

# ANNUAL BUDGET

FISCAL YEAR  
2021-2022



**Adopted Budget**

[www.freeport.tx.us](http://www.freeport.tx.us)



## City of Freeport

### Fiscal Year 2021-22

### Required Budget Cover Page

*Adopted September 7, 2021*

#### **Required Notice:**

“This budget will raise more revenue from property taxes than last year's budget by an amount of \$556,586, which is a 17.3 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$487,939.”

FOR: Mayor, Brooks Bass

Councilmember Ward A, Jeff Pena

Councilmember Ward B, Jerry Cain

Councilmember Ward C, Mario Muraira

Councilmember Ward D, Troy Brimage

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: N/A

#### **Property Tax Rate Comparison**

	<b>2021-2022</b>	<b>2020-2021</b>
Property Tax Rate:	0.600000	0.615859
No New Revenue Tax Rate:	0.579024	0.615859
No New Revenue Maintenance & Operations Tax:	0.490361	0.512688
Voter Approval Tax Rate:	0.610832	0.628959
Debt Rate:	0.103309	0.098327



## PRINCIPAL OFFICIALS

### Mayor

*Brooks Bass*

### City Council

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

### Management Team

**City Manager, *Tim Kelty***

**Finance Director, *Cathy Ezell***

**City Attorney, *Chris Duncan***

**City Secretary, *Betty Wells***

**Destinations Director, *LeAnn Strahan***

**Interim Director of Community Development, *Henry Rivas***

**Director of Economic Development**

**Director of Public Works, *Lance Petty***

**Fire Chief, *Chris Motley***

**Golf Course Director, *Brian Dybala***

**Police Chief, *Ray Garivey***



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Table of Contents

Introduction		Capital Projects Fund	94
Transmittal Letter	1	Streets & Drainage Fund	95
Community Information	11	Facilities & Grounds CIP Fund	96
Organizational Chart	13	Vehicle & Equipment Fund	98
Strategic Action Items	15	Information Technology Fund	100
How to Use this Budget	21	Special Revenue Funds	
Budget Process & Calendar	22	Hotel/Motel Tax Fund	102
Budgeted Fund Structure	25	Marina Fund	103
Department/Fund Relationship	26	Court Technology	104
Summaries		Court Security	105
City-Wide Summaries	27	State Narcotics Fund	106
Changes in Fund Balance	31	Summary of Capital Expenditures	107
General Fund Summary	33	Personnel Counts	108
General Fund Revenue Summary	37	Appendix	111
Revenue	39	Glossary	112
Expenditure Summary	43	Financial Policies	118
Administration	45	Pay Scale Matrix	130
Municipal Court	50	Budget Ordinance	132
Police/Animal Control	52	Property Tax Ordinance	138
Fire/EMS	56	Tax Rate Calculation	142
Community Development	62		
Public Works	66		
Culture, Recreation, & Tourism	73		
Golf Course	79		
Transfers	81		
Garbage Collection	82		
Utility Fund	83		
Debt Service Fund	87		
TIRZ Fund	91		
2020 CO Bond Fund	92		
2021 CO Bond Fund	93		



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Brooks Bass  
Mayor

Tim Kelty  
City Manager

September 7, 2021

Dear Mayor & Council:

In accordance with our City Charter and State law, the City of Freeport Adopted Budget for Fiscal Year 2021-2022 is enclosed. This year’s budget maintains existing service levels, invests in city infrastructure, and implements City Council priorities.

**Financial Summary**

The Adopted Budget includes a tax rate of \$0.60 which is more than No-New-Revenue rate and below the Voter Approval and De Minimis rates. This rate will enable the City to maintain current service levels throughout all departments, and provide revenue for many one-time capital expenditures. Overall, the General Fund Budget has expected excess revenue less expenditures of over \$2,261,295 before transfers. The General Fund is transferring \$3.75 million to fund one-time Capital Improvements. The total Budget (which includes all Funds) is approximately \$32.7 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 an ongoing issue and priority for the City. To address this, the City has been investing money in its infrastructure each year. In FYs 2017 through 2020, the City has spent an average of over \$800,000 a year. In FY2020-2021, the City budgeted over \$2.7 million in streets and drainage projects. The majority of this was funded by the 2020 Bond Issuance. In FY2021-2022, the City will invest \$2.125 million of 2020 Bond Funds and transfer \$425,000 from the General Fund to the Streets & Drainage Fund for street and sidewalk improvements. In FY2021-2022, there is an additional transfer of \$50,000 from the General Fund to the Streets and Drainage Fund specifically for sidewalk repairs.



### ***Solid Waste Services***

Solid Waste services have been an ongoing issue. The staff bid out the services in August 2021. The bids will be reviewed and taken to City Council in September 2021. A new contract for Solid Waste services will commence in January 2022.

### ***Housing***

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

### ***City Hall Renovation***

The City has completed a feasibility study to renovate City Hall and move Council Chambers from the Police Department and is completing the architectural designs for the renovations. Currently building is approximately 38,000 square feet consisting of three floors. The HVAC system and main elevator were replaced in 2019. The building currently serves as City Hall and leased space to Gulf LNG, Amistad, Brazosport Hispanic Chamber, and Creative Design Marketing.

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

- Design of a new Council Chambers and Court room;
- Addition of public bathrooms on the first floor;
- Provide adequate breakroom facilities for staff on the first floor;
- Renovation of bathrooms on the second floor;
- Increasing security;
- Bringing the building up to code;
- Adding and removing walls to maximize space; and
- Interim Continuity of Operations plan during construction.



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

### ***Upgrade to Financial Software***

The City began migrating from Incode Version 9 to Incode Version 10 in FY2020-2021. The migrations of Check Reconciliation, Fixed Assets, General Ledger, and purchasing were completed in FY2020-2021. The migration of Cash Collections, Court System, and Utility System will be completed in FY2021-2022. The City currently utilizes Paycom for timekeeping and



outsourced payroll and will be moving these operations to Incode Version 10. Permits currently utilizes GovQA and Incode Cash Collections and began moving these operations to Incode in August 2021 and should be completed in early FY2021-2022.

### *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 new Incode version also allows for a separate stand-alone document management component.

### *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 2016 Floods State Mitigation HUD Funds for Sanitary Sewer Collection System Rehab. The City is also receiving \$2.646 million in American Recovery Act Funds. The City will receive \$1.323 million of these funds in late 2021 and the other \$1.323 million in 2022. In the FY2021-2022 budget the \$1.323 million is being used to fund public safety salaries.

### *Legislative Changes*

This legislative session there were changes made that will affect the policies of the City. There were also changes made that could affect the funding allocation to the departments in future years, but there was no effect on this year's funding allocation to the departments.

### *Impacts from COVID-19 Pandemic*

The full impact of the COVID-19 Pandemic has yet to be realized. While the City has not yet experienced a downturn financially, it is uncertain what the future impacts will be. Therefore, this budget has been developed conservatively to combat unanticipated revenue losses.

## **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 5 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 map and quantify all of its below ground and above ground drainage system and implement more systematic infrastructure maintenance.

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

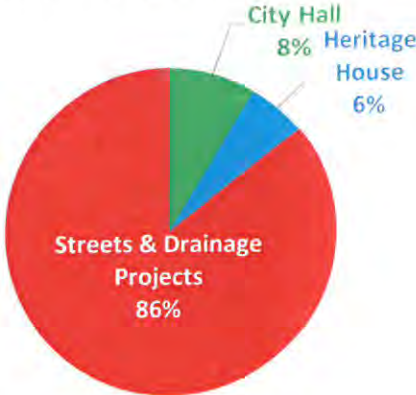
**Implementation of 2020 Certificate of Obligation Bonds**

The City paid off its 2003 Certificate of Obligation bonds series in FY2018-2019. In order to maintain a level debt rate, the City advanced some of its debt service payments for its 2008 Certificate of Obligation bonds series this fiscal year. To continue maintaining a level debt rate in FY2020-2021, issued new debt. The City issued \$8 million Combination Tax and Revenue Certificates of Obligation, Series 2020 in FY2020-2021.

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

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

**BOND PROJECTS**



The list of specific Streets and Drainage Infrastructure projects will be developed through the budget process each year, however; the intent is that the projects will spread equitability amongst all Wards in the City. Below is the summary of the expenditures included in the budget.

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

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

### *Water & Wastewater*

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

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

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

In late FY 2019-2020 the City completed a utility rate study to determine the true costs and appropriate rates to provide adequate funding for both ongoing operations and maintenance as well as capital investment in infrastructure. As a result, a series of utility rate increases have been approved by City Council, the last of which will go into effect in February 2022. Revenue projections from these increases have been included in the FY2021-2022 Budget. However, the utility has a significant deficit to climb out of before it returns to operating in the black

## Annexation

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



Both the scope and legal ramifications of aggressively pursuing annexation needs planning. Annexation laws in recent years have become very complicated and cumbersome but it is still possible to do the annexation necessary to allow for future residential growth and retail growth. We will need to engage the planning and engineering services of Freese and Nichols, along with the annexation experts at Olson and Olson to make this happen. It is recommended that we pursue this as quickly as possible because there has been a continuing effort in Austin to curtail cities’ ability to grow through annexation. However, this initiative is not included in the FY 2021-2022 budget.

## Major Changes to General Fund Revenues

Overall the projected revenues for the FY 2021-2022 General Fund Budget are over \$18.6 million which is up more than \$1.1 million over the current FY 2020-2021 budget. This is largely due to the American Recovery Act funds included in the budget which are \$523,000 more than received in FY 2020-2021.

### 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 Valorem valuations have increased over 21% from FY 2020-2021, putting last year’s property tax rate (\$0.61859) slightly above the Voter Approval Rate (formerly known as the Rollback Rate). The FY2021-2022 Budget includes a tax rate of \$0.60 which is below the Voter Approval Rate.

### *Sales Tax*

- Sales tax has been increasing overall from last fiscal year. In looking at historical data and trends we are projecting a slight increase in sales tax revenue compared to the FY2021-2022 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 are starting to comeback after being down due to the COVID-19 pandemic. A \$100,000 increase in revenue is being projected.

### *Charges for Service*

- Golf Course Revenue has been updated based on prior and current actuals.
- Parks & Recreation Rentals have been lumped into Parks Rental due to lack of consistent tracking in prior years. Moving forward, each rental property will be individually tracked.

### *Intergovernmental Income*

- The City has interlocal agreements with the City of Oyster Creek and Commodore Cove to provide EMS services - these contributions are reflected under EMS Rev - Interlocal (\$233k).
- The City will receive \$2.646 million from the American Recover Act, with \$1.323 being received in late 2021, and the remaining \$1.323 scheduled for receipt a year later. We have budgeted for the first installment in the FY 2021-2022 Budget.

### *Investment Earnings*

- Interest rates continue to be low due to many economic factors. The City is receiving less revenue from interest, and this is reflected in the FY2021-2022 budget.

### *Lease Income*

- The City has several facilities that it currently leases anticipated to bring in over \$123,000 in FY2020-2021 Lease Income. This is down from the FY2020-2021 budget due to the loss of a tenant at City Hall. We will actively be pursuing a new tenant for the space.

### *Licenses & Permits*

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

## **Major Changes to General Fund Expenditures**

Overall, the General Fund is expected to have over \$2,261,295 in excess revenue less expenditures before transfers. Staff is proposing to use excess fund balance towards Capital Expenses of over \$3.75 million. The estimated Available Fund Balance at end of FY 2021-2022 is \$2,016,685. This Available Fund Balance is budgeted to be down almost \$1.6 million from the estimated beginning Available Fund Balance at the start of FY 2021-2022.

### *Employee Compensation and Benefits*

- In order for the City to remain competitive, a 3.5% cost of living increase has been included in the budget under Salaries. Additionally, the budget includes the full funding of the salary increases presented in the salary survey adopted in FY 2020-2021.
- The City solicited proposals for renewal of Group Medical Insurance and the proposed budget has an estimated increase of thirty-three (33%) in medical insurance premiums.
- The City's contribution to the Texas Municipal Retirement System (TMRS) has been decreased due to the decrease in rates starting January 1, 2021.

### *Utilities & Fuel*

- Fuel costs have been rising and the budget reflects the increase in costs. In FY2020-2021, the City closed various electric accounts causing a large credit. The City has exhausted this credit and budget continues to reflect normal electric charges. In the FY 2021-2022 budget The City is anticipating continued increases in fuel costs for vehicles usage

### *Administration*

- The Human Resources Director position has been reclassified to a Human Resources Specialist II.
- The Assistant City Manager position has been reclassified to a Finance Director Position.

### *Police Department*

- A one-time increase to ammunition/gun supply budget to replace the service weapons in the department is included.
- An increase to service contract is included to fund the operational licenses for the new dispatch console is included.

### *Fire/Emergency Management & EMS*

- The purchase of an Iplan table has been included in Capital Outlay.

### *Community Development*

- Funding for the initiation of a Rental Registration Program has been added.
- An increase to building demolition/mowing has been included.

### *Public Works*

- A maintenance supervisor position has been eliminated.
- The Equipment rental budget was increased.

### *Culture, Recreation, and Tourism*

- Advertising in the Museum and Recreation departments has been increased significantly to better promote the City and the City's events.
- Special events budgets in the Museum and Recreation departments have been increased to add and expand events to increase community events and tourism.

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

## **Water & Wastewater Utility Fund**

- Revenue have been increased to reflect the Council approved utility rate increases. The increased revenue will help the city begin to climb out of the deficit that has been realized in recent years. With expenditures increasing to match increases in Veolia and BWA cost increases. The 2021 Bond funds are available for much needed capital improvements.
- Salaries have been increased up to 3% for merit increases in 2020.
- The City's contribution to dependent and spousal coverage has been maintained at 40%.
- The Utility Fund will make a \$150,000 transfer to the General Fund to continue reimbursing the General Fund for the loan made in FY 2019-2020.

The City is in the process of seeking financing and funding from the Texas Water Development Board. As part of the process, assessments have been completed and estimated cost for improvement projects are laid out below. As funding becomes available, these will be added to the budget.

<b>Water and Sewer Capital Projects</b>	<b>2020-2022</b>	<b>2023-2024</b>	<b>TOTAL</b>
Waste Water Treatment Plant Improvements	\$7,445,000		\$7,445,000
Waste Water Lift Station Improvements	\$1,025,850		\$1,025,850
WW Lift Station Improvements		\$779,150	\$779,150
Water System Improvements	\$750,000		\$750,000
Wastewater I&I Improvements	\$3,000,000		\$3,000,000
Wastewater I&I Improvements		\$4,000,000	\$4,000,000
<b>ESTIMATED TOTAL</b>	<b>\$12,220,850</b>	<b>\$4,779,150</b>	<b>\$17,000,000*</b>

*\* reflects \$12 Million in GLO grant awards and 2021 Bond issue of \$5 million*

## Other Funds

- Funding from the General fund being transferred into the Street and Drainage fund has been increased to \$425,000 to be combined with funding from the 2020 Certificate of obligation to allow for \$2.5 Million for annual Street and Drainage improvements in FY 2021-2022. This transfer is planned to increase to \$750,000 in the FY 2022-2023 budget which will allow the city to complete \$2.5 Million per year in streets and drainage projects over a 3-year period, and position the city to make an annual commitment of \$750,000 thereafter for that effort.
- The Streets & Drainage Fund, Facilities and Groups CIP Fund, Vehicle and Equipment Replacement Fund were established in FY2019-2020. The Information Technology Fund has been created in FY2020-2021 to track and allocate IT expenses. 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. FY2021 expenditures are for regional tourism initiatives and a Visitor Center Kiosk.

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

Respectfully,

*Timothy Kelty*  
City Manager



## Community Information & History

### The Community

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



Freeport is home to Port Freeport, one of the most accessible ports on the Gulf Coast. The Port first came into being more than 100 years ago when the first jetty system was built in Freeport. Since that time, it has become one of the fastest growing ports on the Gulf Coast and is a leading economic catalyst for the Texas Gulf Coast. The port currently ranks 26<sup>th</sup> 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 \$47,425 and a median home value of owner-occupies housing is \$75,700.

### Population

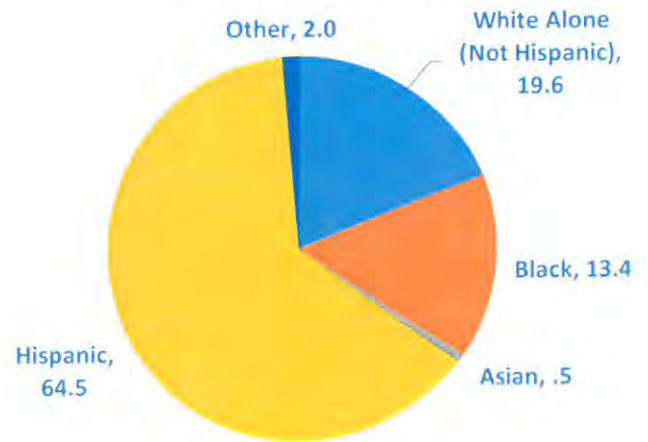
2020 12,049

Current 13,161

### Housing

Owner Occupied 55.10%

## RACE/ETHNICITY (%)



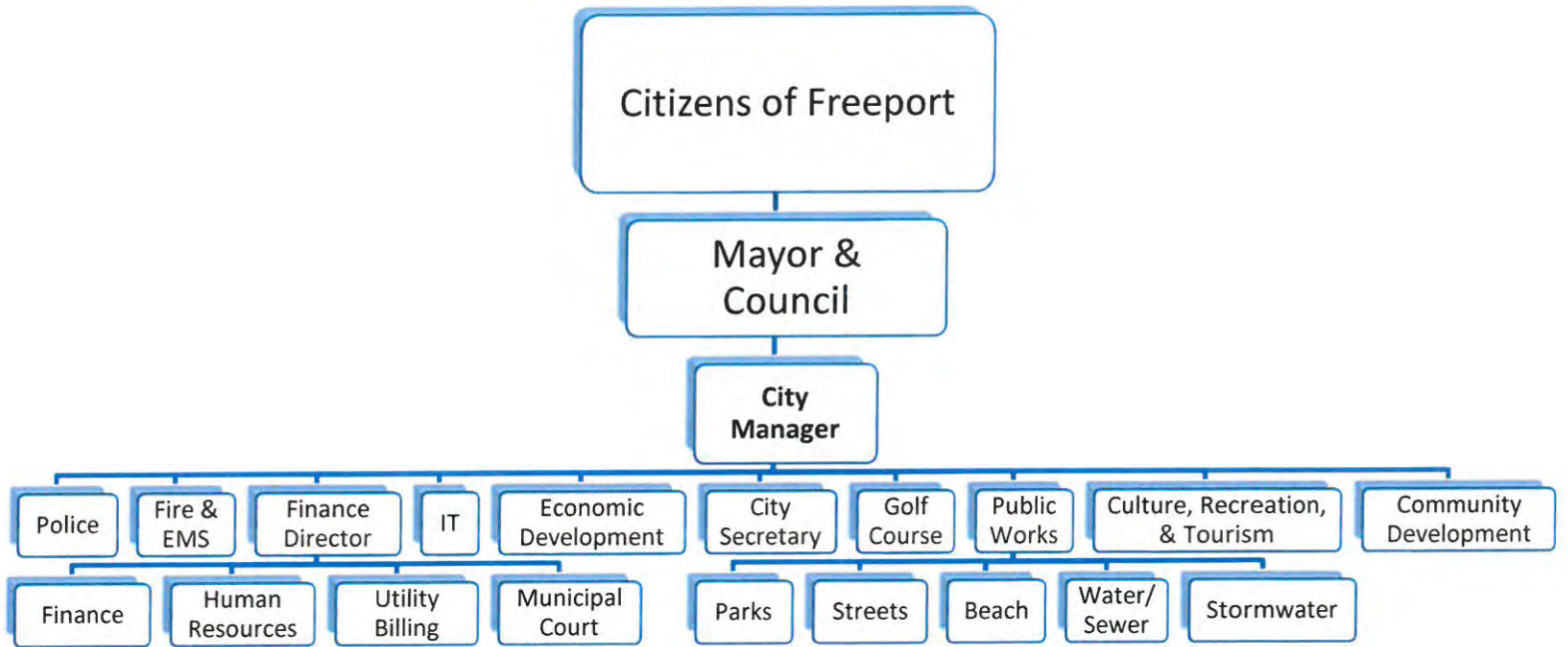
## Top Taxpayers from Tax Year 2020

1. American Rice
2. Bankers Commercial Corporation
3. Centerpoint Energy Inc.
4. Freeport Welding & Fab Inc.
5. United Rentals North America Inc
6. Wolverine Kings Road LP
7. DR Sienna Villas Investments LP
8. ZT East Houston Property
9. Wells Fargo Equipment Finance Inc
10. Union Pacific Railroad Company

## Top Employers from 2021

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

# Organizational Chart





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## 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
<b>CAPITAL INVESTMENTS</b>				
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		
<b>PROGRAM AND INITIATIVES</b>				
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
<b>REGULATIONS AND STANDARDS</b>				
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	
<b>PARTNERSHIPS AND COORDINATION</b>				
3	Produce educational materials for homeowners detailing homeowner versus City property maintenance responsibilities.		X	
<b>TARGETED PLANNING/STUDIES</b>				
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
<b>CAPITAL INVESTMENTS</b>				
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
<b>PROGRAM AND INITIATIVES</b>				
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	
<b>REGULATIONS AND STANDARDS</b>				
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	
<b>PARTNERSHIPS AND COORDINATION</b>				
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
<b>PARTNERSHIPS AND COORDINATION</b>				
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
<b>TARGETED PLANNING/STUDIES</b>				
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
<b>CAPITAL INVESTMENTS</b>				
1	Create a formal Capital Improvements Program (CIP). Wastewater treatment and collection system capital improvements should be identified in the CIP.	X	X	X
<b>PROGRAM AND INITIATIVES</b>				
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	
<b>REGULATIONS AND STANDARDS</b>				
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	
<b>PARTNERSHIPS AND COORDINATION</b>				
1	Establish a predictable footprint for Port Freeport based on City and Port needs.	X	X	
<b>TARGETED PLANNING/STUDIES</b>				
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
<b>CAPITAL INVESTMENTS</b>				
1	Initiate infrastructure upgrades and repairs, prioritized through a formal Capital Improvements Program (CIP) process.	X	X	X
<b>PROGRAM AND INITIATIVES</b>				
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
<b>REGULATIONS AND STANDARDS</b>				
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	
<b>PARTNERSHIPS AND COORDINATION</b>				
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
<b>TARGETED PLANNING/STUDIES</b>				
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
<b>CAPITAL INVESTMENTS</b>				
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
<b>PROGRAM AND INITIATIVES</b>				
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	
<b>REGULATIONS AND STANDARDS</b>				
2	Integrate Crime Prevention Through Environmental Design (CPTED) principles in local design standards and practices, especially for public projects as examples.		X	
<b>PARTNERSHIPS AND COORDINATION</b>				
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	
<b>TARGETED PLANNING/STUDIES</b>				
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 2021-2022.

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

### **BUDGET FORMAT**

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

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

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

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

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

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

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

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

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

## BUDGET PROCESS

### Budgetary Basis of Accounting

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

### City Plans

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



### Budget Process

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

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

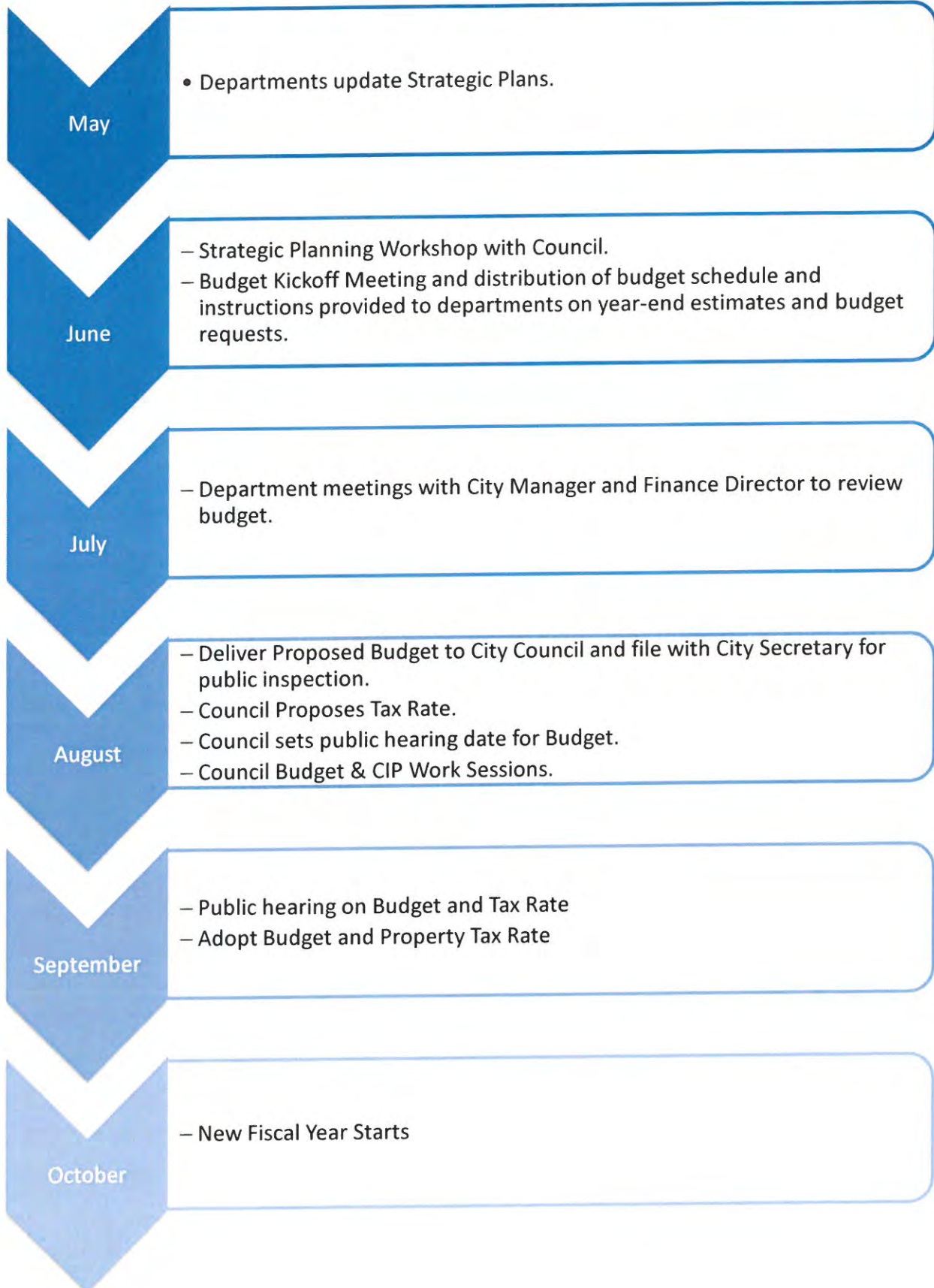


Adoption of the budget constitutes adoption of an ordinance appropriating the amounts specified as proposed expenditures and an ordinance levying the property tax as the amount of the tax to be assessed and collected for the corresponding tax year. A separate ordinance is adopted to set the tax rate.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

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

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

## BUDGET SCHEDULE

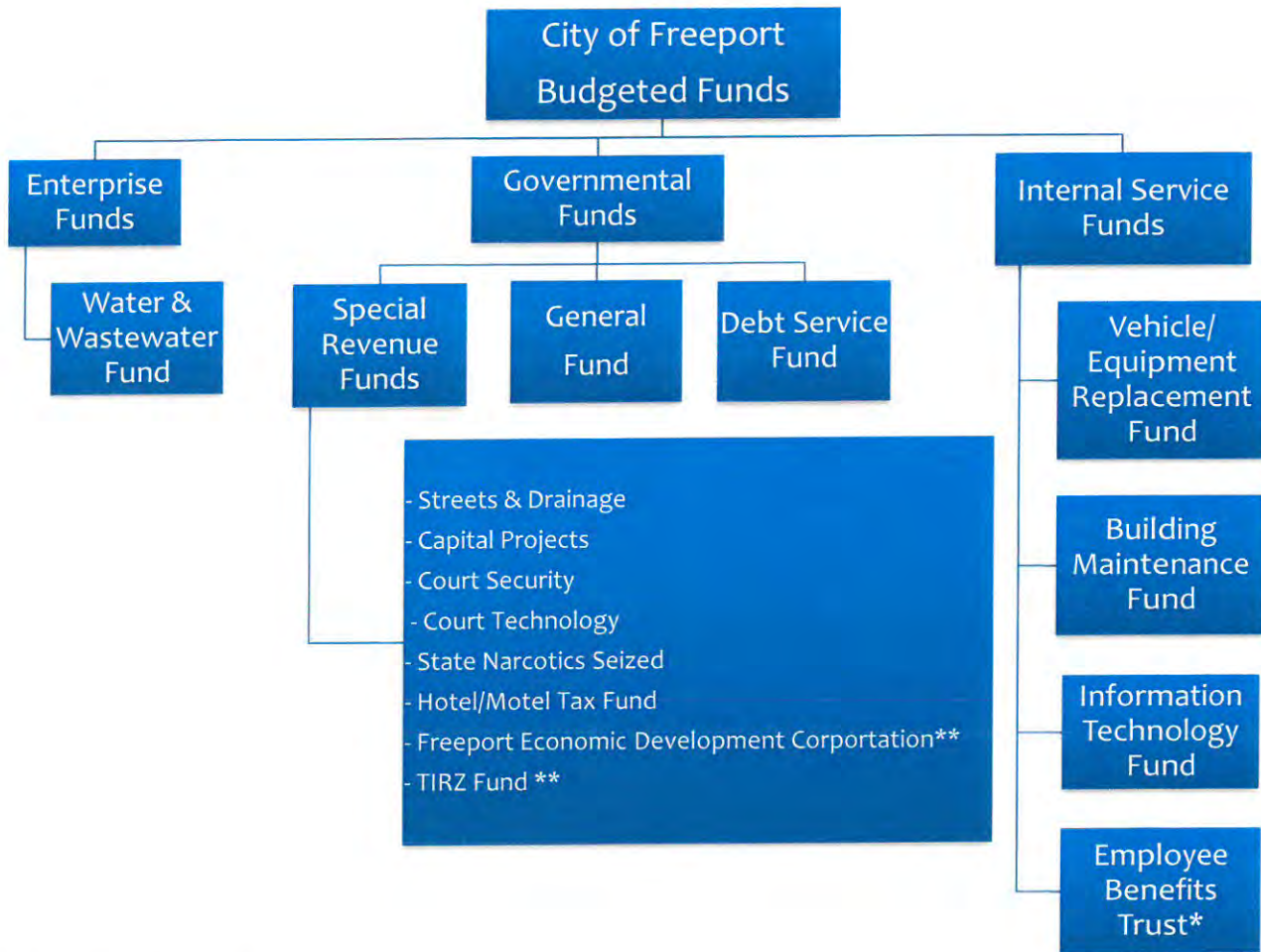




### FY2021-2022 Budget Calendar

							Regularly Meeting	Special Meeting	Publication
SUN	MON	TUE	WED	THU	FRI	SAT			
<b>June</b>									
6	7	8	9	10	11	12			
13	14	15	16	17	18	19 Strategic Planning Workshop			
20	21	22	23	24	25	26			
27	28	29	30	1	2	3			
<b>July</b>									
4	5	6	7	8	9	10			
<b>July</b>									
11	12	13	14	15	16	17			
18	19 Budget Workshop	20	21	22	23	24			
25	26 Deadline for Certified Appraisal Roll (Tx Tax Code 26.01)	27	28	29	30	31			
<b>August</b>									
1 Deadline to submit Proposed Budget to Council (City Charter 9.02)	2 Present Proposed Budget	3	4	5	6 Deadline to publish notice of no-new-revenue and voter-approval tax rates. (Tx Tax Code 326.04e)	7			
<b>August</b>									
8	9	10	11	12	13	14			
15	16 Approve a not to exceed tax rate.	17	18	19	20 Publish Notice of Budget Hearing Must be 15 days Prior (City Charter 9.06)	21			
22	23	24	25	26	27 Publish Notice of Tax Rate & Property Tax Hearings Must be at least 7 days before Hearing (Tx Tax Code 26.06)	28			
29 Deadline to publish Proposed Tax Rate	30	31	1	2 Deadline to File Proposed Budget with Municipal Clerk (Tx LGC 102.005)	3	4			
<b>September</b>									
5 Deadline to Publish Proposed Tax Rate (Tx LGC 140.010) Deadline to Post Notice of Budget Hearing (City Charter 9.06)	6 Budget Hearing, Adopt Budget, Public Hearing on Tax Rate, Adopt Tax Rate Attendance is Crucial	7	8	9	10	11			
12	13	14	15	16	17	18			
19	20 Deadline to Adopt Budget (City Charter 9.10)	21	22	23	24	25			
26	27	28	29 Deadline to Adopt Tax Rate (Tx Tax Code 26.05) Ratify Budget (Tx LGC 102.009)	30	1 New Fiscal Year Starts	2			
<b>October</b>									
3	4	5	6	7	8	9			

