \$ 500                  | \$ 500                            | \$ -                    |
| 628 Property/Gen Liab Insurance | 7,587                 | 4,574                  | 6,100                            | 6,100                         | -                       | 6,000                             | (100)                   |
| 629 Vehicle Insurance           | 800                   | 1,225                  | -                                | -                             | 1,249                   | 1,300                             | 1,300                   |
| 697 Lease Principal             | 23,508                | 8,548                  | -                                | -                             | 1,000                   | -                                 | -                       |
| <b>Sundry Total</b>             | <b>\$ 32,749</b>      | <b>\$ 15,478</b>       | <b>\$ 6,600</b>                  | <b>\$ 6,600</b>               | <b>\$ 2,749</b>         | <b>\$ 7,800</b>                   | <b>\$ 1,200</b>         |
| <b>Capital Outlay</b>           |                       |                        |                                  |                               |                         |                                   |                         |
| 899 Capital Outlay              | \$ 118,912            | \$ -                   | \$ -                             | \$ -                          | \$ -                    | \$ -                              | \$ -                    |
| <b>Capital Outlay Total</b>     | <b>\$ 118,912</b>     | <b>\$ -</b>            | <b>\$ -</b>                      | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>                       | <b>\$ -</b>             |
| <b>Grand Total</b>              | <b>\$ 1,151,749</b>   | <b>\$ 965,703</b>      | <b>\$ 1,128,041</b>              | <b>\$ 1,128,041</b>           | <b>\$ 1,011,395</b>     | <b>\$ 1,172,103</b>               | <b>\$ 44,062</b>        |

**Interfund Transfers (Department 700 & 710)**

**General Fund (Fund 10)**

| Category                             | FY2021-2022           |                       |                               |                         |                     |                         |
|--------------------------------------|-----------------------|-----------------------|-------------------------------|-------------------------|---------------------|-------------------------|
|                                      | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted Budget | FY2020-2021<br>Estimate | Proposed<br>Budget  | Increase/<br>(Decrease) |
| <b>Transfer Out (Department 700)</b> |                       |                       |                               |                         |                     |                         |
| 014 Street And Drainage 60% Tax      | \$ -                  | \$ 2,399,905          | \$ 250,000                    | \$ 250,000              | \$ 425,000          | \$ 175,000              |
| 016 Transfer To Marina Operations    | -                     | 30,085                | -                             | 193,618                 | -                   | -                       |
| 017 Transfer To Beach Maint          | -                     | 11,518                | -                             | -                       | -                   | -                       |
| 021 Transfer to Facilities           | -                     | 954,054               | 205,775                       | 205,775                 | 1,820,415           | 1,614,640               |
| 022 Transfer To Equip Replace        | -                     | 447,788               | 269,642                       | 269,642                 | 1,361,400           | 1,091,758               |
| 023 Transfer To It Fund              | -                     | -                     | 475,259                       | 475,259                 | 122,000             | (353,259)               |
| 030 Transfer To Edc                  | -                     | 300,000               | -                             | -                       | -                   | -                       |
| 040 Transfer To Court Tech           | 12,496                | -                     | -                             | -                       | -                   | -                       |
| 041 Transfer To Court Security       | 66,294                | -                     | -                             | -                       | -                   | -                       |
| 043 Transfer To State Seized         | 74,664                | -                     | -                             | -                       | -                   | -                       |
| 056 Transfer To Water & Sewer        | 959,159               | 1,000,000             | -                             | -                       | 323,000             | 323,000                 |
| <b>Transfer Out Total</b>            | <b>\$ 1,112,612</b>   | <b>\$ 5,143,351</b>   | <b>\$ 1,200,676</b>           | <b>\$ 1,394,294</b>     | <b>\$ 4,051,815</b> | <b>\$ 2,851,139</b>     |
| <b>Transfer In (Department 710)</b>  |                       |                       |                               |                         |                     |                         |
| 014 Transfer From Street & Drain     | \$ -                  | \$ -                  | \$ -                          | \$ -                    | \$ -                | \$ -                    |
| 018 Transfer From Hotel-Motel Tax Fd | -                     | -                     | -                             | -                       | -                   | -                       |
| 030 Transfer From EDC                | -                     | (50,000)              | -                             | -                       | -                   | -                       |
| 056 Transfer From Water & Sewer      | -                     | -                     | (150,000)                     | (150,000)               | (150,000)           | -                       |
| 063 Transfer From CO 2008 Const.     | -                     | -                     | -                             | -                       | -                   | -                       |
| <b>Transfer In Total</b>             | <b>\$ -</b>           | <b>\$ (50,000)</b>    | <b>\$ (150,000)</b>           | <b>\$ (150,000)</b>     | <b>\$ (150,000)</b> | <b>\$ -</b>             |

**Garbage (Department 564)**

**General Fund (Fund 10)**

| Category               | FY2018-2019       | FY2019-2020       | FY2020-2021       | FY2020-2021       | FY2020-2021       | FY2021-2022        | Increase/<br>(Decrease) |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
|                        | Actual            | Actual            | Adopted<br>Budget | Current<br>Budget | Estimate          | Proposed<br>Budget |                         |
| <b>Services</b>        |                   |                   |                   |                   |                   |                    |                         |
| 499 Garbage Collection | \$ 899,603        | \$ 980,664        | \$ 992,453        | \$ 992,453        | \$ 950,000        | \$ 931,000         | \$ (61,453)             |
| <b>Services Total</b>  | <b>\$ 899,603</b> | <b>\$ 980,664</b> | <b>\$ 992,453</b> | <b>\$ 992,453</b> | <b>\$ 950,000</b> | <b>\$ 931,000</b>  | <b>\$ (61,453)</b>      |

City of Freeport

**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.

**FY2020-2021 Achievements**

Implemented Utility Rate Study.  
Obtained two General Land Office Mitigation Grants totaling approximately \$12 million.  
Continued to implement new Utility Billing software.

**Goals & Objectives for FY2021-2022**

Completely implement new Utility Billing Software.  
Continue to move the Utility Fund to be self sufficient.  
Create Utility Capital Improvement Fund to fund infrastructure needs.  
Implement infrastructure improvement program.

**Major Changes In FY2021-2022**

Revenue have been increased per the Utility Rate Study projections.  
Salaries have been increased up to 3.5% for a cost of living increase.  
Health Insurance rates are budgeted to increase 33%.  
Transfers increased for loan to the General Fund and the 2021 Certificates of Obligation debt service.  
Veolia contract increase 5% based on the consumer price index.  
Added half the salary of an additional clerk.

City of Freeport

Utility Fund (Fund 56)

Water & Sewer Summary

| Category                  | FY2018-2019            |                     | FY2019-2020         |                            | FY2020-2021          |                     | FY2021-2022          |           |
|---------------------------|------------------------|---------------------|---------------------|----------------------------|----------------------|---------------------|----------------------|-----------|
|                           | Actual                 | Actual              | Adopted Budget      | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget     | Increase/ (Decrease) |           |
| <b>Revenue</b>            |                        |                     |                     |                            |                      |                     |                      |           |
| Intergovernmental         | \$ 294,352             | \$ 22,764           | \$ 4,000            | \$ 169,604                 | \$ 111,460           | \$ 264,000          | \$ 260,000           | \$ 23,598 |
| Miscellaneous Income      | (972)                  | 79,188              | 48,402              | 48,402                     | 77,930               | 72,000              | -                    | -         |
| Bond Proceeds             |                        |                     |                     |                            | 5,145,036            |                     |                      |           |
| Investment Earnings       | 2,009                  | 383                 | 4,500               | 4,500                      | 150                  | 500                 | (4,000)              |           |
| Water & Sewer Services    | 4,826,101              | 4,707,218           | 6,598,940           | 6,598,940                  | 5,453,294            | 6,251,800           | (347,140)            |           |
| <b>Revenue Total</b>      | <b>\$ 5,121,489.09</b> | <b>\$ 4,809,553</b> | <b>\$ 6,655,842</b> | <b>\$ 6,821,446</b>        | <b>\$ 10,787,870</b> | <b>\$ 6,588,300</b> | <b>\$ (67,542)</b>   |           |
| <b>Expenditures</b>       |                        |                     |                     |                            |                      |                     |                      |           |
| Salaries                  | \$ 84,666              | \$ 86,802           | \$ 95,703           | \$ 95,703                  | \$ 96,140            | \$ 126,059          | \$ 30,356            |           |
| Benefits                  | 40,846                 | 40,001              | 38,361              | 38,361                     | 39,288               | 53,168              | 14,807               |           |
| Supplies                  | 24,526                 | 37,623              | 27,546              | 27,546                     | 41,400               | 46,850              | 19,304               |           |
| Services                  | 5,097,579              | 5,381,980           | 5,344,470           | 5,749,114                  | 5,490,420            | 5,322,160           | (22,310)             |           |
| Maintenance               | 7,099                  | 12,986              | 9,258               | 9,258                      | 15,000               | 65,000              | 55,742               |           |
| Sundry                    | -                      | 240                 | 25,716              | 25,716                     | 400                  | 25,675              | (41)                 |           |
| Debt Service              | -                      | -                   | -                   | -                          | 144,703              | -                   | -                    |           |
| Capital Outlay            | 837,118                | 409,271             | 210,000             | 391,302                    | 391,302              | 260,000             | 50,000               |           |
| <b>Expenditures Total</b> | <b>\$ 6,091,834</b>    | <b>\$ 5,968,903</b> | <b>\$ 5,751,054</b> | <b>\$ 6,337,000</b>        | <b>\$ 6,218,653</b>  | <b>\$ 5,898,913</b> | <b>\$ 147,858</b>    |           |
| Beg Fund Balance*         | \$ 149,039             | \$ 141,747          | \$ 141,747          | \$ (17,603)                | \$ (17,603)          | \$ (598,386)        |                      |           |
| Revenue Less Expenditures | \$ (970,345)           | \$ (1,159,350)      | \$ 904,788          | \$ 484,445                 | \$ 4,569,217         | \$ 689,387          |                      |           |
| Transfers                 | \$ 959,159.00          | \$ 1,000,000        | \$ -                | \$ (150,000)               | \$ (5,150,000)       | \$ (129,698)        |                      |           |
| Ending Fund Balance*      | \$ 137,852             | \$ (17,603)         | \$ 1,046,535        | \$ 316,842                 | \$ (598,386)         | \$ (38,697)         |                      |           |
| <b>* (Unrestricted)</b>   |                        |                     |                     |                            |                      |                     |                      |           |
| 33% Operating Reserve     | \$ 2,010,305           | \$ 1,969,738        | \$ 1,897,848        | \$ 2,091,210               | \$ 2,052,156         | \$ 1,946,641        |                      |           |
| Available Fund Balance    | \$ (1,872,453)         | \$ (1,987,341)      | \$ (851,313)        | \$ (1,774,368)             | \$ (2,650,542)       | \$ (1,985,338)      |                      |           |

Employee Count

| Position           | FY2018-2019 |          | FY2019-2020    |                            | FY2020-2021          |                 | FY2021-2022          |  |
|--------------------|-------------|----------|----------------|----------------------------|----------------------|-----------------|----------------------|--|
|                    | Actual      | Actual   | Adopted Budget | FY2020-2021 Current Budget | FY2020-2021 Estimate | Proposed Budget | Increase/ (Decrease) |  |
| <b>Water</b>       |             |          |                |                            |                      |                 |                      |  |
| Billing Manager    | 1           | 1        | 1              | 1                          | 1                    | 1               | 0                    |  |
| Utility Clerk      | 1           | 1        | 1              | 1                          | 1                    | 1.5             | 0.5                  |  |
| <b>Water Total</b> | <b>2</b>    | <b>2</b> | <b>2</b>       | <b>2</b>                   | <b>2</b>             | <b>3</b>        | <b>0.5</b>           |  |

**Revenue Summary** **Utility Fund (Fund 56)**

| Category                                | FY2018-2019           |                       | FY2019-2020                   |                                  | FY2020-2021             |                                   | FY2021-2022         |                     | Increase/<br>(Decrease) |
|---|-----------------------|-----------------------|-------------------------------|----------------------------------|-------------------------|-----------------------------------|---------------------|---------------------|-------------------------|
|   | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted Budget | FY2020-2021<br>Current<br>Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget |                     |                     |                         |
| <b>Intergovernmental</b>                |                       |                       |                               |                                  |                         |                                   |                     |                     |                         |
| 301-101 Interlocal Revenue              | \$ 18,758             | \$ 7,254              | \$ 4,000                      | \$ 4,000                         | \$ 4,000                | \$ 4,000                          | \$ 4,000            | \$ -                |                         |
| 360-400 Community Dev Grant             | 248,075               | 12,324                | -                             | 165,604                          | 165,604                 | 260,000                           | 260,000             | 260,000             |                         |
| 360-401 Grant Revenue-Emergency Power   | -                     | -                     | -                             | -                                | (58,144)                | -                                 | -                   | -                   |                         |
| 360-460 Fema Reimbursement              | 27,519                | 3,186                 | -                             | -                                | -                       | -                                 | -                   | -                   |                         |
| <b>Intergovernmental Total</b>          | <b>\$ 294,352</b>     | <b>\$ 22,764</b>      | <b>\$ 4,000</b>               | <b>\$ 169,604</b>                | <b>\$ 111,460</b>       | <b>\$ 264,000</b>                 | <b>\$ 264,000</b>   | <b>\$ 260,000</b>   |                         |
| <b>Miscellaneous Income</b>             |                       |                       |                               |                                  |                         |                                   |                     |                     |                         |
| 360-101 Misc Income                     | \$ (3,895)            | \$ -                  | \$ -                          | \$ -                             | \$ 30                   | \$ -                              | \$ -                | \$ -                |                         |
| 360-102 Misc Income Return Checks       | 745                   | 1,270                 | 1,600                         | 1,600                            | 400                     | 1,000                             | 1,000               | (600)               |                         |
| 360-103 Utility Reimbursements          | -                     | 75,828                | 46,802                        | 46,802                           | 75,000                  | 70,000                            | 70,000              | 23,198              |                         |
| 370-005 Cash Over Or Short              | (58)                  | 185                   | -                             | -                                | (0)                     | -                                 | -                   | -                   |                         |
| 381-700 Bad Debt Write-Off              | 2,236                 | 1,905                 | -                             | -                                | 2,500                   | 1,000                             | 1,000               | 1,000               |                         |
| 381-701 Credit Adjustments              | -                     | -                     | -                             | -                                | -                       | -                                 | -                   | -                   |                         |
| 399-000 Proceeds of Bond Sale           | -                     | -                     | -                             | -                                | 4,845,000               | -                                 | -                   | -                   |                         |
| 399-100 Premium on Bond Sale            | -                     | -                     | -                             | -                                | 300,036                 | -                                 | -                   | -                   |                         |
| <b>Miscellaneous Income Total</b>       | <b>\$ (972)</b>       | <b>\$ 79,188</b>      | <b>\$ 48,402</b>              | <b>\$ 48,402</b>                 | <b>\$ 5,222,966</b>     | <b>\$ 72,000</b>                  | <b>\$ 72,000</b>    | <b>\$ 23,598</b>    |                         |
| <b>Investment Earnings</b>              |                       |                       |                               |                                  |                         |                                   |                     |                     |                         |
| 360-100 Interest Income                 | \$ 2,009              | \$ 383                | \$ 4,500                      | \$ 4,500                         | \$ 150                  | \$ 500                            | \$ 500              | \$ (4,000)          |                         |
| <b>Investment Earnings Total</b>        | <b>\$ 2,009</b>       | <b>\$ 383</b>         | <b>\$ 4,500</b>               | <b>\$ 4,500</b>                  | <b>\$ 150</b>           | <b>\$ 500</b>                     | <b>\$ 500</b>       | <b>\$ (4,000)</b>   |                         |
| <b>Water &amp; Sewer Services</b>       |                       |                       |                               |                                  |                         |                                   |                     |                     |                         |
| 381-200 Water Revenue                   | \$ 2,812,519          | \$ 2,786,937          | \$ 4,007,820                  | \$ 4,007,820                     | \$ 3,264,000            | \$ 3,764,000                      | \$ 3,764,000        | \$ (243,820)        |                         |
| 381-201 Water Revenue - Misc            | -                     | 200                   | -                             | -                                | 65                      | -                                 | -                   | -                   |                         |
| 381-300 Sewer Revenue                   | 1,916,385             | 1,810,914             | 2,471,120                     | 2,471,120                        | 2,100,000               | 2,383,800                         | 2,383,800           | (87,320)            |                         |
| 381-301 Sewer Revenue - Misc            | 400                   | 3,123                 | -                             | -                                | -                       | -                                 | -                   | -                   |                         |
| 381-500 Sewer Surcharge                 | 235                   | 1,281                 | -                             | -                                | 229                     | -                                 | -                   | -                   |                         |
| 381-600 Water Tap Fee                   | 14,365                | 14,050                | 35,000                        | 35,000                           | 14,000                  | 14,000                            | 14,000              | (21,000)            |                         |
| 381-900 Connect & Disconnect Fees       | 82,197                | 90,714                | 85,000                        | 85,000                           | 75,000                  | 90,000                            | 90,000              | 5,000               |                         |
| <b>Water &amp; Sewer Services Total</b> | <b>\$ 4,826,101</b>   | <b>\$ 4,707,218</b>   | <b>\$ 6,598,940</b>           | <b>\$ 6,598,940</b>              | <b>\$ 5,453,294</b>     | <b>\$ 6,251,800</b>               | <b>\$ 6,251,800</b> | <b>\$ (347,140)</b> |                         |
| <b>Grand Total</b>                      | <b>\$ 5,121,489</b>   | <b>\$ 4,809,553</b>   | <b>\$ 6,655,842</b>           | <b>\$ 6,821,446</b>              | <b>\$ 10,787,870</b>    | <b>\$ 6,588,300</b>               | <b>\$ 6,588,300</b> | <b>\$ (67,542)</b>  |                         |

