



ADOPTED BUDGET

2024-2025

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CITY OF FREEPORT
Fiscal Year 2024-2025
Budget Cover Page

This budget will raise less revenue from property taxes than last year’s budget by an amount of \$-19,220, which is a -0.47 percent decrease from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$23,805.

The members of the governing body voted on the budget as follows:

- FOR:**
Mayor Jerry Cain
Councilmember Jarvis Davis
Councilmember George Matamoros
Councilmember Winston Rossow

- AGAINST:**
Councilmember Jeff Pena

PRESENT and not voting: N/A

ABSENT: N/A

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.514967/100	\$0.533000/100
No-New-Revenue Tax Rate:	\$0.514967/100	\$0.481277/100
No-New-Revenue Maintenance & Operations Tax		
Rate:	\$0.467197/100	\$0.424421/100
Voter-Approval Tax Rate:	\$0.556781/100	\$0.533064/100
Debt Rate:	\$0.064616/100	\$0.064661/100

Total debt obligation for CITY OF FREEPORT secured by property taxes:
\$498,469.



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Freeport
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director



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PRINCIPAL OFFICIALS

Mayor

Jerry Cain

City Council

Ward A	<i>Jeff Pena</i>
Ward B	<i>Jarvis Davis</i>
Ward C	<i>George Matamoros</i>
Ward D	<i>Winston Rossow</i>

Management Team

City Manager, *Lance Petty*

Finance Director, *Cathy Ezell*

Interim City Attorney, *Olson & Olson*

City Secretary, *Clarisa Fernandez*

Human Resources Director, *Donna Fisher*

Building Official, *Shelby Araujo*

Director of Economic Development, *Robert Johnson*

Director of Public Works, *Rudy Ragle*

Fire Chief, *Chris Motley*

Golf Course Director, *Brian Dybala*

Assistant City Manager/Police Chief, *Jennifer Howell*



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Jerry Cain
Mayor

Lance Petty
City Manager

September 3, 2024

Dear Mayor & Council:

In accordance with our City Charter and State law, the City of Freeport Adopted Budget for Fiscal Year 2024-2025 is enclosed. This year's budget maintains existing service levels in most departments, invests in city infrastructure, and implements City Council priorities.

Financial Summary

The Adopted Budget includes a tax rate of \$0.514967, a lower total tax rate as last year, which is equal to the No-New-Revenue rate and below the Voter Approval and De Minimis rates. This rate will enable the City to maintain most of the current service levels throughout departments, and provide revenue for many one-time capital expenditures. Overall, the General Fund Budget has expected excess revenue less expenditures of over \$798,525 before transfers. The General Fund is transferring \$711,665 million into Capital improvement funds to fund one-time Capital Improvements. The total Budget (which includes all Funds) is approximately \$32.14 million.

Short Term Factors and Priorities

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

Streets and Drainage Maintenance & Rehabilitation

Street maintenance and rehabilitation continues to be a high priority and an ongoing issue for the City. To address this, the City has been investing money in its infrastructure each year. Over the last 6 years the City has spent an average of over \$1.6 million per year. In FY2023-2024, the City finished the final phase of concrete street construction, which was mostly funded by the 2020 Certificate Bond issue. The majority of this was funded by the 2020 Bond Issuance. In FY2024-2025, there is a transfer of \$500,000 for general street repairs and maintenance for a project to be determined by City Council. Also, there is \$500,000 allocated for a drainage project to be determined by City Council.



Solid Waste Services

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

Housing

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

Electronic Records

In today's day and age, cities are becoming ever more digitally oriented. In an era that demands more and more transparency, responsiveness to public information requests is very important. Freeport has tried to keep up, and many documents are scanned by various departments, however that digital data is not complete, not well-organized, nor searchable. The FY2023-2024 funded the scanning various city records including but not limited to property records, building plans, and administrative records (contracts, ordinances, resolutions, etc.) Finance, Purchasing and Accounts Payable began scanning all current records into the financial software and will continue this process from that point forward. Municipal Court, Human Resources, and Utility Billing will go live with the scanning of records in FY2024-2025.

Grant Funding

The General Land Office has awarded the City \$5.99 million in Hurricane Harvey State Mitigation Funds for Wastewater Treatment Plant and \$5.93 million in 2016 Floods State Mitigation HUD Funds for Sanitary Sewer Collection System Rehab. These two projects will be complete in FY2024-2025. The City has been awarded \$1.8 million for renovations to the Avenue F water pumping station from the General Land Office Community Development Block Grant-Mitigation Regional Method of Distribution Program through the Houston/Galveston Area Council and will be completed in FY2024-2025 The City had applied for 7 generator grants for various City properties. In FY2023-2024, the City was awarded 3 generator grants for 3 lift stations. The City expects to receive funding for at least 2 more of the generators. The City is applying for various mitigation grants for City Facilities.

Hurricane Beryl

In July 2024, the City experienced extensive damage city-wide due to Hurricane Beryl. The clean-up was finished in FY2023-2024. However, the repairs to return City facilities back to their original or a better state will not be complete until the first part of FY2024-2025. The City is applying for grant funding for repairs through FEMA and is seeking insurance reimbursements.

Long Term Factors

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

Stormwater

The city for the last 8 years has been a MS4 (Multiple Separate Storm Sewer System) Community as mandated by TCEQ and the EPA. This added another unfunded layer of mandatory enforcement and mitigation responsibility on the city.

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

Dedicated funding for all of these issues can be established through the development of a Stormwater utility. Like water and sewer, a stormwater utility assesses a monthly or annual stormwater fee that is permanently restricted to storm water maintenance and improvements. The estimated cost of establishing this utility is included in the current budget.

2020 Certificate of Obligation Bonds and 2021 Certificates of Obligation Bonds

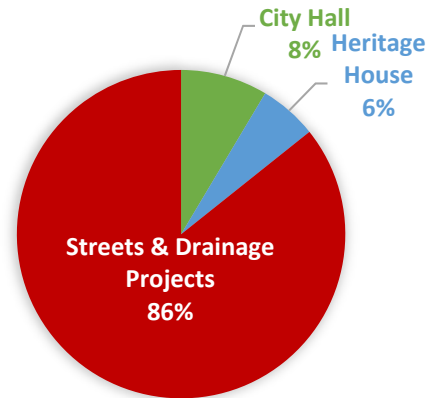
The City paid off its 2003 Certificate of Obligation (CO) bonds series in FY2018-2019, and the 2008 CO bonds in FY2022-2023.

In order to maintain a level debt rate, the City advanced some of its debt service payments for its 2008 CO bonds series in FY 2021-2022 and maintained a level debt rate, through the issuance of new debt. The City issued \$8 million combination tax and revenue CO, Series 2020 in FY2020-2021.

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

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

BOND PROJECTS



The list of specific Streets and Drainage Infrastructure projects has been developed through the budget process each year. Below is the summary of the budgeted expenditures included. It is expected that the 2020 CO Bond funds will be spent in FY2024-2025.

Bond Projects	Fiscal Years 2020-2023	FY2023-2024	FY2024-2025	TOTAL
Street & Drainage projects	6,221,072	153,928		6,375,000
Velasco Pump Station Improvements	252,000			252,000
Heritage House Renovation			375,000	375,000
City Hall Renovation	545,859		452,141	998,000
Total	\$7,018,931	\$153,928	\$827,141	\$8,000,000

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

Water & Wastewater

The City is plagued by a leaky sanitary sewer system. Whenever it rains infiltration and inflow (I&I) entering into the system overwhelm the collection system's capacity in many areas all over the City. In 2014, the Texas Commission on Environmental Quality (TCEQ) and the city entered into a voluntary compliance agreement in which the city agreed to take steps to mitigate and reduce I&I. The City Engineer has reviewed that order along with any measures the city has taken to comply. They assisted the city to update and create a new mitigation plan, which the city is implementing. The City has been awarded 2 infrastructure grants from the GLO for wastewater treatment plant improvements and collection system improvements for nearly \$12 million. Additionally, the City issued a \$5 million bond in FY2020-2021 for sewer and water improvements.

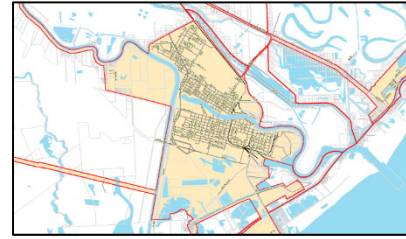
The city also suffers from frequent water main breaks and leaks. Aging underground infrastructure is the cause, and the only solution is to replace the infrastructure with new lines and valves. In the City's aggressive street rehabilitation program, every time a street is reconstructed, water and sewer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

Finally, the city lacks up-to-date accessible mapping of all of our water and sewer infrastructure. All water and sewer infrastructure should be geo-located, and the data entered as a separate layer on a GIS system, for efficient use and maintenance. With the Lead and Copper inspections that were required in FY2023-2024, by TCEQ and the EPA, the City was able to obtain GPS coordinates for the water meters.

The FY2024-2025 does not include any water or sewer rate increases. The City is looking at options to possibly do a water meter change out program going to an automated meter reading system. This will help with revenues, if the City is able to move forward with this project.

Annexation

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



Both the scope and legal ramifications of aggressively pursuing annexation needs planning. Annexation laws in recent years have become very complicated and cumbersome but it is still possible to do the annexation necessary to allow for future residential growth and retail growth. We will need to engage outside planning and engineering expertise, along with the annexation experts at Olson and Olson to make this happen. It is recommended that we pursue this as quickly as possible because there has been a continuing effort in Austin to continue to erode cities’ ability to grow through annexation. However, this initiative is not included in the FY 2024-2025 budget.

Major Changes to General Fund Revenues

Overall the projected revenues for the FY 2023-2024 General Fund Budget are over \$18.8 million which is down by more than \$1.0 million over the FY 2023-2024 budget. This is primarily due to decreases in grant revenue.

Property Tax

- Senate Bill 2 (SB2), also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. At its most fundamental level, SB2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a city adopts a tax rate; and (3) making several changes to the property tax appraisal process.
- Ad Velorum valuations have decreased approximately 1.0% from FY 2023-2024 and the tax rate for FY2023-2024 was \$0.533. The FY2024-2025 Budget includes a tax rate of \$0.514967 which is equal to the No New Revenue Rate.

Sales Tax

- Sales tax has been increasing overall from last fiscal year. In looking at historical data and trends we are projecting a slight increase in sales tax revenue compared to the FY2023-2024 budget.

Industrial Development Agreements

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

Other Taxes

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

Fines & Forfeits

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

Charges for Service

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

Intergovernmental Income

- The City has interlocal agreements with the City of Oyster Creek and Commodore Cove to provide EMS services - these contributions are reflected under EMS Rev - Interlocal (\$140K).
- The City is applying for various grants in FY2024-2025. The revenue for these grants is not added to the FY 2024-2025 budget.

Investment Earnings

- Interest rates have increased in FY2024-2025. The interest revenue was adjusted based on actual.

Lease Income

- The City has several facilities that it currently leases anticipated to bring in over \$175,765 in FY2024-2025 Lease Income. City Hall staff has moved to a new location, and the building housing City Hall is being leased by the City. The City is sub-leasing space in the new City Hall.

Licenses & Permits

- This revenue has been adjusted based on the actual revenues.

Major Changes to General Fund Expenditures

Overall, the General Fund is expected to have over \$798,525 in excess revenue over expenditures before transfers. The FY 2024-2025 budget after \$561,665 net transfers is expected to increase fund balance by \$236,860. The estimated Available Fund Balance at *end* of FY 2024-2025 over the required reserves is \$2,907,559. This estimated available year-end Fund Balance for FY 2024-2025 is \$1,908,739 more than we estimated the year-end available Fund Balance last year.

Employee Compensation and Benefits

- In order for the City to remain competitive, a 3.0% cost of living increase for eligible employees and raises per the Police Step plan have been included in the budget.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been increased due to the increase in rates set by TMRS starting January 1, 2024.

Utilities & Fuel

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

Administration

- Property insurance has been adjusted based on the City's Insurance Re-Rate. The cost of the building rental for City Hall was added. The line item for water service has been reduced to \$0.

Information Technology

- This department was created in FY2022-2023 by moving funds from other departments. The Electronics/Computer Maintenance account was increased based on the costs of various City software utilizations. Also, the Auto Allowance, with associated benefits, were reduced.

Police Department

- Property Insurance has been adjusted based on the City's Insurance Re-Rate. They Electronics/Computer Maintenance account was re-funded to better track Police expenditures. The line item for water service has been reduced to \$0.

Fire/Emergency Management & EMS

- Increases were made to various operations to maintain service levels. Property insurance has been increased based on the City's Insurance Re-Rate.

Community Development

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

Public Works

- Increases were made to various operations to maintain service levels. Property Insurance has been adjusted based on the City's Insurance Re-Rate. The line item for water service has been reduced to \$0.

Museum & Mainstreet

- The salary for the Mainstreet Coordinator was re-distributed to the Museum for position re-alignment.

Transfers

- The Water/Sewer Fund will continue to transfer \$150,000 to the General Fund to pay back the \$1 million loan from FY2019-2020. Three payments remain after this fiscal year.
- A little more than \$711,665 has been included in transfers to continue to track and allocate funding for capital improvements. Transfers will be made to the Streets and Drainage Fund and Vehicle and Equipment Replacement Fund.

Water & Wastewater Utility Fund

- Revenue has been increased based on actual revenues received. There was not a rate increase budget for FY2024-2025. The estimated ending fund balance for FY2024-2025 is budgeted to be \$1,007,760, a decrease of \$347,728. This fund balance is less than the required reserve of \$2,589,206. Expenditures increases are primarily reflective of increases in Veolia and BWA costs. Much of the 2021 Bond funds remain available for needed capital improvements, but most have been allocated for specific projects.
- In order for the City to remain competitive, a 3.0% cost of living increase for eligible employees.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been increased due to the increase in rates set by TMRS starting January 1, 2024.

Water/Sewer Capital Projects	Grant Funded	Bond Funds	Other Funds	Total
WWTP Improvements	\$ 5,991,468	\$1,989,150	\$6,754,500	\$14,735,118
Sanitary Sewer Improvements	5,931,626	757,774		6,689,400
Lift Station 3,4, 14 Improvements		1,730,045		1,730,045
FM1495 Water Line Relocation		481,665		481,665
Ave G & H Sewer Line	260,000	41,366		301,366
Ave F Pump Station	1,837,967			1,837,967
Total	\$14,021,061	\$5,000,000	\$6,754,500	\$25,775,561

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

Other Funds

- Funding from the General fund being transferred into the Street and Drainage is 500,000 to allow for a project to be determined. This transfer is planned to be an annual commitment to this fund. Also, budgeted is \$500,000 to be used for a drainage project not yet specified.
- The Streets & Drainage Fund, Facilities and Grounds CIP Fund, Vehicle and Equipment Replacement Fund were established in FY2019-2020. While, this could be done under the General Fund, having a separate fund allows the City to track and keep savings in the fund for future infrastructure projects.
- The Hotel-Motel Tax Fund allocates the use of hotel occupancy tax (HOT Tax) revenue as specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry.

- The Freeport Economic Development Corporation is a component unit of the City of Freeport and is governed by a board of directors. Freeport Economic Development Funds allocates the additional sales tax for economic development. This budget was added to the City's budget document in FY 2023-2024. The board of directors approved these budgets and City Council adopted the budgets as part of the comprehensive budget document.

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

Respectfully,

Lance Petty

City Manager

Community Information & History

The Community

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



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

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



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

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

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

History

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

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

Demographics

The City has a median household income of \$450,704 and a median home value of owner-occupies housing is \$320,000.

Population

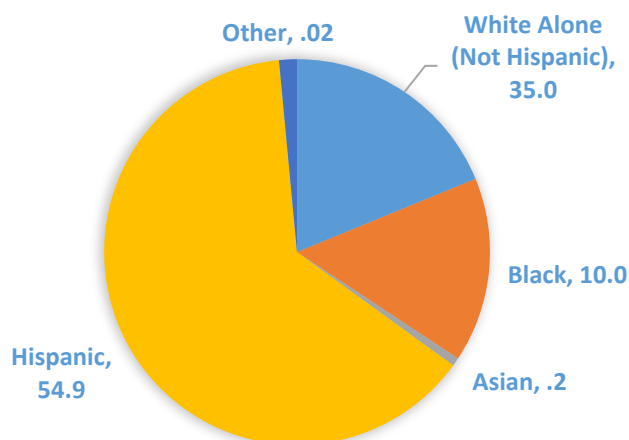
2020 10,683

Current 10,505

Housing

Owner Occupied 54.0%

RACE/ETHNICITY (%)



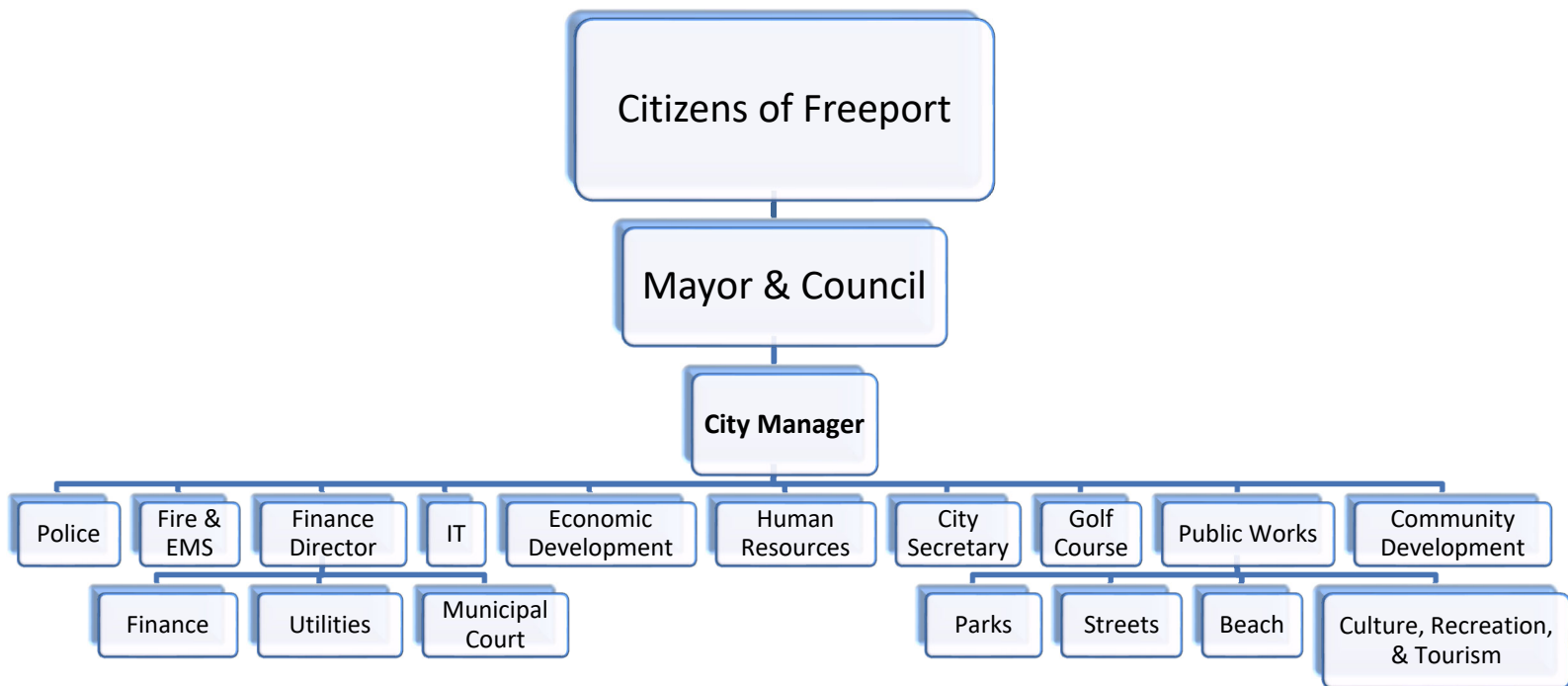
Top Taxpayers from Tax Year 2023

1. Riviana Foods Inc.
2. Bankers Commercial Corp.
3. Centerpoint Energy Inc.
4. American Rice Inc.
5. Associated Builders & Cont of Texas Gulf Coast Inc
6. DR Sienna Villas Investments LP
7. ZT East Houston Property LLC
8. Freeport Welding & Fab Inc.
9. Union Pacific Railroad Company
10. Freeport Meadows LTD Liability Co.

Top Employers from 2023

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

Organizational Chart



Freeport Strategic Community Plan Action Items

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

Land Use and Growth

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

Freeport Strategic Community Plan Action Items

Transportation and Mobility

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

Freeport Strategic Community Plan Action Items

Transportation and Mobility

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

Freeport Strategic Community Plan Action Items

Growth Opportunities

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

Freeport Strategic Community Plan Action Items

Economic Opportunity

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

Freeport Strategic Community Plan Action Items

Parks, Recreation, and Other Amenities

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

HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE

The City of Freeport Budget Document provides comprehensive information about City policies, goals, objectives, financial structure, operations, and an organizational framework for the City. It provides the reader with estimates of revenue or resources available, and appropriations, or expenditures for the Fiscal Year 2024-2025.

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

BUDGET FORMAT

The document is divided into 11 sections: Introduction, Summaries, General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Water/Sewer Fund, Utility Capital Project Funds, Component Unit Funds, Personnel Counts, and the Appendices.

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

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

The General Fund Section is organized as follows: long-term financial plan, fund summary, statement of revenues, and expenditures by department.

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

The Debt Service Fund section includes the fund summary and scheduled payments for outstanding debt.

The Capital Projects Funds section includes the current projects and other capital expenditures for governmental activities. Some of the projects are being funded by Certificates of Obligations and other are being funded by transfers from the General fund.

The Water/Sewer Fund Section is organized as follows: long-term financial plan, fund summary, statement of revenues, and expenditures by department.

The Utility Capital Project Fund section includes the current projects and other capital expenditures for water/sewer activities. The projects are being funded by Certificates of Obligations.

HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE

The Component Unit Funds section includes the Freeport Economic Development operations, projects, and marketing budgets.

The Personnel Counts include the authorized positions for the City.

The Appendices section includes reference items such as a glossary of terms, chart of accounts, Financial Management Policies, pay scale matrix, along with the budget ordinance, and property tax rate ordinance.

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

BUDGET PROCESS

Budgetary Basis of Accounting

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

City Plans

A Long-Range Financial Plan has been developed to serve as a guide for both revenue and expenditure forecasts and assumptions. Over the next twelve months the City will be creating a Five-Year Capital Plan that will help identify the capital needs of the City. This plan will be incorporated into the Long-Range Financial Plan.



Budget Process

The budget process starts many months before the adoption of the annual budget. The Finance Director begins reviewing all revenues and expenses in February. In March the budget schedule and instructions are provided to the department heads. During the month of April, the departments submit their budgetary needs to the Finance Director. On or before the first day of August each year, the City Manager is required to submit a budget to the City Council for the ensuing fiscal year with an accompanying message. The budget and all supporting schedules must be filed with the City Secretary when submitted to the City Council and open for public inspection.

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

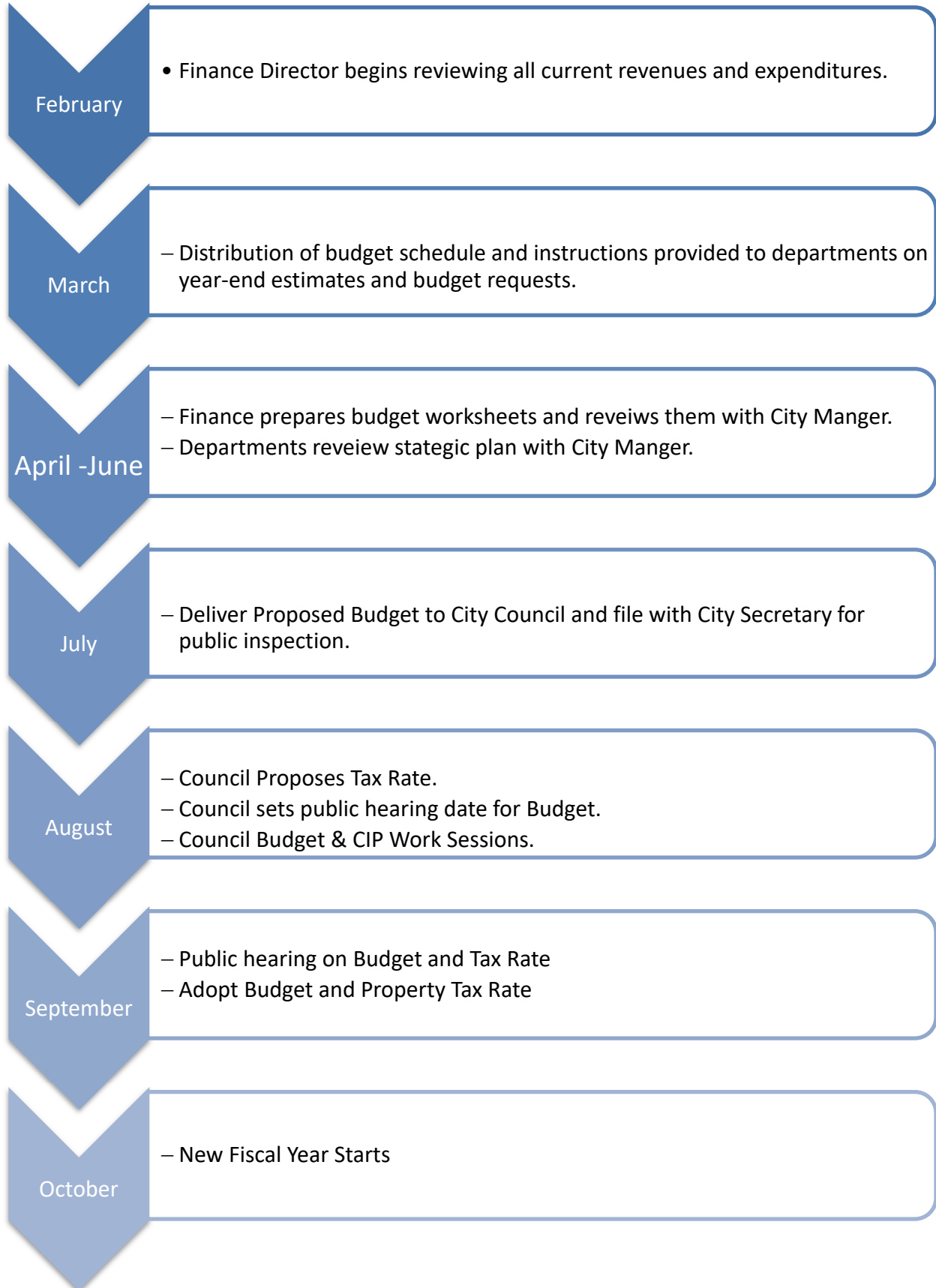


Adoption of the budget constitutes adoption of an ordinance appropriating the amounts specified as proposed expenditures and an ordinance levying the property tax as the amount of the tax to be assessed and collected for the corresponding tax year. A separate ordinance is adopted to set the tax rate.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

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

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

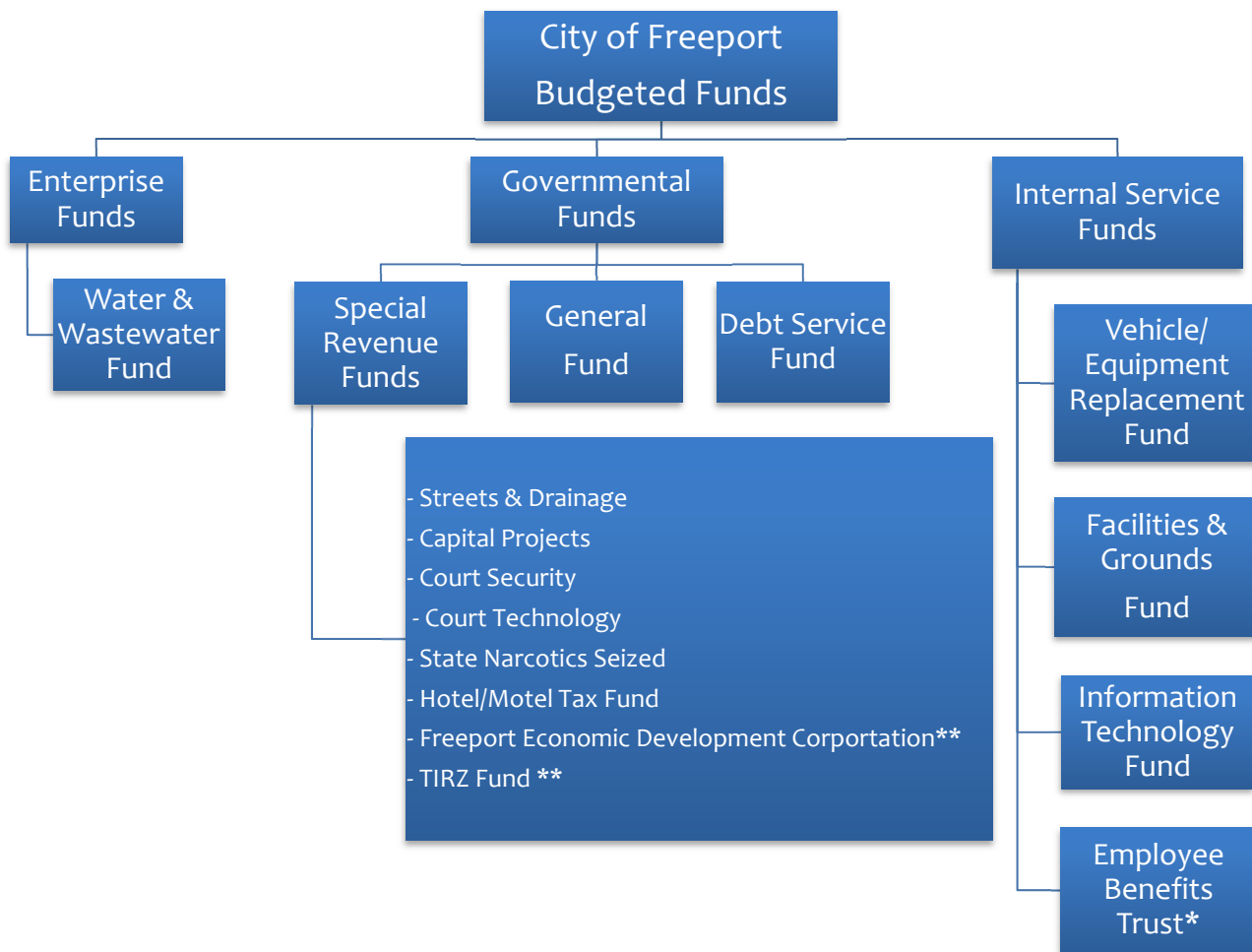
BUDGET SCHEDULE



Budget Calendar
Fiscal Year 2024-2025

<u>Day</u>	<u>Date</u>	<u>Activity</u>
Thursday	3/21	Distribute budget instructions and worksheets to Department Heads
Friday	4/19	Department Heads submit 2024-2025 budget requests to Finance Department
Thursday	5/2	Kick off meeting at Brazoria County received estimated 2024 taxable values
Thursday	5/9	2024-2025 Estimated Revenue Values
Friday	6/7	Finance Director submit Budget review binders to City Manager.
Early	June	Receive TMRS Rates
Monday	6/17	Revise preliminary revenue estimates for 2024-2025 budget
Wed/Thur.	6/19,6/20	Budget review meetings held between City Manager, Assistant City Manager, Finance Director and Department Heads
Wednesday	6/26	Budget workshop – Department Head Presentations
Late	June	Receive prop/liab and workers comp rates from TML
Friday	6/28	3 rd estimate of 2024 taxable values from CAD
Mid	July	Receive estimated health insurance rates
Friday	7/12	Complete preliminary proposed 2024-2025 budget.
Monday	7/15	Budget Workshop (Council Meeting) - Present completed proposed budget. File a copy with the City Secretary and place budget on City website.
Thursday	7/25	Receive Certified Tax Role from Brazoria County CAD
Late July	7/26 – 7/31	City Manager and Finance Director meet with individual council members to discuss budget.
Monday	8/5	Set date and time for budget workshop.
Thursday	8/4	Post required tax rate information.
Monday	8/19	Council set proposed tax rate. Rate not to exceed, and set date and time for public hearing if necessary.
Friday	8/16	Publish budget public hearing publication
Friday	8/23	County to publish tax hearing information if necessary.
Tuesday	9/3	Council Meeting – Public Hearing and adoption of 2024-2025 Budget.
Wednesday	9/4	Submit Tax Rates to Brazoria County
Tuesday	10/1	Begin FY 2024-2025
Friday	10/18	Distribute 2024-2025 Budget to department heads
Friday	10/18	Distribute 2024-2025 Budget to Brazoria County
Friday	10/18	Post 2024-2025 Budget on Website.

