THE CITY OF FREEPORT
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Jerry Cain
Mayor

Lance Petty
City Manager

Finance, Court & Water Departments

Title: Monthly Report for January 2025

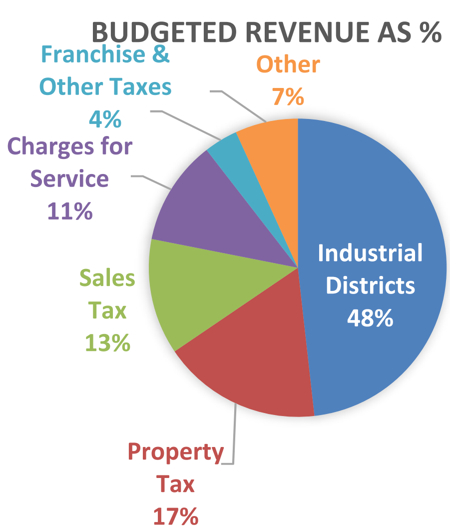
Date: February 12, 2025

From: Ashlee Hurst, Finance Director

Budget vs. Actuals for January

Major Revenue Summary:

	Current Budget	Actual FYTD	% Budget Received
Industrial Districts	9,389,300	399,645	4%
Property Tax	3,370,000	1,878,113	56%
Sales Tax	2,450,000	395,042	16%
Charges for Service	2,224,200	795,107	36%
Franchise & Other Taxes	715,000	122,825	17%
Miscellaneous Income	215,000	321,401	149%
Fines & Forfeits	222,600	78,023	35%
Lease Income	175,765	27,315	16%
Intergovernmental	152,000	36,482	24%
License and Permits	262,800	58,738	22%
Interest Earnings	300,000	107,476	36%
Grand Total	**19,476,665**	**4,220,166**	**22%**



Industrial District Revenue

Brazosport IDA and Freeport IDA payments are due in December and July. The Freeport LNG IDA payment is due in March.

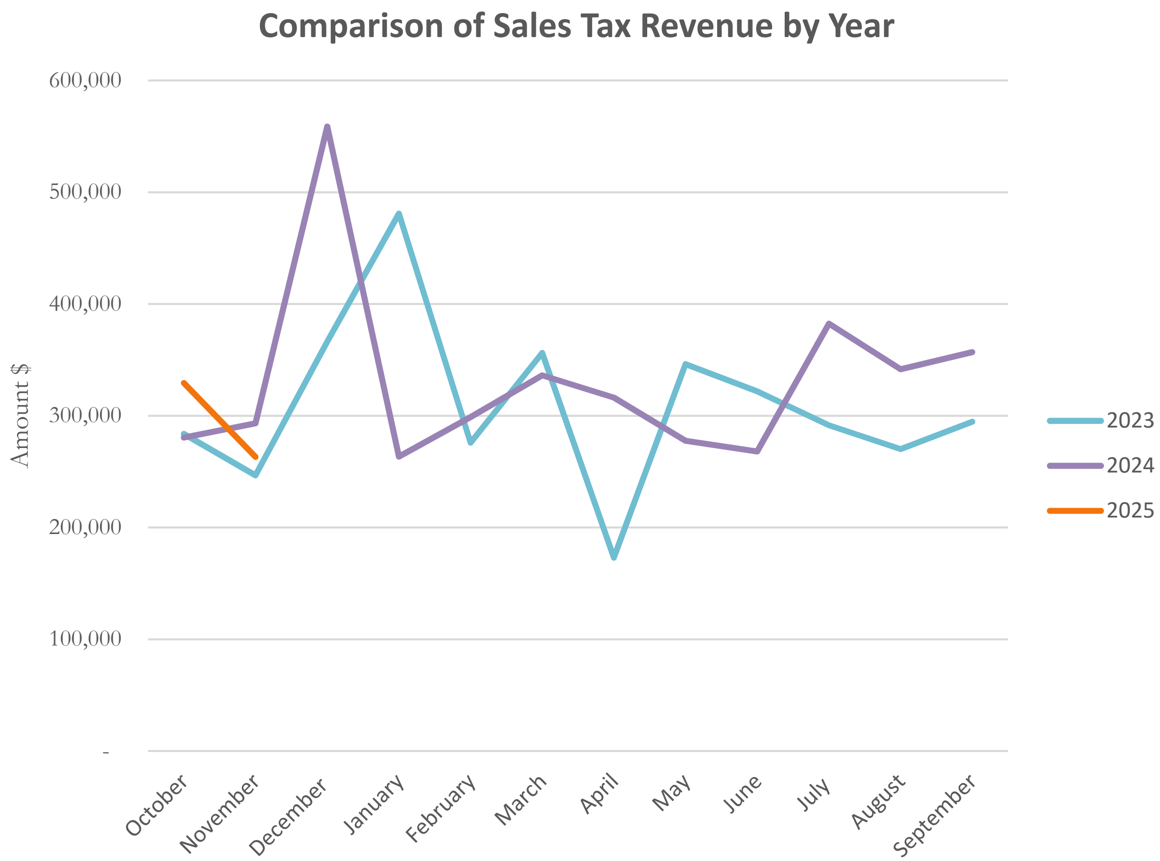
Industrial Districts	Current Budget	YTD Actuals	% Budget Received
Brazosport IDA	5,814,300.00	-	0%
Freeport IDC	1,575,000.00	399,645.00	25%
Freeport LNG IDA	2,000,000.00	-	0%
Grand Total	**9,389,300.00**	**399,645.00**	**25%**