**Water/Sewer (Department 565)**

**Utility Fund (Fund 56)**

| Category                          | FY2018-2019         |                     | FY2020-2021         |                     | FY2020-2021             |                     | FY2021-2022        |  | Increase/<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|--------------------|--|-------------------------|
|                                   | Actual              | Actual              | Adopted<br>Budget   | Current<br>Budget   | FY2020-2021<br>Estimate | Proposed<br>Budget  |                    |  |                         |
| <b>Salaries</b>                   |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 100 Salaries/Wages                | \$ 76,302           | \$ 83,554           | \$ 89,990           | \$ 89,990           | \$ 89,990               | \$ 120,266          | \$ 30,276          |  |                         |
| 175 Longevity                     | 1,664               | 1,517               | 1,593               | 1,593               | 1,400                   | 1,593               |                    |  |                         |
| 190 Overtime                      | 6,699               | 1,730               | 4,120               | 4,120               | 4,750                   | 4,200               | 80                 |  |                         |
| <b>Salaries Total</b>             | <b>\$ 84,666</b>    | <b>\$ 86,802</b>    | <b>\$ 95,703</b>    | <b>\$ 95,703</b>    | <b>\$ 96,140</b>        | <b>\$ 126,059</b>   | <b>\$ 30,356</b>   |  |                         |
| <b>Benefits</b>                   |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 201 F I C A & Medicare            | \$ 6,312            | \$ 6,819            | \$ 7,321            | \$ 7,321            | \$ 6,000                | \$ 9,322            | \$ 2,001           |  |                         |
| 210 Group Insurance               | 16,855              | 17,458              | 16,943              | 16,943              | 17,100                  | 26,059              | 9,115              |  |                         |
| 230 T M R S                       | 10,065              | 13,018              | 13,805              | 13,805              | 13,500                  | 17,441              | 3,636              |  |                         |
| 240 Workmen's Compensation        | 315                 | 205                 | 183                 | 183                 | 188                     | 200                 | 17                 |  |                         |
| 250 Opeb Expense                  | 7,300               | 2,500               | -                   | -                   | 2,500                   | -                   | -                  |  |                         |
| 291 Unemployment Insurance        | -                   | -                   | 108                 | 108                 | -                       | 146                 | 38                 |  |                         |
| <b>Benefits Total</b>             | <b>\$ 40,846</b>    | <b>\$ 40,001</b>    | <b>\$ 38,361</b>    | <b>\$ 38,361</b>    | <b>\$ 39,288</b>        | <b>\$ 53,168</b>    | <b>\$ 14,807</b>   |  |                         |
| <b>Supplies</b>                   |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 310 Office/Computer Supplies      | \$ 9,191            | \$ 6,012            | \$ 9,696            | \$ 9,696            | \$ 7,000                | \$ 11,700           | \$ 2,004           |  |                         |
| 311 Postage/Shipping              | 15,335              | 15,541              | 17,850              | 17,850              | 15,800                  | 16,250              | (1,600)            |  |                         |
| 335 Clothing                      | -                   | -                   | -                   | -                   | -                       | -                   | -                  |  |                         |
| 385 Small Tools & Equipment       | -                   | -                   | -                   | -                   | -                       | -                   | -                  |  |                         |
| 390 Fuel                          | -                   | 16,046              | -                   | -                   | 18,600                  | 18,900              | 18,900             |  |                         |
| 399 Other Supplies                | -                   | 25                  | -                   | -                   | -                       | -                   | -                  |  |                         |
| <b>Supplies Total</b>             | <b>\$ 24,526</b>    | <b>\$ 37,623</b>    | <b>\$ 27,546</b>    | <b>\$ 27,546</b>    | <b>\$ 41,400</b>        | <b>\$ 46,850</b>    | <b>\$ 19,304</b>   |  |                         |
| <b>Services</b>                   |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 406 Fees                          | \$ 32,328           | \$ 33,858           | \$ 34,320           | \$ 34,320           | \$ 33,800               | \$ 34,320           | \$ -               |  |                         |
| 407 Collection Agency Fees        | 200                 | -                   | 1,020               | 1,020               | -                       | 1,020               | -                  |  |                         |
| 413 Professional Services         | 73,076              | 274,072             | -                   | 404,644             | 380,000                 | 25,000              | 25,000             |  |                         |
| 414 Bank Charges                  | 5,071               | 7,300               | 9,446               | 9,446               | 15,000                  | 15,000              | 5,554              |  |                         |
| 415 Telephone                     | 9,999               | 12,277              | 9,446               | 9,446               | 13,400                  | 13,500              | 4,054              |  |                         |
| 417 Professional Fees - Legal     | -                   | -                   | 36                  | 36                  | -                       | -                   | (36)               |  |                         |
| 426 Physicals/Screening           | -                   | -                   | -                   | -                   | -                       | -                   | -                  |  |                         |
| 430 Advertising                   | -                   | 53,198              | -                   | -                   | 12,000                  | 15,000              | 15,000             |  |                         |
| 440 Electricity                   | -                   | 599                 | -                   | -                   | -                       | -                   | -                  |  |                         |
| 483 Special Services              | -                   | -                   | 118,320             | 118,320             | 118,320                 | 118,320             | -                  |  |                         |
| 495 Oyster Creek Agreement        | 174,088             | -                   | 2,562,300           | 2,562,300           | 2,416,000               | 2,500,000           | (62,300)           |  |                         |
| 496 Bwa Water Resale              | 2,281,123           | 2,415,600           | 50,000              | 50,000              | 1,900                   | -                   | (50,000)           |  |                         |
| 498 Veolia - Other                | 142,625             | 100,045             | 2,559,582           | 2,559,582           | 2,500,000               | 2,600,000           | 40,418             |  |                         |
| 499 Veolia - Contract Operations  | 2,379,069           | 2,485,031           | -                   | -                   | -                       | -                   | -                  |  |                         |
| <b>Services Total</b>             | <b>\$ 5,097,579</b> | <b>\$ 5,381,980</b> | <b>\$ 5,344,470</b> | <b>\$ 5,749,114</b> | <b>\$ 5,490,420</b>     | <b>\$ 5,322,160</b> | <b>\$ (22,310)</b> |  |                         |
| <b>Maintenance</b>                |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 543 Electronics/Computer Maint    | \$ 7,099            | \$ 12,986           | \$ 9,258            | \$ 9,258            | \$ 15,000               | \$ 15,000           | \$ 5,742           |  |                         |
| 560 Water System Maintenance      | -                   | -                   | -                   | -                   | -                       | 10,000              | 10,000             |  |                         |
| 570 Wastewater System Maintenance | -                   | -                   | -                   | -                   | -                       | 25,000              | 25,000             |  |                         |
| 575 Lift Station Maintenance      | -                   | -                   | -                   | -                   | -                       | 15,000              | 15,000             |  |                         |
| <b>Maintenance Total</b>          | <b>\$ 7,099</b>     | <b>\$ 12,986</b>    | <b>\$ 9,258</b>     | <b>\$ 9,258</b>     | <b>\$ 15,000</b>        | <b>\$ 65,000</b>    | <b>\$ 55,742</b>   |  |                         |
| <b>Sundry</b>                     |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 602 Seminars/Dues/Travel          | \$ -                | \$ 240              | \$ 358              | \$ 358              | \$ 250                  | \$ 375              | \$ 17              |  |                         |
| 604 Public Office Liability       | -                   | -                   | 25,000              | 25,000              | -                       | 25,000              | -                  |  |                         |
| 628 Insurance                     | -                   | -                   | 358                 | 358                 | 150                     | 300                 | (58)               |  |                         |
| 699 Other - Sundry                | -                   | -                   | -                   | -                   | -                       | -                   | -                  |  |                         |
| <b>Sundry Total</b>               | <b>\$ -</b>         | <b>\$ 240</b>       | <b>\$ 25,716</b>    | <b>\$ 25,716</b>    | <b>\$ 400</b>           | <b>\$ 25,675</b>    | <b>\$ (41)</b>     |  |                         |
| <b>Debt Service</b>               |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 730 Debt Service Fees             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 144,703              | \$ -                | \$ -               |  |                         |
| <b>Debt Service Total</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 144,703</b>       | <b>\$ -</b>         | <b>\$ -</b>        |  |                         |
| <b>Capital Outlay</b>             |                     |                     |                     |                     |                         |                     |                    |  |                         |
| 875 Grant Expenditures            | \$ -                | \$ 12,324           | \$ -                | \$ 181,302          | \$ 181,302              | \$ 260,000          | \$ 260,000         |  |                         |
| 899 Capital Outlay                | 837,118             | 396,947             | 210,000             | 210,000             | 210,000                 | -                   | (210,000)          |  |                         |
| <b>Capital Outlay Total</b>       | <b>\$ 837,118</b>   | <b>\$ 409,271</b>   | <b>\$ 210,000</b>   | <b>\$ 391,302</b>   | <b>\$ 391,302</b>       | <b>\$ 260,000</b>   | <b>\$ 50,000</b>   |  |                         |
| <b>Grand Total</b>                | <b>\$ 6,091,834</b> | <b>\$ 5,968,903</b> | <b>\$ 5,751,054</b> | <b>\$ 6,337,000</b> | <b>\$ 6,218,653</b>     | <b>\$ 5,898,913</b> | <b>\$ 147,858</b>  |  |                         |

City of Freeport

### 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   |
|   |                     |                     | 265,000             |                   | 560,000   |
| <b>2021 Prepayment</b>                          |                     |                     |                     |                   |           |
| 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> |                   |           |

6/3/2020

| 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 |                     |                     |                     |                   |              |
|--|---------------------|---------------------|---------------------|-------------------|--------------|
| Maturity Date                                    | Total Payment       | Interest            | Principal           | Principal Balance |              |
| 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    |
| 4/1/2028   | 302,050             | 82,050              | 220,000             |                   | 3,200,000    |
| 4/1/2029   | 303,250             | 73,250              | 230,000             |                   | 3,200,000    |
| 4/1/2029   | 303,250             | 73,250              | 230,000             |                   | 2,965,000    |
| 4/1/2030   | 301,350             | 66,350              | 235,000             |                   | 2,965,000    |
| 4/1/2030   | 301,350             | 66,350              | 235,000             |                   | 2,720,000    |
| 4/1/2031   | 304,300             | 59,300              | 245,000             |                   | 2,720,000    |
| 4/1/2031   | 304,300             | 59,300              | 245,000             |                   | 2,470,000    |
| 4/1/2032   | 304,400             | 54,400              | 250,000             |                   | 2,470,000    |
| 4/1/2032   | 304,400             | 54,400              | 250,000             |                   | 2,215,000    |
| 4/1/2033   | 304,400             | 49,400              | 255,000             |                   | 2,215,000    |
| 4/1/2033   | 304,400             | 49,400              | 255,000             |                   | 1,955,000    |
| 4/1/2034   | 304,300             | 44,300              | 260,000             |                   | 1,955,000    |
| 4/1/2034   | 304,300             | 44,300              | 260,000             |                   | 1,690,000    |
| 4/1/2035   | 304,100             | 39,100              | 265,000             |                   | 1,690,000    |
| 4/1/2035   | 304,100             | 39,100              | 265,000             |                   | 1,420,000    |
| 4/1/2036   | 303,800             | 33,800              | 270,000             |                   | 1,420,000    |
| 4/1/2036   | 303,800             | 33,800              | 270,000             |                   | 1,145,000    |
| 4/1/2037   | 303,400             | 28,400              | 275,000             |                   | 1,145,000    |
| 4/1/2037   | 303,400             | 28,400              | 275,000             |                   | 865,000      |
| 4/1/2038   | 302,900             | 22,900              | 280,000             |                   | 865,000      |
| 4/1/2038   | 302,900             | 22,900              | 280,000             |                   | 580,000      |
| 4/1/2039   | 302,300             | 17,300              | 285,000             |                   | 580,000      |
| 4/1/2039   | 302,300             | 17,300              | 285,000             |                   | 290,000      |
| 4/1/2040   | 301,600             | 11,600              | 290,000             |                   | 290,000      |
| 4/1/2040   | 301,600             | 11,600              | 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 & 65)**

| Category                           | FY2020-2021           |                       |                   | FY2021-2022                   |                         |                    | Increase/<br>(Decrease) |
|------------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|-------------------------|
|                                    | FY2018-2019<br>Actual | FY2019-2020<br>Actual | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                         |
| <b>Revenue</b>                     |                       |                       |                   |                               |                         |                    |                         |
| 310-110 Tax-PR-Current Year        | \$ 561,448            | \$ 525,233            | \$ 568,300        | \$ 568,300                    | \$ 525,000              | \$ 470,000         | \$ (98,300)             |
| 310-120 Prior Years Taxes          | 27,001                | 16,500                | -                 | -                             | 23,000                  | 20,000             | 20,000                  |
| 311-110 P&I Current Year Tax       | 5,305                 | 4,024                 | -                 | -                             | 3,250                   | 3,000              | 3,000                   |
| 311-120 P&I Delinquent Taxes       | 5,293                 | 5,051                 | -                 | -                             | 2,150                   | 2,000              | 2,000                   |
| 360-100 Investment Earnings        | 615                   | 741                   | -                 | -                             | 450                     | 400                | 400                     |
| 399-000 Proceeds from Sale of Bond | -                     | 0                     | -                 | -                             | -                       | -                  | -                       |
| <b>Revenue Total</b>               | <b>\$ 599,663</b>     | <b>\$ 551,549</b>     | <b>\$ 568,300</b> | <b>\$ 568,300</b>             | <b>\$ 553,850</b>       | <b>\$ 495,400</b>  | <b>\$ (72,900)</b>      |
| <b>Expenditures</b>                |                       |                       |                   |                               |                         |                    |                         |
| <b>Services</b>                    |                       |                       |                   |                               |                         |                    |                         |
| 414 Bank Charges                   | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -                    |
| <b>Services Total</b>              | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Debt Service</b>                |                       |                       |                   |                               |                         |                    |                         |
| 700 Principal                      | \$ 528,000            | \$ 520,000            | \$ 415,000        | \$ 415,000                    | \$ 415,000              | \$ 535,000         | \$ 120,000              |
| 710 Interest Expense               | 57,032                | 46,412                | 131,924           | 131,924                       | 131,924                 | 258,022            | 126,098                 |
| 730 Debt Service Fee               | 300                   | 9,969                 | 5,000             | 5,000                         | 5,000                   | 7,500              | 2,500                   |
| <b>Debt Service Total</b>          | <b>\$ 585,332</b>     | <b>\$ 576,381</b>     | <b>\$ 551,924</b> | <b>\$ 551,924</b>             | <b>\$ 551,924</b>       | <b>\$ 800,522</b>  | <b>\$ 248,598</b>       |
| <b>Expenditures Total</b>          | <b>\$ 585,332</b>     | <b>\$ 576,381</b>     | <b>\$ 551,924</b> | <b>\$ 551,924</b>             | <b>\$ 551,924</b>       | <b>\$ 800,522</b>  | <b>\$ 248,598</b>       |
| Beginning Fund Balance             | \$ 48,742             | \$ 99,306             | \$ 33,347         | \$ 74,474                     | \$ 74,474               | \$ 76,400          |                         |
| Revenue Less Expenditures          | \$ 14,330             | \$ (24,831)           | \$ 16,376         | \$ 16,376                     | \$ 1,926                | \$ (305,122)       |                         |
| Transfers                          | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ 302,698         |                         |
| Ending Fund Balance                | \$ 63,072             | \$ 74,474             | \$ 49,723         | \$ 90,850                     | \$ 76,400               | \$ 73,976          |                         |

