



Finance, Court & Water Departments

Title: Monthly Report for April 2025

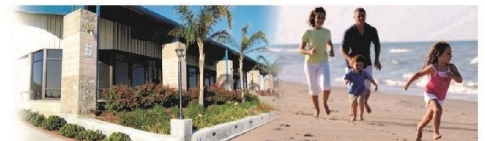
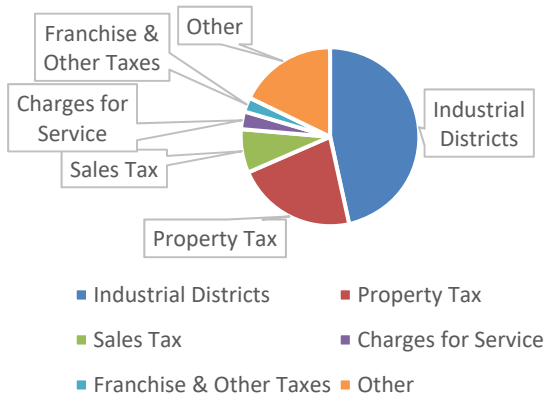
Date: May 13, 2025

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	3,120,410	93%
Sales Tax	2,450,000	1,125,361	46%
Charges for Service	798,600	455,718	57%
Franchise & Other Taxes	715,000	375,430	53%
Miscellaneous Income	112,500	210,374	187%
Fines & Forfeits	222,600	174,573	78%
Lease Income	175,765	45,196	26%
License and Permits	262,800	104,567	40%
Interest Earnings	300,000	222,981	74%
EMS	684,000	690,656	101%
Recreation/Rental	111,100	58,545	53%
Golf	853,000	663,813	78%
Grants	12,000	15,453	129%
Insurance Recovery	20,000	202,829	1014%
Transfers In	150,000	150,000	100%
Grand Total	19,626,665	14,252,324	73%

