THE CITY OF FREEPORT
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Jerry Cain
Mayor

Lance Petty
City Manager

Finance, Court & Water Departments

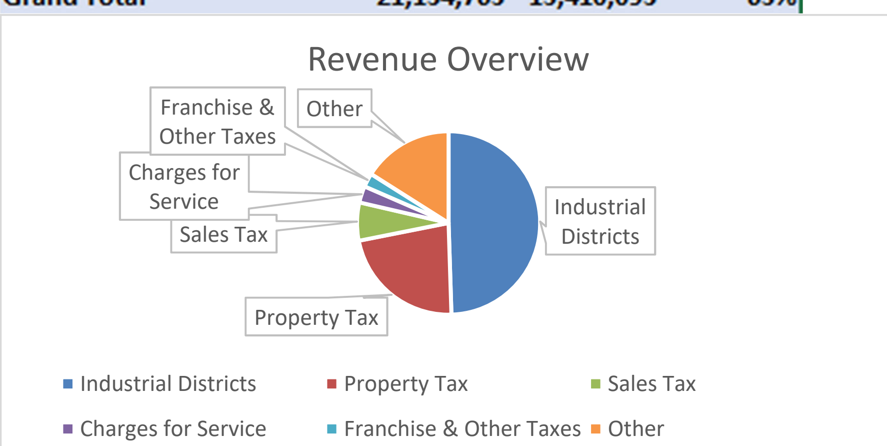
Title: Monthly Report for March 2025

Date: April 10, 2025

From: Ashlee Hurst, Finance Director

Financials

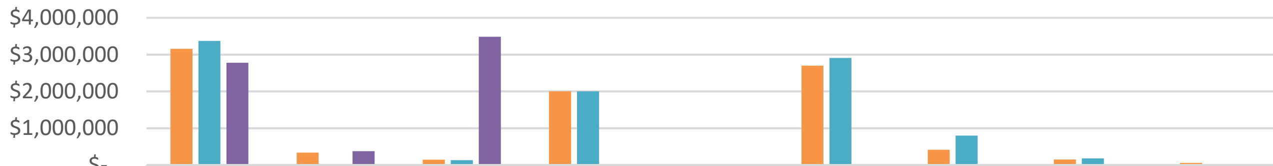
	Current Budget	Actual FYTD	% Budget Received
Industrial Districts	9,389,300	6,636,419	71%
Property Tax	3,370,000	3,002,858	89%
Sales Tax	2,450,000	902,238	37%
Charges for Service	2,224,200	392,519	18%
Franchise & Other Taxes	715,000	326,000	46%
Miscellaneous Income	215,000	131,740	61%
Fines & Forfeits	222,600	151,780	68%
Lease Income	175,765	35,723	20%
License and Permits	262,800	93,185	35%
Interest Earnings	300,000	185,925	62%
EMS	684,000	595,847	87%
Recreation/Rental	111,100	48,377	44%
Golf	853,000	539,203	63%
Grants	12,000	15,453	129%
Insurance Recovery	20,000	202,829	1014%
Transfers In	150,000	150,000	100%
Grand Total	**21,154,765**	**13,410,095**	**63%**



Industrial District Revenue

INDUSTRIAL DISTRICT TAXES

Monthly Collections Comparison

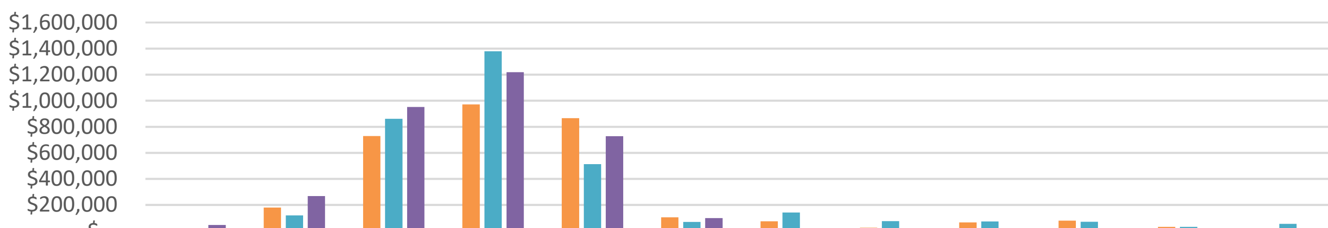


	Dec	Jan	Feb	Mar	Apr	Jun	Jul	Aug	Sep
2022-2023 Actuals	$3,156,168	$336,833	$144,287	$2,000,000	$-	$2,699,001	$413,928	$147,784	$55,565
2023-2024 Actuals	$3,370,775	$12,827	$132,828	$2,000,000	$15,399	$2,906,778	$797,623	$176,976	$9,816
2024-2025 Actuals	$2,777,637	$373,983	$3,484,799	$-					

