

PROPOSED BUDGET

Fiscal Year

2023-2024

August 29th , 2023



DRAFT



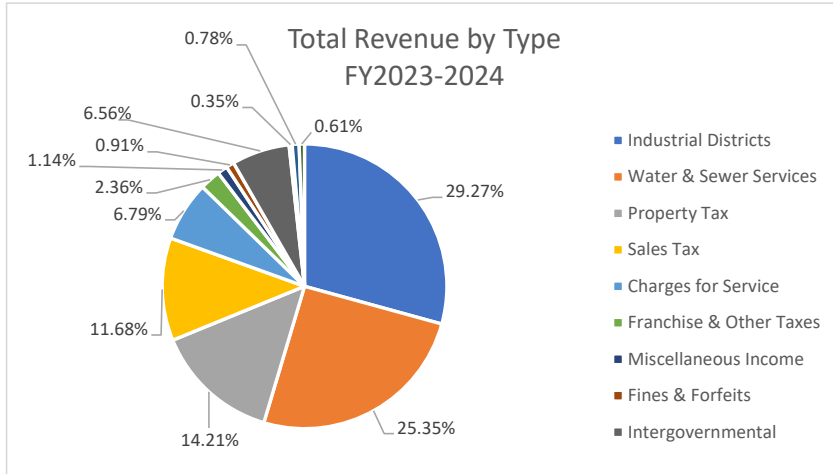
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City Wide Summary

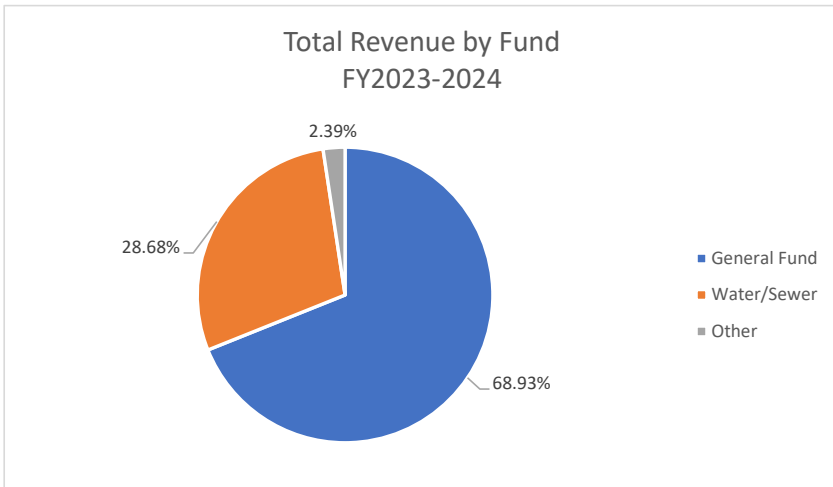
	FY2020-2021		FY2022-2023			FY2023-2024
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget
Revenue						
Industrial Districts	\$ 8,090,088	\$ 8,171,633	\$ 8,679,299	\$ 8,679,299	\$ 8,723,000	\$ 8,896,690
Water & Sewer Services	5,589,415	6,222,230	6,706,200	6,706,200	6,734,000	7,704,000
Property Tax	3,257,897	3,799,847	3,957,750	3,957,750	3,782,750	4,317,750
Sales Tax	3,581,875	3,542,693	3,500,000	3,500,000	3,700,000	3,550,000
Charges for Service	2,225,465	2,157,122	1,886,600	1,886,600	2,085,155	2,063,350
Franchise & Other Taxes	669,726	673,477	676,000	676,000	710,600	717,000
Miscellaneous Income	904,151	696,873	347,420	347,420	544,570	347,500
Fines & Forfeits	201,548	270,928	226,100	226,100	254,300	275,300
Intergovernmental	1,263,130	2,839,531	2,256,765	13,593,753	20,112,454	1,995,365
Lease Income	248,487	152,787	127,000	127,000	123,500	106,300
License and Permits	183,562	276,188	196,625	196,625	512,860	238,025
Interest Income	77,031	203,834	52,650	63,650	428,050	184,400
Bond Proceeds	5,083,680	-	-	-	-	-
Revenue Total	\$ 31,376,054	\$ 29,007,142	\$ 28,612,409	\$ 39,960,397	\$ 47,711,239	\$ 30,395,680
Expenditures						
Salaries	\$ 7,744,431	\$ 7,377,505	\$ 8,157,993	\$ 8,157,993	\$ 7,922,940	\$ 8,827,226
Benefits	2,962,439	3,247,130	3,464,127	3,464,127	3,481,493	3,626,351
Supplies	789,901	822,464	1,005,435	1,019,535	918,509	996,125
Services	8,429,976	9,242,025	10,489,825	11,345,281	10,282,478	11,938,619
Maintenance	906,939	1,020,269	861,685	885,263	1,097,927	999,200
Sundry	735,698	769,123	725,570	721,112	690,076	915,930
Debt Service	713,553	589,044	851,790	851,790	851,790	851,519
Capital Outlay	2,242,456	6,305,476	7,800,738	28,135,576	25,762,830	6,971,428
Expenditures Total	\$ 24,525,393	\$ 29,373,036	\$ 33,357,162	\$ 54,580,676	\$ 51,008,043	\$ 35,126,398
Transfer						
Transfer	\$ 1,410,846	\$ 4,502,980	\$ 3,729,095	\$ 4,872,900	\$ 4,417,900	\$ 2,391,250
2021 Capital Fund	-	-	-	-	-	-
Transfer for Debt Service	31,877	-	301,450	301,450	301,450	304,250
General Fund Loan	(173,520)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Transfer Total	\$ 1,269,203	\$ 4,352,980	\$ 3,880,545	\$ 5,024,350	\$ 4,569,350	\$ 2,545,500

City Wide Summary by Fund

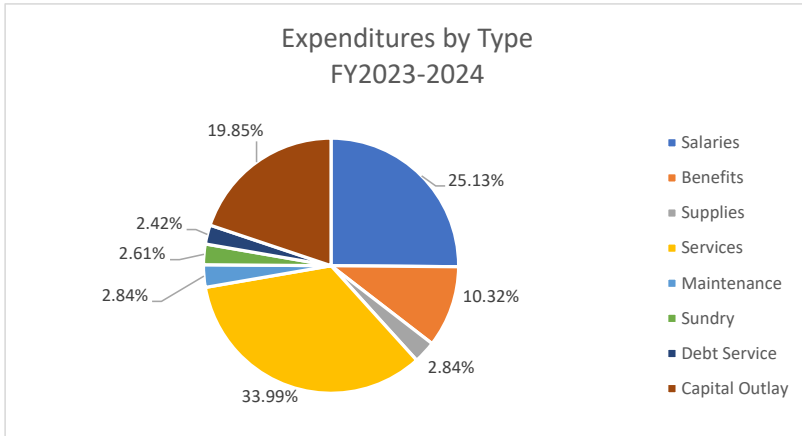
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget
Revenue						
General Fund	\$ 18,474,680	\$ 19,756,901	\$ 19,863,209	\$ 19,863,209	\$ 20,355,239	\$ 18,817,565
Water/Sewer	10,990,376	7,168,862	6,813,200	18,150,188	18,196,338	7,829,000
Debt Service	514,644	657,898	528,150	528,150	528,150	528,150
TIRZ	31,517	50,995	75,000	75,000	75,000	75,000
Capital Projects Fund	19	19	-	-	-	-
Court Security	7,260	7,260	7,600	7,600	7,600	7,600
Court Technology	7,186	8,036	10,000	10,000	9,000	10,000
Hotel/Motel	33,194	9,314	32,000	32,000	32,000	32,000
Marina	-	-	-	-	-	-
State Narcotics	11,563	22,043	-	-	31,500	-
Streets & Drainage CIP	7,203	18,039	-	-	5,150	-
Facilities CIP	590	9,851	-	-	-	-
Vehicle & Equipment Fund	52,612	5,181	-	-	-	-
Information Technology Fund	1,077	1,949	-	-	-	-
2020 Cert of Obligation	38,829	48,792	15,000	35,000	25,000	-
2021 CO Bond Fund	54	37,750	9,000	-	12,000	-
City-EDC Project	-	-	-	-	7,262	19,365
Projects Fund	-	-	-	-	7,100,000	1,800,000
EDC Fund	1,205,251	1,204,251	1,259,250	1,259,250	1,327,000	1,277,000
EDC Projects Fund	-	-	-	-	-	-
EDC Marketing Fund	-	-	-	-	-	-
Revenue Total	\$ 31,376,054	\$ 29,007,142	\$ 28,612,409	\$ 39,960,397	\$ 47,711,239	\$ 30,395,680
Expenditures						
General Fund	\$ 16,126,896	\$ 16,214,954	\$ 16,684,035	\$ 16,778,306	\$ 17,021,266	\$ 17,779,355
Water/Sewer	5,767,733	7,083,090	6,144,849	18,310,542	18,050,067	7,049,163
Debt Service	634,106	519,284	801,790	801,790	801,790	811,519
TIRZ	-	18,946	-	18,946	-	-
Capital Projects Fund	30,567	30,567	-	-	-	-
Court Security	-	-	23,400	23,400	-	51,960
Court Technology	7,956	10,710	10,800	10,800	10,800	10,800
Hotel/Motel	5,000	17,500	30,250	30,250	30,250	30,250
Marina	-	-	-	-	-	-
State Narcotics	24,883	11,081	21,000	21,000	21,000	21,000
Facilities CIP	185,362	505,767	989,095	2,140,142	2,140,142	498,150
Vehicle & Equipment Fund	147,305	1,181,196	1,081,000	1,912,496	1,332,496	618,100
Streets & Drainage CIP	48,320	(22)	1,462,000	1,511,000	1,511,000	1,070,178
Information Technology Fund	220,101	43,450	-	98,916	98,916	-
2020 Cert of Obligation	790,397	2,554,767	2,368,643	4,748,628	4,748,628	-
2021 CO Bond Fund	30,024	573,619	1,500,000	5,934,160	4,446,160	-
City-EDC Project	-	-	-	-	-	85,000
Projects Fund	-	-	-	-	-	4,240,000
EDC Fund	506,741	608,127	2,240,300	1,096,495	692,697	1,366,239
EDC Projects Fund	-	-	-	1,058,814	89,130	1,369,684
EDC Marketing Fund	-	-	-	84,991	13,701	125,000
Expenditures Total	\$ 24,525,393	\$ 29,373,036	\$ 33,357,162	\$ 54,580,676	\$ 51,008,043	\$ 35,126,398



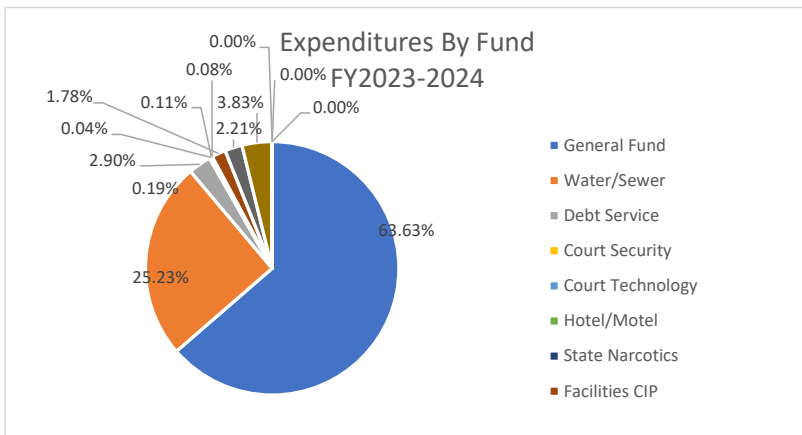
Revenue	
Industrial Districts	\$ 8,896,690
Water & Sewer Services	7,704,000
Property Tax	4,317,750
Sales Tax	3,550,000
Charges for Service	2,063,350
Franchise & Other Taxes	717,000
Miscellaneous Income	347,500
Fines & Forfeits	275,300
Intergovernmental	1,995,365
Lease Income	106,300
License and Permits	238,025
Interest Income	184,400
	<u><u>\$ 30,395,680</u></u>



Revenue	
General Fund	\$ 18,817,565
Water/Sewer	7,829,000
Other	652,750
	<u><u>\$ 27,299,315</u></u>



Expenditures	
Salaries	\$ 8,827,226
Benefits	3,626,351
Supplies	996,125
Services	11,938,619
Maintenance	999,200
Sundry	915,930
Debt Service	851,519
Capital Outlay	6,971,428
	<u>\$ 35,126,398</u>



Expenditures	
General Fund	\$ 17,779,355
Water/Sewer	7,049,163
Debt Service	811,519
Court Security	51,960
Court Technology	10,800
Hotel/Motel	30,250
State Narcotics	21,000
Facilities CIP	498,150
Vehicle & Equipment Fund	618,100
Streets & Drainage CIP	1,070,178
Information Technology Fund	-
2020 Cert of Obligation	-
2021 CO Bond Fund	-
	<u>\$ 27,940,475</u>

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. ☐

	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget
General Fund						
Beginning Fund Balance	\$ 5,615,397	\$ 6,725,855	\$ 5,564,696	\$ 5,914,821	\$ 5,914,821	\$ 6,124,699
Revenue Less Expenditures	2,347,784	3,541,946	3,179,173	3,084,902	3,333,973	1,038,210
Transfers	(1,237,326)	(4,352,980)	(3,579,095)	(3,579,095)	(3,124,095)	(1,716,250)
Ending Fund Balance	\$ 6,725,855	\$ 5,914,821	\$ 5,164,774	\$ 5,420,629	\$ 6,124,699	\$ 5,446,659
Fund Balance as % of Exp.	41.7%	36.5%	31.0%	32.3%	36.0%	30.6%
% Change in Fund Balance		-12.1%	-12.7%	-11.5%	3.5%	0.5%

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	\$ (17,603)	\$ 50,936	\$ 174,759	\$ 99,707	\$ 99,707	\$ (205,471)
Revenue Less Expenditures	5,222,643	85,772	668,351	(160,354)	146,271	779,837
Transfers	(5,154,104)	(37,000)	(451,450)	(451,450)	(451,450)	(454,250)
Ending Fund Balance*	\$ 50,936	\$ 99,707	\$ 391,660	\$ (512,096)	\$ (205,471)	\$ 120,115
Fund Balance as % of Exp.	0.9%	1.4%	2.1%	-2.8%	-1.1%	1.7%
% Change in Fund Balance		95.8%	292.8%	149.2%	-306.1%	-123.5%

*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	\$ 44,064	\$ (43,520)	\$ 806	\$ 95,094	\$ 95,094	\$ 122,905
Revenue Less Expenditures	(119,462)	138,615	(273,640)	(273,640)	(273,640)	(283,369)
Ending Fund Balance	\$ (75,397)	\$ 95,094	\$ (272,834)	\$ (178,545)	\$ (178,545)	\$ (160,464)
% Change in Fund Balance		-226.1%	-386.9%	0.0%	-287.8%	-10.1%



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General Fund Summary

The General Fund is used to account for all revenues and expenditures applicable to the general operations of the City government except for those required to be accounted for in another fund. General Fund revenues are derived primarily from sales tax, property taxes, industrial agreements, fees, and fines.

**CITY OF FREEPORT, TEXAS
2023-2024 BUDGET**

FY 24 General Fund Long-Term Financial Plan

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Estimate 2022-2023
Beginning Fund Balance	\$ 9,078,707	\$ 5,615,397	\$ 6,725,855	\$ 5,914,821
Revenues:				
Industrial Districts	\$ 7,640,258	\$ 8,090,088	\$ 8,171,633	\$ 8,723,000
Property Tax	2,581,162	2,716,469	3,092,192	3,180,000
Sales Tax	1,988,720	2,387,917	2,361,795	2,450,000
Charges for Services	1,887,703	2,225,465	2,157,122	2,085,155
Franchise & Other Taxes	630,750	636,793	664,892	678,600
Intergovernmental	536,961	1,132,500	2,064,386	1,664,204
Fines & Forfeits	115,437	176,376	234,733	207,700
Miscellaneous Income	266,506	667,032	521,794	432,220
Lease Income	252,566	242,901	151,087	121,500
Investment Earnings	85,459	15,577	61,079	300,000
License & Permits	108,975	183,562	276,188	512,860
Transfers In	50,000	173,520	150,000	150,000
Total Revenue	\$ 16,144,497	\$ 18,648,200	\$ 19,906,901	\$ 20,505,239
Operating Expenditures:				
Salaries	\$ 7,020,680	\$ 7,522,982	\$ 7,257,261	\$ 7,641,814
Benefits	2,760,990	2,849,563	3,145,455	3,356,309
Supplies	601,952	734,105	743,604	846,990
Services	2,697,836	2,887,424	3,246,202	3,437,100
Maintenance	705,353	857,003	923,962	1,004,927
Sundry	444,233	719,949	565,591	615,626
Total Operating Expenditures	14,231,045	15,571,026	15,882,074	16,902,766
Non-Operating Expenditures:				
Transfers	5,143,351	1,410,846	4,502,980	3,274,095
Debt Service	83,668	-	-	-
Capital Outlay	149,743	555,870	332,881	118,500
Total Non-Operating Expenditures	5,376,762	1,966,716	4,835,860	3,392,595
Total Expenditures	\$ 19,607,806	\$ 17,537,742	\$ 20,717,934	\$ 20,295,361
Ending Fund Balance	\$ 5,615,397	\$ 6,725,855	\$ 5,914,821	\$ 6,124,699
Calculation of available funds:				
Ending Fund Balance	\$ 5,615,397	\$ 6,725,855	\$ 5,914,821	\$ 6,124,699
Less 20% required minimum balance	3,557,761	3,892,756	3,970,518	4,225,692
Excess funds available for capital projects	\$ 2,057,636	\$ 2,833,099	\$ 1,944,303	\$ 1,899,008
Tax rate variable:				
General Fund	0.517972	0.517532	0.496691	0.522997
Debt Service Fund	0.110033	0.098327	0.103309	0.077003
Total	0.628005	0.615859	0.600000	0.600000
Staffing variable:				
Full-time equivalent positions	174	164	165	156.50
Average cost per FTE	\$ 56,216	\$ 63,247	\$ 63,047	\$ 70,276

**CITY OF FREEPORT, TEXAS
2023-2024 BUDGET**

FY 24 General Fund Long-Term Financial Plan

	2023-2024	2024-2025	2025-2026	2026-2027
\$	6,124,699	\$ 5,446,659	\$ 5,697,726	\$ 5,972,336
\$	8,896,690	\$ 9,163,591	\$ 9,438,498	\$ 9,721,653
	3,715,000	3,826,450	3,941,244	4,059,481
	2,300,000	2,369,000	2,440,070	2,513,272
	2,063,350	2,125,251	2,189,008	2,254,678
	685,000	705,550	726,717	748,518
	172,000	172,000	172,000	172,000
	257,700	265,431	273,394	281,596
	235,500	242,565	249,842	257,337
	104,300	104,300	104,300	104,300
	150,000	154,500	159,135	163,909
	238,025	245,166	252,521	260,096
	150,000	150,000	150,000	150,000
\$	18,967,565	\$ 19,523,803	\$ 20,096,728	\$ 20,686,841
\$	8,445,786	\$ 8,699,159	\$ 8,960,134	\$ 9,228,938
	3,506,059	3,611,241	3,719,578	3,831,166
	904,675	931,815	959,770	988,563
	3,244,465	3,341,799	3,442,053	3,545,315
	891,200	917,936	945,474	973,838
	787,170	810,785	835,109	860,162
	17,779,355	18,312,736	18,862,118	19,427,981
	1,866,250	960,000	960,000	960,000
	-	-	-	-
	-	-	-	-
	1,866,250	960,000	960,000	960,000
\$	19,645,605	\$ 19,272,736	\$ 19,822,118	\$ 20,387,981
\$	5,446,659	\$ 5,697,726	\$ 5,972,336	\$ 6,271,196
\$	5,446,659	\$ 5,697,726	\$ 5,972,336	\$ 6,271,196
	4,444,839	4,578,184	4,715,529	4,856,995
\$	1,001,820	\$ 1,119,542	\$ 1,256,807	\$ 1,414,200
	0.522997	0.522997	0.522997	0.522997
	0.077003	0.077003	0.077003	0.077003
	0.600000	0.600000	0.600000	0.600000
	157	157	157	157
\$	76,126	\$ 78,410	\$ 80,763	\$ 83,185

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FY 2023, the budget for FY 2023 and three projected years. The projections made for fiscal years 2025-2027 make the following assumptions.

Assumes industrial agreement revenue will increase by 3% per year.

Assumes ad valorem property values will increase by 3% respectfully. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 3% per year.

Assumes all other revenue to increase by 3%

Assumes personnel expenditures will increase 3% per year for cost of living increase with no staffing level increases.

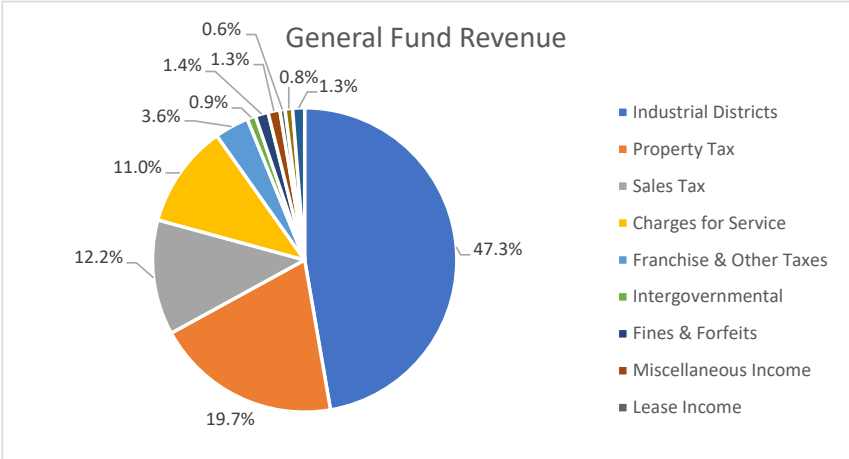
Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

General Fund Summary (by Department)

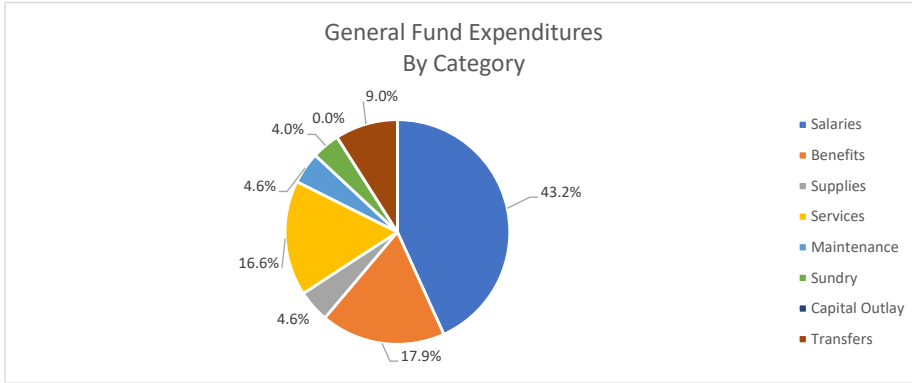
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Revenue							
Revenue	\$ 18,474,680	\$ 19,756,901	\$ 19,863,209	\$ 19,863,209	\$ 20,355,239	\$ 18,817,565	\$ (1,045,644)
Revenue Total	\$ 18,474,680	\$ 19,756,901	\$ 19,863,209	\$ 19,863,209	\$ 20,355,239	\$ 18,817,565	\$ (1,045,644)
Expenditures							
Administration	\$ 1,715,009	\$ 2,113,246	\$ 1,792,678	\$ 1,804,678	\$ 2,022,900	\$ 1,837,277	\$ 44,600
Information Technology	-	-	229,627	229,627	231,655	443,279	213,652
Municipal Court	196,384	239,515	231,301	231,301	268,053	228,473	(2,828)
Police/Animal Control	4,528,655	4,855,088	5,254,993	5,280,798	5,254,968	5,577,060	322,067
Fire	1,441,915	1,200,390	1,425,611	1,449,668	1,474,827	1,613,203	187,592
EMS	819,416	1,020,517	969,551	981,136	881,185	1,084,196	114,645
Streets/Drainage	1,330,808	1,403,967	1,500,783	1,500,783	1,575,340	1,562,129	61,345
Service Center	214,790	231,715	201,888	201,888	274,296	203,433	1,546
Beach Maintenance	55,849	57,529	42,850	42,850	42,850	42,850	-
Garbage	968,318	887,107	720,000	720,000	750,000	750,000	30,000
Building	311,517	306,662	308,662	308,662	295,460	334,742	26,080
Code Enforcement	393,536	393,520	479,992	479,992	529,950	494,627	14,636
Library	184,796	33,549	41,535	41,535	31,886	37,700	(3,835)
Parks	1,332,358	1,284,982	1,294,029	1,301,413	1,221,887	1,340,247	46,218
Recreation	496,866	492,678	572,840	572,840	472,428	542,986	(29,854)
Sr. Citizen's Commission	4,982	7,731	7,500	7,500	7,500	17,500	10,000
Golf Course	1,489,681	1,190,704	1,235,669	1,249,109	1,333,400	1,288,322	52,653
Historical Museum	333,402	345,069	374,526	374,526	352,681	241,980	(132,547)
Mainstreet	-	-	-	-	-	139,352	139,352
Emergency Management	308,615	150,986	-	-	-	-	-
Expenditures Total	\$ 16,126,896	\$ 16,214,954.46	\$ 16,684,035	\$ 16,778,306	\$ 17,021,266	\$ 17,779,355	\$ 1,095,320
Beginning Fund Balance	\$ 5,615,397	\$ 6,725,855	\$ 5,564,696	\$ 5,914,821	\$ 5,914,821	\$ 6,124,699	
Revenue Less Expenditures	\$ 2,347,784	\$ 3,541,946	\$ 3,179,173	\$ 3,084,902	\$ 3,333,973	\$ 1,038,210	
Transfers Out	(1,410,846)	(4,502,980)	(3,729,095)	(3,729,095)	(3,274,095)	(1,866,250)	(1,862,845)
Transfers In	173,520	150,000	150,000	150,000	150,000	150,000	-
Net Transfers	(1,237,326)	(4,352,980)	(3,579,095)	(3,579,095)	(3,124,095)	(1,716,250)	(1,862,845)
Ending Fund Balance	\$ 6,725,855	\$ 5,914,821	\$ 5,164,774	\$ 5,420,629	\$ 6,124,699	\$ 5,446,659	

General Fund Summary

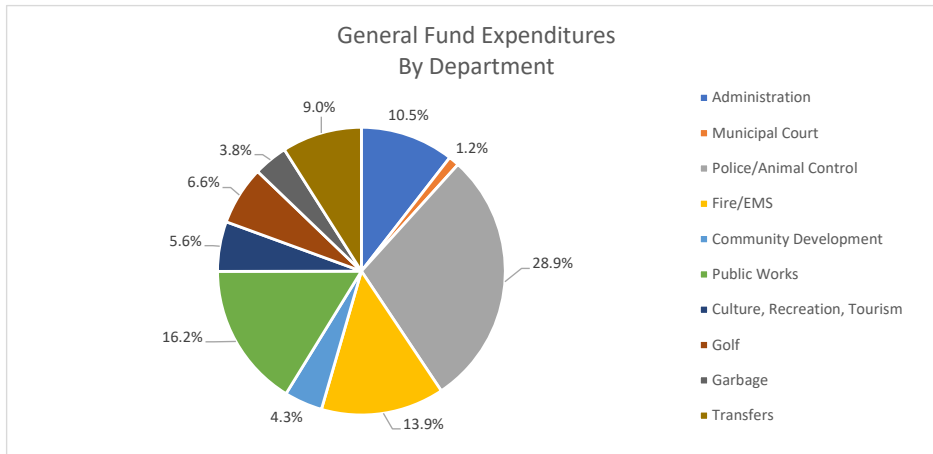
			FY2022-2023				Increase/ (Decrease)
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	
Revenue							
Industrial Districts	\$ 8,090,088	\$ 8,171,633	\$ 8,679,299	\$ 8,679,299	\$ 8,723,000	\$ 8,896,690	\$ 217,391
Property Tax	2,716,469	3,092,192	3,355,000	3,355,000	3,180,000	3,715,000	360,000
Sales Tax	2,387,917	2,361,795	2,250,000	2,250,000	2,450,000	2,300,000	50,000
Charges for Service	2,225,465	2,157,122	1,886,600	1,886,600	2,085,155	2,063,350	176,750
Franchise & Other Taxes	636,793	664,892	644,000	644,000	678,600	685,000	41,000
Intergovernmental	1,132,500	2,064,386	2,252,765	2,252,765	1,664,204	172,000	(2,080,765)
Fines & Forfeits	176,376	234,733	208,500	208,500	207,700	257,700	49,200
Miscellaneous Income	667,032	521,794	245,420	245,420	432,220	235,500	(9,920)
Lease Income	242,901	151,087	125,000	125,000	121,500	104,300	(20,700)
Investment Earnings	15,577	61,079	20,000	20,000	300,000	150,000	130,000
License and Permits	183,562	276,188	196,625	196,625	512,860	238,025	41,400
Revenue Total	\$ 18,474,680	\$ 19,756,901	\$ 19,863,209	\$ 19,863,209	\$ 20,355,239	\$ 18,817,565	\$ (1,045,644)
Expenditures							
Salaries	\$ 7,522,982	\$ 7,257,261	\$ 7,862,190	\$ 7,862,190	\$ 7,641,814	\$ 8,445,786	\$ 583,596
Benefits	2,849,563	3,145,455	3,356,971	3,356,971	3,356,309	3,506,059	149,089
Supplies	734,105	743,604	914,485	928,585	846,990	904,675	(9,810)
Services	2,887,424	3,246,202	3,116,335	3,154,140	3,437,100	3,244,465	128,130
Maintenance	857,003	923,962	788,685	812,263	1,004,927	891,200	102,515
Sundry	719,949	565,591	645,370	640,912	615,626	787,170	141,800
Capital Outlay	555,870	332,881	-	23,246	118,500	-	-
Expenditures Total	\$ 16,126,896	\$ 16,214,954	\$ 16,684,035	\$ 16,778,306	\$ 17,021,266	\$ 17,779,355	\$ 1,095,320
Beg Fund Balance	\$ 5,615,397	\$ 6,725,855	\$ 5,564,696	\$ 5,914,821	\$ 5,914,821	\$ 6,124,699	
Revenue Less Expenditures	\$ 2,347,784	\$ 3,541,946	\$ 3,179,173	\$ 3,084,902	\$ 3,333,973	\$ 1,038,210	
Transfers Out	(1,410,846)	(4,502,980)	(3,729,095)	(3,729,095)	(3,274,095)	(1,866,250)	
Transfers In	173,520	150,000.00	150,000	150,000	150,000	150,000	
Net Transfers	(1,237,326)	(4,352,980)	(3,579,095)	(3,579,095)	(3,124,095)	(1,716,250)	
Ending Fund Balance	\$ 6,725,855	\$ 5,914,821	\$ 5,164,774	\$ 5,420,629	\$ 6,124,699	\$ 5,446,659	
90 Days Operating Reserve	\$ 3,892,756	\$ 3,970,518	\$ 4,171,009	\$ 4,188,765	\$ 4,225,692	\$ 4,444,839	
Available Fund Balance	\$ 2,833,099	\$ 1,944,303	\$ 993,765	\$ 1,231,863	\$ 1,899,008	\$ 1,001,820	



