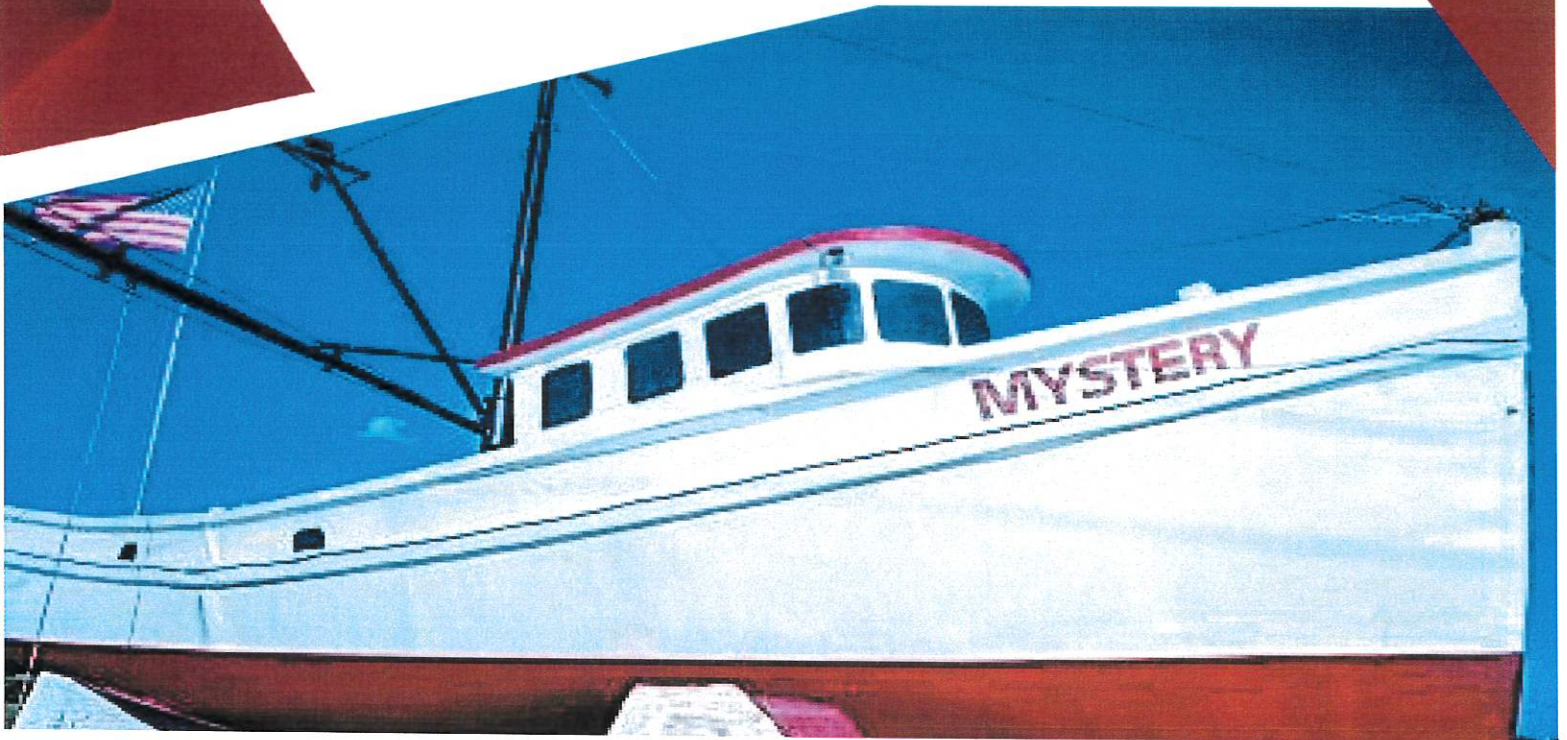




PROPOSED BUDGET 2024-2025

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CITY OF FREEPORT
Fiscal Year 2024-2025
Budget Cover Page

This proposed budget does not propose a tax increase.



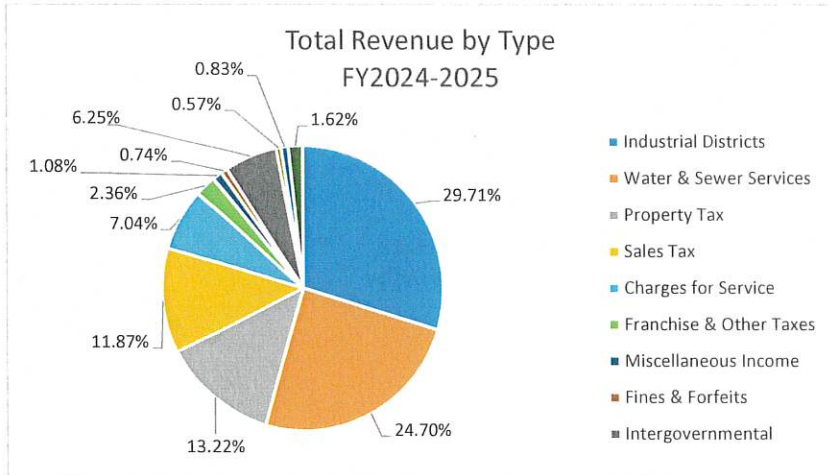
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City Wide Summary

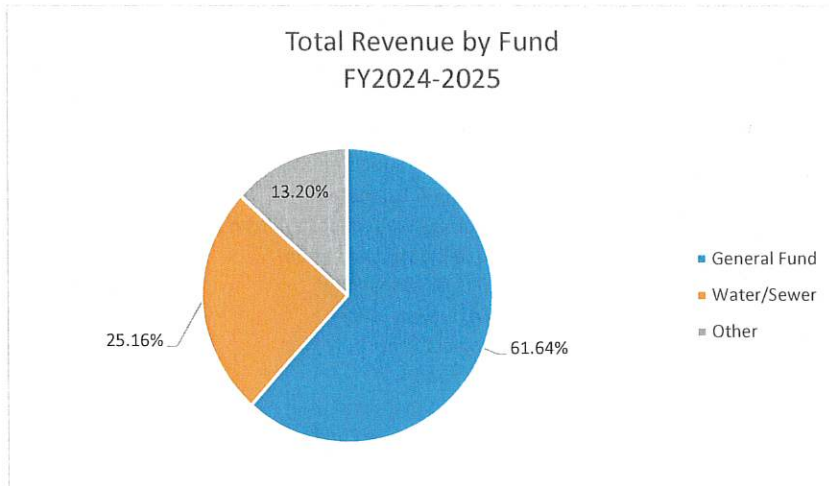
	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget	
Revenue							
Industrial Districts	\$ 8,171,633	\$ 8,954,728	\$ 8,896,690	\$ 9,056,690	\$ 9,388,550	\$ 9,388,550	
Water & Sewer Services	6,222,230	7,926,352	7,704,000	7,704,000	7,797,150	7,804,000	
Property Tax	3,799,847	3,818,604	4,317,750	4,317,750	4,027,950	4,176,250	
Sales Tax	3,542,693	3,707,596	3,550,000	3,550,000	3,750,000	3,750,000	
Charges for Service	2,158,372	2,306,451	2,063,350	2,063,350	2,269,790	2,224,200	
Franchise & Other Taxes	673,477	814,737	717,000	717,000	748,680	747,000	
Miscellaneous Income	696,873	810,239	347,500	347,500	418,060	342,000	
Fines & Forfeits	271,840	236,933	275,300	275,300	233,040	235,100	
Intergovernmental	2,839,531	9,912,475	1,995,365	12,749,159	1,461,175	1,975,365	
Lease Income	152,787	64,126	106,300	106,300	133,000	178,765	
License and Permits	276,188	538,477	238,025	238,025	172,070	262,800	
Interest Income	204,140	1,184,382	184,400	184,400	1,186,330	512,600	
Bond Proceeds	-	-	-	-	-	-	
Revenue Total	\$ 29,009,611	\$ 40,275,101	\$ 30,395,680	\$ 41,309,474	\$ 31,585,795	\$ 31,596,630	
Expenditures							
Salaries	\$ 7,377,505	\$ 7,705,448	\$ 8,918,544	\$ 8,918,544	\$ 8,644,455	\$ 9,198,735	
Benefits	3,247,130	3,524,685	3,652,177	3,652,177	3,657,960	3,910,200	
Supplies	822,232	802,557	996,125	996,125	872,835	1,003,173	
Services	9,240,611	10,014,620	11,821,475	11,901,024	11,298,976	12,108,905	
Maintenance	1,017,106	1,032,019	999,200	999,200	1,096,610	1,156,529	
Sundry	769,093	811,320	985,930	985,930	898,429	1,042,170	
Debt Service	502,408	840,137	851,519	851,519	805,519	841,619	
Capital Outlay	6,274,908	9,152,378	7,281,428	20,328,156	5,204,504	2,789,684	
Expenditures Total	\$ 29,250,994	\$ 33,883,162	\$ 35,506,398	\$ 48,632,675	\$ 32,479,288	\$ 32,051,015	
Transfer							
Transfer	\$ 4,502,980	\$ 4,292,900	\$ 2,391,250	\$ 2,705,392	\$ 2,576,231	\$ 1,257,688	
2021 Capital Fund	-	-	-	-	-	-	
Transfer for Debt Service	-	240,725	304,250	304,250	304,250	301,650	
General Fund Loan	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	
Transfer Total	\$ 4,352,980	\$ 4,383,625	\$ 2,545,500	\$ 2,859,642	\$ 2,730,481	\$ 1,409,338	

City Wide Summary by Fund

	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget
Revenue						
General Fund	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,475,915
Water/Sewer	7,168,862	8,992,824	7,829,000	18,582,794	9,216,885	7,950,000
Debt Service	657,898	515,704	528,150	528,150	481,950	526,650
TIRZ	50,995	160,325	75,000	75,000	293,000	287,000
Court Security	8,499	12,558	7,600	7,600	9,700	7,500
Court Technology	8,036	8,843	10,000	10,000	6,500	6,900
Hotel/Motel	9,314	95,353	32,000	32,000	39,500	32,500
State Narcotics	22,043	33,340	-	-	16,865	1,500
Streets & Drainage CIP	18,039	115,977	-	-	89,150	20,000
Facilities CIP	9,851	81,749	-	-	79,700	15,000
Vehicle & Equipment Fund	5,181	64,385	-	-	8,200	-
Information Technology Fund	1,949	9,600	-	-	7,280	-
2020 Cert of Obligation	48,792	140,382	-	-	41,750	-
2021 CO Bond Fund	37,750	151,349	-	-	89,000	-
City-EDC Project	-	7,262	19,365	19,365	19,390	25,665
Projects Fund	-	7,100,000	1,800,000	1,800,000	190,000	1,870,000
EDC Fund	1,204,251	1,372,976	1,277,000	1,277,000	1,376,500	1,378,000
EDC Projects Fund	-	-	-	-	-	-
EDC Marketing Fund	-	-	-	-	-	-
Revenue Total	\$ 29,009,611	\$ 40,275,101	\$ 30,395,680	\$ 41,309,474	\$ 31,585,795	\$ 31,596,630
Expenditures						
General Fund	\$ 16,210,116	\$ 16,976,689	\$ 17,779,355	\$ 17,789,355	\$ 17,765,484	\$ 18,672,494
Water/Sewer	7,023,163	7,578,353	7,049,163	17,872,506	8,469,874	7,607,733
Debt Service	492,575	494,340	811,519	811,519	805,519	801,619
TIRZ	18,946	5,447	-	-	-	-
Court Security	-	-	51,960	51,960	40,510	-
Court Technology	10,710	725	10,800	10,800	6,000	6,000
Hotel/Motel	17,500	5,000	100,250	100,250	57,000	25,000
State Narcotics	11,081	18,895	21,000	21,000	-	21,000
Facilities CIP	505,767	334,961	461,750	2,220,025	969,523	-
Vehicle & Equipment Fund	1,181,196	822,996	664,500	1,045,017	1,055,000	232,688
Streets & Drainage CIP	(22)	876,870	1,070,178	1,070,178	1,250,000	-
Information Technology Fund	43,450	117,380	-	154,142	24,981	-
2020 Cert of Obligation	2,554,767	4,073,714	-	-	100,000	-
2021 CO Bond Fund	573,619	1,645,181	-	-	125,000	2,071,996
City-EDC Project	-	-	85,000	85,000	-	85,000
Projects Fund	-	-	4,540,000	4,540,000	343,462	-
EDC Fund	608,127	762,425	1,366,239	1,366,239	896,935	1,195,265
EDC Projects Fund	-	151,594	1,369,684	1,369,684	500,000	1,207,220
EDC Marketing Fund	-	18,592	125,000	125,000	70,000	125,000
Expenditures Total	\$ 29,250,994	\$ 33,883,162	\$ 35,506,398	\$ 48,632,675	\$ 32,479,288	\$ 32,051,015