Property Tax Revenue

PROPERTY TAXES

Monthly Collections Comparison

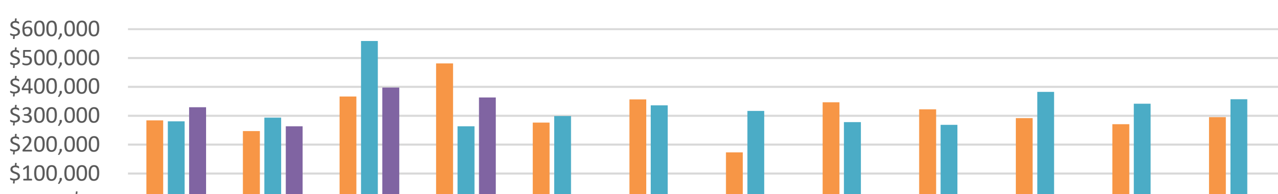


	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2022-2023 Actuals	$21,857	$179,403	$728,457	$971,077	$865,282	$104,382	$74,039	$25,311	$65,873	$79,157	$30,842	$17,499
2023-2024 Actuals	$10,465	$118,922	$860,301	$1,378,92	$512,902	$69,582	$141,277	$75,570	$73,434	$70,233	$31,440	$54,368
2024-2025 Actuals	$46,167	$267,317	$951,621	$1,218,31	$727,016	$98,799						

Sales Tax

SALES TAX

Monthly Collections Comparison



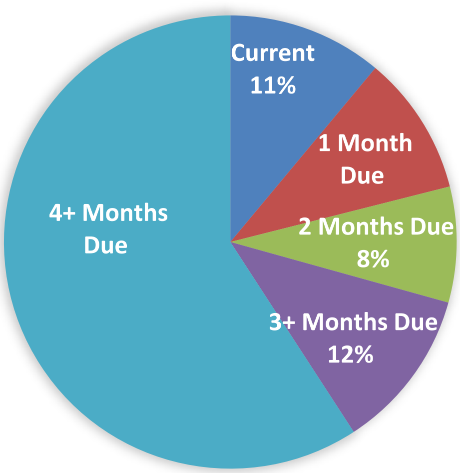
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2022-2023 Actuals	$283,801	$246,687	$366,460	$480,909	$275,920	$356,212	$173,065	$346,261	$321,904	$291,477	$270,244	$294,675
2023-2024 Actuals	$280,501	$293,204	$558,813	$263,460	$298,893	$336,144	$316,222	$277,697	$268,003	$382,425	$341,680	$356,899
2024-2025 Actuals	$329,325	$263,238	$397,597	$363,196								

Accounts Payable	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
PO's Issued	27	18	19	16	10	11
Payments Issued	338	333	290	335	296	330
Total Disbursed	$3,274,616	$1,647,448	$1,488,231	$2,729,471	$3,747,281	$2,725,828

Utilities

Mar-25			
Billed	**Water**	**Sewer**	**Total FYTD**
Agricultural	$148	$0	$148
Apartments	182,344	150,042	332,387
Church	3,929	2,943	6,872
City	33,582	4,785	38,367
Commercial	518,560	442,268	960,828
Industrial	408,403	(13,701)	394,703
Institutions	104	75	179
Residential	345,778	257,563	603,341
Schools	78,199	66,029	144,228
Vacation	881	669	1,551
Total Billed	**$1,571,929**	**$910,673**	**$2,482,602**
Last FYTD	**$2,517,994**	**$1,453,651**	**$3,971,645**
% Change	-37.6%	-37.4%	-37.5%
Consumption	**Water**	**Sewer**	**Total FYD**
Billed	110,866,523	67,464,416	178,330,939
Unbilled	504,644	0	504,644
Total Gallons	**111,371,167**	**67,464,416**	**178,835,583**
Last FYTD	**1,082,247,830**	**111,454,800**	**1,193,702,630**
% Change	-89.7%	-39.5%	-85.0%

AGING REPORT FOR WATER ACCOUNTS



The Utility Department is making progress on getting past due bills taken care of. Surfside has also made another payment towards their balance.

