

# City of Freeport

SPECIAL MEETING  
THE FREEPORT CITY COUNCIL  
FRIDAY, SEPTEMBER 26, 2008 6:00 P.M.  
MUNICIPAL COURT ROOM  
FREEPORT POLICE DEPARTMENT, 430 N. BRAZOSPORT BLVD.

## AGENDA FORMAL SESSION

1. Call to Order.
2. Consideration of the approval of the September 22, 2008 Council Minutes.  
Pg. 1367-1372
3. Consideration of the approval of Ordinance No. 2008-2209 adopting a budget for fiscal year 2008-2009 for the City of Freeport. Pg. 1373-1389
4. Consideration of the approval of Ordinance No. 2008-2210 adopting a tax rate for fiscal year 2008-2009 for the City of Freeport. Pg. 1390-1399

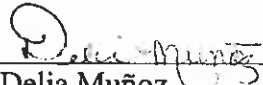
### Adjourn

**NOTE: ITEMS NOT NECESSARILY DISCUSSED IN THE ORDER THEY APPEAR ON THE AGENDA. THE COUNCIL, AT ITS DISCRETION, MAY TAKE ACTION ON ANY OR ALL OF THE ITEMS AS LISTED.**

This notice is posted pursuant to the Texas Open Meeting Act. (Chapter 551, Government Code)

In compliance with the American with Disabilities Act, the City of Freeport will provide for reasonable accommodations for persons attending City Council Meetings. Request should be received 48 hours prior to the meetings. Please contact the City Secretary office at 979.233.3526.

I, Delia Muñoz, City Secretary, City of Freeport, Texas, hereby certify that this agenda was posted on the official bulletin board/glass door of City Hall, facing the rear parking lot of the building, with 24 hour a day public access, 200 W. 2nd Street, Freeport, Texas, on September 23, 2008 at or before 5:00 p.m.

  
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Delia Muñoz  
City Secretary

State of Texas

Brazoria County

City of Freeport

BE IT REMEMBERED, that the City of Freeport, met in a regular meeting on Monday, September 22, 2008 at 6:00 p.m. at the Freeport Police Department, Municipal Court Room, 430 North Brazosport Boulevard, Freeport Texas for the purpose of considering the following agenda items:

City Council:                    Larry L. McDonald  
  Clan A. Cameron  
  Jim Saccomanno  
  Ron Wise  
  Norma M. Garcia

Staff:                                Gary Beverly, City Manager  
  Wallace Shaw, City Attorney  
  Delia Munoz, City Secretary  
  Larry Fansher, Public Works Director  
  Jeff Pynes, Chief of Police  
  John Stanford, Fire Chief  
  Bob Welch, Finance Director  
  Pinkey Hartline, Golf Course Director  
  Nat Hickey, Property Manager

Visitors:	Bobby Casale	Sandra Leavey
	Brenda Laird	Wright Gore, III
	Patrick Gore	Jack Cameron
	Chris Moore	Loren Hayes
	Joyce Adkins	Louie Jones
	Lucky Gilbert	Bobby Bass
	Melanie Oldham	Judy Shaefer
	Larry Shaefer	Susie Wise
	Jim Pirrung	Mike Jones
	Jerry Meeks	

Call to Order.

Mayor McDonald called the meeting to order at 6:00 p.m.

**Public Hearing (2nd): Proposing a tax rate in excess of the effective rate for the 2008-2009 tax year.**

Mayor McDonald opened the 2<sup>nd</sup> Public Hearing on proposing a tax rate in excess of the effective rate for the 2008-2009 tax year.

Melanie Oldham lives between Angleton and West Columbia pleaded to Council to keep the 0.71 tax rate as proposed. She said that lowering the rate would cut programs; Parks, Bryan Beach, and Salaries.

Loren Hayes of 1531 West 2<sup>nd</sup> Street, asked about the rate and if it was due to the budget. He said several things could be done to lower the budget, such as vehicles are being driven home using excess fuel and maintenance.

Members of the public attended the hearing and expressed their views. Their being no further comments from audience and staff, Mayor McDonald closed the Public Hearing at 6:04 p.m.

**Consideration of the approval of proposing a tax increase for the 2008-2009 tax year.**

Councilman Saccomanno suggested implementing 0.7100 per \$100 as proposed for the budget.

Councilman Cameron suggested a one cent drop, 0.7000, that this would not be a tragic impact on the Industrial Districts contracts.

The following motion was made: "I Clan Cameron, proposed a tax increase of 2.1% above the effective rate based for a total rate of 0.7000". Seconded by Councilman Wise. After receiving a second, by a record vote such motion was duly adopted. The record being :

<b>Record Vote:</b> Aye: Mayor McDonald Councilman Cameron Councilman Wise	Nay: Jim Saccomanno Norma M. Garcia
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**Adjourn**

On a motion by Councilman Cameron, seconded by Councilman Wise, with all present voting "aye", the meeting was adjourned at 6:15 p.m.

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Delia Munoz  
City Secretary

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Larry L. McDonald  
Mayor

State of Texas

Brazoria County

City of Freeport

BE IT REMEMBERED, that the City of Freeport, met in a 2<sup>nd</sup> meeting on Monday, September 22, 2008 at 6:30 p.m. at the Freeport Police Department, Municipal Court Room, 430 North Brazosport Boulevard, Freeport Texas for the purpose of considering the following agenda items.

City Council: Larry L. McDonald  
Clan A. Cameron  
Jim Saccomanno  
Ron Wise  
Norma M. Garcia

Staff: Gary Beverly, City Manager  
Wallace Shaw, City Attorney  
Delia Munoz, City Secretary  
Larry Fansher, Public Works Director  
Jeff Pynes, Police Chief  
John Stanford, Fire Chief  
Bob Welch, Finance Director  
Pinkey Hartline, Golf Course Director  
Nat Hickey, Property Manager

Visitors: Bobby Casale Sandra Leavey  
Brenda Laird Wright Gore, III  
Patrick Gore Jack Cameron  
Chris Moore Loren Hayes  
Joyce Adkins Louie Jones  
Lucky Gilbert Bobby Bass  
Melanie Oldham Judy Shaefer  
Larry Shaefer Susie Wise  
Jim Pirrung Mike Jones  
Jerry Meeks

Call to Order.

Mayor McDonald called the second meeting to order at 6:30 p.m.

Invocation.

Chris Moore of the Velasco Baptist church offered the invocation.

Pledge of Allegiance.

Mayor McDonald led the Pledge of Allegiance.

Consideration of the approval of the September 8th, 2008 Council Minutes.

On a motion by Councilman Cameron, seconded by Councilman Saccomanno, with all present voting "aye", Council unanimously approved the September 8<sup>th</sup>, 2008 Council Minutes.

Attending Citizens and Their Business.

Joyce Adkins of 102 North Ave. C, would like to see the City separate itself from the churches. There should be a clear separation of Churches and State.

Loren Hayes of 1531 West 2nd , commended the city and staff regarding the clean up of Hurricane Ike.

Bobby Casale of 135 Snapper Lane addressed Councilman Garcia if she had contacted anybody about the power at Bridge Harbor Subdivision. She answered yes. He asked her to visit Bridge Harbor's devastation of the Hurricane Ike.

Judy Shaefer from Angleton thanked Mayor McDonald and Chief Pynes for bringing in the Point of Distribution (POD) site to Freeport. She was able to get ice.

Consideration of the approval of Ordinance No. 2008-2209 adopting a budget for fiscal year 2008-2009 for the City of Freeport.

Councilman Wise stated that due to Hurricane Ike and other circumstances, the delay of the budget is a situation beyond control of the City and it shall be acted as soon as practicable.

On a motion by Councilman Wise, seconded by Councilman Cameron, with all present voting 3 to 2, Council delayed action on Ordinance No. 2008-2209 adopting a budget for fiscal year 2008-2009 for the City of Freeport. Councilman Saccomanno and Councilwoman Garcia opposed.

Consideration of the approval of Ordinance No. 2008-2210 adopting a tax rate for fiscal year 2008-2009 for the City of Freeport.

This item was tabled.

Consideration of the approval of authorizing the Mayor to sign an Interlocal Agreement between the City of Freeport , Texas and Ector County, Texas to participate in the Ector County's Cooperative Purchasing Program.

On a motion by Councilman Cameron, seconded by Councilman Wise, with all present voting "aye", Council unanimously approved authorizing the Mayor to sign an Interlocal Agreement between the City of Freeport, Texas and Ector County, Texas to participate in the Ector County's Cooperative Purchasing Program for disposing eight liners machines.