**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                     | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021       |                               | FY2021-2022             |                    | Increase/<br>(Decrease) |
|------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|-------------------------|
|                              |                       |                       | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                         |
| <b>Revenue</b>               |                       |                       |                   |                               |                         |                    |                         |
| 310-110 Tax-PR-Current Year  | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ 32,000               | \$ 35,000          | \$ 35,000               |
| 310-120 Prior Years Taxes    | -                     | -                     | -                 | -                             | -                       | -                  | -                       |
| 311-110 P&I Current Year Tax | -                     | -                     | -                 | -                             | -                       | -                  | -                       |
| 311-120 P&I Delinquent Taxes | -                     | -                     | -                 | -                             | -                       | -                  | -                       |
| 360-100 Investment Earnings  | -                     | -                     | -                 | -                             | -                       | -                  | -                       |
| <b>Revenue Total</b>         | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ 32,000</b>        | <b>\$ 35,000</b>   | <b>\$ 35,000</b>        |
| <b>Expenditures</b>          |                       |                       |                   |                               |                         |                    |                         |
| <b>Sundry</b>                |                       |                       |                   |                               |                         |                    |                         |
| 410-699 Other - Sundry       | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -                    |
| <b>Sundry Total</b>          | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Capital Outlay</b>        |                       |                       |                   |                               |                         |                    |                         |
| 410-899 Capital Outlay       | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -                    |
| <b>Capital Outlay Total</b>  | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Expenditures Total</b>    | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| Beginning Fund Balance       | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ -                    | \$ 32,000          |                         |
| Revenue Less Expenditures    | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ 32,000               | \$ 35,000          |                         |
| Ending Fund Balance          | \$ -                  | \$ -                  | \$ -              | \$ -                          | \$ 32,000               | \$ 67,000          |                         |

City of Freeport

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

The Capital Projects Fund is a new 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  | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021       |                               |                         | FY2021-2022        |              | Increase/<br>(Decrease) |
|---|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|--------------|-------------------------|
|   |                       |                       | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |              |                         |
| <b>Revenue</b>                                  |                       |                       |                   |                               |                         |                    |              |                         |
| 360-100 Interest Income                         | \$ -                  | \$ 4,471              | \$ 38,500         | \$ 38,500                     | \$ 36,100               | \$ 35,000          | \$ (3,500)   |                         |
| 399-000 Proceeds from Sale of Bond              | -                     | 7,470,000             | -                 | -                             | -                       | -                  | -            |                         |
| 399-100 Premiums from Bond Issuance             | -                     | 885,550               | -                 | -                             | -                       | -                  | -            |                         |
| <b>Revenue Total</b>                            | \$ -                  | \$ 8,360,021          | \$ 38,500         | \$ 38,500                     | \$ 36,100               | \$ 35,000          | \$ (1,500)   |                         |
| <b>Expenditures</b>                             |                       |                       |                   |                               |                         |                    |              |                         |
| <b>Expenditures Administration</b>              |                       |                       |                   |                               |                         |                    |              |                         |
| <b>Debt Service</b>                             |                       |                       |                   |                               |                         |                    |              |                         |
| 730 Debt Service Fee                            | \$ -                  | \$ 355,550            | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -         |                         |
| <b>Debt Service Total</b>                       | \$ -                  | \$ 355,550            | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ -         |                         |
| <b>Capital Outlay</b>                           |                       |                       |                   |                               |                         |                    |              |                         |
| 410-899 Capital Outlay                          | \$ -                  | \$ -                  | \$ 675,000        | \$ 675,000                    | \$ 675,000              | \$ 323,000         | \$ (352,000) |                         |
| <b>Total Expenditures Administration</b>        | \$ -                  | \$ -                  | \$ 675,000        | \$ 675,000                    | \$ 675,000              | \$ 323,000         | \$ (352,000) |                         |
| <b>Expenditures Street &amp; Drainage</b>       |                       |                       |                   |                               |                         |                    |              |                         |
| <b>Capital Outlay</b>                           |                       |                       |                   |                               |                         |                    |              |                         |
| 575-899 Capital Outlay                          | \$ -                  | \$ -                  | \$ 2,752,000      | \$ 2,752,000                  | \$ 2,752,000            | \$ 2,125,000       | \$ (627,000) |                         |
| <b>Total Expenditures Street &amp; Drainage</b> | \$ -                  | \$ -                  | \$ 2,752,000      | \$ 2,752,000                  | \$ 2,752,000            | \$ 2,125,000       | \$ (627,000) |                         |
| <b>Expenditures Historical Museum</b>           |                       |                       |                   |                               |                         |                    |              |                         |
| <b>Capital Outlay</b>                           |                       |                       |                   |                               |                         |                    |              |                         |
| 578-899 Capital Outlay                          | \$ -                  | \$ -                  | \$ 375,000        | \$ 375,000                    | \$ -                    | \$ 375,000         | \$ -         |                         |
| <b>Total Expenditures Historical Museum</b>     | \$ -                  | \$ -                  | \$ 375,000        | \$ 375,000                    | \$ -                    | \$ 375,000         | \$ -         |                         |
| <b>Expenditures Total</b>                       | \$ -                  | \$ 355,550            | \$ 3,802,000      | \$ 3,802,000                  | \$ 3,427,000            | \$ 2,823,000       | \$ (979,000) |                         |
| <b>Beginning Fund Balance</b>                   | \$ -                  | \$ -                  | \$ 7,700,000      | \$ 8,004,471                  | \$ 8,004,471            | \$ 4,613,571       |              |                         |
| <b>Revenue Less Expenditures</b>                | \$ -                  | \$ 8,004,471          | \$ (3,763,500)    | \$ (3,763,500)                | \$ (3,390,900)          | \$ (2,788,000)     |              |                         |
| <b>Transfers</b>                                |                       |                       |                   |                               |                         |                    |              |                         |
| <b>Ending Fund Balance</b>                      | \$ -                  | \$ 8,004,471          | \$ 3,936,500      | \$ 4,240,971                  | \$ 4,613,571            | \$ 1,825,571       |              |                         |

**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 | \$ 6,375,000 | 80%     |
| Velasco Pump Station Improvements | 252,000      | -            | -            | 252,000      | 3%      |
| Heritage House Renovation         | 375,000      | -            | -            | 375,000      | 5%      |
| City Hall Renovation              | 675,000      | 323,000      | -            | 998,000      | 12%     |
| <b>Total</b>                      | \$ 3,802,000 | \$ 2,448,000 | \$ 1,750,000 | \$ 8,000,000 | 100%    |

City of Freeport

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

The Capital Projects Fund is a new fund to track the 2021 Certificate of Obligation Expenditures. Expenditures are for water and wastewater improvement projects.

| Category                                   | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget | Increase/<br>(Decrease) |
|--|-----------------------|-----------------------|----------------------------------|-------------------------------|-------------------------|-----------------------------------|-------------------------|
| <b>Revenue</b>                             |                       |                       |                                  |                               |                         |                                   |                         |
| 360-100 Interest Income                    | \$ -                  | \$ -                  | \$ -                             |                               | \$ -                    | \$ -                              | \$ -                    |
| 399-000 Proceeds from Sale of Bond         |                       |                       |                                  |                               |                         |                                   |                         |
| 399-100 Premiums from Bond Issuance        |                       |                       |                                  |                               |                         |                                   |                         |
| <b>Revenue Total</b>                       | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ -                    | \$ -                              | \$ -                    |
| <b>Expenditures</b>                        |                       |                       |                                  |                               |                         |                                   |                         |
| <b>Expenditures Water/Wastewater</b>       |                       |                       |                                  |                               |                         |                                   |                         |
| Capital Outlay                             |                       |                       |                                  |                               | \$ 250,000              | \$ 3,000,000                      | \$ 3,000,000            |
| 565-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ 250,000              | \$ 3,000,000                      | \$ 3,000,000            |
| <b>Total Expenditures Water/Wastewater</b> | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ 250,000              | \$ 3,000,000                      | \$ 3,000,000            |
| <b>Expenditures Total</b>                  | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ -                    | \$ 4,750,000                      |                         |
| Beginning Fund Balance                     | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ (250,000)            | \$ (3,000,000)                    |                         |
| <b>Revenue less Expenditures</b>           | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ (250,000)            | \$ (3,000,000)                    |                         |
| Transfers                                  | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ 5,000,000            | \$ -                              |                         |
| <b>Ending Fund Balance</b>                 | \$ -                  | \$ -                  | \$ -                             | \$ -                          | \$ 4,750,000            | \$ 1,750,000                      |                         |

**Overall 2020 Bond Issuance**

| Project      | FY2020-2021 | FY2022-2023 | FY2021-2022 | TOTAL | Percent |
|--------------|-------------|-------------|-------------|-------|---------|
|              |             |             |             | \$ -  | N/A     |
|              |             |             |             | -     | N/A     |
|              |             |             |             | -     | N/A     |
|              |             |             |             | -     | N/A     |
| <b>Total</b> | \$ -        | \$ -        | \$ -        | \$ -  | 100%    |

**CO2008 Construction ( Fund 63)**

This Fund will be closed into the General Fund in FY 2021.

| Category                                 | FY2018-2019      |  | FY2019-2020        |  | FY2020-2021       |                               | FY2021-2022             |                    | Increase/<br>(Decrease) |
|--|------------------|--|--------------------|--|-------------------|-------------------------------|-------------------------|--------------------|-------------------------|
|  | Actual           |  | Actual             |  | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |                         |
| <b>Revenue</b>                           |                  |  |                    |  |                   |                               |                         |                    |                         |
| 360-100 Interest Income                  | \$ 39            |  | \$ 19              |  |                   | \$ -                          | \$ -                    | \$ -               | \$ -                    |
| 399-000 Proceeds from Sale of Bond       | -                |  | -                  |  |                   | -                             | -                       | -                  | -                       |
| 399-100 Premiums from Bond Issuance      | -                |  | -                  |  |                   | -                             | -                       | -                  | -                       |
| <b>Revenue Total</b>                     | <b>\$ 39</b>     |  | <b>\$ 19</b>       |  | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Expenditures</b>                      |                  |  |                    |  |                   |                               |                         |                    |                         |
| <b>Expenditures Administration</b>       |                  |  |                    |  |                   |                               |                         |                    |                         |
| <b>Capital Outlay</b>                    |                  |  |                    |  |                   |                               |                         |                    |                         |
| 410-899 Capital Outlay                   | \$ -             |  | \$ 30,567          |  |                   | \$ -                          | \$ -                    | \$ -               | \$ -                    |
| <b>Total Expenditures Administration</b> | <b>\$ -</b>      |  | <b>\$ 30,567</b>   |  | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Expenditures Total</b>                | <b>\$ -</b>      |  | <b>\$ 30,567</b>   |  | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ -</b>             |
| <b>Beginning Fund Balance</b>            | <b>\$ 54,029</b> |  | <b>\$ 54,068</b>   |  | <b>\$ 39</b>      | <b>\$ 23,520</b>              | <b>\$ 23,520</b>        | <b>\$ -</b>        |                         |
| <b>Revenue Less Expenditures</b>         | <b>\$ 39</b>     |  | <b>\$ (30,548)</b> |  | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        |                         |
| <b>Transfers</b>                         | <b>\$ -</b>      |  | <b>\$ -</b>        |  | <b>\$ -</b>       | <b>\$ -</b>                   | <b>\$ (23,520)</b>      | <b>\$ -</b>        |                         |
| <b>Ending Fund Balance</b>               | <b>\$ 54,068</b> |  | <b>\$ 23,520</b>   |  | <b>\$ 39</b>      | <b>\$ 23,520</b>              | <b>\$ -</b>             | <b>\$ -</b>        |                         |

**Streets & Drainage ( Fund 14)**

The Streets & Drainage Fund is an existing fund has not been used in recent years. Therefore; staff proposes transferring funding from the General Fund to start allocating money for capital projects related to Streets & Drainage. While, this could be done under the General Fund, having a sperate fund allows the City to track and keep in savings in the fund for future infrastructure projects.

| Category                         | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current<br>Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget | Increase/<br>(Decrease) |
|----------------------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|-----------------------------------|-------------------------|
| <b>Revenue</b>                   |                       |                       |                                  |                                  |                         |                                   |                         |
| 360-100 Interest Income          | \$ -                  | \$ (8)                | \$ -                             | \$ -                             | \$ 4,150                | \$ -                              | \$ -                    |
| 360-101 Misc Income              | -                     | (8)                   | -                                | -                                | 4,150                   | -                                 | -                       |
| <b>Revenue Total</b>             | \$ -                  | \$ (8)                | \$ -                             | \$ -                             | \$ 4,150                | \$ -                              | \$ -                    |
| <b>Expenditures</b>              |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Services</b>                  |                       |                       |                                  |                                  |                         |                                   |                         |
| 575-413 Professional Services    | \$ -                  | \$ 44,449             | \$ -                             | \$ 10,814                        | \$ 31,785               | \$ -                              | \$ -                    |
| 575-414 Bank Charges             | -                     | -                     | -                                | -                                | -                       | -                                 | -                       |
| 575-430 Advertising              | -                     | -                     | -                                | -                                | -                       | -                                 | -                       |
| <b>Services Total</b>            | \$ -                  | \$ 44,449             | \$ -                             | \$ 10,814                        | \$ 31,785               | \$ -                              | \$ -                    |
| <b>Maintenance</b>               |                       |                       |                                  |                                  |                         |                                   |                         |
| 575-547 Sign Maintenance         | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ 23,520               | \$ -                              | \$ -                    |
| <b>Maintenance Total</b>         | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ 23,520               | \$ -                              | \$ -                    |
| <b>Capital Outlay</b>            |                       |                       |                                  |                                  |                         |                                   |                         |
| 575-899 Capital Outlay           | \$ -                  | \$ 768,779            | \$ 250,000                       | \$ 582,440                       | \$ 52,440               | \$ 425,000                        | \$ 175,000              |
| <b>Capital Outlay Total</b>      | \$ -                  | \$ 768,779            | \$ 250,000                       | \$ 582,440                       | \$ 52,440               | \$ 425,000                        | \$ 175,000              |
| <b>Expenditures Total</b>        | \$ -                  | \$ 813,228            | \$ 250,000                       | \$ 593,254                       | \$ 107,745              | \$ 425,000                        | \$ 175,000              |
| <b>Beginning Fund Balance</b>    | \$ 12,000             | \$ 12,000             | \$ 150,000                       | \$ 1,598,670                     | \$ 1,598,670            | \$ 1,745,075                      |                         |
| <b>Revenue Less Expenditures</b> | \$ -                  | \$ (813,236)          | \$ (250,000)                     | \$ (593,254)                     | \$ (103,595)            | \$ (425,000)                      |                         |
| <b>Transfers</b>                 | \$ -                  | \$ 2,399,905          | \$ 250,000                       | \$ 250,000                       | \$ 250,000              | \$ 425,000                        |                         |
| <b>Ending Fund Balance</b>       | \$ 12,000             | \$ 1,598,670          | \$ 150,000                       | \$ 1,255,416                     | \$ 1,745,075            | \$ 1,745,075                      |                         |

