



**ADOPTED
BUDGET
FISCAL YEAR
2022-2023**

WWW.FREEPORT.TX.US



City of Freeport

Fiscal Year 2022-2023

Required Budget Cover Page

Adopted September 12, 2022

Required Notice:

“This budget will raise more revenue from property taxes than last year's budget by an amount of \$38,410, which is a 1.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$42,232.”

FOR: Mayor, Brooks Bass

Councilmember Ward A, Jeff Pena

Councilmember Ward B, Jerry Cain

Councilmember Ward D, Troy Brimage

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: Councilmember Ward C, Mario Muraira

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	0.600000	0.600000
No New Revenue Tax Rate:	0.597073	0.579024
No New Revenue Maintenance & Operations Tax:	0.574678	0.490361
Voter Approval Tax Rate:	0.616025	0.610832
Debt Rate:	0.077003	0.103309



PRINCIPAL OFFICIALS

Mayor

Brooks Bass

City Council

Ward A	<i>Jeff Pena</i>
Ward B	<i>Jerry Cain (Mayor Pro Tem)</i>
Ward C	<i>Mario Muraira</i>
Ward D	<i>Troy Brimage</i>

Management Team

City Manager, Tim Kelty

Finance Director, Cathy Ezell

Interim City Attorney, Olson & Olson

City Secretary, Betty Wells

Museum Director, LeAnn Strahan

Building Official, Kacey Roman

Interim Director of Economic Development, Mike Barnes

Director of Public Works, Lance Petty

Fire Chief, Chris Motley

Golf Course Director, Brian Dybala

Interim Police Chief, Danny Gillechriest



This page left blank intentionally.

Table of Contents

Introduction		2021 CO Bond Fund	99
Transmittal Letter	1	Capital Projects Fund	100
Community Information	11	Streets & Drainage Fund	101
Organizational Chart	13	Facilities & Grounds CIP Fund	102
Strategic Action Items	15	Vehicle & Equipment Fund	104
How to Use this Budget	21	Information Technology Fund	106
Budget Process & Calendar	22	Special Revenue Funds	
Budgeted Fund Structure	25	Hotel/Motel Tax Fund	107
Department/Fund Relationship	26	Marina Fund	108
Summaries		Court Technology	109
City-Wide Summaries	27	Court Security	110
Changes in Fund Balance	31	State Narcotics Fund	111
General Fund Summary	33	Summary of Capital Expenditures	112
General Fund Revenue Summary	37	Personnel Counts	113
Revenue	39	Appendix	117
Expenditure Summary	43	Glossary	118
Administration	45	Financial Policies	124
Information Technology	49	Pay Scale Matrix	136
Municipal Court	51	Budget Ordinance	138
Police/Animal Control	53	Property Tax Ordinance	143
Fire/EMS	57	Tax Rate Calculation	147
Community Development	63		
Public Works	67		
Culture, Recreation, & Tourism	80		
Golf Course	83		
Transfers	85		
Garbage Collection	86		
Utility Fund	87		
Debt Service Fund	93		
TIRZ Fund	97		
2020 CO Bond Fund	98		



This page left blank intentionally.



Brooks Bass
Mayor

Tim Kelty
City Manager

September 6, 2022

Dear Mayor & Council:

In accordance with our City Charter and State law, the City of Freeport Adopted Budget for Fiscal Year 2022-2023 is enclosed. This year’s budget maintains existing service levels in most departments, invests in city infrastructure, and implements City Council priorities.

Financial Summary

The Adopted Budget includes a tax rate of \$0.60, the same total tax rate as last year, which is more than No-New-Revenue rate and below the Voter Approval and De Minimis rates. This rate will enable the City to maintain most of the current service levels throughout departments, and provide revenue for many one-time capital expenditures. Overall, the General Fund Budget has expected excess revenue less expenditures of over \$3,179,173 before transfers. The General Fund is transferring \$3.74 million into Capital improvement funds to fund one-time Capital Improvements. The total Budget (which includes all Funds) is approximately \$31.12 million.

Short Term Factors and Priorities

There are several short-term factors that were taken into consideration during the development of this budget:

Streets and Drainage Maintenance & Rehabilitation

Street maintenance and rehabilitation continues to be a high priority and an ongoing issue for the City. To address this, the City has been investing money in its infrastructure each year. Over the last 4 years the City has spent an average of over \$1.1 million per year. Including FY 2022/2023, the City has been budgeting an average of \$2.5 million per year. The majority of this was funded by the 2020 Bond Issuance. In FY2022-2023, there is a transfer of \$750,000 for general street repairs and maintenance, and \$150,000 for the Park Entry Road improvements and \$759,000 for a project to be determined.

Solid Waste Services

In January 2022, the City began a new Solid Waste contract with AmeirWaste. This contract is for both residential and commercial services including roll-off construction dumpsters.

Housing



The existing housing stock within the city has a high proportion of homes over 30 years in age. The median home value is lower than comparison communities and many older homes are in need of repair or improvement. Safety concerns with some existing buildings require involvement of City code enforcement personnel.

City Hall Renovation

The City has completed architectural designs to renovate City Hall and move Council Chambers from the Police Department. Currently building is approximately 38,000 square feet consisting of three floors. The HVAC system and main elevator were replaced in 2019. The building currently serves as City Hall and leased space to Gulf LNG, Amistad, Brazosport Hispanic Chamber, and Creative Design Marketing. Significant Mold issues will need to be addressed and corrected on the 1st and 2nd floors.

Based on the discussion and direction from Council in February, staff has developed the following scope of work for renovations to City Hall:

- Design of a new Council Chambers and Court room;
- Addition of public lavatories on the first floor;
- Provide adequate breakroom facilities for staff on the first floor;
- Increasing security;
- Bringing the building up to code including Fire suppression, Windstorm rated windows, and addressing Handicapped Accessibility issues;
- Putting the 2nd elevator back in service;
- Adding and removing walls to maximize space;
- Interim Continuity of Operations plan during construction; and
- Remediation of mold issues and building improvements to prevent its reoccurrence



In addition to \$998,000 from the 2020 Bond Funds, \$750,000 in general funds have been transferred from Facilities & Grounds CIP Fund for the renovations to City Hall.

A Bid for the work was received at \$3.2 million which far exceeded the funds available for the project. At this time the project is on hold as staff and council explore different options for moving forward. Currently approximately \$1.6 million remain available.

Electronic Records

In today's day and age, cities are becoming ever more digitally oriented. In an era that demands more and more transparency, responsiveness to public information requests is very important. Freeport has tried to keep up, and many documents are scanned by various departments, however that digital data is not complete, not well-organized, nor searchable. The 2022-2023 has funding to scan various city records including but not limited to property records, building plans, and administrative records (contracts, ordinances, resolutions, etc.)

Grant Funding

The General Land Office has awarded the City \$5.99 million in Hurricane Harvey State Mitigation Funds for Wastewater Treatment Plant and \$5.93 million in 2016 Floods State Mitigation HUD Funds for Sanitary Sewer Collection System Rehab. The City will also be receiving a second American Recovery Act Funds grant award in the amount \$1.50 million which will be used to fund public safety salaries.

Long Term Factors

There are several long-term factors that were taken into consideration during the development of this budget:

Stormwater

The city for the last 6 years has been a MS4 (Multiple Separate Storm Sewer System) Community as mandated by TCEQ and the EPA. This added another unfunded layer of mandatory enforcement and mitigation responsibility on the city.

While the city's levy and pump system were well designed, there are still a few areas, like under the railroad trestle on 2nd street and Velasco Blvd., that need additional evaluation and additional infrastructure. Also, the City needs to continue mapping and quantify all of its below ground and above ground drainage system. We have developed and have begun to implement a more systematic infrastructure maintenance program.

Dedicated funding for all of these issues can be established through the development of a Stormwater utility. Like water and sewer, a stormwater utility assesses a monthly or annual stormwater fee that is permanently restricted to storm water maintenance and improvements. The cost of establishing this utility is not in the current budget but should be seriously considered for the future.

2020 Certificate of Obligation Bonds and 2021 Certificates of Obligation Bonds

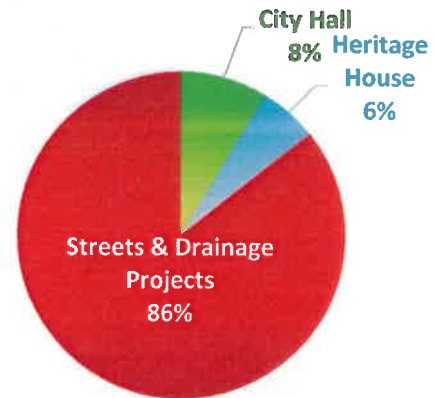
The City paid off its 2003 Certificate of Obligation bonds series in FY2018-2019. In order to maintain a level debt rate, the City advanced some of its debt service payments for its 2008 Certificate of Obligation bonds series in FY 2020-2021 and maintained a level debt rate in FY2020-

2021, through the issuance of new debt. The City issued \$8 million Combination Tax and Revenue Certificates of Obligation, Series 2020 in FY2020-2021.

That bond includes the construction of improvements and equipment of the following:

- Streets, sidewalks and related infrastructure;
- Drainage facilities;
- City hall;
- Parks and recreational facilities (including renovations to the Heritage House); and
- the costs of related professional services.

BOND PROJECTS



The list of specific Streets and Drainage Infrastructure projects will be developed through the budget process each year, however; the intent is that the projects will spread equitability amongst all Wards in the City. Below is the summary of the budgeted expenditures included. It is expected that the 2020 CO Bond funds will be spent in FY2022-2023.

Bond Projects	FY2020-2021	FY2021-2022	FY2022-2023	TOTAL
Street & Drainage projects	2,500,000	2,125,000	1,750,000	6,375,000
Velasco Pump Station Improvements	252,000			252,000
Heritage House Renovation	375,000			375,000
City Hall Renovation	675,000	323,000		998,000
Total	\$3,802,000	\$2,448,000	\$1,750,000	\$8,000,000

The City issued Certificates of Obligation bonds in the amount of \$5 million in FY2020-2021. These funds will be used for water and wastewater infrastructure projects, such as lift station improvements, wastewater treatment plant improvements, and inflow and infiltration issues. The bonds will be paid back from water/wastewater revenue.

Water & Wastewater

The City is plagued by a leaky sanitary sewer system. Whenever it rains infiltration and inflow (I&I) entering into the system overwhelm the collection system’s capacity in many areas all over the City. In 2014, the Texas Commission on Environmental Quality (TCEQ) and the city entered into a voluntary compliance agreement in which the city agreed to take steps to mitigate and reduce I&I. Freese and Nichols has reviewed that order along with any measures the city has

taken to comply. They assisted the city to update and create a new mitigation plan, which the city is implementing. The City has been awarded 2 infrastructure grants from the GLO for Wastewater Treatment plant improvements and Collection system improvements for nearly \$12 million. Additionally, the City issued a \$5 million bond in FY2020-2021 for sewer and water improvements.

The city also suffers from frequent water main breaks and leaks. Aging underground infrastructure is the cause, and the only solution is to replace the infrastructure with new lines and valves. In the City's aggressive street rehabilitation program, every time a street is reconstructed, water and sewer lines are evaluated for replacement.

Finally, the city lacks up to date accessible mapping of all of our water and sewer infrastructure. All water and sewer infrastructure should be geo-located, and the data entered as a separate layer on a GIS system, for efficient use and maintenance.

In late FY 2019-2020 the City completed a utility rate study to determine the true costs and appropriate rates to provide adequate funding for both ongoing operations and maintenance as well as capital investment in infrastructure. As a result, a series of utility rate increases have been approved by City Council, the most recent of which went into effect in March 2022. Revenue projections from these increases have been included in the FY2022-2023 Budget. However, the utility will continue to be challenged as we work to establish an adequate reserve fund and fund additional infrastructure improvements. In FY2021-2022 the water rates were also increased to fund a 12.5% increase in the rates charged by Brazosport Water Authority.

Annexation

The city of Freeport is limited geographically in its ability to support large new residential development tracts. While there are many scattered sites for residential development, and the number of new residential construction permits continues to increase rapidly, Freeport will struggle to add the "roof tops" it needs in order to significantly change the trajectory of retail development here. The solution lies in annexation.



Both the scope and legal ramifications of aggressively pursuing annexation needs planning. Annexation laws in recent years have become very complicated and cumbersome but it is still possible to do the annexation necessary to allow for future residential growth and retail growth. We will need to engage the planning and engineering services of Freese and Nichols, along with the annexation experts at Olson and Olson to make this happen. It is recommended that we pursue this as quickly as possible because there has been a continuing effort in Austin to continue to erode cities' ability to grow through annexation. However, this initiative is not included in the FY 2022-2023 budget.

Major Changes to General Fund Revenues

Overall the projected revenues for the FY 2022-2023 General Fund Budget are over \$19.86 million which is up more than \$900,704 over the FY 2021-2022 budget. This is due to expected increases in Industrial Agreement Revenue, Property Taxes, Sales Tax and continued additional grant revenue.

Property Tax

- Senate Bill 2 (SB2), also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. At its most fundamental level, SB2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a city adopts a tax rate; and (3) making several changes to the property tax appraisal process.
- Ad Velorum valuations have increased approximately 8% from FY 2021-2022 and the tax rate for FY2021-2022 was \$0.60. The FY2022-2023 Budget also includes a tax rate of \$0.60 which is below the Voter Approval Rate.

Sales Tax

- Sales tax has been increasing overall from last fiscal year. In looking at historical data and trends we are projecting a slight increase in sales tax revenue compared to the FY2022-2023 budget.

Industrial Development Agreements

- The City has three Industrial Development Agreements: Brazosport IDA (Interlocal with Lake Jackson and Clute), Freeport IDA, and Freeport LNG. Brazosport IDA and Freeport IDA, are calculated based on property values or CPI – whichever is greater. Freeport LNG Industrial District payments are made in accordance to a payment schedule outline in the agreement.

Other Taxes

- Other Taxes includes franchise fees and Mixed Beverage Tax. These taxes have been updated based on actuals year to-date.

Fines & Forfeits

- Court fines and forfeits have been updated based on actuals year to-date. We do expect revenue to increase in the future as we continue to work through all the cases backlogged due to COVID 19.

Charges for Service

- Golf Course Revenue has been updated based on prior and current actuals.
- All facility rentals have been updated based on prior and current actuals.

Intergovernmental Income

- The City has interlocal agreements with the City of Oyster Creek and Commodore Cove to provide EMS services - these contributions are reflected under EMS Rev - Interlocal (\$233K).
- The City will receive \$3.00 million from the American Recover Act, with \$1.5 being received in late 2021, and the remaining \$1.5 scheduled for receipt in late 2022. We have budgeted for the second installment in the FY2022-2023 Budget.

Investment Earnings

- Interest rates continue to be low due to many economic factors. The City is receiving less revenue from interest, and this is reflected in the FY2022-2023 budget.

Lease Income

- The City has several facilities that it currently leases anticipated to bring in over \$123,000 in FY2022-2023 Lease Income. City staff has been temporarily relocated to the third floor of City Hall in anticipation of first and second floors being renovated. If renovations are completed and staff returns to 1st and 2nd floors, we can begin looking for a tenant to lease the 3rd floor to generate additional revenue.

Licenses & Permits

- Revenue has been maintained under Permits-Misc. to account for anticipated Engineering Services being needed for new plat and plan submittals. This revenue is offset by an expenditure under Building.

Major Changes to General Fund Expenditures

Overall, the General Fund is expected to have over \$3,179,173 in excess revenue over expenditures before transfers. The FY 2022-2023 budget will require the use excess fund balance in the amount of \$399,922 towards a net transfer of nearly \$3.6 million to Capital Expenses. The estimated Available Fund Balance at *end* of FY 2022-2023 is \$993,765. This Available Fund Balance is budgeted to be down almost \$722,919 from the estimated beginning Available Fund Balance at the *beginning* of FY 2022-2023.

Employee Compensation and Benefits

- In order for the City to remain competitive, a 3.5% cost of living increase has been included in the budget under Salaries.
- The City solicited proposals for renewal of Group Medical Insurance and the proposed budget has an estimated increase of 5% in medical insurance premiums.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been increased due to the increase in rates set by TMRS starting January 1, 2023.

Utilities & Fuel

- Fuel costs have been rising and the budget reflects the increase in costs. The electric costs have been adjusted based on prior year's actuals.

Administration

- There has been a staff reorganization in the department. The HR Specialist I (vacant) and II positions have been eliminated and the Human Resources Specialist II has been reclassified to the Human Resources Director.

Information Technology

- This department was created by moving funds from other departments.

Police Department

- Increases were made to various operations to maintain service levels.

Fire/Emergency Management & EMS

- Increases were made to various operations to maintain service levels.

Community Development

- An increase to building demolition/mowing has been included.

Public Works

- A field crew position was eliminated for staffing changes and a second field crew position was eliminated.
- The hours of the Recreation Center have been reduced and two positions have been eliminated.

Museum & Mainstreet

- Increases were made to various operations to maintain service levels.

Transfers

- The Water/Sewer Fund will continue to transfer \$150,000 to the General Fund to pay back the \$1 million loan from FY2019-2020. Two payments remain after this fiscal year.

- A little more than \$3.6 Million has been included in transfers to continue to track and allocate funding for capital improvements. Transfers will be made to the Streets and Drainage Fund, Facilities and Grounds CIP Fund, and Vehicle and Equipment Replacement Fund.

Water & Wastewater Utility Fund

- Revenue has been increased to reflect the Council approved utility rate increases. The increased revenue will help the city begin to build a sufficient reserve. The ending fund balance is budgeted to be \$391,661, an increase of \$ 216,902 over the beginning fund balance, but well below the required reserve of \$2,027,800. Expenditures increases are primarily reflective of increases in Veolia and BWA costs. Much of the 2021 Bond funds remain available for needed capital improvements, but most have been allocated for specific projects.
- The City solicited proposals for renewal of Group Medical Insurance and the proposed budget has an estimated increase of 5% in medical insurance premiums.
- The Utility Fund will make a \$150,000 transfer to the General Fund to continue reimbursing the General Fund for the loan made in FY 2019-2020.

Water and Sewer Capital Projects	Grant Funded	Bond Funded	TOTAL
Waste Water Treatment Plant Improvements	\$5,991,468	\$1,989,150	\$7,980,618
Sanitary Sewer (I&I) Improvements	5,931,626	718,593	6,650,219
Lift Station 3, 4 & 14 Rehabilitation		1,735,713	1,735,713
FM 1495 Water Line Relocation		514,169	514,169
Ave. H & G Sewer Line	260,000	42,375	302,375
ESTIMATED TOTAL	\$12,183,094	\$5,000,000	\$17,183,094

These projects will take up to three years to complete. Additional project requiring funding include Water pump station upgrades, Ground Storage tanks, and additional Lift station replacement, Water line replacement as well as continued I&I Sewer Collection system improvements.

Other Funds

- Funding from the General fund being transferred into the Street and Drainage fund has been increased to \$750,000 to be combined with funding from the 2020 Certificate of

obligation to allow for \$2.5 Million for annual Street and Drainage improvements in FY 2022-2023. This transfer is planned to be an annual commitment to this fund. Also, there is \$150,000 for the park entry road and \$759,000 for a project to be determined.

- The Streets & Drainage Fund, Facilities and Grounds CIP Fund, Vehicle and Equipment Replacement Fund were established in FY2019-2020. While, this could be done under the General Fund, having a separate fund allows the City to track and keep savings in the fund for future infrastructure projects.
- The Hotel-Motel Tax Fund allocates the use of hotel occupancy tax (HOT Tax) revenue as specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry.

The City works very hard to find ways to live within our means. The City's revenue limitations and continuous fluctuations in the market, as well as fluctuations in regulatory and legislative mandates require continual examination of the types and levels of service we can provide to our citizens. As a city government, we will meet the financial challenges and continue to strive for an elevated level of service to this community.

Respectfully,

Timothy Kelty
City Manager

Community Information & History

The Community

Ideally situated on the central Gulf Coast, the City of Freeport, Texas, is approximately 60 miles south of Houston and 45 miles southwest of Galveston in Brazoria County. Freeport is home to over 12,000 residents who enjoy beautiful beaches, outstanding offshore fishing, and a welcoming, small-town atmosphere, and is part of the Brazosport, Southern Brazoria County area.



Freeport is home to Port Freeport, one of the most accessible ports on the Gulf Coast. The Port first came into being more than 100 years ago when the first jetty system was built in Freeport. Since that time, it has become one of the fastest growing ports on the Gulf Coast and is a leading economic catalyst for the Texas Gulf Coast. The port currently ranks 26th among U.S. ports in international cargo tonnage handled. With a current channel of 45-foot depth and just three miles from open Gulf of Mexico waters, Port Freeport is achieving remarkable profits, enjoying growth at a phenomenal rate, and creating thousands of jobs in Brazoria County.

Freeport is a great place to live, work, and raise a family. Brazosport ISD, an award-winning school district, serves several communities including Freeport, and encompasses 200 square miles in Brazoria County. Brazosport College, conveniently located in nearby Lake Jackson, offers science and liberal arts associate degrees.



Freeport offers numerous family-oriented water and outdoor activities, including beach combing, water skiing, jet skiing, inshore fishing, offshore fishing, surf fishing, deep sea diving, and swimming. Freeport has 3.5 miles of beach along the Gulf of Mexico, and the City prides itself on providing a litter-free and clean beach for all families to enjoy. The City hosts several fishing tournaments each

year for children and adults. At Bryan Beach, you can enjoy a stroll along the beach looking for sea shells or, for the more adventurous, jet skiing or wind surfing is available.

The City's public beaches, municipal golf course, and park events attract thousands of tourists to Freeport each year. Truly an outstanding birding location, Freeport ranks as one of the top areas in the nation for a number of species. The Freeport Municipal Park is home to many family-oriented events each year, including the Texas Joy Ride Rod Run, a unique event in which hundreds of antique cars come from all over the United States to participate in the competition and enjoy a fun weekend in the park.

History

Freeport has a rich history. In 1528, Cabeza de Vaca landed in the area and named the river "Los Brazos de Dios." In 1822, Stephen F. Austin landed at the mouth of the Brazos River and founded Velasco. In the next 15 years, about 25,000 people entered the Republic of Texas through Velasco. In 1836 following the decisive battle of San Jacinto, Velasco was made the first capital of the Republic of Texas by interim President David G. Burnet.

In 1929, the river was diverted south of town, leaving the Old Brazos riverbed as a protected harbor leading to the Gulf of Mexico. Originally two towns, Velasco & Freeport, on opposites of the Old Brazos River, joined to become the City of Freeport in 1957. Freeport is a part of the Texas Independence Trail.

Demographics

The City has a median household income of \$44,680 and a median home value of owner-occupies housing is \$85,100.

Population

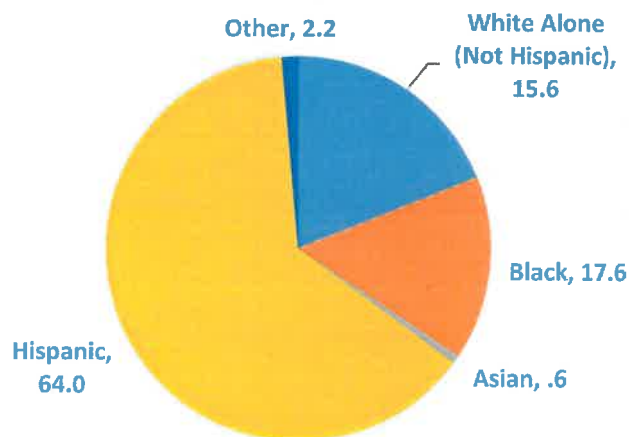
2020 10,696

Current 10,426

Housing

Owner Occupied 53.2%

RACE/ETHNICITY (%)



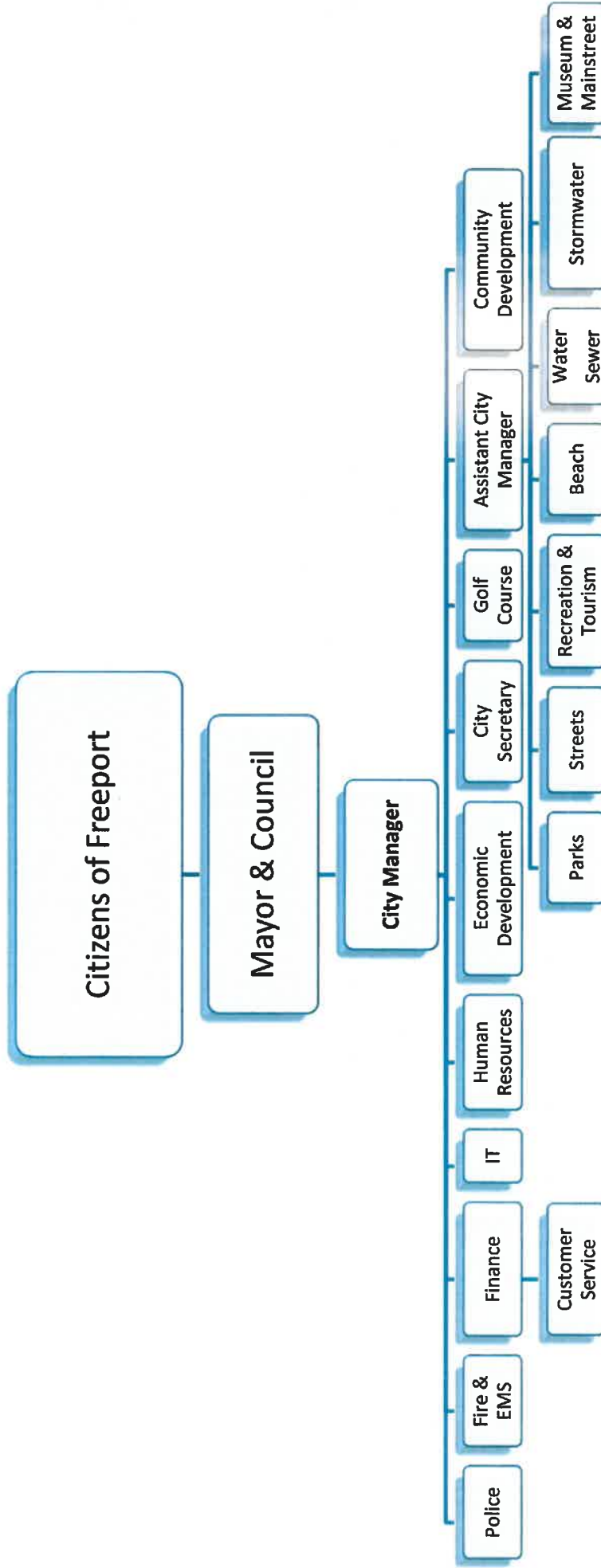
Top Taxpayers from Tax Year 2022

1. Bankers Commercial Corporation
2. American Rice Inc
3. Centerpoint Energy Inc.
4. Riviana Foods Inc
5. Associated Builders & Cont of Texas Gulf Coast Inc
6. Tando America
7. Freeport Welding & Fab Inc
8. TNT Crane & Rigging
9. DR Sienna Villas Investments LP
10. United Rentals of North America Inc

Top Employers from 2022

1. The Dow Chemical Company
2. Olin Corporation
3. BASF Corporation
4. Turner Industries
5. Verner Material & Equipment
6. Shintech, Inc.
7. Riviana Foods
8. City of Freeport
9. SI Group
10. Huntsman

Organizational Chart



Freeport Strategic Community Plan Action Items

The goals in this 2019 Strategic Community Plan included a list of key action strategies derived from the various plan elements. The action strategies have been categorized regarding those actions that will involve (1) capital investments, (2) programs and initiatives, (3) regulations and standards, (4) partnerships and coordination, and (5) targeted planning/studies.

Land Use and Growth

Priority		Yrs 1-2	Yrs 3 - 9	10+ Yrs
CAPITAL INVESTMENTS				
1	Formalize use of a Capital Improvements Program (CIP) to prioritize infrastructure projects in areas of highest need and areas identified for growth and revitalization.	X	X	X
2	Increase demolitions and funding for repairs of properties that pose hazards to life, health, or safety.	X		
PROGRAM AND INITIATIVES				
2	Implement a rental registration and inspection program to improve housing condition of rental properties.	X		
1	Increase resources devoted to code compliance and measure results.	X		
2	Develop and maintain a GIS inventory of vacant properties that are City-owned and available for incentives and development.		X	X
REGULATIONS AND STANDARDS				
1	Update development regulations to ensure adequate mechanisms to accomplish community objectives, including zoning and subdivision regulations.	X	X	
2	Incentivize housing development through clear policies and tools, which may include property tax abatement, fee waivers, public infrastructure funding, or creation of special districts.		X	
PARTNERSHIPS AND COORDINATION				
3	Produce educational materials for homeowners detailing homeowner versus City property maintenance responsibilities.		X	
TARGETED PLANNING/STUDIES				
1	Develop utility master plans and a parks and recreation master plan. Ensure the new plans are based on public engagement and made available to the public.	X	X	

Freeport Strategic Community Plan Action Items

Transportation and Mobility

Priority		Yrs 1-2	Yrs 3 - 9	10+ Yrs
CAPITAL INVESTMENTS				
1	Conduct pro-active preventative maintenance on streets and sidewalks and targeted reconstruction in locations with deteriorated conditions.	X	X	X
1	Prioritize street and sidewalk construction and rehabilitation projects in a multi-year Capital Improvements Program (CIP).	X	X	X
3	Upgrade City transportation facilities such as a City fueling station.		X	X
PROGRAM AND INITIATIVES				
2	Establish a Safe Sidewalks Program to identify, utilizing GIS mapping, where unsafe or poorly maintained sidewalk exist or where sidewalks are absent but needed.		X	
REGULATIONS AND STANDARDS				
2	Require a Traffic Impact Analysis study if projected traffic from a new development will exceed an established traffic generation threshold.		X	X
1	Adopt road design standards that establish materials and maintenance requirements in an Infrastructure Design Manual.	X	X	
PARTNERSHIPS AND COORDINATION				
2	Consider establishing and hosting a formal quarterly meeting of key transportation-related officials in Freeport to facilitate better coordination of transportation planning goals and projects, including the City, Freeport Police and Fire, Port Freeport, Brazosport ISD, Brazoria County, Gulf Coast Center, H-GAC and TxDOT.	X	X	
2	Establish an interlocal agreement with Brazoria County that outlines street construction standards and cost-sharing in mutually beneficial construction projects.		X	
1	Coordinate with the Gulf Coast Center (Southern Brazoria County transit provider) to ensure that transit routes and schedules are meeting the needs of Freeport residents. Work with GCC to get route maps published and distributed.	X	X	X
1	Work with Union Pacific Railroad to identify railroad crossings that need safety improvements.	X		

Freeport Strategic Community Plan Action Items

Transportation and Mobility

Priority		Yrs 1-2	Yrs 3 - 9	10+ Yrs
PARTNERSHIPS AND COORDINATION				
1	Work with The Facts to educate the community on railroad crossing safety issues.	X		
2	Actively participate in regional transportation committees and initiatives including the Greater Houston Freight Committee and SH36A Coalition.		X	X
2	Maintain evacuation planning and public awareness of hazards and work to expand number of residents signed up for Everbridge notification system.		X	X
TARGETED PLANNING/STUDIES				
3	Consider applying for an H-GAC Livable Centers Study to explore land use/development and transportation strategies for a targeted area within Freeport.			X
2	Develop a Pedestrian/Bicycle Master Plan that identifies and prioritizes sidewalk and bicycle facility needs and safety concerns.		X	
2	Conduct transportation modeling to examine the potential impacts of increased freight volumes.		X	
3	Plan for future transportation technology advancements such as electric and automated vehicles.			X

Freeport Strategic Community Plan Action Items

Growth Opportunities

Priority		Yrs 1-2	Yrs 3 - 9	10+ Yrs
CAPITAL INVESTMENTS				
1	Create a formal Capital Improvements Program (CIP). Wastewater treatment and collection system capital improvements should be identified in the CIP.	X	X	X
PROGRAM AND INITIATIVES				
1	Develop an easy-to-use system for residents to report needed infrastructure repairs or improvements.	X		
2	Develop an educational program that focuses on property owner versus City responsibility for maintenance of property.		X	
1	Establish compliance with the TCEQ's Sanitary Sewer Overflow Plan for the City through regular tracking of progress and compliance reporting.	X	X	
1	Create an infill development program focusing on City-owned vacant lots.		X	
REGULATIONS AND STANDARDS				
1	Update the City's development regulations and standards, including development of an Infrastructure Design Manual.	X	X	
2	Adopt design standards for infill development to ensure desired, compatible, and high-quality development outcomes.		X	
PARTNERSHIPS AND COORDINATION				
1	Establish a predictable footprint for Port Freeport based on City and Port needs.	X	X	
TARGETED PLANNING/STUDIES				
1	Prepare utility master plans for water, wastewater, and drainage systems, including GIS-based utility systems mapping.	X	X	

Freeport Strategic Community Plan Action Items

Economic Opportunity

Priority		Yrs 1-2	Yrs 3 - 9	10+ Yrs
CAPITAL INVESTMENTS				
1	Initiate infrastructure upgrades and repairs, prioritized through a formal Capital Improvements Program (CIP) process.	X	X	X
PROGRAM AND INITIATIVES				
2	Develop a positive narrative and marketing message for Freeport, including a branding and identity campaign.	X	X	
1	Pursue holistic revitalization of existing housing stock and neighborhoods through code enforcement and property maintenance assistance.	X	X	X
REGULATIONS AND STANDARDS				
1	Establish a clear set of economic development priorities, policies, and tools for the City and FEDC.	X	X	
1	Integrate appropriate residential protections and buffering into the City's development regulations upon establishment of a Port Freeport footprint.		X	
1	Update development regulations and standards to promote construction of quality and durable housing and neighborhoods.	X	X	
PARTNERSHIPS AND COORDINATION				
2	Establish a local business network to capitalize on strategic growth and investment opportunities.	X	X	X
2	Develop a Leadership Freeport program, focused on citizen leadership and education.		X	
2	Promote Port Freeport vibrancy through supporting funding applications, bonds and other measures.		X	X
TARGETED PLANNING/STUDIES				
1	Develop a mission statement, annual strategic report, and webpage for FEDC.	X		

Freeport Strategic Community Plan Action Items

Parks, Recreation, and Other Amenities

Priority		Yrs 1-2	Yrs 3 - 9	10+ Yrs
CAPITAL INVESTMENTS				
1	Develop a multi-purpose sports complex facility on the former Fleming Elementary School campus superblock.		X	
2	Upgrade the Recreation Center to offer improved amenities and programming based on community and user input.		X	X
2	Invest in improvements (signage, trails, lighting, programmed activities) that will increase visibility of and access to the Old River, Brazos River, Bryan Beach and Gulf of Mexico.		X	X
PROGRAM AND INITIATIVES				
2	Identify potential trail alignments and bicycle routes to better connect the community to parks, public facilities, schools, and natural areas.		X	
1	Organize a neighborhood watch program through the Police Department.	X		
2	Actively promote tourism to Freeport through targeted marketing of fishing, birding, and eco-tourism opportunities.	X	X	X
1	Develop branding for Freeport and pro-actively control the narrative of the City's image.	X	X	
REGULATIONS AND STANDARDS				
2	Integrate Crime Prevention Through Environmental Design (CPTED) principles in local design standards and practices, especially for public projects as examples.		X	
PARTNERSHIPS AND COORDINATION				
1	Explore partnerships with industry for funding summer and after school STEM based learning and activities.		X	
3	Create a Keep Freeport Beautiful affiliate organization.		X	
2	Develop a Leadership Freeport program, focused on citizen leadership and education.		X	
TARGETED PLANNING/STUDIES				
2	Develop a Parks and Recreation Master Plan to identify and prioritize park improvements based on public engagement.		X	

HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE

The City of Freeport Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework for the City. It provides the reader with estimates of revenue or resources available, and appropriations, or expenditures for the Fiscal Year 2022-2023.

