THE CITY OF FREEPORT
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Jerry Cain
Mayor

Jennifer Howell
Interim City Manager

Finance, Court & Water Departments

Title: Monthly Report for June 2025

Date: July 10 2025

From: Ashlee Hurst, Finance Director

Financials

The General Fund:
The revenues collected for the General Fund as of June 30, 2025 are $19,215,057 or 97.9% of the total budgeted revenues.

The expenditures for the General Fund as of June 30, 2025 are $13,689,681 or 70.2% of the total budgeted expenditures.

The revenues are over the expenditures by $5,525,376.

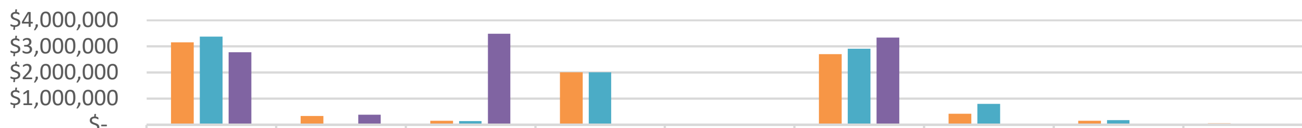
See the attached financial statement for more detail.

Accounts Payable	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun'25	FYTD
PO's Issued	27	18	19	16	10	11	11	13	7	**132**
Payments Issued	338	333	290	337	296	339	313	369	279	**2,894**
Total Disbursed	$3,274,616	$1,647,448	$1,488,231	$2,728,871	$3,747,281	$2,731,806	$1,688,449	$3,610,084	$4,554,487	**$25,471,273**

	Current Budget	Actual FYTD	% Budget Received
Industrial Districts	9,389,300	9,990,298	106%
Property Tax	3,370,000	3,213,081	95%
Sales Tax	2,450,000	1,559,948	64%
Charges for Service	798,600	590,663	74%
Franchise & Other Taxes	715,000	486,324	68%
Miscellaneous Income	112,500	279,577	249%
Fines & Forfeits	222,600	208,548	94%
Lease Income	175,765	54,494	31%
License and Permits	262,800	134,193	51%
Interest Earnings	300,000	255,746	85%
EMS	684,000	800,529	117%
Recreation/Rental	111,100	73,763	66%
Golf	853,000	870,945	102%
Grants	12,000	19,156	160%
Insurance Recovery	20,000	527,794	2639%
Transfers In	150,000	150,000	100%
Grand Total	**19,626,665**	**19,215,056**	**98%**

Industrial District Revenue

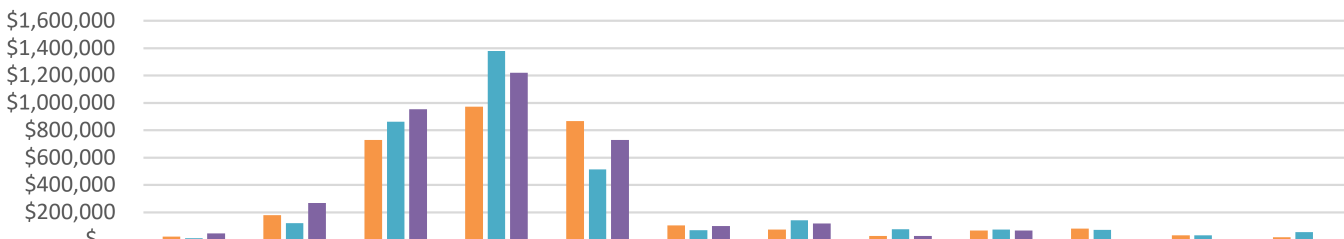
INDUSTRIAL DISTRICT TAXES
Monthly Collections Comparison



	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	$-	$21,160	$3,332,719			

Property Tax Revenue

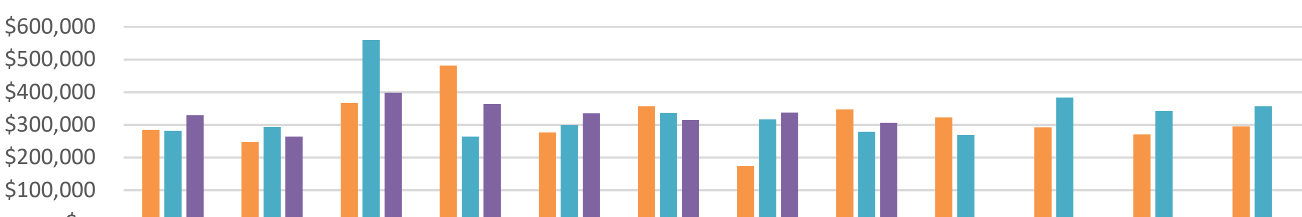
PROPERTY TAXES
Monthly Collections Comparison