Consideration of the approval of Ordinance No. 2008-2211 granting a Specific Use Permit of Block 78, Lot 4 Freeport Townsite, known locally as 517 West Second Street, as a Liquor Store to be operated by Emma S. Covarrubias.

On a motion by Councilman Cameron, seconded by Councilman Wise, with all present voting "aye", Council unanimously approved Ordinance No. 2008-2211 granting a Specific Use Permit of Block 78, Lot 4 Freeport Townsite, known locally as 517 West Second Street, as a Liquor Store to be operated by Emma S. Covarrubias.

Consideration of the approval of authorizing the Mayor to vote for the Texas Municipal League International Risk Pool Board of Trustees Election.

On a motion by Councilman Wise, seconded by Councilman Cameron, with all present voting "aye", Council unanimously approved authorizing the Mayor to vote for the Texas Municipal League International Risk Pool Board of Trustees Election.

Consideration of the approval of designating a City representative and an alternate to the Houston Galveston Area Council 2009 General Assembly.

On a motion by Mayor McDonald, seconded by Councilman Wise, with all present voting "aye" Council unanimously approved to designate Councilman Cameron to the Houston Galveston Area Council 2009 Assembly and Councilman Wise as an alternate.

Consideration of the approval of authorizing the Mayor to Sign a Memorandum of Understanding between the signatory agencies of the Southeast Texas Police Chiefs Association and Law Enforcement Entities within Southeast Texas, setting standards for handling, communicating and safety resolving a police pursuit.

On a motion by Councilman Cameron, seconded by Councilman Wise, with all present voting "aye", Council unanimously approved authorizing the Mayor to Sign a Memorandum of Understanding between the signatory agencies of the Southeast Texas Police Chiefs Association and Law Enforcement Entities within Southeast Texas, setting standards for handling, communicating and safety resolving a police pursuit.

Consideration of the approval of authoring the Mayor to sign a 2008-2009 Fiscal Year Interlocal Agreement between Brazoria County and the City of Freeport for street work.

This item was tabled.

Adjourn

On a motion by Councilman Cameron, seconded by Councilman Wise, with all present voting "aye", the meeting was adjourned 7:08 p.m.

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Delia Munoz  
City Secretary

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Larry L. McDonald  
Mayor



# Council

## MEMORANDUM

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**To:** Mayor and City Council  
**From:** Gary Beverly   
**Re:** Budget / Tax Rate Adoption  
**Date:** September 26, 2008

Included on the agenda(s) are two items related to budget and tax rate:

- Consideration of the approval of Ordinance No. 2008-2209 adopting a budget for fiscal year 2008-2009 for the City of Freeport.
- Consideration of the approval of Ordinance No. 2008-2210 adopting a tax rate for fiscal year 2008-2009 for the City of Freeport.

The attached adjustments include the following changes from the workshop budget:

- A change in tax rate from \$0.7100 to \$0.7000
- Elimination of the Market Study
- A scaled increase based of Annual Salary vs. 3% across the board
- Increases in starting pay for Police and Fire/EMS
- \$4,500 decrease in the Parks Department (trailer)
- Increase in revenue/expense for Garbage CPI Increase
- Decrease in Street/Drainage/Sidewalk Maintenance to offset overall increases

Included as backup are:

- Account Detail Changes from the Workshop to Present
- Statement of Operations by Dept/Fund
- Statement of Operations by Fund
- Cash / Fund Balance Projection
- Employee Totals
- Capital Outlay List
- Summary Revenue Breakdown by Category/Fund
- Property Tax Schedule
- Summary Expense Breakdown by Function/Category/Fund

Upon approval, we will produce FINAL budget books which will detail everything.

If you have any questions, let me know!



**ACCOUNT DETAIL CHANGES - COUNCIL ADJUSTED**

as of:

09/24/08

ACCT#	DEPT	DESCRIPTION	BUDGET 2008-2009		
			WORKSHOP	COUNCIL ADJ	CHANGES
10 310-110	REVENUE	TAX - PR - CURRENT YEAR	1,753,365	1,710,457	-42,908
10 312-010	REVENUE	TAX - BRAZOSPORT INDUST DIST	3,078,182	3,054,870	-23,312
10 312-020	REVENUE	TAX - FREEPORT INDUST DIST	1,241,023	1,223,544	-17,479
10 344-300	REVENUE	GARBAGE - REVENUE	798,000	890,000	92,000
			<b>6,870,570</b>	<b>6,878,871</b>	<b>8,301</b>
10 405-100	MAIN STREET	SALARIES/WAGES	46,522	46,242	-280
10 405-175	MAIN STREET	LONGEVITY	216	144	-72
10 405-201	MAIN STREET	F I C A & MEDICARE	3,575	3,549	-26
10 405-210	MAIN STREET	GROUP INSURANCE	5,533	5,525	-8
10 405-230	MAIN STREET	T M R S	4,506	4,472	-34
10 410-100	GEN ADMIN	SALARIES/WAGES	349,230	333,207	-16,023
10 410-201	GEN ADMIN	F I C A & MEDICARE	23,448	22,222	-1,226
10 410-210	GEN ADMIN	GROUP INSURANCE	40,276	40,104	-172
10 410-230	GEN ADMIN	T M R S	32,850	31,305	-1,545
10 415-100	PURCHASING	SALARIES/WAGES	33,480	33,376	-104
10 415-201	PURCHASING	F I C A & MEDICARE	2,620	2,612	-8
10 415-230	PURCHASING	T M R S	3,302	3,292	-10
10 430-100	MUNICIPAL COURT	SALARIES/WAGES	98,226	90,870	-7,356
10 430-201	MUNICIPAL COURT	F I C A & MEDICARE	7,786	7,224	-562
10 430-210	MUNICIPAL COURT	GROUP INSURANCE	16,141	16,065	-76
10 430-230	MUNICIPAL COURT	T M R S	9,812	9,103	-709
10 525-100	POLICE	SALARIES/WAGES	1,711,958	1,731,165	19,207
10 525-201	POLICE	F I C A & MEDICARE	135,744	137,213	1,469
10 525-210	POLICE	GROUP INSURANCE	234,269	234,313	44
10 525-230	POLICE	T M R S	170,696	171,102	406
10 530-100	FIRE	SALARIES/WAGES	180,400	178,514	-1,886
10 530-201	FIRE	F I C A & MEDICARE	14,271	14,127	-144
10 530-210	FIRE	GROUP INSURANCE	17,026	17,012	-14
10 530-230	FIRE	T M R S	17,983	17,801	-182
10 557-100	CODE ENFORCEMENT	SALARIES/WAGES	66,960	65,446	-1,514
10 557-201	CODE ENFORCEMENT	F I C A & MEDICARE	5,177	5,061	-116
10 557-210	CODE ENFORCEMENT	GROUP INSURANCE	10,778	10,758	-20
10 557-230	CODE ENFORCEMENT	T M R S	6,524	6,378	-146
10 558-100	BUILDING	SALARIES/WAGES	121,868	120,568	-1,300
10 558-201	BUILDING	F I C A & MEDICARE	9,365	9,266	-99
10 558-210	BUILDING	GROUP INSURANCE	16,399	16,386	-13
10 558-230	BUILDING	T M R S	11,801	11,676	-125
10 564-499	GARBAGE	GARBAGE	808,000	900,000	92,000
10 575-100	STREET	SALARIES/WAGES	483,146	482,135	-1,011
10 575-201	STREET	F I C A & MEDICARE	39,442	39,365	-77
10 575-210	STREET	GROUP INSURANCE	90,845	90,835	-10
10 575-230	STREET	T M R S	51,148	51,050	-98
10 575-530	STREET	STREET/DRAING/SDWALK MAINT	276,211	234,342	-41,869
10 655-100	PARKS	SALARIES/WAGES	523,770	521,717	-2,053
10 655-201	PARKS	F I C A & MEDICARE	43,452	43,295	-157
10 655-210	PARKS	GROUP INSURANCE	91,093	91,072	-21

**ACCOUNT DETAIL CHANGES - COUNCIL ADJUSTED**

as of:

