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

Jerry Cain
Mayor

Dan Pennington
Interim City Manager

Finance, Court & Water Departments

Title: Monthly Report for July 2025

Date: August 6, 2025

From: Ashlee Hurst, Finance Director

Financials

The General Fund:
The revenues collected for the General Fund as of July 31, 2025, are $20,398,107 or 103.8% of the total budgeted revenues.

The expenditures for the General Fund as of July 31, 2025, are $14,909,903 or 76.3% of the total budgeted expenditures.

The revenues are over the expenditures by $5,488,204.

See the attached financial statement for more detail.

Department Comparison (for revenue producing departments):

	GOLF	EMS	RECREATION
Revenues	$ 1,018,440	$ 913,263	$ 79,717
Expenditures	$ 1,114,904	$ 920,866	$ 323,329
Excess / (Deficit)	(96,464)	7,603	(243,612)

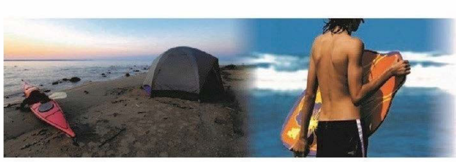
Accounts Payable:

Accounts Payable	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun'25	Jul'25	FYTD
PO's Issued	27	18	19	16	10	11	11	13	7	10	**142**
Payments Issued	338	333	290	337	296	339	313	369	279	264	**3,158**
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	$2,058,211	**$27,529,484**

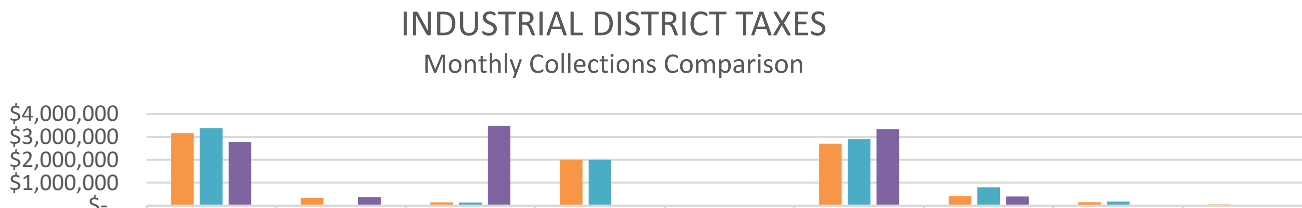
Hurricane Beryl:

75% Reimbursement Maximum
Total Expenses to Date: $2,187,175.68
Maximum Federal Share Reimbursement: $1,640,381.76
Preliminary Local Share Cost: $546,793.92

I continue working weekly with FEMA to finalize eligible expenses and get projects moving forward.