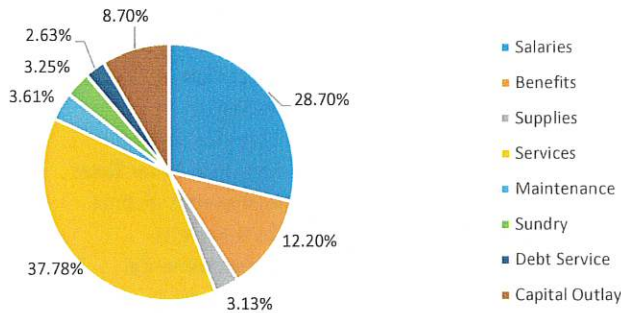


Revenue	
Industrial Districts	\$ 9,388,550
Water & Sewer Services	7,804,000
Property Tax	4,176,250
Sales Tax	3,750,000
Charges for Service	2,224,200
Franchise & Other Taxes	747,000
Miscellaneous Income	342,000
Fines & Forfeits	235,100
Intergovernmental	1,975,365
Lease Income	178,765
License and Permits	262,800
Interest Income	512,600
	<u>\$ 31,596,630</u>



Revenue	
General Fund	\$ 19,475,915
Water/Sewer	7,950,000
Other	4,170,715
	<u>\$ 31,596,630</u>

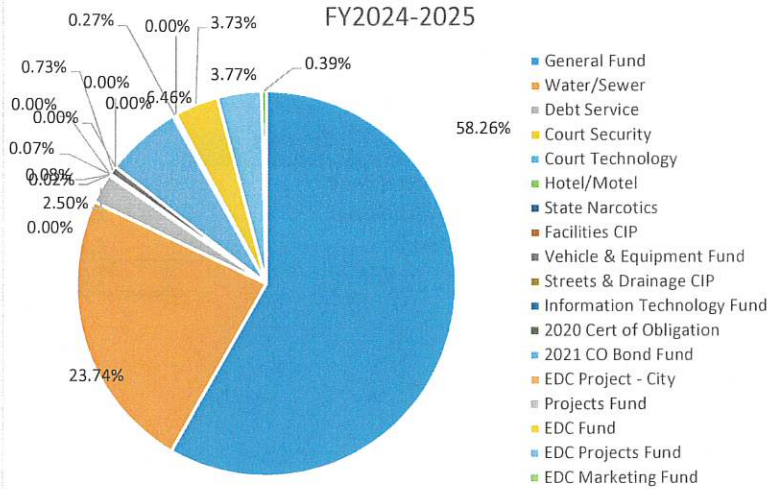
Expenditures by Type
FY2024-2025



Expenditures

Salaries	\$	9,198,735
Benefits		3,910,200
Supplies		1,003,173
Services		12,108,905
Maintenance		1,156,529
Sundry		1,042,170
Debt Service		841,619
Capital Outlay		2,789,684
	\$	<u>32,051,015</u>

Expenditures By Fund
FY2024-2025



Expenditures

General Fund	\$	18,672,494
Water/Sewer		7,607,733
Debt Service		801,619
Court Security		-
Court Technology		6,000
Hotel/Motel		25,000
State Narcotics		21,000
Facilities CIP		-
Vehicle & Equipment Fund		232,688
Streets & Drainage CIP		-
Information Technology Fund		-
2020 Cert of Obligation		-
2021 CO Bond Fund		2,071,996
EDC Project - City		85,000
Projects Fund		-
EDC Fund		1,195,265
EDC Projects Fund		1,207,220
EDC Marketing Fund		125,000
	\$	<u>32,051,015</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.

	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget
General Fund						
Beginning Fund Balance	\$ 6,725,855	\$ 5,949,834	\$ 6,124,699	\$ 7,386,524	\$ 7,386,524	\$ 7,340,233
Revenue Less Expenditures	3,548,035	4,435,785	1,038,210	1,188,210	1,854,941	803,421
Transfers	(4,352,980)	(2,999,095)	(1,716,250)	(2,030,392)	(1,901,231)	(582,688)
Ending Fund Balance	\$ 5,920,910	\$ 7,386,524	\$ 5,446,659	\$ 6,544,342	\$ 7,340,233	\$ 7,560,966
Fund Balance as % of Exp.	36.5%	43.5%	30.6%	36.8%	41.3%	40.5%
% Change in Fund Balance		24.8%	-26.3%	-10.8%	-0.6%	15.5%

In FY2017-2018 the City received a one-time payment from Dow for a subsurface lease in the amount of \$5.5M. Therefore, the City has made over \$2.7M in one-time capital investments in FY2018-2019. A one-time transfer (loan) to the Water & Sewer Fund (\$1M), and a transfer to the Streets & Drainage Fund (\$300k) in FY2019-2020. Also, in FY2020-2021, \$950,676 was used for one-time capital investments, including facility upgrades, vehicle and equipment replacements, and computer software upgrades.

Water & Sewer Fund						
Beginning Fund Balance	\$ 50,936	\$ 99,707	\$ (205,471)	\$ 1,062,727	\$ 1,062,727	\$ 1,355,488
Revenue Less Expenditures	145,699	1,414,471	779,837	710,288	747,011	342,267
Transfers	(96,928)	(451,450)	(454,250)	(454,250)	(454,250)	(451,650)
Ending Fund Balance*	\$ 99,707	\$ 1,062,727	\$ 120,116	\$ 1,318,765	\$ 1,355,488	\$ 1,246,105
Fund Balance as % of Exp.	1.4%	14.0%	0.7%	7.4%	16.0%	16.4%
% Change in Fund Balance		965.9%	-88.7%	-2.7%	27.5%	-5.5%

*Does not Includes Long Term Assets and Liabilities.

A loan of \$1M occurred in FY2019-2020 to increase working capital. The Utility Fund began the repayment of that loan in FY2020-2021 and will continue make annual payments until the loan is repaid.

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



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General Fund Summary

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

**CITY OF FREEPORT, TEXAS
2024-2025 BUDGET**

FY 25 General Fund Long-Term Financial Plan

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

**CITY OF FREEPORT, TEXAS
2024-2025 BUDGET**

FY 25 General Fund Long-Term Financial Plan

2024-2025	2025-2026	2026-2027	2027-2028
\$ 7,203,703	\$ 7,424,436	\$ 7,432,127	\$ 7,454,515
\$ 9,388,550	\$ 9,670,207	\$ 9,960,313	\$ 10,259,122
3,370,000	3,471,100	3,575,233	3,682,490
2,450,000	2,523,500	2,599,205	2,677,181
2,224,200	2,290,926	2,359,654	2,430,443
715,000	736,450	758,544	781,300
152,000	152,000	152,000	152,000
222,600	229,278	236,156	243,241
215,000	221,450	228,094	234,936
175,765	175,765	175,765	175,765
300,000	309,000	318,270	327,818
262,800	270,684	278,805	287,169
150,000	150,000	150,000	150,000
\$ 19,625,915	\$ 20,200,360	\$ 20,792,037	\$ 21,401,466
\$ 8,793,436	\$ 9,057,239	\$ 9,328,956	\$ 9,608,825
3,753,426	3,866,029	3,982,010	4,101,470
923,973	951,692	980,243	1,009,650
3,319,660	3,419,250	3,521,827	3,627,482
1,035,529	1,066,595	1,098,593	1,131,550
846,470	871,864	898,020	924,961
18,672,494	19,232,669	19,809,649	20,403,938
732,688	960,000	960,000	960,000
-	-	-	-
732,688	960,000	960,000	960,000
\$ 19,405,182	\$ 20,192,669	\$ 20,769,649	\$ 21,363,938
\$ 7,424,436	\$ 7,432,127	\$ 7,454,515	\$ 7,492,042
\$ 7,424,436	\$ 7,432,127	\$ 7,454,515	\$ 7,492,042
4,668,124	4,808,167	4,952,412	5,100,985
\$ 2,756,313	\$ 2,623,959	\$ 2,502,103	\$ 2,391,058
0.522997	0.522997	0.522997	0.522997
0.077003	0.077003	0.077003	0.077003
0.600000	0.600000	0.600000	0.600000
159	159	159	159
\$ 78,911	\$ 81,278	\$ 83,717	\$ 86,228

GENERAL FUND FINANCIAL PROJECTION

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

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

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

Assumes sales tax revenue to increase 3% per year.