	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	$1,378,923	$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	$1,218,314	$727,016	$98,799	$117,552	$26,296	$66,375			

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	$334,685	$314,712	$337,169	$305,029				

Utilities

The Water & Sewer Fund:
The revenues for the Water & Sewer Fund as of June 30, 2025 are $5,250,811 (not including grant funds that weren't budgeted) or 66% of the total budgeted revenues.

The expenditures for the Water & Sewer Fund as of June 30, 2025 are $5,768,039 (not including grant funds that weren't budgeted) or 72% of the total budgeted expenditures.

The revenues are under the expenditures by $517,228. This is due to the transfers of $451,650, as well as reduced billing revenue of a high usage customer, Surfside. Excess spending in this fund has been put to a halt to help address this budget deficit.

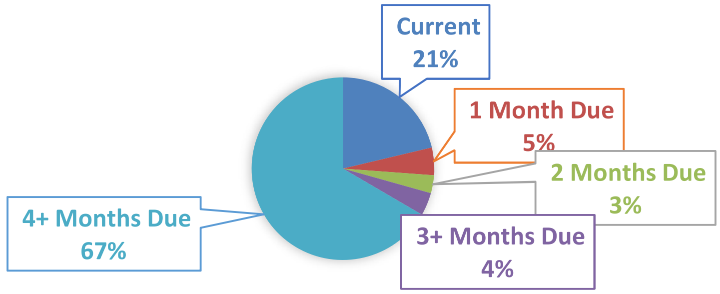
See the attached financial statement for more detail.

Jun-25

Billed	Water	Sewer	Total FYTD
Agricultural	$259	$0	$259
Apartments	309,629	251,669	561,298
Church	10,206	8,136	18,343
City	33,582	4,785	38,367
Commercial	765,685	674,599	1,440,285
Industrial	588,644	(22,099)	566,546
Institutions	182	131	313
Residential	642,919	468,878	1,111,798
Schools	144,878	122,847	267,725
Vacation	1,769	1,329	3,098
Total Billed	**$2,497,753**	**$1,510,276**	**$4,008,029**
Last FYTD	**$3,638,528**	**$2,015,487**	**$5,654,015**
% Change	-31.4%	-25.1%	-29.1%

Consumption	Water	Sewer	Total FYD
Billed	588,722,754	124,603,075	713,325,829
Unbilled	1,154,394,304	0	1,154,394,304
Total Gallons	**1,743,117,058**	**124,603,075**	**1,867,720,133**
Last FYTD	**1,201,843,850**	**174,360,640**	**1,376,204,490**
% Change	45.0%	-28.5%	35.7%

AGING REPORT FOR WATER ACCOUNTS



Total Balances:	Current	1 Month Due	2 Months Due	3+ Months Due	4+ Months Due
682,344	145,212	33,196	21,752	27,692	454,493

Number of disconnections for non-payment:	213
Number of idle meters found with consumption:	60
Total of back-billed consumption for idle meters:	$ 7,122.25

Since January, these outstanding balances have been reduced by:
4+ Months - $230,117 (was $684,610 as of 1/31/25)
3+ Months - $40,483 (was $68,175 as of 1/31/25)
2+ Months - $61,672 (was $83,424 as of 1/31/25)
1 Month - $73,131 (was $106,327 as of 1/31/25)

Municipal Court

Fiscal Year Total Through	Jun-23	Jun-24	Jun-25	% Change
Issued				
Citations	1,178	1,476	1,301	-11.9%
Violations	1,380	1,706	1,496	-12.3%
Total Issued	**2,558**	**3,182**	**2,797**	**-12.1%**
Warrants				
Active Warrants	285	462	537	16.2%
Total Fees/Fines Paid*	$220,679	$241,311	$308,954	28.0%

** 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
The proposed budget will be filed with the City Secretary and County Clerk by July 31, 2025.