This budget document includes mission statements, summaries, accomplishments, objectives, staffing levels and expenditures for each department.

BUDGET FORMAT

The document is divided into 11 sections: Introduction, Summaries, General Fund, Water & Sewer Fund, Debt Service Fund, Internal Service Funds, Special Revenue Funds, Capital Expenditures, Personnel Counts, Financial Policies, and the Appendices.

The Introduction Section includes the budget message, which explains the major policies and issues along with the budget process and long range plans for the City. It also includes a reader's guide on how to use this document, community information, budget-fund structure and relationship, budget process and calendar.

The Summary Section contains various summaries of the budget. The City budget is organized into funds. Each fund is a separate accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, residual equities, and the changes therein are segregated and recorded.

The next three sections are the Fund Sections and are organized as follows: fund summary, statement of revenues, and expenditures by department. The Debt Service Fund section includes the fund summary and scheduled payments for outstanding debt. It is followed by Internal Service Funds (Facilities & Grounds Capital, Vehicle Equipment Replacement, and Information Technology).

The Special Revenue Funds section consists of designated revenues. These revenues can only be used for specific purposes, some of which are mandated by state or federal regulations and/or laws.

The Capital Expenditures section includes the current projects and other capital expenditures.

The Financial Policies section includes long standing financial policies and practices enforced by the City relating to various financial aspects of City operations.

The Appendices section includes reference items such as a glossary of terms, Freeport Economic Development Corporation, along with the budget ordinance, and property tax rate ordinance.

If you need additional information you may contact Finance at (979) 233-3526.

BUDGET PROCESS

Budgetary Basis of Accounting

Budgets for the General, Special Revenue and Debt Service funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budgetary basis of accounting is different than the basis of accounting for auditing purposes. The City does not budget for all component units that are accounted for in the Annual Comprehensive Financial Report (ACFR).

City Plans

The City of Freeport's Community Plan and 2020 Strategic Plan provided a roadmap for identifying needs over the next five years. The goal of the Plan is to provide a framework through which to manage financial decisions in order to achieve the City's strategic goals and objectives. The Plan includes expenditure forecasts and assumptions. The Plan is used as a basis and guide for the development of the annual budget. A Long-Range Financial Plan is being developed to serve as a guide for both revenue and expenditure forecasts and assumptions.



Budget Process

The budget process starts many months before the adoption of the annual budget. Departments update their Strategic Plans annually beginning in April. In June, a workshop is held with Council to review the Plans and identify priorities. During the month of July, the departments submit their budgetary needs to the City Manager. On or before the first day of August each year, the City Manager is required to submit a budget to the City Council for the ensuing fiscal year with an accompanying message. The budget and all supporting schedules must be filed with the City Secretary when submitted to the City Council and open for public inspection.

The City Council must analyze the budget, making any additions or deletions that they feel appropriate and must, at least ten days prior to the beginning of the next fiscal year, adopt the budget. On final adoption by the City Council, the budget takes effect for the next fiscal year.

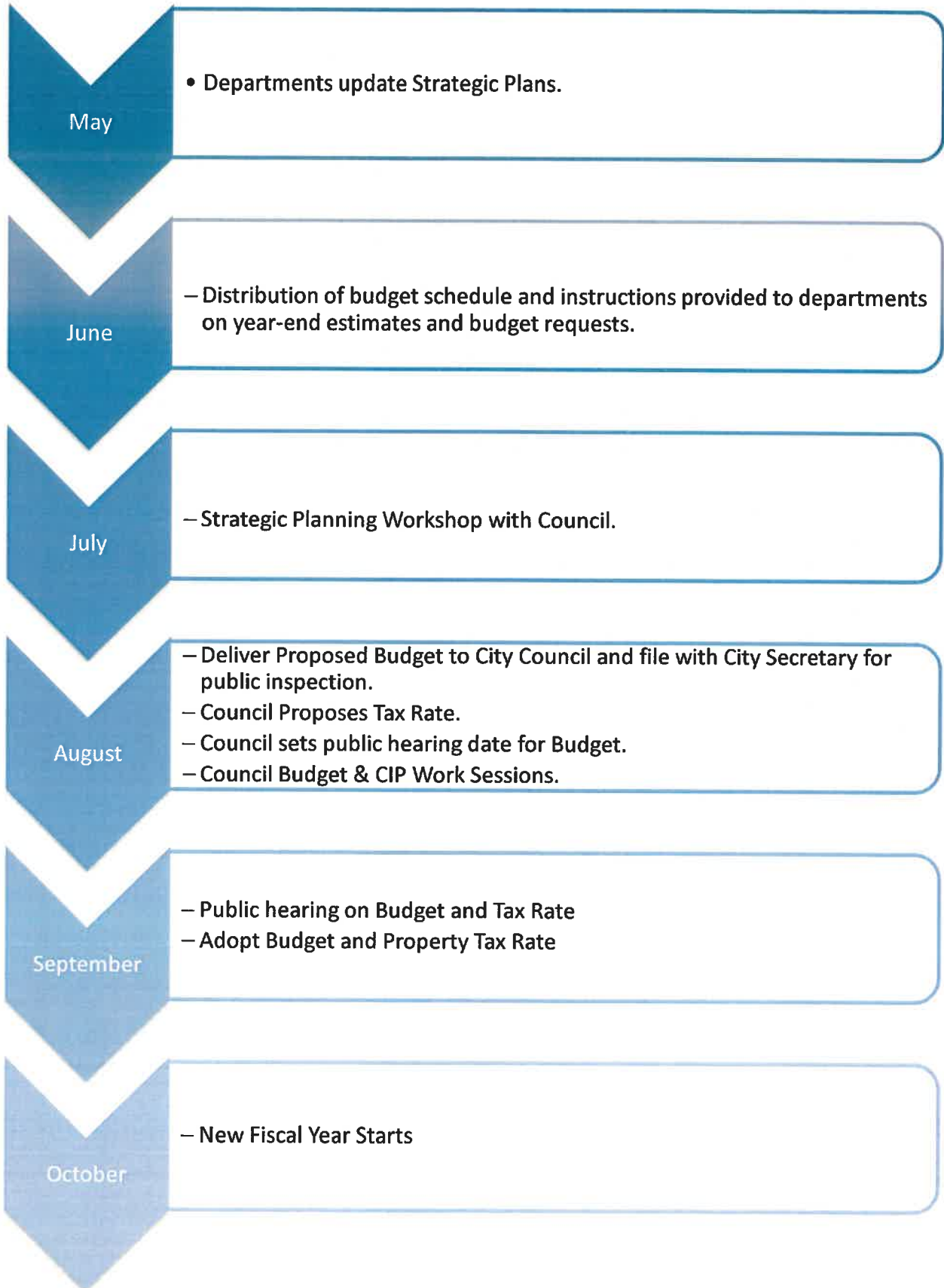


Adoption of the budget constitutes adoption of an ordinance appropriating the amounts specified as proposed expenditures and an ordinance levying the property tax as the amount of the tax to be assessed and collected for the corresponding tax year. A separate ordinance is adopted to set the tax rate. Estimated expenditures cannot exceed available resources. Unused appropriations may be transferred to any item required for the same general purpose, except when otherwise specified by the City's charter or state law.

Throughout the year, departments may request a Budget Transfer to move funds within departments or programs with approval by the City Manager. Budget Amendments are requests to move funds between departments and/or change the total appropriation by fund and must be approved by the City Council.

Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the City Council may amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. These amendments must be by ordinance, and become an attachment to the original budget.

BUDGET SCHEDULE

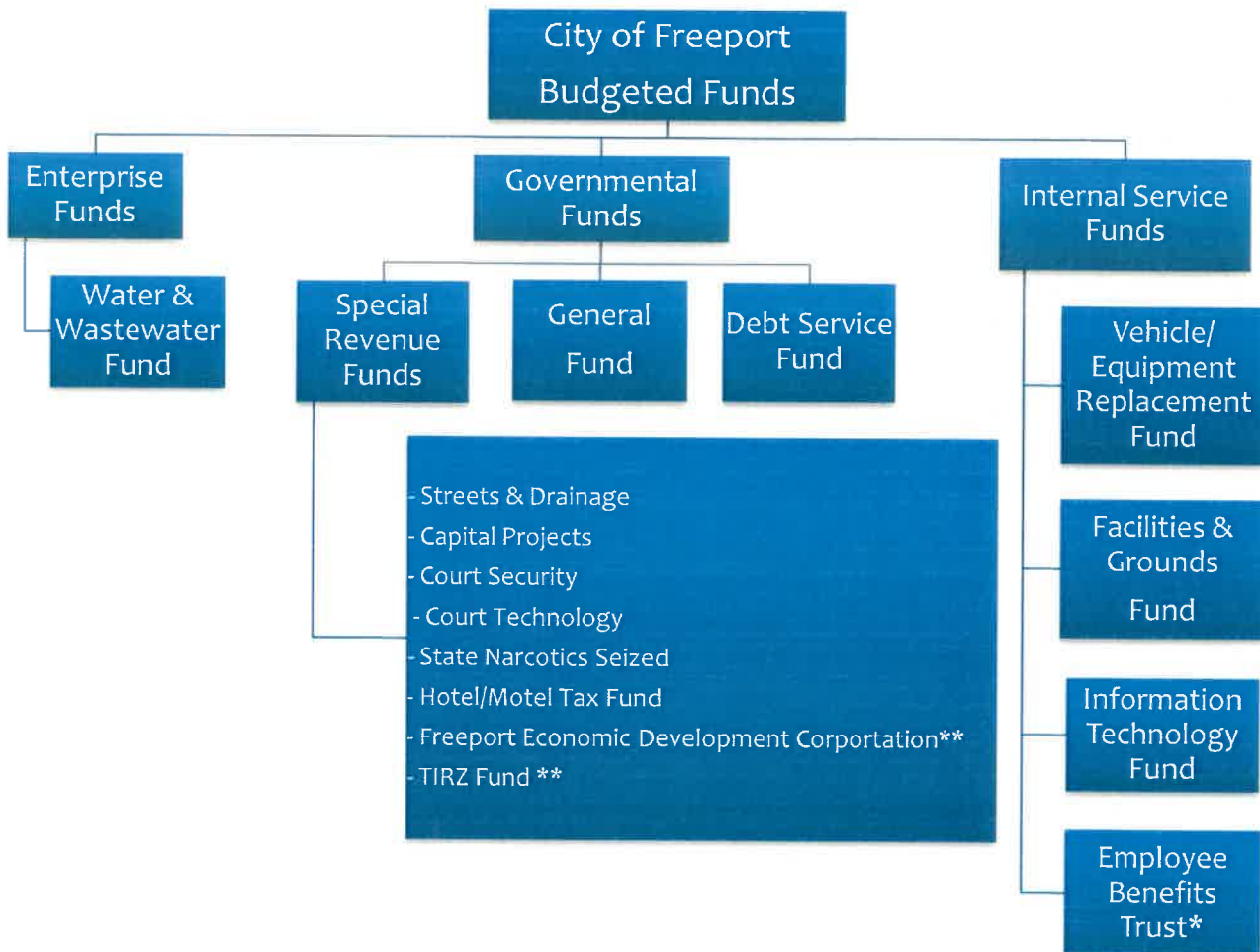




FY2022-2023 Budget Calendar

							Regularly Meeting	Special Meeting	Publication
SUN	MON	TUE	WED	THU	FRI	SAT			
							July		
26	27	28	29	30	1	2			
							July		
3	4	5	6	7 Strategic Planning Workshop	8	9			
10	11	12	13	14	15	16			
17	18	19	20	21	22	23			
24	25 Deadline for Certified Appraisal Roll (Tx Tax Code 26.01) Possible Budget Workshop	26	27	28	29	30			
							August		
31 Deadline to submit Proposed Budget to Council (City Charter 9.07)	1 Budget Workshop	2	3	4	5	6			
7	8 Deadline to publish notice of no-new-revenue and voter-approval tax rates. (Tx Tax Code 26.04)	9	10	11	12	13			
14	15 Approve a not to exceed tax rate and approve date for public hearings. Budget Review	16	17	18	19 Publish Notice of Budget Hearing Must be 15 days Prior (City Charter 9.06)	20			
21	22	23	24	25	26 Publish Notice of Tax Rate & Property Tax Hearings Must be at least 7 days before Hearing (Tx Tax Code 26.06)	27			
							September		
28 Deadline to publish Proposed Tax Rate	29	30	31	1 Deadline to File Proposed Budget with Municipal Clerk (TxLGC 102.005)	2	3			
							September		
4 Deadline to Publish Proposed Tax Rate (TxLGC 140.010) Deadline to Post Notice of Budget Hearing (City Charter 9.06)	5	6 Budget Hearing, Adopt Budget, Public Hearing on Tax Rate, Adopt Tax Rate Attendance is Crucial!	7	8	9	10			
11	12 If Budget is not adopted on September 6, meeting to adopt Budget and Tax Rate	13	14	15	16 Deadline to Adopt Budget (City Charter 9.10)	17			
18	19	20	21	22	23	24			
							October		
25	26	27	28 Deadline to Adopt Tax Rate (Tx Tax Code 26.05) Refile Budget (TxLGC 102.009)	29	30	1 New Fiscal Year Starts			
							October		
2	3	4	5	6	7	8	9		

Budgeted Fund Structure



FUND DESCRIPTIONS:

General Fund: Accounts for all financial resources of the general operations except for those required to be accounted for in another fund. The General Fund generates the majority of its revenues from taxes, charges for services and franchise fees.

Debt Service Fund: Used for the payment of principal and interest on debt issued by the City as well as other fees associated with the issuance of debt.

Enterprise Fund: Used to account for the provision of water and wastewater services. All activities necessary to provide such services are accounted for in this fund.

Special Revenue Fund: Used to account for proceeds of specific revenue sources or legally restricted funds.

Internal Service Fund: Used to account for operations that are financed by users of the fund.

*To Avoid duplication, the Employee Benefits Trust is not a budgeted fund.

** The Freeport Economic Development Corporation and TIRZ Fund budgets are approved separately.

Department/Fund Relationship

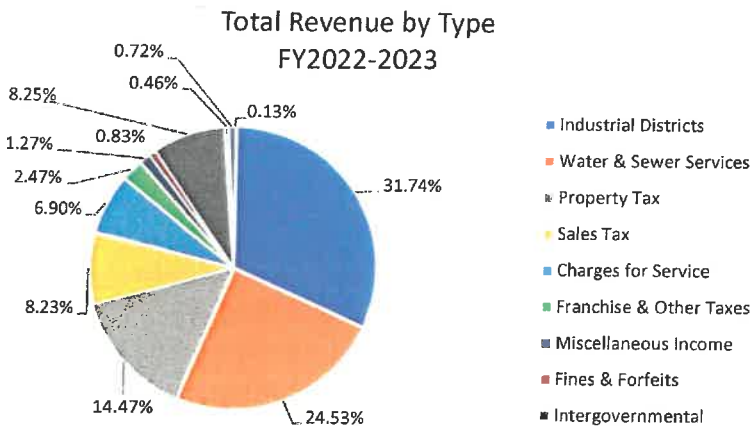
Department	General Fund	Utility Fund	Debt Service Fund	Special Revenue Funds	Internal Service Funds
Administration	X		X	X	X
Community Development	X				X
Municipal Court	X			X	X
Police	X			X	X
Fire/EMS	X				X
Public Works	X		X		X
Golf Course	X				X
Museum & Main Street	X			X	X
Water & Wastewater		X	X		X

City Wide Summary

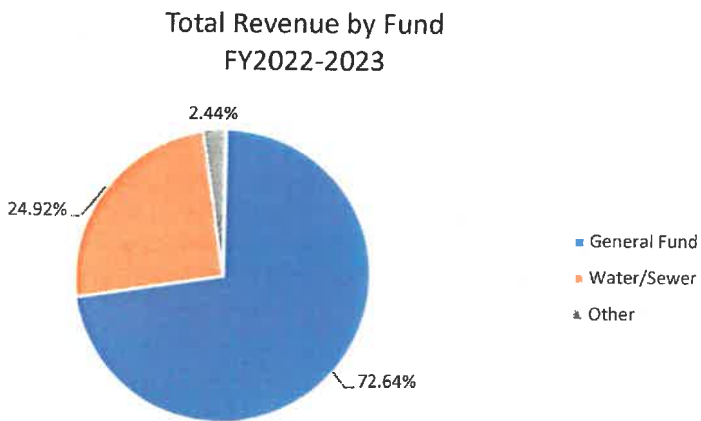
	FY2019-2020		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget
Revenue						
Industrial Districts	\$ 7,640,258	\$ 8,090,088	\$ 8,272,791	\$ 8,272,791	\$ 8,484,756	\$ 8,679,299
Water & Sewer Services	4,707,218	5,589,415	6,251,800	6,251,800	6,237,366	6,706,200
Property Tax	3,131,970	3,257,897	3,584,000	3,584,000	3,714,750	3,957,750
Sales Tax	1,988,720	2,387,917	2,000,000	2,030,000	2,250,000	2,250,000
Charges for Service	1,887,703	2,225,465	2,020,725	2,020,725	1,936,131	1,886,600
Franchise & Other Taxes	694,791	669,726	735,100	735,100	657,000	676,000
Miscellaneous Income	345,694	5,935,946	346,250	356,050	528,708	347,420
Fines & Forfeits	136,793	201,548	449,800	449,800	201,433	226,100
Intergovernmental	559,725	1,263,130	1,902,100	2,164,103	2,354,403	2,256,765
Lease Income	252,566	242,901	123,402	123,402	125,000	125,000
License and Permits	108,975	183,562	136,135	136,135	263,680	196,625
Interest Income	92,671	72,183	47,900	47,900	55,150	36,400
Bond Proceeds	8,355,550	-	-	-	-	-
Revenue Total	\$ 29,902,633	\$ 30,119,778	\$ 25,870,002	\$ 26,171,805	\$ 26,808,377	\$ 27,344,159
Expenditures						
Salaries	\$ 7,107,482	\$ 7,623,413	\$ 8,024,200	\$ 8,015,105	\$ 7,602,109	\$ 7,979,457
Benefits	2,800,991	2,921,987	3,283,007	3,287,357	3,258,566	3,397,663
Supplies	639,575	789,084	815,525	829,440	885,222	991,435
Services	8,129,265	8,096,525	8,472,654	8,986,632	8,944,839	8,974,725
Maintenance	727,805	906,939	793,285	811,493	903,777	861,685
Sundry	475,223	724,695	678,200	677,200	586,756	709,370
Debt Service	1,015,599	713,553	800,522	800,522	800,522	801,790
Capital Outlay	2,596,493	1,452,059	9,871,045	13,627,086	7,530,732	7,400,738
Expenditures Total	\$ 23,492,433	\$ 23,228,254	\$ 32,738,437	\$ 37,034,834	\$ 30,512,524	\$ 31,116,862
Transfer						
Transfer	\$ 5,143,351	\$ 1,410,846	\$ 4,051,815	\$ 4,353,618	\$ 4,503,618	\$ 3,729,095
2021 Capital Fund	-	-	-	-	-	-
Transfer for Debt Service	9,345	31,877	302,698	302,698	302,698	301,450
General Fund Loan	(50,000)	(173,520)	(150,000)	(150,000)	(150,000)	(150,000)
Transfer Total	\$ 5,102,695	\$ 1,269,203	\$ 4,204,513	\$ 4,506,316	\$ 4,656,316	\$ 3,880,545

City Wide Summary by Fund

	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget
Revenue						
General Fund	\$ 16,094,497	\$ 18,474,680	\$ 18,660,702	\$ 18,962,505	\$ 19,440,378	\$ 19,863,209
Water/Sewer	4,809,553	10,990,376	6,588,300	6,588,300	6,631,666	6,813,200
Debt Service	551,549	514,644	495,400	495,400	545,150	528,150
TIRZ	-	31,517	35,000	35,000	60,000	75,000
Capital Projects Fund	19	19	-	-	-	-
Court Security	6,240	7,260	7,600	7,600	6,300	7,600
Court Technology	6,268	7,186	10,000	10,000	6,000	10,000
Hotel/Motel	64,162	33,194	12,000	12,000	32,000	32,000
Marina	(88)	-	-	-	-	-
State Narcotics	10,462	11,563	26,000	26,000	21,633	-
Streets & Drainage CIP	(8)	7,203	-	-	5,150	-
Facilities CIP	(33)	590	-	-	1,800	-
Vehicle & Equipment Fund	(10)	52,612	-	-	33,600	-
Information Technology Fund	-	1,077	-	-	700	-
2020 Cert of Obligation	8,360,021	38,829	35,000	35,000	25,000	15,000
Revenue Total	\$ 29,902,633	\$ 30,170,750	\$ 25,870,002	\$ 26,171,805	\$ 26,809,377	\$ 27,344,159
Expenditures						
General Fund	\$ 14,464,456	\$ 16,126,896	\$ 16,399,407	\$ 16,655,991	\$ 16,246,479	\$ 16,684,035
Water/Sewer	5,968,903	5,767,733	5,898,913	6,220,144	6,378,144	6,144,849
Debt Service	576,381	634,106	800,522	800,522	800,522	801,790
TIRZ	-	-	-	-	-	-
Capital Projects Fund	30,567	30,567	-	-	-	-
Court Security	58	-	23,400	23,400	-	23,400
Court Technology	11,154	7,956	11,400	11,400	8,684	10,800
Hotel/Motel	5,000	5,000	30,250	30,250	10,250	30,250
Marina	22,035	-	-	-	-	-
State Narcotics	6,968	24,883	15,000	30,900	11,081	21,000
Facilities CIP	800,442	185,362	1,820,415	2,174,203	1,169,203	989,095
Vehicle & Equipment Fund	437,691	147,305	1,361,400	1,567,390	1,647,225	1,081,000
Streets & Drainage CIP	813,228	48,320	425,000	425,000	-	1,462,000
Information Technology Fund	-	220,101	129,730	391,465	378,935	-
2020 Cert of Obligation	355,550	790,397	2,823,000	5,581,930	3,362,000	2,368,643
2021 CO Bond Fund	-	30,024	3,000,000	3,122,239	500,000	1,500,000
Expenditures Total	\$ 23,492,433	\$ 24,018,651	\$ 32,738,437	\$ 37,034,834	\$ 30,512,524	\$ 31,116,862

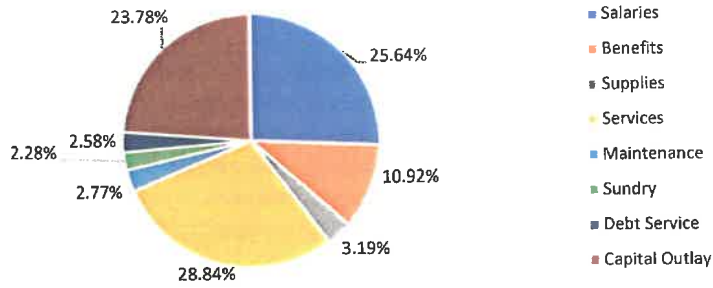


Revenue	
Industrial Districts	\$ 8,679,299
Water & Sewer Services	6,706,200
Property Tax	3,957,750
Sales Tax	2,250,000
Charges for Service	1,886,600
Franchise & Other Taxes	676,000
Miscellaneous Income	347,420
Fines & Forfeits	226,100
Intergovernmental	2,256,765
Lease Income	125,000
License and Permits	196,625
Interest Income	36,400
Total	\$ 27,344,159



Revenue	
General Fund	\$ 19,863,209
Water/Sewer	6,813,200
Other	667,750
Total	\$ 27,344,159

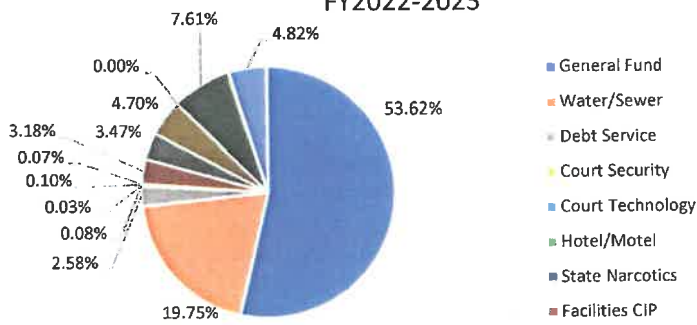
**Expenditures by Type
FY2022-2023**



Expenditures

Salaries	\$ 7,979,457
Benefits	3,397,663
Supplies	991,435
Services	8,974,725
Maintenance	861,685
Sundry	709,370
Debt Service	801,790
Capital Outlay	7,400,738
Total	\$ 31,116,862

**Expenditures By Fund
FY2022-2023**



Expenditures

General Fund	\$ 16,684,035
Water/Sewer	6,144,849
Debt Service	801,790
Court Security	23,400
Court Technology	10,800
Hotel/Motel	30,250
State Narcotics	21,000
Facilities CIP	989,095
Vehicle & Equipment Fund	1,081,000
Streets & Drainage CIP	1,462,000
Information Technology Fund	-
2020 Cert of Obligation	2,368,643
2021 CO Bond Fund	1,500,000
Total	\$ 31,116,862

Changes in Fund Balance

The City strives to maintain an undesignated General fund balance equal to 25% of budgeted expenditures for the General Operating Fund. In other operating funds, the City shall strive to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the city will seek to maintain a working capital (current assets minus current liabilities) balance equal to 33% budgeted expenditures for the Water and Sewer Utility Enterprise fund.

	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget
General Fund						
Beginning Fund Balance	\$ 9,077,267	\$ 5,613,957	\$ 7,457,056	\$ 6,724,415	\$ 6,724,415	\$ 5,564,696
Revenue Less Expenditures	1,630,041	2,347,784	2,261,295	2,306,514	3,193,899	3,179,173
Transfers	(5,093,351)	(1,237,326)	(3,901,815)	(4,203,618)	(4,353,618)	(3,579,095)
Ending Fund Balance	\$ 5,613,957	\$ 6,724,415	\$ 5,816,536	\$ 4,827,311	\$ 5,564,696	\$ 5,164,774
Fund Balance as % of Exp.	38.8%	41.7%	35.5%	29.0%	34.3%	31.0%
% Change in Fund Balance		19.8%	-13.5%	-13.3%	-17.2%	7.0%

In FY2017-2018 the City received a one-time payment from Dow for a subsurface lease in the amount of \$5.5M. Therefore, the City has made over \$2.7M in one-time capital investments in FY2018-2019. A one-time transfer (loan) to the Water & Sewer Fund (\$1M), and a transfer to the Streets & Drainage Fund (\$300k) in FY2019-2020. Also, in FY2020-2021, \$950,676 was used for one-time capital investments, including facility upgrades, vehicle and equipment replacements, and computer software upgrades.

Water & Sewer Fund						
Beginning Fund Balance	\$ 141,747	\$ (17,603)	\$ (598,386)	\$ 50,936	\$ 50,936	\$ 174,759
Revenue Less Expenditures	(1,159,350)	5,222,643	689,387	368,156	253,522	668,351
Transfers	1,000,000	(5,154,104)	(129,698)	(129,698)	(129,698)	(451,450)
Ending Fund Balance*	\$ (17,603)	\$ 50,936	\$ (38,697)	\$ 289,394	\$ 174,759	\$ 391,661
Fund Balance as % of Exp.	-0.3%	0.9%	-0.6%	4.7%	2.7%	6.4%
% Change in Fund Balance		-389.4%	-176.0%	65.6%	243.1%	35.3%

*Does not Includes Long Term Assets and Liabilities.

A loan of \$1M occurred in FY2019-2020 to increase working capital. The Utility Fund began the repayment of that loan in FY2020-2021 and will continue make annual payments until the loan is repaid.

Debt Service Funds						
Beginning Fund Balance	\$ 56,551	\$ 41,064	\$ 73,976	\$ (46,520)	\$ (46,520)	\$ 806
Revenue Less Expenditures	(24,831)	(119,462)	(305,122)	(305,122)	(255,372)	(273,640)
Ending Fund Balance	\$ 31,720	\$ (78,397)	\$ (231,146)	\$ (351,643)	\$ (301,893)	\$ (272,834)
% Change in Fund Balance		-347.2%	194.8%	16.5%	285.1%	-22.4%



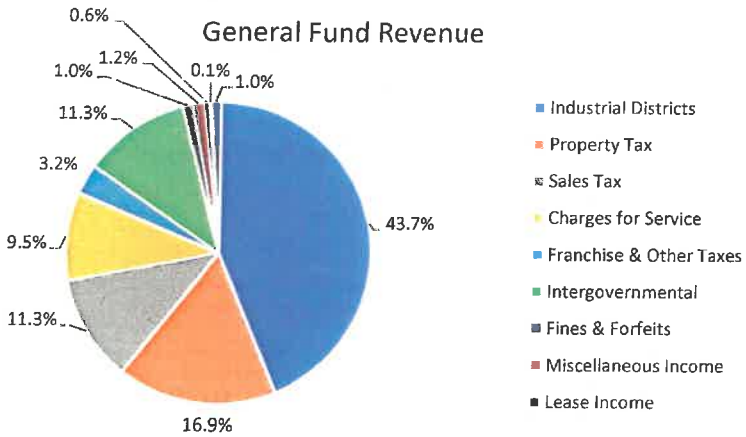
This page left blank intentionally.

General Fund Summary (by Department)

	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Revenue							
Revenue	\$ 16,094,497	\$ 18,474,680	\$ 18,660,702	\$ 18,962,505	\$ 19,440,378	\$ 19,863,209	\$ 1,202,506
Revenue Total	\$ 16,094,497	\$ 18,474,680	\$ 18,660,702	\$ 18,962,505	\$ 19,440,378	\$ 19,863,209	\$ 1,202,506
Expenditures							
Administration	\$ 1,806,861	\$ 1,715,009	\$ 1,900,908	\$ 1,915,599	\$ 1,891,010	\$ 1,792,678	\$ (108,231)
Information Technology	-	-	-	-	-	229,627	229,627
Municipal Court	167,939	196,384	239,074	239,074	229,665	231,301	(7,773)
Police/Animal Control	4,527,975	4,528,655	4,979,157	4,979,157	4,948,809	5,254,993	275,836
Fire	1,204,723	1,441,915	1,401,566	1,405,931	1,329,226	1,425,611	24,045
EMS	789,113	819,416	927,740	927,740	1,058,191	969,551	41,811
Streets/Drainage	1,327,279	1,330,808	1,431,147	1,431,147	1,399,313	1,500,783	69,636
Service Center	181,985	214,790	224,033	224,033	223,726	201,888	(22,145)
Beach Maintenance	14,381	55,849	31,500	57,850	36,250	42,850	11,350
Garbage	980,664	968,318	931,000	931,000	828,200	720,000	(211,000)
Building	310,170	311,517	358,099	358,099	303,325	308,662	(49,437)
Code Enforcement	311,613	393,536	420,845	438,205	401,734	479,992	59,147
Library	22,825	184,796	42,500	42,500	36,395	41,535	(965)
Parks	1,235,545	1,332,358	1,281,966	1,306,103	1,261,522	1,294,029	12,062
Recreation	330,700	496,866	620,027	620,027	562,313	572,840	(47,187)
Sr. Citizen's Commission	7,350	4,982	10,250	10,250	7,500	7,500	(2,750)
Golf Course	965,703	1,489,681	1,172,103	1,172,103	1,186,110	1,235,669	63,566
Historical Museum	239,630	333,402	427,491	427,491	373,510	374,526	(52,965)
Emergency Management	40,000	308,615	-	169,681	169,681	-	-
Expenditures Total	\$ 14,464,456	\$ 16,126,896	\$ 16,399,407	\$ 16,655,991	\$ 16,246,479	\$ 16,684,035	\$ 284,628
Beginning Fund Balance	\$ 9,077,267	\$ 5,613,957	\$ 7,457,056	\$ 6,724,415	\$ 6,724,415	\$ 5,564,696	
Revenue Less Expenditures	\$ 1,630,041	\$ 2,347,784	\$ 2,261,295	\$ 2,306,514	\$ 3,193,899	\$ 3,179,173	
Transfers Out	(5,143,351)	(1,410,846)	(4,051,815)	(4,353,618)	(4,503,618)	(3,729,095)	(624,523)
Transfers In	50,000	173,520	150,000	150,000	150,000	150,000	-
Net Transfers	(5,093,351)	(1,237,326)	(3,901,815)	(4,203,618)	(4,353,618)	(3,579,095)	(624,523)
Ending Fund Balance	\$ 5,613,957	\$ 6,724,415	\$ 5,816,536	\$ 4,827,311	\$ 5,564,696	\$ 5,164,774	
25% Operating Reserve	\$ 3,616,114	\$ 4,031,724	\$ 4,099,852	\$ 4,163,998	\$ 4,061,620	\$ 4,171,009	
Available Fund Balance	\$ 1,997,843	\$ 2,692,691	\$ 1,716,684	\$ 663,314	\$ 1,503,076	\$ 993,765	

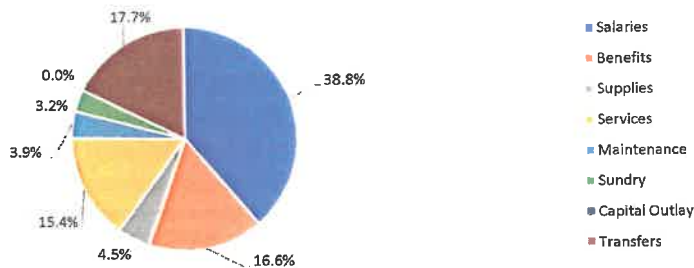
General Fund Summary

	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023 Proposed Budget	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate			
Revenue								
Industrial Districts	\$ 7,640,258	\$ 8,090,088	\$ 8,272,791	\$ 8,272,791	\$ 8,484,756	\$ 8,679,299	\$ 406,508	
Property Tax	2,581,162	2,716,469	3,054,000	3,054,000	3,110,000	3,355,000	301,000	
Sales Tax	1,988,720	2,387,917	2,000,000	2,030,000	2,250,000	2,250,000	250,000	
Charges for Service	1,887,703	2,225,465	2,020,725	2,020,725	1,936,131	1,886,600	(134,125)	
Franchise & Other Taxes	630,750	636,793	723,100	723,100	625,000	644,000	(79,100)	
Intergovernmental	536,961	1,132,500	1,638,100	1,900,103	2,090,403	2,252,765	614,665	
Fines & Forfeits	115,437	176,376	406,200	406,200	168,000	208,500	(197,700)	
Miscellaneous Income	266,506	667,032	274,250	284,050	367,408	245,420	(28,830)	
Lease Income	252,566	242,901	123,402	123,402	125,000	125,000	1,598	
Investment Earnings	85,459	15,577	12,000	12,000	20,000	20,000	8,000	
License and Permits	108,975	183,562	136,135	136,135	263,680	196,625	60,490	
Revenue Total	\$ 16,094,497	\$ 18,474,680	\$ 18,660,702	\$ 18,962,505	\$ 19,440,378	\$ 19,863,709	\$ 1,202,506	
Expenditures								
Salaries	\$ 7,020,680	\$ 7,522,982	\$ 7,883,140	\$ 7,874,045	\$ 7,489,709	\$ 7,862,190	\$ (20,951)	
Benefits	2,760,990	2,849,563	3,229,839	3,234,189	3,183,656	3,356,971	127,132	
Supplies	601,952	734,105	768,675	782,590	824,422	914,485	145,810	
Services	2,697,836	2,887,424	3,140,244	3,336,355	3,184,369	3,116,335	(23,909)	
Maintenance	705,353	857,003	719,685	737,893	845,777	788,685	69,000	
Sundry	444,233	719,949	606,325	605,325	558,541	645,370	39,045	
Debt Service	83,668	-	-	-	-	-	-	
Capital Outlay	149,743	555,870	51,500	85,595	160,005	-	(51,500)	
Expenditures Total	\$ 14,464,456	\$ 16,126,896	\$ 16,399,407	\$ 16,655,991	\$ 16,246,479	\$ 16,684,035	\$ 284,628	
Beg Fund Balance	\$ 9,077,267	\$ 5,613,957	\$ 7,457,056	\$ 6,724,415	\$ 6,724,415	\$ 5,564,696		
Revenue Less Expenditures	\$ 1,630,041	\$ 2,347,784	\$ 2,261,295	\$ 2,306,514	\$ 3,193,899	\$ 3,179,173		
Transfers Out	(5,143,351)	(1,410,846)	(4,051,815)	(4,353,618)	(4,503,618)	(3,729,095)	(774,523)	
Transfers In	50,000	173,520.00	150,000	150,000	150,000	150,000	-	
Net Transfers	(5,093,351)	(1,237,325.61)	(3,901,815)	(4,203,618)	(4,353,618)	(3,579,095)	(774,523)	
Ending Fund Balance	\$ 5,613,957	\$ 6,724,415	\$ 5,816,536	\$ 4,827,311	\$ 5,564,696	\$ 5,164,774		
90 Days Operating Reserve	\$ 3,616,114	\$ 4,031,724	\$ 4,099,852	\$ 4,163,998	\$ 4,061,620	\$ 4,171,009		
Available Fund Balance	\$ 1,997,843	\$ 2,692,691	\$ 1,716,684	\$ 663,314	\$ 1,503,076	\$ 993,765		



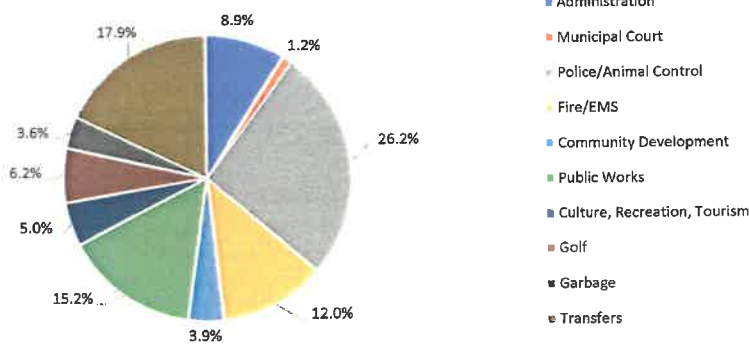
Revenue	
Industrial Districts	\$ 8,679,299
Property Tax	3,355,000
Sales Tax	2,250,000
Charges for Service	1,886,600
Franchise & Other Taxes	644,000
Intergovernmental	2,252,765
Fines & Forfeits	208,500
Miscellaneous Income	245,420
Lease Income	125,000
Investment Earnings	20,000
License and Permits	196,625
	<u>\$ 19,863,209</u>

General Fund Expenditures
By Category



Expenditures	
Salaries	\$ 7,862,190
Benefits	3,356,971
Supplies	914,485
Services	3,116,335
Maintenance	788,685
Sundry	645,370
Capital Outlay	-
Transfers	3,579,095
	<u>\$ 20,263,130</u>

General Fund Expenditures
By Department



Expenditures	
Administration	\$ 1,792,678
Municipal Court	231,301
Police/Animal Control	5,254,993
Fire	1,425,611
EMS	969,551
Streets/Drainage	1,500,783
Service Center	201,888
Beach Maintenance	42,850
Garbage	720,000
Building	308,662
Code Enforcement	479,992
Library	41,535
Parks	1,294,029
Recreation	572,840
Sr. Citizen's Commission	7,500
Golf Course	1,235,669
Historical Museum	374,526
Transfers	3,579,095
	<u>\$ 20,033,503</u>

Category	Departments
Administration	Administration
Municipal Court	Municipal Court
Police/Animal Control	Police/Animal Control
Fire/EMS	Fire and EMS
Community Development	Building and Code Enforcement
Public Works	Parks, Service Center, Beach Maintenance and Streets & Drainage
Culture, Recreation, Tourism	Museum, Recreation, Library and Sr. Citizen's Comm.
Golf	Golf
Garbage	Garbage
Transfers	Transfers

Revenue Summary

General Fund

Property Tax

Property Tax valuations continue to increase. The property tax rate of \$0.62005 was consistent since FY2016-2017, however; due to the increase in values - the tax rate went down in FY2020-2021, FY2021-2022, and is expected to go down in FY2022-2023. The average collection rate over the total levy is 100.1% (this includes prior year collections).