## Budgeted Fund Structure



### FUND DESCRIPTIONS:

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

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

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

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

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

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

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

## Department/Fund Relationship

Department	General Fund	Utility Fund	Debt Service Fund	Special Revenue Funds	Internal Service Funds
Administration	X		X	X	X
Community Development	X				X
Municipal Court	X			X	X
Police	X			X	X
Fire/EMS	X				X
Public Works	X		X		X
Golf Course	X				X
Culture, Recreation, Tourism	X			X	X
Water & Wastewater		X	X		X

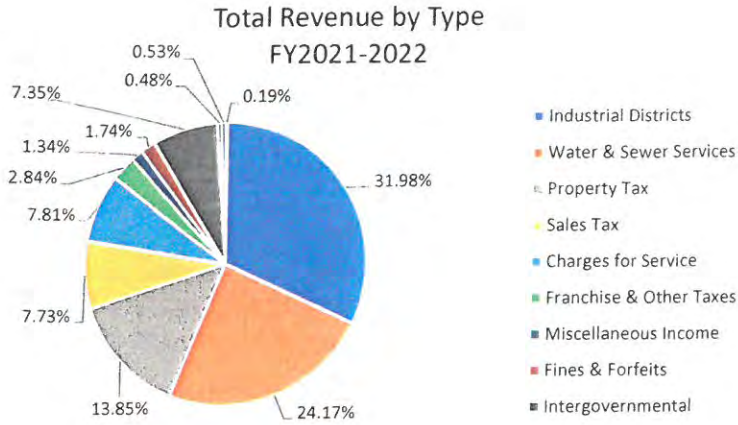


## City Wide Summary

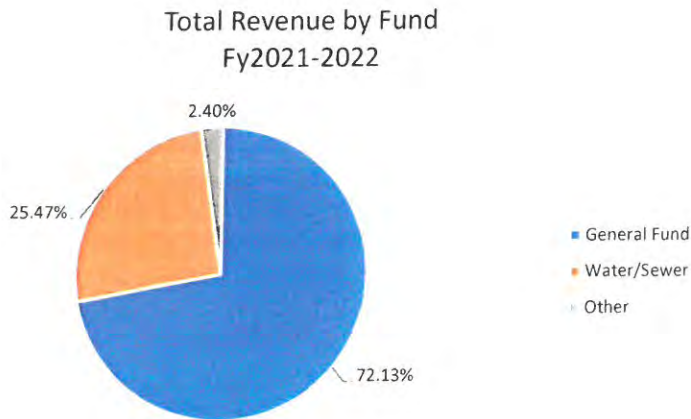
	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	
<b>Revenue</b>							
Industrial Districts	\$ 7,532,865	\$ 7,640,258	\$ 7,967,460	\$ 8,090,088	\$ 8,090,088	\$ 8,272,791	
Water & Sewer Services	4,826,101	4,707,218	6,598,940	6,598,940	5,453,294	6,251,800	
Property Tax	3,022,583	3,131,970	3,332,454	3,332,454	3,339,400	3,584,000	
Sales Tax	2,134,644	1,988,720	1,900,000	1,900,000	2,000,000	2,000,000	
Charges for Service	2,192,185	1,887,703	1,886,394	1,886,394	1,890,410	2,020,725	
Franchise & Other Taxes	692,927	694,791	647,826	676,739	626,500	735,100	
Miscellaneous Income	258,114	345,694	384,522	492,052	633,903	346,250	
Fines & Forfeits	412,718	136,793	345,400	345,400	207,300	449,800	
Intergovernmental	744,228	559,725	284,505	1,145,689	1,331,611	1,902,100	
Lease Income	261,127	252,566	282,574	282,574	255,000	123,402	
License and Permits	85,849	108,975	104,591	104,591	147,200	136,135	
Interest Income	251,386	92,693	133,000	133,000	53,790	47,900	
Bond Proceeds	-	8,355,550	-	-	5,145,036	-	
<b>Revenue Total</b>	<b>\$ 22,414,726</b>	<b>\$ 29,902,655</b>	<b>\$ 23,867,666</b>	<b>\$ 24,987,921</b>	<b>\$ 29,173,532</b>	<b>\$ 25,870,002</b>	
<b>Expenditures</b>							
Salaries	\$ 6,600,621	\$ 7,107,482	\$ 7,918,875	\$ 8,048,375	\$ 7,604,252	\$ 8,024,200	
Benefits	2,810,419	2,800,991	3,043,639	3,070,139	2,873,392	3,283,007	
Supplies	693,034	639,575	842,982	838,807	764,698	815,525	
Services	7,711,538	8,129,265	8,447,002	9,023,062	8,413,389	8,472,654	
Maintenance	683,018	727,805	718,956	782,372	790,653	793,285	
Sundry	543,968	475,223	656,028	651,928	513,916	678,200	
Debt Service	1,625,380	1,015,599	551,924	551,924	696,627	800,522	
Capital Outlay	2,876,956	2,596,514	5,212,676	6,043,602	5,390,936	9,863,315	
<b>Expenditures Total</b>	<b>\$ 23,544,934</b>	<b>\$ 23,492,454</b>	<b>\$ 27,392,082</b>	<b>\$ 29,010,209</b>	<b>\$ 27,047,863</b>	<b>\$ 32,730,707</b>	
<b>Transfer</b>							
Transfer	\$ 1,112,612	\$ 5,143,351	\$ 1,200,676	\$ 1,200,676	\$ 1,394,294	\$ 4,051,815	
2021 Capital Fund	-	-	-	-	5,000,000	-	
Transfer for Debt Service	-	-	-	-	-	302,698	
General Fund Loan	-	(50,000)	(150,000)	(150,000)	(150,000)	(150,000)	
<b>Transfer Total</b>	<b>\$ 1,112,612</b>	<b>\$ 5,093,351</b>	<b>\$ 1,050,676</b>	<b>\$ 1,050,676</b>	<b>\$ 6,244,294</b>	<b>\$ 4,204,513</b>	

**City Wide Summary by Fund**

	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022
			Adopted Budget	Current Budget	Estimate	Proposed Budget
<b>Revenue</b>						
General Fund	\$ 16,609,993	\$ 16,094,497	\$ 16,542,004	\$ 17,496,655	\$ 17,661,557	\$ 18,660,702
Water/Sewer	5,121,489	4,809,553	6,655,842	6,821,446	10,787,870	6,588,300
Debt Service	599,663	551,549	568,300	568,300	553,850	495,400
TIRZ	-	-	-	-	32,000	35,000
Capital Projects Fund	39	19	-	-	-	-
Court Security	6,758	6,240	7,600	7,600	6,060	7,600
Court Technology	8,862	6,268	10,000	10,000	6,010	10,000
Hotel/Motel	36,681	64,162	12,000	12,000	7,565	12,000
Marina	-	(88)	7,420	7,420	-	-
State Narcotics	31,242	10,462	26,000	26,000	26,305	26,000
Streets & Drainage CIP	-	(8)	-	-	4,150	-
Facilities CIP	-	(33)	-	-	-	-
Vehicle & Equipment Fund	-	(10)	-	-	52,065	-
Information Technology Fund	-	22	-	-	-	-
2020 Cert of Obligation	-	8,360,021	38,500	38,500	36,100	35,000
<b>Revenue Total</b>	<b>\$ 22,414,726</b>	<b>\$ 29,902,655</b>	<b>\$ 23,867,666</b>	<b>\$ 24,987,921</b>	<b>\$ 29,173,532</b>	<b>\$ 25,870,002</b>
<b>Expenditures</b>						
General Fund	\$ 16,796,064	\$ 14,464,456	\$ 16,001,377	\$ 16,608,073	\$ 15,372,596	\$ 16,399,407
Water/Sewer	6,091,834	5,968,903	5,751,054	6,337,000	6,218,653	5,898,913
Debt Service	585,332	576,381	551,924	551,924	551,924	800,522
TIRZ	-	-	-	-	-	-
Capital Projects Fund	-	30,567	-	-	-	-
Court Security	250	58	23,400	23,400	250	23,400
Court Technology	9,265	11,154	11,400	11,400	8,000	11,400
Hotel/Motel	11,000	5,000	30,250	30,250	10,250	30,250
Marina	-	22,035	5,000	5,000	-	-
State Narcotics	51,189	6,968	15,000	30,900	32,975	15,000
Facilities CIP	-	800,463	205,775	205,775	257,237	1,820,415
Vehicle & Equipment Fund	-	437,691	269,642	339,974	339,974	1,361,400
Streets & Drainage CIP	-	813,228	250,000	593,254	107,745	425,000
Information Technology Fund	-	-	475,259	471,259	471,259	122,000
2020 Cert of Obligation	-	355,550	3,802,000	3,802,000	3,427,000	2,823,000
2021 CO Bond Fund	-	-	-	-	250,000	3,000,000
<b>Expenditures Total</b>	<b>\$ 23,544,934</b>	<b>\$ 23,492,454</b>	<b>\$ 27,392,082</b>	<b>\$ 29,010,209</b>	<b>\$ 27,047,863</b>	<b>\$ 32,730,707</b>

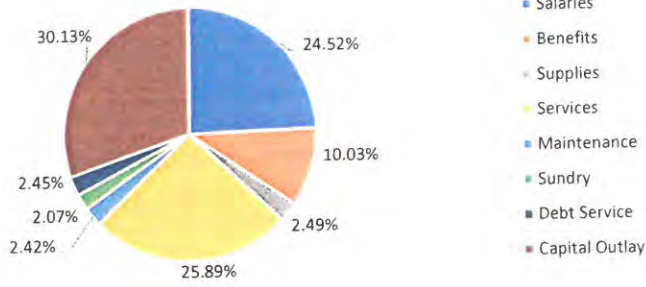


Revenue	
Industrial Districts	\$ 8,272,791
Water & Sewer Services	6,251,800
Property Tax	3,584,000
Sales Tax	2,000,000
Charges for Service	2,020,725
Franchise & Other Taxes	735,100
Miscellaneous Income	346,250
Fines & Forfeits	449,800
Intergovernmental	1,902,100
Lease Income	123,402
License and Permits	136,135
Interest Income	47,900
	<u>\$ 25,870,002</u>



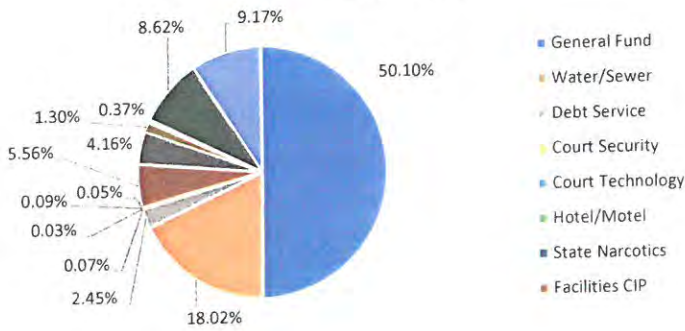
Revenue	
General Fund	\$ 18,660,702
Water/Sewer	6,588,300
Other	621,000
	<u>\$ 25,870,002</u>

Expenditures by Type  
FY2021-2022



Expenditures	
Salaries	\$ 8,024,200
Benefits	3,283,007
Supplies	815,525
Services	8,472,654
Maintenance	793,285
Sundry	678,200
Debt Service	800,522
Capital Outlay	9,863,315
	<u>\$ 32,730,707</u>

Expenditures By Fund  
FY2021-2022



Expenditures	
General Fund	\$ 16,399,407
Water/Sewer	5,898,913
Debt Service	800,522
Court Security	23,400
Court Technology	11,400
Hotel/Motel	30,250
State Narcotics	15,000
Facilities CIP	1,820,415
Vehicle & Equipment Fund	1,361,400
Streets & Drainage CIP	425,000
Information Technology Fund	122,000
2020 Cert of Obligation	2,823,000
2021 CO Bond Fund	3,000,000
	<u>\$ 32,730,707</u>

## Changes in Fund Balance

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

	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021		FY2021-2022	
				Current Budget	FY2020-2021 Estimate	Proposed Budget	
<b>General Fund</b>							
Beginning Fund Balance	\$ 10,311,756	\$ 9,875,699	\$ 5,407,167	\$ 6,412,389	\$ 6,412,389	\$ 7,457,056	
Revenue Less Expenditures	(186,071)	1,630,041	540,627	888,582	2,288,961	2,261,295	
Transfers	(1,112,612)	(5,093,351)	(1,050,676)	(1,050,676)	(1,244,294)	(3,901,815)	
<b>Ending Fund Balance</b>	<b>\$ 9,013,074</b>	<b>\$ 6,412,389</b>	<b>\$ 4,897,118</b>	<b>\$ 6,250,296</b>	<b>\$ 7,457,056</b>	<b>\$ 5,816,536</b>	
Fund Balance as % of Exp.	53.7%	44.3%	30.6%	37.6%	48.5%	35.5%	
% Change in Fund Balance		-28.9%	-23.6%	-16.2%	16.3%	-6.9%	

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.

<b>Water &amp; Sewer Fund</b>							
Beginning Fund Balance	\$ 149,039	\$ 141,747	\$ 141,747	\$ (17,603)	\$ (17,603)	\$ (598,386)	
Revenue Less Expenditures	(970,345)	(1,159,350)	904,788	484,445	4,569,217	689,387	
Transfers	959,159	1,000,000	-	(150,000)	(5,150,000)	(129,698)	
<b>Ending Fund Balance*</b>	<b>\$ 137,852</b>	<b>\$ (17,603)</b>	<b>\$ 1,046,535</b>	<b>\$ 316,842</b>	<b>\$ (598,386)</b>	<b>\$ (38,697)</b>	
Fund Balance as % of Exp.	2.3%	-0.3%	16.5%	5.0%	-9.6%	-0.7%	
% Change in Fund Balance		-112.8%	-6045.1%	-152.9%	3299.3%	-112.2%	

\*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.

<b>Debt Service Funds</b>							
Beginning Fund Balance	\$ 48,742	\$ 99,306	\$ 33,347	\$ 74,474	\$ 74,474	\$ 76,400	
Revenue Less Expenditures	14,330	(24,831)	16,376	16,376	1,926	(305,122)	
<b>Ending Fund Balance</b>	<b>\$ 63,072</b>	<b>\$ 74,474</b>	<b>\$ 49,723</b>	<b>\$ 90,850</b>	<b>\$ 76,400</b>	<b>\$ (228,722)</b>	
% Change in Fund Balance		18.1%	-33.2%	18.9%	2.6%	-351.8%	



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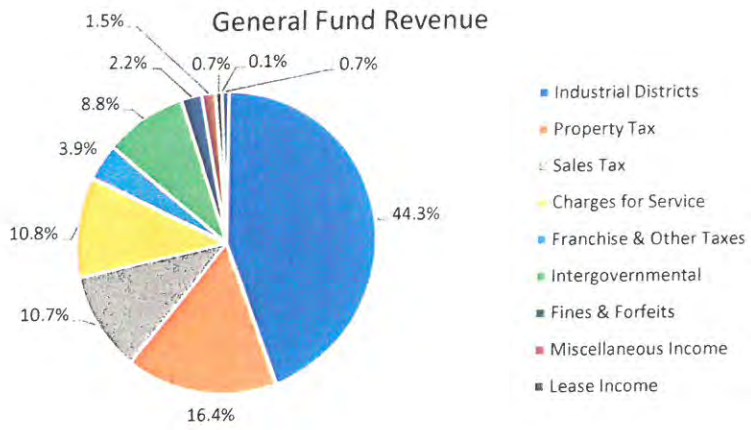
## General Fund Summary

	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
Industrial Districts	\$ 7,532,865	\$ 7,640,258	\$ 7,967,460	\$ 8,090,088	\$ 8,090,088	\$ 8,272,791	\$ 305,331
Property Tax	2,423,535	2,581,162	2,764,154	2,764,154	2,754,000	3,054,000	289,846
Sales Tax	2,134,644	1,988,720	1,900,000	1,900,000	2,000,000	2,000,000	100,000
Charges for Service	2,192,185	1,887,703	1,886,394	1,886,394	1,890,410	2,020,725	134,331
Franchise & Other Taxes	656,341	630,750	635,826	664,739	619,000	723,100	87,274
Intergovernmental	449,876	536,961	280,505	976,085	1,220,151	1,638,100	1,357,595
Fines & Forfeits	367,728	115,437	301,800	301,800	169,600	406,200	104,400
Miscellaneous Income	259,086	266,506	328,700	436,230	504,108	274,250	(54,450)
Lease Income	261,127	252,566	282,574	282,574	255,000	123,402	(159,172)
Investment Earnings	246,756	85,459	90,000	90,000	12,000	12,000	(78,000)
License and Permits	85,849	108,975	104,591	104,591	147,200	136,135	31,544
<b>Revenue Total</b>	<b>\$ 16,609,993</b>	<b>\$ 16,094,497</b>	<b>\$ 16,542,004</b>	<b>\$ 17,496,655</b>	<b>\$ 17,661,557</b>	<b>\$ 18,660,702</b>	<b>\$ 2,118,698</b>
<b>Expenditures</b>							
Salaries	\$ 6,515,956	\$ 7,020,680	\$ 7,808,172	\$ 7,937,672	\$ 7,508,112	\$ 7,883,140	\$ 74,968
Benefits	2,769,573	2,760,990	3,005,278	3,031,778	2,834,104	3,229,839	224,561
Supplies	668,507	601,952	815,436	811,261	717,298	768,675	(46,761)
Services	2,602,959	2,697,836	3,092,282	3,252,884	2,880,934	3,140,244	47,962
Maintenance	675,918	705,353	701,098	764,514	744,133	719,685	18,587
Sundry	483,264	444,233	579,112	575,012	503,266	606,325	27,213
Debt Service	1,040,048	83,668	-	-	-	-	-
Capital Outlay	2,039,838	149,743	-	234,952	184,749	51,500	51,500
<b>Expenditures Total</b>	<b>\$ 16,796,064</b>	<b>\$ 14,464,456</b>	<b>\$ 16,001,377</b>	<b>\$ 16,608,073</b>	<b>\$ 15,372,596</b>	<b>\$ 16,399,407</b>	<b>\$ 398,030</b>
<b>Beg Fund Balance</b>	<b>\$ 10,311,756</b>	<b>\$ 9,875,699</b>	<b>\$ 5,407,167</b>	<b>\$ 6,412,389</b>	<b>\$ 6,412,389</b>	<b>\$ 7,457,056</b>	
<b>Revenue Less Expenditures</b>	<b>\$ (186,071)</b>	<b>\$ 1,630,041</b>	<b>\$ 540,627</b>	<b>\$ 888,582</b>	<b>\$ 2,288,961</b>	<b>\$ 2,261,295</b>	
Transfers Out	(1,112,612)	(5,143,351)	(1,200,676)	(1,200,676)	(1,394,294)	(4,051,815)	2,657,521
Transfers In	-	50,000	150,000	150,000	150,000	150,000	-
<b>Net Transfers</b>	<b>(1,112,612)</b>	<b>(5,093,351)</b>	<b>(1,050,676)</b>	<b>(1,050,676)</b>	<b>(1,244,294)</b>	<b>(3,901,815)</b>	<b>2,657,521</b>
<b>Ending Fund Balance</b>	<b>\$ 9,013,074</b>	<b>\$ 6,412,389</b>	<b>\$ 4,897,118</b>	<b>\$ 6,250,296</b>	<b>\$ 7,457,056</b>	<b>\$ 5,816,536</b>	
25% Operating Reserve	\$ 4,199,016	\$ 3,616,114	\$ 4,000,344	\$ 4,152,018	\$ 3,843,149	\$ 4,099,852	
<b>Available Fund Balance</b>	<b>\$ 4,814,058</b>	<b>\$ 2,796,275</b>	<b>\$ 896,774</b>	<b>\$ 2,098,278</b>	<b>\$ 3,613,907</b>	<b>\$ 1,716,685</b>	

## General Fund Summary (by Department)

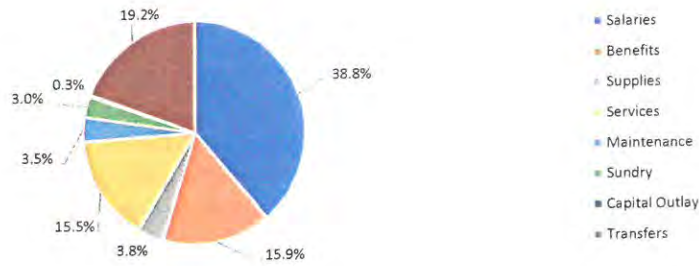
	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
Revenue	\$ 16,609,993	\$ 16,094,497	\$ 16,542,004	\$ 17,496,655	\$ 17,661,557	\$ 18,660,702	\$ 2,118,698
<b>Revenue Total</b>	<b>\$ 16,609,993</b>	<b>\$ 16,094,497</b>	<b>\$ 16,542,004</b>	<b>\$ 17,496,655</b>	<b>\$ 17,661,557</b>	<b>\$ 18,660,702</b>	<b>\$ 2,118,698</b>
<b>Expenditures</b>							
Administration	\$ 2,760,380	\$ 1,806,861	\$ 1,934,544	\$ 1,967,980	\$ 1,648,879	\$ 1,900,908	\$ (33,636)
Municipal Court	132,442	167,939	179,246	179,246	191,570	239,074	59,828
Police/Animal Control	4,514,479	4,527,975	4,837,670	4,826,671	4,513,636	4,979,157	141,487
Fire	1,366,073	1,204,723	1,362,903	1,377,314	1,425,797	1,401,566	38,662
EMS	826,700	789,113	907,998	907,998	815,306	927,740	19,742
Streets/Drainage	2,168,596	1,327,279	1,325,978	1,325,978	1,309,657	1,431,147	105,169
Service Center	193,451	181,985	222,087	225,292	207,383	224,033	1,945
Beach Maintenance	-	14,381	10,000	10,000	31,500	31,500	21,500
Garbage	899,603	980,664	992,453	992,453	950,000	931,000	(61,453)
Building	299,012	310,170	334,982	334,982	312,487	358,099	23,117
Code Enforcement	266,173	311,613	378,836	481,836	431,241	420,845	42,009
Library	26,560	22,825	55,700	170,025	176,823	42,500	(13,200)
Parks	1,432,732	1,235,545	1,359,187	1,360,426	1,240,968	1,281,966	(77,220)
Recreation	461,790	330,700	583,200	583,200	478,881	620,027	36,827
Sr. Citizen's Commission	9,839	7,350	10,250	10,250	6,400	10,250	-
Golf Course	1,151,749	965,703	1,128,041	1,128,041	1,011,395	1,172,103	44,062
Historical Museum	286,485	239,630	378,302	378,302	327,735	427,491	49,189
Emergency Management	-	40,000	-	348,078	292,938	-	-
<b>Expenditures Total</b>	<b>\$ 16,796,064</b>	<b>\$ 14,464,456</b>	<b>\$ 16,001,377</b>	<b>\$ 16,608,073</b>	<b>\$ 15,372,596</b>	<b>\$ 16,399,407</b>	<b>\$ 398,030</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,311,756</b>	<b>\$ 9,875,699</b>	<b>\$ 5,407,167</b>	<b>\$ 6,412,389</b>	<b>\$ 6,412,389</b>	<b>\$ 7,457,056</b>	
<b>Revenue Less Expenditures</b>	<b>\$ (186,071)</b>	<b>\$ 1,630,041</b>	<b>\$ 540,627</b>	<b>\$ 888,582</b>	<b>\$ 2,288,961</b>	<b>\$ 2,261,295</b>	
Transfers Out	(1,112,612)	(5,143,351)	(1,200,676)	(1,200,676)	(1,394,294)	(4,051,815)	2,851,139
Transfers In	-	50,000	150,000	150,000	150,000	150,000	-
<b>Net Transfers</b>	<b>(1,112,612)</b>	<b>(5,093,351)</b>	<b>(1,050,676)</b>	<b>(1,050,676)</b>	<b>(1,244,294)</b>	<b>(3,901,815)</b>	<b>2,851,139</b>
<b>Ending Fund Balance</b>	<b>\$ 9,013,074</b>	<b>\$ 6,412,389</b>	<b>\$ 4,897,118</b>	<b>\$ 6,250,296</b>	<b>\$ 7,457,056</b>	<b>\$ 5,816,536</b>	
25% Operating Reserve	\$ 4,199,016	\$ 3,616,114	\$ 4,000,344	\$ 4,152,018	\$ 3,843,149	\$ 4,099,852	
<b>Available Fund Balance</b>	<b>\$ 4,814,058</b>	<b>\$ 2,796,275</b>	<b>\$ 896,774</b>	<b>\$ 2,098,278</b>	<b>\$ 3,613,907</b>	<b>\$ 1,716,685</b>	





Revenue	
Industrial Districts	\$ 8,272,791
Property Tax	3,054,000
Sales Tax	2,000,000
Charges for Service	2,020,725
Franchise & Other Taxes	723,100
Intergovernmental	1,638,100
Fines & Forfeits	406,200
Miscellaneous Income	274,250
Lease Income	123,402
Investment Earnings	12,000
License and Permits	136,135
	<u>\$ 18,660,702</u>

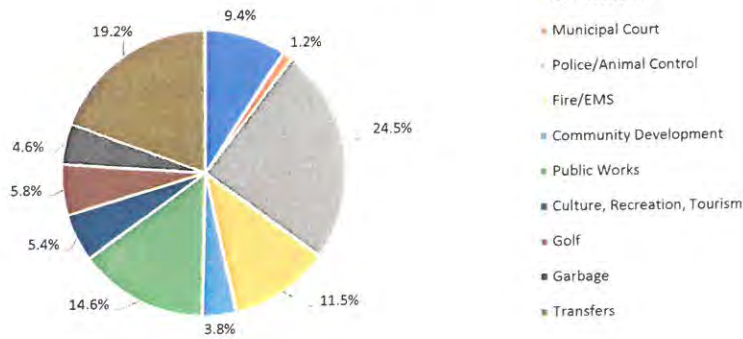
General Fund Expenditures  
By Category



**Expenditures**

Salaries	\$	7,883,140
Benefits		3,229,839
Supplies		768,675
Services		3,140,244
Maintenance		719,685
Sundry		606,325
Capital Outlay		51,500
Transfers		3,901,815
	\$	<u>20,301,222</u>

General Fund Expenditures  
By Department



**Expenditures**

Administration	\$	1,900,908
Municipal Court		239,074
Police/Animal Control		4,979,157
Fire		1,401,566
EMS		927,740
Streets/Drainage		1,431,147
Service Center		224,033
Beach Maintenance		31,500
Garbage		931,000
Building		358,099
Code Enforcement		420,845
Library		42,500
Parks		1,281,966
Recreation		620,027
Sr. Citizen's Commission		10,250
Golf Course		1,172,103
Historical Museum		427,491
Transfers		3,901,815
	\$	<u>20,301,222</u>

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

**Revenue Summary** **General Fund**

**Property Tax**  
 Property Tax valuations have increased by an average of 9.4% over the last five years. The property tax rate of \$0.628005 was consistent since FY2016-2017, however; due to the increase in values - the tax rate went down in FY2020-2021 and is proposed to go down in FY2021-2022. The average collection rate over the total levy is 100.1% (this includes prior year collections).

Fiscal Year	Assessed Valuation	Percent		Percent		Levy	Tax Collection	Collection Rate*
		Change in Values	Total Tax Rate	Change in Rate				
2021-2022*	634,001,829	18.7%	0.61	-1.0%		3,867,411		
2020-2021**	534,102,931	7.2%	0.615859	-1.9%		3,289,321	3,112,657	94.6%
2019-2020	498,075,393	6.5%	0.628005	0.0%		3,127,938	3,082,336	98.5%
2018-2019	467,890,813	9.4%	0.628005	0.0%		2,938,378	2,961,998	100.8%
2017-2018	427,819,975	5.1%	0.628005	0.0%		2,686,731	2,651,355	98.7%
2016-2017	407,085,943	5.1%	0.628005	-2.7%		2,556,520	2,548,122	99.7%
2015-2016	387,220,739	11.9%	0.645642	-4.4%		2,500,060	2,716,205	108.6%
2014-2015	346,156,326	-0.1%	0.675586	0.0%		2,338,584	2,338,671	100.0%

\*Certified Estimate, Net Taxable Value  
 \*\*Includes all years as of July 31. Current year collection rate is 92.4%

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

**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	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021	FY2021-2022	% Increase
					Current Budget	Proposed Budget	
Brazosport IDA	2026	\$ 4,273,312	\$ 4,354,938	\$ 4,442,037	\$ 4,445,976	\$ 4,579,355	3%
Freeport IDA	2026	1,484,553	1,510,320	1,525,423	1,644,112	1,693,435	3%
Freeport LNG	2029	1,775,000	1,775,000	2,000,000	2,000,000	2,000,000	0%
<b>Total</b>		<b>\$ 7,532,865</b>	<b>\$ 7,640,258</b>	<b>\$ 7,967,460</b>	<b>\$ 8,090,088</b>	<b>\$ 8,272,791</b>	<b>2%</b>

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

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

**Charges for Service**

- Golf Course Revenue has been updated to on prior and current actuals with the largest increase in Merchandise sales.
- Facilities Rental Revenue has been increased for the expected increase in revenue post-Covid.

**Intergovernmental**

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

**Revenue Summary**

**General Fund**

**Investment Earnings**

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

**Lease Income**

The City has several facilities that it currently leases:

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

**Licenses & Permits**

Licenses and Permits are projected to increase slightly in FY 2021-2022

**Miscellaneous Income**

Miscellaneous Income has been reduced based on actual anticipated income.