Municipal Court

Fiscal Year Total Through	Mar-23	Mar-24	Mar-25	% Change
Issued				
Citations	741	944	832	-11.9%
Violations	870	1,077	962	-10.7%
Total Issued	**1,611**	**2,021**	**1,794**	**-11.2%**
Warrants				
Active Warrants	295	336	371	10.4%
Total Fees/Fines Paid*	$138,480	$147,141	$219,885	49.4%

** Includes Regulatory, State & Other Agency Fees*

Ongoing Initiatives

Audit

The annual audit for Fiscal Year 2023-2024 is still underway. It should be complete when we receive our OPEB valuation numbers.

Budget, CIP and Long-Range Financial Plan

No budget amendments have been prepared for 2024-2025. Council has approved some items that will require a budget amendment. Expenses were reclassed for 2024-2025 to appropriately categorize them. This required some line item transfers within department budgets, but will give better financial transparency of what is being spent on things.

AMI Water Meter Project

The smart meter water installation project kicked off in February. We have completed the billing training, portal usage training, and continue to meet bi-weekly with the team for progress and updates.

Budget Software

Our financial data was onboarded into ClearGov, the new budgeting software. It was discovered that this is a very time-consuming application not meant for a small city. After many meetings and a lot of consideration, it was decided to not move forward with using this software. The Finance Department does not have the staffing this software would require to ensure accurate data at all times.

Purchasing

A bid is being solicited for a Compensation/Salary Survey (RFP No. 2025-05). It will be advertised twice before it closes on May 9, 2025. In total, this solicitation will be open for 30+ days. It is also listed on our website.

A bid was solicited for Lift Station #1 Relocation (RFP No. 2025-04). It was advertised twice before it closed on March 27, 2025. It was handled by our City Engineer, Kimley-Horn, and was listed on our website. In total, the solicitation was open for 30+ days.

Grant Administration

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

City match. The period of performance of this grant ends in September 2025. The quarterly financial report was submitted in January.

- 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.

City of Freeport

Capital Projects

For the Period End March 2025

Total Construction Commitments as of 3/31/2025	
Total Commitments	$ 24,118,732.48
Enterprise	$ 17,704,512.77
Governmental	$ 6,414,219.71

Project	Project Status	Budgeted Cost	Spent To Date	Remaining
Fund 67 - 2021 CO Bond Fund				
Water/Sewer				
Lift Station 3, 4, & 14 Rehabiliation - 2023-2025	Complete	1,735,713.00	1,731,208.95	-
FM 1495 Water Line Relocation - 2022-2025	Complete	481,665.00	467,579.22	-
Phase I SSOI Engineering - 2022-2025	In Progress	215,926.00	22,974.00	192,952.00
Sanitary Sewer Collection Grant Match (D213) - 2022-2025	Complete	59,316.00	59,316.00	-
WWTP Grant Match (D300) - 2022-2025	In Progress	691,020.00	60,520.00	630,500.00
Avenue H Sewer Line Rep. Grant Match - 2023-2025	Complete	41,366.00	41,222.19	-
WWTP Improvements (D300) - 2022-2025	In Progress	1,298,130.00	297,432.27	1,000,697.73
Lift Station Pumps - 2024-2025	In Progress	151,348.00	-	151,348.00
Sewer Line Replacement SSOI - 2022-2025	In Progress	482,572.00	-	482,572.00
	Total Funding 66 - 2021 CO Bond Fund	$ 5,157,056.00	$ 2,680,252.63	$ 2,458,069.73

Project	Project Status	Budgeted Cost	Spent To Date	Remaining
Fund 66 - 2020 CO Bond Fund				
Admin				
City Hall Renovations - 2020-2025	On Hold	998,000.00	548,359.03	449,640.97
Public Works				
Streets & Drainage Projects - 2020-2025	Complete	6,375,000.00	6,467,061.53	-
Velasco Pump Station Improvements - 2020-2025	Complete	252,000.00	252,000.00	-
Heritage House Renovations - 2020-2025	On Hold	375,000.00	2,500.00	372,500.00
	Total Funding Fund 66 - 2020 CO Bond Fund	$ 8,000,000.00	$ 7,269,920.56	$ 822,140.97