Assumes all other revenue to increase by 3%

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

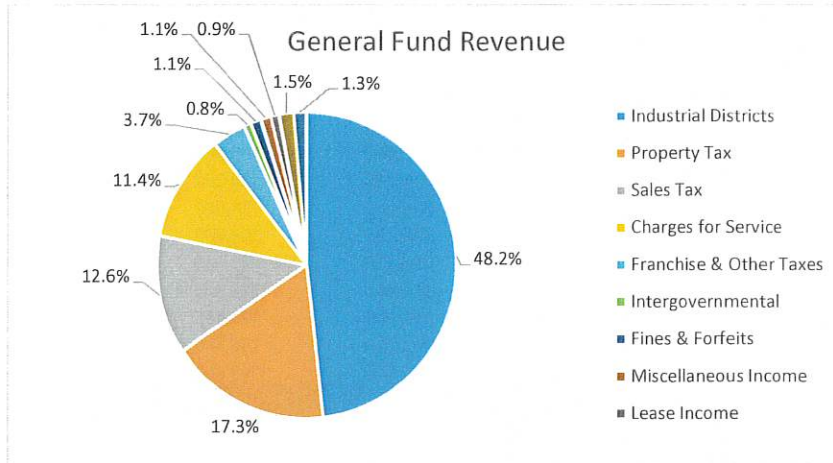
Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

General Fund Summary (by Department)

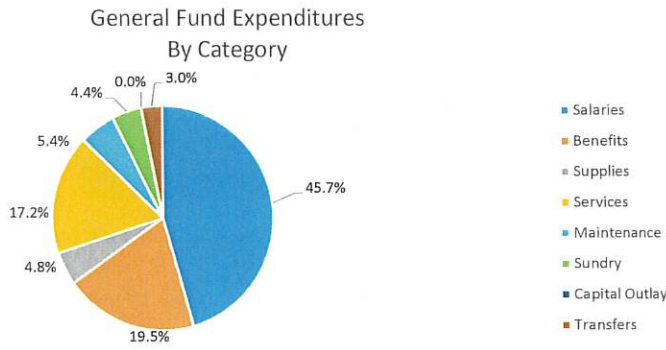
	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Revenue							
Revenue	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,475,915	\$ 658,350
Revenue Total	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,475,915	\$ 658,350
Expenditures							
Administration	\$ 2,112,773	\$ 2,398,690	\$ 1,837,277	\$ 1,847,277	\$ 2,075,030	\$ 2,085,975	\$ 248,698
Information Technology	-	521,163	443,279	443,279	454,350	503,027	59,748
Municipal Court	239,515	278,525	228,473	228,473	254,755	258,213	29,740
Police/Animal Control	4,852,957	4,949,804	5,577,060	5,577,060	5,617,279	6,081,941	504,881
Fire	1,199,562	1,498,388	1,613,203	1,613,203	1,563,510	1,727,304	114,102
EMS	1,020,726	909,426	1,084,196	1,084,196	994,450	1,152,226	68,030
Streets/Drainage	1,403,298	1,447,827	1,562,129	1,562,129	1,474,750	1,456,908	(105,220)
Service Center	231,690	202,594	203,433	203,433	358,430	214,667	11,233
Beach Maintenance	57,529	30,745	42,850	42,850	10,000	42,850	-
Garbage	887,107	747,174	750,000	750,000	770,000	775,000	25,000
Building	306,662	278,817	334,742	334,742	329,010	388,502	53,760
Code Enforcement	393,520	452,232	494,627	494,627	440,100	356,227	(138,400)
Library	33,491	36,451	37,700	37,700	48,560	51,850	14,150
Parks	1,284,745	1,191,375	1,340,247	1,340,247	1,293,435	1,316,140	(24,107)
Recreation	492,378	350,601	542,986	542,986	379,800	525,869	(17,117)
Sr. Citizen's Commission	7,731	7,588	17,500	17,500	17,500	17,500	-
Golf Course	1,190,704	1,382,506	1,288,322	1,288,322	1,342,060	1,324,854	36,532
Historical Museum	344,741	292,785	241,980	241,980	219,325	238,118	(3,861)
Mainstreet	-	-	139,352	139,352	123,140	155,323	15,971
Emergency Management	150,986	-	-	-	-	-	-
Expenditures Total	\$ 16,210,116	\$ 16,976,689	\$ 17,779,355	\$ 17,789,355	\$ 17,765,484	\$ 18,672,494	\$ 893,139
Beginning Fund Balance	\$ 6,725,855	\$ 5,949,834	\$ 6,124,699	\$ 7,386,524	\$ 7,386,524	\$ 7,340,233	
Revenue Less Expenditures	\$ 3,548,035	\$ 4,435,785	\$ 1,038,210	\$ 1,188,210	\$ 1,854,941	\$ 803,421	
Transfers Out	(4,502,980)	(3,149,095)	(1,866,250)	(2,180,392)	(2,051,231)	(732,688)	(1,447,704)
Transfers In	150,000	150,000	150,000	150,000	150,000	150,000	-
Net Transfers	(4,352,980)	(2,999,095)	(1,716,250)	(2,030,392)	(1,901,231)	(582,688)	(1,447,704)
Ending Fund Balance	\$ 5,949,834	\$ 7,386,524	\$ 5,446,659	\$ 6,544,342	\$ 7,340,233	\$ 7,560,966	

General Fund Summary

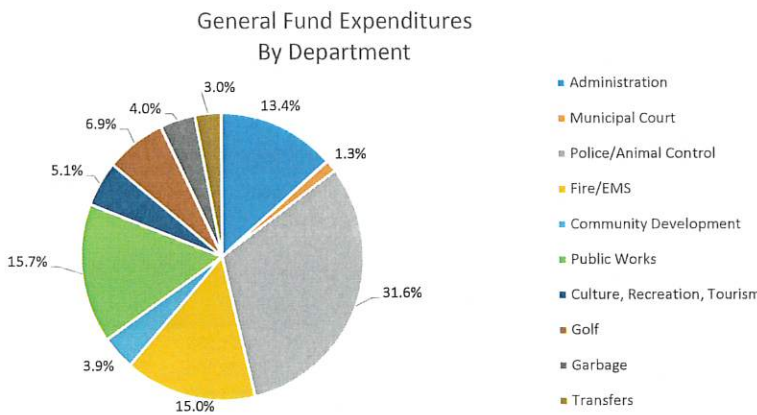
	FY2021-2022	FY2022-2023	FY2023-2024		FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	Estimate	Proposed Budget		
Revenue								
Industrial Districts	\$ 8,171,633	\$ 8,954,728	\$ 8,896,690	\$ 9,056,690	\$ 9,388,550	\$ 9,388,550	\$ 491,860	
Property Tax	3,092,192	3,167,166	3,715,000	3,715,000	3,270,000	3,370,000	(345,000)	
Sales Tax	2,361,795	2,471,744	2,300,000	2,300,000	2,500,000	2,450,000	150,000	
Charges for Service	2,158,372	2,306,451	2,063,350	2,063,350	2,269,790	2,224,200	160,850	
Franchise & Other Taxes	664,892	724,988	685,000	685,000	716,680	715,000	30,000	
Intergovernmental	2,064,386	1,756,606	172,000	172,000	184,150	152,000	(20,000)	
Fines & Forfeits	234,733	191,086	257,700	257,700	207,550	222,600	(35,100)	
Miscellaneous Income	521,794	758,979	235,500	235,500	255,635	215,000	(20,500)	
Lease Income	151,087	60,876	104,300	104,300	131,000	175,765	71,465	
Investment Earnings	61,079	481,374	150,000	150,000	525,000	300,000	150,000	
License and Permits	276,188	538,477	238,025	238,025	172,070	262,800	24,775	
Revenue Total	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,475,915	\$ 658,350	
Expenditures								
Salaries	\$ 7,257,261	\$ 7,422,446	\$ 8,445,786	\$ 8,445,786	\$ 8,282,010	\$ 8,793,436	\$ 347,650	
Benefits	3,145,455	3,304,316	3,506,059	3,506,059	3,521,310	3,753,426	247,367	
Supplies	743,373	755,528	904,675	904,675	835,085	923,973	19,298	
Services	3,244,787	3,402,783	3,244,465	3,254,465	3,404,750	3,319,660	75,195	
Maintenance	920,799	972,707	891,200	891,200	998,110	1,035,529	144,329	
Sundry	565,561	683,288	787,170	787,170	664,219	846,470	59,300	
Debt Service	-	254,400	-	-	-	-	-	
Capital Outlay	332,881	181,221	-	-	60,000	-	-	
Expenditures Total	\$ 16,210,116	\$ 16,976,689	\$ 17,779,355	\$ 17,789,355	\$ 17,765,484	\$ 18,672,494	\$ 893,139	
Beg Fund Balance	\$ 6,725,855	\$ 5,949,834	\$ 6,124,699	\$ 7,386,524	\$ 7,386,524	\$ 7,340,233		
Revenue Less Expenditures	\$ 3,548,035	\$ 4,435,785	\$ 1,038,210	\$ 1,188,210	\$ 1,854,941	\$ 803,421		
Transfers Out	(4,502,980)	(3,149,095)	(1,866,250)	(2,180,392)	(2,051,231)	(732,688)		
Transfers In	150,000	150,000.00	150,000	150,000	150,000	150,000		
Net Transfers	(4,352,980)	(2,999,095)	(1,716,250)	(2,030,392)	(1,901,231)	(582,688)		
Ending Fund Balance	\$ 5,949,834	\$ 7,386,524	\$ 5,446,659	\$ 6,544,342	\$ 7,340,233	\$ 7,560,966		
90 Days Operating Reserve	\$ 3,969,309	\$ 4,198,867	\$ 4,444,839	\$ 4,447,339	\$ 4,426,371	\$ 4,668,124		
Available Fund Balance	\$ 1,980,525	\$ 3,187,656	\$ 1,001,820	\$ 2,097,003	\$ 2,913,862	\$ 2,892,843		



Revenue	
Industrial Districts	\$ 9,388,550
Property Tax	3,370,000
Sales Tax	2,450,000
Charges for Service	2,224,200
Franchise & Other Taxes	715,000
Intergovernmental	152,000
Fines & Forfeits	222,600
Miscellaneous Income	215,000
Lease Income	175,765
Investment Earnings	300,000
License and Permits	262,800
	<u>\$ 19,475,915</u>



Expenditures	
Salaries	\$ 8,793,436
Benefits	3,753,426
Supplies	923,973
Services	3,319,660
Maintenance	1,035,529
Sundry	846,470
Capital Outlay	-
Transfers	582,688
	<u>\$ 19,255,182</u>



Expenditures	
Administration	\$ 2,085,975
Information Technology	503,026.91
Municipal Court	258,213.01
Police/Animal Control	6,081,940.62
Fire	1,727,304.33
EMS	1,152,226.28
Streets/Drainage	1,456,908.02
Service Center	214,666.71
Beach Maintenance	42,850.00
Garbage	775,000.00
Building	388,502.19
Code Enforcement	356,227.28
Library	51,850.00
Parks	1,316,140.18
Recreation	525,869.02
Sr. Citizen's Commission	17,500.00
Golf Course	1,324,853.65
Historical Museum	238,118.27
Mainstreet	155,322.59
Transfers	582,688.00
	<u>\$ 19,255,182</u>

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

Revenue Summary

General Fund

Property Tax

Property Tax valuations continue to increase. The property tax rate of \$0.62005 was consistent since FY2016-2017, however; due to the increase in values - the tax rate went down in FY2020-2021, and FY2021-2022. The tax rate stated the same for FY2022-2023. It went down in FY2023-2024 and is expected to go down in FY2024-2025. The average collection rate over the total levy is 100.1% (this includes prior year collections).

Fiscal Year	Assessed Valuation	Percent Change in Values	Total Tax Rate	Percent Change in Rate	Levy	Tax Collection	Collection Rate*
2024-2025*	867,819,578	36.9%	0.480000	-20.0%	4,165,534		
2023-2024**	777,168,163	23.2%	0.533000	-11.2%	4,142,306	3,991,625	96.4%
2022-2023	633,733,833	0.5%	0.600000	0.0%	3,802,403	3,683,328	96.9%
2021-2022	630,677,329	18.1%	0.600000	-2.6%	3,745,543	3,589,465	95.8%
2020-2021	534,102,931	7.2%	0.615859	-1.9%	3,289,321	3,196,780	97.2%
2019-2020	498,075,393	6.5%	0.628005	0.0%	3,127,938	3,082,336	98.5%
2018-2019	467,890,813	9.4%	0.628005	0.0%	2,938,378	2,961,998	100.8%
2017-2018	427,819,975	5.1%	0.628005	0.0%	2,686,731	2,651,355	98.7%
2016-2017	407,085,943	5.1%	0.628005	-2.7%	2,556,520	2,548,122	99.7%

*Certified Estimate, Net Taxable Value

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

Sales Tax

Sales tax decreased in FY 2019-2020 due to the Covid and began to recover in FY 2020-2023. Sales tax is expected to increase in FY2023-2024. This budget is projecting a slight increase in sales tax revenue for FY 2024-2025.