Property Tax Revenue

Property Tax	Current Budget	YTD Actuals	% Budget Received
Current Year	(3,250,000.00)	(1,823,445.39)	56%
P & I Current Year	(25,000.00)	0.85	0%
P & I Prior Years	(25,000.00)	(13,750.10)	55%
Prior Years	(70,000.00)	(40,918.31)	58%
Grand Total	**(3,370,000.00)**	**(1,878,112.95)**	**56%**

Sales Tax

Month	City Budget	City Actual	City % Over/(Under)	City FYTD
October	188,166	227,787	21.1%	227,787
November	212,315	237,933	12.1%	465,720
December	201,044	219,550	9.2%	685,270
January	170,879	175,492	2.7%	860,762
February	247,140			
March	190,941			
April	182,415			
May	236,683			
June	201,377			
July	183,520			
August	233,640			
September	201,881			
Total	**2,450,000**	**860,762**		



Summary of Budget vs. Actuals by Fund

Row Labels	Current Budget	Actuals FYTD	Budget to Actuals
2020 CO Bond			
Revenue	-	(16,920.78)	16,920.78
2020 CO Bond Total	**-**	**(16,920.78)**	**16,920.78**
2021 CO Bond			
Revenue	-	(48,410.19)	48,410.19
Water/Sewer	2,071,996.00	47,436.19	2,024,559.81
2021 CO Bond Total	**2,071,996.00**	**(974.00)**	**2,072,970.00**
Capital Debt Service			
Revenue	(526,650.00)	(294,669.00)	(231,981.00)
Capital Debt Service Total	**(526,650.00)**	**(294,669.00)**	**(231,981.00)**
City-EDC Projct Fund			

Revenue	(25,665.00)	(20,055.41)	(5,609.59)
City-EDC Projct Fund Total	**(25,665.00)**	**(20,055.41)**	**(5,609.59)**
Court Security			
Revenue	(7,500.00)	(4,414.99)	(3,085.01)
Court Security Total	**(7,500.00)**	**(4,414.99)**	**(3,085.01)**
Court Technology			
Revenue	(8,000.00)	(2,874.18)	(5,125.82)
Court Technology Total	**(8,000.00)**	**(2,874.18)**	**(5,125.82)**
Facilities & Grounds CIP			
Fire Department	-	43,895.00	(43,895.00)
Golf Course	-	3,592.00	(3,592.00)
Parks	-	11,206.74	(11,206.74)
Police Department	-	2,737.48	(2,737.48)
Revenue	(1,500.00)	(38,369.04)	36,869.04
Facilities & Grounds CIP Total	**(1,500.00)**	**23,062.18**	**(24,562.18)**
General Fund			
Administration	2,092,359.00	677,338.78	1,415,020.22
Beach Maintenance	10,000.00	451.10	9,548.90
Building	478,502.00	178,579.09	299,922.91
Code Enforcement	356,227.00	98,415.88	257,811.12
EDC	-	6.90	(6.90)
Emergency Management	-	950.00	(950.00)
EMS	1,152,227.00	357,857.16	794,369.84
Fire Department	1,727,303.00	689,625.86	1,037,677.14
Garbage	775,000.00	229,855.74	545,144.26