09/24/08

ACCT#	DEPT	DESCRIPTION	BUDGET 2008-2009		
			WORKSHOP	COUNCIL ADJ	CHANGES
10 655-230	PARKS	T M R S	54,515	54,317	-198
10 655-385	PARKS	SMALL TOOLS & EQUIPMENT	4,000	6,500	2,500
10 655-899	PARKS	CAPITAL OUTLAY	154,600	147,600	-7,000
10 665-100	RECREATION	SALARIES/WAGES	150,467	136,396	-14,071
10 665-201	RECREATION	F I C A & MEDICARE	11,751	10,674	-1,077
10 665-210	RECREATION	GROUP INSURANCE	10,887	10,735	-152
10 665-230	RECREATION	T M R S	7,743	6,387	-1,356
15 656-100	GOLF COURSE	SALARIES/WAGES	311,614	310,044	-1,570
15 656-201	GOLF COURSE	F I C A & MEDICARE	24,247	24,127	-120
15 656-210	GOLF COURSE	GROUP INSURANCE	42,799	42,780	-19
15 656-230	GOLF COURSE	T M R S	21,425	21,273	-152
56 565-100	WATER & SEWER	SALARIES/WAGES	67,768	65,618	-2,150
56 565-201	WATER & SEWER	F I C A & MEDICARE	5,278	5,113	-165
56 565-210	WATER & SEWER	GROUP INSURANCE	10,788	10,766	-22
56 565-230	WATER & SEWER	T M R S	6,650	6,443	-207
			<b>6,700,381</b>	<b>6,708,682</b>	<b>8,301</b>

Change in certified tax valuation from \$349,569,296 (Work Shops) to \$342,756,256 (Certified Roll received 1st week in Aug)  
 Change in tax rate from \$0.7100 (Work Shops) to \$0.7000 (Council Adjustment)

Increase in Garbage Revenues/Expenses - November CPI Increase

Parks Dept - Tilt Trailer reduction in price from \$7,000 to \$2,500

**Eliminate Market Adjustments**

Implement graduated % annual increases:

\$0 - 32,000	3.0%
\$32,001 - 42,000	2.0%
\$42,001 - 65,000	1.0%
\$65,001 +	0.5%

Increase Fire/EMS/Police starting pay range

Reduction in spending to offset changes in the budget



STATEMENT OF OPERATIONS BY DEPT / FUND

ACCT#	DESCRIPTION	2005-2006		2006-2007		APR YTD		2007-2008		2008-2009		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	\$	%	\$	%
	GROSS REVENUES	13,921,309	14,851,257	12,142,860	17,809,466	18,284,189	15,570,529	-2,713,660	-14.8%	-2,236,937	-12.6%				
	CERTIFICATES OF OBLIGTN	0	0	3,350,000	3,000,000	3,350,000	0	-3,350,000	-100.0%	-3,000,000	-100.0%				
	NET REVENUES	13,921,309	14,851,257	8,792,860	14,809,466	14,934,189	15,570,529	636,340	4.3%	761,063	5.1%				
10-400	MAYOR & COUNCIL	48,925	52,789	40,015	57,522	54,823	51,895	-2,928	-5.3%	-5,627	-9.8%				
10-403	ECONOMIC DEVELOPMENT	0	-1	0	0	0	0	0	0.0%	0	0.0%				
10-405	MAIN STREET	83,000	107,791	43,137	94,565	89,071	96,307	7,236	8.1%	1,742	1.8%				
10-410	GENERAL ADMINISTRATION	1,100,393	1,062,818	565,778	1,035,815	870,995	1,124,850	253,855	29.1%	89,035	8.6%				
10-415	PURCHASING	43,544	45,701	27,260	47,583	44,798	48,426	3,628	8.1%	843	1.8%				
10-420	SERVICE CENTER	182,829	268,683	89,902	260,890	197,196	244,574	47,378	24.0%	-16,316	-6.3%				
10-430	MUNICIPAL COURT	140,220	155,506	114,624	227,103	175,829	188,486	12,667	7.2%	-38,607	-17.0%				
10-525	POLICE DEPARTMENT	2,279,395	2,734,000	1,717,473	3,017,682	2,697,464	3,066,237	368,773	13.7%	48,555	1.6%				
10-530	FIRE	361,491	757,990	208,897	425,635	373,028	443,967	70,939	19.0%	18,332	4.3%				
10-555	BUILDING BLOCKS	388	4,322	918	7,500	1,405	7,500	6,095	433.8%	0	0.0%				
10-557	CODE ENFORCEMENT	281,480	161,112	74,209	189,397	125,387	176,248	50,861	40.6%	-13,149	-6.9%				
10-588	BUILDING	121,127	139,115	94,881	164,277	157,322	175,321	17,929	11.4%	11,044	6.7%				
10-564	GARBAGE COLLECTION	423,169	740,733	327,318	735,220	752,250	808,000	55,750	7.4%	72,780	9.9%				
10-575	STREET	1,005,624	1,087,903	535,824	1,317,309	1,096,085	1,406,199	310,114	28.3%	88,890	6.7%				
10-579	SR CITIZENS COMMISSION	14,358	11,889	14,355	15,200	18,689	17,250	-1,419	-7.6%	2,050	13.5%				
10-650	LIBRARY	35,362	34,231	19,230	39,314	31,863	41,045	9,182	28.8%	1,731	4.4%				
10-655	PARKS	1,150,670	1,223,312	610,506	1,101,227	994,522	1,245,575	251,053	25.2%	144,348	13.1%				
10-665	RECREATION	215,965	253,717	100,539	237,963	211,899	289,849	77,950	36.8%	51,866	21.8%				
10-800	CONTINGENCY	0	0	0	5,000	0	0	0	0.0%	-5,000	-100.0%				
14-575	STREET & DRAINAGE FUND	72	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%				
15-656	GOLF COURSE FUND	519,951	558,635	314,397	657,128	610,144	672,887	62,743	10.3%	15,759	2.4%				
18-412	HOTEL-MOTEL TAX FUND	10,027	14,162	12,490	18,000	12,499	19,750	6,251	50.0%	750	4.2%				
20-535	AMBLANCE/EMS FUND	428,483	549,606	248,584	450,842	437,898	612,613	174,715	39.9%	161,771	35.9%				
56-565	WATER & SEWER FUND	3,741,652	3,647,221	2,072,544	3,808,202	3,817,556	4,102,580	285,024	7.5%	294,378	7.7%				
62-410	CAPITAL CONSTRUCT FUND	746,182	228,820	0	3,000,000	0	0	0	0.0%	-3,000,000	-100.0%				
64-410	CAPITAL DEBT SVC FUND	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%				
65-410	COO 2008 DEBT SVC	0	0	5	77,000	5	297,556	297,551	5951020.0%	220,556	286.4%				
	EXPENSES (excluding COO)	13,216,652	14,274,178	8,183,752	18,548,614	14,301,128	15,570,529	1,269,401	8.9%	-2,978,085	-16.1%				
	NET (excluding COO)	704,657	577,079	3,959,108	-739,148	3,983,061	0	-3,983,061	-100.0%	739,148	100.0%				
63-410	COO 2008 CONSTRUCTION	0	0	100,165	0	500,185	2,797,979	2,297,794	459.4%	2,797,979	0.0%				
	NET OPERATING	704,657	577,079	3,858,923	-739,148	3,482,876	-2,797,979	-2,300,722	-66.1%	-2,803,606	-379.3%				
	INTERFUND TRANSFERS	765,670	0	0	-300,000	0	0	0	0.0%	300,000	-100.0%				
	NET	-61,013	577,079	3,858,923	-439,148	3,482,876	-2,797,979	-3,983,061	-114.4%	-2,358,831	-537.1%				