Industrial Districts

The City has three Industrial Development Agreements: Brazosport IDA (Interlocal with Lake Jackson and Clute), Freeport IDA, and Freeport LNG.

Agreement	Expiration Year	FY2021-2022			FY2023-2024		FY2024-2025		% Increase
		Actual	Actual	Adopted Budget	Current Budget	Proposed Budget			
Brazosport IDA	2026	\$ 4,766,088	\$ 5,398,002	\$ 5,506,190	\$ 5,506,190	\$ 5,813,550		6%	
Freeport IDA	2026	1,405,545	1,556,726	1,390,500	1,550,500	1,575,000		2%	
Freeport LNG	2029	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		0%	
Total		\$ 8,171,633	\$ 8,954,728	\$ 8,896,690	\$ 9,056,690	\$ 9,388,550		4%	

Franchise & Other Taxes

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

Fines & Forfeits

Court fines and forfeits are projected to move to increase as the court continues to go through all old cases.

Charges for Service

- Golf Course Revenue has been updated to on prior and current actuals.
- Facilities Rental Revenue has been updated based on actual year-to-date.

Intergovernmental

▪ The City has interlocal agreements with the City of Oyster Creek and Quintana to provide EMS services - these contributions are reflected under EMS Rev - Interlocal.

Revenue Summary

General Fund

Investment Earnings

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

Lease Income

The City has several facilities that it currently leases:

Lessee	Location	Expires	Payment Frequency	Payment Amount	Annual Amount
Dow Golf Course	Golf Course	2036	Annually	\$ 100,000	\$ 100,000
Verizon Tower	Golf Course		Monthly	1,000	12,000
Brazosport Cares	City Hall	2025	Monthly	1,454	17,445
Jacobs	City Hall	2027	Monthly	3,500	42,000
Creative Design	City Hall		Monthly	360	4,320
Subtotal Lease Income				\$	175,765

Licenses & Permits

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

Miscellaneous Income

Miscellaneous Income has been reduced based on actual anticipated income.

Revenue

General Fund(Fund 10)

Category	FY2021-2022		FY2023-2024			FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Industrial Districts								
312-010 Tax - Brazosport Indust Dist	\$ 4,766,088	\$ 5,398,002	\$ 5,506,190	\$ 5,506,190	\$ 5,813,550	\$ 5,813,550	\$ 307,360	
312-020 Tax - Freeport Indust Dist	1,405,545	1,556,726	1,390,500	1,550,500	1,575,000	1,575,000	184,500	
312-021 Tax-Freeport Lng Industrial Di	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	
Industrial Districts Total	\$ 8,171,633	\$ 8,954,728	\$ 8,896,690	\$ 9,056,690	\$ 9,388,550	\$ 9,388,550	\$ 491,860	
Property Tax								
310-110 Tax - Pr - Current Year	\$ 2,970,018	\$ 3,054,404	\$ 3,610,000	\$ 3,610,000	\$ 3,125,000	\$ 3,250,000	\$ (360,000)	
310-120 Tax - Pr - Prior Years	88,039	60,502	45,000	45,000	85,000	70,000	25,000	
311-110 Tax - Pr - P & I Current Year	-	32,610	20,000	20,000	30,000	25,000	5,000	
311-120 Tax - Pr - P & I Prior Years	34,135	19,650	40,000	40,000	30,000	25,000	(15,000)	
Property Tax Total	\$ 3,092,192	\$ 3,167,166	\$ 3,715,000	\$ 3,715,000	\$ 3,270,000	\$ 3,370,000	\$ (345,000)	
Sales Tax								
318-300 Tax - Sales Tax	\$ 2,361,795	\$ 2,471,744	\$ 2,300,000	\$ 2,300,000	\$ 2,500,000	\$ 2,450,000	\$ 150,000	
Sales Tax Total	\$ 2,361,795	\$ 2,471,744	\$ 2,300,000	\$ 2,300,000	\$ 2,500,000	\$ 2,450,000	\$ 150,000	
Charges for Service								
301-100 Ambulance Revenue	\$ 361,614	\$ 469,995	\$ 400,000	\$ 400,000	\$ 470,000	\$ 460,000	\$ 60,000	
344-300 Garbage - Revenue	856,113	825,644	798,000	798,000	798,000	798,000	-	
344-301 Garbage Overage	2,436	1,270	1,000	1,000	500	500	(500)	
344-700 Garbage - Bad Debt Write-Off	213	(37,160)	350	350	115	100	(250)	
347-200 Pool Receipts	-	-	-	-	550	-	-	
347-300 Recreation Center Fees	17,748	27,378	15,000	15,000	18,000	18,000	3,000	
347-350 Program Fees	6,442	175	1,000	1,000	175	100	(900)	
347-351 Event Revenue	6	75	-	-	100	-	-	
347-501 Riverplace Rental Revenue	65,111	64,063	60,000	60,000	62,000	65,000	5,000	
347-502 Velasco Community House	17,722	11,800	15,000	15,000	14,000	15,000	-	
347-503 Fmp Rental Revenue	7,725	4,175	7,000	7,000	3,550	5,000	(2,000)	
347-504 Fmpg Rental Revenue	3,650	280	500	500	500	500	-	
347-505 Fchp Rental Revenue	2,475	2,900	2,000	2,000	500	2,000	-	
347-508 Arrington Park Rental	1,650	-	-	-	-	-	-	
347-509 Seniors Rental Revenue	540	450	-	-	-	-	-	
347-511 Promotions Revenue	-	5,150	-	-	3,550	3,500	3,500	
347-550 Park Rental	-	40	-	-	600	500	500	
347-579 Senior Citizens Payments	-	(30)	-	-	2,080	1,500	1,500	
349-101 Golf Rev - Receipts (No Tax)	206,838	301,121	205,000	205,000	295,000	275,000	70,000	
349-200 Golf Rev - Cart Rental	140,828	127,666	115,000	115,000	120,000	120,000	5,000	
349-401 Golf Rev - Merchandise	190,175	192,541	175,000	175,000	185,000	175,000	-	
349-402 Golf Rev - Prepared Foods	11,941	18,387	12,000	12,000	13,000	13,000	1,000	
349-403 Golf Rev - Beer Sales	95,769	97,017	90,000	90,000	90,000	90,000	-	
349-404 Golf Rev - Soft Drinks&Chips	39,032	50,510	35,000	35,000	42,000	40,000	5,000	
349-450 Golf Rev - Memberships	129,701	141,313	130,000	130,000	150,000	140,000	10,000	
360-110 Museum Revenues-Building Rent	-	-	-	-	(800)	-	-	
360-803 Museum Father-Daughter Dance	-	1,060	1,000	1,000	870	1,000	-	
360-812 Museum Gift Shop Revenue	643	630	500	500	500	500	-	
Charges for Service Total	\$ 2,158,372	\$ 2,306,451	\$ 2,063,350	\$ 2,063,350	\$ 2,269,790	\$ 2,224,200	\$ 160,850	

Revenue

General Fund(Fund 10)

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

Revenue

General Fund(Fund 10)

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget			
License and Permits									
320-100 Permit - Alcoholic Beverage	\$ 7,845	\$ 9,059	\$ 9,300	\$ 9,300	\$ 5,000	\$ 5,000	\$ (4,300)		
320-200 Permit - Health	9,435	12,785	11,000	11,000	12,000	12,000	1,000		
320-800 Permit - Chauffers-Towing	-	-	-	-	275	-	-		
320-801 Permit - Taxi Cabs	100	-	-	-	100	100	100		
320-802 Permit - Peddlers	15	-	-	-	-	-	-		
320-804 Permit - Dance Hall	100	-	-	-	-	-	-		
320-805 Permit- Plat Filing Fees	12,016	19,653	13,000	13,000	10,000	10,000	(3,000)		
320-806 Permit - Trailer Parks	6,125	5,240	6,125	6,125	1,020	1,000	(5,125)		
320-807 Permit - Misc.	3,303	3,214	2,500	2,500	3,000	3,000	500		
320-809 Permit - Short Term Rental	450	830	500	500	500	500	-		
320-810 Permit - Rental Inspection	-	-	25,000	25,000	10,000	62,000	37,000		
321-100 Permit - Mechanical	7,841	24,180	10,000	10,000	17,000	20,000	10,000		
321-105 Permit - Gas Test	365	-	500	500	100	100	(400)		
321-110 Permit - Building	182,009	397,847	125,000	125,000	80,000	110,000	(15,000)		
321-120 Permit - Electrical	17,211	21,284	15,000	15,000	22,000	22,000	7,000		
321-125 Permit - Safety	859	75	100	100	75	100	-		
321-126 Permit - Fire	4,084	12,513	5,000	5,000	4,000	5,000	-		
321-130 Permit - Plumbing	24,430	31,797	15,000	15,000	7,000	12,000	(3,000)		
License and Permits Total	\$ 276,188	\$ 538,477	\$ 238,025	\$ 238,025	\$ 172,070	\$ 262,800	\$ 24,775		
Investment Earnings									
360-100 Interest Income	\$ 61,079	\$ 481,374	\$ 150,000	\$ 150,000	\$ 525,000	\$ 300,000	\$ 150,000		
Investment Earnings Total	\$ 61,079	\$ 481,374	\$ 150,000	\$ 150,000	\$ 525,000	\$ 300,000	\$ 150,000		
Grand Total	\$ 19,758,151	\$ 21,412,475	\$ 18,817,565	\$ 18,977,565	\$ 19,620,425	\$ 19,475,915	\$ 658,350		



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Expenditure Summary

General Fund

Salaries & Benefits

Salaries have been increased up to 3% for a cost of living adjustment.
Employee retirement increased by .75%.

Administration

The lease payment for City Hall was added.

Municipal Court

Bank charges were adjusted to actual expenditures

Police/Animal Control

Overtime was increased.
Electronics/Computer Maintenance was added.

Fire/EMS

Building Maintenance was increased based on actual costs.
Professional Services was increased for audit.

Community Development

Added the Rental Inspector position.
Code Enforcement's budget was moved to the Police Department.

Public Works

Street, Drainage, and Sidewalk Maintenance was reduced.

Culture, Recreation & Tourism

No major changes.

Golf Course

Cart rental fees were increased for an increase in the number of golf carts.



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Administration

General Fund

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

FY2023-2024 Achievements

- Moved City Hall to new location
- Began implementation of scanning records into financial software.
- Continued the grant application process for generator grants for City facilities.
- Created a five-year financial plan.
- Received the Distinguished Budget Presentation Award from the Government Finance Officer Association.
- Raised non-public safety pays to be more competitive.