Revenue	
Industrial Districts	\$ 8,896,690
Property Tax	3,715,000
Sales Tax	2,300,000
Charges for Service	2,063,350
Franchise & Other Taxes	685,000
Intergovernmental	172,000
Fines & Forfeits	257,700
Miscellaneous Income	235,500
Lease Income	104,300
Investment Earnings	150,000
License and Permits	238,025
	<u><u>\$ 18,817,565</u></u>



Expenditures	
Salaries	\$ 8,445,786
Benefits	3,506,059
Supplies	904,675
Services	3,244,465
Maintenance	891,200
Sundry	787,170
Capital Outlay	-
Transfers	1,761,750
	<u>\$ 19,541,105</u>



Expenditures	
Administration	\$ 1,768,315
Information Technology	292,699
Municipal Court	233,473
Police/Animal Control	5,665,597
Fire	1,629,203
EMS	1,084,196
Streets/Drainage	1,566,129
Service Center	208,183
Beach Maintenance	42,850
Garbage	750,000
Building	341,406
Code Enforcement	499,777
Library	42,000
Parks	1,355,497
Recreation	631,986
Sr. Citizen's Commission	7,500
Golf Course	1,294,222
Historical Museum	275,980
Mainstreet	139,352
Transfers	1,761,750
	<u>\$ 19,590,113</u>

Category	Departments
Administration	Administration and Information Technology
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, Mainstreet, Recreation, Library and Sr. Citizen's Comm.
Golf	Golf
Garbage	Garbage
Transfers	Transfers

Revenue Summary

General Fund

Property Tax

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

Fiscal Year	Assessed Valuation	Percent Change in Values	Total Tax Rate	Percent Change in Rate	Levy	Tax Collection	Collection Rate*
2023-2024*	777,168,163	22.6%	0.533000	-11.2%	4,142,306		
2022-2023**	633,733,833	0.5%	0.600000	0.0%	3,802,403	3,692,582	97.1%
2021-2022	630,677,329	18.1%	0.600000	-2.6%	3,745,543	3,589,465	95.8%
2020-2021	534,102,931	7.2%	0.615859	-1.9%	3,289,321	3,196,780	97.2%
2019-2020	498,075,393	6.5%	0.628005	0.0%	3,127,938	3,082,336	98.5%
2018-2019	467,890,813	9.4%	0.628005	0.0%	2,938,378	2,961,998	100.8%
2017-2018	427,819,975	5.1%	0.628005	0.0%	2,686,731	2,651,355	98.7%
2016-2017	407,085,943	5.1%	0.628005	-2.7%	2,556,520	2,548,122	99.7%
2015-2016	387,220,739	11.9%	0.645642	-4.4%	2,500,060	2,716,205	108.6%

*Certified Estimate, Net Taxable Value

**Includes all years as of June 30. Current year collection rate is 97.1%

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	FY2020-2021			FY2022-2023		FY2023-2024		% Increase
		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2023-2024 Proposed Budget			
Brazosport IDA	2026	\$ 4,445,976	\$ 4,766,088	\$ 4,909,071	\$ 4,909,071	\$ 5,506,190		12%	
Freeport IDA	2026	1,644,112	1,405,545	1,770,228	1,770,228	1,390,500		-21%	
Freeport LNG	2029	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		0%	
Total		\$ 8,090,088	\$ 8,171,633	\$ 8,679,299	\$ 8,679,299	\$ 8,896,690		3%	

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
Dow Golf Course	Golf Course	2036	Annually	\$ 100,000	\$ 100,000
Gulf LNG	City Hall		Monthly	-	-
Creative Design	City Hall		Monthly	359	4,306
Subtotal Lease Income				\$	104,306

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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023			FY2023-2024		Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Industrial Districts								
312-010 Tax - Brazosport Indust Dist	\$ 4,445,976	\$ 4,766,088	\$ 4,909,071	\$ 4,909,071	\$ 5,373,000	\$ 5,506,190	\$ 597,119	
312-020 Tax - Freeport Indust Dist	1,644,112	1,405,545	1,770,228	1,770,228	1,350,000	1,390,500	(379,728)	
312-021 Tax-Freeport Lng Industrial Di	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	
Industrial Districts Total	\$ 8,090,088	\$ 8,171,633	\$ 8,679,299	\$ 8,679,299	\$ 8,723,000	\$ 8,896,690	\$ 217,391	
Property Tax								
310-110 Tax - Pr - Current Year	\$ 2,605,757	\$ 2,970,018	\$ 3,250,000	\$ 3,250,000	\$ 3,075,000	\$ 3,610,000	\$ 360,000	
310-120 Tax - Pr - Prior Years	57,737	88,039	45,000	45,000	45,000	45,000	-	
311-110 Tax - Pr - P & I Current Year	20,750	-	20,000	20,000	20,000	20,000	-	
311-120 Tax - Pr - P & I Prior Years	32,225	34,135	40,000	40,000	40,000	40,000	-	
Property Tax Total	\$ 2,716,469	\$ 3,092,192	\$ 3,355,000	\$ 3,355,000	\$ 3,180,000	\$ 3,715,000	\$ 360,000	
Sales Tax								
318-300 Tax - Sales Tax	\$ 2,387,917	\$ 2,361,795	\$ 2,250,000	\$ 2,250,000	\$ 2,450,000	\$ 2,300,000	\$ 50,000	
Sales Tax Total	\$ 2,387,917	\$ 2,361,795	\$ 2,250,000	\$ 2,250,000	\$ 2,450,000	\$ 2,300,000	\$ 50,000	
Charges for Service								
301-100 Ambulance Revenue	\$ 345,840	\$ 361,614	\$ 340,000	\$ 340,000	\$ 375,000	\$ 400,000	\$ 60,000	
344-300 Garbage - Revenue	929,223	856,113	790,000	790,000	798,000	798,000	8,000	
344-301 Garbage Overage	6,307	2,436	3,000	3,000	1,000	1,000	(2,000)	
344-700 Garbage - Bad Debt Write-Off	831	213	700	700	350	350	(350)	
347-300 Recreation Center Fees	29,403	17,748	15,000	15,000	15,000	15,000	-	
347-350 Program Fees	178	6,442	3,000	3,000	1,000	1,000	(2,000)	
347-351 Event Revenue	-	6	-	-	75	-	-	
347-501 Riverplace Rental Revenue	18,911	64,111	55,000	55,000	60,000	60,000	5,000	
347-502 Velasco Community House	11,095	17,472	15,000	15,000	15,000	15,000	-	
347-503 Fmp Rental Revenue	2,200	7,725	7,000	7,000	7,000	7,000	-	
347-504 Fmpg Rental Revenue	402	3,650	3,500	3,500	500	500	(3,000)	
347-505 Fchp Rental Revenue	1,030	2,475	2,000	2,000	2,000	2,000	-	
347-507 Fch Rental Revenue	(500)	-	-	-	-	-	-	
347-508 Arrington Park Rental	-	1,650	-	-	-	-	-	
347-509 Seniors Rental Revenue	760	540	-	-	450	-	-	
347-511 Promotions Revenue	-	-	-	-	2,150	-	-	
347-550 Park Rental	(50)	-	-	-	60	-	-	
347-579 Senior Citizens Payments	-	-	-	-	(30)	-	-	
349-100 Proceeds from Capital Lease	162,139	-	-	-	-	-	-	
349-101 Golf Rev - Receipts (No Tax)	190,137	206,838	170,000	170,000	225,000	205,000	35,000	
349-200 Golf Rev - Cart Rental	107,976	140,828	100,000	100,000	130,000	115,000	15,000	
349-401 Golf Rev - Merchandise	164,223	190,175	168,000	168,000	175,000	175,000	7,000	
349-402 Golf Rev - Prepared Foods	8,892	11,941	9,000	9,000	13,000	12,000	3,000	
349-403 Golf Rev - Beer Sales	74,139	95,769	80,000	80,000	95,000	90,000	10,000	
349-404 Golf Rev - Soft Drinks&Chips	30,291	39,032	30,000	30,000	38,000	35,000	5,000	
349-450 Golf Rev - Memberships	141,581	129,701	95,000	95,000	130,000	130,000	35,000	
360-803 Museum Father-Daughter Dance	-	-	-	-	1,060	1,000	1,000	
360-812 Museum Gift Shop Revenue	457	643	400	400	540	500	100	
Charges for Service Total	\$ 2,225,465	\$ 2,157,122	\$ 1,886,600	\$ 1,886,600	\$ 2,085,155	\$ 2,063,350	\$ 176,750	

Revenue

General Fund(Fund 10)

Category	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Franchise & Other Taxes								
318-410 Tax - Franchise - Utilities	\$ 555,243	\$ 536,224	\$ 520,000	\$ 520,000	\$ 546,600	\$ 550,000	\$ 30,000	
318-430 Tax - Franchise - Telecom	61,994	79,830	65,000	65,000	67,000	68,000	3,000	
318-450 Tax - Franchise - Garbage	3,716	28,080	42,000	42,000	44,000	45,000	3,000	
318-600 Tax - Bingo	-	-	-	-	-	-	-	
318-700 Tax - Mixed Beverage	15,840	20,758	17,000	17,000	21,000	22,000	5,000	
Franchise & Other Taxes Total	\$ 636,793	\$ 664,892	\$ 644,000	\$ 644,000	\$ 678,600	\$ 685,000	\$ 41,000	
Miscellaneous Income								
302-100 Ems Water Bill Donations	\$ 89,147	\$ 89,364	\$ 89,000	\$ 89,000	\$ 84,000	\$ 84,000	\$ (5,000)	
321-136 Release Of Liens	26,101	16,721	7,500	7,500	20,250	10,000	2,500	
360-101 Misc Income	79,911	149,656	50,000	50,000	135,000	50,000	-	
360-103 Utility Reimbursements	16,696	26,741	18,000	18,000	1,000	1,000	(17,000)	
360-105 Marine Operations Revenue-Lng	7,420	2,500	7,420	7,420	2,500	2,500	(4,920)	
360-200 Sale Of Property	208,874	58,046	40,000	40,000	149,600	60,000	20,000	
360-300 Tax Abatement Fee	-	-	-	-	260	-	-	
360-603 Kids Fest Donations	2,000	-	1,500	1,500	-	-	(1,500)	
360-651 Special Event Revenue	-	7,000	10,000	10,000	7,000	7,000	(3,000)	
360-700 Mowing/Demolition Liens	-	130	-	-	-	-	-	
360-811 Museum Donation-Misc. Exhibits	852	3,882	-	-	4,540	-	-	
360-910 Donations - Historical Museum	2,766	9,049	1,000	1,000	9,760	1,000	-	
360-911 Donations - Police	1,221	-	-	-	-	-	-	
360-920 Donations - Miscellaneous	-	-	-	-	500	-	-	
360-921 Donations-Kids Fest	3,700	-	1,000	1,000	-	-	(1,000)	
360-925 Donations - Veteran's Memorial	4,800	2,788	-	-	-	-	-	
370-005 Cash Over or Short	(50)	105	-	-	-	-	-	
399-100 Insurance Recovery	223,594	155,811	20,000	20,000	17,810	20,000	-	
Miscellaneous Income Total	\$ 667,032	\$ 521,794	\$ 245,420	\$ 245,420	\$ 432,220	\$ 235,500	\$ (9,920)	
Fines & Forfeits								
347-102 Court Collection Fees	\$ 12,048	\$ 8,489	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	
350-100 Municipal Court Revenue	163,828	225,784	200,000	200,000	200,000	250,000	50,000	
350-305 Adm Fees - Defensive Driving	500	460	1,000	1,000	200	200	(800)	
Fines & Forfeits Total	\$ 176,376	\$ 234,733	\$ 208,500	\$ 208,500	\$ 207,700	\$ 257,700	\$ 49,200	
Lease Income								
360-600 Lease Income	\$ 242,901	\$ 151,087	\$ 125,000	\$ 125,000	\$ 121,500	\$ 104,300	\$ (20,700)	
Lease Income Total	\$ 242,901	\$ 151,087	\$ 125,000	\$ 125,000	\$ 121,500	\$ 104,300	\$ (20,700)	
Intergovernmental								
301-101 Ems Rev - Interlocal	\$ 159,304	\$ 125,828	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -	
360-400 Grant Revenue	1,400	143,313	400,000	400,000	-	-	(400,000)	
360-430 Grant Revenue-Police Department	132,041	129,846	180,000	180,000	-	-	(180,000)	
360-440 Coronavirus Recovery Funds	-	1,503,565	1,503,565	1,503,565	1,506,536	-	(1,503,565)	
360-450 Intergovernmental Revenues	711,380	-	-	-	-	-	-	
360-460 Fema Disaster Relief	(30,606)	(667)	-	-	(14,332)	-	-	
360-470 Grant Rev-Glo Beach Maint	9,175	12,501	9,200	9,200	12,000	12,000	2,800	
363-100 EDC Revenue	149,806	150,000	-	-	-	-	-	
Intergovernmental Total	\$ 1,132,500	\$ 2,064,386	\$ 2,252,765	\$ 2,252,765	\$ 1,664,204	\$ 172,000	\$ (2,080,765)	

Revenue

General Fund(Fund 10)

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023			FY2023-2024		Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
License and Permits								
320-100 Permit - Alcoholic Beverage	\$ 12,185	\$ 7,845	\$ 12,000	\$ 12,000	\$ 9,285	\$ 9,300	\$ (2,700)	
320-200 Permit - Health	7,425	9,435	9,000	9,000	11,000	11,000	2,000	
320-700 Permit - Amusement	3	-	-	-	-	-	-	
320-800 Permit - Chauffers-Towing	2	-	-	-	-	-	-	
320-801 Permit - Taxi Cabs	-	100	-	-	-	-	-	
320-802 Permit - Peddlers	(10)	15	-	-	-	-	-	
320-804 Permit - Dance Hall	-	100	-	-	-	-	-	
320-805 Permit- Plat Filing Fees	1,784	12,016	6,000	6,000	13,000	13,000	7,000	
320-806 Permit - Trailer Parks	6,675	6,125	6,125	6,125	6,125	6,125	-	
320-807 Permit - Misc.	2,461	3,303	2,000	2,000	2,400	2,500	500	
320-809 Permit - Short Term Rental	-	450	-	-	450	500	500	
320-809 Permit - Rental Inspection	-	-	-	-	-	25,000	25,000	
321-100 Permit - Mechanical	4,780	7,841	6,000	6,000	15,000	10,000	4,000	
321-105 Permit - Gas Test	75	365	500	500	500	500	-	
321-110 Permit - Building	119,662	182,009	125,000	125,000	395,000	125,000	-	
321-120 Permit - Electrical	11,037	17,211	15,000	15,000	25,000	15,000	-	
321-125 Permit - Safety	2,481	859	2,000	2,000	100	100	(1,900)	
321-126 Permit - Fire	715	4,084	3,000	3,000	5,000	5,000	2,000	
321-130 Permit - Plumbing	14,287	24,430	10,000	10,000	30,000	15,000	5,000	
License and Permits Total	\$ 183,562	\$ 276,188	\$ 196,625	\$ 196,625	\$ 512,860	\$ 238,025	\$ 41,400	
Investment Earnings								
360-100 Interest Income	\$ 15,577	\$ 61,079	\$ 20,000	\$ 20,000	\$ 300,000	\$ 150,000	\$ 130,000	
Investment Earnings Total	\$ 15,577	\$ 61,079	\$ 20,000	\$ 20,000	\$ 300,000	\$ 150,000	\$ 130,000	
Grand Total	\$ 18,474,680	\$ 19,756,901	\$ 19,863,209	\$ 19,863,209	\$ 20,355,239	\$ 18,817,565	\$ (1,045,644)	



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Expenditure Summary

General Fund

Salaries & Benefits

Salaries have been increased up to 5% for a cost of living adjustment.
Employee retirement increased by 1.24%.

Administration

Property and Liability expenditures increased based on the insurance re-rate.

Municipal Court

Bank charges were adjusted to actual expenditures

Police/Animal Control

Property and Liability expenditures increased based on the insurance re-rate.

Fire/EMS

Vehicle maintenance was increased based on actual expenditures.

Community Development

No major changes.

Public Works

Property and Liability expenditures increased based on the insurance re-rate.

Culture, Recreation & Tourism

No major changes.

Golf Course

Bank charges were adjusted to actual expenditures



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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.

FY2022-2023 Achievements

- Worked to obtain generator grants for City facilities. The applications are in the review process.
- Implement new payroll and human resources software.
- Digitized City records.
- Began City Hall renovation.

Goals & Objectives for FY2023-2024

- Create a five year Capital Improvement Program.
- Complete salary survey.
- Create a five year financial plan.
- Create a leadership training program for City supervisory personnel.
- Complete an Annual Comprehensive Financial Report.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Property and Liability expenditures increased based on the insurance re-rate.
- Health insurance increased by 2.1%.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022	FY2022-2023	FY2023-2024
	Actual	Estimate	Projected
<u>City Secretary</u>			
Percent of agendas available to citizens within legally required timeframe posted on website	100%	100%	100%
Percent of Freedom of Information Act requests provided within legal time frame	100%	100%	100%
Number of agendas & public notices posted on website 72 hours in advance of meeting/hearing	33	29	33
Number of regular/workshops/special Council meetings	26	28	28
Number of hours of council meeting & minute transcription preparation	128	130	130
Number of proclamations/certificates awards prepared	8	4	12
Number of Freedom of Information Act requests	208	47	100
<u>Finance</u>			
Percent of invoices paid within 30 days	N/A	90%	90%
Percent Rate of Collection - Current Taxes	98%	98%	98%
Electronic payments issued, as a percent to total number of payments	3%	4%	7%
General Fund unassigned fund balance, as a percent of expenditures	36%	31%	31%
Average number of days to process invoices	N/A	25	25
Accounts payable invoices processed	6,611	7,000	7,250
Number of check payments	2,927	3,000	3,000
Number of electronic payments	87	100	125
Received GFOA Budget Award	No	Yes	Yes
Received GFOA Excellence in Financial Reporting Award	No	No	Yes

Administration **General Fund**

Department Budget Summary

Category	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Salaries	\$ 691,028	\$ 726,626	\$ 699,951	\$ 699,951	\$ 707,505	\$ 753,208	\$ 53,257	
Benefits	223,856	269,766	267,861	267,861	260,135	278,219	10,358	
Supplies	27,070	41,119	31,265	31,265	31,725	31,500	235	
Services	543,812	660,493	572,100	584,100	710,585	542,950	(29,150)	
Maintenance	121,860	229,659	50,000	50,000	145,340	50,000	-	
Sundry	107,383	133,950	171,500	171,500	167,610	181,400	9,900	
Capital Outlay	-	51,632	-	-	-	-	-	
Grand Total	\$ 1,715,009	\$ 2,113,246	\$ 1,792,678	\$ 1,804,678	\$ 2,022,900	\$ 1,837,277	\$ 44,600	

Employee Count

Position	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Administration								
Accounting Specialist	1	1	0	0	0	0	0	
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 Analyst	1	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	1	0	0	0	0	0	
Receptionist	0	0	0	0	0	0	0	
Special Projects Coord.	1	1	1	1	1	1	0	
Administration Total	9	10	8	8	8	8	0	

Administration (Department 410)

General Fund (Fund 10)

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 645,273	\$ 693,200	\$ 679,910	\$ 679,910	\$ 679,000	\$ 722,542	\$ 42,631		
165 Educational Pay	9,605	8,785	6,701	6,701	8,935	8,601	1,900		
175 Longevity	3,051	3,241	3,540	3,540	3,720	3,865	325		
180 Auto Allowance	7,800	12,300	-	-	7,800	7,800	7,800		
181 Cell Phone Allowance	1,750	2,150	1,800	1,800	1,800	2,400	600		
190 Overtime	23,549	6,950	8,000	8,000	6,250	8,000	-		
Salaries Total	\$ 691,028	\$ 726,626	\$ 699,951	\$ 699,951	\$ 707,505	\$ 753,208	\$ 53,257		
Benefits									
201 F I C A & Medicare	\$ 47,619	\$ 51,190	\$ 52,934	\$ 52,934	\$ 52,000	\$ 57,008	\$ 4,074		
210 Group Insurance	76,576	115,257	113,263	113,263	108,700	104,826	(8,437)		
230 T M R S	98,277	103,812	99,433	99,433	98,250	114,240	14,807		
240 Workmen's Compensation	1,384	948	1,400	1,400	990	1,250	(150)		
291 Unemployment Insurance	-	(1,440)	830	830	195	894	64		
Benefits Total	\$ 223,856	\$ 269,766	\$ 267,861	\$ 267,861	\$ 260,135	\$ 278,219	\$ 10,358		
Supplies									
310 Office/Computer Supplies	\$ 17,938	\$ 16,051	\$ 16,390	\$ 16,390	\$ 15,950	\$ 16,500	\$ 110		
311 Postage/Shipping	2,974	5,375	2,500	2,500	3,000	3,000	500		
312 Books/Publ/Subscriptions	1,973	6,714	4,600	4,600	3,000	3,000	(1,600)		
320 Other Electronics	563	912	1,000	1,000	1,500	1,000	-		
335 Clothing	681	954	750	750	500	500	(250)		
352 Furniture & Fixtures	-	-	500	500	500	500	-		
385 Small Tools & Equipment	14	214	25	25	25	-	(25)		
390 Fuel-Mileage Reimb.	304	931	1,000	1,000	2,000	2,000	1,000		
392 Janitorial Supplies	1,777	4,897	3,000	3,000	3,750	3,500	500		
399 Other Supplies	846	5,071	1,500	1,500	1,500	1,500	-		
Supplies Total	\$ 27,070	\$ 41,119	\$ 31,265	\$ 31,265	\$ 31,725	\$ 31,500	\$ 235		
Services									
400 City Council Stipends	\$ 11,275	\$ 10,975	\$ 10,450	\$ 10,450	\$ 11,000	\$ 10,900	\$ 450		
413 Professional Services	130,667	199,658	225,000	237,000	250,000	180,000	(45,000)		
414 Bank Charges	827	(1,818)	1,250	1,250	-	-	(1,250)		
415 Telephone	12,356	20,755	17,500	17,500	19,000	-	(17,500)		
417 Professional Fees-Legal	109,242	183,424	100,000	100,000	225,000	150,000	50,000		
426 Physicals/Screening	1,254	565	600	600	500	600	-		
430 Advertising	23,353	25,054	20,000	20,000	19,000	24,000	4,000		
434 Marketing	15,604	2,505	15,000	15,000	3,500	3,500	(11,500)		
437 Veteran's Memorial	-	1,449	-	-	-	-	-		
438 Community Projects	10,000	10,000	10,000	10,000	10,000	10,000	-		
440 Electricity	50,527	50,380	55,000	55,000	52,000	53,000	(2,000)		
441 Water	6,457	16,457	8,250	8,250	20,260	8,250	-		
442 Gas-Entex	3,384	697	5,000	5,000	3,500	3,750	(1,250)		
470 Equipment Rental	-	-	-	-	-	-	-		
479 Appraisal District	19,454	22,990	26,850	26,850	24,750	26,850	-		
482 Service Contracts	63,736	72,363	25,000	25,000	20,000	20,000	(5,000)		
484 Tax Collections	2,079	-	2,200	2,200	2,075	2,100	(100)		
499 Other Services	83,597	45,038	50,000	50,000	50,000	50,000	-		
Services Total	\$ 543,812	\$ 660,493	\$ 572,100	\$ 584,100	\$ 710,585	\$ 542,950	\$ (29,150)		
Maintenance									
543 Electronics/Computer Maint	\$ 65,105	\$ 64,240	\$ -	\$ -	\$ 340	\$ -	\$ -		
545 Bldg/Bldg Equip Maintenance	56,755	165,419	50,000	50,000	145,000	50,000	-		
Maintenance Total	\$ 121,860	\$ 229,659	\$ 50,000	\$ 50,000	\$ 145,340	\$ 50,000	\$ -		

Administration (Department 410)

General Fund (Fund 10)

Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Sundry							
602 Seminars/Dues/Travel	\$ 12,558	\$ 22,123	\$ 33,800	\$ 33,800	\$ 25,000	\$ 32,000	\$ (1,800)
604 Public Office Liability	17,012	-	18,000	18,000	660	18,000	-
610 Employee Relations	5,535	14,042	15,000	15,000	15,000	15,000	-
628 Property/Gen Liab Insurance	32,388	54,125	60,000	60,000	72,950	80,000	20,000
680 380 Agreements	-	-	-	-	-	-	-
690 Elections	19,959	-	14,000	14,000	39,000	15,000	1,000
695 College Reimbursement	-	-	-	-	-	1,400	1,400
697 Lease Principal	-	1,822	-	-	-	-	-
698 Lease Interest	-	8	-	-	-	-	-
695 College Reimbursement	-	-	-	-	-	-	-
699 Other - Sundry	19,931	41,831	30,700	30,700	15,000	20,000	(10,700)
Sundry Total	\$ 107,383	\$ 133,950	\$ 171,500	\$ 171,500	\$ 167,610	\$ 181,400	\$ 9,900
Capital Outlay							
899 Capital Outlay	\$ -	\$ 51,632	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ 51,632	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,715,009	\$ 2,113,246	\$ 1,792,678	\$ 1,804,678	\$ 2,022,900	\$ 1,837,277	\$ 44,600

Information Technology (Department 415)

General Fund (Fund 10)

The mission of the Information Technology Department is to build and maintain a leading digital city; and to provide innovative technology solutions that support City departments in delivering quality services to the community and that promote transparency, open government, citizen engagement, and sound resource management practices throughout the organization. The IT department, under the direction of the City Manager, is primarily responsible for directing, coordinating and managing the planning, installation, implementation, and maintenance of information technology hardware, software, and training related to the City's information systems. The department handles day-to-day system and user support, and coordinates with vendors as required.

FY2022-2023 Achievements

- Negotiated new copier lease agreement for City-Wide deployment with cost savings.
- Created Helpdesk and equipment patching schedules.
- Installed new Public Works building communication and IT systems.
- Updated City live meetings to include better cameras and stream presentations with meetings.
- Installed new agenda and meeting software.

Goals & Objectives for FY2023-2024

- Create full replacement schedule for computers in all departments on a three year rotation.
- Work to find a new backup solution and disaster recovery plan.
- Full security framework adoption and compliance.
- Update recordings to be more interactive for viewers and easier to configure.
- Create standard operating procedures for department.
- Apply for grants to fund IT projects.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
Service Request Percent Complete	95%	99%	100%
Network Up Time	95%	100%	100%
Total Service Requests	900	1,500	1,890
Total Completed Service Requests	875	1,495	1,888

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ -	\$ -	\$ 66,400	\$ 66,400	\$ 67,625	\$ 81,118	\$ 14,718
Benefits	-	-	25,912	25,912	20,270	30,071	4,159
Supplies	-	-	10,240	10,240	7,760	10,290	50
Services	-	-	-	-	-	159,300	159,300
Maintenance	-	-	124,875	124,875	135,000	160,000	35,125
Sundry	-	-	2,200	2,200	1,000	2,500	300
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ -	\$ -	\$ 229,627	\$ 229,627	\$ 231,655	\$ 443,279	\$ 213,652

Employee Count

Position	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Court							
Information Tech Manager	0	0	1	1	1	1	0.00
Court Total	0	0	1	1	1	1	0

Information Technology (Department 417)

General Fund (Fund 10)

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ -	\$ -	\$ 58,000	\$ 58,000	\$ 59,185	\$ 72,643	\$ 14,643		
165 Educational Pay	-	-	-	-	-	-	-		
175 Longevity	-	-	-	-	40	75	75		
180 Auto Allowance	-	-	7,800	7,800	7,800	7,800	-		
181 Cell Phone Allowance	-	-	600	600	600	600	-		
Salaries Total	\$ -	\$ -	\$ 66,400	\$ 66,400	\$ 67,625	\$ 81,118	\$ 14,718		
Benefits									
201 F I C A & Medicare	\$ -	\$ -	\$ 5,080	\$ 5,080	\$ 5,190	\$ 6,206	\$ 1,126		
210 Group Insurance	-	-	11,111	11,111	11,580	11,233	122		
230 T M R S	-	-	9,542	9,542	3,500	12,435	2,894		
240 Workmen's Compensation	-	-	100	100	-	100	-		
291 Unemployment Insurance	-	-	80	80	-	97	18		
Benefits Total	\$ -	\$ -	\$ 25,912	\$ 25,912	\$ 20,270	\$ 30,071	\$ 4,159		
Supplies									
310 Office/Computer Supplies	\$ -	\$ -	\$ 7,130	\$ 7,130	\$ 5,000	\$ 7,130	\$ -		
335 Clothing	-	-	250	250	150	300	50		
385 Small Tools & Equipment	-	-	1,860	1,860	1,860	1,860	-		
399 Other Supplies	-	-	1,000	1,000	750	1,000	-		
Supplies Total	\$ -	\$ -	\$ 10,240	\$ 10,240	\$ 7,760	\$ 10,290	\$ 50		
Services									
415 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,300	\$ 159,300		
Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,300	\$ 159,300		
Maintenance									
543 Electronics/Computer Maint	\$ -	\$ -	\$ 124,875	\$ 124,875	\$ 135,000	\$ 160,000	\$ 35,125		
Maintenance Total	\$ -	\$ -	\$ 124,875	\$ 124,875	\$ 135,000	\$ 160,000	\$ 35,125		
Sundry									
602 Seminars/Dues/Travel	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 500	\$ 1,500	\$ 300		
699 Other - Sundry	-	-	1,000	1,000	500	1,000	-		
Sundry Total	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 1,000	\$ 2,500	\$ 300		
Grand Total	-	-	229,627	229,627	231,655	443,279	213,652		

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.

