THE CITY OF FREEPORT
1201 North Ave. H • Freeport, TX 77541 979.233.3526 • Fax 979.233.8867

Jerry Cain
Mayor

Lance Petty
City Manager

Finance, Court & Water Departments

Title: Monthly Report for May 2025

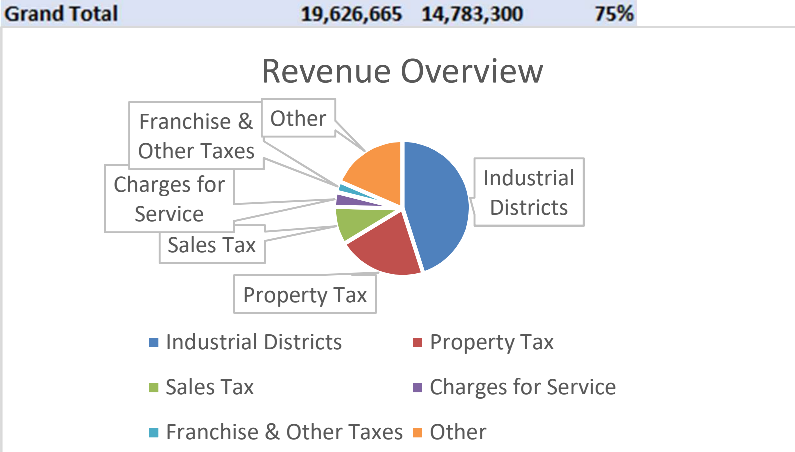
Date: June 9, 2025

From: Ashlee Hurst, Finance Director

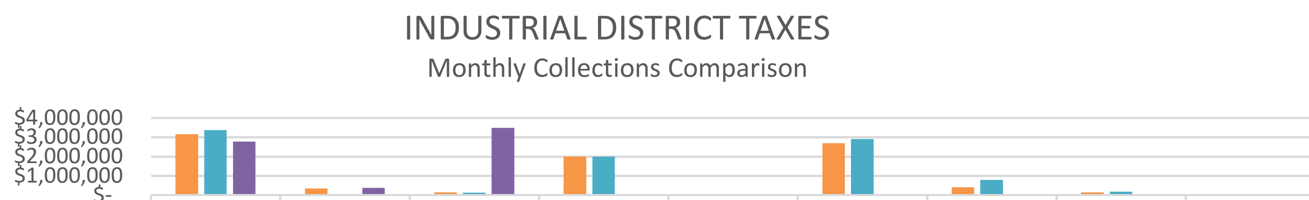
Financials

Accounts Payable	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	FYTD
PO's Issued	27	18	19	16	10	11	11	13	**125**
Payments Issued	338	333	290	337	296	339	301	320	**2,554**
Total Disbursed	$3,274,616	$1,647,448	$1,488,231	$2,728,871	$3,747,281	$2,731,806	$1,681,972	$3,446,520	**$20,746,745**

	Current Budget	Actual FYTD	% Budget Received
Industrial Districts	9,389,300	6,657,579	71%
Property Tax	3,370,000	3,147,103	93%
Sales Tax	2,450,000	1,335,169	54%
Charges for Service	798,600	521,795	65%
Franchise & Other Taxes	715,000	385,692	54%
Miscellaneous Income	112,500	226,119	201%
Fines & Forfeits	222,600	190,155	85%
Lease Income	175,765	48,520	28%
License and Permits	262,800	120,683	46%
Interest Earnings	300,000	232,723	78%
EMS	684,000	712,430	104%
Recreation/Rental	111,100	56,928	51%
Golf	853,000	776,423	91%
Grants	12,000	19,155	160%
Insurance Recovery	20,000	202,829	1014%
Transfers In	150,000	150,000	100%
Grand Total	**19,626,665**	**14,783,300**	**75%**

