

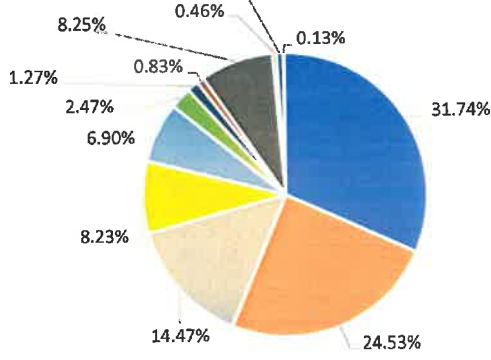
City Wide Summary

	FY2019-2020		FY2020-21		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	FY2020-21	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

**Total Revenue by Type
FY2022-2023**

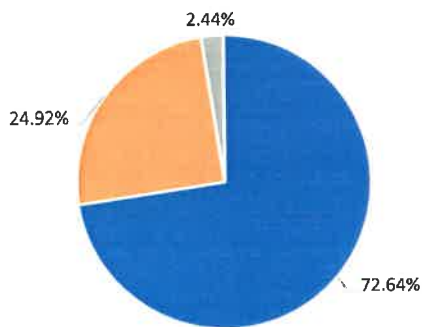


- Industrial Districts
- Water & Sewer Services
- Property Tax
- Sales Tax
- Charges for Service
- Franchise & Other Taxes
- Miscellaneous Income
- Fines & Forfeits
- Intergovernmental

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
	\$	27,344,159

**Total Revenue by Fund
FY2022-2023**

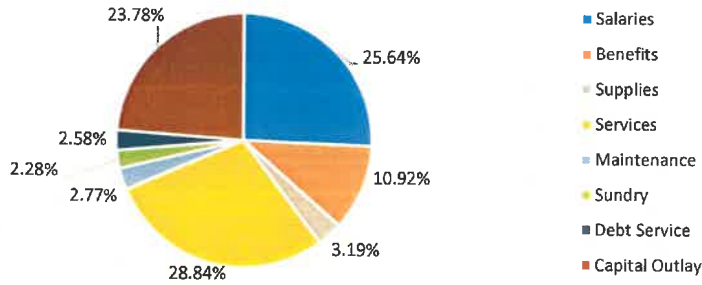


- General Fund
- Water/Sewer
- Other

Revenue

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

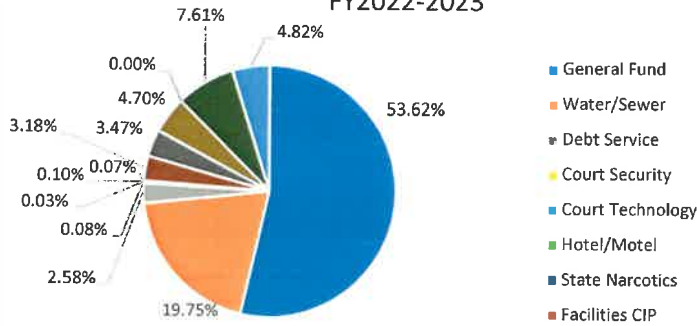
Expenditures by Type
FY2022-2023



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	FY2020-21	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023
	Actual	Actual	Adopted Budget	Current Budget	Estimate	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%



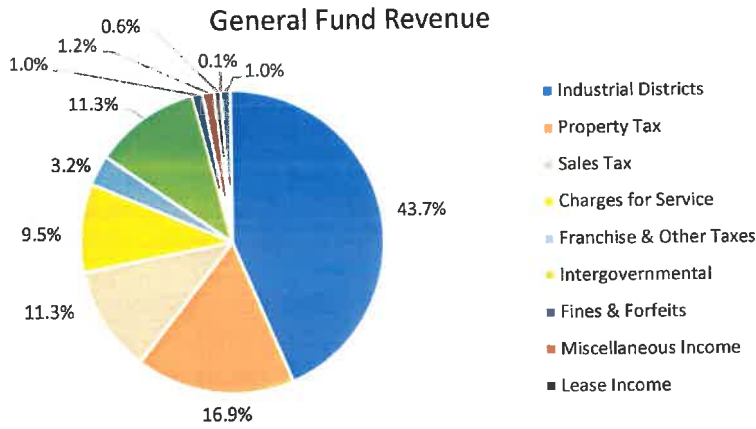
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General Fund Summary (by Department)

	FY2019-2020 Actual	FY2020-21 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	\$ 14,464,455	\$ 16,126,895	\$ 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	