Project	Project Status	Budgeted Cost	Spent To Date	Remaining
Fund 14 -Streets & Drainage Funds				
Public Works				
Asphalt Streets - 2022-2023 (Interlocal with Brazoria County)	In Progress	446,041.00	164,152.74	281,888.26
Entry Road for Park - 2022-2023	Complete	150,000.00	150,000.00	-
Streets & Drainage Project - 2022-2023	Complete	759,000.00	759,000.00	-
Phase 2 Concrete Streets - 2022-2023	Complete	1,181,666.00	1,443,892.71	-
Asphalt Streets - 2023-2024	In Progress	570,178.00	554,491.15	15,686.85
Stormwater Project - 2023-2024	In Progress	500,000.00	-	500,000.00
Transfer from General Fund (Project TBD) - 2024-2025	In Progress	500,000.00	-	500,000.00
	Total Funding Fund 14 - Streets & Drainage Fund	$ 4,106,885.00	$ 3,071,536.60	$ 1,297,575.11

Project	Project Status	Budgeted Cost	Spent To Date	Remaining
Fund 21 - Facilities & Grounds CIP				
Admin				
City Hall Renovations - 2020-2021	On Hold	750,000.00	66,784.00	683,216.00
Fire/EMS				
Temp. Modular Building - 2022-2023	In Progress	426,095.00	428,984.29	-
Fire Station 1 Driveway - 2022-2023	In Progress	10,000.00	2,488.25	7,511.75
Radio Antenna Repairs - Fire 2022-2023	In Progress	11,665.00	5,057.17	6,607.83
Golf Course				
Greens Resurfacing - 2023-2024	In Progress	320,000.00	104,760.25	215,239.75
Pumphouse Replacement - 2023-2024	In Progress	40,000.00	13,258.72	26,741.28
Police				
Jail Facility Renovation - 2022-2023	In Progress	115,000.00	-	115,000.00
Replacement of Main Electric Dist. Panel - 2022-2023	In Progress	20,000.00	47,155.30	-
Police Department Parking Lot Improvements - 2022-2023	In Progress	20,000.00	-	20,000.00
New Evidence Lockers - 2023-2024	In Progress	11,000.00	9,600.00	1,400.00

Server Room Ventilation - 2023-2024	In Progress	12,500.00	-	12,500.00
Public Works				
Park Equipment - 2023-2024	In Progress	10,000.00	10,000.00	-
Riverplace Exterior Metal Coating - 2023-2024	Complete	30,000.00	28,590.00	-
Splashpad Renovation - 2023-2024	In Progress	10,000.00	-	10,000.00
Museum Storage Renovation - 2023-2024	Complete	10,000.00	4,500.00	-
New Display Cases - 2023-2024	Complete	11,500.00	11,500.00	-
Nesting Training Tables - 2023-2024	In Progress	6,750.00	-	6,750.00
FMP Kitchen - 2023-2024	Complete	40,000.00	16,375.23	23,624.77
	Total Funding Fund 21 - Facilities & Grounds CIP	$ 1,854,510.00	$ 749,053.21	$ 1,128,591.38