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 was solicited for Legal Services (RFP No. 2025-10). It was advertised twice (in both the Facts and the Houston Chronicle) before it closed on July 10, 2025. In total, this solicitation was open for 30+ days. It was also listed on our website.

A bid is being solicited for Insta-Valve Installation (RFP No. 2025-03). It was advertised twice before it closes on July 17, 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.
- 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 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.

City of Freeport
Capital Projects
For the Period End June 2025

Total Construction Commitments as of 5/31/25	
Total Commitments	$ 20,820,476.30
Enterprise	$ 16,262,204.01
Governmental	$ 4,558,272.29

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	482,273.30	-
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	$ 3,389,657.16	$ 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	5,488.24	4,511.76
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	$ 795,438.21	$ 1,066,875.19

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	25,832.04	-
Total Funding Fund 22 - Vehicle & Equipment Replacement		**$ 1,824,913.00**	**$ 1,709,681.40**	**$ 107,715.90**

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	298,910.18	1,999,735.85
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**	**$ 3,219,094.92**	**$ 9,058,866.67**

Grant Funded Projects (Various Funds)				
Administration				
GLO Beach Maintenance Grant - 2024-2025	In Progress	12,000.00	10,333.02	1,666.98
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	149,496.44	-
OOG - Ballistic Shield Project - 2024-2025	In Progress	95,602.00	97,520.32	-
OOG - Vehicle Radio Equipment Refresh - 2024-2025	In Progress	131,525.00	131,524.58	-
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**	**$ 8,076,064.35**	**$ 7,544,780.92**

City of Freeport

General Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End Jun 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Jun-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Jun-2025 Y-T-D Actual
RESOURCES						
Property Taxes	3,370,000	66,375	3,213,081	(156,919)	95.3%	3,241,377
Industrial Taxes	9,389,300	3,332,719	9,990,298	600,998	106.4%	8,438,607
Sales Tax	2,450,000	224,779	1,559,948	(890,052)	63.7%	1,928,624
Franchise & Other Taxes	715,000	6,790	486,324	(228,676)	68.0%	527,353
Permits	262,800	13,510	134,193	(128,607)	51.1%	117,969
EMS	684,000	14,608	800,529	116,529	117.0%	561,685
Garbage	798,600	68,893	590,663	(207,937)	74.0%	598,540
Recreation/Rental	111,100	7,654	73,763	(37,337)	66.4%	105,409
Golf	853,000	94,522	870,945	17,945	102.1%	712,456
Municipal Court	222,600	18,393	208,548	(14,052)	93.7%	134,056
Grants	12,000	-	19,156	7,156	159.6%	42,129
Lease Income	175,765	5,974	54,494	(121,271)	31.0%	15,435
Interest Earned	300,000	-	255,746	(44,254)	85.2%	437,713
Insurance Recovery	20,000	324,965	527,794	507,794	2639.0%	9,565
Miscellaneous	112,500	51,767	279,577	167,077	248.5%	152,525
Transfers In	150,000		150,000	-	100.0%	112,500
TOTAL ACTUAL RESOURCES	$ 19,626,665.00	$ 4,230,949.35	$ 19,215,057.28	$ (411,607.72)	97.9%	$ 17,135,942.66
Use of Fund Balance	-	-	-			
TOTAL RESOURCES	$ 19,626,665.00	$ 4,230,949.35	$ 19,215,057.28			$ 17,135,942.66
EXPENDITURES						
Administration	2,092,359	179,334	1,577,090	(515,269)	75.4%	1,569,562
Information Technology	493,358	23,910	343,864	(149,494)	69.7%	375,833
Service Center	214,666	14,865	160,895	(53,771)	75.0%	290,336
Municipal Court	260,830	18,484	233,687	(27,143)	89.6%	182,863
Police	6,086,942	360,903	4,050,019	(2,036,923)	66.5%	4,176,864
Fire	1,727,303	97,779	1,141,081	(586,222)	66.1%	1,124,128
EMS	1,152,227	61,546	829,782	(322,445)	72.0%	686,570
Emergency Management	-	-	270	270	0.0%	-
Code Enforcement	356,227	33,393	233,035	(123,192)	65.4%	291,776
Building	478,502	29,472	332,160	(146,342)	69.4%	188,201
Garbage Collection	775,000	64,277	551,644	(223,356)	71.2%	509,693
Street & Drainage	1,456,908	102,740	1,101,772	(355,136)	75.6%	1,057,830
Beach Fund Expense	42,850	1,118	10,333	(32,517)	24.1%	1,923
Main Street	72,525	(242)	9,443	(63,082)	13.0%	81,089
Historical Museum	343,230	18,210	207,180	(136,050)	60.4%	150,779
Sr Citizens Commission	17,500	1,088	7,415	(10,085)	42.4%	12,489
Library	51,850	2,459	24,711	(27,139)	47.7%	18,306
Parks	1,316,140	111,108	878,413	(437,727)	66.7%	908,533
Golf	1,324,854	100,049	1,001,860	(322,994)	75.6%	983,120
Recreation	525,869	32,150	283,363	(242,506)	53.9%	261,192
Transfers Out	711,665	-	711,665	-	100.0%	1,487,578
TOTAL EXPENDITURES	$ 19,500,805.00	$ 1,252,641.37	$ 13,689,680.88	$ (5,811,124.12)	70.2%	$ 14,358,665.39
EXCESS/(DEFICIT)	$ 125,860.00	$ 2,978,307.98	$ 5,525,376.40			$ 2,777,277.27