Fiscal Year	Assessed Valuation	Percent Change in Values	Total Tax Rate	Percent Change In Rate	Levy	Tax Collection	Collection Rate*
2022-2023*	633,733,833	0.5%	0.600000	0.0%	3,802,403		
2021-2022**	630,677,329	18.1%	0.600000	-2.6%	3,745,543	3,589,465	95.8%
2020-2021	534,102,931	7.2%	0.615859	-1.9%	3,289,321	3,196,780	97.2%
2019-2020	498,075,393	6.5%	0.628005	0.0%	3,127,938	3,082,336	98.5%
2018-2019	467,890,813	9.4%	0.628005	0.0%	2,938,378	2,961,998	100.8%
2017-2018	427,819,975	5.1%	0.628005	0.0%	2,686,731	2,651,355	98.7%
2016-2017	407,085,943	5.1%	0.628005	-2.7%	2,556,520	2,548,122	99.7%
2015-2016	387,220,739	11.9%	0.645642	-4.4%	2,500,060	2,716,205	108.6%
2014-2015	346,156,326	-0.1%	0.675586	0.0%	2,338,584	2,338,671	100.0%

*Certified Estimate, Net Taxable Value

**Includes all years as of July 31. Current year collection rate is 95.8%

Sales Tax

Sales tax decreased in FY 2019-2020 due to the Covid and began to recover in FY 2020-2021. Sales tax is expected to increase in FY2021-2022. This budget is projecting a slight increase in sales tax revenue for FY 2022-2023.

Industrial Districts

The City has three Industrial Development Agreements: Brazosport IDA (Interlocal with Lake Jackson and Clute), Freeport IDA, and Freeport LNG.

Agreement	Expiration Year	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022		% Increase
					Current Budget	Proposed Budget	
Brazosport IDA	2026	\$ 4,354,938	\$ 4,445,976	\$ 4,579,355	\$ 4,579,355	\$ 4,909,071	7%
Freeport IDA	2026	1,510,320	1,644,112	1,693,435	1,693,435	1,770,228	5%
Freeport LNG	2029	1,775,000	2,000,000	2,000,000	2,000,000	2,000,000	0%
Total		\$ 7,640,258	\$ 8,090,088	\$ 8,272,791	\$ 8,272,791	\$ 8,679,299	5%

Franchise & Other Taxes

Other Taxes includes franchise fees and Mixed Beverage Tax. These taxes have been updated based on actuals year-to-date.

Fines & Forfeits

Court fines and forfeits are projected to move to the pre-Covid revenue, with the court procedures returning to normal.

Charges for Service

- Golf Course Revenue has been updated to on prior and current actuals.
- Facilities Rental Revenue has been updated based on actual year-to-date.

Intergovernmental

- The City has interlocal agreements with the City of Oyster Creek and Commodore Cove to provide EMS services - these contributions are reflected under EMS Rev - Interlocal.
- The City is receiving the last half of its Cononavirus Local Fiscal Recovery Funds.

Revenue Summary

General Fund

Investment Earnings

The City allocates its interest to the various funds monthly based on cash balances.

Lease Income

The City has several facilities that it currently leases:

Lessee	Location	Expires	Payment Frequency	Payment Amount	Annual Amount
Amistad	City Hall		Monthly	\$ 750	\$ 9,000
Dow Golf Course	Golf Course	2036	Annually	100,000	100,000
Gulf LNG	City Hall		Monthly	841	10,096
Creative Design	City Hall		Monthly	359	4,306
Subtotal Lease Income					\$ 123,402

Licenses & Permits

Licenses and Permits are projected to increase slightly in FY 2022-2023

Miscellaneous Income

Miscellaneous Income has been reduced based on actual anticipated income.

Revenue

General Fund(Fund 10)

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Industrial Districts								
312-010 Tax - Brazosport Indust Dist	\$ 4,354,938	\$ 4,445,976	\$ 4,579,355	\$ 4,579,355	\$ 4,766,088	\$ 4,909,071	\$ 329,715	
312-020 Tax - Freeport Indust Dist	1,510,320	1,644,112	1,693,435	1,693,435	1,718,668	1,770,228	76,793	
312-021 Tax-Freeport Lng Industrial Di	1,775,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	
Industrial Districts Total	\$ 7,640,258	\$ 8,090,088	\$ 8,272,791	\$ 8,272,791	\$ 8,484,756	\$ 8,679,299	\$ 406,508	
Property Tax								
310-110 Tax - Pr - Current Year	\$ 2,467,992	\$ 2,605,757	\$ 3,000,000	\$ 3,000,000	\$ 3,005,000	\$ 3,250,000	\$ 250,000	
310-120 Tax - Pr - Prior Years	72,610	57,737	25,000	25,000	40,000	45,000	20,000	
311-110 Tax - Pr - P & I Current Year	16,660	20,750	20,000	20,000	20,000	20,000	-	
311-120 Tax - Pr - P & I Prior Years	23,900	32,225	9,000	9,000	45,000	40,000	31,000	
Property Tax Total	\$ 2,581,162	\$ 2,716,469	\$ 3,054,000	\$ 3,054,000	\$ 3,110,000	\$ 3,355,000	\$ 301,000	
Sales Tax								
318-300 Tax - Sales Tax	\$ 1,988,720	\$ 2,387,917	\$ 2,000,000	\$ 2,030,000	\$ 2,250,000	\$ 2,250,000	\$ 250,000	
Sales Tax Total	\$ 1,988,720	\$ 2,387,917	\$ 2,000,000	\$ 2,030,000	\$ 2,250,000	\$ 2,250,000	\$ 250,000	
Charges for Service								
301-100 Ambulance Revenue	\$ 379,763	\$ 345,840	\$ 300,000	\$ 300,000	\$ 335,000	\$ 340,000	\$ 40,000	
344-300 Garbage - Revenue	921,562	929,223	931,000	931,000	850,000	790,000	(141,000)	
344-301 Garbage Overage	6,188	6,307	-	-	3,000	3,000	3,000	
344-700 Garbage - Bad Debt Write-Off	710	831	700	700	250	700	-	
347-100 Merchandise	-	-	4,000	4,000	-	-	(4,000)	
347-200 Pool Receipts	30	-	6,000	6,000	-	-	(6,000)	
347-300 Recreation Center Fees	15,350	29,403	33,000	33,000	10,000	15,000	(18,000)	
347-350 Program Fees	-	178	19,000	19,000	3,000	3,000	(16,000)	
347-351 Event Revenue	-	-	-	-	256	-	-	
347-400 Pool Concessions	-	-	1,000	1,000	-	-	(1,000)	
347-501 Riverplace Rental Revenue	32,136	18,911	55,000	55,000	45,000	55,000	-	
347-502 Velasco Community House	6,178	11,095	8,000	8,000	13,000	15,000	7,000	
347-503 Fmp Rental Revenue	1,350	2,200	4,500	4,500	7,000	7,000	2,500	
347-504 Fmpg Rental Revenue	60	402	700	700	4,000	3,500	2,800	
347-505 Fchp Rental Revenue	1,470	1,030	5,300	5,300	1,750	2,000	(3,300)	
347-507 Fch Rental Revenue	(100)	(500)	-	-	-	-	-	
347-509 Seniors Rental Revenue	1,150	760	6,000	6,000	-	-	(6,000)	
347-511 Promotions Revenue	7	-	-	-	(250)	-	-	
347-512 Heritage House Rentals	203	-	-	-	-	-	-	
347-513 Rec Center Rentals	-	-	-	-	(300)	-	-	
347-550 Park Rental	(1,100)	(50)	-	-	25	-	-	
349-100 Proceeds from Capital Lease	-	162,139	-	-	-	-	-	
349-101 Golf Rev - Receipts (No Tax)	136,483	190,137	160,000	160,000	170,000	170,000	10,000	
349-200 Golf Rev - Cart Rental	60,789	107,976	85,000	85,000	110,000	100,000	15,000	
349-401 Golf Rev - Merchandise	117,637	164,223	166,000	166,000	170,000	168,000	2,000	
349-402 Golf Rev - Prepared Foods	6,308	8,892	9,000	9,000	9,000	9,000	-	
349-403 Golf Rev - Beer Sales	57,002	74,139	75,000	75,000	80,000	80,000	5,000	
349-404 Golf Rev - Soft Drinks&Chips	25,108	30,291	35,000	35,000	30,000	30,000	(5,000)	
349-450 Golf Rev - Memberships	116,829	141,581	95,000	95,000	95,000	95,000	-	
360-110 Museum Revenues-Building Rent	575	-	15,000	15,000	-	-	(15,000)	
360-800 Museum Fundraiser Revenue	577	-	-	-	-	-	-	
360-803 Museum Father-Daughter Dance	1,076	-	3,525	3,525	-	-	(3,525)	
360-812 Museum Gift Shop Revenue	364	457	3,000	3,000	400	400	(2,600)	
Charges for Service Total	\$ 1,887,703	\$ 2,225,465	\$ 2,020,725	\$ 2,020,725	\$ 1,936,131	\$ 1,886,600	\$ (134,125)	

Revenue

General Fund(Fund 10)

Category	FY2021-2022		FY2021-2022		FY2021-2022		FY2022-2023	
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget	Increase/ (Decrease)	
Franchise & Other Taxes								
318-410 Tax - Franchise - Utilities	\$ 510,903	\$ 555,243	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ -	
318-430 Tax - Franchise - Telecom	92,280	61,994	90,000	90,000	65,000	65,000	(25,000)	
318-450 Tax - Franchise - Garbage	3,070	3,716	93,100	93,100	24,000	42,000	(51,100)	
318-600 Tax - Bingo	666	-	-	-	-	-	-	
318-700 Tax - Mixed Beverage	23,831	15,840	20,000	20,000	16,000	17,000	(3,000)	
Franchise & Other Taxes Total	\$ 630,750	\$ 636,793	\$ 723,100	\$ 723,100	\$ 625,000	\$ 644,000	\$ (79,100)	
Miscellaneous Income								
302-100 Ems Water Bill Donations	\$ 86,759	\$ 89,147	\$ 87,000	\$ 87,000	\$ 89,000	\$ 89,000	\$ 2,000	
321-136 Release Of Liens	17,063	26,101	2,000	2,000	12,000	7,500	5,500	
360-101 Misc Income	84,196	79,911	40,000	40,000	70,000	50,000	10,000	
360-103 Utility Reimbursements	13,210	16,696	12,000	12,000	30,000	18,000	6,000	
360-105 Marine Operations Revenue-Lng	-	7,420	-	-	7,420	7,420	7,420	
360-111 Splashpad Donations	839	-	1,000	1,000	-	-	(1,000)	
360-200 Sale Of Property	8,610	208,874	30,000	30,000	54,750	40,000	10,000	
360-603 Kids Fest Donations	-	2,000	1,500	1,500	1,500	1,500	-	
360-651 Special Event Revenue	-	-	70,000	70,000	7,000	10,000	(60,000)	
360-700 Mowing/Demolition Liens	291	-	7,250	7,250	-	-	(7,250)	
360-804 Museum Grant Revenue	-	-	-	4,800	4,800	-	-	
360-811 Museum Donation-Misc. Exhibits	348	852	1,000	6,000	6,000	-	(1,000)	
360-910 Donations - Historical Museum	685	2,766	1,000	1,000	1,150	1,000	-	
360-911 Donations - Police	3,500	1,221	-	-	-	-	-	
360-915 Donations - Park/Recreation	-	-	-	-	-	-	-	
360-920 Donations - Miscellaneous	130	-	500	500	-	-	(500)	
360-921 Donations-Kids Fest	-	3,700	1,000	1,000	1,000	1,000	-	
360-925 Donations - Veteran's Memorial	-	4,800	-	-	2,788	-	-	
361-525 Police - Sale Of Equip	-	-	-	-	-	-	-	
370-005 Cash Over or Short	(1)	(50)	-	-	-	-	-	
399-100 Insurance Recovery	50,875	223,594	20,000	20,000	80,000	20,000	-	
Miscellaneous Income Total	\$ 266,506	\$ 667,032	\$ 274,250	\$ 284,050	\$ 367,408	\$ 245,420	\$ (28,830)	
Fines & Forfeits								
347-102 Court Collection Fees	\$ 8,943	\$ 12,048	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500	\$ 2,500	
350-100 Municipal Court Revenue	105,666	163,828	400,000	400,000	160,000	200,000	(200,000)	
350-101 Municipal Court Revenue-Dot	148	-	-	-	-	-	-	
350-305 Adm Fees - Defensive Driving	680	500	1,200	1,200	500	1,000	(200)	
Fines & Forfeits Total	\$ 115,437	\$ 176,376	\$ 406,200	\$ 406,200	\$ 168,000	\$ 208,500	\$ (197,700)	
Lease Income								
360-600 Lease Income	\$ 252,566	\$ 242,901	\$ 123,402	\$ 123,402	\$ 125,000	\$ 125,000	\$ 1,598	
Lease Income Total	\$ 252,566	\$ 242,901	\$ 123,402	\$ 123,402	\$ 125,000	\$ 125,000	\$ 1,598	
Intergovernmental								
301-101 Ems Rev - Interlocal	\$ 156,773	\$ 159,304	\$ 155,900	\$ 155,900	\$ 160,000	\$ 160,000	\$ 4,100	
360-400 Grant Revenue	181,701	1,400	-	137,013	143,315	400,000	400,000	
360-430 Grant Revenue-Police Department	109,164	132,041	-	124,990	124,990	180,000	180,000	
360-440 Coronavirus Recovery Funds	-	-	1,323,000	1,323,000	1,503,565	1,503,565	180,565	
360-450 Intergovernmental Revenues	-	711,380	-	-	-	-	-	
360-460 Fema Disaster Relief	77,749	(30,606)	-	-	(667)	-	-	
360-470 Grant Rev-Glo Beach Maint	11,574	9,175	9,200	9,200	9,200	9,200	-	
363-100 EDC Revenue	-	149,806	150,000	150,000	150,000	-	(150,000)	
Intergovernmental Total	\$ 536,961	\$ 1,132,500	\$ 1,638,100	\$ 1,900,103	\$ 2,030,403	\$ 2,252,765	\$ 614,665	

Revenue

General Fund(Fund 10)

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
License and Permits								
320-100 Permit - Alcoholic Beverage	\$ 6,726	\$ 12,185	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 1,000	
320-200 Permit - Health	8,225	7,425	8,000	8,000	9,000	9,000	1,000	
320-700 Permit - Amusement	6	3	10	10	-	-	(10)	
320-800 Permit - Chauffers-Towing	825	2	200	200	-	-	(200)	
320-801 Permit - Taxi Cabs	-	-	-	-	100	-	-	
320-802 Permit - Peddlers	-	(10)	-	-	15	-	-	
320-803 Permit - Solicitors	15	-	-	-	-	-	-	
320-804 Permit - Dance Hall	103	-	-	-	100	-	-	
320-805 Permit- Plat Filing Fees	210	1,784	150	150	6,750	6,000	5,850	
320-806 Permit - Trailer Parks	6,575	6,675	6,675	6,675	6,125	6,125	(550)	
320-807 Permit - Misc.	209	2,461	2,000	2,000	2,000	2,000	-	
320-808 Permit - Coin Op Machine	-	-	-	-	-	-	-	
321-100 Permit - Mechanical	3,026	4,780	3,000	3,000	5,250	6,000	3,000	
321-105 Permit - Gas Test	45	75	100	100	340	500	400	
321-110 Permit - Building	63,534	119,662	90,000	90,000	200,000	125,000	35,000	
321-120 Permit - Electrical	6,807	11,037	7,000	7,000	10,000	15,000	8,000	
321-125 Permit - Safety	6,836	2,481	2,000	2,000	1,000	2,000	-	
321-126 Permit - Fire	-	715	-	-	3,000	3,000	3,000	
321-130 Permit - Plumbing	5,788	14,287	6,000	6,000	8,000	10,000	4,000	
321-135 Rights-Of-Ways/Easements	46	-	-	-	-	-	-	
License and Permits Total	\$ 108,975	\$ 183,562	\$ 136,135	\$ 136,135	\$ 263,680	\$ 196,625	\$ 60,490	
Investment Earnings								
360-100 Interest Income	\$ 85,459	\$ 15,577	\$ 12,000	\$ 12,000	\$ 20,000	\$ 20,000	8,000	
Investment Earnings Total	\$ 85,459	\$ 15,577	\$ 12,000	\$ 12,000	\$ 20,000	\$ 20,000	\$ 8,000	
Grand Total	\$ 16,094,497	\$ 18,474,680	\$ 18,660,702	\$ 18,962,505	\$ 19,440,378	\$ 19,863,209	\$ 1,202,506	



This page left blank intentionally.

Expenditure Summary**General Fund****Salaries & Benefits**

A 3.5% increase has been included under Salaries as a placeholder.
The budget reflects an increase of 5% for group health insurance costs.

The City's contribution to the Texas Municipal Retirement System (TMRS) has been increased due to an increase in rates starting January 1, 2023.

Administration

The Information Technology Manger position has been added.
Possibly hold bond election for building and infrastructure improvements.

Municipal Court

No Major Changes.

Police/Animal Control

No Major Changes.

Fire/EMS

No Major Changes.

Community Development

No Major Changes

Public Works

Field Crew position in Parks had salary reallocated to other positions in Public Works.

Culture, Recreation & Tourism

No Major Changes.

Golf Course

No Major Changes.



This page left blank intentionally.

Administration

General Fund

Leading by example, the Administration of the City of Freeport is focused on building and maintaining a strong management team, resolute regarding ethical and cost-effective municipal service, that meets the needs of the public, our employees and our elected officials. City Administration is responsible for the oversight of all City Departments.

FY2021-2022 Achievements

- Implemented the 2021 certificates of obligation bond funding for major Utility Infrastructure improvements.
- Worked to obtain generator grants for City facilities. The applications are in the review process.
- Hired a new benefits consultant.
- Worked to implement new payroll and human resources software. The software should be in place by the end of the calendar year.

Goals & Objectives for FY2022-2023

- Create a five year Capital Improvement Program.
- Implement City Hall Improvements as determined by City Council.
- Digitize City Records.
- Create a five year financial plan.
- Create a leadership training program for City supervisory personnel.
- Complete an Annual Comprehensive Financial Report.

Major Changes In FY2022-2023

- Salaries have been increased up to 3.5% for a cost of living adjustment.
- Health Insurance rates are budgeted to increase 5%.
- An Information Technology Manager position has been included.

Indicators

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
<u>City Secretary</u>			
Percent of agendas available to citizens within legally required timeframe posted on website	100%	100%	100%
Percent of Freedom of Information Act requests provided within legal time frame	100%	100%	100%
Number of agendas & public notices posted on website 72 hours in advance of meeting/hearing	33	33	33
Number of regular/workshops/special Council meetings	26	28	28
Number of hours of council meeting & minute transcription preparation	128	130	130
Number of proclamations/certificates awards prepared	8	10	12
Number of Freedom of Information Act requests	208	300	200
<u>Finance</u>			
Percent of invoices paid within 30 days	N/A	N/A	90%
Percent Rate of Collection - Current Taxes	97%	98%	98%
Electronic payments issued, as a percent to total number of payments	1%	3%	3%
General Fund unassigned fund balance, as a percent of expenditures	42%	34%	31%
Average number of days to process invoices	N/A	N/A	25
Accounts payable invoices processed	5,553	6,500	6,725
Number of check payments	2,649	2,825	2,875
Number of electronic payments	27	85	90
Received GFOA Budget Award	No	No	Yes
Received GFOA Excellence in Financial Reporting Award	No	Yes	Yes

Administration

General Fund

Department Budget Summary

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Salaries	\$ 659,661	\$ 691,028	\$ 748,793	\$ 748,793	\$ 724,800	\$ 699,951	\$ (48,842)	
Benefits	210,986	223,856	281,140	281,140	273,560	267,861	(13,279)	
Supplies	36,542	27,070	33,725	33,725	34,725	31,265	(2,460)	
Services	613,270	543,812	577,850	589,850	539,400	572,100	(5,750)	
Maintenance	154,741	121,860	115,000	117,691	165,000	50,000	(65,000)	
Sundry	123,814	107,383	144,400	144,400	153,525	171,500	27,100	
Capital Outlay	7,847	-	-	-	-	-	-	
Grand Total	\$ 1,806,861	\$ 1,715,009	\$ 1,900,908	\$ 1,915,599	\$ 1,891,010	\$ 1,792,678	\$ (108,231)	

Employee Count

Position	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Administration								
Accounting Specialist	1	1	1	1	1	0	-1	
Admin. Assistant	1	1	1	1	1	1	0	
Asst. City Manager	1	1	0	0	0	0	0	
City Manager	1	1	1	1	1	1	0	
City Secretary	1	1	1	1	1	1	0	
Finance Director	0	0	1	1	1	1	0	
Financial Administrator	0	1	1	1	1	1	0	
HR Assistant	1	1	1	1	1	1	0	
HR Assistant II	0	0	1	1	1	1	0	
HR Assistant (PT)	0	0	0	0	0	0	0	
HR Director	1	1	0	0	0	0	0	
Information Tech Manager	0	0	0	0	1	0	0	
Receptionist	0	0	0	0	0	0	0	
Special Projects Coord.	1	1	1	1	1	1	0	
Administration Total	8	9	9	9	10	8	-1	

Administration (Department 410)

General Fund (Fund 10)

Category	FY2019-2020		FY2021-2022		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 630,515	\$ 645,273	\$ 726,392	\$ 726,392	\$ 695,000	\$ 679,910	\$ (46,482)		
165 Educational Pay	9,241	9,605	8,601	8,601	8,600	6,701	(1,900)		
175 Longevity	2,673	3,051	3,600	3,600	3,250	3,540	(60)		
180 Auto Allowance	7,800	7,800	7,800	7,800	7,800	-	(7,800)		
181 Cell Phone Allowance	2,100	1,750	2,400	2,400	2,150	1,800	(600)		
190 Overtime	7,333	23,549	-	-	8,000	8,000	8,000		
Salaries Total	\$ 659,661	\$ 691,028	\$ 748,793	\$ 748,793	\$ 724,800	\$ 699,951	\$ (48,842)		
Benefits									
201 F I C A & Medicare	\$ 47,486	\$ 47,619	\$ 57,283	\$ 57,283	\$ 55,000	\$ 52,934	\$ (4,348)		
210 Group Insurance	66,023	76,576	114,288	114,288	114,000	113,263	(1,025)		
230 T M R S	96,000	98,277	107,171	107,171	105,000	99,433	(7,738)		
240 Workmen's Compensation	1,476	1,384	1,500	1,500	1,000	1,400	(100)		
291 Unemployment Insurance	-	-	899	899	(1,440)	830	(68)		
Benefits Total	\$ 210,986	\$ 223,856	\$ 281,140	\$ 281,140	\$ 273,560	\$ 267,861	\$ (13,279)		
Supplies									
310 Office/Computer Supplies	\$ 22,061	\$ 17,938	\$ 21,450	\$ 21,450	\$ 19,000	\$ 16,390	\$ (5,060)		
311 Postage/Shipping	4,806	2,974	2,500	2,500	2,200	2,500	-		
312 Books/Publ/Subscriptions	4,558	1,973	4,600	4,600	2,250	4,600	-		
320 Other Electronics	20	563	150	150	1,250	1,000	850		
335 Clothing	496	681	1,000	1,000	1,000	750	(250)		
352 Furniture & Fixtures	-	-	500	500	-	500	-		
385 Small Tools & Equipment	77	14	25	25	25	25	-		
390 Fuel-Mileage Reimb.	1,925	304	1,000	1,000	1,000	1,000	-		
392 Janitorial Supplies	2,192	1,777	2,000	2,000	3,500	3,000	1,000		
399 Other Supplies	408	846	500	500	4,500	1,500	1,000		
Supplies Total	\$ 36,542	\$ 27,070	\$ 33,725	\$ 33,725	\$ 34,725	\$ 31,265	\$ (2,460)		
Services									
400 City Council Stipends	\$ 11,050	\$ 11,275	\$ 10,450	\$ 10,450	\$ 10,450	\$ 10,450	\$ -		
413 Professional Services	363,569	130,667	100,000	112,000	130,000	225,000	125,000		
414 Bank Charges	746	827	1,250	1,250	(1,500)	1,250	-		
415 Telephone	13,574	12,356	14,000	14,000	19,500	17,500	3,500		
417 Professional Fees-Legal	-	109,242	180,000	180,000	100,000	100,000	(80,000)		
426 Physicals/Screening	100	1,254	600	600	300	600	-		
430 Advertising	17,847	23,353	15,000	15,000	20,000	20,000	5,000		
434 Marketing	15,818	15,604	20,000	20,000	10,000	15,000	(5,000)		
437 Veteran's Memorial	-	-	-	-	1,450	-	-		
438 Community Projects	9,247	10,000	30,000	30,000	30,000	10,000	(20,000)		
440 Electricity	47,303	50,527	49,000	49,000	55,000	55,000	6,000		
441 Water	-	6,457	10,200	10,200	8,000	8,250	(1,950)		
442 Gas-Entex	2,779	3,384	5,000	5,000	1,000	5,000	-		
470 Equipment Rental	1,373	-	-	-	-	-	-		
479 Appraisal District	19,697	19,454	26,850	26,850	25,000	26,850	-		
482 Service Contracts	64,408	63,736	43,300	43,300	63,000	25,000	(18,300)		
484 Tax Collections	2,176	2,079	2,200	2,200	2,200	2,200	-		
499 Other Services	43,584	83,597	70,000	70,000	65,000	50,000	(20,000)		
Services Total	\$ 613,270	\$ 543,812	\$ 577,850	\$ 589,850	\$ 539,400	\$ 572,100	\$ (5,750)		
Maintenance									
543 Electronics/Computer Maint	\$ 114,593	\$ 65,105	\$ 65,000	\$ 67,691	\$ 75,000	\$ -	\$ (65,000)		
545 Bldg/Bldg Equip Maintenance	40,148	56,755	50,000	50,000	90,000	50,000	-		
Maintenance Total	\$ 154,741	\$ 121,860	\$ 115,000	\$ 117,691	\$ 165,000	\$ 50,000	\$ (65,000)		

Administration (Department 410)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022	FY2021-2022	FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget			
Sundry									
602 Seminars/Dues/Travel	\$ 24,682	\$ 12,558	\$ 35,000	\$ 35,000	\$ 15,000	\$ 33,800	\$ (1,200)		
604 Public Office Liability	15,320	17,012	18,000	18,000	15,000	18,000	-		
610 Employee Relations	17,390	5,535	14,400	14,400	14,400	15,000	600		
628 Property/Gen Liab Insurance	32,225	32,388	40,000	40,000	54,125	60,000	20,000		
680 380 Agreements	-	-	-	-	-	-	-		
690 Elections	2,050	19,959	5,000	5,000	-	14,000	9,000		
695 College Reimbursement	1,090	-	-	-	-	-	-		
699 Other - Sundry	31,056	19,931	32,000	32,000	55,000	30,700	(1,300)		
Sundry Total	\$ 123,814	\$ 107,383	\$ 144,400	\$ 144,400	\$ 153,525	\$ 171,500	\$ 27,100		
Capital Outlay									
899 Capital Outlay	\$ 7,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ 7,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 1,806,861	\$ 1,715,009	\$ 1,900,908	\$ 1,915,599	\$ 1,891,010	\$ 1,792,678	\$ (108,231)		

Information Technology (Department 415)

General Fund (Fund 10)

The mission of the Municipal Court is to provide efficient, effective, and impartial services in the promotion of justice through the facilitating the timely disposition of cases with prompt and courteous service. The Municipal Court is composed of the Court Supervisor, one Court Clerks, Municipal Court Judge, and Prosecutor. The department is responsible for the timely, impartial, and accurate processing of warrants and violations filed with the Court as well as collecting assessed fines and fees and setting the dockets of cases for adjudication.

FY2021-2022 Achievements

- Created the new department
- Moved all City Hall services to the third floor.

Goals & Objectives for FY2022-2023

- Fully implement a software inventory and patching schedule for all workstations.
- Unify City departments under the same domain and connect phone system for extension-enabled calling between buildings.
- Replace outdated and expiring copy machines under a single leasing program at the best possible price.
- Create an easy to use comprehensive ticketing system for easy problem reporting and repair scheduling.
- Fully establish and grow department to become a major asset for the City.

Major Changes In FY2022-2023

This department was created by moving funds from other departments. The net effect to the budget is zero.

Indicators

	FY2020-2021	FY2021-2022	FY2022-2023
	Actual	Estimate	Projected
Service Request Percent Complete	N/A	98%	100%
Network Up Time	95%	95%	100%
Total Service Requests	N/A	630	1,890
Total Completed Service Requests	N/A	625	1,888

Department Budget Summary

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,400	\$ 66,400
Benefits	-	-	-	-	-	25,912	25,912
Supplies	-	-	-	-	-	10,240	10,240
Services	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	124,875	124,875
Sundry	-	-	-	-	-	2,200	2,200
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,627	\$ 229,627

Employee Count

Position	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Court							
Information Tech Manager	0	0	0	0	0	1	1.00
Court Total	0	0	0	0	0	1	1

Information Technology (Department 417)

General Fund (Fund 10)

Category	FY2021-2022			FY2022-2023			Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,000	\$ 58,000
165 Educational Pay	-	-	-	-	-	-	-
175 Longevity	-	-	-	-	-	-	-
180 Auto Allowance	-	-	-	-	-	7,800	7,800
181 Cell Phone Allowance	-	-	-	-	-	600	600
Salaries Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,400	\$ 66,400
Benefits							
201 F I C A & Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,080	\$ 5,080
210 Group Insurance	-	-	-	-	-	11,111	11,111
230 T M R S	-	-	-	-	-	9,542	9,542
240 Workmen's Compensation	-	-	-	-	-	100	100
291 Unemployment Insurance	-	-	-	-	-	80	80
Benefits Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,912	\$ 25,912
Supplies							
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,130	\$ 7,130
335 Clothing	-	-	-	-	-	250	250
385 Small Tools & Equipment	-	-	-	-	-	1,860	1,860
399 Other Supplies	-	-	-	-	-	1,000	1,000
Supplies Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,240	\$ 10,240
Maintenance							
543 Electronics/Computer Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,875	\$ 124,875
Maintenance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,875	\$ 124,875
Sundry							
602 Seminars/Dues/Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
699 Other - Sundry	-	-	-	-	-	1,000	1,000
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200
Grand Total	-	-	-	-	-	229,627	229,627

Municipal Court (Department 430)

General Fund (Fund 10)

The mission of the Municipal Court is to provide efficient, effective, and impartial services in the promotion of justice through the facilitating the timely disposition of cases with prompt and courteous service. The Municipal Court is composed of the Court Supervisor, one Court Clerks, Municipal Court Judge, and Prosecutor. The department is responsible for the timely, impartial, and accurate processing of warrants and violations filed with the Court as well as collecting assessed fines and fees and setting the dockets of cases for adjudication.

FY2021-2022 Achievements

Implemented the migration to the new Incode Court Software.
 Re-structured department to merge Court and Utility Billing into a Customer Service Department.

Goals & Objectives for FY2022-2023

Return to pre-Covid court operations.

Major Changes In FY2022-2023

Salaries have been increased up to 3.5% for a cost of living adjustment.
 Health Insurance rates are budgeted to increase 5%.