STATEMENT OF OPERATIONS BY FUND

ACCT#	DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APR. YTD	BUDGET	PROJECTD	BUDGET	\$	%	\$	%
<b>10 General Fund:</b>											
	Revenue	8,916,236	10,038,551	5,947,125	8,604,357	9,688,727	10,352,108	863,379	6.8%	747,749	7.8%
	Expenses	7,487,940	8,841,811	4,584,866	8,979,202	7,892,676	9,431,739	1,539,063	19.5%	452,537	5.0%
	Operating Net:	1,428,296	1,196,940	1,362,259	625,155	1,796,051	920,367	-875,884	-48.8%	295,212	47.2%
	Interfund Transfers	2,115,629	963,922	-900,000	-853,848	-853,848	-297,735	256,113	-48.2%	556,113	-65.1%
	Net:	-887,233	233,019	2,262,259	1,479,003	2,349,899	1,218,102	-1,131,797	-48.2%	-260,901	-17.6%
<b>14 Street &amp; Drainage:</b>											
	Revenue	110,317	180,330	54,339	100,000	68,000	30,000	-38,000	-55.9%	-70,000	-70.0%
	Expenses	72	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%
	Operating Net:	110,245	28,930	-614,441	-1,176,144	-1,180,255	-122,300	1,057,956	-88.6%	1,053,844	-89.6%
	Interfund Transfers	-576,000	-748,558	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%	0	0.0%
	Net:	686,245	777,488	-1,614,441	-2,176,144	-2,180,255	-1,122,300	1,057,956	-48.6%	1,053,844	-48.4%
<b>15 Golf Course:</b>											
	Revenue	337,661	315,954	181,155	358,251	350,088	359,888	9,600	2.7%	1,437	0.4%
	Expenses	519,851	558,635	314,367	657,128	610,144	672,887	62,743	10.3%	15,759	2.4%
	Operating Net:	-182,390	-242,681	-133,232	-298,877	-280,056	-313,199	-53,143	20.4%	-14,322	4.8%
	Interfund Transfers	-239,723	-210,724	-100,000	-314,574	-314,574	-315,080	-486	0.2%	-486	0.2%
	Net:	57,333	-31,957	-33,232	15,697	54,518	1,661	-52,657	-86.6%	-13,836	-88.1%
<b>18 Hotel/Motel Tax:</b>											
	Revenue	18,288	21,505	6,808	18,000	19,000	18,750	-250	-1.3%	750	4.2%
	Expenses	10,027	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%
	Operating Net:	8,269	7,343	-5,882	0	6,501	0	-6,501	-100.0%	0	0.0%
	Interfund Transfers	0	8,475	0	0	0	0	0	0.0%	0	0.0%
	Net:	8,269	-1,132	-5,882	0	6,501	0	-8,501	-100.0%	0	0.0%
<b>20 Ambulance:</b>											
	Revenue	578,878	407,746	333,598	485,750	467,200	473,100	5,900	1.3%	7,350	1.6%
	Expenses	428,483	549,606	248,564	450,842	437,898	612,613	174,715	39.8%	181,771	35.9%
	Operating Net:	150,395	-141,860	85,014	14,908	29,302	-139,513	-168,815	-578.1%	-154,421	-1035.8%
	Interfund Transfers	0	0	0	-52,128	-52,128	-138,513	-87,387	187.6%	-87,387	187.8%
	Net:	150,395	-141,860	85,014	67,034	81,428	0	-81,428	-100.0%	-67,034	-100.0%
<b>56 Water &amp; Sewer:</b>											
	Revenue	3,912,088	3,595,241	2,033,338	3,678,425	3,701,150	3,705,150	4,000	0.1%	26,725	0.7%
	Expenses	3,741,852	3,647,221	2,072,544	3,808,202	3,817,558	4,102,580	285,024	7.5%	294,378	7.7%
	Operating Net:	170,436	-51,980	-39,206	-129,777	-116,406	-397,430	-281,024	241.4%	-267,653	206.2%
	Interfund Transfers	-251,718	-13,115	0	-79,452	-79,452	-247,692	-188,240	211.8%	-188,240	211.8%
	Net:	422,154	-38,865	-39,206	-50,325	-36,954	-149,738	-112,784	305.2%	-99,413	197.5%
<b>62 Capital Purch Construction:</b>											
	Revenue	48,729	11,694	0	0	0	0	0	0.0%	0	0.0%
	Expenses	748,182	228,920	0	3,000,000	0	0	0	0.0%	-3,000,000	-100.0%
	Operating Net:	-699,453	-217,128	0	-3,000,000	0	0	0	0.0%	3,000,000	-100.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	-699,453	-217,128	0	-3,000,000	0	0	0	0.0%	3,000,000	-100.0%
<b>63 COO 2008 Construction:</b>											
	Revenue	0	0	3,356,974	3,000,000	3,392,000	40,000	-3,352,000	-98.8%	-2,960,000	-98.7%
	Expenses	0	0	100,185	0	500,185	2,797,979	2,297,784	459.4%	2,797,979	0.0%
	Operating Net:	0	0	3,256,789	3,000,000	2,891,815	-2,757,979	-5,649,794	-195.4%	-5,757,979	-191.9%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	0	0	3,256,789	3,000,000	2,891,815	-2,757,979	-5,649,794	-195.4%	-5,757,979	-191.9%
<b>64 Capital Purch Debt Svc:</b>											
	Revenue	204	280,238	228,717	284,383	286,363	280,804	4,241	1.5%	6,221	2.2%
	Expenses	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%
	Operating Net:	-282,141	-2,487	-52,379	2,287	4,268	6,600	4,232	99.2%	6,213	271.7%
	Interfund Transfers	-282,418	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	277	-2,487	-52,379	2,287	4,268	6,500	4,232	99.2%	6,213	271.7%
<b>65 COO 2008 Debt Svc:</b>											
	Revenue	0	0	6	300,300	311,661	301,131	-10,530	-3.4%	831	0.3%
	Expenses	0	0	6	77,000	5	297,556	297,551	6951020.0%	220,556	288.4%
	Operating Net:	0	0	1	223,300	311,656	3,575	-308,081	-98.9%	-219,725	-88.4%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	0	0	1	223,300	311,656	3,575	-308,081	-98.9%	-219,725	-88.4%
<b>TOTAL:</b>											
	Revenue	13,921,309	14,851,257	12,142,860	17,809,466	18,284,189	15,570,529	-2,713,860	-14.8%	-2,238,937	-12.6%
	Expenses	13,216,652	14,274,178	8,283,937	18,548,614	14,801,313	18,368,508	3,567,195	24.1%	-180,106	-1.0%
	Operating Net:	704,657	577,079	3,858,923	-739,148	3,482,876	-2,797,979	-6,280,955	-180.3%	-2,058,831	-278.5%
	Interfund Transfers	765,670	0	0	-300,000	0	0	0	0.0%	300,000	-100.0%
	Net:	1,470,327	577,079	3,858,923	-1,039,148	3,482,876	-2,797,979	-6,280,955	-180.3%	-1,758,831	-357.1%

## CASH / FUND BALANCE PROJECTION

<b>CASH BALANCE:</b>	ACTUAL	PROJECTn	BUDGET	
	Cash as of 09/30/07	Cash as of 09/30/08	2008-2009 Cash Use	TOTAL
10 General Fund	752,760	2,806,935	-1,218,102	4,025,037
14 Street & Drainage Fund	3,803,630	1,415,777	1,122,300	293,477
15 Golf Course Fund	-978	11,493	-1,861	13,354
18 Hotel-Motel Tax Fund	50,677	62,861	0	62,861
20 Ambulance / EMS Fund	96,854	36,468	0	36,468
56 Water & Sewer Fund	-40,257	291,228	149,738	141,490
62 Capital Construction Fund	0	0	0	0
63 COO 2008 Construction Fund	0	2,891,815	2,757,979	133,836
64 Captial Debt Service	14,557	60,424	-8,500	68,924
65 COO 2008 Debt Service	0	313,582	-3,575	317,157
87 Clearing Fund	19,283	19,316	-348	19,664
<b>TOTALS:</b>	<b>4,696,526</b>	<b>7,909,899</b>	<b>2,797,631</b>	<b>5,112,268</b>

<b>FUND BALANCE:</b>	ACTUAL	PROJECTn	BUDGET	
	FB as of 09/30/07	FB as of 09/30/08	2008-2009 Activity	TOTAL
10 General Fund	7,123,736	9,177,911	-1,218,450	10,396,361
14 Street & Drainage Fund	2,818,546	430,693	1,122,300	-691,607
15 Golf Course Fund	846,125	858,596	-1,861	860,457
18 Hotel-Motel Tax Fund	57,492	69,676	0	69,676
20 Ambulance / EMS Fund	232,596	172,210	0	172,210
56 Water & Sewer Fund	6,095,049	6,426,533	149,738	6,276,795
62 Capital Construction Fund	217,127	217,126	0	217,126
63 COO 2008 Construction Fund	0	2,891,815	2,757,979	133,836
64 Captial Debt Service	12,318	58,185	-8,500	66,685
65 COO 2008 Debt Service	0	313,582	-3,575	317,157
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>17,402,989</b>	<b>20,616,327</b>	<b>2,797,631</b>	<b>17,818,696</b>

**FUND BALANCE is unexpended and unencumbered monies left over in any fund from previous years and available for appropriation.**