Golf Course	1,324,854.00	385,331.50	939,522.50
Historical Museum	343,230.00	85,819.73	257,410.27
IT	493,268.00	217,337.72	275,930.28
Library	51,850.00	12,787.47	39,062.53
Main Street	72,525.00	7,814.95	64,710.05
Municipal Court	260,830.00	75,271.90	185,558.10
Parks	1,316,140.00	478,820.16	837,319.84
Police Department	6,086,942.00	1,811,906.60	4,275,035.40
Recreation	525,869.00	87,953.58	437,915.42
Revenue	(19,476,665.00)	(4,220,166.39)	(15,256,498.61)
Service Center	214,666.00	86,409.93	128,256.07
Sr. Citizen's Commission	17,500.00	3,810.35	13,689.65
Streets/Drainage	1,456,208.00	503,371.27	952,836.73
General Fund Total	**(721,165.00)**	**1,769,549.28**	**(2,490,714.28)**
Hotel Motel Tax			
Hotel/Motel	25,000.00	12,000.00	13,000.00
Revenue	(32,500.00)	(5,105.13)	(27,394.87)
Hotel Motel Tax Total	**(7,500.00)**	**6,894.87**	**(14,394.87)**
Hurricane Harvey			
Fire Department	-	16,778.84	(16,778.84)
Golf Course	-	4,001.64	(4,001.64)
Parks	-	85,335.00	(85,335.00)
Police Department	-	1,020.00	(1,020.00)
Recreation	-	124,358.57	(124,358.57)

Streets/Drainage	-	16,736.87	(16,736.87)
Hurricane Harvey Total	**-**	**248,230.92**	**(248,230.92)**
Marina Operations			
Revenue	-	(13.10)	13.10
Marina Operations Total	**-**	**(13.10)**	**13.10**
Projects Fund (Port)			
Parks	-	98,500.00	(98,500.00)
Recreation	-	208,800.00	(208,800.00)
Revenue	(1,870,000.00)	(101,902.81)	(1,768,097.19)
Water/Sewer	-	266,840.46	(266,840.46)
Projects Fund (Port) Total	**(1,870,000.00)**	**472,237.65**	**(2,342,237.65)**
State Narcotics/Chap 59			
Police Department	21,000.00	617.50	20,382.50
Revenue	(1,500.00)	(2,216.95)	716.95
State Narcotics/Chap 59 Total	**19,500.00**	**(1,599.45)**	**21,099.45**
Street & Drainage			
Revenue	(20,000.00)	(42,843.26)	22,843.26
Streets/Drainage	-	97,902.58	(97,902.58)
Street & Drainage Total	**(20,000.00)**	**55,059.32**	**(75,059.32)**
Vehicle & Equipment			
Administration	16,415.00	14,626.00	1,789.00
Fire Department	15,000.00	16,116.00	(1,116.00)
Golf Course	38,000.00	-	38,000.00
IT	60,250.00	39,893.20	20,356.80
Parks	36,000.00	-	36,000.00

Police Department	46,000.00	2,150.34	43,849.66
Streets/Drainage	-	37,326.20	(37,326.20)
Vehicle & Equipment Total	**211,665.00**	**110,111.74**	**101,553.26**
Water & Sewer			
Revenue	(7,950,000.00)	(2,447,624.22)	(5,502,375.78)
Water/Sewer	7,621,078.00	2,893,726.77	4,727,351.23
Water & Sewer Total	**(328,922.00)**	**446,102.55**	**(775,024.55)**

General Fund Balance Sheet

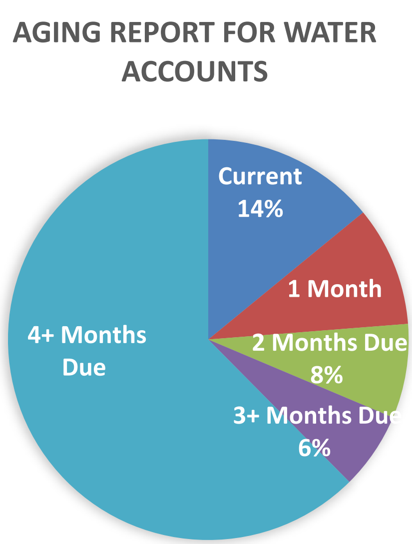
Assets	
Cash	7,629,081
Due From Other Funds	(1,445)
Receivables	1,172,627
Total Assets	8,800,263