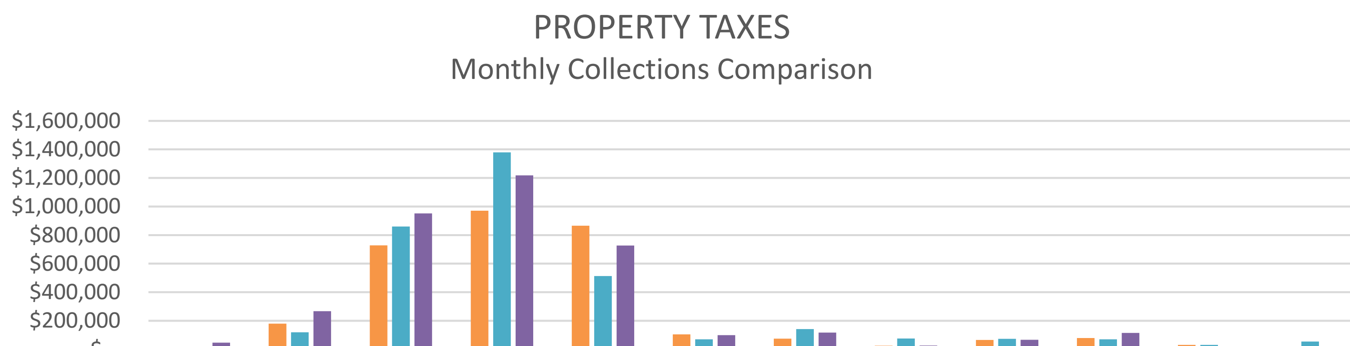


Industrial District Revenue



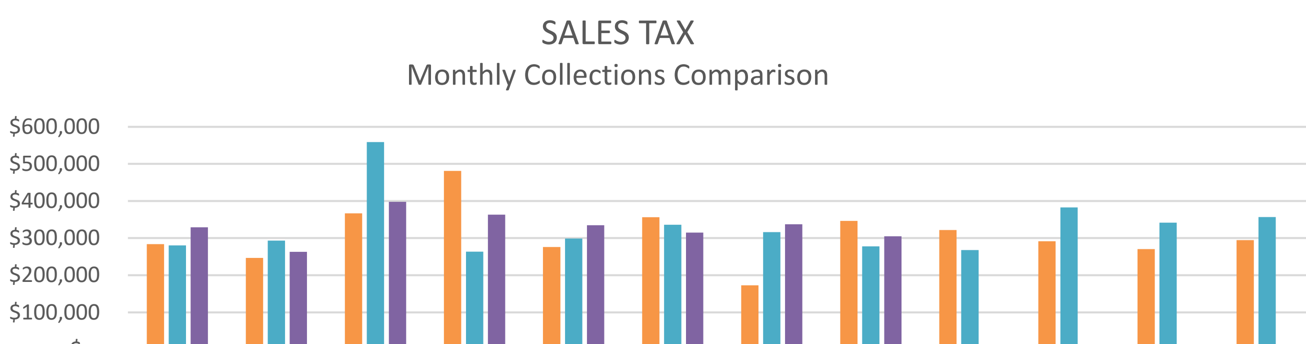
	Dec	Jan	Feb	Mar	Apr	Jun	Jul	Aug	Sep
2022-2023 Actuals	$3,156,168	$336,833	$144,287	$2,000,000	$-	$2,699,001	$413,928	$147,784	$55,565
2023-2024 Actuals	$3,370,775	$12,827	$132,828	$2,000,000	$15,399	$2,906,778	$797,623	$176,976	$9,816
2024-2025 Actuals	$2,777,637	$373,983	$3,484,799	$-	$21,160	$3,332,719	$402,670		

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	$1,378,923	$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	$114,429		

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	$337,169	$305,029				

Utilities

The Water & Sewer Fund:
The revenues for the Water & Sewer Fund as of July 31, 2025, are $7,729,856 (including grant funding of $1,740,798) or 74.4% of the total budgeted revenues.

The expenditures for the Water & Sewer Fund as of July 31, 2025, are $8,299,043 (including grant funding of $1,953,407) or 77.3% of the total budgeted expenditures.

The revenues are under the expenditures by $569,187. Excess spending of this fund has been put to a halt to help address this budget deficit.

The biggest contributors of revenue to this fund are the commercial and residential class customers, as shown below. Overall, there is a 15.6% decrease in billings to-date, when compared to the same period last fiscal year.

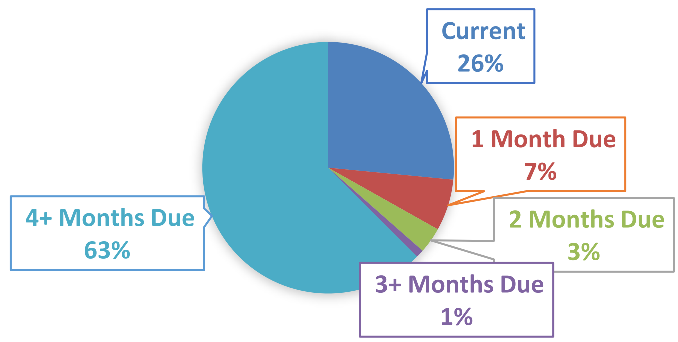
See the attached financial statement for more detail.