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

The Facilities and Grounds CIP is a new fund to allocate and track improvements to the City facilities.

| Category                                    | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current<br>Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget | Increase/<br>(Decrease) |
|---|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|-----------------------------------|-------------------------|
| <b>Revenue</b>                              |                       |                       |                                  |                                  |                         |                                   |                         |
| 360-100 Interest Income                     | \$ -                  | \$ (33)               | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -                    |
| 360-101 Misc Income                         | -                     | -                     | -                                | -                                | -                       | -                                 | -                       |
| <b>Revenue Total</b>                        | <b>\$ -</b>           | <b>\$ (33)</b>        | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                       | <b>\$ -</b>             |
| <b>Expenditures</b>                         |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Expenditures Administration</b>          |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 410-899 Capital Outlay                      | \$ -                  | \$ 256,252            | \$ -                             | \$ -                             | \$ -                    | \$ 750,000                        | \$ 750,000              |
| <b>Total Expenditures Administration</b>    | <b>\$ -</b>           | <b>\$ 256,252</b>     | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ 750,000</b>                 | <b>\$ 750,000</b>       |
| <b>Expenditures Service Center</b>          |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 420-899 Capital Outlay                      | \$ -                  | \$ 14,410             | \$ 22,000                        | \$ 22,000                        | \$ 22,000               | \$ 200,000                        | \$ 178,000              |
| <b>Total Expenditures Service Center</b>    | <b>\$ -</b>           | <b>\$ 14,410</b>      | <b>\$ 22,000</b>                 | <b>\$ 22,000</b>                 | <b>\$ 22,000</b>        | <b>\$ 200,000</b>                 | <b>\$ 178,000</b>       |
| <b>Expenditures Police</b>                  |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 525-899 Capital Outlay                      | \$ -                  | \$ 34,311             | \$ 45,300                        | \$ 45,300                        | \$ 96,762               | \$ 18,415                         | \$ (26,885)             |
| <b>Total Expenditures Police</b>            | <b>\$ -</b>           | <b>\$ 34,311</b>      | <b>\$ 45,300</b>                 | <b>\$ 45,300</b>                 | <b>\$ 96,762</b>        | <b>\$ 18,415</b>                  | <b>\$ (26,885)</b>      |
| <b>Expenditures Fire</b>                    |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 530-899 Capital Outlay                      | \$ -                  | \$ -                  | \$ 25,000                        | \$ 25,000                        | \$ 25,000               | \$ 80,000                         | \$ 55,000               |
| <b>Total Expenditures Fire</b>              | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 25,000</b>                 | <b>\$ 25,000</b>                 | <b>\$ 25,000</b>        | <b>\$ 80,000</b>                  | <b>\$ 55,000</b>        |
| <b>Expenditures Historical Museum</b>       |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 578-899 Capital Outlay                      | \$ -                  | \$ -                  | \$ 17,000                        | \$ 17,000                        | \$ 17,000               | \$ 105,000                        | \$ 88,000               |
| <b>Total Expenditures Historical Museum</b> | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 17,000</b>                 | <b>\$ 17,000</b>                 | <b>\$ 17,000</b>        | <b>\$ 105,000</b>                 | <b>\$ 88,000</b>        |
| <b>Expenditures Library</b>                 |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 650-899 Capital Outlay                      | \$ -                  | \$ 20,241             | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -                    |
| <b>Total Expenditures Library</b>           | <b>\$ -</b>           | <b>\$ 20,241</b>      | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>                       | <b>\$ -</b>             |
| <b>Expenditures Parks</b>                   |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 655-899 Capital Outlay                      | \$ -                  | \$ 336,897            | \$ 38,000                        | \$ 38,000                        | \$ 38,000               | \$ 477,000                        | \$ 439,000              |
| <b>Total Expenditures Parks</b>             | <b>\$ -</b>           | <b>\$ 336,897</b>     | <b>\$ 38,000</b>                 | <b>\$ 38,000</b>                 | <b>\$ 38,000</b>        | <b>\$ 477,000</b>                 | <b>\$ 439,000</b>       |
| <b>Expenditures Golf</b>                    |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 656-899 Capital Outlay                      | \$ -                  | \$ -                  | \$ 55,000                        | \$ 55,000                        | \$ 55,000               | \$ 190,000                        | \$ 135,000              |
| <b>Total Expenditures Golf</b>              | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 55,000</b>                 | <b>\$ 55,000</b>                 | <b>\$ 55,000</b>        | <b>\$ 190,000</b>                 | <b>\$ 135,000</b>       |
| <b>Expenditures Recreation</b>              |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                       |                       |                       |                                  |                                  |                         |                                   |                         |
| 665-899 Capital Outlay                      | \$ -                  | \$ 138,351            | \$ 3,475                         | \$ 3,475                         | \$ 3,475                | \$ -                              | \$ (3,475)              |
| <b>Total Expenditures Recreation</b>        | <b>\$ -</b>           | <b>\$ 138,351</b>     | <b>\$ 3,475</b>                  | <b>\$ 3,475</b>                  | <b>\$ 3,475</b>         | <b>\$ -</b>                       | <b>\$ (3,475)</b>       |
| <b>Expenditures Total</b>                   | <b>\$ -</b>           | <b>\$ 800,463</b>     | <b>\$ 205,775</b>                | <b>\$ 205,775</b>                | <b>\$ 257,237</b>       | <b>\$ 1,820,415</b>               | <b>\$ 1,014,640</b>     |
| <b>Beginning Fund Balance</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                      | <b>\$ 153,559</b>                | <b>\$ 153,559</b>       | <b>\$ 153,559</b>                 | <b>\$ -</b>             |
| <b>Revenue Less Expenditures</b>            | <b>\$ -</b>           | <b>\$ (800,496)</b>   | <b>\$ (205,775)</b>              | <b>\$ (205,775)</b>              | <b>\$ (257,237)</b>     | <b>\$ (1,820,415)</b>             | <b>\$ -</b>             |
| <b>Transfers</b>                            | <b>\$ -</b>           | <b>\$ 954,054</b>     | <b>\$ 205,775</b>                | <b>\$ 205,775</b>                | <b>\$ 205,775</b>       | <b>\$ 1,820,415</b>               | <b>\$ -</b>             |
| <b>Ending Fund Balance</b>                  | <b>\$ -</b>           | <b>\$ 153,559</b>     | <b>\$ -</b>                      | <b>\$ 153,559</b>                | <b>\$ 102,096</b>       | <b>\$ 153,559</b>                 | <b>\$ -</b>             |

**Facilities CIP Fund Projects FY2020-2021**

| Department/Request                       | Sum of Facilities CIP |
|--|-----------------------|
| <b>Administration</b>                    | <b>\$ 750,000</b>     |
| City Hall Renovations                    | 750,000               |
| <b>Culture, Recreation &amp; Tourism</b> | <b>\$ 105,000</b>     |
| Wall Partition - Temp Hall               | 5,000                 |
| Museum Façade                            | 100,000               |
| <b>Fire/EMS</b>                          | <b>\$ 91,665</b>      |
| Station #1 Decon Room Phase 2            | 24,000                |
| Prelim. Arch Station 1                   | 20,000                |
| Old Fire Station Roof                    | 36,000                |
| Radio Antenna Repairs                    | 11,665                |
| <b>Golf Course</b>                       | <b>\$ 190,000</b>     |
| Greens Resurfacing                       | 150,000               |
| Cart Path Repair                         | 10,000                |
| Prelim. Arch Club House                  | 30,000                |
| <b>Police</b>                            | <b>\$ 6,750</b>       |
| Building Access Control                  | 6,750                 |
| <b>Public Works</b>                      | <b>\$ 677,000</b>     |
| New Public Works Build                   | 200,000               |
| River Place Heating                      | 32,000                |
| Landing Repairs                          | 30,000                |
| Walking Trail                            | 300,000               |
| Baseball Diamond @ Riverside Park        | 25,000                |
| Lights for Diamond @ Riverside Park      | 15,000                |
| Pedestrian Bridge @ SFA Park             | 75,000                |
| <b>Grand Total</b>                       | <b>\$ 1,820,415</b>   |

**Vehicle & Equipment Replacement ( Fund 22)**

The Vehicle and Equipment Replacement Fund is a new fund to allocate and track improvements to the City facilities.

| Category                                   | FY2018-2019      |                  | FY2019-2020           |                                  | FY2020-2021                      |                         | FY2021-2022                       |              | Increase/<br>(Decrease) |
|--|------------------|------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|-----------------------------------|--------------|-------------------------|
|  | FY2018<br>Actual | FY2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted<br>Budget | FY2020-2021<br>Current<br>Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget |              |                         |
| <b>Revenue</b>                             |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 360-200 Sale of Property                   | \$ -             | \$ -             | \$ (10)               | \$ -                             | \$ -                             | \$ 200                  | \$ -                              | \$ -         | \$ -                    |
| 360-200 Sale of Property                   | -                | -                | -                     | -                                | -                                | 1,640                   | -                                 | -            | -                       |
| 360-101 Misc Income                        | -                | -                | -                     | -                                | -                                | -                       | -                                 | -            | -                       |
| 399-100 Insurance Recovery                 | -                | -                | -                     | -                                | -                                | 50,225                  | -                                 | -            | -                       |
| <b>Revenue Total</b>                       | \$ -             | \$ -             | \$ (10)               | \$ -                             | \$ -                             | \$ 52,065               | \$ -                              | \$ -         | \$ -                    |
| <b>Expenditures</b>                        |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Expenditures Administration</b>         |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Capital Outlay</b>                      |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 410-899 Capital Outlay                     | \$ -             | \$ -             | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -         | \$ -                    |
| <b>Total Expenditures Administration</b>   | \$ -             | \$ -             | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -         | \$ -                    |
| <b>Expenditures Police</b>                 |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Capital Outlay</b>                      |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 525-899 Capital Outlay                     | \$ -             | \$ -             | \$ 155,527            | \$ 122,000                       | \$ 174,100                       | \$ 174,100              | \$ 140,000                        | \$ 18,000    | \$ 18,000               |
| <b>Total Expenditures Police</b>           | \$ -             | \$ -             | \$ 155,527            | \$ 122,000                       | \$ 174,100                       | \$ 174,100              | \$ 140,000                        | \$ 18,000    | \$ 18,000               |
| <b>Expenditures Fire</b>                   |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Capital Outlay</b>                      |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 530-899 Capital Outlay                     | \$ -             | \$ -             | \$ 86,947             | \$ 93,142                        | \$ 111,374                       | \$ 111,374              | \$ 696,400                        | \$ 603,258   | \$ 603,258              |
| <b>Total Expenditures Fire</b>             | \$ -             | \$ -             | \$ 86,947             | \$ 93,142                        | \$ 111,374                       | \$ 111,374              | \$ 696,400                        | \$ 603,258   | \$ 603,258              |
| <b>Expenditures Streets/Drainage</b>       |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Capital Outlay</b>                      |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 575-899 Capital Outlay                     | \$ -             | \$ -             | \$ 45,235             | \$ 7,500                         | \$ 7,500                         | \$ 7,500                | \$ 331,000                        | \$ 323,500   | \$ 323,500              |
| <b>Total Expenditures Streets/Drainage</b> | \$ -             | \$ -             | \$ 45,235             | \$ 7,500                         | \$ 7,500                         | \$ 7,500                | \$ 331,000                        | \$ 323,500   | \$ 323,500              |
| <b>Expenditures Parks</b>                  |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Capital Outlay</b>                      |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 655-899 Capital Outlay                     | \$ -             | \$ -             | \$ 149,982            | \$ -                             | \$ -                             | \$ -                    | \$ 60,000                         | \$ 60,000    | \$ 60,000               |
| <b>Total Expenditures Parks</b>            | \$ -             | \$ -             | \$ 149,982            | \$ -                             | \$ -                             | \$ -                    | \$ 60,000                         | \$ 60,000    | \$ 60,000               |
| <b>Expenditures Golf</b>                   |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| <b>Capital Outlay</b>                      |                  |                  |                       |                                  |                                  |                         |                                   |              |                         |
| 656-899 Capital Outlay                     | \$ -             | \$ -             | \$ -                  | \$ 47,000                        | \$ 47,000                        | \$ 47,000               | \$ 134,000                        | \$ 87,000    | \$ 87,000               |
| <b>Total Expenditures Golf</b>             | \$ -             | \$ -             | \$ -                  | \$ 47,000                        | \$ 47,000                        | \$ 47,000               | \$ 134,000                        | \$ 87,000    | \$ 87,000               |
| <b>Expenditures Total</b>                  | \$ -             | \$ -             | \$ 437,691            | \$ 269,642                       | \$ 339,974                       | \$ 339,974              | \$ 1,361,400                      | \$ 1,091,758 | \$ 1,091,758            |
| <b>Beginning Fund Balance</b>              | \$ -             | \$ -             | \$ -                  | \$ -                             | \$ 10,188                        | \$ 10,188               | \$ 7,921                          | \$ -         | \$ -                    |
| <b>Revenue Less Expenditures</b>           | \$ -             | \$ -             | \$ (437,700)          | \$ (269,642)                     | \$ (339,974)                     | \$ (287,909)            | \$ (1,361,400)                    | \$ -         | \$ -                    |
| <b>Transfers</b>                           | \$ -             | \$ -             | \$ 447,888            | \$ 269,642                       | \$ 281,642                       | \$ 285,642              | \$ 1,361,400                      | \$ -         | \$ -                    |
| <b>Ending Fund Balance</b>                 | \$ -             | \$ -             | \$ 10,188             | \$ -                             | \$ (48,144)                      | \$ 7,921                | \$ 7,921                          | \$ -         | \$ -                    |