Budgeted Fund Structure



FUND DESCRIPTIONS:

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

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

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

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

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

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

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

Department/Fund Relationship

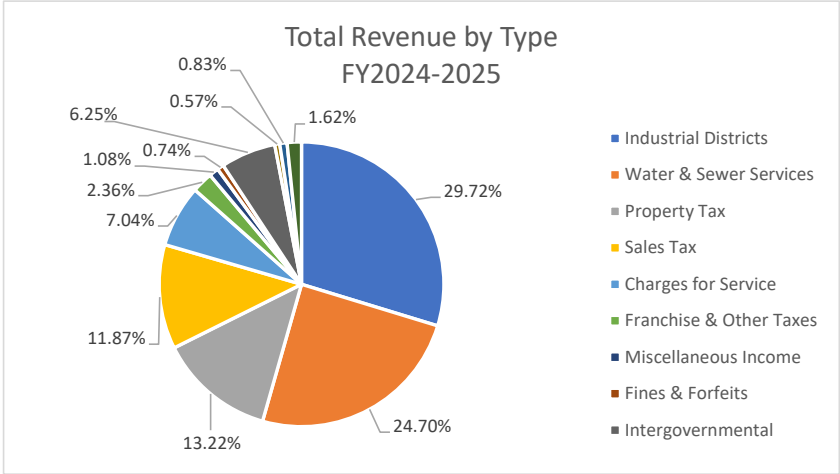
Department	General Fund	Utility Fund	Debt Service Fund	Special Revenue Funds	Internal Service Funds
Administration	X		X	X	X
Community Development	X				X
Municipal Court	X			X	X
Police	X			X	X
Fire/EMS	X				X
Public Works	X		X		X
Golf Course	X				X
Museum & Main Street	X			X	X
Water & Wastewater		X	X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

City Wide Summary

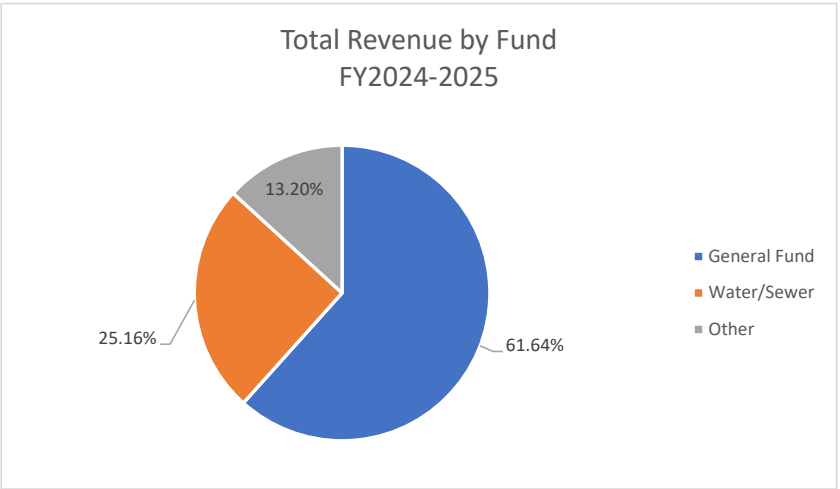
	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025
	FY2021-2022		FY2022-2023		Adopted	FY2023-2024	FY2023-2024
	Actual		Actual		Budget	Current Budget	Estimate
Revenue							
Industrial Districts	\$ 8,171,633	\$	8,954,728	\$	8,896,690	\$ 9,056,690	\$ 9,388,550
Water & Sewer Services	6,222,230		7,926,352		7,704,000	7,704,000	7,797,150
Property Tax	3,799,847		3,818,604		4,317,750	4,317,750	4,027,950
Sales Tax	3,542,693		3,707,596		3,550,000	3,550,000	3,750,000
Charges for Service	2,158,372		2,306,451		2,063,350	2,063,350	2,269,790
Franchise & Other Taxes	673,477		814,737		717,000	717,000	748,680
Miscellaneous Income	696,873		810,239		347,500	347,500	418,060
Fines & Forfeits	271,840		236,933		275,300	275,300	233,040
Intergovernmental	2,839,531		9,912,475		1,995,365	12,749,159	1,461,175
Lease Income	152,787		64,126		106,300	106,300	133,000
License and Permits	276,188		538,477		238,025	238,025	172,070
Interest Income	204,140		1,184,382		184,400	184,400	1,186,330
Bond Proceeds	-		-		-	-	-
Revenue Total	\$ 29,009,611	\$	40,275,101	\$	30,395,680	\$ 41,309,474	\$ 31,585,795
Expenditures							
Salaries	\$ 7,377,505	\$	7,705,448	\$	8,918,544	\$ 8,918,544	\$ 8,644,455
Benefits	3,247,130		3,524,685		3,652,177	3,652,177	3,657,960
Supplies	822,232		802,557		996,125	996,125	872,835
Services	9,240,611		10,014,620		11,821,475	11,901,024	11,298,976
Maintenance	1,017,106		1,032,019		999,200	999,200	1,096,610
Sundry	769,093		811,320		985,930	985,930	898,429
Debt Service	502,408		840,137		851,519	851,519	805,519
Capital Outlay	6,274,908		9,152,378		7,281,428	20,328,156	5,204,504
Expenditures Total	\$ 29,250,994	\$	33,883,162	\$	35,506,398	\$ 48,632,675	\$ 32,479,288
Transfer							
Transfer	\$ 4,502,980	\$	4,292,900	\$	2,391,250	\$ 2,705,392	\$ 2,576,231
2021 Capital Fund	-		-		-	-	-
Transfer for Debt Service	-		240,725		304,250	304,250	304,250
General Fund Loan	(150,000)		(150,000)		(150,000)	(150,000)	(150,000)
Transfer Total	\$ 4,352,980	\$	4,383,625	\$	2,545,500	\$ 2,859,642	\$ 2,730,481

City Wide Summary by Fund

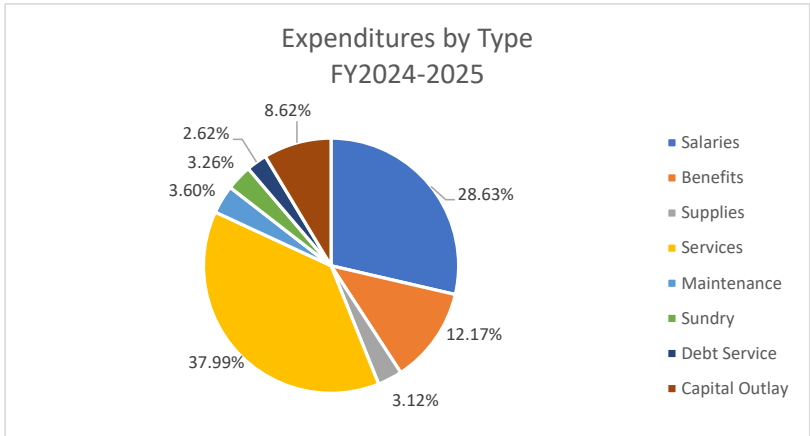
	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget
Revenue						
General Fund	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,476,665
Water/Sewer	7,168,862	8,992,824	7,829,000	18,582,794	9,216,885	7,950,000
Debt Service	657,898	515,704	528,150	528,150	481,950	526,650
TIRZ	50,995	160,325	75,000	75,000	293,000	287,000
Court Security	8,499	12,558	7,600	7,600	9,700	7,500
Court Technology	8,036	8,843	10,000	10,000	6,500	6,900
Hotel/Motel	9,314	95,353	32,000	32,000	39,500	32,500
State Narcotics	22,043	33,340	-	-	16,865	1,500
Streets & Drainage CIP	18,039	115,977	-	-	89,150	20,000
Facilities CIP	9,851	81,749	-	-	79,700	15,000
Vehicle & Equipment Fund	5,181	64,385	-	-	8,200	-
Information Technology Fund	1,949	9,600	-	-	7,280	-
2020 Cert of Obligation	48,792	140,382	-	-	41,750	-
2021 CO Bond Fund	37,750	151,349	-	-	89,000	-
City-EDC Project	-	7,262	19,365	19,365	19,390	25,665
Projects Fund	-	7,100,000	1,800,000	1,800,000	190,000	1,870,000
EDC Fund	1,204,251	1,372,976	1,277,000	1,277,000	1,376,500	1,378,000
EDC Projects Fund	-	-	-	-	-	-
EDC Marketing Fund	-	-	-	-	-	-
Revenue Total	\$ 29,009,611	\$ 40,275,101	\$ 30,395,680	\$ 41,309,474	\$ 31,585,795	\$ 31,597,380
Expenditures						
General Fund	\$ 16,210,116	\$ 16,976,689	\$ 17,779,355	\$ 17,789,355	\$ 17,765,484	\$ 18,678,140
Water/Sewer	7,023,163	7,578,353	7,049,163	17,872,506	8,469,874	7,846,078
Debt Service	492,575	494,340	811,519	811,519	805,519	801,619
TIRZ	18,946	5,447	-	-	-	-
Court Security	-	-	51,960	51,960	40,510	-
Court Technology	10,710	725	10,800	10,800	6,000	6,000
Hotel/Motel	17,500	5,000	100,250	100,250	57,000	25,000
State Narcotics	11,081	18,895	21,000	21,000	-	21,000
Facilities CIP	505,767	334,961	461,750	2,220,025	969,523	-
Vehicle & Equipment Fund	1,181,196	822,996	664,500	1,045,017	1,055,000	211,665
Streets & Drainage CIP	(22)	876,870	1,070,178	1,070,178	1,250,000	-
Information Technology Fund	43,450	117,380	-	154,142	24,981	-
2020 Cert of Obligation	2,554,767	4,073,714	-	-	100,000	-
2021 CO Bond Fund	573,619	1,645,181	-	-	125,000	2,071,996
City-EDC Project	-	-	85,000	85,000	-	85,000
Projects Fund	-	-	4,540,000	4,540,000	343,462	-
EDC Fund	608,127	762,425	1,366,239	1,366,239	896,935	1,195,265
EDC Projects Fund	-	151,594	1,369,684	1,369,684	500,000	1,118,785
EDC Marketing Fund	-	18,592	125,000	125,000	70,000	75,000
Expenditures Total	\$ 29,250,994	\$ 33,883,162	\$ 35,506,398	\$ 48,632,675	\$ 32,479,288	\$ 32,135,547



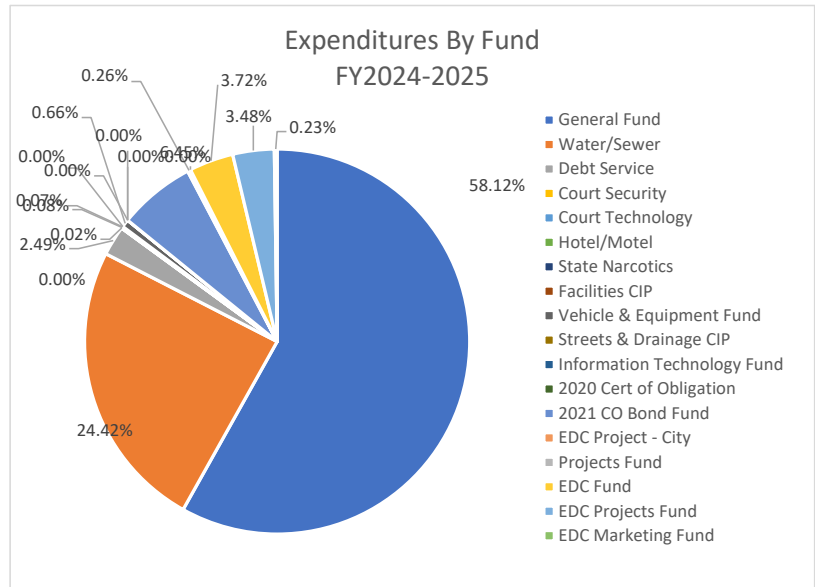
Revenue		
Industrial Districts	\$	9,389,300
Water & Sewer Services		7,804,000
Property Tax		4,176,250
Sales Tax		3,750,000
Charges for Service		2,224,200
Franchise & Other Taxes		747,000
Miscellaneous Income		342,000
Fines & Forfeits		235,100
Intergovernmental		1,975,365
Lease Income		178,765
License and Permits		262,800
Interest Income		512,600
	\$	<u>31,597,380</u>



Revenue		
General Fund	\$	19,476,665
Water/Sewer		7,950,000
Other		4,170,715
	\$	<u>31,597,380</u>



Expenditures		
Salaries	\$	9,199,354
Benefits		3,910,227
Supplies		1,003,173
Services		12,208,815
Maintenance		1,156,529
Sundry		1,047,170
Debt Service		841,619
Capital Outlay		2,768,661
	\$	32,135,547



Expenditures		
General Fund	\$	18,678,140
Water/Sewer		7,846,078
Debt Service		801,619
Court Security		-
Court Technology		6,000
Hotel/Motel		25,000
State Narcotics		21,000
Facilities CIP		-
Vehicle & Equipment Fund		211,665
Streets & Drainage CIP		-
Information Technology Fund		-
2020 Cert of Obligation		-
2021 CO Bond Fund		2,071,996
EDC Project - City		85,000
Projects Fund		-
EDC Fund		1,195,265
EDC Projects Fund		1,118,785
EDC Marketing Fund		75,000
	\$	32,135,547

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. ☐

	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget
General Fund						
Beginning Fund Balance	\$ 6,725,855	\$ 5,949,834	\$ 6,124,699	\$ 7,386,524	\$ 7,386,524	\$ 7,340,233
Revenue Less Expenditures	3,548,035	4,435,785	1,038,210	1,188,210	1,854,941	798,525
Transfers	(4,352,980)	(2,999,095)	(1,716,250)	(2,030,392)	(1,901,231)	(561,665)
Ending Fund Balance	\$ 5,920,910	\$ 7,386,524	\$ 5,446,659	\$ 6,544,342	\$ 7,340,233	\$ 7,577,094
Fund Balance as % of Exp.	36.5%	43.5%	30.6%	36.8%	41.3%	40.6%
% Change in Fund Balance		24.8%	-26.3%	-10.8%	-0.6%	15.8%

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	\$ 50,936	\$ 99,707	\$ (205,471)	\$ 1,062,727	\$ 1,062,727	\$ 1,355,488
Revenue Less Expenditures	145,699	1,414,471	779,837	710,288	747,011	103,922
Transfers	(96,928)	(451,450)	(454,250)	(454,250)	(454,250)	(451,650)
Ending Fund Balance*	\$ 99,707	\$ 1,062,727	\$ 120,116	\$ 1,318,765	\$ 1,355,488	\$ 1,007,760
Fund Balance as % of Exp.	1.4%	14.0%	0.7%	7.4%	16.0%	12.8%
% Change in Fund Balance		965.9%	-88.7%	-2.7%	27.5%	-23.6%

*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	\$ 39,142	\$ 204,465	\$ 122,905	\$ 466,555	\$ 466,555	\$ 447,236
Revenue Less Expenditures	165,324	21,365	(283,369)	(283,369)	(323,569)	(274,969)
Ending Fund Balance	\$ 204,465	\$ 225,830	\$ (160,464)	\$ 183,186	\$ 142,986	\$ 172,267
% Change in Fund Balance		10.4%	-171.1%	28.1%	-36.7%	-6.0%



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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
2024-2025 BUDGET**

FY 25 General Fund Long-Term Financial Plan

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimate 2023-2024
Beginning Fund Balance	\$ 5,615,397	\$ 6,725,855	\$ 5,813,303	\$ 7,249,993
Revenues:				
Industrial Districts	\$ 8,090,088	\$ 8,171,633	\$ 8,954,728	\$ 9,388,550
Property Tax	2,716,469	3,092,192	3,167,166	3,270,000
Sales Tax	2,387,917	2,361,795	2,471,744	2,500,000
Charges for Services	2,225,465	2,158,372	2,306,451	2,269,790
Franchise & Other Taxes	636,793	664,892	724,988	716,680
Intergovernmental	1,132,500	2,064,386	1,756,606	184,150
Fines & Forfeits	176,376	234,733	191,086	207,550
Miscellaneous Income	667,032	521,794	758,979	255,635
Lease Income	242,901	151,087	60,876	131,000
Investment Earnings	15,577	61,079	481,374	525,000
License & Permits	183,562	276,188	538,477	172,070
Transfers In	173,520	150,000	150,000	150,000
Total Revenue	\$ 18,648,200	\$ 19,908,151	\$ 21,562,475	\$ 19,770,425
Operating Expenditures:				
Salaries	\$ 7,522,982	\$ 7,257,261	\$ 7,422,446	\$ 8,282,010
Benefits	2,849,563	3,145,455	3,304,316	3,521,310
Supplies	734,105	743,373	755,528	835,085
Services	2,887,424	3,244,787	3,402,783	3,404,750
Maintenance	857,003	920,799	972,707	998,110
Sundry	719,949	565,561	683,288	664,219
Total Operating Expenditures	15,571,026	15,877,235	16,541,069	17,705,484
Non-Operating Expenditures:				
Transfers	1,410,846	4,502,980	3,149,095	2,051,231
Debt Service	-	-	254,400	-
Capital Outlay	555,870	332,881	181,221	60,000
Total Non-Operating Expenditures	1,966,716	4,835,860	3,584,716	2,111,231
Total Expenditures	\$ 17,537,742	\$ 20,713,096	\$ 20,125,784	\$ 19,816,715
Ending Fund Balance	\$ 6,725,855	\$ 5,813,303	\$ 7,249,993	\$ 7,203,703
Calculation of available funds:				
Ending Fund Balance	\$ 6,725,855	\$ 5,813,303	\$ 7,249,993	\$ 7,203,703
Less 20% required minimum balance	3,892,756	3,969,309	4,135,267	4,426,371
Excess funds available for capital projects	\$ 2,833,099	\$ 1,843,994	\$ 3,114,726	\$ 2,777,332
Tax rate variable:				
General Fund	0.517532	0.517532	0.496691	0.522997
Debt Service Fund	0.098327	0.098327	0.103309	0.077003
Total	0.615859	0.615859	0.600000	0.600000
Staffing variable:				
Full-time equivalent positions	164	165	157.5	159.00
Average cost per FTE	\$ 63,247	\$ 63,047	\$ 68,106	\$ 74,235

CITY OF FREEPORT, TEXAS
2024-2025 BUDGET

FY 25 General Fund Long-Term Financial Plan

2024-2025		2025-2026		2026-2027		2027-2028	
\$	7,203,703	\$	7,440,564	\$	7,443,212	\$	7,460,407
\$	9,389,300	\$	9,670,979	\$	9,961,108	\$	10,259,942
	3,370,000		3,471,100		3,575,233		3,682,490
	2,450,000		2,523,500		2,599,205		2,677,181
	2,224,200		2,290,926		2,359,654		2,430,443
	715,000		736,450		758,544		781,300
	152,000		152,000		152,000		152,000
	222,600		229,278		236,156		243,241
	215,000		221,450		228,094		234,936
	175,765		175,765		175,765		175,765
	300,000		309,000		318,270		327,818
	262,800		270,684		278,805		287,169
	150,000		150,000		150,000		150,000
\$	19,626,665	\$	20,201,132	\$	20,792,833	\$	21,402,285
\$	8,794,055	\$	9,057,876	\$	9,329,612	\$	9,609,501
	3,753,453		3,866,057		3,982,038		4,101,499
	923,973		951,692		980,243		1,009,650
	3,319,660		3,419,250		3,521,827		3,627,482
	1,035,529		1,066,595		1,098,593		1,131,550
	851,470		877,014		903,325		930,424
	18,678,140		19,238,484		19,815,638		20,410,107
	711,665		960,000		960,000		960,000
	-		-		-		-
	-		-		-		-
	711,665		960,000		960,000		960,000
\$	19,389,805	\$	20,198,484	\$	20,775,638	\$	21,370,107
\$	7,440,564	\$	7,443,212	\$	7,460,407	\$	7,492,584
\$	7,440,564	\$	7,443,212	\$	7,460,407	\$	7,492,584
	4,669,535		4,809,621		4,953,910		5,102,527
\$	2,771,029	\$	2,633,591	\$	2,506,497	\$	2,390,057
	0.522997		0.522997		0.522997		0.522997
	0.077003		0.077003		0.077003		0.077003
	0.600000		0.600000		0.600000		0.600000
	159		159		159		159
\$	78,915	\$	81,283	\$	83,721	\$	86,233

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.

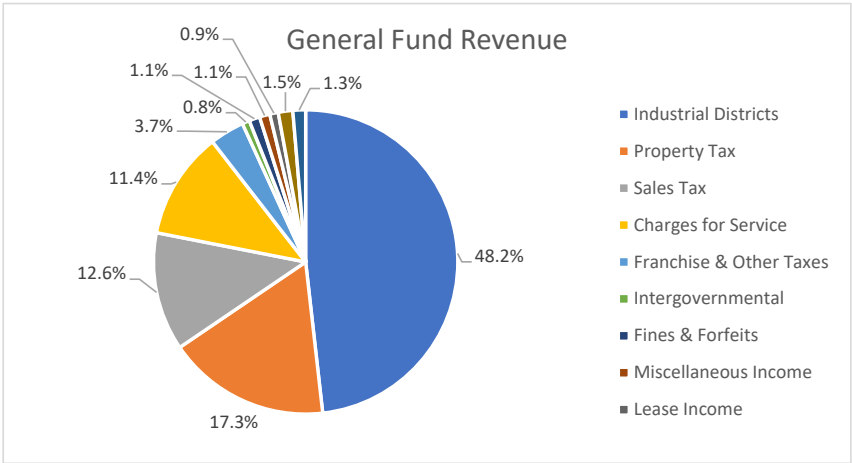
Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

General Fund Summary (by Department)

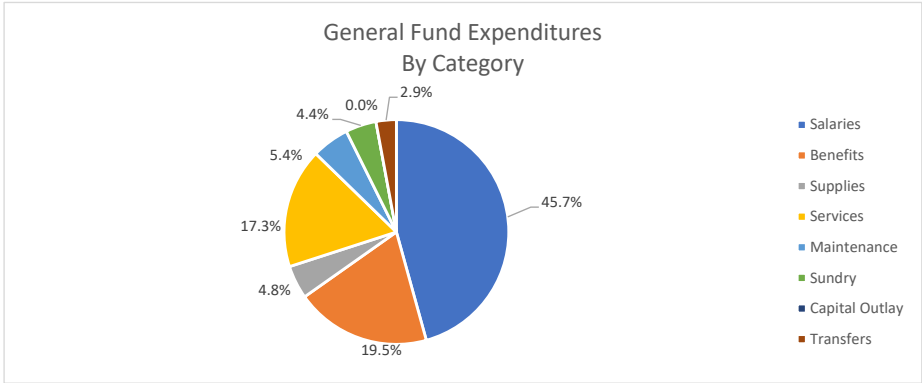
	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
Revenue	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,476,665	\$ 659,100
Revenue Total	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,476,665	\$ 659,100
Expenditures							
Administration	\$ 2,112,773	\$ 2,398,690	\$ 1,837,277	\$ 1,847,277	\$ 2,075,030	\$ 2,092,360	\$ 255,082
Information Technology	-	521,163	443,279	443,279	454,350	493,357	50,078
Municipal Court	239,515	278,525	228,473	228,473	254,755	260,830	32,356
Police/Animal Control	4,852,957	4,949,804	5,577,060	5,577,060	5,617,279	6,086,941	509,881
Fire	1,199,562	1,498,388	1,613,203	1,613,203	1,563,510	1,727,304	114,102
EMS	1,020,726	909,426	1,084,196	1,084,196	994,450	1,152,226	68,030
Streets/Drainage	1,403,298	1,447,827	1,562,129	1,562,129	1,474,750	1,456,908	(105,220)
Service Center	231,690	202,594	203,433	203,433	358,430	214,667	11,233
Beach Maintenance	57,529	30,745	42,850	42,850	10,000	42,850	-
Garbage	887,107	747,174	750,000	750,000	770,000	775,000	25,000
Building	306,662	278,817	334,742	334,742	329,010	388,502	53,760
Code Enforcement	393,520	452,232	494,627	494,627	440,100	356,227	(138,400)
Library	33,491	36,451	37,700	37,700	48,560	51,850	14,150
Parks	1,284,745	1,191,375	1,340,247	1,340,247	1,293,435	1,316,140	(24,107)
Recreation	492,378	350,601	542,986	542,986	379,800	525,869	(17,117)
Sr. Citizen's Commission	7,731	7,588	17,500	17,500	17,500	17,500	-
Golf Course	1,190,704	1,382,506	1,288,322	1,288,322	1,342,060	1,324,854	36,532
Historical Museum	344,741	292,785	241,980	241,980	219,325	322,230	80,250
Mainstreet	-	-	139,352	139,352	123,140	72,525	(66,827)
Emergency Management	150,986	-	-	-	-	-	-
Expenditures Total	\$ 16,210,116	\$ 16,976,689	\$ 17,779,355	\$ 17,789,355	\$ 17,765,484	\$ 18,678,140	\$ 898,784
Beginning Fund Balance	\$ 6,725,855	\$ 5,949,834	\$ 6,124,699	\$ 7,386,524	\$ 7,386,524	\$ 7,340,233	
Revenue Less Expenditures	\$ 3,548,035	\$ 4,435,785	\$ 1,038,210	\$ 1,188,210	\$ 1,854,941	\$ 798,525	
Transfers Out	(4,502,980)	(3,149,095)	(1,866,250)	(2,180,392)	(2,051,231)	(711,665)	(1,468,727)
Transfers In	150,000	150,000	150,000	150,000	150,000	150,000	-
Net Transfers	(4,352,980)	(2,999,095)	(1,716,250)	(2,030,392)	(1,901,231)	(561,665)	(1,468,727)
Ending Fund Balance	\$ 5,949,834	\$ 7,386,524	\$ 5,446,659	\$ 6,544,342	\$ 7,340,233	\$ 7,577,094	

General Fund Summary

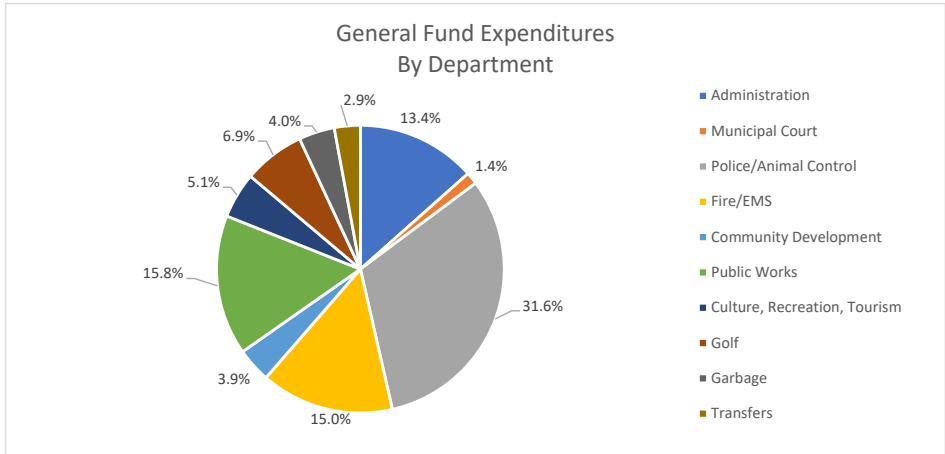
	FY2023-2024						
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
Industrial Districts	\$ 8,171,633	\$ 8,954,728	\$ 8,896,690	\$ 9,056,690	\$ 9,388,550	\$ 9,389,300	\$ 492,610
Property Tax	3,092,192	3,167,166	3,715,000	3,715,000	3,270,000	3,370,000	(345,000)
Sales Tax	2,361,795	2,471,744	2,300,000	2,300,000	2,500,000	2,450,000	150,000
Charges for Service	2,158,372	2,306,451	2,063,350	2,063,350	2,269,790	2,224,200	160,850
Franchise & Other Taxes	664,892	724,988	685,000	685,000	716,680	715,000	30,000
Intergovernmental	2,064,386	1,756,606	172,000	172,000	184,150	152,000	(20,000)
Fines & Forfeits	234,733	191,086	257,700	257,700	207,550	222,600	(35,100)
Miscellaneous Income	521,794	758,979	235,500	235,500	255,635	215,000	(20,500)
Lease Income	151,087	60,876	104,300	104,300	131,000	175,765	71,465
Investment Earnings	61,079	481,374	150,000	150,000	525,000	300,000	150,000
License and Permits	276,188	538,477	238,025	238,025	172,070	262,800	24,775
Revenue Total	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,476,665	\$ 659,100
Expenditures							
Salaries	\$ 7,257,261	\$ 7,422,446	\$ 8,445,786	\$ 8,445,786	\$ 8,282,010	\$ 8,794,055	\$ 348,269
Benefits	3,145,455	3,304,316	3,506,059	3,506,059	3,521,310	3,753,453	247,394
Supplies	743,373	755,528	904,675	904,675	835,085	923,973	19,298
Services	3,244,787	3,402,783	3,244,465	3,254,465	3,404,750	3,319,660	75,195
Maintenance	920,799	972,707	891,200	891,200	998,110	1,035,529	144,329
Sundry	565,561	683,288	787,170	787,170	664,219	851,470	64,300
Debt Service	-	254,400	-	-	-	-	-
Capital Outlay	332,881	181,221	-	-	60,000	-	-
Expenditures Total	\$ 16,210,116	\$ 16,976,689	\$ 17,779,355	\$ 17,789,355	\$ 17,765,484	\$ 18,678,140	\$ 898,784
Beg Fund Balance	\$ 6,725,855	\$ 5,949,834	\$ 6,124,699	\$ 7,386,524	\$ 7,386,524	\$ 7,340,233	
Revenue Less Expenditures	\$ 3,548,035	\$ 4,435,785	\$ 1,038,210	\$ 1,188,210	\$ 1,854,941	\$ 798,525	
Transfers Out	(4,502,980)	(3,149,095)	(1,866,250)	(2,180,392)	(2,051,231)	(711,665)	
Transfers In	150,000	150,000.00	150,000	150,000	150,000	150,000	
Net Transfers	(4,352,980)	(2,999,095)	(1,716,250)	(2,030,392)	(1,901,231)	(561,665)	
Ending Fund Balance	\$ 5,949,834	\$ 7,386,524	\$ 5,446,659	\$ 6,544,342	\$ 7,340,233	\$ 7,577,094	
90 Days Operating Reserve	\$ 3,969,309	\$ 4,198,867	\$ 4,444,839	\$ 4,447,339	\$ 4,426,371	\$ 4,669,535	
Available Fund Balance	\$ 1,980,525	\$ 3,187,656	\$ 1,001,820	\$ 2,097,003	\$ 2,913,862	\$ 2,907,559	



Revenue		
Industrial Districts	\$	9,389,300
Property Tax		3,370,000
Sales Tax		2,450,000
Charges for Service		2,224,200
Franchise & Other Taxes		715,000
Intergovernmental		152,000
Fines & Forfeits		222,600
Miscellaneous Income		215,000
Lease Income		175,765
Investment Earnings		300,000
License and Permits		262,800
	\$	<u>19,476,665</u>



Expenditures		
Salaries	\$	8,794,055
Benefits		3,753,453
Supplies		923,973
Services		3,319,660
Maintenance		1,035,529
Sundry		851,470
Capital Outlay		-
Transfers		561,665
		<u>\$ 19,239,805</u>



Expenditures		
Administration	\$	2,092,360
Information Technology		493,357.06
Municipal Court		260,829.74
Police/Animal Control		6,086,940.62
Fire		1,727,304.33
EMS		1,152,226.28
Streets/Drainage		1,456,908.02
Service Center		214,666.71
Beach Maintenance		42,850.00
Garbage		775,000.00
Building		388,502.19
Code Enforcement		356,227.28
Library		51,850.00
Parks		1,316,140.18
Recreation		525,869.02
Sr. Citizen's Commission		17,500.00
Golf Course		1,324,853.65
Historical Museum		322,229.90
Mainstreet		72,525.00
Transfers		561,665.00
		<u>\$ 19,239,805</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, and FY2021-2022. The tax rate stated the same for FY2022-2023. It went down in FY2023-2024 and is expected to go down in FY2024-2025. 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*
2024-2025*	867,819,578	36.9%	0.480000	-20.0%	4,165,534		
2023-2024**	777,168,163	23.2%	0.533000	-11.2%	4,142,306	3,991,625	96.4%
2022-2023	633,733,833	0.5%	0.600000	0.0%	3,802,403	3,683,328	96.9%
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%

*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 2020-2023. Sales tax is expected to increase in FY2023-2024. This budget is projecting a slight increase in sales tax revenue for FY 2024-2025.