Indicators

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
Training hours of staff development	N/A	N/A	100
Number of certified court clerks	1	0	1
New cases filed	1,942	2,300	2,400
Dispositions:			
Bond forfeitures/applied	26	30	45
Dismissed/not guilty (other cases)	101	1,820	1,000
Dismissed driving safety course	41	70	80
Dismissed deferred disposition	145	215	240
Dismissed proof of financial responsibility	18	45	55
Dismissed compliance	88	230	230
Community service & jail time credit	362	200	225
Paid fines	952	800	980
Warrants issued	993	125	400
Warrants cleared	632	2,204	1,000
Number of non-jury and jury trials	36	40	45
Number of jury notices mailed	0	0	0

Department Budget Summary

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 77,614	\$ 83,647	\$ 111,362	\$ 111,362	\$ 99,950	\$ 101,348	\$ (10,014)
Benefits	33,056	36,296	53,237	53,237	46,965	43,003	(10,234)
Supplies	3,580	5,077	7,100	7,100	6,350	8,300	1,200
Services	49,596	67,461	65,300	65,300	73,400	77,350	12,050
Maintenance	3,229	2,946	-	-	2,000	-	-
Sundry	864	957	2,075	2,075	1,000	1,300	(775)
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ 167,939	\$ 196,384	\$ 239,074	\$ 239,074	\$ 229,665	\$ 231,301	\$ (7,773)

Employee Count

Position	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Court							
Court Clerk	1	1	2	1.5	1	1	-0.50
Clerk	0	0	0	0	1	1	1.0
Customer Service Supervisor	0	0	0	0	0.5	0.5	0.5
Court Supervisor	1	1	1	1	0	0	-1
Court Total	2	2	3	2.5	2.5	2.5	0

Municipal Court (Department 430)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 75,723	\$ 79,227	\$ 106,424	\$ 106,424	\$ 97,000	\$ 98,098	\$ (8,326)		
165 Educational Pay	92	1,331	1,600	1,600	850	600	(1,000)		
175 Longevity	1,031	806	838	838	600	150	(688)		
190 Overtime	768	2,283	2,500	2,500	1,500	2,500	-		
Salaries Total	\$ 77,614	\$ 83,647	\$ 111,362	\$ 111,362	\$ 99,950	\$ 101,348	\$ (10,014)		
Benefits									
201 F I C A & Medicare	\$ 5,325	\$ 5,836	\$ 8,328	\$ 8,328	\$ 7,750	\$ 7,562	\$ (766)		
210 Group Insurance	16,328	18,664	29,018	29,018	26,000	20,868	(8,149)		
230 T M R S	11,225	11,628	15,581	15,581	13,000	14,204	(1,376)		
240 Workmen's Compensation	179	168	180	180	215	250	70		
291 Unemployment Insurance	-	-	131	131	-	119	(12)		
Benefits Total	\$ 33,056	\$ 36,296	\$ 53,237	\$ 53,237	\$ 46,965	\$ 43,003	\$ (10,234)		
Supplies									
310 Office/Computer Supplies	\$ 2,405	\$ 861	\$ 4,500	\$ 4,500	\$ 2,750	\$ 4,500	\$ -		
311 Postage/Shipping	1,150	4,200	2,300	2,300	3,500	3,500	1,200		
399 Other Supplies	25	16	300	300	100	300	-		
Supplies Total	\$ 3,580	\$ 5,077	\$ 7,100	\$ 7,100	\$ 6,350	\$ 8,300	\$ 1,200		
Services									
407 Collection Agency Fees	\$ -	\$ 7,428	\$ 9,000	\$ 9,000	\$ 5,500	\$ 9,000	\$ -		
413 City Judge	42,000	42,000	42,000	42,000	42,000	42,000	-		
414 Bank Charges	7,311	17,279	13,200	13,200	23,000	23,000	9,800		
415 Telephone	134	193	350	350	2,500	2,500	2,150		
426 Physicals/Screening	1	139	-	-	100	100	100		
499 Other Services	150	421	750	750	300	750	-		
Services Total	\$ 49,596	\$ 67,461	\$ 65,300	\$ 65,300	\$ 73,400	\$ 77,350	\$ 12,050		
Maintenance									
543 Electronics/Computer Maint	\$ 3,229	\$ 2,946	\$ -	\$ -	\$ 2,000	\$ -	\$ -		
Maintenance Total	\$ 3,229	\$ 2,946	\$ -	\$ -	\$ 2,000	\$ -	\$ -		
Sundry									
601 Faithful Performance Bond	\$ -	\$ -	\$ 75	\$ 75	\$ -	\$ -	\$ (75)		
602 Seminars/Dues/Travel	744	400	1,000	1,000	700	1,000	-		
695 College Reimbursement	-	436	700	700	-	-	(700)		
699 Other - Sundry	120	121	300	300	300	300	-		
Sundry Total	\$ 864	\$ 957	\$ 2,075	\$ 2,075	\$ 1,000	\$ 1,300	\$ (775)		
Grand Total	167,939	196,384	239,074	239,074	229,665	231,301	(7,773)		

Police/Animal Control (Department 525)

General Fund (Fund 10)

The Mission of the Police Department is to protect, serve, model integrity, and demonstrate professionalism all while enhancing the quality of life for the residents by providing police services through shared responsibility with the public.

FY2021-2022 Achievements

- Replaced the department radios with a grant.
- Obtained a grant to replace the generator.
- Obtained land and building to create a shooting range.

Goals & Objectives for FY2022-2023

- Improve failing infrastructure vital to overall operations at Police Department.
- Acquire and adapt technology to remain up to date and in compliance.
- Revamp recruitment and increase training to remain a competitive police department.

Major Changes In FY2022-2023

- The step pay matrix was adjusted by 3.5 % to stay competitive.
- Health Insurance rates are budgeted to increase 5%.
- Fuel budget increased for rise in gas prices.

Indicators

	FY2020-2021	FY2021-2022	FY2022-2023
	Actual	Estimate	Projected
Total number of group A crimes	620	571	524
Violent crime rate	13.5	13.7	13.9
Percent of violent crime solved	86	83	86
Total number of complaints against employees	0	3	3
Percent of complaints disposed within 45 days	0	100	100
Total number of adult arrests	710	745	774
Total number of community events	39	45	50
Total number of traffic stops	3,797	5,833	7,805
Total number of calls for service	24,832	22,820	20,994
Total number of 911 calls	324	288	257
Total number of traffic accidents	382	385	388
Total number of reports	1,858	1,851	1,850

Department Budget Summary

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	
Salaries	\$ 2,710,006	\$ 2,803,450	\$ 2,979,420	\$ 2,979,420	\$ 2,926,000	\$ 3,092,447	\$ 113,027
Benefits	1,067,143	1,057,111	1,208,198	1,208,198	1,188,400	1,332,466	124,269
Supplies	141,106	151,035	180,050	180,050	217,700	244,790	64,740
Services	303,030	288,723	389,440	389,440	370,319	399,590	10,150
Maintenance	105,847	126,693	97,050	97,050	128,250	60,700	(36,350)
Sundry	95,147	101,643	125,000	125,000	118,140	125,000	-
Capital Outlay	105,696	-	-	-	-	-	-
Grand Total	\$ 4,527,975	\$ 4,528,655	\$ 4,979,157	\$ 4,979,157	\$ 4,948,809	\$ 5,254,993	\$ 275,836

Police/Animal Control (Department 525)**General Fund (Fund 10)****Employee Count**

Position	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Police							
Admin. Assistant	1	1	1	1	1	1	0
Admin. Secretary	0	0	0	0	0	0	0
Animal Control Officer	2	2	2	2	2	2	0
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	1	1	0
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	4	5	5	5	5	5	0
Detective (PT)	1	0	0	0	0	0	0
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	7	7	0
Jailer	2	2	2	2	2	0	(2)
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	20	18	18	18	18	18	0
Records Clerk	2	2	2	2	2	2	0
Sergeant	5	6	6	6	6	6	0
Police Total	52	51	51	51	51	49	(2)

Police/Animal Control (Department 525)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ 2,486,860	\$ 2,556,478	\$ 2,793,597	\$ 2,793,597	\$ 2,750,000	\$ 2,907,026	\$ 113,429	
110 Salaries/Wages-Pt	433	10,031	29,279	29,279	20,000	38,916	9,637	
165 Educational Pay	62,177	31,269	36,454	36,454	32,100	31,103	(5,351)	
175 Longevity	25,521	24,057	25,288	25,288	19,750	22,401	(2,887)	
185 Uniform Allowance	4,177	4,201	4,801	4,801	4,150	3,000	(1,800)	
190 Overtime	130,838	176,377	90,000	90,000	100,000	90,000	-	
191 Grant Overtime	-	1,036	-	-	-	-	-	
Salaries Total	\$ 2,710,006	\$ 2,803,450	\$ 2,979,420	\$ 2,979,420	\$ 2,926,000	\$ 3,092,447	\$ 113,027	
Benefits								
201 FICA & Medicare	\$ 203,653	\$ 204,458	\$ 221,041	\$ 221,041	\$ 210,000	\$ 229,687	\$ 8,647	
210 Group Insurance	422,583	414,949	527,332	527,332	550,000	613,317	85,985	
230 T M R S	390,122	391,053	409,358	409,358	375,000	425,859	16,502	
240 Workmen's Compensation	50,785	46,651	47,000	47,000	52,400	60,000	13,000	
291 Unemployment Insurance	-	-	3,467	3,467	1,000	3,603	136	
Benefits Total	\$ 1,067,143	\$ 1,057,111	\$ 1,208,198	\$ 1,208,198	\$ 1,188,400	\$ 1,332,466	\$ 124,269	
Supplies								
310 Office/Computer Supplies	\$ 11,518	\$ 11,330	\$ 24,900	\$ 24,900	\$ 14,000	\$ 23,790	\$ (1,110)	
311 Postage/Shipping	61	134	450	450	400	450	-	
320 Other Electronics	16,510	13,615	6,500	6,500	6,000	6,500	-	
335 Clothing	20,327	15,023	18,500	22,700	18,500	22,700	4,200	
352 Furniture & Fixtures	2,052	2,332	4,600	400	400	4,600	-	
385 Small Tools & Equipment	380	2,196	-	-	200	-	-	
389 Chemicals	492	992	1,000	1,000	1,000	1,000	-	
390 Fuel	60,769	79,933	75,500	75,500	130,000	130,950	55,450	
391 Prisoner Meals	5,103	4,512	6,000	6,000	5,000	6,000	-	
392 Janitorial Supplies	6,685	5,108	4,500	4,500	5,500	4,500	-	
394 Investigative Supplies	7,610	8,639	8,500	8,500	7,000	8,500	-	
395 Ammunition/Gun Supplies	931	812	19,700	19,700	19,700	26,200	6,500	
399 Other Supplies	8,670	6,410	9,900	9,900	10,000	9,600	(300)	
Supplies Total	\$ 141,106	\$ 151,035	\$ 180,050	\$ 180,050	\$ 217,700	\$ 244,790	\$ 64,740	
Services								
413 Professional Services	\$ 16,528	\$ 13,794	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	
415 Telephone	63,757	64,457	65,000	65,000	64,750	65,000	-	
426 Physicals/Screening	3,763	4,670	3,000	3,000	3,000	3,000	-	
430 Advertising	805	329	800	800	800	800	-	
431 Animal Facility	125,067	119,119	119,200	119,200	119,119	119,200	-	
440 Electricity	20,819	22,459	25,000	25,000	26,000	26,000	1,000	
441 Water	-	5,938	10,200	10,200	6,000	6,000	(4,200)	
442 Gas-Entex	1,072	2,980	2,800	2,800	3,150	3,150	350	
482 Service Contracts	70,037	54,368	146,740	146,740	125,000	154,740	8,000	
485 Laundry Services	-	-	-	-	6,000	-	-	
499 Other Services	1,182	610	1,200	1,200	1,000	6,200	5,000	
Services Total	\$ 303,030	\$ 288,723	\$ 389,440	\$ 389,440	\$ 370,319	\$ 399,590	\$ 10,150	
Maintenance								
524 Vehicle Maintenance	\$ 63,011	\$ 82,925	\$ 35,700	\$ 35,700	\$ 56,000	\$ 35,700	\$ -	
543 Electronics/Computer Maint	18,866	19,569	36,350	36,350	22,000	-	(36,350)	
545 Bldg/Bldg Equip Maintenance	23,946	23,254	25,000	25,000	50,000	25,000	-	
546 Land/Grounds Maint	25	945	-	-	250	-	-	
Maintenance Total	\$ 105,847	\$ 126,693	\$ 97,050	\$ 97,050	\$ 128,250	\$ 60,700	\$ (36,350)	

Police/Animal Control (Department 525)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022		FY2022-2023		Increase/ (Decrease)	
			Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget		
Sundry								
602 Seminars/Dues/Travel	\$ 13,761	\$ 15,061	\$ 26,700	\$ 26,700	\$ 25,000	\$ 26,700	\$ -	
604 Liability/Property Insurance	8,869	9,369	12,000	12,000	37,680	12,000	-	
621 K-9 Expense	20,175	4,336	4,500	4,500	4,400	4,500	-	
625 Marine Operations	-	10,105	15,000	15,000	8,000	15,000	-	
629 Vehicle Insurance	49,430	56,911	60,000	60,000	35,510	60,000	-	
687 Damage Claims	-	2,000	-	-	1,000	-	-	
695 College Reimbursement	-	-	2,800	2,800	2,800	2,800	-	
699 Other - Sundry	2,911	3,861	4,000	4,000	3,750	4,000	-	
Sundry Total	\$ 95,147	\$ 101,643	\$ 125,000	\$ 125,000	\$ 118,140	\$ 125,000	\$ -	
Capital Outlay								
898 Grant Expenditures	\$ 105,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ 105,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 4,527,975	\$ 4,528,655	\$ 4,979,157	\$ 4,979,157	\$ 4,948,809	\$ 5,254,993	\$ 275,836	

Fire/EMS/Emergency Management

General Fund

Freeport Fire & EMS is a full time operation staffed with 18 career firefighters that are capable of providing high levels of life saving interventions as well as fire and rescue to ensure the safety of our citizens as well as our visitors. We respond to approximately 2500 emergency calls per year including fire, ems, and hazardous incidents. We make it our priority to develop, maintain, and progress our positive relationship with our community during incident responses as well as our daily interactions. Our Mission: Public servants delivering services through compassion, caring and educational outreach programs to protect our community through its services of fire response, emergency medical service, and environmental emergencies.

FY2021-2022 Achievements

- Completed construction of a Clean Room in the bay.
- Purchased two new ambulances.
- Purchased new cardiac equipment with grant funding.

Goals & Objectives for FY2022-2023

- Implement consistent employee training in fire suppression, emergency medical services, and rescue. This should include specialized training in mental health, hostile environments, and transportation emergencies.
- Continue to update the station.

Major Changes In FY2022-2023

- Salaries have been adjusted to reflect a 3.5% cost of living increase.
- Health Insurance rates are budgeted to increase 5%.
- Fuel budget increased for rise in gas prices.

Department Budget Summary

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 1,196,012	\$ 1,491,082	\$ 1,361,348	\$ 1,361,348	\$ 1,383,041	\$ 1,389,990	\$ 28,643
Benefits	417,970	532,179	494,163	494,163	543,730	542,682	48,519
Supplies	145,376	190,149	156,500	154,415	146,422	180,700	24,200
Services	94,631	96,953	97,720	267,471	282,851	101,770	4,050
Maintenance	65,959	113,961	65,825	63,205	57,680	50,300	(15,525)
Sundry	77,838	106,307	126,750	125,750	106,374	129,720	2,970
Capital Outlay	36,050	39,315	27,000	37,000	37,000	-	(27,000)
Grand Total	\$ 2,033,836	\$ 2,569,946	\$ 2,329,305	\$ 2,503,351	\$ 2,557,098	\$ 2,395,162	\$ 65,856

Employee Count

Fire/EMS/Emergency Management

General Fund

Position	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
EMS							
Firefighters	9	9	9	9	9	9	0
EMS Total	9	9	9	9	9	9	0
Fire							
Admin. Assistant	1	1	1	1	1	1	0
Deputy Chief	0	1	1	1	1	1	0
EMS Coordinator	1	0	0	0	0	0	0
Fire Chief	1	1	1	1	1	1	0
Fire Marshal	1	1	1	1	1	1	0
Firefighter	3	3	3	3	3	3	0
Lieutenant	3	3	3	3	3	3	0
Fire Total	10	10	10	10	10	10	0
Grand Total	19	19	19	19	19	19	0

Fire (Department 530)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
			Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ 567,067	\$ 700,120	\$ 674,949	\$ 674,949	\$ 650,000	\$ 707,083	\$ 32,133
110 Salaries/Wages-PT	-	3,852	-	-	-	-	-
165 Educational Pay	24,194	31,579	31,002	31,002	26,000	24,401	(6,600)
175 Longevity	6,467	6,080	6,157	6,157	5,250	4,911	(1,246)
190 Overtime-FLSA	128,438	111,440	72,400	72,400	70,000	72,400	-
192 Overtime-Other	-	-	10,000	10,000	2,000	10,000	-
193 Overtime-Training	-	-	12,000	12,000	2,000	12,000	-
Salaries Total	\$ 726,165	\$ 853,070	\$ 806,508	\$ 806,508	\$ 755,250	\$ 830,795	\$ 24,287
Benefits							
201 F I C A & Medicare	\$ 54,185	\$ 62,071	\$ 54,476	\$ 54,476	\$ 65,000	\$ 56,334	\$ 1,858
210 Group Insurance	82,259	102,026	104,211	104,211	75,000	101,647	(2,564)
230 T M R S	105,075	119,583	101,921	101,921	101,000	105,820	3,900
240 Workmen's Compensation	12,371	11,355	12,000	12,000	15,120	20,000	8,000
291 Unemployment Insurance	-	-	855	855	-	884	29
Benefits Total	\$ 253,889	\$ 295,035	\$ 273,462	\$ 273,462	\$ 256,120	\$ 284,685	\$ 11,223
Supplies							
310 Office/Computer Supplies	\$ 3,654	\$ 2,710	\$ 4,000	\$ 4,000	\$ 3,500	\$ 2,890	\$ (1,110)
312 Books/Publ/Subscriptions	2,798	3,050	4,000	4,000	4,000	5,010	1,010
320 Other Electronics	5,543	19,420	13,000	15,357	15,357	16,500	3,500
335 Clothing	12,050	13,868	16,000	15,500	14,000	19,240	3,240
352 Furniture & Fixtures	4,181	3,810	6,000	1,000	1,000	6,300	300
385 Small Tools & Equipment	12,984	15,259	15,000	12,143	9,000	14,800	(200)
389 Chemicals	565	-	1,000	1,000	600	1,000	-
390 Fuel	16,543	24,612	22,000	22,000	35,000	38,800	16,800
392 Janitorial Supplies	1,705	2,744	3,000	3,000	2,750	3,500	500
394 Fire Prevention	709	499	3,000	6,915	6,915	3,000	-
399 Other Supplies	1,041	997	1,000	1,000	1,000	1,000	-
Supplies Total	\$ 61,773	\$ 86,968	\$ 88,000	\$ 85,915	\$ 93,122	\$ 112,040	\$ 24,040
Services							
415 Telephone	\$ 14,571	\$ 17,103	\$ 18,700	\$ 18,700	\$ 17,250	\$ 18,700	\$ -
426 Physicals/Screening	1,110	1,011	1,000	1,000	1,000	1,000	-
430 Advertising	564	278	500	500	500	500	-
435 Special Events	203	-	-	-	-	-	-
440 Electricity	10,435	10,618	11,100	11,100	11,000	11,100	-
441 Water	-	7,699	10,800	10,800	14,750	14,750	3,950
442 Gas-Entex	837	1,489	1,300	1,300	1,400	1,400	100
482 S C B A	6,594	3,872	8,000	8,070	8,070	8,000	-
499 Other Services	126	3	20	20	1,000	20	-
Services Total	\$ 34,439	\$ 42,074	\$ 51,420	\$ 51,490	\$ 54,970	\$ 55,470	\$ 4,050
Maintenance							
524 Vehicle Maintenance	\$ 36,525	\$ 26,215	\$ 30,000	\$ 34,961	\$ 34,961	\$ 30,000	\$ -
543 Elec/Computer Maint	5,714	7,963	15,525	15,525	10,000	-	(15,525)
545 Bldg/Bldg Equip Maintenance	14,350	17,277	13,500	8,500	8,500	13,500	-
560 Equipment Maintenance	3,992	5,733	6,800	4,219	4,219	6,800	-
Maintenance Total	\$ 60,581	\$ 57,188	\$ 65,825	\$ 63,205	\$ 57,680	\$ 50,300	\$ (15,525)

Fire (Department 530)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Sundry							
602 Seminars/Dues/Travel	\$ 7,538	\$ 14,053	\$ 17,850	\$ 17,850	\$ 16,000	\$ 21,820	\$ 3,970
625 Emergency Management	24,837	19,777	27,500	27,500	22,500	27,500	-
628 Property/Gen Liab Insurance	13,682	7,341	8,000	8,000	16,782	17,000	9,000
629 Liability- Vehicle Insurance	19,447	19,662	20,000	20,000	9,302	10,000	(10,000)
692 Reserve Firemen Incentives	830	1,408	3,000	3,000	2,000	3,000	-
693 Reserve Firemen Pension	864	864	3,000	3,000	1,000	3,000	-
699 Other - Sundry	677	5,160	10,000	9,000	7,500	10,000	-
Sundry Total	\$ 67,875	\$ 68,265	\$ 89,350	\$ 88,350	\$ 75,084	\$ 92,320	\$ 2,970
Capital Outlay							
899 Capital Outlay	\$ -	\$ 39,315	\$ 27,000	\$ 37,000	\$ 37,000	\$ -	\$ (27,000)
Capital Outlay Total	\$ -	\$ 39,315	\$ 27,000	\$ 37,000	\$ 37,000	\$ -	\$ (27,000)
Grand Total	\$ 1,204,723	\$ 1,441,915	\$ 1,401,566	\$ 1,405,931	\$ 1,329,226	\$ 1,425,611	\$ 24,045

EMS (Department 535)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023		Increase/ (Decrease)				
	Actual		Actual		Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget					
Salaries													
100 Salaries/Wages	\$ 372,430	\$	404,225	\$	473,166	\$	473,166	\$	495,000	\$	482,740	\$	9,574
110 Salaries/Wages	-		423		-		-		21,641				
165 Educational Pay	6,808		5,297		16,501		16,501		15,250		11,401		(5,100)
175 Longevity	1,566		944		1,272		1,272		900		1,155		(118)
190 Overtime	89,043		89,624		53,900		53,900		95,000		53,900		-
192 Overtime-Other	-		-		10,000		10,000		-		10,000		-
Salaries Total	\$ 469,847	\$	500,512	\$	554,839	\$	554,839	\$	627,791	\$	559,195	\$	4,356
Benefits													
201 F I C A & Medicare	\$ 34,064	\$	36,036	\$	37,557	\$	37,557	\$	50,000	\$	44,088	\$	6,532
210 Group Insurance	72,291		71,427		103,689		103,689		115,000		125,042		21,354
230 T M R S	67,974		69,979		70,266		70,266		93,000		71,174		908
240 Workmen'S Compensation	9,222		8,464		8,600		8,600		14,610		17,000		8,400
291 Unemployment Insurance	-		-		589		589		15,000		692		102
Benefits Total	\$ 183,551	\$	185,907	\$	220,700	\$	220,700	\$	287,610	\$	257,996	\$	37,296
Supplies													
311 Postage/Shipping	\$ 67	\$	7	\$	500	\$	500	\$	300	\$	500	\$	-
335 Clothing	27,073		9,488		19,500		19,500		10,000		19,660		160
383 Ems Expendables	37,457		31,913		43,500		43,500		39,000		43,500		-
399 Other Supplies	8,352		2,706		5,000		5,000		4,000		5,000		-
Supplies Total	\$ 72,949	\$	44,114	\$	68,500	\$	68,500	\$	53,300	\$	68,660	\$	160
Services													
407 Billing Agency Fees	\$ 41,765	\$	42,009	\$	33,500	\$	33,500	\$	45,000	\$	33,500	\$	-
413 Professional Services	12,000		12,000		12,000		12,000		12,000		12,000		-
414 Bank Charges	-		-		-		-		-		-		-
426 Physicals/Screening	647		871		800		800		1,200		800		-
Services Total	\$ 54,412	\$	54,879	\$	46,300	\$	46,300	\$	58,200	\$	46,300	\$	-
Sundry													
602 Seminars/Dues/Travel	\$ 6,867	\$	26,381	\$	20,400	\$	20,400	\$	20,400	\$	20,400	\$	-
628 Property/Gen Liab Insurance	-		6,841		7,000		7,000		8,890		7,000		-
699 Other - Sundry	1,486		783		10,000		10,000		2,000		10,000		-
Sundry Total	\$ 8,353	\$	34,004	\$	37,400	\$	37,400	\$	31,290	\$	37,400	\$	-
Grand Total	\$ 789,113	\$	819,416	\$	927,740	\$	927,740	\$	1,058,191	\$	969,551	\$	41,811

Emergency Management (Department 556)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022		FY2022-2023 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2021-2022 Estimate		
Salaries							
100 Salaries/Wages	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries Total	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits							
201 F I C A & Medicare	\$ (19,471)	\$ 31,341	\$ -	\$ -	\$ -	\$ -	\$ -
230 T M R S	-	19,896	-	-	-	-	-
Benefits Total	\$ (19,471)	\$ 51,238	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies							
310 Office/Computer Supplies	\$ 206	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
312 Books/Publ/Subscriptions	2,728	2,325	-	-	-	-	-
383 EMS Exepndables	3,660	450	-	-	-	-	-
385 Small Tools & Equipment	2,884	45	-	-	-	-	-
392 Janitorial Supplies	262	56,234	-	-	-	-	-
399 Other Supplies	914	-	-	-	-	-	-
Supplies Total	\$ 10,653	\$ 59,067	\$ -	\$ -	\$ -	\$ -	\$ -
Services							
413 Professional Services	\$ -	\$ -	\$ -	\$ 161,827	\$ 161,827	\$ -	\$ -
426 Physicals/Screening	4,585	-	-	-	-	-	-
499 Other Services	1,195	-	-	7,854	7,854	-	-
Services Total	\$ 5,780	\$ -	\$ -	\$ 169,681	\$ 169,681	\$ -	\$ -
Maintenance							
543 Elec/Computer Maint	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
545 Bldg/Bldg Equip Maintenance	5,378	6,773	-	-	-	-	-
Maintenance Total	\$ 5,378	\$ 56,773	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry							
625 Emergency Management	\$ -	\$ 1,541	\$ -	\$ -	\$ -	\$ -	\$ -
699 Other - Sundry	1,610	2,497	-	-	-	-	-
Sundry Total	\$ 1,610	\$ 4,038	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
899 Capital Outlay	\$ 36,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ 36,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 40,000	\$ 308,615	\$ -	\$ 169,681	\$ 169,681	\$ -	\$ -

Community Development

General Fund

The primary mission of the Building Department is to provide quality service to the community that is knowledgeable, efficient, comprehensive and helpful to the public. The intention is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials, use of all buildings and structures within the City of Freeport. The department is responsible for the administration and enforcement of the codes and related Federal, State, and City adopted laws and ordinances.

FY2021-2022 Achievements

- Adopted new Subdivision Ordinance and Zoning Regulations and Standards.
- Began implementation of new software system (CitizenServe) to be more efficient with in field data processing.
- Demoed numerous unsafe structures within the City.
- Awarded contract for mowing on non-compliant properties.
- Created Social Media accounts and began informational video series.

Goals & Objectives for FY2022-2023

- Expand Video series for community education and events.
- Continue and expand the educational program, by providing more community education that will reduce the need for re-inspections. The increase will include individual and/or public meetings, featured articles in the newspaper, and more brochures available online.
- Convert the building and code departments filing system to a digital storage media.

Major Changes In FY2022-2023

- Salaries have been increased up to 3.5% for a cost of living adjustment.
- Health insurance rates are budgeted to increase 5%.
- Fuel budget increased for rise in gas prices.

Indicators

	FY2020-2021	FY2021-2022	FY2022-2023
	Actual	Estimate	Projected
Total number of permits issued	646	600	700
Total number of building inspections	832	800	900
Percent of Residential applications/plans processed in 5 work days	75	80	100
Percent of commercial applications/plans processed in 10 work days	85	85	98
Percent of call-in inspections made within 24 hours	60	75	98
Total number of code complaints investigated	1,465	1,200	1,500
Total number of food service establishments and daycares inspected annually	44	70	70
Total number of temporary food establishments inspected	27	30	30
Total number of pools inspected annually	8	10	10
Total number of dangerous structures abated	36	10	20
Total number of short-term rental inspected	11	15	20

Department Budget Summary

Category	FY2019-2020	FY2020-2021	FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget	
Salaries	\$ 371,816	\$ 359,376	\$ 401,801	\$ 401,801	\$ 314,020	\$ 365,852	\$ (35,949)
Benefits	150,664	135,592	175,443	175,443	149,645	167,552	(7,890)
Supplies	27,313	26,793	28,500	28,500	24,550	29,400	900
Services	54,413	136,621	142,300	159,660	145,419	200,950	58,650
Maintenance	6,705	7,754	11,500	11,500	12,750	5,500	(6,000)
Sundry	10,873	14,142	19,400	19,400	14,675	19,400	-
Capital Outlay	-	24,775	-	-	44,000	-	-
Grand Total	\$ 621,783	\$ 705,053	\$ 778,944	\$ 796,304	\$ 705,059	\$ 788,654	\$ 9,710

Community Development

General Fund

Employee Count

Position	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022			FY2022-2023	Increase/ (Decrease)
			Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget	
Code Enforcement							
Compliance Officer	3	3	3	3	4	4	1
Compliance Supervisor	1	1	1	1	0	0	-1
Code Enforcement Total	4	4	4	4	4	4	0
Building							
Building Inspector	1	1	1	1	1	1	0
Building Official	1	1	1	1	1	1	0
Municipal Clerk	1	0	0	0	0	0	0
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	3	3	0
Grand Total	7	7	7	7	7	7	0

Building (Department 558)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 201,528	\$ 198,032	\$ 212,511	\$ 212,511	\$ 145,000	\$ 174,372	\$ (38,139)
165 Education Pay	5,760	5,573	7,200	7,200	1,500	1,200	(6,000)
175 Longevity	3,339	2,832	3,237	3,237	1,500	1,448	(1,789)
18 Cell Phone Allowance	-	300	600	600	700	600	-
190 Overtime	1,754	3,363	1,500	1,500	1,000	1,500	-
Salaries Total	\$ 212,381	\$ 210,101	\$ 225,048	\$ 225,048	\$ 149,700	\$ 179,120	\$ (45,928)
Benefits							
201 F I C A & Medicare	\$ 16,245	\$ 15,168	\$ 17,101	\$ 17,101	\$ 12,000	\$ 13,588	\$ (3,513)
210 Group Insurance	29,013	25,148	34,736	34,736	32,000	33,567	(1,169)
230 T M R S	30,948	29,586	31,995	31,995	22,000	25,524	(6,471)
240 Workmen'S Compensation	973	893	1,000	1,000	820	1,000	-
291 Unemployment Insurance	-	-	268	268	-	213	(55)
Benefits Total	\$ 77,179	\$ 70,794	\$ 85,101	\$ 85,101	\$ 66,820	\$ 73,892	\$ (11,209)
Supplies							
310 Office/Computer Supplies	\$ 5,654	\$ 4,696	\$ 2,000	\$ 2,000	\$ 1,900	\$ 1,700	\$ (300)
311 Postage/Shipping	1,150	1,255	2,000	2,000	1,200	2,000	-
312 Books/Publ/Subscriptions	-	-	1,000	1,000	1,000	1,000	-
320 Other Electronics	-	84	500	500	500	500	-
335 Clothing	195	804	1,000	1,000	750	1,000	-
352 Furniture & Fixtures	686	-	1,000	1,000	700	1,000	-
385 Small Tools & Equipment	103	977	500	500	500	500	-
390 Fuel	1,829	1,344	1,750	1,750	1,600	1,750	-
399 Other Supplies	10	113	500	500	1,000	500	-
Supplies Total	\$ 9,627	\$ 9,272	\$ 10,250	\$ 10,250	\$ 9,150	\$ 9,950	\$ (300)
Services							
413 Professional Services	\$ 507	\$ 1,486	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
415 Telephone	4,520	13,141	4,500	4,500	4,000	4,500	-
425 Contract Labor	-	-	1,000	1,000	-	1,000	-
426 Physicals/Screening	117	100	500	500	300	500	-
430 Advertising	267	2,179	1,000	1,000	2,500	1,000	-
499 Other Services	-	428	4,500	4,500	4,500	13,500	9,000
Services Total	\$ 5,411	\$ 17,335	\$ 26,500	\$ 26,500	\$ 26,300	\$ 35,500	\$ 9,000
Maintenance							
524 Vehicle Maintenance	\$ 277	\$ 142	\$ 2,000	\$ 2,000	\$ 1,250	\$ 2,000	\$ -
543 Electronics/Computer Maint	-	33	1,000	1,000	1,000	-	(1,000)
Maintenance Total	\$ 277	\$ 174	\$ 3,000	\$ 3,000	\$ 2,250	\$ 2,000	\$ (1,000)
Sundry							
602 Seminars/Dues/Travel	\$ 3,265	\$ 1,369	\$ 6,000	\$ 6,000	\$ 3,000	\$ 6,000	\$ -
629 Vehicle-Liability Insurance	2,032	2,039	2,200	2,200	2,105	2,200	-
699 Other - Sundry	-	433	-	-	-	-	-
Sundry Total	\$ 5,296	\$ 3,841	\$ 8,200	\$ 8,200	\$ 5,105	\$ 8,200	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -
Grand Total	\$ 310,170	\$ 311,517	\$ 358,099	\$ 358,099	\$ 303,325	\$ 308,662	\$ (49,437)

Code (Department 557)

General Fund (Fund 10)

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Salaries								
100 Salaries/Wages	\$ 157,024	\$ 145,308	\$ 176,013	\$ 176,013	\$ 158,750	\$ 183,773	\$ 7,760	
165 Educational Pay	600	323	-	-	950	1,500	1,500	
175 Longevity	913	200	240	240	820	958	718	
190 Overtime	898	3,444	500	500	3,800	500	-	
Salaries Total	\$ 159,435	\$ 149,275	\$ 176,753	\$ 176,753	\$ 164,320	\$ 186,731	\$ 9,978	
Benefits								
201 F I C A & Medicare	\$ 11,018	\$ 9,874	\$ 13,483	\$ 13,483	\$ 12,750	\$ 14,247	\$ 763	
210 Group Insurance	37,641	32,629	50,621	50,621	45,000	51,229	608	
230 T M R S	23,085	20,962	25,226	25,226	24,000	26,761	1,535	
240 Workmen'S Compensation	825	757	800	800	1,075	1,200	400	
291 Unemployment Insurance	917	576	212	212	-	223	12	
Benefits Total	\$ 73,485	\$ 64,798	\$ 90,342	\$ 90,342	\$ 82,825	\$ 93,660	\$ 3,319	
Supplies								
310 Office/Computer Supplies	\$ 7,587	\$ 10,799	\$ 6,000	\$ 6,000	\$ 4,000	\$ 5,700	\$ (300)	
311 Postage/Shipping	2,900	1,250	2,500	2,500	1,000	2,500	-	
312 Books/Publ/Subscriptions	186	352	1,000	1,000	400	1,000	-	
320 Other Electronics	1,024	831	1,500	1,500	1,000	1,500	-	
335 Clothing	1,293	1,445	2,000	2,000	1,750	2,000	-	
352 Furniture & Fixtures	-	25	1,000	1,000	750	1,000	-	
385 Small Tools & Equipment	2,188	315	1,000	1,000	1,000	700	(300)	
390 Fuel	2,181	2,108	2,500	2,500	4,000	4,300	1,800	
399 Other Supplies	328	396	750	750	1,500	750	-	
Supplies Total	\$ 17,686	\$ 17,521	\$ 18,250	\$ 18,250	\$ 15,400	\$ 19,450	\$ 1,200	
Services								
411 Bldg Demolition/Mowing	\$ 45,575	\$ 11,355	\$ 60,000	\$ 77,360	\$ 90,000	\$ 100,000	\$ 40,000	
415 Telephone	2,624	2,677	4,500	4,500	5,150	5,150	650	
426 Physicals/Screening	297	592	300	300	200	300	-	
429 Rental Registration Prog	-	277	50,000	50,000	15,000	50,000	-	
430 Advertising	507	-	1,000	1,000	10,000	10,000	9,000	
499 Other Services	-	104,386	-	-	(1,231)	-	-	
Services Total	\$ 49,003	\$ 119,286	\$ 115,800	\$ 133,160	\$ 119,119	\$ 165,450	\$ 49,650	
Maintenance								
524 Vehicle Maintenance	\$ 923	\$ 1,023	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	
543 Electronics/Computer Maint	5,505	6,558	5,000	5,000	7,000	-	(5,000)	
Maintenance Total	\$ 6,428	\$ 7,580	\$ 8,500	\$ 8,500	\$ 10,500	\$ 3,500	\$ (5,000)	
Sundry								
602 Seminars/Dues/Travel	\$ 2,060	\$ 6,567	\$ 7,200	\$ 7,200	\$ 5,000	\$ 7,200	\$ -	
629 Vehicle-Liability Insurance	3,516	3,734	4,000	4,000	4,070	4,000	-	
699 Other - Sundry	-	-	-	-	500	-	-	
Sundry Total	\$ 5,577	\$ 10,301	\$ 11,200	\$ 11,200	\$ 9,570	\$ 11,200	\$ -	
Capital Outlay								
899 Capital Outlay	\$ -	\$ 24,775	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ -	\$ 24,775	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 311,613	\$ 393,536	\$ 420,845	\$ 438,205	\$ 401,734	\$ 479,992	\$ 59,147	

Public Works

General Fund

The staff of the Public Works Department fully supports the City of Freeport: "we work together to build a community of the highest quality for present and future generations." we do our part by providing superior public services: by maintaining and improving the condition of our streets, drainage, alleys, parks, beaches, facilities and by providing excellent delivery of capital projects.