Revenue Overview



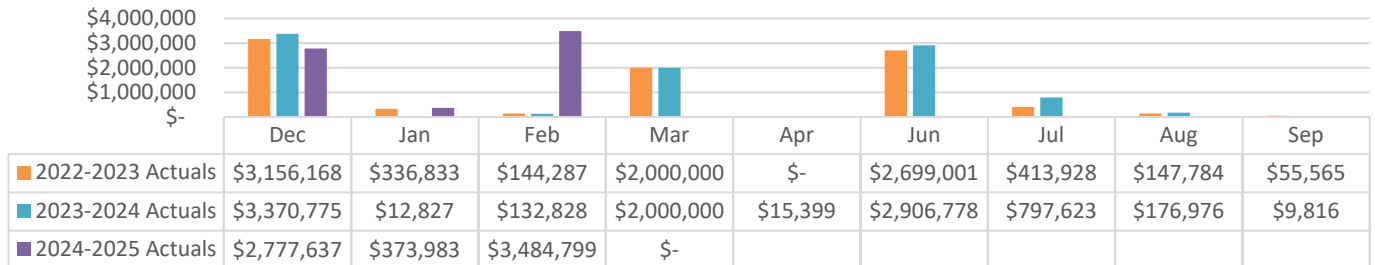
Monthly Report

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Industrial District Revenue

INDUSTRIAL DISTRICT TAXES

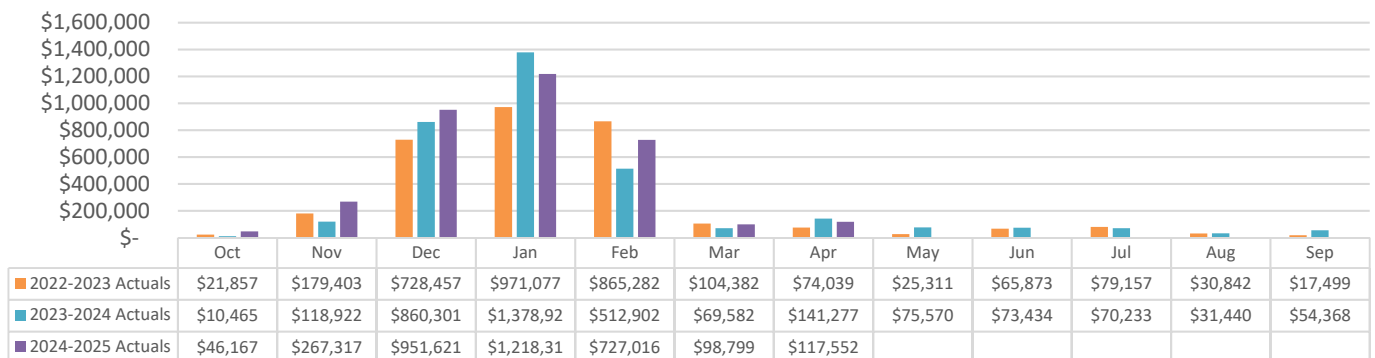
Monthly Collections Comparison



Property Tax Revenue

PROPERTY TAXES

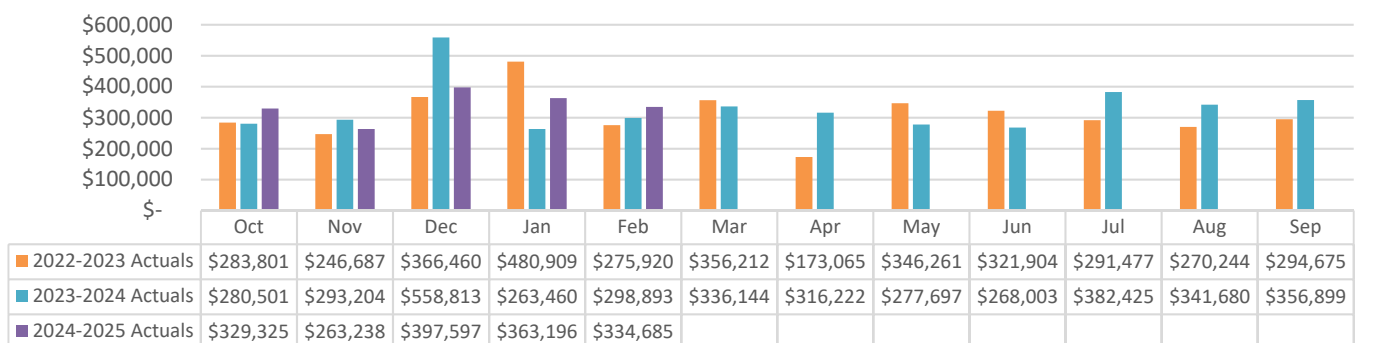
Monthly Collections Comparison



Sales Tax

SALES TAX

Monthly Collections Comparison



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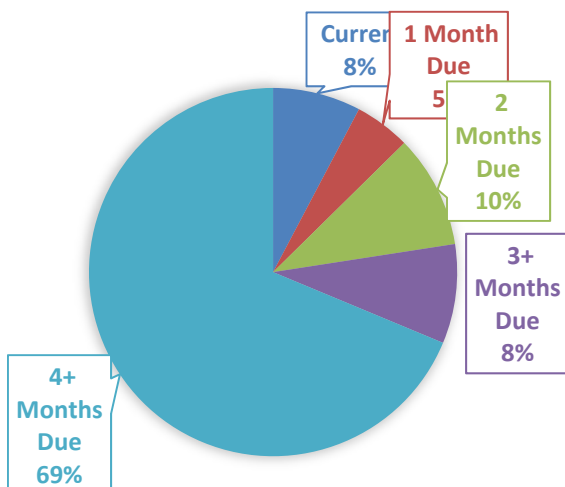
Accounts Payable	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25
PO's Issued	27	18	19	16	10	11	11
Payments Issued	338	333	290	337	296	339	301
Total Disbursed	\$3,274,616	\$1,647,448	\$1,488,231	\$2,728,871	\$3,747,281	\$2,731,806	\$1,681,972

Utilities

Apr-25			
Billed	Water	Sewer	Total FYTD
Agricultural	\$185	\$0	\$185
Apartments	217,251	178,531	395,782
Church	6,108	4,756	10,864
City	33,582	4,785	38,367
Commercial	577,175	522,909	1,100,084
Industrial	492,852	(15,381)	477,471
Institutions	130	94	223
Residential	426,023	315,882	741,906
Schools	91,350	76,718	168,068
Vacation	1,166	872	2,038
Total Billed	\$1,845,821	\$1,089,166	\$2,934,987
Last FYTD	\$3,047,274	\$1,720,362	\$4,767,636
% Change	-39.4%	-36.7%	-38.4%

Consumption	Water	Sewer	Total FYD
Billed	133,036,470	80,939,978	213,976,448
Unbilled	702,941,565	0	702,941,565
Total Gallons	835,978,035	80,939,978	916,918,013
Last FYTD	1,119,962,910	132,617,800	1,252,580,710
% Change	-25.4%	-39.0%	-26.8%

AGING REPORT FOR WATER ACCOUNTS



Monthly Report

Finance, Court & Water Departments

The Utility Department is making progress on getting past due bills taken care of. Letters have been sent out and cutoffs have begun for accounts that were previously allowed to carry balances.