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	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024	FY2024-2025	% Increase
		Actual		Actual		Adopted Budget		Current Budget	Adopted Budget	
Brazosport IDA	2026	\$ 4,766,088		\$ 5,398,002		\$ 5,506,190		\$ 5,506,190	\$ 5,814,300	6%
Freeport IDA	2026	1,405,545		1,556,726		1,390,500		1,550,500	1,575,000	2%
Freeport LNG	2029	2,000,000		2,000,000		2,000,000		2,000,000	2,000,000	0%
Total		\$ 8,171,633		\$ 8,954,728		\$ 8,896,690		\$ 9,056,690	\$ 9,389,300	4%

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 increase as the court continues to go through all old cases.

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 Quintana to provide EMS services - these contributions are reflected under EMS Rev - Interlocal.

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
Verizon Tower	Golf Course		Monthly	1,000	12,000
Brazosport Cares	City Hall	2025	Monthly	1,454	17,445
Jacobs	City Hall	2027	Monthly	3,500	42,000
Creative Design	City Hall		Monthly	360	4,320
Subtotal Lease Income					\$ 175,765

Licenses & Permits

Licenses and Permits are projected to increase slightly in FY 2024-2025

Miscellaneous Income

Miscellaneous Income has been reduced based on actual anticipated income.

Revenue

General Fund(Fund 10)

Category	FY2023-2024						
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Industrial Districts							
312-010 Tax - Brazosport Indust Dist	\$ 4,766,088	\$ 5,398,002	\$ 5,506,190	\$ 5,506,190	\$ 5,813,550	\$ 5,814,300	\$ 308,110
312-020 Tax - Freeport Indust Dist	1,405,545	1,556,726	1,390,500	1,550,500	1,575,000	1,575,000	184,500
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	\$ 8,171,633	\$ 8,954,728	\$ 8,896,690	\$ 9,056,690	\$ 9,388,550	\$ 9,389,300	\$ 492,610
Property Tax							
310-110 Tax - Pr - Current Year	\$ 2,970,018	\$ 3,054,404	\$ 3,610,000	\$ 3,610,000	\$ 3,125,000	\$ 3,250,000	\$ (360,000)
310-120 Tax - Pr - Prior Years	88,039	60,502	45,000	45,000	85,000	70,000	25,000
311-110 Tax - Pr - P & I Current Year	-	32,610	20,000	20,000	30,000	25,000	5,000
311-120 Tax - Pr - P & I Prior Years	34,135	19,650	40,000	40,000	30,000	25,000	(15,000)
Property Tax Total	\$ 3,092,192	\$ 3,167,166	\$ 3,715,000	\$ 3,715,000	\$ 3,270,000	\$ 3,370,000	\$ (345,000)
Sales Tax							
318-300 Tax - Sales Tax	\$ 2,361,795	\$ 2,471,744	\$ 2,300,000	\$ 2,300,000	\$ 2,500,000	\$ 2,450,000	\$ 150,000
Sales Tax Total	\$ 2,361,795	\$ 2,471,744	\$ 2,300,000	\$ 2,300,000	\$ 2,500,000	\$ 2,450,000	\$ 150,000
Charges for Service							
301-100 Ambulance Revenue	\$ 361,614	\$ 469,995	\$ 400,000	\$ 400,000	\$ 470,000	\$ 460,000	\$ 60,000
344-300 Garbage - Revenue	856,113	825,644	798,000	798,000	798,000	798,000	-
344-301 Garbage Overage	2,436	1,270	1,000	1,000	500	500	(500)
344-700 Garbage - Bad Debt Write-Off	213	(37,160)	350	350	115	100	(250)
347-200 Pool Receipts	-	-	-	-	550	-	-
347-300 Recreation Center Fees	17,748	27,378	15,000	15,000	18,000	18,000	3,000
347-350 Program Fees	6,442	175	1,000	1,000	175	100	(900)
347-351 Event Revenue	6	75	-	-	100	-	-
347-501 Riverplace Rental Revenue	65,111	64,063	60,000	60,000	62,000	65,000	5,000
347-502 Velasco Community House	17,722	11,800	15,000	15,000	14,000	15,000	-
347-503 Fmp Rental Revenue	7,725	4,175	7,000	7,000	3,550	5,000	(2,000)
347-504 Fmpg Rental Revenue	3,650	280	500	500	500	500	-
347-505 Fchp Rental Revenue	2,475	2,900	2,000	2,000	500	2,000	-
347-508 Arrington Park Rental	1,650	-	-	-	-	-	-
347-509 Seniors Rental Revenue	540	450	-	-	-	-	-
347-511 Promotions Revenue	-	5,150	-	-	3,550	3,500	3,500
347-550 Park Rental	-	40	-	-	600	500	500
347-579 Senior Citizens Payments	-	(30)	-	-	2,080	1,500	1,500
349-101 Golf Rev - Receipts (No Tax)	206,838	301,121	205,000	205,000	295,000	275,000	70,000
349-200 Golf Rev - Cart Rental	140,828	127,666	115,000	115,000	120,000	120,000	5,000
349-401 Golf Rev - Merchandise	190,175	192,541	175,000	175,000	185,000	175,000	-
349-402 Golf Rev - Prepared Foods	11,941	18,387	12,000	12,000	13,000	13,000	1,000
349-403 Golf Rev - Beer Sales	95,769	97,017	90,000	90,000	90,000	90,000	-
349-404 Golf Rev - Soft Drinks&Chips	39,032	50,510	35,000	35,000	42,000	40,000	5,000
349-450 Golf Rev - Memberships	129,701	141,313	130,000	130,000	150,000	140,000	10,000
360-110 Museum Revenues-Building Rent	-	-	-	-	(800)	-	-
360-803 Museum Father-Daughter Dance	-	1,060	1,000	1,000	870	1,000	-
360-812 Museum Gift Shop Revenue	643	630	500	500	500	500	-
Charges for Service Total	\$ 2,158,372	\$ 2,306,451	\$ 2,063,350	\$ 2,063,350	\$ 2,269,790	\$ 2,224,200	\$ 160,850

Revenue

General Fund(Fund 10)

Category	FY2023-2024						
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Franchise & Other Taxes							
318-410 Tax - Franchise - Utilities	\$ 536,224	\$ 572,166	\$ 550,000	\$ 550,000	\$ 566,680	\$ 570,000	\$ 20,000
318-430 Tax - Franchise - Telecom	79,830	69,393	68,000	68,000	70,000	70,000	2,000
318-450 Tax - Franchise - Garbage	28,080	53,975	45,000	45,000	50,000	50,000	5,000
318-700 Tax - Mixed Beverage	20,758	29,454	22,000	22,000	30,000	25,000	3,000
Franchise & Other Taxes Total	\$ 664,892	\$ 724,988	\$ 685,000	\$ 685,000	\$ 716,680	\$ 715,000	\$ 30,000
Miscellaneous Income							
302-100 Ems Water Bill Donations	\$ 89,364	\$ 83,565	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ -
321-136 Release Of Liens	16,721	49,100	10,000	10,000	49,670	15,000	5,000
360-101 Misc Income	149,656	131,736	50,000	50,000	70,000	65,000	15,000
360-103 Utility Reimbursements	26,741	996	1,000	1,000	-	-	(1,000)
360-105 Marine Operations Revenue-Lng	2,500	-	2,500	2,500	-	-	(2,500)
360-200 Sale Of Property	58,046	75,058	60,000	60,000	20,000	20,000	(40,000)
360-300 Tax Abatement Fee	-	263	-	-	-	-	-
360-604 Interest Revenue - Dow	-	61,022	-	-	-	-	-
360-605 Interest Revenue - Verizon	-	1,111	-	-	-	-	-
360-651 Special Event Revenue	7,000	-	7,000	7,000	16,850	10,000	3,000
360-700 Mowing/Demolition Liens	130	25	-	-	(93)	-	-
360-811 Museum Donation-Misc. Exhibits	3,882	7,792	-	-	1,504	-	-
360-910 Donations - Historical Museum	9,049	10,093	1,000	1,000	1,150	1,000	-
360-911 Donations - Police	-	150	-	-	1,534	-	-
360-920 Donations - Miscellaneous	-	500	-	-	-	-	-
360-921 Donations-Kids Fest	-	-	-	-	1,000	-	-
360-925 Donations - Veteran's Memorial	2,788	-	-	-	-	-	-
370-005 Cash Over or Short	105	(6,591)	-	-	20	-	-
399-100 Insurance Recovery	155,811	89,759	20,000	20,000	10,000	20,000	-
750-170 SBITA Proceeds	-	23,807	-	-	-	-	-
750-180 Lease Proceeds	-	230,594	-	-	-	-	-
Miscellaneous Income Total	\$ 521,794	\$ 758,979	\$ 235,500	\$ 235,500	\$ 255,635	\$ 215,000	\$ (20,500)
Fines & Forfeits							
347-102 Court Collection Fees	\$ 8,489	\$ 5,296	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
350-100 Municipal Court Revenue	225,784	185,670	250,000	250,000	200,000	215,000	(35,000)
350-305 Adm Fees - Defensive Driving	460	120	200	200	50	100	(100)
Fines & Forfeits Total	\$ 234,733	\$ 191,086	\$ 257,700	\$ 257,700	\$ 207,550	\$ 222,600	\$ (35,100)
Lease Income							
360-600 Lease Income	\$ 151,087	\$ 60,876	\$ 104,300	\$ 104,300	\$ 131,000	\$ 175,765	\$ 71,465
Lease Income Total	\$ 151,087	\$ 60,876	\$ 104,300	\$ 104,300	\$ 131,000	\$ 175,765	\$ 71,465
Intergovernmental							
301-101 Ems Rev - Interlocal	\$ 125,828	\$ 247,284	\$ 160,000	\$ 160,000	\$ 130,000	\$ 140,000	\$ (20,000)
360-400 Grant Revenue	143,313	5,279	-	-	-	-	-
360-430 Grant Revenue-Police Department	129,846	-	-	-	4,760	-	-
360-440 Coronavirus Recovery Funds	1,503,565	1,506,537	-	-	-	-	-
360-460 Fema Disaster Relief	(667)	(14,332)	-	-	37,390	-	-
360-470 Grant Rev-Glo Beach Maint	12,501	11,839	12,000	12,000	12,000	12,000	-
363-100 EDC Revenue	150,000	-	-	-	-	-	-
Intergovernmental Total	\$ 2,064,386	\$ 1,756,606	\$ 172,000	\$ 172,000	\$ 184,150	\$ 152,000	\$ (20,000)

Revenue

General Fund(Fund 10)

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2024-2025		Increase/ (Decrease)			
	Actual		Actual		Adopted Budget		FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget					
License and Permits														
320-100 Permit - Alcoholic Beverage	\$	7,845	\$	9,059	\$	9,300	\$	9,300	\$	5,000	\$	5,000	\$	(4,300)
320-200 Permit - Health		9,435		12,785		11,000		11,000		12,000		12,000		1,000
320-800 Permit - Chauffers-Towing		-		-		-		-		275		-		-
320-801 Permit - Taxi Cabs		100		-		-		-		100		100		100
320-802 Permit - Peddlers		15		-		-		-		-		-		-
320-804 Permit - Dance Hall		100		-		-		-		-		-		-
320-805 Permit- Plat Filing Fees		12,016		19,653		13,000		13,000		10,000		10,000		(3,000)
320-806 Permit - Trailer Parks		6,125		5,240		6,125		6,125		1,020		1,000		(5,125)
320-807 Permit - Misc.		3,303		3,214		2,500		2,500		3,000		3,000		500
320-809 Permit - Short Term Rental		450		830		500		500		500		500		-
320-810 Permit - Rental Inspection		-		-		25,000		25,000		10,000		62,000		37,000
321-100 Permit - Mechanical		7,841		24,180		10,000		10,000		17,000		20,000		10,000
321-105 Permit - Gas Test		365		-		500		500		100		100		(400)
321-110 Permit - Building		182,009		397,847		125,000		125,000		80,000		110,000		(15,000)
321-120 Permit - Electrical		17,211		21,284		15,000		15,000		22,000		22,000		7,000
321-125 Permit - Safety		859		75		100		100		75		100		-
321-126 Permit - Fire		4,084		12,513		5,000		5,000		4,000		5,000		-
321-130 Permit - Plumbing		24,430		31,797		15,000		15,000		7,000		12,000		(3,000)
License and Permits Total	\$	276,188	\$	538,477	\$	238,025	\$	238,025	\$	172,070	\$	262,800	\$	24,775
Investment Earnings														
360-100 Interest Income	\$	61,079	\$	481,374	\$	150,000	\$	150,000	\$	525,000	\$	300,000	\$	150,000
Investment Earnings Total	\$	61,079	\$	481,374	\$	150,000	\$	150,000	\$	525,000	\$	300,000	\$	150,000
Grand Total	\$	19,758,151	\$	21,412,475	\$	18,817,565	\$	18,977,565	\$	19,620,425	\$	19,476,665	\$	659,100



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Expenditure Summary

General Fund

Salaries & Benefits
Salaries have been increased up to 3% for a cost of living adjustment.
Employee retirement increased by .75%.
Administration
The lease payment for City Hall was added.
Municipal Court
Bank charges were adjusted to actual expenditures
Police/Animal Control
Insurance was increased based on re-rate.
Electronics/Computer Maintenance was added.
Fire/EMS
Building Maintenance was increased based on actual costs.
Professional Services was increased for audit.
Community Development
Added the Rental Inspector position.
Public Works
Street, Drainage, and Sidewalk Maintenance was reduced.
Culture, Recreation & Tourism
No major changes.
Golf Course
Cart rental fees were increased for an increase in the number of golf carts.



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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.

FY2023-2024 Achievements

Moved City Hall to new location

Began implementation of scanning records into financial software.

Continued the grant application process for generator grants for City facilities.

Created a five-year financial plan.

Received the Distinguished Budget Presentation Award from the Government Finance Officer Association.

Raised non-public safety pays to be more competitive.

Goals & Objectives for FY2024-2025

Create a five year Capital Improvement Program.

Complete salary survey.

Create a leadership training program for City supervisory personnel.

Complete an Annual Comprehensive Financial Report.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

Property and Liability insurance has been adjusted for the expected increase.

The budget for water services has been removed.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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	36	40	45
Number of regular/workshops/special Council meetings	36	40	45
Number of hours of council meeting & minute transcription preparation	300	350	350
Number of proclamations/certificates awards prepared	8	12	15
Number of Freedom of Information Act requests	90	80	100
<u>Finance</u>			
Percent of invoices paid within 30 days	90%	90%	90%
Percent Rate of Collection - Current Taxes	97%	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	44%	32%	32%
Average number of days to process invoices	28	25	25
Accounts payable invoices processed	6,817	7,000	7,250
Number of check payments	3,045	3,100	3,200
Number of electronic payments	69	100	125
Received GFOA Budget Award	Yes	Yes	Yes
Received GFOA Excellence in Financial Reporting Award	No	Yes	Yes

Administration**General Fund****Department Budget Summary**

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	FY2021-2022 Actual	FY2022-2023 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Salaries	\$ 726,626	\$ 699,235	\$ 753,208	\$ 753,208	\$ 785,700	\$ 761,088	\$ 7,880	
Benefits	269,766	268,710	278,219	278,219	306,700	294,971	16,752	
Supplies	40,679	102,569	31,500	31,500	37,500	37,700	6,200	
Services	660,461	975,134	542,950	552,950	663,180	813,800	270,850	
Maintenance	229,659	167,823	50,000	50,000	130,000	25,000	(25,000)	
Sundry	133,950	185,218	181,400	181,400	151,950	159,800	(21,600)	
Capital Outlay	51,632	-	-	-	-	-	-	
Grand Total	\$ 2,112,773	\$ 2,398,690	\$ 1,837,277	\$ 1,847,277	\$ 2,075,030	\$ 2,092,360	\$ 255,082	

Employee Count

Position	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	FY2021-2022 Actual	FY2022-2023 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Administration								
Accounting Specialist	1	0	0	0	0	0	0	0
Admin. Assistant	1	1	1	1	1	0	0	-1
Executive Admin Assistant	0	0	0	0	0	1	1	1
Asst. City Manager	1	0	0	0	0	0	0	0
City Manager	1	1	1	1	1	1	1	0
City Secretary	1	1	1	1	1	1	1	0
Finance Director	0	1	1	1	1	1	1	0
Financial Analyst	1	1	1	1	1	0	0	-1
Assistant Finance Director	0	0	0	0	0	1	1	1
Accounts Payable/HR Clerk	0	1	1	1	1	1	1	0
HR Assistant	1	0	0	0	0	1	1	1
HR Assistant II	0	0	0	0	0	0	0	0
HR Assistant (PT)	0	0	0	0	0	0	0	0
HR Director	1	1	1	1	1	1	1	0
Information Tech Manager	1	0	0	0	0	0	0	0
Receptionist	0	0	0	0	0	0	0	0
Special Projects Coord.	1	1	1	1	1	1	1	0
Administration Total	10	8	8	8	8	9	9	1

Administration (Department 410)

General Fund (Fund 10)

Category			FY2023-2024	FY2023-2024				
	FY2021-2022	FY2022-2023	Adopted	Current	FY2023-2024	FY2024-2025	Increase/	
	Actual	Actual	Budget	Budget	Estimate	Adopted Budget	(Decrease)	
Salaries								
100 Salaries/Wages	\$ 693,200	\$ 672,974	\$ 722,542	\$ 722,542	\$ 765,000	\$ 737,439	\$ 14,898	
165 Educational Pay	8,785	8,635	8,601	8,601	8,000	6,221	(2,380)	
175 Longevity	3,241	3,588	3,865	3,865	3,000	3,228	(637)	
180 Auto Allowance	12,300	7,800	7,800	7,800	1,200	-	(7,800)	
181 Cell Phone Allowance	2,150	1,800	2,400	2,400	1,750	2,400	-	
182 Moving Allowance	-	-	-	-	-	3,800	3,800	
190 Overtime	6,950	4,438	8,000	8,000	6,750	8,000	-	
Salaries Total	\$ 726,626	\$ 699,235	\$ 753,208	\$ 753,208	\$ 785,700	\$ 761,088	\$ 7,880	
Benefits								
201 F I C A & Medicare	\$ 51,190	\$ 49,974	\$ 57,008	\$ 57,008	\$ 57,900	\$ 57,321	\$ 312	
210 Group Insurance	115,257	107,145	104,826	104,826	100,000	114,098	9,272	
230 T M R S	103,812	100,168	114,240	114,240	123,000	121,403	7,163	
240 Workmen's Compensation	948	987	1,250	1,250	800	1,250	-	
250 Accrued Benefits Expense	-	10,245	-	-	-	-	-	
291 Unemployment Insurance	(1,440)	191	894	894	25,000	899	5	
Benefits Total	\$ 269,766	\$ 268,710	\$ 278,219	\$ 278,219	\$ 306,700	\$ 294,971	\$ 16,752	
Supplies								
310 Office/Computer Supplies	\$ 15,611	\$ 15,126	\$ 16,500	\$ 16,500	\$ 15,500	\$ 16,500	\$ -	
311 Postage/Shipping	5,375	2,707	3,000	3,000	2,800	3,000	-	
312 Books/Publ/Subscriptions	6,714	5,135	3,000	3,000	1,000	3,000	-	
320 Other Electronics	912	1,194	1,000	1,000	500	1,000	-	
335 Clothing	954	410	500	500	500	1,000	500	
352 Furniture & Fixtures	-	560	500	500	3,000	1,000	500	
385 Small Tools & Equipment	214	170	-	-	200	200	200	
390 Fuel-Mileage Reimb.	931	68,832	2,000	2,000	3,500	4,000	2,000	
392 Janitorial Supplies	4,897	6,228	3,500	3,500	3,500	5,000	1,500	
399 Other Supplies	5,071	2,208	1,500	1,500	7,000	3,000	1,500	
Supplies Total	\$ 40,679	\$ 102,569	\$ 31,500	\$ 31,500	\$ 37,500	\$ 37,700	\$ 6,200	
Services								
400 City Council Stipends	\$ 10,975	\$ 9,800	\$ 10,900	\$ 10,900	\$ 12,500	\$ 11,000	\$ 100	
413 Professional Services	199,658	411,213	180,000	180,000	190,000	180,000	-	
414 Bank Charges	(1,818)	-	-	-	-	-	-	
415 Telephone	20,755	17,863	-	-	-	-	-	
417 Professional Fees-Legal	183,424	349,062	150,000	150,000	200,000	150,000	-	
426 Physicals/Screening	565	539	600	600	100	300	(300)	
430 Advertising	25,054	18,210	24,000	24,000	14,000	19,000	(5,000)	
434 Marketing	2,505	1,968	3,500	3,500	2,000	2,000	(1,500)	
437 Veteran's Memorial	1,449	-	-	-	-	-	-	
438 Community Projects	10,000	10,000	10,000	20,000	14,030	20,000	10,000	
440 Electricity	50,380	47,876	53,000	53,000	53,000	60,000	7,000	
441 Water	16,457	20,259	8,250	8,250	1,500	-	(8,250)	
442 Gas-Entex	666	6,357	3,750	3,750	1,500	500	(3,250)	
475 Building Rental	-	-	-	-	90,000	280,000	280,000	
479 Appraisal District	22,990	22,739	26,850	26,850	27,500	28,500	1,650	
482 Service Contracts	72,363	13,103	20,000	20,000	5,000	15,000	(5,000)	
484 Tax Collections	-	2,075	2,100	2,100	2,050	2,500	400	
499 Other Services	45,038	44,069	50,000	50,000	50,000	45,000	(5,000)	
Services Total	\$ 660,461	\$ 975,134	\$ 542,950	\$ 552,950	\$ 663,180	\$ 813,800	\$ 270,850	
Maintenance								
543 Electronics/Computer Maint	\$ 64,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
545 Bldg/Bldg Equip Maintenance	165,419	167,823	50,000	50,000	130,000	25,000	(25,000)	
Maintenance Total	\$ 229,659	\$ 167,823	\$ 50,000	\$ 50,000	\$ 130,000	\$ 25,000	\$ (25,000)	

Administration (Department 410)

General Fund (Fund 10)

Category	FY2021-2022		FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget		
Sundry								
602 Seminars/Dues/Travel	\$	22,123	\$ 21,301	\$ 32,000	\$ 32,000	\$ 24,000	\$ 32,000	\$ -
604 Public Office Liability		-	260	18,000	18,000	950	2,000	(16,000)
610 Employee Relations		14,042	13,009	15,000	15,000	25,000	20,000	5,000
628 Property/Gen Liab Insurance		54,125	73,945	80,000	80,000	67,000	88,000	8,000
690 Elections		-	37,169	15,000	15,000	15,000	-	(15,000)
695 College Reimbursement		-	-	1,400	1,400	-	2,800	1,400
697 Lease Principal		1,822	7,330	-	-	-	-	-
698 Lease Interest		8	-	-	-	-	-	-
699 Other - Sundry		41,831	32,204	20,000	20,000	20,000	15,000	(5,000)
Sundry Total	\$	133,950	\$ 185,218	\$ 181,400	\$ 181,400	\$ 151,950	\$ 159,800	\$ (21,600)
Capital Outlay								
880 Land Acquisition	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
899 Capital Outlay	\$	51,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$	51,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$	2,112,773	\$ 2,398,690	\$ 1,837,277	\$ 1,847,277	\$ 2,075,030	\$ 2,092,360	\$ 255,082

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.

FY2023-2024 Achievements

Migrated City staff and City Hall infrastructure to location.

Reduced cost of mobile and TELCO line operations.

Created Standard Operating Procedures for Information Technology, incident response, and emergency planning.

Upgraded bandwidth at multiple key operating sites with backup solutions.

Redesigned City live streaming with enhanced audio and video capabilities.

Goals & Objectives for FY2024-2025

Redesign the City website.

NIST CSF 2.0 full security framework adoption and compliance.

Create new backup solution and disaster recovery plan.

Mobile device management and radius authentication

Implement an open records request management software.

Apply for grants to fund IT projects.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

Indicators

	FY2022-2023	FY2023-2024	FY2024-2025
	Actual	Estimate	Projected
Service Request Percent Complete	98%	99%	100%
Network Up Time	99%	99%	100%
Total Service Requests	1,500	1,890	1,890
Total Completed Service Requests	1,490	1,900	1,800

Department Budget Summary

Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
Salaries	\$ -	\$ 67,619	\$ 81,118	\$ 81,118	\$ 80,500	\$ 74,783	\$ (6,336)
Benefits	-	26,481	30,071	30,071	29,800	29,385	(686)
Supplies	-	4,792	10,290	10,290	4,050	10,660	370
Services	-	91	159,300	159,300	140,000	159,300	-
Maintenance	-	167,359	160,000	160,000	195,000	216,229	56,229
Sundry	-	420	2,500	2,500	5,000	3,000	500
Debt Service	-	254,400	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ -	\$ 521,163	\$ 443,279	\$ 443,279	\$ 454,350	\$ 493,357	\$ 50,078

Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
Information Technology							
Information Tech Manager	0	1	1	1	1	1	0.00
Information Technology	0	1	1	1	1	1	0

Information Technology (Department 417)

General Fund (Fund 10)

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual		Actual		Adopted Budget		Current Budget		Estimate		Adopted Budget		
Salaries													
100 Salaries/Wages	\$	-	\$	59,184	\$	72,643	\$	72,643	\$	72,000	\$	74,003	\$ 1,359
165 Educational Pay		-		35		-		-		-		-	-
175 Longevity		-		-		75		75		100		180	105
180 Auto Allowance		-		7,800		7,800		7,800		7,800		-	(7,800)
181 Cell Phone Allowance		-		600		600		600		600		600	-
Salaries Total	\$	-	\$	67,619	\$	81,118	\$	81,118	\$	80,500	\$	74,783	\$ (6,336)
Benefits													
201 F I C A & Medicare	\$	-	\$	5,178	\$	6,206	\$	6,206	\$	6,100	\$	5,721	\$ (485)
210 Group Insurance		-		11,588		11,233		11,233		11,400		11,358	125
230 T M R S		-		9,715		12,435		12,435		12,300		12,117	(319)
240 Workmen's Compensation		-		-		100		100		-		100	-
291 Unemployment Insurance		-		-		97		97		-		90	(8)
Benefits Total	\$	-	\$	26,481	\$	30,071	\$	30,071	\$	29,800	\$	29,385	\$ (686)
Supplies													
310 Office/Computer Supplies	\$	-	\$	1,259	\$	7,130	\$	7,130	\$	950	\$	7,500	\$ 370
335 Clothing		-		156		300		300		100		300	-
385 Small Tools & Equipment		-		2,873		1,860		1,860		1,000		1,860	-
399 Other Supplies		-		504		1,000		1,000		2,000		1,000	-
Supplies Total	\$	-	\$	4,792	\$	10,290	\$	10,290	\$	4,050	\$	10,660	\$ 370
Services													
415 Telephone	\$	-	\$	91	\$	159,300	\$	159,300	\$	140,000	\$	159,300	\$ -
Services Total	\$	-	\$	91	\$	159,300	\$	159,300	\$	140,000	\$	159,300	\$ -
Maintenance													
543 Electronics/Computer Maint	\$	-	\$	167,359	\$	160,000	\$	160,000	\$	195,000	\$	216,229	\$ 56,229
Maintenance Total	\$	-	\$	167,359	\$	160,000	\$	160,000	\$	195,000	\$	216,229	\$ 56,229
Sundry													
602 Seminars/Dues/Travel	\$	-	\$	420	\$	1,500	\$	1,500	\$	2,500	\$	2,000	\$ 500
699 Other - Sundry		-		-		1,000		1,000		2,500		1,000	-
Sundry Total	\$	-	\$	420	\$	2,500	\$	2,500	\$	5,000	\$	3,000	\$ 500
Debt Service													
417-778 SBITA Issuance Costs	\$	-	\$	23,807	\$	-	\$	-	\$	-	\$	-	\$ -
417-780 Lease Issuance Costs		-		230,594		-		-		-		-	-
Debt Service Total	\$	-	\$	254,400	\$	-	\$	-	\$	-	\$	-	\$ -
Capital Outlay													
899 Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Capital Outlay Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Grand Total		-		521,163		443,279		443,279		454,350		493,357	50,078

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 facilitating the timely disposition of cases with prompt and courteous service. The Municipal Court is composed of the Court Supervisor, one Court Clerk, 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.

FY2023-2024 Achievements

Created Standard Operation Procedures for court functions.

Continued to review court records.

Increased the number of court proceedings held.

Court Supervisor obtained Court Clerk I Certification.

Goals & Objectives for FY2024-2025

Implement the total scanning of court documents.

Court Clerk to obtain Court Clerk I Certification.