Fund 22 - Vehicle & Equipment Replacement Fund				
Fire/EMS				
Replace 2 Ambulances (907 & 908) - 2021-2022	In Progress	600,000.00	632,532.24	-
Equipping New Reserve FF - 2022-2023	In Progress	12,000.00	10,037.00	1,963.00
Furnishings/Appliances Fire Station 2 - 2022-2023	In Progress	30,000.00	1,077.00	28,923.00
Portable Radios - 2023-2024	In Progress	36,400.00	12,324.10	24,075.90
Reserve PPE - 2023-2024	In Progress	19,100.00	16,116.00	2,984.00
A/C Replacement - 2024-2025	In Progress	15,000.00		15,000.00
Information Technology				
Server Replacement - 2024-2025	Complete	40,000.00	39,893.20	-
Website Upgrade - 2024-2025	In Progress	20,250.00	6,530.00	13,720.00
Administration				
Budgeting Software - 2024-2025	Complete	8,775.00	8,775.00	-
Applicant Tracking Software - 2024-2025	Complete	7,640.00	5,851.00	-
Golf Course				
5210 Tractor - 2023-2024	Complete	36,000.00	35,539.02	-
Slope Mower - 2023-2024	Complete	59,000.00	36,602.28	-
Z-Master 72" Mower - 2023-2024	Complete	17,000.00	17,619.42	-
Pro-Grater - 2024-2025	In Progress	38,000.00	17,619.42	-
Police				
Vehicle Replacement Program (Annual) - 2021-2024	Complete	505,748.00	519,229.72	-
Generator - 2021-2024	Complete	60,000.00	60,000.00	-
Replace Gate Motor - 2023-2024	In Progress	15,000.00	-	15,000.00
Server Switch Replacements - 2023-2024	Complete	15,000.00	19,445.49	-
New Motion Cyber Security - 2023-2024	Complete	10,000.00	3,809.20	-
Off-Site Backup & Software - 2023-2024	Complete	14,000.00	12,304.54	-
CJIS Update - 2024-2025	In Progress	5,500.00	-	5,500.00
Temperature Control Service/911 - 2024-2025	In Progress	14,000.00	-	14,000.00
GPS for Patrol Units - 2024-2025	Complete	26,500.00	48,948.78	-
Public Works				
Purchase of (3) Work Trucks - 2023-2024	Complete	120,000.00	106,916.35	-
One Ton Dump Truck - 2023-2024	Complete	90,000.00	80,861.64	-
3/4 Yard Concrete Mixer - 2023-2024	Complete	10,000.00	4,200.00	-
Two Zero Turn Mowers 72" - 2024-2025	Complete	36,000.00	36,602.28	-
	Total Funding Fund 22 - Vehicle & Equipment Replacement	**$ 1,824,913.00**	**$ 1,696,231.40**	**$ 121,165.90**

Fund 23 - Technology Fund				
Access Control Panel - 2019-2020	Complete	21,905.00	21,905.00	-
	Total Funding Fund 23 - Technology Fund	**$ 21,905.00**	**$ 21,905.00**	**$ -**

Fund 25 - Projects Fund				
Admin				
Demolition OA Fleming - 2023-2024	Complete	223,462.00	223,461.59	-
Infrastructure OA Fleming Streets - 2023-2024	In progress	1,500,000.00	-	1,500,000.00
Water/Sewer				
Infrastructure OA Fleming W/S - 2023-2025	In progress	1,000,000.00	-	1,000,000.00
Lift Station - 2023-2025	In progress	1,200,000.00	281,110.18	918,889.82
WWTP Improvements Grant Overage (D300) - 2023-2025	In progress	6,754,500.00	1,101,837.99	5,652,662.01

Public Works				
OA Fleming Park (Soccer Field Project) - 2023-2025	Complete	600,000.00	534,024.32	65,975.68
	Total Funding Fund 25 - Projects Fund	**$ 11,277,962.00**	**$ 2,140,434.08**	**$ 9,137,527.51**