FY2022-2023 Achievements

- Implemented the migration to the new Incode Court Software.
- Court operations are caught up.
- Created a separate Court Department.

Goals & Objectives for FY2023-2024

- Implement the total scanning of court documents.

Major Changes in FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Bank charges increased based upon actual expenditures.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
Training hours of staff development	N/A	N/A	100
Number of certified court clerks	1	0	1
New cases filed	1,942	2,300	2,400
Dispositions:			
Bond forfeitures/applied	26	30	45
Dismissed/not guilty (other cases)	101	1,820	1,000
Dismissed driving safety course	41	70	80
Dismissed deferred disposition	145	215	240
Dismissed proof of financial responsibility	18	45	55
Dismissed compliance	88	230	230
Community service & jail time credit	362	200	225
Paid fines	952	800	980
Warrants issued	993	125	400
Warrants cleared	632	2,204	1,000
Number of non-jury and jury trials	36	40	45
Number of jury notices mailed	0	0	0

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)
Salaries	\$ 83,647	\$ 98,676	\$ 101,348	\$ 101,348	\$ 83,450	\$ 87,637	\$ (13,711)
Benefits	36,296	48,291	43,003	43,003	46,853	34,787	(8,217)
Supplies	5,077	7,573	8,300	8,300	10,800	6,500	(1,800)
Services	67,461	81,439	77,350	77,350	119,700	97,250	19,900
Maintenance	2,946	1,888	-	-	-	-	-
Sundry	957	1,648	1,300	1,300	7,250	2,300	1,000
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ 196,384	\$ 239,515	\$ 231,301	\$ 231,301	\$ 268,053	\$ 228,473	\$ (2,828)

Employee Count

Position	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)
Court							
Court Clerk	1	1	1	1	1	1	0.00
Clerk	0	0	1	1	1	0	-1.0
Customer Service Supervisor	0	0	0.5	0.5	0.5	0	-0.5
Court Supervisor	1	1	0	0	0	1	1
Court Total	2	2	3	2.5	2.5	2.0	-1

Municipal Court (Department 430)

General Fund (Fund 10)

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 79,227	\$ 94,608	\$ 98,098	\$ 98,098	\$ 82,000	\$ 84,652	\$ (13,446)		
110 Salaries/Wages Part-time	-	1,419							
165 Educational Pay	1,331	904	600	600	50	300	(300)		
175 Longevity	806	578	150	150	200	185	35		
190 Overtime	2,283	1,167	2,500	2,500	1,200	2,500	-		
Salaries Total	\$ 83,647	\$ 98,676	\$ 101,348	\$ 101,348	\$ 83,450	\$ 87,637	\$ (13,711)		
Benefits									
201 F I C A & Medicare	\$ 5,836	\$ 7,382	\$ 7,562	\$ 7,562	\$ 7,000	\$ 6,513	\$ (1,049)		
210 Group Insurance	18,664	26,989	20,868	20,868	23,000	15,687	(5,181)		
230 T M R S	11,628	13,710	14,204	14,204	13,000	12,234	(1,970)		
240 Workmen's Compensation	168	210	250	250	220	250	-		
291 Unemployment Insurance	-	-	119	119	3,633	102	(16)		
Benefits Total	\$ 36,296	\$ 48,291	\$ 43,003	\$ 43,003	\$ 46,853	\$ 34,787	\$ (8,217)		
Supplies									
310 Office/Computer Supplies	\$ 861	\$ 2,241	\$ 4,500	\$ 4,500	\$ 3,250	\$ 3,750	\$ (750)		
311 Postage/Shipping	4,200	4,500	3,500	3,500	2,000	2,500	(1,000)		
390 Fuel	-	817	-	-	5,550	-	-		
399 Other Supplies	16	16	300	300	-	250	(50)		
Supplies Total	\$ 5,077	\$ 7,573	\$ 8,300	\$ 8,300	\$ 10,800	\$ 6,500	\$ (1,800)		
Services									
407 Collection Agency Fees	\$ 7,428	\$ 4,559	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -		
413 Professional Services	42,000	44,248	42,000	42,000	60,000	42,000	-		
414 Bank Charges	17,279	29,558	23,000	23,000	45,200	46,000	23,000		
415 Telephone	193	2,600	2,500	2,500	5,300	-	(2,500)		
426 Physicals/Screening	139	364	100	100	100	100	-		
499 Other Services	421	110	750	750	100	150	(600)		
Services Total	\$ 67,461	\$ 81,439	\$ 77,350	\$ 77,350	\$ 119,700	\$ 97,250	\$ 19,900		
Maintenance									
543 Electronics/Computer Maint	\$ 2,946	\$ 1,888	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance Total	\$ 2,946	\$ 1,888	\$ -	\$ -	\$ -	\$ -	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ 400	\$ 1,648	\$ 1,000	\$ 1,000	\$ 7,250	\$ 2,000	\$ 1,000		
695 College Reimbursement	436	-	-	-	-	-	-		
699 Other - Sundry	121	-	300	300	-	300	-		
Sundry Total	\$ 957	\$ 1,648	\$ 1,300	\$ 1,300	\$ 7,250	\$ 2,300	\$ 1,000		
Grand Total	196,384	239,515	231,301	231,301	268,053	228,473	(2,828)		

Police/Animal Control (Department 525)

General Fund (Fund 10)

The mission of the Freeport Police Department is to enhance public safety through transparency, integrity and professionalism. It is our vision to provide our community with a quality of life where they feel safe and secure. The Freeport Police Department performs their duties based on their core values: Professionalism, Respect, Integrity, Compassion, Accountability, and Transparency.

FY2022-2023 Achievements

- Aggressively recruit and increase training to become a competitive police department.
- Updated technology to remain up to date and in compliance
- Develop a cross training and succession plan for future.
- Rewrite all policies to become up to date with changes in our criminal justice system.

Goals & Objectives for FY2023-2024

- Increase salary and provide new pay matrix to become a competitive police department.
- Improve failing infrastructure vital to overall operations at Police Department.
- Implement cross training to prepare for key officers potential retirements.
- Implement new policies and procedures, and maintain Texas Police Chief Association Accreditation.

Major Changes in FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Property and Liability expenditures increased based on the insurance re-rate.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022	FY2022-2023	FY2023-2024
	Actual	Estimate	Projected
Total number of group A crimes	620	571	524
Violent crime rate	13.5	13.7	13.9
Percent of violent crime solved	86	83	86
Total number of complaints against employees	0	3	3
Percent of complaints disposed within 45 days	0	100	100
Total number of adult arrests	710	745	774
Total number of community events	39	45	50
Total number of traffic stops	3,797	5,833	7,805
Total number of calls for service	24,832	22,820	20,994
Total number of 911 calls	324	288	257
Total number of traffic accidents	382	385	388
Total number of reports	1,858	1,851	1,850

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 2,803,450	\$ 2,840,463	\$ 3,092,447	\$ 3,092,447	\$ 3,057,500	\$ 3,341,249	\$ 248,802
Benefits	1,057,111	1,215,500	1,332,466	1,332,466	1,291,503	1,350,421	17,955
Supplies	151,035	218,731	244,790	244,790	223,950	254,050	9,260
Services	288,723	280,240	399,590	425,395	437,445	337,440	(62,150)
Maintenance	126,693	164,183	60,700	60,700	112,000	115,000	54,300
Sundry	101,643	116,009	125,000	125,000	132,570	178,900	53,900
Capital Outlay	-	19,962	-	-	-	-	-
Grand Total	\$ 4,528,655	\$ 4,855,088	\$ 5,254,993	\$ 5,280,798	\$ 5,254,968	\$ 5,577,060	\$ 322,067

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

Position	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	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	5	5	5	5	5	5	0
Detective (PT)	0	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	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	18	18	18	18	18	18	0
Records Clerk	2	2	2	2	2	2	0
Sergeant	6	6	6	6	6	6	0
Police Total	51	51	51	51	51	51	0

Police/Animal Control (Department 525)				General Fund (Fund 10)			
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ 2,556,478	\$ 2,650,006	\$ 2,907,026	\$ 2,907,026	\$ 2,800,000	\$ 3,127,424	\$ 220,397
110 Salaries/Wages-Pt	10,031	17,240	38,916	38,916	15,000	40,171	1,255
165 Educational Pay	31,269	33,319	31,103	31,103	39,250	31,102	(0)
175 Longevity	24,057	19,479	22,401	22,401	20,500	20,752	(1,650)
185 Uniform Allowance	4,201	4,062	3,000	3,000	4,250	1,800	(1,200)
190 Overtime	176,377	116,356	90,000	90,000	178,500	120,000	30,000
191 Grant Overtime	1,036	-	-	-	-	-	-
Salaries Total	\$ 2,803,450	\$ 2,840,463	\$ 3,092,447	\$ 3,092,447	\$ 3,057,500	\$ 3,341,249	\$ 248,802
Benefits							
201 F I C A & Medicare	\$ 204,458	\$ 213,163	\$ 229,687	\$ 229,687	\$ 240,000	\$ 246,426	\$ 16,738
210 Group Insurance	414,949	544,596	613,317	613,317	555,000	553,297	(60,020)
230 T M R S	391,053	404,631	425,859	425,859	440,000	486,833	60,973
240 Workmen's Compensation	46,651	52,389	60,000	60,000	52,900	60,000	-
291 Unemployment Insurance	-	721	3,603	3,603	3,603	3,865	263
Benefits Total	\$ 1,057,111	\$ 1,215,500	\$ 1,332,466	\$ 1,332,466	\$ 1,291,503	\$ 1,350,421	\$ 17,955
Supplies							
310 Office/Computer Supplies	\$ 11,330	\$ 15,833	\$ 23,790	\$ 23,790	\$ 16,000	\$ 23,500	\$ (290)
311 Postage/Shipping	134	444	450	450	450	450	-
320 Other Electronics	13,615	6,140	6,500	6,500	6,500	6,000	(500)
335 Clothing	15,023	13,365	22,700	22,700	25,000	22,700	-
352 Furniture & Fixtures	2,332	342	4,600	4,600	1,500	4,600	-
385 Small Tools & Equipment	2,196	162	-	-	-	-	-
389 Chemicals	992	137	1,000	1,000	200	1,000	-
390 Fuel	79,933	132,154	130,950	130,950	120,000	125,000	(5,950)
391 Jail Supplies	4,512	5,092	6,000	6,000	5,500	8,500	2,500
392 Janitorial Supplies	5,108	6,385	4,500	4,500	5,000	6,000	1,500
394 Investigative Supplies	8,639	5,760	8,500	8,500	8,000	8,500	-
395 Ammunition/Gun Supplies	812	19,328	26,200	26,200	26,200	26,200	-
399 Other Supplies	6,410	13,590	9,600	9,600	9,600	21,600	12,000
Supplies Total	\$ 151,035	\$ 218,731	\$ 244,790	\$ 244,790	\$ 223,950	\$ 254,050	\$ 9,260
Services							
413 Professional Services	\$ 13,794	\$ 14,964	\$ 15,500	\$ 15,500	\$ 15,500	\$ 17,000	\$ 1,500
415 Telephone	64,457	66,827	65,000	65,000	75,000	-	(65,000)
426 Physicals/Screening	4,670	3,983	3,000	3,000	4,000	3,000	-
430 Advertising	329	748	800	800	1,000	800	-
431 Animal Facility	119,119	119,119	119,200	119,200	119,200	119,200	-
440 Electricity	22,459	22,247	26,000	26,000	27,500	28,000	2,000
441 Water	5,938	4,036	6,000	6,000	4,500	4,500	(1,500)
442 Gas-Entex	2,980	2,422	3,150	3,150	4,000	4,000	850
482 Service Contracts	54,368	37,733	154,740	180,545	180,545	154,740	-
485 Laundry Services	-	4,906	-	-	-	-	-
499 Other Services	610	3,256	6,200	6,200	6,200	6,200	-
Services Total	\$ 288,723	\$ 280,240	\$ 399,590	\$ 425,395	\$ 437,445	\$ 337,440	\$ (62,150)
Maintenance							
524 Vehicle Maintenance	\$ 82,925	\$ 85,190	\$ 35,700	\$ 35,700	\$ 82,000	\$ 85,000	\$ 49,300
543 Electronics/Computer Maint	19,569	38,049	-	-	-	-	-
545 Bldg/Bldg Equip Maintenance	23,254	39,976	25,000	25,000	30,000	30,000	5,000
546 Land/Grounds Maint	945	969	-	-	-	-	-
Maintenance Total	\$ 126,693	\$ 164,183	\$ 60,700	\$ 60,700	\$ 112,000	\$ 115,000	\$ 54,300

Police/Animal Control (Department 525)					General Fund (Fund 10)				
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/		
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)		
Sundry									
602 Seminars/Dues/Travel	\$ 15,061	\$ 23,687	\$ 26,700	\$ 26,700	\$ 25,950	\$ 46,100	\$ 19,400		
604 Liability/Property Insurance	9,369	37,678	12,000	12,000	47,020	60,000	48,000		
621 K-9 Expense	4,336	3,866	4,500	4,500	4,500	6,000	1,500		
625 Marine Operations	10,105	2,131	15,000	15,000	6,500	15,000	-		
629 Vehicle Insurance	56,911	35,504	60,000	60,000	37,600	45,000	(15,000)		
687 Damage Claims	2,000	2,000	-	-	7,500	-	-		
695 College Reimbursement	-	2,186	2,800	2,800	1,000	2,800	-		
697 Lease Interest	-	6,963	-	-	-	-	-		
698 Lease Principal	-	56	-	-	-	-	-		
699 Other - Sundry	3,861	1,937	4,000	4,000	2,500	4,000	-		
Sundry Total	\$ 101,643	\$ 116,009	\$ 125,000	\$ 125,000	\$ 132,570	\$ 178,900	\$ 53,900		
Capital Outlay									
899 Capital Outlay	\$ -	\$ 19,962	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ -	\$ 19,962	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 4,528,655	\$ 4,855,088	\$ 5,254,993	\$ 5,280,798	\$ 5,254,968	\$ 5,577,060	\$ 322,067		

Fire/EMS/Emergency Management

General Fund

Freeport Fire & EMS (FFE) is an all hazard response agency for fire protection, emergency medical service, and emergency management. FFE is staffed with eighteen firefighter/EMT's capable of providing high level of life saving intervention, firefighting and rescue. FFE responds to approximately 2,000 to 2,500 emergency calls a year based on community growth. Calls for service include fire, EMS, and hazard incidents in a diverse response area. FFE response area is a bedroom community, but it has a 911 response jurisdiction that encompasses Port of entry (waterfront), petrochemical industrial complexes to tourism (beaches, birding, and fishing), and wildlife preserves.

FY2022-2023 Achievements

- Address EMS billing reduction in collection rate and establish Charity Care policy.
- Historical achievement for EMS staffing, two advance life saving skills per shift.
- Salary adjustment to address employee turnover rate.
- Managed an aged fleet/equipment through supply chain crisis's (i.e. radios, PPE, Ambulance, batteries, ballistic vest)
- Purchased ballistic vest.

Goals & Objectives for FY2023-2024

- 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.
- Station #2 opening for preparation for response distribution and preparation of FM 1495 bridge closure.
- Recruit and retain personnel: Career and Reserve membership.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Salaries were also increased to be competitive with other organizations.
- Vehicle maintenance was increased based on actual expenditures.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022	FY2022-2023	FY2023-2024
	Actual	Estimate	Projected
Number of Fire/Rescue Responses	209	157	70
Number of EMS Responses	1,971	2,011	1,034
Number of EMS Quality Assurance Review	20	7	N/A
EMS Service Collection Percentage	25.99	28.05	N/A
Number of Complaints	1	0	1
Number of Fire Hydrant Work Orders	22	0	12
Number of Community Events Attended	13	20	18
Number of Fire Inspections	N/A	32	63
Number of Fire Investigations	N/A	8	5
Number of Plan Reviews	N/A	13	20
Number of Consultations	N/A	22	25

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 1,491,082	\$ 1,306,128	\$ 1,389,990	\$ 1,389,990	\$ 1,358,500	\$ 1,597,279	\$ 207,289
Benefits	532,179	519,539	542,682	542,682	539,647	589,439	46,758
Supplies	190,149	107,263	180,700	192,553	159,960	187,235	6,535
Services	96,953	259,251	101,770	101,770	111,470	99,325	(2,445)
Maintenance	113,961	52,196	50,300	68,741	74,800	68,200	17,900
Sundry	106,307	85,445	129,720	125,262	102,135	155,920	26,200
Capital Outlay	39,315	42,071	-	9,806	9,500	-	-
Grand Total	\$ 2,569,946	\$ 2,371,893	\$ 2,395,162	\$ 2,430,804	\$ 2,356,012	\$ 2,697,399	\$ 302,237

Fire/EMS/Emergency Management **General Fund**

Employee Count

Position	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023		FY2023-2024		Increase/ (Decrease)
			Adopted Budget	Current Budget	FY2022-2023 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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ 700,120	\$ 581,866	\$ 707,083	\$ 707,083	\$ 710,000	\$ 802,575	\$ 95,492	
110 Salaries/Wages-PT	3,852	423	-	-	12,000	18,127		
165 Educational Pay	31,579	25,959	24,401	24,401	35,000	31,302	6,900	
175 Longevity	6,080	5,075	4,911	4,911	5,500	5,691	779	
190 Overtime-FLSA	111,440	63,072	72,400	72,400	90,000	72,400	-	
192 Overtime-Other	-	-	10,000	10,000	-	10,000	-	
193 Overtime-Training	-	-	12,000	12,000	-	12,000	-	
Salaries Total	\$ 853,070	\$ 676,396	\$ 830,795	\$ 830,795	\$ 852,500	\$ 952,095	\$ 103,172	
Benefits								
201 F I C A & Medicare	\$ 62,071	\$ 51,100	\$ 56,334	\$ 56,334	\$ 65,500	\$ 65,614	\$ 9,279	
210 Group Insurance	102,026	85,936	101,647	101,647	101,647	112,915	11,267	
230 T M R S	119,583	96,165	105,820	105,820	135,000	128,706	22,886	
240 Workmen's Compensation	11,355	15,118	20,000	20,000	18,900	20,000	-	
291 Unemployment Insurance	-	-	884	884	-	1,029	146	
Benefits Total	\$ 295,035	\$ 248,318	\$ 284,685	\$ 284,685	\$ 321,047	\$ 328,263	\$ 43,578	
Supplies								
310 Office/Computer Supplies	\$ 2,710	\$ 2,662	\$ 2,890	\$ 2,034	\$ 2,000	\$ 4,000	\$ 1,110	
312 Books/Publ/Subscriptions	3,050	6,565	5,010	4,310	5,010	5,860	850	
320 Other Electronics	19,420	4,116	16,500	16,908	10,000	19,000	2,500	
335 Clothing	13,868	8,470	19,240	26,425	21,500	19,240	-	
352 Furniture & Fixtures	3,810	20	6,300	3,301	1,000	6,300	-	
385 Small Tools & Equipment	15,259	1,419	14,800	16,430	16,000	17,000	2,200	
389 Chemicals	-	623	1,000	1,000	750	1,000	-	
390 Fuel	24,612	34,387	38,800	38,800	32,000	35,000	(3,800)	
392 Janitorial Supplies	2,744	1,398	3,500	3,500	2,950	3,000	(500)	
394 Fire Prevention	499	4,234	3,000	3,000	2,000	3,000	-	
399 Other Supplies	997	1,145	1,000	1,000	3,500	1,000	-	
Supplies Total	\$ 86,968	\$ 65,040	\$ 112,040	\$ 116,708	\$ 96,710	\$ 114,400	\$ 2,360	
Services								
415 Telephone	\$ 17,103	\$ 15,575	\$ 18,700	\$ 18,700	\$ 15,750	\$ -	\$ (18,700)	
426 Physicals/Screening	1,011	780	1,000	1,000	900	1,625	625	
430 Advertising	278	569	500	500	600	500	-	
440 Electricity	10,618	9,905	11,100	11,100	11,500	12,250	1,150	
441 Water	7,699	12,229	14,750	14,750	13,000	13,000	(1,750)	
442 Gas-Entex	1,489	1,255	1,400	1,400	2,500	2,750	1,350	
482 S C B A	3,872	8,612	8,000	8,000	8,000	8,000	-	
499 Other Services	3	734	20	20	20	1,000	980	
Services Total	\$ 42,074	\$ 49,658	\$ 55,470	\$ 55,470	\$ 52,270	\$ 39,125	\$ (16,345)	
Maintenance								
524 Vehicle Maintenance	\$ 26,215	\$ 25,262	\$ 30,000	\$ 48,441	\$ 60,000	\$ 47,900	\$ 17,900	
543 Elec/Computer Maint	7,963	14,599	-	-	-	-	-	
545 Bldg/Bldg Equip Maintenance	17,277	8,931	13,500	13,500	9,000	13,500	-	
560 Equipment Maintenance	5,733	3,404	6,800	6,800	5,800	6,800	-	
Maintenance Total	\$ 57,188	\$ 52,196	\$ 50,300	\$ 68,741	\$ 74,800	\$ 68,200	\$ 17,900	

Fire (Department 530)				General Fund (Fund 10)			
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Sundry							
602 Seminars/Dues/Travel	\$ 14,053	\$ 14,926	\$ 21,820	\$ 21,820	\$ 18,000	\$ 31,820	\$ 10,000
625 Emergency Management	19,777	18,792	27,500	19,500	19,500	27,500	-
628 Property/Gen Liab Insurance	7,341	17,782	17,000	17,000	12,400	17,000	-
629 Liability- Vehicle Insurance	19,662	9,302	10,000	10,000	9,550	13,000	3,000
692 Reserve Firemen Incentives	1,408	1,397	3,000	3,000	1,500	3,000	-
693 Reserve Firemen Pension	864	432	3,000	3,000	1,800	1,800	(1,200)
695 College Reimbursement	-	-	-	-	-	7,000	7,000
699 Other - Sundry	5,160	4,080	10,000	9,142	5,250	10,000	-
Sundry Total	\$ 68,265	\$ 66,711	\$ 92,320	\$ 83,462	\$ 68,000	\$ 111,120	\$ 18,800
Capital Outlay							
899 Capital Outlay	\$ 39,315	\$ 42,071	\$ -	\$ 9,806	\$ 9,500	\$ -	\$ -
Capital Outlay Total	\$ 39,315	\$ 42,071	\$ -	\$ 9,806	\$ 9,500	\$ -	\$ -
Grand Total	\$ 1,441,915	\$ 1,200,390	\$ 1,425,611	\$ 1,449,668	\$ 1,474,827	\$ 1,613,203	\$ 169,465

EMS (Department 535)			General Fund (Fund 10)					
Category	FY2020-2021	FY2021-2022	FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Salaries								
100 Salaries/Wages	\$ 404,225	\$ 472,250	\$ 482,740	\$ 482,740	\$ 410,000	\$ 548,334	\$ 65,595	
110 Salaries/Wages-PT	423	17,406	-	-	5,000	18,559		
165 Educational Pay	5,297	15,647	11,401	11,401	15,000	13,200	1,799	
175 Longevity	944	847	1,155	1,155	1,000	1,192	37	
190 Overtime	89,624	123,582	53,900	53,900	75,000	53,900	-	
192 Overtime-Other	-	-	10,000	10,000	-	10,000	-	
Salaries Total	\$ 500,512	\$ 629,732	\$ 559,195	\$ 559,195	\$ 506,000	\$ 645,185	\$ 67,431	
Benefits								
201 F I C A & Medicare	\$ 36,036	\$ 46,787	\$ 44,088	\$ 44,088	\$ 40,000	\$ 44,468	\$ 380	
210 Group Insurance	71,427	109,172	125,042	125,042	90,000	110,745	(14,298)	
230 T M R S	69,979	87,786	71,174	71,174	70,000	86,266	15,092	
240 Workmen'S Compensation	8,464	14,606	17,000	17,000	18,600	19,000	2,000	
291 Unemployment Insurance	-	12,869	692	692	-	698	6	
Benefits Total	\$ 185,907	\$ 271,220	\$ 257,996	\$ 257,996	\$ 218,600	\$ 261,176	\$ 3,180	
Supplies								
311 Postage/Shipping	\$ 7	\$ 261	\$ 500	\$ 500	\$ 250	\$ 500	\$ -	
335 Clothing	9,488	4,660	19,660	26,845	20,000	20,335	675	
383 Ems Expendables	31,913	34,386	43,500	43,500	40,000	47,000	3,500	
399 Other Supplies	2,706	2,916	5,000	5,000	3,000	5,000	-	
Supplies Total	\$ 44,114	\$ 42,224	\$ 68,660	\$ 75,845	\$ 63,250	\$ 72,835	\$ 4,175	
Services								
407 Billing Agency Fees	\$ 42,009	\$ 45,329	\$ 33,500	\$ 33,500	\$ 46,000	\$ 47,000	\$ 13,500	
413 Professional Services	12,000	12,000	12,000	12,000	12,000	12,000	-	
426 Physicals/Screening	871	1,278	800	800	1,200	1,200	400	
Services Total	\$ 54,879	\$ 58,607	\$ 46,300	\$ 46,300	\$ 59,200	\$ 60,200	\$ 13,900	
Sundry								
602 Seminars/Dues/Travel	\$ 26,381	\$ 9,846	\$ 20,400	\$ 20,400	\$ 15,000	\$ 20,400	\$ -	
628 Property/Gen Liab Insurance	6,841	8,889	7,000	7,000	9,135	10,000	3,000	
699 Other - Sundry	783	-	10,000	14,400	10,000	14,400	4,400	
Sundry Total	\$ 34,004	\$ 18,734	\$ 37,400	\$ 41,800	\$ 34,135	\$ 44,800	\$ 7,400	
Grand Total	\$ 819,416	\$ 1,020,517	\$ 969,551	\$ 981,136	\$ 881,185	\$ 1,084,196	\$ 96,086	

Emergency Management (Department 556)				General Fund (Fund 10)			
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023		FY2023-2024 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2022-2023 Estimate		
Salaries							
100 Salaries/Wages	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries Total	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits							
201 F I C A & Medicare	\$ 31,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230 T M R S	19,896	-	-	-	-	-	-
Benefits Total	\$ 51,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies							
310 Office/Computer Supplies	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312 Books/Publ/Subscriptions	2,325	-	-	-	-	-	-
383 EMS Exepndables	450	-	-	-	-	-	-
385 Small Tools & Equipment	45	-	-	-	-	-	-
392 Janitorial Supplies	56,234	-	-	-	-	-	-
Supplies Total	\$ 59,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services							
413 Professional Services	\$ -	\$ 143,132	\$ -	\$ -	\$ -	\$ -	\$ -
499 Other Services	-	7,854	-	-	-	-	-
Services Total	\$ -	\$ 150,986	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
543 Elec/Computer Maint	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545 Bldg/Bldg Equip Maintenance	6,773	-	-	-	-	-	-
Maintenance Total	\$ 56,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry							
625 Emergency Management	\$ 1,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699 Other - Sundry	2,497	-	-	-	-	-	-
Sundry Total	\$ 4,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 308,615	\$ 150,986	\$ -	\$ -	\$ -	\$ -	\$ -

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.

The Code Enforcement Department will encourage a strong sense of pride and identity, dedicated to making today better than yesterday through the preservation, enhancement, restoration and promotion of the exceptional quality of life in the City of Freeport. The department will strive to provide excellent, professional, courteous customer service in a timely manner by fair and impartial administration and enforcement of the local and state codes. This is to be accomplished with the assistance of other City departments, public and private entities, as well as citizens of the City of Freeport.

FY2022-2023 Achievements

- Converted the Building and Code departments filing system to a digital storage media, and had all records scanned.
- Created Social Media accounts and began informational video series.
- Demoted 34 unsafe structures within the City.
- Awarded contract for mowing on non-compliant properties.
- Replaced two Code Trucks.