Court Supervisor to obtain Court Clerk II Certification.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

Bank charges increased based upon actual expenditures.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
Training hours of staff development	50	75	100
Number of certified court clerks	1	1	2
New cases filed	2,064	2,100	2,250
Dispositions:			
Bond forfeitures/applied	24	30	40
Dismissed/not guilty (other cases)	1,621	1,650	1,700
Dismissed driving safety course	10	10	15
Dismissed deferred disposition	125	170	180
Dismissed proof of financial responsibility	6	25	30
Dismissed compliance	57	100	125
Community service & jail time credit	0	200	225
Paid fines	650	800	980
Warrants issued	1,219	1,300	1,350
Warrants cleared	787	1,000	1,000
Number of non-jury and jury trials	0	3	5
Number of jury notices mailed	0	150	250

Department Budget Summary

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Salaries	\$ 98,676	\$ 73,767	\$ 87,637	\$ 87,637	\$ 85,500	\$ 92,038	\$ 4,401
Benefits	48,291	45,488	34,787	34,787	42,880	36,192	1,405
Supplies	7,573	11,949	6,500	6,500	2,825	5,800	(700)
Services	81,439	132,124	97,250	97,250	121,550	124,600	27,350
Maintenance	1,888	11	-	-	-	-	-
Sundry	1,648	15,186	2,300	2,300	2,000	2,200	(100)
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ 239,515	\$ 278,525	\$ 228,473	\$ 228,473	\$ 254,755	\$ 260,830	\$ 32,356

Employee Count

Position	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Court							
Court Clerk	1	1	1	1	1	1	0
Clerk	0	1	0	0	0	0	0
Customer Service Supervisor	0	0.5	0	0	0	0	0
Court Supervisor	1	0	1	1	1	1	0
Court Total	2	2.5	2	2	2	2	0

Municipal Court (Department 430)**General Fund (Fund 10)**

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)					
		FY2021-2022 Actual		FY2022-2023 Actual		Adopted Budget		FY2023-2024 Current Budget			FY2023-2024 Estimate		Adopted Budget	
Salaries														
100 Salaries/Wages	\$	94,608	\$	72,518	\$	84,652	\$	84,652	\$	84,000	\$	89,038	\$	4,386
110 Salaries/Wages Part-time		1,419		46		-		-		-		-		
165 Educational Pay		904		-		300		300		-		-		(300)
175 Longevity		578		232		185		185		500		500		315
190 Overtime		1,167		971		2,500		2,500		1,000		2,500		-
Salaries Total	\$	98,676	\$	73,767	\$	87,637	\$	87,637	\$	85,500	\$	92,038	\$	4,401
Benefits														
201 F I C A & Medicare	\$	7,382	\$	5,541	\$	6,513	\$	6,513	\$	6,500	\$	6,850	\$	337
210 Group Insurance		26,989		21,930		15,687		15,687		23,000		16,118		431
230 T M R S		13,710		10,600		12,234		12,234		13,200		12,867		632
240 Workmen's Compensation		210		219		250		250		180		250		-
250 Accrued Benefits Expense		-		1,039		-		-		-		-		-
291 Unemployment Insurance		-		6,158		102		102		-		107		5
Benefits Total	\$	48,291	\$	45,488	\$	34,787	\$	34,787	\$	42,880	\$	36,192	\$	1,405
Supplies														
310 Office/Computer Supplies	\$	2,241	\$	2,732	\$	3,750	\$	3,750	\$	1,500	\$	2,800	\$	(950)
311 Postage/Shipping		4,500		1,851		2,500		2,500		1,250		2,500		-
312 Books/Publ/Subscriptions		-		100		-		-		-		-		-
335 Clothing		-		-		-		-		-		250		250
390 Fuel		817		7,135		-		-		-		-		-
399 Other Supplies		16		132		250		250		75		250		-
Supplies Total	\$	7,573	\$	11,949	\$	6,500	\$	6,500	\$	2,825	\$	5,800	\$	(700)
Services														
407 Collection Agency Fees	\$	4,559	\$	4,223	\$	9,000	\$	9,000	\$	4,500	\$	9,000	\$	-
413 Professional Services		44,248		77,508		42,000		42,000		50,000		49,500		7,500
414 Bank Charges		29,558		45,885		46,000		46,000		67,000		66,000		20,000
415 Telephone		2,600		4,423		-		-		-		-		-
426 Physicals/Screening		364		39		100		100		-		-		(100)
499 Other Services		110		46		150		150		50		100		(50)
Services Total	\$	81,439	\$	132,124	\$	97,250	\$	97,250	\$	121,550	\$	124,600	\$	27,350
Maintenance														
543 Electronics/Computer Maint	\$	1,888	\$	11	\$	-	\$	-	\$	-	\$	-	\$	-
Maintenance Total	\$	1,888	\$	11	\$	-	\$	-	\$	-	\$	-	\$	-
Sundry														
602 Seminars/Dues/Travel	\$	1,648	\$	13,949	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	-
695 College Reimbursement		-		-		-		-		-		-		-
699 Other - Sundry		-		1,238		300		300		-		200		(100)
Sundry Total	\$	1,648	\$	15,186	\$	2,300	\$	2,300	\$	2,000	\$	2,200	\$	(100)
Grand Total		239,515		278,525		228,473		228,473		254,755		260,830		32,356

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.

FY2023-2024 Achievements

Aggressively recruit and increase training to become a competitive police department.
 Implemented a cross training and succession plan for future.
 Redesigned organizational chart to include corporals for succession plan and better division of labor.
 Updated technology to remain up to date and in compliance.
 Re-Accredited as a Recognized Agency through the Texas Police Chief Association.
 Moved Code Enforcement Department under the Police Department as a new division.

Goals & Objectives for FY2024-2025

Move Code Enforcement budget and combine with the Police budget to complete merge of two departments into one department.
 Increase salary and provide new pay matrix to become a competitive police department.
 Aggressively train, develop and mentor staff to provide better services to citizens.
 Continue cross training to prepare for key officers potential retirements.
 Aggressively pursue grants for the department.
 Update City ordinances to align more with current policing and the Police Department's mission, vision and core values.
 Redesign Code Enforcement operations to better align with Police Department's mission, vision and core values.
 Create positive Code Enforcement interactions within the community.

Major Changes In FY2024-2025

Salaries have been adjusted according to the Pay Matrix for those positions that are on the pay matrix.
 Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position, for positions not on the matrix.
 Employee retirement increased by .75%.
 Update budget accounts to include placing IT maintenance back with the Police Department.
 The budget for water services has been removed.
 Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
<u>Police Department</u>			
Total 911 calls	2,394	2,450	2,500
Total Calls for Service	23,409	24,000	25,000
Total Incident Reports	1,711	1,800	1,900
Total Mental Health/ Welfare Concern	334	350	400
Percent of complaints disposed within 45 days	0	100	100
Total violent crimes	127	120	110
Total arrests	797	800	800
Total traffic stops	3,330	3,400	3,500
Total traffic accidents	330	300	280
Total community Events	39	50	55
<u>Animal Control</u>			
Total animal control calls	1,860	2,100	2,200
<u>Code Enforcement</u>			
Total code inspection	1,468	2,000	2,500
Total food & daycare inspections	69	76	80
Total short term rentals	14	13	13

Police/Animal Control (Department 525)**General Fund (Fund 10)****Department Budget Summary**

Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
Salaries	\$ 2,840,463	\$ 2,903,503	\$ 3,341,249	\$ 3,341,249	\$ 3,447,750	\$ 3,552,724	\$ 211,475
Benefits	1,215,500	1,248,986	1,350,421	1,350,421	1,357,000	1,465,027	114,606
Supplies	218,731	187,283	254,050	254,050	255,850	254,050	-
Services	279,874	299,894	337,440	337,440	261,000	337,740	300
Maintenance	162,449	123,560	115,000	115,000	120,310	270,500	155,500
Sundry	115,979	147,429	178,900	178,900	175,369	206,900	28,000
Capital Outlay	19,962	39,150	-	-	-	-	-
Grand Total	\$ 4,852,957	\$ 4,949,804	\$ 5,577,060	\$ 5,577,060	\$ 5,617,279	\$ 6,086,941	\$ 509,881

Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted 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	1	1	(1)
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	0	0	(1)
Assistant City Manager	0	0	0	0	1	1	1
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	5	5	5	5	5	4	(1)
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	8	8	1
Jailer	2	2	2	2	2	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	18	18	18	18	18	13	(5)
Corporals	0	0	0	0	0	5	5
CID Supervisor	0	0	0	0	0	1	1
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	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 2,650,006	\$ 2,639,645	\$ 3,127,424	\$ 3,127,424	\$ 2,975,000	\$ 3,315,546	\$ 188,122
110 Salaries/Wages-Pt	17,240	14,524	40,171	40,171	15,000	40,103	(68)
165 Educational Pay	33,319	36,141	31,102	31,102	45,000	53,104	22,001
175 Longevity	19,479	18,368	20,752	20,752	19,750	19,771	(981)
185 Uniform Allowance	4,062	3,739	1,800	1,800	3,000	4,201	2,400
190 Overtime	116,356	191,086	120,000	120,000	390,000	120,000	-
Salaries Total	\$ 2,840,463	\$ 2,903,503	\$ 3,341,249	\$ 3,341,249	\$ 3,447,750	\$ 3,552,724	\$ 211,475
Benefits							
201 F I C A & Medicare	\$ 213,163	\$ 218,112	\$ 246,426	\$ 246,426	\$ 260,000	\$ 261,901	\$ 15,476
210 Group Insurance	544,596	527,522	553,297	553,297	525,000	566,366	13,068
230 T M R S	404,631	413,184	486,833	486,833	510,000	565,652	78,819
240 Workmen's Compensation	52,389	52,857	60,000	60,000	62,000	67,000	7,000
250 Accrued Benefits Expense	-	37,311	-	-	-	-	-
291 Unemployment Insurance	721	-	3,865	3,865	-	4,108	243
Benefits Total	\$ 1,215,500	\$ 1,248,986	\$ 1,350,421	\$ 1,350,421	\$ 1,357,000	\$ 1,465,027	\$ 114,606
Supplies							
310 Office/Computer Supplies	\$ 15,833	\$ 14,853	\$ 23,500	\$ 23,500	\$ 35,000	\$ 23,500	\$ -
311 Postage/Shipping	444	491	450	450	2,750	450	-
320 Other Electronics	6,140	4,770	6,000	6,000	15,000	6,000	-
335 Clothing	13,365	20,820	22,700	22,700	32,000	22,700	-
352 Furniture & Fixtures	342	1,754	4,600	4,600	4,000	4,600	-
385 Small Tools & Equipment	162	4	-	-	-	-	-
389 Chemicals	137	17	1,000	1,000	500	1,000	-
390 Fuel	132,154	98,566	125,000	125,000	97,000	125,000	-
391 Jail Supplies	5,092	5,992	8,500	8,500	6,500	8,500	-
392 Janitorial Supplies	6,385	4,492	6,000	6,000	5,500	6,000	-
394 Police Supplies	5,760	10,765	8,500	8,500	13,000	8,500	-
395 Ammunition/Gun Supplies	19,328	12,337	26,200	26,200	23,000	26,200	-
399 Other Supplies	13,590	12,423	21,600	21,600	21,600	21,600	-
Supplies Total	\$ 218,731	\$ 187,283	\$ 254,050	\$ 254,050	\$ 255,850	\$ 254,050	\$ -
Services							
413 Professional Services	\$ 14,964	\$ 13,658	\$ 17,000	\$ 17,000	\$ 18,000	\$ 17,000	\$ -
415 Telephone	66,827	73,383	-	-	-	-	-
426 Physicals/Screening	3,983	4,813	3,000	3,000	5,000	3,000	-
430 Advertising	748	1,320	800	800	800	800	-
431 Animal Facility	119,119	119,119	119,200	119,200	119,200	119,200	-
440 Electricity	22,247	22,147	28,000	28,000	30,000	32,000	4,000
441 Water	4,036	3,034	4,500	4,500	2,250	-	(4,500)
442 Gas-Entex	2,365	3,296	4,000	4,000	3,750	4,000	-
482 Service Contracts	37,733	58,561	154,740	154,740	75,000	154,740	-
485 Laundry Services	4,906	-	-	-	-	-	-
499 Other Services	2,947	562	6,200	6,200	7,000	7,000	800
Services Total	\$ 279,874	\$ 299,894	\$ 337,440	\$ 337,440	\$ 261,000	\$ 337,740	\$ 300
Maintenance							
524 Vehicle Maintenance	\$ 83,455	\$ 88,656	\$ 85,000	\$ 85,000	\$ 75,000	\$ 85,000	\$ -
543 Electronics/Computer Maint	38,049	-	-	-	(690)	154,500	154,500
545 Bldg/Bldg Equip Maintenance	39,976	34,903	30,000	30,000	43,000	30,000	-
546 Land/Grounds Maint	969	-	-	-	3,000	1,000	1,000
Maintenance Total	\$ 162,449	\$ 123,560	\$ 115,000	\$ 115,000	\$ 120,310	\$ 270,500	\$ 155,500

Police/Animal Control(Department 525)							General Fund (Fund 10)							
Category	FY2021-2022		FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025							
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	Increase/ (Decrease)							
Sundry														
602 Seminars/Dues/Travel	\$	23,687	\$	44,258	\$	46,100	\$	55,000	\$	51,100	\$	5,000		
604 Liability/Property Insurance		37,678		47,019		60,000		60,000		38,000		60,000	-	
621 K-9 Expense		3,866		7,784		6,000		6,000		6,000		8,000	2,000	
625 Marine Operations		2,131		1,279		15,000		15,000		6,000		7,000	(8,000)	
628 Property/Gen Liab Insurance		-		-		-		-		8,269		9,000	9,000	
629 Vehicle Insurance		35,504		37,593		45,000		45,000		43,100		65,000	20,000	
687 Damage Claims		2,000		6,470		-		-		12,000		-	-	
695 College Reimbursement		2,186		-		2,800		2,800		-		2,800	-	
697 Lease Interest		6,963		-		-		-		-		-	-	
698 Lease Principal		56		-		-		-		-		-	-	
699 Other - Sundry		1,907		3,025		4,000		4,000		7,000		4,000	-	
Sundry Total	\$	115,979	\$	147,429	\$	178,900	\$	178,900	\$	175,369	\$	206,900	\$	28,000
Capital Outlay														
899 Capital Outlay	\$	19,962	\$	39,150	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Outlay Total	\$	19,962	\$	39,150	\$	-	\$	-	\$	-	\$	-	\$	-
Grand Total	\$	4,852,957	\$	4,949,804	\$	5,577,060	\$	5,577,060	\$	5,617,279	\$	6,086,941	\$	509,881

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.

FY2023-2024 Achievements

Address EMS billing reduction in collection rate and establish Charity Care policy.

Interlocal Agreement for public safety radio communications with Port Freeport and Industry.

Managed an aged fleet/equipment through supply chain crisis's (i.e. radios, PPE, Ambulance, batteries, ballistic vest)

FEMA American Firefighter Grant: procured twenty-seven multi-band radios for responders.

Goals & Objectives for FY2024-2025

Implement consistent employee training in fire suppression, emergency medical services, and technical rescue.

Station #2 opening for preparation for response distribution and preparation of FM 1495 bridge closure.

Recruit and retain personnel: Career and Reserve membership.

Establish a department training plan for all personnel to address response needs of the community and documentation. Establish a Texas Commission on Fire Protection training facility to be incorporated into the department training plan.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

The budget for water services has been removed.

Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023	FY2023-2024	FY2024-2025
	Actual	Estimate	Projected
Number of Fire/Rescue Responses	157	239	340
Number of EMS Responses	2,011	2,018	2,076
Number of EMS Quality Assurance Review	7	2	1
EMS Service Collection Percentage	28.05	30.21	28
Number of Complaints	0	0	0
Number of Fire Hydrant Work Orders	0	1	1
Number of Community Events Attended	20	45	64
Number of Fire Inspections	32	124	106
Number of Fire Investigations	8	5	8
Number of Plan Reviews	13	32	30
Number of Consultations	22	30	18

Department Budget Summary

	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	
Category	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	Increase/ (Decrease)
Salaries	\$ 1,306,128	\$ 1,387,482	\$ 1,597,279	\$ 1,597,279	\$ 1,527,800	\$ 1,656,631	\$ 59,352
Benefits	519,539	545,378	589,439	589,439	591,750	634,469	45,030
Supplies	107,473	139,180	187,235	187,235	154,260	213,510	26,275
Services	259,183	132,043	99,325	99,325	100,200	92,200	(7,125)
Maintenance	51,437	76,831	68,200	68,200	76,800	85,800	17,600
Sundry	85,445	94,893	155,920	155,920	107,150	196,920	41,000
Capital Outlay	42,071	32,007	-	-	-	-	-
Grand Total	\$ 2,371,275	\$ 2,407,814	\$ 2,697,399	\$ 2,697,399	\$ 2,557,960	\$ 2,879,531	\$ 182,132

Fire/EMS/Emergency Management	General Fund
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Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted 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	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/		
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	(Decrease)		
Salaries									
100 Salaries/Wages	\$ 581,866	\$ 693,690	\$ 802,575	\$ 802,575	\$ 750,000	\$ 825,197	\$ 22,622		
110 Salaries/Wages-PT	423	21,337	18,127	18,127	9,000	19,611			
165 Educational Pay	25,959	30,240	31,302	31,302	32,000	39,102	7,800		
175 Longevity	5,075	5,208	5,691	5,691	5,900	6,339	649		
190 Overtime-FLSA	63,072	124,609	72,400	72,400	133,000	94,400	22,000		
192 Overtime-Other	-	-	10,000	10,000	-	-	(10,000)		
193 Overtime-Training	-	-	12,000	12,000	-	-	(12,000)		
Salaries Total	\$ 676,396	\$ 875,083	\$ 952,095	\$ 952,095	\$ 929,900	\$ 984,649	\$ 31,071		
Benefits									
201 FICA & Medicare	\$ 51,100	\$ 65,855	\$ 65,614	\$ 65,614	\$ 72,000	\$ 68,104	\$ 2,490		
210 Group Insurance	85,936	104,417	112,915	112,915	110,250	125,847	12,933		
230 T M R S	96,165	121,720	128,706	128,706	147,000	141,065	12,359		
240 Workmen's Compensation	15,118	18,899	20,000	20,000	18,000	25,000	5,000		
250 Accrued Benefits Expense	-	13,314	-	-	-	-	-		
291 Unemployment Insurance	-	-	1,029	1,029	-	1,068	39		
Benefits Total	\$ 248,318	\$ 324,204	\$ 328,263	\$ 328,263	\$ 347,250	\$ 361,085	\$ 32,822		
Supplies									
310 Office/Computer Supplies	\$ 2,662	\$ 1,610	\$ 4,000	\$ 4,000	\$ 3,500	\$ 5,300	\$ 1,300		
312 Books/Publ/Subscriptions	6,565	3,241	5,860	5,860	5,860	9,000	3,140		
320 Other Electronics	4,116	9,754	19,000	19,000	7,500	19,000	-		
335 Clothing	8,470	18,522	19,240	19,240	23,000	27,000	7,760		
352 Furniture & Fixtures	20	3,026	6,300	6,300	3,000	8,800	2,500		
385 Small Tools & Equipment	1,419	13,852	17,000	17,000	10,000	21,300	4,300		
389 Chemicals	623	98	1,000	1,000	1,000	1,500	500		
390 Fuel	34,387	32,853	35,000	35,000	35,000	35,000	-		
392 Janitorial Supplies	1,398	1,646	3,000	3,000	1,700	3,250	250		
394 Fire Prevention	4,234	3,625	3,000	3,000	3,000	3,500	500		
399 Other Supplies	1,145	2,779	1,000	1,000	1,500	1,000	-		
Supplies Total	\$ 65,040	\$ 91,006	\$ 114,400	\$ 114,400	\$ 95,060	\$ 134,650	\$ 20,250		
Services									
415 Telephone	\$ 15,575	\$ 15,383	\$ -	\$ -	\$ -	\$ -	\$ -		
426 Physicals/Screening	780	1,140	1,625	1,625	700	1,500	(125)		
430 Advertising	569	1,364	500	500	1,000	500	-		
440 Electricity	9,905	10,481	12,250	12,250	12,250	16,000	3,750		
441 Water	12,229	6,531	13,000	13,000	6,750	-	(13,000)		
442 Gas-Entex	1,187	1,299	2,750	2,750	1,500	1,500	(1,250)		
482 S C B A	8,612	4,102	8,000	8,000	8,000	8,500	500		
499 Other Services	734	2,538	1,000	1,000	1,000	1,000	-		
Services Total	\$ 49,590	\$ 42,838	\$ 39,125	\$ 39,125	\$ 31,200	\$ 29,000	\$ (10,125)		
Maintenance									
524 Vehicle Maintenance	\$ 25,262	\$ 55,992	\$ 47,900	\$ 47,900	\$ 50,000	\$ 54,500	\$ 6,600		
543 Elec/Computer Maint	14,599	-	-	-	-	-	-		
545 Bldg/Bldg Equip Maintenance	8,931	14,710	13,500	13,500	20,000	23,500	10,000		
560 Equipment Maintenance	2,645	6,130	6,800	6,800	6,800	7,800	1,000		
Maintenance Total	\$ 51,437	\$ 76,831	\$ 68,200	\$ 68,200	\$ 76,800	\$ 85,800	\$ 17,600		

Fire (Department 530)						General Fund (Fund 10)								
Category	FY2021-2022		FY2022-2023		FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)					
	Actual		Actual		Adopted Budget	Current Budget	Estimate	Adopted Budget						
Sundry														
602 Seminars/Dues/Travel	\$	14,926	\$	22,790	\$	31,820	\$	22,000	\$	31,820	\$	-		
625 Emergency Management		18,792		14,223		27,500		27,500		18,000		27,500	-	
628 Property/Gen Liab Insurance		17,782		12,386		17,000		17,000		17,700		26,000	9,000	
629 Liability- Vehicle Insurance		9,302		9,547		13,000		13,000		17,700		25,000	12,000	
692 Reserve Firemen Incentives		1,397		1,320		3,000		3,000		1,500		3,000	-	
693 Reserve Firemen Pension		432		792		1,800		1,800		1,000		1,800	-	
695 College Reimbursement		-		-		7,000		7,000		1,400		7,000	-	
699 Other - Sundry		4,080		1,872		10,000		10,000		4,000		10,000	-	
Sundry Total	\$	66,711	\$	62,930	\$	111,120	\$	111,120	\$	83,300	\$	132,120	\$	21,000
Capital Outlay														
899 Capital Outlay	\$	42,071	\$	25,495	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Outlay Total	\$	42,071	\$	25,495	\$	-	\$	-	\$	-	\$	-	\$	-
Grand Total	\$	1,199,562	\$	1,498,388	\$	1,613,203	\$	1,613,203	\$	1,563,510	\$	1,727,304	\$	112,618

EMS (Department 535)					General Fund (Fund 10)		
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Salaries							
100 Salaries/Wages	\$ 472,250	\$ 410,625	\$ 548,334	\$ 548,334	\$ 470,000	\$ 557,667	\$ 9,333
110 Salaries/Wages-PT	17,406	1,743	18,559	18,559	12,000	38,270	
165 Educational Pay	15,647	12,877	13,200	13,200	5,000	10,800	(2,400)
175 Longevity	847	937	1,192	1,192	900	1,345	153
190 Overtime	123,582	86,217	53,900	53,900	110,000	63,900	10,000
192 Overtime-Other	-	-	10,000	10,000	-	-	(10,000)
Salaries Total	\$ 629,732	\$ 512,399	\$ 645,185	\$ 645,185	\$ 597,900	\$ 671,982	\$ 7,086
Benefits							
201 FICA & Medicare	\$ 46,787	\$ 38,141	\$ 44,468	\$ 44,468	\$ 44,000	\$ 46,518	\$ 2,050
210 Group Insurance	109,172	86,035	110,745	110,745	98,000	114,813	4,068
230 T M R S	87,786	72,038	86,266	86,266	85,000	92,324	6,058
240 Workmen'S Compensation	14,606	18,573	19,000	19,000	17,500	19,000	-
250 Accrued Benefits Expense	-	6,387	-	-	-	-	-
291 Unemployment Insurance	12,869	-	698	698	-	730	32
Benefits Total	\$ 271,220	\$ 221,174	\$ 261,176	\$ 261,176	\$ 244,500	\$ 273,385	\$ 12,208
Supplies							
311 Postage/Shipping	\$ 261	\$ 8	\$ 500	\$ 500	\$ 200	\$ 500	\$ -
335 Clothing	4,660	14,871	20,335	20,335	10,000	23,960	3,625
383 Ems Expendables	34,596	32,279	47,000	47,000	47,000	49,400	2,400
399 Other Supplies	2,916	1,016	5,000	5,000	2,000	5,000	-
Supplies Total	\$ 42,433	\$ 48,174	\$ 72,835	\$ 72,835	\$ 59,200	\$ 78,860	\$ 6,025
Services							
407 Billing Agency Fees	\$ 45,329	\$ 47,710	\$ 47,000	\$ 47,000	\$ 56,000	\$ 50,000	\$ 3,000
413 Professional Services	12,000	40,044	12,000	12,000	12,000	12,000	-
426 Physicals/Screening	1,278	1,451	1,200	1,200	1,000	1,200	-
Services Total	\$ 58,607	\$ 89,205	\$ 60,200	\$ 60,200	\$ 69,000	\$ 63,200	\$ 3,000
Sundry							
602 Seminars/Dues/Travel	\$ 9,846	\$ 13,279	\$ 20,400	\$ 20,400	\$ 10,000	\$ 20,400	\$ -
628 Property/Gen Liab Insurance	8,889	9,134	10,000	10,000	4,850	30,000	20,000
699 Other - Sundry	-	9,550	14,400	14,400	9,000	14,400	-
Sundry Total	\$ 18,734	\$ 31,963	\$ 44,800	\$ 44,800	\$ 23,850	\$ 64,800	\$ 20,000
Capital Outlay							
899 Capital Outlay	\$ -	\$ 6,512	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ 6,512	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,020,726	\$ 909,426	\$ 1,084,196	\$ 1,084,196	\$ 994,450	\$ 1,152,226	\$ 48,319

Emergency Management (Department 556)						General Fund (Fund 10)		
Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024	
	Actual	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	Increase/ (Decrease)
Salaries								
100 Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits								
201 F I C A & Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230 T M R S	-	-	-	-	-	-	-	-
Benefits Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies								
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312 Books/Publ/Subscriptions	-	-	-	-	-	-	-	-
383 EMS Exepndables	-	-	-	-	-	-	-	-
385 Small Tools & Equipment	-	-	-	-	-	-	-	-
392 Janitorial Supplies	-	-	-	-	-	-	-	-
Supplies Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services								
413 Professional Services	\$ 143,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499 Other Services	7,854	-	-	-	-	-	-	-
Services Total	\$ 150,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance								
543 Elec/Computer Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545 Bldg/Bldg Equip Maintenance	-	-	-	-	-	-	-	-
Maintenance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry								
625 Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699 Other - Sundry	-	-	-	-	-	-	-	-
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 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.

FY2023-2024 Achievements

Implemented new software to provide better service to the citizens.

Created Social Media accounts and began informational video series.

Demoted 11 unsafe structures within the City and took 23 to Board of Adjustments.

Started the educational stages for the new rental inspection program.

Goals & Objectives for FY2024-2025

Write and adopt a sign code ordinance.

Continue and expand the educational program, by providing more community education that will reduce the needs for re-inspections.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

Property and Liability insurance has been adjusted for the expected increase.

Added Rental Inspector position.