Revenue Category	General Fund(Fund 10)						
	FY2020-2021			FY2021-2022			
	FY2018-2019 Actual	FY2019-2020 Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	Increase/(Decrease)
<b>Industrial Districts</b>							
312-010 Tax - Brazosport Indust Dist	\$ 4,273,312	\$ 4,354,938	\$ 4,442,037	\$ 4,445,976	\$ 4,445,976	\$ 4,579,355	\$ 137,318
312-020 Tax - Freeport Indust Dist	1,484,553	1,510,320	1,525,423	1,644,112	1,644,112	1,693,435	168,012
312-021 Tax-Freeport Lng Industrial Di	1,775,000	1,775,000	2,000,000	2,000,000	2,000,000	2,000,000	-
<b>Industrial Districts Total</b>	<b>\$ 7,532,865</b>	<b>\$ 7,640,258</b>	<b>\$ 7,967,460</b>	<b>\$ 8,090,088</b>	<b>\$ 8,090,088</b>	<b>\$ 8,272,791</b>	<b>\$ 305,331</b>
<b>Property Tax</b>							
310-110 Tax - Pr - Current Year	\$ 2,278,583	\$ 2,467,992	\$ 2,764,154	\$ 2,764,154	\$ 2,700,000	\$ 3,000,000	\$ 235,846
310-120 Tax - Pr - Prior Years	102,643	72,610	-	-	25,000	25,000	25,000
311-110 Tax - Pr - P & I Current Year	21,531	16,660	-	-	20,000	20,000	20,000
311-120 Tax - Pr - P & I Prior Years	20,779	23,900	-	-	9,000	9,000	9,000
<b>Property Tax Total</b>	<b>\$ 2,423,535</b>	<b>\$ 2,581,162</b>	<b>\$ 2,764,154</b>	<b>\$ 2,764,154</b>	<b>\$ 2,754,000</b>	<b>\$ 3,054,000</b>	<b>\$ 289,846</b>
<b>Sales Tax</b>							
318-300 Tax - Sales Tax	\$ 2,134,644	\$ 1,988,720	\$ 1,900,000	\$ 1,900,000	\$ 2,000,000	\$ 2,000,000	\$ 100,000
<b>Sales Tax Total</b>	<b>\$ 2,134,644</b>	<b>\$ 1,988,720</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 100,000</b>
<b>Charges for Service</b>							
301-100 Ambulance Revenue	\$ 529,528	\$ 379,763	\$ 300,000	\$ 300,000	\$ 290,000	\$ 300,000	\$ -
344-300 Garbage - Revenue	883,789	921,562	942,000	942,000	931,000	931,000	(11,000)
344-301 Garbage Overage	14,076	6,188	-	-	-	-	-
344-700 Garbage - Bad Debt Write-Off	830	710	-	-	710	700	700
347-100 Merchandise	2,048	-	4,000	4,000	-	4,000	-
347-200 Pool Receipts	898	30	7,500	7,500	6,000	6,000	(1,500)
347-300 Recreation Center Fees	35,524	15,350	33,000	33,000	20,000	33,000	-
347-350 Program Fees	10,331	-	19,000	19,000	10,000	19,000	-
347-400 Pool Concessions	760	-	1,000	1,000	1,000	1,000	-
347-500 Community House Rental	(14,850)	-	-	-	-	-	-
347-501 Riverplace Rental Revenue	98,089	32,136	34,486	34,486	10,000	55,000	20,514
347-502 Velasco Community House	32,543	6,178	5,928	5,928	8,000	8,000	2,072
347-503 Fmp Rental Revenue	4,870	1,350	1,650	1,650	2,500	4,500	2,850
347-504 Fmpg Rental Revenue	662	60	60	60	700	700	640
347-505 Fchp Rental Revenue	5,320	1,470	1,720	1,720	1,750	5,300	3,580
347506 Riverside Gazebo Rental	80	-	-	-	-	-	-
347-507 Fch Rental Revenue	-	(100)	-	-	-	-	-
347-508 Arrington Park Rental	(4,574)	-	-	-	-	-	-
347-509 Seniors Rental Revenue	6,642	1,150	1,150	1,150	-	6,000	4,850
347-510 Veterans Memorial Rental	-	-	-	-	-	-	-
347-511 Promotions Revenue	455	7	-	-	-	-	-
347-512 Heritage House Rentals	1,750	203	-	-	-	-	-
347-550 Park Rental	(28,035)	(1,100)	-	-	(50)	-	-
347-579 Senior Citizens Payments	103	-	-	-	-	-	-
349-101 Golf Rev - Receipts (No Tax)	151,428	136,483	155,000	155,000	160,000	160,000	5,000
349-200 Golf Rev - Cart Rental	67,207	60,789	70,000	70,000	80,000	85,000	15,000
349-401 Golf Rev - Merchandise	168,909	117,637	100,000	100,000	165,000	166,000	66,000
349-402 Golf Rev - Prepared Foods	9,275	6,308	9,900	9,900	8,000	9,000	(900)
349-403 Golf Rev - Beer Sales	61,350	57,002	63,800	63,800	70,000	75,000	11,200
349-404 Golf Rev - Soft Drinks&Chips	34,063	25,108	35,200	35,200	30,000	35,000	(200)
349-450 Golf Rev - Memberships	91,062	116,829	95,000	95,000	95,000	95,000	-
360-107 Museum Membership Dues	-	-	-	-	-	-	-
360-110 Museum Revenues-Building Rent	19,350	575	1,000	1,000	500	15,000	14,000
360-601 Trolley Rental	-	-	-	-	-	-	-
360-800 Museum Fundraiser Revenue	625	577	-	-	-	-	-
360-803 Museum Father-Daughter Dance	2,563	1,076	2,000	2,000	-	3,525	1,525
360-812 Museum Gift Shop Revenue	4,395	364	3,000	3,000	300	3,000	-
360-813 Museum - Promotions	1,120	-	-	-	-	-	-
<b>Charges for Service Total</b>	<b>\$ 2,192,185</b>	<b>\$ 1,887,703</b>	<b>\$ 1,886,394</b>	<b>\$ 1,886,394</b>	<b>\$ 1,890,410</b>	<b>\$ 2,020,725</b>	<b>\$ 134,331</b>

Revenue Category	General Fund(Fund 10)						
			FY2020-2021		FY2021-2022		Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	
<b>Franchise &amp; Other Taxes</b>							
318-410 Tax - Franchise - Utilities	\$ 502,707	\$ 510,903	\$ 490,766	\$ 519,679	\$ 510,000	\$ 520,000	\$ 29,234
318-430 Tax - Franchise - Telecom	107,611	92,280	100,000	100,000	90,000	90,000	(10,000)
318-450 Tax - Franchise - Garbage	4,622	3,070	5,060	5,060	4,000	93,100	88,040
318-600 Tax - Bingo	2,259	666	-	-	-	-	-
318-700 Tax - Mixed Beverage	39,141	23,831	40,000	40,000	15,000	20,000	(20,000)
<b>Franchise &amp; Other Taxes Total</b>	<b>\$ 656,341</b>	<b>\$ 630,750</b>	<b>\$ 635,826</b>	<b>\$ 664,739</b>	<b>\$ 619,000</b>	<b>\$ 723,100</b>	<b>\$ 87,274</b>
<b>Miscellaneous Income</b>							
302-100 Ems Water Bill Donations	\$ 96,959	\$ 86,759	\$ 85,000	\$ 85,000	\$ 88,000	\$ 87,000	\$ 2,000
321-136 Release Of Liens	9,560	17,063	-	-	23,000	2,000	2,000
360-101 Misc Income	41,666	84,196	54,700	54,700	35,000	40,000	(14,700)
360-103 Utility Reimbursements	21,393	13,210	23,000	23,000	12,000	12,000	(11,000)
360-105 Marine Operations Revenue-Lng	-	-	-	-	-	-	-
360-111 Splashpad Donations	200	839	1,500	1,500	200	1,000	(500)
360-200 Sale Of Property	2,269	8,610	110,000	110,000	110,000	30,000	(80,000)
360-300 Tax Abatement Fee	-	-	-	-	-	-	-
360-603 Kids Fest Donations	-	-	1,500	1,500	1,500	1,500	-
360-651 Special Event Revenue	-	-	-	-	-	70,000	70,000
360-652 Vic Promotions	-	-	-	-	-	-	-
360-700 Mowing/Demolition Liens	16,426	291	15,000	15,000	-	7,250	(7,750)
360-804 Museum Grant Revenue	-	-	-	-	-	-	-
360-811 Museum Donation-Misc. Exhibits	24,514	348	5,000	5,000	340	1,000	(4,000)
360-910 Donations - Historical Museum	5,427	685	1,000	1,000	800	1,000	-
360-911 Donations - Police	-	3,500	-	-	1,221	-	-
360-915 Donations - Park/Recreation	1,500	-	-	-	-	-	-
360-920 Donations - Miscellaneous	510	130	1,000	1,000	100	500	(500)
360-921 Donations-Kids Fest	1,750	-	1,000	1,000	1,000	1,000	-
360-925 Donations - Veteran's Memorial	-	-	-	-	-	-	-
361-525 Police - Sale Of Equip	-	-	10,000	10,000	10,000	-	(10,000)
370-005 Cash Over or Short	0	(1)	-	-	-	-	-
399-100 Insurance Recovery	36,913	50,875	20,000	127,530	220,947	20,000	-
<b>Miscellaneous Income Total</b>	<b>\$ 259,086</b>	<b>\$ 266,506</b>	<b>\$ 328,700</b>	<b>\$ 436,230</b>	<b>\$ 504,108</b>	<b>\$ 274,250</b>	<b>\$ (54,450)</b>
<b>Fines &amp; Forfeits</b>							
347-102 Court Collection Fees	\$ 4,733	\$ 8,943	\$ -	\$ -	\$ 9,000	\$ 5,000	\$ 5,000
350-100 Municipal Court Revenue	360,746	105,666	300,000	300,000	160,000	400,000	100,000
350-101 Municipal Court Revenue-Dot	542	148	600	600	-	-	(600)
350-305 Adm Fees - Defensive Driving	-	680	1,200	1,200	600	1,200	-
350-306 Adm Fees - No DI Or Ins. Proof	1,707	-	-	-	-	-	-
<b>Fines &amp; Forfeits Total</b>	<b>\$ 367,728</b>	<b>\$ 115,437</b>	<b>\$ 301,800</b>	<b>\$ 301,800</b>	<b>\$ 169,600</b>	<b>\$ 406,200</b>	<b>\$ 104,400</b>
<b>Lease Income</b>							
360-600 Lease Income	\$ 261,127	\$ 252,566	\$ 282,574	\$ 282,574	\$ 255,000	\$ 123,402	\$ (159,172)
<b>Lease Income Total</b>	<b>\$ 261,127</b>	<b>\$ 252,566</b>	<b>\$ 282,574</b>	<b>\$ 282,574</b>	<b>\$ 255,000</b>	<b>\$ 123,402</b>	<b>\$ (159,172)</b>
<b>Intergovernmental</b>							
301-101 Ems Rev - Interlocal	\$ 166,055	\$ 156,773	\$ 155,805	\$ 155,805	\$ 147,500	\$ 155,900	\$ 95
360-400 Grant Revenue	26,325	181,701	-	-	1,400	-	-
360-430 Grant Revenue-Police Department	92,426	109,164	115,500	120,500	120,500	-	(115,500)
360-440 Coronavirus Recovery Funds	-	-	-	-	-	1,323,000	1,323,000
360-450 Intergovernmental Revenues	42,925	-	-	690,580	800,000	-	-
360-460 Fema Disaster Relief	122,144	77,749	-	-	(8,449)	-	-
360-470 Grant Rev-Glo Beach Maint	-	11,574	9,200	9,200	9,200	9,200	-
363-100 EDC Revenue	-	-	-	-	150,000	150,000	150,000
<b>Intergovernmental Total</b>	<b>\$ 449,876</b>	<b>\$ 536,961</b>	<b>\$ 280,505</b>	<b>\$ 976,085</b>	<b>\$ 1,220,151</b>	<b>\$ 1,638,100</b>	<b>\$ 1,357,595</b>

Revenue

General Fund(Fund 10)

Category	FY2018-2019		FY2020-2021			FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>License and Permits</b>								
320-100 Permit - Alcoholic Beverage	\$ 7,283	\$ 6,726	\$ 11,000	\$ 11,000	\$ 13,000	\$ 11,000	\$ -	
320-200 Permit - Health	4,180	8,225	8,000	8,000	8,000	8,000	-	
320-700 Permit - Amusement	133	6	300	300	10	10	(290)	
320-800 Permit - Chauffers-Towing	275	825	200	200	200	200	-	
320-801 Permit - Taxi Cabs	-	-	-	-	-	-	-	
320-802 Permit - Peddlers	15	-	-	-	(10)	-	-	
320-803 Permit - Solicitors	15	15	-	-	-	-	-	
320-804 Permit - Dance Hall	235	103	-	-	-	-	-	
320-805 Permit- Plat Filing Fees	119	210	66	66	150	150	84	
320-806 Permit - Trailer Parks	-	6,575	6,575	6,575	6,675	6,675	100	
320-807 Permit - Misc.	8,129	209	1,000	1,000	2,100	2,000	1,000	
320-808 Permit - Coin Op Machine	-	-	550	550	-	-	(550)	
321-100 Permit - Mechanical	3,705	3,026	1,000	1,000	2,500	3,000	2,000	
321-105 Permit - Gas Test	245	45	200	200	100	100	(100)	
321-110 Permit - Building	49,994	63,534	60,000	60,000	100,000	90,000	30,000	
321-120 Permit - Electrical	7,156	6,807	6,000	6,000	6,000	7,000	1,000	
321-125 Permit - Safety	140	6,836	200	200	2,000	2,000	1,800	
321-126 Permit - Fire	-	-	-	-	475	-	-	
321-130 Permit - Plumbing	3,468	5,788	4,000	4,000	6,000	6,000	2,000	
321-135 Rights-Of-Ways/Easements	757	46	5,500	5,500	-	-	(5,500)	
<b>License and Permits Total</b>	<b>\$ 85,849</b>	<b>\$ 108,975</b>	<b>\$ 104,591</b>	<b>\$ 104,591</b>	<b>\$ 147,200</b>	<b>\$ 136,135</b>	<b>\$ 31,544</b>	
<b>Investment Earnings</b>								
360-100 Interest Income	\$ 246,756	\$ 85,459	\$ 90,000	\$ 90,000	\$ 12,000	\$ 12,000	\$ (78,000)	
<b>Investment Earnings Total</b>	<b>\$ 246,756</b>	<b>\$ 85,459</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ (78,000)</b>	
<b>Grand Total</b>	<b>\$ 16,609,993</b>	<b>\$ 16,094,497</b>	<b>\$ 16,542,004</b>	<b>\$ 17,496,655</b>	<b>\$ 17,661,557</b>	<b>\$ 18,660,702</b>	<b>\$ 2,118,698</b>	



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**Expenditure Summary**

**General Fund**

**Salaries & Benefits**

A 3.5% increase has been included under Salaries as a placeholder.

The budget reflects an increase of 33% for group health insurance costs.

The City's contribution to the Texas Municipal Retirement System (TMRS) has been decreased due to an decrease in rates starting January 1, 2021 and January 1, 2022.

Salaries & Benefits were adjusted per the Salary Surveys 2020-2021.

**Administration**

The Human Resources Director position in FY2020-2021 was reclassified to a Human Resources Specialist II position.

Assistant City Manager position in FY2020-2021 was reclassified to a Finance Director Position.

The budget funds \$3 million in capital improvements for buildings, equipment/vehicle replacement, information technology, and infrastructure.

A Communications Manager position has been added.

**Municipal Court**

No Major Changes.

**Police/Animal Control**

Salaries adjusted per salary survey.

**Fire/EMS**

Salaries adjusted per salary survey.

**Community Development**

Rental Registration Program added.

**Public Works**

Maintenance Supervisor position in Parks was changed to a Maintenance Technician position.

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

**Culture, Recreation & Tourism**

No Major Changes.

**Golf Course**

No Major Changes.



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**Administration**

**General Fund**

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

**FY2020-2021 Achievements**

Implemented the 2020 certificates of obligation bond funding for major Street and Drainage Infrastructure improvements, and continue the architectural study and design of City Hall improvements.

Restructured Human Resources.

Secured two General Land Office Mitigation Grants totaling approximately \$12 million.

Completed the Bid process for securing new contract for Solid Waste Collection Services.

Implemented the upgrade of new financial software.

Oversaw issuance of 2021 certificates of obligation bonds and was assigned a S&P Global Rating of 'AA-'

**Goals & Objectives for FY2021-2022**

Create a five year Capital Improvement Program.

Effect improvements at City Hall, to include first floor restrooms and meeting space for City Council, Boards and Court.

Create a five year financial plan.

Create a leadership training program for non-public safety personnel.

**Major Changes In FY2021-2022**

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

Health Insurance rates are budgeted to increase 33%.

Restructured Human Resources, which provided salary savings.

A Communications Manager position has been added.

Assistant City Manager position was reallocated to a Finance Director position, which provide salary savings.

Category	FY2018-2019		FY2020-2021			FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
Salaries	\$ 568,777	\$ 659,661	\$ 756,568	\$ 756,568	\$ 674,200	\$ 748,793	\$ (7,775)	
Benefits	197,825	210,986	241,778	241,778	211,900	281,140	39,363	
Supplies	30,047	36,542	36,350	37,135	34,710	33,725	(2,625)	
Services	531,853	613,270	643,683	676,334	495,606	577,850	(65,833)	
Maintenance	130,856	154,741	105,718	113,118	107,443	115,000	9,282	
Sundry	209,238	123,814	150,447	143,047	125,020	144,400	(6,047)	
Debt Service	903,043	-	-	-	-	-	-	
Capital Outlay	188,740	7,847	-	-	-	-	-	
<b>Grand Total</b>	<b>\$ 2,760,380</b>	<b>\$ 1,806,861</b>	<b>\$ 1,934,544</b>	<b>\$ 1,967,980</b>	<b>\$ 1,648,879</b>	<b>\$ 1,900,908</b>	<b>\$ (33,636)</b>	

**Employee Count**

**Administration****General Fund**

Position	FY2018-2019		FY2020-2021			FY2021-2022		Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Administration</b>								
Accounting Specialist	1	1	1	1	1	1	1	0
Admin. Assistant	0	1	1	1	1	1	1	0
Asst. City Manager	0	1	1	1	0	0	0	-1
City Manager	1	1	1	1	1	1	1	0
City Secretary	1	1	1	1	1	1	1	0
Finance Director	1	0	0	0	1	1	1	1
Financial Administrator	0	0	1	1	1	1	1	0
HR Assistant	0	1	1	1	1	1	1	0
HR Assistant II	0	0	0	0	1	1	1	1
HR Assistant (PT)	1	0	0	0	0	0	0	0
HR Director	1	1	1	1	0	0	0	-1
Receptionist	1	0	0	0	0	0	0	0
Special Projects Coord.	1	1	1	1	1	1	1	0
<b>Administration Total</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>

**Mayor & Council (Department 400)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021			FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Supplies</b>								
310 Office/Computer Supplies	\$ 519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399 Other Supplies	292	-	-	-	-	-	-	-
<b>Supplies Total</b>	<b>\$ 811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Services</b>								
400 City Council Stipends	\$ 10,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Services Total</b>	<b>\$ 10,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Sundry</b>								
602 Seminars/Dues/Travel	\$ 3,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
604 Public Office Liability	16,301	-	-	-	-	-	-	-
690 Elections	5,626	-	-	-	-	-	-	-
699 Other - Sundry	587	-	-	-	-	-	-	-
<b>Sundry Total</b>	<b>\$ 26,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 37,802</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Administration (Department 410)			General Fund (Fund 10)				
Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Salaries</b>							
100 Salaries/Wages	\$ 544,532	\$ 630,515	\$ 724,512	\$ 724,512	\$ 647,000	\$ 726,392	\$ 1,880
165 Educational Pay	5,448	9,241	11,801	11,801	8,100	8,601	(3,200)
175 Longevity	4,090	2,673	3,360	3,360	2,500	3,600	240
180 Auto Allowance	7,200	7,800	7,800	7,800	7,800	7,800	-
181 Cell Phone Allowance	950	2,100	2,400	2,400	1,550	2,400	-
190 Overtime	6,557	7,333	6,695	6,695	7,250	-	(6,695)
<b>Salaries Total</b>	<b>\$ 568,777</b>	<b>\$ 659,661</b>	<b>\$ 756,568</b>	<b>\$ 756,568</b>	<b>\$ 674,200</b>	<b>\$ 748,793</b>	<b>\$ (7,775)</b>
<b>Benefits</b>							
201 F I C A & Medicare	\$ 40,836	\$ 47,486	\$ 57,877	\$ 57,877	\$ 45,500	\$ 57,283	\$ (595)
210 Group Insurance	70,393	66,023	72,552	72,552	75,000	114,288	41,736
230 T M R S	75,750	96,000	109,135	109,135	90,000	107,171	(1,964)
240 Workmen's Compensation	1,809	1,476	1,320	1,320	1,400	1,500	180
291 Unemployment Insurance	9,037	-	893	893	-	899	6
<b>Benefits Total</b>	<b>\$ 197,825</b>	<b>\$ 210,986</b>	<b>\$ 241,778</b>	<b>\$ 241,778</b>	<b>\$ 211,900</b>	<b>\$ 281,140</b>	<b>\$ 39,363</b>
<b>Supplies</b>							
310 Office/Computer Supplies	\$ 15,892	\$ 22,061	\$ 21,450	\$ 22,235	\$ 22,000	\$ 21,450	\$ -
311 Postage/Shipping	4,970	4,806	5,000	5,000	2,200	2,500	(2,500)
312 Books/Publ/Subscriptions	1,098	4,558	4,600	4,600	7,000	4,600	-
320 Other Electronics	100	20	150	150	350	150	-
335 Clothing	332	496	500	500	510	1,000	500
352 Furniture & Fixtures	1,245	-	500	500	300	500	-
385 Small Tools & Equipment	902	77	25	25	25	25	-
390 Fuel-Mileage Reimb.	452	1,925	2,000	2,000	300	1,000	(1,000)
392 Janitorial Supplies	2,735	2,192	1,525	1,525	1,525	2,000	475
399 Other Supplies	1,510	408	600	600	500	500	(100)
<b>Supplies Total</b>	<b>\$ 29,237</b>	<b>\$ 36,542</b>	<b>\$ 36,350</b>	<b>\$ 37,135</b>	<b>\$ 34,710</b>	<b>\$ 33,725</b>	<b>\$ (2,625)</b>
<b>Services</b>							
400 City Council Stipends	\$ -	\$ 11,050	\$ 10,450	\$ 10,450	\$ 11,425	\$ 10,450	\$ -
413 Professional Services	360,180	363,569	139,480	157,131	157,131	100,000	(39,480)
414 Bank Charges	12,566	746	1,500	1,500	800	1,250	(250)
415 Telephone	17,233	13,574	15,000	15,000	13,500	14,000	(1,000)
417 Professional Fees-Legal	-	-	240,000	240,000	100,000	180,000	(60,000)
426 Physicals/Screening	1,681	100	600	600	1,100	600	-
430 Advertising	11,911	17,847	21,357	21,357	10,000	15,000	(6,357)
434 Marketing	23,639	15,818	22,860	22,860	17,000	20,000	(2,860)
438 Community Projects	8,928	9,247	10,000	10,000	10,000	30,000	20,000
440 Electricity	46,308	47,303	48,804	48,804	25,000	49,000	196
441 Water	570	-	10,200	10,200	10,200	10,200	-
442 Gas-Entex	7,439	2,779	8,000	8,000	4,250	5,000	(3,000)
470 Equipment Rental	763	1,373	1,840	1,840	-	-	(1,840)
479 Appraisal District	18,533	19,697	20,400	20,400	19,800	26,850	6,450
482 Service Contracts	20,441	64,408	43,300	43,300	43,300	43,300	-
484 Tax Collections	(11,947)	2,176	2,200	2,200	2,100	2,200	-
499 Other Services	2,634	43,584	47,692	62,692	70,000	70,000	22,308
<b>Services Total</b>	<b>\$ 520,878</b>	<b>\$ 613,270</b>	<b>\$ 643,683</b>	<b>\$ 676,334</b>	<b>\$ 495,606</b>	<b>\$ 577,850</b>	<b>\$ (65,833)</b>
<b>Maintenance</b>							
543 Electronics/Computer Maint	\$ 63,972	\$ 114,593	\$ 55,033	\$ 62,433	\$ 62,443	\$ 65,000	\$ 9,967
545 Bldg/Bldg Equip Maintenance	66,885	40,148	50,685	50,685	45,000	50,000	(685)
<b>Maintenance Total</b>	<b>\$ 130,856</b>	<b>\$ 154,741</b>	<b>\$ 105,718</b>	<b>\$ 113,118</b>	<b>\$ 107,443</b>	<b>\$ 115,000</b>	<b>\$ 9,282</b>

## Administration (Department 410)

## General Fund (Fund 10)

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	Proposed Budget	Increase/ (Decrease)			
<b>Sundry</b>										
602 Seminars/Dues/Travel	\$ 25,298	\$ 24,682	\$ 36,547	\$ 29,147	\$ 15,000	\$ 35,000	\$ (1,547)			
604 Public Office Liability	11,000	15,320	16,000	16,000	17,020	18,000	2,000			
610 Employee Relations	12,796	17,390	14,400	14,400	10,000	14,400	-			
628 Property/Gen Liab Insurance	89,741	32,225	34,000	34,000	33,000	40,000	6,000			
680 380 Agreements	25,000	-	-	-	-	-	-			
690 Elections	-	2,050	11,200	11,200	18,000	5,000	(6,200)			
695 College Reimbursement	-	1,090	6,300	6,300	-	-	(6,300)			
699 Other - Sundry	19,388	31,056	32,000	32,000	32,000	32,000	-			
<b>Sundry Total</b>	<b>\$ 183,222</b>	<b>\$ 123,814</b>	<b>\$ 150,447</b>	<b>\$ 143,047</b>	<b>\$ 125,020</b>	<b>\$ 144,400</b>	<b>\$ (6,047)</b>			
<b>Debt Service</b>										
775 Lease Interest	\$ 22,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
776 Lease Principal	880,571	-	-	-	-	-	-			
<b>Debt Service Total</b>	<b>\$ 903,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Capital Outlay</b>										
880 Land Acquisition	\$ (2,788)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
899 Capital Outlay	191,528	7,847	-	-	-	-	-			
<b>Capital Outlay Total</b>	<b>\$ 188,740</b>	<b>\$ 7,847</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Grand Total</b>	<b>\$ 2,722,578</b>	<b>\$ 1,806,861</b>	<b>\$ 1,934,544</b>	<b>\$ 1,967,980</b>	<b>\$ 1,648,879</b>	<b>\$ 1,900,908</b>	<b>\$ (33,636)</b>			

**Municipal Court (Department 430)**

**General Fund (Fund 10)**

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

**FY2020-2021 Achievements**

Began to implement migration to new Incode software for Court.

**Goals & Objectives for FY2021-2022**

Complete implementation migration to new Incode software for Court.

**Major Changes In FY2021-2022**

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

Health Insurance rates are budgeted to increase 33%.

Added half the salary of an additional clerk.

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		Increase/ (Decrease)
	FY2018-2019 Actual	FY2018-2019 Actual	FY2019-2020 Actual	FY2019-2020 Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	
Salaries	\$ 54,139	\$ 77,614	\$ 84,161	\$ 84,161	\$ 84,200	\$ 111,362	\$ 27,201		
Benefits	23,846	33,056	38,010	38,010	37,170	53,237	15,227		
Supplies	1,458	3,580	5,800	5,800	3,900	7,100	1,300		
Services	45,258	49,596	50,200	50,200	65,300	65,300	15,100		
Maintenance	6,762	3,229	-	-	-	-	-		
Sundry	980	864	1,075	1,075	1,000	2,075	1,000		
Capital Outlay	-	-	-	-	-	-	-		
<b>Grand Total</b>	<b>\$ 132,442</b>	<b>\$ 167,939</b>	<b>\$ 179,246</b>	<b>\$ 179,246</b>	<b>\$ 191,570</b>	<b>\$ 239,074</b>	<b>\$ 59,828</b>		

**Employee Count**

Position	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		Increase/ (Decrease)
	FY2018-2019 Actual	FY2018-2019 Actual	FY2019-2020 Actual	FY2019-2020 Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	
<b>Court</b>									
Court Clerk	0	1	1	1	1	1	1	1.5	0.5
Court Supervisor	1	1	1	1	1	1	1	1	0
<b>Court Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>0.5</b>



## Municipal Court (Department 430)

## General Fund (Fund 10)

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	FY2018-2019 Actual	FY2018-2019 Actual	FY2019-2020 Actual	FY2019-2020 Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	
<b>Salaries</b>									
100 Salaries/Wages	\$ 50,704	\$ 75,723	\$ 80,585	\$ 80,585	\$ 80,000	\$ 106,424	\$ 25,839		
165 Educational Pay	-	92	-	-	925	1,600	1,600		
175 Longevity	815	1,031	898	898	775	838	(60)		
190 Overtime	2,619	768	2,678	2,678	2,500	2,500	(178)		
<b>Salaries Total</b>	<b>\$ 54,139</b>	<b>\$ 77,614</b>	<b>\$ 84,161</b>	<b>\$ 84,161</b>	<b>\$ 84,200</b>	<b>\$ 111,362</b>	<b>\$ 27,201</b>		
<b>Benefits</b>									
201 F I C A & Medicare	\$ 4,073	\$ 5,325	\$ 6,438	\$ 6,438	\$ 6,000	\$ 8,328	\$ 1,890		
210 Group Insurance	11,838	16,328	19,175	19,175	19,000	29,018	9,842		
230 T M R S	7,803	11,225	12,140	12,140	12,000	15,581	3,441		
240 Workmen's Compensation	132	179	160	160	170	180	20		
291 Unemployment Insurance	-	-	96	96	-	131	35		
<b>Benefits Total</b>	<b>\$ 23,846</b>	<b>\$ 33,056</b>	<b>\$ 38,010</b>	<b>\$ 38,010</b>	<b>\$ 37,170</b>	<b>\$ 53,237</b>	<b>\$ 15,227</b>		
<b>Supplies</b>									
310 Office/Computer Supplies	\$ 1,458	\$ 2,405	\$ 2,850	\$ 2,850	\$ 1,500	\$ 4,500	\$ 1,650		
311 Postage/Shipping	-	1,150	2,300	2,300	2,300	2,300	-		
312 Books/Publ/Subscriptions	-	-	350	350	-	-	(350)		
399 Other Supplies	-	25	300	300	100	300	-		
<b>Supplies Total</b>	<b>\$ 1,458</b>	<b>\$ 3,580</b>	<b>\$ 5,800</b>	<b>\$ 5,800</b>	<b>\$ 3,900</b>	<b>\$ 7,100</b>	<b>\$ 1,300</b>		
<b>Services</b>									
407 Collection Agency Fees	\$ (1,680)	\$ -	\$ 2,250	\$ 2,250	\$ 9,000	\$ 9,000	\$ 6,750		
413 City Judge	42,000	42,000	42,000	42,000	42,000	42,000	-		
414 Bank Charges	4,639	7,311	5,000	5,000	13,150	13,200	8,200		
415 Telephone	148	134	200	200	300	350	150		
426 Physicals/Screening	-	1	-	-	100	-	-		
499 Other Services	150	150	750	750	750	750	-		
<b>Services Total</b>	<b>\$ 45,258</b>	<b>\$ 49,596</b>	<b>\$ 50,200</b>	<b>\$ 50,200</b>	<b>\$ 65,300</b>	<b>\$ 65,300</b>	<b>\$ 15,100</b>		
<b>Maintenance</b>									
543 Electronics/Computer Maint	\$ 6,762	\$ 3,229	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Maintenance Total</b>	<b>\$ 6,762</b>	<b>\$ 3,229</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Sundry</b>									
601 Faithful Performance Bond	\$ -	\$ -	\$ 75	\$ 75	\$ -	\$ 75	\$ -		
602 Seminars/Dues/Travel	980	744	700	700	700	1,000	300		
695 College Reimbursement	-	-	-	-	-	700	700		
699 Other - Sundry	-	120	300	300	300	300	-		
<b>Sundry Total</b>	<b>\$ 980</b>	<b>\$ 864</b>	<b>\$ 1,075</b>	<b>\$ 1,075</b>	<b>\$ 1,000</b>	<b>\$ 2,075</b>	<b>\$ 1,000</b>		
<b>Grand Total</b>	<b>132,442</b>	<b>167,939</b>	<b>179,246</b>	<b>179,246</b>	<b>191,570</b>	<b>239,074</b>	<b>59,828</b>		

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

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

**FY2020-2021 Achievements**

- Implemented Step Pay Structure based on 2020-2021 Salary Survey.
- Replaced the Radio Console in Dispatch, with 70% of costs being funded by a grant.