Grant Funded Projects (Various Funds)				
Administration				
GLO Beach Maintenance Grant - 2024-2025	In Progress	10,000.00	-	10,000.00
Fire/EMS				
FEMA AFG - Fire Radio Replacements - 2022-2025	In Progress	216,000.00	201,694.32	14,305.68
FEMA AFG - Fire Training Reimbursement - 2023-2025	In Progress	113,953.00	-	113,953.00
Police				
OOG - Body Cameras - 2023-2024	Complete	57,765.00	66,514.87	-
OOG - Mobile Video Equipment - 2023-2024	Complete	102,650.00	130,151.53	-
OOG - Rifle-Resistant Body Armor - 2023-2024	Complete	50,908.00	46,923.55	-
OOG - Radio Interoperability Project - 2024-2025	In Progress	144,233.00	-	144,233.00
OOG - Ballistic Shield Project - 2024-2025	In Progress	95,602.00	-	95,602.00
OOG - Vehicle Radio Equipment Refresh - 2024-2025	In Progress	131,525.00	-	131,525.00
Public Works				
TDEM MIT - Lift Station #3 Generator - 2023-2025	In Progress	36,000.00	33,266.67	2,733.33
TDEM MIT - Lift Station #4 Generator - 2023-2025	In Progress	36,000.00	33,266.67	2,733.33
TDEM MIT - Lift Station #14 Generator - 2023-2025	In Progress	36,000.00	33,266.67	2,733.33
TDEM MIT - City Hall Generator - 2024-2025	In Progress	425,000.00	-	425,000.00
TDEM MIT - Riverplace Generator - 2024-2025	In Progress	143,000.00	-	143,000.00
TDEM MIT - Service Center Generator - 2024-2025	In Progress	200,000.00	-	200,000.00
Water/Sewer				
CDBG MIT 2016 HUD - Sewer Line Replacement (D213) - 2021-2025	In Progress	5,931,626.00	4,068,134.69	1,863,491.31
CDGB MIT Harvey - WWTP Improvements (D300) - 2021-2025	In Progress	5,991,468.00	1,820,877.90	4,170,590.10
CDBG MIT Water Improvements (E164) - 2023-2026	In Progress	1,868,000.00	34,238.20	1,833,761.80
	Total Funding Grant Projects	**$ 15,579,730.00**	**$ 6,468,335.07**	**$ 9,153,661.88**

Other Projects				
Information Technology				
Incode Migration Project - 2022-2024	Complete	208,000.00	208,000.00	-
	Total Funding Other Projects	**$ 208,000.00**	**$ 208,000.00**	**$ -**

City of Freeport

General Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End March 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Mar-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Mar-2025 Y-T-D Actual
RESOURCES						
Property Taxes	3,370,000	145,323	3,002,858	(367,142)	89.1%	2,951,095
Industrial Taxes	9,389,300	-	6,636,419	(2,752,881)	70.7%	5,516,430
Sales Tax	2,450,000	242,131	902,238	(1,547,762)	36.8%	1,354,010
Franchise & Other Taxes	715,000	14,052	326,000	(389,000)	45.6%	353,139
Permits	262,800	18,900	93,185	(169,615)	35.5%	84,373
EMS	684,000	135,046	595,847	(88,153)	87.1%	366,772
Charges for Services	798,600	65,290	392,519	(406,081)	49.2%	398,575
Recreation/Rental	111,100	8,309	48,377	(62,723)	43.5%	59,599
Golf	853,000	109,837	539,203	(313,797)	63.2%	391,277
Municipal Court	222,600	33,383	151,780	(70,820)	68.2%	80,914
Grants	12,000	-	15,453	3,453	128.8%	42,156
Lease Income	175,765	5,954	35,723	(140,043)	20.3%	8,000
Interest Earned	300,000	40,347	185,925	(114,075)	62.0%	307,526
Insurance Recovery	20,000	5,787	202,829	182,829	1014.1%	9,565
Miscellaneous	112,500	17,329	131,740	19,240	117.1%	109,001
Transfers In	150,000	-	150,000	-	100.0%	75,000
TOTAL ACTUAL RESOURCES	$ 19,626,665.00	$ 841,689.15	$ 13,410,094.85	$ (6,216,570.15)	68.3%	$ 12,107,431.68
Use of Fund Balance	-	-	-			
TOTAL RESOURCES	$ 19,626,665.00	$ 841,689.15	$ 13,410,094.85			$ 12,107,431.68
EXPENDITURES						
Administration	2,092,359	195,993	1,042,943	(1,049,416)	49.8%	1,005,451
Information Technology	493,358	19,106	264,219	(229,139)	53.6%	237,769
Service Center	214,666	11,761	110,685	(103,981)	51.6%	222,078
Municipal Court	260,830	26,815	153,949	(106,881)	59.0%	111,925
Police	6,086,942	386,526	2,738,784	(3,348,158)	45.0%	2,715,761
Fire	1,727,303	123,499	784,614	(942,689)	45.4%	734,921
EMS	1,152,227	85,353	570,806	(581,421)	49.5%	434,144
Emergency Management	-	270	270	270	0.0%	-
Code Enforcement	356,227	25,305	149,387	(206,840)	41.9%	196,549
Building	478,502	27,940	236,043	(242,459)	49.3%	132,915
Garbage Collection	775,000	64,286	358,300	(416,700)	46.2%	318,613
Street & Drainage	1,456,908	115,892	724,589	(732,319)	49.7%	690,402
Beach Fund Expense	42,850	-	7,017	(35,833)	16.4%	331
Main Street	72,525	(66)	8,555	(63,970)	11.8%	35,576
Historical Museum	343,230	18,435	133,965	(209,265)	39.0%	100,859
Sr Citizens Commission	17,500	795	5,318	(12,182)	30.4%	6,836
Library	51,850	1,487	17,011	(34,839)	32.8%	14,211
Parks	1,316,140	74,103	553,416	(762,724)	42.0%	574,788
Golf	1,324,854	111,194	634,558	(690,296)	47.9%	583,192
Recreation	525,869	23,050	140,799	(385,070)	26.8%	159,709
Transfers Out	711,665	-	711,665	-	100.0%	1,021,016
TOTAL EXPENDITURES	$ 19,500,805.00	$ 1,311,743.15	$ 9,346,891.16	$ (10,153,913.84)	47.9%	$ 9,297,045.81
EXCESS/(DEFICIT)	$ 125,860.00	$ (470,054.00)	$ 4,063,203.69			$ 2,810,385.87