Goals & Objectives for FY2024-2025

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

Major Changes In FY2024-2025

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

Indicators

	FY2022-2023	FY2023-2024	FY2024-2025
	Actual	Estimate	Projected
City Secretary			
Percent of agendas available to citizens within legally required timeframe posted on website	100%	100%	100%
Percent of Freedom of Information Act requests provided within legal time frame	100%	100%	100%
Number of agendas & public notices posted on website 72 hours in advance of meeting/hearing	36	40	45
Number of regular/workshops/special Council meetings	36	40	45
Number of hours of council meeting & minute transcription preparation	300	350	350
Number of proclamations/certificates awards prepared	8	12	15
Number of Freedom of Information Act requests	90	80	100
Finance			
Percent of invoices paid within 30 days	90%	90%	90%
Percent Rate of Collection - Current Taxes	97%	98%	98%
Electronic payments issued, as a percent to total number of payments	3%	4%	7%
General Fund unassigned fund balance, as a percent of expenditures	44%	32%	32%
Average number of days to process invoices	28	25	25
Accounts payable invoices processed	6,817	7,000	7,250
Number of check payments	3,045	3,100	3,200
Number of electronic payments	69	100	125
Received GFOA Budget Award	Yes	Yes	Yes
Received GFOA Excellence in Financial Reporting Award	No	Yes	Yes

Administration

General Fund

Department Budget Summary

Category	FY2021-2022		FY2023-2024			FY2024-2025		Increase/ (Decrease)
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Salaries	\$ 726,626	\$ 699,235	\$ 753,208	\$ 753,208	\$ 785,700	\$ 755,938	\$ 2,730	
Benefits	269,766	268,710	278,219	278,219	306,700	293,737	15,517	
Supplies	40,679	102,569	31,500	31,500	37,500	37,700	6,200	
Services	660,461	975,134	542,950	552,950	663,180	813,800	270,850	
Maintenance	229,659	167,823	50,000	50,000	130,000	25,000	(25,000)	
Sundry	133,950	185,218	181,400	181,400	151,950	159,800	(21,600)	
Capital Outlay	51,632	-	-	-	-	-	-	
Grand Total	\$ 2,112,773	\$ 2,398,690	\$ 1,837,277	\$ 1,847,277	\$ 2,075,030	\$ 2,085,975	\$ 248,698	

Employee Count

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

Administration (Department 410)

General Fund (Fund 10)

Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ 693,200	\$ 672,974	\$ 722,542	\$ 722,542	\$ 765,000	\$ 732,289	\$ 9,748
165 Educational Pay	8,785	8,635	8,601	8,601	8,000	6,221	(2,380)
175 Longevity	3,241	3,588	3,865	3,865	3,000	3,228	(637)
180 Auto Allowance	12,300	7,800	7,800	7,800	1,200	-	(7,800)
181 Cell Phone Allowance	2,150	1,800	2,400	2,400	1,750	2,400	-
182 Moving Allowance	-	-	-	-	-	3,800	3,800
190 Overtime	6,950	4,438	8,000	8,000	6,750	8,000	-
Salaries Total	\$ 726,626	\$ 699,235	\$ 753,208	\$ 753,208	\$ 785,700	\$ 755,938	\$ 2,730
Benefits							
201 F I C A & Medicare	\$ 51,190	\$ 49,974	\$ 57,008	\$ 57,008	\$ 57,900	\$ 56,927	\$ (82)
210 Group Insurance	115,257	107,145	104,826	104,826	100,000	114,098	9,272
230 T M R S	103,812	100,168	114,240	114,240	123,000	120,569	6,329
240 Workmen's Compensation	948	987	1,250	1,250	800	1,250	-
250 Accrued Benefits Expense	-	10,245	-	-	-	-	-
291 Unemployment Insurance	(1,440)	191	894	894	25,000	893	(1)
Benefits Total	\$ 269,766	\$ 268,710	\$ 278,219	\$ 278,219	\$ 306,700	\$ 293,737	\$ 15,517
Supplies							
310 Office/Computer Supplies	\$ 15,611	\$ 15,126	\$ 16,500	\$ 16,500	\$ 15,500	\$ 16,500	\$ -
311 Postage/Shipping	5,375	2,707	3,000	3,000	2,800	3,000	-
312 Books/Publ/Subscriptions	6,714	5,135	3,000	3,000	1,000	3,000	-
320 Other Electronics	912	1,194	1,000	1,000	500	1,000	-
335 Clothing	954	410	500	500	500	1,000	500
352 Furniture & Fixtures	-	560	500	500	3,000	1,000	500
385 Small Tools & Equipment	214	170	-	-	200	200	200
390 Fuel-Mileage Reimb.	931	68,832	2,000	2,000	3,500	4,000	2,000
392 Janitorial Supplies	4,897	6,228	3,500	3,500	3,500	5,000	1,500
399 Other Supplies	5,071	2,208	1,500	1,500	7,000	3,000	1,500
Supplies Total	\$ 40,679	\$ 102,569	\$ 31,500	\$ 31,500	\$ 37,500	\$ 37,700	\$ 6,200
Services							
400 City Council Stipends	\$ 10,975	\$ 9,800	\$ 10,900	\$ 10,900	\$ 12,500	\$ 11,000	\$ 100
413 Professional Services	199,658	411,213	180,000	180,000	190,000	180,000	-
414 Bank Charges	(1,818)	-	-	-	-	-	-
415 Telephone	20,755	17,863	-	-	-	-	-
417 Professional Fees-Legal	183,424	349,062	150,000	150,000	200,000	150,000	-
426 Physicals/Screening	565	539	600	600	100	300	(300)
430 Advertising	25,054	18,210	24,000	24,000	14,000	19,000	(5,000)
434 Marketing	2,505	1,968	3,500	3,500	2,000	2,000	(1,500)
437 Veteran's Memorial	1,449	-	-	-	-	-	-
438 Community Projects	10,000	10,000	10,000	20,000	14,030	20,000	10,000
440 Electricity	50,380	47,876	53,000	53,000	53,000	60,000	7,000
441 Water	16,457	20,259	8,250	8,250	1,500	-	(8,250)
442 Gas-Entex	666	6,357	3,750	3,750	1,500	500	(3,250)
475 Building Rental	-	-	-	-	90,000	280,000	280,000
479 Appraisal District	22,990	22,739	26,850	26,850	27,500	28,500	1,650
482 Service Contracts	72,363	13,103	20,000	20,000	5,000	15,000	(5,000)
484 Tax Collections	-	2,075	2,100	2,100	2,050	2,500	400
499 Other Services	45,038	44,069	50,000	50,000	50,000	45,000	(5,000)
Services Total	\$ 660,461	\$ 975,134	\$ 542,950	\$ 552,950	\$ 663,180	\$ 813,800	\$ 270,850
Maintenance							
543 Electronics/Computer Maint	\$ 64,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545 Bldg/Bldg Equip Maintenance	165,419	167,823	50,000	50,000	130,000	25,000	(25,000)
Maintenance Total	\$ 229,659	\$ 167,823	\$ 50,000	\$ 50,000	\$ 130,000	\$ 25,000	\$ (25,000)

Administration (Department 410)

General Fund (Fund 10)

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2024-2025	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	Increase/ (Decrease)			
Sundry										
602 Seminars/Dues/Travel	\$ 22,123	\$ 21,301	\$ 32,000	\$ 32,000	\$ 24,000	\$ 32,000	\$ -			
604 Public Office Liability	-	260	18,000	18,000	950	2,000	(16,000)			
610 Employee Relations	14,042	13,009	15,000	15,000	25,000	20,000	5,000			
628 Property/Gen Liab Insurance	54,125	73,945	80,000	80,000	67,000	88,000	8,000			
690 Elections	-	37,169	15,000	15,000	15,000	-	(15,000)			
695 College Reimbursement	-	-	1,400	1,400	-	2,800	1,400			
697 Lease Principal	1,822	7,330	-	-	-	-	-			
698 Lease Interest	8	-	-	-	-	-	-			
699 Other - Sundry	41,831	32,204	20,000	20,000	20,000	15,000	(5,000)			
Sundry Total	\$ 133,950	\$ 185,218	\$ 181,400	\$ 181,400	\$ 151,950	\$ 159,800	\$ (21,600)			
Capital Outlay										
880 Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
899 Capital Outlay	\$ 51,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Capital Outlay Total	\$ 51,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Grand Total	\$ 2,112,773	\$ 2,398,690	\$ 1,837,277	\$ 1,847,277	\$ 2,075,030	\$ 2,085,975	\$ 248,698			

Information Technology (Department 415)

General Fund (Fund 10)

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

FY2023-2024 Achievements

- Migrated City staff and City Hall infrastructure to location.
- Reduced cost of mobile and TELCO line operations.
- Created Standard Operating Procedures for Information Technology, incident response, and emergency planning.
- Upgraded bandwidth at multiple key operating sites with backup solutions.
- Redesigned City live streaming with enhanced audio and video capabilities.

Goals & Objectives for FY2024-2025

- Redesign the City website.
- NIST CSF 2.0 full security framework adoption and compliance.
- Create new backup solution and disaster recovery plan.
- Mobile device management and radius authentication
- Implement an open records request management software.
- Apply for grants to fund IT projects.

Major Changes In FY2024-2025

- Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
- Employee retirement increased by .75%.

Indicators

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

Department Budget Summary

Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget		
Salaries	\$ -	\$ 67,619	\$ 81,118	\$ 81,118	\$ 80,500	\$ 82,583	\$ 1,464	
Benefits	-	26,481	30,071	30,071	29,800	31,255	1,184	
Supplies	-	4,792	10,290	10,290	4,050	10,660	370	
Services	-	91	159,300	159,300	140,000	159,300	-	
Maintenance	-	167,359	160,000	160,000	195,000	216,229	56,229	
Sundry	-	420	2,500	2,500	5,000	3,000	500	
Debt Service	-	254,400	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Grand Total	\$ -	\$ 521,163	\$ 443,279	\$ 443,279	\$ 454,350	\$ 503,027	\$ 59,748	

Employee Count

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

Information Technology (Department 417)

General Fund (Fund 10)

Category	FY2021-2022		FY2023-2024		FY2024-2025		Increase/ (Decrease)
	FY2021-2022 Actual	FY2022-2023 Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ -	\$ 59,184	\$ 72,643	\$ 72,643	\$ 72,000	\$ 74,003	\$ 1,359
165 Educational Pay	-	35	-	-	-	-	-
175 Longevity	-	-	75	75	100	180	105
180 Auto Allowance	-	7,800	7,800	7,800	7,800	7,800	-
181 Cell Phone Allowance	-	600	600	600	600	600	-
Salaries Total	\$ -	\$ 67,619	\$ 81,118	\$ 81,118	\$ 80,500	\$ 82,583	\$ 1,464
Benefits							
201 F I C A & Medicare	\$ -	\$ 5,178	\$ 6,206	\$ 6,206	\$ 6,100	\$ 6,318	\$ 112
210 Group Insurance	-	11,588	11,233	11,233	11,400	11,358	125
230 T M R S	-	9,715	12,435	12,435	12,300	13,380	945
240 Workmen's Compensation	-	-	100	100	-	100	-
291 Unemployment Insurance	-	-	97	97	-	99	2
Benefits Total	\$ -	\$ 26,481	\$ 30,071	\$ 30,071	\$ 29,800	\$ 31,255	\$ 1,184
Supplies							
310 Office/Computer Supplies	\$ -	\$ 1,259	\$ 7,130	\$ 7,130	\$ 950	\$ 7,500	\$ 370
335 Clothing	-	156	300	300	100	300	-
385 Small Tools & Equipment	-	2,873	1,860	1,860	1,000	1,860	-
399 Other Supplies	-	504	1,000	1,000	2,000	1,000	-
Supplies Total	\$ -	\$ 4,792	\$ 10,290	\$ 10,290	\$ 4,050	\$ 10,660	\$ 370
Services							
415 Telephone	\$ -	\$ 91	\$ 159,300	\$ 159,300	\$ 140,000	\$ 159,300	\$ -
Services Total	\$ -	\$ 91	\$ 159,300	\$ 159,300	\$ 140,000	\$ 159,300	\$ -
Maintenance							
543 Electronics/Computer Maint	\$ -	\$ 167,359	\$ 160,000	\$ 160,000	\$ 195,000	\$ 216,229	\$ 56,229
Maintenance Total	\$ -	\$ 167,359	\$ 160,000	\$ 160,000	\$ 195,000	\$ 216,229	\$ 56,229
Sundry							
602 Seminars/Dues/Travel	\$ -	\$ 420	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,000	\$ 500
699 Other - Sundry	-	-	1,000	1,000	2,500	1,000	-
Sundry Total	\$ -	\$ 420	\$ 2,500	\$ 2,500	\$ 5,000	\$ 3,000	\$ 500
Debt Service							
417-778 SBITA Issuance Costs	\$ -	\$ 23,807	\$ -	\$ -	\$ -	\$ -	\$ -
417-780 Lease Issuance Costs	-	230,594	-	-	-	-	-
Debt Service Total	\$ -	\$ 254,400	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	-	521,163	443,279	443,279	454,350	503,027	59,748

Municipal Court (Department 430)

General Fund (Fund 10)

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

FY2023-2024 Achievements

- Created Standard Operation Procedures for court functions.
- Continued to review court records.
- Increased the number of court proceedings held.
- Court Supervisor obtained Court Clerk I Certification.