**Goals & Objectives for FY2021-2022**

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

**Major Changes In FY2021-2022**

- Salaries have been adjusted to reflect increases based on salary survey and raises based on the step pay matrix established were implemented in 2021.
- Health Insurance rates are budgeted to increase 33%.

Category	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 2,580,837	\$ 2,710,006	\$ 2,973,433	\$ 2,978,433	\$ 2,763,650	\$ 2,979,420	\$ 5,987
Benefits	1,094,999	1,067,143	1,127,740	1,127,740	1,041,655	1,208,198	80,457
Supplies	156,713	141,106	175,750	175,750	153,100	180,050	4,300
Services	273,818	303,030	368,897	352,897	334,319	389,440	20,543
Maintenance	104,462	105,847	95,950	95,950	105,500	97,050	1,100
Sundry	68,394	95,147	95,900	95,900	115,412	125,000	29,100
Capital Outlay	235,256	105,696	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 4,514,479</b>	<b>\$ 4,527,975</b>	<b>\$ 4,837,670</b>	<b>\$ 4,826,671</b>	<b>\$ 4,513,636</b>	<b>\$ 4,979,157</b>	<b>\$ 141,487</b>

**General Fund (Fund 10)**

**Police/Animal Control (Department 525)**

**Employee Count**

Position	Employee Count		FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
<b>Police</b>							
Admin. Assistant	0	1	1	1	1	1	0
Admin. Secretary	1	0	0	0	0	0	0
Animal Control Officer	2	2	2	2	2	2	0
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	1	1	0
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	4	4	4	4	4	5	1
Detective (PT)	1	1	0	0	0	0	0
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	7	7	0
Jailer	2	2	2	2	2	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	20	20	20	20	20	18	(2)
Records Clerk	2	2	2	2	2	2	0
Sergeant	5	5	5	5	5	6	1
<b>Police Total</b>	<b>52</b>	<b>52</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>0</b>

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021		FY2021-2022		Increase/ (Decrease)	
	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget		
<b>Salaries</b>								
100 Salaries/Wages	\$ 2,422,066	\$ 2,486,860	\$ 2,674,459	\$ 2,674,459	\$ 2,575,000	\$ 2,793,597	\$ 119,138	
110 Salaries/Wages-Pt	-	433	137,209	137,209	15,000	29,279	(107,929)	
165 Educational Pay	38,581	62,177	41,200	41,200	30,250	36,454	(4,746)	
175 Longevity	24,986	25,521	26,584	26,584	24,250	25,288	(1,296)	
185 Uniform Allowance	3,554	4,177	5,401	5,401	4,150	4,801	(600)	
190 Overtime	91,651	130,838	88,580	88,580	110,000	90,000	1,420	
191 Grant Overtime	-	-	-	5,000	5,000	-	-	
<b>Salaries Total</b>	<b>\$ 2,580,837</b>	<b>\$ 2,710,006</b>	<b>\$ 2,973,433</b>	<b>\$ 2,978,433</b>	<b>\$ 2,763,650</b>	<b>\$ 2,979,420</b>	<b>\$ 5,987</b>	
<b>Benefits</b>								
201 F I C A & Medicare	\$ 195,688	\$ 203,653	\$ 227,468	\$ 227,468	\$ 200,000	\$ 221,041	\$ (6,427)	
210 Group Insurance	464,032	422,583	422,604	422,604	400,000	527,332	104,728	
230 T M R S	367,142	390,122	428,918	428,918	395,000	409,358	(19,560)	
240 Workmen's Compensation	68,137	50,785	45,379	45,379	46,655	47,000	1,621	
291 Unemployment Insurance	-	-	3,372	3,372	-	3,467	95	
<b>Benefits Total</b>	<b>\$ 1,094,999</b>	<b>\$ 1,067,143</b>	<b>\$ 1,127,740</b>	<b>\$ 1,127,740</b>	<b>\$ 1,041,655</b>	<b>\$ 1,208,198</b>	<b>\$ 80,457</b>	
<b>Supplies</b>								
310 Office/Computer Supplies	\$ 13,589	\$ 11,518	\$ 16,900	\$ 16,900	\$ 14,000	\$ 24,900	\$ 8,000	
311 Postage/Shipping	299	61	750	750	150	450	(300)	
320 Other Electronics	9,032	16,510	10,700	12,700	12,700	6,500	(4,200)	
335 Clothing	18,514	20,327	18,500	18,500	18,500	18,500	-	
352 Furniture & Fixtures	1,224	2,052	6,700	6,700	3,500	4,600	(2,100)	
385 Small Tools & Equipment	332	380	3,500	3,500	400	-	(3,500)	
389 Chemicals	-	492	1,000	1,000	1,250	1,000	-	
390 Fuel	80,761	60,769	79,800	79,800	68,250	75,500	(4,300)	
391 Prisoner Meals	4,332	5,103	6,000	6,000	5,100	6,000	-	
392 Janitorial Supplies	5,358	6,685	4,500	4,500	6,250	4,500	-	
394 Investigative Supplies	9,266	7,610	8,500	8,500	9,000	8,500	-	
395 Ammunition/Gun Supplies	7,508	931	9,000	7,000	5,000	19,700	10,700	
399 Other Supplies	6,497	8,670	9,900	9,900	9,000	9,900	-	
<b>Supplies Total</b>	<b>\$ 156,713</b>	<b>\$ 141,106</b>	<b>\$ 175,750</b>	<b>\$ 175,750</b>	<b>\$ 153,100</b>	<b>\$ 180,050</b>	<b>\$ 4,300</b>	
<b>Services</b>								
413 Professional Services	\$ 18,391	\$ 16,528	\$ 22,501	\$ 22,501	\$ 22,500	\$ 15,500	\$ (7,001)	
415 Telephone	55,828	63,757	60,000	60,000	65,000	65,000	5,000	
425 Contract Labor	-	-	300	300	-	-	(300)	
426 Physicals/Screening	2,297	3,763	3,500	3,500	3,700	3,000	(500)	
430 Advertising	1,433	805	-	-	800	800	800	
431 Animal Facility	125,000	125,067	119,200	119,200	119,119	119,200	-	
440 Electricity	21,118	20,819	22,256	22,256	9,000	25,000	2,744	
441 Water	-	-	10,200	10,200	10,200	10,200	-	
442 Gas-Entex	665	1,072	1,200	1,200	2,800	2,800	1,600	
480 Prisoner Medical	-	-	-	-	-	-	-	
482 Service Contracts	48,650	70,037	128,240	112,240	100,000	146,740	18,500	
485 Laundry Services	112	-	-	-	-	-	-	
499 Other Services	325	1,182	1,500	1,500	1,200	1,200	(300)	
<b>Services Total</b>	<b>\$ 273,818</b>	<b>\$ 303,030</b>	<b>\$ 368,897</b>	<b>\$ 352,897</b>	<b>\$ 334,319</b>	<b>\$ 389,440</b>	<b>\$ 20,543</b>	
<b>Maintenance</b>								
524 Vehicle Maintenance	\$ 59,490	\$ 63,011	\$ 35,700	\$ 35,700	\$ 56,000	\$ 35,700	\$ -	
543 Electronics/Computer Maint	24,192	18,866	32,250	32,250	24,500	36,350	4,100	
545 Bldg/Bldg Equip Maintenance	20,780	23,946	28,000	28,000	25,000	25,000	(3,000)	
546 Land/Grounds Maint	-	25	-	-	-	-	-	
<b>Maintenance Total</b>	<b>\$ 104,462</b>	<b>\$ 105,847</b>	<b>\$ 95,950</b>	<b>\$ 95,950</b>	<b>\$ 105,500</b>	<b>\$ 97,050</b>	<b>\$ 1,100</b>	

**Police/Animal Control (Department 525)**

**General Fund (Fund 10)**

Category	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
<b>Sundry</b>							
602 Seminars/Dues/Travel	\$ 25,605	\$ 13,761	\$ 26,700	\$ 26,700	\$ 22,000	\$ 26,700	\$ -
604 Liability/Property Insurance	26,000	8,869	60,200	60,200	12,000	12,000	(48,200)
621 K-9 Expense	5,064	20,175	4,500	4,500	4,500	4,500	-
625 Marine Operations	2,390	-	-	-	15,000	15,000	15,000
629 Vehicle Insurance	6,900	49,430	-	-	56,912	60,000	60,000
687 Damage Claims	-	-	-	-	1,000	-	-
695 College Reimbursement	-	-	-	-	-	2,800	2,800
699 Other - Sundry	2,435	2,911	4,500	4,500	4,000	4,000	(500)
<b>Sundry Total</b>	<b>\$ 68,394</b>	<b>\$ 95,147</b>	<b>\$ 95,900</b>	<b>\$ 95,900</b>	<b>\$ 115,412</b>	<b>\$ 125,000</b>	<b>\$ 29,100</b>
<b>Capital Outlay</b>							
898 Grant Expenditures	\$ 42,569	\$ 105,696	\$ -	\$ -	\$ -	\$ -	\$ -
899 Capital Outlay	192,687	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>\$ 235,256</b>	<b>\$ 105,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 4,514,479</b>	<b>\$ 4,527,975</b>	<b>\$ 4,837,670</b>	<b>\$ 4,826,671</b>	<b>\$ 4,513,636</b>	<b>\$ 4,979,157</b>	<b>\$ 141,487</b>

**Fire/EMS/Emergency Management**

**General Fund**

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

**FY2020-2021 Achievements**

Completed construction of a Clean Room in the bay.

Initiated the AED "Shock Advised" Program

**Goals & Objectives for FY2021-2022**

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

Continue to update the station.

**Major Changes In FY2021-2022**

Salaries have been adjusted to reflect increases based on salary survey and a 3.5% increase of a cost of living adjustment in 2021.

Health Insurance rates are budgeted to increase 33%.

Funding the purchase of an Iplan table.

Category	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 1,087,175	\$ 1,196,012	\$ 1,332,332	\$ 1,469,832	\$ 1,508,300	\$ 1,361,348	\$ 29,016
Benefits	426,212	417,970	494,635	525,135	519,721	494,163	(472)
Supplies	155,449	145,376	157,656	165,956	140,638	156,500	(1,156)
Services	89,221	94,631	106,943	161,943	138,852	97,720	(9,223)
Maintenance	53,571	65,959	60,080	112,891	110,280	65,825	5,745
Sundry	91,566	77,838	119,255	122,555	116,250	126,750	7,495
Capital Outlay	289,579	36,050	-	75,078	-	27,000	27,000
<b>Grand Total</b>	<b>\$ 2,192,772</b>	<b>\$ 2,033,836</b>	<b>\$ 2,270,901</b>	<b>\$ 2,633,390</b>	<b>\$ 2,534,041</b>	<b>\$ 2,329,305</b>	<b>\$ 58,404</b>

**Fire/EMS/Emergency Management**

**General Fund**

**Employee Count**

Position	FY2018-2019		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	
<b>EMS</b>							
Firefighters	9	9	9	9	9	9	0
<b>EMS Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Fire</b>							
Admin. Assistant	0	1	1	1	1	1	0
Deputy Chief	0	0	1	1	1	1	0
EMS Coordinator	1	1	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
<b>Fire Total</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>Grand Total</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>

**Fire (Department 530)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	Current Budget	Adopted Budget	Current Budget	Estimate	Proposed Budget	Proposed Budget	Increase/ (Decrease)		
<b>Salaries</b>												
100 Salaries/Wages	\$ 493,038	\$ 567,067	\$ 674,802	\$ 674,802	\$ 720,000	\$ 674,949	\$ 147					
165 Educational Pay	22,648	24,194	40,302	40,302	30,600	31,002	(9,300)					
175 Longevity	5,782	6,467	6,404	6,404	5,900	6,157	(247)					
190 Overtime-FLSA	73,512	128,438	82,400	82,400	110,000	72,400	(10,000)					
192 Overtime-Other	-	-	-	-	-	10,000	10,000					
193 Overtime-Training	-	-	-	-	-	12,000	12,000					
<b>Salaries Total</b>	<b>\$ 594,980</b>	<b>\$ 726,165</b>	<b>\$ 803,908</b>	<b>\$ 803,908</b>	<b>\$ 866,500</b>	<b>\$ 806,508</b>	<b>\$ 2,600</b>					
<b>Benefits</b>												
201 F I C A & Medicare	\$ 44,874	\$ 54,185	\$ 61,499	\$ 61,499	\$ 61,000	\$ 54,476	\$ (7,023)					
210 Group Insurance	80,916	82,259	92,551	92,551	105,000	104,211	11,661					
230 T M R S	86,022	105,075	115,964	115,964	117,000	101,921	(14,043)					
240 Workmen's Compensation	18,595	12,371	11,054	11,054	11,356	12,000	946					
291 Unemployment Insurance	-	-	844	844	-	855	10					
<b>Benefits Total</b>	<b>\$ 230,406</b>	<b>\$ 253,889</b>	<b>\$ 281,912</b>	<b>\$ 281,912</b>	<b>\$ 294,356</b>	<b>\$ 273,462</b>	<b>\$ (8,449)</b>					
<b>Supplies</b>												
310 Office/Computer Supplies	\$ 2,491	\$ 3,654	\$ 3,700	\$ 3,700	\$ 3,500	\$ 4,000	\$ 300					
312 Books/Publ/Subscriptions	3,142	2,798	3,386	3,386	3,250	4,000	614					
320 Other Electronics	12,738	5,543	13,000	21,300	18,000	13,000	-					
335 Clothing	33,167	12,050	16,670	16,670	14,000	16,000	(670)					
352 Furniture & Fixtures	6,690	4,181	6,800	6,800	5,000	6,000	(800)					
385 Small Tools & Equipment	15,625	12,984	15,100	15,100	15,100	15,000	(100)					
389 Chemicals	806	565	1,000	1,000	600	1,000	-					
390 Fuel	21,656	16,543	22,000	22,000	20,000	22,000	-					
392 Janitorial Supplies	2,571	1,705	3,500	3,500	2,750	3,000	(500)					
394 Fire Prevention	3,195	709	3,000	3,000	1,000	3,000	-					
399 Other Supplies	218	1,041	1,000	1,000	1,000	1,000	-					
<b>Supplies Total</b>	<b>\$ 102,299</b>	<b>\$ 61,773</b>	<b>\$ 89,156</b>	<b>\$ 97,456</b>	<b>\$ 84,200</b>	<b>\$ 88,000</b>	<b>\$ (1,156)</b>					
<b>Services</b>												
415 Telephone	\$ 13,407	\$ 14,571	\$ 15,000	\$ 15,000	\$ 18,700	\$ 18,700	\$ 3,700					
426 Physicals/Screening	620	1,110	600	600	1,000	1,000	400					
430 Advertising	467	564	500	500	500	500	-					
435 Special Events	-	203	-	-	-	-	-					
440 Electricity	10,483	10,435	11,048	11,048	5,200	11,100	52					
441 Water	-	-	10,800	10,800	10,800	10,800	-					
442 Gas-Entex	991	837	1,500	1,500	1,300	1,300	(200)					
482 S C B A	5,270	6,594	8,045	8,045	-	8,000	(45)					
499 Other Services	-	126	-	-	2	20	20					
<b>Services Total</b>	<b>\$ 31,238</b>	<b>\$ 34,439</b>	<b>\$ 47,493</b>	<b>\$ 47,493</b>	<b>\$ 37,502</b>	<b>\$ 51,420</b>	<b>\$ 3,927</b>					
<b>Maintenance</b>												
524 Vehicle Maintenance	\$ 28,288	\$ 36,525	\$ 30,000	\$ 32,811	\$ 32,000	\$ 30,000	\$ -					
543 Elec/Computer Maint	4,651	5,714	9,780	9,780	9,780	15,525	5,745					
545 Bldg/Bldg Equip Maintenance	16,207	14,350	13,500	13,500	13,500	13,500	-					
560 Equipment Maintenance	4,426	3,992	6,800	6,800	5,000	6,800	-					
<b>Maintenance Total</b>	<b>\$ 53,571</b>	<b>\$ 60,581</b>	<b>\$ 60,080</b>	<b>\$ 62,891</b>	<b>\$ 60,280</b>	<b>\$ 65,825</b>	<b>\$ 5,745</b>					



<b>Fire (Department 530)</b>		<b>General Fund (Fund 10)</b>						
Category			FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)	
	FY2018-2019	FY2019-2020	Adopted	Current	Estimate	Proposed		
	Actual	Actual	Budget	Budget		Budget		
<b>Sundry</b>								
602 Seminars/Dues/Travel	\$ 4,836	\$ 7,538	\$ 17,850	\$ 17,850	\$ 17,850	\$ 17,850	\$ -	
625 Emergency Management	32,354	24,837	27,505	30,805	30,805	27,500	(5)	
628 Property/Gen Liab Insurance	-	13,682	19,000	19,000	7,341	8,000	(11,000)	
629 Liability- Vehicle Insurance	15,000	19,447	-	-	19,663	20,000	20,000	
692 Reserve Firemen Incentives	1,790	830	3,000	3,000	1,000	3,000	-	
693 Reserve Firemen Pension	847	864	3,000	3,000	1,300	3,000	-	
699 Other - Sundry	9,173	677	10,000	10,000	5,000	10,000	-	
<b>Sundry Total</b>	<b>\$ 64,000</b>	<b>\$ 67,875</b>	<b>\$ 80,355</b>	<b>\$ 83,655</b>	<b>\$ 82,959</b>	<b>\$ 89,350</b>	<b>\$ 8,995</b>	
<b>Capital Outlay</b>								
899 Capital Outlay	\$ 289,579	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000	
<b>Capital Outlay Total</b>	<b>\$ 289,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	
<b>Grand Total</b>	<b>\$ 1,366,073</b>	<b>\$ 1,204,723</b>	<b>\$ 1,362,903</b>	<b>\$ 1,377,314</b>	<b>\$ 1,425,797</b>	<b>\$ 1,401,566</b>	<b>\$ 38,662</b>	

## EMS (Department 535)

## General Fund (Fund 10)

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget			
<b>Salaries</b>									
100 Salaries/Wages	\$ 415,470	\$ 372,430	\$ 455,349	\$ 455,349	\$ 415,000	\$ 473,166	\$ 17,817		
165 Educational Pay	7,201	6,808	7,500	7,500	8,100	16,501	9,001		
175 Longevity	1,710	1,566	1,714	1,714	1,200	1,272	(442)		
190 Overtime	67,815	89,043	63,860	63,860	80,000	53,900	(9,960)		
192 Overtime-Other	-	-	-	-	-	10,000	10,000		
<b>Salaries Total</b>	<b>\$ 492,195</b>	<b>\$ 469,847</b>	<b>\$ 528,424</b>	<b>\$ 528,424</b>	<b>\$ 504,300</b>	<b>\$ 554,839</b>	<b>\$ 26,415</b>		
<b>Benefits</b>									
201 F I C A & Medicare	\$ 35,468	\$ 34,064	\$ 40,424	\$ 40,424	\$ 35,000	\$ 37,557	\$ (2,868)		
210 Group Insurance	83,132	72,291	87,284	87,284	72,000	103,689	16,404		
230 T M R S	70,965	67,974	76,225	76,225	66,000	70,266	(5,959)		
240 Workmen'S Compensation	6,242	9,222	8,240	8,240	8,465	8,600	360		
291 Unemployment Insurance	-	-	550	550	-	589	39		
<b>Benefits Total</b>	<b>\$ 195,806</b>	<b>\$ 183,551</b>	<b>\$ 212,724</b>	<b>\$ 212,724</b>	<b>\$ 181,465</b>	<b>\$ 220,700</b>	<b>\$ 7,977</b>		
<b>Supplies</b>									
311 Postage/Shipping	\$ 202	\$ 67	\$ 500	\$ 500	\$ 100	\$ 500	\$ -		
335 Clothing	4,423	27,073	19,500	19,500	10,000	19,500	-		
383 Ems Expendables	43,237	37,457	43,500	43,500	39,000	43,500	-		
399 Other Supplies	5,287	8,352	5,000	5,000	5,000	5,000	-		
<b>Supplies Total</b>	<b>\$ 53,150</b>	<b>\$ 72,949</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 54,100</b>	<b>\$ 68,500</b>	<b>\$ -</b>		
<b>Services</b>									
407 Billing Agency Fees	\$ 45,969	\$ 41,765	\$ 34,650	\$ 34,650	\$ 33,500	\$ 33,500	\$ (1,150)		
413 Professional Services	12,000	12,000	24,000	24,000	12,000	12,000	(12,000)		
414 Bank Charges	14	-	-	-	-	-	-		
426 Physicals/Screening	-	647	800	800	700	800	-		
<b>Services Total</b>	<b>\$ 57,983</b>	<b>\$ 54,412</b>	<b>\$ 59,450</b>	<b>\$ 59,450</b>	<b>\$ 46,200</b>	<b>\$ 46,300</b>	<b>\$ (13,150)</b>		
<b>Sundry</b>									
602 Seminars/Dues/Travel	\$ 20,653	\$ 6,867	\$ 20,400	\$ 20,400	\$ 20,400	\$ 20,400	\$ -		
628 Property/Gen Liab Insurance	-	-	8,500	8,500	6,841	7,000	(1,500)		
699 Other - Sundry	6,913	1,486	10,000	10,000	2,000	10,000	-		
<b>Sundry Total</b>	<b>\$ 27,566</b>	<b>\$ 8,353</b>	<b>\$ 38,900</b>	<b>\$ 38,900</b>	<b>\$ 29,241</b>	<b>\$ 37,400</b>	<b>\$ (1,500)</b>		
<b>Grand Total</b>	<b>\$ 826,700</b>	<b>\$ 789,113</b>	<b>\$ 907,998</b>	<b>\$ 907,998</b>	<b>\$ 815,306</b>	<b>\$ 927,740</b>	<b>\$ 19,742</b>		

**Emergency Management (Department 556)**

**General Fund (Fund 10)**

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021		FY2021-2022 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2020-2021 Estimate		
<b>Salaries</b>							
100 Salaries/Wages	\$ -	\$ -	\$ -	\$ 137,500	\$ 137,500	\$ -	\$ -
<b>Salaries Total</b>	\$ -	\$ -	\$ -	\$ 137,500	\$ 137,500	\$ -	\$ -
<b>Benefits</b>							
201 F I C A & Medicare	\$ -	\$ (19,471)	\$ -	\$ 10,600	\$ 24,000	\$ -	\$ -
230 T M R S	-	-	-	19,900	19,900	-	-
<b>Benefits Total</b>	\$ -	\$ (19,471)	\$ -	\$ 30,500	\$ 43,900	\$ -	\$ -
<b>Supplies</b>							
310 Office/Computer Supplies	\$ -	\$ 206	\$ -	\$ -	\$ 13	\$ -	\$ -
312 Books/Publ/Subscriptions	-	2,728	-	-	-	-	-
383 EMS Exepndables	-	3,660	-	-	-	-	-
385 Small Tools & Equipment	-	2,884	-	-	-	-	-
392 Janitorial Supplies	-	262	-	-	-	-	-
399 Other Supplies	-	914	-	-	2,325	-	-
<b>Supplies Total</b>	\$ -	\$ 10,653	\$ -	\$ -	\$ 2,338	\$ -	\$ -
<b>Services</b>							
413 Professional Services	\$ -	\$ -	\$ -	\$ 18,700	\$ 18,700	\$ -	\$ -
426 Physicals/Screening	-	4,585	-	-	45	-	-
499 Other Services	-	1,195	-	36,300	36,405	-	-
<b>Services Total</b>	\$ -	\$ 5,780	\$ -	\$ 55,000	\$ 55,150	\$ -	\$ -
<b>Maintenance</b>							
543 Elec/Computer Maint	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
545 Bldg/Bldg Equip Maintenance	-	5,378	-	-	-	-	-
<b>Maintenance Total</b>	\$ -	\$ 5,378	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>Sundry</b>							
625 Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ 1,550	\$ -	\$ -
699 Other - Sundry	-	1,610	-	-	2,500	-	-
<b>Sundry Total</b>	\$ -	\$ 1,610	\$ -	\$ -	\$ 4,050	\$ -	\$ -
<b>Capital Outlay</b>							
899 Capital Outlay	\$ -	\$ 36,050	\$ -	\$ 75,078	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>	\$ -	\$ 36,050	\$ -	\$ 75,078	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ -	\$ 40,000	\$ -	\$ 348,078	\$ 292,938	\$ -	\$ -

**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.

**FY2020-2021 Achievements**

- Continued to update Subdivision Ordinance and Zoning Regulations and Standards.
- Began implementation of new software system (EnerGov) to be more efficient with in field data processing.
- Demoted numerous unsafe structures within the City.

**Goals & Objectives for FY2021-2022**

- Award contract for mowing of non-compliant properties.
- Complete Implementation of new software system (EnerGov) to be more efficient with in field data processing.
- Continue and expand the educational program, by providing more community education that will reduce the need for re-inspections. The increase will include individual and/or public meetings, featured articles in the newspaper, and more brochures available online.
- Convert the building and code departments filing system to a digital storage media.

**Major Changes In FY2021-2022**

- Salaries have been increased up to 3.5% for a cost of living adjustment.
- Health Insurance rates are budgeted to increase 33%.
- Funding a Rental Registration Program.

Category	FY2018-2019	FY2019-2020	FY2020-2021			FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
Salaries	\$ 317,878	\$ 371,816	\$ 390,703	\$ 377,702	\$ 363,503	\$ 401,801	\$ 11,098	
Benefits	131,353	150,664	152,453	148,453	138,801	175,443	22,990	
Supplies	15,189	27,313	45,162	45,162	43,050	28,500	(16,662)	
Services	44,189	54,413	79,700	177,751	153,401	142,300	62,600	
Maintenance	6,909	6,705	19,600	19,600	9,000	11,500	(8,100)	
Sundry	15,983	10,873	26,200	26,200	14,024	19,400	(6,800)	
Capital Outlay	33,685	-	-	21,949	21,949	-	-	
<b>Grand Total</b>	<b>\$ 565,185</b>	<b>\$ 621,783</b>	<b>\$ 713,817</b>	<b>\$ 816,817</b>	<b>\$ 743,728</b>	<b>\$ 778,944</b>	<b>\$ 65,126</b>	

**Employee Count**

Position	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021			FY2021-2022		Increase/ (Decrease)
			Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Code Enforcement</b>								
Compliance Officer	3	3	3	3	3	3	0	
Compliance Supervisor	1	1	1	1	1	1	0	
<b>Code Enforcement Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	
<b>Building</b>								
Building Inspector	1	1	1	1	1	1	0	
Building Official	1	1	1	1	1	1	0	
Municipal Clerk	1	1	0	0	0	0	0	
Permit Coordinator	0	0	1	1	1	1	0	
<b>Building Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	
<b>Grand Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	

**Building (Department 558)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget			
<b>Salaries</b>									
100 Salaries/Wages	\$ 195,259	\$ 201,528	\$ 205,101	\$ 205,101	\$ 193,500	\$ 212,511	\$ 7,410		
165 Education Pay	5,760	5,760	5,700	5,700	6,450	7,200	1,500		
175 Longevity	3,128	3,339	3,357	3,357	3,100	3,237	(120)		
18 Cell Phone Allowance	-	-	-	-	300	600	600		
190 Overtime	1,423	1,754	803	803	803	1,500	697		
<b>Salaries Total</b>	<b>\$ 205,570</b>	<b>\$ 212,381</b>	<b>\$ 214,961</b>	<b>\$ 214,961</b>	<b>\$ 204,153</b>	<b>\$ 225,048</b>	<b>\$ 10,087</b>		
<b>Benefits</b>									
201 F I C A & Medicare	\$ 15,726	\$ 16,245	\$ 16,445	\$ 16,445	\$ 14,000	\$ 17,101	\$ 657		
210 Group Insurance	32,098	29,013	25,745	25,745	26,000	34,736	8,991		
230 T M R S	29,889	30,948	31,008	31,008	28,250	31,995	987		
240 Workmen'S Compensation	513	973	869	869	893	1,000	131		
291 Unemployment Insurance	-	-	254	254	-	268	15		
<b>Benefits Total</b>	<b>\$ 78,226</b>	<b>\$ 77,179</b>	<b>\$ 74,321</b>	<b>\$ 74,321</b>	<b>\$ 69,143</b>	<b>\$ 85,101</b>	<b>\$ 10,780</b>		
<b>Supplies</b>									
310 Office/Computer Supplies	\$ 1,475	\$ 5,654	\$ 4,500	\$ 4,500	\$ 4,500	\$ 2,000	\$ (2,500)		
311 Postage/Shipping	-	1,150	-	-	2,000	2,000	2,000		
312 Books/Publ/Subscriptions	756	-	1,000	1,000	-	1,000	-		
320 Other Electronics	-	-	-	-	100	500	500		
335 Clothing	27	195	2,500	2,500	500	1,000	(1,500)		
352 Furniture & Fixtures	-	686	1,000	1,000	700	1,000	-		
385 Small Tools & Equipment	175	103	500	500	800	500	-		
390 Fuel	1,920	1,829	1,900	1,900	1,600	1,750	(150)		
399 Other Supplies	48	10	500	500	100	500	-		
<b>Supplies Total</b>	<b>\$ 4,401</b>	<b>\$ 9,627</b>	<b>\$ 11,900</b>	<b>\$ 11,900</b>	<b>\$ 10,300</b>	<b>\$ 10,250</b>	<b>\$ (1,650)</b>		
<b>Services</b>									
413 Professional Services	\$ 618	\$ 507	\$ 12,000	\$ 12,000	\$ 16,000	\$ 15,000	\$ 3,000		
415 Telephone	3,980	4,520	4,500	4,500	4,500	4,500	-		
425 Contract Labor	-	-	1,000	1,000	-	1,000	-		
426 Physicals/Screening	-	117	100	100	100	500	400		
430 Advertising	69	267	-	-	2,000	1,000	1,000		
499 Other Services	-	-	-	-	1	4,500	4,500		
<b>Services Total</b>	<b>\$ 4,667</b>	<b>\$ 5,411</b>	<b>\$ 17,600</b>	<b>\$ 17,600</b>	<b>\$ 22,601</b>	<b>\$ 26,500</b>	<b>\$ 8,900</b>		
<b>Maintenance</b>									
524 Vehicle Maintenance	\$ 544	\$ 277	\$ 3,000	\$ 3,000	\$ 500	\$ 2,000	\$ (1,000)		
543 Electronics/Computer Maint	-	-	1,000	1,000	500	1,000	-		
<b>Maintenance Total</b>	<b>\$ 544</b>	<b>\$ 277</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>	<b>\$ (1,000)</b>		
<b>Sundry</b>									
602 Seminars/Dues/Travel	\$ 605	\$ 3,265	\$ 10,000	\$ 10,000	\$ 3,000	\$ 6,000	\$ (4,000)		
629 Vehicle-Liability Insurance	5,000	2,032	2,200	2,200	2,040	2,200	-		
699 Other - Sundry	-	-	-	-	250	-	-		
<b>Sundry Total</b>	<b>\$ 5,605</b>	<b>\$ 5,296</b>	<b>\$ 12,200</b>	<b>\$ 12,200</b>	<b>\$ 5,290</b>	<b>\$ 8,200</b>	<b>\$ (4,000)</b>		
<b>Capital Outlay</b>									
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Capital Outlay Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Grand Total</b>	<b>\$ 299,012</b>	<b>\$ 310,170</b>	<b>\$ 334,982</b>	<b>\$ 334,982</b>	<b>\$ 312,487</b>	<b>\$ 358,099</b>	<b>\$ 23,117</b>		