City of Freeport

Water & Sewer Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End March 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Mar-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Mar-2025 Y-T-D Actual
RESOURCES						
Water Revenue	4,900,000	311,005	2,322,124	(2,577,876)	47.4%	2,514,433
Sewer Revenue	2,750,000	210,522	1,170,050	(1,579,950)	42.5%	1,505,267
Water Tap Fee	10,000	7,169	7,719	(2,281)	77.2%	2,950
Sewer Tap Fee	4,000	500	1,000	(3,000)	25.0%	1,000
Connect & Disconnect Fees	140,000	13,953	80,574	(59,426)	57.6%	68,760
Bad Debt Write-Off	1,000	-	258	(742)	25.8%	1,908
Interlocal Revenue	4,000	-	-	(4,000)	0.0%	-
Interest Earned	15,000	-	2,512	(12,488)	16.7%	18,018
Misc. Income	-	(11,153)	(506)	(506)	100.0%	187
Returned Check Fees	1,000	150	775	(225)	77.5%	600
Utility Reimbursements	125,000	11,866	36,231	(88,769)	29.0%	75,119
Grant - CDBG GLO	-	481,811	487,207	487,207	0.0%	672,031
Contributions/Capital	-	-	-	-	0.0%	-
Transfers In	-	-	-	-		
TOTAL ACTUAL RESOURCES	$ 7,950,000.00	$ 1,025,823.63	$ 4,107,943.20	$ (3,842,056.80)	51.7%	$ 4,860,273.42
Use of Fund Balance	-	-	-			-
TOTAL RESOURCES	$ 7,950,000.00	$ 1,025,823.63	$ 4,107,943.20			$ 4,860,273.42
EXPENDITURES						
Salaries	204,932	11,337	56,095	(148,837)	27.4%	70,443
Benefits	82,676	2,557	26,114	(56,562)	31.6%	33,466
Supplies	58,700	2,868	16,384	(42,316)	27.9%	10,562
Services	7,340,270	722,506	3,203,628	(4,136,642)	43.6%	2,775,214
Maintenance	115,000	1,894	40,036	(74,964)	34.8%	55,615
Sundry	44,500	-	28,751	(15,749)	64.6%	22,679
Capital Outlay	-	500,515	1,483,712	1,483,712	#DIV/0!	783,513
Depreciation	-	-	-	-	0.0%	-
Debt Service Fees	-	-	-	-	#DIV/0!	-
Transfer to Debt Service	-	-	-	-	#DIV/0!	151,658
Transfer to General Fund	150,000	-	150,000	-	100.0%	75,000
TOTAL EXPENDITURES	$ 7,996,078.00	$ 1,241,677.23	$ 5,004,719.11	$ (2,991,358.89)	62.6%	$ 3,978,149.00
EXCESS/(DEFICIT)	$ (46,078.00)	$ (215,853.60)	$ (896,775.91)			$ 882,124.42