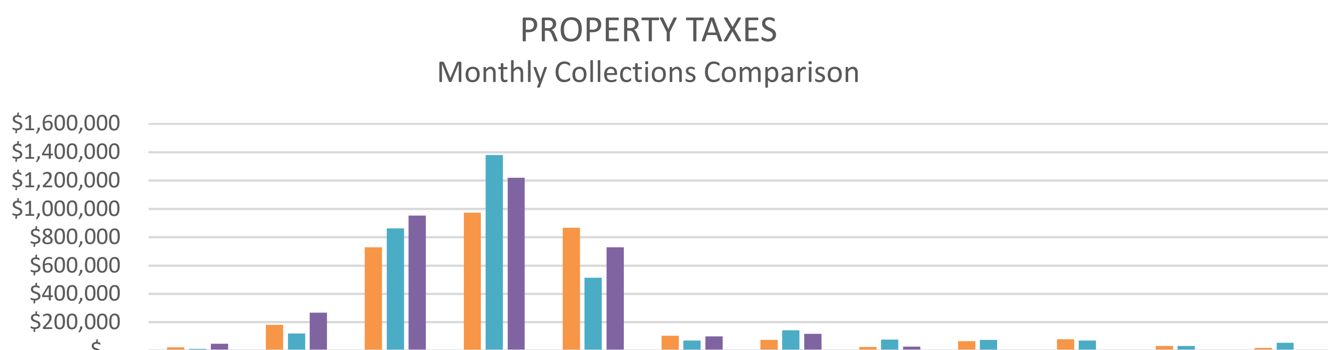



Industrial District Revenue



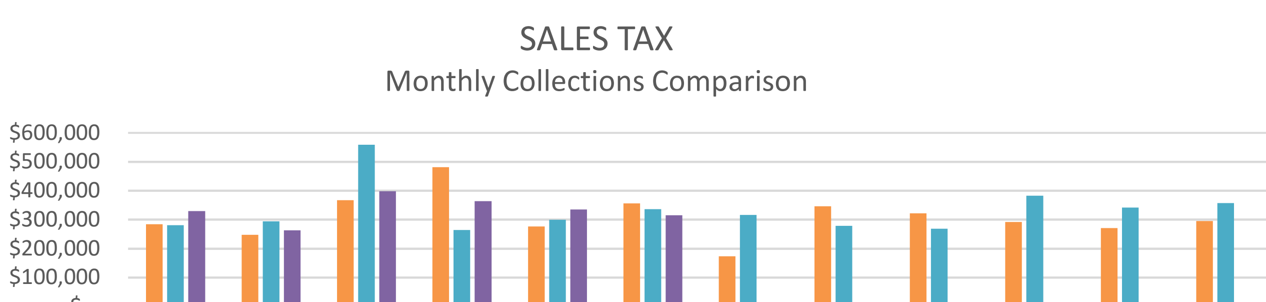
	Dec	Jan	Feb	Mar	Apr	Jun	Jul	Aug	Sep
2022-2023 Actuals	$3,156,168	$336,833	$144,287	$2,000,000	$-	$2,699,001	$413,928	$147,784	$55,565
2023-2024 Actuals	$3,370,775	$12,827	$132,828	$2,000,000	$15,399	$2,906,778	$797,623	$176,976	$9,816
2024-2025 Actuals	$2,777,637	$373,983	$3,484,799	$-	$21,160				

Property Tax Revenue



	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	$117,552	$26,693				

Sales Tax



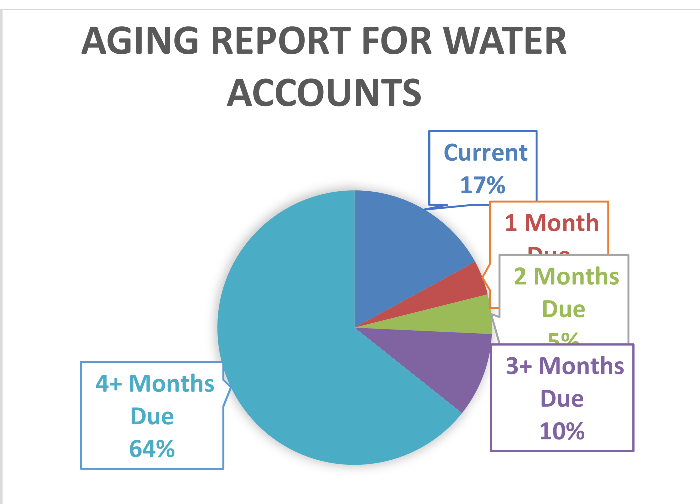
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2022-2023 Actuals	$283,801	$246,687	$366,460	$480,909	$275,920	$356,212	$173,065	$346,261	$321,904	$291,477	$270,244	$294,675
2023-2024 Actuals	$280,501	$293,204	$558,813	$263,460	$298,893	$336,144	$316,222	$277,697	$268,003	$382,425	$341,680	$356,899
2024-2025 Actuals	$329,325	$263,238	$397,597	$363,196	$334,685	$314,712						