**EMPLOYEE TOTALS**

	BUDGET 2007-2008				BUDGET 2008-2009				DIFFERENCE			
	F/T	P/T	TMP	TOTAL	F/T	P/T	TMP	TOTAL	F/T	P/T	TMP	TOTAL
10-403 ECONOMIC DEVELOPMENT	1	0	0	1	1	0	0	1	0	0	0	0
10-405 MAIN STREET	1	0	0	1	1	0	0	1	0	0	0	0
10-410 GENERAL ADMINISTRATION	6	1	0	7	6	1	0	7	0	0	0	0
10-415 PURCHASING	1	0	0	1	1	0	0	1	0	0	0	0
10-420 SERVICE CENTER	4	0	0	4	4	0	0	4	0	0	0	0
10-430 MUNICIPAL COURT	3	0	0	3	3	0	0	3	0	0	0	0
10-525 POLICE DEPARTMENT	43	1	5	49	43	1	5	49	0	0	0	0
10-530 FIRE	3	0	0	3	3	0	0	3	0	0	0	0
10-557 CODE ENFORCEMENT	2	0	0	2	2	0	0	2	0	0	0	0
10-558 BUILDING	3	0	0	3	3	0	0	3	0	0	0	0
10-575 STREET	17	0	0	17	17	0	0	17	0	0	0	0
10-655 PARKS	17	2	0	19	17	2	0	19	0	0	0	0
10-665 RECREATION	2	3	22	27	2	4	24	30	0	1	2	3
15-656 GOLF COURSE FUND	7	9	0	16	8	9	1	18	1	0	1	2
20-535 EMS FUND	7	0	0	7	10	0	0	10	3	0	0	3
56-565 WATER & SEWER FUND	4	0	0	4	2	0	0	2	-2	0	0	-2
	121	16	27	164	123	17	30	170	2	1	3	6

F/T FULL-TIME EMPLOYEES  
P/T PART-TIME EMPLOYEES  
TMP TEMPORARY/SEASONAL EMPLOYEES





FY 2008-2009  
CAPITAL OUTLAY: BUDGET REQUEST

DEPT#	DEPARTMENT / FUND	DESCRIPTION	PRIORITY	REQUESTED		APPROVED **		
				QTY	\$AMOUNT	QTY	\$AMOUNT	
10-405	Main Street/Historical	Historical Museum: 311 Park Street	1		10,000		10,000	
10-410	General Administration	Miscellaneous Land Purchases	1		54,000		54,000	
10-420	Service Center	Roof for Heavy Equipment Bay	1		25,000		25,000	
10-420	Service Center	Fuel Dispensers	2		20,000			
10-430	Municipal Court	Marshal Vehicle	1		25,000		18,900	
10-525	Police Department	CID Replacement Vehicle	1	3	35,868	1	16,868	
10-525	Police Department	Car Tracking web-based software	2		7,550			
10-525	Police Department	Patrol Vehicles/Equipment	2		47,659	2	47,659	
10-525	Police Department	CID Furniture	4		18,000		18,000	Seized
10-525	Police Department	Covered Parking (for vehicles & equipment)	5		17,000		17,000	Seized
10-525	Police Department	Swat Vests			19,100		19,100	Seized
10-530	Fire	Vehicle: Fire Marshal	1		29,500		27,000	
10-530	Fire	EMC Commercial Kitchen	2		30,000			
10-575	Street Department	Dump Truck - 1 ton	1		30,000		30,000	
10-575	Street Department	Mini Trackhoe	2		30,000		30,000	
10-575	Street Department	Tractor - 4 wheel drive	3		30,000		30,000	
10-575	Street Department	Truck - 1/2 Ton	4	2	30,000	2	30,000	
10-575	Street Department	Slope Mower 6000 Series	5		70,000			
10-575	Street Department	Fork Lift	6		25,000			
10-575	Street Department	Maintainer	7		160,000			
10-655	Parks	Truck - 1/2 Ton	1	2	30,000	2	30,000	
10-655	Parks	ATV/Mule - Polaris	3		5,000			
10-655	Parks	Bobcat Sweeper Attachment	4		5,000			
10-655	Parks	Park Improvement Project - TX Parks & Wildlife Grant	5		117,600		117,600	
10-665	Recreation Center	Cardiovascular Equipment	1		7,500		7,500	
10-665	Recreation Center	Separate Bathroom Stalls In Restroom	2		15,000			
10-665	Recreation Center	Weightroom Addition	3		75,000			
14-575	Street & Drainage Fund	Misc Drainage Projects	1		599,200		137,200	
15-656	Golf Course	Sprayer for Greens/Teeboxes/Fairways	1		31,914		31,914	
15-656	Golf Course	Verticutter Rollers/Spikers For Greens	9		10,086	9	10,086	
20-535	Ambulance Fund	Vehicle: EMS Coordinator	1		29,500		27,000	
20-535	Ambulance Fund	Copier	2		6,947		6,947	
56-565	Water & Sewer Fund	City-Wide Meter Replacement	1		45,000		40,000	
56-565	Water & Sewer Fund	CDBG Project	2		249,870		249,870	
56-565	Water & Sewer Fund	Sewer Line Replacement	3		75,000		70,000	
					<b>2,016,294</b>		<b>1,100,644</b>	
63-410	COO 2008 Construction	Velasco Blvd: (Balance)	1		1,499,815		1,499,815	
63-410	COO 2008 Construction	Misc Streets: County Projects	2		313,114		313,114	
63-410	COO 2008 Construction	Misc Sewer/Street/Alleyway Project(s)	4		985,000		985,000	
					<b>2,797,929</b>		<b>2,797,929</b>	
<b>TOTAL CAPITAL:</b>					<b>4,814,223</b>		<b>3,898,573</b>	

\*\* Approved by the City Manager for Workshops



**SUMMARY REVENUE BREAKDOWN BY CATEGORY / FUND**

ACCT#	DESCRIPTION	2005-2006 ACTUAL	2006-2007 ACTUAL	APR. YTD.	2007-2008 BUDGET	PROJECTED	2008-2009 BUDGET	INC. BUD-PROJ \$	%	INC. FROM BUDGET \$	%
<b>REVENUES:</b>											
<b>BY CATEGORY</b>											
>>>>	TAXES	6,965,664	7,758,507	5,010,024	8,000,329	8,212,163	8,663,081	450,918	5.5%	662,752	8.3%
	PERMITS & FEES	142,632	93,712	41,498	107,340	59,103	49,900	-9,203	-15.6%	-57,440	-53.5%
	GARBAGE REVENUES	479,864	691,191	437,270	726,000	752,250	798,000	45,750	6.1%	72,000	9.9%
	REVENUE PRODUCING	89,708	101,923	53,507	99,659	102,100	101,850	-250	-0.2%	2,191	2.2%
	FINES & FEES	376,060	555,419	268,284	506,479	461,475	492,855	31,380	6.8%	-13,624	-2.7%
	MISCELLANEOUS	862,512	1,118,035	366,265	749,233	549,660	838,155	288,495	52.5%	88,922	11.9%
	GOLF COURSE	337,561	315,954	181,155	358,251	350,988	359,688	9,600	2.7%	1,437	0.4%
	AMBULANCE	578,878	407,746	333,598	465,750	467,200	473,100	5,900	1.3%	7,350	1.6%
	WATER & SEWER	3,912,088	3,595,241	2,033,338	3,678,425	3,701,150	3,705,150	4,000	0.1%	26,725	0.7%
	MISC FUNDS	176,342	213,529	67,921	118,000	129,000	88,750	-40,250	-31.2%	-29,250	-24.8%
	CERT OF OBLIGATION	0	0	3,350,000	3,000,000	3,350,000	0	-3,350,000	-100.0%	-3,000,000	-100.0%
	<b>TOTAL:</b>	<b>13,921,309</b>	<b>14,851,257</b>	<b>12,142,360</b>	<b>17,809,466</b>	<b>18,134,189</b>	<b>15,570,529</b>	<b>-2,563,660</b>	<b>-14.1%</b>	<b>-2,238,937</b>	<b>-12.5%</b>
<b>BY FUND</b>											
10	GENERAL	8,916,236	10,038,551	5,947,125	9,604,357	9,688,727	10,352,106	663,379	6.8%	747,749	7.8%
14	STREET & DRAINAGE	110,317	180,330	54,339	100,000	68,000	30,000	-38,000	-55.9%	-70,000	-70.0%
15	GOLF COURSE	337,561	315,954	181,155	358,251	350,988	359,688	9,600	2.7%	1,437	0.4%
18	HOTEL - MOTEL TAX	19,296	21,505	6,608	18,000	19,000	18,750	-250	-1.3%	750	4.2%
20	AMBULANCE	578,878	407,746	333,598	465,750	467,200	473,100	5,900	1.3%	7,350	1.6%
56	WATER & SEWER	3,912,088	3,595,241	2,033,338	3,678,425	3,701,150	3,705,150	4,000	0.1%	26,725	0.7%
62	CAPITAL CONSTR	46,729	11,694	0	0	0	0	0	0.0%	0	0.0%
63	COO 2008 CONSTRUCT	0	0	3,356,974	3,000,000	3,392,000	40,000	-3,352,000	-98.8%	-2,960,000	-98.7%
64	CAPITAL DEBT SVC	204	280,236	229,717	284,383	286,363	290,604	4,241	1.5%	6,221	2.2%
65	COO 2008 DEBT SVC	0	0	6	300,300	311,661	301,131	-10,530	-3.4%	831	0.3%
	<b>TOTAL:</b>	<b>13,921,309</b>	<b>14,851,257</b>	<b>12,142,360</b>	<b>17,809,466</b>	<b>18,264,189</b>	<b>15,570,529</b>	<b>-2,713,660</b>	<b>-14.8%</b>	<b>-2,238,937</b>	<b>-12.6%</b>
<b>TAXES</b>											
	PROPERTY TAXES	1,904,815	2,177,881	2,085,483	2,333,654	2,350,905	2,411,613	60,708	2.6%	77,959	3.3%
	INDUSTRIAL DISTRICT	3,387,937	3,709,686	1,943,571	3,887,310	3,959,878	4,278,418	318,540	8.0%	391,108	10.1%
	SALES TAX	1,079,299	1,241,667	611,587	1,151,865	1,277,505	1,360,000	72,495	5.7%	198,135	17.2%
	FRANCHISE TAX	585,497	618,513	364,526	619,500	615,625	614,800	-825	-0.1%	-4,700	-0.8%
	TAX - MIXED BEVERAGE	8,116	10,780	4,957	8,000	8,250	8,250	0	0.0%	250	3.1%
	<b>TOTAL:</b>	<b>6,965,664</b>	<b>7,758,507</b>	<b>5,010,024</b>	<b>8,000,329</b>	<b>8,212,163</b>	<b>8,663,081</b>	<b>450,918</b>	<b>5.5%</b>	<b>662,752</b>	<b>8.3%</b>