Municipal Court				
Fiscal Year Total Through	Apr-23	Apr-24	Apr-25	% Change
Issued				
Citations	874	1,107	927	-16.3%
Violations	1,031	1,265	1,074	-15.1%
Total Issued	1,905	2,372	2,001	-15.6%
Warrants				
Active Warrants	293	418	456	9.1%
Total Fees/Fines Paid*	\$163,106	\$178,834	\$253,363	41.7%
* Includes Regulatory, State & Other Agency Fees				

Ongoing Initiatives

Audit

The annual audit for Fiscal Year 2023-2024 is almost complete and ready for presentation.

Budget, CIP and Long-Range Financial Plan

Budget line items are still being adjusted, as needed, to properly categorize expenses within the departments. The budget kick-off meeting for FY2025-2026 was held and preparations are now underway.

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. The customer portal should be live within the next month or so.

Budget Software

Our financial data was onboarded into ClearGov, the new budgeting software. We plan to use this software to create a digital budget book for our FY2025-2026 budget.

Purchasing

A bid is being solicited for a Compensation/Salary Survey (RFP No. 2025-05). It was advertised twice before it closed on May 9, 2025. In total, this solicitation was be open for 30+ days. It was also listed on our website. The City received 10 responses and plans to select the vendor soon.

A bid is being solicited for the City Hall Generator (TDEM Grant). It will be advertised twice before it closes on May 16, 2025. In total, the solicitation will be open for 30+ days. It is also listed on our website.

A bid is being solicited for the Service Center Generator (TDEM Grant). It will be advertised twice before it closes on May 16, 2025. In total, the solicitation will be open for 30+ days. It is also listed on our website.

A bid is being solicited for the Riverplace Generator (TDEM Grant). It will be advertised twice before it closes on May 16, 2025. In total, the solicitation will be open for 30+ days. It is also listed on our website.

A bid is being solicited for the Freeport Brownfields Program (EPA Grant). It will be advertised twice before it closes on May 16, 2025. In total, the solicitation will be open for 30+ days. It is also listed on our website.

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.

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- 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 March. 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 March. 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 ended in June 2024. The quarterly report was submitted in March. A request for reimbursement was submitted in January as well as the project comes close to completion. A time extension was submitted in May to extend the end date of the performance period.
- 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

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match of \$20,000. The period of performance for this project ends in August 2025. The quarterly report was submitted in March.

- 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 March.
- 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 March. 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 March. A kickoff meeting was held in February.



City of Freeport
Capital Projects
For the Period End April 2025

Total Construction Commitments as of 4/30/2025	
Total Commitments	\$ 22,636,300.50
Enterprise	\$ 17,613,885.36
Governmental	\$ 5,022,415.14

Project	Project Status	Budgeted Cost	Spent To Date	Remaining
Fund 67 - 2021 CO Bond Fund				
Water/Sewer				
Lift Station 3, 4, & 14 Rehabilitation - 2023-2025	Complete	1,735,713.00	1,731,208.95	-
FM 1495 Water Line Relocation - 2022-2025	Complete	481,665.00	467,579.22	-
Sanitary Sewer Collection Grant Match (D213) - 2022-2025	Complete	59,316.00	59,316.00	-
Avenue H Sewer Line Rep. Grant Match - 2023-2025	Complete	41,366.00	41,222.19	-
Phase I SSOI Engineering - 2022-2025	In Progress	215,926.00	22,974.00	192,952.00
WWTP Grant Match (D300) - 2022-2025	In Progress	691,020.00	60,520.00	630,500.00
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

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

Fund 14 -Streets & Drainage Funds				
Public Works				
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 - 2022-2023 (Interlocal with Brazoria County)	In Progress	446,041.00	415,293.28	30,747.72
Asphalt Streets - 2023-2024	In Progress	570,178.00	554,491.15	15,686.85
Total Funding Fund 14 - Streets & Drainage Fund		\$ 3,106,885.00	\$ 3,322,677.14	\$ 46,434.57