Jul-25

Billed	Water	Sewer	Total FYTD
Agricultural	$370	$0	$370
Apartments	463,925	382,195	846,120
Church	13,415	10,474	23,889
City	64,343	7,906	72,250
Commercial	1,155,017	1,021,410	2,176,427
Industrial	889,240	(30,415)	858,825
Institutions	259	187	447
Residential	943,579	681,628	1,625,206
Schools	235,632	199,021	434,654
Vacation	2,524	1,900	4,424
Total Billed	**$3,768,305**	**$2,274,308**	**$6,042,612**
Last FYTD	**$4,599,129**	**$2,559,595**	**$7,158,723**
% Change	-18.1%	-11.1%	-15.6%

Consumption	Water	Sewer	Total FYD
Billed	686,177,323	185,481,194	871,658,517
Unbilled	1,574,516,904	0	1,574,516,904
Total Gallons	**2,260,694,227**	**185,481,194**	**2,446,175,421**
Last FYTD	**1,228,098,904**	**92,929,744**	**1,321,028,648**
% Change	84.1%	99.6%	85.2%

AGING REPORT FOR WATER ACCOUNTS



Total Balances:	Current	1 Month Due	2 Months Due	3+ Months Due	4+ Months Due
718,131	190,448	47,500	24,027	7,178	448,977

Since January, these outstanding balances have been reduced by:
4+ Months - $235,633 (was $684,610 as of 1/31/25)
3+ Months - $60,997 (was $68,175 as of 1/31/25)
2+ Months - $59,397 (was $83,424 as of 1/31/25)
1 Month - $58,827 (was $106,327 as of 1/31/25)

	January	February	March	April	May	June	July
Cut-Off Totals					198	213	222
Disconnection Totals					8	8	24
Returned Payment Totals							3
Failed Payment Arrangements							4
Total Disconnection for Nonpayment	**0**	**0**	**0**	**0**	**206**	**221**	**253**
Total Idle Meters w/ Consumption						**60**	**13**
Total Amount Back Billed ($)						**$7,122.25**	

Municipal Court

Fiscal Year Total Through	**Jul-23**	**Jul-24**	**Jul-25**	**% Change**
Issued				
Citations	1,290	1,628	1,435	-11.9%
Violations	1,506	1,887	1,655	-12.3%
Total Issued	**2,796**	**3,515**	**3,090**	**-12.1%**
Warrants				
Active Warrants	290	498	579	16.3%
Total Fees/Fines Paid*	$240,547	$265,995	$343,725	29.2%

** 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 was filed with the City Secretary by July 31, 2025.

AMI Water Meter Project

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). When caught, the customers are billed for their unauthorized usage.

Purchasing

A bid was being solicited for Insta-Valve Installation (RFP No. 2025-03). It was advertised twice before it closed on July 17, 2025. In total, this solicitation was open for 30+ days. It was also listed on our website.

A bid was solicited for Legal Services (RFP No. 2025-11). It was advertised twice before it closed on August 7, 2025. In total, this solicitation was open for 14 days, as requested by the Council. It was 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. 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. The project began closeout process in July.
– 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 project began closeout in July.
- 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 project will begin closeout soon.
- 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 grant was closed out in July.
- 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 grant was closed out in July.
- 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.
- GLO Beach Maintenance Program: The new application has been awarded to the City and includes up to date labor rates, as well as Police Patrol Overtime rates.
- 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 awarded the contract August 4, 2025, through a competitive bidding process.
- 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. A time extension request has been submitted.
- 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. A time extension request has been submitted.
- 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. A time extension request has been submitted.

- 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. A time extension request has been submitted.
- 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 project has been de-obligated since.
- 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. A time extension request has been submitted.
- 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. A change of scope and time extension have been submitted.

City of Freeport

Capital Projects

For the Period End July 2025

Total Construction Commitments as of 7/31/25	
Total Commitments	$ 19,097,079.20
Enterprise	$ 14,664,385.61
Governmental	$ 4,432,693.59

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	572,196.04	725,933.96
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	$ 3,111,252.40	$ 2,031,957.96

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 (Interlocal with Brazoria County)	In Progress	570,178.00	554,491.15	-
	Total Funding Fund 14 - Streets & Drainage Fund	$ 3,106,885.00	$ 3,389,657.16	$ -

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	5,721.91	4,278.09
Golf Course				
Greens Resurfacing - 2023-2024	In Progress	320,000.00	139,254.85	180,745.15
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	86,570.18	-	86,570.18
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		$ 1,826,080.18	$ 801,682.88	$ 1,032,200.70