## Code (Department 557)

## General Fund (Fund 10)

Category	FY2018-2019		FY2020-2021			FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Salaries</b>								
100 Salaries/Wages	\$ 110,878	\$ 157,024	\$ 173,857	\$ 160,857	\$ 158,000	\$ 176,013	\$ 2,156	
165 Educational Pay	254	600	600	600	600	-	(600)	
175 Longevity	840	913	1,078	1,078	250	240	(838)	
190 Overtime	335	898	206	206	500	500	294	
<b>Salaries Total</b>	<b>\$ 112,308</b>	<b>\$ 159,435</b>	<b>\$ 175,741</b>	<b>\$ 162,741</b>	<b>\$ 159,350</b>	<b>\$ 176,753</b>	<b>\$ 1,011</b>	
<b>Benefits</b>								
201 F I C A & Medicare	\$ 7,235	\$ 11,018	\$ 13,444	\$ 11,444	\$ 10,150	\$ 13,483	\$ 39	
210 Group Insurance	29,261	37,641	38,392	38,392	36,000	50,621	12,228	
230 T M R S	16,219	23,085	25,351	23,351	21,750	25,226	(125)	
240 Workmen'S Compensation	412	825	737	737	758	800	63	
291 Unemployment Insurance	-	917	208	208	1,000	212	3	
<b>Benefits Total</b>	<b>\$ 53,127</b>	<b>\$ 73,485</b>	<b>\$ 78,132</b>	<b>\$ 74,132</b>	<b>\$ 69,658</b>	<b>\$ 90,342</b>	<b>\$ 12,209</b>	
<b>Supplies</b>								
310 Office/Computer Supplies	\$ 1,847	\$ 7,587	\$ 21,600	\$ 21,600	\$ 21,600	\$ 6,000	\$ (15,600)	
311 Postage/Shipping	821	2,900	1,000	1,000	2,500	2,500	1,500	
312 Books/Publ/Subscriptions	416	186	1,362	1,362	500	1,000	(362)	
320 Other Electronics	1,543	1,024	1,750	1,750	1,500	1,500	(250)	
335 Clothing	2,206	1,293	2,000	2,000	2,000	2,000	-	
352 Furniture & Fixtures	-	-	1,000	1,000	1,000	1,000	-	
385 Small Tools & Equipment	735	2,188	1,000	1,000	1,000	1,000	-	
390 Fuel	2,794	2,181	2,800	2,800	1,900	2,500	(300)	
399 Other Supplies	427	328	750	750	750	750	-	
<b>Supplies Total</b>	<b>\$ 10,788</b>	<b>\$ 17,686</b>	<b>\$ 33,262</b>	<b>\$ 33,262</b>	<b>\$ 32,750</b>	<b>\$ 18,250</b>	<b>\$ (15,012)</b>	
<b>Services</b>								
411 Bldg Demolition/Mowing	\$ 34,039	\$ 45,575	\$ 56,000	\$ 51,051	\$ 25,000	\$ 60,000	\$ 4,000	
415 Telephone	4,009	2,624	4,500	4,500	1,750	4,500	-	
425 Contract Labor	-	-	-	-	-	-	-	
426 Physicals/Screening	226	297	300	300	300	300	-	
429 Rental Registration Prog	-	-	-	-	-	50,000	50,000	
430 Advertising	1,249	507	1,300	1,300	750	1,000	(300)	
499 Other Services	-	-	-	103,000	103,000	-	-	
<b>Services Total</b>	<b>\$ 39,522</b>	<b>\$ 49,003</b>	<b>\$ 62,100</b>	<b>\$ 160,151</b>	<b>\$ 130,800</b>	<b>\$ 115,800</b>	<b>\$ 53,700</b>	
<b>Maintenance</b>								
524 Vehicle Maintenance	\$ 945	\$ 923	\$ 3,500	\$ 3,500	\$ 1,000	\$ 3,500	\$ -	
543 Electronics/Computer Maint	5,420	5,505	12,100	12,100	7,000	5,000	(7,100)	
<b>Maintenance Total</b>	<b>\$ 6,365</b>	<b>\$ 6,428</b>	<b>\$ 15,600</b>	<b>\$ 15,600</b>	<b>\$ 8,000</b>	<b>\$ 8,500</b>	<b>\$ (7,100)</b>	
<b>Sundry</b>								
602 Seminars/Dues/Travel	\$ 7,678	\$ 2,060	\$ 10,000	\$ 10,000	\$ 5,000	\$ 7,200	\$ (2,800)	
629 Vehicle-Liability Insurance	2,700	3,516	4,000	4,000	3,734	4,000	-	
<b>Sundry Total</b>	<b>\$ 10,378</b>	<b>\$ 5,577</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 8,734</b>	<b>\$ 11,200</b>	<b>\$ (2,800)</b>	
<b>Capital Outlay</b>								
899 Capital Outlay	\$ 33,685	\$ -	\$ -	\$ 21,949	\$ 21,949	\$ -	\$ -	
<b>Capital Outlay Total</b>	<b>\$ 33,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,949</b>	<b>\$ 21,949</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Grand Total</b>	<b>\$ 266,173</b>	<b>\$ 311,613</b>	<b>\$ 378,836</b>	<b>\$ 481,836</b>	<b>\$ 431,241</b>	<b>\$ 420,845</b>	<b>\$ 42,009</b>	

**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.

**FY2020-2021 Achievements**

Restructured department to be more efficient.

**Goals & Objectives for FY2021-2022**

Continued employee training and maintain a pay scale comparable to the competition.

Strict budgeting processes and fiscal responsibility.

Strategic planning.

Reduce vehicle inventory to be more efficient.

**Major Changes In FY2021-2022**

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

Health Insurance rates are budgeted to increase 33%.

Maintenance Supervisor position in Parks was eliminated.

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021		FY2021-2022 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2020-2021 Estimate		
Salaries	1,226,257	1,299,347	1,315,110	1,315,110	1,272,140	1,327,227	12,117
Benefits	631,157	615,761	602,389	602,389	580,537	642,809	40,421
Supplies	146,975	126,909	244,660	241,400	216,900	202,400	(42,260)
Services	271,406	260,827	313,293	317,793	297,100	338,100	24,807
Maintenance	269,204	271,113	318,150	321,355	312,810	315,310	(2,840)
Sundry	37,659	101,415	123,650	123,650	110,021	142,800	19,150
Debt Service	137,005	83,668	-	-	-	-	-
Capital Outlay	1,075,116	150	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 3,794,779</b>	<b>\$ 2,759,190</b>	<b>\$ 2,917,252</b>	<b>\$ 2,921,697</b>	<b>\$ 2,789,508</b>	<b>\$ 2,968,646</b>	<b>\$ 51,395</b>

**Employee Count**

Position	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021		FY2021-2022 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2020-2021 Estimate		
<b>Parks</b>							
Admin. Secretary	1	1	0	0	0	0	0
Field Crew	11	11	10	10	9	9	-1
Maintenance Supervisor	1	1	1	1	0	0	-1
Maintenance Technician	2	2	2	2	3	3	1
Parks & Rec Director	1	1	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	1	1	0	0	0	0	0
<b>Parks Total</b>	<b>18</b>	<b>18</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>-1</b>
<b>Service Center</b>							
Admin. Assistant	0	0	1	1	1	1	0
Admin. Secretary	1	1	0	0	0	0	0
Mechanic	1	1	1	1	1	1	0
<b>Service Center Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>



<b>Public Works</b>							<b>General Fund</b>
<b>Streets/Drainage</b>							
Crew leader	0	0	2	2	2	2	0
Equipment Operator	4	4	2	2	2	2	0
Field Crew	9	9	9	9	9	9	0
Public Works Director	0	0	1	1	1	1	0
Street Director	1	1	0	0	0	0	0
Superintendent	0	0	1	1	1	1	0
Supervisor	1	1	0	0	0	0	0
Technician	1	1	0	0	0	0	0
<b>Streets/Drainage Total</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>
<b>Grand Total</b>	<b>36</b>	<b>36</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>-1</b>

**Street/Drainage (Department 575)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	Proposed Budget	Increase/ (Decrease)			
<b>Salaries</b>										
100 Salaries/Wages	\$ 530,289	\$ 601,626	\$ 632,152	\$ 632,152	\$ 610,000	\$ 654,318	\$ 22,166			
165 Education	-	-	-	-	600	600	600			
175 Longevity	6,063	6,384	6,170	6,170	6,000	5,909	(260)			
181 Cell Phone Allowance	-	300	600	600	600	1,200	600			
182 Moving Allowance	-	1,951	-	-	-	-	-			
190 Overtime	6,676	12,929	8,240	8,240	25,000	15,000	6,760			
<b>Salaries Total</b>	<b>\$ 543,028</b>	<b>\$ 623,190</b>	<b>\$ 647,161</b>	<b>\$ 647,161</b>	<b>\$ 642,200</b>	<b>\$ 677,027</b>	<b>\$ 29,866</b>			
<b>Benefits</b>										
201 F I C A & Medicare	\$ 50,061	\$ 47,105	\$ 49,508	\$ 49,508	\$ 49,000	\$ 50,645	\$ 1,137			
210 Group Insurance	130,592	131,841	129,051	129,051	126,000	159,278	30,227			
230 T M R S	78,514	90,319	93,353	93,353	90,000	94,753	1,400			
240 Workmen'S Compensation	32,556	34,996	31,271	31,271	32,123	35,000	3,729			
291 Unemployment Insurance	-	2,360	754	754	2,000	794	41			
<b>Benefits Total</b>	<b>\$ 291,723</b>	<b>\$ 306,622</b>	<b>\$ 303,937</b>	<b>\$ 303,937</b>	<b>\$ 299,123</b>	<b>\$ 340,470</b>	<b>\$ 36,533</b>			
<b>Supplies</b>										
310 Office/Computer Supplies	\$ 970	\$ 2,117	\$ 2,850	\$ 2,850	\$ 2,000	\$ 2,000	\$ (850)			
320 Other Electronics	-	30	500	500	50	100	(400)			
352 Furniture & Fixtures	323	1,082	200	200	200	200	-			
385 Small Tools & Equipment	4,356	6,080	4,000	4,000	4,000	4,000	-			
389 Chemicals	5,704	3,481	9,000	9,000	9,000	9,000	-			
390 Fuel	26,975	24,792	24,500	24,500	26,000	28,600	4,100			
399 Other Supplies	1,741	1,043	2,300	2,300	3,000	2,500	200			
<b>Supplies Total</b>	<b>\$ 40,069</b>	<b>\$ 38,625</b>	<b>\$ 43,350</b>	<b>\$ 43,350</b>	<b>\$ 44,250</b>	<b>\$ 46,400</b>	<b>\$ 3,050</b>			
<b>Services</b>										
415 Telephone	\$ 5,362	\$ 4,462	\$ 6,000	\$ 6,000	\$ 4,000	\$ 4,000	\$ (2,000)			
426 Physicals	964	398	850	850	500	500	(350)			
430 Advertising	339	79	2,000	2,000	3,500	3,500	1,500			
440 Electricity	64,266	60,313	72,730	72,730	25,000	61,000	(11,730)			
470 Equipment Rental	4,997	12,338	500	500	40,000	30,000	29,500			
485 Laundry Services	7,782	8,701	9,000	9,000	13,000	10,000	1,000			
498 Waste Disposal	5,987	3,003	7,000	7,000	5,000	7,000	-			
499 Other Services	21,362	11,377	10,000	10,000	15,000	10,000	-			
<b>Services Total</b>	<b>\$ 111,057</b>	<b>\$ 100,671</b>	<b>\$ 108,080</b>	<b>\$ 108,080</b>	<b>\$ 106,000</b>	<b>\$ 126,000</b>	<b>\$ 17,920</b>			
<b>Maintenance</b>										
524 Vehicle Maintenance	\$ 35,096	\$ 41,181	\$ 41,250	\$ 41,250	\$ 41,250	\$ 41,250	\$ -			
530 Street/Draing/Sdwalk Maint	89,729	90,778	150,000	150,000	150,000	150,000	-			
547 Signs Maintenance	7,916	4,009	6,000	6,000	6,000	8,000	2,000			
548 Traffic Lights Maintenance	-	-	250	250	-	250	-			
549 Street Lights Maintenance	-	-	250	250	-	250	-			
<b>Maintenance Total</b>	<b>\$ 132,742</b>	<b>\$ 135,969</b>	<b>\$ 197,750</b>	<b>\$ 197,750</b>	<b>\$ 197,250</b>	<b>\$ 199,750</b>	<b>\$ 2,000</b>			
<b>Sundry</b>										
602 Seminars/Dues/Travel	\$ 327	\$ 397	\$ 3,700	\$ 3,700	\$ 500	\$ 1,500	\$ (2,200)			
628 Property/Gen Liab Insurance	-	16,760	20,000	20,000	-	18,000	(2,000)			
629 Vehicle Insurance	14,752	18,761	-	-	19,334	20,000	20,000			
687 Damage Claims	1,000	-	-	-	-	-	-			
699 Other - Sundry	591	2,616	2,000	2,000	1,000	2,000	-			
<b>Sundry Total</b>	<b>\$ 16,671</b>	<b>\$ 38,535</b>	<b>\$ 25,700</b>	<b>\$ 25,700</b>	<b>\$ 20,834</b>	<b>\$ 41,500</b>	<b>\$ 15,800</b>			

**Street/Drainage (Department 575)**

**General Fund (Fund 10)**

Category	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
<b>Debt Service</b>							
775 Lease Interest	\$ 5,093	\$ 1,163	\$ -	\$ -	\$ -	\$ -	\$ -
776 Lease Principal	131,912	82,505	-	-	-	-	-
<b>Debt Service Total</b>	<b>\$ 137,005</b>	<b>\$ 83,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>							
899 Capital Outlay	\$ 896,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>	<b>\$ 896,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 2,168,596</b>	<b>\$ 1,327,279</b>	<b>\$ 1,325,978</b>	<b>\$ 1,325,978</b>	<b>\$ 1,309,657</b>	<b>\$ 1,431,147</b>	<b>\$ 105,169</b>

**Service Center (Department 420)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)			
<b>Salaries</b>										
100 Salaries/Wages	\$ 82,088	\$ 88,935	\$ 93,590	\$ 93,590	\$ 93,590	\$ 95,304	\$ 1,715			
165 Educational Pay	-	-	-	-	600	600	600			
175 Longevity	371	559	667	667	650	667	-			
190 Overtime	1,844	4,951	2,678	2,678	5,000	2,750	72			
<b>Salaries Total</b>	<b>\$ 84,303</b>	<b>\$ 94,445</b>	<b>\$ 96,934</b>	<b>\$ 96,934</b>	<b>\$ 99,840</b>	<b>\$ 99,321</b>	<b>\$ 2,387</b>			
<b>Benefits</b>										
201 FICA & Medicare	\$ 6,339	\$ 7,151	\$ 7,415	\$ 7,415	\$ 7,400	\$ 7,388	\$ (28)			
210 Group Insurance	18,341	17,146	16,956	16,956	16,900	20,901	3,945			
230 T M R S	11,559	13,687	13,983	13,983	14,000	13,822	(161)			
240 Workmen'S Compensation	2,634	1,235	1,103	1,103	1,133	1,225	122			
291 Unemployment Insurance	-	-	111	111	-	116	4			
<b>Benefits Total</b>	<b>\$ 38,873</b>	<b>\$ 39,218</b>	<b>\$ 39,569</b>	<b>\$ 39,569</b>	<b>\$ 39,433</b>	<b>\$ 43,451</b>	<b>\$ 3,883</b>			
<b>Supplies</b>										
310 Office/Computer Supplies	\$ 730	\$ 2,092	\$ 2,750	\$ 2,750	\$ 1,250	\$ 1,250	\$ (1,500)			
311 Postage/Shipping	-	-	100	100	-	100	-			
320 Other Electronics	-	6,817	3,520	3,520	2,000	2,000	(1,520)			
335 Clothing	2,271	1,121	3,250	3,250	1,250	1,500	(1,750)			
343 Oil And Grease	5,820	1,620	6,450	6,450	6,000	6,000	(450)			
344 Garage Parts	272	949	4,000	4,000	2,500	3,000	(1,000)			
352 Furniture & Fixtures	92	-	1,000	1,000	250	500	(500)			
385 Small Tools & Equipment	2,919	3,201	2,800	2,800	3,000	3,000	200			
390 Fuel	1,287	515	1,200	1,200	1,000	1,200	-			
392 Janitorial Supplies	324	-	1,050	1,050	-	1,000	(50)			
399 Other Supplies	-	75	1,040	1,040	500	500	(540)			
<b>Supplies Total</b>	<b>\$ 13,715</b>	<b>\$ 16,390</b>	<b>\$ 27,160</b>	<b>\$ 27,160</b>	<b>\$ 17,750</b>	<b>\$ 20,050</b>	<b>\$ (7,110)</b>			
<b>Services</b>										
413 Professional Services	\$ 1,067	\$ 6,470	\$ 3,200	\$ 3,200	\$ 1,000	\$ 3,000	\$ (200)			
415 Telephone	1,220	2,680	2,500	2,500	4,750	4,750	2,250			
426 Physicals/Screening	-	39	100	100	-	100	-			
440 Electricity	7,538	7,284	7,944	7,944	3,000	8,000	56			
441 Water	-	-	10,200	10,200	10,200	10,200	-			
442 Gas-Entex	254	268	300	300	400	400	100			
470 Equipment Rental	-	-	300	300	-	300	-			
485 Laundry Services	464	-	950	950	-	1,000	50			
499 Other Services	798	2,483	2,680	2,680	2,500	2,500	(180)			
<b>Services Total</b>	<b>\$ 11,341</b>	<b>\$ 19,223</b>	<b>\$ 28,174</b>	<b>\$ 28,174</b>	<b>\$ 21,850</b>	<b>\$ 30,250</b>	<b>\$ 2,076</b>			
<b>Maintenance</b>										
524 Vehicle Maintenance	\$ 1,819	\$ 1,226	\$ 1,340	\$ 1,340	\$ 1,000	\$ 1,000	\$ (340)			
545 Bldg/Bldg Equip Maintenance	2,503	5,101	2,500	5,705	5,000	5,000	2,500			
546 Land/Grounds Maint	1,546	2,990	2,160	2,160	2,160	2,160	-			
<b>Maintenance Total</b>	<b>\$ 5,868</b>	<b>\$ 9,318</b>	<b>\$ 6,000</b>	<b>\$ 9,205</b>	<b>\$ 8,160</b>	<b>\$ 8,160</b>	<b>\$ 2,160</b>			
<b>Sundry</b>										
602 Seminars/Dues/Travel	\$ 425	\$ -	\$ 450	\$ 450	\$ -	\$ -	\$ (450)			
629 Vehicle Insurance	3,028	3,390	22,000	22,000	20,350	21,000	(1,000)			
699 Other - Sundry	47	-	1,800	1,800	-	1,800	-			
<b>Sundry Total</b>	<b>\$ 3,500</b>	<b>\$ 3,390</b>	<b>\$ 24,250</b>	<b>\$ 24,250</b>	<b>\$ 20,350</b>	<b>\$ 22,800</b>	<b>\$ (1,450)</b>			
<b>Capital Outlay</b>										
899 Capital Outlay	\$ 35,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Capital Outlay Total</b>	<b>\$ 35,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Grand Total</b>	<b>\$ 193,451</b>	<b>181,985</b>	<b>222,087</b>	<b>\$ 225,292</b>	<b>\$ 207,383</b>	<b>\$ 224,033</b>	<b>\$ 1,945</b>			

**Parks (Department 655)**

**General Fund (Fund 10)**

Category	FY2021-2022						Proposed Budget	Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2020-2021 Estimate		
<b>Salaries</b>								
100 Salaries/Wages	\$ 536,925	\$ 541,506	\$ 519,419	\$ 519,419	\$ 475,000	\$ 481,689	\$ (37,730)	
165 Education Pay	-	-	-	-	900	900	900	
175 Longevity	3,831	3,152	3,186	3,186	3,200	3,789	604	
190 Overtime	58,169	37,054	48,410	48,410	35,000	48,500	90	
<b>Salaries Total</b>	<b>\$ 598,925</b>	<b>\$ 581,712</b>	<b>\$ 571,014</b>	<b>\$ 571,014</b>	<b>\$ 514,100</b>	<b>\$ 534,878</b>	<b>\$ (36,136)</b>	
<b>Benefits</b>								
201 F I C A & Medicare	\$ 45,042	\$ 43,747	\$ 43,683	\$ 43,683	\$ 41,000	\$ 37,208	\$ (6,475)	
210 Group Insurance	147,614	130,450	122,014	122,014	115,000	134,984	12,970	
230 T M R S	85,916	84,306	82,369	82,369	70,000	69,613	(12,756)	
240 Workmen'S Compensation	21,990	11,419	10,203	10,203	10,481	11,000	797	
291 Unemployment Insurance	-	-	615	615	-	584	(32)	
<b>Benefits Total</b>	<b>\$ 300,561</b>	<b>\$ 269,921</b>	<b>\$ 258,883</b>	<b>\$ 258,883</b>	<b>\$ 236,481</b>	<b>\$ 253,388</b>	<b>\$ (5,495)</b>	
<b>Supplies</b>								
310 Office/Computer Supplies	\$ 6,526	\$ 2,643	\$ 4,500	\$ 4,500	\$ 2,750	\$ 2,000	\$ (2,500)	
320 Other Electronics	124	40	14,000	9,500	1,500	2,500	(11,500)	
331 Agricultural/Botanical	8,874	9,837	61,000	61,000	61,000	40,000	(21,000)	
333 Visitors Promotions	1,021	1,186	-	-	-	-	-	
335 Clothing	8,008	4,602	10,100	10,100	5,000	5,000	(5,100)	
352 Furniture & Fixtures	132	332	-	-	-	-	-	
385 Small Tools & Equipment	14,823	13,807	12,400	12,400	14,000	14,000	1,600	
389 Chemicals	3,518	3,286	11,500	11,500	11,500	11,000	(500)	
390 Fuel	24,890	17,706	20,000	20,000	23,000	25,300	5,300	
392 Janitorial Supplies	10,346	11,182	17,500	17,500	13,000	13,000	(4,500)	
399 Other Supplies	14,928	7,273	23,150	24,390	23,150	23,150	-	
<b>Supplies Total</b>	<b>\$ 93,191</b>	<b>\$ 71,894</b>	<b>\$ 174,150</b>	<b>\$ 170,890</b>	<b>\$ 154,900</b>	<b>\$ 135,950</b>	<b>\$ (38,200)</b>	
<b>Services</b>								
414 Bank Charges	\$ -	\$ 806	\$ -	\$ -	\$ -	\$ -	\$ -	
415 Telephone	10,194	12,124	10,000	10,000	15,250	15,250	5,250	
425 Contract Labor	98,043	79,085	80,000	80,000	80,000	80,000	-	
426 Physicals	1,139	402	700	700	700	700	-	
430 Advertising	3,175	1,640	4,000	4,000	1,600	1,600	(2,400)	
440 Electricity	30,875	39,786	32,539	32,539	20,000	32,600	61	
441 Water	-	-	40,200	40,200	40,200	40,200	-	
442 Gas-Entex	2,803	2,390	3,100	3,100	3,000	3,000	(100)	
482 Service Contracts	2,064	3,835	3,000	7,500	7,500	7,500	4,500	
499 Other Services	714	866	3,500	3,500	1,000	1,000	(2,500)	
<b>Services Total</b>	<b>\$ 149,007</b>	<b>\$ 140,933</b>	<b>\$ 177,039</b>	<b>\$ 181,539</b>	<b>\$ 169,250</b>	<b>\$ 181,850</b>	<b>\$ 4,811</b>	
<b>Maintenance</b>								
524 Vehicle Maintenance	\$ 16,295	\$ 11,946	\$ 27,000	\$ 27,000	\$ 20,000	\$ 20,000	\$ (7,000)	
545 Bldg/Bldg Equip Maintenance	63,915	55,416	33,400	33,400	33,400	33,400	-	
546 Land/Grounds Maint	50,384	44,084	44,000	44,000	44,000	44,000	-	
<b>Maintenance Total</b>	<b>\$ 130,594</b>	<b>\$ 111,445</b>	<b>\$ 104,400</b>	<b>\$ 104,400</b>	<b>\$ 97,400</b>	<b>\$ 97,400</b>	<b>\$ (7,000)</b>	
<b>Sundry</b>								
602 Seminars/Dues/Travel	\$ 220	\$ 122	\$ 3,200	\$ 3,200	\$ 1,000	\$ 1,000	\$ (2,200)	
628 Property Liability Insurance	-	-	56,500	56,500	61,770	65,000	8,500	
629 Property Insurance	13,733	54,097	-	-	-	-	-	
652 Community Service Insurance	2,211	2,021	2,500	2,500	2,189	2,500	-	
687 Damage Claims	-	-	-	-	378	-	-	
699 Other - Sundry	1,325	3,250	11,500	11,500	3,500	10,000	(1,500)	
<b>Sundry Total</b>	<b>\$ 17,489</b>	<b>\$ 59,491</b>	<b>\$ 73,700</b>	<b>\$ 73,700</b>	<b>\$ 68,837</b>	<b>\$ 78,500</b>	<b>\$ 4,800</b>	
<b>Capital Outlay</b>								
801 Veteran's Memorial Expenses	\$ 453	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	
805 Outdoor Deck Riverplace	-	-	-	-	-	-	-	
899 Capital Outlay	142,512	-	-	-	-	-	-	
<b>Capital Outlay Total</b>	<b>\$ 142,965</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Grand Total</b>	<b>\$ 1,432,732</b>	<b>\$ 1,235,545</b>	<b>\$ 1,359,187</b>	<b>\$ 1,360,426</b>	<b>\$ 1,240,968</b>	<b>\$ 1,281,966</b>	<b>\$ (77,220)</b>	

**Beach Maintenance (Department 576)**

**General Fund (Fund 10)**

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021		FY2020-2021 Estimate	FY2021-2022		Increase/ (Decrease)
			Adopted Budget	Current Budget		Proposed Budget		
<b>Salaries</b>								
100 Salaries/Wages	\$ -	\$ -		\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
190 Overtime	-	-		-	8,000	8,000	8,000	8,000
<b>Salaries Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
<b>Benefits</b>								
201 F I C A & Medicare	\$ -	\$ -		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
210 Group Insurance	-	-		-	2,000	2,000	2,000	2,000
230 T M R S	-	-		-	2,000	2,000	2,000	2,000
<b>Benefits Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>Maintenance</b>								
591 Beach Maintenance E	\$ -	\$ 14,381	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
<b>Maintenance Total</b>	<b>\$ -</b>	<b>\$ 14,381</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ 14,381</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 31,500</b>	<b>\$ 31,500</b>	<b>\$ 31,500</b>	<b>\$ 21,500</b>

**Culture, Recreation, Tourism**

**General Fund**

The mission of the Culture, Recreation & Tourism Department is to promote Freeport visitation and tourism with a renewed focus on targeted marketing of local community events and recreational assets, celebrating our rich historical past and embracing our vision for the future. It is our vision to provide a superior visitor experience promoting Freeport amenities to residents and visitors including education of our rich local history, community enrichment through family-oriented events and promotion of health and wellness activities for all ages.

**FY2020-2021 Achievements**

- Implemented a new software program to better manage recreation and rental activities.
- Applied for the Main Street Program to promote growth and increase tourism to historic downtown.

**Goals & Objectives for FY2021-2022**

- Re-establish the Freeport Main Street Program to promote growth and increase tourism to historic downtown.
- Improve marketing strategies to increase attendance to community events, youth programs and museum.
- Educate staff regarding customer service vs. customer experience to promote positive community interaction.

**Major Changes In FY2021-2022**

- Salaries have been increased up to 3.5% for a cost of living adjustment.
- Health Insurance rates are budgeted to increase 33%.
- Increased advertising to better promote the City and the City's events.
- Increased special events to increase tourism to the City.
- Funding the Wilma display, Museum display cases, and the Texas Navy Room display.