Fund 21 - Facilities & Grounds CIP				
Admin				
City Hall Renovations - 2020-2021	On Hold	750,000.00	66,784.00	683,216.00
Fire/EMS				
Radio Antenna Repairs - Fire 2022-2023	Complete	11,665.00	19,958.58	-
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
Golf Course				
Greens Resurfacing - 2023-2024	In Progress	320,000.00	119,002.05	200,997.95
Pumphouse Replacement - 2023-2024	In Progress	40,000.00	13,258.72	26,741.28
Police				
Replacement of Main Electric Dist. Panel - 2022-2023	Complete	20,000.00	47,155.30	-
New Evidence Lockers - 2023-2024	Complete	11,000.00	9,600.00	1,400.00
Jail Facility Renovation - 2022-2023	In Progress	115,000.00	-	115,000.00
Police Department Parking Lot Improvements - 2022-2023	In Progress	20,000.00	-	20,000.00
Server Room Ventilation - 2023-2024	In Progress	12,500.00	-	12,500.00
Public Works				

Riverplace Exterior Metal Coating - 2023-2024	Complete	30,000.00	28,590.00	-
Museum Storage Renovation - 2023-2024	Complete	10,000.00	4,500.00	-
New Display Cases - 2023-2024	Complete	11,500.00	11,500.00	-
FMP Kitchen - 2023-2024	Complete	40,000.00	16,375.23	-
Park Equipment - 2023-2024	Complete	10,000.00	10,000.00	-
Splashpad Renovation - 2023-2024	In Progress	10,000.00	-	10,000.00
Nesting Training Tables - 2023-2024	In Progress	6,750.00	-	6,750.00
Total Funding Fund 21 - Facilities & Grounds CIP		\$ 1,854,510.00	\$ 778,196.42	\$ 1,084,116.98

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	13,255.00	6,995.00
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	Complete	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	-
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	-
GPS for Patrol Units - 2024-2025	Complete	26,500.00	48,948.78	-
Replace Gate Motor - 2023-2024	In Progress	15,000.00	-	15,000.00
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
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	-	36,000.00
Total Funding Fund 22 - Vehicle & Equipment Replacement		\$ 1,824,913.00	\$ 1,702,956.40	\$ 150,440.90

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	1,401,353.97	-	1,401,353.97
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	2,298,646.03	292,110.18	2,006,535.85
WWTP Improvements Grant Overage (D300) - 2023-2025	In progress	6,754,500.00	1,632,268.41	5,122,231.59
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 **\$ 12,277,962.00 \$ 2,681,864.50 \$ 9,596,097.09**

Grant Funded Projects (Various Funds)				
Administration				
GLO Beach Maintenance Grant - 2024-2025	In Progress	12,000.00	8,264.68	3,735.32
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	20,553.92	93,399.08
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	4,265,449.31	1,666,176.69
CDGB MIT Harvey - WWTP Improvements (D300) - 2021-2025	In Progress	5,991,468.00	2,271,406.30	3,720,061.70
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	\$ 7,136,732.01	\$ 8,479,000.26