Utilities

May-25

Billed	Water	Sewer	Total FYTD
Agricultural	$222	$0	$222
Apartments	258,131	210,755	468,886
Church	7,926	6,227	14,153
City	33,582	4,785	38,367
Commercial	640,713	588,546	1,229,259
Industrial	530,817	(18,165)	512,652
Institutions	156	112	268
Residential	523,544	386,009	909,553
Schools	113,211	95,361	208,572
Vacation	1,461	1,096	2,557
Total Billed	**$2,109,763**	**$1,274,727**	**$3,384,490**
Last FYTD	**$3,638,528**	**$2,015,487**	**$5,654,015**
% Change	-42.0%	-36.8%	-40.1%

Consumption	Water	Sewer	Total FYD
Billed	246,648,338	99,648,979	346,297,317
Unbilled	726,943,410	0	726,943,410
Total Gallons	**973,591,748**	**99,648,979**	**1,073,240,727**
Last FYTD	**1,160,937,360**	**154,759,200**	**1,315,696,560**
% Change	-16.1%	-35.6%	-18.4%



The Utility Department has found the inconsistencies in the software that was previously allowing customers to carry up to a 90-day balance with no cutoff. This has been corrected and customers will be cutoff following nonpayment of the most recent bill, as stated in our policy. Additionally, we are exploring debt collection options to reduce our Aging accounts, as collections has not been done in the City since 2017. This will drastically reduce the balances shown in the pie chart above for old accounts that still have a balance.

Municipal Court

Fiscal Year Total Through	May-23	May-24	May-25	% Change
Issued				
Citations	1,011	1,287	1,155	-10.3%
Violations	1,188	1,481	1,324	-10.6%
Total Issued	**2,199**	**2,768**	**2,479**	**-10.4%**
Warrants				
Active Warrants	289	418	533	27.5%
Total Fees/Fines Paid*	$187,565	$210,770	$277,969	31.9%

** Includes Regulatory, State & Other Agency Fees*

Ongoing Initiatives

Audit
The annual audit for Fiscal Year 2023-2024 is almost complete.

Budget, CIP and Long-Range Financial Plan
Budget preparations are underway. The departments have submitted their supplemental requests and the digital budget book is coming to life.

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 went live in June, and a new process has been put in place for catching idle meters with consumption (inactive accounts using water).

Purchasing

A bid is being solicited for Legal Services (RFP No. 2025-10). It will be advertised twice (in both the Facts and the Houston Chronicle) before it closes on July 10, 2025. In total, this 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.

- <u>CDBG - GLO, (Contract No. D300) WWTP Renovations</u>: 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.
- <u>CDBG - GLO, (Contract No. E164) Water Improvements</u>: 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.
- <u>FEMA American Firefighters Grant (Contract No. 06616):</u> 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.
- <u>FEMA American Firefighters Grant (Contract No. 02061):</u> 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.
- <u>Office of the Governor (OOG) Radio Project:</u> 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.
- <u>Office of the Governor (OOG) Bulletproof Shields:</u> 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.
- <u>Office of the Governor (OOG) Patrol Radio Upgrade:</u> 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.
- <u>GLO Beach Maintenance Program</u>: The quarterly report for the months of September through November was submitted in January.
- <u>CDBG-Brazoria County:</u> 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 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.