City of Freeport

Water & Sewer Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End Jun 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Jun-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Jun-2025 Y-T-D Actual
RESOURCES						
Water Revenue	4,900,000	374,943	3,214,356	(1,685,644)	65.6%	3,915,940
Sewer Revenue	2,750,000	269,150	1,809,829	(940,171)	65.8%	2,197,046
Water Tap Fee	10,000	3,310	11,029	1,029	110.3%	5,150
Sewer Tap Fee	4,000	2,000	4,000	-	100.0%	3,000
Connect & Disconnect Fees	140,000	14,634	120,344	(19,656)	86.0%	104,975
Bad Debt Write-Off	1,000	-	509	(491)	50.9%	2,303
Interlocal Revenue	4,000	8,780	8,780	4,780	219.5%	7,664
Interest Earned	15,000	-	4,522	(10,478)	30.1%	26,979
Misc. Income	-	(506)	(395)	(395)	100.0%	216
Returned Check Fees	1,000	100	1,100	100	110.0%	850
Utility Reimbursements	125,000	15,547	76,738	(48,262)	61.4%	119,225
Grant - CDBG GLO	-	-	3,077,475	3,077,475	0.0%	1,029,125
Contributions/Capital	-	-	-	-	0.0%	-
Transfers In	-	-	-	-		-
TOTAL ACTUAL RESOURCES	$ 7,950,000.00	$ 687,957.57	$ 8,328,285.84	$ 378,285.84	104.8%	$ 7,412,472.10
Use of Fund Balance	-	-	-			-
TOTAL RESOURCES	$ 7,950,000.00	$ 687,957.57	$ 8,328,285.84			$ 7,412,472.10
EXPENDITURES						
Salaries	204,932	11,562	94,777	(110,155)	46.2%	93,813
Benefits	82,676	5,540	42,895	(39,781)	51.9%	45,487
Supplies	58,700	2,837	25,370	(33,330)	43.2%	17,676
Services	7,340,270	716,236	5,111,895	(2,228,375)	69.6%	4,642,587
Maintenance	115,000	-	11,719	(103,281)	10.2%	65,673
Sundry	44,500	85	29,732	(14,768)	66.8%	23,660
Capital Outlay	-	1,278,320	2,877,119	2,877,119	#DIV/0!	1,190,507
Depreciation	-	-	-	-	0.0%	-
Debt Service Fees	-	-	-	-	#DIV/0!	-
Transfer to Debt Service	-	-	301,650	301,650	#DIV/0!	227,721
Transfer to General Fund	150,000	-	150,000	-	100.0%	112,500
TOTAL EXPENDITURES	$ 7,996,078.00	$ 2,014,580.35	$ 8,645,158.13	$ 649,080.13	108.1%	$ 6,419,624.61
EXCESS/(DEFICIT)	$ (46,078.00)	$ (1,326,622.78)	$ (316,872.29)			$ 992,847.49