Goals & Objectives for FY2024-2025

- Implement the total scanning of court documents.
- Court Clerk to obtain Court Clerk I Certification.
- Court Supervisor to obtain Court Clerk II Certification.

Major Changes in FY2024-2025

- Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
- Employee retirement increased by .75%.
- Bank charges increased based upon actual expenditures.

Indicators

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

Department Budget Summary

Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget		
Salaries	\$ 98,676	\$ 73,767	\$ 87,637	\$ 87,637	\$ 85,500	\$ 89,896	\$ 2,259	
Benefits	48,291	45,488	34,787	34,787	42,880	35,717	931	
Supplies	7,573	11,949	6,500	6,500	2,825	5,800	(700)	
Services	81,439	132,124	97,250	97,250	121,550	124,600	27,350	
Maintenance	1,888	11	-	-	-	-	-	
Sundry	1,648	15,186	2,300	2,300	2,000	2,200	(100)	
Capital Outlay	-	-	-	-	-	-	-	
Grand Total	\$ 239,515	\$ 278,525	\$ 228,473	\$ 228,473	\$ 254,755	\$ 258,213	\$ 29,740	

Employee Count

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

Municipal Court (Department 430)

General Fund (Fund 10)

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget			
Salaries									
100 Salaries/Wages	\$ 94,608	\$ 72,518	\$ 84,652	\$ 84,652	\$ 84,000	\$ 86,896	\$ 2,244		
110 Salaries/Wages Part-time	1,419	46	-	-	-	-			
165 Educational Pay	904	-	300	300	-	-	(300)		
175 Longevity	578	232	185	185	500	500	315		
190 Overtime	1,167	971	2,500	2,500	1,000	2,500	-		
Salaries Total	\$ 98,676	\$ 73,767	\$ 87,637	\$ 87,637	\$ 85,500	\$ 89,896	\$ 2,259		
Benefits									
201 F I C A & Medicare	\$ 7,382	\$ 5,541	\$ 6,513	\$ 6,513	\$ 6,500	\$ 6,686	\$ 173		
210 Group Insurance	26,989	21,930	15,687	15,687	23,000	16,118	431		
230 T M R S	13,710	10,600	12,234	12,234	13,200	12,559	325		
240 Workmen's Compensation	210	219	250	250	180	250	-		
250 Accrued Benefits Expense	-	1,039	-	-	-	-	-		
291 Unemployment Insurance	-	6,158	102	102	-	105	3		
Benefits Total	\$ 48,291	\$ 45,488	\$ 34,787	\$ 34,787	\$ 42,880	\$ 35,717	\$ 931		
Supplies									
310 Office/Computer Supplies	\$ 2,241	\$ 2,732	\$ 3,750	\$ 3,750	\$ 1,500	\$ 2,800	\$ (950)		
311 Postage/Shipping	4,500	1,851	2,500	2,500	1,250	2,500	-		
312 Books/Publ/Subscriptions	-	100	-	-	-	-	-		
335 Clothing	-	-	-	-	-	250	250		
390 Fuel	817	7,135	-	-	-	-	-		
399 Other Supplies	16	132	250	250	75	250	-		
Supplies Total	\$ 7,573	\$ 11,949	\$ 6,500	\$ 6,500	\$ 2,825	\$ 5,800	\$ (700)		
Services									
407 Collection Agency Fees	\$ 4,559	\$ 4,223	\$ 9,000	\$ 9,000	\$ 4,500	\$ 9,000	\$ -		
413 Professional Services	44,248	77,508	42,000	42,000	50,000	49,500	7,500		
414 Bank Charges	29,558	45,885	46,000	46,000	67,000	66,000	20,000		
415 Telephone	2,600	4,423	-	-	-	-	-		
426 Physicals/Screening	364	39	100	100	-	-	(100)		
499 Other Services	110	46	150	150	50	100	(50)		
Services Total	\$ 81,439	\$ 132,124	\$ 97,250	\$ 97,250	\$ 121,550	\$ 124,600	\$ 27,350		
Maintenance									
543 Electronics/Computer Maint	\$ 1,888	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance Total	\$ 1,888	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -		
Sundry									
602 Seminars/Dues/Travel	\$ 1,648	\$ 13,949	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -		
695 College Reimbursement	-	-	-	-	-	-	-		
699 Other - Sundry	-	1,238	300	300	-	200	(100)		
Sundry Total	\$ 1,648	\$ 15,186	\$ 2,300	\$ 2,300	\$ 2,000	\$ 2,200	\$ (100)		
Grand Total	239,515	278,525	228,473	228,473	254,755	258,213	29,740		

Police/Animal Control (Department 525)

General Fund (Fund 10)

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

FY2023-2024 Achievements

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

Goals & Objectives for FY2024-2025

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

Major Changes In FY2024-2025

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

Indicators

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

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

Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries	\$ 2,840,463	\$ 2,903,503	\$ 3,341,249	\$ 3,341,249	\$ 3,447,750	\$ 3,552,724	\$ 211,475
Benefits	1,215,500	1,248,986	1,350,421	1,350,421	1,357,000	1,465,027	114,606
Supplies	218,731	187,283	254,050	254,050	255,850	254,050	-
Services	279,874	299,894	337,440	337,440	261,000	337,740	300
Maintenance	162,449	123,560	115,000	115,000	120,310	270,500	155,500
Sundry	115,979	147,429	178,900	178,900	175,369	201,900	23,000
Capital Outlay	19,962	39,150	-	-	-	-	-
Grand Total	\$ 4,852,957	\$ 4,949,804	\$ 5,577,060	\$ 5,577,060	\$ 5,617,279	\$ 6,081,941	\$ 504,881

Employee Count

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Police							
Admin. Assistant	1	1	1	1	1	1	0
Admin. Secretary	0	0	0	0	0	0	0
Animal Control Officer	2	2	2	2	2	2	0
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	0	0	(1)
Assistant City Manager					1	1	1
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	5	5	5	5	5	4	(1)
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	7	7	0
Jailer	2	2	2	2	2	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	18	18	18	18	18	15	(3)
Corporals	0	0	0	0	0	3	3
CID Supervisor	0	0	0	0	0	1	1
Records Clerk	2	2	2	2	2	2	0
Sergeant	6	6	6	6	6	6	0
Police Total	51	51	51	51	51	51	0

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

Police/Animal Control(Department 525)				General Fund (Fund 10)			
Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Sundry							
602 Seminars/Dues/Travel	\$ 23,687	\$ 44,258	\$ 46,100	\$ 46,100	\$ 55,000	\$ 46,100	\$ -
604 Liability/Property Insurance	37,678	47,019	60,000	60,000	38,000	60,000	-
621 K-9 Expense	3,866	7,784	6,000	6,000	6,000	8,000	2,000
625 Marine Operations	2,131	1,279	15,000	15,000	6,000	7,000	(8,000)
628 Property/Gen Liab Insurance	-	-	-	-	8,269	9,000	9,000
629 Vehicle Insurance	35,504	37,593	45,000	45,000	43,100	65,000	20,000
687 Damage Claims	2,000	6,470	-	-	12,000	-	-
695 College Reimbursement	2,186	-	2,800	2,800	-	2,800	-
697 Lease Interest	6,963	-	-	-	-	-	-
698 Lease Principal	56	-	-	-	-	-	-
699 Other - Sundry	1,907	3,025	4,000	4,000	7,000	4,000	-
Sundry Total	\$ 115,979	\$ 147,429	\$ 178,900	\$ 178,900	\$ 175,369	\$ 201,900	\$ 23,000
Capital Outlay							
899 Capital Outlay	\$ 19,962	\$ 39,150	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ 19,962	\$ 39,150	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 4,852,957	\$ 4,949,804	\$ 5,577,060	\$ 5,577,060	\$ 5,617,279	\$ 6,081,941	\$ 504,881

Fire/EMS/Emergency Management

General Fund

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

FY2023-2024 Achievements

- Address EMS billing reduction in collection rate and establish Charity Care policy.
- Interlocal Agreement for public safety radio communications with Port Freeport and Industry.
- Managed an aged fleet/equipment through supply chain crisis's (i.e. radios, PPE, Ambulance, batteries, ballistic vest)
- FEMA American Firefighter Grant: procured twenty-seven multi-band radios for responders.

Goals & Objectives for FY2024-2025

- Implement consistent employee training in fire suppression, emergency medical services, and technical rescue.
- Station #2 opening for preparation for response distribution and preparation of FM 1495 bridge closure.
- Recruit and retain personnel: Career and Reserve membership.
- Establish a department training plan for all personnel to address response needs of the community and documentation. Establish a Texas Commission on Fire Protection training facility to be incorporated into the department training plan.

Major Changes In FY2024-2025

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

Indicators

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

Department Budget Summary

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

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

Position	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
EMS							
Firefighters	9	9	9	9	9	9	0
EMS Total	9	9	9	9	9	9	0
Fire							
Admin. Assistant	1	1	1	1	1	1	0
Deputy Chief	0	1	1	1	1	1	0
EMS Coordinator	1	0	0	0	0	0	0
Fire Chief	1	1	1	1	1	1	0
Fire Marshal	1	1	1	1	1	1	0
Firefighter	3	3	3	3	3	3	0
Lieutenant	3	3	3	3	3	3	0
Fire Total	10	10	10	10	10	10	0
Grand Total	19	19	19	19	19	19	0

Fire (Department 530) General Fund (Fund 10)

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

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

EMS (Department 535) General Fund (Fund 10)

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

Emergency Management (Department 556)				General Fund (Fund 10)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024		FY2024-2025 Proposed Budget	Increase/ (Decrease)
				Current Budget	FY2023-2024 Estimate		
Salaries							
100 Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits							
201 F I C A & Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230 T M R S	-	-	-	-	-	-	-
Benefits Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies							
310 Office/Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312 Books/Publ/Subscriptions	-	-	-	-	-	-	-
383 EMS Exepndables	-	-	-	-	-	-	-
385 Small Tools & Equipment	-	-	-	-	-	-	-
392 Janitorial Supplies	-	-	-	-	-	-	-
Supplies Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services							
413 Professional Services	\$ 143,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499 Other Services	7,854	-	-	-	-	-	-
Services Total	\$ 150,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance							
543 Elec/Computer Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545 Bldg/Bldg Equip Maintenance	-	-	-	-	-	-	-
Maintenance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry							
625 Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699 Other - Sundry	-	-	-	-	-	-	-
Sundry Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 150,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Community Development

General Fund

The primary mission of the Building Department is to provide quality service to the community that is knowledgeable, efficient, comprehensive and helpful to the public. The intention is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials, use of all buildings and structures within the City of Freeport. The department is responsible for the administration and enforcement of the codes and related Federal, State, and City adopted laws and ordinances.