FY2021-2022 Achievements

- Completed Phase I of concrete street construction.
- Replaced palm trees at City entrance.
- Continued asphalt street maintenance through the interlocal agreement with Brazoria County.
- Completed the rehab of the storm drain station on Avenue A.
- Completed Library Renovations.
- Completed construction of Service Center building.
- Developed a sidewalk replacement program.
- Completed renovations of Recreation Center.

Goals & Objectives for FY2022-2023

- Continued employee training and maintain a pay scale comparable to the competition.
- Complete Phase II of concrete street reconstruction.
- Replace sidewalks.

Major Changes In FY2022-2023

- Salaries have been increased up to 3.5% for a cost of living adjustment.
- Health Insurance rates are budgeted to increase 5%.
- A field crew position was allocated to other positions.
- Fuel budget increased for rise in gas prices.

Indicators

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
<u>Management Services</u>			
Total number of citizen requests	N/A	N/A	1,820
Percentage of citizen request responded to within 10 days	N/A	N/A	100
<u>Public Works Operations</u>			
Percentage of CIP projects completed on-time and on budge	N/A	N/A	100
Total miles of streets resurfaced	N/A	N/A	2
Total square feet of sidewalks replaced	N/A	N/A	19,000
Traffic system failures	N/A	N/A	10
Traffic plan reviews for development	N/A	N/A	5
Total traffic related service requests	N/A	N/A	1,300
Total traffic related service requests completed	N/A	N/A	1,300
Total traffic signal service requests completed	N/A	N/A	10
<u>Facilities Management</u>			
Total building maintenance service requests	N/A	N/A	1,040
Total building maintenance service requests completed	N/A	N/A	1,040
Total janitorial requests	N/A	N/A	3,640
Total janitorial requests completed	N/A	N/A	3,640

Public Works

General Fund

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
<u>Fleet Service Division</u>			
Number of vehicles maintained	N/A	N/A	79
Cost of preventative maintained by Fleet Services per department vehicle			
Public Works	N/A	N/A	3,500
Fire	N/A	N/A	1,500
Police	N/A	N/A	2,200
Community Development	N/A	N/A	1,000
Cost of repairs performed by Fleet Services per department vehicle			
Public Works	N/A	N/A	14,000
Fire	N/A	N/A	10,000
Police	N/A	N/A	14,000
Community Development	N/A	N/A	2,000
Average number of days vehicles in shop			
Public Works	N/A	N/A	2
Fire	N/A	N/A	2
Police	N/A	N/A	2
Community Development	N/A	N/A	2
Number of vehicle and equipment breakdowns by department			
Public Works	N/A	N/A	156
Fire	N/A	N/A	142
Police	N/A	N/A	180
Community Development	N/A	N/A	80
Total fuel consumption in gallons			
Unleaded	N/A	N/A	50,258
Diesel	N/A	N/A	11,107
Percentage of vehicles and equipment exceeding replacement criteria	N/A	N/A	40
Percentage of equipment available by department			
Public Works	N/A	N/A	100
Fire	N/A	N/A	100
Police	N/A	N/A	90
Community Development	N/A	N/A	100
Percentage of direct labor hours by department			
Public Works	N/A	N/A	100
Fire	N/A	N/A	0
Police	N/A	N/A	0
Community Development	N/A	N/A	0
<u>Streets/Drainage Maintenance</u>			
Total miles for curbed streets swept	N/A	N/A	440
Total number of pot holes filled	N/A	N/A	1,040
Total square feet of sidewalks repaired	N/A	N/A	2,000
Total of trees trimmed	N/A	N/A	500
Total of trees planted	N/A	N/A	12
Total number of storm drain catch basins cleaned	N/A	N/A	125
Total number of storm drain catch basins inspections completed	N/A	N/A	125
Total number of illicit discharge into storm drain	N/A	N/A	1
Total number of service requests	N/A	N/A	570
Total number of service requests completed	N/A	N/A	570
Total linear feet of painted traffic curbs and striping	N/A	N/A	3,600
Total number of traffic signs installed or repaired	N/A	N/A	25

Public Works

General Fund

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
<u>Parks Administration</u>			
Total developed park acreage per 1,000 residents	N/A	N/A	7
Total undeveloped park acreage per 1,000 residents	0	0	0
Total number of volunteers	0	0	0
Total number of participants in open spaces, trails, recreation	0	0	0
<u>Park Maintenance</u>			
Acres of developed parkland and community buildings maintained	4	4	4
Total number of main hours to maintain sports fields	N/A	N/A	2,080
Total number of incidents of vandalism	N/A	N/A	40
Percent of time graffiti vandalism was removed within 24 hours of notification	N/A	N/A	60
Total number of completed service requests	N/A	N/A	55
<u>Parks Planning & Development</u>			
Number of safety and security improvement projects at parks and community facilities	N/A	N/A	35
Total parks open space and community facilities developed or improved	N/A	N/A	3
Percent improvements completed within 45 days	N/A	N/A	100
Percent of projects completed within 5% of project budget	N/A	N/A	100
<u>Recreation</u>			
Total number of hours for sports field usage	N/A	N/A	520
Percentage of permitted hours on lit sports field at peak times	N/A	N/A	100
Total number of facility rentals			
Non-sport fields	N/A	N/A	150
Sport fields	N/A	N/A	75
Total number of hours sports fields used for community services	N/A	N/A	500
Total number of contract classes offered and held	N/A	N/A	104
Total number of recreation classes held	N/A	N/A	30
Total contract class revenue	N/A	N/A	2,080
Total recreation class revenue	N/A	N/A	600
Total number of recreation programs offered	N/A	N/A	1
Total number of teens participating in a structured recreation/fitness program	N/A	N/A	12
Total number of events co-sponsored by department	N/A	N/A	5
Total number of non-profit organizations/public agencies operating programs at facilities at no cost	N/A	N/A	3
<u>Beach Maintenance</u>			
Total tons of trash collected	N/A	N/A	1,620
Total tons of recyclables collected	N/A	N/A	0
Total tons of bulky and abandoned items collected	N/A	N/A	60
Total number of trash cans repaired	N/A	N/A	20
Total number of trash cans installed	N/A	N/A	10
Total number of hours raking beach	N/A	N/A	1,248
Total number of hours maintaining entry and dunes	N/A	N/A	1,248
Total number of signs maintained	2	2	2

Public Works

General Fund

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)
Salaries	1,454,806	1,484,289	1,561,393	1,573,393	1,424,098	1,478,352	(83,041)
Benefits	685,183	646,721	735,820	740,170	725,521	678,478	(57,342)
Supplies	157,034	238,547	261,850	277,850	292,525	298,050	36,200
Services	314,890	443,911	555,650	555,650	545,270	629,735	74,085
Maintenance	311,111	388,842	360,810	378,947	390,097	431,310	70,500
Sundry	113,222	129,796	165,900	165,900	119,408	145,500	(20,400)
Debt Service	83,668	-	-	-	-	-	-
Capital Outlay	150	288,342	-	-	30,100	-	-
Grand Total	\$ 3,120,065	\$ 3,620,448	\$ 3,641,424	\$ 3,691,911	\$ 3,527,019	\$ 3,661,425	\$ 20,002

Public Works

General Fund

Employee Count

Position	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022		FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
			Adopted Budget	Current Budget			
Parks							
Admin. Secretary	1	0	0	0	0	0	0
Field Crew	11	10	9	9	9	9	0
Maintenance Supervisor	1	1	0	0	0	0	0
Maintenance Technician	2	2	3	3	3	3	0
Parks & Rec Director	1	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	1	0	0	0	0	0	0
Parks Total	18	14	13	13	13	13	0
Service Center							
Admin. Assistant	0	1	1	1	1	1	0
Admin. Secretary	1	0	0	0	0	0	0
Mechanic	1	1	1	1	1	1	0
Service Center Total	2	2	2	2	2	2	0
Streets/Drainage							
Crew leader	0	2	2	2	2	2	0
Equipment Operator	4	2	2	2	2	2	0
Field Crew	9	9	9	9	8	7	-2
Public Works Director	0	1	1	1	1	0	-1
Assist City Manager	0	0	0	0	0	1	1
Street Director	1	0	0	0	0	0	0
Superintendent	0	1	1	1	1	1	0
Supervisor	1	0	0	0	0	0	0
Technician	1	0	0	0	0	0	0
Streets/Drainage Total	16	15	15	15	14	13	-2
Recreation							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	22	16	16	16	16	16	0
Attendant (PT)	2	2	2	2	2	3	1
Attendant	2	2	2	2	2	0	-2
Program Coordinator	1	1	1	1	1	1	0
Recreation Total	28	22	22	22	22	21	-1
Grand Total	64	53	52	52	51	49	-3

Street/Drainage (Department 575)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 601,626	\$ 596,959	\$ 654,318	\$ 654,318	\$ 575,000	\$ 636,267	\$ (18,051)		
165 Education	-	600	600	600	600	600	-		
175 Longevity	6,384	5,648	5,909	5,909	5,300	4,788	(1,122)		
181 Cell Phone Allowance	300	600	1,200	1,200	600	1,200	-		
182 Moving Allowance	1,951	-	-	-	-	-	-		
190 Overtime	12,929	40,551	15,000	15,000	25,000	15,000	-		
Salaries Total	\$ 623,190	\$ 644,357	\$ 677,027	\$ 677,027	\$ 606,500	\$ 657,855	\$ (19,172)		
Benefits									
201 F I C A & Medicare	\$ 47,105	\$ 46,778	\$ 50,645	\$ 50,645	\$ 49,000	\$ 49,178	\$ (1,467)		
210 Group Insurance	131,841	124,306	159,278	159,278	150,000	138,750	(20,528)		
230 T M R S	90,319	90,277	94,753	94,753	93,000	92,378	(2,374)		
240 Workmen'S Compensation	34,996	32,123	35,000	35,000	22,575	30,000	(5,000)		
291 Unemployment Insurance	2,360	1,267	794	794	20,000	771	(23)		
Benefits Total	\$ 306,622	\$ 294,750	\$ 340,470	\$ 340,470	\$ 334,575	\$ 311,078	\$ (29,392)		
Supplies									
310 Office/Computer Supplies	\$ 2,117	\$ 1,028	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,400	\$ (600)		
320 Other Electronics	30	14	100	100	50	100	-		
352 Furniture & Fixtures	1,082	390	200	200	-	200	-		
385 Small Tools & Equipment	6,080	3,534	4,000	4,000	3,750	3,700	(300)		
389 Chemicals	3,481	7,115	9,000	9,000	9,000	9,000	-		
390 Fuel	24,792	36,219	28,600	28,600	50,150	55,200	26,600		
399 Other Supplies	1,043	2,834	2,500	2,500	3,000	2,500	-		
Supplies Total	\$ 38,625	\$ 51,132	\$ 46,400	\$ 46,400	\$ 67,450	\$ 72,100	\$ 25,700		
Services									
415 Telephone	\$ 4,462	\$ 2,527	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -		
426 Physicals	398	895	500	500	2,000	500	-		
430 Advertising	79	4,754	3,500	3,500	5,000	3,500	-		
440 Electricity	60,313	53,713	61,000	61,000	70,000	75,000	14,000		
470 Equipment Rental	12,338	58,222	30,000	30,000	20,000	30,000	-		
485 Laundry Services	8,701	9,368	10,000	10,000	22,000	13,000	3,000		
498 Waste Disposal	3,003	4,000	7,000	7,000	4,000	7,000	-		
499 Other Services	11,377	12,347	10,000	10,000	10,000	10,000	-		
Services Total	\$ 100,671	\$ 145,827	\$ 126,000	\$ 126,000	\$ 137,000	\$ 143,000	\$ 17,000		
Maintenance									
524 Vehicle Maintenance	\$ 41,181	\$ 41,505	\$ 41,250	\$ 41,250	\$ 55,000	\$ 41,250	\$ -		
530 Street/Draing/Sdwalk Maint	90,778	115,652	150,000	150,000	150,000	220,000	70,000		
547 Signs Maintenance	4,009	5,572	8,000	8,000	6,000	8,000	-		
548 Traffic Lights Maintenance	-	228	250	250	-	500	250		
549 Street Lights Maintenance	-	-	250	250	-	500	250		
Maintenance Total	\$ 135,969	\$ 162,957	\$ 199,750	\$ 199,750	\$ 211,000	\$ 270,250	\$ 70,500		
Sundry									
602 Seminars/Dues/Travel	\$ 397	\$ 243	\$ 1,500	\$ 1,500	\$ 1,250	\$ 1,500	\$ -		
628 Property/Gen Liab Insurance	16,760	-	18,000	18,000	21,202	23,000	5,000		
629 Vehicle Insurance	18,761	20,340	20,000	20,000	17,836	20,000	-		
687 Damage Claims	-	1,703	-	-	1,000	-	-		
699 Other - Sundry	2,616	1,258	2,000	2,000	1,500	2,000	-		
Sundry Total	\$ 38,535	\$ 23,544	\$ 41,500	\$ 41,500	\$ 42,788	\$ 46,500	\$ 5,000		

Street/Drainage (Department 575)

General Fund (Fund 10)

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Debt Service							
775 Lease Interest	\$ 1,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
776 Lease Principal	82,505	-	-	-	-	-	-
Debt Service Total	\$ 83,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ 8,240	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ 8,240	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,327,279	\$ 1,330,808	\$ 1,431,147	\$ 1,431,147	\$ 1,399,313	\$ 1,500,783	\$ 69,636

Service Center (Department 420)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	Proposed Budget	Increase/ (Decrease)			
Salaries											
100 Salaries/Wages	\$ 88,935	\$ 93,149	\$ 95,304	\$ 95,304	\$ 94,250	\$ 91,451	\$ (3,854)				
165 Educational Pay	-	600	600	600	750	1,200	600				
175 Longevity	559	648	667	667	450	240	(427)				
190 Overtime	4,951	8,199	2,750	2,750	2,750	2,750	-				
Salaries Total	\$ 94,445	\$ 102,595	\$ 99,321	\$ 99,321	\$ 98,200	\$ 95,641	\$ (3,680)				
Benefits											
201 F I C A & Medicare	\$ 7,151	\$ 7,532	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,106	\$ (282)				
210 Group Insurance	17,146	16,669	20,901	20,901	20,901	21,921	1,020				
230 T M R S	13,687	14,371	13,822	13,822	13,822	13,348	(473)				
240 Workmen'S Compensation	1,235	1,133	1,225	1,225	2,500	2,500	1,275				
291 Unemployment Insurance	-	-	116	116	-	111	(4)				
Benefits Total	\$ 39,218	\$ 39,706	\$ 43,451	\$ 43,451	\$ 44,611	\$ 44,987	\$ 1,535				
Supplies											
310 Office/Computer Supplies	\$ 2,092	\$ 2,116	\$ 1,250	\$ 1,250	\$ 1,000	\$ 1,250	\$ -				
311 Postage/Shipping	-	17	100	100	-	100	-				
320 Other Electronics	6,817	2,762	2,000	2,000	1,500	2,000	-				
335 Clothing	1,121	2,944	1,500	1,500	1,750	1,500	-				
343 Oil And Grease	1,620	6,589	6,000	6,000	2,500	6,000	-				
344 Garage Parts	949	1,487	3,000	3,000	2,000	3,000	-				
352 Furniture & Fixtures	-	-	500	500	-	500	-				
385 Small Tools & Equipment	3,201	2,710	3,000	3,000	3,000	3,000	-				
390 Fuel	515	833	1,200	1,200	1,650	1,700	500				
392 Janitorial Supplies	-	414	1,000	1,000	1,000	1,000	-				
399 Other Supplies	75	868	500	500	1,000	500	-				
Supplies Total	\$ 16,390	\$ 20,739	\$ 20,050	\$ 20,050	\$ 15,400	\$ 20,550	\$ 500				
Services											
413 Professional Services	\$ 6,470	\$ -	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000	\$ -				
415 Telephone	2,680	5,028	4,750	4,750	4,000	4,750	-				
426 Physicals/Screening	39	-	100	100	100	100	-				
440 Electricity	7,284	7,290	8,000	8,000	8,500	8,500	500				
441 Water	-	6,694	10,200	10,200	6,000	6,000	(4,200)				
442 Gas-Entex	268	303	400	400	400	400	-				
470 Equipment Rental	-	-	300	300	-	300	-				
482 Service Contracts	-	1,031	-	-	1,000	-	-				
485 Laundry Services	-	1,135	1,000	1,000	-	1,000	-				
499 Other Services	2,483	1,097	2,500	2,500	1,000	2,500	-				
Services Total	\$ 19,223	\$ 22,578	\$ 30,250	\$ 30,250	\$ 22,000	\$ 26,550	\$ (3,700)				
Maintenance											
524 Vehicle Maintenance	\$ 1,226	\$ 1,585	\$ 1,000	\$ 1,000	\$ 2,500	\$ 1,000	\$ -				
545 Bldg/Bldg Equip Maintenance	5,101	5,095	5,000	5,000	17,500	5,000	-				
546 Land/Grounds Maint	2,990	2,161	2,160	2,160	2,160	2,160	-				
Maintenance Total	\$ 9,318	\$ 8,841	\$ 8,160	\$ 8,160	\$ 22,160	\$ 8,160	\$ -				
Sundry											
602 Seminars/Dues/Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
628 Property/Gen/Liability Ins	-	-	-	-	1,605	1,650	-				
629 Vehicle Insurance	3,390	20,329	21,000	21,000	2,550	2,550	(18,450)				
699 Other - Sundry	-	1	1,800	1,800	-	1,800	-				
Sundry Total	\$ 3,390	\$ 20,330	\$ 22,800	\$ 22,800	\$ 4,155	\$ 6,000	\$ (18,450)				
Capital Outlay											
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 17,200	\$ -	\$ -				
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ 17,200	\$ -	\$ -				
Grand Total	\$ 181,985	214,790	224,033	\$ 224,033	\$ 223,726	\$ 201,888	\$ (23,795)				

Parks (Department 655)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 541,506	\$ 456,483	\$ 481,689	\$ 481,689	\$ 465,000	\$ 479,929	\$ (1,760)
165 Education Pay	-	831	900	900	900	900	-
175 Longevity	3,152	3,119	3,789	3,789	2,200	2,208	(1,581)
190 Overtime	37,054	33,972	48,500	48,500	35,000	48,500	-
Salaries Total	\$ 581,712	\$ 494,405	\$ 534,878	\$ 534,878	\$ 503,100	\$ 531,537	\$ (3,341)
Benefits							
201 F I C A & Medicare	\$ 43,747	\$ 36,104	\$ 37,208	\$ 37,208	\$ 37,200	\$ 36,952	\$ (256)
210 Group Insurance	130,450	106,620	134,984	134,984	134,000	132,047	(2,936)
230 T M R S	84,306	69,285	69,613	69,613	70,000	69,412	(200)
240 Workmen'S Compensation	11,419	10,481	11,000	11,000	8,275	10,750	(250)
291 Unemployment Insurance	-	-	584	584	-	580	(4)
Benefits Total	\$ 269,921	\$ 222,490	\$ 253,388	\$ 253,388	\$ 249,475	\$ 249,742	\$ (3,646)
Supplies							
310 Office/Computer Supplies	\$ 2,643	\$ 287	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
320 Other Electronics	40	353	2,500	2,500	1,500	2,500	-
331 Agricultural/Botanical	9,837	43,894	40,000	56,000	56,000	40,000	-
333 Visitors Promotions	1,186	-	-	-	-	-	-
335 Clothing	4,602	8,870	5,000	5,000	13,500	2,000	(3,000)
352 Furniture & Fixtures	332	-	-	-	225	-	-
385 Small Tools & Equipment	13,807	11,750	14,000	14,000	12,000	14,000	-
389 Chemicals	3,286	7,444	11,000	11,000	11,000	11,000	-
390 Fuel	17,706	25,598	25,300	25,300	35,000	38,800	13,500
392 Janitorial Supplies	11,182	15,366	13,000	13,000	15,000	13,000	-
399 Other Supplies	7,273	20,395	23,150	23,150	21,000	23,150	-
Supplies Total	\$ 71,894	\$ 133,958	\$ 135,950	\$ 151,950	\$ 167,225	\$ 146,450	\$ 10,500
Services							
414 Bank Charges	\$ 806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415 Telephone	12,124	14,967	15,250	15,250	15,000	15,250	-
425 Contract Labor	79,085	75,987	80,000	80,000	76,000	80,000	-
426 Physicals	402	482	700	700	1,500	700	-
430 Advertising	1,640	273	1,600	1,600	600	1,600	-
440 Electricity	39,786	36,183	32,600	32,600	47,000	48,000	15,400
441 Water	-	6,750	40,200	40,200	40,200	40,200	-
442 Gas-Entex	2,390	3,305	3,000	3,000	3,150	3,150	150
482 Service Contracts	3,835	5,921	7,500	7,500	5,000	7,500	-
485 Laundry Services	-	755	-	-	-	13,000	13,000
499 Other Services	866	3,499	1,000	1,000	2,000	1,000	-
Services Total	\$ 140,933	\$ 148,121	\$ 181,850	\$ 181,850	\$ 190,450	\$ 210,400	\$ 28,550
Maintenance							
524 Vehicle Maintenance	\$ 11,946	\$ 29,742	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
545 Bldg/Bldg Equip Maintenance	55,416	30,074	33,400	37,250	33,400	33,400	-
546 Land/Grounds Maint	44,084	37,970	44,000	48,287	48,287	44,000	(4,287)
Maintenance Total	\$ 111,445	\$ 97,785	\$ 97,400	\$ 105,537	\$ 101,687	\$ 97,400	\$ (4,287)
Sundry							
602 Seminars/Dues/Travel	\$ 122	\$ 1,206	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
628 Property Liability Insurance	-	67,403	65,000	65,000	41,295	45,000	(20,000)
629 Property Insurance	54,097	-	-	-	-	-	-
652 Community Service Insurance	2,021	2,189	2,500	2,500	2,290	2,500	-
687 Damage Claims	-	377	-	-	-	-	-
699 Other - Sundry	3,250	1,598	10,000	10,000	5,000	10,000	-
Sundry Total	\$ 59,491	\$ 72,774	\$ 78,500	\$ 78,500	\$ 49,585	\$ 58,500	\$ (20,000)
Capital Outlay							
801 Veteran's Memorial Expenses	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
805 Outdoor Deck Riverplace	-	-	-	-	-	-	-
899 Capital Outlay	-	162,825	-	-	-	-	-
Capital Outlay Total	\$ 150	\$ 162,825	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,235,545	\$ 1,332,358	\$ 1,281,966	\$ 1,306,103	\$ 1,261,522	\$ 1,294,029	\$ 7,775

Beach Maintenance (Department 576)**General Fund (Fund 10)**

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)			
Salaries										
100 Salaries/Wages	\$ -	\$ 12,333	\$ 8,000	\$ 13,000	\$ 8,000	\$ 8,000	\$ -			
190 Overtime	-	14,479	8,000	15,000	8,000	15,000	-			
Salaries Total	\$ -	\$ 26,811	\$ 16,000	\$ 28,000	\$ 16,000	\$ 23,000	\$ -			
Benefits										
201 F I C A & Medicare	\$ -	\$ 2,018	\$ 1,500	\$ 2,150	\$ 2,200	\$ 2,150	\$ 650			
210 Group Insurance	-	3,626	2,000	3,700	3,800	3,700	1,700			
230 T M R S	-	3,864	2,000	4,000	4,250	4,000	2,000			
Benefits Total	\$ -	\$ 9,507	\$ 5,500	\$ 9,850	\$ 10,250	\$ 9,850	\$ 4,350			
Maintenance										
591 Beach Maintenance E	\$ 14,381	\$ 19,530	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ -			
Maintenance Total	\$ 14,381	\$ 19,530	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ -			
Grand Total	\$ 14,381	\$ 55,849	\$ 31,500	\$ 57,850	\$ 36,250	\$ 42,850	\$ 4,350			

Recreation (Department 665)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 151,820	\$ 154,570	\$ 158,274	\$ 158,274	\$ 139,000	\$ 88,219	\$ (70,055)
110 Salaries/Wages-Pt	842	54,434	68,657	68,657	55,500	76,930	8,273
165 Education Pay	923	1,500	1,500	1,500	350	-	(1,500)
175 Longevity	682	846	935	935	848	370	(565)
181 Cell Phone Allowance	400	600	600	600	600	600	-
190 Overtime	793	4,170	4,200	4,200	4,000	4,200	-
Salaries Total	\$ 155,459	\$ 216,120	\$ 234,166	\$ 234,166	\$ 200,298	\$ 170,319	\$ (63,847)
Benefits							
201 FICA & Medicare	\$ 11,821	\$ 15,839	\$ 17,592	\$ 17,592	\$ 15,500	\$ 12,708	\$ (4,884)
210 Group Insurance	30,750	33,839	41,600	41,600	40,000	21,889	(19,711)
230 T M R S	18,694	22,298	27,843	27,843	22,000	19,025	(8,818)
240 Workmen'S Compensation	6,022	5,528	5,700	5,700	8,905	9,000	3,300
291 Unemployment Insurance	2,136	2,764	276	276	205	199	(77)
Benefits Total	\$ 69,422	\$ 80,268	\$ 93,011	\$ 93,011	\$ 86,610	\$ 62,822	\$ (30,190)
Supplies							
310 Office/Computer Supplies	\$ 1,776	\$ 3,568	\$ 4,000	\$ 4,000	\$ 3,000	\$ 4,000	\$ -
320 Other Electronics	6,835	2,913	6,000	6,000	5,750	6,000	-
331 Agricultural/Botanical	-	2,295	2,700	2,700	2,700	2,700	-
333 Program	5,619	1,451	15,000	15,000	10,000	15,000	-
335 Clothing	733	2,380	1,500	1,500	1,000	1,500	-
352 Furniture & Fixtures	2,008	2,955	6,250	6,250	3,250	6,250	-
385 Small Tools & Equipment	513	2,087	1,500	1,500	1,000	1,500	-
391 Resale Merchandise	-	-	-	-	-	-	-
392 Janitorial Supplies	2,610	2,635	5,000	5,000	3,000	5,000	-
399 Other Supplies	1,672	5,408	6,500	6,500	5,500	6,500	-
Supplies Total	\$ 21,765	\$ 25,692	\$ 48,450	\$ 48,450	\$ 35,200	\$ 48,450	\$ -
Services							
414 Bank Charges/Ets Fees	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
415 Telephone	7,193	7,577	7,000	7,000	6,500	7,000	-
425 Contract Labor	6,421	8,108	25,000	25,000	10,000	25,000	-
426 Physicals/Screening	579	357	1,000	1,000	500	1,000	-
430 Advertising	1,783	9,234	25,000	25,000	15,000	25,000	-
435 Special Events	-	16,327	76,000	76,000	60,000	76,000	-
440 Electricity	15,652	12,551	35,000	35,000	17,000	35,000	-
441 Water	-	49,894	12,000	12,000	55,000	55,000	43,000
482 Service Contracts	-	4,500	-	-	10,000	-	-
485 Laundry Services	-	23	-	-	-	-	-
499 Other Services	2,411	359	3,000	3,000	2,500	3,000	-
Services Total	\$ 34,040	\$ 108,929	\$ 185,000	\$ 185,000	\$ 176,500	\$ 228,000	\$ 43,000
Maintenance							
545 Bldg/Bldg Equip Maintenance	\$ 16,109	\$ 17,442	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
546 Land/Grounds Maint	3,211	1,576	3,000	3,000	1,750	3,000	-
553 Pool Maintenance	19,966	22,997	20,000	20,000	20,000	20,000	-
Maintenance Total	\$ 39,286	\$ 42,015	\$ 37,500	\$ 37,500	\$ 36,250	\$ 37,500	\$ -
Sundry							
602 Seminars/Dues/Travel	\$ 397	\$ 1,710	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -
628 Property/Gen Liab Insurance	10,331	10,304	10,900	10,900	14,055	14,750	3,850
699 Other - Sundry	-	29	3,000	3,000	500	3,000	-
Sundry Total	\$ 10,727	\$ 12,043	\$ 21,900	\$ 21,900	\$ 14,555	\$ 25,750	\$ 3,850
Capital Outlay							
899 Capital Outlay	\$ -	\$ 11,800	\$ -	\$ -	\$ 12,900	\$ -	\$ -
Capital Outlay Total	\$ -	\$ 11,800	\$ -	\$ -	\$ 12,900	\$ -	\$ -
Grand Total	\$ 330,700	\$ 496,866	\$ 620,027	\$ 620,027	\$ 562,313	\$ 572,840	\$ (47,187)

Library (Department 650)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget				
Supplies										
392 Janitorial Supplies	\$ 7,178	\$ 5,616	\$ 9,000	\$ 9,000	\$ 5,750	\$ 9,000	\$ -	\$ -		
Supplies Total	\$ 7,178	\$ 5,616	\$ 9,000	\$ 9,000	\$ 5,750	\$ 9,000	\$ -	\$ -		
Services										
415 Telephone	\$ 4,900	\$ 5,918	\$ 4,900	\$ 4,900	\$ 4,000	\$ 4,900	\$ -	\$ -		
441 Water	-	-	10,200	10,200	-	-	(10,200)			
442 Gas-Entex	440	449	600	600	800	800	200			
490 Board Request	8,515	8,515	8,600	8,600	8,520	10,085	1,485			
Services Total	\$ 13,855	\$ 14,882	\$ 24,300	\$ 24,300	\$ 13,320	\$ 15,785	\$ (8,515)			
Maintenance										
545 Bldg/Bldg Equip Maintenance	\$ 713	\$ 57,714	\$ 8,000	\$ 8,000	\$ 9,000	\$ 8,000	\$ -	\$ -		
Maintenance Total	\$ 713	\$ 57,714	\$ 8,000	\$ 8,000	\$ 9,000	\$ 8,000	\$ -	\$ -		
Sundry										
629 Property Insurance	\$ 1,080	\$ 1,106	\$ 1,200	\$ 1,200	\$ 8,325	\$ 8,750	\$ 7,550			
Sundry Total	\$ 1,080	\$ 1,106	\$ 1,200	\$ 1,200	\$ 8,325	\$ 8,750	\$ 7,550			
Capital Outlay										
899 Capital Outlay	\$ -	\$ 105,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ -	\$ 105,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 22,825	\$ 184,796	\$ 42,500	\$ 42,500	\$ 36,395	\$ 41,535	\$ (965)			

Sr. Citizens Commission (Department 579)

General Fund (Fund 10)

Category	FY2019-2020		FY2021-2022		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	2021 Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget			
Supplies									
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311 Postage/Shipping	-	-	-	-	-	-	-	-	-
399 Other Supplies	1,182	1,410	2,000	2,000	1,500	1,500	1,500	(500)	
Supplies Total	\$ 1,182	\$ 1,410	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ (500)	
Services									
430 Advertising	\$ 252	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ (250)	
484 Sr Citizens Projects	5,916	3,573	8,000	8,000	6,000	6,000	6,000	(2,000)	
Services Total	\$ 6,168	\$ 3,573	\$ 8,250	\$ 8,250	\$ 6,000	\$ 6,000	\$ 6,000	\$ (2,250)	
Grand Total	\$ 7,350	\$ 4,982	\$ 10,250	\$ 10,250	\$ 7,500	\$ 7,500	\$ 7,500	\$ (2,750)	

Museum/Mainstreet

General Fund

The mission of the Museum/Mainstreet department is to promote the history of Freeport. The department also focuses on the revitalization of Down Town Freeport. It is the vision to provide a superior visitor experience promoting Freeport amenities to residents and visitors including education of our rich local history, community enrichment through family-oriented event and promotion of health and wellness activities for all ages.

FY2021-2022 Achievements

Received Main Street Designation.

Re-structured Museum staff for salary savings.

Goals & Objectives for FY2022-2023

Improve marketing strategies to increase attendance to community events, youth programs and museum.

Educate staff regarding customer service vs. customer experience to promote positive community interaction.

Major Changes In FY2022-2023

Salaries have been increased up to 3.5% for a cost of living adjustment.

Health Insurance rates are budgeted to increase 5%.

Re-structure of Museum staff for salary savings.