**BUDGET 2008 - 2009  
PROPERTY TAX SCHEDULE**

YEAR	ASSESSED VALUATION	MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION RATE			TRUTH IN TAXATION		
		RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	EFFECTIVE	NOTICE	ROLL BACK
2008-2009	342,756,256	0.530863	1,819,635	1,740,457	0.169317	579,659	579,660	0.700000	2,399,254	2,255,336	94.0%	E	0.685449	0.685449	0.820029	
2007-2008	332,828,074	0.625231	2,045,360	1,922,629	0.084769	282,135	265,207	0.710000	2,327,485	2,187,836	94.0%	E	0.67493	0.67493	0.71619	
2006-2007	301,414,789	0.614000	1,887,701	1,744,885	0.096000	282,138	274,205	0.710000	2,140,045	2,019,090	94.3%	A	0.62261	0.62261	0.67242	
2005-2006	282,025,634	0.710000	1,860,382	1,783,965				0.710000	1,860,382	1,783,965	95.9%	A	0.64167	0.64167	0.72643	
2004-2005	242,650,277	0.716900	1,728,245	1,641,281				0.716900	1,728,245	1,641,281	95.0%	A	0.71394	0.71394	0.77105	
2003-2004	228,653,587	0.748528	1,700,229	1,623,824				0.748528	1,700,229	1,623,824	95.5%	A	0.72673	0.74853	0.78487	
2002-2003	215,134,424	0.764000	1,643,627	1,563,042				0.764000	1,643,627	1,563,042	95.1%	A	0.74179	0.76404	0.80114	
2001-2002	205,349,550	0.777000	1,595,566	1,501,275				0.777000	1,595,566	1,501,275	94.1%	A				
2000-2001	196,407,721	0.781900	1,535,711	1,426,204				0.781900	1,535,711	1,426,204	92.9%	A				
1999-2000	193,440,164	0.781900	1,512,609	1,420,355				0.781900	1,512,609	1,420,355	93.9%	A				
1998-1999	187,444,302	0.781900	1,465,627	1,351,096				0.781900	1,465,627	1,351,096	92.2%	A				
1997-1998	194,203,223	0.791900	1,537,895	1,425,099				0.791900	1,537,895	1,425,099	92.7%	A				
1996-1997	190,356,274	0.791900	1,507,431	1,409,805				0.791900	1,507,431	1,409,805	93.5%	A				
1995-1996	183,978,597	0.791900	1,456,926	1,369,510				0.791900	1,456,926	1,369,510	94.0%	A				
1994-1995	183,271,521	0.811900	1,487,982	1,400,000				0.811900	1,487,982	1,400,000	94.1%	A				
1993-1994	201,826,012	0.811900	1,638,625	1,496,846				0.811900	1,638,625	1,496,846	91.3%	A				
1992-1993	226,045,424	0.811900	1,835,363	1,730,789				0.811900	1,835,363	1,730,789	94.3%	A				
1991-1992	227,124,822	0.811900	1,804,708	1,704,305				0.811900	1,804,708	1,704,305	94.4%	A				
1990-1991	220,652,244	0.819000	1,807,142	1,693,791				0.819000	1,807,142	1,693,791	93.7%	A				
1989-1990	239,585,100	0.720000	1,725,013	1,703,432				0.720000	1,725,013	1,703,432	98.7%	A				
1988-1989	250,381,925	0.720000	1,727,635	1,589,424				0.720000	1,727,635	1,589,424	92.0%	A				
1987-1988	269,551,583	0.760000	2,048,592	1,848,693				0.760000	2,048,592	1,848,693	90.2%	A				
1986-1987	284,030,146	0.768200	2,028,279	1,873,419				0.768200	2,028,279	1,873,419	92.4%	A				
1985-1986	287,223,238	0.695000	1,996,202	1,839,402				0.695000	1,996,202	1,839,402	92.1%	A				

E - Estimated  
A - Actual



**SUMMARY EXPENSE BREAKDOWN BY FUNCTION / CATEGORY / FUND**

ACCT#	DESCRIPTION	2005-2006 ACTUAL	2006-2007 ACTUAL	APR YTD	2007-2008 BUDGET	PROJECT#	2008-2009 BUDGET	INC BUD-PROJ \$	INC BUD-PROJ %	INC FROM BUDGET \$	INC FROM BUDGET %
<b>EXPENSES:</b>											
<b>BY FUNCTION</b> <i>(Includes Capital)</i>											
	ADMINISTRATION	2,314,416	1,794,803	1,070,966	4,617,581	1,854,471	4,717,867	2,863,396	154.4%	100,286	2.2%
	PUBLIC SAFETY	3,612,196	4,497,329	2,458,668	4,474,936	3,966,998	4,662,882	695,884	17.5%	187,946	4.2%
	STREET & DRAINAGE	1,005,696	1,239,303	1,204,604	2,593,453	2,344,340	1,568,499	-785,841	-33.5%	-1,034,954	-39.9%
	PARKS, REC, GOLF	1,936,306	2,081,784	1,059,017	2,050,832	1,867,097	2,266,606	399,509	21.4%	215,774	10.5%
	WATER & SEWER	3,741,652	3,647,221	2,072,544	3,808,202	3,817,556	4,102,580	285,024	7.5%	294,378	7.7%
	OTHER	606,386	1,013,738	418,138	1,003,610	950,851	1,060,074	109,223	11.5%	56,464	5.6%
	<b>TOTAL:</b>	<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,538,614</b>	<b>14,801,313</b>	<b>18,366,508</b>	<b>3,567,195</b>	<b>24.1%</b>	<b>180,106</b>	<b>-1.0%</b>
<b>BY CATEGORY</b>											
	SALARIES	3,815,126	3,990,733	2,415,284	4,470,154	4,106,351	4,807,524	701,273	17.1%	337,470	7.5%
	BENEFITS	1,178,661	1,249,593	804,902	1,503,756	1,272,499	1,601,042	328,543	25.8%	97,286	6.5%
	SUPPLIES	520,580	540,303	308,634	599,548	548,646	688,043	139,397	25.4%	88,495	14.8%
	SERVICES	4,692,395	5,057,720	2,860,218	5,176,502	5,072,999	5,600,259	527,260	10.4%	423,757	8.2%
	MAINTENANCE	493,761	496,366	218,823	494,568	465,542	626,053	160,511	34.5%	131,485	26.6%
	SUNDRY	308,535	288,075	228,957	358,235	270,891	319,262	48,371	17.9%	-38,973	-10.9%
	BONDS/LEASES/DEPR	534,014	535,995	393,119	606,672	605,256	827,652	222,396	36.7%	220,980	36.4%
	CAPITAL	1,673,580	2,115,393	1,054,000	5,339,179	2,459,129	3,898,573	1,439,444	58.5%	-1,440,606	-27.0%
	<b>TOTAL:</b>	<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,538,614</b>	<b>14,801,313</b>	<b>18,366,508</b>	<b>3,567,195</b>	<b>24.1%</b>	<b>180,106</b>	<b>-1.0%</b>
<b>BY FUND</b>											
	10 GENERAL	7,487,940	8,841,611	4,584,866	8,979,202	7,892,676	9,431,739	1,539,063	19.5%	452,537	5.0%
	14 STREET & DRAINAGE	72	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%
	15 GOLF COURSE	519,951	558,635	314,387	657,128	610,144	672,887	62,743	10.3%	15,759	2.4%
	18 HOTEL - MOTEL TAX	10,027	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%
	20 AMBULANCE	428,483	549,606	248,584	450,842	437,898	612,613	174,715	39.9%	161,771	35.9%
	56 WATER & SEWER	3,741,652	3,647,221	2,072,544	3,808,202	3,817,556	4,102,580	285,024	7.5%	294,378	7.7%
	62 CAPITAL CONSTRUCT	746,182	228,820	0	3,000,000	0	0	0	0.0%	-3,000,000	-100.0%
	63 COO 2008 CONSTRUCT	0	0	100,185	0	500,185	2,797,979	2,297,794	459.4%	2,797,979	0.0%
	64 CAPITAL DEBT SVC	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%
	65 COO 2008 DEBT SVC	0	0	5	77,000	5	297,556	297,551	5951020.0%	220,556	286.4%
	<b>TOTAL:</b>	<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,538,614</b>	<b>14,801,313</b>	<b>18,366,508</b>	<b>3,567,195</b>	<b>24.1%</b>	<b>180,106</b>	<b>-1.0%</b>