Goals & Objectives for FY2023-2024

- 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.
- Add a part-time clerk for needed customer service and clerical support.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022	FY2022-2023	FY2023-2024
	Actual	Estimate	Projected
Total number of permits issued	902	600	800
Total number of building inspections	831	800	900
Percent of Residential applications/plans processed in 5 work days	95	80	100
Percent of commercial applications/plans processed in 10 work days	95	85	98
Percent of call-in inspections made within 24 hours	94	75	98
Total number of code complaints investigated	1,468	1,200	1,500
Total number of food service establishments and daycares inspected annually	69	70	70
Total number of temporary food establishments inspected	35	30	30
Total number of pools inspected annually	10	10	10
Total number of dangerous structures abated	34	10	17
Total number of short-term rental inspected	14	15	20

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Salaries	\$ 359,376	\$ 296,337	\$ 365,852	\$ 365,852	\$ 371,060	\$ 379,555	\$ 13,703	
Benefits	135,592	134,579	167,552	167,552	192,200	178,214	10,662	
Supplies	26,793	26,660	29,400	29,400	30,900	40,600	11,200	
Services	136,621	156,159	200,950	200,950	203,150	204,300	3,350	
Maintenance	7,754	8,936	5,500	5,500	5,500	5,500	-	
Sundry	14,142	17,613	19,400	19,400	22,600	21,200	1,800	
Capital Outlay	24,775	59,897	-	-	-	-	-	
Grand Total	\$ 705,053	\$ 700,182	\$ 788,654	\$ 788,654	\$ 825,410	\$ 829,369	\$ 40,715	

Community Development							General Fund
Employee Count							
Position	FY2020-2021	FY2021-2022	FY2022-2023			FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget	
Code Enforcement							
Compliance Officer	3	3	4	4	4	4	0
Compliance Supervisor	1	1	0	0	0	0	0
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
Part-time Permit Clerk	0	0	0	0	0	1	1
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	3	4	1
Grand Total	7	7	7	7	7	8	1

Building (Department 558)				General Fund (Fund 10)					
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ 198,032	\$ 128,870	\$ 174,372	\$ 174,372	\$ 115,500	\$ 175,532	\$ 1,160		
110 Salaries/Wages-PT	-	-	-	-	-	-	-		
165 Education Pay	5,573	1,500	1,200	1,200	2,600	2,400	1,200		
175 Longevity	2,832	1,392	1,448	1,448	1,510	1,583	135		
18 Cell Phone Allowance	300	700	600	600	600	600	-		
190 Overtime	3,363	1,019	1,500	1,500	2,250	1,500	-		
Salaries Total	\$ 210,101	\$ 133,482	\$ 179,120	\$ 179,120	\$ 122,460	\$ 181,615	\$ 2,495		
Benefits									
201 F I C A & Medicare	\$ 15,168	\$ 9,934	\$ 13,588	\$ 13,588	\$ 12,000	\$ 13,779	\$ 191		
210 Group Insurance	25,148	26,278	33,567	33,567	38,000	40,170	6,603		
230 T M R S	29,586	19,120	25,524	25,524	19,750	27,612	2,088		
240 Workmen'S Compensation	893	816	1,000	1,000	600	900	(100)		
291 Unemployment Insurance	-	-	213	213	-	216	3		
Benefits Total	\$ 70,794	\$ 56,147	\$ 73,892	\$ 73,892	\$ 70,350	\$ 82,677	\$ 8,785		
Supplies									
310 Office/Computer Supplies	\$ 4,696	\$ 3,516	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -		
311 Postage/Shipping	1,255	17	2,000	2,000	4,000	4,000	2,000		
312 Books/Publ/Subscriptions	-	852	1,000	1,000	1,000	2,000	1,000		
320 Other Electronics	84	241	500	500	250	500	-		
335 Clothing	804	403	1,000	1,000	750	1,000	-		
352 Furniture & Fixtures	-	352	1,000	1,000	750	1,000	-		
385 Small Tools & Equipment	977	626	500	500	500	500	-		
390 Fuel	1,344	1,889	1,750	1,750	4,250	4,000	2,250		
399 Other Supplies	113	1,052	500	500	1,250	750	250		
Supplies Total	\$ 9,272	\$ 8,948	\$ 9,950	\$ 9,950	\$ 14,450	\$ 15,450	\$ 5,500		
Services									
413 Professional Services	\$ 1,486	\$ 30,639	\$ 15,000	\$ 15,000	\$ 40,000	\$ 15,000	\$ -		
415 Telephone	13,141	3,691	4,500	4,500	5,250	-	(4,500)		
425 Contract Labor	-	-	1,000	1,000	1,000	-	(1,000)		
426 Physicals/Screening	100	278	500	500	250	500	-		
430 Advertising	2,179	1,458	1,000	1,000	15,000	15,000	14,000		
499 Other Services	428	3,494	13,500	13,500	13,500	13,500	-		
Services Total	\$ 17,335	\$ 39,559	\$ 35,500	\$ 35,500	\$ 75,000	\$ 44,000	\$ 8,500		
Maintenance									
524 Vehicle Maintenance	\$ 142	\$ 355	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -		
543 Electronics/Computer Maint	33	653	-	-	-	-	-		
Maintenance Total	\$ 174	\$ 1,008	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ 1,369	\$ 5,153	\$ 6,000	\$ 6,000	\$ 9,000	\$ 6,000	\$ -		
629 Vehicle-Liability Insurance	2,039	2,100	2,200	2,200	2,200	3,000	800		
699 Other - Sundry	433	368	-	-	-	-	-		
Sundry Total	\$ 3,841	\$ 7,621	\$ 8,200	\$ 8,200	\$ 11,200	\$ 9,000	\$ 800		
Capital Outlay									
899 Capital Outlay	\$ -	\$ 59,897	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ -	\$ 59,897	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 311,517	\$ 306,662	\$ 308,662	\$ 308,662	\$ 295,460	\$ 334,742	\$ 26,080		

Code (Department 557)			General Fund (Fund 10)						
Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 145,308	\$ 157,610	\$ 183,773	\$ 183,773	\$ 243,000	\$ 194,201	\$ 10,428		
165 Educational Pay	323	923	1,500	1,500	2,000	2,100	600		
175 Longevity	200	806	958	958	1,100	1,138	180		
190 Overtime	3,444	3,516	500	500	2,500	500	-		
Salaries Total	\$ 149,275	\$ 162,855	\$ 186,731	\$ 186,731	\$ 248,600	\$ 197,940	\$ 11,208		
Benefits									
201 F I C A & Medicare	\$ 9,874	\$ 12,034	\$ 14,247	\$ 14,247	\$ 19,000	\$ 15,104	\$ 857		
210 Group Insurance	32,629	42,224	51,229	51,229	65,150	48,829	(2,400)		
230 T M R S	20,962	23,108	26,761	26,761	37,000	30,268	3,506		
240 Workmen'S Compensation	757	1,066	1,200	1,200	700	1,100	(100)		
291 Unemployment Insurance	576	-	223	223	-	237	13		
Benefits Total	\$ 64,798	\$ 78,432	\$ 93,660	\$ 93,660	\$ 121,850	\$ 95,537	\$ 1,877		
Supplies									
310 Office/Computer Supplies	\$ 10,799	\$ 4,230	\$ 5,700	\$ 5,700	\$ 2,500	\$ 5,700	\$ -		
311 Postage/Shipping	1,250	-	2,500	2,500	500	2,500	-		
312 Books/Publ/Subscriptions	352	213	1,000	1,000	950	3,000	2,000		
320 Other Electronics	831	-	1,500	1,500	1,000	1,500	-		
335 Clothing	1,445	1,693	2,000	2,000	1,500	2,000	-		
352 Furniture & Fixtures	25	358	1,000	1,000	400	1,000	-		
385 Small Tools & Equipment	315	335	700	700	250	700	-		
390 Fuel	2,108	9,595	4,300	4,300	8,600	8,000	3,700		
399 Other Supplies	396	1,289	750	750	750	750	-		
Supplies Total	\$ 17,521	\$ 17,712	\$ 19,450	\$ 19,450	\$ 16,450	\$ 25,150	\$ 5,700		
Services									
411 Bldg Demolition/Mowing	\$ 11,355	\$ 94,752	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -		
415 Telephone	2,677	5,453	5,150	5,150	5,500	-	(5,150)		
426 Physicals/Screening	592	118	300	300	150	300	-		
429 Rental Registration Prog	277	-	50,000	50,000	5,000	50,000	-		
430 Advertising	-	16,316	10,000	10,000	15,000	10,000	-		
499 Other Services	104,386	(41)	-	-	2,500	-	-		
Services Total	\$ 119,286	\$ 116,600	\$ 165,450	\$ 165,450	\$ 128,150	\$ 160,300	\$ (5,150)		
Maintenance									
524 Vehicle Maintenance	\$ 1,023	\$ 1,075	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -		
543 Electronics/Computer Maint	6,558	6,853	-	-	-	-	-		
Maintenance Total	\$ 7,580	\$ 7,928	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ 6,567	\$ 5,793	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -		
629 Vehicle-Liability Insurance	3,734	4,066	4,000	4,000	4,200	5,000	1,000		
699 Other - Sundry	-	133	-	-	-	-	-		
Sundry Total	\$ 10,301	\$ 9,992	\$ 11,200	\$ 11,200	\$ 11,400	\$ 12,200	\$ 1,000		
Capital Outlay									
899 Capital Outlay	\$ 24,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ 24,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 393,536	\$ 393,520	\$ 479,992	\$ 479,992	\$ 529,950	\$ 494,627	\$ 14,636		

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.

FY2022-2023 Achievements

- Completed Phase I of concrete street construction.
- Continued asphalt street maintenance through the interlocal agreement with Brazoria County.
- Completed Library Renovations.
- Completed renovation of Service Center building.
- Continued sidewalk replacement program.
- Completed renovations of Velasco House
- Completed renovations of the Landing
- Resurfaced SFA and Riverside parking lots

Goals & Objectives for FY2023-2024

- Continued employee training and maintain a pay scale comparable to the competition.
- Complete Phase II of concrete street reconstruction.
- Continue sidewalk replacement program.
- Continue interlocal agreement with Brazoria County for road improvements.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Property and Liability expenditures increased based on the insurance re-rate.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
<u>Management Services</u>			
Total number of citizen requests	N/A	1,820	5,500
Percentage of citizen request responded to within 10 days	N/A	100	100
<u>Public Works Operations</u>			
Percentage of CIP projects completed on-time and on budget	N/A	100	100
Total miles of streets resurfaced	N/A	2	2.12
Total square feet of sidewalks replaced	N/A	19,000	12,392
Traffic system failures	N/A	10	7
Traffic plan reviews for development	N/A	5	5
Total traffic related service requests	N/A	1,300	1,500
Total traffic related service requests completed	N/A	1,300	1,500
Total traffic signal service requests completed	N/A	10	12
<u>Facilities Management</u>			
Total building maintenance service requests	N/A	1,040	3,120
Total building maintenance service requests completed	N/A	1,040	3,120
Total janitorial requests	N/A	3,640	3,000
Total janitorial requests completed	N/A	3,640	3,000

Public Works

General Fund

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
<u>Fleet Service Division</u>			
Number of vehicles maintained	N/A	79	84
Cost of preventative maintained by Fleet Services per department vehicle			
Public Works	N/A	3,500	1,000
Fire	N/A	1,500	1,000
Police	N/A	2,200	1,000
Community Development	N/A	1,000	1,000
Cost of repairs performed by Fleet Services per department vehicle			
Public Works	N/A	14,000	10,000
Fire	N/A	10,000	10,000
Police	N/A	14,000	10,000
Community Development	N/A	2,000	5,000
Average number of days vehicles in shop			
Public Works	N/A	2	2
Fire	N/A	2	2
Police	N/A	2	2
Community Development	N/A	2	2
Number of vehicle and equipment breakdowns by department			
Public Works	N/A	156	170
Fire	N/A	142	88
Police	N/A	180	280
Community Development	N/A	80	20
Total fuel consumption in gallons			
Unleaded	N/A	50,258	72,000
Diesel	N/A	11,107	24,000
Percentage of vehicles and equipment exceeding replacement criteria	N/A	40	17
Percentage of equipment available by department			
Public Works	N/A	100	100
Fire	N/A	100	100
Police	N/A	90	100
Community Development	N/A	100	100
Percentage of direct labor hours by department			
Public Works	N/A	100	100
Fire	N/A	0	0
Police	N/A	0	0
Community Development	N/A	0	0
<u>Streets/Drainage Maintenance</u>			
Total miles for curbed streets swept	N/A	440	900
Total number of pot holes filled	N/A	1,040	1,500
Total square feet of sidewalks repaired	N/A	2,000	1,800
Total of trees trimmed	N/A	500	700
Total of trees planted	N/A	12	18
Total number of storm drain catch basins cleaned	N/A	125	130
Total number of storm drain catch basins inspections completed	N/A	125	130
Total number of illicit discharge into storm drain	N/A	1	1
Total number of service requests	N/A	570	600
Total number of service requests completed	N/A	570	600
Total linear feet of painted traffic curbs and striping	N/A	3,600	2,000
Total number of traffic signs installed or repaired	N/A	25	42

Public Works

General Fund

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
<u>Parks Administration</u>			
Total developed park acreage per 1,000 residents	N/A	7	9
Total undeveloped park acreage per 1,000 residents	0	0	0
Total number of volunteers	0	0	0
Total number of participants in open spaces, trails, recreation	0	0	1,000
<u>Park Maintenance</u>			
Acres of developed parkland and community buildings maintained	4	4	4
Total number of main hours to maintain sports fields	N/A	2,080	2,080
Total number of incidents of vandalism	N/A	40	30
Percent of time graffiti vandalism was removed within 24 hours of notification	N/A	60	60
Total number of completed service requests	N/A	55	1,100
<u>Parks Planning & Development</u>			
Number of safety and security improvement projects at parks and community facilities	N/A	35	25
Total parks open space and community facilities developed or improved	N/A	3	2
Percent improvements completed within 45 days	N/A	100	100
Percent of projects completed within 5% of project budget	N/A	100	100
<u>Recreation</u>			
Total number of hours for sports field usage	N/A	520	520
Percentage of permitted hours on lit sports field at peak times	N/A	100	100
Total number of facility rentals			
Non-sport fields	N/A	150	160
Sport fields	N/A	75	42
Total number of hours sports fields used for community services	N/A	500	1,200
Total number of contract classes offered and held	N/A	104	156
Total number of recreation classes held	N/A	30	156
Total contract class revenue	N/A	2,080	5,000
Total recreation class revenue	N/A	600	2,500
Total number of recreation programs offered	N/A	1	1
Total number of teens participating in a structured recreation/fitness program	N/A	12	10
Total number of events co-sponsored by department	N/A	5	5
Total number of non-profit organizations/public agencies operating programs at facilities at no cost	N/A	3	3
<u>Beach Maintenance</u>			
Total tons of trash collected	N/A	1,620	1,800
Total tons of recyclables collected	N/A	0	0
Total tons of bulky and abandoned items collected	N/A	60	80
Total number of trash cans repaired	N/A	20	20
Total number of trash cans installed	N/A	10	10
Total number of hours raking beach	N/A	1,248	1,664
Total number of hours maintaining entry and dunes	N/A	1,248	1,664
Total number of signs maintained	2	2	2

Public Works **General Fund**

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)
Salaries	1,484,289	1,397,595	1,478,352	1,478,352	1,354,515	1,507,213	28,860
Benefits	646,721	706,480	678,478	678,478	714,999	729,432	50,954
Supplies	238,547	255,485	298,050	300,297	265,675	263,200	(34,850)
Services	443,911	543,158	629,735	629,735	635,000	631,050	1,315
Maintenance	388,842	378,203	431,310	436,447	450,787	427,500	(3,810)
Sundry	129,796	118,380	145,500	145,500	136,211	188,450	42,950
Debt Service	-	-	-	-	-	-	-
Capital Outlay	288,342	112,850	-	-	69,000	-	-
Grand Total	\$ 3,620,448	\$ 3,512,151	\$ 3,661,425	\$ 3,668,809	\$ 3,626,187	\$ 3,746,845	\$ 85,420

Employee Count

Position	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)
Parks							
Admin. Secretary	0	0	0	0	0	0	0
Field Crew	10	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	0	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	0	0	0	0	0	0	0
Parks Total	14	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	2	2	2	2	2	2	0
Equipment Operator	2	2	2	2	2	2	0
Field Crew	9	9	7	7	7	7	0
Public Works Director	1	1	0	0	0	0	0
Assist City Manager	0	0	1	1	1	1	0
Street Director	0	0	0	0	0	0	0
Superintendent	1	1	1	1	1	1	0
Supervisor	0	0	0	0	0	0	0
Technician	0	0	0	0	0	0	0
Streets/Drainage Total	15	15	13	13	13	13	0
Recreation							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	16	16	16	16	16	16	0
Attendant (PT)	2	2	3	3	3	3	0
Attendant	2	2	0	0	0	0	0
Program Coordinator	1	1	1	1	1	1	0
Recreation Total	22	22	21	21	21	21	0
Grand Total	53	53	49	49	49	49	0

Street/Drainage (Department 575)				General Fund (Fund 10)				
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)	
			Adopted Budget	Current Budget	Estimate	Proposed Budget		
Salaries								
100 Salaries/Wages	\$ 596,959	\$ 616,433	\$ 636,267	\$ 636,267	\$ 655,000	\$ 664,259	\$ 27,991	
165 Education	600	600	600	600	600	600	-	
175 Longevity	5,648	5,148	4,788	4,788	5,300	5,544	756	
181 Cell Phone Allowance	600	600	1,200	1,200	600	600	(600)	
190 Overtime	40,551	21,595	15,000	15,000	15,000	15,000	-	
Salaries Total	\$ 644,357	\$ 644,376	\$ 657,855	\$ 657,855	\$ 676,500	\$ 686,002	\$ 28,147	
Benefits								
201 F I C A & Medicare	\$ 46,778	\$ 48,125	\$ 49,178	\$ 49,178	\$ 55,000	\$ 51,332	\$ 2,153	
210 Group Insurance	124,306	144,873	138,750	138,750	160,000	150,925	12,175	
230 T M R S	90,277	91,939	92,378	92,378	100,000	102,865	10,486	
240 Workmen'S Compensation	32,123	22,573	30,000	30,000	39,800	42,000	12,000	
291 Unemployment Insurance	1,267	10,695	771	771	-	805	34	
Benefits Total	\$ 294,750	\$ 318,204	\$ 311,078	\$ 311,078	\$ 354,800	\$ 347,926	\$ 36,848	
Supplies								
310 Office/Computer Supplies	\$ 1,028	\$ 520	\$ 1,400	\$ 1,400	\$ 1,250	\$ 1,400	\$ -	
320 Other Electronics	14	-	100	100	-	100	-	
352 Furniture & Fixtures	390	-	200	200	-	200	-	
385 Small Tools & Equipment	3,534	2,645	3,700	3,700	3,000	3,500	(200)	
389 Chemicals	7,115	11,452	9,000	9,000	14,000	11,000	2,000	
390 Fuel	36,219	44,498	55,200	55,200	45,000	42,000	(13,200)	
399 Other Supplies	2,834	3,568	2,500	2,500	7,000	1,500	(1,000)	
Supplies Total	\$ 51,132	\$ 62,683	\$ 72,100	\$ 72,100	\$ 70,250	\$ 59,700	\$ (12,400)	
Services								
415 Telephone	\$ 2,527	\$ 3,688	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	
426 Physicals	895	2,247	500	500	1,200	500	-	
430 Advertising	4,754	3,318	3,500	3,500	2,000	2,500	(1,000)	
440 Electricity	53,713	62,804	75,000	75,000	80,000	82,000	7,000	
470 Equipment Rental	58,222	27,667	30,000	30,000	25,000	30,000	-	
485 Laundry Services	9,368	16,318	13,000	13,000	29,000	15,000	2,000	
498 Waste Disposal	4,000	5,664	7,000	7,000	5,000	6,000	(1,000)	
499 Other Services	12,347	9,061	10,000	10,000	9,500	10,000	-	
Services Total	\$ 145,827	\$ 130,767	\$ 143,000	\$ 143,000	\$ 155,700	\$ 146,000	\$ 3,000	
Maintenance								
524 Vehicle Maintenance	\$ 41,505	\$ 59,159	\$ 41,250	\$ 41,250	\$ 60,000	\$ 42,000	\$ 750	
530 Street/Draing/Sdwalk Maint	115,652	100,016	220,000	220,000	220,000	220,000	-	
547 Signs Maintenance	5,572	5,687	8,000	8,000	8,000	10,000	2,000	
548 Traffic Lights Maintenance	228	6	500	500	500	1,000	500	
549 Street Lights Maintenance	-	665	500	500	500	1,000	500	
Maintenance Total	\$ 162,957	\$ 165,533	\$ 270,250	\$ 270,250	\$ 289,000	\$ 274,000	\$ 3,750	
Sundry								
602 Seminars/Dues/Travel	\$ 243	\$ 1,040	\$ 1,500	\$ 1,500	\$ 4,750	\$ 3,500	\$ 2,000	
628 Property/Gen Liab Insurance	-	21,202	23,000	23,000	4,420	23,000	-	
629 Vehicle Insurance	20,340	17,836	20,000	20,000	17,920	20,000	-	
687 Damage Claims	1,703	1,000	-	-	-	-	-	
699 Other - Sundry	1,258	3,867	2,000	2,000	2,000	2,000	-	
Sundry Total	\$ 23,544	\$ 44,945	\$ 46,500	\$ 46,500	\$ 29,090	\$ 48,500	\$ 2,000	
Capital Outlay								
899 Capital Outlay	\$ 8,240	\$ 37,459	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ 8,240	\$ 37,459	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 1,330,808	\$ 1,403,967	\$ 1,500,783	\$ 1,500,783	\$ 1,575,340	\$ 1,562,129	\$ 61,345	

Service Center (Department 420)				General Fund (Fund 10)					
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/		
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	(Decrease)		
Salaries									
100 Salaries/Wages	\$ 93,149	\$ 87,946	\$ 91,451	\$ 91,451	\$ 75,250	\$ 83,429	\$ (8,022)		
165 Educational Pay	600	739	1,200	1,200	600	600	(600)		
175 Longevity	648	443	240	240	365	390	150		
190 Overtime	8,199	2,381	2,750	2,750	4,250	2,750	-		
Salaries Total	\$ 102,595	\$ 91,508	\$ 95,641	\$ 95,641	\$ 80,465	\$ 87,169	\$ (8,472)		
Benefits									
201 F I C A & Medicare	\$ 7,532	\$ 7,072	\$ 7,106	\$ 7,106	\$ 6,750	\$ 6,458	\$(648)		
210 Group Insurance	16,669	19,965	21,921	21,921	21,921	22,164	243		
230 T M R S	14,371	13,357	13,348	13,348	12,250	12,941	(407)		
240 Workmen'S Compensation	1,133	2,488	2,500	2,500	2,550	3,000	500		
291 Unemployment Insurance	-	-	111	111	-	101	(10)		
Benefits Total	\$ 39,706	\$ 42,882	\$ 44,987	\$ 44,987	\$ 43,471	\$ 44,665	\$ (322)		
Supplies									
310 Office/Computer Supplies	\$ 2,116	\$ 1,098	\$ 1,250	\$ 1,250	\$ 1,000	\$ 1,000	\$(250)		
311 Postage/Shipping	17	-	100	100	-	100	-		
320 Other Electronics	2,762	506	2,000	2,000	750	2,000	-		
335 Clothing	2,944	1,476	1,500	1,500	1,500	1,200	(300)		
343 Oil And Grease	6,589	215	6,000	6,000	1,000	6,000	-		
344 Garage Parts	1,487	1,636	3,000	3,000	4,000	3,000	-		
352 Furniture & Fixtures	-	-	500	500	-	500	-		
385 Small Tools & Equipment	2,710	2,614	3,000	3,000	3,250	3,000	-		
390 Fuel	833	1,188	1,700	1,700	3,800	3,500	1,800		
392 Janitorial Supplies	414	701	1,000	1,000	900	1,000	-		
399 Other Supplies	868	1,979	500	500	2,000	500	-		
Supplies Total	\$ 20,739	\$ 11,412	\$ 20,550	\$ 20,550	\$ 18,200	\$ 21,800	\$ 1,250		
Services									
413 Professional Services	\$ -	\$ 2,425	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	-		
415 Telephone	5,028	4,553	4,750	4,750	4,750	-	(4,750)		
426 Physicals/Screening	-	117	100	100	100	100	-		
440 Electricity	7,290	8,085	8,500	8,500	10,250	10,600	2,100		
441 Water	6,694	5,711	6,000	6,000	5,000	5,500	(500)		
442 Gas-Entex	303	413	400	400	1,500	1,600	1,200		
470 Equipment Rental	-	713	300	300	300	300	-		
482 Service Contracts	1,031	810	-	-	500	-	-		
485 Laundry Services	1,135	-	1,000	1,000	-	1,000	-		
499 Other Services	1,097	2,672	2,500	2,500	5,000	2,500	-		
Services Total	\$ 22,578	\$ 25,497	\$ 26,550	\$ 26,550	\$ 29,900	\$ 24,600	\$ (1,950)		
Maintenance									
524 Vehicle Maintenance	\$ 1,585	\$ 1,847	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	-		
545 Bldg/Bldg Equip Maintenance	5,095	20,327	5,000	5,000	5,000	4,000	(1,000)		
546 Land/Grounds Maint	2,161	10,348	2,160	2,160	9,000	1,500	(660)		
Maintenance Total	\$ 8,841	\$ 32,522	\$ 8,160	\$ 8,160	\$ 16,000	\$ 6,500	\$ (1,660)		
Sundry									
602 Seminars/Dues/Travel	\$ -	\$ 186	\$ -	\$ -	\$ 3,500	\$ 1,200	1,200		
628 Property/Gen/Liability Ins	-	1,600	1,650	1,650	10,210	13,000	11,350		
629 Vehicle Insurance	20,329	2,534	2,550	2,550	2,550	3,000	450		
699 Other - Sundry	1	58	1,800	1,800	1,000	1,500	(300)		
Sundry Total	\$ 20,330	\$ 4,378	\$ 6,000	\$ 6,000	\$ 17,260	\$ 18,700	\$ 12,700		
Capital Outlay									
899 Capital Outlay	\$ -	\$ 23,514	\$ -	\$ -	\$ 69,000	\$ -	-		
Capital Outlay Total	\$ -	\$ 23,514	\$ -	\$ -	\$ 69,000	\$ -	\$ -		
Grand Total	\$ 214,790	231,715	201,888	\$ 201,888	\$ 274,296	\$ 203,433	\$ 1,546		

Parks (Department 655)						General Fund (Fund 10)		
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024		
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ 456,483	\$ 438,928	\$ 479,929	\$ 479,929	\$ 400,000	\$ 484,018	\$ 4,089	
165 Education Pay	831	900	900	900	950	900	-	
175 Longevity	3,119	2,146	2,208	2,208	2,250	2,360	152	
190 Overtime	33,972	30,341	48,500	48,500	37,000	48,500	-	
Salaries Total	\$ 494,405	\$ 472,316	\$ 531,537	\$ 531,537	\$ 440,200	\$ 535,778	\$ 4,241	
Benefits								
201 F I C A & Medicare	\$ 36,104	\$ 35,634	\$ 36,952	\$ 36,952	\$ 33,000	\$ 37,277	\$ 324	
210 Group Insurance	106,620	130,939	132,047	132,047	134,000	143,957	11,910	
230 T M R S	69,285	67,813	69,412	69,412	63,500	74,700	5,287	
240 Workmen'S Compensation	10,481	8,272	10,750	10,750	9,800	10,750	-	
291 Unemployment Insurance	-	5,566	580	580	9,800	585	5	
Benefits Total	\$ 222,490	\$ 248,224	\$ 249,742	\$ 249,742	\$ 250,100	\$ 267,269	\$ 17,527	
Supplies								
310 Office/Computer Supplies	\$ 287	\$ 1,528	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500	\$ (500)	
320 Other Electronics	353	645	2,500	2,500	1,000	1,500	(1,000)	
331 Agricultural/Botanical	43,894	49,641	40,000	40,000	40,000	40,000	-	
335 Clothing	8,870	10,166	2,000	2,000	5,000	1,500	(500)	
352 Furniture & Fixtures	-	202	-	-	-	-	-	
385 Small Tools & Equipment	11,750	7,880	14,000	14,000	10,000	12,000	(2,000)	
389 Chemicals	7,444	11,246	11,000	11,000	12,000	11,000	-	
390 Fuel	25,598	34,193	38,800	38,800	30,000	30,000	(8,800)	
392 Janitorial Supplies	15,366	17,278	13,000	13,000	13,000	15,000	2,000	
399 Other Supplies	20,395	17,457	23,150	25,397	23,000	20,000	(3,150)	
Supplies Total	\$ 133,958	\$ 150,236	\$ 146,450	\$ 148,697	\$ 135,500	\$ 132,500	\$ (13,950)	
Services								
415 Telephone	\$ 14,967	\$ 14,042	\$ 15,250	\$ 15,250	\$ 15,250	\$ -	\$ (15,250)	
425 Contract Labor	75,987	88,400	80,000	80,000	80,000	80,000	-	
426 Physicals	482	1,413	700	700	1,000	700	-	
430 Advertising	273	359	1,600	1,600	750	1,000	(600)	
440 Electricity	36,183	55,999	48,000	48,000	52,000	55,000	7,000	
441 Water	6,750	69,953	40,200	40,200	62,000	66,000	25,800	
442 Gas-Entex	3,305	3,283	3,150	3,150	3,800	4,000	850	
482 Service Contracts	5,921	237	7,500	7,500	2,500	7,500	-	
485 Laundry Services	755	487	13,000	13,000	10,000	13,000	-	
499 Other Services	3,499	1,955	1,000	1,000	1,500	1,000	-	
Services Total	\$ 148,121	\$ 236,128	\$ 210,400	\$ 210,400	\$ 228,800	\$ 228,200	\$ 17,800	
Maintenance								
524 Vehicle Maintenance	\$ 29,742	\$ 28,742	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
545 Bldg/Bldg Equip Maintenance	30,074	27,126	33,400	37,250	25,000	30,000	(3,400)	
546 Land/Grounds Maint	37,970	36,927	44,000	45,287	45,287	40,000	(5,287)	
Maintenance Total	\$ 97,785	\$ 92,795	\$ 97,400	\$ 102,537	\$ 90,287	\$ 90,000	\$ (8,687)	
Sundry								
602 Seminars/Dues/Travel	\$ 1,206	\$ 320	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ -	
628 Property Liability Insurance	67,403	41,295	45,000	45,000	66,500	75,000	30,000	
652 Community Service Insurance	2,189	2,287	2,500	2,500	2,500	2,500	-	
687 Damage Claims	377	315	-	-	-	-	-	
699 Other - Sundry	1,598	2,068	10,000	10,000	4,000	8,000	(2,000)	
Sundry Total	\$ 72,774	\$ 46,284	\$ 58,500	\$ 58,500	\$ 77,000	\$ 86,500	\$ 28,000	
Capital Outlay								
899 Capital Outlay	\$ 162,825	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ 162,825	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 1,332,358	\$ 1,284,982	\$ 1,294,029	\$ 1,301,413	\$ 1,221,887	\$ 1,340,247	\$ 44,931	