Category	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 259,123	\$ 262,341	\$ 412,410	\$ 412,410	\$ 369,019	\$ 397,270	\$ (15,140)
Benefits	92,815	110,879	150,981	150,981	142,524	159,615	8,634
Supplies	102,434	49,615	81,358	71,358	47,550	83,600	2,242
Services	153,760	114,354	278,119	264,519	205,056	343,684	65,565
Maintenance	51,296	44,511	48,600	48,600	44,100	53,500	4,900
Sundry	26,695	18,805	55,985	55,985	18,790	38,100	(17,885)
Capital Outlay	98,550	-	-	23,600	23,600	24,500	24,500
<b>Grand Total</b>	<b>\$ 784,674</b>	<b>\$ 600,506</b>	<b>\$ 1,027,452</b>	<b>\$ 1,027,453</b>	<b>\$ 850,639</b>	<b>\$ 1,100,269</b>	<b>\$ 72,816</b>

## Culture, Recreation, Tourism

## General Fund

## Employee Count

Position	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
<b>Museum</b>							
Museum Manager	1	1	0	0	0	0	0
Admin. Secretary	0	0	1	1	1	1	0
Museum Coordinator	0	0	1	1	1	1	0
Destinations Director	0	0	1	1	1	1	0
Attendant (PT)	2	2	1	1	1	1	0
<b>Museum Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Recreation</b>							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	22	22	16	16	16	16	0
Attendant (PT)	2	2	2	2	2	2	0
Attendant	2	2	2	2	2	2	0
Program Coordinator	1	1	1	1	1	1	0
<b>Recreation Total</b>	<b>28</b>	<b>28</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>
<b>Grand Total</b>	<b>31</b>	<b>31</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>0</b>



Recreation (Department 665)		General Fund (Fund 10)						
Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)	
<b>Salaries</b>								
100 Salaries/Wages	\$ 184,459	\$ 151,820	\$ 157,401	\$ 157,401	\$ 156,000	\$ 158,274	\$ 873	
110 Salaries/Wages-Pt	-	842	69,329	69,329	50,000	68,657	(672)	
165 Education Pay	-	923	1,500	1,500	1,501	1,500	-	
175 Longevity	630	682	848	848	848	935	87	
181 Cell Phone Allowance	-	400	600	600	600	600	-	
190 Overtime	4,006	793	4,120	4,120	1,000	4,200	80	
<b>Salaries Total</b>	<b>\$ 189,094</b>	<b>\$ 155,459</b>	<b>\$ 233,799</b>	<b>\$ 233,799</b>	<b>\$ 209,949</b>	<b>\$ 234,166</b>	<b>\$ 367</b>	
<b>Benefits</b>								
201 F I C A & Medicare	\$ 14,344	\$ 11,821	\$ 17,886	\$ 17,886	\$ 16,000	\$ 17,592	\$ (293)	
210 Group Insurance	35,818	30,750	33,734	33,734	33,850	41,600	7,866	
230 T M R S	19,294	18,694	28,587	28,587	23,500	27,843	(743)	
240 Workmen'S Compensation	615	6,022	5,381	5,381	5,528	5,700	319	
291 Unemployment Insurance	-	2,136	271	271	4,000	276	5	
<b>Benefits Total</b>	<b>\$ 70,071</b>	<b>\$ 69,422</b>	<b>\$ 85,858</b>	<b>\$ 85,858</b>	<b>\$ 82,878</b>	<b>\$ 93,011</b>	<b>\$ 7,153</b>	
<b>Supplies</b>								
310 Office/Computer Supplies	\$ 2,253	\$ 1,776	\$ 4,700	\$ 4,700	\$ 4,000	\$ 4,000	\$ (700)	
311 Postage/Shipping	11	-	100	100	-	-	(100)	
320 Other Electronics	5,379	6,835	8,808	8,808	5,750	6,000	(2,808)	
331 Agricultural/Botanical	5,138	-	2,700	2,700	2,700	2,700	-	
333 Program	42,036	5,619	13,850	3,850	3,850	15,000	1,150	
335 Clothing	1,175	733	2,000	2,000	1,000	1,500	(500)	
352 Furniture & Fixtures	2,411	2,008	6,250	6,250	1,000	6,250	-	
385 Small Tools & Equipment	3,367	513	1,900	1,900	1,000	1,500	(400)	
391 Resale Merchandise	2,469	-	-	-	-	-	-	
392 Janitorial Supplies	5,383	2,610	5,000	5,000	2,750	5,000	-	
399 Other Supplies	1,621	1,672	8,400	8,400	2,000	6,500	(1,900)	
<b>Supplies Total</b>	<b>\$ 71,243</b>	<b>\$ 21,765</b>	<b>\$ 53,708</b>	<b>\$ 43,708</b>	<b>\$ 24,050</b>	<b>\$ 48,450</b>	<b>\$ (5,258)</b>	
<b>Services</b>								
414 Bank Charges/Ets Fees	\$ 101	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 1,000	\$ (1,000)	
415 Telephone	6,932	7,193	7,000	7,000	7,000	7,000	-	
425 Contract Labor	28,594	6,421	44,000	30,400	10,000	25,000	(19,000)	
426 Physicals/Screening	2,308	579	700	700	1,000	1,000	300	
430 Advertising	3,338	1,783	9,700	9,700	7,000	25,000	15,300	
435 Special Events	-	-	40,000	40,000	40,000	76,000	36,000	
440 Electricity	35,307	15,652	37,210	37,210	15,000	35,000	(2,210)	
441 Water	-	-	12,000	12,000	12,000	12,000	-	
499 Other Services	795	2,411	3,375	3,375	3,000	3,000	(375)	
<b>Services Total</b>	<b>\$ 77,375</b>	<b>\$ 34,040</b>	<b>\$ 155,985</b>	<b>\$ 142,385</b>	<b>\$ 95,000</b>	<b>\$ 185,000</b>	<b>\$ 29,015</b>	
<b>Maintenance</b>								
545 Bldg/Bldg Equip Maintenance	\$ 8,230	\$ 16,109	\$ 13,600	\$ 13,600	\$ 13,600	\$ 14,500	\$ 900	
546 Land/Grounds Maint	2,396	3,211	3,000	3,000	3,000	3,000	-	
553 Pool Maintenance	25,562	19,966	16,000	16,000	16,000	20,000	4,000	
<b>Maintenance Total</b>	<b>\$ 36,189</b>	<b>\$ 39,286</b>	<b>\$ 32,600</b>	<b>\$ 32,600</b>	<b>\$ 32,600</b>	<b>\$ 37,500</b>	<b>\$ 4,900</b>	
<b>Sundry</b>								
602 Seminars/Dues/Travel	\$ 340	\$ 397	\$ 7,350	\$ 7,350	\$ 500	\$ 8,000	\$ 650	
628 Property/Gen Liab Insurance	17,478	10,331	10,900	10,900	10,304	10,900	-	
699 Other - Sundry	-	-	3,000	3,000	-	3,000	-	
<b>Sundry Total</b>	<b>\$ 17,818</b>	<b>\$ 10,727</b>	<b>\$ 21,250</b>	<b>\$ 21,250</b>	<b>\$ 10,804</b>	<b>\$ 21,900</b>	<b>\$ 650</b>	
<b>Capital Outlay</b>								
899 Capital Outlay	\$ -	\$ -	\$ -	\$ 23,600	\$ 23,600	\$ -	\$ -	
<b>Capital Outlay Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,600</b>	<b>\$ 23,600</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Grand Total</b>	<b>\$ 461,790</b>	<b>\$ 330,700</b>	<b>\$ 583,200</b>	<b>\$ 583,200</b>	<b>\$ 478,881</b>	<b>\$ 620,027</b>	<b>\$ 36,827</b>	

**Historical Museum (Department 578)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget			
<b>Salaries</b>									
100 Salaries/Wages	\$ 67,277	\$ 104,699	\$ 140,505	\$ 140,505	\$ 140,500	\$ 140,609	\$ 105		
110 Salaries/Wages-Pt	-	-	33,400	33,400	15,000	15,608	(17,792)		
165 Education	-	750	1,500	1,500	1,500	1,500	-		
175 Longevity	330	465	547	547	470	667	120		
181 Cell Phone Allowance	-	350	600	600	600	600	-		
190 Museum Overtime	2,422	618	2,060	2,060	1,000	4,120	2,060		
<b>Salaries Total</b>	<b>\$ 70,029</b>	<b>\$ 106,882</b>	<b>\$ 178,611</b>	<b>\$ 178,611</b>	<b>\$ 159,070</b>	<b>\$ 163,104</b>	<b>\$ (15,507)</b>		
<b>Benefits</b>									
201 F I C A & Medicare	\$ 5,322	\$ 8,164	\$ 13,664	\$ 13,664	\$ 12,000	\$ 12,162	\$ (1,501)		
210 Group Insurance	9,985	17,555	25,346	25,346	26,500	31,346	6,000		
230 T M R S	7,200	14,417	25,765	25,765	19,500	22,755	(3,010)		
240 Workmen'S Compensation	238	155	139	139	146	150	11		
291 Unemployment Insurance	-	1,166	209	209	1,500	191	(18)		
<b>Benefits Total</b>	<b>\$ 22,744</b>	<b>\$ 41,457</b>	<b>\$ 65,123</b>	<b>\$ 65,123</b>	<b>\$ 59,646</b>	<b>\$ 66,604</b>	<b>\$ 1,481</b>		
<b>Supplies</b>									
310 Office/Computer Supplies	\$ 4,328	\$ 3,990	\$ 3,800	\$ 3,800	\$ 4,000	\$ 6,000	\$ 2,200		
311 Postage/Shipping	214	57	250	250	200	250	-		
335 Clothing	480	394	500	500	500	500	-		
352 Furniture & Fixtures	8,724	9,786	7,000	7,000	7,750	10,000	3,000		
385 Small Tools & Equipment	492	419	200	200	300	2,500	2,300		
389 Chemicals	300	16	500	500	600	500	-		
390 Fuel	431	219	400	400	-	400	-		
399 Other Supplies	3,955	4,608	4,000	4,000	4,000	4,000	-		
<b>Supplies Total</b>	<b>\$ 18,923</b>	<b>\$ 19,490</b>	<b>\$ 16,650</b>	<b>\$ 16,650</b>	<b>\$ 17,350</b>	<b>\$ 24,150</b>	<b>\$ 7,500</b>		
<b>Services</b>									
414 Bank Charges	\$ -	\$ 1,671	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500	\$ 1,500		
415 Telephone	4,996	5,850	7,000	7,000	7,000	7,000	-		
426 Physicals	200	237	200	200	200	200	-		
430 Advertising	6,097	7,312	8,000	8,000	8,500	17,000	9,000		
435 Special Events	20,011	21,608	25,000	25,000	25,000	50,000	25,000		
440 Electricity	12,187	10,589	12,844	12,844	4,500	12,844	-		
441 Water	-	-	10,200	10,200	10,200	10,200	-		
442 Gas-Entex	224	117	300	300	250	250	(50)		
482 Service Contracts	1,947	2,149	13,140	13,140	13,140	13,140	-		
483 Museum Fundraiser	3,167	3,881	-	-	-	-	-		
484 Museum Children's Exhibit	6,759	5,073	5,000	5,000	2,000	3,000	(2,000)		
486 Museum Exhibits	1,295	1,805	7,000	7,000	6,500	10,000	3,000		
<b>Services Total</b>	<b>\$ 56,883</b>	<b>\$ 60,291</b>	<b>\$ 89,684</b>	<b>\$ 89,684</b>	<b>\$ 79,790</b>	<b>\$ 126,134</b>	<b>\$ 36,450</b>		
<b>Maintenance</b>									
545 Bldg/Bldg Equip Maintenance	\$ 10,479	\$ 4,512	\$ 9,500	\$ 9,500	\$ 5,000	\$ 8,000	\$ (1,500)		
<b>Maintenance Total</b>	<b>\$ 10,479</b>	<b>\$ 4,512</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 5,000</b>	<b>\$ 8,000</b>	<b>\$ (1,500)</b>		
<b>Sundry</b>									
602 Seminars/Dues/Travel	\$ 1,129	\$ 2,578	\$ 11,735	\$ 11,735	\$ 2,500	\$ 8,000	\$ (3,735)		
610 Volunteer Relations	842	271	1,000	1,000	500	1,000	-		
628 Property/Liability Insurance	3,962	2,372	3,000	3,000	2,379	3,000	-		
699 Other Sundry	2,944	1,777	3,000	3,000	1,500	3,000	-		
<b>Sundry Total</b>	<b>\$ 8,877</b>	<b>\$ 6,998</b>	<b>\$ 18,735</b>	<b>\$ 18,735</b>	<b>\$ 6,879</b>	<b>\$ 15,000</b>	<b>\$ (3,735)</b>		
<b>Capital Outlay</b>									
899 Capital Outlay	\$ 98,550	\$ -	\$ -	\$ -	\$ -	\$ 24,500	\$ 24,500		
<b>Capital Outlay Total</b>	<b>\$ 98,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>		
<b>Grand Total</b>	<b>\$ 286,485</b>	<b>\$ 239,630</b>	<b>\$ 378,302</b>	<b>\$ 378,302</b>	<b>\$ 327,735</b>	<b>\$ 427,491</b>	<b>\$ 49,189</b>		

City of Freeport

Library (Department 650)		General Fund (Fund 10)					
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022
Category	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)
<b>Supplies</b>							
392 Janitorial Supplies	\$ 9,180	\$ 7,178	\$ 9,000	\$ 9,000	\$ 6,000	\$ 9,000	\$ -
<b>Supplies Total</b>	\$ 9,180	\$ 7,178	\$ 9,000	\$ 9,000	\$ 6,000	\$ 9,000	\$ -
<b>Services</b>							
415 Telephone	\$ 3,704	\$ 4,900	\$ 4,700	\$ 4,700	\$ 4,825	\$ 4,900	\$ 200
441 Water	-	-	10,200	10,200	10,200	10,200	-
442 Gas-Entex	533	440	700	700	475	600	(100)
490 Board Request	8,515	8,515	8,600	8,600	8,516	8,600	-
<b>Services Total</b>	\$ 12,752	\$ 13,855	\$ 24,200	\$ 24,200	\$ 24,016	\$ 24,300	\$ 100
<b>Maintenance</b>							
545 Bldg/Bldg Equip Maintenance	\$ 4,628	\$ 713	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,000	\$ 1,500
<b>Maintenance Total</b>	\$ 4,628	\$ 713	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,000	\$ 1,500
<b>Sundry</b>							
629 Property Insurance	\$ -	\$ 1,080	\$ 16,000	\$ 16,000	\$ 1,107	\$ 1,200	\$ (14,800)
<b>Sundry Total</b>	\$ -	\$ 1,080	\$ 16,000	\$ 16,000	\$ 1,107	\$ 1,200	\$ (14,800)
<b>Capital Outlay</b>							
899 Capital Outlay	\$ -	\$ -	\$ -	\$ 114,325	\$ 139,200	\$ -	\$ -
<b>Capital Outlay Total</b>	\$ -	\$ -	\$ -	\$ 114,325	\$ 139,200	\$ -	\$ -
<b>Grand Total</b>	\$ 26,560	\$ 22,825	\$ 55,700	\$ 170,025	\$ 176,823	\$ 42,500	\$ (13,200)

**Sr. Citizens Commission (Department 579)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	FY2018-2019 Actual	FY2019- 2020 Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	Proposed Budget			
<b>Supplies</b>									
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311 Postage/Shipping	-	-	-	-	-	-	-	-	-
399 Other Supplies	3,089	1,182	2,000	2,000	150	2,000	2,000	-	-
<b>Supplies Total</b>	<b>\$ 3,089</b>	<b>\$ 1,182</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 150</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Services</b>									
430 Advertising	\$ 70	\$ 252	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ -
484 Sr Citizens Projects	6,680	5,916	8,000	8,000	6,000	8,000	8,000	-	-
<b>Services Total</b>	<b>\$ 6,750</b>	<b>\$ 6,168</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>	<b>\$ 6,250</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 9,839</b>	<b>\$ 7,350</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>\$ 6,400</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>\$ -</b>	<b>\$ -</b>

**Golf Course (Department 656)**

**General Fund (Fund 10)**

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

**FY2020-2021 Achievements**

Won Golf facility of the year for Brazoria County.

**Goals & Objectives for FY2021-2022**

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

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

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

**Major Changes In FY2021-2022**

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

Health Insurance rates are budgeted to increase 33%.

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	Increase/ (Decrease)	
Salaries	\$ 421,770	\$ 443,883	\$ 543,454	\$ 543,454	\$ 473,100	\$ 555,919	\$ 12,465	
Benefits	171,366	154,532	197,292	197,292	161,796	215,234	17,942	
Supplies	60,242	71,511	68,700	68,700	77,450	76,800	8,100	
Services	293,851	227,051	258,994	258,994	241,300	254,850	(4,144)	
Maintenance	52,859	53,248	53,000	53,000	55,000	61,500	8,500	
Sundry	32,749	15,478	6,600	6,600	2,749	7,800	1,200	
Capital Outlay	118,912	-	-	-	-	-	-	
<b>Grand Total</b>	<b>\$ 1,151,749</b>	<b>\$ 965,703</b>	<b>\$ 1,128,041</b>	<b>\$ 1,128,041</b>	<b>\$ 1,011,395</b>	<b>\$ 1,172,103</b>	<b>\$ 44,062</b>	

**Employee Count**

Position	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	Increase/ (Decrease)	
<b>Golf Course</b>								
Clerk	2	1	0	0	0	0	0	
Coordinator	0	0	1	1	1	1	0	
Crew leader	1	1	1	1	1	1	0	
Golf Course Director	1	1	1	1	1	1	0	
Grounds Keepers	4	4	4	4	4	4	0	
Mechanic	1	1	1	1	1	1	0	
Proshop Attendant (PT)	4	5	5	5	5	5	0	
Range Attendant (PT)	4	6	6	6	6	6	0	
<b>Golf Course Total</b>	<b>17</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>	

**Golf Course (Department 656)** **General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget			
<b>Salaries</b>									
100 Salaries/Wages	\$ 416,680	\$ 431,384	\$ 347,618	\$ 347,618	\$ 345,000	\$ 359,693	\$ 12,075		
110 Salaries/Wages-Pt	-	2,781	189,635	189,635	121,000	189,479	(156)		
175 Longevity	3,392	3,971	4,141	4,141	4,000	4,047	(94)		
181 Cell Phone Allowance	-	200	-	-	600	600	600		
190 Overtime	1,698	5,547	2,060	2,060	2,500	2,100	40		
<b>Salaries Total</b>	<b>\$ 421,770</b>	<b>\$ 443,883</b>	<b>\$ 543,454</b>	<b>\$ 543,454</b>	<b>\$ 473,100</b>	<b>\$ 555,919</b>	<b>\$ 12,465</b>		
<b>Benefits</b>									
201 F I C A & Medicare	\$ 32,193	\$ 33,851	\$ 41,620	\$ 41,620	\$ 35,000	\$ 42,367	\$ 747		
210 Group Insurance	85,335	61,401	67,661	67,661	67,661	83,437	15,776		
230 T M R S	49,773	49,329	78,480	78,480	50,000	79,265	786		
240 Workmen's Compensation	4,065	9,951	8,892	8,892	9,135	9,500	608		
291 Unemployment Insurance	-	-	639	639	-	665	25		
<b>Benefits Total</b>	<b>\$ 171,366</b>	<b>\$ 154,532</b>	<b>\$ 197,292</b>	<b>\$ 197,292</b>	<b>\$ 161,796</b>	<b>\$ 215,234</b>	<b>\$ 17,942</b>		
<b>Supplies</b>									
310 Office/Computer Supplies	\$ 1,469	\$ 1,040	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500	\$ -		
335 Clothing	460	-	500	500	1,000	500	-		
352 Furniture & Fixtures	3,350	885	5,000	5,000	2,500	4,000	(1,000)		
385 Small Tools & Equipment	2,984	4,556	3,200	3,200	5,000	6,800	3,600		
389 Chemicals	31,348	43,424	40,000	40,000	45,000	42,000	2,000		
390 Fuel	17,602	19,190	16,000	16,000	19,500	19,500	3,500		
392 Janitorial Supplies	1,012	929	1,000	1,000	1,000	1,000	-		
399 Other Supplies	2,018	1,489	1,500	1,500	2,250	1,500	-		
<b>Supplies Total</b>	<b>\$ 60,242</b>	<b>\$ 71,511</b>	<b>\$ 68,700</b>	<b>\$ 68,700</b>	<b>\$ 77,450</b>	<b>\$ 76,800</b>	<b>\$ 8,100</b>		
<b>Services</b>									
400 Cart Rental Fee	\$ 44,801	\$ 41,051	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,450	\$ 450		
401 Merchandise	146,898	97,466	110,000	110,000	110,000	110,000	-		
402 Food For Resale	7,429	4,020	7,000	7,000	7,000	7,000	-		
403 Beer For Resale	26,642	28,390	34,000	34,000	34,000	34,000	-		
404 Soft Drinks & Snacks	29,420	19,915	21,000	21,000	20,000	21,000	-		
414 Bank Charges	8,908	11,228	9,400	9,400	2,000	5,000	(4,400)		
415 Telephone	4,765	5,046	5,500	5,500	5,500	5,500	-		
426 Physicals/Screening	777	503	500	500	800	500	-		
430 Advertising	2,451	430	2,000	2,000	2,000	2,000	-		
440 Electricity	17,264	16,077	18,194	18,194	10,000	18,000	(194)		
499 Other Services	4,497	2,926	6,400	6,400	5,000	6,400	-		
<b>Services Total</b>	<b>\$ 293,851</b>	<b>\$ 227,051</b>	<b>\$ 258,994</b>	<b>\$ 258,994</b>	<b>\$ 241,300</b>	<b>\$ 254,850</b>	<b>\$ (4,144)</b>		
<b>Maintenance</b>									
524 Vehicle Maintenance	\$ 17,101	\$ 24,623	\$ 21,000	\$ 21,000	\$ 25,000	\$ 30,000	\$ 9,000		
545 Bldg/Bldg Equip Maintenance	8,713	549	3,500	3,500	1,500	3,000	(500)		
546 Land/Grounds Maint	27,045	28,076	28,500	28,500	28,500	28,500	-		
<b>Maintenance Total</b>	<b>\$ 52,859</b>	<b>\$ 53,248</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 55,000</b>	<b>\$ 61,500</b>	<b>\$ 8,500</b>		
<b>Sundry</b>									
602 Seminars/Dues/Travel	\$ 854	\$ 1,129	\$ 500	\$ 500	\$ 500	\$ 500	\$ -		
628 Property/Gen Liab Insurance	7,587	4,574	6,100	6,100	-	6,000	(100)		
629 Vehicle Insurance	800	1,225	-	-	1,249	1,300	1,300		
697 Lease Principal	23,508	8,548	-	-	1,000	-	-		
<b>Sundry Total</b>	<b>\$ 32,749</b>	<b>\$ 15,478</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>	<b>\$ 2,749</b>	<b>\$ 7,800</b>	<b>\$ 1,200</b>		
<b>Capital Outlay</b>									
899 Capital Outlay	\$ 118,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Capital Outlay Total</b>	<b>\$ 118,912</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Grand Total</b>	<b>\$ 1,151,749</b>	<b>\$ 965,703</b>	<b>\$ 1,128,041</b>	<b>\$ 1,128,041</b>	<b>\$ 1,011,395</b>	<b>\$ 1,172,103</b>	<b>\$ 44,062</b>		

**Interfund Transfers (Department 700 & 710)**

**General Fund (Fund 10)**

Category	FY2021-2022					
	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Estimate	Proposed Budget	Increase/ (Decrease)
<b>Transfer Out (Department 700)</b>						
014 Street And Drainage 60% Tax	\$ -	\$ 2,399,905	\$ 250,000	\$ 250,000	\$ 425,000	\$ 175,000
016 Transfer To Marina Operations	-	30,085	-	193,618	-	-
017 Transfer To Beach Maint	-	11,518	-	-	-	-
021 Transfer to Facilities	-	954,054	205,775	205,775	1,820,415	1,614,640
022 Transfer To Equip Replace	-	447,788	269,642	269,642	1,361,400	1,091,758
023 Transfer To It Fund	-	-	475,259	475,259	122,000	(353,259)
030 Transfer To Edc	-	300,000	-	-	-	-
040 Transfer To Court Tech	12,496	-	-	-	-	-
041 Transfer To Court Security	66,294	-	-	-	-	-
043 Transfer To State Seized	74,664	-	-	-	-	-
056 Transfer To Water & Sewer	959,159	1,000,000	-	-	323,000	323,000
<b>Transfer Out Total</b>	<b>\$ 1,112,612</b>	<b>\$ 5,143,351</b>	<b>\$ 1,200,676</b>	<b>\$ 1,394,294</b>	<b>\$ 4,051,815</b>	<b>\$ 2,851,139</b>
<b>Transfer In (Department 710)</b>						
014 Transfer From Street & Drain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
018 Transfer From Hotel-Motel Tax Fd	-	-	-	-	-	-
030 Transfer From EDC	-	(50,000)	-	-	-	-
056 Transfer From Water & Sewer	-	-	(150,000)	(150,000)	(150,000)	-
063 Transfer From CO 2008 Const.	-	-	-	-	-	-
<b>Transfer Out Total</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ (150,000)</b>	<b>\$ (150,000)</b>	<b>\$ (150,000)</b>	<b>\$ -</b>

**Garbage (Department 564)**

**General Fund (Fund 10)**

Category	FY2018-2019		FY2020-2021		FY2020-2021		FY2021-2022	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)	
<b>Services</b>								
499 Garbage Collection	\$ 899,603	\$ 980,664	\$ 992,453	\$ 992,453	\$ 950,000	\$ 931,000	\$ (61,453)	
<b>Services Total</b>	<b>\$ 899,603</b>	<b>\$ 980,664</b>	<b>\$ 992,453</b>	<b>\$ 992,453</b>	<b>\$ 950,000</b>	<b>\$ 931,000</b>	<b>\$ (61,453)</b>	



**Utility Fund (Fund 56)**

**Water & Sewer Summary**

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.

**FY2020-2021 Achievements**

- Implemented Utility Rate Study.
- Obtained two General Land Office Mitigation Grants totaling approximately \$12 million.
- Continued to implement new Utility Billing software.

**Goals & Objectives for FY2021-2022**

- Completely implement new Utility Billing Software.
- Continue to move the Utility Fund to be self sufficient.
- Create Utility Capital Improvement Fund to fund infrastructure needs.
- Implement infrastructure improvement program.

**Major Changes In FY2021-2022**

- Revenue have been increased per the Utility Rate Study projections.
- Salaries have been increased up to 3.5% for a cost of living increase.
- Health Insurance rates are budgeted to increase 33%.
- Transfers increased for loan to the General Fund and the 2021 Certificates of Obligation debt service.
- Veolia contract increase 5% based on the consumer price index.
- Added half the salary of an additional clerk.

City of Freeport

Water & Sewer Summary			Utility Fund (Fund 56)				
Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
Intergovernmental	\$ 294,352	\$ 22,764	\$ 4,000	\$ 169,604	\$ 111,460	\$ 264,000	\$ 260,000
Miscellaneous Income	(972)	79,188	48,402	48,402	77,930	72,000	23,598
Bond Proceeds	-	-	-	-	5,145,036	-	-
Investment Earnings	2,009	383	4,500	4,500	150	500	(4,000)
Water & Sewer Services	4,826,101	4,707,218	6,598,940	6,598,940	5,453,294	6,251,800	(347,140)
<b>Revenue Total</b>	<b>\$ 5,121,489.09</b>	<b>\$ 4,809,553</b>	<b>\$ 6,655,842</b>	<b>\$ 6,821,446</b>	<b>\$ 10,787,870</b>	<b>\$ 6,588,300</b>	<b>\$ (67,542)</b>
<b>Expenditures</b>							
Salaries	\$ 84,666	\$ 86,802	\$ 95,703	\$ 95,703	\$ 96,140	\$ 126,059	\$ 30,356
Benefits	40,846	40,001	38,361	38,361	39,288	53,168	14,807
Supplies	24,526	37,623	27,546	27,546	41,400	46,850	19,304
Services	5,097,579	5,381,980	5,344,470	5,749,114	5,490,420	5,322,160	(22,310)
Maintenance	7,099	12,986	9,258	9,258	15,000	65,000	55,742
Sundry	-	240	25,716	25,716	400	25,675	(41)
Debt Service	-	-	-	-	144,703	-	-
Capital Outlay	837,118	409,271	210,000	391,302	391,302	260,000	50,000
<b>Expenditures Total</b>	<b>\$ 6,091,834</b>	<b>\$ 5,968,903</b>	<b>\$ 5,751,054</b>	<b>\$ 6,337,000</b>	<b>\$ 6,218,653</b>	<b>\$ 5,898,913</b>	<b>\$ 147,858</b>
<b>Beg Fund Balance*</b>	<b>\$ 149,039</b>	<b>\$ 141,747</b>	<b>\$ 141,747</b>	<b>\$ (17,603)</b>	<b>\$ (17,603)</b>	<b>\$ (598,386)</b>	
<b>Revenue Less Expenditures</b>	<b>\$ (970,345)</b>	<b>\$ (1,159,350)</b>	<b>\$ 904,788</b>	<b>\$ 484,445</b>	<b>\$ 4,569,217</b>	<b>\$ 689,387</b>	
Transfers	\$ 959,159.00	\$ 1,000,000	\$ -	\$ (150,000)	\$ (5,150,000)	\$ (129,698)	
<b>Ending Fund Balance*</b>	<b>\$ 137,852</b>	<b>\$ (17,603)</b>	<b>\$ 1,046,535</b>	<b>\$ 316,842</b>	<b>\$ (598,386)</b>	<b>\$ (38,697)</b>	
<b>* (Unrestricted)</b>							
33% Operating Reserve	\$ 2,010,305	\$ 1,969,738	\$ 1,897,848	\$ 2,091,210	\$ 2,052,156	\$ 1,946,641	
<b>Available Fund Balance</b>	<b>\$ (1,872,453)</b>	<b>\$ (1,987,341)</b>	<b>\$ (851,313)</b>	<b>\$ (1,774,368)</b>	<b>\$ (2,650,542)</b>	<b>\$ (1,985,338)</b>	

Employee Count			FY2020-2021			FY2021-2022	
Position	FY2018-2019 Actual	FY2019-2020 Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	Increase/ (Decrease)
<b>Water</b>							
Billing Manager	1	1	1	1	1	1	0
Utility Clerk	1	1	1	1	1	1.5	0.5
<b>Water Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>0.5</b>

Revenue Summary

Utility Fund (Fund 56)

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	Proposed Budget			
<b>Intergovernmental</b>									
301-101 Interlocal Revenue	\$ 18,758	\$ 7,254	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	
360-400 Community Dev Grant	248,075	12,324	-	165,604	165,604	260,000	260,000	260,000	
360-401 Grant Revenue-Emergency Power	-	-	-	-	(58,144)	-	-	-	
360-460 Fema Reimbursement	27,519	3,186	-	-	-	-	-	-	
<b>Intergovernmental Total</b>	<b>\$ 294,352</b>	<b>\$ 22,764</b>	<b>\$ 4,000</b>	<b>\$ 169,604</b>	<b>\$ 111,460</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>	<b>\$ 260,000</b>	
<b>Miscellaneous Income</b>									
360-101 Misc Income	\$ (3,895)	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	
360-102 Misc Income Return Checks	745	1,270	1,600	1,600	400	1,000	1,000	(600)	
360-103 Utility Reimbursements	-	75,828	46,802	46,802	75,000	70,000	70,000	23,198	
370-005 Cash Over Or Short	(58)	185	-	-	(0)	-	-	-	
381-700 Bad Debt Write-Off	2,236	1,905	-	-	2,500	1,000	1,000	1,000	
381-701 Credit Adjustments	-	-	-	-	-	-	-	-	
399-000 Proceeds of Bond Sale	-	-	-	-	4,845,000	-	-	-	
399-100 Premium on Bond Sale	-	-	-	-	300,036	-	-	-	
<b>Miscellaneous Income Total</b>	<b>\$ (972)</b>	<b>\$ 79,188</b>	<b>\$ 48,402</b>	<b>\$ 48,402</b>	<b>\$ 5,222,966</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 23,598</b>	
<b>Investment Earnings</b>									
360-100 Interest Income	\$ 2,009	\$ 383	\$ 4,500	\$ 4,500	\$ 150	\$ 500	\$ 500	\$ (4,000)	
<b>Investment Earnings Total</b>	<b>\$ 2,009</b>	<b>\$ 383</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 150</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ (4,000)</b>	
<b>Water &amp; Sewer Services</b>									
381-200 Water Revenue	\$ 2,812,519	\$ 2,786,937	\$ 4,007,820	\$ 4,007,820	\$ 3,264,000	\$ 3,764,000	\$ 3,764,000	\$ (243,820)	
381-201 Water Revenue - Misc	-	200	-	-	65	-	-	-	
381-300 Sewer Revenue	1,916,385	1,810,914	2,471,120	2,471,120	2,100,000	2,383,800	2,383,800	(87,320)	
381-301 Sewer Revenue - Misc	400	3,123	-	-	-	-	-	-	
381-500 Sewer Surcharge	235	1,281	-	-	229	-	-	-	
381-600 Water Tap Fee	14,365	14,050	35,000	35,000	14,000	14,000	14,000	(21,000)	
381-900 Connect & Disconnect Fees	82,197	90,714	85,000	85,000	75,000	90,000	90,000	5,000	
<b>Water &amp; Sewer Services Total</b>	<b>\$ 4,826,101</b>	<b>\$ 4,707,218</b>	<b>\$ 6,598,940</b>	<b>\$ 6,598,940</b>	<b>\$ 5,453,294</b>	<b>\$ 6,251,800</b>	<b>\$ 6,251,800</b>	<b>\$ (347,140)</b>	
<b>Grand Total</b>	<b>\$ 5,121,489</b>	<b>\$ 4,809,553</b>	<b>\$ 6,655,842</b>	<b>\$ 6,821,446</b>	<b>\$ 10,787,870</b>	<b>\$ 6,588,300</b>	<b>\$ 6,588,300</b>	<b>\$ (67,542)</b>	