City of Freeport

Fund Balance Summary

For the Period End March 2025

	Unaudited Fund Balance 9/30/2024	Year-to-Date Revenue	Year-to-Date Expense	Transfers In/(Out)	Unaudited Fund Balance 9/30/2025
OPERATING FUNDS					
10 - General Fund	8,024,621.74	13,260,094.85	9,346,891.16	-	11,937,825.43
56 - Water / Sewer Fund	11,821,380.85	4,107,943.20	5,004,719.11	-	10,924,604.94
	$ 19,846,002.59	$ 17,368,038.05	$ 14,351,610.27	$ -	$ 22,862,430.37
RESERVE FUNDS					
64 - Debt Service Fund	493,233.42	627,560.26	680,059.40	-	440,734.28
	$ 493,233.42	$ 627,560.26	$ 680,059.40	$ -	$ 440,734.28
BOND/CAPITAL PROJECT FUNDS					
66 - 2020 CO Bond CIP Fund	1,026,584.49	23,230.97	-	-	1,049,815.46
67 - 2021 CO Bond CIP Fund	2,948,462.69	65,890.90	159,222.61		2,855,130.98
68 - AMI Water Meter Project Fund	-	3,510,552.58	1,755,043.70	-	1,755,508.88
	$ 3,975,047.18	$ 3,599,674.45	$ 1,914,266.31	$ -	$ 5,660,455.32
INTERNAL SERVICE FUNDS					
14 - Street & Drainage Fund	2,742,909.25	561,425.57	290,281.32	-	3,014,053.50
21 - Facilities & Grounds Fund	2,394,124.16	52,673.55	70,026.53	-	2,376,771.18
22 - Vehicle & Equipment Fund	42,281.80	212,422.97	139,427.64	-	115,277.13
23 - IT Fund	215,004.44	4,865.40	-	-	219,869.84
	$ 5,394,319.65	$ 831,387.49	$ 499,735.49	$ -	$ 5,725,971.65
SPECIAL PURPOSE FUNDS					
16 - Marina Operations Fund	861.85	52.87	-	-	914.72
18 - Hotel-Motel Tax Fund	241,822.04	22,001.31	17,000.00	-	246,823.35
24 - City-EDC Projct Fund	27,838.06	20,345.02	-	-	48,183.08
25 - Port Projects Fund	6,451,852.62	135,999.03	1,190,630.34	-	5,397,221.31
40 - Court Technology Fund	21,008.63	4,863.05	-	-	25,871.68
41 - Court Security Fund	99,109.08	6,932.32	-	-	106,041.40
43 - State Narcotics/Chapter 59 Fund	145,523.33	3,094.10	3,126.97	-	145,490.46
44 - Federal Narcotics/EQ Share Fund	-	-	-	-	-
70 - TIRZ No. 1 Fund	570,586.68	306,850.52	-	-	877,437.20
	$ 7,558,602.29	$ 500,138.22	$ 1,210,757.31	$ -	$ 6,847,983.20
GRANT FUNDS					
17 - Beach Maintenance Fund	-	-	-	-	-
100 - Hurricane Beryl Fund	(1,437,303.57)	-	565,651.01	-	(2,002,954.58)
	$ (1,437,303.57)	$ -	$ 565,651.01	$ -	$ (2,002,954.58)
OTHER FUNDS					
80 - Capital Assets	(7,603,470.33)	-	-	-	(7,603,470.33)
87 - Clearing Fund	-	-	-	-	-
90 - Long-Term Liabilities	(13,151,516.36)	-	-	-	(13,151,516.36)
	$ (20,754,986.69)	$ -	$ -	$ -	$ (20,754,986.69)
EDC FUNDS					
30 - Economic Development Fund	4,751,907.87	525,644.26	237,078.43	-	5,040,473.70
31 - EDC Projects Fund	832,499.25	-	51,450.00	-	781,049.25
33 - EDC Marketing Fund	129,818.02	-	23,537.98	-	106,280.04
34 - Series 2001 - Debt Svc Fund	17,288.55	328.07	-	-	17,616.62
	$ 5,731,513.69	$ 525,972.33	$ 312,066.41	$ -	$ 5,945,419.61
TOTAL CITY FUNDS	15,074,914.87	22,926,798.47	19,222,079.79	-	18,779,633.55
TOTAL EDC FUNDS	5,731,513.69	525,972.33	312,066.41	-	5,945,419.61
TOTAL ALL FUNDS	$ 20,806,428.56	$ 23,452,770.80	$ 19,534,146.20	$ -	$ 24,725,053.16