Beach Maintenance (Department 576)						General Fund (Fund 10)		
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023	FY2022-2023	FY2022-2023 Estimate	FY2023-2024		
			Adopted Budget	Current Budget		Proposed Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ 12,333	\$ 17,789	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	
190 Overtime	14,479	5,285	15,000	15,000	15,000	15,000	-	
Salaries Total	\$ 26,811	\$ 23,074	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	
Benefits								
201 F I C A & Medicare	\$ 2,018	\$ 1,720	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	
210 Group Insurance	3,626	3,999	3,700	3,700	3,700	3,700	-	
230 T M R S	3,864	3,295	4,000	4,000	4,000	4,000	-	
Benefits Total	\$ 9,507	\$ 9,014	\$ 9,850	\$ 9,850	\$ 9,850	\$ 9,850	\$ -	
Maintenance								
591 Beach Maintenance E)	\$ 19,530	\$ 25,441	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Maintenance Total	\$ 19,530	\$ 25,441	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Grand Total	\$ 55,849	\$ 57,529	\$ 42,850	\$ 42,850	\$ 42,850	\$ 42,850	\$ -	

Recreation (Department 665)			General Fund (Fund 10)				
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ 154,570	\$ 135,712	\$ 88,219	\$ 88,219	\$ 98,500	\$ 92,633	\$ 4,414
110 Salaries/Wages-Pt	54,434	26,069	76,930	76,930	30,500	77,269	339
165 Education Pay	1,500	346	-	-	-	-	-
175 Longevity	846	581	370	370	550	562	192
181 Cell Phone Allowance	600	150	600	600	600	600	-
190 Overtime	4,170	3,463	4,200	4,200	4,200	4,200	-
Salaries Total	\$ 216,120	\$ 166,321	\$ 170,319	\$ 170,319	\$ 134,350	\$ 175,263	\$ 4,945
Benefits							
201 F I C A & Medicare	\$ 15,839	\$ 12,676	\$ 12,708	\$ 12,708	\$ 12,708	\$ 13,086	\$ 378
210 Group Insurance	33,839	37,777	21,889	21,889	24,000	22,132	243
230 T M R S	22,298	20,158	19,025	19,025	16,000	21,049	2,024
240 Workmen'S Compensation	5,528	8,903	9,000	9,000	2,850	3,250	(5,750)
291 Unemployment Insurance	2,764	8,643	199	199	1,220	205	6
Benefits Total	\$ 80,268	\$ 88,157	\$ 62,822	\$ 62,822	\$ 56,778	\$ 59,723	\$ (3,099)
Supplies							
310 Office/Computer Supplies	\$ 3,568	\$ 2,765	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ (1,000)
320 Other Electronics	2,913	1,298	6,000	6,000	3,500	5,000	(1,000)
331 Agricultural/Botanical	2,295	3,431	2,700	2,700	2,700	2,500	(200)
333 Program	1,451	5,676	15,000	15,000	10,000	15,000	-
335 Clothing	2,380	1,041	1,500	1,500	1,100	1,500	-
352 Furniture & Fixtures	2,955	2,969	6,250	6,250	4,500	4,500	(1,750)
385 Small Tools & Equipment	2,087	693	1,500	1,500	1,000	1,200	(300)
392 Janitorial Supplies	2,635	3,859	5,000	5,000	4,000	5,000	-
399 Other Supplies	5,408	5,254	6,500	6,500	6,250	6,500	-
Supplies Total	\$ 25,692	\$ 26,987	\$ 48,450	\$ 48,450	\$ 36,050	\$ 44,200	\$ (4,250)
Services							
414 Bank Charges/Ets Fees	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
415 Telephone	7,577	5,505	7,000	7,000	6,500	-	(7,000)
425 Contract Labor	8,108	4,556	25,000	25,000	10,000	25,000	-
426 Physicals/Screening	357	1,919	1,000	1,000	1,000	800	(200)
430 Advertising	9,234	11,700	25,000	25,000	20,000	25,000	-
435 Special Events	16,327	59,089	76,000	76,000	87,000	56,000	(20,000)
440 Electricity	12,551	9,046	35,000	35,000	30,000	35,000	-
441 Water	49,894	31,367	55,000	55,000	35,000	55,000	-
482 Service Contracts	4,500	7,510	-	-	6,000	-	-
485 Laundry Services	23	-	-	-	-	-	-
499 Other Services	359	2,061	3,000	3,000	3,000	3,000	-
Services Total	\$ 108,929	\$ 132,752	\$ 228,000	\$ 228,000	\$ 198,500	\$ 200,800	\$ (27,200)
Maintenance							
545 Bldg/Bldg Equip Maintenance	\$ 17,442	\$ 17,366	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,000	\$ (500)
546 Land/Grounds Maint	1,576	763	3,000	3,000	1,000	3,000	-
553 Pool Maintenance	22,997	33,006	20,000	20,000	20,000	20,000	-
Maintenance Total	\$ 42,015	\$ 51,135	\$ 37,500	\$ 37,500	\$ 35,500	\$ 37,000	\$ (500)
Sundry							
602 Seminars/Dues/Travel	\$ 1,710	\$ -	\$ 8,000	\$ 8,000	\$ 2,000	\$ 8,000	\$ -
628 Property/Gen Liab Insurance	10,304	14,054	14,750	14,750	7,750	15,000	250
699 Other - Sundry	29	394	3,000	3,000	1,500	3,000	-
Sundry Total	\$ 12,043	\$ 14,449	\$ 25,750	\$ 25,750	\$ 11,250	\$ 26,000	\$ 250
Capital Outlay							
899 Capital Outlay	\$ 11,800	\$ 12,877	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ 11,800	\$ 12,877	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 496,866	\$ 492,678	\$ 572,840	\$ 572,840	\$ 472,428	\$ 542,986	\$ (29,854)

Library (Department 650)			General Fund (Fund 10)						
Category	FY2020-2021		FY2022-2023			FY2023-2024			Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget			
Supplies									
352 Furniture & Fixtures	\$ -	\$ -		\$ -	\$ 675	\$ -	\$ -	\$ -	
392 Janitorial Supplies	5,616	2,610	9,000	9,000	3,500	3,500		(5,500)	
Supplies Total	\$ 5,616	\$ 2,610	\$ 9,000	\$ 9,000	\$ 4,175	\$ 3,500		\$ (5,500)	
Services									
415 Telephone	\$ 5,918	\$ 2,241	\$ 4,900	\$ 4,900	\$ 3,500	\$ -	\$ (4,900)		
441 Water	-	275	-	-	1,600	1,750	1,750		
442 Gas-Entex	449	808	800	800	1,000	1,200	400		
490 Board Request	8,515	8,515	10,085	10,085	10,000	12,500	2,415		
Services Total	\$ 14,882	\$ 11,839	\$ 15,785	\$ 15,785	\$ 16,100	\$ 15,450	\$ (335)		
Maintenance									
545 Bldg/Bldg Equip Maintenance	\$ 57,714	\$ 10,776	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000	\$ 2,000		
Maintenance Total	\$ 57,714	\$ 10,776	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000	\$ 2,000		
Sundry									
629 Property Insurance	\$ 1,106	\$ 8,323	\$ 8,750	\$ 8,750	\$ 1,611	\$ 8,750	\$ -		
Sundry Total	\$ 1,106	\$ 8,323	\$ 8,750	\$ 8,750	\$ 1,611	\$ 8,750	\$ -		
Capital Outlay									
899 Capital Outlay	\$ 105,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ 105,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 184,796	\$ 33,549	\$ 41,535	\$ 41,535	\$ 31,886	\$ 37,700	\$ (3,835)		

Sr. Citizens Commission (Department 579)				General Fund (Fund 10)				
Category	FY2020-2021	FY2021-	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)	
	Actual	2022 Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget		
Supplies								
399 Other Supplies	\$ 1,410	\$ 1,556	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	
Supplies Total	\$ 1,410	\$ 1,556	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	
Services								
484 Sr Citizens Projects	\$ 3,573	\$ 6,175	\$ 6,000	\$ 6,000	\$ 6,000	\$ 16,000	\$ 10,000	
Services Total	\$ 3,573	\$ 6,175	\$ 6,000	\$ 6,000	\$ 6,000	\$ 16,000	\$ 10,000	
Grand Total	\$ 4,982	\$ 7,731	\$ 7,500	\$ 7,500	\$ 7,500	\$ 17,500	\$ 10,000	

Museum **General Fund**

The Freeport Historical Museum & Visitor Center seeks to educate, interpret, preserve, and promote our rich coastal history along the Brazos River and the Texas Gulf Coast through informative displays, engaging exhibits, family-oriented events, and museum outreach. As the purveyors of Freeport history, our vision is to enrich and strengthen our community through education, promoting heritage tourism, and by encouraging the preservation and advancement of Historic Downtown Freeport.

FY2022-2023 Achievements

- Texas Navy Room completed.
- Recipient of the 2022 Spirit of Texas Independence Award for 2022 Fort Velasco Day Program
- Storage room corridors were renovated.
- Freeport LNG sponsored remaining interpretive panels.
- Museum visitation increasing.

Goals & Objectives for FY2023-2024

- 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 FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Mainstreet expenditures were moved to the Mainstreet Department in FY2024.
- All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
Total number of volunteers	N/A	10	10
Total number of visitors	N/A	2,500	2,500
Total number of completed special work orders	N/A	12	10
Total number of safety and security improvements	N/A	2	5
Total number of exhibits maintained	N/A	20	12
Total number of hours theatre used	N/A	20	100
Total number of contract classes offered and held	N/A	4	10
Total number of downtown special events held	N/A	12	12

Department Budget Summary

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Salaries	\$ 147,690	\$ 112,236	\$ 117,578	\$ 117,578	\$ 118,809	\$ 80,896	\$ (36,682)
Benefits	57,676	47,355	58,288	58,288	58,552	40,408	(17,879)
Supplies	18,064	15,978	24,670	24,670	22,220	16,925	(7,745)
Services	81,030	100,369	133,490	133,490	117,100	70,250	(63,240)
Maintenance	9,544	14,167	11,000	11,000	10,000	10,000	(1,000)
Sundry	9,617	22,244	29,500	29,500	26,000	23,500	(6,000)
Capital Outlay	9,782	32,719	-	-	-	-	-
Grand Total	\$ 333,402	\$ 345,069	\$ 374,526	\$ 374,526	\$ 352,681	\$ 241,980	\$ (132,547)

Museum **General Fund**

Employee Count

Position	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023		FY2022-2023 Estimate	FY2023-2024		Increase/ (Decrease)
			Adopted Budget	Current Budget		Proposed Budget		
Museum								
Museum Manager	0	0	1	1	1	1		0
Admin. Secretary	1	1	0	0	0	0		0
Museum Coordinator	1	1	0	0	0	0		0
Museum/Mainstreet Director	1	1	0	0	0	0		0
Mainstreet Coordinator	0	0	1	1	1	0		-1
Clerk	0	0	1	1	1	1		0
Attendant (PT)	1	1	0	0	0	0		0
Museum Total	4	4	3	3	3	2		-1

Historical Museum (Department 578)						General Fund (Fund 10)			
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ 136,233	\$ 98,787	\$ 112,299	\$ 112,299	\$ 112,000	\$ 76,571	\$ (35,728)		
110 Salaries/Wages-Pt	7,138	9,744	-	-	-	-	-		
165 Education	1,500	-	-	-	2,500	-	-		
175 Longevity	468	582	559	559	559	205	(354)		
181 Cell Phone Allowance	600	600	600	600	-	-	(600)		
190 Museum Overtime	1,752	2,524	4,120	4,120	3,750	4,120	-		
Salaries Total	\$ 147,690	\$ 112,236	\$ 117,578	\$ 117,578	\$ 118,809	\$ 80,896	\$ (36,682)		
Benefits									
201 F I C A & Medicare	\$ 10,919	\$ 8,597	\$ 8,680	\$ 8,680	\$ 8,680	\$ 5,873	\$ (2,806)		
210 Group Insurance	26,241	23,753	33,068	33,068	33,068	22,123	(10,945)		
230 T M R S	19,720	14,949	16,304	16,304	16,304	11,770	(4,534)		
240 Workmen'S Compensation	146	57	100	100	500	550	450		
291 Unemployment Insurance	650	-	136	136	-	92	(44)		
Benefits Total	\$ 57,676	\$ 47,355	\$ 58,288	\$ 58,288	\$ 58,552	\$ 40,408	\$ (17,879)		
Supplies									
310 Office/Computer Supplies	\$ 5,771	\$ 5,509	\$ 5,700	\$ 5,700	\$ 4,500	\$ 2,850	\$ (2,850)		
311 Postage/Shipping	140	-	250	250	-	125	(125)		
335 Clothing	380	424	500	500	500	250	(250)		
352 Furniture & Fixtures	7,697	2,255	10,000	10,000	9,000	9,500	(500)		
385 Small Tools & Equipment	233	1,044	2,500	2,500	2,500	1,250	(1,250)		
389 Chemicals	525	20	500	500	500	500	-		
390 Fuel	-	599	400	400	400	-	(400)		
392 Janitorial Supplies	-	-	-	-	-	200	200		
399 Other Supplies	3,318	6,128	4,820	4,820	4,820	2,250	(2,570)		
Supplies Total	\$ 18,064	\$ 15,978	\$ 24,670	\$ 24,670	\$ 22,220	\$ 16,925	\$ (7,745)		
Services									
414 Bank Charges	\$ 2,693	\$ 3,266	\$ 3,200	\$ 3,200	\$ 4,500	\$ 4,500	\$ 1,300		
415 Telephone	4,284	5,256	5,000	5,000	5,500	-	(5,000)		
426 Physicals	139	178	200	200	200	200	-		
430 Advertising	9,032	17,115	17,000	17,000	15,000	8,500	(8,500)		
435 Special Events	25,410	48,088	60,000	60,000	55,000	12,000	(48,000)		
440 Electricity	9,045	10,198	12,000	12,000	12,000	13,000	1,000		
441 Water	5,943	3,612	6,000	6,000	5,000	5,000	(1,000)		
442 Gas-Entex	290	341	350	350	400	450	100		
471 Rentals	-	-	3,600	3,600	-	3,600	-		
482 Service Contracts	12,023	5,057	13,140	13,140	10,000	10,000	(3,140)		
484 Museum Children's Exhibit	2,890	-	3,000	3,000	2,000	3,000	-		
486 Museum Exhibits	9,281	7,258	10,000	10,000	7,500	10,000	-		
Services Total	\$ 81,030	\$ 100,369	\$ 133,490	\$ 133,490	\$ 117,100	\$ 70,250	\$ (63,240)		
Maintenance									
545 Bldg/Bldg Equip Maintenance	\$ 9,544	\$ 14,167	\$ 11,000	\$ 11,000	\$ 10,000	\$ 10,000	\$ (1,000)		
Maintenance Total	\$ 9,544	\$ 14,167	\$ 11,000	\$ 11,000	\$ 10,000	\$ 10,000	\$ (1,000)		
Sundry									
602 Seminars/Dues/Travel	\$ 4,969	\$ 6,053	\$ 12,000	\$ 12,000	\$ 9,500	\$ 6,000	\$ (6,000)		
610 Volunteer Relations	1,279	1,202	2,000	2,000	1,000	1,000	(1,000)		
628 Property/Liability Insurance	2,379	12,020	12,500	12,500	12,500	15,000	2,500		
699 Other Sundry	989	2,969	3,000	3,000	3,000	1,500	(1,500)		
Sundry Total	\$ 9,617	\$ 22,244	\$ 29,500	\$ 29,500	\$ 26,000	\$ 23,500	\$ (6,000)		
Capital Outlay									
899 Capital Outlay	\$ 9,782	\$ 32,719	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ 9,782	\$ 32,719	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 333,402	\$ 345,069	\$ 374,526	\$ 374,526	\$ 352,681	\$ 241,980	\$ (132,547)		

Main Street

General Fund

The mission of Freeport Main Street is to economically revitalize and historically preserve the downtown area to foster an environment which celebrates our rich history and diversity and offers economic, social, and cultural opportunities. The work of Freeport Main Street is driven by the National Main Street Four Point Approach of organization, economic vitality, design, and promotion. With our collective memory and a bright vision for the future of Downtown Freeport, Main Street is a vital asset in the effort to revive our local economy, preserve our history, and bring our community together for generation to come.

FY2022-2023 Achievements

- Received Texas Main Street Designation and National Main Street America Affiliate status.
- Hosted successful annual events aimed at promoting downtown and bringing the community together.
- Became a member of Texas Downtown

Goals & Objectives for FY2023-2024

- Develop a property inventory for downtown to aid in launch of community page of Downtown TX platform.
- Continue to build relationships with community stakeholder to advance the mission of Freeport Main Street.
- Create "Friends of Freeport Main Street" - a community outreach initiative to allow for dialogue between downtown and community stakeholders.
- Work toward the implementation of a wayfinding system to highlight key locations and attractions.
- Define the boundaries of a Historic District to aid in the effort of protection specific items which possess historical, architectural, archaeological or cultural significance and provide a foundation to develop a governing set of design guidelines for the development process in Historic Downtown.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%.
- Mainstreet expenditures were moved to the Mainstreet Department in FY2024.

Department Budget Summary

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
	Actual	Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	Increase/ (Decrease)	
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,160	\$ 45,160	
Benefits	-	-	-	-	-	21,767	21,767	
Supplies	-	-	-	-	-	7,425	7,425	
Services	-	-	-	-	-	56,500	56,500	
Maintenance	-	-	-	-	-	-	-	
Sundry	-	-	-	-	-	8,500	8,500	
Capital Outlay	-	-	-	-	-	-	-	
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,352	\$ 139,352	

Employee Count

Position	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
	Actual	Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	Increase/ (Decrease)	
Museum								
Mainstreet Coordinator	0	0	0	0	0	1	1	
Museum Total	0	0	0	0	0	1	1	

Main Street (Department 577)						General Fund (Fund 10)		
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000	
165 Education	-	-	-	-	-	2,500	2,500	
175 Longevity	-	-	-	-	-	60	60	
181 Cell Phone Allowance	-	-	-	-	-	600	600	
190 Overtime	-	-	-	-	-	-	-	
Salaries Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,160	\$ 45,160	
Benefits								
201 F I C A & Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,455	\$ 3,455	
210 Group Insurance	-	-	-	-	-	11,310	11,310	
230 T M R S	-	-	-	-	-	6,923	6,923	
240 Workmen'S Compensation	-	-	-	-	-	25	25	
291 Unemployment Insurance	-	-	-	-	-	54	54	
Benefits Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,767	\$ 21,767	
Supplies								
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850	\$ 2,850	
311 Postage/Shipping	-	-	-	-	-	125	125	
335 Clothing	-	-	-	-	-	250	250	
352 Furniture & Fixtures	-	-	-	-	-	500	500	
385 Small Tools & Equipment	-	-	-	-	-	1,250	1,250	
389 Chemicals	-	-	-	-	-	-	-	
390 Fuel	-	-	-	-	-	200	200	
399 Other Supplies	-	-	-	-	-	2,250	2,250	
Supplies Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,425	\$ 7,425	
Services								
430 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	
435 Special Events	-	-	-	-	-	48,000	48,000	
Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,500	\$ 56,500	
Sundry								
602 Seminars/Dues/Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	
610 Volunteer Relations	-	-	-	-	-	1,000	1,000	
699 Other Sundry	-	-	-	-	-	1,500	1,500	
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	
Capital Outlay								
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,352	\$ 139,352	

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.

FY2022-2023 Achievements

Salaries have been increased up to 5% for a cost of living adjustment.
Employee retirement increased by 1.24%.

Goals & Objectives for FY2023-2024

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

- Grow the youth program to over 1,000 rounds
- Grow membership to over 200 members
- Surpass 30,000 rounds of golf.

Major Changes In FY2023-2024

Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
Health Insurance rates are budgeted to increase 5%.
Bank charges were increased based on actual expenditures.
All expenditures for telephone services have been moved to the Information Technology Department

Indicators

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
Average number of members	181	190	195
Number of rounds played	28,902	29,500	31,000
Total revenue (less taxes)	\$812,966	\$860,000	\$87,000
Number of tournaments	23	26	30
Merchandise revenue	\$189,141	\$195,000	\$198,000

Department Budget Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023		FY2022-2023		FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Salaries	\$ 462,420	\$ 479,199	\$ 550,271	\$ 550,271	\$ 522,850	\$ 572,471	\$ 22,200	
Benefits	160,133	203,944	240,728	240,728	232,150	253,301	12,573	
Supplies	77,371	70,795	87,070	87,070	94,000	86,950	(120)	
Services	260,594	277,986	281,350	281,350	352,650	296,100	14,750	
Maintenance	85,403	74,730	55,000	55,000	71,500	55,000	-	
Sundry	250,104	70,302	21,250	21,250	20,250	24,500	3,250	
Capital Outlay	193,656	13,750	-	13,440	40,000	-	-	
Grand Total	\$ 1,489,681	\$ 1,190,704	\$ 1,235,669	\$ 1,249,109	\$ 1,333,400	\$ 1,288,322	\$ 52,653	

Employee Count

Position	FY2020-2021	FY2021-2022	FY2022-2023		FY2022-2023		FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Golf Course								
Clerk	1	1	1	1	1	1	0	
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	5	5	5	5	0	
Mechanic	1	1	1	1	1	1	0	
Proshop Attendant (PT)	5	5	3	3	3	3	0	
Range Attendant (PT)	6	6	4	4	4	4	0	

Golf Course (Department 656)				General Fund (Fund 10)			
Golf Course Total	19	19	17	17	17	17	0

Golf Course (Department 656)		General Fund (Fund 10)						
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023			FY2023-2024		Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Salaries								
100 Salaries/Wages	\$ 344,065	\$ 401,061	\$ 428,616	\$ 428,616	\$ 436,250	\$ 455,182	\$ 26,566	
110 Salaries/Wages-Pt	103,242	72,655	114,532	114,532	80,000	109,920	(4,613)	
175 Longevity	3,737	3,855	4,422	4,422	4,750	4,670	247	
181 Cell Phone Allowance	600	600	600	600	600	600	-	
190 Overtime	10,775	1,028	2,100	2,100	1,250	2,100	-	
Salaries Total	\$ 462,420	\$ 479,199	\$ 550,271	\$ 550,271	\$ 522,850	\$ 572,471	\$ 22,200	
Benefits								
201 F I C A & Medicare	\$ 34,219	\$ 36,387	\$ 41,935	\$ 41,935	\$ 40,250	\$ 43,633	\$ 1,698	
210 Group Insurance	67,897	101,326	109,863	109,863	112,250	111,545	1,682	
230 T M R S	48,883	57,973	78,772	78,772	70,000	87,438	8,666	
240 Workmen's Compensation	9,134	8,258	9,500	9,500	9,650	10,000	500	
291 Unemployment Insurance	-	-	658	658	-	684	27	
Benefits Total	\$ 160,133	\$ 203,944	\$ 240,728	\$ 240,728	\$ 232,150	\$ 253,301	\$ 12,573	
Supplies								
310 Office/Computer Supplies	\$ 1,645	\$ 1,672	\$ 1,200	\$ 1,200	\$ 2,000	\$ 1,200	\$ -	
335 Clothing	582	439	500	500	500	500	-	
352 Furniture & Fixtures	669	1,109	7,000	7,000	1,500	5,000	(2,000)	
385 Small Tools & Equipment	4,027	4,943	6,620	6,620	6,500	3,000	(3,620)	
389 Chemicals	49,602	38,757	45,000	45,000	50,750	50,000	5,000	
390 Fuel	15,697	15,914	24,250	24,250	24,250	24,250	-	
392 Janitorial Supplies	1,377	3,382	1,000	1,000	3,500	1,500	500	
399 Other Supplies	3,772	4,578	1,500	1,500	5,000	1,500	-	
Supplies Total	\$ 77,371	\$ 70,795	\$ 87,070	\$ 87,070	\$ 94,000	\$ 86,950	\$ (120)	
Services								
400 Cart Rental Fee	\$ 5,475	\$ 1	\$ 45,450	\$ 45,450	\$ 48,750	\$ 45,450	\$ -	
401 Merchandise	134,808	123,587	110,000	110,000	130,000	110,000	-	
402 Food For Resale	7,285	16,370	7,000	7,000	18,000	7,000	-	
403 Beer For Resale	39,521	45,009	34,000	34,000	50,000	36,000	2,000	
404 Soft Drinks & Snacks	23,377	29,287	21,000	21,000	30,000	23,000	2,000	
414 Bank Charges	10,285	19,884	5,000	5,000	22,000	22,250	17,250	
415 Telephone	4,897	5,759	5,500	5,500	5,900	-	(5,500)	
426 Physicals/Screening	1,349	1,120	500	500	500	500	-	
430 Advertising	1,088	271	2,000	2,000	1,000	1,000	(1,000)	
440 Electricity	14,754	15,045	18,000	18,000	18,000	18,000	-	
441 Water	14,425	20,119	25,000	25,000	25,000	25,000	-	
499 Other Services	3,330	1,533	7,900	7,900	3,500	7,900	-	
Services Total	\$ 260,594	\$ 277,986	\$ 281,350	\$ 281,350	\$ 352,650	\$ 296,100	\$ 14,750	
Maintenance								
524 Vehicle Maintenance	\$ 54,656	\$ 35,587	\$ 25,000	\$ 25,000	\$ 30,000	\$ 25,000	\$ -	
545 Bldg/Bldg Equip Maintenance	7,687	9,099	1,500	1,500	1,500	1,500	-	
546 Land/Grounds Maint	23,060	30,043	28,500	28,500	40,000	28,500	-	
Maintenance Total	\$ 85,403	\$ 74,730	\$ 55,000	\$ 55,000	\$ 71,500	\$ 55,000	\$ -	
Sundry								
602 Seminars/Dues/Travel	\$ 1,222	\$ 2,103	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	
628 Property/Gen Liab Insurance	-	19,400	19,750	19,750	19,750	23,000	3,250	
629 Vehicle Insurance	1,248	-	-	-	-	-	-	
697 Lease Principal	221,664	36,521	1,000	1,000	-	1,000	-	
698 Lease Interest	25,970	12,278	-	-	-	-	-	
Sundry Total	\$ 250,104	\$ 70,302	\$ 21,250	\$ 21,250	\$ 20,250	\$ 24,500	\$ 3,250	
Capital Outlay								
899 Capital Outlay	\$ 193,656	\$ 13,750	\$ -	\$ 13,440	\$ 40,000	\$ -	\$ -	
Capital Outlay Total	\$ 193,656	\$ 13,750	\$ -	\$ 13,440	\$ 40,000	\$ -	\$ -	
Grand Total	\$ 1,489,681	\$ 1,190,704	\$ 1,235,669	\$ 1,249,109	\$ 1,333,400	\$ 1,288,322	\$ 52,653	

Interfund Transfers (Department 700 & 710)				General Fund (Fund 10)			
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023		FY2023-2024	
	Actual	Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	Increase/ (Decrease)
Transfer Out (Department 700)							
014 Street And Drainage 60% Tax	\$ 250,000	\$ 425,000	\$ 1,659,000	\$ 1,659,000	\$ 1,659,000	\$ 750,000	\$ (909,000)
016 Transfer To Marina Operations	193,617	-	-	-	-	-	-
020 Transfer To Ambulance	552	-	-	-	-	-	-
021 Transfer to Facilities	205,775	1,961,415	989,095	989,095	989,095	461,750	(527,345)
022 Transfer To Equip Replace	285,642	1,671,565	1,081,000	1,081,000	626,000	654,500	(426,500)
023 Transfer To It Fund	475,259	122,000	-	-	-	-	-
056 Transfer To Water & Sewer	-	323,000	-	-	-	-	-
Transfer Out Total	\$ 1,410,846	\$ 4,502,980	\$ 3,729,095	\$ 3,729,095	\$ 3,274,095	\$ 1,866,250	\$ (1,862,845)
Transfer In (Department 710)							
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	\$ (173,520)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -

Garbage (Department 564)				General Fund (Fund 10)			
Category	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Services							
499 Garbage Collection	\$ 968,318	\$ 887,107	\$ 720,000	\$ 720,000	\$ 750,000	\$ 750,000	\$ 30,000
Services Total	\$ 968,318	\$ 887,107	\$ 720,000	\$ 720,000	\$ 750,000	\$ 750,000	\$ 30,000



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Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes, or funds that have been established for sound financial management purposes.

TIRZ Fund - This fund is used to account for revenue derived from property taxes on properties in the tax reinvestment zone, which are legally restricted to certain expenditures to improve the tax reinvestment zone.

Hotel-Motel Tax Fund - This fund is used to account for revenue derived from hotel occupancy taxes, which are legally restricted to certain expenditures, such as those expenditures associated with promotion of tourism.

Court Technology Fund - This fund is used to account for revenue derived from court fees, which are legally restricted to certain expenditures related to court technology.

Court Security Fund - This fund is used to account for revenue derived from court fees, which are legally restricted to certain expenditures related to court security.

State Narcotics Fund - This fund is used to account for revenue derived from Chapter 59 Asset Seizures, which are regulated by state law and may be used for various expenditures related to police activities.

City-EDC Projects Fund - This fund is used to account for projects funded by the payment by EDC for City services and approved by both the City and EDC.

Marina Fund - This fund was closed in Fiscal Year 2020-2021.