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	15,424.10	20,975.90
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	10,722.00	4,278.00
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	-
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	35,585.55	-
Police				
Vehicle Replacement Program (Annual) - 2021-2024	Complete	505,748.00	519,229.72	-
Generator - 2021-2024	Complete	60,000.00	64,012.00	-
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	50,118.78	-
Replace Gate Motor - 2023-2024	In Progress	15,000.00	-	15,000.00
CJIS Update - 2024-2025	In Progress	5,500.00	3,744.00	1,756.00
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	110,125.15	-
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**	**$ 1,753,604.33**	**$ 89,879.90**

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	305,710.18	1,992,935.85
WWTP Improvements Grant Overage (D300) - 2023-2025	In progress	6,754,500.00	1,668,892.57	5,085,607.43
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**	**$ 2,732,088.66**	**$ 9,545,872.93**

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	77,935.28	36,017.72
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	5,753,909.81	177,716.19
CDGB MIT Harvey - WWTP Improvements (D300) - 2021-2025	In Progress	5,991,468.00	3,256,109.62	2,735,358.38
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**	**$ 10,045,818.53**	**$ 5,575,026.74**

City of Freeport

General Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End Jul 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	Jul-2025 Actual	Year-to-Date Actual	Y-T-D Variance	Y-T-D % of Budget	Jul-2025 Y-T-D Actual
RESOURCES						
Property Taxes	3,370,000	114,429	3,327,510	(42,490)	98.7%	3,311,609
Industrial Taxes	9,389,300	402,670	10,392,968	1,003,668	110.7%	9,236,229
Sales Tax	2,450,000	203,353	1,763,301	(686,699)	72.0%	1,928,624
Franchise & Other Taxes	715,000	6,765	493,089	(221,911)	69.0%	575,567
Permits	262,800	9,327	143,120	(119,680)	54.5%	121,029
EMS	684,000	49,181	913,263	229,263	133.5%	733,306
Garbage	798,600	68,789	659,452	(139,148)	82.6%	663,799
Recreation/Rental	111,100	5,879	79,717	(31,383)	71.8%	104,468
Golf	853,000	147,495	1,018,440	165,440	119.4%	755,979
Municipal Court	222,600	22,102	230,650	8,050	103.6%	147,648
Grants	12,000	7,597	26,752	14,752	222.9%	42,156
Lease Income	175,765	2,474	56,968	(118,798)	32.4%	23,435
Interest Earned	300,000	16,170	310,084	10,084	103.4%	482,104
Insurance Recovery	20,000	-	527,794	507,794	2639.0%	9,565
Miscellaneous	142,770	22,192	305,000	162,230	213.6%	163,267
Transfers In	150,000		150,000	-	100.0%	112,500
TOTAL ACTUAL RESOURCES	$ 19,656,935.00	$ 1,078,421.88	$ 20,398,106.69	$ 741,171.69	103.8%	$ 18,411,285.24
Use of Fund Balance	-	-	-			
TOTAL RESOURCES	$ 19,656,935.00	$ 1,078,421.88	$ 20,398,106.69			$ 18,411,285.24
EXPENDITURES						
Administration	2,092,359	114,917	1,692,042	(400,317)	80.9%	1,751,937
Information Technology	493,358	28,863	372,726	(120,632)	75.5%	396,895
Service Center	214,666	15,072	176,155	(38,511)	82.1%	351,168
Municipal Court	290,830	10,577	247,214	(43,616)	85.0%	212,158
Police	6,086,942	386,059	4,440,438	(1,646,504)	73.0%	4,752,358
Fire	1,727,303	68,104	1,210,666	(516,637)	70.1%	1,254,516
EMS	1,152,227	84,898	920,866	(231,361)	79.9%	776,881
Emergency Management	270	-	270	(0)	0.0%	-
Code Enforcement	356,227	26,229	259,428	(96,799)	72.8%	325,944
Building	478,502	22,095	354,318	(124,184)	74.0%	209,407
Garbage Collection	775,000	62,760	614,404	(160,596)	79.3%	573,338
Street & Drainage	1,456,908	114,645	1,219,165	(237,743)	83.7%	1,204,608
Beach Fund Expense	42,850	1,258	11,591	(31,259)	27.0%	3,593
Main Street	91,325	398	9,841	(81,484)	10.8%	86,321
Historical Museum	323,230	28,403	235,707	(87,523)	72.9%	164,570
Sr Citizens Commission	17,500	388	7,803	(9,697)	44.6%	12,534
Library	51,850	1,295	26,006	(25,844)	50.2%	22,526
Parks	1,316,140	81,233	961,366	(354,774)	73.0%	1,002,031
Golf	1,324,854	109,411	1,114,904	(209,950)	84.2%	1,076,700
Recreation	525,869	39,465	323,329	(202,540)	61.5%	286,734
Transfers Out	711,665	-	711,665	-	100.0%	1,643,099
TOTAL EXPENDITURES	$ 19,529,875.00	$ 1,196,070.64	$ 14,909,902.64	$ (4,619,972.36)	76.3%	$ 16,107,316.09
EXCESS/(DEFICIT)	$ 127,060.00	$ (117,648.76)	$ 5,488,204.05			$ 2,303,969.15