**Water/Sewer (Department 565)**

**Utility Fund (Fund 56)**

Category	FY2018-2019		FY2019-2020		FY2020-2021	FY2020-2021	FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2020-2021 Estimate	Proposed Budget			
<b>Salaries</b>									
100 Salaries/Wages	\$ 76,302	\$ 83,554	\$ 89,990	\$ 89,990	\$ 89,990	\$ 120,266	\$ 30,276		
175 Longevity	1,664	1,517	1,593	1,593	1,400	1,593	-		
190 Overtime	6,699	1,730	4,120	4,120	4,750	4,200	80		
<b>Salaries Total</b>	<b>\$ 84,666</b>	<b>\$ 86,802</b>	<b>\$ 95,703</b>	<b>\$ 95,703</b>	<b>\$ 96,140</b>	<b>\$ 126,059</b>	<b>\$ 30,356</b>		
<b>Benefits</b>									
201 FICA & Medicare	\$ 6,312	\$ 6,819	\$ 7,321	\$ 7,321	\$ 6,000	\$ 9,322	\$ 2,001		
210 Group Insurance	16,855	17,458	16,943	16,943	17,100	26,059	9,115		
230 T M R S	10,065	13,018	13,805	13,805	13,500	17,441	3,636		
240 Workmen's Compensation	315	205	183	183	188	200	17		
250 Opeb Expense	7,300	2,500	-	-	2,500	-	-		
291 Unemployment Insurance	-	-	108	108	-	146	38		
<b>Benefits Total</b>	<b>\$ 40,846</b>	<b>\$ 40,001</b>	<b>\$ 38,361</b>	<b>\$ 38,361</b>	<b>\$ 39,288</b>	<b>\$ 53,168</b>	<b>\$ 14,807</b>		
<b>Supplies</b>									
310 Office/Computer Supplies	\$ 9,191	\$ 6,012	\$ 9,696	\$ 9,696	\$ 7,000	\$ 11,700	\$ 2,004		
311 Postage/Shipping	15,335	15,541	17,850	17,850	15,800	16,250	(1,600)		
335 Clothing	-	-	-	-	-	-	-		
385 Small Tools & Equipment	-	-	-	-	-	-	-		
390 Fuel	-	16,046	-	-	18,600	18,900	18,900		
399 Other Supplies	-	25	-	-	-	-	-		
<b>Supplies Total</b>	<b>\$ 24,526</b>	<b>\$ 37,623</b>	<b>\$ 27,546</b>	<b>\$ 27,546</b>	<b>\$ 41,400</b>	<b>\$ 46,850</b>	<b>\$ 19,304</b>		
<b>Services</b>									
406 Fees	\$ 32,328	\$ 33,858	\$ 34,320	\$ 34,320	\$ 33,800	\$ 34,320	\$ -		
407 Collection Agency Fees	200	-	1,020	1,020	-	1,020	-		
413 Professional Services	73,076	274,072	-	404,644	380,000	25,000	25,000		
414 Bank Charges	5,071	7,300	9,446	9,446	15,000	15,000	5,554		
415 Telephone	9,999	12,277	9,446	9,446	13,400	13,500	4,054		
417 Professional Fees - Legal	-	-	-	-	-	-	-		
426 Physicals/Screening	-	-	36	36	-	-	(36)		
430 Advertising	-	-	-	-	-	-	-		
440 Electricity	-	53,198	-	-	12,000	15,000	15,000		
483 Special Services	-	599	-	-	-	-	-		
495 Oyster Creek Agreement	174,088	-	118,320	118,320	118,320	118,320	-		
496 Bwa Water Resale	2,281,123	2,415,600	2,562,300	2,562,300	2,416,000	2,500,000	(62,300)		
498 Veolia - Other	142,625	100,045	50,000	50,000	1,900	-	(50,000)		
499 Veolia - Contract Operations	2,379,069	2,485,031	2,559,582	2,559,582	2,500,000	2,600,000	40,418		
<b>Services Total</b>	<b>\$ 5,097,579</b>	<b>\$ 5,381,980</b>	<b>\$ 5,344,470</b>	<b>\$ 5,749,114</b>	<b>\$ 5,490,420</b>	<b>\$ 5,322,160</b>	<b>\$ (22,310)</b>		
<b>Maintenance</b>									
543 Electronics/Computer Maint	\$ 7,099	\$ 12,986	\$ 9,258	\$ 9,258	\$ 15,000	\$ 15,000	\$ 5,742		
560 Water System Maintenance	-	-	-	-	-	10,000	10,000		
570 Wastewater System Maintenance	-	-	-	-	-	25,000	25,000		
575 Lift Station Maintenance	-	-	-	-	-	15,000	15,000		
<b>Maintenance Total</b>	<b>\$ 7,099</b>	<b>\$ 12,986</b>	<b>\$ 9,258</b>	<b>\$ 9,258</b>	<b>\$ 15,000</b>	<b>\$ 65,000</b>	<b>\$ 55,742</b>		
<b>Sundry</b>									
602 Seminars/Dues/Travel	\$ -	\$ 240	\$ 358	\$ 358	\$ 250	\$ 375	\$ 17		
604 Public Office Liability	-	-	-	-	-	-	-		
628 Insurance	-	-	25,000	25,000	-	25,000	-		
699 Other - Sundry	-	-	358	358	150	300	(58)		
<b>Sundry Total</b>	<b>\$ -</b>	<b>\$ 240</b>	<b>\$ 25,716</b>	<b>\$ 25,716</b>	<b>\$ 400</b>	<b>\$ 25,675</b>	<b>\$ (41)</b>		
<b>Debt Service</b>									
730 Debt Service Fees	\$ -	\$ -	\$ -	\$ -	\$ 144,703	\$ -	\$ -		
<b>Debt Service Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,703</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Capital Outlay</b>									
875 Grant Expenditures	\$ -	\$ 12,324	\$ -	\$ 181,302	\$ 181,302	\$ 260,000	\$ 260,000		
899 Capital Outlay	837,118	396,947	210,000	210,000	210,000	-	(210,000)		
<b>Capital Outlay Total</b>	<b>\$ 837,118</b>	<b>\$ 409,271</b>	<b>\$ 210,000</b>	<b>\$ 391,302</b>	<b>\$ 391,302</b>	<b>\$ 260,000</b>	<b>\$ 50,000</b>		
<b>Grand Total</b>	<b>\$ 6,091,834</b>	<b>\$ 5,968,903</b>	<b>\$ 5,751,054</b>	<b>\$ 6,337,000</b>	<b>\$ 6,218,653</b>	<b>\$ 5,898,913</b>	<b>\$ 147,858</b>		

### 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	
<b>2022</b>	<b>793,022</b>	<b>258,022</b>	<b>535,000</b>	<b>12,190,000</b>	
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		
<b>TOTAL</b>	<b>\$ 15,211,987</b>	<b>\$ 2,776,987</b>	<b>\$ 12,725,000</b>		

**Debt Service (Fund 64)**

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

<b>2020 Certificate of Obligation - \$7.735 Million</b>					
<b>Maturity Date</b>	<b>Total Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Principal Balance</b>	
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	-	
<b>TOTAL</b>	<b>\$ 9,370,442</b>	<b>\$ 1,635,442</b>	<b>\$ 7,735,000</b>		

**Debt Service (Fund 64)**

<b>2021 Certificate of Obligation - \$4.845 Million</b>					
<b>Maturity Date</b>	<b>Total Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Principal Balance</b>	
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	-	
<b>TOTAL</b>	<b>\$ 6,057,498</b>	<b>\$ 1,212,498</b>	<b>\$ 4,845,000</b>		

**Debt Service (Department 615)**

**Debt Service (Fund 64 & 65)**

Category	FY2018-2019		FY2020-2021		FY2021-2022		Increase/ (Decrease)	
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Revenue</b>								
310-110 Tax-PR-Current Year	\$ 561,448	\$ 525,233	\$ 568,300	\$ 568,300	\$ 525,000	\$ 470,000	\$ (98,300)	
310-120 Prior Years Taxes	27,001	16,500	-	-	23,000	20,000	20,000	
311-110 P&I Current Year Tax	5,305	4,024	-	-	3,250	3,000	3,000	
311-120 P&I Delinquent Taxes	5,293	5,051	-	-	2,150	2,000	2,000	
360-100 Investment Earnings	615	741	-	-	450	400	400	
399-000 Proceeds from Sale of Bond	-	0	-	-	-	-	-	
<b>Revenue Total</b>	<b>\$ 599,663</b>	<b>\$ 551,549</b>	<b>\$ 568,300</b>	<b>\$ 568,300</b>	<b>\$ 553,850</b>	<b>\$ 495,400</b>	<b>\$ (72,900)</b>	
<b>Expenditures</b>								
<b>Services</b>								
414 Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Services Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Debt Service</b>								
700 Principal	\$ 528,000	\$ 520,000	\$ 415,000	\$ 415,000	\$ 415,000	\$ 535,000	\$ 120,000	
710 Interest Expense	57,032	46,412	131,924	131,924	131,924	258,022	126,098	
730 Debt Service Fee	300	9,969	5,000	5,000	5,000	7,500	2,500	
<b>Debt Service Total</b>	<b>\$ 585,332</b>	<b>\$ 576,381</b>	<b>\$ 551,924</b>	<b>\$ 551,924</b>	<b>\$ 551,924</b>	<b>\$ 800,522</b>	<b>\$ 248,598</b>	
<b>Expenditures Total</b>	<b>\$ 585,332</b>	<b>\$ 576,381</b>	<b>\$ 551,924</b>	<b>\$ 551,924</b>	<b>\$ 551,924</b>	<b>\$ 800,522</b>	<b>\$ 248,598</b>	
<b>Beginning Fund Balance</b>	<b>\$ 48,742</b>	<b>\$ 99,306</b>	<b>\$ 33,347</b>	<b>\$ 74,474</b>	<b>\$ 74,474</b>	<b>\$ 76,400</b>		
<b>Revenue Less Expenditures</b>	<b>\$ 14,330</b>	<b>\$ (24,831)</b>	<b>\$ 16,376</b>	<b>\$ 16,376</b>	<b>\$ 1,926</b>	<b>\$ (305,122)</b>		
<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 302,698</b>		
<b>Ending Fund Balance</b>	<b>\$ 63,072</b>	<b>\$ 74,474</b>	<b>\$ 49,723</b>	<b>\$ 90,850</b>	<b>\$ 76,400</b>	<b>\$ 73,976</b>		



**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	FY2018-2019		FY2020-2021			FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Revenue</b>								
310-110 Tax-PR-Current Year	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ 35,000	\$ 35,000	
310-120 Prior Years Taxes	-	-	-	-	-	-	-	
311-110 P&I Current Year Tax	-	-	-	-	-	-	-	
311-120 P&I Delinquent Taxes	-	-	-	-	-	-	-	
360-100 Investment Earnings	-	-	-	-	-	-	-	
<b>Revenue Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	
<b>Expenditures</b>								
<b>Sundry</b>								
410-699 Other - Sundry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sundry Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Capital Outlay</b>								
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Capital Outlay Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	
<b>Revenue Less Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 67,000</b>	<b>\$ 67,000</b>	

**2020 CO Bond Fund ( Fund 66)**

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

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021			FY2021-2022		Increase/ (Decrease)
			Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Revenue</b>								
360-100 Interest Income	\$ -	\$ 4,471	\$ 38,500	\$ 38,500	\$ 36,100	\$ 35,000	\$ (3,500)	
399-000 Proceeds from Sale of Bond	-	7,470,000	-	-	-	-	-	
399-100 Premiums from Bond Issuance	-	885,550	-	-	-	-	-	
<b>Revenue Total</b>	<b>\$ -</b>	<b>\$ 8,360,021</b>	<b>\$ 38,500</b>	<b>\$ 38,500</b>	<b>\$ 36,100</b>	<b>\$ 35,000</b>	<b>\$ (3,500)</b>	
<b>Expenditures</b>								
<b>Expenditures Administration</b>								
<b>Debt Service</b>								
730 Debt Service Fee	\$ -	\$ 355,550	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Debt Service Total</b>	<b>\$ -</b>	<b>\$ 355,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Capital Outlay</b>								
410-899 Capital Outlay	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ 675,000	\$ 323,000	\$ (352,000)	
<b>Total Expenditures Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>	<b>\$ 323,000</b>	<b>\$ (352,000)</b>	
<b>Expenditures Street &amp; Drainage</b>								
<b>Capital Outlay</b>								
575-899 Capital Outlay	\$ -	\$ -	\$ 2,752,000	\$ 2,752,000	\$ 2,752,000	\$ 2,125,000	\$ (627,000)	
<b>Total Expenditures Street &amp; Drainage</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,752,000</b>	<b>\$ 2,752,000</b>	<b>\$ 2,752,000</b>	<b>\$ 2,125,000</b>	<b>\$ (627,000)</b>	
<b>Expenditures Historical Museum</b>								
<b>Capital Outlay</b>								
578-899 Capital Outlay	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	\$ -	
<b>Total Expenditures Historical Museum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>	<b>\$ -</b>	<b>\$ 375,000</b>	<b>\$ -</b>	
<b>Expenditures Total</b>	<b>\$ -</b>	<b>\$ 355,550</b>	<b>\$ 3,802,000</b>	<b>\$ 3,802,000</b>	<b>\$ 3,427,000</b>	<b>\$ 2,823,000</b>	<b>\$ (979,000)</b>	
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,700,000</b>	<b>\$ 8,004,471</b>	<b>\$ 8,004,471</b>	<b>\$ 4,613,571</b>	<b>\$ -</b>	
<b>Revenue Less Expenditures</b>	<b>\$ -</b>	<b>\$ 8,004,471</b>	<b>\$ (3,763,500)</b>	<b>\$ (3,763,500)</b>	<b>\$ (3,390,900)</b>	<b>\$ (2,788,000)</b>	<b>\$ -</b>	
<b>Transfers</b>								
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 8,004,471</b>	<b>\$ 3,936,500</b>	<b>\$ 4,240,971</b>	<b>\$ 4,613,571</b>	<b>\$ 1,825,571</b>	<b>\$ -</b>	

**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%
<b>Total</b>	<b>\$ 3,802,000</b>	<b>\$ 2,448,000</b>	<b>\$ 1,750,000</b>	<b>\$ 8,000,000</b>	<b>100%</b>

2021 CO Bond Fund ( Fund 67)

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

Category	FY2020-2021		FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual				
<b>Revenue</b>						
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399-000 Proceeds from Sale of Bond	-	-	-	-	-	-
399-100 Premiums from Bond Issuance	-	-	-	-	-	-
<b>Revenue Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>						
<b>Expenditures Water/Wastewater</b>						
Capital Outlay				\$ 250,000	\$ 3,000,000	\$ 3,000,000
565-899 Capital Outlay	\$ -	\$ -	\$ -	\$ 250,000	\$ 3,000,000	\$ 3,000,000
<b>Total Expenditures Water/Wastewater</b>	\$ -	\$ -	\$ -	\$ 250,000	\$ 3,000,000	\$ 3,000,000
<b>Expenditures Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ (250,000)	\$ (3,000,000)
<b>Revenue Less Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000	\$ 1,750,000
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Overall 2020 Bond Issuance

Project	FY2020-2021	FY2022-2023	FY2021-2022	TOTAL	Percent
				\$ -	N/A
				-	N/A
				-	N/A
				-	N/A
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	100%

**CO2008 Construction ( Fund 63)**

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

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget			
<b>Revenue</b>									
360-100 Interest Income	\$ 39	\$ 19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399-000 Proceeds from Sale of Bond	-	-		-	-	-	-	-	-
399-100 Premiums from Bond Issuance	-	-		-	-	-	-	-	-
<b>Revenue Total</b>	<b>\$ 39</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>									
<b>Expenditures Administration</b>									
<b>Capital Outlay</b>									
410-899 Capital Outlay	\$ -	\$ 30,567		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures Administration</b>	<b>\$ -</b>	<b>\$ 30,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures Total</b>	<b>\$ -</b>	<b>\$ 30,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 54,029</b>	<b>\$ 54,068</b>	<b>\$ 39</b>	<b>\$ 23,520</b>	<b>\$ 23,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Less Expenditures</b>	<b>\$ 39</b>	<b>\$ (30,548)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers	\$ -	\$ -		\$ -	\$ (23,520)	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 54,068</b>	<b>\$ 23,520</b>	<b>\$ 39</b>	<b>\$ 23,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Streets & Drainage ( Fund 14)**

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

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
360-100 Interest Income	\$ -	\$ (8)	\$ -	\$ -	\$ 4,150	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
<b>Revenue Total</b>	\$ -	\$ (8)	\$ -	\$ -	\$ 4,150	\$ -	\$ -
<b>Expenditures</b>							
<b>Services</b>							
575-413 Professional Services	\$ -	\$ 44,449	\$ -	\$ 10,814	\$ 31,785	\$ -	\$ -
575-414 Bank Charges	-	-	-	-	-	-	-
575-430 Advertising	\$ -	\$ 44,449	\$ -	\$ 10,814	\$ 31,785	\$ -	\$ -
<b>Services Total</b>	\$ -	\$ 44,449	\$ -	\$ 10,814	\$ 31,785	\$ -	\$ -
<b>Maintenance</b>							
575-547 Sign Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 23,520	\$ -	\$ -
<b>Maintenance Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 23,520	\$ -	\$ -
<b>Capital Outlay</b>							
575-899 Capital Outlay	\$ -	\$ 768,779	\$ 250,000	\$ 582,440	\$ 52,440	\$ 425,000	\$ 175,000
<b>Capital Outlay Total</b>	\$ -	\$ 768,779	\$ 250,000	\$ 582,440	\$ 52,440	\$ 425,000	\$ 175,000
<b>Expenditures Total</b>	\$ -	\$ 813,228	\$ 250,000	\$ 593,254	\$ 107,745	\$ 425,000	\$ 175,000
<b>Beginning Fund Balance</b>	\$ 12,000	\$ 12,000	\$ 150,000	\$ 1,598,670	\$ 1,598,670	\$ 1,745,075	
<b>Revenue Less Expenditures</b>	\$ -	\$ (813,236)	\$ (250,000)	\$ (593,254)	\$ (103,595)	\$ (425,000)	
Transfers	\$ -	\$ 2,399,905	\$ 250,000	\$ 250,000	\$ 250,000	\$ 425,000	
<b>Ending Fund Balance</b>	\$ 12,000	\$ 1,598,670	\$ 150,000	\$ 1,255,416	\$ 1,745,075	\$ 1,745,075	

**Facilities & Grounds CIP ( Fund 21)**

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

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
360-100 Interest Income	\$ -	\$ (33)	\$ -	\$ -	\$ -	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>\$ -</b>	<b>\$ (33)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>							
<b>Expenditures Administration</b>							
<b>Capital Outlay</b>							
410-899 Capital Outlay	\$ -	\$ 256,252	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
<b>Total Expenditures Administration</b>	<b>\$ -</b>	<b>\$ 256,252</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
<b>Expenditures Service Center</b>							
<b>Capital Outlay</b>							
420-899 Capital Outlay	\$ -	\$ 14,410	\$ 22,000	\$ 22,000	\$ 22,000	\$ 200,000	\$ 178,000
<b>Total Expenditures Service Center</b>	<b>\$ -</b>	<b>\$ 14,410</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 200,000</b>	<b>\$ 178,000</b>
<b>Expenditures Police</b>							
<b>Capital Outlay</b>							
525-899 Capital Outlay	\$ -	\$ 34,311	\$ 45,300	\$ 45,300	\$ 96,762	\$ 18,415	\$ (26,885)
<b>Total Expenditures Police</b>	<b>\$ -</b>	<b>\$ 34,311</b>	<b>\$ 45,300</b>	<b>\$ 45,300</b>	<b>\$ 96,762</b>	<b>\$ 18,415</b>	<b>\$ (26,885)</b>
<b>Expenditures Fire</b>							
<b>Capital Outlay</b>							
530-899 Capital Outlay	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 80,000	\$ 55,000
<b>Total Expenditures Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 80,000</b>	<b>\$ 55,000</b>
<b>Expenditures Historical Museum</b>							
<b>Capital Outlay</b>							
578-899 Capital Outlay	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ 17,000	\$ 105,000	\$ 88,000
<b>Total Expenditures Historical Museum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 105,000</b>	<b>\$ 88,000</b>
<b>Expenditures Library</b>							
<b>Capital Outlay</b>							
650-899 Capital Outlay	\$ -	\$ 20,241	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures Library</b>	<b>\$ -</b>	<b>\$ 20,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures Parks</b>							
<b>Capital Outlay</b>							
655-899 Capital Outlay	\$ -	\$ 336,897	\$ 38,000	\$ 38,000	\$ 38,000	\$ 477,000	\$ 439,000
<b>Total Expenditures Parks</b>	<b>\$ -</b>	<b>\$ 336,897</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 477,000</b>	<b>\$ 439,000</b>
<b>Expenditures Golf</b>							
<b>Capital Outlay</b>							
656-899 Capital Outlay	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ 190,000	\$ 135,000
<b>Total Expenditures Golf</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 190,000</b>	<b>\$ 135,000</b>
<b>Expenditures Recreation</b>							
<b>Capital Outlay</b>							
665-899 Capital Outlay	\$ -	\$ 138,351	\$ 3,475	\$ 3,475	\$ 3,475	\$ -	\$ (3,475)
<b>Total Expenditures Recreation</b>	<b>\$ -</b>	<b>\$ 138,351</b>	<b>\$ 3,475</b>	<b>\$ 3,475</b>	<b>\$ 3,475</b>	<b>\$ -</b>	<b>\$ (3,475)</b>
<b>Expenditures Total</b>	<b>\$ -</b>	<b>\$ 800,463</b>	<b>\$ 205,775</b>	<b>\$ 205,775</b>	<b>\$ 257,237</b>	<b>\$ 1,820,415</b>	<b>\$ 1,614,640</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,559</b>	<b>\$ 153,559</b>	<b>\$ 153,559</b>	<b>-</b>
<b>Revenue Less Expenditures</b>	<b>\$ -</b>	<b>\$ (800,496)</b>	<b>\$ (205,775)</b>	<b>\$ (205,775)</b>	<b>\$ (257,237)</b>	<b>\$ (1,820,415)</b>	<b>-</b>
<b>Transfers</b>	<b>\$ -</b>	<b>\$ 954,054</b>	<b>\$ 205,775</b>	<b>\$ 205,775</b>	<b>\$ 205,775</b>	<b>\$ 1,820,415</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 153,559</b>	<b>\$ -</b>	<b>\$ 153,559</b>	<b>\$ 102,096</b>	<b>\$ 153,559</b>	<b>-</b>

**Facilities CIP Fund Projects FY2020-2021**

Department/Request	Sum of Facilities CIP
Administration	\$ 750,000
City Hall Renovations	750,000
Culture, Recreation & Tourism	\$ 105,000
Wall Partition - Temp Hall	5,000
Museum Façade	100,000
Fire/EMS	\$ 91,665
Station #1 Decon Room Phase 2	24,000
Prelim. Arch Station 1	20,000
Old Fire Station Roof	36,000
Radio Antenna Repairs	11,665
Golf Course	\$ 190,000
Greens Resurfacing	150,000
Cart Path Repair	10,000
Prelim. Arch Club House	30,000
Police	\$ 6,750
Building Access Control	6,750
Public Works	\$ 677,000
New Public Works Build	200,000
River Place Heating	32,000
Landing Repairs	30,000
Walking Trail	300,000
Baseball Diamond @ Riverside Park	25,000
Lights for Diamond @ Riverside Park	15,000
Pedestrian Bridge @ SFA Park	75,000
<b>Grand Total</b>	<b>\$ 1,820,415</b>

### Vehicle & Equipment Replacement ( Fund 22)

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

Category	FY2018-2019		FY2019-2020		FY2020-2021		FY2020-2021		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
<b>Revenue</b>													
360-200 Sale of Property	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360-200 Sale of Property	-	-	-	-	-	-	1,640	-	-	-	-	-	-
360-101 Misc Income	-	-	-	-	-	-	-	-	-	-	-	-	-
399-100 Insurance Recovery	-	-	-	-	-	-	50,225	-	-	-	-	-	-
<b>Revenue Total</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>													
<b>Expenditures Administration</b>													
<b>Capital Outlay</b>													
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures Police</b>													
<b>Capital Outlay</b>													
525-899 Capital Outlay	\$ -	\$ 155,527	\$ 122,000	\$ 174,100	\$ 174,100	\$ 174,100	\$ 174,100	\$ 140,000	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000
<b>Total Expenditures Police</b>	<b>\$ -</b>	<b>\$ 155,527</b>	<b>\$ 122,000</b>	<b>\$ 174,100</b>	<b>\$ 174,100</b>	<b>\$ 174,100</b>	<b>\$ 174,100</b>	<b>\$ 140,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>
<b>Expenditures Fire</b>													
<b>Capital Outlay</b>													
530-899 Capital Outlay	\$ -	\$ 86,947	\$ 93,142	\$ 111,374	\$ 111,374	\$ 111,374	\$ 111,374	\$ 696,400	\$ 603,258	\$ -	\$ -	\$ -	\$ 603,258
<b>Total Expenditures Fire</b>	<b>\$ -</b>	<b>\$ 86,947</b>	<b>\$ 93,142</b>	<b>\$ 111,374</b>	<b>\$ 111,374</b>	<b>\$ 111,374</b>	<b>\$ 111,374</b>	<b>\$ 696,400</b>	<b>\$ 603,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,258</b>
<b>Expenditures Streets/Drainage</b>													
<b>Capital Outlay</b>													
575-899 Capital Outlay	\$ -	\$ 45,235	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 331,000	\$ 323,500	\$ -	\$ -	\$ -	\$ 323,500
<b>Total Expenditures Streets/Drainage</b>	<b>\$ -</b>	<b>\$ 45,235</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 331,000</b>	<b>\$ 323,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 323,500</b>
<b>Expenditures Parks</b>													
<b>Capital Outlay</b>													
655-899 Capital Outlay	\$ -	\$ 149,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
<b>Total Expenditures Parks</b>	<b>\$ -</b>	<b>\$ 149,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>
<b>Expenditures Golf</b>													
<b>Capital Outlay</b>													
656-899 Capital Outlay	\$ -	\$ -	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 134,000	\$ 87,000	\$ -	\$ -	\$ -	\$ 87,000
<b>Total Expenditures Golf</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 134,000</b>	<b>\$ 87,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,000</b>
<b>Expenditures Total</b>	<b>\$ -</b>	<b>\$ 437,691</b>	<b>\$ 269,642</b>	<b>\$ 339,974</b>	<b>\$ 339,974</b>	<b>\$ 339,974</b>	<b>\$ 339,974</b>	<b>\$ 1,361,400</b>	<b>\$ 1,091,758</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,188</b>	<b>\$ 10,188</b>	<b>\$ 10,188</b>	<b>\$ 10,188</b>	<b>\$ 7,921</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Less Expenditures</b>	<b>\$ -</b>	<b>\$ (437,700)</b>	<b>\$ (269,642)</b>	<b>\$ (339,974)</b>	<b>\$ (339,974)</b>	<b>\$ (339,974)</b>	<b>\$ (287,909)</b>	<b>\$ (1,361,400)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>	<b>\$ -</b>	<b>\$ 447,888</b>	<b>\$ 269,642</b>	<b>\$ 281,642</b>	<b>\$ 281,642</b>	<b>\$ 281,642</b>	<b>\$ 285,642</b>	<b>\$ 1,361,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,188</b>	<b>\$ -</b>	<b>\$ (48,144)</b>	<b>\$ (48,144)</b>	<b>\$ (48,144)</b>	<b>\$ 7,921</b>	<b>\$ 7,921</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Vehicle and Equipment Replacement Fund Projects FY2020-2021**

Department/Request	Amount
<b>Fire/EMS</b>	<b>\$ 696,400</b>
New F-250 (Unit 910)	60,000
Radio Replacement	36,400
Replace Ambulances (Units 907 & 908)	600,000
<b>Golf Course</b>	<b>\$ 134,000</b>
Tee Mower	35,000
Pro Gator Spray Rig	38,000
Z Master 72 Mower	6,000
Fairway Mower	55,000
<b>Police</b>	<b>\$ 140,000</b>
Generator	60,000
Vehicle Replacement Program	80,000
<b>Public Works</b>	<b>\$ 391,000</b>
Tire Balancer	8,000
4 Work Truck	160,000
Jet Trailer	70,000
Vac Truck	85,000
Striping Machine	8,000
Generator	60,000
<b>Grand Total</b>	<b>\$ 1,361,400</b>

### Information Technology ( Fund 23)

The Technology Fund is a new fund to allocate and track improvements to the City's IT infrastructure and software expenses.