City of Freeport

General Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End April 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Apr-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Apr-2025 Y-T-D Actual
RESOURCES						
Property Taxes	3,370,000	117,552	3,120,410	(249,590)	92.6%	3,092,372
Industrial Taxes	9,389,300	-	6,636,419	(2,752,881)	70.7%	5,531,829
Sales Tax	2,450,000	223,123	1,125,361	(1,324,639)	45.9%	1,564,824
Franchise & Other Taxes	715,000	49,429	375,430	(339,571)	52.5%	406,017
Permits	262,800	11,382	104,567	(158,233)	39.8%	92,648
EMS	684,000	94,809	690,656	6,656	101.0%	408,235
Charges for Services	798,600	63,199	455,718	(342,882)	57.1%	465,091
Recreation/Rental	111,100	11,157	58,545	(52,555)	52.7%	78,415
Golf	853,000	124,610	663,813	(189,187)	77.8%	516,436
Municipal Court	222,600	22,793	174,573	(48,027)	78.4%	99,275
Grants	12,000	-	15,453	3,453	128.8%	42,156
Lease Income	175,765	9,474	45,196	(130,569)	25.7%	8,000
Interest Earned	300,000	37,056	222,981	(77,019)	74.3%	355,803
Insurance Recovery	20,000	-	202,829	182,829	1014.1%	9,565
Miscellaneous	112,500	77,645	210,374	97,874	187.0%	126,966
Transfers In	150,000	-	150,000	-	100.0%	87,500
TOTAL ACTUAL RESOURCES	\$ 19,626,665.00	\$ 842,229.20	\$ 14,252,324.54	\$ (5,374,340.46)	72.6%	\$ 12,885,130.41
Use of Fund Balance	-	-	-	-	-	-
TOTAL RESOURCES	\$ 19,626,665.00	\$ 842,229.20	\$ 14,252,324.54			\$ 12,885,130.41
EXPENDITURES						
Administration	2,092,359	154,497	1,197,440	(894,919)	57.2%	1,146,784
Information Technology	493,358	20,218	284,438	(208,920)	57.7%	280,085
Service Center	214,666	15,036	125,721	(88,945)	58.6%	254,860
Municipal Court	260,830	33,577	187,526	(73,304)	71.9%	139,717
Police	6,086,942	395,188	3,133,972	(2,952,970)	51.5%	3,144,928
Fire	1,727,303	132,262	916,162	(811,141)	53.0%	839,465
EMS	1,152,227	77,374	646,828	(505,399)	56.1%	507,127
Emergency Management	-	-	270	270	0.0%	-
Code Enforcement	356,227	23,542	172,930	(183,297)	48.5%	224,060
Building	478,502	26,962	263,006	(215,496)	55.0%	146,767
Garbage Collection	775,000	64,549	422,849	(352,151)	54.6%	382,170
Street & Drainage	1,456,908	115,328	839,918	(616,990)	57.7%	790,937
Beach Fund Expense	42,850	322	7,339	(35,511)	17.1%	331
Main Street	72,525	1,078	9,633	(62,892)	13.3%	37,349
Historical Museum	343,230	19,660	153,625	(189,605)	44.8%	114,675
Sr Citizens Commission	17,500	601	5,920	(11,580)	33.8%	7,574
Library	51,850	3,332	20,342	(31,508)	39.2%	16,133
Parks	1,316,140	86,349	638,995	(677,145)	48.6%	701,341
Golf	1,324,854	96,154	735,975	(588,879)	55.6%	736,096
Recreation	525,869	42,887	183,661	(342,208)	34.9%	206,158
Transfers Out	711,665	-	711,665	-	100.0%	1,176,537
TOTAL EXPENDITURES	\$ 19,500,805.00	\$ 1,308,916.18	\$ 10,658,210.52	\$ (8,842,594.48)	54.7%	\$ 10,853,094.86
EXCESS/(DEFICIT)	\$ 125,860.00	\$ (466,686.98)	\$ 3,594,114.02			\$ 2,032,035.55



City of Freeport

Water & Sewer Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End April 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Apr-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Apr-2025 Y-T-D Actual
RESOURCES						
Water Revenue	4,900,000	232,722	2,554,846	(2,345,154)	52.1%	2,982,242
Sewer Revenue	2,750,000	177,991	1,348,041	(1,401,959)	49.0%	1,724,745
Water Tap Fee	10,000	-	7,719	(2,281)	77.2%	3,500
Sewer Tap Fee	4,000	-	1,000	(3,000)	25.0%	1,000
Connect & Disconnect Fees	140,000	12,355	92,929	(47,071)	66.4%	79,600
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%	21,126
Misc. Income	-	634	(107)	(107)	100.0%	209
Returned Check Fees	1,000	100	875	(125)	87.5%	625
Utility Reimbursements	125,000	24,961	61,191	(63,809)	49.0%	89,597
Grant - CDBG GLO	-	1,654,407	2,141,614	2,141,614	0.0%	916,029
Contributions/Capital	-	-	-	-	0.0%	-
Transfers In	-	-	-	-	-	-
TOTAL ACTUAL RESOURCES	\$ 7,950,000.00	\$ 2,103,169.76	\$ 6,210,877.42	\$ (1,739,122.58)	78.1%	\$ 5,820,580.87
Use of Fund Balance	-	-	-	-	-	-
TOTAL RESOURCES	\$ 7,950,000.00	\$ 2,103,169.76	\$ 6,210,877.42			\$ 5,820,580.87
EXPENDITURES						
Salaries	204,932	12,122	68,217	(136,715)	33.3%	75,748
Benefits	82,676	5,677	31,320	(51,356)	37.9%	36,611
Supplies	58,700	3,156	19,540	(39,160)	33.3%	12,934
Services	7,340,270	574,037	3,777,665	(3,562,605)	51.5%	3,271,700
Maintenance	115,000	9,087	49,123	(65,877)	42.7%	63,785
Sundry	44,500	886	29,637	(14,863)	66.6%	23,600
Capital Outlay	-	197,315	1,681,026	1,681,026	#DIV/0!	1,027,510
Depreciation	-	-	-	-	0.0%	-
Debt Service Fees	-	-	-	-	#DIV/0!	-
Transfer to Debt Service	-	-	301,650	301,650	#DIV/0!	177,013
Transfer to General Fund	150,000	-	150,000	-	100.0%	87,500
TOTAL EXPENDITURES	\$ 7,996,078.00	\$ 802,280.37	\$ 6,108,178.56	\$ (1,887,899.44)	76.4%	\$ 4,776,399.78
EXCESS/(DEFICIT)	\$ (46,078.00)	\$ 1,300,889.39	\$ 102,698.86			\$ 1,044,181.09