City of Freeport

Water & Sewer Fund

Schedule of Revenues & Expenditures - Budget vs Actuals

For the Period End Jul 2025

	Current Fiscal Year, 2024 - 2025					Prior Year
	Budget FY 2024-2025	**Jul-2025 Actual**	**Year-to-Date Actual**	**Y-T-D Variance**	**Y-T-D % of Budget**	**Jul-2025 Y-T-D Actual**
RESOURCES						
Water Revenue	4,900,000	447,330	3,661,482	(1,238,518)	74.7%	4,494,935
Sewer Revenue	2,750,000	260,982	2,070,664	(679,336)	75.3%	2,491,084
Water Tap Fee	10,000	500	11,529	1,529	115.3%	5,700
Sewer Tap Fee	4,000	1,100	5,100	1,100	127.5%	4,000
Connect & Disconnect Fees	140,000	16,475	136,819	(3,181)	97.7%	118,295
Bad Debt Write-Off	1,000	632	1,141	141	114.1%	2,303
Interlocal Revenue	4,000	-	8,780	4,780	219.5%	7,664
Interest Earned	15,000	687	5,209	(9,791)	34.7%	31,177
Misc. Income	-	-	(475)	(475)	100.0%	249
Returned Check Fees	1,000	225	1,325	325	132.5%	975
Utility Reimbursements	125,000	10,747	87,485	(37,515)	70.0%	119,225
Grant - CDBG GLO	2,444,380	-	1,740,798	(703,582)	0.0%	1,109,798
Contributions/Capital	-	-	-	-	0.0%	-
Transfers In	-	-	-	-		-
TOTAL ACTUAL RESOURCES	$ 10,394,380.00	$ 738,678.25	$ 7,729,856.15	$ (2,664,523.85)	74.4%	$ 8,385,404.30
Use of Fund Balance	-	-	-			-
TOTAL RESOURCES	$ 10,394,380.00	$ 738,678.25	$ 7,729,856.15			$ 8,385,404.30
EXPENDITURES						
Salaries	204,932	11,326	106,103	(98,829)	51.8%	93,813
Benefits	82,676	5,485	48,380	(34,296)	58.5%	45,487
Supplies	58,700	2,350	27,720	(30,980)	47.2%	17,676
Services	7,340,270	555,487	5,670,331	(1,669,939)	77.2%	4,642,587
Maintenance	115,000	-	11,719	(103,281)	10.2%	65,673
Sundry	44,500	-	29,732	(14,768)	66.8%	23,660
Capital Outlay	2,444,380	(923,712)	1,953,407	(490,973)	79.9%	1,190,507
Depreciation	-	-	-	-	0.0%	-
Debt Service Fees	-	-	-	-	0.0%	-
Transfer to Debt Service	301,650	-	301,650	-	100.0%	227,721
Transfer to General Fund	150,000	-	150,000	-	100.0%	112,500
TOTAL EXPENDITURES	$ 10,742,108.00	$ (349,064.77)	$ 8,299,042.91	$ (2,443,065.09)	77.3%	$ 6,419,624.61
EXCESS/(DEFICIT)	$ (347,728.00)	$ 1,087,743.02	$ (569,186.76)			$ 1,965,779.69