ORDINANCE NO. 2008-2209

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, CONTAINING A PREAMBLE; MAKING FINDINGS OF FACT; ADOPTING A BUDGET FOR THE FISCAL YEAR 2008-2009 FOR THE CITY; PROVIDING FOR THE FILING THEREOF; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, Article 9 of the Home Rule Charter of the City requires the adoption of an annual budget; and,

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

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

WHEREAS, under Section 102.006(a) and (b) of the Local Government Code and Chapter 9 of said Charter, the governing body of the municipality is required to conduct a public hearing on such proposed annual budget; and

WHEREAS, under Section 102.006© of the Local Government Code and Chapter 9 of said Charter, public notice of the date, time and location of such hearing must be given, under Section 102.0065© and Section 102.011 of said Code the provisions of said Charter control as to the method of giving such notice and under Chapter 9 of said Charter said notice must be published at least 15 days before the date of such hearing in the official newspaper of the City; and,

WHEREAS, under Section 102.006(b) of the Local Government Code, the public hearing on the proposed annual budget must be held before the date the governing body makes its tax levy for the fiscal year covered by such budget, under Section 102.007© of said Code and Chapter 9 of said Charter, at the conclusion of such hearing, the governing body must take action on such proposed annual budget and under Section 102.009 (a) of said Code and Chapter 9 of said Charter, the governing body of the City may levy taxes only in accordance with such budget; and,

WHEREAS, Section 9.10 of said Charter provides that if there is a situation beyond control of the City which delays the adoption of the budget and it cannot be adopted not later than fifteen (15) days prior to the beginning of the fiscal year, it may be adopted as soon as practicable.

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

SECTION ONE (1) - Findings of Fact

In connection with the adoption of the 2008-2009 ANNUAL BUDGET, the City Council hereby makes the following findings:

(1) The revised budget for the City's Fiscal Year 2008-2009, a copy of which is attached hereto as Exhibit "A", is the result of numerous workshop meetings, each of which were conducted in accordance with and notice of each of which was given in the manner required by the Texas Open Meetings Act, now codified as Chapter 551 of the Government Code.

(2) On the 21<sup>st</sup> day of July, 2008, the City Manager filed with the City Secretary a proposed annual budget.

(3) A public hearing on such budget was held on the 8th day of September, 2008, beginning at 6:00 p.m., in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard.

(4) Notice of such hearing was published in the Brazosport Facts, the official newspaper of the City, on the 22nd day of August, 2008.

(5) An ordinance adopting the budget filed by the City Manager with the City Secretary was not adopted at the conclusion of such hearing or subsequently.

(8) Hurricane Ike prevented the City Council from conducting a meeting more than fifteen (15) days prior to the beginning of the 2008-2009 fiscal year at which changes could be made to such budget and this ordinance adopting the revised budget attached hereto could be considered.

(5) The contingent appropriations in such revised budget do not exceed three percent (3%) of the total budget appropriations.

(6) The estimated expenditures of the General Fund and Debt Service Fund stated in such revised budget do not exceed total estimated resources of each fund.

SECTION TWO (2) - Annual Budget Adopted; Appropriations

The ANNUAL BUDGET for the City's FISCAL YEAR 2008-2009, in its complete form, being the budget heretofore filed by the City Manager with the City Secretary, with changes thereto made following the public hearing mentioned above, attached hereto and made a part hereof as Exhibit "A", is hereby ADOPTED; and the several amounts set forth therein as proposed expenditures are hereby APPROPRIATED to and for the objects and purposes therein specified.

SECTION THREE (3) - Filing of Copies

A copy of this ordinance, and of the revised budget attached hereto as Exhibit "A", shall be filed with the City Secretary of the City of Freeport, Texas and shall be maintained with the official records of the City. A certified copy thereof shall be filed by the City Secretary with the County Clerk of Brazoria County, Texas.

SECTION FOUR (4) - Severance Clause

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

SECTION FIVE (5) - Effective Dates

This ordinance shall be effective from and after its passage and the annual budget adopted hereby shall be in effect for the Fiscal Year of the City beginning October 1, 2008, and ending September 30, 2009

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

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Larry McDonald, Sr., Mayor  
City of Freeport, Texas

ATTEST:

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Delia Muñoz, City Secretary,  
City of Freeport, Texas

APPROVED AS TO FORM ONLY:

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Wallace Shaw, City Attorney,  
City of Freeport, Texas

C\Freeport.Bud\2008-2009-Bud-2Ord



ORDINANCE NO. 2008-2210

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, CONTAINING A PREAMBLE; CONTAINING FINDINGS OF FACT; ACCEPTING THE CERTIFIED APPRAISAL ROLL FROM THE BRAZORIA COUNTY APPRAISAL DISTRICT FOR THE 2008 TAX YEAR; ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY WITHIN SAID CITY FOR SUCH TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

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

WHEREAS, Article 9 of the Home Rule Charter of the City authorizes the City to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas; and

WHEREAS, Section 26.01, Texas Tax Code, provides that, by July 25th of each tax year, the Chief Appraiser of the Appraisal District in which an entity authorized to levy ad valorem taxes is located shall prepare and certify to the Assessor-Collector of such entity an appraisal roll for that tax year that lists the property taxable by such unit; and,

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

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

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

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

WHEREAS, Section 26.04, Texas Tax Code, requires that by August 7th or as soon thereafter as practicable, the Tax Assessor-Collector shall submit to the City Council and publish notice of, among other things, the effective tax rate and the roll back tax rate for the then current tax year; and,

WHEREAS, Article 9 of the Home Rule Charter of the City requires the adoption of an annual budget not less than fifteen (15) days prior to the beginning of each fiscal year;

WHEREAS, under Section 102.001(b), Local Government Code, because the City has a city manager form of government, the city manager is the budget officer of the municipality;

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

WHEREAS, under Section 102.006(a) and (b), Local Government Code and Chapter 9 of said Charter, the governing body of the municipality is required to conduct a public hearing on such proposed annual budget; and

WHEREAS, under Section 102.006(c), Local Government Code and Chapter 9 of said Charter, public notice of the date, time and location of such hearing must be given, under Section 102.0065(c) and Section 102.011 of said Code the provisions of said Charter control as to the method of giving such notice and under Chapter 9 of said Charter said notice must be published at least 15 days before the date of such hearing in the official newspaper of the City; and,

WHEREAS, under Section 102.006(b), Local Government Code, the public hearing on the proposed annual budget must be held before the date the governing body makes its tax levy for the fiscal year covered by such budget; and,

WHEREAS, under Section 102.007(c) of said Code and Chapter 9 of said Charter, at the conclusion of such hearing, the governing body must take action on such proposed annual budget and under Section 102.009 (a) of said Code and Chapter 9 of said Charter, the governing body of the City may levy taxes only in accordance with such budget; and,

WHEREAS, Section 11.01 of the Home Rule Charter of the City provides for a fiscal or budget year that begins on the 1st day of October of each calendar year and ends on the last day of September of the next succeeding calendar year; and,

WHEREAS, Article 9 of the Home Rule Charter of the City requires the adoption of an annual budget not less than fifteen (15) days prior to the beginning of each fiscal year; and,