Indicators

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
Total number of volunteers	N/A	N/A	10
Total number of visitors	N/A	N/A	416
Total number of completed special work orders	N/A	N/A	12
Total number of safety and security improvements	N/A	N/A	2
Total number of exhibits maintained	N/A	N/A	20
Total number of hours theatre used	N/A	N/A	20
Total number of contract classes offered and held	N/A	N/A	4
Total number of downtown special events held	N/A	N/A	12

Department Budget Summary

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Salaries	\$ 106,882	\$ 147,690	\$ 163,104	\$ 155,449	\$ 120,700	\$ 117,578	\$ (45,526)
Benefits	41,457	57,676	66,604	66,604	48,575	58,288	(8,316)
Supplies	19,490	18,064	24,150	24,150	20,950	24,670	520
Services	60,291	81,030	126,134	123,134	109,110	133,490	7,356
Maintenance	4,512	9,544	8,000	8,000	15,000	11,000	3,000
Sundry	6,998	9,617	15,000	15,000	24,020	29,500	14,500
Capital Outlay	-	9,782	24,500	35,155	35,155	-	(24,500)
Grand Total	\$ 239,630	\$ 333,402	\$ 427,491	\$ 427,491	\$ 373,510	\$ 374,526	\$ (52,965)

Museum/Mainstreet

General Fund

Employee Count

Position	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022		FY2022-2023		Increase/ (Decrease)
			Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	
Museum							
Museum Manager	1	0	0	0	0	1	1
Admin. Secretary	0	1	1	1	0	0	-1
Museum Coordinator	0	1	1	1	1	0	-1
Museum/Mainstreet Director	0	1	1	1	1	0	-1
Mainstreet Coordinator	0	0	0	0	0	1	1
Clerk	0	0	0	0	0	1	1
Attendant (PT)	2	1	1	1	1	1	0
Museum Total	3	4	4	4	3	4	0

Historical Museum (Department 578)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	
	Actual	Actual	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)
Salaries									
100 Salaries/Wages	\$ 104,699	\$ 136,233	\$ 140,609	\$ 132,954	\$ 105,000	\$ 112,299	\$ (28,310)		
110 Salaries/Wages-Pt	-	7,138	15,608	15,608	12,250	-	(15,608)		
165 Education	750	1,500	1,500	1,500	-	-	(1,500)		
175 Longevity	465	468	667	667	600	559	(108)		
181 Cell Phone Allowance	350	600	600	600	600	600	-		
190 Museum Overtime	618	1,752	4,120	4,120	2,250	4,120	-		
Salaries Total	\$ 106,882	\$ 147,690	\$ 163,104	\$ 155,449	\$ 120,700	\$ 117,578	\$ (45,526)		
Benefits									
201 F I C A & Medicare	\$ 8,164	\$ 10,919	\$ 12,162	\$ 12,162	\$ 9,250	\$ 8,680	\$ (3,483)		
210 Group Insurance	17,555	26,241	31,346	31,346	24,000	33,068	1,722		
230 T M R S	14,417	19,720	22,755	22,755	15,250	16,304	(6,451)		
240 Workmen'S Compensation	155	146	150	150	75	100	(50)		
291 Unemployment Insurance	1,166	650	191	191	-	136	(55)		
Benefits Total	\$ 41,457	\$ 57,676	\$ 66,604	\$ 66,604	\$ 48,575	\$ 58,288	\$ (8,316)		
Supplies									
310 Office/Computer Supplies	\$ 3,990	\$ 5,771	\$ 6,000	\$ 6,000	\$ 6,250	\$ 5,700	\$ (300)		
311 Postage/Shipping	57	140	250	250	-	250	-		
335 Clothing	394	380	500	500	750	500	-		
352 Furniture & Fixtures	9,786	7,697	10,000	10,000	6,000	10,000	-		
385 Small Tools & Equipment	419	233	2,500	2,500	1,250	2,500	-		
389 Chemicals	16	525	500	500	500	500	-		
390 Fuel	219	-	400	400	200	400	-		
399 Other Supplies	4,608	3,318	4,000	4,000	6,000	4,820	820		
Supplies Total	\$ 19,490	\$ 18,064	\$ 24,150	\$ 24,150	\$ 20,950	\$ 24,670	\$ 520		
Services									
414 Bank Charges	\$ 1,671	\$ 2,693	\$ 2,500	\$ 2,500	\$ 3,200	\$ 3,200	\$ 700		
415 Telephone	5,850	4,284	7,000	7,000	5,000	5,000	(2,000)		
426 Physicals	237	139	200	200	100	200	-		
430 Advertising	7,312	9,032	17,000	17,000	17,000	17,000	-		
435 Special Events	21,608	25,410	50,000	50,000	45,000	60,000	10,000		
440 Electricity	10,589	9,045	12,844	12,844	12,000	12,000	(844)		
441 Water	-	5,943	10,200	10,200	6,000	6,000	(4,200)		
442 Gas-Entex	117	290	250	250	310	350	100		
471 Rentals	-	-	-	-	-	3,600	3,600		
482 Service Contracts	2,149	12,023	13,140	13,140	12,000	13,140	-		
483 Museum Fundraiser	3,881	-	-	-	-	-	-		
484 Museum Children's Exhibit	5,073	2,890	3,000	3,000	2,000	3,000	-		
486 Museum Exhibits	1,805	9,281	10,000	7,000	6,500	10,000	-		
Services Total	\$ 60,291	\$ 81,030	\$ 126,134	\$ 123,134	\$ 109,110	\$ 133,490	\$ 7,356		
Maintenance									
545 Bldg/Bldg Equip Maintenance	\$ 4,512	\$ 9,544	\$ 8,000	\$ 8,000	\$ 15,000	\$ 11,000	\$ 3,000		
Maintenance Total	\$ 4,512	\$ 9,544	\$ 8,000	\$ 8,000	\$ 15,000	\$ 11,000	\$ 3,000		
Sundry									
602 Seminars/Dues/Travel	\$ 2,578	\$ 4,969	\$ 8,000	\$ 8,000	\$ 6,000	\$ 12,000	\$ 4,000		
610 Volunteer Relations	271	1,279	1,000	1,000	2,000	2,000	1,000		
628 Property/Liability Insurance	2,372	2,379	3,000	3,000	12,020	12,500	9,500		
699 Other Sundry	1,777	989	3,000	3,000	4,000	3,000	-		
Sundry Total	\$ 6,998	\$ 9,617	\$ 15,000	\$ 15,000	\$ 24,020	\$ 29,500	\$ 14,500		
Capital Outlay									
899 Capital Outlay	\$ -	\$ 9,782	\$ 24,500	\$ 35,155	\$ 35,155	\$ -	\$ (24,500)		
Capital Outlay Total	\$ -	\$ 9,782	\$ 24,500	\$ 35,155	\$ 35,155	\$ -	\$ (24,500)		
Grand Total	\$ 239,630	\$ 333,402	\$ 427,491	\$ 427,491	\$ 373,510	\$ 374,526	\$ (52,965)		

Golf Course (Department 656)

General Fund (Fund 10)

Freeport Municipal Golf Course looks to provide our members and guests with a quality, affordable, and a friendly, family oriented facility to our community. We will provide our customers with great customer service and welcoming atmosphere. Our goal is to continue to increase our membership and focus on more youth and family events.

FY2021-2022 Achievements

Continued to increase revenue generated.
Replaced essential equipment.

Goals & Objectives for FY2022-2023

Create a complete golf experience for our customers. Not only just a golf course but a better quality practice facility for clinics and lessons.

To create a cost effective plan to reduce the amount of weeds in the roughs and fairways.

Complete Phase I of Greens Resurfacing.

To create a facility that generates over 30,000 rounds of golf annually with a membership base of 200+ members.

Major Changes In FY2022-2023

Salaries have been increased up to 3.5% for a cost of living adjustment.

Health Insurance rates are budgeted to increase 5%.

Indicators

	FY2020-2021 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
Average number of members	183	181	185
Number of rounds played	24,147	28,000	29,000
Total revenue (less taxes)	\$707,178	\$793,000	\$795,000
Number of tournaments	18	22	25
Merchandise revenue	\$163,992	\$180,000	\$185,000

Department Budget Summary

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Salaries	\$ 443,883	\$ 462,420	\$ 555,919	\$ 542,480	\$ 497,100	\$ 550,271	\$ (5,648)	
Benefits	154,532	160,133	215,234	215,234	207,260	240,728	25,494	
Supplies	71,511	77,371	76,800	76,800	81,200	87,070	10,270	
Services	227,051	260,594	254,850	254,850	290,400	281,350	26,500	
Maintenance	53,248	85,403	61,500	61,500	75,000	55,000	(6,500)	
Sundry	15,478	250,104	7,800	7,800	21,400	21,250	13,450	
Capital Outlay	-	193,656	-	13,440	13,750	-	-	
Grand Total	\$ 965,703	\$ 1,489,681	\$ 1,172,103	\$ 1,172,103	\$ 1,186,110	\$ 1,235,669	\$ 63,566	

Employee Count

Position	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Golf Course								
Clerk	1	1	0	0	1	1	1	
Coordinator	0	0	1	1	1	1	0	
Crew leader	1	1	1	1	1	1	0	
Golf Course Director	1	1	1	1	1	1	0	
Grounds Keepers	4	4	4	4	5	5	1	
Mechanic	1	1	1	1	1	1	0	
Proshop Attendant (PT)	5	5	5	5	3	3	-2	
Range Attendant (PT)	6	6	6	6	4	4	-2	
Golf Course Total	19	19	19	19	17	17	-2	

Golf Course (Department 656)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 431,384	\$ 344,065	\$ 359,693	\$ 359,693	\$ 405,000	\$ 428,616	\$ 68,923		
110 Salaries/Wages-Pt	2,781	103,242	189,479	176,039	85,000	114,532	(74,946)		
175 Longevity	3,971	3,737	4,047	4,047	4,000	4,422	375		
181 Cell Phone Allowance	200	600	600	600	600	600	-		
190 Overtime	5,547	10,775	2,100	2,100	2,500	2,100	-		
Salaries Total	\$ 443,883	\$ 462,420	\$ 555,919	\$ 542,480	\$ 497,100	\$ 550,271	\$ (5,648)		
Benefits									
201 F I C A & Medicare	\$ 33,851	\$ 34,219	\$ 42,367	\$ 42,367	\$ 38,000	\$ 41,935	\$ (432)		
210 Group Insurance	61,401	67,897	83,437	83,437	102,000	109,863	26,426		
230 T M R S	49,329	48,883	79,265	79,265	59,000	78,772	(493)		
240 Workmen's Compensation	9,951	9,134	9,500	9,500	8,260	9,500	-		
291 Unemployment Insurance	-	-	665	665	-	658	(7)		
Benefits Total	\$ 154,532	\$ 160,133	\$ 215,234	\$ 215,234	\$ 207,260	\$ 240,728	\$ 25,494		
Supplies									
310 Office/Computer Supplies	\$ 1,040	\$ 1,645	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,200	\$ (300)		
335 Clothing	-	582	500	500	500	500	-		
352 Furniture & Fixtures	885	669	4,000	4,000	1,000	7,000	3,000		
385 Small Tools & Equipment	4,556	4,027	6,800	6,800	5,500	6,620	(180)		
389 Chemicals	43,424	49,602	42,000	42,000	45,000	45,000	3,000		
390 Fuel	19,190	15,697	19,500	19,500	20,000	24,250	4,750		
392 Janitorial Supplies	929	1,377	1,000	1,000	3,000	1,000	-		
399 Other Supplies	1,489	3,772	1,500	1,500	5,000	1,500	-		
Supplies Total	\$ 71,511	\$ 77,371	\$ 76,800	\$ 76,800	\$ 81,200	\$ 87,070	\$ 10,270		
Services									
400 Cart Rental Fee	\$ 41,051	\$ 5,475	\$ 45,450	\$ 45,450	\$ 45,000	\$ 45,450	\$ -		
401 Merchandise	97,466	134,808	110,000	110,000	110,000	110,000	-		
402 Food For Resale	4,020	7,285	7,000	7,000	8,000	7,000	-		
403 Beer For Resale	28,390	39,521	34,000	34,000	40,000	34,000	-		
404 Soft Drinks & Snacks	19,915	23,377	21,000	21,000	24,000	21,000	-		
414 Bank Charges	11,228	10,285	5,000	5,000	11,000	5,000	-		
415 Telephone	5,046	4,897	5,500	5,500	5,500	5,500	-		
426 Physicals/Screening	503	1,349	500	500	800	500	-		
430 Advertising	430	1,088	2,000	2,000	1,100	2,000	-		
440 Electricity	16,077	14,754	18,000	18,000	18,000	18,000	-		
441 Water	-	14,425	-	-	23,500	25,000	25,000		
499 Other Services	2,926	3,330	6,400	6,400	3,500	7,900	1,500		
Services Total	\$ 227,051	\$ 260,594	\$ 254,850	\$ 254,850	\$ 290,400	\$ 281,350	\$ 26,500		
Maintenance									
524 Vehicle Maintenance	\$ 24,623	\$ 54,656	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ (5,000)		
545 Bldg/Bldg Equip Maintenance	549	7,687	3,000	3,000	10,000	1,500	(1,500)		
546 Land/Grounds Maint	28,076	23,060	28,500	28,500	35,000	28,500	-		
Maintenance Total	\$ 53,248	\$ 85,403	\$ 61,500	\$ 61,500	\$ 75,000	\$ 55,000	\$ (6,500)		
Sundry									
602 Seminars/Dues/Travel	\$ 1,129	\$ 1,222	\$ 500	\$ 500	\$ 2,000	\$ 500	\$ -		
628 Property/Gen Liab Insurance	4,574	-	6,000	6,000	19,400	19,750	13,750		
629 Vehicle Insurance	1,225	1,248	1,300	1,300	-	-	(1,300)		
697 Lease Principal	8,548	221,664	-	-	-	1,000	1,000		
698 Lease Interest	-	25,970	-	-	-	-	-		
Sundry Total	\$ 15,478	\$ 250,104	\$ 7,800	\$ 7,800	\$ 21,400	\$ 21,250	\$ 13,450		
Capital Outlay									
899 Capital Outlay	\$ -	\$ 193,656	\$ -	\$ 13,440	\$ 13,750	\$ -	\$ -		
Capital Outlay Total	\$ -	\$ 193,656	\$ -	\$ 13,440	\$ 13,750	\$ -	\$ -		
Grand Total	\$ 965,703	\$ 1,489,681	\$ 1,172,103	\$ 1,172,103	\$ 1,186,110	\$ 1,235,669	\$ 63,566		

Interfund Transfers (Department 700 & 710)

General Fund (Fund 10)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022		FY2022-2023		Increase/ (Decrease)
				Current Budget	FY2021-2022 Estimate	Proposed Budget		
Transfer Out (Department 700)								
014 Street And Drainage 60% Tax	\$ 2,399,905	\$ 250,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 1,659,000	\$ 1,234,000	
016 Transfer To Marina Operations	30,085	193,617	-	-	-	-	-	
017 Transfer To Beach Maint	11,518	-	-	-	-	-	-	
020 Transfer To Ambulance	-	552	-	-	-	-	-	
021 Transfer to Facilities	954,054	205,775	1,820,415	1,860,215	1,961,415	989,095	(831,320)	
022 Transfer To Equip Replace	447,788	285,642	1,361,400	1,623,403	1,672,203	1,081,000	(280,400)	
023 Transfer To It Fund	-	475,259	122,000	122,000	122,000	-	(122,000)	
030 Transfer To Edc	300,000	-	-	-	-	-	-	
056 Transfer To Water & Sewer	1,000,000	-	323,000	323,000	323,000	-	(323,000)	
Transfer Out Total	\$ 5,143,351	\$ 1,410,846	\$ 4,051,815	\$ 4,353,618	\$ 4,503,618	\$ 3,729,095	\$ (322,720)	
Transfer In (Department 710)								
030 Transfer From EDC	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
056 Transfer From Water & Sewer	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	-
063 Transfer From CO 2008 Const.	-	(23,520)	-	-	-	-	-	-
Transfer In Total	\$ (50,000)	\$ (173,520)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -

Garbage (Department 564)

General Fund (Fund 10)

Category	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Services							
499 Garbage Collection	\$ 980,664	\$ 968,318	\$ 931,000	\$ 931,000	\$ 828,200	\$ 720,000	\$ (211,000)
Services Total	\$ 980,664	\$ 968,318	\$ 931,000	\$ 931,000	\$ 828,200	\$ 720,000	\$ (211,000)

Water & Sewer Summary

Utility Fund (Fund 56)

The Water and Sewer Enterprise Fund is used to account for operations of the water and sewer division and the construction of related facilities. The fund is financed and operated in a manner similar to private business enterprises - where the intent of the City is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), impact fees and other City funds.

The City has one 2.25 MGD wastewater treatment plant, one 0.03 MGD water treatment plant, a collection system, 31 wastewater lift stations, three operational water wells, and a potable water distribution system which includes meters, pump stations and storage tanks. The City currently contracts out operations and maintenance to Veolia Water North America-Central, LLC. The annual fee increases proportionally to the Consumer Price Index for all Urban Consumers (US City Average).

The City receives its water through a water supply contract with the Brazosport Water Authority. The City agrees to take and pay for, whether taken or not, 2 million gallons of water per day. Additionally, the City shares the costs associated with the operation of a City of Oyster Creek sewer treatment plant. The percentage for sharing the operating expenses is determined based upon meter flow calibrations.

FY2021-2022 Achievements

- Implemented the 2021 certificates of obligation bond funding for major Utility Infrastructure improvements.
- Worked to obtain generators for three lift station. They are under review.
- Implemented new utility billing software.

Goals & Objectives for FY2022-2023

- Create a five year financial plan.
- Continue to move the Utility Fund to be self sufficient.
- Create Utility Capital Improvement Fund to fund infrastructure needs.
- Implement infrastructure improvement program.

Major Changes In FY2022-2023

- Revenue have been increased to offset cost increase for the purchase of water..
- Salaries have been increased up to 3.5% for a cost of living increase.
- Health Insurance rates are budgeted to increase 5%.
- Transfers increased for loan to the General Fund and the 2021 Certificates of Obligation debt service.
- Veolia contract increase 9% based on the consumer price index.
- BWA water resale increased 12.5 percent.
- Re-structured Court and Utility Billing departments into Customer Service Department.

Indicators

	FY2019-2020 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
Customer Service:			
Average wait time processing applications for new service	N/A	N/A	10 min
First contact call resolution	N/A	N/A	90%
Percent of phone calls answered within first 2 rings	N/A	N/A	98%
Total water meters billed	3,680	3,691	3,700
Customer utility bills processed annually	47,128	47,250	47,650
Annual amount collected for utility bills (water, sewer, garbage)	6,459,358	6,928,200	7,298,200
Annual number of payments processed			
Staff	N/A	25,478	25,550
IVR system	N/A	4,280	4,300
Online services	N/A	9,632	9,925
Bank Draft	N/A	6,060	6,075
Arlans	N/A	1,800	1,800
Annual customer applications for service			
Online	N/A	168	175
In Person	N/A	321	345
Annual miscellaneous service requests processed	N/A	500	525
Annual courtesy notifications	N/A	125	250
Annual meter re-reads			
Service orders	N/A	512	525
Billing	N/A	3,360	3,500

Water & Sewer Summary

Utility Fund (Fund 56)

	FY2019-2020 Actual	FY2021-2022 Estimate	FY2022-2023 Projected
<u>Water</u>			
Maximum daily well pumping capacity	.864 MGD	.864 MGD	.864 MGD
Number of water supply well maintained	2	2	2
Surface water daily contract supply	2 MGD	2 MGD	2 MGD
Number of pump stations maintained	2	2	2
Total water pumped	600.7 MG	521.6 MG	700.0 MG
Peak pumpage	3.117 MGD	2.661 MGD	2.8 MGD
Total storage capacity	3 MG	3 MG	3 MG
Number of ground storage tanks	3	3	3
Ground storage capacity	2 MG	2 MG	2 MG
Number of elevated storage tanks	2	2	2
Elevated tank storage capacity	1 MG	1 MG	1 MG
Number of bacteriological samples collected	192	192	192
Non-emergency work orders completed within 48-72 hours	100%	100%	100%
Percentage of lost/unaccounted for water	43%	36%	40%
Number of water meters read monthly	3,882	3,872	3,885
Total number of water connection	3,882	3,872	3,885
Average water pressure (PSI)	50	50	50
Number of water quality complaints	0	0	0
Water billed to city customers	326,077,600	473,619,020	500,000,000
Gallons of lost/unaccounted for water	260.4 MG	185.8 MG	280 MG
Miles of water lines	54	54	54
<u>Sewer</u>			
Number of times per day each lift station maintained	1	1	1
Number of lift stations	28	28	28
Total number of sewer connections	3882	3,874	3,885
Total number of SCADA installed in lift stations	28	28	28
Miles of sanitary sewer lines	51	51	51
<u>Wastewater Treatment Plant</u>			
Permit violations	0	0	0
Compliance	100%	100%	100%
Daily average flow of wastewater treated	0.843 MGD	0.700 MGD	0.80 MGD
Permit capacity	1.739 MGD	1.739 MGD	1.739 MGD
Percent of permit capacity	48%	40%	49%

Water & Sewer Summary

Utility Fund (Fund 56)

Fund Summary

Category	FY2021-2022		FY2022-2023			Increase/ (Decrease)	
	FY2019-2020 Actual	FY2020-2021 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate		Proposed Budget
Revenue							
Intergovernmental	\$ 22,764	\$ 130,630	\$ 264,000	\$ 264,000	\$ 264,000	\$ 4,000	\$ (260,000)
Miscellaneous Income	79,188	5,268,914	72,000	72,000	128,700	102,000	30,000
Bond Proceeds	-	-	-	-	-	-	-
Investment Earnings	383	1,417	500	500	1,600	1,000	500
Water & Sewer Services	4,707,218	5,589,415	6,251,800	6,251,800	6,237,366	6,706,200	454,400
Revenue Total	\$ 4,809,553.05	\$ 10,990,376	\$ 6,588,300	\$ 6,588,300	\$ 6,631,666	\$ 6,813,200	\$ 224,900
Expenditures							
Salaries	\$ 86,802	\$ 100,431	\$ 126,059	\$ 126,059	\$ 112,400	\$ 102,267	\$ (23,792)
Benefits	40,001	72,423	53,168	53,168	74,910	40,692	(12,477)
Supplies	37,623	48,979	46,850	46,850	60,800	70,950	24,100
Services	5,381,980	5,203,971	5,322,160	5,640,027	5,750,220	5,848,140	525,980
Maintenance	12,986	18,460	65,000	65,000	50,000	65,000	-
Sundry	240	2,834	25,675	25,675	16,450	17,800	(7,875)
Debt Service	-	79,576	-	-	-	-	-
Capital Outlay	409,271	241,058	260,000	263,364	313,364	-	(260,000)
Expenditures Total	\$ 5,968,903	\$ 5,767,733.05	\$ 5,898,913	\$ 6,220,144	\$ 6,378,144	\$ 6,144,849	\$ 245,936
Beg Fund Balance*	\$ 141,747	\$ (17,603)	\$ (598,386)	\$ 50,936	\$ 50,936	\$ 174,759	
Revenue Less Expenditures	\$ (1,159,350)	\$ 5,222,643	\$ 689,387	\$ 368,156	\$ 253,522	\$ 668,351	
Transfers	\$ 1,000,000	\$ (5,154,104)	\$ (129,698)	\$ (129,698)	\$ (129,698)	\$ (451,450)	
Ending Fund Balance*	\$ (17,603)	\$ 50,936	\$ (38,697)	\$ 289,394	\$ 174,759	\$ 391,661	
*(Unrestricted)							
33% Operating Reserve	\$ 1,969,738	\$ 1,903,352	\$ 1,946,641	\$ 2,052,647	\$ 2,104,788	\$ 2,027,800	
Available Fund Balance	\$ (1,987,341)	\$ (1,852,416)	\$ (1,985,338)	\$ (1,763,254)	\$ (1,930,028)	\$ (1,636,140)	

Water & Sewer Summary

Utility Fund (Fund 56)

Employee Count

Position	FY2019-2020	FY2020-2021	FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget	
Water							
Billing Manager	1	1	1	1	0	0	-1
Customer Service Supervisor	0	0	0	0	0.5	0.5	0.5
Utility Billing Clerk	0	0	0	0	1.0	1.0	1.0
Utility Clerk	1	1	1.5	1.5	1.0	1.0	-0.5
Water Total	2	2	2.5	2.5	2.5	2.5	0

Revenue Summary

Utility Fund (Fund 56)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Intergovernmental							
301-101 Interlocal Revenue	\$ 7,254	\$ 163,635	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
360-400 Community Dev Grant	12,324	25,139	260,000	260,000	260,000	-	(260,000)
360-401 Grant Revenue-Emergency Power	-	(58,143)	-	-	-	-	-
360-460 Fema Reimbursement	3,186	-	-	-	-	-	-
Intergovernmental Total	\$ 22,764	\$ 130,630	\$ 264,000	\$ 264,000	\$ 264,000	\$ 4,000	\$ (260,000)
Miscellaneous Income							
360-101 Misc Income	\$ -	\$ (208)	\$ -	\$ -	\$ 1,750	\$ -	\$ -
360-102 Misc Income Return Checks	1,270	505	1,000	1,000	1,000	1,000	-
360-103 Utility Reimbursements	75,828	182,371	70,000	70,000	125,000	100,000	30,000
370-005 Cash Over Or Short	185	(23)	-	-	(50)	-	-
381-700 Bad Debt Write-Off	1,905	2,589	1,000	1,000	1,000	1,000	-
399-000 Proceeds of Bond Sale	-	4,845,000	-	-	-	-	-
399-100 Premium on Bond Sale	-	300,036	-	-	-	-	-
399-200 Underwriter's Discount	-	(61,356)	-	-	-	-	-
Miscellaneous Income Total	\$ 79,188	\$ 5,268,914	\$ 72,000	\$ 72,000	\$ 128,700	\$ 102,000	\$ 30,000
Investment Earnings							
360-100 Interest Income	\$ 383	\$ 1,417	\$ 500	\$ 500	\$ 1,600	\$ 1,000	\$ 500
Investment Earnings Total	\$ 383	\$ 1,417	\$ 500	\$ 500	\$ 1,600	\$ 1,000	\$ 500
Water & Sewer Services							
381-200 Water Revenue	\$ 2,786,937	\$ 3,248,117	\$ 3,764,000	\$ 3,764,000	\$ 3,700,000	\$ 4,178,200	\$ 414,200
381-201 Water Revenue - Misc	200	5,493	-	-	25	-	-
381-300 Sewer Revenue	1,810,914	2,242,923	2,383,800	2,383,800	2,400,000	2,400,000	16,200
381-301 Sewer Revenue - Misc	3,123	-	-	-	20	-	-
381-500 Sewer Surcharge	1,281	913	-	-	321	-	-
381-600 Water Tap Fee	14,050	14,800	14,000	14,000	25,000	15,000	1,000
381-601 Sewer Tap Fee	-	-	-	-	2,000	3,000	3,000
381-900 Connect & Disconnect Fees	90,714	77,169	90,000	90,000	110,000	110,000	20,000
Water & Sewer Services Total	\$ 4,707,218	\$ 5,589,415	\$ 6,251,800	\$ 6,251,800	\$ 6,237,366	\$ 6,706,200	\$ 454,400
Grand Total	\$ 4,809,553	\$ 10,990,375.55	\$ 6,588,300	\$ 6,588,300	\$ 6,631,666	\$ 6,813,200	\$ 224,900

Water/Sewer (Department 565)

Utility Fund (Fund 56)

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 83,554	\$ 93,586	\$ 120,266	\$ 120,266	\$ 110,000	\$ 97,377	\$ (22,889)
165 Certification Pay	-	-	-	-	300	600	600
175 Longevity	1,517	1,534	1,593	1,593	900	90	(1,503)
190 Overtime	1,730	5,311	4,200	4,200	1,200	4,200	-
Salaries Total	\$ 86,802	\$ 100,431	\$ 126,059	\$ 126,059	\$ 112,400	\$ 102,267	\$ (23,792)
Benefits							
201 F I C A & Medicare	\$ 6,819	\$ 7,207	\$ 9,322	\$ 9,322	\$ 9,700	\$ 7,502	\$ (1,820)
210 Group Insurance	17,458	17,044	26,059	26,059	25,000	18,780	(7,279)
230 T M R S	13,018	13,884	17,441	17,441	15,000	14,092	(3,349)
240 Workmen's Compensation	205	188	200	200	210	200	-
250 Opeb Expense	2,500	34,100	-	-	25,000	-	-
291 Unemployment Insurance	-	-	146	146	-	118	(29)
Benefits Total	\$ 40,001	\$ 72,423	\$ 53,168	\$ 53,168	\$ 74,910	\$ 40,692	\$ (12,477)
Supplies							
310 Office/Computer Supplies	\$ 6,012	\$ 6,002	\$ 11,700	\$ 11,700	\$ 7,000	\$ 11,700	\$ -
311 Postage/Shipping	15,541	16,326	16,250	16,250	15,000	16,250	-
335 Clothing	-	-	-	-	-	-	-
385 Small Tools & Equipment	-	-	-	-	-	-	-
390 Fuel	16,046	25,748	18,900	18,900	38,750	43,000	24,100
399 Other Supplies	25	903	-	-	50	-	-
Supplies Total	\$ 37,623	\$ 48,979	\$ 46,850	\$ 46,850	\$ 60,800	\$ 70,950	\$ 24,100
Services							
406 Fees	\$ 33,858	\$ 34,153	\$ 34,320	\$ 34,320	\$ 35,000	\$ 36,000	\$ 1,680
407 Collection Agency Fees	-	-	1,020	1,020	-	1,020	-
413 Professional Services	274,072	196,427	25,000	342,867	340,000	25,000	-
414 Bank Charges	7,300	17,279	15,000	15,000	28,000	30,000	15,000
415 Telephone	12,277	11,743	13,500	13,500	17,500	19,000	5,500
426 Physicals/Screening	-	39	-	-	100	-	-
440 Electricity	53,198	127,727	15,000	15,000	137,000	145,000	130,000
483 Special Services	599	3,738	-	-	-	-	-
495 Oyster Creek Agreement	-	-	118,320	118,320	118,320	118,320	-
496 Bwa Water Resale	2,415,600	2,396,289	2,500,000	2,500,000	2,452,800	2,759,400	259,400
498 Veolia - Other	100,045	60,168	-	-	21,500	-	-
499 Veolia - Contract Operations	2,485,031	2,356,409	2,600,000	2,600,000	2,600,000	2,714,400	114,400
Services Total	\$ 5,381,980	\$ 5,203,971	\$ 5,322,160	\$ 5,640,027	\$ 5,750,220	\$ 5,848,140	\$ 525,980
Maintenance							
543 Electronics/Computer Maint	\$ 12,986	\$ 18,460	\$ 15,000	\$ 15,000	\$ 20,000	\$ 15,000	\$ -
560 Water System Maintenance	-	-	10,000	10,000	20,000	10,000	-
570 Wastewater System Maintenance	-	-	25,000	25,000	5,000	25,000	-
575 Lift Station Maintenance	-	-	15,000	15,000	5,000	15,000	-
Maintenance Total	\$ 12,986	\$ 18,460	\$ 65,000	\$ 65,000	\$ 50,000	\$ 65,000	\$ -
Sundry							
602 Seminars/Dues/Travel	\$ 240	\$ 150	\$ 375	\$ 375	\$ 100	\$ 500	\$ 125
628 Insurance	-	2,364	25,000	25,000	16,200	17,000	(8,000)
699 Other - Sundry	-	321	300	300	150	300	-
Sundry Total	\$ 240	\$ 2,834	\$ 25,675	\$ 25,675	\$ 16,450	\$ 17,800	\$ (7,875)
Debt Service							
730 Debt Service Fees	\$ -	\$ 79,576	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Total	\$ -	\$ 79,576	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
875 Grant Expenditures	\$ 12,324	\$ -	\$ 260,000	\$ 263,364	\$ 263,364	\$ -	\$ (260,000)
899 Capital Outlay	396,947	241,058	-	-	50,000	-	-
Capital Outlay Total	\$ 409,271	\$ 241,058	\$ 260,000	\$ 263,364	\$ 313,364	\$ -	\$ (260,000)
Grand Total	\$ 5,968,903	\$ 5,767,733	\$ 5,898,913	\$ 6,220,144	\$ 6,378,144	\$ 6,144,849	\$ 245,936

Debt Service (Fund 64)

The Debt Service Fund is the mechanism through which the City accumulates resources for the payment of interest and principal on its long-term debts.

The Debt Service Fund receives the majority of its revenues through current property tax assessments collected through the Interest and Sinking (I&S) tax rate. This portion of the tax rate is typically equal to the tax rate that, when applied to total assessed value, provides revenue equal to the debt service payment. The City has no legal debt limits.

In FY2020, the City issued the 2020 Certificates of Obligation to be paid by the Interest and Sinking (I&S) tax rate, along with the 2008 Certificates of Obligation. In FY2021, the City issued the 2021 Certificates of Obligation to be paid by revenues generated from the Utility Fund.

TOTAL DEBT SERVICE (ESTIMATE)				
Fiscal Year	Total Payment	Interest	Principal	Principal Balance
2021	\$ -	\$ -	\$ -	\$ 12,725,000
2022	793,022	258,022	535,000	12,190,000
2023	794,290	274,290	520,000	11,670,000
2024	804,019	254,019	550,000	11,120,000
2025	800,119	240,119	560,000	10,560,000
2026	801,844	226,844	575,000	9,985,000
2027	803,094	213,094	590,000	9,395,000
2028	799,338	199,338	600,000	8,795,000
2029	799,863	174,863	625,000	8,170,000
2030	796,669	151,669	645,000	7,525,000
2031	802,706	127,706	675,000	6,850,000
2032	802,969	117,969	685,000	6,165,000
2033	803,075	108,075	695,000	5,470,000
2034	803,025	98,025	705,000	4,765,000
2035	801,706	86,706	715,000	4,050,000
2036	800,219	75,219	725,000	3,325,000
2037	802,994	62,994	740,000	2,585,000
2038	799,938	49,938	750,000	1,835,000
2039	801,700	36,700	765,000	1,070,000
2040	801,400	21,400	780,000	290,000
2041	295,800	5,800	290,000	
TOTAL	\$ 15,211,987	\$ 2,776,987	\$ 12,725,000	

Debt Service (Fund 64)

2008 Certificate of Obligation - \$3.35 Million					
Maturity Date	Payment Amount	Interest	Principal	Principal Balance	
4/1/2008	\$ -	\$ -	\$ -	\$ -	\$ 3,350,000
4/1/2009	291,965	126,965	165,000		3,185,000
4/1/2010	295,712	120,712	175,000		3,010,000
4/1/2011	299,079	114,079	185,000		2,825,000
4/1/2012	297,068	107,068	190,000		2,635,000
4/1/2013	299,867	99,867	200,000		2,435,000
4/1/2014	297,287	92,287	205,000		2,230,000
4/1/2015	299,517	84,517	215,000		2,015,000
4/1/2016	296,369	76,369	220,000		1,795,000
4/1/2017	298,031	68,031	230,000		1,565,000
4/1/2018	299,314	59,314	240,000		1,325,000
4/1/2019	295,218	50,218	245,000		1,080,000
4/1/2020	294,255	39,255	255,000		825,000
<i>2021 Prepayment</i>			<i>265,000</i>		<i>560,000</i>
4/1/2021	21,224	21,224			560,000
4/1/2022	296,224	21,224	275,000		285,000
4/1/2023	295,802	10,802	285,000		-
TOTAL	\$ 4,176,928	\$ 1,091,928	\$ 3,350,000		

2020 Certificate of Obligation - \$7.735 Million					
Maturity Date	Total Payment	Interest	Principal	Principal Balance	
2020 Issue	\$ -	\$ -	\$ -	\$ -	\$ 7,735,000
4/1/2021	512,179	97,179	415,000		7,320,000
4/1/2022	194,100	144,100	50,000		7,270,000
4/1/2023	197,038	142,038	55,000		7,215,000
4/1/2024	499,769	139,769	360,000		6,855,000
4/1/2025	498,469	133,469	365,000		6,490,000
4/1/2026	497,994	127,994	370,000		6,120,000
4/1/2027	497,444	122,444	375,000		5,745,000
4/1/2028	497,288	117,288	380,000		5,365,000
4/1/2029	496,613	101,613	395,000		4,970,000
4/1/2030	495,319	85,319	410,000		4,560,000
4/1/2031	498,406	68,406	430,000		4,130,000
4/1/2032	498,569	63,569	435,000		3,695,000
4/1/2033	498,675	58,675	440,000		3,255,000
4/1/2034	498,725	53,725	445,000		2,810,000
4/1/2035	497,606	47,606	450,000		2,360,000
4/1/2036	496,419	41,419	455,000		1,905,000
4/1/2037	499,594	34,594	465,000		1,440,000
4/1/2038	497,038	27,038	470,000		970,000
4/1/2039	499,400	19,400	480,000		490,000
4/1/2040	499,800	9,800	490,000		-
TOTAL	\$ 9,370,442	\$ 1,635,442	\$ 7,735,000		

Debt Service (Fund 64)

2021 Certificate of Obligation - \$4.845 Million

Maturity Date	Total Payment	Interest	Principal	Principal Balance
2021 Issue	\$ -	\$ -	\$ -	\$ 4,845,000
4/1/2022	302,698	92,698	210,000	4,635,000
4/1/2023	301,450	121,450	180,000	4,455,000
4/1/2024	304,250	114,250	190,000	4,265,000
4/1/2025	301,650	106,650	195,000	4,070,000
4/1/2026	303,850	98,850	205,000	3,865,000
4/1/2027	305,650	90,650	215,000	3,650,000
4/1/2028	302,050	82,050	220,000	3,430,000
4/1/2029	303,250	73,250	230,000	3,200,000
4/1/2030	301,350	66,350	235,000	2,965,000
4/1/2031	304,300	59,300	245,000	2,720,000
4/1/2032	304,400	54,400	250,000	2,470,000
4/1/2033	304,400	49,400	255,000	2,215,000
4/1/2034	304,300	44,300	260,000	1,955,000
4/1/2035	304,100	39,100	265,000	1,690,000
4/1/2036	303,800	33,800	270,000	1,420,000
4/1/2037	303,400	28,400	275,000	1,145,000
4/1/2038	302,900	22,900	280,000	865,000
4/1/2039	302,300	17,300	285,000	580,000
4/1/2040	301,600	11,600	290,000	290,000
4/1/2041	295,800	5,800	290,000	-
TOTAL	\$ 6,057,498	\$ 1,212,498	\$ 4,845,000	

Debt Service (Department 615)

Debt Service (Fund 64 & 65)

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget			
Revenue									
310-110 Tax-PR-Current Year	\$ 525,233	\$ 498,678	\$ 470,000	\$ 470,000	\$ 522,000	\$ 500,000	\$ 30,000		
310-120 Prior Years Taxes	16,500	3,091	20,000	20,000	11,000	15,000	(5,000)		
311-110 P&I Current Year Tax	4,024	1,010	3,000	3,000	-	1,000	(2,000)		
311-120 P&I Delinquent Taxes	5,051	7,132	2,000	2,000	11,750	11,750	9,750		
360-100 Investment Earnings	741	4,733	400	400	400	400	-		
399-000 Proceeds from Sale of Bond	0	-	-	-	-	-	-		
Revenue Total	\$ 551,549	\$ 514,644	\$ 495,400	\$ 495,400	\$ 545,150	\$ 528,150	\$ 32,750		
Expenditures									
Services									
414 Bank Charges	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -		
Services Total	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -		
Debt Service									
700 Principal	\$ 520,000	\$ 415,000	\$ 535,000	\$ 535,000	\$ 535,000	\$ 520,000	\$ (15,000)		
710 Interest Expense	46,412	218,227	258,022	258,022	258,022	274,290	16,267		
730 Debt Service Fee	9,969	750	7,500	7,500	7,500	7,500	-		
Debt Service Total	\$ 576,381	\$ 633,977	\$ 800,522	\$ 800,522	\$ 800,522	\$ 801,790	\$ 1,267		
Expenditures Total	\$ 576,381	\$ 634,106	\$ 800,522	\$ 800,522	\$ 800,522	\$ 801,790	\$ 1,267		
Beginning Fund Balance	\$ 56,551	\$ 41,064	\$ 73,976	\$ (46,520)	\$ (46,520)	\$ 806			
Revenue Less Expenditures	\$ (24,831)	\$ (119,462)	\$ (305,122)	\$ (305,122)	\$ (255,372)	\$ (273,640)			
Transfers	\$ 9,345	\$ 31,877	\$ 302,698	\$ 302,698	\$ 302,698	\$ 301,450			
Ending Fund Balance	\$ 41,064.49	\$ (46,520)	\$ 71,552	\$ (48,944)	\$ 806	\$ 28,616			

TIRZ (Fund 70)

In Fiscal Year 2020, a tax increment reinvestment zone (TIRZ) was created to fund a portion of the infrastructure and maintenance costs associated with redeveloping Downtown Freeport. The TIRZ covers approximately 560 acres including roads, right of way and water, with 345 acres being land used to fund the TIRZ.