Indicators

	FY2022-2023	FY2023-2024	FY2024-2025
	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	FY2023-2024						
	FY2021-2022	FY2022-2023	Adopted	FY2023-2024	FY2023-2024	FY2024-2025	Increase/
	Actual	Actual	Budget	Current Budget	Estimate	Adopted Budget	(Decrease)
Salaries	\$ 296,337	\$ 367,053	\$ 379,555	\$ 379,555	\$ 396,950	\$ 425,148	\$ 45,593
Benefits	134,579	176,341	178,214	178,214	183,540	206,781	28,567
Supplies	26,660	25,807	40,600	40,600	30,550	39,600	(1,000)
Services	156,159	133,154	204,300	204,300	135,800	42,000	(162,300)
Maintenance	8,936	3,188	5,500	5,500	2,500	4,500	(1,000)
Sundry	17,613	20,754	21,200	21,200	19,770	26,700	5,500
Capital Outlay	59,897	4,752	-	-	-	-	-
Grand Total	\$ 700,182	\$ 731,048	\$ 829,369	\$ 829,369	\$ 769,110	\$ 744,729	\$ (84,640)

Community Development

General Fund

Employee Count

Position	FY2023-2024						Increase/ (Decrease)
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	
Code Enforcement							
Compliance Officer	3	3	4	4	3	3	-1
Compliance Supervisor	1	1	0	0	1	1	1
Code Enforcement Total	4	4	4	4	4	4	0
Building							
Building Inspector	1	1	1	1	2	1	0
Building Official	1	1	1	1	1	1	0
Rental Inspector	0	0	0	0	0	1	1
Municipal Clerk	1	0	0	0	0	0	0
Part-time Permit Clerk	0	0	0	0	0	0	0
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	4	4	1
Grand Total	7	7	7	7	8	8	1

Building (Department 558)							General Fund (Fund 10)		
				FY2023-2024	FY2023-2024				
Category	FY2021-2022 Actual	FY2022-2023 Actual		Adopted Budget	Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)	
Salaries									
100 Salaries/Wages	\$ 128,870	\$ 125,221	\$	175,532	\$ 175,532	\$ 190,400	\$ 224,266	\$ 48,735	
165 Education Pay	1,500	2,400		2,400	2,400	2,000	1,800	(600)	
175 Longevity	1,392	1,452		1,583	1,583	1,500	1,948	365	
18 Cell Phone Allowance	700	600		600	600	400	1,200	600	
190 Overtime	1,019	1,256		1,500	1,500	1,500	1,500	-	
Salaries Total	\$ 133,482	\$ 130,930	\$	181,615	\$ 181,615	\$ 195,800	\$ 230,715	\$ 49,099	
Benefits									
201 F I C A & Medicare	\$ 9,934	\$ 9,738	\$	13,779	\$ 13,779	\$ 14,200	\$ 17,535	\$ 3,756	
210 Group Insurance	26,278	26,220		40,170	40,170	34,000	52,289	12,119	
230 T M R S	19,120	18,737		27,612	27,612	31,000	37,139	9,527	
240 Workmen'S Compensation	816	576		900	900	510	900	-	
250 Accrued Benefits Expense	-	2,490		-	-	-	-	-	
291 Unemployment Insurance	-	-		216	216	-	275	59	
Benefits Total	\$ 56,147	\$ 57,761	\$	82,677	\$ 82,677	\$ 79,710	\$ 108,138	\$ 25,461	
Supplies									
310 Office/Computer Supplies	\$ 3,516	\$ 2,149	\$	1,700	\$ 1,700	\$ 3,000	\$ 1,700	\$ -	
311 Postage/Shipping	17	7,667		4,000	4,000	700	3,000	(1,000)	
312 Books/Publ/Subscriptions	852	1,201		2,000	2,000	1,250	2,000	-	
320 Other Electronics	241	445		500	500	-	500	-	
335 Clothing	403	39		1,000	1,000	300	1,000	-	
352 Furniture & Fixtures	352	-		1,000	1,000	300	1,000	-	
385 Small Tools & Equipment	626	130		500	500	-	500	-	
390 Fuel	1,889	3,414		4,000	4,000	2,500	4,000	-	
399 Other Supplies	1,052	796		750	750	750	750	-	
Supplies Total	\$ 8,948	\$ 15,841	\$	15,450	\$ 15,450	\$ 8,800	\$ 14,450	\$ (1,000)	
Services									
411 Demolition Services	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 90,000	\$ 90,000	
413 Professional Services	30,639	33,907		15,000	15,000	32,000	15,000	-	
415 Telephone	3,691	5,006		-	-	-	-	-	
426 Physicals/Screening	278	39		500	500	200	200	(300)	
430 Advertising	1,458	7,143		15,000	15,000	2,500	1,500	(13,500)	
499 Other Services	3,494	12,185		13,500	13,500	-	4,000	(9,500)	
Services Total	\$ 39,559	\$ 58,281	\$	44,000	\$ 44,000	\$ 34,700	\$ 20,700	\$ (23,300)	
Maintenance									
524 Vehicle Maintenance	\$ 355	\$ 878	\$	2,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	
543 Electronics/Computer Maint	653	-		-	-	-	-	-	
Maintenance Total	\$ 1,008	\$ 878	\$	2,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	
Sundry									
602 Seminars/Dues/Travel	\$ 5,153	\$ 8,274	\$	6,000	\$ 6,000	\$ 7,000	\$ 8,500	\$ 2,500	
629 Vehicle-Liability Insurance	2,100	2,100		3,000	3,000	2,000	5,000	2,000	
699 Other - Sundry	368	-		-	-	-	-	-	
Sundry Total	\$ 7,621	\$ 10,374	\$	9,000	\$ 9,000	\$ 9,000	\$ 13,500	\$ 4,500	
Capital Outlay									
899 Capital Outlay	\$ 59,897	\$ 4,752	\$	-	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ 59,897	\$ 4,752	\$	-	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 306,662	\$ 278,817	\$	334,742	\$ 334,742	\$ 329,010	\$ 388,502	\$ 53,760	

Police/Code (Department 557)							General Fund (Fund 10)		
Category			FY2023-2024			FY2024-2025			
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ 157,610	\$ 228,894	\$ 194,201	\$ 194,201	\$ 190,000	\$ 189,452	\$ (4,749)		
165 Educational Pay	923	1,846	2,100	2,100	2,100	3,000	900		
175 Longevity	806	1,077	1,138	1,138	1,300	1,481	343		
190 Overtime	3,516	4,305	500	500	7,750	500	-		
Salaries Total	\$ 162,855	\$ 236,123	\$ 197,940	\$ 197,940	\$ 201,150	\$ 194,434	\$ (3,506)		
Benefits									
201 FICA & Medicare	\$ 12,034	\$ 17,288	\$ 15,104	\$ 15,104	\$ 15,200	\$ 14,836	\$ (268)		
210 Group Insurance	42,224	64,118	48,829	48,829	53,000	51,053	2,224		
230 TMR'S	23,108	33,893	30,268	30,268	35,000	31,422	1,155		
240 Workmen'S Compensation	1,066	699	1,100	1,100	630	1,100	-		
250 Accrued Benefits Expense	-	2,582	-	-	-	-	-		
291 Unemployment Insurance	-	-	237	237	-	233	(4)		
Benefits Total	\$ 78,432	\$ 118,580	\$ 95,537	\$ 95,537	\$ 103,830	\$ 98,644	\$ 3,106		
Supplies									
310 Office/Computer Supplies	\$ 4,230	\$ 700	\$ 5,700	\$ 5,700	\$ 4,000	\$ 5,700	\$ -		
311 Postage/Shipping	-	295	2,500	2,500	10,000	2,500	-		
312 Books/Publ/Subscriptions	213	163	3,000	3,000	750	3,000	-		
320 Other Electronics	-	902	1,500	1,500	-	1,500	-		
335 Clothing	1,693	1,365	2,000	2,000	1,000	2,000	-		
352 Furniture & Fixtures	358	-	1,000	1,000	-	1,000	-		
385 Small Tools & Equipment	335	152	700	700	250	700	-		
390 Fuel	9,595	5,942	8,000	8,000	5,000	8,000	-		
399 Other Supplies	1,289	448	750	750	750	750	-		
Supplies Total	\$ 17,712	\$ 9,966	\$ 25,150	\$ 25,150	\$ 21,750	\$ 25,150	\$ -		
Services									
411 Bldg Demolition/Mowing	\$ 94,752	\$ 44,221	\$ 100,000	\$ 100,000	\$ 90,000	\$ 10,000	\$ (90,000)		
415 Telephone	5,453	5,697	-	-	-	-	-		
426 Physicals/Screening	118	164	300	300	300	300	-		
429 Rental Registration Prog	-	-	50,000	50,000	-	-	(50,000)		
430 Advertising	16,316	20,901	10,000	10,000	9,800	10,000	-		
499 Other Services	(41)	3,890	-	-	1,000	1,000	1,000		
Services Total	\$ 116,600	\$ 74,873	\$ 160,300	\$ 160,300	\$ 101,100	\$ 21,300	\$ (139,000)		
Maintenance									
524 Vehicle Maintenance	\$ 1,075	\$ 2,310	\$ 3,500	\$ 3,500	\$ 1,500	\$ 3,500	\$ -		
543 Electronics/Computer Maint	6,853	-	-	-	-	-	-		
Maintenance Total	\$ 7,928	\$ 2,310	\$ 3,500	\$ 3,500	\$ 1,500	\$ 3,500	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ 5,793	\$ 5,155	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -		
629 Vehicle-Liability Insurance	4,066	5,180	5,000	5,000	3,570	6,000	1,000		
699 Other - Sundry	133	44	-	-	-	-	-		
Sundry Total	\$ 9,992	\$ 10,379	\$ 12,200	\$ 12,200	\$ 10,770	\$ 13,200	\$ 1,000		
Capital Outlay									
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 393,520	\$ 452,232	\$ 494,627	\$ 494,627	\$ 440,100	\$ 356,227	\$ (138,400)		

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.

FY2023-2024 Achievements

Completed Phase I and Phase II of concrete street construction.
 Continued asphalt street maintenance through the interlocal agreement with Brazoria County.
 Continued sidewalk replacement program.
 Completed the renovations of FMP Kitchen.

Goals & Objectives for FY2024-2025

Continued employee training and maintain a pay scale comparable to the competition.
 Continue sidewalk replacement program.
 Continue interlocal agreement with Brazoria County for road improvements.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
 Employee retirement increased by .75%.
 The budget for water services has been removed.
 Street, Drainage, and Sidewalk Maintenance was reduced.
 Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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 feed 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	
	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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	3,500
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		
	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024		FY2023-2024		FY2024-2025 Adopted Budget	Increase/ (Decrease)
			Adopted Budget	Current Budget	FY2023-2024 Estimate			
Salaries	1,397,595	1,315,658	1,507,213	1,507,213	1,345,960		1,498,445	(8,768)
Benefits	706,480	705,874	729,432	729,432	698,255		752,836	23,404
Supplies	255,485	180,588	263,200	263,200	242,650		255,553	(7,647)
Services	542,538	540,721	631,050	631,050	701,650		549,000	(82,050)
Maintenance	377,534	367,065	427,500	427,500	387,500		360,000	(67,500)
Sundry	118,380	118,934	188,450	188,450	146,460		209,950	21,500
Debt Service	-	-	-	-	-		-	-
Capital Outlay	112,850	38,342	-	-	60,000		-	-
Grand Total	\$ 3,510,862	\$ 3,267,181	\$ 3,746,845	\$ 3,746,845	\$ 3,582,475	\$ 3,625,784	\$ (121,061)	

Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	(Decrease)
Parks							
Admin. Secretary	0	0	0	0	0	0	0
Field Crew	10	9	9	9	9	9	0
Maintenance Supervisor	1	0	0	0	0	0	0
Maintenance Technician	2	3	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	13	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	7	7	7	7	7	0
Public Works Director	1	0	0	0	1	1	1
Assist City Manager	0	1	1	1	0	0	-1
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	13	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	3	3	3	3	3	0
Attendant	2	0	0	0	0	0	0
Program Coordinator	1	1	1	1	1	1	0
Recreation Total	22	21	21	21	21	21	0
Grand Total	53	49	49	49	49	49	0

Street/Drainage (Department 575)						General Fund (Fund 10)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ 616,433	\$ 634,682	\$ 664,259	\$ 664,259	\$ 610,000	\$ 619,179	\$ (45,080)		
165 Education	600	600	600	600	1,200	1,200	600		
175 Longevity	5,148	5,094	5,544	5,544	4,750	4,612	(931)		
181 Cell Phone Allowance	600	600	600	600	150	600	-		
190 Overtime	21,595	11,044	15,000	15,000	25,000	15,000	-		
Salaries Total	\$ 644,376	\$ 652,021	\$ 686,002	\$ 686,002	\$ 641,100	\$ 640,591	\$ (45,411)		
Benefits									
201 F I C A & Medicare	\$ 48,125	\$ 49,003	\$ 51,332	\$ 51,332	\$ 50,000	\$ 47,858	\$ (3,474)		
210 Group Insurance	144,873	155,158	150,925	150,925	168,000	163,997	13,072		
230 T M R S	91,939	93,607	102,865	102,865	100,750	101,361	(1,503)		
240 Workmen'S Compensation	22,573	39,782	42,000	42,000	24,100	40,000	(2,000)		
250 Accrued Benefits Expense	-	7,909	-	-	-	-	-		
291 Unemployment Insurance	10,695	(37)	805	805	-	751	(54)		
Benefits Total	\$ 318,204	\$ 345,422	\$ 347,926	\$ 347,926	\$ 342,850	\$ 353,967	\$ 6,041		
Supplies									
310 Office/Computer Supplies	\$ 520	\$ 475	\$ 1,400	\$ 1,400	\$ 500	\$ 1,400	\$ -		
320 Other Electronics	-	22	100	100	-	100	-		
335 Clothing	-	-	-	-	-	1,950	1,950		
352 Furniture & Fixtures	-	-	200	200	-	200	-		
385 Small Tools & Equipment	2,645	2,640	3,500	3,500	5,500	3,500	-		
389 Chemicals	11,452	14,461	11,000	11,000	30,000	11,000	-		
390 Fuel	44,498	31,979	42,000	42,000	38,000	41,000	(1,000)		
399 Other Supplies	3,568	5,682	1,500	1,500	5,000	1,500	-		
Supplies Total	\$ 62,683	\$ 55,259	\$ 59,700	\$ 59,700	\$ 79,000	\$ 60,650	\$ 950		
Services									
415 Telephone	\$ 3,688	\$ 3,984	\$ -	\$ -	\$ -	\$ -	\$ -		
426 Physicals	2,247	1,615	500	500	1,500	500	-		
430 Advertising	3,318	138	2,500	2,500	1,000	200	(2,300)		
440 Electricity	62,804	68,424	82,000	82,000	94,000	95,000	13,000		
470 Equipment Rental	27,667	12,372	30,000	30,000	40,000	20,000	(10,000)		
485 Laundry Services	16,318	14,960	15,000	15,000	41,000	15,000	-		
498 Waste Disposal	5,664	2,000	6,000	6,000	2,000	6,000	-		
499 Other Services	9,061	4,769	10,000	10,000	2,000	10,000	-		
Services Total	\$ 130,767	\$ 108,263	\$ 146,000	\$ 146,000	\$ 181,500	\$ 146,700	\$ 700		
Maintenance									
524 Vehicle Maintenance	\$ 58,490	\$ 70,090	\$ 42,000	\$ 42,000	\$ 55,000	\$ 42,000	\$ -		
530 Street/Draing/Sdwalk Maint	100,016	149,735	220,000	220,000	120,000	150,000	(70,000)		
547 Signs Maintenance	5,687	9,449	10,000	10,000	20,000	10,000	-		
548 Traffic Lights Maintenance	6	20	1,000	1,000	500	1,000	-		
549 Street Lights Maintenance	665	37	1,000	1,000	1,000	1,500	500		
Maintenance Total	\$ 164,864	\$ 229,330	\$ 274,000	\$ 274,000	\$ 196,500	\$ 204,500	\$ (69,500)		
Sundry									
602 Seminars/Dues/Travel	\$ 1,040	\$ 1,385	\$ 3,500	\$ 3,500	\$ 2,500	\$ 3,500	\$ -		
628 Property/Gen Liab Insurance	21,202	4,416	23,000	23,000	4,600	10,000	(13,000)		
629 Vehicle Insurance	17,836	17,916	20,000	20,000	25,200	35,000	15,000		
687 Damage Claims	1,000	-	-	-	-	-	-		
699 Other - Sundry	3,867	1,712	2,000	2,000	1,500	2,000	-		
Sundry Total	\$ 44,945	\$ 25,429	\$ 48,500	\$ 48,500	\$ 33,800	\$ 50,500	\$ 2,000		
Capital Outlay									
899 Capital Outlay	\$ 37,459	\$ 32,103	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ 37,459	\$ 32,103	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 1,403,298	\$ 1,447,827	\$ 1,562,129	\$ 1,562,129	\$ 1,474,750	\$ 1,456,908	\$ (105,220)		

Service Center (Department 420)						General Fund (Fund 10)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ 87,946	\$ 75,406	\$ 83,429	\$ 83,429	\$ 80,000	\$ 87,838	\$	4,410	
165 Educational Pay	739	600	600	600	250	-		(600)	
175 Longevity	443	360	390	390	450	550		160	
190 Overtime	2,381	4,811	2,750	2,750	5,750	2,750		-	
Salaries Total	\$ 91,508	\$ 81,177	\$ 87,169	\$ 87,169	\$ 86,450	\$ 91,138	\$	3,970	
Benefits									
201 F I C A & Medicare	\$ 7,072	\$ 5,978	\$ 6,458	\$ 6,458	\$ 7,300	\$ 6,762	\$	304	
210 Group Insurance	19,965	21,160	22,164	22,164	22,000	22,886		723	
230 T M R S	13,357	11,462	12,941	12,941	13,000	14,321		1,380	
240 Workmen'S Compensation	2,488	2,549	3,000	3,000	530	3,000		-	
250 Accrued Benefits Expense	-	1,080	-	-	-	-		-	
291 Unemployment Insurance	-	-	101	101	-	106		5	
Benefits Total	\$ 42,882	\$ 42,229	\$ 44,665	\$ 44,665	\$ 42,830	\$ 47,075	\$	2,411	
Supplies									
310 Office/Computer Supplies	\$ 1,098	\$ 567	\$ 1,000	\$ 1,000	\$ 3,500	\$ 1,000	\$	-	
311 Postage/Shipping	-	-	100	100	-	100		-	
320 Other Electronics	506	-	2,000	2,000	-	2,000		-	
335 Clothing	1,476	793	1,200	1,200	3,250	1,350		150	
343 Oil And Grease	215	581	6,000	6,000	6,000	6,000		-	
344 Garage Parts	1,636	4,448	3,000	3,000	5,000	3		(2,997)	
352 Furniture & Fixtures	-	-	500	500	200	500		-	
385 Small Tools & Equipment	2,614	2,582	3,000	3,000	2,000	300		(2,700)	
390 Fuel	1,188	10,351	3,500	3,500	4,000	4,500		1,000	
392 Janitorial Supplies	701	415	1,000	1,000	2,000	1,000		-	
399 Other Supplies	1,979	1,897	500	500	1,500	500		-	
Supplies Total	\$ 11,412	\$ 21,634	\$ 21,800	\$ 21,800	\$ 27,450	\$ 17,253	\$	(4,547)	
Services									
413 Professional Services	\$ 2,425	\$ 756	\$ 3,000	\$ 3,000	\$ 7,000	\$ 3,000	\$	-	
415 Telephone	4,553	4,677	-	-	-	-		-	
426 Physicals/Screening	117	118	100	100	100	100		-	
440 Electricity	8,085	9,092	10,600	10,600	9,000	10,600		-	
441 Water	5,711	4,108	5,500	5,500	4,000	-		(5,500)	
442 Gas-Entex	387	767	1,600	1,600	1,000	1,500		(100)	
470 Equipment Rental	713	-	300	300	-	300		-	
482 Service Contracts	810	94	-	-	-	-		-	
485 Laundry Services	-	-	1,000	1,000	-	1,000		-	
499 Other Services	2,672	12,425	2,500	2,500	65,000	2,500		-	
Services Total	\$ 25,472	\$ 32,037	\$ 24,600	\$ 24,600	\$ 86,100	\$ 19,000	\$	(5,600)	
Maintenance									
524 Vehicle Maintenance	\$ 1,847	\$ 1,377	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	\$	-	
545 Bldg/Bldg Equip Maintenance	20,327	3,784	4,000	4,000	12,000	4,000		-	
546 Land/Grounds Maint	10,348	7,451	1,500	1,500	18,000	1,500		-	
Maintenance Total	\$ 32,522	\$ 12,612	\$ 6,500	\$ 6,500	\$ 32,000	\$ 6,500	\$	-	
Sundry									
602 Seminars/Dues/Travel	\$ 186	\$ 130	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$	-	
628 Property/Gen/Liability Ins	1,600	10,202	13,000	13,000	19,900	25,000		12,000	
629 Vehicle Insurance	2,534	2,534	3,000	3,000	3,200	6,000		3,000	
699 Other - Sundry	58	38	1,500	1,500	500	1,500		-	
Sundry Total	\$ 4,378	\$ 12,904	\$ 18,700	\$ 18,700	\$ 23,600	\$ 33,700	\$	15,000	
Capital Outlay									
899 Capital Outlay	\$ 23,514	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$	-	
Capital Outlay Total	\$ 23,514	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$	-	
Grand Total	231,690	202,594	\$ 203,433	\$ 203,433	\$ 358,430	\$ 214,667	\$	11,233	

Parks (Department 655)							General Fund (Fund 10)		
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ 438,928	\$ 406,608	\$ 484,018	\$ 484,018	\$ 440,000	\$ 496,238	\$ 12,220		
165 Education Pay	900	946	900	900	900	900	-		
175 Longevity	2,146	2,077	2,360	2,360	2,360	2,999	639		
190 Overtime	30,341	30,549	48,500	48,500	35,000	48,500	-		
Salaries Total	\$ 472,316	\$ 440,179	\$ 535,778	\$ 535,778	\$ 478,260	\$ 548,637	\$ 12,859		
Benefits									
201 F I C A & Medicare	\$ 35,634	\$ 32,622	\$ 37,277	\$ 37,277	\$ 35,000	\$ 38,260	\$ 984		
210 Group Insurance	130,939	138,618	143,957	143,957	143,000	152,208	8,250		
230 T M R S	67,813	63,122	74,700	74,700	70,250	81,035	6,335		
240 Workmen'S Compensation	8,272	9,794	10,750	10,750	5,610	10,750	-		
250 Accrued Benefits Expense	-	5,523	-	-	-	-	-		
291 Unemployment Insurance	5,566	10,511	585	585	1,515	600	15		
Benefits Total	\$ 248,224	\$ 260,191	\$ 267,269	\$ 267,269	\$ 255,375	\$ 282,853	\$ 15,585		
Supplies									
310 Office/Computer Supplies	\$ 1,528	\$ 704	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)		
320 Other Electronics	645	-	1,500	1,500	-	1,000	(500)		
331 Agricultural/Botanical	49,641	9,104	40,000	40,000	25,000	40,000	-		
335 Clothing	10,166	7,886	1,500	1,500	4,000	3,450	1,950		
352 Furniture & Fixtures	202	-	-	-	4,500	-	-		
385 Small Tools & Equipment	7,880	7,330	12,000	12,000	10,000	10,000	(2,000)		
389 Chemicals	11,246	5,062	11,000	11,000	7,500	11,000	-		
390 Fuel	34,193	26,379	30,000	30,000	26,000	30,000	-		
392 Janitorial Supplies	17,278	11,880	15,000	15,000	15,000	14,000	(1,000)		
399 Other Supplies	17,457	17,207	20,000	20,000	20,000	20,000	-		
Supplies Total	\$ 150,236	\$ 85,551	\$ 132,500	\$ 132,500	\$ 113,000	\$ 130,450	\$ (2,050)		
Services									
415 Telephone	\$ 14,042	\$ 12,586	\$ -	\$ -	\$ -	\$ -	\$ -		
425 Contract Labor	88,400	95,767	80,000	80,000	90,000	80,000	-		
426 Physicals	1,413	1,300	700	700	1,300	700	-		
430 Advertising	359	59	1,000	1,000	1,000	1,000	-		
440 Electricity	55,999	53,725	55,000	55,000	64,000	65,000	10,000		
441 Water	69,953	82,621	66,000	66,000	93,250	-	(66,000)		
442 Gas-Entex	3,046	4,202	4,000	4,000	3,750	5,000	1,000		
482 Service Contracts	237	244	7,500	7,500	-	7,500	-		
485 Laundry Services	487	9,870	13,000	13,000	-	13,000	-		
499 Other Services	1,955	2,779	1,000	1,000	20,000	1,000	-		
Services Total	\$ 235,890	\$ 263,152	\$ 228,200	\$ 228,200	\$ 273,300	\$ 173,200	\$ (55,000)		
Maintenance									
524 Vehicle Maintenance	\$ 28,742	\$ 15,339	\$ 20,000	\$ 20,000	\$ 25,000	\$ 20,000	\$ -		
545 Bldg/Bldg Equip Maintenance	27,126	12,917	30,000	30,000	35,000	30,000	-		
546 Land/Grounds Maint	36,927	45,342	40,000	40,000	45,000	40,000	-		
Maintenance Total	\$ 92,795	\$ 73,598	\$ 90,000	\$ 90,000	\$ 105,000	\$ 90,000	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ 320	\$ 165	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ -		
628 Property Liability Insurance	41,295	66,498	75,000	75,000	66,000	82,000	7,000		
652 Community Service Insurance	2,287	-	2,500	2,500	-	-	(2,500)		
687 Damage Claims	315	1,117	-	-	-	-	-		
699 Other - Sundry	2,068	924	8,000	8,000	2,000	8,000	-		
Sundry Total	\$ 46,284	\$ 68,704	\$ 86,500	\$ 86,500	\$ 68,500	\$ 91,000	\$ 4,500		
Capital Outlay									
899 Capital Outlay	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 1,284,745	\$ 1,191,375	\$ 1,340,247	\$ 1,340,247	\$ 1,293,435	\$ 1,316,140	\$ (24,107)		

Beach Maintenance (Department 576)						General Fund (Fund 10)		
Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024	
	FY2021-2022 Actual	FY2022-2023 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Salaries								
100 Salaries/Wages	\$ 17,789	\$ 6,193	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	-
190 Overtime	5,285	5,029	15,000	15,000	-	15,000	-	-
Salaries Total	\$ 23,074	\$ 11,222	\$ 23,000	\$ 23,000	\$ -	\$ 23,000	\$ -	-
Benefits								
201 F I C A & Medicare	\$ 1,720	\$ 851	\$ 2,150	\$ 2,150	\$ -	\$ 2,150	\$ -	-
210 Group Insurance	3,999	1,349	3,700	3,700	-	3,700	-	-
230 T M R S	3,295	1,616	4,000	4,000	-	4,000	-	-
Benefits Total	\$ 9,014	\$ 3,816	\$ 9,850	\$ 9,850	\$ -	\$ 9,850	\$ -	-
Maintenance								
591 Beach Maintenance E	\$ 25,441	\$ 15,708	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-
Maintenance Total	\$ 25,441	\$ 15,708	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-
Grand Total	\$ 57,529	\$ 30,745	\$ 42,850	\$ 42,850	\$ 10,000	\$ 42,850	\$ -	-

Recreation (Department 665)					General Fund (Fund 10)				
			FY2023-2024	FY2023-2024			FY2024-2025		
Category	FY2021-2022	FY2022-2023	Adopted	Current	FY2023-2024	Adopted	Increase/		
	Actual	Actual	Budget	Budget	Estimate	Budget	(Decrease)		
Salaries									
100 Salaries/Wages	\$ 135,712	\$ 99,121	\$ 92,633	\$ 92,633	\$ 95,750	\$ 97,668	\$ 5,036		
110 Salaries/Wages-Pt	26,069	30,191	77,269	77,269	40,000	92,735	15,466		
165 Education Pay	346	-	-	-	-	-	-		
175 Longevity	581	522	562	562	500	475	(87)		
181 Cell Phone Allowance	150	-	600	600	-	-	(600)		
190 Overtime	3,463	1,225	4,200	4,200	3,900	4,200	-		
Salaries Total	\$ 166,321	\$ 131,059	\$ 175,263	\$ 175,263	\$ 140,150	\$ 195,078	\$ 19,815		
Benefits									
201 F I C A & Medicare	\$ 12,676	\$ 9,983	\$ 13,086	\$ 13,086	\$ 12,000	\$ 14,602	\$ 1,516		
210 Group Insurance	37,777	25,096	22,132	22,132	24,000	12,409	(9,724)		
230 T M R S	20,158	13,616	21,049	21,049	15,000	24,851	3,802		
240 Workmen'S Compensation	8,903	2,843	3,250	3,250	6,200	7,000	3,750		
250 Accrued Benefits Expense	-	1,463					-		
291 Unemployment Insurance	8,643	1,216	205	205	-	229	24		
Benefits Total	\$ 88,157	\$ 54,216	\$ 59,723	\$ 59,723	\$ 57,200	\$ 59,091	\$ (632)		
Supplies									
310 Office/Computer Supplies	\$ 2,765	\$ 1,750	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	\$ -		
311 Postage/Shipping	-	56	-	-	-	-	-		
320 Other Electronics	1,298	831	5,000	5,000	1,500	5,000	-		
331 Agricultural/Botanical	3,431	-	2,500	2,500	500	2,500	-		
333 Program	5,676	1,851	15,000	15,000	1,500	15,000	-		
335 Clothing	1,041	789	1,500	1,500	1,000	1,500	-		
352 Furniture & Fixtures	2,969	2,367	4,500	4,500	1,500	3,000	(1,500)		
385 Small Tools & Equipment	693	513	1,200	1,200	1,200	1,200	-		
392 Janitorial Supplies	3,859	1,499	5,000	5,000	2,500	5,000	-		
399 Other Supplies	5,254	3,524	6,500	6,500	4,500	6,000	(500)		
Supplies Total	\$ 26,987	\$ 13,180	\$ 44,200	\$ 44,200	\$ 16,700	\$ 42,200	\$ (2,000)		
Services									
414 Bank Charges/Ets Fees	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)		
415 Telephone	5,505	6,452	-	-	-	-	-		
425 Contract Labor	4,556	6,772	25,000	25,000	8,000	25,000	-		
426 Physicals/Screening	1,919	1,100	800	800	1,500	1,500	700		
430 Advertising	11,700	3,705	25,000	25,000	7,000	25,000	-		
435 Special Events	58,789	84,488	56,000	56,000	85,000	90,000	34,000		
440 Electricity	9,046	10,586	35,000	35,000	10,000	20,000	(15,000)		
441 Water	31,367	-	55,000	55,000	-	-	(55,000)		
482 Service Contracts	7,510	6,689	-	-	500	-	-		
499 Other Services	2,061	733	3,000	3,000	1,000	3,000	-		
Services Total	\$ 132,452	\$ 120,525	\$ 200,800	\$ 200,800	\$ 113,000	\$ 164,500	\$ (36,300)		
Maintenance									
545 Bldg/Bldg Equip Maintenance	\$ 17,366	\$ 4,833	\$ 14,000	\$ 14,000	\$ 5,000	\$ 15,000	\$ 1,000		
546 Land/Grounds Maint	763	197	3,000	3,000	1,000	3,000	-		
553 Pool Maintenance	33,006	16,305	20,000	20,000	30,000	21,000	1,000		
Maintenance Total	\$ 51,135	\$ 21,336	\$ 37,000	\$ 37,000	\$ 36,000	\$ 39,000	\$ 2,000		
Sundry									
602 Seminars/Dues/Travel	\$ -	\$ 1,230	\$ 8,000	\$ 8,000	\$ 1,500	\$ 3,000	\$ (5,000)		
628 Property/Gen Liab Insurance	14,054	7,749	15,000	15,000	12,250	20,000	5,000		
699 Other - Sundry	394	1,306	3,000	3,000	3,000	3,000	-		
Sundry Total	\$ 14,449	\$ 10,285	\$ 26,000	\$ 26,000	\$ 16,750	\$ 26,000	\$ -		
Capital Outlay									
899 Capital Outlay	\$ 12,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ 12,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ 492,378	\$ 350,601	\$ 542,986	\$ 542,986	\$ 379,800	\$ 525,869	\$ (17,117)		

Library (Department 650)				General Fund (Fund 10)				
Category	FY2021-2022		FY2023-2024			FY2024-2025		
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget	Increase/ (Decrease)	
Supplies								
352 Furniture & Fixtures	\$ -	\$ 664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392 Janitorial Supplies	2,610	2,148	3,500	3,500	5,000	3,500		-
Supplies Total	\$ 2,610	\$ 2,812	\$ 3,500	\$ 3,500	\$ 5,000	\$ 3,500		\$ -
Services								
413 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 15,600	\$ 15,600	
415 Telephone	2,241	-	-	-	-	-	-	-
441 Water	275	1,420	1,750	1,750	1,750	-	(1,750)	
442 Gas-Entex	751	686	1,200	1,200	4,000	4,000	2,800	
490 Board Request	8,515	9,203	12,500	12,500	12,500	10,000	(2,500)	
Services Total	\$ 11,781	\$ 11,309	\$ 15,450	\$ 15,450	\$ 31,750	\$ 29,600	\$ 14,150	
Maintenance								
545 Bldg/Bldg Equip Maintenance	\$ 10,776	\$ 14,480	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ -	
Maintenance Total	\$ 10,776	\$ 14,480	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ -	
Sundry								
629 Property Insurance	\$ 8,323	\$ 1,611	\$ 8,750	\$ 8,750	\$ 3,810	\$ 8,750	\$ -	
Sundry Total	\$ 8,323	\$ 1,611	\$ 8,750	\$ 8,750	\$ 3,810	\$ 8,750	\$ -	
Capital Outlay								
899 Capital Outlay	\$ -	\$ 6,239	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ -	\$ 6,239	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 33,491	\$ 36,451	\$ 37,700	\$ 37,700	\$ 48,560	\$ 51,850	\$ 14,150	

Sr. Citizens Commission (Department 579)						General Fund (Fund 10)								
Category	FY2021-2022		FY2022-	FY2023-2024	FY2023-2024	FY2024-2025								
	Actual		2023 Actual	Adopted Budget	Current Budget	FY2023-2024 Estimate	Adopted Budget	Increase/ (Decrease)						
Supplies														
399 Other Supplies	\$	1,556	\$	2,153	\$	1,500	\$	1,500	\$	-				
Supplies Total	\$	1,556	\$	2,153	\$	1,500	\$	1,500	\$	1,500	\$	-		
Services														
484 Sr Citizens Projects	\$	6,175	\$	5,435	\$	16,000	\$	16,000	\$	16,000	\$	16,000	\$	-
Services Total	\$	6,175	\$	5,435	\$	16,000	\$	16,000	\$	16,000	\$	16,000	\$	-
Grand Total	\$	7,731	\$	7,588	\$	17,500	\$	17,500	\$	17,500	\$	17,500	\$	-

Museum**General Fund**

The Freeport Historical Museum & Visitor Center seeks to educate, interpret, preserve, and promote our rich costal 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.

FY2023-2024 Achievements

Museum restructuring project . Over twenty panels and eight new display cases were installed.

Museum lobby and façade were renovated.

Had the Grand Re-Opening of the Museum.

Received a sponsorship from Dr. Martin Luther King Jr. Celebration Committee for February admissions.

Goals & Objectives for FY2024-2025

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

Renovate Exhibit Hall and college space for a new Education Center.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Museum Manager and Mainstreet Coordinator positions have been combined.

Employee retirement increased by .75%.

The budget for water services has been removed.

Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2024-2025	
	Actual		Actual		Adopted Budget		Current Budget		FY2023-2024 Estimate	Increase/ (Decrease)
Salaries	\$ 112,236	\$	108,811	\$	80,896	\$	80,896	\$	78,080	\$ 72,423
Benefits	47,355		56,178		40,408		40,408		43,525	29,257
Supplies	15,978		12,874		16,925		16,925		12,400	(2,700)
Services	100,041		99,739		70,250		70,250		65,670	(230)
Maintenance	14,167		4,346		10,000		10,000		10,000	5,000
Sundry	22,244		10,835		23,500		23,500		9,650	(23,500)
Capital Outlay	32,719		-		-		-		-	-
Grand Total	\$ 344,741	\$	292,785	\$	241,980	\$	241,980	\$	219,325	\$ 80,250

Museum	General Fund
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Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
Museum							
Museum Manager	0	1	1	1	1	0	-1
Admin. Secretary	1	0	0	0	0	0	0
Museum Coordinator	1	0	0	0	0	1	1
Museum/Mainstreet Director	1	0	0	0	0	1	1
Mainstreet Coordinator	0	1	0	0	0	0	0
Clerk	0	1	1	1	1	0	-1
Attendant (PT)	1	0	0	0	0	1	1
Museum Total	4	3	2	2	2	3	1

Historical Museum (Department 578)							General Fund (Fund 10)							
Category	FY2021-2022		FY2022-2023	FY2023-2024		FY2023-2024	FY2024-2025							
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	Increase/ (Decrease)							
Salaries														
100 Salaries/Wages	\$	98,787	\$	103,895	\$	76,571	\$	76,571	\$	75,000	\$	148,099	\$	71,528
110 Salaries/Wages-Pt		9,744		-		-		-		-		-		-
165 Education		-		2,115		-		-		300		-		-
175 Longevity		582		164		205		205		280		500		295
181 Cell Phone Allowance		600		200		-		-		-		600		600
190 Museum Overtime		2,524		2,437		4,120		4,120		2,500		4,120		-
Salaries Total	\$	112,236	\$	108,811	\$	80,896	\$	80,896	\$	78,080	\$	153,319	\$	72,423
Benefits														
201 F I C A & Medicare	\$	8,597	\$	8,078	\$	5,873	\$	5,873	\$	6,250	\$	11,414	\$	5,540
210 Group Insurance		23,753		30,855		22,123		22,123		24,000		33,349		11,226
230 T M R S		14,949		15,209		11,770		11,770		13,000		24,174		12,404
240 Workmen'S Compensation		57		496		550		550		275		550		-
250 Accrued Benefits Expense		-		1,540		-		-		-		-		-
291 Unemployment Insurance		-		-		92		92		-		179		87
Benefits Total	\$	47,355	\$	56,178	\$	40,408	\$	40,408	\$	43,525	\$	69,666	\$	29,257
Supplies														
310 Office/Computer Supplies	\$	5,509	\$	2,004	\$	2,850	\$	2,850	\$	1,500	\$	300	\$	(2,550)
311 Postage/Shipping		-		-		125		125		(100)		125		-
335 Clothing		424		221		250		250		250		350		100
352 Furniture & Fixtures		2,255		6,804		9,500		9,500		7,000		9,500		-
385 Small Tools & Equipment		1,044		241		1,250		1,250		500		1,250		-
389 Chemicals		20		984		500		500		-		-		(500)
390 Fuel		599		241		-		-		-		-		-
392 Janitorial Supplies		-		-		200		200		1,000		700		500
399 Other Supplies		6,128		2,379		2,250		2,250		2,250		2,000		(250)
Supplies Total	\$	15,978	\$	12,874	\$	16,925	\$	16,925	\$	12,400	\$	14,225	\$	(2,700)
Services														
414 Bank Charges	\$	3,266	\$	4,471	\$	4,500	\$	4,500	\$	5,200	\$	5,500	\$	1,000
415 Telephone		5,256		5,054		-		-		-		-		-
426 Physicals		178		256		200		200		200		200		-
430 Advertising		17,115		7,849		8,500		8,500		9,500		9,000		500
435 Special Events		47,788		44,118		12,000		12,000		12,000		12,000		-
440 Electricity		10,198		10,704		13,000		13,000		12,000		13,000		-
441 Water		3,612		7,103		5,000		5,000		12,750		-		(5,000)
442 Gas-Entex		314		351		450		450		520		600		150
471 Rentals		-		224		3,600		3,600		-		-		(3,600)
482 Service Contracts		5,057		6,240		10,000		10,000		5,000		10,000		-
484 Museum Children's Exhibit		-		463		3,000		3,000		1,000		3,000		-
486 Museum Exhibits		7,258		12,907		10,000		10,000		7,500		16,720		6,720
Services Total	\$	100,041	\$	99,739	\$	70,250	\$	70,250	\$	65,670	\$	70,020	\$	(230)
Maintenance														
545 Bldg/Bldg Equip Maintenance	\$	14,167	\$	4,346	\$	10,000	\$	10,000	\$	10,000	\$	15,000	\$	5,000
Maintenance Total	\$	14,167	\$	4,346	\$	10,000	\$	10,000	\$	10,000	\$	15,000	\$	5,000
Sundry														
602 Seminars/Dues/Travel	\$	6,053	\$	7,349	\$	6,000	\$	6,000	\$	5,000	\$	8,000	\$	2,000
610 Volunteer Relations		1,202		1,646		1,000		1,000		1,000		1,500		500
628 Property/Liability Insurance		12,020		1,223		15,000		15,000		2,900		10,000		(5,000)
699 Other Sundry		2,969		618		1,500		1,500		750		1,500		-
Sundry Total	\$	22,244	\$	10,835	\$	23,500	\$	23,500	\$	9,650	\$	-	\$	(2,500)
Capital Outlay														
899 Capital Outlay	\$	32,719	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Outlay Total	\$	32,719	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grand Total	\$	344,741	\$	292,785	\$	241,980	\$	241,980	\$	219,325	\$	322,230	\$	101,250

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 generations to come.

FY2023-2024 Achievements

Received 2024 Texas Main Street Designation and 2024 National Main Street America Affiliate status.

Developed a downtown master plan addressing economic development, land use and zoning, infrastructure and environment, transportation, arts and culture and developed design guidelines that are historical structures and context in Downtown Freeport in partnership with the Freeport Economic Development Corporation and with the support of City Council.

Goals & Objectives for FY2024-2025

Build an effective branding identity and communication strategy to educate the broader community about Freeport Main Street.

Continue to build relationships with community stakeholders to advance the mission of Freeport Main Street.

Strategically apply to be part of historic preservation/economic revitalization/community placemaking or tourism related initiatives, which provide resources to support the growth and redevelopment of Downtown Freeport.

Update Downtown TX Profile in efforts to be eligible to host an Imagine the Possibilities Tour.

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 FY2024-2025

Mainstreet Coordinator and Musuem Manager positions were combined.

Department Budget Summary

Category			FY2023-2024	FY2023-2024			Increase/ (Decrease)
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	
Salaries	\$ -	\$ -	\$ 45,160	\$ 45,160	\$ 45,280	\$ -	\$ (45,160)
Benefits	-	-	21,767	21,767	21,610	100	(21,667)
Supplies	-	-	7,425	7,425	2,250	7,425	-
Services	-	-	56,500	56,500	50,000	56,500	-
Maintenance	-	-	-	-	-	-	-
Sundry	-	-	8,500	8,500	4,000	8,500	-
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ -	\$ -	\$ 139,352	\$ 139,352	\$ 123,140	\$ 72,525	\$ (66,827)

Employee Count

Position	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual		Actual		Adopted Budget		Current Budget		FY2023-2024 Estimate	FY2024-2025 Adopted Budget	
Museum											
Mainstreet Coordinator	0		0		1		1		1	0	-1
Museum Total	0		0		1		1		1	0	-1

Main Street (Department 577)							General Fund (Fund 10)		
	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025			
Category	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	Increase/ (Decrease)		
Salaries									
100 Salaries/Wages	\$ -	\$ -	\$ 42,000	\$ 42,000	\$ 42,120	\$ -	\$ (42,000)		
165 Education	-	-	2,500	2,500	2,500	-	(2,500)		
175 Longevity	-	-	60	60	60	-	(60)		
181 Cell Phone Allowance	-	-	600	600	600	-	(600)		
190 Overtime	-	-	-	-	-	-	-		
Salaries Total	\$ -	\$ -	\$ 45,160	\$ 45,160	\$ 45,280	\$ -	\$ (45,160)		
Benefits									
201 F I C A & Medicare	\$ -	\$ -	\$ 3,455	\$ 3,455	\$ 3,500	\$ -	\$ (3,455)		
210 Group Insurance	-	-	11,310	11,310	11,310	-	(11,310)		
230 T M R S	-	-	6,923	6,923	6,800	-	(6,923)		
240 Workmen'S Compensation	-	-	25	25	-	100	75		
291 Unemployment Insurance	-	-	54	54	-	-	(54)		
Benefits Total	\$ -	\$ -	\$ 21,767	\$ 21,767	\$ 21,610	\$ 100	\$ (21,667)		
Supplies									
310 Office/Computer Supplies	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ 1,000	\$ 2,850	\$ -		
311 Postage/Shipping	-	-	125	125	50	125	-		
335 Clothing	-	-	250	250	-	250	-		
352 Furniture & Fixtures	-	-	500	500	-	500	-		
385 Small Tools & Equipment	-	-	1,250	1,250	-	1,250	-		
389 Chemicals	-	-	-	-	-	-	-		
390 Fuel	-	-	200	200	200	200	-		
399 Other Supplies	-	-	2,250	2,250	1,000	2,250	-		
Supplies Total	\$ -	\$ -	\$ 7,425	\$ 7,425	\$ 2,250	\$ 7,425	\$ -		
Services									
430 Advertising	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 2,000	\$ 8,500	\$ -		
435 Special Events	-	-	48,000	48,000	48,000	48,000	-		
Services Total	\$ -	\$ -	\$ 56,500	\$ 56,500	\$ 50,000	\$ 56,500	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	\$ -		
610 Volunteer Relations	-	-	1,000	1,000	1,000	1,000	-		
699 Other Sundry	-	-	1,500	1,500	1,000	1,500	-		
Sundry Total	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 4,000	\$ 8,500	\$ -		
Capital Outlay									
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ -	\$ -	\$ 139,352	\$ 139,352	\$ 123,140	\$ 72,525	\$ (66,827)		

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 a welcoming atmosphere. Our goal is to continue to increase our membership and focus on more youth and family events.

FY2023-2024 Achievements

Reach the goal of 30,000 rounds of golf played in a year.

Surpassed the revenue goals.

Goals & Objectives for FY2024-2025

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

Successfully complete year 2 of turf program.

Maintain 200 club members.

Surpass 30,000 rounds of golf.

Raise Greens Fees and Membership Fees.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.

Employee retirement increased by .75%.

The budget for water services has been removed.

Cart Fees were increased to offset the increasing number of golf carts.

Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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	FY2021-2022	FY2022-2023	FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget	
Salaries	\$ 479,199	\$ 499,318	\$ 572,471	\$ 572,471	\$ 488,490	\$ 579,878	\$ 7,407
Benefits	203,944	230,880	253,301	253,301	246,250	264,025	10,725
Supplies	70,795	90,486	86,950	86,950	92,750	85,450	(1,500)
Services	277,986	342,710	296,100	296,100	395,700	299,500	3,400
Maintenance	74,730	62,524	55,000	55,000	76,000	58,500	3,500
Sundry	70,302	89,619	24,500	24,500	42,870	37,500	13,000
Capital Outlay	13,750	66,970	-	-	-	-	-
Grand Total	\$ 1,190,704	\$ 1,382,506	\$ 1,288,322	\$ 1,288,322	\$ 1,342,060	\$ 1,324,854	\$ 36,532

Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget	
Golf Course							
Clerk	1	1	1	1	1	1	0
Coordinator	0	1	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	5	5	5	5	5	0
Mechanic	1	1	1	1	1	1	0
Proshop Attendant (PT)	5	3	3	3	3	3	0
Range Attendant (PT)	6	4	4	4	4	4	0
Golf Course Total	19	17	17	17	17	17	0

Golf Course (Department 656)				General Fund (Fund 10)				
Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	Actual		Actual		Adopted Budget	Current Budget	Estimate	Adopted Budget
Increase/ (Decrease)								
Salaries								
100 Salaries/Wages	\$ 401,061	\$	438,879	\$	455,182	\$ 455,182	\$ 472,000	\$ 459,904
110 Salaries/Wages-Pt	72,655		55,351		109,920	109,920	9,000	111,569
175 Longevity	3,855		4,383		4,670	4,670	4,650	5,105
181 Cell Phone Allowance	600		600		600	600	600	600
185 Certification Pay	-		-		-	-	140	600
190 Overtime	1,028		105		2,100	2,100	2,100	2,100
Salaries Total	\$ 479,199	\$	499,318	\$	572,471	\$ 572,471	\$ 488,490	\$ 579,878
Benefits								
201 FICA & Medicare	\$ 36,387	\$	38,105	\$	43,633	\$ 43,633	\$ 40,000	\$ 44,200
210 Group Insurance	101,326		111,903		111,545	111,545	115,000	113,518
230 T M R S	57,973		65,009		87,438	87,438	82,000	93,615
240 Workmen's Compensation	8,258		9,612		10,000	10,000	9,250	12,000
250 Accrued Benefits Expense	-		6,251		-	-	-	-
291 Unemployment Insurance	-		-		684	684	-	693
Benefits Total	\$ 203,944	\$	230,880	\$	253,301	\$ 253,301	\$ 246,250	\$ 264,025
Supplies								
310 Office/Computer Supplies	\$ 1,672	\$	1,406	\$	1,200	\$ 1,200	\$ 1,500	\$ 1,200
335 Clothing	439		500		500	500	500	500
352 Furniture & Fixtures	1,109		3,044		5,000	5,000	2,000	3,500
385 Small Tools & Equipment	4,943		5,519		3,000	3,000	5,000	3,000
389 Chemicals	38,757		48,386		50,000	50,000	52,000	50,000
390 Fuel	15,914		25,884		24,250	24,250	24,250	24,250
392 Janitorial Supplies	3,382		2,163		1,500	1,500	2,500	1,500
399 Other Supplies	4,578		3,584		1,500	1,500	5,000	1,500
Supplies Total	\$ 70,795	\$	90,486	\$	86,950	\$ 86,950	\$ 92,750	\$ 85,450
Services								
400 Cart Rental Fee	\$ 1	\$	(3,491)	\$	45,450	\$ 45,450	\$ 49,000	\$ 70,000
401 Merchandise	123,587		156,671		110,000	110,000	158,000	110,000
402 Food For Resale	16,370		17,015		7,000	7,000	12,000	7,000
403 Beer For Resale	45,009		64,384		36,000	36,000	50,000	36,000
404 Soft Drinks & Snacks	29,287		28,745		23,000	23,000	37,000	23,000
414 Bank Charges	19,884		24,641		22,250	22,250	31,000	29,000
415 Telephone	5,759		4,822		-	-	-	-
426 Physicals/Screening	1,120		905		500	500	1,200	500
430 Advertising	271		183		1,000	1,000	500	1,000
440 Electricity	15,045		15,633		18,000	18,000	17,000	18,000
441 Water	20,119		28,342		25,000	25,000	37,000	-
499 Other Services	1,533		4,859		7,900	7,900	3,000	5,000
Services Total	\$ 277,986	\$	342,710	\$	296,100	\$ 296,100	\$ 395,700	\$ 299,500
Maintenance								
524 Vehicle Maintenance	\$ 35,587	\$	29,759	\$	25,000	\$ 25,000	\$ 28,000	\$ 25,000
545 Bldg/Bldg Equip Maintenance	9,099		6,198		1,500	1,500	13,000	5,000
546 Land/Grounds Maint	30,043		26,567		28,500	28,500	35,000	28,500
Maintenance Total	\$ 74,730	\$	62,524	\$	55,000	\$ 55,000	\$ 76,000	\$ 58,500
Sundry								
602 Seminars/Dues/Travel	\$ 2,103	\$	486	\$	500	\$ 500	\$ 2,500	\$ 2,500
628 Property/Gen Liab Insurance	19,400		6,967		23,000	23,000	22,370	35,000
630 Sales Tax	-		29,876		-	-	18,000	-
697 Lease Principal	36,521		40,688		1,000	1,000	-	-
698 Lease Interest	12,278		11,602		-	-	-	-
Sundry Total	\$ 70,302	\$	89,619	\$	24,500	\$ 24,500	\$ 42,870	\$ 37,500
Capital Outlay								
899 Capital Outlay	\$ 13,750	\$	66,970	\$	-	\$ -	\$ -	\$ -
Capital Outlay Total	\$ 13,750	\$	66,970	\$	-	\$ -	\$ -	\$ -
Grand Total	\$ 1,190,704	\$	1,382,506	\$	1,288,322	\$ 1,288,322	\$ 1,342,060	\$ 1,324,854
								\$ 36,532

Interfund Transfers (Department 700 & 710)						General Fund (Fund 10)		
Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget		
Transfer Out (Department 700)								
014 Street And Drainage 60% Tax	\$ 425,000	\$ 1,659,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 500,000	\$ (250,000)	
016 Transfer To Marina Operations	-	-	-	-	-	-	-	
020 Transfer To Ambulance	-	-	-	-	-	-	-	
021 Trasfer to Facilities	1,961,415	989,095	461,750	621,750	621,750	-	(461,750)	
022 Transfer To Equip Replace	1,671,565	501,000	654,500	654,500	654,500	211,665	(442,835)	
023 Transfer To It Fund	122,000	-	-	154,142	24,981	-	-	
056 Transfer To Water & Sewer	323,000	-	-	-	-	-	-	
Transfer Out Total	\$ 4,502,980	\$ 3,149,095	\$ 1,866,250	\$ 2,180,392	\$ 2,051,231	\$ 711,665	\$ (1,154,585)	
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.	-	-	-	-	-	-	-	
Transfer Out Total	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -	

Garbage (Department 564)					General Fund (Fund 10)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)	
Services								
499 Garbage Collection	\$ 887,107	\$ 747,174	\$ 750,000	\$ 750,000	\$ 770,000	\$ 775,000	\$ 25,000	
Services Total	\$ 887,107	\$ 747,174	\$ 750,000	\$ 750,000	\$ 770,000	\$ 775,000	\$ 25,000	



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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 from 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	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)	
	Actual		Actual		Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget		
Revenue										
310-110 Tax-PR-Current Year	\$	50,995	\$	144,021	\$	75,000	\$	280,000	\$ 280,000	\$ 205,000
360-100 Investment Earnings		-		16,304		-		13,000	7,000	7,000
Revenue Total	\$	50,995	\$	160,325	\$	75,000	\$	293,000	\$ 287,000	\$ 212,000
Expenditures										
Services										
410-413 Professional Services	\$	-	\$	5,447	\$	-	\$	-	\$ -	\$ -
Services Total	\$	-	\$	5,447	\$	-	\$	-	\$ -	\$ -
Sudry										
410-699 Other - Sundry	\$	18,946	\$	-	\$	-	\$	-	\$ -	\$ -
Sundry Total	\$	18,946	\$	-	\$	-	\$	-	\$ -	\$ -
Capital Outlay										
410-899 Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
Capital Outlay Total	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
Expenditures Total	\$	18,946	\$	5,447	\$	-	\$	-	\$ -	\$ -
Beginning Fund Balance	\$	31,517	\$	63,566	\$	91,517	\$	218,444	\$ 218,444	\$ 511,444
Revenue Less Expenditures	\$	32,050	\$	154,878	\$	75,000	\$	293,000	\$ 287,000	
Ending Fund Balance	\$	63,566		218,444	\$	166,517	\$	293,444	\$ 511,444	\$ 798,444

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. FY2024 expenditures are for regional tourism initiatives. The funding of \$20,000 is to be used for River Fest.

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2024-2025	
	Actual		Actual		Adopted Budget		Current Budget	Estimate	Adopted Budget	Increase/ (Decrease)
Revenue										
318-500 Tax-Hotel-Motel Occupancy	\$ 8,585	\$	\$ 89,750	\$	\$ 32,000	\$	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
360-100 Investment Income	729		5,603		-		-	7,500	500	500
Revenue Total	\$ 9,314	\$	\$ 95,353	\$	\$ 32,000	\$	\$ 32,000	\$ 39,500	\$ 32,500	\$ 500
Expenditures										
Services										
412-490 Brasoport Chamber of Comm	\$ 5,000	\$	\$ 5,000	\$	\$ 5,000	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
412-491 Brazoria County Alliance	-		-		5,250		5,250	-	-	(5,250)
Services Total	\$ 5,000	\$	\$ 5,000	\$	\$ 10,250	\$	\$ 10,250	\$ 5,000	\$ 5,000	\$ (5,250)
Sundry										
412-699 Other-Sundry	\$ 12,500	\$	-	\$	\$ 90,000	\$	\$ 90,000	\$ 52,000	\$ 20,000	\$ (70,000)
Sundry Total	\$ 12,500	\$	\$ -	\$	\$ 90,000	\$	\$ 90,000	\$ 52,000	\$ 20,000	\$ (70,000)
Expenditures Total	\$ 17,500	\$	\$ 5,000	\$	\$ 100,250	\$	\$ 100,250	\$ 57,000	\$ 25,000	\$ (75,250)
Beginning Fund Balance	\$ 126,346	\$	\$ 118,160	\$	\$ 119,910	\$	\$ 208,513	\$ 208,513	\$ 191,013	
Revenue Less Expenditures	\$ (8,186)	\$	\$ 90,353	\$	\$ (68,250)	\$	\$ (68,250)	\$ (17,500)	\$ 7,500	
Transfers	\$ -	\$	\$ -	\$	\$ -	\$	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 118,160	\$	\$ 208,513	\$	\$ 51,660	\$	\$ 140,263	\$ 191,013	\$ 198,513	

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	FY2023-2024							
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)	
Revenue								
350-200 Court Technology Revenue	\$ 7,960	\$ 8,464	\$ 10,000	\$ 10,000	\$ 6,000	\$ 6,500	\$ (3,500)	
360-100 Investment Income	75	379		-	500	400	400	
Revenue Total	\$ 8,036	\$ 8,843	\$ 10,000	\$ 10,000	\$ 6,500	\$ 6,900	\$ (3,100)	
Expenditures								
Maintenance								
430-543 Electronics/Computer Maint	\$ 7,178	\$ 725	\$ 8,000	\$ 8,000	\$ 6,000	\$ 6,000	\$ (2,000)	
MaintenanceTotal	\$ 7,178	\$ 725	\$ 8,000	\$ 8,000	\$ 6,000	\$ 6,000	\$ (2,000)	
Sundry								
430-684 Technology Fund Expense	\$ 3,532	\$ -	\$ 2,800	\$ 2,800	\$ -	\$ -	\$ (2,800)	
Sundry Total	\$ 3,532	\$ -	\$ 2,800	\$ 2,800	\$ -	\$ -	\$ (2,800)	
Expenditures Total	\$ 10,710	\$ 725	\$ 10,800	\$ 10,800	\$ 6,000	\$ 6,000	\$ (4,800)	
Beginning Fund Balance	\$ 6,437	\$ 3,762	\$ 1,962	\$ 11,881	\$ 11,881	\$ 12,381		
Revenue Less Expenditures	\$ (2,674)	\$ 8,118	\$ (800)	\$ (800)	\$ 500	\$ 900		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 3,762	\$ 11,881	\$ 1,162	\$ 11,081	\$ 12,381	\$ 13,281		

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	FY2021-2022		FY2022-2023	FY2023-2024	FY2023-2024		FY2024-2025		Increase/ (Decrease)												
	Actual		Actual	Adopted Budget	Current Budget	FY2023-2024 Estimate	Adopted Budget														
Revenue																					
350-201 Court Security Revenue	\$	7,714	\$	8,274	\$	7,600	\$	6,000	\$	6,000	\$	(1,600)									
360-100 Interest Income		785		4,284		-		3,700		1,500		1,500									
Revenue Total	\$	8,499	\$	12,558	\$	7,600	\$	7,600	\$	9,700	\$	7,500	\$	(100)							
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	\$	-	\$	-	\$	36,960	\$	36,960	\$	40,510	\$	-	\$	(36,960)							
Sundry Total	\$	-	\$	-	\$	36,960	\$	36,960	\$	40,510	\$	-	\$	(36,960)							
Expenditures Total	\$	-	\$	-	\$	51,960	\$	51,960	\$	40,510	\$	-	\$	(51,960)							
Beginning Fund Balance										\$	86,244	\$	94,742	\$	101,104	\$	107,300	\$	107,300	\$	76,490
Revenue Less Expenditures										\$	8,499	\$	12,558	\$	(44,360)	\$	(44,360)	\$	(30,810)	\$	7,500
Transfers										\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Ending Fund Balance										\$	94,742	\$	107,300	\$	56,744	\$	62,940	\$	76,490	\$	83,990

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	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 610	\$ 4,231	\$ -	\$ -	\$ 3,375	\$ 1,500	\$ 1,500
362-525 Police Seizure	-	-	-	-	-	-	-
364-525 Police Forfeited Funds Rcvd	21,433	29,108	-	-	13,490	-	-
Revenue Total	\$ 22,043	\$ 33,340	\$ -	\$ -	\$ 16,865	\$ 1,500	\$ 1,500
Expenditures							
Supplies							
525-335 Clothing	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
525-352 Furniture & Fixtures	-	2	-	-	-	-	-
Supplies Total	\$ -	\$ 2	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
Sundry							
525-620 Narcotics Expense	\$ 11,081	\$ 0	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Sundry Total	\$ 11,081	\$ 0	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Capital Outlay							
525-899 Capital Outlay	\$ -	\$ 18,893	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ 18,893	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total	\$ 11,081	\$ 18,895	\$ 21,000	\$ 21,000	\$ -	\$ 21,000	\$ -
Beginning Fund Balance	\$ 44,892	\$ 55,854	\$ 66,354	\$ 70,299	\$ 70,299	\$ 87,164	
Revenue Less Expenditures	\$ 10,962	\$ 14,445	\$ (21,000)	\$ (21,000)	\$ 16,865	\$ (19,500)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 55,854	\$ 70,299	\$ 45,354	\$ 49,299	\$ 87,164	\$ 67,664	

City-EDC Project (Fund 24)

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

Category	FY2023-2024						
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 6,300	\$ 6,300
363-100 EDC Revenue	-	7,262	19,365	19,365	19,365	19,365	-
Revenue Total	\$ -	\$ 7,262	\$ 19,365	\$ 19,365	\$ 19,390	\$ 25,665	\$ 6,300
Expenditures							
Capital Outlay							
410-899 Capital Outlay	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	\$ -
Capital Outlay Total	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	\$ -
Expenditures Total	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 7,262	\$ 26,652	
Revenue Less Expenditures	\$ -	\$ 7,262	\$ (65,635)	\$ (65,635)	\$ 19,390	\$ (59,335)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ 7,262	\$ (65,635)	\$ (65,635)	\$ 26,652	\$ (32,683)	

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
2021 Prepayment			265,000	560,000
4/1/2021	21,224	21,224		560,000
4/1/2022	296,224	21,224	275,000	285,000
4/1/2023	295,802	10,802	285,000	-
TOTAL	\$ 4,176,928	\$ 1,091,928	\$ 3,350,000	

2020 Certificate of Obligation - \$7.735 Million

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

Debt Service (Fund 64)**2021 Certificate of Obligation - \$4.845 Million**

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

Debt Service (Department 615)					Debt Service (Fund 64)			
Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	Actual		Actual		Adopted Budget	Current Budget	FY2023-2024 Estimate	Adopted Budget
Increase/ (Decrease)								
Revenue								
310-110 Tax-PR-Current Year	\$ 627,824		\$ 484,903		\$ 500,000	\$ 500,000	\$ 460,000	\$ 498,500
310-120 Prior Years Taxes	20,270		12,456		15,000	15,000	11,500	15,000
311-110 P&I Current Year Tax	-		5,970		1,000	1,000	2,450	1,000
311-120 P&I Delinquent Taxes	8,566		4,088		11,750	11,750	4,000	11,750
360-100 Investment Earnings	1,238		8,287		400	400	4,000	400
Revenue Total	\$ 657,898		\$ 515,704		\$ 528,150	\$ 528,150	\$ 481,950	\$ 526,650
Expenditures								
Services								
414 Bank Charges	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Services Total	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Debt Service								
700 Principal	\$ 325,000		\$ 340,000		\$ 550,000	\$ 550,000	\$ 550,000	\$ 560,000
710 Interest Expense	165,325		152,840		254,019	254,019	254,019	240,119
730 Debt Service Fee	2,250		1,500		7,500	7,500	1,500	1,500
Debt Service Total	\$ 492,575		\$ 494,340		\$ 811,519	\$ 811,519	\$ 805,519	\$ 801,619
Expenditures Total	\$ 492,575		\$ 494,340		\$ 811,519	\$ 811,519	\$ 805,519	\$ 801,619
Beginning Fund Balance	\$ 39,142		\$ 204,465		\$ 122,905	\$ 466,555	\$ 466,555	\$ 447,236
Revenue Less Expenditures	\$ 165,324		\$ 21,365		\$ (283,369)	\$ (283,369)	\$ (323,569)	\$ (274,969)
Transfers	\$ -		\$ 240,725		\$ 304,250	\$ 304,250	\$ 304,250	\$ 301,650
Ending Fund Balance	\$ 204,465		\$ 466,555		\$ 143,786	\$ 487,436	\$ 447,236	\$ 473,917



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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 on whether the time to complete the project may exceed one fiscal year.

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

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 for 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 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	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)					
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget								
Revenue														
360-100 Interest Income	\$	48,792	\$	140,382	\$	-	\$	-	\$	-				
399-000 Proceeds from Sale of Bond		-		-		-		-		-				
399-100 Premiums from Bond Issuance		-		-		-		-		-				
Revenue Total	\$	48,792	\$	140,382	\$	-	\$	-	\$	-				
Expenditures														
Expenditures Administration														
Capital Outlay														
410-899 Capital Outlay	\$	52,726	\$	457,093	\$	-	\$	-	\$	-				
Total Expenditures Administration	\$	52,726	\$	457,093	\$	-	\$	-	\$	-				
Expenditures Street & Drainage														
Capital Outlay														
575-899 Capital Outlay	\$	2,502,041	\$	3,616,621	\$	-	\$	-	\$	-				
Total Expenditures Street & Drainage	\$	2,502,041	\$	3,616,621	\$	-	\$	-	\$	-				
Expenditures Historical Museum														
Capital Outlay														
578-899 Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-				
Total Expenditures Historical Museum	\$	-	\$	-	\$	-	\$	-	\$	-				
Expenditures Total	\$	2,554,767	\$	4,073,714	\$	-	\$	-	\$	-				
Beginning Fund Balance	\$	7,251,356	\$	4,745,380	\$	21,752	\$	812,048	\$	812,048	\$	753,798		-
Revenue Less Expenditures	\$	(2,505,975)	\$	(3,933,332)	\$	-	\$	-	\$	(58,250)	\$	-		
Transfers		-		-		-		-		-		-		
Ending Fund Balance	\$	4,745,380	\$	812,048	\$	21,752	\$	812,048	\$	753,798	\$	753,798		

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%

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 separate fund allows the City to track and keep savings in the fund for future infrastructure projects.