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	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
310-110 Tax-PR-Current Year	\$ 31,517	\$ 50,995	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
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	\$ 50,995	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Expenditures								
Services								
410-413 Professional Services	\$ -	\$ -	\$ -	\$ 18,946	\$ -	\$ -	\$ -	\$ -
Services Total	\$ -	\$ -	\$ -	\$ 18,946	\$ -	\$ -	\$ -	\$ -
Sundry								
410-699 Other - Sundry	\$ -	\$ 18,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry Total	\$ -	\$ 18,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay								
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total	\$ -	\$ 18,946	\$ -	\$ 18,946	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 31,517	\$ 91,517	\$ 63,566	\$ 63,566	\$ 138,566	\$ 138,566	\$ -
Revenue Less Expenditures	\$ 31,517	\$ 32,050	\$ 75,000	\$ 56,054	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Ending Fund Balance	\$ 31,517	\$ 63,566	\$ 166,517	\$ 119,620	\$ 138,566	\$ 213,566	\$ 213,566	\$ -

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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023			FY2023-2024		Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
318-500 Tax-Hotel-Motel Occupancy	\$ 32,933	\$ 8,585	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
360-100 Investment Income	261	729	-	-	-	-	-	-
Revenue Total	\$ 33,194	\$ 9,314	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Expenditures								
Services								
412-490 Brasoport Chamber of Comm	\$ 5,000	\$ 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	5,250	-
Services Total	\$ 5,000	\$ 5,000	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ -
Sundry								
412-699 Other-Sundry	\$ -	\$ 12,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Sundry Total	\$ -	\$ 12,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Expenditures Total	\$ 5,000	\$ 17,500	\$ 30,250	\$ 30,250	\$ 30,250	\$ 30,250	\$ 30,250	\$ -
Beginning Fund Balance	\$ 98,152	\$ 126,346	\$ 138,233	\$ 118,160	\$ 118,160	\$ 118,160	\$ 119,910	
Revenue Less Expenditures	\$ 28,194	\$ (8,186)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 126,346	\$ 118,160	\$ 139,983	\$ 119,910	\$ 119,910	\$ 119,910	\$ 121,660	

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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023		FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget			
Revenue							
350-200 Court Technology Revenue	\$ 7,172	\$ 7,960	\$ 10,000	\$ 10,000	\$ 9,000	\$ 10,000	\$ -
360-100 Investment Income	14	75		-	-	-	-
Revenue Total	\$ 7,186	\$ 8,036	\$ 10,000	\$ 10,000	\$ 9,000	\$ 10,000	\$ -
Expenditures							
Maintenance							
430-543 Electronics/Computer Maint	\$ 7,956	\$ 7,178	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
MaintenanceTotal	\$ 7,956	\$ 7,178	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Sundry							
430-684 Technology Fund Expense	\$ -	\$ 3,532	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Sundry Total	\$ -	\$ 3,532	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Expenditures Total	\$ 7,956	\$ 10,710	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ -
Beginning Fund Balance	\$ 7,207	\$ 6,437	\$ 3,752	\$ 3,762	\$ 3,762	\$ 1,962	
Revenue Less Expenditures	\$ (770)	\$ (2,674)	\$ (800)	\$ (800)	\$ (1,800)	\$ (800)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 6,437	\$ 3,762	\$ 2,952	\$ 2,962	\$ 1,962	\$ 1,162	

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	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
350-201 Court Security Revenue	\$ 6,802	\$ 6,802	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ -
360-100 Interest Income	458	458	-	-	-	-	-	-
Revenue Total	\$ 7,260	\$ 7,260	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ -
Expenditures								
Salaries								
430-100 Salaries/Wages	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -
SalariesTotal	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -
Sundry								
430-684 Security Fund Expense	\$ -	\$ -	\$ 8,400	\$ 8,400	\$ -	\$ -	\$ 36,960	\$ 28,560
Sundry Total	\$ -	\$ -	\$ 8,400	\$ 8,400	\$ -	\$ -	\$ 36,960	\$ 28,560
Expenditures Total	\$ -	\$ -	\$ 23,400	\$ 23,400	\$ -	\$ -	\$ 51,960	\$ 28,560
Beginning Fund Balance	\$ 78,983	\$ 86,244	\$ 92,544	\$ 93,504	\$ 93,504	\$ 93,504	\$ 101,104	
Revenue Less Expenditures	\$ 7,260	\$ 7,260	\$ (15,800)	\$ (15,800)	\$ 7,600	\$ (44,360)		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 86,244	\$ 93,504	\$ 76,744	\$ 77,704	\$ 101,104	\$ 56,744		

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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 365	\$ 610	\$ -	\$ -	\$ 1,500	\$ -	\$ -
362-525 Police Seizure	-	-	-	-	-	-	-
364-525 Police Forfeited Funds Rcvd	11,198	21,433	-	-	30,000	-	-
Revenue Total	\$ 11,563	\$ 22,043	\$ -	\$ -	\$ 31,500	\$ -	\$ -
Expenditures							
Supplies							
525-335 Clothing	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Supplies Total	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Sundry							
525-620 Narcotics Expense	\$ 1,912	\$ 11,081	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Sundry Total	\$ 1,912	\$ 11,081	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Capital Outlay							
525-899 Capital Outlay	\$ 16,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ 16,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total	\$ 24,883	\$ 11,081	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -
Beginning Fund Balance	\$ 58,211	\$ 44,892	\$ 55,444	\$ 55,854	\$ 55,854	\$ 66,354	
Revenue Less Expenditures	\$ (13,320)	\$ 10,962	\$ (21,000)	\$ (21,000)	\$ 10,500	\$ (21,000)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 44,892	\$ 55,854	\$ 34,444	\$ 34,854	\$ 66,354	\$ 45,354	

City-EDC Project (Fund 24)

The City-EDC Project fund is used to account for projects funded by the payment of City services by the EDC.

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Revenue									
360-100 Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363-100 EDC Revenue	-	-	-	-	-	-	7,262	19,365	19,365
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,262	\$ 19,365	\$ 19,365
Expenditures									
Capital Outlay									
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	85,000	85,000
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000
Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,262	
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,262	\$ (65,635)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,262	\$ (58,373)	

Marina (Fund 16)

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

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget			
Revenue									
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360-105 LNG Revenue	-	-	-	-	-	-	-	-	-
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures									
Police Expenditures									
Sundry									
454-625 Marine Operatons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay									
412-699 Other-Sundry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ (193,617)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 193,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Service Fund

The Debt Service Fund is used to account for revenue designated for debt requirement only. Expenditures are legally restricted for payment of principal and interest on general obligation or tax supported debt.

Debt Service (Fund 64)

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

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

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

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

Debt Service (Fund 64)					
2008 Certificate of Obligation - \$3.35 Million					
Maturity Date	Payment Amount	Interest	Principal	Principal Balance	
4/1/2008	\$ -	\$ -	\$ -	\$ 3,350,000	
4/1/2009	291,965	126,965	165,000	3,185,000	
4/1/2010	295,712	120,712	175,000	3,010,000	
4/1/2011	299,079	114,079	185,000	2,825,000	
4/1/2012	297,068	107,068	190,000	2,635,000	
4/1/2013	299,867	99,867	200,000	2,435,000	
4/1/2014	297,287	92,287	205,000	2,230,000	
4/1/2015	299,517	84,517	215,000	2,015,000	
4/1/2016	296,369	76,369	220,000	1,795,000	
4/1/2017	298,031	68,031	230,000	1,565,000	
4/1/2018	299,314	59,314	240,000	1,325,000	
4/1/2019	295,218	50,218	245,000	1,080,000	
4/1/2020	294,255	39,255	255,000	825,000	
<i>2021 Prepayment</i>			<i>265,000</i>	<i>560,000</i>	
4/1/2021	21,224	21,224		560,000	
4/1/2022	296,224	21,224	275,000	285,000	
4/1/2023	295,802	10,802	285,000	-	
TOTAL	\$ 4,176,928	\$ 1,091,928	\$ 3,350,000		

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

Debt Service (Fund 64)					
2021 Certificate of Obligation - \$4.845 Million					
Maturity Date	Total Payment	Interest	Principal	Principal Balance	
2021 Issue	\$ -	\$ -	\$ -	\$ 4,845,000	
4/1/2022	302,698	92,698	210,000	4,635,000	
4/1/2023	301,450	121,450	180,000	4,455,000	
4/1/2024	304,250	114,250	190,000	4,265,000	
4/1/2025	301,650	106,650	195,000	4,070,000	
4/1/2026	303,850	98,850	205,000	3,865,000	
4/1/2027	305,650	90,650	215,000	3,650,000	
4/1/2028	302,050	82,050	220,000	3,430,000	
4/1/2029	303,250	73,250	230,000	3,200,000	
4/1/2030	301,350	66,350	235,000	2,965,000	
4/1/2031	304,300	59,300	245,000	2,720,000	
4/1/2032	304,400	54,400	250,000	2,470,000	
4/1/2033	304,400	49,400	255,000	2,215,000	
4/1/2034	304,300	44,300	260,000	1,955,000	
4/1/2035	304,100	39,100	265,000	1,690,000	
4/1/2036	303,800	33,800	270,000	1,420,000	
4/1/2037	303,400	28,400	275,000	1,145,000	
4/1/2038	302,900	22,900	280,000	865,000	
4/1/2039	302,300	17,300	285,000	580,000	
4/1/2040	301,600	11,600	290,000	290,000	
4/1/2041	295,800	5,800	290,000	-	
TOTAL	\$ 6,057,498	\$ 1,212,498	\$ 4,845,000		

Debt Service (Department 615)				Debt Service (Fund 64 & 65)				
Category	FY2020-2021	FY2021-2022	FY2022-2023		FY2023-2024		Increase/ (Decrease)	
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
310-110 Tax-PR-Current Year	\$ 498,678	\$ 627,824	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	
310-120 Prior Years Taxes	3,091	20,270	15,000	15,000	15,000	15,000	-	
311-110 P&I Current Year Tax	1,010	-	1,000	1,000	1,000	1,000	-	
311-120 P&I Delinquent Taxes	7,132	8,566	11,750	11,750	11,750	11,750	-	
360-100 Investment Earnings	4,733	1,238	400	400	400	400	-	
399-000 Proceeds from Sale of Bond	-	-	-	-	-	-	-	
Revenue Total	\$ 514,644	\$ 657,898	\$ 528,150	\$ 528,150	\$ 528,150	\$ 528,150	\$ -	
Expenditures								
Services								
414 Bank Charges	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services Total	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service								
700 Principal	\$ 415,000	\$ 325,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 550,000	\$ 30,000	
710 Interest Expense	218,227	284,732	274,290	274,290	274,290	254,019	(20,271)	
730 Debt Service Fee	750	(90,448)	7,500	7,500	7,500	7,500	-	
Debt Service Total	\$ 633,977	\$ 519,284	\$ 801,790	\$ 801,790	\$ 801,790	\$ 811,519	\$ 9,729	
Expenditures Total	\$ 634,106	\$ 519,284	\$ 801,790	\$ 801,790	\$ 801,790	\$ 811,519	\$ 9,729	
Beginning Fund Balance	\$ 44,064	\$ (43,520)	\$ 806	\$ 95,094	\$ 95,094	\$ 122,905		
Revenue Less Expenditures	\$ (119,462)	\$ 138,615	\$ (273,640)	\$ (273,640)	\$ (273,640)	\$ (283,369)		
Transfers	\$ 31,877	\$ -	\$ 301,450	\$ 301,450	\$ 301,450	\$ 304,250		
Ending Fund Balance	\$ (43,520)	\$ 95,094	\$ 28,617	\$ 122,905	\$ 122,905	\$ 143,786		



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Capital Project Funds

The Capital Project Funds are used to account for the acquisition and construction of major capital projects and facilities, other than those projects and facilities financed by proprietary funds. These funds can be presented as fiscal year budgets or project based budgets depending if the time to complete the project may exceed one fiscal year.

2020 CO Bond Fund - This fund is used to account the projects funded with the issuance of the 2020 Certificates of Obligations.

CO2008 Construction Fund - This fund was closed in Fiscal Year 2020-2021.

Streets & Drainage Fund - This fund is used to account for streets and drainage projects.

Facilities & Grounds CIP Fund - This fund is used to account for improvement to City facilities and grounds.

Equipment & Vehicle Replacement Fund - This fund is used to account the replacement of City equipment and vehicles.

Information Technology Fund - This fund was combined with the Equipment & Vehicle Replacement Fund in Fiscal Year 2022-2023.

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	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ 38,829	\$ 48,792	\$ 15,000	\$ 35,000	\$ 25,000	\$ -	\$ (15,000)	
399-000 Proceeds from Sale of Bond	-	-	-	-	-	-	-	
399-100 Premiums from Bond Issuance	-	-	-	-	-	-	-	
Revenue Total	\$ 38,829	\$ 48,792	\$ 15,000	\$ 35,000	\$ 25,000	\$ -	\$ (15,000)	
Expenditures								
Expenditures Administration								
Capital Outlay								
410-899 Capital Outlay	\$ 36,040	\$ 52,726	\$ -	\$ 907,687	\$ 907,687	\$ -	\$ -	
Total Expenditures Administration	\$ 36,040	\$ 52,726	\$ -	\$ 907,687	\$ 907,687	\$ -	\$ -	
Expenditures Street & Drainage								
Capital Outlay								
575-899 Capital Outlay	\$ 754,357	\$ 2,502,041	\$ 2,368,643	\$ 3,465,941	\$ 3,465,941	\$ -	\$ (2,368,643)	
Total Expenditures Street & Drainage	\$ 754,357	\$ 2,502,041	\$ 2,368,643	\$ 3,465,941	\$ 3,465,941	\$ -	\$ (2,368,643)	
Expenditures Historical Museum								
Capital Outlay								
578-899 Capital Outlay	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	
Total Expenditures Historical Museum	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	
Expenditures Total	\$ 790,397	\$ 2,554,767	\$ 2,368,643	\$ 4,748,628	\$ 4,748,628	\$ -	\$ (2,368,643)	
Beginning Fund Balance	\$ 8,002,924	\$ 7,251,356	\$ 3,915,903	\$ 4,745,380	\$ 4,745,380	\$ 21,752	-	
Revenue Less Expenditures	\$ (751,568)	\$ (2,505,975)	\$ (2,353,643)	\$ (4,713,628)	\$ (4,723,628)	\$ -	-	
Transfers	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 7,251,356	\$ 4,745,380	\$ 1,562,260	\$ 31,752	\$ 21,752	\$ 21,752	-	

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%

CO2008 Construction (Fund 63)

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

Category	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 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	\$ 23,481	\$ (7,067)	\$ 39	\$ (37,615)	\$ (37,615)	\$ (61,135)		-
Revenue Less Expenditures	\$ (30,548)	\$ (30,548)	\$ -	\$ -	\$ -	\$ -		-
Transfers	\$ -	\$ -		\$ -	\$ (23,520)	\$ -		\$ -
Ending Fund Balance	\$ (7,067)	\$ (37,615)	\$ 39	\$ (37,615)	\$ (61,135)	\$ (61,135)		-

Streets & Drainage (Fund 14)

The Streets & Drainage Fund is funded by transferring funding from the General Fund to allocate funds 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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 7,203	\$ 18,039	\$ -	\$ -	\$ 5,150	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ 7,203	\$ 18,039	\$ -	\$ -	\$ 5,150	\$ -	\$ -
Expenditures							
Services							
575-413 Professional Services	\$ -	\$ (22)	\$ -	\$ -	\$ -	\$ -	\$ -
575-414 Bank Charges	-	-	-	-	-	-	-
575-430 Advertising	-	-	-	-	-	-	-
Services Total	\$ -	\$ (22)	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
575-547 Sign Maintenance	\$ 23,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Total	\$ 23,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
575-899 Capital Outlay	\$ 24,800	\$ -	\$ 1,462,000	\$ 1,511,000	\$ 1,511,000	\$ 1,070,178	\$ (391,822)
Capital Outlay Total	\$ 24,800	\$ -	\$ 1,462,000	\$ 1,511,000	\$ 1,511,000	\$ 1,070,178	\$ (391,822)
Expenditures Total	\$ 48,320	\$ (22)	\$ 1,462,000	\$ 1,511,000	\$ 1,511,000	\$ 1,070,178	\$ (391,822)
Beginning Fund Balance	\$ 1,598,648	\$ 1,807,530	\$ 2,237,702	\$ 2,250,591	\$ 2,250,591	\$ 1,169,741	
Revenue Less Expenditures	\$ (41,117)	\$ 18,061	\$ (1,462,000)	\$ (1,511,000)	\$ (1,505,850)	\$ (1,070,178)	
Transfers	\$ 250,000	\$ 425,000	\$ 1,659,000	\$ 425,000	\$ 425,000	\$ 750,000	
Ending Fund Balance	\$ 1,807,530	\$ 2,250,591	\$ 2,434,702	\$ 1,164,591	\$ 1,169,741	\$ 849,563	
Department/Request	Streets						
Public Works	\$ 1,070,178						
23-24 Ashphalt Streets	570,178						
Stormwater Project	500,000						
Grand Total	\$ 1,070,178						

Facilities & Grounds CIP (Fund 21)

The Facilities and Grounds CIP is used to allocate and track improvements to the City facilities and grounds.

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 590	\$ 9,851	\$ -	\$ -	\$ -	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ 590	\$ 9,851	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -
Total Expenditures Administration	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -
Expenditures Service Center							
Capital Outlay							
420-899 Capital Outlay	\$ -	\$ 212,953	\$ -	\$ 10,386	\$ 10,386	\$ -	\$ -
Total Expenditures Service Center	\$ -	\$ 212,953	\$ -	\$ 10,386	\$ 10,386	\$ -	\$ -
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ 109,341	\$ -	\$ 155,000	\$ 155,000	\$ 155,000	\$ 23,500	\$ (131,500)
Total Expenditures Police	\$ 109,341	\$ -	\$ 155,000	\$ 155,000	\$ 155,000	\$ 23,500	\$ (131,500)
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ 11,815	\$ 72,266	\$ 436,095	\$ 462,703	\$ 462,703	\$ 36,400	\$ (399,695)
Total Expenditures Fire	\$ 11,815	\$ 72,266	\$ 436,095	\$ 462,703	\$ 462,703	\$ 36,400	\$ (399,695)
Expenditures Historical Museum							
Capital Outlay							
578-899 Capital Outlay	\$ -	\$ (4,771)	\$ -	\$ 117,000	\$ 117,000	\$ 21,500	\$ 21,500
Total Expenditures Historical Museum	\$ -	\$ (4,771)	\$ -	\$ 117,000	\$ 117,000	\$ 21,500	\$ 21,500
Expenditures Library							
Capital Outlay							
650-899 Capital Outlay	\$ -	\$ -	\$ 43,000	\$ 43,000	\$ 43,000	\$ 6,750	\$ (36,250)
Total Expenditures Library	\$ -	\$ -	\$ 43,000	\$ 43,000	\$ 43,000	\$ 6,750	\$ (36,250)
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ 31,006	\$ 225,319	\$ 275,000	\$ 342,053	\$ 342,053	\$ 40,000	\$ (235,000)
Total Expenditures Parks	\$ 31,006	\$ 225,319	\$ 275,000	\$ 342,053	\$ 342,053	\$ 40,000	\$ (235,000)
Expenditures Golf							
Capital Outlay							
656-899 Capital Outlay	\$ 33,200	\$ -	\$ 10,000	\$ 190,000	\$ 190,000	\$ 360,000	\$ 350,000
Total Expenditures Golf	\$ 33,200	\$ -	\$ 10,000	\$ 190,000	\$ 190,000	\$ 360,000	\$ 350,000
Expenditures Recreation							
Capital Outlay							
665-899 Capital Outlay	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 10,000	\$ (60,000)
Total Expenditures Recreation	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 10,000	\$ (60,000)
Expenditures Total	\$ 185,362	\$ 505,767	\$ 989,095	\$ 2,140,142	\$ 2,140,142	\$ 498,150	\$ (490,945)
Beginning Fund Balance	\$ 153,580	\$ 174,582	\$ 968,594	\$ 1,640,082	\$ 1,640,082	\$ 1,461,355	-
Revenue Less Expenditures	\$ (184,772)	\$ (495,916)	\$ (989,095)	\$ (2,140,142)	\$ (2,140,142)	\$ (498,150)	-
Transfers	\$ 205,775	\$ 1,961,415	\$ 989,095	\$ 1,860,215	\$ 1,961,415	\$ 498,150	-
Ending Fund Balance	\$ 174,582	\$ 1,640,082	\$ 968,594	\$ 1,360,155	\$ 1,461,355	\$ 1,461,355	-

Facilities CIP Fund Projects FY2022-2023

Department/Request	Sum of Facilities CIP
Golf Course	\$ 360,000
Resurface Greens	320,000
Pumphouse Replacement	40,000
	-
Police	\$ 23,500
New Evidence Lockers	11,000
Sever Room Ventalation	12,500
Public Works	\$ 78,250
Park Equipment	10,000
Riverplace Exterior Metal Coating	30,000
Splashpad Renovation	10,000
Museum Storage Renovation	10,000
New Display Cases	11,500
Nesting Training Tables	6,750
Grand Total	\$ 461,750

Equipment & Vehicle Replacement (Fund 22)

The Vehicle and Equipment Replacement Fund is used to allocate and track equipment and vehicle replacement.

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 727	\$ 4,181	\$ -	\$ -	\$ -	\$ -	\$ -
360-200 Sale of Property	1,640	-	-	-	-	-	-
399-100 Insurance Recovery	50,245	1,000	-	-	-	-	-
Revenue Total	\$ 52,612	\$ 5,181	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Service Center							
Capital Outlay							
420-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
Total Expenditures Service Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ 64,952	\$ 326,810	\$ 366,000	\$ 653,755	\$ 473,755	\$ 267,000	\$ (99,000)
Total Expenditures Police	\$ 64,952	\$ 326,810	\$ 366,000	\$ 653,755	\$ 473,755	\$ 267,000	\$ (99,000)
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ 22,032	\$ 379,319	\$ 457,000	\$ 950,741	\$ 550,741	\$ 19,100	\$ (437,900)
Total Expenditures Fire	\$ 22,032	\$ 379,319	\$ 457,000	\$ 950,741	\$ 550,741	\$ 19,100	\$ (437,900)
Expenditures Streets/Drainage							
Capital Outlay							
558-899 Capital Outlay	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)
Total Building	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)
Capital Outlay							
575-899 Capital Outlay	\$ -	\$ 357,385	\$ 150,000	\$ 150,000	\$ 150,000	\$ 140,000	\$ (10,000)
Total Expenditures Streets/Drainage	\$ -	\$ 357,385	\$ 150,000	\$ 150,000	\$ 150,000	\$ 140,000	\$ (10,000)
Expenditures Library							
Capital Outlay							
650-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ -	\$ -	\$ 18,000	\$ 78,000	\$ 78,000	\$ 40,000	\$ 22,000
Total Expenditures Parks	\$ -	\$ -	\$ 18,000	\$ 78,000	\$ 78,000	\$ 40,000	\$ 22,000
Expenditures Recreation Center							
Capital Outlay							
665-889 Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 163,030	\$ 163,030	\$ -	\$ (10,000)
Total Expenditures Recreation Center	\$ -	\$ -	\$ 10,000	\$ 163,030	\$ 163,030	\$ -	\$ (10,000)
Expenditures Golf							
Capital Outlay							
656-899 Capital Outlay	\$ 60,321	\$ 117,683	\$ -	\$ -	\$ -	\$ 112,000	\$ 112,000
Total Expenditures Golf	\$ 60,321	\$ 117,683	\$ -	\$ -	\$ -	\$ 112,000	\$ 112,000
Expenditures Total	\$ 147,305	\$ 1,181,196	\$ 1,081,000	\$ 1,912,496	\$ 1,332,496	\$ 618,100	\$ (372,900)
Beginning Fund Balance	\$ 41,688	\$ 232,637	\$ 210,814	\$ 728,186	\$ 728,186	\$ 21,690	-
Revenue Less Expenditures	\$ (94,693)	\$ (1,176,015)	\$ (1,081,000)	\$ (1,912,496)	\$ (1,332,496)	\$ (618,100)	
Transfers	\$ 285,642	\$ 1,671,565	\$ 1,081,000	\$ 1,081,000	\$ 626,000	\$ 618,100	
Ending Fund Balance	\$ 232,637	\$ 728,186	\$ 210,814	\$ (103,310)	\$ 21,690	\$ 21,690	

Equipment & Vehicle Replacement Fund Projects FY2022-2023

Department/Request	Amount
Fire/EMS	\$ 55,500
Portable Radios	36,400
Reserve PPE	19,100
Golf Course	\$ 112,000
5210 Tractor	36,000
Slope Mower	59,000
Zmaster 72" Mower	17,000
Police	\$ 267,000
Vehicle Replacement Program (Annual)	213,000
Replace Gate Motor	15,000
Server Switch Replacements	15,000
New Motion Cyber Security	10,000
Off-Site Backup & Software	14,000
Public Works	\$ 220,000
One Ton Dump Truck	90,000
1/2 Ton 4x4 Work Truck (3)	120,000
3/4 Yard Concrete Mixer	10,000
Grand Total	\$ 654,500

Information Technology (Fund 23)

The Technology Fund is being combined with the Equipment & Vehicle Replacement Fund in Fiscal Year 2022-2023.

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 1,077	\$ 1,949	\$ -	\$ -	\$ -	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ 1,077	\$ 1,949	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ 29,408	\$ 26,110	\$ -	\$ 98,916	\$ 98,916	\$ -	\$ -
Total Expenditures Administration	\$ 29,408	\$ 26,110	\$ -	\$ 98,916	\$ 98,916	\$ -	\$ -
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ 179,371	\$ 17,340	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Police	\$ 179,371	\$ 17,340	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ 5,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Fire	\$ 5,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Streets/Drainage							
Capital Outlay							
575-899 Capital Outlay	\$ 5,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Streets/Drainage	\$ 5,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Parks							
Expenditures Total	\$ 220,101	\$ 43,450	\$ -	\$ 98,916	\$ 98,916	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 256,235	\$ -	\$ 336,735	\$ 336,735	\$ 237,819	-
Revenue Less Expenditures	\$ (219,024)	\$ (41,500)	\$ -	\$ (98,916)	\$ (98,916)	\$ -	-
Transfers	\$ 475,259	\$ 122,000	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 256,235	\$ 336,735	\$ -	\$ 237,819	\$ 237,819	\$ 237,819	-

Projects Fund (Fund 25)

This fund is used to account for projects funded by funds received from the Port of Freeport.

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360-101 Misc Income	-	-	-	-	7,100,000	1,800,000	1,800,000
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ 7,100,000	\$ 1,800,000	\$ 1,800,000
Expenditures							
Expenditures Administration							
Services							
410-413 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000
Capital Outlay							
410-899 Capital Outlay	-	-	-	-	-	1,500,000	1,500,000
Total Expenditures Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,740,000	\$ 1,740,000
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
Total Expenditures Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
Water/Sewer							
Capital Outlay							
565-899 Capital Outlay	-	-	-	-	-	1,900,000	1,900,000
Total Expenditures Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ 1,900,000
Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,240,000	\$ 4,240,000
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,100,000	-
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 7,100,000	\$ (2,440,000)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 7,100,000	\$ 4,660,000	
Department/Request							
Administration	\$ 1,740,000						
Demolition OA Fleming	240,000						
Infrastructure OA Fleming Streets	1,500,000						
Utilities	\$ 1,900,000						
Infrastructure OA Fleming W/S	1,000,000						
Lift Station	900,000						
Public Works	\$ 600,000						
OA Fleming Park	600,000						
Grand Total	\$ 4,240,000						

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	Projects Fund
Administration								
Budgeting Software	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition OA Fleming	-	-	-	-	-	-	-	240,000
Infrastructure OA Fleming	-	-	-	-	-	-	-	1,500,000
Fire/EMS								
Portable Radios	-	-	36,400	-	-	-	-	-
Reserve PPE	-	-	19,100	-	-	-	-	-
Golf Course								
Resurface Greens	-	-	-	320,000	-	-	-	-
Pumphouse Replacement	-	-	-	40,000	-	-	-	-
5210 Tractor	-	-	36,000	-	-	-	-	-
Slope Mower	-	-	59,000	-	-	-	-	-
Z Master 72" Mower	-	-	17,000	-	-	-	-	-
Police								
New Evidence Lockers	-	-	-	11,000	-	-	-	-
Server Room Ventilations	-	-	-	12,500	-	-	-	-
Vehicle Replacement Program	-	-	210,000	-	-	-	-	-
Replace Gate Motor	-	-	15,000	-	-	-	-	-
Server Switch Replacements	-	-	15,000	-	-	-	-	-
New Motion Cyber Security	-	-	10,000	-	-	-	-	-
Off-Site Backup & Software	-	-	14,000	-	-	-	-	-
Public Works								
FMP Kitchen Renovation	-	-	-	30,000	-	-	-	-
Riverplace Exterior Metal Coating	-	-	-	30,000	-	-	-	-
Splashpad Renovation	-	-	-	10,000	-	-	-	-
Museum Storage Renovation	-	-	-	10,000	-	-	-	-
New Display Cases	-	-	-	11,500	-	-	-	-
Library Restroom Upgrade	-	-	-	20,000	-	-	-	-
Nesting Training Tables	-	-	-	6,750	-	-	-	-
One Ton Dump Truck	-	-	90,000	-	-	-	-	-
1/2 Ton 4x4 Work Truck (3)	-	-	120,000	-	-	-	-	-
3/4 Yard Concrete Mixer	-	-	10,000	-	-	-	-	-
Park OA Fleming	-	-	-	-	-	-	-	600,000
Streets and Drainage Projects	-	-	-	-	1,070,178	-	-	-
Utilities								
Water/Wastewater Projects	-	-	-	-	-	-	-	1,900,000
Grand Total	\$ -	\$ -	\$ 660,000	\$ 501,750	\$ 1,070,178	\$ -	\$ -	\$ 4,240,000

Department	Department Total
Administration	\$ 1,748,500
Fire/EMS	55,500
Golf Course	472,000
Police	287,500
Public Works	2,008,428
Utilities	1,900,000
Grand Total	\$ 6,471,928



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Water/Sewer Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of these funds is to separate costs of providing goods and services to the general public on a continuing basis. Such funds are to be financed or recovered primarily through user charges. Separation is necessary in order to provide a periodic determination of net income for accountability purposes and to determine appropriate user rate schedules. This fund includes all revenues and expenses for the operation of water and sewer utilities.