WHEREAS, under Section 102.001(b), Local Government Code, because the City has a city manager form of government, the city manager is the budget officer of the municipality and, under Section 102.002 of said Code and Section 11.02 of the Home Rule Charter of the City, the City Manager is required to prepare a proposed annual budget for the municipality and, under Section 102.03(a) of said Code and Section 11.02 of said Charter, is required to submit the same to the City Council at least sixty (60) days before the beginning of each budget year; and,

WHEREAS, under Section 102.006(a) and (b), Local Government Code and Section 11.05 of the Home Rule Charter of the City, the governing body of the municipality is required to conduct a public hearing on such proposed annual budget; and

WHEREAS, under Section 102.006(c), Local Government Code and Section 11.04 of the Home Rule Charter, public notice of the date, time and location of such hearing must be given, under Section 102.0065© and Section 102.011 of said Code the provisions of said Charter control as to the method of giving such notice and under Section 11.04 of said Charter said notice must be published not less than ten (10) days nor more than thirty (30) days before the date of such public hearing; and,

WHEREAS, under Section 102.006(b), Local Government Code, the public hearing on the proposed annual budget must be held before the date the governing body makes its tax levy for the fiscal year covered by such budget and, under Section 102.009 (a) of said Code and Section 11.09 of said Charter, the governing body of the City may levy taxes only in accordance with such budget; and,

WHEREAS, Section 26.05, Tax Code, provides that if the proposed tax rate will exceed the lower of the rollback tax rate or the effective tax rate calculated as provided in said code, the governing body must conduct two public hearing and satisfy the notice and voting requirements of Section 26.06, Tax Code; and,

WHEREAS, Section 26.06, Tax Code, provides that the second of the two public hearings required by Section 26.05, Tax Code, may not be held earlier than the third day after the date of the first hearing and that a public hearing may not held before the seventh day after the date the notice of such hearing is given;

WHEREAS, Section 26.06, Tax Code, further provides that at such public hearings, the governing body shall announce the date, time and place of the meeting at which it will vote on a proposed tax rate which will exceed the lower of the rollback tax rate or the effective tax rate and give notice thereof in the form and manner therein prescribed; and,

WHEREAS, Section 26.06, Tax Code, further provides that the meeting to vote on a tax rate that will exceed the lower of the rollback tax rate or the effective tax rate may not be earlier than the third day or later than the 14th day after the date of the second public hearing required by Section 25.04, Tax Code, without another notice being given; and,

WHEREAS, Section 9.10 of said Charter provides that if there is a situation beyond control of the City which delays the adoption of the budget and it cannot be adopted not later than fifteen (15) days prior to the beginning of the fiscal year, it may be adopted as soon as practicable.

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

SECTION ONE (1) - Findings of Fact

The City Council hereby makes the following findings:

(1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a certified appraisal roll of the City for the 2008 tax year on the 25th day of July, 2008.

(2) The original of the proposed budget for the City's Fiscal Year 2008-2009 was filed by the City Manager of the City with the City Secretary on the 21st day of July, 2008.

(3) The Assessor and Collector of Taxes calculated and on the 12th day of August, 2008, caused to be published in the Brazosport Facts, a notice of the effective and roll back tax rates for such tax year.

(4) On the 22nd day of August, 2008, there was published in the Brazosport Facts a notice that on the 10th day of September, 2008, beginning at 6:00 o'clock, p.m., a public hearing would be held on the proposed budget for the 2008-2009 fiscal year.

(5) A public hearing on such proposed budget was held on the 8th day of September, 2008, beginning at 6:00 p.m., in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard.

(6) An ordinance adopting the budget filed by the City Manager with the City Secretary was not adopted at the conclusion of such hearing.

(7) Hurricane Ike prevented the City Council from conducting a meeting more than fifteen (15) days prior to the beginning of the 2008-2009 fiscal year at which changes to such budget could be considered and an ordinance adopting a revised version of such budget could be considered.

(8) An Ordinance adopting a revised version of such budget has been adopted at the meeting at which but prior to the consideration and adoption of this ordinance levying taxes to fund such revised budget.

(9) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below in order to provide a general fund for current expenses and the general improvement of the City and its property and to meet the revenue requirements of the budget for the City's 2008-2009 fiscal year.

(10) That the ad valorem tax for the 2008 tax year, herein-below levied, will exceed the lower of the rollback tax rate or the effective tax rate.

(11) That the Brazosport Facts is a newspaper of general circulation in the City and is its official newspaper.

(12) That on the 28th day of August, 2008, a notice that on the 8th day of September, 2008, and again on the 15th day of September, 2008, each beginning at 6:00 p.m., the City Council would conduct public hearings at which there would be discussed a proposal to adopt for the 2008 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate.

(13) That on the 8th day of September, 2008, the City Council conducted a public hearing at which there was discussed a proposal to adopt for the 2008 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate, and at the end of such meeting it was announced that a meeting to vote on such tax rate would be held on the 15th day of September, 2008, beginning at 6:00 o'clock, p.m., in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard.

(14) That Hurricane Ike prevented the City Council from conducting the meeting scheduled for the 15<sup>th</sup> day of September, 2008, to discuss a proposal to adopt for the 2008 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate.

(15) That on the 20th day of September, 2008, there was published in the Brazosport Facts a notice that a second meeting would be held on the 22nd day of September, 2008, beginning at 6:00 o'clock, p.m., in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard, to discuss a proposal to adopt for the 2008 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate and that a vote would be taken on a proposal to adopt for the 2008 tax year a tax rate that will exceed the lower of the rollback rate or the effective tax rate.

(16) That such last mentioned meeting was held on the 22nd day of September, 2008, in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard, it began at 6:00 o'clock, p.m., and at the conclusion of such meeting the following motion was made:

"I, Clan Cameron, propose a tax increase of 2.1 % above the effective rate based on a total rate of \$0.70."

and that, after receiving a second by Ron Wise, a record vote such motion was duly adopted, the record vote being:

Mayor Larry McDonald and Councilmen Clan Cameron and Ron Wise voted in favor of such motion and Councilman James Saccomanno and Councilwoman Norma M. Garcia voted against such motion.

(17) That on the 25th day of September, 2008, there was published in the Brazosport Facts a notice that on the 26th day of September, 2008, beginning at 6:00 o'clock, p.m., in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard, a meeting of the City Council of the City would be held at which a vote would be taken to adopt for the 2008 tax year such tax rate of \$0.7000, which is a rate that will exceed the lower of the rollback rate or the effective tax rate.

(18) That the meeting at which this ordinance is being adopted is the meeting last mentioned above, it is being held on the 26th day of September, 2008, in the Municipal Courtroom of the Police and Courts Building of the City of Freeport, Texas, located therein at 430 Brazosport Boulevard, it began at 6:00 o'clock, p.m., that prior to the adoption of this ordinance the following motion was made:

"I, \_\_\_\_\_, move that property taxes be increased by the adoption of an ordinance levying ad valorem taxes for the City of Freeport for the 2008 tax year at a total tax rate of \$0.7000."

and that, after receiving a second by \_\_\_\_\_, a record vote was taken such motion was duly adopted, the record vote being:

Mayor Larry McDonald and Councilmen Clan Cameron and Ron Wise voted in favor of such motion and Councilman James Saccomanno and Councilwoman Norma M. Garcia voted against such motion.

(19) That all of the notices mentioned above were given in the manner and form and at the time required by the Tax Code.

(20) That the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(c), Tax Code, there being no additional sales and use tax revenue that will be used to pay debt service, is \$0.169117.



(21) That the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next year, is \$0.530883.

SECTION TWO (2) - Appraisal Roll Accepted and Adopted

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

SECTION THREE (3) - Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City for the interest and sinking fund shall be \$0.169117 for the tax year 2008.

SECTION FOUR (4) - Tax Rate for General Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be \$0.530883 for the tax year 2008.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$530.88.**

SECTION FIVE (5) - INTERNET WEBSITE

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

**THE CITY OF FREEPORT HAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.7000.**

SECTION SIX (6) - Tax Levy: Assessment and Collection

Ad valorem taxes for the tax year 2008 are hereby levied and shall be assessed and collected as herein above set forth, to-wit: a total tax of \$0.7000 on each \$100.00 valuation of taxable property situated in the City as the ad valorem tax for said year.

SECTION SEVEN (7) - Severance Clause

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

SECTION EIGHT (8) - Effective Date

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


PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
Larry McDonald, Sr., Mayor  
City of Freeport, Texas

ATTEST:

\_\_\_\_\_  
Delia Muñoz, City Secretary  
City of Freeport, Texas

APPROVED AS TO FORM ONLY:

  
\_\_\_\_\_  
Wallace Shaw, City Attorney,  
City of Freeport, Texas

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