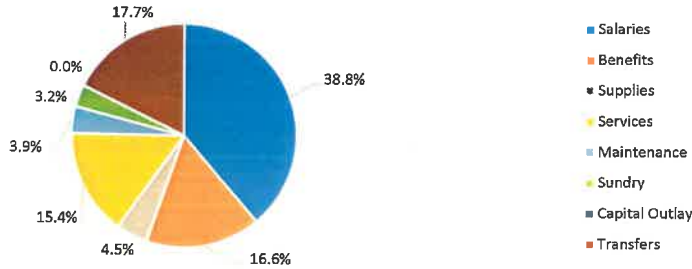
General Fund Summary

	FY2019-2020		FY2021-2022		FY2021-2022		FY2022-2023 Proposed Budget	Increase/ (Decrease)
	Actual	FY2020-21 Actual	Adopted Budget	FY2021-2022 Current Budget	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	\$ 18,474,690	\$ 18,660,709	\$ 18,562,505	\$ 19,440,379	\$ 19,853,209	\$ 3,292,536	
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	\$ 2,347,794	\$ 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		



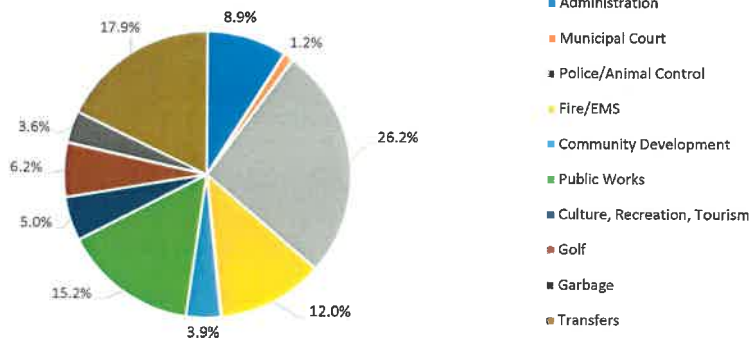
Revenue	
Industrial Districts	\$ 8,679,299
Property Tax	3,355,000
Sales Tax	2,250,000
Charges for Service	1,886,600
Franchise & Other Taxes	644,000
Intergovernmental	2,252,765
Fines & Forfeits	208,500
Miscellaneous Income	245,420
Lease Income	125,000
Investment Earnings	20,000
License and Permits	196,625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

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		Percent		Levy	Tax Collection	Collection Rate*
		Change in Values	Total Tax Rate	Change in 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%		3,784,064	3,589,465	94.9%
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 94.4%

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	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022	FY2022-2023	% 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	FY2020-21 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	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	FY2020-21 Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget		
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	\$ 1,182,500	\$ 1,638,100	\$ 1,900,103	\$ 2,090,403	\$ 2,252,765	\$ 614,665	

Revenue

General Fund(Fund 10)

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	FY2020-21 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	



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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.



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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.

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-21 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

Administration

General Fund

Position	FY2019-2020 Actual	FY2020-21 Actual	FY2021-2022			FY2022-2023		Increase/ (Decrease)
			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		FY2020-21		FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Actual	Actual	Adopted Budget	Current Budget	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 FICA & 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 Actual	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
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.

Category	FY2019-2020 Actual	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
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 Actual	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
Court							
Information Tech Manager	0	0	0	0	0	1	1.00
Court Total	0	0	0	0	0	1	1

Information Technology (Department 415)

General Fund (Fund 10)

Category	FY2019-2020		FY2020-21		FY2021-2022			FY2022-2023	
	Actual	Actual	Actual	Actual	Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	Proposed Budget	Increase/ (Decrease)
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
Services									
407 Collection Agency Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
413 City Judge	-	-	-	-	-	-	-	-	-
414 Bank Charges	-	-	-	-	-	-	-	-	-
415 Telephone	-	-	-	-	-	-	-	-	-
426 Physicals/Screening	-	-	-	-	-	-	-	-	-
499 Other Services	-	-	-	-	-	-	-	-	-
Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance									
543 Electronics/Computer Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,875	\$ 124,875
Maintenance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,875	\$ 124,875
Sundry									
601 Faithful Performance Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
602 Seminars/Dues/Travel	-	-	-	-	-	-	-	1,200	1,200
695 College Reimbursement	-	-	-	-	-	-	-	-	-
699 Other - Sundry	-	-	-	-	-	-	-	1,000	1,000
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200
Capital Outlay									
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%.

Category	FY2019-2020	FY2020-21	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	FY2020-21	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		FY2020-21		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.

Category	FY2019-2020	FY2020-21	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	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	FY2020-21	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 Actual	FY2020-21 Actual	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
			Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	
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		FY2021-2022		FY2022-2023		Increase/ (Decrease)	
	Actual	Actual	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.

Category	FY2019-2020	FY2020-21	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

Fire/EMS/Emergency Management

General Fund

Employee Count

Position	FY2019-2020	FY2020-21	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	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
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		FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	FY2020-21 Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
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		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-21 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	FY2020-21 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.

Demoted 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.

Category	FY2019-2020		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	

Employee Count

Position	FY2019-2020 Actual	FY2020-21 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		FY2021-2022		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget			
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		FY2020-21		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.