Category	FY2019-2020	FY2020-2021	FY2021-2022		FY2022-2023		Increase/ (Decrease)	
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
310-110 Tax-PR-Current Year	\$ -	\$ 31,517	\$ 35,000	\$ 35,000	\$ 60,000	\$ 75,000	\$ 40,000	
310-120 Prior Years Taxes	-	-	-	-	-	-	-	
311-110 P&I Current Year Tax	-	-	-	-	-	-	-	
311-120 P&I Delinquent Taxes	-	-	-	-	-	-	-	
360-100 Investment Earnings	-	-	-	-	-	-	-	
Revenue Total	\$ -	\$ 31,517	\$ 35,000	\$ 35,000	\$ 60,000	\$ 75,000	\$ 40,000	
Expenditures								
Sundry								
410-699 Other - Sundry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay								
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance	\$ -	\$ -	\$ 31,517	\$ 31,517	\$ 31,517	\$ 91,517		
Revenue Less Expenditures	\$ -	\$ 31,517	\$ 35,000	\$ 35,000	\$ 60,000	\$ 75,000		
Ending Fund Balance	\$ -	\$ 31,517	\$ 66,517	\$ 66,517	\$ 91,517	\$ 166,517		

2020 CO Bond Fund (Fund 66)

The Capital Projects Fund is a new fund to track the 2020 Certificate of Obligation Expenditures. Expenditures in FY2020-2021 include \$2.5 million in Streets and Drainage Projects, \$252k for Velasco Pump Station Improvements, \$375k for repairs to the Heritage House, and \$675k to renovate City Hall.

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022			FY2022-2023		Increase/ (Decrease)
			Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ 4,471	\$ 38,829	\$ 35,000	\$ 35,000	\$ 25,000	\$ 15,000	\$ (20,000)	
399-000 Proceeds from Sale of Bond	7,470,000	-	-	-	-	-	-	
399-100 Premiums from Bond Issuance	885,550	-	-	-	-	-	-	
Revenue Total	\$ 8,360,021	\$ 38,829	\$ 35,000	\$ 35,000	\$ 25,000	\$ 15,000	\$ (20,000)	
Expenditures								
Expenditures Administration								
Debt Service								
730 Debt Service Fee	\$ 355,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service Total	\$ 355,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay								
410-899 Capital Outlay	\$ -	\$ 36,040	\$ 323,000	\$ 981,710	\$ 110,000	\$ -	\$ (323,000)	
Total Expenditures Administration	\$ -	\$ 36,040	\$ 323,000	\$ 981,710	\$ 110,000	\$ -	\$ (323,000)	
Expenditures Street & Drainage								
Capital Outlay								
575-899 Capital Outlay	\$ -	\$ 754,357	\$ 2,125,000	\$ 4,225,220	\$ 3,252,000	\$ 2,368,643	\$ 243,643	
Total Expenditures Street & Drainage	\$ -	\$ 754,357	\$ 2,125,000	\$ 4,225,220	\$ 3,252,000	\$ 2,368,643	\$ 243,643	
Expenditures Historical Museum								
Capital Outlay								
578-899 Capital Outlay	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ (375,000)	
Total Expenditures Historical Museum	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ (375,000)	
Expenditures Total	\$ 355,550	\$ 790,397	\$ 2,823,000	\$ 5,581,930	\$ 3,362,000	\$ 2,368,643	\$ (454,357)	
Beginning Fund Balance	\$ -	\$ 8,004,471	\$ 7,700,000	\$ 7,252,903	\$ 7,252,903	\$ 3,915,903	-	
Revenue Less Expenditures	\$ 8,004,471	\$ (751,568)	\$ (2,788,000)	\$ (5,546,930)	\$ (3,337,000)	\$ (2,353,643)	-	
Transfers	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 8,004,471	\$ 7,252,903	\$ 4,912,000	\$ 1,705,973	\$ 3,915,903	\$ 1,562,260	-	

Overall 2020 Bond Issuance

Project	FY2020-2021	FY2021-2022	FY2022-2023	TOTAL	Percent
Street & Drainage Projects	\$ 2,500,000	\$ 2,125,000	\$ 1,750,000	\$ 6,375,000	80%
Velasco Pump Station Improvements	252,000	-	-	252,000	3%
Heritage House Renovation	375,000	-	-	375,000	5%
City Hall Renovation	675,000	323,000	-	998,000	12%
Total	\$ 3,802,000	\$ 2,448,000	\$ 1,750,000	\$ 8,000,000	100%

2021 CO Bond Fund (Fund 67)

The Capital Projects Fund is a new fund to track the 2021 Certificate of Obligation Expenditures. Expenditures are for water and wastewater improvement projects.

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ -	\$ 54	\$ -	\$ -	\$ 12,000	\$ 9,000	\$ 9,000	
399-000 Proceeds from Sale of Bond	-	5,000,000	-	-	-	-	-	
Revenue Total	\$ -	\$ 5,000,054	\$ -	\$ -	\$ 12,000	\$ 9,000	\$ 9,000	
Expenditures								
Expenditures Water/Wastewater								
Capital Outlay								
565-899 Capital Outlay	\$ -	\$ 30,024	\$ 3,000,000	\$ 3,122,239	\$ 500,000	\$ 1,500,000	\$ (1,500,000)	
Total Expenditures Water/Wastewater	\$ -	\$ 30,024	\$ 3,000,000	\$ 3,122,239	\$ 500,000	\$ 1,500,000	\$ (1,500,000)	
Expenditures Total	\$ -	\$ 30,024	\$ 3,000,000	\$ 3,122,239	\$ 500,000	\$ 1,500,000	\$ (1,500,000)	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 4,970,030	\$ 4,970,030	\$ 4,482,030	-	
Revenue Less Expenditures	\$ -	\$ 4,970,030	\$ (3,000,000)	\$ (3,122,239)	\$ (488,000)	\$ (1,491,000)	-	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ 4,970,030	\$ (3,000,000)	\$ 1,847,791	\$ 4,482,030	\$ 2,991,030	-	

Overall 2020 Bond Issuance

Project	FY2020-2021	FY2022-2023	FY2023-2024	TOTAL	Percent
Lift Station 3,4, & 14 Rehabilitation	\$ -	\$ 1,735,713	\$ -	\$ 1,735,713	N/A
FM 1495 Water Line Relocation	-	420,000	-	420,000	
Phase I SSOI Engineering	-	215,926	-	215,926	
Sanitary Sewer Collection Grant Match	-	59,316	-	59,316	N/A
WWTP Grant Match	-	60,520	-	60,520	
Avenue H Sewer Line Rep. Grant Match	-	42,375	-	42,375	
WWTP Improvements	-	1,928,630	-	1,928,630	
Sewer Line Replacement SSOI	-	537,519	-	537,519	N/A
Total	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	100%

CO2008 Construction (Fund 63)

This Fund will be closed into the General Fund in FY 2021.

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ 19	\$ 19		\$ -	\$ -	\$ -	\$ -	\$ -
399-000 Proceeds from Sale of Bond	-	-		-	-	-	-	-
399-100 Premiums from Bond Issuance	-	-		-	-	-	-	-
Revenue Total	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Expenditures Administration								
Capital Outlay								
410-899 Capital Outlay	\$ 30,567	\$ 30,567		\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Administration	\$ 30,567	\$ 30,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total	\$ 30,567	\$ 30,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 54,029	\$ 23,481	\$ 39	\$ (7,067)	\$ (7,067)	\$ (30,587)		-
Revenue Less Expenditures	\$ (30,548)	\$ (30,548)	\$ -	\$ -	\$ -	\$ -		-
Transfers	\$ -	\$ -		\$ -	\$ (23,520)	\$ -		
Ending Fund Balance	\$ 23,481	\$ (7,067)	\$ 39	\$ (7,067)	\$ (30,587)	\$ (30,587)		-

Streets & Drainage (Fund 14)

The Streets & Drainage Fund is an existing fund has not been used in recent years. Therefore; staff proposes transferring funding from the General Fund to start allocating money for capital projects related to Streets & Drainage. While, this could be done under the General Fund, having a sperate fund allows the City to track and keep in savings in the fund for future infrastructure projects.

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ (8)	\$ 7,203	\$ -	\$ -	\$ 5,150	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ (8)	\$ 7,203	\$ -	\$ -	\$ 5,150	\$ -	\$ -
Expenditures							
Services							
575-413 Professional Services	\$ 44,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
575-414 Bank Charges	-	-	-	-	-	-	-
575-430 Advertising	-	-	-	-	-	-	-
Services Total	\$ 44,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
575-547 Sign Maintenance	\$ -	\$ 23,520	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Total	\$ -	\$ 23,520	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
575-899 Capital Outlay	\$ 768,779	\$ 24,800	\$ 425,000	\$ 425,000	\$ -	\$ 1,462,000	\$ 1,037,000
Capital Outlay Total	\$ 768,779	\$ 24,800	\$ 425,000	\$ 425,000	\$ -	\$ 1,462,000	\$ 1,037,000
Expenditures Total	\$ 813,228	\$ 48,320	\$ 425,000	\$ 425,000	\$ -	\$ 1,462,000	\$ 1,037,000
Beginning Fund Balance	\$ 12,000	\$ 1,598,670	\$ 150,000	\$ 1,807,552	\$ 1,807,552	\$ 2,237,702	
Revenue Less Expenditures	\$ (813,236)	\$ (41,117)	\$ (425,000)	\$ (425,000)	\$ 5,150	\$ (1,462,000)	
Transfers	\$ 2,399,905	\$ 250,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 1,659,000	
Ending Fund Balance	\$ 1,598,670	\$ 1,807,552	\$ 150,000	\$ 1,807,552	\$ 2,237,702	\$ 2,434,702	
Department/Request							
Public Works	Streets						
Concrete Streets Phase II	\$ 2,536,707						
Asphalt Steets 2022/2023	1,181,666						
Entry Road for Park	446,041						
Streets & Drainage Project	150,000						
Grand Total	\$ 759,000						
	\$ 2,536,707						

Facilities & Grounds CIP (Fund 21)

The Facilities and Grounds CIP is a new fund to allocate and track improvements to the City facilities.

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ (33)	\$ 590	\$ -	\$ -	\$ 1,800	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ (33)	\$ 590	\$ -	\$ -	\$ 1,800	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ 256,252	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ (750,000)
Total Expenditures Administration	\$ 256,252	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ (750,000)
Expenditures Service Center							
Capital Outlay							
420-899 Capital Outlay	\$ 14,410	\$ -	\$ 200,000	\$ 230,000	\$ 230,000	\$ -	\$ (200,000)
Total Expenditures Service Center	\$ 14,410	\$ -	\$ 200,000	\$ 230,000	\$ 230,000	\$ -	\$ (200,000)
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ 34,311	\$ 109,341	\$ 18,415	\$ 131,740	\$ 131,740	\$ 155,000	\$ 136,585
Total Expenditures Police	\$ 34,311	\$ 109,341	\$ 18,415	\$ 131,740	\$ 131,740	\$ 155,000	\$ 136,585
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ -	\$ 11,815	\$ 80,000	\$ 241,863	\$ 241,863	\$ 436,095	\$ 356,095
Total Expenditures Fire	\$ -	\$ 11,815	\$ 80,000	\$ 241,863	\$ 241,863	\$ 436,095	\$ 356,095
Expenditures Historical Museum							
Capital Outlay							
578-899 Capital Outlay	\$ -	\$ -	\$ 105,000	\$ 131,800	\$ 26,800	\$ -	\$ (105,000)
Total Expenditures Historical Museum	\$ -	\$ -	\$ 105,000	\$ 131,800	\$ 26,800	\$ -	\$ (105,000)
Expenditures Library							
Capital Outlay							
650-899 Capital Outlay	\$ 20,241	\$ -	\$ -	\$ -	\$ -	\$ 43,000	\$ 43,000
Total Expenditures Library	\$ 20,241	\$ -	\$ -	\$ -	\$ -	\$ 43,000	\$ 43,000
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ 336,897	\$ 31,006	\$ 477,000	\$ 477,000	\$ 327,000	\$ 275,000	\$ (202,000)
Total Expenditures Parks	\$ 336,897	\$ 31,006	\$ 477,000	\$ 477,000	\$ 327,000	\$ 275,000	\$ (202,000)
Expenditures Golf							
Capital Outlay							
656-899 Capital Outlay	\$ -	\$ 33,200	\$ 190,000	\$ 211,800	\$ 211,800	\$ 10,000	\$ (180,000)
Total Expenditures Golf	\$ -	\$ 33,200	\$ 190,000	\$ 211,800	\$ 211,800	\$ 10,000	\$ (180,000)
Expenditures Recreation							
Capital Outlay							
665-899 Capital Outlay	\$ 138,330	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Total Expenditures Recreation	\$ 138,330	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Expenditures Total	\$ 800,442	\$ 185,362	\$ 1,820,415	\$ 2,174,203	\$ 1,169,203	\$ 989,095	\$ (831,320)
Beginning Fund Balance	\$ -	\$ 153,580	\$ 153,559	\$ 174,582	\$ 174,582	\$ 968,594	-
Revenue Less Expenditures	\$ (800,475)	\$ (184,772)	\$ (1,820,415)	\$ (2,174,203)	\$ (1,167,403)	\$ (989,095)	-
Transfers	\$ 954,054	\$ 205,775	\$ 1,820,415	\$ 1,860,215	\$ 1,961,415	\$ 989,095	-
Ending Fund Balance	\$ 153,580	\$ 174,582	\$ 153,559	\$ (139,406)	\$ 968,594	\$ 968,594	-

Facilities CIP Fund Projects FY2022-2023

Department/Request	Sum of Facilities CIP
Fire/EMS	\$ 436,095
Temp. Modular Station 2	426,095
Driveway	10,000
Golf Course	\$ 10,000
Cart Path Repair (Annual)	10,000
Police	\$ 155,000
Jail Facility Renovation	115,000
Replacement Main Electric Dist. Panel	20,000
Parking Lot Improvements	20,000
Public Works	\$ 388,000
Electric Service Center	60,000
Service Center Exterior	60,000
Parking at Riverside	85,000
Velasco House Renovations	70,000
Parking Lot at Rec Center Imp.	70,000
Library Windows	43,000
Grand Total	\$ 989,095

Equipment & Vehicle Replacement (Fund 22)

The Vehicle and Equipment Replacement Fund is a new fund to allocate and track improvements to the City facilities.

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	Increase/ (Decrease)			
Revenue										
360-100 Interest Income	\$ -	\$ 727	\$ -	\$ -	\$ 1,000	\$ -	\$ -			
360-200 Sale of Property	(10)	1,640	-	-	-	-	-			
399-100 Insurance Recovery	-	50,245	-	-	32,600	-	-			
Revenue Total	\$ (10)	\$ 52,612	\$ -	\$ -	\$ 33,600	\$ -	\$ -			
Expenditures										
Expenditures Administration										
Capital Outlay										
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Expenditures Police										
Capital Outlay										
525-899 Capital Outlay	\$ 155,527	\$ 64,952	\$ 140,000	\$ 249,148	\$ 309,148	\$ 366,000	\$ 226,000			
Total Expenditures Police	\$ 155,527	\$ 64,952	\$ 140,000	\$ 249,148	\$ 309,148	\$ 366,000	\$ 226,000			
Expenditures Fire										
Capital Outlay										
530-899 Capital Outlay	\$ 86,947	\$ 22,032	\$ 696,400	\$ 785,742	\$ 785,742	\$ 457,000	\$ (239,400)			
Total Expenditures Fire	\$ 86,947	\$ 22,032	\$ 696,400	\$ 785,742	\$ 785,742	\$ 457,000	\$ (239,400)			
Expenditures Streets/Drainage										
Capital Outlay										
558-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000			
Total Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000			
Capital Outlay										
575-899 Capital Outlay	\$ 45,235	\$ -	\$ 331,000	\$ 338,500	\$ 358,335	\$ 150,000	\$ (181,000)			
Total Expenditures Streets/Drainage	\$ 45,235	\$ -	\$ 331,000	\$ 338,500	\$ 358,335	\$ 150,000	\$ (181,000)			
Expenditures Library										
Capital Outlay										
650-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Expenditures Parks										
Capital Outlay										
655-899 Capital Outlay	\$ 149,982	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 18,000	\$ (42,000)			
Total Expenditures Parks	\$ 149,982	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 18,000	\$ (42,000)			
Expenditures Recreation Center										
Capital Outlay										
665-889 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000			
Total Expenditures Recreation Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000			
Expenditures Golf										
Capital Outlay										
656-899 Capital Outlay	\$ -	\$ 60,321	\$ 134,000	\$ 134,000	\$ 134,000	\$ -	\$ (134,000)			
Total Expenditures Golf	\$ -	\$ 60,321	\$ 134,000	\$ 134,000	\$ 134,000	\$ -	\$ (134,000)			
Expenditures Total	\$ 437,691	\$ 147,305	\$ 1,361,400	\$ 1,567,390	\$ 1,647,225	\$ 1,081,000	\$ (370,400)			
Beginning Fund Balance	\$ -	\$ 10,088	\$ 10,088	\$ 201,037	\$ 201,037	\$ 210,814	-			
Revenue Less Expenditures	\$ (437,700)	\$ (94,693)	\$ (1,361,400)	\$ (1,567,390)	\$ (1,613,625)	\$ (1,081,000)	-			
Transfers	\$ 447,788	\$ 285,642.12	\$ 1,361,400	\$ 1,623,403	\$ 1,623,403	\$ 1,081,000	-			
Ending Fund Balance	\$ 10,088	\$ 201,037	\$ 10,088	\$ 257,050	\$ 210,814	\$ 210,814	-			

Equipment & Vehicle Replacement Fund Projects FY2022-2023

Department/Request	Amount
Fire/EMS	\$ 457,000
Equipping New Reserve FF	12,000
SORT Unit Replacement	400,000
Knox Boxes and Mounts	15,000
Furnishings/Appliances Station 2	30,000
Building	\$ 80,000
Replace 2 Trucks	80,000
Recreation Center	\$ 10,000
Rec Center Equipment	10,000
Police	\$ 366,000
Vehicle Replacement Program (Annual)	170,000
Body Camera Video Storage	16,000
Server Replacement	180,000
Public Works	\$ 168,000
On Ton Dump Truck	90,000
SCADA for Stormwater Pumps	60,000
Zero Turn Mower	18,000
Grand Total	\$ 1,081,000

Information Technology (Fund 23)

The Technology Fund is being combined with the Equipment & Vehicle Replacement Fund.

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ -	\$ 1,077	\$ -	\$ -	\$ 700	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ -	\$ 1,077	\$ -	\$ -	\$ 700	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ -	\$ 29,408	\$ -	\$ 179,178	\$ 179,178	\$ -	\$ -
Total Expenditures Administration	\$ -	\$ 29,408	\$ -	\$ 179,178	\$ 179,178	\$ -	\$ -
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ -	\$ 179,371	\$ 122,000	\$ 198,557	\$ 186,027	\$ -	\$ (122,000)
Total Expenditures Police	\$ -	\$ 179,371	\$ 122,000	\$ 198,557	\$ 186,027	\$ -	\$ (122,000)
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ -	\$ 5,447	\$ 7,730	\$ 7,730	\$ 7,730	\$ -	\$ (7,730)
Total Expenditures Fire	\$ -	\$ 5,447	\$ 7,730	\$ 7,730	\$ 7,730	\$ -	\$ (7,730)
Expenditures Streets/Drainage							
Capital Outlay							
575-899 Capital Outlay	\$ -	\$ 5,876	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -
Total Expenditures Streets/Drainage	\$ -	\$ 5,876	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -
Expenditures Parks							
Expenditures Total	\$ -	\$ 220,101	\$ 129,730	\$ 391,465	\$ 378,935	\$ -	\$ (129,730)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 256,235	\$ 256,235	\$ (0)	-
Revenue Less Expenditures	\$ -	\$ (219,024)	\$ (129,730)	\$ (391,465)	\$ (378,235)	\$ -	-
Transfers	\$ -	\$ 475,259	\$ 122,000	\$ 122,000	\$ 122,000	\$ -	-
Ending Fund Balance	\$ -	\$ 256,235	\$ (7,730)	\$ (13,230)	\$ (0)	\$ (0)	-

Hotel-Motel Tax (Fund 18)

Use of hotel occupancy tax (HOT Tax) revenue is specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry. The Hotel/Motel Tax funds specific tourism initiatives. FY2021 expenditures are for regional tourism initiatives. A \$20k placeholder for a Visitor Kiosk has been included under Sundry.

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
318-500 Tax-Hotel-Motel Occupancy	\$ 64,040	\$ 32,933	\$ 12,000	\$ 12,000	\$ 32,000	\$ 32,000	\$ 20,000	
360-100 Investment Income	121	261	-	-	-	-	-	
Revenue Total	\$ 64,162	\$ 33,194	\$ 12,000	\$ 12,000	\$ 32,000	\$ 32,000	\$ 20,000	
Expenditures								
Services								
412-490 Brasoport Chamber of Comm	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
412-491 Brazoria County Alliance	-	-	5,250	5,250	5,250	5,250	-	
Services Total	\$ 5,000	\$ 5,000	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ -	
Sundry								
412-699 Other-Sundry	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	
Sundry Total	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	
Expenditures Total	\$ 5,000	\$ 5,000	\$ 30,250	\$ 30,250	\$ 10,250	\$ 30,250	\$ -	
Beginning Fund Balance	\$ 29,127	\$ 88,289	\$ 30,119	\$ 116,483	\$ 116,483	\$ 138,233		
Revenue Less Expenditures	\$ 59,162	\$ 28,194	\$ (18,250)	\$ (18,250)	\$ 21,750	\$ 1,750		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 88,289	\$ 116,483	\$ 11,869	\$ 98,233	\$ 138,233	\$ 139,983		

Marina (Fund 16)

This fund will be closed into the General Fund in Fiscal Year 2021.

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ (88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360-105 LNG Revenue	-	-	-	-	-	-	-	-
Revenue Total	\$ (88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Police Expenditures								
Sundry								
454-625 Marine Operatons	\$ 910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry Total	\$ 910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay								
412-699 Other-Sundry	\$ 21,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry Total	\$ 21,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total	\$ 22,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ (201,580)	\$ (193,617)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ (22,123)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 30,085	\$ 193,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ (193,617)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Court Technology (Fund 40)

The Court Technology Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court.

Category	FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023 Proposed Budget	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate			
Revenue								
350-200 Court Technology Revenue	\$ 6,193	\$ 7,172	\$ 10,000	\$ 10,000	\$ 6,000	\$ 10,000	\$ -	\$ -
360-100 Investment Income	75	14						
Revenue Total	\$ 6,268	\$ 7,186	\$ 10,000	\$ 10,000	\$ 6,000	\$ 10,000	\$ -	\$ -
Expenditures								
Maintenance								
430-543 Electronics/Computer Maint	\$ 9,466	\$ 7,956	\$ 8,600	\$ 8,600	\$ 8,000	\$ 8,000	\$ 8,000	\$ (600)
Maintenance Total	\$ 9,466	\$ 7,956	\$ 8,600	\$ 8,600	\$ 8,000	\$ 8,000	\$ 8,000	\$ (600)
Sundry								
430-684 Technology Fund Expense	\$ 1,689	\$ -	\$ 2,800	\$ 2,800	\$ 684	\$ 2,800	\$ 2,800	\$ -
Sundry Total	\$ 1,689	\$ -	\$ 2,800	\$ 2,800	\$ 684	\$ 2,800	\$ 2,800	\$ -
Expenditures Total	\$ 11,154	\$ 7,956	\$ 11,400	\$ 11,400	\$ 8,684	\$ 10,800	\$ (600)	\$ (600)
Beginning Fund Balance	\$ 12,093	\$ 7,207	\$ 4,970	\$ 6,437	\$ 6,437	\$ 3,752		
Revenue Less Expenditures	\$ (4,886)	\$ (770)	\$ (1,400)	\$ (1,400)	\$ (2,684)	\$ (800)		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 7,207	\$ 6,437	\$ 3,570	\$ 5,037	\$ 3,752	\$ 2,952		

Court Security (Fund 41)

The Court Security Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court. Included in the fund are the costs associated with the Court Bailiff.

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022		FY2022-2023		Increase/ (Decrease)
				Current Budget	FY2021-2022 Estimate	Proposed Budget		
Revenue								
350-201 Court Security Revenue	\$ 5,413	\$ 6,802	\$ 7,600	\$ 7,600	\$ 6,000	\$ 7,600	\$ -	\$ -
360-100 Interest Income	827	458	-	-	300	-	-	-
Revenue Total	\$ 6,240	\$ 7,260	\$ 7,600	\$ 7,600	\$ 6,300	\$ 7,600	\$ -	\$ -
Expenditures								
Salaries								
430-100 Salaries/Wages	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -
Salaries Total	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -
Sundry								
430-684 Security Fund Expense	\$ 58	\$ -	\$ 8,400	\$ 8,400	\$ -	\$ 8,400	\$ -	\$ -
Sundry Total	\$ 58	\$ -	\$ 8,400	\$ 8,400	\$ -	\$ 8,400	\$ -	\$ -
Expenditures Total	\$ 58	\$ -	\$ 23,400	\$ 23,400	\$ -	\$ 23,400	\$ -	\$ -
Beginning Fund Balance	\$ 72,801	\$ 78,983	\$ 84,793	\$ 86,244	\$ 86,244	\$ 92,544		
Revenue Less Expenditures	\$ 6,182	\$ 7,260	\$ (15,800)	\$ (15,800)	\$ 6,300	\$ (15,800)		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 78,983	\$ 86,244	\$ 68,993	\$ 70,444	\$ 92,544	\$ 76,744		

State Narcotics (Fund 43)

Chapter 59 Asset Seizures account is regulated by state law and may be used for various expenses related to police activities. The Police Department administers the funds of these programs. This fund includes awarded State Seized Funds and State Narcotics Funds pending award.

Category	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 712	\$ 365	\$ -	\$ -	\$ 200	\$ -	\$ -
362-525 Police Seizure	-	-	-	-	-	-	-
364-525 Police Forfeited Funds Rcvd	9,750	11,198	26,000	26,000	21,433	-	(26,000)
Revenue Total	\$ 10,462	\$ 11,563	\$ 26,000	\$ 26,000	\$ 21,633	\$ -	\$ (26,000)
Expenditures							
Supplies							
525-335 Clothing	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Supplies Total	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Sundry							
525-620 Narcotics Expense	\$ 6,968	\$ 1,912	\$ 15,000	\$ 15,000	\$ 11,081	\$ 15,000	\$ -
Sundry Total	\$ 6,968	\$ 1,912	\$ 15,000	\$ 15,000	\$ 11,081	\$ 15,000	\$ -
Capital Outlay							
525-899 Capital Outlay	\$ -	\$ 16,971	\$ -	\$ 15,900	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ 16,971	\$ -	\$ 15,900	\$ -	\$ -	\$ -
Expenditures Total	\$ 6,968	\$ 24,883	\$ 15,000	\$ 30,900	\$ 11,081	\$ 21,000	\$ 6,000
Beginning Fund Balance	\$ 54,717	\$ 58,211	\$ 51,541	\$ 44,892	\$ 44,892	\$ 55,444	
Revenue Less Expenditures	\$ 3,494	\$ (13,320)	\$ 11,000	\$ (4,900)	\$ 10,552	\$ (21,000)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 58,211	\$ 44,892	\$ 62,541	\$ 39,992	\$ 55,444	\$ 34,444	

Summary of Capital Improvement Proposed FY2022-2023

Department/Project	General Fund	Utility Fund	Equipment & Vehicle	Facilities & Grounds	Streets & Drainage	2020 Bond Projects	2021 Bond Projects
Community Development							
Replace 2 Trucks	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Fire/EMS							
Temporary Modular Station 2 Driveway	-	-	-	426,095	-	-	-
Equipping New Reserve FF	-	-	12,000	-	-	-	-
SORT Unit Replacement	-	-	400,000	-	-	-	-
Knox Box and Mounts	-	-	15,000	-	-	-	-
Furnishings/Appliance Station 2	-	-	30,000	-	-	-	-
Golf Course							
Cart Path Repair	-	-	-	10,000	-	-	-
Police							
Jail Facility Renovation	-	-	-	115,000	-	-	-
Replace Main Electric Dist Panel	-	-	-	20,000	-	-	-
Parking Lot Improvements	-	-	-	20,000	-	-	-
Vehicle Replacement Program	-	-	170,000	-	-	-	-
Body Camera Video Storage	-	-	16,000	-	-	-	-
Server Replacement	-	-	180,000	-	-	-	-
Public Works							
Electric Service Center	-	-	-	60,000	-	-	-
Service Center Exterior	-	-	-	60,000	-	-	-
Parking at Riverside	-	-	-	85,000	-	-	-
Velasco House Renovations	-	-	-	70,000	-	-	-
Recreation Parking Lot	-	-	-	70,000	-	-	-
Library Windows	-	-	-	43,000	-	-	-
Recreation Center Equipment	-	-	10,000	-	-	-	-
One Ton Dump Truck	-	-	90,000	-	-	-	-
SCADA for Stormwater Pumps	-	-	60,000	-	-	-	-
Zero Turn Mower	-	-	18,000	-	-	-	-
Streets and Drainage Projects	-	-	-	-	2,536,707	2,368,643	-
Utilities							
Water/Wastewater Projects	-	-	-	-	-	1,500,000	-
Grand Total	\$ -	\$ -	\$ 1,081,000	\$ 989,095	\$ 2,536,707	\$ 3,868,643	\$ -

Department	Department Total
Administration	\$ -
Community Development	80,000
Fire/EMS	893,095
Golf Course	10,000
Police	521,000
Public Works	5,471,350
Utilities	1,500,000
Grand Total	\$ 8,475,445

Position Count

Fund/Department/Title	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
General Fund							
Administration							
Accounting Specialist	1	1	1	1	1	0	-1
Admin. Assistant	1	1	1	1	1	1	0
Asst. City Manager	1	1	0	0	0	0	0
City Manager	1	1	1	1	1	1	0
City Secretary	1	1	1	1	1	1	0
Finance Director	0	0	1	1	1	1	0
Financial Administrator	0	1	1	1	1	1	0
HR Assistant	1	1	1	1	1	1	0
HR Assistant II	0	0	1	1	1	1	0
HR Assistant (PT)	0	0	0	0	0	0	0
HR Director	1	1	0	0	0	0	0
Information Tech Manager	0	0	0	0	1	0	0
Receptionist	0	0	0	0	0	0	0
Special Projects Coord.	1	1	1	1	1	1	0
Administration Total	8	9	9	9	10	8	-1
Information Tech Manager	0	0	0	0	0	1	1
Building & Code							
Building							
Building Inspector	1	1	1	1	1	1	0
Building Official	1	1	1	1	1	1	0
Municipal Clerk	1	0	0	0	0	0	0
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	3	3	0
Code Enforcement							
Compliance Officer	3	3	3	3	4	4	1
Compliance Supervisor	1	1	1	1	0	0	-1
Code Enforcement Total	4	4	4	4	4	4	0
Building & Code Total	7	7	7	7	7	7	0
Fire/EMS							
EMS							
Firefighters	9	9	9	9	9	9	0
EMS Total	9	9	9	9	9	9	0
Fire							
Admin. Assistant	1	1	1	1	1	1	0
Deputy Chief	0	1	1	1	1	1	0
EMS Coordinator	1	0	0	0	0	0	0
Fire Chief	1	1	1	1	1	1	0
Fire Marshal	1	1	1	1	1	1	0
Firefighter	3	3	3	3	3	3	0
Lieutenant	3	3	3	3	3	3	0
Fire Total	10	10	10	10	10	10	0
Fire/EMS Total	19	19	19	19	19	19	0
Golf Course							
Clerk	1	1	0	0	1	1	1
Coordinator	0	0	1	1	1	1	0
Crew leader	1	1	1	1	1	1	0
Golf Course Director	1	1	1	1	1	1	0
Grounds Keepers	4	4	4	4	5	5	1
Mechanic	1	1	1	1	1	1	0
Proshop Attendant (PT)	5	5	5	5	3	3	-2
Range Attendant (PT)	6	6	6	6	4	4	-2

Position Count

Fund/Department/Title	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Golf Course Total	19	19	19	19	17	17	-2
Municipal Court							
Court Clerk	1	1	1.5	1.5	1	1	-0.5
Clerk	0	0	0	0	1	1	1
Customer Service Supervisor	0	0	0	0	0.5	0.5	0.5
Court Supervisor	1	1	1	1	0	0	-1
Municipal Court Total	2	2	2.5	2.5	2.5	2.5	0
Police/Animal Control							
Admin. Assistant	1	1	1	1	1	1	0
Admin. Secretary	0	0	0	0	0	0	0
Animal Control Officer	2	2	2	2	2	2	0
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	1	1	0
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	4	5	5	5	5	5	0
Detective (PT)	1	0	0	0	0	0	0
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	7	7	0
Jailer	2	2	2	2	2	0	-2
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	20	18	18	18	18	18	0
Records Clerk	2	2	2	2	2	2	0
Sergeant	5	6	6	6	6	6	0
Police/Animal Control Total	52	51	51	51	51	49	-2
Public Works							
Parks							
Admin. Secretary	1	0	0	0	0	0	0
Field Crew	11	10	9	9	9	9	0
Maintenance Supervisor	1	1	0	0	0	0	0
Maintenance Technician	2	2	3	3	3	3	0
Parks & Rec Director	1	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	1	0	0	0	0	0	0
Parks Total	18	14	13	13	13	13	0
Service Center							
Admin. Assistant	0	1	1	1	1	1	0
Admin. Secretary	1	0	0	0	0	0	0
Mechanic	1	1	1	1	1	1	0
Service Center Total	2	2	2	2	2	2	0
Streets/Drainage							
Crew leader	0	2	2	2	2	2	0
Equipment Operator	4	2	2	2	2	2	0
Field Crew	9	9	9	9	8	7	-2
Public Works Director	0	1	1	1	1	0	-1
Assist City Manager	0	0	0	0	0	1	1
Street Director	1	0	0	0	0	0	0
Superintendent	0	1	1	1	1	1	0
Supervisor	1	0	0	0	0	0	0
Technician	1	0	0	0	0	0	0
Streets/Drainage Total	16	15	15	15	14	13	-2
Recreation Center							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	22	16	16	16	16	16	0
Attendant (PT)	2	2	2	2	2	3	1
Attendant	2	2	2	2	2	0	-2
Program Coordinator	1	1	1	1	1	1	0
Recreation Center Total	28	22	22	22	22	21	-1
Public Works Total	64	53	52	52	51	49	-3

Position Count

Fund/Department/Title	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Museum/Mainstreet							
Museum Manager	1	0	0	0	0	1	1
Admin. Secretary	0	1	1	1	0	0	-1
Museum Coordinator	0	1	1	1	1	0	-1
Museum/Mainstreet Director	0	1	1	1	1	0	-1
Mainstreet Coordinator	0	0	0	0	0	1	1
Clerk	0	0	0	0	0	1	1
Attendant (PT)	2	1	1	1	1	1	0
Museum/Mainstreet Total	3	4	4	4	3	4	0
General Fund Total	174	164	163.5	163.5	160.5	155.5	-8
Utility Fund							
Water & Sewer							
Billing Manager	1	1	1	1	0	0	-1
Customer Service Supervisor	0	0	0	0	0.5	0.5	1
Utility Billing Clerk	0	0	0	0	1.0	1.0	1
Utility Clerk	1	1	1.5	1.5	1.0	1.0	-0.5
Water & Sewer Total	2	2	2.5	2.5	2.5	2.5	0
Utility Fund Total	2	2	2.5	2.5	2.5	2.5	0
Grand Total	176	166	166	166	163	158	-8



This page left blank intentionally.