**CITY OF FREEPORT, TEXAS
2023-2024 BUDGET**

FY 24 Water/Sewer Fund Long-Term Financial Plan

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Estimate 2022-2023	2023-2024
Beginning Fund Balance	\$ 141,747	\$ (17,603)	\$ 50,936	\$ 99,707	\$ (205,471)
Revenues:					
Intergovernmental	\$ 22,764	\$ 130,630	\$ 775,145	\$ 11,340,988	\$ 4,000
Miscellaneous Income	79,188	185,234	169,079	112,350	112,000
Bond Proceeds	-	5,083,680	-	-	-
Investment Earnings	383	1,417	2,408	9,000	9,000
Water & Sewer Services	4,707,218	5,589,415	6,222,230	6,734,000	7,704,000
Transfers in	1,000,000	-	323,000	-	-
Total Revenue	\$ 5,809,553	\$ 10,990,376	\$ 7,491,862	\$ 18,196,338	\$ 7,829,000
Operating Expenditures:					
Salaries	\$ 86,802	\$ 100,431	\$ 98,019	\$ 102,590	\$ 158,401
Benefits	40,001	72,423	97,149	58,720	49,892
Supplies	37,623	48,979	76,241	51,519	70,950
Services	5,381,980	5,203,971	5,553,016	6,364,800	6,644,120
Maintenance	12,986	18,460	89,129	85,000	100,000
Sundry	240	2,834	16,548	20,450	25,800
Total Operating Expenditures	5,559,632	5,447,099	5,930,101	6,683,079	7,049,163
Non-Operating Expenditures:					
Transfers	-	5,154,104	360,000	451,450	454,250
Debt Service	-	79,576	69,760	-	-
Capital Outlay	409,271	241,058	1,083,229	11,366,988	-
Total Non-Operating Expenditures	409,271	5,474,737	1,512,989	11,818,438	454,250
Total Expenditures	\$ 5,968,903	\$ 10,921,837	\$ 7,443,090	\$ 18,501,517	\$ 7,503,413
Ending Fund Balance	\$ (17,603)	\$ 50,936	\$ 99,707	\$ (205,471)	\$ 120,115
Calculation of available funds:					
Ending Fund Balance	\$ (17,603)	\$ 50,936	\$ 99,707	\$ (205,471)	\$ 120,115
Less 33% required minimum balance	1,834,679	1,797,543	1,956,933	2,205,416	2,326,224
Excess funds available for capital projects	\$ (1,852,282)	\$ (1,746,607)	\$ (1,857,226)	\$ (2,410,888)	\$ (2,206,108)
Staffing variable:					
Full-time equivalent positions	2	2	2.5	3	5
Average cost per FTE	\$ 43,401	\$ 50,216	\$ 39,208	\$ 34,197	\$ 31,680

**CITY OF FREEPORT, TEXAS
2023-2024 BUDGET**

FY 24 Water/Sewer Fund Long-Term Financial Plan

2024-2025	2025-2026	2026-2027
\$ 120,115	\$ 393,451	\$ 610,401
\$ 4,000	\$ 4,000	\$ 4,000
115,360	118,821	122,385
-	-	-
9,270	9,548	9,835
7,935,120	8,173,174	8,418,369
-	-	-
\$ 8,063,750	\$ 8,305,543	\$ 8,554,589
\$ 163,153	\$ 168,048	\$ 173,089
51,389	52,930	54,518
73,079	75,271	77,529
6,909,885	7,186,280	7,473,731
103,000	106,090	109,273
26,574	27,371	28,192
7,327,079	7,615,990	7,916,333
463,335	472,602	482,054
-	-	-
463,335	472,602	482,054
\$ 7,790,414	\$ 8,088,592	\$ 8,398,387
\$ 393,451	\$ 610,401	\$ 766,603
\$ 393,451	\$ 610,401	\$ 766,603
2,417,936	2,513,277	2,612,390
\$ (2,024,485)	\$ (1,902,875)	\$ (1,845,786)
5	5	5
\$ 32,631	\$ 33,610	\$ 34,618

WATER/SEWER FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over eight fiscal years: three previous years, the estimate for FY 2023, the budget for FY 2024 and three projected years. The projections made for fiscal years 2025-2027 make the following assumptions.

Assumes that revenue except Water & Sewer Services will increase by 3% respectfully.

Assumes that Water & Sewer Services revenue will increase by 4% and will be reflective by rate increases.

Assumes personnel expenditures will increase 3% per year for cost of living increase with no staffing level increases.

Assumes maintenance, and supplies will increase 3% each year due to expected increase in fuel costs and inflation and services will increase by 4% each year for increase in BWA water rates.

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.

FY2022-2023 Achievements

- Implemented new utility billing software.
- Obtained generator grants for Lift Stations 3 and 4.
- Created a community information program through bill inserts.
- Created a five year financial plan.

Goals & Objectives for FY2023-2024

- Continue to move the Utility Fund to be self sufficient.
- Create Utility Capital Improvement Fund to fund infrastructure needs.
- Implement infrastructure improvement program.
- Complete WWTP improvements.
- Complete collection line improvements.

Major Changes In FY2023-2024

- Revenue have been increased to offset cost increase for the purchase of water..
- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%
- BWA water resale increased 4 percent.

Indicators

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
Customer Service:			
Average wait time processing applications for new service	10 min	10 min	10 min
First contact call resolution	90%	90%	90%
Percent of phone calls answered within first 2 rings	98%	N/A	98%
Total water meters billed	3,655	3,680	3,700
Customer utility bills processed annually	43,860	43,900	44,000
Annual amount collected for utility bills (water, sewer, garbage)	6,920,433	7,373,000	7,648,000
Annual number of payments processed			
Staff	24,725	24,800	24,850
Online services	17,637	17,750	18,000
Bank Draft	6,156	6,200	6,250
Annual customer applications for service			
Online	200	200	225
In Person	322	340	345
Annual miscellaneous service requests processed	N/A	500	525
Annual courtesy notifications	N/A	125	250
Annual meter re-reads			
Service orders	N/A	512	525
Billing	N/A	3,360	3,500

Water & Sewer Summary

Utility Fund (Fund 56)

	FY2021-2022 Actual	FY2022-2023 Estimate	FY2023-2024 Projected
<u>Water</u>			
Maximum daily well pumping capacity	.864 MGD	.864 MGD	.864 MGD
Number of water supply well maintained	2	2	2
Surface water daily contract supply	2 MGD	2 MGD	2 MGD
Number of pump stations maintained	2	2	2
Total water pumped	600.7 MG	521.6 MG	700.0 MG
Peak pumpage	3.117 MGD	2.661 MGD	2.8 MGD
Total storage capacity	3 MG	3 MG	3 MG
Number of ground storage tanks	3	3	3
Ground storage capacity	2 MG	2 MG	2 MG
Number of elevated storage tanks	2	2	2
Elevated tank storage capacity	1 MG	1 MG	1 MG
Number of bacteriological samples collected	192	192	192
Non-emergency work orders completed within 48-72 hours	100%	100%	100%
Percentage of lost/unaccounted for water	43%	36%	40%
Number of water meters read monthly	3,882	3,872	3,885
Number of re-reads	N/A	2,854	3,000
Number of broken mains/leaks repaired	N/A	157	181
Number of water taps installed	N/A	5	10
Number of fire hydrants flushed	N/A	308	310
Total number of water connection	3,882	3,872	3,885
Average water pressure (PSI)	50	50	50
Number of water quality complaints	0	0	0
Water billed to city customers	728,964,581	730,000,000	745,000,000
Gallons of lost/unaccounted for water	260.4 MG	256.1 MG	280 MG
Miles of water lines	54	54	54
<u>Sewer</u>			
Number of times per day each lift station maintained	1	1	1
Number of lift stations	28	28	28
Number of broken mains/leaks repaired including stoppages	N/A	73	83
Total number of sewer connections	3882	3,874	3,885
Total number of SCADA installed in lift stations	28	28	28
Miles of sanitary sewer lines	51	51	51
<u>Wastewater Treatment Plant</u>			
Permit violations	0	0	0
Compliance	100%	100%	100%
Daily average flow of wastewater treated	0.843 MGD	0.825 MGD	0.80 MGD
Permit capacity	1.739 MGD	1.739 MGD	1.739 MGD
Percent of permit capacity	48%	47%	49%

Water & Sewer Summary **Utility Fund (Fund 56)**

Fund Summary

Category	FY2020-2021	FY2021-2022	FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget	
Revenue							
Intergovernmental	\$ 130,630	\$ 775,145	\$ 4,000	\$ 11,340,988	\$ 11,340,988	\$ 4,000	\$ -
Miscellaneous Income	185,234	169,079	102,000	102,000	112,350	112,000	10,000
Bond Proceeds	5,083,680	-	-	-	-	-	-
Investment Earnings	1,417	2,408	1,000	1,000	9,000	9,000	8,000
Water & Sewer Services	5,589,415	6,222,230	6,706,200	6,706,200	6,734,000	7,704,000	997,800
Revenue Total	\$ 10,990,376	\$ 7,168,862	\$ 6,813,200	\$ 18,150,188	\$ 18,196,338	\$ 7,829,000	\$ 1,015,800
Expenditures							
Salaries	\$ 100,431	\$ 98,019	\$ 102,267	\$ 102,267	\$ 102,590	\$ 158,401	\$ 56,134
Benefits	72,423	97,149	40,692	40,692	58,720	49,892	9,200
Supplies	48,979	76,241	70,950	70,950	51,519	70,950	-
Services	5,203,971	5,553,016	5,848,140	6,646,845	6,364,800	6,644,120	795,980
Maintenance	18,460	89,129	65,000	65,000	85,000	100,000	35,000
Sundry	2,834	16,548	17,800	17,800	20,450	25,800	8,000
Debt Service	79,576	69,760	-	-	-	-	-
Capital Outlay	241,058	1,083,229	-	11,366,988	11,366,988	-	-
Expenditures Total	\$ 5,767,733	\$ 7,083,090.04	\$ 6,144,849	\$ 18,310,542	\$ 18,050,067	\$ 7,049,163	\$ 904,314
Beg Fund Balance*	\$ (17,603)	\$ 50,936	\$ 174,759	\$ 99,707	\$ 99,707	\$ (205,471)	
Revenue Less Expenditures	\$ 5,222,643	\$ 85,772	\$ 668,351	\$ (160,354)	\$ 146,271	\$ 779,837	
Transfers	\$ (5,154,104)	\$ (37,000)	\$ (451,450)	\$ (451,450)	\$ (451,450)	\$ (454,250)	
Ending Fund Balance*	\$ 50,936	\$ 99,707	\$ 391,660	\$ (512,096)	\$ (205,471)	\$ 120,115	
*(Unrestricted)							
33% Operating Reserve	\$ 1,797,543	\$ 1,956,933	\$ 2,027,800	\$ 2,291,373	\$ 2,205,416	\$ 2,326,224	
Available Fund Balance	\$ (1,746,607)	\$ (1,857,226)	\$ (1,636,140)	\$ (2,803,469)	\$ (2,410,888)	\$ (2,206,108)	

Employee Count

Position	FY2020-2021	FY2021-2022	FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget	
Water							
Billing Manager	1	1	0	1	1	1	1
Customer Service Supervisor	0	0	0.5	0	0	0	-0.5
Utility Billing Clerk	0	0	1.0	0	0	0	-1
Utility Clerk	1	1	1.0	1.5	2	2	1
Part-time Utility Field Crew	0	0	0	0	0	2	2
Water Total	2	2	2.5	2.5	3.0	5.0	3

Revenue Summary

Utility Fund (Fund 56)

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Intergovernmental							
301-101 Interlocal Revenue	\$ 163,635	\$ 16,086	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
360-400 Community Dev Grant	25,139	136,229	-	-	-	-	-
360-401 Grant Revenue-Emergency Power	(58,143)	-	-	-	-	-	-
360-402 Grant - CDBG - GLO	-	622,829	-	11,336,988	11,336,988	-	-
360-460 Fema Reimbursement	-	-	-	-	-	-	-
Intergovernmental Total	\$ 130,630	\$ 775,145	\$ 4,000	\$ 11,340,988	\$ 11,340,988	\$ 4,000	\$ -
Miscellaneous Income							
360-101 Misc Income	\$ (208)	\$ 1,749	\$ -	\$ -	\$ 100	\$ -	\$ -
360-102 Misc Income Return Checks	505	1,242	1,000	1,000	1,000	1,000	-
360-103 Utility Reimbursements	182,371	165,400	100,000	100,000	110,000	110,000	10,000
370-005 Cash Over Or Short	(23)	(40)	-	-	-	-	-
381-700 Bad Debt Write-Off	2,589	728	1,000	1,000	1,250	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	\$ 5,268,914	\$ 169,079	\$ 102,000	\$ 102,000	\$ 112,350	\$ 112,000	\$ 10,000
Investment Earnings							
360-100 Interest Income	\$ 1,417	\$ 2,408	\$ 1,000	\$ 1,000	\$ 9,000	\$ 9,000	\$ 8,000
Investment Earnings Total	\$ 1,417	\$ 2,408	\$ 1,000	\$ 1,000	\$ 9,000	\$ 9,000	\$ 8,000
Water & Sewer Services							
381-200 Water Revenue	\$ 3,248,117	\$ 3,500,777	\$ 4,178,200	\$ 4,178,200	\$ 4,000,000	\$ 4,888,350	\$ 710,150
381-201 Water Revenue - Misc	5,493	(1,722)	-	-	-	-	-
381-300 Sewer Revenue	2,242,923	2,563,543	2,400,000	2,400,000	2,575,000	2,661,650	261,650
381-301 Sewer Revenue - Misc	-	20	-	-	-	-	-
381-500 Sewer Surcharge	913	321	-	-	-	-	-
381-600 Water Tap Fee	14,800	23,752	15,000	15,000	25,000	20,000	5,000
381-601 Sewer Tap Fee	-	3,040	3,000	3,000	4,000	4,000	1,000
381-900 Connect & Disconnect Fees	77,169	132,499	110,000	110,000	130,000	130,000	20,000
Water & Sewer Services Total	\$ 5,589,415	\$ 6,222,230	\$ 6,706,200	\$ 6,706,200	\$ 6,734,000	\$ 7,704,000	\$ 997,800
Grand Total	\$ 10,990,376	\$ 7,168,862	\$ 6,813,200	\$ 18,150,188	\$ 18,196,338	\$ 7,829,000	\$ 1,015,800

Water/Sewer (Department 565)			Utility Fund (Fund 56)				
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 93,586	\$ 96,017	\$ 97,377	\$ 97,377	\$ 99,000	\$ 113,326	\$ 15,949
110 Salaries/Wages Part-time	-	-	-	-	-	39,520	39,520
165 Certification Pay	-	289	600	600	1,000	1,200	600
175 Longevity	1,534	881	90	90	90	155	65
190 Overtime	5,311	833	4,200	4,200	2,500	4,200	-
Salaries Total	\$ 100,431	\$ 98,019	\$ 102,267	\$ 102,267	\$ 102,590	\$ 158,401	\$ 56,134
Benefits							
201 FICA & Medicare	\$ 7,207	\$ 7,524	\$ 7,502	\$ 7,502	\$ 8,000	\$ 11,796	\$ 4,294
210 Group Insurance	17,044	27,481	18,780	18,780	35,000	21,156	2,376
230 TMR S	13,884	14,133	14,092	14,092	15,500	16,480	2,387
240 Workmen's Compensation	188	210	200	200	220	275	75
250 Opeb Expense	34,100	47,800	-	-	-	-	-
291 Unemployment Insurance	-	-	118	118	-	185	67
Benefits Total	\$ 72,423	\$ 97,149	\$ 40,692	\$ 40,692	\$ 58,720	\$ 49,892	\$ 9,200
Supplies							
310 Office/Computer Supplies	\$ 6,002	\$ 3,867	\$ 11,700	\$ 11,700	\$ 5,000	\$ 11,700	\$ -
311 Postage/Shipping	16,326	27,351	16,250	16,250	31,519	16,250	-
335 Clothing	-	-	-	-	-	-	-
385 Small Tools & Equipment	-	-	-	-	-	-	-
390 Fuel	25,748	44,948	43,000	43,000	15,000	43,000	-
399 Other Supplies	903	74	-	-	-	-	-
Supplies Total	\$ 48,979	\$ 76,241	\$ 70,950	\$ 70,950	\$ 51,519	\$ 70,950	\$ -
Services							
406 Fees	\$ 34,153	\$ 14,287	\$ 36,000	\$ 36,000	\$ 35,000	\$ 36,000	\$ -
407 Collection Agency Fees	-	-	1,020	1,020	-	1,020	-
413 Professional Services	196,427	123,221	25,000	823,705	50,000	315,000	290,000
414 Bank Charges	17,279	29,558	30,000	30,000	42,000	42,000	12,000
415 Telephone	11,743	19,541	19,000	19,000	19,000	19,000	-
426 Physicals/Screening	39	350	-	-	-	-	-
430 Advertising	-	30	-	-	-	-	-
440 Electricity	127,727	133,225	145,000	145,000	170,000	180,000	35,000
483 Special Services	3,738	-	-	-	-	-	-
495 Oyster Creek Agreement	-	141,296	118,320	118,320	175,000	180,000	61,680
496 Bwa Water Resale	2,396,289	2,452,800	2,759,400	2,759,400	2,759,400	2,971,100	211,700
498 Veolia - Other	60,168	21,428	-	-	-	-	-
499 Veolia - Contract Operations	2,356,409	2,617,280	2,714,400	2,714,400	3,114,400	2,900,000	185,600
Services Total	\$ 5,203,971	\$ 5,553,016	\$ 5,848,140	\$ 6,646,845	\$ 6,364,800	\$ 6,644,120	\$ 795,980
Maintenance							
543 Electronics/Computer Maint	\$ 18,460	\$ 37,436	\$ 15,000	\$ 15,000	\$ 35,000	\$ 35,000	\$ 20,000
560 Water System Maintenance	-	50,713	10,000	10,000	35,000	25,000	15,000
570 Wastewater System Maintenance	-	980	25,000	25,000	10,000	25,000	-
575 Lift Station Maintenance	-	-	15,000	15,000	5,000	15,000	-
Maintenance Total	\$ 18,460	\$ 89,129	\$ 65,000	\$ 65,000	\$ 85,000	\$ 100,000	\$ 35,000
Sundry							
602 Seminars/Dues/Travel	\$ 150	\$ 60	\$ 500	\$ 500	\$ 1,500	\$ 500	\$ -
628 Insurance	2,364	16,188	17,000	17,000	18,650	25,000	8,000
699 Other - Sundry	321	300	300	300	300	300	-
Sundry Total	\$ 2,834	\$ 16,548	\$ 17,800	\$ 17,800	\$ 20,450	\$ 25,800	\$ 8,000
Debt Service							
705 Bond Premium Amortization	\$ -	\$ (22,938)	\$ -	\$ -	\$ -	\$ -	\$ -
730 Debt Service Fees	79,576	92,698	-	-	-	-	-
Debt Service Total	\$ 79,576	\$ 69,760	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
875 Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
899 Capital Outlay	241,058	1,083,229	-	11,366,988	11,366,988	-	-
Capital Outlay Total	\$ 241,058	\$ 1,083,229	\$ -	\$ 11,366,988	\$ 11,366,988	\$ -	\$ -
Grand Total	\$ 5,767,733	\$ 7,083,090	\$ 6,144,849	\$ 18,310,542	\$ 18,050,067	\$ 7,049,163	\$ 904,314

Utility Capital Project Funds

The Utility Capital Project Funds are used to account for the acquisition and construction of major capital projects and facilities, for the Water/Sewer operations. These funds can be presented as project-based budgets or fiscal year budgets depending if projects exceed one fiscal year.

2021 CO Bond Fund - This fund is used to account the projects funded with the issuance of the 2021 Certificates of Obligations.

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	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023			FY2023-2024		Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ 54	\$ 37,750	\$ 9,000	\$ -	\$ 12,000	\$ -	\$ (9,000)	
399-000 Proceeds from Sale of Bond	5,000,000	-	-	-	-	-	-	
Revenue Total	\$ 5,000,054	\$ 37,750	\$ 9,000	\$ -	\$ 12,000	\$ -	\$ (9,000)	
Expenditures								
Expenditures Water/Wastewater								
Capital Outlay								
565-899 Capital Outlay	\$ 30,024	\$ 573,619	\$ 1,500,000	\$ 5,934,160	\$ 4,446,160	\$ -	\$ (1,500,000)	
Total Expenditures Water/Wastewater	\$ 30,024	\$ 573,619	\$ 1,500,000	\$ 5,934,160	\$ 4,446,160	\$ -	\$ (1,500,000)	
Expenditures Total	\$ 30,024	\$ 573,619	\$ 1,500,000	\$ 5,934,160	\$ 4,446,160	\$ -	\$ (1,500,000)	
Beginning Fund Balance	\$ -	\$ 4,970,030	\$ 4,482,030	\$ 4,434,160	\$ 4,434,160	\$ 0	-	
Revenue Less Expenditures	\$ 4,970,030	\$ (535,869)	\$ (1,491,000)	\$ (5,934,160)	\$ (4,434,160)	\$ -	-	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 4,970,030	\$ 4,434,160	\$ 2,991,030	\$ (1,500,000)	\$ 0	\$ 0	0	

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%

Component Unit Funds

Component unit funds are legally separate organizations for which the elected officials of the primary government are financially accountable.

Freeport Economic Development Corporation Fund (30) - This fund is used to account for revenues derived from the 0.005% local economic development sales tax, which became effective XXXXXX. Expenditures are restricted to specific projects outlined in State Law and overseen by the Freeport Economic Development Board.

EDC Projects Fund (31) - This fund is used to account for the various projects that have been funded by the Freeport Economic Development Corporation.

EDC Marketing Fund (33) - This fund is used to account for marketing expenditures that have been funded by the Freeport Economic Development Corporation.

Freeport Economic Development Corporation Economic Development Fund (Fund 30)

The purpose of the Freeport Economic Development Corporation is to promote community improvements and economic development within the City and the State of Texas and the public welfare of, for and on behalf of the City by developing, implementing, providing, and financing projects under the Act as defined by Section 4B of the Act; and for all other purposes allowed by law as permitted by the Development Corporation Act as it now exists or is hereafter amended.

FY2022-2023 Achievements

- Economic Development agreement with Taco Bell.
- Economic Development agreement with Starbucks.
- Successful Business Improvement Grant Program.
- Continuing working with Architecture firm to develop the Boardwalk.

Goals & Objectives for FY2023-2024

- Complete Renovations of EDC building on W Park Avenue.
- Implement a Downtown Grant Program.
- Collaborate with the City and private partners on the Park Improvement Project.
- Partner with Retail Strategies to bring in potential retail development.
- Continue to seek development for the 8.8 acre waterfront property.

Major Changes In FY2023-2024

- Salaries have been increased 5% of which 3.5% is a cost of living adjustment and 1.5% is a merit based increase.
- Employee retirement increased by 1.24%
- Created at EDC Projects Fund
- Created an EDC Marketing Fund

Indicators

Fund Summary

Category	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
Tax - Sales Tax	\$ 1,193,959	\$ 1,180,898	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -	
Miscellaneous Income	(0)	5,000	-	-	-	-	-	
Investment Earnings	5,706	16,654	7,250	7,250	75,000	25,000	17,750	
Lease Income	5,586	1,700	2,000	2,000	2,000	2,000	-	
Revenue Total	\$ 1,205,251	\$ 1,204,251	\$ 1,259,250	\$ 1,259,250	\$ 1,327,000	\$ 1,277,000	\$ 17,750	
Expenditures								
Salaries	\$ 121,018	\$ 22,225	\$ 178,536	\$ 178,536	\$ 178,536	\$ 208,039	\$ 29,503	
Benefits	40,453	4,527	66,464	66,464	66,464	70,400	3,936	
Supplies	817	2,619	14,000	14,000	14,000	14,500	500	
Services	333,451	437,830	1,515,100	371,295	367,497	305,100	(1,210,000)	
Maintenance	-	-	-	-	-	-	-	
Sundry	11,002	140,926	16,200	16,200	16,200	28,200	12,000	
Capital Outlay	-	-	400,000	400,000	-	700,000	300,000	
Expenditures Total	\$ 506,741	\$ 608,126.99	\$ 2,190,300	\$ 1,046,495	\$ 642,697	\$ 1,326,239	\$ (864,061)	
Beg Fund Balance*	\$ 884,813	\$ 1,583,322	\$ 1,985,749	\$ 2,179,446	\$ 2,179,446	\$ 1,719,944		
Revenue Less Expenditures	\$ 698,509	\$ 596,124	\$ (931,050)	\$ 212,755	\$ 684,303	\$ (49,239)		
Transfers	\$ -	\$ -	\$ -	\$ 1,143,805	\$ 1,143,805	\$ 525,000		
Ending Fund Balance*	\$ 1,583,322	\$ 2,179,446	\$ 1,054,699	\$ 1,248,396	\$ 1,719,944	\$ 1,145,706		

*(Unrestricted)

Employee Count

Position	FY2020-2021		FY2022-2023			FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Water								
EDC Director	1	1	1	1	1	1	0	
Administrative Assistant	1	1	1	1	0	0	-1	
Economic Development Specialist	0	0	0	0	1	1	1	
Water Total	2	2	2	2	2	2	0	

Freeport Economic Development Corporation			Economic Development Fund (Fund 30)				
Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	FY2023-2024 Proposed Budget	Increase/(Decrease)
Revenue							
318-300 Tax - Sales EDC	\$ 1,193,959	\$ 1,180,898	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -
360-100 Interest Income	5,706	16,654	7,250	7,250	75,000	25,000	17,750
360-101 Misc Income	(0)	-	-	-	-	-	-
360-200 Sale of Property	-	5,000	-	-	-	-	-
360-600 Lease Income	5,586	1,700	2,000	2,000	2,000	2,000	-
Revenue Total	\$ 1,205,251	\$ 1,204,251	\$ 1,259,250	\$ 1,259,250	\$ 1,327,000	\$ 1,277,000	\$ 17,750
Expenditures							
Salaries							
100 Salaries/Wages	\$ 114,121	\$ 21,055	\$ 169,836	\$ 169,836	\$ 169,836	\$ 198,604	\$ 28,768
110 Salaries/Wages-Pt	1,269	-	-	-	-	-	-
165 Education	51	-	1,500	1,500	1,500	600	(900)
175 Longevity	5,077	-	-	-	-	135	135
180 Auto Allowance	-	-	6,000	6,000	6,000	6,500	500
181 Cell Phone Allowance	500	300	1,200	1,200	1,200	1,200	-
190 Overtime	-	870	-	-	-	1,000	1,000
Salaries Total	\$ 121,018	\$ 22,225	\$ 178,536	\$ 178,536	\$ 178,536	\$ 208,039	\$ 29,503
Benefits							
201 FICA & Medicare	\$ 8,768	\$ 1,579	\$ 13,678	\$ 13,678	\$ 13,678	\$ 15,915	\$ 2,237
210 Group Insurance	14,147	-	26,753	26,753	26,753	22,219	(4,534)
230 T M R S	17,531	2,948	25,692	25,692	25,692	31,892	6,200
240 Workmen's Compensation	6	-	125	125	125	125	-
291 Unemployment Insurance	-	-	216	216	216	248	32
Benefits Total	\$ 40,453	\$ 4,527	\$ 66,464	\$ 66,464	\$ 66,464	\$ 70,400	\$ 3,936
Supplies							
310 Office/Computer Supplies	\$ 215	\$ 1,868	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
311 Postage/Shipping	-	-	200	200	200	500	300
312 Books/Publ/Subscriptions	-	-	2,000	2,000	2,000	1,000	(1,000)
313 Printing	-	-	500	500	500	500	-
335 Clothing	437	-	-	-	-	1,000	1,000
352 Furniture & Fixtures	-	444	3,000	3,000	3,000	3,000	-
399 Other Supplies	165	308	800	800	800	1,000	200
Supplies Total	\$ 817	\$ 2,619	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,500	\$ 500
Services							
411 Water	\$ -	\$ 753	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ (2,000)
413 Professional Services	17,005	160,935	180,000	180,000	180,000	180,000	-
414 Bank Charges	170	85	100	100	100	100	-
415 Telephone	-	-	-	-	-	-	-
416 Professional Fees -Auditor	-	-	4,000	4,000	4,000	4,000	-
417 Professional Fees - Legal	38,911	40,492	40,000	40,000	40,000	60,000	20,000
426 Physicals	-	-	-	-	-	-	-
430 Advertising	3,535	18,732	50,000	50,000	50,000	50,000	-
434 Marketing	5,430	100,111	100,000	15,009	11,261	-	(100,000)
435 Special Projects	261,486	111,391	1,125,000	66,186	66,136	-	(1,125,000)
440 Electricity	233	5,331	12,000	12,000	12,000	9,000	(3,000)
499 Other Services	6,681	-	-	-	-	-	-
Services Total	\$ 333,451	\$ 437,830	\$ 1,515,100	\$ 371,295	\$ 367,497	\$ 305,100	\$ (1,210,000)
Sundry							
602 Seminars/Dues/Travel	\$ 10,187	\$ 8,268	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000	\$ 10,000
605 Meal	-	-	-	-	-	2,000	2,000
628 Property/Liability Insurance	125	-	-	-	-	-	-
629 Property Taxes	-	504	-	-	-	-	-
699 Other Sundry	690	1,100	1,200	1,200	1,200	1,200	-
010 Transfer to General Fund	-	150,000	-	-	-	-	-
018 Transfer from TIRZ	-	(18,946)	-	-	-	-	-
Sundry Total	\$ 11,002	\$ 140,926	\$ 16,200	\$ 16,200	\$ 16,200	\$ 28,200	\$ 12,000
Debt Service							
700 Bond Premium	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ -
Debt Service Total	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 700,000	\$ 300,000
Capital Outlay Total	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 700,000	\$ 300,000
Grand Total	\$ 506,741	\$ 608,127	\$ 2,240,300	\$ 1,096,495	\$ 692,697	\$ 1,366,239	\$ (864,061)

EDC Projects Fund (Fund 31)

This fund is used to account for the various projects that have been funded by the Freeport Economic Development Corporation.

Category	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget			
Revenue									
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures									
Services									
435 Special Projects	\$ -	\$ -	\$ -	\$ 1,058,814	\$ 89,130	\$ 1,369,684	\$ 1,369,684	\$ 1,369,684	\$ 1,369,684
Services Total	\$ -	\$ -	\$ -	\$ 1,058,814	\$ 89,130	\$ 1,369,684	\$ 1,369,684	\$ 1,369,684	\$ 1,369,684
Expenditures Total	\$ -	\$ -	\$ -	\$ 1,058,814	\$ 89,130	\$ 1,369,684	\$ 1,369,684	\$ 1,369,684	\$ 1,369,684
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 969,684			
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ (1,058,814)	\$ (89,130)	\$ (1,369,684)			
Transfers					(1,058,814)	(1,058,814)	(400,000)		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 969,684	\$ -		

Projects

Project	Budget		Amount	
	FY2023	FY2023	Spent FY2023	Amount Remaining
Business Improvement Grants	\$ 150,000		\$ 65,558	
Sweet Tea's	4,995	4,995	0	
La Caza Azul	10,000	-	10,000	
SPCA Re-Tail	2,175	-	2,175	
Four Corners Shopping Center	6,058	4,163	1,895	
Quest Apartments	29,250	-	29,250	
Rhombus Inc	10,000	-	10,000	
La Caza Azul #2	18,674	-	18,674	
Baytown Seafood	3,290	-	3,290	
Sub Total	150,000	9,158	140,842	
Starbucks	150,000	50,000	100,000	
Taco Bell	80,000	20,000	60,000	
Bridge Lighting	25,000	-	25,000	
Boardwalk	25,000	23,324	1,676	
Fish Market	25,000	16,615	8,385	
Bryan Beach Sign	9,000	-	9,000	
Total	\$ 464,000	\$ 119,097	\$ 344,903	

EDC Marketing Fund (Fund 33)

This fund is used to account for marketing expenditures that have been funded by the Freeport Economic Development Corporation.