City of Freeport
Fund Balance Summary
For the Period End April 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	14,102,324.05	10,508,210.52	-	11,618,735.27
56 - Water / Sewer Fund	11,821,380.85	6,211,091.68	6,108,649.52	-	11,923,823.01
	\$ 19,846,002.59	\$ 20,313,415.73	\$ 16,616,860.04	\$ -	\$ 23,542,558.28
RESERVE FUNDS					
64 - Debt Service Fund	493,233.42	798,121.55	680,059.40	-	611,295.57
	\$ 493,233.42	\$ 798,121.55	\$ 680,059.40	\$ -	\$ 611,295.57
BOND/CAPITAL PROJECT FUNDS					
66 - 2020 CO Bond CIP Fund	1,026,584.49	26,356.35	-	-	1,052,940.84
67 - 2021 CO Bond CIP Fund	2,948,462.69	233,613.45	159,222.61	-	3,022,853.53
68 - AMI Water Meter Project Fund	-	3,515,778.87	1,755,043.70	-	1,760,735.17
	\$ 3,975,047.18	\$ 3,775,748.67	\$ 1,914,266.31	\$ -	\$ 5,836,529.54
INTERNAL SERVICE FUNDS					
14 - Street & Drainage Fund	2,742,909.25	569,752.77	507,233.71	-	2,805,428.31
21 - Facilities & Grounds Fund	2,394,124.16	59,705.02	84,927.94	-	2,368,901.24
22 - Vehicle & Equipment Fund	42,281.80	212,766.16	139,427.64	-	115,620.32
23 - IT Fund	215,004.44	5,519.97	-	-	220,524.41
	\$ 5,394,319.65	\$ 847,743.92	\$ 731,589.29	\$ -	\$ 5,510,474.28
SPECIAL PURPOSE FUNDS					
16 - Marina Operations Fund	861.85	87.93	-	-	949.78
18 - Hotel-Motel Tax Fund	241,822.04	37,033.06	22,000.00	-	256,855.10
24 - City-EDC Project Fund	27,838.06	20,488.46	-	-	48,326.52
25 - Port Projects Fund	6,451,852.62	977,514.94	1,201,630.34	-	6,227,737.22
40 - Court Technology Fund	21,008.63	5,533.02	-	-	26,541.65
41 - Court Security Fund	99,109.08	7,900.27	-	-	107,009.35
43 - State Narcotics/Chapter 59 Fund	145,523.33	3,515.95	6,918.66	-	142,120.62
44 - Federal Narcotics/EQ Share Fund	-	-	-	-	-
70 - TIRZ No. 1 Fund	570,586.68	320,599.34	-	-	891,186.02
	\$ 7,558,602.29	\$ 1,372,672.97	\$ 1,230,549.00	\$ -	\$ 7,700,726.26
GRANT FUNDS					
17 - Beach Maintenance Fund	-	-	-	-	-
100 - Hurricane Beryl Fund	(1,437,303.57)	-	651,632.47	-	(2,088,936.04)
	\$ (1,437,303.57)	\$ -	\$ 651,632.47	\$ -	\$ (2,088,936.04)
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	649,232.07	747,297.82	-	4,653,842.12
31 - EDC Projects Fund	832,499.25	-	(336,627.93)	-	1,169,127.18
33 - EDC Marketing Fund	129,818.02	-	(51,462.02)	-	181,280.04
34 - Series 2001 - Debt Svc Fund	17,288.55	374.98	-	-	17,663.53
	\$ 5,731,513.69	\$ 649,607.05	\$ 359,207.87	\$ -	\$ 6,021,912.87
TOTAL CITY FUNDS	15,074,914.87	27,107,702.84	21,824,956.51	-	20,357,661.20
TOTAL EDC FUNDS	5,731,513.69	649,607.05	359,207.87	-	6,021,912.87
TOTAL ALL FUNDS	\$ 20,806,428.56	\$ 27,757,309.89	\$ 22,184,164.38	\$ -	\$ 26,379,574.07