Total Construction Commitments as of 5/31/25	
Total Commitments	$ 21,239,704.63
Enterprise	$ 16,269,004.01
Governmental	$ 4,970,700.62

City of Freeport

Capital Projects

For the Period End May 2025

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	-
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	399,744.20	898,385.80
Lift Station Pumps - 2024-2025	In Progress	151,348.00	156,236.00	-
Sewer Line Replacement SSOI - 2022-2025	In Progress	482,572.00	-	482,572.00
Total Funding 67 - 2021 CO Bond Fund		$ 5,157,056.00	$ 2,938,800.56	$ 2,204,409.80

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				
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	456,108.74	-
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	$ 3,363,492.60	$ 15,686.85

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				
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	133,243.85	186,756.15
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	$ 792,438.22	$ 1,069,875.18

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	19,980.00	270.00
	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**	**$ 1,709,681.40**	**$ 143,715.90**

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	2,162,698.83	4,591,801.17
	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**	**$ 3,212,294.92**	**$ 9,065,666.67**

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	4,375,711.91	1,555,914.09
CDGB MIT Harvey - WWTP Improvements (D300) - 2021-2025	In Progress	5,991,468.00	2,721,934.70	3,269,533.30
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**	**$ 7,697,523.01**	**$ 7,918,209.26**

City of Freeport

General Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End May 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	May-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	May-2025 Y-T-D Actual
RESOURCES						
Property Taxes	3,370,000	26,693	3,147,103	(222,897)	93.4%	3,167,943
Industrial Taxes	9,389,300	21,160	6,657,579	(2,731,721)	70.9%	5,531,829
Sales Tax	2,450,000	209,808	1,335,169	(1,114,831)	54.5%	1,749,956
Franchise & Other Taxes	715,000	10,262	385,692	(329,308)	53.9%	523,186
Permits	262,800	16,116	120,683	(142,117)	45.9%	110,270
EMS	684,000	21,774	712,430	28,430	104.2%	484,830
Charges for Services	798,600	66,077	521,795	(276,805)	65.3%	531,998
Recreation/Rental	111,100	(1,617)	56,928	(54,172)	51.2%	90,871
Golf	853,000	112,610	776,423	(76,577)	91.0%	614,158
Municipal Court	222,600	15,582	190,155	(32,445)	85.4%	117,107
Grants	12,000	3,702	19,155	7,155	159.6%	42,156
Lease Income	175,765	3,324	48,520	(127,245)	27.6%	11,677
Interest Earned	300,000	9,742	232,723	(67,277)	77.6%	395,144
Insurance Recovery	20,000	-	202,829	182,829	1014.1%	9,565
Miscellaneous	112,500	15,744	226,119	113,619	201.0%	147,087
Transfers In	150,000	-	150,000	-	100.0%	100,000
TOTAL ACTUAL RESOURCES	$ 19,626,665.00	$ 530,976.11	$ 14,783,300.70	$ (4,843,364.30)	75.3%	$ 13,627,777.80
Use of Fund Balance	-	-	-			
TOTAL RESOURCES	$ 19,626,665.00	$ 530,976.11	$ 14,783,300.70			$ 13,627,777.80
EXPENDITURES						
Administration	2,092,359	199,423	1,396,863	(695,496)	66.8%	1,404,337
Information Technology	493,358	35,517	319,954	(173,404)	64.9%	349,195
Service Center	214,666	20,168	145,888	(68,778)	68.0%	277,762
Municipal Court	260,830	24,578	212,104	(48,726)	81.3%	159,598
Police	6,086,942	551,863	3,685,836	(2,401,106)	60.6%	3,692,083
Fire	1,727,303	125,677	1,041,838	(685,465)	60.3%	1,000,445
EMS	1,152,227	114,186	761,013	(391,214)	66.0%	612,103
Emergency Management	-	-	270	270	0.0%	-
Code Enforcement	356,227	26,572	199,501	(156,726)	56.0%	269,252
Building	478,502	39,661	302,666	(175,836)	63.3%	164,120
Garbage Collection	775,000	64,518	487,367	(287,633)	62.9%	445,829
Street & Drainage	1,456,908	157,029	996,947	(459,961)	68.4%	946,838
Beach Fund Expense	42,850	1,876	9,215	(33,635)	21.5%	485
Main Street	72,525	52	9,685	(62,840)	13.4%	73,080
Historical Museum	343,230	35,310	188,935	(154,295)	55.0%	133,021
Sr Citizens Commission	17,500	407	6,327	(11,173)	36.2%	9,859
Library	51,850	1,911	22,253	(29,597)	42.9%	17,908
Parks	1,316,140	127,232	766,226	(549,914)	58.2%	813,751
Golf	1,324,854	140,259	876,234	(448,620)	66.1%	875,900
Recreation	525,869	66,558	250,219	(275,650)	47.6%	231,606
Transfers Out	711,665	-	711,665	-	100.0%	1,332,058
TOTAL EXPENDITURES	$ 19,500,805.00	$ 1,732,795.17	$ 12,391,005.69	$ (7,109,799.31)	63.5%	$ 12,809,228.99
EXCESS/(DEFICIT)	$ 125,860.00	$ (1,201,819.06)	$ 2,392,295.01			$ 818,548.81