Deferred Revenue	
Deferred Revenue	(1,758,079)
Due to Other Funds	(109,755)
Payables	(252,057)
Total Liabilities	(2,119,892)
Revenue Less Expenditures	1,769,549
Beginning Fund Balance	8,449,583
Total Liabilities & Fund Balance/Equity	8,099,241

Utilities

Billed	Water	Sewer	Total FYTD
Agricultural	$74	$0	$74
Apartments	97,003	80,082	177,085
Church	1,969	1,477	3,446
City	26,027	3,280	29,308
Commercial	295,935	220,929	516,863
Industrial	202,205	(8,019)	194,186
Institutions	52	37	89
Residential	174,721	130,202	304,923
Schools	45,615	38,969	84,584
Vacation	395	300	695
Total Billed	**$843,996**	**$467,258**	**$1,311,254**
Last FYTD	**$1,593,326**	**$987,982**	**$2,581,308**
% Change	-47.0%	-52.7%	-49.2%

Consumption	Water	Sewer	Total FYD
Billed	59,283,070	35,000	59,318,070
Unbilled	35,061,650	0	35,061,650
Total Gallons	**94,344,720**	**35,000**	**94,379,720**
Last FYTD	**1,015,839,400**	**72,220,500**	**1,088,059,900**
% Change	-90.7%	-100.0%	-91.3%



Surfside submitted their payment agreement total and as of the time of this report, only $75,000 has been received towards their arrears. Their balance reflects in the 4+ months due piece in the above chart.

Municipal Court

Fiscal Year Total Through	Jan-23	Jan-24	Jan-25	% Change
Issued				
Citations	464	619	621	0.3%
Violations	531	718	723	0.7%
Total Issued	**995**	**1,337**	**1,344**	**0.5%**
Warrants				
Active Warrants	459	358	236	-34.1%
Total Fees/Fines Paid*	$76,39	$92,574	$137,860	48.9%

** Includes Regulatory, State & Other Agency Fees*

Ongoing Initiatives

Audit

The annual audit for Fiscal Year 2023-2024 is underway.

Budget, CIP and Long-Range Financial Plan

As focus has been on cleaning up 2023-2024, no budget amendments have been prepared for 2024-2025. Council has approved some items that will require a budget amendment.

Budget Software

Our financial data was onboarded into ClearGov, the new budgeting software. Budget processes and data review is underway. Soon training will begin for users within the City. After training is complete, we will go live and the software will be linked on our website for financial transparency.

Purchasing

A bid is being solicited for an Independent Legal Investigation into the contract with Covarrubias (RFP No. 2024-19). It will be advertised a total of 6 times before it closes on March 27, 2025. In total, this solicitation will be open for 90 days. It is also listed on our website.

A bid was solicited for general legal services (RFP No. 2025-01). It was advertised twice before it closed on January 30, 2025. It was also listed on our website. In total, this solicitation was open for 30 days. The City only received one response.

A bid was solicited for Heritage House Architectural and Design (RFP No. 2025-02). It was advertised twice before it closed on January 30, 2025. It was also listed on our website. In total, this solicitation was open for 30 days. The City received no responses.