**Vehicle and Equipment Replacement Fund Projects FY2020-2021**

| Department/Request                   | Amount              |
|--------------------------------------|---------------------|
| <b>Fire/EMS</b>                      | <b>\$ 696,400</b>   |
| New F-250 (Unit 910)                 | 60,000              |
| Radio Replacement                    | 36,400              |
| Replace Ambulances (Units 907 & 908) | 600,000             |
| <b>Golf Course</b>                   | <b>\$ 134,000</b>   |
| Tee Mower                            | 35,000              |
| Pro Gator Spray Rig                  | 38,000              |
| Z Master 72 Mower                    | 6,000               |
| Fairway Mower                        | 55,000              |
| <b>Police</b>                        | <b>\$ 140,000</b>   |
| Generator                            | 60,000              |
| Vehicle Replacement Program          | 80,000              |
| <b>Public Works</b>                  | <b>\$ 391,000</b>   |
| Tire Balancer                        | 8,000               |
| 4 Work Truck                         | 160,000             |
| Jet Trailer                          | 70,000              |
| Vac Truck                            | 85,000              |
| Striping Machine                     | 8,000               |
| Generator                            | 60,000              |
| <b>Grand Total</b>                   | <b>\$ 1,361,400</b> |

**Information Technology ( Fund 23)**

The Technology Fund is a new fund to allocate and track improvements to the City's IT infrastructure and software expenses.

| Category                                   | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adapted<br>Budget | FY2020-2021<br>Current<br>Budget | FY2020-2021<br>Estimate | FY2021-2022<br>Proposed<br>Budget | Increase/<br>(Decrease) |
|--|-----------------------|-----------------------|----------------------------------|----------------------------------|-------------------------|-----------------------------------|-------------------------|
| <b>Revenue</b>                             |                       |                       |                                  |                                  |                         |                                   |                         |
| 360-100 Interest Income                    | \$ -                  | \$ 22                 | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -                    |
| 360-101 Misc Income                        | \$ -                  | \$ -                  | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -                    |
| <b>Revenue Total</b>                       | \$ -                  | \$ 22                 | \$ -                             | \$ -                             | \$ -                    | \$ -                              | \$ -                    |
| <b>Expenditures</b>                        |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Expenditures Administration</b>         |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                      |                       |                       |                                  |                                  |                         |                                   |                         |
| 410-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ 208,000                       | \$ 208,000                       | \$ 208,000              | \$ -                              | \$ (208,000)            |
| <b>Total Expenditures Administration</b>   | \$ -                  | \$ -                  | \$ 208,000                       | \$ 208,000                       | \$ 208,000              | \$ -                              | \$ (208,000)            |
| <b>Expenditures Police</b>                 |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                      |                       |                       |                                  |                                  |                         |                                   |                         |
| 525-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ 252,832                       | \$ 248,832                       | \$ 248,832              | \$ 122,000                        | \$ (130,832)            |
| <b>Total Expenditures Police</b>           | \$ -                  | \$ -                  | \$ 252,832                       | \$ 248,832                       | \$ 248,832              | \$ 122,000                        | \$ (130,832)            |
| <b>Expenditures Fire</b>                   |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                      |                       |                       |                                  |                                  |                         |                                   |                         |
| 530-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ 8,427                         | \$ 8,427                         | \$ 8,427                | \$ -                              | \$ (8,427)              |
| <b>Total Expenditures Fire</b>             | \$ -                  | \$ -                  | \$ 8,427                         | \$ 8,427                         | \$ 8,427                | \$ -                              | \$ (8,427)              |
| <b>Expenditures Streets/Drainage</b>       |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Capital Outlay</b>                      |                       |                       |                                  |                                  |                         |                                   |                         |
| 575-899 Capital Outlay                     | \$ -                  | \$ -                  | \$ 6,000                         | \$ 6,000                         | \$ 6,000                | \$ -                              | \$ (6,000)              |
| <b>Total Expenditures Streets/Drainage</b> | \$ -                  | \$ -                  | \$ 6,000                         | \$ 6,000                         | \$ 6,000                | \$ -                              | \$ (6,000)              |
| <b>Expenditures Parks</b>                  |                       |                       |                                  |                                  |                         |                                   |                         |
| <b>Expenditures Total</b>                  | \$ -                  | \$ -                  | \$ 475,259                       | \$ 471,259                       | \$ 471,259              | \$ 122,000                        | \$ (853,259)            |
| <b>Beginning Fund Balance</b>              | \$ -                  | \$ -                  | \$ -                             | \$ 22                            | \$ 22                   | \$ (3,978)                        |                         |
| <b>Revenue Less Expenditures</b>           | \$ -                  | \$ 22                 | \$ (475,259)                     | \$ (471,259)                     | \$ (471,259)            | \$ 122,000                        |                         |
| <b>Transfers</b>                           | \$ -                  | \$ -                  | \$ -                             | \$ 467,259                       | \$ 475,259              | \$ 122,000                        |                         |
| <b>Ending Fund Balance</b>                 | \$ -                  | \$ 22                 | \$ (475,259)                     | \$ (3,978)                       | \$ 4,022                | \$ (3,978)                        |                         |

City of Freeport

**Information Technology Fund**

| Department/Request                 | Amount     |
|------------------------------------|------------|
| <b>Police</b>                      | \$ 122,000 |
| Security Logging Software          | 35,000     |
| Server Replacement/Network Upgrade | 65,000     |
| Hardware & Software for Dispatch   | 22,000     |
| <b>Grand Total</b>                 | \$ 122,000 |

**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. FY2021 expenditures are for regional tourism initiatives. A \$20k placeholder for a Visitor Kiosk has been included under Sundry.

| Category                          | FY2018-2019      |                  | FY2020-2021        |                               |                         | FY2021-2022        |             | Increase/<br>(Decrease) |
|-----------------------------------|------------------|------------------|--------------------|-------------------------------|-------------------------|--------------------|-------------|-------------------------|
|                                   | Actual           | Actual           | Adopted<br>Budget  | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |             |                         |
| <b>Revenue</b>                    |                  |                  |                    |                               |                         |                    |             |                         |
| 318-500 Tax-Hotel-Motel Occupancy | \$ 36,586        | \$ 64,040        | \$ 12,000          | \$ 12,000                     | \$ 7,500                | \$ 12,000          | \$ -        |                         |
| 360-100 Investment Income         | 95               | 121              | -                  | -                             | 65                      | -                  | -           |                         |
| <b>Revenue Total</b>              | <b>\$ 36,681</b> | <b>\$ 64,162</b> | <b>\$ 12,000</b>   | <b>\$ 12,000</b>              | <b>\$ 7,565</b>         | <b>\$ 12,000</b>   | <b>\$ -</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  | 6,000            | -                | 5,250              | 5,250                         | 5,250                   | 5,250              | -           |                         |
| <b>Services Total</b>             | <b>\$ 11,000</b> | <b>\$ 5,000</b>  | <b>\$ 10,250</b>   | <b>\$ 10,250</b>              | <b>\$ 10,250</b>        | <b>\$ 10,250</b>   | <b>\$ -</b> |                         |
| <b>Sundry</b>                     |                  |                  |                    |                               |                         |                    |             |                         |
| 412-699 Other-Sundry              | \$ -             | \$ -             | \$ 20,000          | \$ 20,000                     | \$ -                    | \$ 20,000          | \$ -        |                         |
| <b>Sundry Total</b>               | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 20,000</b>   | <b>\$ 20,000</b>              | <b>\$ -</b>             | <b>\$ 20,000</b>   | <b>\$ -</b> |                         |
| <b>Expenditures Total</b>         | <b>\$ 11,000</b> | <b>\$ 5,000</b>  | <b>\$ 30,250</b>   | <b>\$ 30,250</b>              | <b>\$ 10,250</b>        | <b>\$ 30,250</b>   | <b>\$ -</b> |                         |
| <b>Beginning Fund Balance</b>     | <b>\$ 3,446</b>  | <b>\$ 29,127</b> | <b>\$ 30,119</b>   | <b>\$ 29,127</b>              | <b>\$ 29,127</b>        | <b>\$ 30,119</b>   |             |                         |
| <b>Revenue Less Expenditures</b>  | <b>\$ 25,681</b> | <b>\$ 59,162</b> | <b>\$ (18,250)</b> | <b>\$ (18,250)</b>            | <b>\$ (2,685)</b>       | <b>\$ (18,250)</b> |             |                         |
| <b>Transfers</b>                  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>        |             |                         |
| <b>Ending Fund Balance</b>        | <b>\$ 29,127</b> | <b>\$ 88,289</b> | <b>\$ 11,869</b>   | <b>\$ 10,877</b>              | <b>\$ 26,442</b>        | <b>\$ 11,869</b>   |             |                         |

City of Freeport

**Marina ( Fund 16)**

This fund will be closed into the General Fund in Fiscal Year 2021.

| Category                   | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021       |                               |                         | FY2021-2022        |      | Increase/<br>(Decrease) |
|----------------------------|-----------------------|-----------------------|-------------------|-------------------------------|-------------------------|--------------------|------|-------------------------|
|                            |                       |                       | Adopted<br>Budget | FY2020-2021<br>Current Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |      |                         |
| <b>Revenue</b>             |                       |                       |                   |                               |                         |                    |      |                         |
| 360-100 Interest Income    | \$ -                  | \$ (88)               | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ - | \$ -                    |
| 360-105 LNG Revenue        | -                     | -                     | 7,420             | 7,420                         | -                       | -                  | -    | (7,420)                 |
| <b>Revenue Total</b>       | \$ -                  | \$ (88)               | \$ 7,420          | \$ 7,420                      | \$ -                    | \$ -               | \$ - | \$ -                    |
| <b>Expenditures</b>        |                       |                       |                   |                               |                         |                    |      |                         |
| <b>Police Expenditures</b> |                       |                       |                   |                               |                         |                    |      |                         |
| <b>Sundry</b>              |                       |                       |                   |                               |                         |                    |      |                         |
| 454-625 Marine Operatons   | \$ -                  | \$ 910                | \$ 5,000          | \$ 5,000                      | \$ -                    | \$ -               | \$ - | \$ (5,000)              |
| <b>Sundry Total</b>        | \$ -                  | \$ 910                | \$ 5,000          | \$ 5,000                      | \$ -                    | \$ -               | \$ - | \$ (5,000)              |
| <b>Capital Outlay</b>      |                       |                       |                   |                               |                         |                    |      |                         |
| 412-699 Other-Sundry       | \$ -                  | \$ 21,125             | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ - | \$ -                    |
| <b>Sundry Total</b>        | \$ -                  | \$ 21,125             | \$ -              | \$ -                          | \$ -                    | \$ -               | \$ - | \$ -                    |
| <b>Expenditures Total</b>  | \$ -                  | \$ 22,035             | \$ 5,000          | \$ 5,000                      | \$ -                    | \$ -               | \$ - | \$ (5,000)              |
| Beginning Fund Balance     | \$ (201,580)          | \$ (201,580)          | \$ 16,895         | \$ (193,617)                  | \$ (193,617)            | \$ -               | \$ - | \$ -                    |
| Revenue Less Expenditures  | \$ -                  | \$ (22,123)           | \$ 2,420          | \$ 2,420                      | \$ -                    | \$ -               | \$ - | \$ -                    |
| Transfers                  | \$ -                  | \$ 30,085             | \$ -              | \$ 30,600                     | \$ 193,617              | \$ -               | \$ - | \$ -                    |
| <b>Ending Fund Balance</b> | \$ (201,580)          | \$ (193,617)          | \$ 19,315         | \$ (160,597)                  | \$ -                    | \$ -               | \$ - | \$ -                    |

**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                           | FY2018-2019      |                  | FY2019-2020       |                  | FY2020-2021     |                  | FY2020-2021 | FY2021-2022 | Increase/<br>(Decrease) |
|------------------------------------|------------------|------------------|-------------------|------------------|-----------------|------------------|-------------|-------------|-------------------------|
|                                    | Actual           | Actual           | Adopted<br>Budget | Current Budget   | Estimate        | Proposed Budget  |             |             |                         |
| <b>Revenue</b>                     |                  |                  |                   |                  |                 |                  |             |             |                         |
| 350-200 Court Technology Revenue   | \$ 8,833         | \$ 6,193         | \$ 10,000         | \$ 10,000        | \$ 6,000        | \$ 10,000        | \$ -        | \$ -        | \$ -                    |
| 360-100 Investment Income          | 29               | 75               |                   |                  | 10              |                  |             |             |                         |
| <b>Revenue Total</b>               | <b>\$ 8,862</b>  | <b>\$ 6,268</b>  | <b>\$ 10,000</b>  | <b>\$ 10,000</b> | <b>\$ 6,010</b> | <b>\$ 10,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             |
| <b>Expenditures</b>                |                  |                  |                   |                  |                 |                  |             |             |                         |
| <b>Maintenance</b>                 |                  |                  |                   |                  |                 |                  |             |             |                         |
| 430-543 Electronics/Computer Maint | \$ -             | \$ 9,466         | \$ 8,600          | \$ 8,600         | \$ 8,000        | \$ 8,600         | \$ -        | \$ -        | \$ -                    |
| <b>Maintenance Total</b>           | <b>\$ -</b>      | <b>\$ 9,466</b>  | <b>\$ 8,600</b>   | <b>\$ 8,600</b>  | <b>\$ 8,000</b> | <b>\$ 8,600</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             |
| <b>Sundry</b>                      |                  |                  |                   |                  |                 |                  |             |             |                         |
| 430-684 Technology Fund Expense    | \$ 9,265         | \$ 1,689         | \$ 2,800          | \$ 2,800         | \$ -            | \$ 2,800         | \$ -        | \$ -        | \$ -                    |
| <b>Sundry Total</b>                | <b>\$ 9,265</b>  | <b>\$ 1,689</b>  | <b>\$ 2,800</b>   | <b>\$ 2,800</b>  | <b>\$ -</b>     | <b>\$ 2,800</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             |
| <b>Expenditures Total</b>          | <b>\$ 9,265</b>  | <b>\$ 11,154</b> | <b>\$ 11,400</b>  | <b>\$ 11,400</b> | <b>\$ 8,000</b> | <b>\$ 11,400</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             |
| Beginning Fund Balance             | \$ -             | \$ 12,093        | \$ 4,970          | \$ 7,207         | \$ 7,207        | \$ 5,217         | \$ -        | \$ -        | \$ -                    |
| Revenue Less Expenditures          | \$ (403)         | \$ (4,886)       | \$ (1,400)        | \$ (1,400)       | \$ (1,990)      | \$ (1,400)       | \$ -        | \$ -        | \$ -                    |
| Transfers                          | \$ 12,496        | \$ -             | \$ -              | \$ -             | \$ -            | \$ -             | \$ -        | \$ -        | \$ -                    |
| <b>Ending Fund Balance</b>         | <b>\$ 12,093</b> | <b>\$ 7,207</b>  | <b>\$ 3,570</b>   | <b>\$ 5,807</b>  | <b>\$ 5,217</b> | <b>\$ 3,817</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             |