City of Freeport

Water & Sewer Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End May 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	May-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	May-2025 Y-T-D Actual
RESOURCES						
Water Revenue	4,900,000	284,627	2,839,474	(2,060,526)	57.9%	3,397,173
Sewer Revenue	2,750,000	192,675	1,540,717	(1,209,283)	56.0%	1,930,564
Water Tap Fee	10,000	-	7,719	(2,281)	77.2%	4,050
Sewer Tap Fee	4,000	1,000	2,000	(2,000)	50.0%	1,000
Connect & Disconnect Fees	140,000	12,805	105,734	(34,266)	75.5%	93,865
Bad Debt Write-Off	1,000	252	509	(491)	50.9%	1,908
Interlocal Revenue	4,000	-	-	(4,000)	0.0%	3,686
Interest Earned	15,000	597	3,110	(11,890)	20.7%	24,132
Misc. Income	-	3	111	111	100.0%	431
Returned Check Fees	1,000	125	1,000	-	100.0%	775
Utility Reimbursements	125,000	-	61,191	(63,809)	49.0%	107,368
Grant - CDBG GLO	-	701,133	3,077,475	3,077,475	0.0%	1,029,125
Contributions/Capital	-	-	-	-	0.0%	-
Transfers In	-	-	-	-		-
TOTAL ACTUAL RESOURCES	$ 7,950,000.00	$ 1,193,218.92	$ 7,639,038.93	$ (310,961.07)	96.1%	$ 6,594,077.19
Use of Fund Balance	-	-	-			-
TOTAL RESOURCES	$ 7,950,000.00	$ 1,193,218.92	$ 7,639,038.93			$ 6,594,077.19
EXPENDITURES						
Salaries	204,932	14,998	83,215	(121,717)	40.6%	85,735
Benefits	82,676	5,564	37,355	(45,321)	45.2%	40,782
Supplies	58,700	2,993	22,533	(36,167)	38.4%	15,283
Services	7,340,270	577,823	4,355,488	(2,984,782)	59.3%	4,012,181
Maintenance	115,000	(37,404)	11,719	(103,281)	10.2%	65,673
Sundry	44,500	10	29,647	(14,853)	66.6%	23,600
Capital Outlay	-	(82,227)	1,598,799	1,598,799	#DIV/0!	1,190,507
Depreciation	-	-	-	-	0.0%	-
Debt Service Fees	-	-	-	-	#DIV/0!	-
Transfer to Debt Service	-	-	301,650	301,650	#DIV/0!	202,367
Transfer to General Fund	150,000	-	150,000	-	100.0%	100,000
TOTAL EXPENDITURES	$ 7,996,078.00	$ 481,756.53	$ 6,590,406.12	$ (1,405,671.88)	82.4%	$ 5,736,127.10
EXCESS/(DEFICIT)	$ (46,078.00)	$ 711,462.39	$ 1,048,632.81			$ 857,950.09