Grant Administration

- Hurricane Beryl (FEMA): The City is still working weekly with FEMA to get the documentation prepared to get reimbursements submitted as projects are assigned and created.
- CDBG – GLO (Contract No. D213) Sewer Line Replacement: An extension was filed on this contract to extend the performance period until April 2025. Pay apps are still being prepared by the contractor for the City to pay. After the City pays, it is submitted to GLO for reimbursement. The total of this grant award is $5,991,541, including a City match of $59,915. GrantWorks is the grant administrator for this project. Freese and Nichols is the engineer of this project. The contractor is Texas Pride Utilities, LLC for this project.
- CDBG - GLO, (Contract No. D300) WWTP Renovations: This grant project is currently under construction. An extension was also granted for the performance period of this grant until April 2025. The total of this grant award is $6,051,988, including a City match of $60,520. This project has a budget overrun of roughly $7,750,000. The previous Finance Director budgeted that into the Approved 2024-2025 budget from multiple funds. GrantWorks is the grant administrator for this project. Freese and Nichols is the engineer of this project. Wharton-Smith is the contractor for this project.
- CDBG - GLO, (Contract No. E164) Water Improvements: This grant project is currently still in the engineer design phase. The total award of this grant is $1,837,967 with no City match. The grant period of performance end date is March 2026. GrantWorks is the grant administrator for this project. Freese and Nichols is the engineer for this project. No contractor will be selected until the project design is complete so a request for bids can be created for the scope of work.
- FEMA American Firefighters Grant (Contract No. 06616): This grant was awarded in August 2022 to provide reimbursement for firefighter training. The total award of the grant is $113,953, including a City match of $10,359. The period of performance ends in June 2025. The quarterly financial report was submitted in January.
- FEMA American Firefighters Grant (Contract No. 02061): This grant was awarded in August 2023 to provide reimbursement for new radios. The total award of the grant is $216,000, including a City match of $19,636. The period of performance ends in August 2025. The quarterly financial report was submitted in January.
- Office of the Governor (OOG) Radio Project: This grant was awarded in December 2024 to provide an expansion for dispatch radios. The total award for this grant is $144,233 with no City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.
- Office of the Governor (OOG) Bulletproof Shields: This grant was awarded in December 2024 to provide reimbursement for the purchase of bulletproof shields. The total award for this grant is $95,602 with no City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.

- Office of the Governor (OOG) Patrol Radio Upgrade: This grant was awarded in December 2024 to provide reimbursement for the patrol radios upgrade cost. The total award for this grant is $131,525 with no City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.
- GLO Beach Maintenance Program: The quarterly report for the months of September through November was submitted in January.
- CDBG-Brazoria County: The City was granted a grant for installation of insta-valves in October 2024 for a total of $220,000 with an $8,000 City match. The sizes and locations of the valves submitted in the City's application were incorrect. The City is waiting for guidance from Brazoria County on what needs to be done to get the contract revised with the correct locations and sizes.
- Texas Division of Emergency Management (TDEM) Lift Station #3 Generator: This mitigation program project was awarded in May 2023 for a total award of $40,000, including a City match of $4,000. The period of performance for this project ends in June 2025. The quarterly report was submitted in January. A request for reimbursement was submitted in January as well as the project comes close to completion.
- Texas Division of Emergency Management (TDEM) Lift Station #4 Generator: This mitigation program project was awarded in May 2023 for a total award of $40,000, including a City match of $4,000. The period of performance for this project ends in June 2025. The quarterly report was submitted in January. A request for reimbursement was submitted in January as well as the project comes close to completion.
- Texas Division of Emergency Management (TDEM) Lift Station #14 Generator: This mitigation program project was awarded in June 2023 for a total award of $40,000, including a City match of $4,000. The period of performance for this project ends in June 2025. The quarterly report was submitted in January. A request for reimbursement was submitted in January as well as the project comes close to completion.
- Texas Division of Emergency Management (TDEM) Service Center Generator: This mitigation program project was awarded in October 2024 for a total award of $200,000, including a City match of $20,000. The period of performance for this project ends in August 2025. The quarterly report was submitted in January.
- Texas Division of Emergency Management (TDEM) Recreation Center Generator: This mitigation program project was awarded in November 2024 for a total award of $200,000, including a City match of $20,000. The City elected to decline this grant award because Centerpoint donated a generator to this facility. The quarterly report was submitted in January.
- Texas Division of Emergency Management (TDEM) City Hall Generator: This mitigation program project was awarded in January 2025 for a total award of $425,000, including a City

match of $42,500. The period of performance for this project ends in August 2025. The quarterly report was submitted in January. A kickoff meeting was held in February.

- Texas Division of Emergency Management (TDEM) Riverplace Generator: This mitigation program project was awarded in January 2025 for a total award of $143,000, including a City match of $14,300. The period of performance for this project ends in August 2025. The quarterly report was submitted in January. A kickoff meeting was held in February.