Category	FY2019-2020 Actual	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022		FY2022-2023 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2021-2022 Estimate		
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	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022		FY2022-2023 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2021-2022 Estimate		
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		FY2020-21		FY2021-2022	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	FY2020-21	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)
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		FY2020-21		FY2021-2022		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	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 FICA & 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		FY2020-21		FY2021-2022		FY2021-2022		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	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		FY2020-21		FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ -	\$ 12,333	\$ 8,000	\$ 13,000	\$ 8,000	\$ 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	FY2020-21 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 F I C A & 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		FY2020-21		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		FY2020-21		FY2021-2022		FY2021-2022		FY2022-2023	
	FY2019-2020 Actual	FY2020-21 Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	Increase/ (Decrease)			
Supplies										
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311 Postage/Shipping	-	-	-	-	-	-	-	-	-	-
399 Other Supplies	1,182	1,410	2,000	2,000	1,500	1,500	(500)			
Supplies Total	\$ 1,182	\$ 1,410	\$ 2,000	\$ 2,000	\$ 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	(2,000)			
Services Total	\$ 6,168	\$ 3,573	\$ 8,250	\$ 8,250	\$ 6,000	\$ 6,000	\$ (2,250)			
Grand Total	\$ 7,350	\$ 4,982	\$ 10,250	\$ 10,250	\$ 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.

Category	FY2019-2020		FY2021-2022		FY2021-2022		FY2022-2023	
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	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	FY2020-21	FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	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		FY2020-21		FY2021-2022	FY2021-2022	FY2021-2022	FY2022-2023	Increase/ (Decrease)
	Actual	Actual	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
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%.

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	FY2019-2020 Actual	FY2020-21 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	FY2020-21 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		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		FY2020-21		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Actual	Adopted Budget	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	\$ 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		FY2020-21		FY2021-2022	FY2021-2022	FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget	
Services									
499 Garbage Collection	\$ 980,664	\$ 968,318	\$ 931,000	\$ 931,000	\$ 931,000	\$ 931,000	\$ 828,200	\$ 720,000	\$ (211,000)
Services Total	\$ 980,664	\$ 968,318	\$ 931,000	\$ 931,000	\$ 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.

Water & Sewer Summary

Utility Fund (Fund 56)

Category	FY2019-2020		FY2021-2022			FY2022-2023		Increase/ (Decrease)
	Actual	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)		

Employee Count

Position	FY2019-2020		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	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022		FY2022-2023		Increase/ (Decrease)
				Current Budget	FY2021-2022 Estimate	Proposed Budget		
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		FY2020-21		FY2021-2022	FY2021-2022	FY2022-2023		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2021-2022 Estimate	Proposed Budget			
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 FICA & 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
2021 Prepayment			265,000	560,000
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		FY2020-21		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	\$ 17,000		
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	FY2020-21	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		FY2020-21		FY2021-2022		FY2022-2023		Increase/ (Decrease)
	Actual	Actual	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 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	FY2020-21 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	FY2020-21 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	FY2020-21 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	\$ 2,536,707						
Concrete Streets Phase II	1,181,666						
Asphalt Steets 2022/2023	446,041						
Entry Road for Park	150,000						
Streets & Drainage Project	759,000						
Grand Total	\$ 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	FY2020-21 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 Actual	FY2020-21 Actual	FY2021-2022 Adopted Budget	FY2021-2022 Current Budget	FY2021-2022 Estimate	FY2022-2023 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	FY2020-21 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 Actual	FY2020-21 Actual	FY2021-2022			FY2022-2023		Increase/ (Decrease)
			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 Actual	FY2020-21 Actual	FY2021-2022			FY2022-2023		Increase/ (Decrease)
			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 Actual	FY2020-21 Actual	FY2021-2022		FY2021-2022 Estimate	FY2022-2023 Proposed Budget	Increase/ (Decrease)
			Adopted Budget	FY2021-2022 Current Budget			
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	\$ (600)
Maintenance Total	\$ 9,466	\$ 7,956	\$ 8,600	\$ 8,600	\$ 8,000	\$ 8,000	\$ (600)
Sundry							
430-684 Technology Fund Expense	\$ 1,689	\$ -	\$ 2,800	\$ 2,800	\$ 684	\$ 2,800	\$ -
Sundry Total	\$ 1,689	\$ -	\$ 2,800	\$ 2,800	\$ 684	\$ 2,800	\$ -
Expenditures Total	\$ 11,154	\$ 7,956	\$ 11,400	\$ 11,400	\$ 8,684	\$ 10,800	\$ (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	FY2020-21 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		FY2021-2022		FY2021-2022		FY2021-2022		FY2022-2023	
	Actual	FY2020-21 Actual	Adopted Budget	Current Budget	Estimate	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	\$ -	\$ (25,000)			
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	-	-	-	426,095	-	-	-
Driveway	-	-	-	10,000	-	-	-
Equipping New Reserve FF	-	-	12,000	-	-	-	-
SORT Unit Replacement	-	-	400,000	-	-	-	-
Knox Box and Mounts	-	-	15,000	-	-	-	-
Furnishings/Appliance Station 2	-	-	30,000	-	-	-	-
Cart Path Repair	-	-	-	10,000	-	-	-
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