City of Freeport

Fund Balance Summary

For the Period End May 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	14,633,300.16	12,241,005.69	-	10,416,916.21
56 - Water / Sewer Fund	11,821,380.85	7,639,038.47	6,590,406.05	-	12,870,013.27
	$ 19,846,002.59	$ 22,272,338.63	$ 18,831,411.74	$ -	$ 23,286,929.48
RESERVE FUNDS					
64 - Debt Service Fund	493,233.42	802,835.27	680,059.40	-	616,009.29
	$ 493,233.42	$ 802,835.27	$ 680,059.40	$ -	$ 616,009.29
BOND/CAPITAL PROJECT FUNDS					
66 - 2020 CO Bond CIP Fund	1,026,584.49	27,283.76	-	-	1,053,868.25
67 - 2021 CO Bond CIP Fund	2,948,462.69	448,760.46	261,534.54		3,135,688.61
68 - AMI Water Meter Project Fund	-	3,517,329.69	1,755,043.70	-	1,762,285.99
	$ 3,975,047.18	$ 3,993,373.91	$ 2,016,578.24	$ -	$ 5,951,842.85
INTERNAL SERVICE FUNDS					
14 - Street & Drainage Fund	2,742,909.25	572,187.78	548,049.17	-	2,767,047.86
21 - Facilities & Grounds Fund	2,394,124.16	61,778.96	99,169.74	-	2,356,733.38
22 - Vehicle & Equipment Fund	42,281.80	212,862.07	146,152.64	-	108,991.23
23 - IT Fund	215,004.44	5,714.20	-	-	220,718.64
	$ 5,394,319.65	$ 852,543.01	$ 793,371.55	$ -	$ 5,453,491.11
SPECIAL PURPOSE FUNDS					
16 - Marina Operations Fund	861.85	98.33	-	-	960.18
18 - Hotel-Motel Tax Fund	241,822.04	49,809.21	22,000.00	-	269,631.25
24 - City-EDC Projct Fund	27,838.06	20,531.02	-	-	48,369.08
25 - Port Projects Fund	6,451,852.62	2,084,614.41	1,732,060.76	-	6,804,406.27
40 - Court Technology Fund	21,008.63	5,985.68	6,300.00	-	20,694.31
41 - Court Security Fund	99,109.08	8,484.78	-	-	107,593.86
43 - State Narcotics/Chapter 59 Fund	145,523.33	3,641.13	6,918.66	-	142,245.80
44 - Federal Narcotics/EQ Share Fund	-	-	-	-	-
70 - TIRZ No. 1 Fund	570,586.68	321,384.28	-	-	891,970.96
	$ 7,558,602.29	$ 2,494,548.84	$ 1,767,279.42	$ -	$ 8,285,871.71
GRANT FUNDS					
12 - City Grants	-	8,525.18	1,763,354.14	-	(1,754,828.96)
17 - Beach Maintenance Fund	-	-	-	-	-
100 - Hurricane Beryl Fund	(1,437,303.57)	-	668,354.11	-	(2,105,657.68)
	$ (1,437,303.57)	$ 8,525.18	$ 2,431,708.25	$ -	$ (3,860,486.64)
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	757,572.14	794,169.15	-	4,715,310.86
31 - EDC Projects Fund	832,499.25	-	(321,627.93)	-	1,154,127.18
33 - EDC Marketing Fund	129,818.02	-	(42,523.89)	-	172,341.91
34 - Series 2001 - Debt Svc Fund	17,288.55	423.44	-	-	17,711.99
	$ 5,731,513.69	$ 757,995.58	$ 430,017.33	$ -	$ 6,059,491.94
TOTAL CITY FUNDS	15,074,914.87	30,424,164.84	26,520,408.60	-	18,978,671.11
TOTAL EDC FUNDS	5,731,513.69	757,995.58	430,017.33	-	6,059,491.94
TOTAL ALL FUNDS	$ 20,806,428.56	$ 31,182,160.42	$ 26,950,425.93	$ -	$ 25,038,163.05