Appendix



GLOSSARY OF TERMS

A

ACCOUNTS PAYABLE: A liability account reflecting amounts on open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services provided by a government.

ACCRUAL ACCOUNTING: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

AD VALOREM: Latin for “value of”. Refers to the property assessed and tax levied against real (land and buildings) and personal (equipment and furniture) property.

APPROPRIATION: A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT: An examination of an organization’s financial statements and the utilization of resources.

BALANCE SHEET: The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

B

BALANCED BUDGET: A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BASIS OF ACCOUNTING: The modified accrual basis of accounting is followed by Governmental funds, Expendable Trust funds and Agency funds. Under the modified accrual basis of accounting revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources. Substantially all revenues are considered to be susceptible to accrual.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. Intergovernmental revenues are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The City’s Proprietary fund types are accounted for using the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

GLOSSARY OF TERMS (Cont.)

C **CDBG:** Community Development Block Grant – An entitlement grant program authorized by the federal government. The entitlement program is based upon a formula, which includes the City’s population.

CAPITAL EXPENDITURES: Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$5,000.00.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

CASH BASIS: the method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CERTIFICATES OF OBLIGATION (CO’S): Debt instruments secured by the ad valorem taxing power of a city. They do not require voter authorization and usually are issued to obtain short term financing.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CREDIT RATING: The credit worthiness of a government unit as determined by an independent ratings agency.

CURRENT ASSETS: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and tax receivables which will be collected within one year.

CURRENT LIABILITIES: Debt or other legal obligation arising out of transactions in the past that must be liquidated, renewed, or refunded within one year.

D **DEBT:** An obligation resulting from borrowing of money or from the purchase of goods or services.

DEBT LIMIT: The maximum amount of gross or net debt legally permitted.

DEBT SERVICE: A cost category which typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment.

DELINQUENT TAXES: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

DEPRECIATION: (1) Expiration in the service life of a capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

E **ENCUMBRANCES:** Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND: A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

GLOSSARY OF TERMS (Cont.)

EXPENDITURES: Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Freeport's fiscal year begins each October 1st and ends the following September 30th. The term FY 2017 connotes the fiscal year beginning October 1, 2016 and ending September 30, 2017.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FULL TIME EQUIVALENT (FTE): A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal or temporary employees into hours worked by full time employees. Full time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between governmental fund assets and liabilities also referred to as fund equity.

G

GAAP – GENERALLY ACCEPTED ACCOUNTING PRINCIPLES: Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB – GOVERNMENTAL ACCOUNTING STANDARDS BOARD: The board is a private, nonprofit organization consisting of seven board members and a full-time staff. Like the Financial Accounting Standards Board (FASB) that sets accounting standards for private companies, GASB is funded by the Financial Accounting Foundation, a nonprofit entity that exercises general oversight over the financial reporting of public entities.

GENERAL FUND: The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION BONDS (GO's): Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Freeport pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 25 years.

GFOA: Government Finance Officers Association. A professional association of state/provincial and local finance officers in the United States and Canada that has served the public finance profession since 1906.

GOAL: A statement that describes the purpose toward which an endeavor is directed.

GLOSSARY OF TERMS (Cont.)

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

GRANT: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

I **INTEREST INCOME:** Revenue associated with the city's cash management activities of investing fund balances.

INTERFUND TRANSFERS: Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. As they represent a "double counting" of expenditures, these amounts are deducted from the total operating budget to calculate the "net" budget.

INTERGOVERNMENTAL REVENUE: Contributions received from the State and Federal Government in the form of grants and shared revenues.

INTERNAL SERVICE FUND: Internal Service Funds are used to account for the financing of goods or services provided by one department of the city to other departments on a cost reimbursement basis.

INVESTMENTS: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include assets used in city operations.

LEVY: To impose taxes, special assessments or service charges for the support of city services.

L **LIABILITY:** Debt or other legal obligations, arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. Note: the term does not include encumbrances.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M **MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MODIFIED ACCRUAL: The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

N **NON-RECURRING:** In reference to a supplemental program, that portion of costs or revenues that will only be incurred in the first year of implementation of the program. -O- **ORDINANCE:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

GLOSSARY OF TERMS (Cont.)

O

OPERATING BUDGET: The plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

ORDINANCES: A formal legislative enactment by the governing board of a municipality. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

P

PERFORMANCE MEASURE: A performance measure is a quantifiable¹ expression of the amount, cost, or result³ of activities² that indicate how much, how well, and at what level, products or services are provided to customers during a given time period.

PERSONNEL SERVICE: The costs associated with compensating employees for their labor.

PRINCIPAL OF BONDS: The face value of the bonds.

PROPRIETARY FUND: A fund established to account for a government's continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are accounted for through proprietary funds. Both Enterprise and Internal service funds are classified as proprietary funds.

PROPERTY TAXES: Taxes are levied on both real and personal property according to the property's valuation and tax rate.

PURCHASE ORDER: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

R

RECURRING: In reference to a supplemental program, that portion of revenues or costs that will occur each year the program is funded.

REVENUES: Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

S

SERVICES AND CHARGES: That grouping of accounts on the general ledger that include such expenditures as professional and contracted services from organizations outside the City, printing and binding costs, utilities, training, etc.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

T

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAX BASE: The total property valuations on which each taxing agency levies its tax rate.

GLOSSARY OF TERMS (Cont.)

TAX LEVY: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE: The amount of tax levied for each \$100 of assessed valuation.

TAX ROLL: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sanitation service charges.

TMRS: Texas Municipal Retirement System

TXDOT: Texas Department of Transportation

U

USER FEES: Charges for specific governmental services. These fees cover the cost of providing that service to the user (i.e. building permits). The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming.

W

WORKLOAD MEASURE: Transactional measure to demonstrate workloads, capacity, and resource utilization. This type of reporting may include the number of transactions performed, hours expended, requests for assistance, number of people trained, etc.

WORKING CAPITAL: The amount by which total current assets exceed total current liabilities.

Y

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

City of Freeport

Financial Management Policies

The City of Freeport considers its goals, objectives and financial policy statements to be important integral parts of the budgetary process. The purpose of these policies is to safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Objectives:

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provides adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in financing.

Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

- I. Revenues**
Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.
- II. Expenditures**
Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.
- III. Fund Balance/Working Capital/ Net Assets**
Maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.
- IV. Capital Expenditures and Improvements**
Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

- V. Debt**
Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.
- VI. Investments**
Invest the City's operating cash to ensure its safety, provide for necessary liquidity and optimize yield.
- VII. Intergovernmental Relations**
Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.
- VIII. Grants**
Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. Economic Development**
Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.
- X. Fiscal Monitoring**
Prepare and present reports for the current and multi-year periods that analyze, evaluate and forecast the City's financial performance and economic condition.
- XI. Accounting, Auditing and Financial Reporting**
Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).
- XII. Operating Budget**
Develop and maintain a balance budget that presents a clear understanding of the goals of the City Council.

I. REVENUES

The City shall use the following guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions that adversely impact that source.

B. User Fees

For services that benefit specific users, where possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary to facilitate City Council's policy decision regarding the level of support to be provided.

C. Property Tax Revenues/Tax Rate

The City shall strive to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees and economic development. The City shall also strive to minimize tax rate increases.

D. Enterprise Funds User Fees

Enterprise funds user fees shall be set at levels enough to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements and provide adequate levels of working capital and debt coverage. The City shall seek to eliminate all forms of subsidization to enterprise funds from the General Fund and seek to reduce general fund support to enterprise funds.

E. Administrative Services Charges

The City shall prepare a cost allocation plan annually to determine the administrative services charges due to the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

To maintain a stable level of service, the City shall use a conservative, objective and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates and trends in revenues.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

II. EXPENDITURES

The City shall use the following guidelines to identify necessary services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

A. Current Funding Basis

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings.

B. Avoidance of Operating Deficits

The City shall take timely corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

C. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs and to continue service levels.

D. Purchasing

The City shall make every effort to maximize any discounts offered by creditors/vendors individually or through aggregated cooperative purchasing with other governmental entities. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law as well as the Purchasing Policies adopted by the City Council concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall seek to obtain the most favorable terms and pricing possible. Every effort will be made to include women and minority-owned by business enterprises in the bidding process.

III. FUND BALANCE / WORKING CAPITAL / NET ASSETS

Fund balance measures the net financial resources available to finance expenditures of future periods. The City Council recognizes that good fiscal management comprises the foundational support of the entire City. The City shall use the following guidelines to maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies. In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP) which separates fund balances into five categories:

A. Categories

Nonspendable Fund Balance is the portion of fund balance that is inherently nonspendable such as assets that will never convert to cash, assets that will not convert to cash soon enough to affect the current period, and resources that must be maintained intact pursuant to legal or contractual requirements.

Restricted Fund Balance is the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions.

Committed Fund Balance is the portion of fund balance that represents resources whose use is constrained by limitations that the City Council has imposed upon itself and that remain binding unless removed by the same action with which the limitations were imposed.

Assigned Fund Balance is the portion of fund balance that reflects the City Council's intended use of resources.

Unassigned Fund Balance is the portion of fund balance that is not categorized into one of the other categories of fund balance.

The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *Unrestricted Fund Balance*.

B. General Policy

Fund Balance should be used only for non-recurring expenditures, major capital purchases, or emergencies that cannot be accommodated through current year savings.

C. Fund Balance Classification

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first and then unrestricted fund balance. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

D. Committed Fund Balance

Fund Balance of the City must be committed for a specific source by formal action of the City Council. Amendments or modifications to the committed fund balance must also be approved by formal action of the City Council. Committed fund balance does not lapse at year-end. The formal action required to commit fund balance shall be either by resolution or majority vote.

E. General Fund Unassigned Fund Balance

The City shall strive to maintain an undesignated General fund balance equal to 25% of budgeted expenditures for the General Operating Fund. Maintaining the General Fund Unassigned Fund Balance at this level provides sufficient working capital and a margin of safety to address local emergencies without borrowing. If the General Fund Unassigned Fund Balance drops below 25%, it shall be recovered at a rate of 1% minimally each year. At the end of the current fiscal year, the City anticipates a positive budget variance in the General Fund. After determining the desired fund balance in the General fund, the remainder of the positive budget balance will be transferred to other funds and/or projects as directed by the City Council. The General Fund Unassigned Fund Balance shall be appropriated by the City Council either by resolution or majority vote.

F. Other Operating Funds Unassigned Fund Balance; Enterprise Working Capital

In other operating funds, the City shall strive to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the city will seek to maintain a working capital (current assets minus current liabilities) balance equal to 33% budgeted expenditures for the Water and Sewer Utility Enterprise fund.

IV. CAPITAL IMPROVEMENTS

A. Capital Expenditures and Improvements

The City shall annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

B. Capital Improvements Program

The City shall annually review the Capital Improvements Program (CIP), potential new projects and the current status of the City's infrastructure, replacement and renovation needs, updating the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement expenditures shall be fully at cost. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds, Certificates of obligation, lease/purchase agreements and certificates of participation.

C. Replacement of Capital Assets on a Regular Schedule

The Vehicle/Equipment Replacement Fund is the primary source of funds for all of the City's vehicle and equipment purchases, both replacements and additions. The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to this schedule. The City desires to fund all vehicle and equipment purchases through donations, auction proceeds, grant proceeds, and budget transfer from General fund.

D. Capital Expenditure Financing

The City recognizes that there are several methods of financing capital requirements: (1) budget the funds from current revenues; (2) take the funds from fund balance/retained earnings as allowed by the Fund Balance Policy; (3) utilize funds from grants and foundations; or (4) borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, Certificates of obligation, lease/purchase agreements and certificates of participation. The City Council will determine the appropriate use of financing for capital expenditures on an as-needed basis and during the budget development process each year.

V. DEBT

When the use of debt financing is determined by the City Council to be appropriate, the City shall use the following guidelines for debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

A. Use of Debt Financing

Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, certificates of participation and lease/purchase agreements, shall only be used to purchase capital assets. Debt payments should be structured to provide that any capital assets that are funded by the debt have a longer life than the debt associated with those assets.

B. Amortization of Debt

The City shall structure new debt issue payment schedules to utilize the City's declining debt payment schedules to keep tax increases for debt to a minimum. Capital projects that, by their character or size, are outside the normal core service projects will require careful evaluation of financial feasibility.

C. Affordability Targets

The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to "afford" new debt as determined by the aforementioned standards. The City shall use cities with similar bond ratings for debt ratio benchmarks.

D. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

E. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

F. Continuing Disclosure

The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

G. Debt Refunding

City staff and the City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt.

VI. INVESTMENTS

As adopted by the City Council, it is the policy of the City of Freeport that the administration and investment of funds be handled as its highest public trust. The City's available cash shall be invested according to the City's Investment Policy that is adopted by the City Council on an annual basis in accordance with the requirements of Chapter 2256 of the Texas Government Code. The primary objectives, in priority order, of the City's investment activities shall be preservation and safety of principal, liquidity and yield. The earnings from investment will be used in a manner that best serves the public trust and interest of the City of Freeport.

The investment policy applies to all financial assets of the City of Freeport. These funds are accounted for in the City's comprehensive annual financial report and include the General, Special Revenue, Debt Service, Capital Projects, and Proprietary Funds. All cash of the various funds (excluding bond funds) are combined into the pooled cash fund for efficiency and maximum investment opportunity. Interest revenue derived from the pooled cash fund is allocated to the participating funds (annually) based on the relative cash balance of each fund. Bond funds are invested in separate investment pool accounts. Maintaining these funds in separate accounts simplifies the calculation necessary for the reporting of arbitrage earnings. All funds in the pooled cash fund are to be administered in accordance with this policy.

VII. INTERGOVERNMENTAL RELATIONS

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis and support appropriate favorable legislation at the state and federal levels.

A. Interlocal Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities and to develop joint programs to improve service to its citizens.

B. Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that erodes municipal authority, attempts to remove local control over city issues, services or programs, or mandates additional City programs or services and does not provide the funding for implementation.

VIII. GRANTS

The City shall seek, apply for, obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

A. Grant Guidelines

The City shall seek, apply for and obtain those grants that are consistent with priority needs and objectives identified by Council.

B. Direct and Indirect Costs

The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce direct and indirect costs if doing so will significantly increase the effectiveness of the grant.

C. Grant Review

The City shall review all grant submittals for their cash or in-kind match requirements, their potential impact on the operating budget and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. An annual report on the status of grant programs shall also be prepared.

D. Grant Program Termination

The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

IX. ECONOMIC DEVELOPMENT

The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

A. Commitment to Expansion and Diversification

The City shall encourage and participate in economic development efforts to expand Freeport's economy and tax base, to increase local employment and to invest when there is a defined specific long-term return. These efforts shall focus not only on new areas but also on established sections of Freeport where redevelopment can generate additional jobs and other economic benefits.

B. Tax Abatements

The City shall follow the Guidelines for Tax Abatement adopted by the City Council to encourage commercial and/or industrial growth and development throughout Freeport. The City shall balance the long-term benefits of tax abatements with the short-term loss of tax revenues prior to the granting of the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and the impact on Freeport's economy and other factors specified in the City's Guidelines for Tax Abatement as well as applicable state laws.

C. Increase Non-Residential Share of Tax Base

The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential property owners.

D. Coordinate Efforts with Other Jurisdictions

The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well being of the area.

E. Use of Other Incentives

The City shall use enterprise zones as allowed by law and shall seek new sources to encourage business expansion. The City shall also coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

X. FISCAL MONITORING

Reports shall be prepared and presented on a regular basis to analyze, evaluate and forecast the City's financial performance and economic condition for the current year and for multi-years.

A. **Financial Status and Performance Reports**

Quarterly reports shall be prepared comparing expenditures and revenues to current budget for fiscal year-to-date, and to prior year actual fiscal year-to-date. Balance sheets and budget highlight notes are also provided. Timely information including comparisons of expenditures to budgeted amounts shall be provided to all department heads and directors on a monthly basis.

B. **Five-Year Forecast of Revenues and Expenditures**

A five-year forecast of revenues and expenditures, including a discussion of major trends affecting the City's financial position, shall be prepared. The forecast shall examine critical issues facing the City, economic conditions and the outlook for the upcoming budget year.

XI. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

The City shall comply with prevailing local, state and federal regulations. The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government, the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City may participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.

XIII. OPERATING BUDGET

The City shall establish an operating budget that links revenues and expenditures to the goals of the City Council. The City shall strive to participate in the Government Finance Officers Association's Distinguished Budget Presentation Award program.

City of Freeport Pay Scale Matrix

Position	Department	Salary Min	Salary Max
Accounting Specialist	Administration	\$ 36,800	\$ 53,500
Assistant City Manager	Administration	\$ 117,600	\$ 171,100
City Manager	Administration	\$ 139,200	\$ 202,500
City Secretary	Administration	\$ 62,300	\$ 90,600
Finance Director	Administration	\$ 93,000	\$ 135,300
Financial Analyst	Administration	\$ 59,200	\$ 86,100
GIS Tech/Special Projects Coordinator	Administration	\$ 50,600	\$ 73,600
HR Specialist I	Administration	\$ 42,100	\$ 61,300
HR Specialist II	Administration	\$ 47,840	\$ 67,059
Human Resources Director	Administration	\$ 89,900	\$ 130,800
Receptionist	Administration	\$ 30,285	\$ 42,399
Information Technology Manager	Administration	\$ 58,000	\$ 84,390
Building Inspector	Building	\$ 44,300	\$ 64,500
Building Official/Director	Building	\$ 64,700	\$ 94,100
Permit Coordinator	Building	\$ 33,400	\$ 48,600
Code Officer	Code Enforcement	\$ 37,200	\$ 54,100
Code Officer Supervisor	Code Enforcement	\$ 48,500	\$ 70,600
Director of Economic Development	Economic Development	\$ 85,050	\$ 119,070
Fire Lieutenant	Fire	\$ 61,600	\$ 89,700
Fire Captain	Fire	\$ 73,800	\$ 107,400
Fire Chief	Fire	\$ 99,700	\$ 145,100
Fire Deputy Chief - EMS Director	Fire	\$ 74,800	\$ 108,900
Fire Marshal	Fire	\$ 74,800	\$ 108,900
Firefighter	Fire	\$ 48,600	\$ 70,700
Golf Course Coordinator	Golf Course	\$ 33,400	\$ 48,600
Golf Course Director	Golf Course	\$ 67,400	\$ 98,100
Groundkeeper/Range Attendant	Golf Course	\$ 30,800	\$ 44,800
Mechanic	Golf Course	\$ 37,877	\$ 53,028
Range Attendant P/T	Golf Course	\$ 9,322	\$ 13,050
Pro Shop Attendant	Golf Course	\$ 30,285	\$ 42,399
Museum Coordinator	Historical Museum	\$ 33,400	\$ 48,600
Museum Director	Historical Museum	\$ 65,000	\$ 94,600
Museum Attendant P/T	Historical Museum	\$ 9,880	\$ 13,832
Court Clerk	Customer Service	\$ 37,440	\$ 54,475
Customer Service Supervisor	Customer Service	\$ 47,500	\$ 69,100
Customer Service Clerk	Customer Service	\$ 30,284	\$ 43,900
Utility Billing Clerk	Customer Service	\$ 37,440	\$ 54,475
Administrative Assistant	Multiple Departments	\$ 36,500	\$ 53,100
Administrative Secretary	Multiple Departments	\$ 32,700	\$ 47,600
Clerk/ Rec Att	Multiple Departments	\$ 30,285	\$ 42,399
Crew Leader	Multiple Departments	\$ 37,900	\$ 55,100
Field Crew	Multiple Departments	\$ 30,285	\$ 42,399
Lead Supervisor	Multiple Departments	\$ 61,785	\$ 86,498

City of Freeport Pay Scale Matrix

Position	Department	Salary Min	Salary Max
Maintenance Technician (Field Crew)	Multiple Departments	\$ 30,285	\$ 42,399
Mechanic	Multiple Departments	\$ 37,500	\$ 54,600
Secretary	Multiple Departments	\$ 30,285	\$ 42,399
Maintenance Technician II	Multiple Departments	\$ 34,444	\$ 48,222
Parks Director	Parks	\$ 89,600	\$ 130,400
Parks Supervisor	Parks	\$ 47,200	\$ 68,700
Maintenance Technician II/Bldg Maint	Parks	\$ 49,921	\$ 69,889
Maintenance Technician/Bldg Maint	Parks	\$ 33,012	\$ 46,217
Animal Control Officer	Police	\$ 32,300	\$ 47,000
Dispatcher	Police	\$ 35,900	\$ 52,200
Jailer	Police	\$ 35,800	\$ 52,100
Police Captain	Police	\$ 86,100	\$ 125,300
Police Chief	Police	\$ 97,200	\$ 141,400
Police Detective	Police	\$ 56,800	\$ 82,700
Police Lieutenant	Police	\$ 74,700	\$ 108,700
Police Officer	Police	\$ 48,900	\$ 71,200
Police Sergeant	Police	\$ 64,200	\$ 93,400
Records/CID Clerk	Police	\$ 35,700	\$ 52,000
TCO Supervisor-Dispatch	Police	\$ 38,000	\$ 55,300
Rec Attendant P/T	Recreation	\$ 9,322	\$ 13,050
Rec Program Coordinator	Recreation	\$ 33,400	\$ 48,600
Recreation Center Supervisor	Recreation	\$ 46,900	\$ 68,200
Equipment Operator/Technician	Streets	\$ 36,400	\$ 50,960
Mechanic Helper	Streets	\$ 29,120	\$ 40,768
Public Works Director	Streets	\$ 90,000	\$ 131,000
Streets Superintendent	Streets	\$ 60,900	\$ 88,600
Streets Supervisor	Streets	\$ 48,000	\$ 69,800

ORDINANCE NO. 2022-2674

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FREEPORT, TEXAS, ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; MAKING APPROPRIATIONS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AUTHORIZING VARIOUS OTHER TRANSFERS; MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code of Texas, respectively; and,

WHEREAS, under Section 102.001(b) of the Local Government Code, because the City has a City Manager form of government, the City Manager is the budget officer of the City municipality and under Section 102.002 of said Code and Chapter 9 of said Charter, the City Manager is required to prepare a proposed annual budget for the municipality and, under Section 102.03(a) of said Code and Chapter 9 of said Charter, is required to file the same with the City Secretary before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year; and,

WHEREAS, on August 1, 2022, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2023 and the proposed budget was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005; and

WHEREAS, pursuant to notice as required by Section 102.006 of the Local Government Code, on September 6, 2022, a public hearing on such budget was held in the Council Chambers, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, such changes are described in Exhibit A

WHEREAS, under Chapter 9 of said Charter, the governing body of the municipality is required to adopt a budget not later than fifteen (15) days prior to the beginning of the fiscal year; and,

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:

Section 1. The facts and opinions in the preamble of this ordinance are true and correct.

Section 2. In accordance with the provisions of Local Government Code Section 102.007, the City Council hereby approves and adopts the budget described above, the same as shown in Exhibit A, all of which are attached and incorporated herein. The City Secretary is hereby directed to place on such budget and to sign an endorsement reading as follows: " The Original Annual Budget of the City of Freeport, Texas, for Fiscal Year 2022-2023" and to keep such budget on file in her office as a public record. In addition, in accordance with Section 102.009 (d), Texas Local Government Code, the City Secretary is hereby directed to file a true copy of the approved Budget in the offices of the county clerks of the counties in which the City is located.

Section 3. The FY2022-2023 Budget for operations shall be administered as follows:

a. The Council may transfer any unencumbered appropriation balance or portion thereof from one department, or fund to another, at any time.

b. The City Manager shall have authority, without Council approval, to transfer appropriation balances from one expenditure account to another within a department.

c. At any time in any fiscal year, the Council may, pursuant to Article XI, section 9.14 of the City Charter, make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall not be more than 5% of the total annual budget; however, the 5% may only be allocated annually under the condition the "undesignated" reserve/contingency funds in general revenue does not exceed eight million dollars. All reserve/contingency funds may only be used with the specific consent of the City Council for unforeseen contingencies by the City Manager.

Section 4. That the Beginning Fund Balance reflected in the budget for each fund for which a Budget is adopted shall be adjusted to be the amount of the Ending Fund Balance for Fiscal Year 2021-2022 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2021-2022 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2022-2023 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2022-2023 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2021-2022. Said increased appropriations shall be equal to the outstanding and valid encumbrances and shall be recorded in the appropriate accounts.

Section 6. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith, are hereby repealed.

Section 7. A copy of the final approved budget shall be filed with the City Secretary and posted on the website in accordance with Local Government Code Section 102.008.

Section 8. It is hereby found and determined that the meeting at which this ordinance was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

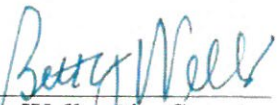
This ordinance shall be effective from and after its passage and the annual budget adopted hereby shall be in effect for the Fiscal Year of the City beginning October 1, 2022 and ending September 30, 2023.

PASSED AND ADOPTED this 12 day of September 2022.



Brooks Bass, Mayor

ATTEST:



Betty Wells, City Secretary

APPROVED AS TO FORM AND CONTENT:



City Attorney

EXHIBIT "A"
City of Freeport FY2022-2023 Adopted Budget

Fund	FY2022-2023 Proposed Budget	Adjustments	FY2022-2023 Adopted Budget
General Fund			
Administration	2,040,999	(248,321)	1,792,678
Information Technology	-	229,627	229,627
Municipal Court	233,301	(2,000)	231,301
Police/Animal Control	5,296,803	(41,181)	5,254,993
Fire/Emergency Management	1,443,746	(18,135)	1,425,611
EMS	969,551	-	969,551
Streets/Drainage	1,533,031	(32,248)	1,500,783
Service Center	201,988	(100)	201,888
Beach Maintenance	42,850	-	42,850
Garbage	720,000	-	720,000
Building	361,731	(53,069)	308,662
Code Enforcement	485,792	(5,800)	479,992
Library	41,535	-	41,535
Parks	1,295,229	(1,200)	1,294,029
Recreation	651,270	(78,430)	572,840
Sr. Citizen's Commission	7,500	-	7,500
Golf Course	1,236,899	(1,230)	1,235,669
Historical Museum	414,011	(39,485)	374,526
Emergency Management	-	-	-
General Fund Total	16,976,236	(291,572)	16,684,035
Water/Sewer Fund	6,321,244	(176,395)	6,144,849
Other Funds			
Capital Debt Service	801,790	-	801,790
Court Security	23,400	-	23,400
Court Technology	10,800	-	10,800

Hotel/Motel	30,250	-	30,250
TIRZ	-	-	-
State Narcotics	21,000	-	21,000
Facilities CIP	996,095	(7,000)	989,095
Vehicle & Equipment Fund	1,081,000	-	1,081,000
Streets & Drainage CIP	1,462,000	-	1,462,000
Information Technology Fund	-	-	-
2020 Cert of Obligation	2,620,643	(252,000)	2,368,643
2021 Cert of Bond Fund	1,500,000	-	1,500,000
Other Funds Total	8,546,978	(259,000)	8,294,978
Transfers	3,887,545	(7,000)	3,880,545

NOTE: Expenses for the Employee Benefit Fund is not included in the Citywide Total above to avoid duplication of the amounts shown as part of the General and Utility Fund budgets that are transfers to this fund for services.

ORDINANCE NUMBER 2022-2675

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2022 TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code, respectively; and,

WHEREAS, Section 6.22 (c), Texas Tax Code, authorizes the governing body of a taxing unit to require the county in which said unit is located to assess and collect the taxes such unit imposes in the manner in which the county assesses and collects its taxes; and,

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that the governing body of each taxing unit shall adopt a tax rate for the current tax year before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit; and

WHEREAS, county taxes in Brazoria County, Texas, are assessed and collected by the Brazoria County Tax Assessor-Collector; and,

WHEREAS, Section 6.23 (a)(3) of the Texas Tax Code, provides that the county assessor and collector of taxes shall, if so required by a taxing unit, assess and collect the taxes of said unit; and,

WHEREAS, heretofore the City Council, being the governing body thereof, adopted a resolution requesting and requiring the Assessor and Collector of Taxes for Brazoria County to assess and collect the ad valorem taxes levied by the City; and,

WHEREAS, under the provisions of Section 26.05 (b) of the Tax Code, the tax rate must be set by ordinance, resolution or order which, if the rate exceeds the no-new-revenue maintenance and operations tax rate, must be adopted by a motion with a record vote of the governing body of the City, such motion must be made in the form prescribed in Section 26.05 (b), at least sixty (60) percent of the members of the governing body are required to vote in favor of the motion to adopt such ordinance, resolution or order and, if the ordinance, resolution or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in the preceding year, additional requirements regarding the contents of such ordinance, resolution or order and the giving of notice of the home page of any Internet website operated by the City must be met; and,

WHEREAS, Section 26.05 (d) of the Tax Code, the City is only required to conduct a public hearing and satisfy the notice and voting requirements of Section 26.06 and Section 26.065 of the Tax Code where the proposed tax rate will exceed the lower of the voter approval tax rate or the no-new-revenue tax rate calculated as provided in said code.

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

WHEREAS, the proposed tax rate for the current tax year of the City of Freeport, Texas, consists of two such components, a tax rate of **\$0.077003** for debt service and a tax rate of **\$0.522997** to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenue generated by the collection of ad valorem for the use and support of the municipal government of the City of Freeport has been proposed by the Freeport City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2022 Tax Rate for the City of Freeport, Texas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:

Section 1. Findings of Fact

The City Council hereby makes the following findings:

- (1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a Certified Estimate of Taxable Value of the City for the 2022 tax year on the 21 day of July, 2022.
- (2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being \$0.574678, \$0.616028, and \$0.653575, respectively, per \$100.00 valuation.
- (3) On the 15th day of August, City Council made a motion which was seconded setting a maximum tax rate of \$0.61 per \$100.00 valuation for the 2022 tax year.
- (4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City

and its property, and to meet the revenue requirements of the budget for the City's 2021-2022 fiscal year.

- (5) On the 31st day of August, 2022 a Notice of 2022 Tax Year Proposed Property Tax Rate for the City of Freeport was published in The Facts.

Section 2. Appraisal Roll Accepted and Adopted

The City Council of the City hereby accepts and adopts the Certified Appraisal Roll for the City furnished to the Assessor and Collector of the City by the Brazoria County Appraisal District and which is incorporated herein by reference.

Section 3. Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City for the interest and sinking fund shall be \$0.077003 the tax year 2021.

Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be \$0.522997 for the tax year 2022.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.02% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY 26.30.

Section 5. Internet Website

The City Secretary shall cause the following to be included on the homepage of the City website:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.02% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY 26.30.

Section 6. Tax Levy: Assessment and Collection

Ad valorem taxes for the tax year 2022 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of \$0.60 on each \$100.00 valuation of taxable property situated in the City.

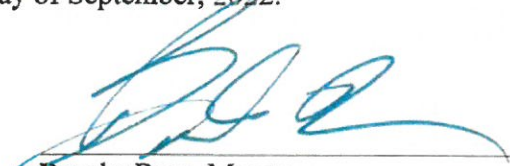
Section 7. Severance Clause

Any section or provision of this ordinance found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remainder of this ordinance which shall remain in full force and effect.

Section 8. Effective Date

This ordinance shall be effective from and after its passage and adoption.

PASSED AND ADOPTED this 12 day of September, 2022.



Brooks Bass, Mayor
City of Freeport, Texas

ATTEST:



Betty Wells, City Secretary
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:



David Olson, City Attorney
City of Freeport, Texas

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
CITY OF FREEPORT

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$630,677,329
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.496691/\$100
3. M&O taxes refunded for years preceding tax year 2021. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$15,364
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$28,974
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$3,118,907
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$633,733,883
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.532997/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$3,377,783
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$258,876
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.597073/\$100
11. This year's proposed total tax rate.	\$0.610000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.012927
13. Percentage change in total tax rate. Divide Line 12 by line 10.	2.17%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.497675/\$100
15. This year's proposed M&O tax rate.	\$0.532997/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.035322
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	7.10%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.496691/\$100
20. This year's proposed M&O tax rate.	\$0.532997/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$36.31