City of Freeport

Fund Balance Summary

For the Period End Jul 2025

	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	20,248,106.69	14,759,902.64	-	13,686,818.10
56 - Water / Sewer Fund	12,984,373.83	7,729,856.15	8,299,042.91	-	12,415,187.07
	$ 21,182,987.88	$ 27,977,962.84	$ 23,058,945.55	$ -	$ 26,102,005.17
RESERVE FUNDS					
64 - Debt Service Fund	476,674.02	830,716.89	680,059.40	-	627,331.51
	$ 476,674.02	$ 830,716.89	$ 680,059.40	$ -	$ 627,331.51
BOND/CAPITAL PROJECT FUNDS					
66 - 2020 CO Bond CIP Fund	1,026,584.49	33,556.05	-	-	1,060,140.54
67 - 2021 CO Bond CIP Fund	2,948,462.69	253,080.80	590,222.38		2,611,321.11
68 - AMI Water Meter Project Fund	-	3,522,255.69	3,194,685.35	-	327,570.34
	$ 3,975,047.18	$ 3,808,892.54	$ 3,784,907.73	$ -	$ 3,999,031.99
INTERNAL SERVICE FUNDS					
14 - Street & Drainage Fund	2,742,909.25	588,555.31	574,213.73	-	2,757,250.83
21 - Facilities & Grounds Fund	2,394,124.16	75,638.05	105,676.92	-	2,364,085.29
22 - Vehicle & Equipment Fund	4,955.60	213,356.91	218,321.71	-	(9.20)
23 - IT Fund	215,004.44	7,027.85	-	-	222,032.29
	$ 5,356,993.45	$ 884,578.12	$ 898,212.36	$ -	$ 5,343,359.21
SPECIAL PURPOSE FUNDS					
16 - Marina Operations Fund	861.85	168.70	-	-	1,030.55
18 - Hotel-Motel Tax Fund	241,822.04	79,786.66	22,000.00	-	299,608.70
24 - City-EDC Projct Fund	27,838.06	20,818.90	-	-	48,656.96
25 - Port Projects Fund	6,451,852.62	1,018,580.54	1,251,854.50	-	6,218,578.66
40 - Court Technology Fund	21,008.63	7,286.29	6,300.00	-	21,994.92
41 - Court Security Fund	99,109.08	10,437.29	-	-	109,546.37
43 - State Narcotics/Chapter 59 Fund	145,523.33	4,478.48	9,313.80	-	140,688.01
44 - Federal Narcotics/EQ Share Fund	-	-	-	-	-
70 - TIRZ No. 1 Fund	570,586.68	327,091.82	-	-	897,678.50
	$ 7,558,602.29	$ 1,468,648.68	$ 1,289,468.30	$ -	$ 7,737,782.67
GRANT FUNDS					
12 - City Grants	-	358,956.30	4,139,731.77	-	(3,780,775.47)
17 - Beach Maintenance Fund	-	-	-	-	-
100 - Hurricane Beryl Fund	(1,437,303.57)	-	749,872.11	-	(2,187,175.68)
	$ (1,437,303.57)	$ 358,956.30	$ 4,889,603.88	$ -	$ (5,967,951.15)
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	993,966.94	872,327.33	-	4,585,015.76
31 - EDC Projects Fund	1,338,509.25	-	(273,289.79)	-	1,611,799.04
33 - EDC Marketing Fund	129,818.02	-	(20,903.89)	-	150,721.91
34 - Series 2001 - Debt Svc Fund	17,288.55	470.32	-	-	17,758.87
	$ 5,948,991.97	$ 994,437.26	$ 578,133.65	$ -	$ 6,365,295.58
TOTAL CITY FUNDS	15,989,043.36	35,329,755.37	34,601,197.22	-	16,717,601.51
TOTAL EDC FUNDS	5,948,991.97	994,437.26	578,133.65	-	6,365,295.58
TOTAL ALL FUNDS	$ 21,938,035.33	$ 36,324,192.63	$ 35,179,330.87	$ -	$ 23,082,897.09