Category	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023			FY2023-2024		Increase/ (Decrease)
			Adopted Budget	FY2022-2023 Current Budget	FY2022-2023 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Services								
434 Marketing	\$ -	\$ -	\$ -	\$ 84,991	\$ 13,701	\$ 125,000	\$ 125,000	\$ -
Services Total	\$ -	\$ -	\$ -	\$ 84,991	\$ 13,701	\$ 125,000	\$ 125,000	\$ -
Expenditures Total	\$ -	\$ -	\$ -	\$ 84,991	\$ 13,701	\$ 125,000	\$ 125,000	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,290	\$ 71,290	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ (84,991)	\$ (13,701)	\$ (125,000)	\$ (125,000)	\$ -
Transfers	-	-	-	(84,991)	(84,991)	(125,000)	(125,000)	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,290	\$ 71,290	\$ -



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Position Count

Fund/Department/Title	FY2020-2021		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	
General Fund							
Administration							
Accounting Specialist	1	1	0	0	0	0	0
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 Analyst	1	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	1	0	0	0	0	0
Receptionist	0	0	0	0	0	0	0
Special Projects Coord.	1	1	1	1	1	1	0
Administration Total	9	10	8	8	8	8	0
Information Tech Manager	0	0	1	1	1	1	0
Building & Code							
Building							
Building Inspector	1	1	1	1	1	1	0
Building Official	1	1	1	1	1	1	0
Municipal Clerk	1	0	0	0	0	0	0
Part-time Permit Clerk	0	0	0	0	0	1	1
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	3	4	1
Code Enforcement							
Compliance Officer	3	3	4	4	4	4	0
Compliance Supervisor	1	1	0	0	0	0	0
Code Enforcement Total	4	4	4	4	4	4	0
Building & Code Total	7	7	7	7	7	8	1
Fire/EMS							
EMS							
Firefighters	9	9	9	9	9	9	0
EMS Total	9	9	9	9	9	9	0
Fire							
Admin. Assistant	1	1	1	1	1	1	0
Deputy Chief	0	1	1	1	1	1	0
EMS Coordinator	1	0	0	0	0	0	0
Fire Chief	1	1	1	1	1	1	0
Fire Marshal	1	1	1	1	1	1	0
Firefighter	3	3	3	3	3	3	0
Lieutenant	3	3	3	3	3	3	0
Fire Total	10	10	10	10	10	10	0
Fire/EMS Total	19	19	19	19	19	19	0
Golf Course							
Clerk	1	1	1	1	1	1	0
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	5	5	5	5	0
Mechanic	1	1	1	1	1	1	0
Proshop Attendant (PT)	5	5	3	3	3	3	0
Range Attendant (PT)	6	6	4	4	4	4	0

Position Count

Fund/Department/Title	FY2020-2021		FY2022-2023		FY2023-2024		Increase/ (Decrease)
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	
Golf Course Total	19	19	17	17	17	17	0
Municipal Court							
Court Clerk	1	1	1	1	1	1	0
Clerk	0	0	1	1	1	0	-1
Customer Service Supervisor	0	0	0.5	0.5	0.5	0	-0.5
Court Supervisor	1	1	0	0	0	1	1
Municipal Court Total	2	2	2.5	2.5	2.5	2	-0.5
Police/Animal Control							
Admin. Assistant	1	1	1	1	1	1	0
Admin. Secretary	0	0	0	0	0	0	0
Animal Control Officer	2	2	2	2	2	2	0
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	1	1	0
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	5	5	5	5	5	5	0
Detective (PT)	0	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	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	18	18	18	18	18	18	0
Records Clerk	2	2	2	2	2	2	0
Sergeant	6	6	6	6	6	6	0
Police/Animal Control Total	51	51	51	51	51	51	0
Public Works							
Parks							
Admin. Secretary	0	0	0	0	0	0	0
Field Crew	10	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	0	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	0	0	0	0	0	0	0
Parks Total	14	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	2	2	2	2	2	2	0
Equipment Operator	2	2	2	2	2	2	0
Field Crew	9	9	7	7	7	7	0
Public Works Director	1	1	0	0	0	0	0
Assist City Manager	0	0	1	1	1	1	0
Street Director	0	0	0	0	0	0	0
Superintendent	1	1	1	1	1	1	0
Supervisor	0	0	0	0	0	0	0
Technician	0	0	0	0	0	0	0
Streets/Drainage Total	15	15	13	13	13	13	0
Recreation Center							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	16	16	16	16	16	16	0
Attendant (PT)	2	2	3	3	3	3	0
Attendant	2	2	0	0	0	0	0
Program Coordinator	1	1	1	1	1	1	0
Recreation Center Total	22	22	21	21	21	21	0
Public Works Total	53	53	49	49	49	49	0

Position Count

Fund/Department/Title	FY2020-2021		FY2021-2022		FY2022-2023		FY2022-2023		FY2023-2024	
	FY2020-2021 Actual	FY2021-2022 Actual	Adopted Budget	Current Budget	FY2022-2023 Estimate	Proposed Budget	Increase/ (Decrease)			
Museum										
Museum Manager	0	0	1	1	1	1	0			
Admin. Secretary	1	1	0	0	0	0	0			
Museum Coordinator	1	1	0	0	0	0	0			
Museum/Mainstreet Director	1	1	0	0	0	0	0			
Mainstreet Coordinator	0	0	1	1	1	0	-1			
Clerk	0	0	1	1	1	1	0			
Attendant (PT)	1	1	0	0	0	0	0			
Museum Total	4	4	3	3	3	2	-1			
Mainstreet										
Mainstreet Coordinator	0	0	0	0	0	1	1			
Mainstreet Total	0	0	0	0	0	1	1			
General Fund Total	164	165	157	157	157	157	0.5			
Utility Fund										
Water & Sewer										
Billing Manager	1	1	0	1	1	1	0			
Customer Service Supervisor	0	0	1	0	0	0	0			
Utility Billing Clerk	0	0	1	0	0	0	0			
Utility Clerk	1	1	1	1.5	2	2	0.5			
Part-time Utility Field Crew	0	0	0	0	0	2	2			
Water & Sewer Total	2	2	3	3	3	5	3			
Utility Fund Total	2	2	2.5	2.5	3	5	2.5			
Grand Total	166	167	159	159	159.5	162	3			



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Chart of Accounts

Funds

10	General Fund -used for the City's general operating activities
14	Streets & Drainage Fund - used for capital streets and drainage projects
16	Marina Fund - this fund is not used
18	Hotel/Motel Tax Fund - used for restricted expenditures funded by the Hotel Occupancy Tax
21	Facilities & Grounds CIP Fund - used for capital improvements to City facilities and grounds
22	Equipment & Vehicle Replacement Fund - used for replacement of equipment and vehicles
23	Information Technology Fund - this fund is not used after Fiscal Year 2022-2023
30	Economic Development Fund - used for the expenditures for the City's component unit
34	Series 2001 - Debt Service - used for debt of the City's component unit
40	Court Technology Fund - used for restricted expenditures funded by court fees
41	Court Security Fund - used for restricted expenditures funded by court fees
56	Water/Sewer Fund - used to account for the City's enterprise activities
63	CO 2008 Construction Fund - this fund is not used
64	Debt Service Fund - used for the payment of the City's debt service
66	2020 CO Bond Fund - used for capital projects fund by the 2020 Certificates of Obligations
67	2021 CO Bond Fund - used for capital projects fund by the 2020 Certificates of Obligations
70	TIRZ Fund - used for restricted expenditures funded by property taxes

Departments

407	Economic Development - used to account for the activities economic development
410	Administration - used to account for the activities of administrative staff and council
417	Information Technology - used to account for activities of information technology
420	Service Center - used to account for activities of vehicle and equipment maintenance
430	Municipal Court - used to account for the activities of Municipal Court.
525	Police Department - used to account for the activities of the Police Department
530	Fire Department - used to account for the activities of the Fire Department
535	EMS - used to account for the activities of EMS
556	Emergency Management - used to account for activities of emergency management
557	Code Enforcement - used to account for the activities of Code Enforcement
558	Building - used to account for the actives of the Building Department
564	Garbage - used to account for the activities of the garbage collection
565	Water/Sewer - used to account for the activities of the Water/Sewer Department
575	Streets - used to account for the actives of the Streets Department

Departments (Continued)

576	Beach Maintenance - used for the activities to maintain the beach
578	Historical Museum - used to account for activities of the Museum
579	Sr Citizens Commission - used to account for activities of the Senior Citizens Commission
615	Water/Sewer Debt Service - used to account for water/sewer debt service
650	Library - used to account for the activities of the Library
655	Parks - used to account for the activities of the Parks Department
656	Golf Course - used to account for the activities of the golf course
665	Recreation - used to account for the activities of recreation
700	Transfer To - used to account for transfers to other funds
710	Transfer From- used to account for transfers from other funds

Revenues

301-100	Ambulance Revenue - fee charged for emergency medical services
301-101	EMS Rev - Interlocal - funding from other governmental agencies for emergency medical services
302-100	EMS Water Billing Donations - fee paid by citizens for emergency medical services
310-110	Tax - PR- Current Year - taxes due for the budget year
310-120	Tax - PR - Prior Years - taxes due for prior years
311-110	Tax - PR- P&I Current Year - penalty and interest due for delinquent taxes
311-120	Tax - PR - P&I Prior Years - penalty and interest due for delinquent taxes for prior years
312-010	Tax - Brazosport Indust Dist - payments in-leu of taxes for industrial district agreements
312-020	Tax - Freeport Indust Dist - payments in-leu of taxes for industrial district agreements
312-021	Tax - Freeport LNG Indust Dist - payments in-leu of taxes for industrial district agreements
318-300	Tax - Sales Tax - general sales tax revenue (1% of taxable purchase)
318-410	Tax - Franchise Utilities - gross receipt tax and rights-of-way rentals charged to utilities
318-430	Tax - Franchise Telecom - gross receipt tax and rights-of-way rentals charged to telecom
318-450	Tax - Franchise - Garbage - gross receipt tax and rights-of-way rentals charged to garbage
318-500	Tax - Hotel-Motel Occupancy - tax collected from hotels, motels and bed & breakfast establishments
318-600	Tax - Bingo - special sales tax revenue from the sale of on-premise alcoholic
318-700	Tax - Mixed Beverage - gross receipt tax charged for mixed beverages beverage sales
320-100	Permits - Alcoholic Beverage - City fee charged on the issuance of state alcoholic beverage permits
320-200	Permit - Health - city fee charged for the issuance & inspections of food dealers
320-700	Permit - Amusement - license fee
320-800	Permit - Chauffer's - Towing - license fee
320-801	Permit - Taxi Cabs - license fee
320-802	Permit - Peddlers - license fee
320-803	Permit - Solicitors - license fee
320-804	Permit - Dance Hall - license fee
320-805	Permit - Plat Filing Fees - fees for filing of plats
320-806	Permit - Trailer Parks - license fee

Revenues (Continued)

320-807	Permit - Misc - fees for miscellaneous permits
320-808	Permit - Coin Op Machine - license fee
320-809	Permit - Short Term Rental - fee to register short term rental property
321-100	Permit - Mechanical - fee charged for the issuance & inspection of mechanical permits
321-105	Permit - Gas Test - fee charged for the issuance & inspection to perform a gas test
321-110	Permit - Building - fee charged for the issuance & inspection of building permits
321-120	Permit - Electrical - fee charged for the issuance & inspection of electrical permits
321-125	Permit - Safety - fee charged for the issuance & inspection of safety permits
321-126	Permit - Fire - fee charged for issuance & inspection of fire safety systems
321-130	Plumbing Permits - fee charged for the issuance & inspection of plumbing permits
321-135	Rights-of-way/Easements - payment for purchase of Right-of-Ways and Easements
321-136	Release of Liens - payments for the release of liens
344-300	Garbage Revenue - charges for garbage service
344-301	Garbage Overage - charges for bulk garbage services
344-800	Garbage - Discounts - this account is not used
347-100	Merchandise - charges for merchandise at the Museum
347-102	Court Collection Fees - fees collected by the Municipal Court
347-200	Pool Receipts - fee charged for use of the pool
347-300	Recreation Center Fees - fees charged for the Recreation Center
347-350	Program Fees - fees charged for programs for the Recreation Center
347-351	Event Revenue - revenue for special events including sponsorships
347-400	Pool Concessions - fee charged for concessions at the pool
347-500	Community House Rental - this account is not used
347-501	Riverplace Rental Revenue - fee charged for the rental of River Place
347-503	FMP Rental Revenue - fee charged for the rental of Freeport Municipal Park
347-504	FMPG Rental Revenue - fee charged for the rental of Freeport Municipal Park Gazebo
347-505	FCHP Rental Revenue - fee charged for the rental of Freeport Community Pavilion
347-506	Riverside Gazebo Rental - fee charged for the rental of Riverside Gazebo
347-507	FCH Rental Revenue - fee charged for the rental of the FCH Facility
347-508	Arrington Park Rental - fee charged for the rental of Arrington Park
347-509	Seniors Rental Revenues - fee charged for Senior activities
347-510	Veterans Memorial Rental - fee charged for rental of the Veteran's Memorial
347-511	Promotions Revenue - fees for special events
347-512	Heritage House Rentals - fee charged for the rental of the Heritage House
347-513	Rec Center Rental Fees - fee charged for the rental the Recreation Center
347-550	Park Rental - charge for the rental of various parks
347-579	Senior Citizens Payments - charge for senior events
349-100	Proceeds from Capital Lease - financing proceeds for capital purchases
349-101	Golf Rev - Receipts (no tax) - charge for rounds of golf
349-200	Golf Rev - Cart Rental - charge for the rental of golf carts
349-401	Golf Rev - Merchandise - charge for golf merchandise purchased
349-402	Golf Rev - Prepared Foods - charge for prepared food at Golf Course
349-403	Golf Rev - Beer Sales - charge for beer at Golf Course
349-404	Golf Rev - Soft Drinks & Chips - charge for soft drink and chip sales at Golf Course
349-450	Golf Rev- Membership - fee charged for membership of the Golf Course

Revenues (Continued)

- 350-100 **Municipal Court Revenue** - fee collected when authorized with conviction
- 350-101 **Municipal Court Revenue - DOT** - fee collected when authorized with conviction
- 350-200 **Mun Crt Tech Fund Revenue** - fee collected when authorized with conviction
- 350-201 **Mun Crt Sec** - fee collected when authorized with conviction
- 350-305 **Adm Fees - Defensive Driving** - fee collected when authorized with conviction
- 350-306 **Adm Fees - No DI or Ins Proof** - fee collected when authorized with conviction
- 360-100 **Interest Income** - interest earned on deposited or invested City funds
- 360-101 **Misc Income** - revenues that are not otherwise provided with a specific line item
- 360-102 **Misc Income Return Checks** - fee charged for return checks and bank drafts
- 360-103 **Utility Reimbursements** - reimbursements for utilities by lease tenants
- 360-105 **Marine Operations Revenue - LNG** - revenue for operation of marine expenditures
- 360-107 **Museum Membership Dues** - fee charged for membership to Museum
- 360-110 **Museum Revenues-Building Rent** - feed charged for the rental of the Museum
- 360-111 **Splash Pad Donations** - donations for the splash pad
- 360-200 **Sale of Property** - proceeds from the sale of surplus property
- 360-300 **Tax Abatement Fee** - fee charged for application for Tax Abatement
- 360-400 **Grant Revenue** - includes funding from other governmental agencies
- 360-401 **Grant Revenue-Emergency Power** - includes funding from other governmental agencies
- 360-402 **Grant - CDBG-GLO** - included funding from other governmental agencies
- 360-430 **Grant Revenue - Police Department** - includes funding from other governmental agencies
- 360-440 **Coronavirus Recov Funds** - includes funding from other governmental agencies
- 360-450 **Intergovernmental Revenues** - includes funding from other governmental entities
- 360-460 **Fema Disaster Relief** - includes funding from other governmental entities
- 360-470 **Grant Rev-GLO Beach Maint** - includes funding from other governmental entities
- 360-600 **Lease Income** - charge for lease of City property
- 360-601 **Trolley Rental** -this account is not used
- 360-603 **Kids Fest Donations** - donations/sponsorships for Kids Fest
- 360-651 **Special Event Revenue** - donations/sponsorships for special events
- 360-652 **VIC Promotion** - this account is not used
- 360-700 **Mowing/Demolition Liens** - charges for mowing or demolition of properties
- 360-800 **Museum Fundraiser Revenue** - donations/sponsorships for Museum
- 360-802 **Donations-Museum Expansion Pro** - this account is not used
- 360-803 **Museum Father-Daughter Dance** - fee charged for the Father-Daughter Dance
- 360-804 **Museum Grant Revenue** - includes funding from other governmental entities
- 360-811 **Museum Donation-Misc Exhibits** - donations for Museum exhibits
- 360-812 **Museum Gift Shop Revenue** - charges for gift shop at Museum
- 360-813 **Museum - Promotions** - charges for promotional items at Museum
- 360-906 **Grant Funds-Texas Comptroller** - includes funding from other governmental entities
- 360-910 **Donations-Historical Museum** - donations/sponsorships for the Museum
- 360-911 **Donations-Police** - donations for the Police Department
- 360-915 **Donations-Park/Recreation** - donations for the Parks and Recreation Departments
- 360-920 **Donations-Miscellaneous** - donations that are not otherwise provided with specific line item
- 360-625 **Donations-Veteran's Memorial** - donations for the Veteran's Memorial
- 361-525 **Police-Sale of Equip** - This account is no longer used

Revenues (Continued)

362-525	Police-Seizures - revenue from court ordered forfeitures of seized property
363-100	EDC Revenue - funds received from the Freeport Economic Development Corporation
381-200	Water Revenue - charge for water service
381-201	Water Revenue - Misc - charge for miscellaneous water service
381-202	Garbage Can Revenue - this account is not used
381-300	Sewer Revenue - charge for sewer service
381-300	Sewer Revenue - Misc - charge for miscellaneous sewer service
381-500	Sewer Surcharge - charge for sewer service
381-600	Water Tap Fee - charge for water tap
381-600	Sewer Tap Fee - charge for sewer tap
381-700	Bad Debt Write-Off - payments on bad debt
381-701	Credit Adjustments - this account is not used
381-800	Payment Discounts - this account is not used
381-900	Connect & Disconnect Fees - charge for connection and disconnection for water service
370-005	Cash Over or Short - cash deposit overage or shortage
399-000	Proceeds from Sale of Bond - financing proceeds for capital purchases
399-050	Contributions/Capital - funding of capital from various sources
399-100	Insurance Recovery - funds received from insurance claims
399-200	Underwriter's Discount - financing proceeds for capital purchases
399-950	Contributions from EDC Debt - this account is not used

Expenditures**Salaries**

100	Salaries/Wages - salaries and hourly wages paid to full-time City employees
110	Salaries/Wages Part-time - salaries and hourly wages paid to part-time City employees
165	Educational Pay - education/certification paid to qualified City employees
175	Longevity - annual longevity pay paid to full-time regular City employees
180	Auto Allowance - stipend to employees for transportation
181	Cell Phone Allowance - stipend to employees for cell phone
182	Moving Allowance - stipend to employee for moving
185	Uniform Allowance - stipend to employees for uniforms
190	Overtime - hourly overtime wages paid to full-time regular City employees
191	Grant Overtime - hourly overtime wages paid to full-time regular City employees to be reimbursed by grants
192	Overtime - Other - hourly overtime wages paid to full-time fire fighters that are not otherwise provided in another line item
193	Overtime - Training - hourly overtime wages paid to full-time fire fighters for training
199	Salary/Auto Transfer - this account is not used

Benefits

201	FICA & Medicare - 7.65% of all employee wages, overtime, and longevity
210	Group Insurance - medical, dental, and long term disability insurance for eligible employees

Expenditures (Continued)

- 230 **TMRS** - the City's contribution to City employees' retirement
- 240 **Workers' Compensation** - workers' compensation insurance
- 245 **Pension Expense** - payment to Texas Municipal Retirement System to
reduce unfunded liability
- 240 **OPEB Expense** - payment for other post employee benefits to reduce
unfunded liability
- 291 **Unemployment Insurance** - self-insured payments to eligible former employees

Supplies

- 310 **Office/Computer Supplies** - general office and computer supplies
- 311 **Postage/Shipping** - mailing and shipping expenses
- 312 **Books/Publ/Subscriptions** - books, publications and subscriptions
- 320 **Other Electronics** - other electronics not classified computer supplies
- 331 **Agricultural/Botanical** - agricultural and botanical supplies
- 333 **Program** - supplies for City programs
- 335 **Clothing** - uniforms, shirts, and apparel for employees
- 343 **Oil and Grease** - oil and grease for vehicles and equipment
- 344 **Garage Parts** - parts for the maintenance shop
- 352 **Furniture & Fixtures** - office furniture and building fixtures
- 383 **EMS Expendables** - medical supplies for Emergency Medical Service
- 385 **Small Tools & Equipment** - hand and portable power tools
- 389 **Chemicals** - chemicals
- 390 **Fuel-Mileage Reimb** - fuel for City equipment and vehicles and
mileage reimbursement to City employees
- 391 **Jail Supplies** - supplies for the jail
- 392 **Janitorial Supplies** - cleaners, cleaning materials and tools
- 394 **Investigative/Fire Prevention Supplies** - general supplies for investigations
and public education fire safety supplies
- 395 **Ammunition/Gun Supplies** - ammunition and supplies for guns
- 399 **Other Supplies** - consumable supplies that are not otherwise provided for in another
line item

Services

- 400 **City Council Stipends** - monthly stipend and meeting attendance for City Council
- 401 **Merchandise** - supplies to be sold as merchandise at Golf Course
- 402 **Food for Resale** - food to be sold at the Golf Course
- 403 **Beer for Resale** - beer to be sold at Golf Course
- 405 **Soft Drinks & Snacks** - snacks and drinks to be sold at the Golf Course
- 406 **Fees** - fees to regulatory agencies
- 407 **Collection/Billing Agency Fees** - services provided for collection of municipal court
and EMS billing services
- 411 **BLDG Demolition/Mowing** - services for demolition of structures and mowing
- 413 **Professional Services** - services provided by a professional service company
- 414 **Bank Charges** - banking and credit card fees
- 415 **Telephone** - telephone, cell phone, cable, internet, and long distance charges

Expenditurer (Continued)

- 416 **Professional Fees - Auditor** - auditing services
- 417 **Professional Fees - Legal** - all legal service fees
- 425 **Contract Labor** - labor provided by contractors for City services
- 426 **Physicals/Screening** - physicals and drug and alcohol screenings for employees
- 429 **Rental Registration Prog** - services for rental inspections
- 430 **Advertising** - advertising **for the City**
- 431 **Animal Facility** - agreement with SPCA for animal control facility
- 434 **Marketing** - marketing for the City
- 435 **Special Events/Special Projects** - special events conducted by the City
and economic development projects
- 437 **Veteran's Memorial** - expenditure for parade and Veteran's Memorial
- 438 **Community Projects** - Thanksgiving Feast
- 440 **Electricity** - monthly electrical service charges
- 441 **Water** - monthly water service charges
- 442' **Gas Entex** - monthly gas service charges
- 470 **Equipment Rental** - rental of equipment
- 471 **Rentals** - rental of storage unit
- 479 **Appraisal District** - the City's share of the Brazoria County Central Appraisal
District's annual operating budget.
- 480 **Prisoner Medical** - medical services for prisoners
- 482 **Service Contracts/SCBA** - contracts for various services provided
- 483 **Museum Fundraiser** - fundraiser for museum
- 484 **Tax Collections** - tax collections services provided by Brazoria County
- 485 **Laundry Services** - uniform cleaning services
- 486 **Museum Exhibits** - services and supplies for Museum exhibits
- 498 **Waste Disposal** - services for waste disposal
- 490 **Board Request/Brazosport Chamber of Commerce** - Library board funding request
and chamber of commerce membership
- 491 **Brazoria County Alliance** - membership to Alliance
- 495 **Oyster Creek Agreement** - fee for sewer service provided by Oyster Creek
- 496 **BWA Water Resale** - purchase of water from Brazosport Water Authority
- 498 **Veolia - Other** - services provided by Veolia not covered by contract
- 499 **Other Services/Veolia Contract Operations** - services that are not otherwise provided
in another line item and water/sewer operation services provided by Veolia

Maintenance

- 524 **Vehicle Maintenance** - repairs and preventative maintenance of motor vehicles
- 530 **Street/Draing/Sidewalk Maint** - repairs and maintenance to streets, drainage
and sidewalks
- 533 **Culvert Tile** - repairs and maintenance to culvert tiles
- 543 **Electronics/Comp Maint** - cost of maintenance for computer software
- 545 **BLDG/BLDG Equip Maintenance** - general building maintenance and supplies
- 546 **Land/Grounds Maint** - landscape and grounds maintenance and supplies
- 547 **Signs Maintenance** - repairs and maintenance of street signs
- 548 **Traffic Lights Maintenance** - repairs and maintenance of street lights

Expenditures (Continued)

553	Pool Maintenance - repairs and maintenance of pool
560	Equipment/Water System Maintenance - repairs and preventative maintenance on equipment equipment and the water system
570	Wastewater System Maintenance - repairs and preventative maintenance of wastewater system
575	Lift Station Maintenance - repairs and preventative maintenance of lift stations
591	Beach Maintenance Expense - maintenance of the beach

Sundry

602	Seminars/Dues/Travel - expenses related to seminars, conferences, association meetings, classes, meetings, classes, courses, continuing education and professional dues
601	Faithful Performance Bond - judges bonds
604	Public Office Liability - public official bonds
605	Meals - meals for EDC development meetings
610	Employee/Volunteer Relations - expenditures to build employee and volunteer relations
620	Narcotics Expense - supplies for narcotics investigations
621	K-9 Expense - supplies for K-9's
625	Marine Operations/Emergency Management - supplies related to marine operations and Emergency Management services
628	Property/Gen Liab Insurance - property and general liability insurance
629	Vehicle Insurance - liability and in some instances casualty insurance
680	380 Agreements - developer agreements
684	Technology Fund Expense - technology for court
685	Security Fund Expense - security for court
687	Damage Claims - insurance deductibles
690	Elections - election services provided by Brazoria County
692	Reserve Fireman Incentives - supplies for reserve fireman
692	Reserve Fireman Pension - pension for reserve fireman
695	College Reimbursement - tuition reimbursement for employees
696	Energy Efficient Grant - this account is not used
699	Other Sundry - purchases that are not otherwise provided for in another line item
995	Depreciation Expense - depreciation of assets

Debt Service

004	Bond Issue Cost Amortization - this account is not used
700	Principal - principal payments
705	Cost of Bond Issue - cost of issuance of bond
710	Interest Expense - interest payments
730	Debt Service Fees - debt service fees
775	Lease Interest - interest payments
776	Lease Principal - principal payments
900	Accrual Principal - this account is not used
905	Cost of Bond Issue - this account is not used
940	Bond Issue Amortization - this account is not used

Expenditures (Continued)Capital Outlay

801	Veteran's Memorial Expense - construction of Veteran's Memorial
874	Riverside Lift Station - this account is not used
875	Grant Expenditures - purchase and construction of capital equipment and projects for water/sewer services funded by grants
876	Lift Station Pumps - this account is not used
880	Land Acquisition - purchase of land
898	Grant Expenditures - purchase and construction of capital equipment and projects funded by grants
899	Capital Outlay - purchase and construction of capital equipment and projects
999	Accrual Capital Outlay - this account is not used

Transfers

700-010	Transfer to General Fund - transfer to operating fund for expenditures
700-014	Transfer to Streets & Drainage - transfer to streets & drainage for expenditures
700-015	Transfer to Marina Operations - this account is not used
700-016	Transfer to Beach Maint - this account is not used
700-018	Transfer to Hotel-Motel Tax FD - transfer to HOT fund to create fund
700-020	Transfer to Ambulance - this account is not used
700-021	Transfer to Facilities - transfer to capital fund for expenditures
700-022	Transfer to Equip Replace - transfer to capital fund for expenditures
700-023	Transfer to IT Fund - transfer to capital fund for expenditures
700-030	Transfer to EDC - transfer to EDC for expenditures
700-034	Transfer to EDC Debt Service - this account is not used
700-038	Transfer to Marina Const - this account is not used'
700-040	Transfer to Court Tech - transfer to court fund to create fund
700-043	Transfer to State Seized - transfer to seizure fund to create fund
700-046	Transfer to LLEBG - this account is not used
700-056	Transfer to Water & Sewer - transfer to utility fund for expenditures
700-064	Transfer to Debt Svc - transfer to debt service fund for debt payment
700-065	Transfer to Debt Svs Fnd 65 - this account is not used
700-066	Transfer to CO2021 Cap Fund - transfer to capital projects fund
700-076	Transfer to Urban Renewal - this account is not used
710-010	Transfer from General Fund - transfer from operating fund for expenditures
710-014	Transfer form Street & Drg - transfer from street fund for expenditures
710-018	Transfer from Hotel-Motel Tax - transfer for HOT fund for expenditures
710-030	Transfer from EDC - this account is not used
710-056	Transfer from Utility Fund - transfer from utility fund for expenditures
710-063	Transfer from CO 2008 - this account is not used
710-066	Transfer from 2020 CO Fund - this account is not used
710-070	Transfer from TIRA - transfer from TIRZ for expenditures