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
360-100 Interest Income	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
360-101 Misc Income	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>							
<b>Expenditures Administration</b>							
<b>Capital Outlay</b>							
410-899 Capital Outlay	\$ -	\$ -	\$ 208,000	\$ 208,000	\$ 208,000	\$ -	\$ (208,000)
<b>Total Expenditures Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>\$ -</b>	<b>\$ (208,000)</b>
<b>Expenditures Police</b>							
<b>Capital Outlay</b>							
525-899 Capital Outlay	\$ -	\$ -	\$ 252,832	\$ 248,832	\$ 248,832	\$ 122,000	\$ (130,832)
<b>Total Expenditures Police</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 252,832</b>	<b>\$ 248,832</b>	<b>\$ 248,832</b>	<b>\$ 122,000</b>	<b>\$ (130,832)</b>
<b>Expenditures Fire</b>							
<b>Capital Outlay</b>							
530-899 Capital Outlay	\$ -	\$ -	\$ 8,427	\$ 8,427	\$ 8,427	\$ -	\$ (8,427)
<b>Total Expenditures Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,427</b>	<b>\$ 8,427</b>	<b>\$ 8,427</b>	<b>\$ -</b>	<b>\$ (8,427)</b>
<b>Expenditures Streets/Drainage</b>							
<b>Capital Outlay</b>							
575-899 Capital Outlay	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ (6,000)
<b>Total Expenditures Streets/Drainage</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ (6,000)</b>
<b>Expenditures Parks</b>							
<b>Expenditures Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,259</b>	<b>\$ 471,259</b>	<b>\$ 471,259</b>	<b>\$ 122,000</b>	<b>\$ (353,259)</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ 22</b>	<b>\$ (3,978)</b>	<b>-</b>
<b>Revenue Less Expenditures</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ (475,259)</b>	<b>\$ (471,259)</b>	<b>\$ (471,259)</b>	<b>\$ (122,000)</b>	<b>-</b>
Transfers	\$ -	\$ -	\$ -	\$ 467,259	\$ 475,259	\$ 122,000	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ (475,259)</b>	<b>\$ (3,978)</b>	<b>\$ 4,022</b>	<b>\$ (3,978)</b>	<b>-</b>

City of Freeport

**Information Technology Fund**

Department/Request	Amount
Police	\$ 122,000
Security Logging Software	35,000
Server Replacement/Network Upgrade	65,000
Hardware & Software for Dispatch	22,000
<b>Grand Total</b>	<b>\$ 122,000</b>

**Hotel-Motel Tax ( Fund 18)**

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

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021			FY2021-2022		Increase/ (Decrease)
			Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget		
<b>Revenue</b>								
318-500 Tax-Hotel-Motel Occupancy	\$ 36,586	\$ 64,040	\$ 12,000	\$ 12,000	\$ 7,500	\$ 12,000	\$ -	
360-100 Investment Income	95	121	-	-	65	-	-	
<b>Revenue Total</b>	<b>\$ 36,681</b>	<b>\$ 64,162</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 7,565</b>	<b>\$ 12,000</b>	<b>\$ -</b>	
<b>Expenditures</b>								
<b>Services</b>								
412-490 Brasoport Chamber of Comm	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
412-491 Brazoria County Alliance	6,000	-	5,250	5,250	5,250	5,250	-	
<b>Services Total</b>	<b>\$ 11,000</b>	<b>\$ 5,000</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>\$ -</b>	
<b>Sundry</b>								
412-699 Other-Sundry	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	
<b>Sundry Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	
<b>Expenditures Total</b>	<b>\$ 11,000</b>	<b>\$ 5,000</b>	<b>\$ 30,250</b>	<b>\$ 30,250</b>	<b>\$ 10,250</b>	<b>\$ 30,250</b>	<b>\$ -</b>	
Beginning Fund Balance	\$ 3,446	\$ 29,127	\$ 30,119	\$ 29,127	\$ 29,127	\$ 30,119		
<b>Revenue Less Expenditures</b>	<b>\$ 25,681</b>	<b>\$ 59,162</b>	<b>\$ (18,250)</b>	<b>\$ (18,250)</b>	<b>\$ (2,685)</b>	<b>\$ (18,250)</b>		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Ending Fund Balance</b>	<b>\$ 29,127</b>	<b>\$ 88,289</b>	<b>\$ 11,869</b>	<b>\$ 10,877</b>	<b>\$ 26,442</b>	<b>\$ 11,869</b>		

City of Freeport

**Marina ( Fund 16)**

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

Category	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021		FY2021-2022		Increase/ (Decrease)
			Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	Proposed Budget	
<b>Revenue</b>							
360-100 Interest Income	\$ -	\$ (88)	\$ -	\$ -	\$ -	\$ -	\$ -
360-105 LNG Revenue	-	-	7,420	7,420	-	-	(7,420)
<b>Revenue Total</b>	\$ -	\$ (88)	\$ 7,420	\$ 7,420	\$ -	\$ -	\$ (7,420)
<b>Expenditures</b>							
<b>Police Expenditures</b>							
<b>Sundry</b>							
454-625 Marine Operatons	\$ -	\$ 910	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ (5,000)
<b>Sundry Total</b>	\$ -	\$ 910	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ (5,000)
<b>Capital Outlay</b>							
412-699 Other-Sundry	\$ -	\$ 21,125	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sundry Total</b>	\$ -	\$ 21,125	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures Total</b>	\$ -	\$ 22,035	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ (5,000)
Beginning Fund Balance	\$ (201,580)	\$ (201,580)	\$ 16,895	\$ (193,617)	\$ (193,617)	\$ -	\$ -
<b>Revenue Less Expenditures</b>	\$ -	\$ (22,123)	\$ 2,420	\$ 2,420	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 30,085	\$ -	\$ 30,600	\$ 193,617	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ (201,580)	\$ (193,617)	\$ 19,315	\$ (160,597)	\$ -	\$ -	\$ -

**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	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget			
<b>Revenue</b>									
350-200 Court Technology Revenue	\$ 8,833	\$ 6,193	\$ 10,000	\$ 10,000	\$ 6,000	\$ 10,000	\$ -	\$ -	
360-100 Investment Income	29	75			10				
<b>Revenue Total</b>	<b>\$ 8,862</b>	<b>\$ 6,268</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 6,010</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures</b>									
<b>Maintenance</b>									
430-543 Electronics/Computer Maint	\$ -	\$ 9,466	\$ 8,600	\$ 8,600	\$ 8,000	\$ 8,600	\$ -	\$ -	
<b>Maintenance Total</b>	<b>\$ -</b>	<b>\$ 9,466</b>	<b>\$ 8,600</b>	<b>\$ 8,600</b>	<b>\$ 8,000</b>	<b>\$ 8,600</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Sundry</b>									
430-684 Technology Fund Expense	\$ 9,265	\$ 1,689	\$ 2,800	\$ 2,800	\$ -	\$ 2,800	\$ -	\$ -	
<b>Sundry Total</b>	<b>\$ 9,265</b>	<b>\$ 1,689</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures Total</b>	<b>\$ 9,265</b>	<b>\$ 11,154</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>	<b>\$ 8,000</b>	<b>\$ 11,400</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance	\$ -	\$ 12,093	\$ 4,970	\$ 7,207	\$ 7,207	\$ 5,217	\$ -	\$ -	
<b>Revenue Less Expenditures</b>	<b>\$ (403)</b>	<b>\$ (4,886)</b>	<b>\$ (1,400)</b>	<b>\$ (1,400)</b>	<b>\$ (1,990)</b>	<b>\$ (1,400)</b>	<b>\$ -</b>	<b>\$ -</b>	
Transfers	\$ 12,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	<b>\$ 12,093</b>	<b>\$ 7,207</b>	<b>\$ 3,570</b>	<b>\$ 5,807</b>	<b>\$ 5,217</b>	<b>\$ 3,817</b>	<b>\$ -</b>	<b>\$ -</b>	

**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	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		Increase/ (Decrease)
	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget			
<b>Revenue</b>									
350-201 Court Security Revenue	\$ 6,625	\$ 5,413	\$ 7,600	\$ 7,600	\$ 5,700	\$ 7,600	\$ -	\$ -	
360-100 Interest Income	132	827	-	-	360	-	-	-	
<b>Revenue Total</b>	<b>\$ 6,758</b>	<b>\$ 6,240</b>	<b>\$ 7,600</b>	<b>\$ 7,600</b>	<b>\$ 6,060</b>	<b>\$ 7,600</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures</b>									
<b>Salaries</b>									
430-100 Salaries/Wages	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	
<b>Salaries Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Sundry</b>									
430-684 Security Fund Expense	\$ 250	\$ 58	\$ 8,400	\$ 8,400	\$ 250	\$ 8,400	\$ -	\$ -	
<b>Sundry Total</b>	<b>\$ 250</b>	<b>\$ 58</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>	<b>\$ 250</b>	<b>\$ 8,400</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures Total</b>	<b>\$ 250</b>	<b>\$ 58</b>	<b>\$ 23,400</b>	<b>\$ 23,400</b>	<b>\$ 250</b>	<b>\$ 23,400</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance	\$ -	\$ 72,801	\$ 57,488	\$ 78,983	\$ 78,983	\$ 84,793	\$ -	\$ -	
<b>Revenue Less Expenditures</b>	<b>\$ 6,508</b>	<b>\$ 6,182</b>	<b>\$ (15,800)</b>	<b>\$ (15,800)</b>	<b>\$ 5,810</b>	<b>\$ (15,800)</b>	<b>\$ -</b>	<b>\$ -</b>	
Transfers	\$ 66,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	<b>\$ 72,801</b>	<b>\$ 78,983</b>	<b>\$ 41,688</b>	<b>\$ 63,183</b>	<b>\$ 84,793</b>	<b>\$ 68,993</b>	<b>\$ -</b>	<b>\$ -</b>	

**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	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021 Adopted Budget	FY2020-2021 Current Budget	FY2020-2021 Estimate	FY2021-2022 Proposed Budget	Increase/ (Decrease)
<b>Revenue</b>							
360-100 Interest Income	\$ 1,711	\$ 712	\$ -	\$ -	\$ 305	\$ -	\$ -
362-525 Police Seizure	-	-	-	-	-	-	-
364-525 Police Forfeited Funds Rcvd	29,531	9,750	26,000	26,000	26,000	26,000	-
<b>Revenue Total</b>	<b>\$ 31,242</b>	<b>\$ 10,462</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,305</b>	<b>\$ 26,000</b>	<b>\$ -</b>
<b>Expenditures</b>							
<b>Supplies</b>							
525-335 Clothing	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -
<b>Supplies Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Sundry</b>							
525-620 Narcotics Expense	\$ 51,189	\$ 6,968	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000	\$ -
<b>Sundry Total</b>	<b>\$ 51,189</b>	<b>\$ 6,968</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>Capital Outlay</b>							
525-899 Capital Outlay	\$ -	\$ -	\$ -	\$ 15,900	\$ 16,975	\$ -	\$ -
<b>Capital Outlay Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,900</b>	<b>\$ 16,975</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures Total</b>	<b>\$ 51,189</b>	<b>\$ 6,968</b>	<b>\$ 15,000</b>	<b>\$ 30,900</b>	<b>\$ 32,975</b>	<b>\$ 15,000</b>	<b>\$ -</b>
Beginning Fund Balance	\$ -	\$ 54,717	\$ 58,831	\$ 58,211	\$ 58,211	\$ 51,541	
<b>Revenue Less Expenditures</b>	<b>\$ (19,947)</b>	<b>\$ 3,494</b>	<b>\$ 11,000</b>	<b>\$ (4,900)</b>	<b>\$ (6,670)</b>	<b>\$ 11,000</b>	
Transfers	\$ 57,771	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	<b>\$ 37,824</b>	<b>\$ 58,211</b>	<b>\$ 69,831</b>	<b>\$ 53,311</b>	<b>\$ 51,541</b>	<b>\$ 62,541</b>	



**Summary of Capital Improvement Proposed FY2020-2021**

Department/Project	General Fund	Utility Fund	Information Technology	Vehicle & Equipment	Facilities & Grounds	Streets & Drainage	2020 Bond Projects	2021 Bond Projects
<b>Administration</b>								
Renovations to City Hall	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 323,000	\$ -
<b>Culture, Recreation &amp; Tourism</b>								
Museum Display Cases	12,500	-	-	-	-	-	-	-
Wilma Display	5,000	-	-	-	-	-	-	-
Texas Navy Room	7,000	-	-	-	-	-	-	-
Wall Partition-Temp Hall	-	-	-	-	5,000	-	-	-
Museum Façade	-	-	-	-	100,000	-	-	-
Heritage House Renovation	-	-	-	-	-	-	375,000	-
<b>Fire/EMS</b>								
Iplan Table	27,000	-	-	-	-	-	-	-
Station #1 Decon Room Phase 2	-	-	-	-	24,000	-	-	-
Prelim. Arch Station 1	-	-	-	-	20,000	-	-	-
Old Fire Station 1 Roof	-	-	-	-	36,000	-	-	-
New F-250 (Unit 910)	-	-	-	60,000	-	-	-	-
Radio Replacement	-	-	-	36,400	-	-	-	-
Replace Ambulances (Units 907 &908)	-	-	-	600,000	-	-	-	-
<b>Golf Course</b>								
Green Resurfacing	-	-	-	-	150,000	-	-	-
Cart Path Repair	-	-	-	-	10,000	-	-	-
Prelim. Arch Club House	-	-	-	-	30,000	-	-	-
Tee Mower	-	-	-	35,000	-	-	-	-
Pro Gator Spray Rig	-	-	-	38,000	-	-	-	-
Z Master 72 Mower	-	-	-	6,000	-	-	-	-
Fairway Mower	-	-	-	55,000	-	-	-	-
<b>Police</b>								
Building Access Control	-	-	-	-	6,750	-	-	-
Generator	-	-	-	60,000	-	-	-	-
Vehicle Replacement	-	-	-	80,000	-	-	-	-
Security Logging Software	-	-	35,000	-	-	-	-	-
Server Replacement/Network Upgrade	-	-	65,000	-	-	-	-	-
Hardware & Software for Dispatch	-	-	22,000	-	-	-	-	-
<b>Public Works</b>								
New Public Works Building	-	-	-	-	200,000	-	-	-
River Place Heating	-	-	-	-	32,000	-	-	-
Landing Repairs	-	-	-	-	30,000	-	-	-
Baseball Diamond @ Riverside Park	-	-	-	-	25,000	-	-	-
Light for Diamond @ Riverside Park	-	-	-	-	15,000	-	-	-
Pedestrian Bridge @ SFA Park	-	-	-	-	75,000	-	-	-
Walking Trail	-	-	-	-	300,000	-	-	-
Tire Balancer	-	-	-	8,000	-	-	-	-
4 Work Trucks	-	-	-	160,000	-	-	-	-
Jet Trailer	-	-	-	70,000	-	-	-	-
Vac Truck	-	-	-	85,000	-	-	-	-
Striping Machine	-	-	-	8,000	-	-	-	-
Generator	-	-	-	60,000	-	-	-	-
Annual Sidewalk Program	-	-	-	-	-	50,000	-	-
Streets and Drainage Projects	-	-	-	-	-	375,000	2,125,000	-
<b>Utilities</b>								
CDBG Sewer Line Replacement	-	260,000	-	-	-	-	-	-
Water/Wastewater Projects	-	-	-	-	-	-	-	3,000,000
<b>Grand Total</b>	<b>\$ 51,500</b>	<b>\$ 260,000</b>	<b>\$ 122,000</b>	<b>\$ 1,361,400</b>	<b>\$ 1,808,750</b>	<b>\$ 425,000</b>	<b>\$ 2,823,000</b>	<b>\$ 3,000,000</b>

Department	Department Total
Administration	\$ 1,073,000
Culture, Recreation & Tourism	504,500
Fire/EMS	803,400
Golf Course	324,000
Police	268,750
Public Works	3,618,000
Utilities	3,260,000
<b>Grand Total</b>	<b>\$ 9,851,650</b>

**Position Count**

Fund/Department/Title			FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	FY2018-2019	FY2019-2020	Adopted Budget	Current Budget	Estimate	Proposed Budget	
<b>General Fund</b>							
<b>Administration</b>							
Accounting Specialist	1	1	1	1	1	1	0
Admin. Assistant	0	1	1	1	1	1	0
Asst. City Manager	0	1	1	1	0	0	-1
City Manager	1	1	1	1	1	1	0
City Secretary	1	1	1	1	1	1	0
Finance Director	1	0	0	0	1	1	1
Financial Administrator	0	0	1	1	1	1	0
HR Assistant	0	1	1	1	1	1	0
HR Assistant II	0	0	0	0	1	1	1
HR Assistant (PT)	1	0	0	0	0	0	0
HR Director	1	1	1	1	0	0	-1
Receptionist	1	0	0	0	0	0	0
Special Projects Coord.	1	1	1	1	1	1	0
<b>Administration Total</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Building &amp; Code</b>							
<b>Building</b>							
Building Inspector	1	1	1	1	1	1	0
Building Official	1	1	1	1	1	1	0
Municipal Clerk	1	1	0	0	0	0	0
Permit Coordinator	0	0	1	1	1	1	0
<b>Building Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Code Enforcement</b>							
Compliance Officer	3	3	3	3	3	3	0
Compliance Supervisor	1	1	1	1	1	1	0
<b>Code Enforcement Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Building &amp; Code Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>Fire/EMS</b>							
<b>EMS</b>							
Firefighters	9	9	9	9	9	9	0
<b>EMS Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Fire</b>							
Admin. Assistant	0	1	1	1	1	1	0
Deputy Chief	0	0	1	1	1	1	0
EMS Coordinator	1	1	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
<b>Fire Total</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>Fire/EMS Total</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>
<b>Golf Course</b>							
Clerk	2	1	0	0	0	0	0
Coordinator	0	0	1	1	1	1	0
Crew leader	1	1	1	1	1	1	0
Golf Course Director	1	1	1	1	1	1	0
Grounds Keepers	4	4	4	4	4	4	0
Mechanic	1	1	1	1	1	1	0
Proshop Attendant (PT)	4	5	5	5	5	5	0
Range Attendant (PT)	4	6	6	6	6	6	0

## Position Count

Fund/Department/Title	FY2018-2019 Actual	FY2019-2020 Actual	FY2020-2021		FY2020-2021 Estimate	FY2021-2022		Increase/ (Decrease)
			Adopted Budget	Current Budget		Proposed Budget		
<b>Golf Course Total</b>	<b>17</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>	
Municipal Court								
Court Clerk	0	1	1	1	1	1.5	0.5	
Court Supervisor	1	1	1	1	1	1	0	
<b>Municipal Court Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>0.5</b>	
Police/Animal Control								
Admin. Assistant	0	1	1	1	1	1	0	
Admin. Secretary	1	0	0	0	0	0	0	
Animal Control Officer	2	2	2	2	2	2	0	
Captain	1	1	1	1	1	1	0	
Chief	1	1	1	1	1	1	0	
Crossing Guard (PT)	4	4	4	4	4	4	0	
Detective	4	4	4	4	4	5	1	
Detective (PT)	1	1	0	0	0	0	0	
Dispatch Supervisor	1	1	1	1	1	1	0	
Dispatcher	7	7	7	7	7	7	0	
Jailer	2	2	2	2	2	2	0	
Lieutenant	1	1	1	1	1	1	0	
Patrol Officer	20	20	20	20	20	18	-2	
Records Clerk	2	2	2	2	2	2	0	
Sergeant	5	5	5	5	5	6	1	
<b>Police/Animal Control Total</b>	<b>52</b>	<b>52</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>0</b>	
Public Works								
Parks								
Admin. Secretary	1	1	0	0	0	0	0	
Field Crew	11	11	10	10	9	9	-1	
Maintenance Supervisor	1	1	1	1	0	0	-1	
Maintenance Technician	2	2	2	2	3	3	1	
Parks & Rec Director	1	1	0	0	0	0	0	
Parks Supervisor	1	1	1	1	1	1	0	
Receptionist (PT)	1	1	0	0	0	0	0	
Parks Total	18	18	14	14	13	13	-1	
Service Center								
Admin. Assistant	0	0	1	1	1	1	0	
Admin. Secretary	1	1	0	0	0	0	0	
Mechanic	1	1	1	1	1	1	0	
Service Center Total	2	2	2	2	2	2	0	
Streets/Drainage								
Crew leader	0	0	2	2	2	2	0	
Equipment Operator	4	4	2	2	2	2	0	
Field Crew	9	9	9	9	9	9	0	
Public Works Director	0	0	1	1	1	1	0	
Street Director	1	1	0	0	0	0	0	
Superintendent	0	0	1	1	1	1	0	
Supervisor	1	1	0	0	0	0	0	
Technician	1	1	0	0	0	0	0	
Streets/Drainage Total	16	16	15	15	15	15	0	
<b>Public Works Total</b>	<b>36</b>	<b>36</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>-1</b>	

**Position Count**

Fund/Department/Title	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2020-2021	FY2021-2022	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
<b>Culture, Recreation &amp; Tourism</b>							
<b>Museum</b>							
Museum Manager	1	1	0	0	0	0	0
Admin. Secretary	0	0	1	1	1	1	0
Museum Coordinator	0	0	1	1	1	1	0
Destinations Director	0	0	1	1	1	1	0
Attendant (PT)	2	2	1	1	1	1	0
<b>Museum Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Recreation</b>							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	22	22	16	16	16	16	0
Attendant (PT)	2	2	2	2	2	2	0
Attendant	2	2	2	2	2	2	0
Program Coordinator	1	1	1	1	1	1	0
<b>Recreation Total</b>	<b>28</b>	<b>28</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>
<b>Culture, Recreation &amp; Tourism Total</b>	<b>31</b>	<b>31</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>0</b>
<b>General Fund Total</b>	<b>170</b>	<b>174</b>	<b>164</b>	<b>164</b>	<b>163</b>	<b>163.5</b>	<b>-0.5</b>
<b>Utility Fund</b>							
<b>Water &amp; Sewer</b>							
Billing Manager	1	1	1	1	1	1	0
Utility Clerk	1	1	1	1	1	1.5	0.5
<b>Water &amp; Sewer Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>0.5</b>
<b>Utility Fund Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>0.5</b>
<b>Grand Total</b>	<b>172</b>	<b>176</b>	<b>166</b>	<b>166</b>	<b>165</b>	<b>166</b>	<b>0</b>

## Appendix



## GLOSSARY OF TERMS

A

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

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

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

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

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

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

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

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.

**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.

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

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

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

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

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

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



## GLOSSARY OF TERMS (Cont.)

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

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

I

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

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

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

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

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

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

L

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

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

M

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

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

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

N

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

## GLOSSARY OF TERMS (Cont.)

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

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

**PERFORMANCE MEASURE:** A performance measure is a quantifiable<sup>1</sup> expression of the amount, cost, or result<sup>3</sup> of activities<sup>2</sup> 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.

**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.

**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.

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

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

## GLOSSARY OF TERMS (Cont.)

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

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

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

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

**TMRS:** Texas Municipal Retirement System

**TXDOT:** Texas Department of Transportation

U

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

W

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

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

Y

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

# City of Freeport

## Financial Management Policies

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

### Objectives:

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

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

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

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

## I. REVENUES

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

**A. Balance and Diversification in Revenue Sources**

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

**B. User Fees**

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

**C. Property Tax Revenues/Tax Rate**

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

**D. Enterprise Funds User Fees**

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

**E. Administrative Services Charges**

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

**F. Revenue Estimates for Budgeting**

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

**G. Revenue Collection and Administration**

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

## II. EXPENDITURES

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

**A. Current Funding Basis**

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

**B. Avoidance of Operating Deficits**

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

**C. Maintenance of Capital Assets**

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

**D. Purchasing**

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

### III. FUND BALANCE / WORKING CAPITAL / NET ASSETS

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

#### A. Categories

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

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

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

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

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

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

#### B. General Policy

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

#### C. Fund Balance Classification

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



**D. Committed Fund Balance**

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

**E. General Fund Unassigned Fund Balance**

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

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

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

## IV. CAPITAL IMPROVEMENTS

### A. **Capital Expenditures and Improvements**

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

### B. **Capital Improvements Program**

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

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

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

### D. **Capital Expenditure Financing**

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

## V. DEBT

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

**A. Use of Debt Financing**

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

**B. Amortization of Debt**

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

**C. Affordability Targets**

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

**D. Sale Process**

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

**E. Rating Agencies Presentations**

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

**F. Continuing Disclosure**

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

**G. Debt Refunding**

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

## VI. INVESTMENTS

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

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

## VII. INTERGOVERNMENTAL RELATIONS

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

### A. **Interlocal Cooperation in Delivering Services**

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

### B. **Legislative Program**

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

## VIII. GRANTS

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

**A. Grant Guidelines**

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

**B. Direct and Indirect Costs**

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

**C. Grant Review**

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

**D. Grant Program Termination**

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

## IX. ECONOMIC DEVELOPMENT

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

**A. Commitment to Expansion and Diversification**

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

**B. Tax Abatements**

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

**C. Increase Non-Residential Share of Tax Base**

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

**D. Coordinate Efforts with Other Jurisdictions**

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

**E. Use of Other Incentives**

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

## X. FISCAL MONITORING

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

### A. **Financial Status and Performance Reports**

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

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

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

## XI. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

## XIII. OPERATING BUDGET

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

**City of Freeport Pay Scale Matrix  
FY2021-2022**

<b>Department/Position</b>	<b>Minimum</b>	<b>Maximum</b>
<b>Administration</b>		
Accounting Specialist	45,650	63,910
Assistant City Manager	112,000	156,800
City Manager	160,000	224,000
City Secretary	54,101	75,741
Finance Administrator	60,000	84,000
Finance Director	89,638	125,493
GIS Tech/Special Projects Coordinator	58,933	82,507
HR Specialist	36,412	50,977
Human Resources Director	63,823	89,352
Receptionist	30,285	42,399
<b>Building</b>		
Building Inspector	42,594	59,631
Building Official/Director	74,342	104,079
Permit Coordinator	33,415	46,781
<b>Code Enforcement</b>		
Code Officer	38,853	54,394
Code Officer Supervisor	46,853	65,594
<b>Economic Development</b>		
Director of Economic Development	85,050	119,070
<b>Fire</b>		
Fire Lieutenant	55,356	83,034
Fire Captain	63,844	95,767
Fire Chief	101,271	151,907
Fire Deputy Chief - EMS Director	66,235	99,353
Fire Deputy Chief - Fire Marshal	66,235	99,353
Firefighter	46,145	69,217
<b>Golf Course</b>		
Golf Course Coordinator	33,415	46,781
Golf Course Director	65,000	91,000
Groundkeeper/Range Attendant	30,285	42,399
Mechanic	37,877	53,028
Range Attendant P/T	9,322	13,050
<b>Historical Museum</b>		
Museum Coordinator	33,415	46,781
<b>Municipal Court</b>		
Court Clerk	31,366	43,913
Court Supervisor	39,679	55,550
<b>Parks</b>		
Parks Supervisor	49,375	69,125
Technician	33,012	46,217



**City of Freeport Pay Scale Matrix**  
**FY2021-2022**

<b>Department/Position</b>	<b>Minimum</b>	<b>Maximum</b>
<b>Police</b>		
Animal Control Officer	30,285	45,427
Dispatcher	33,761	50,641
Jailer	32,142	48,213
Police Captain	72,600	108,900
Police Chief	101,271	151,907
Police Corporal	51,209	76,813
Police Lieutenant	63,844	95,767
Police Officer	46,145	69,217
Police Sergeant	55,356	83,034
Records/CID Clerk	36,464	54,697
TCO Supervisor-Dispatch	40,741	61,111
<b>Recreation</b>		
Rec Attendant P/T	9,322	13,050
Rec Program Coordinator	33,415	46,781
Recreation Center Supervisor	48,358	67,701
<b>Service Center</b>		
Mechanic	45,665	63,930
<b>Streets</b>		
Director of Public Works	85,050	119,070
Equipment Operator/Technician	36,400	50,960
Mechanic Helper	29,120	40,768
Streets Supervisor	49,375	69,125
<b>Water</b>		
Utility Clerk	31,366	43,913
Water Bill Manager	38,189	53,464
<b>Multiple Departments</b>		
Administrative Assistant	40,000	56,000
Administrative Secretary	35,315	52,972
Clerk/ Rec Att	30,285	42,399
Crew Leader	36,639	51,295
Field Crew	30,285	42,399
Lead Supervisor	61,785	86,498
Secretary	30,285	42,399

**ORDINANCE NO. 2021-2637**

**AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, APPROVING AND ADOPTING THE ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; APPROVING ITEMIZED APPROPRIATIONS AND DISBURSEMENTS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AUTHORIZING TRANSFERS; MAKING SPECIFIC FINDINGS; PROVIDING A SEVERANCE CLAUSE AND REPEALER CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

WHEREAS, on August 2, 2021, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2022 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 7, 2021, 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, in accordance with law, posted the proposed Budget on its internet website and made the same available for inspection by any person, and held public hearings regarding the proposed Budget as required by the City Charter, and provided notice of such public hearings, and during several public hearings on the Budget, all interested persons were given the opportunity to be heard for or against any item contained in said Budget, and all said persons were heard, after which each of said public hearing was closed; 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.

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

Section 1. The facts contained in the preamble of this ordinance above 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 2021-2022" 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, to post this approved Budget on the City's internet website, and to make such approved budget available for public inspection by any interested persons.

Section 3. The FY2021-2022 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 2020-2021 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2020-2021 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2021-2022 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2021-2022 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2020-2021. 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.

Section 9.

On the following motion by Brinage and seconded by Pena, the above and foregoing ordinance was passed and approved by roll call vote as follows:

Councilmember Ward A – Jeff Pena

voted in favor of the motion       voted against the motion

Councilmember Ward B – Jerry Cain

voted in favor of the motion       voted against the motion

Councilmember Ward C – Mario Muraira

voted in favor of the motion       voted against the motion

Councilmember Ward D – Troy Brinage

voted in favor of the motion       voted against the motion

Mayor - Brooks Bass

voted in favor of the motion       voted against the motion

4 voted in favor of the motion

1 voted against the motion

     were absent

Motion Passed

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, 2021 and ending September 30, 2022.

PASSED AND ADOPTED this 7 day of September 2021.

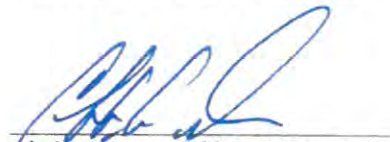


Brooks Bass, Mayor

ATTEST:

  
Betty Wells, City Secretary

APPROVED AS TO FORM AND CONTENT:

  
Chris Duncan, City Attorney

**EXHIBIT "A"**  
**City of Freeport FY2021-2022 Adopted Budget**

Fund	FY2021-2022 Proposed Budget	Adjustments	FY2021-2022 Adopted Budget
<b>General Fund</b>			
Administration	1,900,908	-	1,900,908
Municipal Court	239,074	-	239,074
Police/Animal Control	4,979,157	-	4,979,157
Fire/Emergency Management	1,401,566	-	1,401,566
EMS	927,740	-	927,740
Streets/Drainage	1,431,147	-	1,431,147
Service Center	224,033	-	224,033
Beach Maintenance	21,500	-	21,500
Garbage	931,000	-	931,000
Building	358,099	-	358,099
Code Enforcement	420,845	-	420,845
Library	42,500	-	42,500
Parks	1,281,966	-	1,281,966
Recreation	620,027	-	620,027
Sr. Citizen's Commission	10,250	-	10,250
Golf Course	1,172,103	-	1,172,103
Historical Museum	427,491	-	427,491
Emergency Management	-	-	-
<b>General Fund Total</b>	<b>16,399,407</b>	<b>-</b>	<b>16,399,407</b>
<b>Water/Sewer Fund</b>	<b>5,898,913</b>	<b>-</b>	<b>5,898,913</b>
<b>Other Funds</b>			
Capital Debt Service	800,522	-	800,522
Court Security	23,400	-	23,400
Court Technology	11,400	-	11,400
Hotel/Motel	30,250	-	30,250
TIRZ	-	-	-
State Narcotics	15,000	-	15,000
Facilities CIP	1,508,750	11,665	1,520,415
Vehicle & Equipment Fund	1,361,400	-	1,361,400
Streets & Drainage CIP	425,000	-	425,000
Information Technology Fund	122,000	-	122,000
2020 Cert of Obligation	2,823,000	-	2,823,000
2021 Cert of Bond Fund	3,000,000	-	3,000,000
<b>Other Funds Total</b>	<b>10,120,722</b>	<b>11,665</b>	<b>10,132,387</b>
<b>Total Expenditures</b>	<b>32,419,047</b>	<b>11,665</b>	<b>32,430,712</b>
<b>Transfers</b>	<b>4,198,848</b>	<b>11,665</b>	<b>4,210,513</b>
<b>Grand Total Budget</b>	<b>36,611,890</b>	<b>23,330</b>	<b>36,635,220</b>

*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 2021-2638**

**AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2021 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 **\$0.103309** for debt service and a tax rate of **\$0.496691** 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 2020 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 2020 tax year on the 21st day of July, 2021.
- (2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being \$0.579024, \$0.610832, and \$0.673337, respectively, per \$100.00 valuation.
- (3) On the 16th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of \$0.61 per \$100.00 valuation for the 2021 tax year.
- (4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City

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

- (5) On the 1st day of September, 2021 a Notice of 2021 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 \$0.103309 the tax year 2021.

Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be \$0.496691 for the tax year 2021.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.29% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY - \$20.92, Ten and Eighty-four/100 Dollars.**

Section 5. Internet Website

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

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.29 AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -20.92.**

Section 6. Tax Levy; Assessment and Collection

Ad valorem taxes for the tax year 2021 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of \$0.60 on each \$100.00 valuation of taxable property situated in the City.

Section 7. Severance Clause

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

Section 8. Effective Date

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

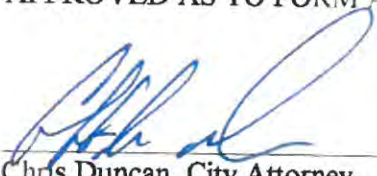
**PASSED AND ADOPTED** this 7 day of September, 2021.

  
\_\_\_\_\_  
Brooks Bass, Mayor  
City of Freeport, Texas

ATTEST:

  
\_\_\_\_\_  
Betty Wells, City Secretary  
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:

  
\_\_\_\_\_  
Chris Duncan, City Attorney  
City of Freeport, Texas

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

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$521,068,717
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.517532/\$100
3. M&O taxes refunded for years preceding tax year 2020. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$8,954
4. Last year's M&O taxes paid into TIF. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$26,891
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$2,678,760
6. This year's total taxable value. Enter line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$627,605,789
7. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.506691/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$3,180,022
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$501,262
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.579024/\$100
11. This year's proposed total tax rate.	\$0.610000/\$100
12. This year's rate minus no-new-revenue rate. Subtract line 10 from line 11.	\$0.030976
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.35%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.490361/\$100
15. This year's proposed M&O tax rate.	\$0.506691/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.016330
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.33%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.517532/\$100
20. This year's proposed M&O tax rate.	\$0.506691/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-10.84