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 18,039	\$ 115,977	\$ -	\$ -	\$ 89,150	\$ 20,000	\$ 20,000
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ 18,039	\$ 115,977	\$ -	\$ -	\$ 89,150	\$ 20,000	\$ 20,000
Expenditures							
Services							
575-413 Professional Services	\$ (22)		\$ -	\$ -	\$ -	\$ -	\$ -
575-414 Bank Charges	-	-	-	-	-	-	-
575-430 Advertising	-	-	-	-	-	-	-
Services Total	\$ (22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
575-547 Sign Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
575-899 Capital Outlay	\$ -	\$ 876,870	\$ 1,070,178	\$ 1,070,178	\$ 1,250,000	\$ -	\$ (1,070,178)
Capital Outlay Total	\$ -	\$ 876,870	\$ 1,070,178	\$ 1,070,178	\$ 1,250,000	\$ -	\$ (1,070,178)
Expenditures Total	\$ (22)	\$ 876,870	\$ 1,070,178	\$ 1,070,178	\$ 1,250,000	\$ -	\$ (1,070,178)
Beginning Fund Balance	\$ 1,807,530	\$ 2,250,591	\$ 1,169,741	\$ 3,148,698	\$ 3,148,698	\$ 2,737,848	
Revenue Less Expenditures	\$ 18,061	\$ (760,893)	\$ (1,070,178)	\$ (1,070,178)	\$ (1,160,850)	\$ 20,000	
Transfers	\$ 425,000	\$ 1,659,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 500,000	
Ending Fund Balance	\$ 2,250,591	\$ 3,148,698	\$ 849,563	\$ 2,828,520	\$ 2,737,848	\$ 3,257,848	
Department/Request							
Public Works	\$ -						
To be determined	-						
Grand Total	\$ -						

Facilities & Grounds CIP (Fund 21)

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

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 9,851	\$ 81,749	\$ -	\$ -	\$ 79,700	\$ 15,000	\$ 15,000
Revenue Total	\$ 9,851	\$ 81,749	\$ -	\$ -	\$ 79,700	\$ 15,000	\$ 15,000
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ -	\$ 2,503	\$ -	\$ 747,497	\$ 63,570	\$ -	\$ -
Total Expenditures Administration	\$ -	\$ 2,503	\$ -	\$ 747,497	\$ 63,570	\$ -	\$ -
Expenditures Service Center							
Capital Outlay							
420-899 Capital Outlay	\$ 212,953	\$ 32,400	\$ -	\$ 45,575	\$ -	\$ -	\$ -
Total Expenditures Service Center	\$ 212,953	\$ 32,400	\$ -	\$ 45,575	\$ -	\$ -	\$ -
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ -	\$ -	\$ 23,500	\$ 183,500	\$ 40,000	\$ -	\$ (23,500)
Total Expenditures Police	\$ -	\$ -	\$ 23,500	\$ 183,500	\$ 40,000	\$ -	\$ (23,500)
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ 72,266	\$ 14,500	\$ -	\$ 602,703	\$ 602,703	\$ -	\$ -
Total Expenditures Fire	\$ 72,266	\$ 14,500	\$ -	\$ 602,703	\$ 602,703	\$ -	\$ -
Expenditures Historical Museum							
Capital Outlay							
578-899 Capital Outlay	\$ (4,771)	\$ 4,500	\$ 21,500	\$ 34,000	\$ 21,500	\$ -	\$ (21,500)
Total Expenditures Historical Museum	\$ (4,771)	\$ 4,500	\$ 21,500	\$ 34,000	\$ 21,500	\$ -	\$ (21,500)
Expenditures Library							
Capital Outlay							
650-899 Capital Outlay	\$ -	\$ 49,017	\$ 6,750	\$ 6,750	\$ 6,750	\$ -	\$ (6,750)
Total Expenditures Library	\$ -	\$ 49,017	\$ 6,750	\$ 6,750	\$ 6,750	\$ -	\$ (6,750)
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ 225,319	\$ 218,782	\$ 40,000	\$ 80,000	\$ 25,000	\$ -	\$ (40,000)
Total Expenditures Parks	\$ 225,319	\$ 218,782	\$ 40,000	\$ 80,000	\$ 25,000	\$ -	\$ (40,000)
Expenditures Golf							
Capital Outlay							
656-899 Capital Outlay	\$ -	\$ 13,259	\$ 360,000	\$ 510,000	\$ 200,000	\$ -	\$ (360,000)
Total Expenditures Golf	\$ -	\$ 13,259	\$ 360,000	\$ 510,000	\$ 200,000	\$ -	\$ (360,000)
Expenditures Recreation							
Capital Outlay							
665-899 Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Total Expenditures Recreation	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Expenditures Total	\$ 505,767	\$ 334,961	\$ 461,750	\$ 2,220,025	\$ 969,523	\$ -	\$ (461,750)
Beginning Fund Balance	\$ 174,582	\$ 1,640,082	\$ 1,461,355	\$ 2,375,964	\$ 2,375,964	\$ 1,947,891	-
Revenue Less Expenditures	\$ (495,916)	\$ (253,212)	\$ (461,750)	\$ (2,220,025)	\$ (889,823)	\$ 15,000	
Transfers	\$ 1,961,415	\$ 989,095	\$ 461,750	\$ 461,750	\$ 461,750	\$ -	
Ending Fund Balance	\$ 1,640,082	\$ 2,375,964	\$ 1,461,355	\$ 617,689	\$ 1,947,891	\$ 1,962,891	

Facilities CIP Fund Projects FY2024-2025

Department/Request	Sum of Facilities CIP
Grand Total	\$ -

Equipment & Vehicle Replacement (Fund 22)

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

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 4,181	\$ 32,618	\$ -	\$ -	\$ 8,200	\$ -	\$ -
399-100 Insurance Recovery	1,000	31,767	-	-	-	-	-
Revenue Total	\$ 5,181	\$ 64,385	\$ -	\$ -	\$ 8,200	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,415	\$ 16,415
Total Expenditures Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,415	\$ 16,415
Expenditures Information Tech							
Capital Outlay							
417-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,250	\$ 60,250
Total Expenditures Information Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,250	\$ 60,250
Expenditures Service Center							
Capital Outlay							
420-899 Capital Outlay	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 37,000	\$ -	\$ (40,000)
Total Expenditures Service Center	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 37,000	\$ -	\$ (40,000)
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ 326,810	\$ 241,183	\$ 267,000	\$ 403,006	\$ 300,000	\$ 46,000	\$ (221,000)
Total Expenditures Police	\$ 326,810	\$ 241,183	\$ 267,000	\$ 403,006	\$ 300,000	\$ 46,000	\$ (221,000)
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ 379,319	\$ 303,203	\$ 55,500	\$ 300,011	\$ 450,000	\$ 15,000	\$ (40,500)
Total Expenditures Fire	\$ 379,319	\$ 303,203	\$ 55,500	\$ 300,011	\$ 450,000	\$ 15,000	\$ (40,500)
Expenditures Streets/Drainage							
Capital Outlay							
558-899 Capital Outlay	\$ -	\$ 80,009	\$ -	\$ -	\$ -	\$ -	\$ -
Total Building	\$ -	\$ 80,009	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
575-899 Capital Outlay	\$ 357,385	\$ 128,205	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ (140,000)
Total Expenditures Streets/Drainage	\$ 357,385	\$ 128,205	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ (140,000)
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ -	\$ 17,975	\$ 40,000	\$ 40,000	\$ 37,000	\$ 36,000	\$ (4,000)
Total Expenditures Parks	\$ -	\$ 17,975	\$ 40,000	\$ 40,000	\$ 37,000	\$ 36,000	\$ (4,000)
Expenditures Golf							
Capital Outlay							
656-899 Capital Outlay	\$ 117,683	\$ 42,780	\$ 112,000	\$ 112,000	\$ 90,000	\$ 38,000	\$ (74,000)
Total Expenditures Golf	\$ 117,683	\$ 42,780	\$ 112,000	\$ 112,000	\$ 90,000	\$ 38,000	\$ (74,000)
Expenditures Recreation							
Capital Outlay							
665-899 Capital Outlay	\$ -	\$ 9,640	\$ 10,000	\$ 10,000	\$ 1,000	\$ -	\$ (10,000)
Total Expenditures Recreation	\$ -	\$ 9,640	\$ 10,000	\$ 10,000	\$ 1,000	\$ -	\$ (10,000)
Expenditures Total	\$ 1,181,196	\$ 822,996	\$ 664,500	\$ 1,045,017	\$ 1,055,000	\$ 211,665	\$ (513,085)
Beginning Fund Balance	\$ 232,637	\$ 728,186	\$ 21,690	\$ 470,576	\$ 470,576	\$ 78,276	-
Revenue Less Expenditures	\$ (1,176,015)	\$ (758,610)	\$ (664,500)	\$ (1,045,017)	\$ (1,046,800)	\$ (211,665)	
Transfers	\$ 1,671,565	\$ 501,000	\$ 654,500	\$ 654,500	\$ 654,500	\$ 422,918	
Ending Fund Balance	\$ 728,186	\$ 470,576	\$ 11,690	\$ 80,059	\$ 78,276	\$ 289,529	

Equipment & Vehicle Replacement Fund Projects FY2024-2025

Department/Request	Amount
Fire/EMS	\$ 15,000
A/C Replacement	15,000
Information Technology	\$ 60,250
Server Replacement	40,000
Website Upgrade	20,250
Administration	\$ 16,415
Budgeting Software	8,775
Applicant Tracking Software	7,640
Golf Course	\$ 38,000
Pro-Grater	38,000
Police	\$ 46,000
CJIS Update	5,500
Tempature Control Service/911	14,000
GPS for Patrol Units	26,500
Public Works	\$ 36,000
Two Zero Turn Mowers 72"	36,000
Grand Total	\$ 211,665

Information Technology (Fund 23)

The Information Technology Fund was combined with the Equipment & Vehicle Replacement Fund in Fiscal Year 2023-2024.

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ 1,949	\$ 9,600	\$ -	\$ -	\$ 7,280	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
Revenue Total	\$ 1,949	\$ 9,600	\$ -	\$ -	\$ 7,280	\$ -	\$ -
Expenditures							
Expenditures Administration							
Capital Outlay							
410-899 Capital Outlay	\$ 26,110	\$ 24,740	\$ -	\$ 130,497	\$ -	\$ -	\$ -
Total Expenditures Administration	\$ 26,110	\$ 24,740	\$ -	\$ 130,497	\$ -	\$ -	\$ -
Expenditures Police							
Capital Outlay							
525-899 Capital Outlay	\$ 17,340	\$ 92,640	\$ -	\$ 23,645	\$ 24,981	\$ -	\$ -
Total Expenditures Police	\$ 17,340	\$ 92,640	\$ -	\$ 23,645	\$ 24,981	\$ -	\$ -
Expenditures Fire							
Capital Outlay							
530-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Streets/Drainage							
Capital Outlay							
575-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Streets/Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Parks							
Expenditures Total	\$ 43,450	\$ 117,380	\$ -	\$ 154,142	\$ 24,981	\$ -	\$ -
Beginning Fund Balance	\$ 256,235	\$ 336,735	\$ 237,819	\$ 228,954	\$ 228,954	\$ 211,253	-
Revenue Less Expenditures	\$ (41,500)	\$ (107,780)	\$ -	\$ (154,142)	\$ (17,701)	\$ -	-
Transfers	\$ 122,000	\$ -	\$ -	\$ -	\$ -	\$ (211,253)	
Ending Fund Balance	\$ 336,735	\$ 228,954	\$ 237,819	\$ 74,812	\$ 211,253	\$ -	-

Projects Fund (Fund 25)

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

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 190,000	\$ 70,000	\$ 70,000
360-101 Misc Income	-	7,100,000	1,800,000	1,800,000	-	1,800,000	-
Revenue Total	\$ -	\$ 7,100,000	\$ 1,800,000	\$ 1,800,000	\$ 190,000	\$ 1,870,000	\$ 70,000
Expenditures							
Expenditures Administration							
Services							
410-413 Professional Services	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ 223,462	\$ -	\$ (240,000)
Capital Outlay							
410-899 Capital Outlay	-	-	1,500,000	1,500,000	-	-	(1,500,000)
Total Expenditures Administration	\$ -	\$ -	\$ 1,740,000	\$ 1,740,000	\$ 223,462	\$ -	\$ (1,740,000)
Expenditures Parks							
Capital Outlay							
655-899 Capital Outlay	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 20,000	\$ -	\$ (600,000)
Total Expenditures Parks	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 20,000	\$ -	\$ (600,000)
Water/Sewer							
Capital Outlay							
565-899 Capital Outlay	-	-	2,200,000	2,200,000	100,000	-	(2,200,000)
Total Expenditures Water/Sewer	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 100,000	\$ -	\$ (2,200,000)
Expenditures Total	\$ -	\$ -	\$ 4,540,000	\$ 4,540,000	\$ 343,462	\$ -	\$ (4,540,000)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 7,100,000	\$ 7,100,000	\$ 6,946,538	-
Revenue Less Expenditures	\$ -	\$ 7,100,000	\$ (2,740,000)	\$ (2,740,000)	\$ (153,462)	\$ 1,870,000	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ 7,100,000	\$ (2,740,000)	\$ 4,360,000	\$ 6,946,538	\$ 8,816,538	
Department/Request							
Administration	\$ 223,462						
Demolition OA Fleming	223,462						
Utilities	\$ 7,954,500						
WWTP Improvements	6,754,500						
Lift Station	1,200,000						
Public Works	\$ 600,000						
OA Fleming Park	600,000						
Grand Total	\$ 8,777,962						

Summary of Capital Improvement Proposed FY2024-2025

Department/Project	General Fund	Utility Fund	Equipment & Vehicle	Facilities & Grounds	Streets & Drainage	2020 Bond Projects	2021 Bond Projects	Projects Fund
Administration								
Budgeting Software	\$ -	\$ -	\$ 8,775	\$ -	\$ -	\$ -	\$ -	\$ -
Applicant Tracking Software	-	-	7,640	-	-	-	-	-
Infrastructure OA Fleming	-	-	-	-	-	-	-	-
Information Technology								
Server Replacement	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Website	-	-	20,250	-	-	-	-	-
Fire/EMS								
Drone Aircraft	-	-	8,500	-	-	-	-	-
Knox Box City Building	-	-	5,523	-	-	-	-	-
A/C Replacement	-	-	15,000	-	-	-	-	-
Golf Course								
Pro-Grater	-	-	38,000	-	-	-	-	-
Police								
CJIS Update	-	-	5,500	-	-	-	-	-
Additional Key Fob	-	-	25,000	-	-	-	-	-
Stop Stix	-	-	6,500	-	-	-	-	-
SWAT Gear/Equip	-	-	16,000	-	-	-	-	-
Public Works								
Two Zero Turn Mowers 72"	-	-	36,000	-	-	-	-	-
Utilities								
Water/Wastewater Projects	-	-	-	-	-	-	2,071,996	-
Grand Total	\$ -	\$ -	\$ 232,688	\$ -	\$ -	\$ -	\$ 2,071,996	\$ -

Department	Department Total
Administration	\$ 16,415
Fire/EMS	14,023
Golf Course	38,000
Police	53,000
Public Works	36,000
Utilities	2,071,996
Grand Total	\$ 2,229,434



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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
2024-2025 BUDGET**

FY 25 Water/Sewer Fund Long-Term Financial Plan

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimate 2023-2024	2024-2025
Beginning Fund Balance	\$ 141,747	\$ (17,603)	\$ 31,168	\$ 1,408,638	\$ 1,701,399
Revenues:					
Intergovernmental	\$ 22,764	\$ 775,145	\$ 1,048,606	\$ 1,257,660	\$ 4,000
Miscellaneous Income	79,188	169,079	(2,209)	137,925	127,000
Bond Proceeds	-	-	-	-	-
Investment Earnings	383	2,408	20,074	24,150	15,000
Water & Sewer Services	4,707,218	6,222,230	7,926,352	7,797,150	7,804,000
Transfers in	1,000,000	-	323,000	-	-
Total Revenue	\$ 5,809,553	\$ 7,168,862	\$ 9,315,824	\$ 9,216,885	\$ 7,950,000
Operating Expenditures:					
Salaries	\$ 86,802	\$ 98,019	\$ 100,584	\$ 168,770	\$ 204,932
Benefits	40,001	97,149	50,332	70,400	82,676
Supplies	37,623	76,241	33,202	32,750	58,700
Services	5,381,980	5,553,016	6,142,994	6,828,954	7,345,270
Maintenance	12,986	89,129	58,587	92,500	115,000
Sundry	240	16,548	20,094	26,500	39,500
Total Operating Expenditures	5,559,632	5,930,101	6,405,793	7,219,874	7,846,078
Non-Operating Expenditures:					
Transfers	-	96,928	360,000	454,250	451,650
Debt Service	-	9,833	91,397	-	-
Capital Outlay	409,271	1,083,229	1,081,163	1,250,000	-
Total Non-Operating Expenditures	409,271	1,189,990	1,532,560	1,704,250	451,650
Total Expenditures	\$ 5,968,903	\$ 7,120,091	\$ 7,938,353	\$ 8,924,124	\$ 8,297,728
Ending Fund Balance	\$ (17,603)	\$ 31,168	\$ 1,408,638	\$ 1,701,399	\$ 1,353,671
Calculation of available funds:					
Ending Fund Balance	\$ (17,603)	\$ 31,168	\$ 1,408,638	\$ 1,701,399	\$ 1,353,671
Less 33% required minimum balance	1,834,679	1,956,933	2,113,912	2,382,558	2,589,206
Excess funds available for capital projects	\$ (1,852,282)	\$ (1,925,766)	\$ (705,274)	\$ (681,159)	\$ (1,235,535)
Staffing variable:					
Full-time equivalent positions	2	2	6	4	4
Average cost per FTE	\$ 43,401	\$ 49,010	\$ 16,764	\$ 42,193	\$ 51,233

CITY OF FREEPORT, TEXAS
2024-2025 BUDGET

FY 25 Water/Sewer Fund Long-Term Financial Plan

2025-2026	2026-2027	2027-2028
\$ 1,353,671	\$ 926,455	\$ 414,518
\$ 4,000	\$ 4,000	\$ 4,000
130,810	134,734	138,776
-	-	-
15,450	15,914	16,391
8,038,120	8,279,264	8,527,642
-	-	-
\$ 8,188,380	\$ 8,433,911	\$ 8,686,809
\$ 211,080	\$ 217,413	\$ 223,935
85,156	87,711	90,342
60,461	62,275	64,143
7,639,081	7,944,644	8,262,430
118,450	122,004	125,664
40,685	41,906	43,163
8,154,913	8,475,951	8,809,676
460,683	469,897	479,295
-	-	-
460,683	469,897	479,295
\$ 8,615,596	\$ 8,945,848	\$ 9,288,971
\$ 926,455	\$ 414,518	\$ (187,644)
\$ 926,455	\$ 414,518	\$ (187,644)
2,691,121	2,797,064	2,907,193
\$ (1,764,667)	\$ (2,382,546)	\$ (3,094,837)
4	4	4
\$ 52,770	\$ 54,353	\$ 55,984

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.

FY2023-2024 Achievements

implemented text payments for customers to pay their utility bills.
 Obtained generator grants for Lift Stations 3, 4, and 14 and installed the generators.
 Continued to provide citizens with information about the City using inserts in the utility bills.
 Created a five year financial plan.
 Continued the wastewater line rehabilitation
 Began the construction of the wastewater treatment plant.
 Completed lead and copper line investigations per TCEQ and EPA.

Goals & Objectives for FY2024-2025

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 FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
 Employee retirement increased by .75%.
 BWA water resale increased 5%.
 Veolia services were increased for actual costs of repairs and maintenance and CPI for operational services.
 Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
<u>Customer Service:</u>			
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%	98%	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)**

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 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	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)												
	Actual		Actual		Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget													
Revenue																					
Intergovernmental	\$	775,145	\$	1,048,606	\$	4,000	\$	10,757,794	\$	1,257,660	\$	4,000	\$	-							
Miscellaneous Income		169,079		(2,209)		112,000		112,000		137,925		127,000		15,000							
Bond Proceeds		-		-		-		-		-		-		-							
Investment Earnings		2,408		20,074		9,000		9,000		24,150		15,000		6,000							
Water & Sewer Services		6,222,230		7,926,352		7,704,000		7,704,000		7,797,150		7,804,000		100,000							
Revenue Total	\$	7,168,862	\$	8,992,824	\$	7,829,000	\$	18,582,794	\$	9,216,885	\$	7,950,000	\$	121,000							
Expenditures																					
Salaries	\$	98,019	\$	100,584	\$	249,719	\$	249,719	\$	168,770	\$	204,932	\$	(44,787)							
Benefits		97,149		50,332		75,718		75,718		70,400		82,676		6,958							
Supplies		76,241		33,202		70,950		70,950		32,750		58,700		(12,250)							
Services		5,553,016		6,142,994		6,526,976		6,596,525		6,828,954		7,345,270		818,294							
Maintenance		89,129		58,587		100,000		100,000		92,500		115,000		15,000							
Sundry		16,548		20,094		25,800		25,800		26,500		39,500		13,700							
Debt Service		9,833		91,397		-		-		-		-		-							
Capital Outlay		1,083,229		1,081,163		-		10,753,794		1,250,000		-		-							
Expenditures Total	\$	7,023,163	\$	7,578,353	\$	7,049,163	\$	17,872,506	\$	8,469,874	\$	7,846,078	\$	796,915							
Beg Fund Balance*										\$	50,936	\$	99,707	\$	(205,471)	\$	1,062,727	\$	1,062,727	\$	1,355,488
Revenue Less Expenditures										\$	145,699	\$	1,414,471	\$	779,837	\$	710,288	\$	747,011	\$	103,922
Transfers										\$	(96,928)	\$	(451,450)	\$	(454,250)	\$	(454,250)	\$	(454,250)	\$	(451,650)
Ending Fund Balance*										\$	99,707	\$	1,062,727	\$	120,116	\$	1,318,765	\$	1,355,488	\$	1,007,760
* (Unrestricted)																					
33% Operating Reserve										\$	1,956,933	\$	2,113,912	\$	2,326,224	\$	2,349,175	\$	2,382,558	\$	2,589,206
Available Fund Balance										\$	(1,857,227)	\$	(1,051,185)	\$	(2,206,108)	\$	(1,030,410)	\$	(1,027,070)	\$	(1,581,446)

Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024		FY2024-2025		
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget	Increase/ (Decrease)
Water							
Billing Manager	1	1	1	1	0	0	-1
Customer Service Clerk II	0	0	0	0	1	1	1
Utility Billing Clerk	0	0	0	0	1	1	1
Customer Service Clerk I	1	1	2	2	1	1	-1
Utility Operations Manager	0	0	1	1	1	1	0
Part-time Utility Field Crew	0	0	2	2	0	0	-2
Water Total	2	2	6	6	4	4	-2

Revenue Summary

Utility Fund (Fund 56)

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Intergovernmental							
301-101 Interlocal Revenue	\$ 16,086	\$ 3,691	\$ 4,000	\$ 4,000	\$ 7,660	\$ 4,000	\$ -
360-400 Community Dev Grant	136,229	-	-	10,753,794	1,250,000	-	-
360-401 Grant Revenue-Emergency Power	-	-	-	-	-	-	-
360-402 Grant - CDBG - GLO	622,829	1,044,915	-	-	-	-	-
360-460 Fema Reimbursement	-	-	-	-	-	-	-
Intergovernmental Total	\$ 775,145	\$ 1,048,606	\$ 4,000	\$ 10,757,794	\$ 1,257,660	\$ 4,000	\$ -
Miscellaneous Income							
360-101 Misc Income	\$ 1,749	\$ (106)	\$ -	\$ -	\$ 200	\$ -	\$ -
360-102 Misc Income Return Checks	1,242	975	1,000	1,000	825	1,000	-
360-103 Utility Reimbursements	165,400	132,784	110,000	110,000	135,000	125,000	15,000
370-005 Cash Over Or Short	(40)	(11)	-	-	-	-	-
381-700 Bad Debt Write-Off	728	(135,852)	1,000	1,000	1,900	1,000	-
Miscellaneous Income Total	\$ 169,079	\$ (2,209)	\$ 112,000	\$ 112,000	\$ 137,925	\$ 127,000	\$ 15,000
Investment Earnings							
360-100 Interest Income	\$ 2,408	\$ 20,074	\$ 9,000	\$ 9,000	\$ 24,150	\$ 15,000	\$ 6,000
Investment Earnings Total	\$ 2,408	\$ 20,074	\$ 9,000	\$ 9,000	\$ 24,150	\$ 15,000	\$ 6,000
Water & Sewer Services							
381-200 Water Revenue	\$ 3,500,777	\$ 4,706,006	\$ 4,888,350	\$ 4,888,350	\$ 4,900,000	\$ 4,900,000	\$ 11,650
381-201 Water Revenue - Misc	(1,722)	-	-	-	-	-	-
381-300 Sewer Revenue	2,563,543	3,035,713	2,661,650	2,661,650	2,750,000	2,750,000	88,350
381-301 Sewer Revenue - Misc	20	-	-	-	-	-	-
381-500 Sewer Surcharge	321	-	-	-	-	-	-
381-600 Water Tap Fee	23,752	30,426	20,000	20,000	5,150	10,000	(10,000)
381-601 Sewer Tap Fee	3,040	4,429	4,000	4,000	3,000	4,000	-
381-900 Connect & Disconnect Fees	132,499	149,779	130,000	130,000	139,000	140,000	10,000
Water & Sewer Services Total	\$ 6,222,230	\$ 7,926,352	\$ 7,704,000	\$ 7,704,000	\$ 7,797,150	\$ 7,804,000	\$ 100,000
Grand Total	\$ 7,168,862	\$ 8,992,824	\$ 7,829,000	\$ 18,582,794	\$ 9,216,885	\$ 7,950,000	\$ 121,000

Water/Sewer (Department 565)					Utility Fund (Fund 56)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ 96,017	\$ 98,935	\$ 202,576	\$ 202,576	\$ 165,000	\$ 196,684	\$ (5,892)	
110 Salaries/Wages Part-time	-	-	39,520	39,520	-	-	(39,520)	
165 Certification Pay	289	923	2,608	2,608	1,600	3,208	600	
175 Longevity	881	64	215	215	170	240	25	
181 Cell Phone Allowance	-	-	600	600	-	600	-	
190 Overtime	833	663	4,200	4,200	2,000	4,200	-	
Salaries Total	\$ 98,019	\$ 100,584	\$ 249,719	\$ 249,719	\$ 168,770	\$ 204,932	\$ (44,787)	
Benefits								
201 FICA & Medicare	\$ 7,524	\$ 7,450	\$ 18,782	\$ 18,782	\$ 10,000	\$ 15,356	\$ (3,426)	
210 Group Insurance	27,481	31,983	26,764	26,764	35,000	37,959	11,195	
230 T M R S	14,133	10,461	29,602	29,602	25,200	28,845	(757)	
240 Workmen's Compensation	210	219	275	275	200	275	-	
245 Pension Expense	-	219	-	-	-	-	-	
250 Opeb Expense	47,800	-	-	-	-	-	-	
291 Unemployment Insurance	-	-	295	295	-	241	(54)	
Benefits Total	\$ 97,149	\$ 50,332	\$ 75,718	\$ 75,718	\$ 70,400	\$ 82,676	\$ 6,958	
Supplies								
310 Office/Computer Supplies	\$ 3,867	\$ 1,394	\$ 11,700	\$ 11,700	\$ 4,000	\$ 11,700	\$ -	
311 Postage/Shipping	27,351	23,365	16,250	16,250	27,000	30,000	13,750	
335 Clothing	-	-	-	-	-	500	500	
352 Furniture/Fixtures	-	-	-	-	1,000	500	500	
390 Fuel	44,948	6,390	43,000	43,000	500	15,000	(28,000)	
399 Other Supplies	74	2,053	-	-	250	1,000	1,000	
Supplies Total	\$ 76,241	\$ 33,202	\$ 70,950	\$ 70,950	\$ 32,750	\$ 58,700	\$ (12,250)	
Services								
406 Fees	\$ 14,287	\$ 33,179	\$ 36,000	\$ 36,000	\$ 35,000	\$ 35,000	\$ (1,000)	
407 Collection Agency Fees	-	-	1,020	1,020	-	1,020	-	
413 Professional Services	123,221	65,694	247,856	317,405	200,000	200,000	(47,856)	
414 Bank Charges	29,558	45,885	42,000	42,000	70,000	70,000	28,000	
415 Telephone	19,541	14,372	19,000	19,000	5,000	10,000	(9,000)	
426 Physicals/Screening	350	178	-	-	300	250	250	
430 Advertising	30	1,776	-	-	1,200	1,000	1,000	
440 Electricity	133,225	150,299	180,000	180,000	192,000	195,000	15,000	
482 Service Contracts	-	4,791	-	-	-	-	-	
483 Special Services	-	-	-	-	-	-	-	
495 Oyster Creek Agreement	141,296	172,290	180,000	180,000	204,354	225,000	45,000	
496 Bwa Water Resale	2,452,800	2,759,400	2,971,100	2,971,100	2,971,100	3,358,000	386,900	
498 Veolia - Other	21,428	-	-	-	-	-	-	
499 Veolia - Contract Operations	2,617,280	2,895,130	2,850,000	2,850,000	3,150,000	3,250,000	400,000	
Services Total	\$ 5,553,016	\$ 6,142,994	\$ 6,526,976	\$ 6,596,525	\$ 6,828,954	\$ 7,345,270	\$ 818,294	
Maintenance								
543 Electronics/Computer Maint	\$ 37,436	\$ 32,987	\$ 35,000	\$ 35,000	\$ 45,000	\$ 50,000	\$ 15,000	
560 Water System Maintenance	50,713	17,762	25,000	25,000	25,000	25,000	-	
570 Wastewater System Maintenance	980	7,838	25,000	25,000	15,000	25,000	-	
575 Lift Station Maintenance	-	-	15,000	15,000	7,500	15,000	-	
Maintenance Total	\$ 89,129	\$ 58,587	\$ 100,000	\$ 100,000	\$ 92,500	\$ 115,000	\$ 15,000	
Sundry								
602 Seminars/Dues/Travel	\$ 60	\$ 1,351	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
628 Insurance	16,188	18,618	25,000	25,000	25,000	38,000	13,000	
699 Other - Sundry	300	125	300	300	1,500	1,000	700	
Sundry Total	\$ 16,548	\$ 20,094	\$ 25,800	\$ 25,800	\$ 26,500	\$ 39,500	\$ 13,700	
Debt Service								
705 Bond Premium Amortization	\$ -	\$ (30,053)	\$ -	\$ -	\$ -	\$ -	\$ -	
710 Interest Expense	-	121,450	-	-	-	-	-	
730 Debt Service Fees	9,833	-	-	-	-	-	-	
Debt Service Total	\$ 9,833	\$ 91,397	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay								
875 Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
899 Capital Outlay	1,083,229	1,081,163	-	10,753,794	1,250,000	-	-	
Capital Outlay Total	\$ 1,083,229	\$ 1,081,163	\$ -	\$ 10,753,794	\$ 1,250,000	\$ -	\$ -	
Grand Total	\$ 7,023,163	\$ 7,578,353	\$ 7,049,163	\$ 17,872,506	\$ 8,469,874	\$ 7,846,078	\$ 796,915	

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 on whether the projects exceed one fiscal year.

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

2021 CO Bond Fund (Fund 67)

This Capital Projects Fund tracks the 2021 Certificate of Obligation Expenditures and Revenues. Expenditures are for water and wastewater improvement projects.