**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                       | FY2018-2019<br>Actual | FY2019-2020<br>Actual | FY2020-2021<br>Adopted Budget | FY2020-2021       |                         | FY2021-2022        |             | Increase/<br>(Decrease) |
|--------------------------------|-----------------------|-----------------------|-------------------------------|-------------------|-------------------------|--------------------|-------------|-------------------------|
|                                |                       |                       |                               | Current<br>Budget | FY2020-2021<br>Estimate | Proposed<br>Budget |             |                         |
| <b>Revenue</b>                 |                       |                       |                               |                   |                         |                    |             |                         |
| 350-201 Court Security Revenue | \$ 6,625              | \$ 5,413              | \$ 7,600                      | \$ 7,600          | \$ 5,700                | \$ 7,600           | \$ -        |                         |
| 360-100 Interest Income        | 132                   | 827                   | -                             | -                 | 360                     | -                  | -           |                         |
| <b>Revenue Total</b>           | <b>\$ 6,758</b>       | <b>\$ 6,240</b>       | <b>\$ 7,600</b>               | <b>\$ 7,600</b>   | <b>\$ 6,060</b>         | <b>\$ 7,600</b>    | <b>\$ -</b> |                         |
| <b>Expenditures</b>            |                       |                       |                               |                   |                         |                    |             |                         |
| <b>Salaries</b>                |                       |                       |                               |                   |                         |                    |             |                         |
| 430-100 Salaries/Wages         | \$ -                  | \$ -                  | \$ 15,000                     | \$ 15,000         | \$ -                    | \$ 15,000          | \$ -        |                         |
| <b>Salaries Total</b>          | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 15,000</b>              | <b>\$ 15,000</b>  | <b>\$ -</b>             | <b>\$ 15,000</b>   | <b>\$ -</b> |                         |
| <b>Sundry</b>                  |                       |                       |                               |                   |                         |                    |             |                         |
| 430-684 Security Fund Expense  | \$ 250                | \$ 58                 | \$ 8,400                      | \$ 8,400          | \$ 250                  | \$ 8,400           | \$ -        |                         |
| <b>Sundry Total</b>            | <b>\$ 250</b>         | <b>\$ 58</b>          | <b>\$ 8,400</b>               | <b>\$ 8,400</b>   | <b>\$ 250</b>           | <b>\$ 8,400</b>    | <b>\$ -</b> |                         |
| <b>Expenditures Total</b>      | <b>\$ 250</b>         | <b>\$ 58</b>          | <b>\$ 23,400</b>              | <b>\$ 23,400</b>  | <b>\$ 250</b>           | <b>\$ 23,400</b>   | <b>\$ -</b> |                         |
| Beginning Fund Balance         | \$ -                  | \$ 72,801             | \$ 57,488                     | \$ 78,983         | \$ 78,983               | \$ 84,793          |             |                         |
| Revenue Less Expenditures      | \$ 6,508              | \$ 6,182              | \$ (15,800)                   | \$ (15,800)       | \$ 5,810                | \$ (15,800)        |             |                         |
| Transfers                      | \$ 66,294             | \$ -                  | \$ -                          | \$ -              | \$ -                    | \$ -               |             |                         |
| <b>Ending Fund Balance</b>     | <b>\$ 72,801</b>      | <b>\$ 78,983</b>      | <b>\$ 41,688</b>              | <b>\$ 63,183</b>  | <b>\$ 84,793</b>        | <b>\$ 68,993</b>   |             |                         |

**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                            | FY2018-2019        |                  | FY2019-2020      |                   | FY2020-2021       |                  | FY2020-2021      |                  | FY2020-2021          |  | FY2021-2022 |  |
|-------------------------------------|--------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|----------------------|--|-------------|--|
|                                     | Actual             | Actual           | Actual           | Actual            | Adopted Budget    | Current Budget   | Estimate         | Proposed Budget  | Increase/ (Decrease) |  |             |  |
| <b>Revenue</b>                      |                    |                  |                  |                   |                   |                  |                  |                  |                      |  |             |  |
| 360-100 Interest Income             | \$ 1,711           | \$ 712           | \$ -             | \$ -              | \$ -              | \$ -             | \$ 305           | \$ -             | \$ -                 |  |             |  |
| 362-525 Police Seizure              | -                  | -                | -                | -                 | -                 | -                | -                | -                | -                    |  |             |  |
| 364-525 Police Forfeited Funds Rcvd | 29,531             | 9,750            | 26,000           | 26,000            | 26,000            | 26,000           | 26,000           | 26,000           | -                    |  |             |  |
| <b>Revenue Total</b>                | <b>\$ 31,242</b>   | <b>\$ 10,462</b> | <b>\$ 26,000</b> | <b>\$ 26,000</b>  | <b>\$ 26,000</b>  | <b>\$ 26,000</b> | <b>\$ 26,305</b> | <b>\$ 26,000</b> | <b>\$ -</b>          |  |             |  |
| <b>Expenditures</b>                 |                    |                  |                  |                   |                   |                  |                  |                  |                      |  |             |  |
| <b>Supplies</b>                     |                    |                  |                  |                   |                   |                  |                  |                  |                      |  |             |  |
| 525-335 Clothing                    | \$ -               | \$ -             | \$ -             | \$ -              | \$ -              | \$ -             | \$ 6,000         | \$ -             | \$ -                 |  |             |  |
| <b>Supplies Total</b>               | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ 6,000</b>  | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |
| <b>Sundry</b>                       |                    |                  |                  |                   |                   |                  |                  |                  |                      |  |             |  |
| 525-620 Narcotics Expense           | \$ 51,189          | \$ 6,968         | \$ 15,000        | \$ 15,000         | \$ 10,000         | \$ 15,000        | \$ 10,000        | \$ 15,000        | \$ -                 |  |             |  |
| <b>Sundry Total</b>                 | <b>\$ 51,189</b>   | <b>\$ 6,968</b>  | <b>\$ 15,000</b> | <b>\$ 15,000</b>  | <b>\$ 10,000</b>  | <b>\$ 15,000</b> | <b>\$ 10,000</b> | <b>\$ 15,000</b> | <b>\$ -</b>          |  |             |  |
| <b>Capital Outlay</b>               |                    |                  |                  |                   |                   |                  |                  |                  |                      |  |             |  |
| 525-899 Capital Outlay              | \$ -               | \$ -             | \$ -             | \$ -              | \$ 15,900         | \$ 16,975        | \$ -             | \$ -             | \$ -                 |  |             |  |
| <b>Capital Outlay Total</b>         | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ 15,900</b>  | <b>\$ 16,975</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |
| <b>Expenditures Total</b>           | <b>\$ 51,189</b>   | <b>\$ 6,968</b>  | <b>\$ 15,000</b> | <b>\$ 30,900</b>  | <b>\$ 32,975</b>  | <b>\$ 15,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |
| <b>Beginning Fund Balance</b>       | <b>\$ -</b>        | <b>\$ 54,717</b> | <b>\$ 58,831</b> | <b>\$ 58,211</b>  | <b>\$ 58,211</b>  | <b>\$ 51,541</b> | <b>\$ 11,000</b> | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |
| <b>Revenue Less Expenditures</b>    | <b>\$ (19,947)</b> | <b>\$ 3,494</b>  | <b>\$ 11,000</b> | <b>\$ (4,900)</b> | <b>\$ (6,670)</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |
| <b>Transfers</b>                    | <b>\$ 57,771</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |
| <b>Ending Fund Balance</b>          | <b>\$ 37,824</b>   | <b>\$ 58,211</b> | <b>\$ 69,831</b> | <b>\$ 53,311</b>  | <b>\$ 51,541</b>  | <b>\$ 62,541</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>          |  |             |  |

**Summary of Capital Improvement Proposed FY2020-2021**

| Department/Project                       | General Fund     | Utility Fund      | Information Technology | Vehicle & Equipment | Facilities & Grounds | Streets & Drainage | 2020 Bond Projects  | 2021 Bond Projects  |
|--|------------------|-------------------|------------------------|---------------------|----------------------|--------------------|---------------------|---------------------|
| <b>Administration</b>                    |                  |                   |                        |                     |                      |                    |                     |                     |
| Renovations to City Hall                 | \$ -             | \$ -              | \$ -                   | \$ -                | \$ 750,000           | \$ -               | \$ 323,000          | \$ -                |
| <b>Culture, Recreation &amp; Tourism</b> |                  |                   |                        |                     |                      |                    |                     |                     |
| Museum Display Cases                     | 12,500           | -                 | -                      | -                   | -                    | -                  | -                   | -                   |
| Wilma Display                            | 5,000            | -                 | -                      | -                   | -                    | -                  | -                   | -                   |
| Texas Navy Room                          | 7,000            | -                 | -                      | -                   | -                    | -                  | -                   | -                   |
| Wall Partition-Temp Hall                 | -                | -                 | -                      | -                   | 5,000                | -                  | -                   | -                   |
| Museum Façade                            | -                | -                 | -                      | -                   | 100,000              | -                  | -                   | -                   |
| Heritage House Renovation                | -                | -                 | -                      | -                   | -                    | -                  | 375,000             | -                   |
| <b>Fire/EMS</b>                          |                  |                   |                        |                     |                      |                    |                     |                     |
| Iplan Table                              | 27,000           | -                 | -                      | -                   | -                    | -                  | -                   | -                   |
| Station #1 Decon Room Phase 2            | -                | -                 | -                      | -                   | 24,000               | -                  | -                   | -                   |
| Prelim. Arch Station 1                   | -                | -                 | -                      | -                   | 20,000               | -                  | -                   | -                   |
| Old Fire Station 1 Roof                  | -                | -                 | -                      | -                   | 36,000               | -                  | -                   | -                   |
| New F-250 (Unit 910)                     | -                | -                 | -                      | 60,000              | -                    | -                  | -                   | -                   |
| Radio Replacement                        | -                | -                 | -                      | 36,400              | -                    | -                  | -                   | -                   |
| Replace Ambulances (Units 907 & 908)     | -                | -                 | -                      | 600,000             | -                    | -                  | -                   | -                   |
| <b>Golf Course</b>                       |                  |                   |                        |                     |                      |                    |                     |                     |
| Green Resurfacing                        | -                | -                 | -                      | -                   | 150,000              | -                  | -                   | -                   |
| Cart Path Repair                         | -                | -                 | -                      | -                   | 10,000               | -                  | -                   | -                   |
| Prelim. Arch Club House                  | -                | -                 | -                      | -                   | 30,000               | -                  | -                   | -                   |
| Tee Mower                                | -                | -                 | -                      | 35,000              | -                    | -                  | -                   | -                   |
| Pro Gator Spray Rig                      | -                | -                 | -                      | 38,000              | -                    | -                  | -                   | -                   |
| Z Master 72 Mower                        | -                | -                 | -                      | 6,000               | -                    | -                  | -                   | -                   |
| Fairway Mower                            | -                | -                 | -                      | 55,000              | -                    | -                  | -                   | -                   |
| <b>Police</b>                            |                  |                   |                        |                     |                      |                    |                     |                     |
| Building Access Control                  | -                | -                 | -                      | -                   | 6,750                | -                  | -                   | -                   |
| Generator                                | -                | -                 | -                      | 60,000              | -                    | -                  | -                   | -                   |
| Vehicle Replacement                      | -                | -                 | -                      | 80,000              | -                    | -                  | -                   | -                   |
| Security Logging Software                | -                | -                 | 35,000                 | -                   | -                    | -                  | -                   | -                   |
| Server Replacement/Network Upgrade       | -                | -                 | 65,000                 | -                   | -                    | -                  | -                   | -                   |
| Hardware & Software for Dispatch         | -                | -                 | 22,000                 | -                   | -                    | -                  | -                   | -                   |
| <b>Public Works</b>                      |                  |                   |                        |                     |                      |                    |                     |                     |
| New Public Works Building                | -                | -                 | -                      | -                   | 200,000              | -                  | -                   | -                   |
| River Place Heating                      | -                | -                 | -                      | -                   | 32,000               | -                  | -                   | -                   |
| Landing Repairs                          | -                | -                 | -                      | -                   | 30,000               | -                  | -                   | -                   |
| Baseball Diamond @ Riverside Park        | -                | -                 | -                      | -                   | 25,000               | -                  | -                   | -                   |
| Light for Diamond @ Riverside Park       | -                | -                 | -                      | -                   | 15,000               | -                  | -                   | -                   |
| Pedestrian Bridge @ SFA Park             | -                | -                 | -                      | -                   | 75,000               | -                  | -                   | -                   |
| Walking Trail                            | -                | -                 | -                      | -                   | 300,000              | -                  | -                   | -                   |
| Tire Balancer                            | -                | -                 | -                      | 8,000               | -                    | -                  | -                   | -                   |
| 4 Work Trucks                            | -                | -                 | -                      | 160,000             | -                    | -                  | -                   | -                   |
| Jet Trailer                              | -                | -                 | -                      | 70,000              | -                    | -                  | -                   | -                   |
| Vac Truck                                | -                | -                 | -                      | 85,000              | -                    | -                  | -                   | -                   |
| Striping Machine                         | -                | -                 | -                      | 8,000               | -                    | -                  | -                   | -                   |
| Generator                                | -                | -                 | -                      | 60,000              | -                    | -                  | -                   | -                   |
| Annual Sidewalk Program                  | -                | -                 | -                      | -                   | -                    | 50,000             | -                   | -                   |
| Streets and Drainage Projects            | -                | -                 | -                      | -                   | -                    | 375,000            | 2,125,000           | -                   |
| <b>Utilities</b>                         |                  |                   |                        |                     |                      |                    |                     |                     |
| CDBG Sewer Line Replacement              | -                | 260,000           | -                      | -                   | -                    | -                  | -                   | -                   |
| Water/Wastewater Projects                | -                | -                 | -                      | -                   | -                    | -                  | -                   | 3,000,000           |
| <b>Grand Total</b>                       | <b>\$ 51,500</b> | <b>\$ 260,000</b> | <b>\$ 122,000</b>      | <b>\$ 1,361,400</b> | <b>\$ 1,808,750</b>  | <b>\$ 425,000</b>  | <b>\$ 2,823,000</b> | <b>\$ 3,000,000</b> |

| Department                    | Department Total    |
|-------------------------------|---------------------|
| Administration                | \$ 1,073,000        |
| Culture, Recreation & Tourism | 504,500             |
| Fire/EMS                      | 803,400             |
| Golf Course                   | 324,000             |
| Police                        | 268,750             |
| Public Works                  | 3,618,000           |
| Utilities                     | 3,260,000           |
| <b>Grand Total</b>            | <b>\$ 9,851,650</b> |

**Position Count**

| Fund/Department/Title            | FY2018-2019 | FY2019-2020 | FY2020-2021       | FY2020-2021       | FY2020-2021 | FY2021-2022        | Increase/<br>(Decrease) |
|----------------------------------|-------------|-------------|-------------------|-------------------|-------------|--------------------|-------------------------|
|                                  | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Proposed<br>Budget |                         |
| <b>General Fund</b>              |             |             |                   |                   |             |                    |                         |
| <b>Administration</b>            |             |             |                   |                   |             |                    |                         |
| Accounting Specialist            | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Admin. Assistant                 | 0           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Asst. City Manager               | 0           | 1           | 1                 | 1                 | 0           | 0                  | -1                      |
| City Manager                     | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| City Secretary                   | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Finance Director                 | 1           | 0           | 0                 | 0                 | 1           | 1                  | 1                       |
| Financial Administrator          | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| HR Assistant                     | 0           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| HR Assistant II                  | 0           | 0           | 0                 | 0                 | 1           | 1                  | 1                       |
| HR Assistant (PT)                | 1           | 0           | 0                 | 0                 | 0           | 0                  | 0                       |
| HR Director                      | 1           | 1           | 1                 | 1                 | 0           | 0                  | -1                      |
| Receptionist                     | 1           | 0           | 0                 | 0                 | 0           | 0                  | 0                       |
| Special Projects Coord.          | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Administration Total</b>      | <b>8</b>    | <b>8</b>    | <b>9</b>          | <b>9</b>          | <b>9</b>    | <b>9</b>           | <b>0</b>                |
| <b>Building &amp; Code</b>       |             |             |                   |                   |             |                    |                         |
| <b>Building</b>                  |             |             |                   |                   |             |                    |                         |
| Building Inspector               | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Building Official                | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Municipal Clerk                  | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Permit Coordinator               | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Building Total</b>            | <b>3</b>    | <b>3</b>    | <b>3</b>          | <b>3</b>          | <b>3</b>    | <b>3</b>           | <b>0</b>                |
| <b>Code Enforcement</b>          |             |             |                   |                   |             |                    |                         |
| Compliance Officer               | 3           | 3           | 3                 | 3                 | 3           | 3                  | 0                       |
| Compliance Supervisor            | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Code Enforcement Total</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>          | <b>4</b>          | <b>4</b>    | <b>4</b>           | <b>0</b>                |
| <b>Building &amp; Code Total</b> | <b>7</b>    | <b>7</b>    | <b>7</b>          | <b>7</b>          | <b>7</b>    | <b>7</b>           | <b>0</b>                |
| <b>Fire/EMS</b>                  |             |             |                   |                   |             |                    |                         |
| <b>EMS</b>                       |             |             |                   |                   |             |                    |                         |
| Firefighters                     | 9           | 9           | 9                 | 9                 | 9           | 9                  | 0                       |
| <b>EMS Total</b>                 | <b>9</b>    | <b>9</b>    | <b>9</b>          | <b>9</b>          | <b>9</b>    | <b>9</b>           | <b>0</b>                |
| <b>Fire</b>                      |             |             |                   |                   |             |                    |                         |
| Admin. Assistant                 | 0           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Deputy Chief                     | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| EMS Coordinator                  | 1           | 1           | 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                       |
| <b>Fire Total</b>                | <b>9</b>    | <b>10</b>   | <b>10</b>         | <b>10</b>         | <b>10</b>   | <b>10</b>          | <b>0</b>                |
| <b>Fire/EMS Total</b>            | <b>18</b>   | <b>19</b>   | <b>19</b>         | <b>19</b>         | <b>19</b>   | <b>19</b>          | <b>0</b>                |
| <b>Golf Course</b>               |             |             |                   |                   |             |                    |                         |
| Clerk                            | 2           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Coordinator                      | 0           | 0           | 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           | 4           | 4                 | 4                 | 4           | 4                  | 0                       |
| Mechanic                         | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Proshop Attendant (PT)           | 4           | 5           | 5                 | 5                 | 5           | 5                  | 0                       |
| Range Attendant (PT)             | 4           | 6           | 6                 | 6                 | 6           | 6                  | 0                       |