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

FY2023-2024 Achievements

- Implemented new software to provide better service to the citizens.
- Created Social Media accounts and began informational video series.
- Demoted 11 unsafe structures within the City and took 23 to Board of Adjustments.
- Started the educational stages for the new rental inspection program.

Goals & Objectives for FY2024-2025

- Write and adopt a sign code ordinance.
- Continue and expand the educational program, by providing more community education that will reduce the needs for re-inspections.

Major Changes In FY2024-2025

- Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
- Employee retirement increased by .75%.
- Property and Liability insurance has been adjusted for the expected increase.
- Added Rental Inspector position.

Indicators

	FY2022-2023	FY2023-2024	FY2024-2025
	Actual	Estimate	Projected
Total number of permits issued	902	600	800
Total number of building inspections	831	800	900
Percent of Residential applications/plans processed in 5 work days	95	80	100
Percent of commercial applications/plans processed in 10 work days	95	85	98
Percent of call-in inspections made within 24 hours	94	75	98
Total number of code complaints investigated	1,468	1,200	1,500
Total number of food service establishments and daycares inspected annually	69	70	70
Total number of temporary food establishments inspected	35	30	30
Total number of pools inspected annually	10	10	10
Total number of dangerous structures abated	34	10	17
Total number of short-term rental inspected	14	15	20

Department Budget Summary

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

Community Development **General Fund**

Employee Count

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

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

Police/Code (Department 557)		General Fund (Fund 10)						
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024		FY2023-2024		FY2024-2025	
			Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget	Increase/ (Decrease)	
Salaries								
100 Salaries/Wages	\$ 157,610	\$ 228,894	\$ 194,201	\$ 194,201	\$ 190,000	\$ 189,452	\$ (4,749)	
165 Educational Pay	923	1,846	2,100	2,100	2,100	3,000	900	
175 Longevity	806	1,077	1,138	1,138	1,300	1,481	343	
190 Overtime	3,516	4,305	500	500	7,750	500	-	
Salaries Total	\$ 162,855	\$ 236,123	\$ 197,940	\$ 197,940	\$ 201,150	\$ 194,434	\$ (3,506)	
Benefits								
201 F I C A & Medicare	\$ 12,034	\$ 17,288	\$ 15,104	\$ 15,104	\$ 15,200	\$ 14,836	\$ (268)	
210 Group Insurance	42,224	64,118	48,829	48,829	53,000	51,053	2,224	
230 T M R S	23,108	33,893	30,268	30,268	35,000	31,422	1,155	
240 Workmen'S Compensation	1,066	699	1,100	1,100	630	1,100	-	
250 Accrued Benefits Expense	-	2,582	-	-	-	-	-	
291 Unemployment Insurance	-	-	237	237	-	233	(4)	
Benefits Total	\$ 78,432	\$ 118,580	\$ 95,537	\$ 95,537	\$ 103,830	\$ 98,644	\$ 3,106	
Supplies								
310 Office/Computer Supplies	\$ 4,230	\$ 700	\$ 5,700	\$ 5,700	\$ 4,000	\$ 5,700	\$ -	
311 Postage/Shipping	-	295	2,500	2,500	10,000	2,500	-	
312 Books/Publ/Subscriptions	213	163	3,000	3,000	750	3,000	-	
320 Other Electronics	-	902	1,500	1,500	-	1,500	-	
335 Clothing	1,693	1,365	2,000	2,000	1,000	2,000	-	
352 Furniture & Fixtures	358	-	1,000	1,000	-	1,000	-	
385 Small Tools & Equipment	335	152	700	700	250	700	-	
390 Fuel	9,595	5,942	8,000	8,000	5,000	8,000	-	
399 Other Supplies	1,289	448	750	750	750	750	-	
Supplies Total	\$ 17,712	\$ 9,966	\$ 25,150	\$ 25,150	\$ 21,750	\$ 25,150	\$ -	
Services								
411 Bldg Demolition/Mowing	\$ 94,752	\$ 44,221	\$ 100,000	\$ 100,000	\$ 90,000	\$ 10,000	\$ (90,000)	
415 Telephone	5,453	5,697	-	-	-	-	-	
426 Physicals/Screening	118	164	300	300	300	300	-	
429 Rental Registration Prog	-	-	50,000	50,000	-	-	(50,000)	
430 Advertising	16,316	20,901	10,000	10,000	9,800	10,000	-	
499 Other Services	(41)	3,890	-	-	1,000	1,000	1,000	
Services Total	\$ 116,600	\$ 74,873	\$ 160,300	\$ 160,300	\$ 101,100	\$ 21,300	\$ (139,000)	
Maintenance								
524 Vehicle Maintenance	\$ 1,075	\$ 2,310	\$ 3,500	\$ 3,500	\$ 1,500	\$ 3,500	\$ -	
543 Electronics/Computer Maint	6,853	-	-	-	-	-	-	
Maintenance Total	\$ 7,928	\$ 2,310	\$ 3,500	\$ 3,500	\$ 1,500	\$ 3,500	\$ -	
Sundry								
602 Seminars/Dues/Travel	\$ 5,793	\$ 5,155	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	
629 Vehicle-Liability Insurance	4,066	5,180	5,000	5,000	3,570	6,000	1,000	
699 Other - Sundry	133	44	-	-	-	-	-	
Sundry Total	\$ 9,992	\$ 10,379	\$ 12,200	\$ 12,200	\$ 10,770	\$ 13,200	\$ 1,000	
Capital Outlay								
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 393,520	\$ 452,232	\$ 494,627	\$ 494,627	\$ 440,100	\$ 356,227	\$ (138,400)	

Public Works

General Fund

The staff of the Public Works Department fully supports the City of Freeport: "we work together to build a community of the highest quality for present and future generations." we do our part by providing superior public services: by maintaining and improving the condition of our streets, drainage, alleys, parks, beaches, facilities and by providing excellent delivery of capital projects.

FY2023-2024 Achievements

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

Goals & Objectives for FY2024-2025

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

Major Changes In FY2024-2025

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

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
<u>Management Services</u>			
Total number of citizen requests	N/A	1,820	5,500
Percentage of citizen request responded to within 10 days	N/A	100	100
<u>Public Works Operations</u>			
Percentage of CIP projects completed on-time and on budget	N/A	100	100
Total miles of streets resurfaced	N/A	2	2.12
Total square feet of sidewalks replaced	N/A	19,000	12,392
Traffic system failures	N/A	10	7
Traffic plan reviews for development	N/A	5	5
Total traffic related service requests	N/A	1,300	1,500
Total traffic related service requests completed	N/A	1,300	1,500
Total traffic signal service requests completed	N/A	10	12
<u>Facilities Management</u>			
Total building maintenance service requests	N/A	1,040	3,120
Total building maintenance service requests completed	N/A	1,040	3,120
Total janitorial requests	N/A	3,640	3,000
Total janitorial requests completed	N/A	3,640	3,000

Public Works

General Fund

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
<u>Fleet Service Division</u>			
Number of vehicles maintained	N/A	79	84
Cost of preventative maintained by Fleet Services per department vehicle			
Public Works	N/A	3,500	3,500
Fire	N/A	1,500	1,000
Police	N/A	2,200	1,000
Community Development	N/A	1,000	1,000
Cost of repairs performed by Fleet Services per department vehicle			
Public Works	N/A	14,000	10,000
Fire	N/A	10,000	10,000
Police	N/A	14,000	10,000
Community Development	N/A	2,000	5,000
Average number of days vehicles in shop			
Public Works	N/A	2	2
Fire	N/A	2	2
Police	N/A	2	2
Community Development	N/A	2	2
Number of vehicle and equipment breakdowns by department			
Public Works	N/A	156	170
Fire	N/A	142	88
Police	N/A	180	280
Community Development	N/A	80	20
Total fuel consumption in gallons			
Unleaded	N/A	50,258	72,000
Diesel	N/A	11,107	24,000
Percentage of vehicles and equipment exceeding replacement criteria	N/A	40	17
Percentage of equipment available by department			
Public Works	N/A	100	100
Fire	N/A	100	100
Police	N/A	90	100
Community Development	N/A	100	100
Percentage of direct labor hours by department			
Public Works	N/A	100	100
Fire	N/A	0	0
Police	N/A	0	0
Community Development	N/A	0	0
<u>Streets/Drainage Maintenance</u>			
Total miles for curbed streets swept	N/A	440	900
Total number of pot holes filled	N/A	1,040	1,500
Total square feet of sidewalks repaired	N/A	2,000	1,800
Total of trees trimmed	N/A	500	700
Total of trees planted	N/A	12	18
Total number of storm drain catch basins cleaned	N/A	125	130
Total number of storm drain catch basins inspections completed	N/A	125	130
Total number of illicit discharge into storm drain	N/A	1	1
Total number of service requests	N/A	570	600
Total number of service requests completed	N/A	570	600
Total linear feet of painted traffic curbs and striping	N/A	3,600	2,000
Total number of traffic signs installed or repaired	N/A	25	42

Public Works

General Fund

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
<u>Parks Administration</u>			
Total developed park acreage per 1,000 residents	N/A	7	9
Total undeveloped park acreage per 1,000 residents	0	0	0
Total number of volunteers	0	0	0
Total number of participants in open spaces, trails, recreation	0	0	1,000
<u>Park Maintenance</u>			
Acres of developed parkland and community buildings maintained	4	4	4
Total number of main hours to maintain sports fields	N/A	2,080	2,080
Total number of incidents of vandalism	N/A	40	30
Percent of time graffiti vandalism was removed within 24 hours of notification	N/A	60	60
Total number of completed service requests	N/A	55	1,100
<u>Parks Planning & Development</u>			
Number of safety and security improvement projects at parks and community facilities	N/A	35	25
Total parks open space and community facilities developed or improved	N/A	3	2
Percent improvements completed within 45 days	N/A	100	100
Percent of projects completed within 5% of project budget	N/A	100	100
<u>Recreation</u>			
Total number of hours for sports field usage	N/A	520	520
Percentage of permitted hours on lit sports field at peak times	N/A	100	100
Total number of facility rentals			
Non-sport fields	N/A	150	160
Sport fields	N/A	75	42
Total number of hours sports fields used for community services	N/A	500	1,200
Total number of contract classes offered and held	N/A	104	156
Total number of recreation classes held	N/A	30	156
Total contract class revenue	N/A	2,080	5,000
Total recreation class revenue	N/A	600	2,500
Total number of recreation programs offered	N/A	1	1
Total number of teens participating in a structured recreation/fitness program	N/A	12	10
Total number of events co-sponsored by department	N/A	5	5
Total number of non-profit organizations/public agencies operating programs at facilities at no cost	N/A	3	3
<u>Beach Maintenance</u>			
Total tons of trash collected	N/A	1,620	1,800
Total tons of recyclables collected	N/A	0	0
Total tons of bulky and abandoned items collected	N/A	60	80
Total number of trash cans repaired	N/A	20	20
Total number of trash cans installed	N/A	10	10
Total number of hours raking beach	N/A	1,248	1,664
Total number of hours maintaining entry and dunes	N/A	1,248	1,664
Total number of signs maintained	2	2	2