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)			
	Actual		Actual		Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget				
Revenue												
360-100 Interest Income	\$	37,750	\$	151,349	\$	-	\$	89,000	\$	-	\$	-
399-000 Proceeds from Sale of Bond		-		-		-		-		-		-
Revenue Total	\$	37,750	\$	151,349	\$	-	\$	89,000	\$	-	\$	-
Expenditures												
Expenditures Water/Wastewater												
Capital Outlay												
565-899 Capital Outlay	\$	573,619	\$	1,645,181	\$	-	\$	125,000	\$	2,071,996	\$	2,071,996
Total Expenditures Water/Wastewater	\$	573,619	\$	1,645,181	\$	-	\$	125,000	\$	2,071,996	\$	2,071,996
Expenditures Total	\$	573,619	\$	1,645,181	\$	-	\$	125,000	\$	2,071,996	\$	2,071,996
Beginning Fund Balance	\$	4,970,030	\$	4,434,160	\$	-	\$	2,940,328	\$	2,904,328		-
Revenue Less Expenditures	\$	(535,869)	\$	(1,493,832)	\$	-	\$	(36,000)	\$	(2,071,996)		
Transfers	\$	-	\$	-	\$	-	\$	-	\$	-		
Ending Fund Balance	\$	4,434,160	\$	2,940,328	\$	-	\$	2,904,328	\$	832,332		

Overall 2020 Bond Issuance

Project	Fy2021-2022	FY2023-2024	FY2024-2024	TOTAL	Percent
Lift Station 3,4, & 14 Rehabilitation	\$ -	\$ 1,735,713	\$ -	\$ 1,735,713	N/A
FM 1495 Water Line Relocation	-	460,314	21,351	481,665	
Phase I SSOI Engineering	-	22,974	192,952	215,926	
Sanitary Sewer Collection Grant Match	-	59,316	-	59,316	N/A
WWTP Grant Match	-	691,020	-	691,020	
Avenue H Sewer Line Rep. Grant Match	-	41,366	-	41,366	
WWTP Improvements	-	74,358	1,223,772	1,298,130	
Lift Station Pumps	-	-	151,348	151,348	
Sewer Line Replacement SSOI	-	-	482,572	482,572	N/A
Total	\$ -	\$ 3,085,061	\$ 2,071,996	\$ 5,157,057	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 December 1999. 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.

FY2023-2024 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 FY2024-2025

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 FY2024-2025

Salaries have been increased 3% for a cost of living adjustment.
Employee retirement increased by .75%.
Health Insurance is estimated to increase 10%.

Indicators**Fund Summary**

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	Actual		Actual		Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget
Revenue								
Tax - Sales Tax	\$ 1,180,898		\$ 1,235,852		\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,300,000
Miscellaneous Income	5,000		21,702		-	-	24,500	-
Investment Earnings	16,654		112,172		25,000	25,000	100,000	75,000
Lease Income	1,700		3,250		2,000	2,000	2,000	3,000
Revenue Total	\$ 1,204,251		\$ 1,372,976		\$ 1,277,000	\$ 1,277,000	\$ 1,376,500	\$ 1,378,000
Expenditures								
Salaries	\$ 22,225		\$ 182,418		\$ 208,039	\$ 208,039	\$ 193,675	\$ 200,367
Benefits	4,527		170,036		70,400	70,400	66,250	74,098
Supplies	2,619		13,825		14,500	14,500	5,000	14,500
Services	437,830		288,210		305,100	305,100	266,810	345,100
Maintenance	-		-		-	-	-	-
Sundry	140,926		107,937		28,200	28,200	115,200	121,200
Capital Outlay	-		-		700,000	700,000	250,000	400,000
Expenditures Total	\$ 608,127		\$ 762,425		\$ 1,326,239	\$ 1,326,239	\$ 896,935	\$ 1,155,265

Beg Fund Balance*	\$ 1,583,322	\$ 2,179,446	\$ 1,719,944	\$ 1,646,192	\$ 1,646,192	\$ 1,600,757
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Revenue Less Expenditures	\$ 596,124	\$ 610,550	\$ (49,239)	\$ (49,239)	\$ 479,565	\$ 222,735
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Transfers	\$ -	\$ 1,143,805	\$ 525,000	\$ 525,000	\$ 525,000	\$ 475,000
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Ending Fund Balance*	\$ 2,179,446	\$ 1,646,192	\$ 1,145,705	\$ 1,071,953	\$ 1,600,757	\$ 1,348,492
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*** (Unrestricted)**

Employee Count

Position	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	Actual		Actual		Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Adopted Budget
Water								
EDC Director	1		1		1	1	1	1
Administrative Assistant	1		0		0	0	0	0
Economic Development Specialist	0		1		1	1	1	1
Water Total	2		2		2	2	2	2

Freeport Economic Development Corporation				Economic Development Fund (Fund 30)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
318-300 Tax - Sales EDC	\$ 1,180,898	\$ 1,235,852	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,300,000	\$ 50,000
360-100 Interest Income	16,654	112,172	25,000	25,000	100,000	75,000	50,000
360-101 Misc Income	-	21,702	-	-	4,200	-	-
360-200 Sale of Property	5,000	-	-	-	20,300	-	-
360-600 Lease Income	1,700	3,250	2,000	2,000	2,000	3,000	1,000
Revenue Total	\$ 1,204,251	\$ 1,372,976	\$ 1,277,000	\$ 1,277,000	\$ 1,376,500	\$ 1,378,000	\$ 101,000
Expenditures							
Salaries							
100 Salaries/Wages	\$ 21,055	\$ 168,407	\$ 198,604	\$ 198,604	\$ 185,000	\$ 190,032	\$ (8,572)
165 Education	-	485	600	600	550	1,500	900
175 Longevity	-	30	135	135	25	135	-
180 Auto Allowance	-	5,500	6,500	6,500	6,500	6,500	-
181 Cell Phone Allowance	300	1,100	1,200	1,200	1,100	1,200	-
182 Moving Allowance	-	6,500	-	-	-	-	-
190 Overtime	870	396	1,000	1,000	500	1,000	-
Salaries Total	\$ 22,225	\$ 182,418	\$ 208,039	\$ 208,039	\$ 193,675	\$ 200,367	\$ (7,672)
Benefits							
201 FICA & Medicare	\$ 1,579	\$ 13,020	\$ 15,915	\$ 15,915	\$ 14,250	\$ 15,328	\$ (587)
210 Group Insurance	-	21,642	22,219	22,219	22,000	25,941	3,722
230 TMR S	2,948	128,655	31,892	31,892	30,000	32,464	572
240 Workmen's Compensation	-	-	125	125	-	125	-
250 Accrued Benefit Expense	-	6,720	-	-	-	-	-
291 Unemployment Insurance	-	-	248	248	-	239	(9)
Benefits Total	\$ 4,527	\$ 170,036	\$ 70,400	\$ 70,400	\$ 66,250	\$ 74,098	\$ 3,698
Supplies							
310 Office/Computer Supplies	\$ 1,868	\$ 12,208	\$ 7,500	\$ 7,500	\$ 2,000	\$ 7,500	\$ -
311 Postage/Shipping	-	50	500	500	150	500	-
312 Books/Publ/Subscriptions	-	434	1,000	1,000	500	1,000	-
313 Printing	-	45	500	500	100	500	-
335 Clothing	-	-	1,000	1,000	500	1,000	-
352 Furniture & Fixtures	444	684	3,000	3,000	1,000	3,000	-
399 Other Supplies	308	404	1,000	1,000	750	1,000	-
Supplies Total	\$ 2,619	\$ 13,825	\$ 14,500	\$ 14,500	\$ 5,000	\$ 14,500	\$ -
Services							
411 Water	\$ 753	\$ 799	\$ 2,000	\$ 2,000	\$ 800	\$ 2,000	\$ -
413 Professional Services	160,935	136,458	180,000	180,000	180,000	180,000	-
414 Bank Charges	85	-	100	100	-	100	-
416 Professional Fees - Auditor	-	-	4,000	4,000	-	4,000	-
417 Professional Fees - Legal	40,492	35,738	60,000	60,000	80,000	100,000	40,000
426 Physicals	-	139	-	-	-	-	-
430 Advertising	18,732	31,977	50,000	50,000	20,000	50,000	-
434 Marketing	100,111	12,010	-	-	(8,450)	-	-
435 Special Projects	111,391	66,135	-	-	(4,940)	-	-
440 Electricity	5,331	4,952	9,000	9,000	2,500	9,000	-
499 Other Services	-	-	-	-	(3,100)	-	-
Services Total	\$ 437,830	\$ 288,210	\$ 305,100	\$ 305,100	\$ 266,810	\$ 345,100	\$ 40,000
Sundry							
602 Seminars/Dues/Travel	\$ 8,268	\$ 21,663	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000
605 Meal	-	-	2,000	2,000	1,000	2,000	-
629 Property Taxes	504	-	-	-	-	-	-
695 College Reimbursement	-	1,178	-	-	-	-	-
699 Other Sundry	1,100	(3,328)	1,200	1,200	1,200	1,200	-
995 Depreciation Expense	-	88,424	-	-	88,000	88,000	88,000
010 Transfer to General Fund	150,000	-	-	-	-	-	-
018 Transfer from TIRZ	(18,946)	-	-	-	-	-	-
Sundry Total	\$ 140,926	\$ 107,937	\$ 28,200	\$ 28,200	\$ 115,200	\$ 121,200	\$ 93,000
Debt Service							
700 Bond Premium	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Debt Service Total	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 250,000	\$ 400,000	\$ (300,000)
Capital Outlay Total	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 250,000	\$ 400,000	\$ (300,000)
Grand Total	\$ 608,127	\$ 762,425	\$ 1,366,239	\$ 1,366,239	\$ 896,935	\$ 1,195,265	\$ (170,974)

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	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
Revenue							
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Services							
435 Special Projects	\$ -	\$ 151,594	\$ 1,369,684	\$ 1,369,684	\$ 500,000	\$ 1,118,785	\$ (250,899)
Services Total	\$ -	\$ 151,594	\$ 1,369,684	\$ 1,369,684	\$ 500,000	\$ 1,118,785	\$ (250,899)
Expenditures Total	\$ -	\$ 151,594	\$ 1,369,684	\$ 1,369,684	\$ 500,000	\$ 1,118,785	\$ (250,899)
Beginning Fund Balance	\$ -	\$ -	\$ 969,684	\$ 907,220	\$ 907,220	\$ 807,220	-
Revenue Less Expenditures	\$ -	\$ (151,594)	\$ (1,369,684)	\$ (1,369,684)	\$ (500,000)	\$ (1,118,785)	
Transfers	-	(1,058,814)	(400,000)	(400,000)	(400,000)	(400,000)	
Ending Fund Balance	\$ -	\$ 907,220	\$ -	\$ (62,464)	\$ 807,220	\$ 88,435	

Projects

Project	Budget FY2025	Amount Spent		Amount Remaining
		FY2022-2024		
Business Improvement Grants	\$ 300,000	\$ -	\$	300,000
Mi Pueblito (Grant #2 Façade & Property)	8,448	-		8,448
Five Cottages (Mark Cambria)	30,000	-		30,000
Sub Total	338,448	-		338,448
Special Projects				
Starbucks	150,000	50,000		100,000
Taco Bell	80,000	20,000		60,000
Parks Beautification Phase 2	320,337	-		320,337
Mainstreet Infrastructure	150,000	-		150,000
Gensler - Boardwalk Start	150,000	-		150,000
Sub Total	850,337	70,000		780,337
Total	\$ 1,188,785	\$ 70,000	\$	1,118,785

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	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Adopted Budget	Increase/ (Decrease)
Revenue							
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Services							
434 Marketing	\$ -	\$ 18,592	\$ 125,000	\$ 125,000	\$ 70,000	\$ 75,000	\$ (50,000)
Services Total	\$ -	\$ 18,592	\$ 125,000	\$ 125,000	\$ 70,000	\$ 75,000	\$ (50,000)
Expenditures Total	\$ -	\$ 18,592	\$ 125,000	\$ 125,000	\$ 70,000	\$ 75,000	\$ (50,000)
Beginning Fund Balance	\$ -	\$ -	\$ 71,290	\$ 66,399	\$ 66,399	\$ 121,399	-
Revenue Less Expenditures	\$ -	\$ (18,592)	\$ (125,000)	\$ (125,000)	\$ (70,000)	\$ (75,000)	
Transfers	-	(84,991)	(125,000)	(125,000)	(125,000)	(75,000)	
Ending Fund Balance	\$ -	\$ 66,399	\$ 71,290	\$ 66,399	\$ 121,399	\$ 121,399	



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Position Count

Fund/Department/Title	FY2021-2022		FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
General Fund							
Administration							
Accounting Specialist	1	0	0	0	0	0	0
Admin. Assistant	1	1	1	1	0	0	-1
Executive Admin Assistant	0	0	0	0	1	1	1
Asst. City Manager	1	0	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	1	1	1	1	1	0
Financial Analyst	1	1	1	1	0	0	-1
Assistant Finance Director	0	0	0	0	1	1	1
Accounts Payable/HR Clerk	0	1	1	1	1	1	0
HR Assistant	1	0	0	0	1	1	1
HR Assistant II	0	0	0	0	0	0	0
HR Assistant (PT)	0	0	0	0	0	0	0
HR Director	1	1	1	1	1	1	0
Information Tech Manager	1	0	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	10	8	8	8	9	9	1
Information Technology							
Information Tech Manager	0	1	1	1	1	1	0
Information Technology Total	0	1	1	1	1	1	0
Community Development							
Building							
Building Inspector	1	1	1	1	2	1	0
Building Official	1	1	1	1	1	1	0
Rental Inspector	0	0	0	0	0	1	1
Municipal Clerk	1	0	0	0	0	0	0
Part-time Permit Clerk	0	0	0	0	0	0	0
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	4	4	1
Code Enforcement							
Compliance Officer	3	3	4	4	3	3	-1
Compliance Supervisor	1	1	0	0	1	1	1
Code Enforcement Total	4	4	4	4	4	4	0
Community Development Total	7	7	7	7	8	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	1	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	5	5	5	5	5	0
Mechanic	1	1	1	1	1	1	0
Proshop Attendant (PT)	5	3	3	3	3	3	0
Range Attendant (PT)	6	4	4	4	4	4	0
Golf Course Total	19	17	17	17	17	17	0

Position Count

Fund/Department/Title	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	
Municipal Court							
Court Clerk	1	1	1	1	1	1	0
Clerk	0	1	0	0	0	0	0
Customer Service Supervisor	0	0.5	0	0	0	0	0
Court Supervisor	1	0	1	1	1	1	0
Municipal Court Total	2	2.5	2	2	2	2	0
Police/Animal Control/Code							
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	1	1	-1
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	0	0	-1
Assistant City Manager	0	0	0	0	1	1	1
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	5	5	5	5	5	4	-1
Detective (PT)	0	0	0	0	0	0	0
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	8	8	1
Jailer	2	2	2	2	2	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	18	18	18	18	18	13	-5
Corporals	0	0	0	0	0	5	5
CID Supervisor	0	0	0	0	0	1	1
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	9	9	9	9	9	0
Maintenance Supervisor	1	0	0	0	0	0	0
Maintenance Technician	2	3	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	13	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	7	7	7	7	7	0
Public Works Director	1	0	0	0	1	1	1
Assist City Manager	0	1	1	1	0	0	-1
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	13	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	3	3	3	3	3	0
Attendant	2	0	0	0	0	0	0
Program Coordinator	1	1	1	1	1	1	0
Recreation Center Total	22	21	21	21	21	21	0
Public Works Total	53	49	49	49	49	49	0

Position Count

Fund/Department/Title	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget	(Decrease)
Museum							
Museum Manager	0	1	1	1	1	0	-1
Admin. Secretary	1	0	0	0	0	0	0
Museum Coordinator	1	0	0	0	0	1	1
Museum/Mainstreet Director	1	0	0	0	0	1	1
Mainstreet Coordinator	0	1	0	0	0	0	0
Clerk	0	1	1	1	1	0	-1
Attendant (PT)	1	0	0	0	0	1	1
Museum Total	4	3	2	2	2	3	1
Mainstreet							
Mainstreet Coordinator	0	0	1	1	1	0	-1
Mainstreet Total	0	0	1	1	1	0	-1
General Fund Total	165	158	157	157	159	159	2
Utility Fund							
Water & Sewer							
Billing Manager	1	1	1	1	0	0	-1
Customer Service Clerk II	0	0	0	0	1	1	1
Utility Billing Clerk	0	0	0	0	1	1	1
Customer Service Clerk I	1	1	2	2	1	1	-1
Utility Operations Manager	0	0	1	1	1	1	0
Part-time Utility Field Crew	0	0	2	2	0	0	-2
Water & Sewer Total	2	2	6	6	4	4	-2.0
Utility Fund Total	2	2	6	6	4	4	-2
Grand Total	167	159.5	163	163	163	163	0



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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
24	City-EDC Project - this fund is used to account for projects funded by the payment service from the EDC
25	Projects Fund - this fund used to account for projects by funds received from the Port of Freeport
30	Economic Development Fund - used for the expenditures for the City's component unit EDC Projects Fund - this fund is used to account for the various projects that have funded by the Freeport Economic Development Corporation
33	EDC Marketing Fund - this fund is used to account for marketing expenditures that have been funded by the Freeport Economic Development Corporation
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
64	Debt Service Fund - used for the payment of the City's debt service
66	2020 CO Bond Fund - used for capital projects funded by the 2020 Certificates of Obligations
67	2021 CO Bond Fund - used for capital projects funded 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 of 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 activities 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 activities of the Streets Department

Departments (Continued)

576	Beach Maintenance - used for the activities to maintain the beach
577	Main Street - used to account for activities of Main Street
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 the recreation department
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 playing of bingo
318-700	Tax - Mixed Beverage - gross receipt tax charged for mixed 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
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

Revenues (Continued)

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 House 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 of 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
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 - fees 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

Revenues (Continued)

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 - includes 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 a 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
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 pay 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
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	Police/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

Expenditures (Continued)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
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, building, etc.
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 collection 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

Expenditures (Continued)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 and hardware
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
553	Pool Maintenance - repairs and preventative 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, 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 - to account for 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

Expenditures (Continued)

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

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
 700-031 **Transfer to EDC Projects** - transfer from EDC for projects
 700-033 **Transfer to EDC Marketing** - transfer from EDC for marketing
 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 from Street & Drg** - transfer from street fund for expenditures
 710-018 **Transfer from Hotel-Motel Tax** - transfer from 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

Appendix



GLOSSARY OF TERMS (Cont.)

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS (Cont.)

C

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

GLOSSARY OF TERMS (Cont.)

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

F

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

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

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

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

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

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

G

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

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

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

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

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

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

GLOSSARY OF TERMS (Cont.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS (Cont.)

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

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

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

PRINCIPAL OF BONDS: The face value of the bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS (Cont.)

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

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

TMRS: Texas Municipal Retirement System

TXDOT: Texas Department of Transportation

U

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

W

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

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

Y

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

City of Freeport

Financial Management Policies

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

Objectives:

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

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

I. Revenues

Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

II. Expenditures

Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

III. Fund Balance/Working Capital/ Net Assets

Maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.

IV. Capital Expenditures and Improvements

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

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

I. REVENUES

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

A. Balance and Diversification in Revenue Sources

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

B. User Fees

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

C. Property Tax Revenues/Tax Rate

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

D. Enterprise Funds User Fees

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

E. Administrative Services Charges

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

F. Revenue Estimates for Budgeting

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

G. Revenue Collection and Administration

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

II. EXPENDITURES

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

A. Current Funding Basis

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

B. Avoidance of Operating Deficits

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

C. Maintenance of Capital Assets

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

D. Purchasing

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

III. FUND BALANCE / WORKING CAPITAL / NET ASSETS

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

A. Categories

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

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

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

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

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

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

B. General Policy

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

C. Fund Balance Classification

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

D. Committed Fund Balance

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

E. General Fund Unassigned Fund Balance

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

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

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

IV. CAPITAL IMPROVEMENTS

A. **Capital Expenditures and Improvements**

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

B. **Capital Improvements Program**

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

C. **Replacement of Capital Assets on a Regular Schedule**

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

D. **Capital Expenditure Financing**

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

V. DEBT

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

A. Use of Debt Financing

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

B. Amortization of Debt

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

C. Affordability Targets

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

D. Sale Process

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

E. Rating Agencies Presentations

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

F. Continuing Disclosure

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

G. Debt Refunding

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

VI. INVESTMENTS

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

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

VII. INTERGOVERNMENTAL RELATIONS

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

A. Interlocal Cooperation in Delivering Services

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

B. Legislative Program

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

VIII. GRANTS

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

A. Grant Guidelines

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

B. Direct and Indirect Costs

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

C. Grant Review

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

D. Grant Program Termination

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

IX. ECONOMIC DEVELOPMENT

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

A. Commitment to Expansion and Diversification

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

B. Tax Abatements

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

C. Increase Non-Residential Share of Tax Base

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

D. Coordinate Efforts with Other Jurisdictions

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

E. Use of Other Incentives

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

X. FISCAL MONITORING

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

A. Financial Status and Performance Reports

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

B. Five-Year Forecast of Revenues and Expenditures

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

XI. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

XIII. OPERATING BUDGET

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

City of Freeport Pay Scale Matrix

Department/Position	Minimum	Maximum
Administration		
Accounting Specialist	38,088	55,418
City Manager	144,072	209,625
City Secretary	64,481	93,819
Finance Director	96,255	140,051
GIS Tech/Special Projects Coordinator	52,371	76,200
Human Resources Director	93,047	135,383
Receptionist	31,345	45,607
AP/Payroll Clerk	42,101	61,257
Assistant City Secretary	51,731	75,269
Financial Analyst	61,272	89,151
HR Specialist I	43,574	63,399
HR Specialist II	49,514	72,043
Executive Admin. Assistant	45,000	65,475
Assistant Finance Director	75,000	109,125
Building		
Building Inspector	45,851	66,712
Building Official/Director	66,965	97,433
Permit Coordinator	34,569	50,298
Planning & Zoning Coordinator	35,190	51,201
Code Enforcement		
Code Officer	38,502	56,020
Code Officer Supervisor	50,198	73,037
Economic Development		
Director of Economic Development	111,780	162,640
Economic Development Specialist	52,785	76,802
Fire		
Fire Lieutenant	66,405	96,619
Fire Captain	76,383	111,137
Fire Chief	103,190	150,141
Fire Deputy Chief - EMS Director	77,418	112,643
Fire Deputy Chief - Fire Marshal	77,418	112,643
Firefighter	55,000	80,025

City of Freeport Pay Scale Matrix

Department/Position	Minimum	Maximum
Emergency Medical Tech - PT	25,144	36,585
Firefighter - PT	23,890	34,760
Golf Course		
Golf Course Director	69,759	101,499
Mechanic	39,203	57,040
Range Attendant P/T	9,648	14,038
Groundkeeper/Range Attendant	31,345	45,607
Pro Shop Attendant	31,345	45,607
Golf Course Coordinator	34,569	50,298
Historical Museum		
Museum Coordinator	34,569	50,298
Museum Director	67,275	97,885
Museum Manager	43,470	63,249
Museum Attendant	31,345	45,607
Municipal Court		
Court Clerk	31,345	45,607
Court Supervisor	47,362	68,911
Parks		
Parks Director	92,736	134,931
Parks Supervisor	48,852	71,080
Maintenance Technician II/Bldg Maint	51,668	75,177
Maintenance Technician I/Bldg Maint	34,167	49,714
Police		
Animal Control Officer	33,431	48,641
Dispatcher	37,157	54,063
Jailer	37,053	53,912
Police Captain	89,114	129,660
Police Chief	100,602	146,376
Police Corporal	0	0
Police Lieutenant	77,315	112,493
Police Officer	50,612	73,640
Police Sergeant	66,447	96,680
Records/CID Clerk	36,950	53,762
TCO Supervisor-Dispatch	39,330	57,225
Police Detective	58,788	85,537
Recreation		
Rec Attendant P/T	9,648	14,038
Rec Program Coordinator	34,569	50,298

City of Freeport Pay Scale Matrix

Department/Position	Minimum	Maximum
Recreation Center Supervisor	48,542	70,628
Life Guard	9,648	14,038
Service Center		
Mechanic Helper	30,139	43,853
Streets		
Assistant City Manager	121,716	177,097
Equipment Operator/Technician	37,674	54,816
Streets Supervisor	49,680	72,284
Public Works Director	93,150	135,533
Streets Superintendent	63,032	91,711
Water		
Utility Clerk	31,345	45,607
Utility Billing Supervisor	47,362	68,911
Multiple Departments		
Administrative Assistant	37,778	54,966
Administrative Secretary	33,845	49,244
Clerk/ Rec Att	31,345	45,607
Crew Leader	39,227	57,075
Field Crew	31,345	45,607
Lead Supervisor	63,947	93,043
Mechanic	38,813	56,472
Secretary	31,345	45,607
Maintenance Technician I (Field Crew)	31,345	45,607
Maintenance Technician II	35,650	51,870
Information Technology		
Information Technology Manager	60,030	87,344
Main Street		
Mainstreet Coordinator	41,400	60,237

ORDINANCE NO. 2024-2734

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FREEPORT, TEXAS, ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; MAKING APPROPRIATIONS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AUTHORIZING VARIOUS OTHER TRANSFERS; MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, on July 15, 2024, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2025 and the proposed budget was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005; and

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

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

WHEREAS, such changes are described in Exhibit A

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

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

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

Section 2. In accordance with the provisions of Local Government Code Section 102. 007, the City Council hereby approves and adopts the budget described above, the same as shown in Exhibit A, all of which are attached and incorporated herein. The City Secretary is hereby directed to place on such budget and to sign an endorsement reading as follows: " The Original Annual Budget of the City of Freeport, Texas, for Fiscal Year 2024-2025" and to keep such budget on file in her office as a public record. In addition, in accordance with Section 102. 009 (d), Texas Local Government Code, the City Secretary is hereby directed to file a true copy of the approved Budget in the offices of the county clerks of the counties in which the City is located.

Section 3. The FY2024-2025 Budget for operations shall be administered as follows:

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

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

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

Section 4. That the Beginning Fund Balance reflected in the budget for each fund for which a Budget is adopted shall be adjusted to be the amount of the Ending Fund Balance for Fiscal Year 2023-2024 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2023-2024 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2024-2025 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2024-2025 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2023-2024. Said increased appropriations shall be equal to the outstanding and valid encumbrances and shall be recorded in the appropriate accounts.

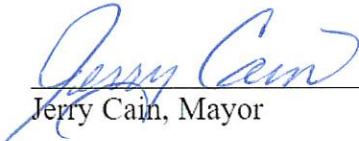
Section 6. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith, are hereby repealed.

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


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

This ordinance shall be effective from and after its passage and the annual budget adopted hereby shall be in effect for the Fiscal Year of the City beginning October 1, 2024 and ending September 30, 2025.

PASSED AND ADOPTED this 3rd day of September 2024.


Jerry Cain, Mayor

ATTEST:


Clarisa Fernandez, City Secretary

APPROVED AS TO FORM AND CONTENT:

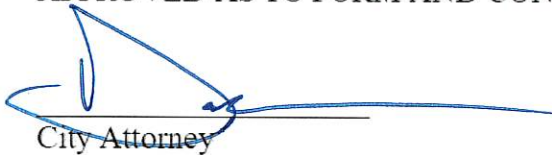

City Attorney

EXHIBIT "A"
City of Freeport FY2024-2025 Adopted Budget

Fund	FY2024-2025 Proposed Budget	Adjustments	FY2024-2025 Adopted Budget
General Fund			
Administration	2,085,975	6,385	2,092,360
Information Technology	503,027	(9,670)	493,357
Municipal Court	258,213	2,617	260,830
Police/Animal Control	6,081,941	5,000	6,086,941
Fire/Emergency Management	1,727,304	-	1,727,304
EMS	1,152,226	-	1,152,226
Streets/Drainage	1,456,908	-	1,456,908
Service Center	214,667	-	214,667
Beach Maintenance	42,850	-	42,850
Garbage	775,000	-	775,000
Building	388,502	-	388,502
Code Enforcement	356,227	-	356,227
Library	51,850	-	51,850
Parks	1,316,140	-	1,316,140
Recreation	525,869	-	525,869
Sr. Citizen's Commission	17,500	-	17,500
Golf Course	1,324,854	-	1,324,854
Historical Museum	238,118	84,112	322,230
Mainstreet	155,323	(82,798)	72,525
Emergency Management	-	-	-
General Fund Total	18,672,494	5,646	18,678,140
Water/Sewer Fund	7,607,733	238,345	7,846,078
Other Funds			
Capital Debt Service	801,619	-	801,619
Court Security	-	-	-

Court Technology	6,000	-	6,000
Hotel/Motel	25,000	-	25,000
TIRZ	-	-	-
State Narcotics	21,000	-	21,000
City-EDC Project	85,000	-	85,000
Facilities CIP	-	-	-
Vehicle & Equipment Fund	232,688	(21,023)	211,665
Streets & Drainage CIP	-	-	-
Information Technology Fund	-	-	-
2020 Cert of Obligation	-	-	-
2021 Cert of Bond Fund	2,071,996	-	2,071,996
Projects Fund	-	-	-
Freeport Economic Development Corp	1,195,265	-	1,995,265
EDC Projects	1,207,220	(88,435)	1,118,785
EDC Marketing	125,00	(25,000)	75,000
Other Funds Total	13,378,521	(78,886)	13,457,407

Transfers	1,409,338	74,023	1,335,315
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NOTE: Expenses for the Employee Benefit Fund is not included in the Citywide Total above to avoid duplication of the amounts shown as part of the General and Utility Fund budgets that are transfers to this fund for services.

ORDINANCE NUMBER 2024-2735

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2024 TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

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

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

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

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

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

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

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

such ordinance, resolution or order and the giving of notice of the home page of any Internet website operated by the City must be met; and,

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

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

WHEREAS, the proposed tax rate for the current tax year of the City of Freeport, Texas, consists of two such components, a tax rate of **\$0.064616** for debt service and a tax rate of **\$0.450351** to fund maintenance and operation expenditures; and

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

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2024 Tax Rate for the City of Freeport, Texas.

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

Section 1. Findings of Fact

The City Council hereby makes the following findings:

- (1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a Certified Estimate of Taxable Value of the City for the 2024 tax year on the 8th day of August, 2024.
- (2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being \$0.514967, \$0.556781, and \$0.595190, respectively, per \$100.00 valuation.
- (3) On the 19th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of \$0.514967 per \$100.00 valuation for the 2024 tax year.

- (4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City and its property, and to meet the revenue requirements of the budget for the City's 2024-2025 fiscal year.
- (5) On the 22nd day of August, 2024 a Notice of 2024 Tax Year Proposed Property Tax Rate for the City of Freeport was published in The Facts.

Section 2. Appraisal Roll Accepted and Adopted

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

Section 3. Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City for the interest and sinking fund shall be \$0.064616 the tax year 2024.

Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be \$0.450351 for the tax year 2024.

Section 5. Internet Website

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

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by CITY OF FREEPORT.

Section 6. Tax Levy: Assessment and Collection

Ad valorem taxes for the tax year 2024 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of \$0.514967 on each \$100.00 valuation of taxable property situated in the City.


Section 7. Severance Clause

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

Section 8. Effective Date


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

PASSED AND ADOPTED this 3rd day of September, 2024.



Jerry Cain, Mayor
City of Freeport, Texas

ATTEST:



Clarisa Fernandez, City Secretary
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:



David Olson, Interim City Attorney
City of Freeport, Texas