City of Freeport

Fund Balance Summary

For the Period End Jun 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	8,198,614.05	19,057,645.06	13,539,680.88	-	13,716,578.23
56 - Water / Sewer Fund	11,951,129.63	8,328,285.84	8,645,158.13	-	11,634,257.34
	$ 20,149,743.68	$ 27,385,930.90	$ 22,184,839.01	$ -	$ 25,350,835.57
RESERVE FUNDS					
64 - Debt Service Fund	476,674.02	813,035.62	680,059.40	-	609,650.24
	$ 476,674.02	$ 813,035.62	$ 680,059.40	$ -	$ 609,650.24
BOND/CAPITAL PROJECT FUNDS					
66 - 2020 CO Bond CIP Fund	1,026,584.49	29,475.58	-	-	1,056,060.07
67 - 2021 CO Bond CIP Fund	2,948,462.69	454,950.88	417,770.54		2,985,643.03
68 - AMI Water Meter Project Fund	-	3,520,994.87	3,194,685.35	-	326,309.52
	$ 3,975,047.18	$ 4,005,421.33	$ 3,612,455.89	$ -	$ 4,368,012.62
INTERNAL SERVICE FUNDS					
14 - Street & Drainage Fund	2,742,909.25	577,942.65	574,213.73	-	2,746,638.17
21 - Facilities & Grounds Fund	2,394,124.16	66,680.47	102,169.73	-	2,358,634.90
22 - Vehicle & Equipment Fund	4,955.60	213,088.75	171,984.68	-	46,059.67
23 - IT Fund	215,004.44	6,173.25	-	-	221,177.69
	$ 5,356,993.45	$ 863,885.12	$ 848,368.14	$ -	$ 5,372,510.43
SPECIAL PURPOSE FUNDS					
16 - Marina Operations Fund	861.85	122.92	-	-	984.77
18 - Hotel-Motel Tax Fund	241,822.04	50,336.39	22,000.00	-	270,158.43
24 - City-EDC Projct Fund	27,838.06	20,631.62	-	-	48,469.68
25 - Port Projects Fund	6,451,852.62	2,097,049.31	1,738,860.76	-	6,810,041.17
40 - Court Technology Fund	21,008.63	6,578.57	6,300.00	-	21,287.20
41 - Court Security Fund	99,109.08	9,329.99	-	-	108,439.07
43 - State Narcotics/Chapter 59 Fund	145,523.33	3,936.97	9,313.80	-	140,146.50
44 - Federal Narcotics/EQ Share Fund	-	-	-	-	-
70 - TIRZ No. 1 Fund	570,586.68	323,636.65	-	-	894,223.33
	$ 7,558,602.29	$ 2,511,622.42	$ 1,776,474.56	$ -	$ 8,293,750.15
GRANT FUNDS					
12 - City Grants	-	50,386.25	2,071,407.49	-	(2,021,021.24)
17 - Beach Maintenance Fund	-	-	-	-	-
100 - Hurricane Beryl Fund	(1,437,303.57)	-	740,239.61	-	(2,177,543.18)
	$ (1,437,303.57)	$ 50,386.25	$ 2,811,647.10	$ -	$ (4,198,564.42)
OTHER FUNDS					
80 - Capital Assets	(8,083,634.33)	-	-	-	(8,083,634.33)
87 - Clearing Fund	-	-	-	-	-
90 - Long-Term Liabilities	(13,040,323.56)	-	-	-	(13,040,323.56)
	$ (21,123,957.89)	$ -	$ -	$ -	$ (21,123,957.89)
EDC FUNDS					
30 - Economic Development Fund	4,463,376.15	879,598.57	831,102.94	-	4,511,871.78
31 - EDC Projects Fund	1,338,509.25	-	(273,289.79)	-	1,611,799.04
33 - EDC Marketing Fund	129,818.02	-	(30,023.89)	-	159,841.91
34 - Series 2001 - Debt Svc Fund	17,288.55	423.44	-	-	17,711.99
	$ 5,948,991.97	$ 880,022.01	$ 527,789.26	$ -	$ 6,301,224.72
TOTAL CITY FUNDS	14,955,799.16	35,630,281.64	31,913,844.10	-	18,672,236.70
TOTAL EDC FUNDS	5,948,991.97	880,022.01	527,789.26	-	6,301,224.72
TOTAL ALL FUNDS	$ 20,904,791.13	$ 36,510,303.65	$ 32,441,633.36	$ -	$ 24,973,461.42