**Position Count**

| Fund/Department/Title              | FY2018-2019 | FY2019-2020 | FY2020-2021       | FY2020-2021       | FY2020-2021 | FY2021-2022        | Increase/<br>(Decrease) |
|------------------------------------|-------------|-------------|-------------------|-------------------|-------------|--------------------|-------------------------|
|                                    | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Proposed<br>Budget |                         |
| <b>Golf Course Total</b>           | <b>17</b>   | <b>19</b>   | <b>19</b>         | <b>19</b>         | <b>19</b>   | <b>19</b>          | <b>0</b>                |
| <b>Municipal Court</b>             |             |             |                   |                   |             |                    |                         |
| Court Clerk                        | 0           | 1           | 1                 | 1                 | 1           | 1.5                | 0.5                     |
| Court Supervisor                   | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Municipal Court Total</b>       | <b>1</b>    | <b>2</b>    | <b>2</b>          | <b>2</b>          | <b>2</b>    | <b>2.5</b>         | <b>0.5</b>              |
| <b>Police/Animal Control</b>       |             |             |                   |                   |             |                    |                         |
| Admin. Assistant                   | 0           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Admin. Secretary                   | 1           | 0           | 0                 | 0                 | 0           | 0                  | 0                       |
| Animal Control Officer             | 2           | 2           | 2                 | 2                 | 2           | 2                  | 0                       |
| Captain                            | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Chief                              | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Crossing Guard (PT)                | 4           | 4           | 4                 | 4                 | 4           | 4                  | 0                       |
| Detective                          | 4           | 4           | 4                 | 4                 | 4           | 5                  | 1                       |
| Detective (PT)                     | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Dispatch Supervisor                | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Dispatcher                         | 7           | 7           | 7                 | 7                 | 7           | 7                  | 0                       |
| Jailer                             | 2           | 2           | 2                 | 2                 | 2           | 2                  | 0                       |
| Lieutenant                         | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Patrol Officer                     | 20          | 20          | 20                | 20                | 20          | 18                 | -2                      |
| Records Clerk                      | 2           | 2           | 2                 | 2                 | 2           | 2                  | 0                       |
| Sergeant                           | 5           | 5           | 5                 | 5                 | 5           | 6                  | 1                       |
| <b>Police/Animal Control Total</b> | <b>52</b>   | <b>52</b>   | <b>51</b>         | <b>51</b>         | <b>51</b>   | <b>51</b>          | <b>0</b>                |
| <b>Public Works</b>                |             |             |                   |                   |             |                    |                         |
| <b>Parks</b>                       |             |             |                   |                   |             |                    |                         |
| Admin. Secretary                   | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Field Crew                         | 11          | 11          | 10                | 10                | 9           | 9                  | -1                      |
| Maintenance Supervisor             | 1           | 1           | 1                 | 1                 | 0           | 0                  | -1                      |
| Maintenance Technician             | 2           | 2           | 2                 | 2                 | 3           | 3                  | 1                       |
| Parks & Rec Director               | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Parks Supervisor                   | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Receptionist (PT)                  | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| <b>Parks Total</b>                 | <b>18</b>   | <b>18</b>   | <b>14</b>         | <b>14</b>         | <b>13</b>   | <b>13</b>          | <b>-1</b>               |
| <b>Service Center</b>              |             |             |                   |                   |             |                    |                         |
| Admin. Assistant                   | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| Admin. Secretary                   | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Mechanic                           | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Service Center Total</b>        | <b>2</b>    | <b>2</b>    | <b>2</b>          | <b>2</b>          | <b>2</b>    | <b>2</b>           | <b>0</b>                |
| <b>Streets/Drainage</b>            |             |             |                   |                   |             |                    |                         |
| Crew leader                        | 0           | 0           | 2                 | 2                 | 2           | 2                  | 0                       |
| Equipment Operator                 | 4           | 4           | 2                 | 2                 | 2           | 2                  | 0                       |
| Field Crew                         | 9           | 9           | 9                 | 9                 | 9           | 9                  | 0                       |
| Public Works Director              | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| Street Director                    | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Superintendent                     | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| Supervisor                         | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Technician                         | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| <b>Streets/Drainage Total</b>      | <b>16</b>   | <b>16</b>   | <b>15</b>         | <b>15</b>         | <b>15</b>   | <b>15</b>          | <b>0</b>                |
| <b>Public Works Total</b>          | <b>36</b>   | <b>36</b>   | <b>31</b>         | <b>31</b>         | <b>30</b>   | <b>30</b>          | <b>-1</b>               |

Handwritten notes: 14, 8, 2, 15, 8, 2, 15

**Position Count**

| Fund/Department/Title                          | FY2018-2019 | FY2019-2020 | FY2020-2021       | FY2020-2021       | FY2020-2021 | FY2021-2022        | Increase/<br>(Decrease) |
|--|-------------|-------------|-------------------|-------------------|-------------|--------------------|-------------------------|
|  | Actual      | Actual      | Adopted<br>Budget | Current<br>Budget | Estimate    | Proposed<br>Budget |                         |
| <b>Culture, Recreation &amp; Tourism</b>       |             |             |                   |                   |             |                    |                         |
| <b>Museum</b>                                  |             |             |                   |                   |             |                    |                         |
| Museum Manager                                 | 1           | 1           | 0                 | 0                 | 0           | 0                  | 0                       |
| Admin. Secretary                               | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| Museum Coordinator                             | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| Destinations Director                          | 0           | 0           | 1                 | 1                 | 1           | 1                  | 0                       |
| Attendant (PT)                                 | 2           | 2           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Museum Total</b>                            | <b>3</b>    | <b>3</b>    | <b>4</b>          | <b>4</b>          | <b>4</b>    | <b>4</b>           | <b>0</b>                |
| <b>Recreation</b>                              |             |             |                   |                   |             |                    |                         |
| Recreation Supervisor                          | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Lifeguards                                     | 22          | 22          | 16                | 16                | 16          | 16                 | 0                       |
| Attendant (PT)                                 | 2           | 2           | 2                 | 2                 | 2           | 2                  | 0                       |
| Attendant                                      | 2           | 2           | 2                 | 2                 | 2           | 2                  | 0                       |
| Program Coordinator                            | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| <b>Recreation Total</b>                        | <b>28</b>   | <b>28</b>   | <b>22</b>         | <b>22</b>         | <b>22</b>   | <b>22</b>          | <b>0</b>                |
| <b>Culture, Recreation &amp; Tourism Total</b> | <b>31</b>   | <b>31</b>   | <b>26</b>         | <b>26</b>         | <b>26</b>   | <b>26</b>          | <b>0</b>                |
| <b>General Fund Total</b>                      | <b>170</b>  | <b>174</b>  | <b>164</b>        | <b>164</b>        | <b>163</b>  | <b>163.5</b>       | <b>-0.5</b>             |
| <b>Utility Fund</b>                            |             |             |                   |                   |             |                    |                         |
| <b>Water &amp; Sewer</b>                       |             |             |                   |                   |             |                    |                         |
| Billing Manager                                | 1           | 1           | 1                 | 1                 | 1           | 1                  | 0                       |
| Utility Clerk                                  | 1           | 1           | 1                 | 1                 | 1           | 1.5                | 0.5                     |
| <b>Water &amp; Sewer Total</b>                 | <b>2</b>    | <b>2</b>    | <b>2</b>          | <b>2</b>          | <b>2</b>    | <b>2.5</b>         | <b>0.5</b>              |
| <b>Utility Fund Total</b>                      | <b>2</b>    | <b>2</b>    | <b>2</b>          | <b>2</b>          | <b>2</b>    | <b>2.5</b>         | <b>0.5</b>              |
| <b>Grand Total</b>                             | <b>172</b>  | <b>176</b>  | <b>166</b>        | <b>166</b>        | <b>165</b>  | <b>166</b>         | <b>0</b>                |

# Appendix



## GLOSSARY OF TERMS

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

## GLOSSARY OF TERMS (Cont.)

- 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.
- 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.
- 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.

## GLOSSARY OF TERMS (Cont.)

**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.

**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  
FY2021-2022**

| Department/Position                   | Minimum | Maximum |
|---------------------------------------|---------|---------|
| <b>Administration</b>                 |         |         |
| Accounting Specialist                 | 45,650  | 63,910  |
| Assistant City Manager                | 112,000 | 156,800 |
| City Manager                          | 160,000 | 224,000 |
| City Secretary                        | 54,101  | 75,741  |
| Finance Administrator                 | 60,000  | 84,000  |
| Finance Director                      | 89,638  | 125,493 |
| GIS Tech/Special Projects Coordinator | 58,933  | 82,507  |
| HR Specialist                         | 36,412  | 50,977  |
| Human Resources Director              | 63,823  | 89,352  |
| Receptionist                          | 30,285  | 42,399  |
| <b>Building</b>                       |         |         |
| Building Inspector                    | 42,594  | 59,631  |
| Building Official/Director            | 74,342  | 104,079 |
| Permit Coordinator                    | 33,415  | 46,781  |
| <b>Code Enforcement</b>               |         |         |
| Code Officer                          | 38,853  | 54,394  |
| Code Officer Supervisor               | 46,853  | 65,594  |
| <b>Economic Development</b>           |         |         |
| Director of Economic Development      | 85,050  | 119,070 |
| <b>Fire</b>                           |         |         |
| Fire Lieutenant                       | 55,356  | 83,034  |
| Fire Captain                          | 63,844  | 95,767  |
| Fire Chief                            | 101,271 | 151,907 |
| Fire Deputy Chief - EMS Director      | 66,235  | 99,353  |
| Fire Deputy Chief - Fire Marshal      | 66,235  | 99,353  |
| Firefighter                           | 46,145  | 69,217  |
| <b>Golf Course</b>                    |         |         |
| Golf Course Coordinator               | 33,415  | 46,781  |
| Golf Course Director                  | 65,000  | 91,000  |
| Groundkeeper/Range Attendant          | 30,285  | 42,399  |
| Mechanic                              | 37,877  | 53,028  |
| Range Attendant P/T                   | 9,322   | 13,050  |
| <b>Historical Museum</b>              |         |         |
| Museum Coordinator                    | 33,415  | 46,781  |
| <b>Municipal Court</b>                |         |         |
| Court Clerk                           | 31,366  | 43,913  |
| Court Supervisor                      | 39,679  | 55,550  |
| <b>Parks</b>                          |         |         |
| Parks Supervisor                      | 49,375  | 69,125  |
| Technician                            | 33,012  | 46,217  |

**City of Freeport Pay Scale Matrix  
FY2021-2022**

| <b>Department/Position</b>    | <b>Minimum</b> | <b>Maximum</b> |
|-------------------------------|----------------|----------------|
| <b>Police</b>                 |                |                |
| Animal Control Officer        | 30,285         | 45,427         |
| Dispatcher                    | 33,761         | 50,641         |
| Jailer                        | 32,142         | 48,213         |
| Police Captain                | 72,600         | 108,900        |
| Police Chief                  | 101,271        | 151,907        |
| Police Corporal               | 51,209         | 76,813         |
| Police Lieutenant             | 63,844         | 95,767         |
| Police Officer                | 46,145         | 69,217         |
| Police Sergeant               | 55,356         | 83,034         |
| Records/CID Clerk             | 36,464         | 54,697         |
| TCO Supervisor-Dispatch       | 40,741         | 61,111         |
| <b>Recreation</b>             |                |                |
| Rec Attendant P/T             | 9,322          | 13,050         |
| Rec Program Coordinator       | 33,415         | 46,781         |
| Recreation Center Supervisor  | 48,358         | 67,701         |
| <b>Service Center</b>         |                |                |
| Mechanic                      | 45,665         | 63,930         |
| <b>Streets</b>                |                |                |
| Director of Public Works      | 85,050         | 119,070        |
| Equipment Operator/Technician | 36,400         | 50,960         |
| Mechanic Helper               | 29,120         | 40,768         |
| Streets Supervisor            | 49,375         | 69,125         |
| <b>Water</b>                  |                |                |
| Utility Clerk                 | 31,366         | 43,913         |
| Water Bill Manager            | 38,189         | 53,464         |
| <b>Multiple Departments</b>   |                |                |
| Administrative Assistant      | 40,000         | 56,000         |
| Administrative Secretary      | 35,315         | 52,972         |
| Clerk/ Rec Att                | 30,285         | 42,399         |
| Crew Leader                   | 36,639         | 51,295         |
| Field Crew                    | 30,285         | 42,399         |
| Lead Supervisor               | 61,785         | 86,498         |
| Secretary                     | 30,285         | 42,399         |

**ORDINANCE**

**AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, APPROVING AND ADOPTING THE ANNUAL GOVERNMENTAL FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING SEPTEMBER 30, 2022; APPROVING ITEMIZED REVENUE AND EXPENDITURE DISBURSEMENTS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS SET FORTH IN SUCH BUDGET; AUTHORIZING TRANSFERS; MAKING APPROPRIATIONS; PROVIDING A SEVERANCE CLAUSE AND REPEALER 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 August 2, 2021, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2022 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 7, 2021, 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, in accordance with law, posted the proposed Budget on its internet website and made the same available for inspection by any person, and held public hearings regarding the proposed Budget as required by the City Charter, and provided notice of such public hearings, and during several public hearings on the Budget, all interested persons were given the opportunity to be heard for or against any item contained in said Budget, and all said persons were heard, after which each of said public hearing was closed; 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.

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

Section 1. The facts contained in the preamble of this ordinance above 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 2021-2022" 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, to post this approved Budget on the City's internet website, and to make such approved budget available for public inspection by any interested persons.

Section 3. The FY2021-2022 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 "undesigned" 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 2020-2021 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2020-2021 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2021-2022 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2021-2022 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2020-2021. 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.

**Section 9.**

On the following motion by Brimage and seconded by Pena, the above and foregoing ordinance was passed and approved by roll call vote as follows:

Councilmember Ward A – Jeff Pena

voted in favor of the motion      \_\_\_ voted against the motion

Councilmember Ward B – Jerry Cain

\_\_\_ voted in favor of the motion       voted against the motion

Councilmember Ward C – Mario Muraira

voted in favor of the motion      \_\_\_ voted against the motion

Councilmember Ward D – Troy Brimage

voted in favor of the motion      \_\_\_ voted against the motion

Mayor - Brooks Bass

voted in favor of the motion      \_\_\_ voted against the motion

4 voted in favor of the motion


1 voted against the motion

\_\_\_ were absent

Motion Passed

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, 2021 and ending September 30, 2022.

PASSED AND ADOPTED this 7 day of September 2021.

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

ATTEST

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

APPROVED AS TO FORM AND CONTENT:

  
\_\_\_\_\_  
Chris Duncan, City Attorney

**EXHIBIT "A"**  
**City of Freeport FY2021-2022 Adopted Budget**

| Fund                        | FY2021-2022<br>Proposed<br>Budget | Adjustments   | FY2021-2022<br>Adopted<br>Budget |
|-----------------------------|-----------------------------------|---------------|----------------------------------|
| <b>General Fund</b>         |                                   |               |                                  |
| Administration              | 1,900,908                         | -             | 1,900,908                        |
| Municipal Court             | 239,074                           | -             | 239,074                          |
| Police/Animal Control       | 4,979,157                         | -             | 4,979,157                        |
| Fire/Emergency Management   | 1,401,566                         | -             | 1,401,566                        |
| EMS                         | 927,740                           | -             | 927,740                          |
| Streets/Drainage            | 1,431,147                         | -             | 1,431,147                        |
| Service Center              | 224,033                           | -             | 224,033                          |
| Beach Maintenance           | 21,500                            | -             | 21,500                           |
| Garbage                     | 931,000                           | -             | 931,000                          |
| Building                    | 358,099                           | -             | 358,099                          |
| Code Enforcement            | 420,845                           | -             | 420,845                          |
| Library                     | 42,500                            | -             | 42,500                           |
| Parks                       | 1,281,966                         | -             | 1,281,966                        |
| Recreation                  | 620,027                           | -             | 620,027                          |
| Sr. Citizen's Commission    | 10,250                            | -             | 10,250                           |
| Golf Course                 | 1,172,103                         | -             | 1,172,103                        |
| Historical Museum           | 427,491                           | -             | 427,491                          |
| Emergency Management        | -                                 | -             | -                                |
| <b>General Fund Total</b>   | <b>16,399,407</b>                 | <b>-</b>      | <b>16,399,407</b>                |
| <b>Water/Sewer Fund</b>     | <b>5,898,913</b>                  | <b>-</b>      | <b>5,898,913</b>                 |
| <b>Other Funds</b>          |                                   |               |                                  |
| Capital Debt Service        | 800,522                           | -             | 800,522                          |
| Court Security              | 23,400                            | -             | 23,400                           |
| Court Technology            | 11,400                            | -             | 11,400                           |
| Hotel/Motel                 | 30,250                            | -             | 30,250                           |
| TIRZ                        | -                                 | -             | -                                |
| State Narcotics             | 15,000                            | -             | 15,000                           |
| Facilities CIP              | 1,508,750                         | 11,665        | 1,520,415                        |
| Vehicle & Equipment Fund    | 1,361,400                         | -             | 1,361,400                        |
| Streets & Drainage CIP      | 425,000                           | -             | 425,000                          |
| Information Technology Fund | 122,000                           | -             | 122,000                          |
| 2020 Cert of Obligation     | 2,823,000                         | -             | 2,823,000                        |
| 2021 Cert of Bond Fund      | 3,000,000                         | -             | 3,000,000                        |
| <b>Other Funds Total</b>    | <b>10,120,722</b>                 | <b>11,665</b> | <b>10,132,387</b>                |
| <b>Total Expenditures</b>   | <b>32,419,042</b>                 | <b>11,665</b> | <b>32,430,707</b>                |
| <b>Transfers</b>            | <b>4,198,848</b>                  | <b>11,665</b> | <b>4,204,513</b>                 |
| <b>Grand Total Budget</b>   | <b>36,611,890</b>                 | <b>23,330</b> | <b>36,635,220</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 2021-2638**

**AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2021 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 **\$0.103309** for debt service and a tax rate of **\$0.496691** 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 2020 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 2020 tax year on the 21st day of July, 2021.
- (2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being \$0.579024, \$0.610832, and \$0.673337, respectively, per \$100.00 valuation.
- (3) On the 16th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of \$0.61 per \$100.00 valuation for the 2021 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 2021-2022 fiscal year.

- (5) On the 1st day of September, 2021 a Notice of 2021 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 \$0.103309 the tax year 2021.

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 \$0.496691 for the tax year 2021

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.29% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY - \$20.92, Ten and Eighty-four/100 Dollars.**

Section 5. Internet Website

The City Secretary shall cause the following to be included on the homepage of the City website:

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.29 AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -20.92.**

**Section 6. Tax Levy; Assessment and Collection**

Ad valorem taxes for the tax year 2021 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 \$0.60 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.

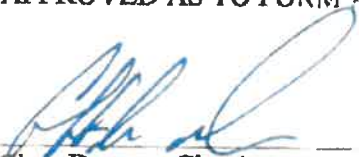
**PASSED AND ADOPTED** this 7 day of September, 2021.

  
\_\_\_\_\_  
Brooks Bass, Mayor  
City of Freeport, Texas

ATTEST

  
\_\_\_\_\_  
Betty Wells, City Secretary  
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT

  
\_\_\_\_\_  
Chris Duncan, City Attorney  
City of Freeport, Texas

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**CITY OF FREEPORT**

|  |                  |
|--|------------------|
| <b>M&amp;O Tax Increase in Current Year</b>  |                  |
| 1. Last year's taxable value, adjusted for court-ordered reductions.<br>Enter Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$521,068,717    |
| 2. Last year's M&O tax rate.<br>Enter Line 28 of the Voter-Approval Tax Rate Worksheet.  | \$0.517532/\$100 |
| 3. M&O taxes refunded for years preceding tax year 2020.<br>Enter Line 31A of the Voter-Approval Tax Rate Worksheet.           | \$8,954          |
| 4. Last year's M&O taxes paid into TIF.<br>Enter Line 31B of the Voter-Approval Tax Rate Worksheet.                            | \$26,891         |
| 5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.    | \$2,678,760      |
| 6. This year's total taxable value. Enter line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                            | \$627,605,789    |
| 7. This year's proposed M&O tax rate<br>Enter the proposed M&O tax rate approved by the Governing Body.                        | \$0.506691/\$100 |
| 8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.   | \$3,180,022      |
| 9. M&O Tax Increase (Decrease).<br>Subtract line 5 from line 8.  | \$501,262        |
| <b>Comparison of Total Tax Rates</b>   |                  |
| 10. No-New-Revenue Total Tax Rate.   | \$0.579024/\$100 |
| 11. This year's proposed total tax rate.   | \$0.610000/\$100 |
| 12. This year's rate minus no-new-revenue rate. Subtract line 10 from line 11.   | \$0.030976       |
| 13. Percentage change in total tax rate. Divide Line 12 by line 10.  | 5.35%            |
| <b>Comparison of M&amp;O Tax Rates</b>   |                  |
| 14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.                                       | \$0.490361/\$100 |
| 15. This year's proposed M&O tax rate.   | \$0.506691/\$100 |
| 16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.   | \$0.016330       |
| 17. Percentage change in M&O tax rate. Divide line 16 by line 14.  | 3.33%            |
| <b>Raised M&amp;O Taxes on a \$100,000 Home</b>  |                  |
| 18. This year's taxable value on a \$100,000 home.   | \$100,000        |
| 19. Last year's M&O tax rate.  | \$0.517532/\$100 |
| 20. This year's proposed M&O tax rate.   | \$0.506691/\$100 |
| 21. This year's raised M&O taxes.<br>Subtract line 19 from line 20 and multiply result by line 18.                             | \$-10.84         |

# EDC Budget

|   | Budget         | 1-12 PROPOSED  |                |                |                |                  |                 |
|---|----------------|----------------|----------------|----------------|----------------|------------------|-----------------|
| <b>REVENUE</b>                                |                |                |                |                |                |                  |                 |
| Sales Tax 30-318-300                          | 1,072,577      | 1,067,322      | 958,618        | 1,200,000      | 1,070,000      | 1,200,000        | 130,000         |
| Interest Income 30-360-100                    | -              | -              | -              | 120            | 120            | -                | -               |
| Miscellaneous 30-300-101                      | 4,476          | 2,503          | -              | -              | -              | -                | -               |
| Sale of Property                              | -              | 8,500          | -              | -              | -              | -                | -               |
| <b>EXPENDITURES</b>                           |                |                |                |                |                |                  |                 |
| <b>Salaries and Benefits</b>                  |                |                |                |                |                |                  |                 |
| Salaries 30-407-100                           | 51,178         | 67,238         | 93,150         | 93,150         | 147,070        | 147,070          |                 |
| Education Pay 30-407-105                      | -              | 981            | 1,500          | 1,500          | 3,000          | 3,000            |                 |
| Longevity 30-407-175                          | 192            | 180            | -              | 68             | 60             | 60               |                 |
| Auto Allowance 30-407-180                     | -              | 2,308          | 6,000          | 3,600          | 6,000          | 6,000            |                 |
| Cell Phone Allowance 30-407-181               | -              | 250            | 600            | 600            | 1,200          | 1,200            |                 |
| Overtime 30-407-190                           | -              | -              | -              | -              | 1,000          | 1,000            |                 |
| FICA & Medicare 30-407-201                    | 4,179          | 5,155          | 6,775          | 7,500          | 12,112         | 12,112           |                 |
| Group Insurance 30-407-210                    | 17,449         | 7,794          | 11,901         | 9,800          | 22,198         | 22,198           |                 |
| TMRS 30-407-230                               | 8,213          | 10,299         | 13,942         | 14,000         | 22,839         | 22,839           |                 |
| Workmen's Comp 30-407-230                     | -              | 159            | -              | 270            | 125            | 125              |                 |
| Unemployment 30-407-291                       | -              | -              | -              | 120            | 175            | 175              |                 |
| <b>Subtotal Salaries and Benefits</b>         | <b>81,211</b>  | <b>94,364</b>  | <b>133,868</b> | <b>130,608</b> | <b>215,779</b> | <b>215,779</b>   | <b>(0)</b>      |
| <b>Supplies</b>                               |                |                |                |                |                |                  |                 |
| Office- Computer Supplies 30-407-310          | 2,811          | 2,436          | 442            | 2,000          | 3,500          | 3,500            |                 |
| Postage-Shipping 30-407-311                   | 50             | -              | 46             | 200            | 200            | 200              |                 |
| Books, Publications, Subscriptions 30-407-312 | -              | 197            | (101)          | 3,000          | 2,000          | 2,000            |                 |
| Printing & reproduction 30-407-313            | 505            | -              | -              | 500            | 500            | 500              |                 |
| Furniture and Fixtures 30-407-351             | -              | 179            | -              | 1,000          | 500            | 500              |                 |
| Other Supplies 30-407-399                     | -              | 757            | 583            | 800            | 800            | 800              |                 |
| <b>Subtotal Supplies</b>                      | <b>3,366</b>   | <b>3,569</b>   | <b>970</b>     | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>     | <b>0</b>        |
| <b>Services</b>                               |                |                |                |                |                |                  |                 |
| Water 30-407-411                              | -              | -              | -              | 300            | 300            | 300              |                 |
| Professional Services NOS 30-407-413          | 13,350         | 57,956         | 79,827         | 297,000        | 298,250        | 0                | (298,250)       |
| Bank Services 30-407-414                      | 300            | 63             | -              | 100            | 100            | 100              |                 |
| Professional Services, Auditor                | -              | -              | -              | 4,000          | 4,000          | 4,000            |                 |
| Professional Services, Legal 30-407-414       | 26,639         | 41,583         | 34,838         | 30,000         | 30,000         | 30,000           |                 |
| Advertising 30-407-430                        | -              | 35,100         | 65,000         | 65,000         | 87,900         | 50,000           | (37,900)        |
| Marketing 30-407-431                          | 6,443          | 2,500          | 5,000          | 20,000         | 20,000         | 100,000          | 80,000          |
| Cash on Hand Projects 30-407-431              | -              | 24,969         | 2,310          | 267,500        | 300,500        | 1,325,000        | 824,500         |
| Electricity 30-407-440                        | 1,027          | -              | -              | 2,000          | 2,000          | 2,000            |                 |
| Other Services 30-407-499                     | 47,969         | 1,300          | 10,000         | 43,075         | 38,000         | 0                | (38,000)        |
| <b>Subtotal Services</b>                      | <b>95,728</b>  | <b>163,471</b> | <b>196,975</b> | <b>728,975</b> | <b>781,050</b> | <b>1,311,400</b> | <b>530,350</b>  |
| <b>Miscellaneous</b>                          |                |                |                |                |                |                  |                 |
| Seminars, Dues, Travel 30-407-602             | 610            | 12,737         | 8,928          | 27,000         | 24,860         | 11,360           | (13,500)        |
| Insurance, property 30-407-628                | -              | -              | 218            | -              | -              | -                |                 |
| Other Sundry 30-407-699                       | 18,710         | 100            | 1,500          | 1,000          | 1,000          | 1,000            |                 |
| <b>Subtotal Miscellaneous</b>                 | <b>19,320</b>  | <b>12,837</b>  | <b>10,646</b>  | <b>28,000</b>  | <b>25,860</b>  | <b>12,360</b>    | <b>(13,500)</b> |
| <b>Debt Service</b>                           |                |                |                |                |                |                  |                 |
| Principal 30-407-700                          | 838,363        | 277,849        | 774,277        | 160,000        | -              | -                |                 |
| Interest Expense 30-407-710                   | 64,406         | 34,755         | 4,118          | 65,000         | -              | -                |                 |
| <b>Total Debt Service 30-407-</b>             |                |                |                |                |                | 600,000          |                 |
| Due to City 30-700-090                        | -              | -              | 50,000         | 50,000         | 150,000        | 150,000          |                 |
| <b>Subtotal Debt Service</b>                  | <b>902,769</b> | <b>312,604</b> | <b>828,395</b> | <b>275,000</b> | <b>150,000</b> | <b>750,000</b>   | <b>600,000</b>  |
| <b>Capital Outlay</b>                         |                |                |                |                |                |                  |                 |

|                                      |                 |                |                  |                |                  |                    |
|--------------------------------------|-----------------|----------------|------------------|----------------|------------------|--------------------|
| Capital Outlay                       | -               | -              | -                | -              |                  |                    |
| <b>Subtotal Capital Outlay</b>       | -               | -              | -                | -              |                  |                    |
| <b>NET REVENUE LESS EXPENDITURES</b> | <b>(25,341)</b> | <b>491,481</b> | <b>(212,236)</b> | <b>30,037</b>  | <b>(110,069)</b> | <b>(1,097,039)</b> |
| <b>BEGINNING FUND BALANCE</b>        | <b>263,701</b>  | <b>238,360</b> | <b>729,840</b>   | <b>729,840</b> | <b>517,605</b>   | <b>1,535,000</b>   |

**RECAP**

|              |                  |
|--------------|------------------|
| REVENUE      | 1,200,000        |
| CASH ON HAND | 1,535,000        |
|              | <u>2,735,000</u> |

**EXPENSES**

|          |                  |
|----------|------------------|
| PROJECTS | 1,875,000        |
| OTHER    | 422,039          |
|          | <u>2,297,039</u> |

REMAINING RESERVES 437,961  
1.69 Years of Reserves to Pay All Fixed Costs

TOTAL ANNUAL FIXED COSTS 259,679  
(Salaries, Utilities, Supplies etc)