Public Works **General Fund**
Department Budget Summary

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

Employee Count

Position	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Proposed Budget	Increase/ (Decrease)
Parks							
Admin. Secretary	0	0	0	0	0	0	0
Field Crew	10	9	9	9	9	9	0
Maintenance Supervisor	1	0	0	0	0	0	0
Maintenance Technician	2	3	3	3	3	3	0
Parks & Rec Director	0	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	0	0	0	0	0	0	0
Parks Total	14	13	13	13	13	13	0
Service Center							
Admin. Assistant	0	1	1	1	1	1	0
Admin. Secretary	1	0	0	0	0	0	0
Mechanic	1	1	1	1	1	1	0
Service Center Total	2	2	2	2	2	2	0
Streets/Drainage							
Crew leader	2	2	2	2	2	2	0
Equipment Operator	2	2	2	2	2	2	0
Field Crew	9	7	7	7	7	7	0
Public Works Director	1	0	0	0	1	1	1
Assist City Manager	0	1	1	1	0	0	-1
Street Director	0	0	0	0	0	0	0
Superintendent	1	1	1	1	1	1	0
Supervisor	0	0	0	0	0	0	0
Technician	0	0	0	0	0	0	0
Streets/Drainage Total	15	13	13	13	13	13	0
Recreation							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	16	16	16	16	16	16	0
Attendant (PT)	2	3	3	3	3	3	0
Attendant	2	0	0	0	0	0	0
Program Coordinator	1	1	1	1	1	1	0
Recreation Total	22	21	21	21	21	21	0
Grand Total	53	49	49	49	49	49	0

Street/Drainage (Department 575)

General Fund (Fund 10)

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

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

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

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

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

Library (Department 650)			General Fund (Fund 10)					
Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2024-2025			Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Supplies								
352 Furniture & Fixtures	\$ -	\$ 664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392 Janitorial Supplies	2,610	2,148	3,500	3,500	5,000	3,500	-	
Supplies Total	\$ 2,610	\$ 2,812	\$ 3,500	\$ 3,500	\$ 5,000	\$ 3,500	\$ -	
Services								
413 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 15,600	\$ 15,600	
415 Telephone	2,241	-	-	-	-	-	-	
441 Water	275	1,420	1,750	1,750	1,750	-	(1,750)	
442 Gas-Entex	751	686	1,200	1,200	4,000	4,000	2,800	
490 Board Request	8,515	9,203	12,500	12,500	12,500	10,000	(2,500)	
Services Total	\$ 11,781	\$ 11,309	\$ 15,450	\$ 15,450	\$ 31,750	\$ 29,600	\$ 14,150	
Maintenance								
545 Bldg/Bldg Equip Maintenance	\$ 10,776	\$ 14,480	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ -	
Maintenance Total	\$ 10,776	\$ 14,480	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ -	
Sundry								
629 Property Insurance	\$ 8,323	\$ 1,611	\$ 8,750	\$ 8,750	\$ 3,810	\$ 8,750	\$ -	
Sundry Total	\$ 8,323	\$ 1,611	\$ 8,750	\$ 8,750	\$ 3,810	\$ 8,750	\$ -	
Capital Outlay								
899 Capital Outlay	\$ -	\$ 6,239	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ -	\$ 6,239	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 33,491	\$ 36,451	\$ 37,700	\$ 37,700	\$ 48,560	\$ 51,850	\$ 14,150	

Sr. Citizens Commission (Department 579)

General Fund (Fund 10)

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

Museum **General Fund**

The Freeport Historical Museum & Visitor Center seeks to educate, interpret, preserve, and promote our rich costal history along the Brazos River and the Texas Gulf Coast through informative displays, engaging exhibits, family-oriented events, and museum outreach.

As the purveyors of Freeport history, our vision is to enrich and strengthen our community through education, promoting heritage tourism, and by encouraging the preservation and advancement of Historic Downtown Freeport.

FY2023-2024 Achievements

- Museum restructuring project . Over twenty panels and eight new display cases were installed.
- Museum lobby and façade were renovated.
- Had the Grand Re-Opening of the Museum.
- Received a sponsorship from Dr. Martin Luther King Jr. Celebration Committee for February admissions.

Goals & Objectives for FY2024-2025

- Improve marketing strategies to increase attendance to community events, youth programs and museum.
- Renovate Exhibit Hall and college space for a new Education Center.

Major Changes In FY2024-2025

- Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
- Museum Manager’s salary was increased.
- Employee retirement increased by .75%.
- The budget for water services has been removed.
- Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
Total number of volunteers	N/A	10	10
Total number of visitors	N/A	2,500	2,500
Total number of completed special work orders	N/A	12	10
Total number of safety and security improvements	N/A	2	5
Total number of exhibits maintained	N/A	20	12
Total number of hours theatre used	N/A	20	100
Total number of contract classes offered and held	N/A	4	10
Total number of downtown special events held	N/A	12	12

Department Budget Summary

Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2023-2024		FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	FY2023-2024 Estimate	Proposed Budget		
Salaries	\$ 112,236	\$ 108,811	\$ 80,896	\$ 80,896	\$ 78,080	\$ 94,408	\$ 13,512	
Benefits	47,355	56,178	40,408	40,408	43,525	44,465	4,057	
Supplies	15,978	12,874	16,925	16,925	12,400	14,225	(2,700)	
Services	100,041	99,739	70,250	70,250	65,670	70,020	(230)	
Maintenance	14,167	4,346	10,000	10,000	10,000	15,000	5,000	
Sundry	22,244	10,835	23,500	23,500	9,650	-	(23,500)	
Capital Outlay	32,719	-	-	-	-	-	-	
Grand Total	\$ 344,741	\$ 292,785	\$ 241,980	\$ 241,980	\$ 219,325	\$ 238,118	\$ (3,861)	

Museum **General Fund**
Employee Count

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

Historical Museum (Department 578)						General Fund (Fund 10)		
Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)	
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget		
Salaries								
100 Salaries/Wages	\$ 98,787	\$ 103,895	\$ 76,571	\$ 76,571	\$ 75,000	\$ 89,938	\$ 13,367	
110 Salaries/Wages-Pt	9,744	-	-	-	-	-	-	
165 Education	-	2,115	-	-	300	-	-	
175 Longevity	582	164	205	205	280	350	145	
181 Cell Phone Allowance	600	200	-	-	-	-	-	
190 Museum Overtime	2,524	2,437	4,120	4,120	2,500	4,120	-	
Salaries Total	\$ 112,236	\$ 108,811	\$ 80,896	\$ 80,896	\$ 78,080	\$ 94,408	\$ 13,512	
Benefits								
201 F I C A & Medicare	\$ 8,597	\$ 8,078	\$ 5,873	\$ 5,873	\$ 6,250	\$ 6,907	\$ 1,034	
210 Group Insurance	23,753	30,855	22,123	22,123	24,000	22,271	148	
230 T M R S	14,949	15,209	11,770	11,770	13,000	14,629	2,859	
240 Workmen'S Compensation	57	496	550	550	275	550	-	
250 Accrued Benefits Expense	-	1,540	-	-	-	-	-	
291 Unemployment Insurance	-	-	92	92	-	108	16	
Benefits Total	\$ 47,355	\$ 56,178	\$ 40,408	\$ 40,408	\$ 43,525	\$ 44,465	\$ 4,057	
Supplies								
310 Office/Computer Supplies	\$ 5,509	\$ 2,004	\$ 2,850	\$ 2,850	\$ 1,500	\$ 300	\$ (2,550)	
311 Postage/Shipping	-	-	125	125	(100)	125	-	
335 Clothing	424	221	250	250	250	350	100	
352 Furniture & Fixtures	2,255	6,804	9,500	9,500	7,000	9,500	-	
385 Small Tools & Equipment	1,044	241	1,250	1,250	500	1,250	-	
389 Chemicals	20	984	500	500	-	-	(500)	
390 Fuel	599	241	-	-	-	-	-	
392 Janitorial Supplies	-	-	200	200	1,000	700	500	
399 Other Supplies	6,128	2,379	2,250	2,250	2,250	2,000	(250)	
Supplies Total	\$ 15,978	\$ 12,874	\$ 16,925	\$ 16,925	\$ 12,400	\$ 14,225	\$ (2,700)	
Services								
414 Bank Charges	\$ 3,266	\$ 4,471	\$ 4,500	\$ 4,500	\$ 5,200	\$ 5,500	\$ 1,000	
415 Telephone	5,256	5,054	-	-	-	-	-	
426 Physicals	178	256	200	200	200	200	-	
430 Advertising	17,115	7,849	8,500	8,500	9,500	9,000	500	
435 Special Events	47,788	44,118	12,000	12,000	12,000	12,000	-	
440 Electricity	10,198	10,704	13,000	13,000	12,000	13,000	-	
441 Water	3,612	7,103	5,000	5,000	12,750	-	(5,000)	
442 Gas-Entex	314	351	450	450	520	600	150	
471 Rentals	-	224	3,600	3,600	-	-	(3,600)	
482 Service Contracts	5,057	6,240	10,000	10,000	5,000	10,000	-	
484 Museum Children's Exhibit	-	463	3,000	3,000	1,000	3,000	-	
486 Museum Exhibits	7,258	12,907	10,000	10,000	7,500	16,720	6,720	
Services Total	\$ 100,041	\$ 99,739	\$ 70,250	\$ 70,250	\$ 65,670	\$ 70,020	\$ (230)	
Maintenance								
545 Bldg/Bldg Equip Maintenance	\$ 14,167	\$ 4,346	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000	
Maintenance Total	\$ 14,167	\$ 4,346	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000	
Sundry								
602 Seminars/Dues/Travel	\$ 6,053	\$ 7,349	\$ 6,000	\$ 6,000	\$ 5,000	\$ 8,000	\$ 2,000	
610 Volunteer Relations	1,202	1,646	1,000	1,000	1,000	1,500	500	
628 Property/Liability Insurance	12,020	1,223	15,000	15,000	2,900	10,000	(5,000)	
699 Other Sundry	2,969	618	1,500	1,500	750	1,500	-	
Sundry Total	\$ 22,244	\$ 10,835	\$ 23,500	\$ 23,500	\$ 9,650	\$ -	\$ (2,500)	
Capital Outlay								
899 Capital Outlay	\$ 32,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay Total	\$ 32,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 344,741	\$ 292,785	\$ 241,980	\$ 241,980	\$ 219,325	\$ 238,118	\$ 17,139	

Main Street

General Fund

The mission of Freeport Main Street is to economically revitalize and historically preserve the downtown area to foster an environment which celebrates our rich history and diversity and offers economic, social, and cultural opportunities.

The work of Freeport Main Street is driven by the National Main Street Four Point Approach of organization, economic vitality, design, and promotion. With our collective memory and a bright vision for the future of Downtown Freeport, Main Street is a vital asset in the effort to revive our local economy, preserve our history, and bring our community together for generations to come.

FY2023-2024 Achievements

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

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

Goals & Objectives for FY2024-2025

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

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

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

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

Define the boundaries of a Historic District to aid in the effort of protection specific items which possess historical, architectural, archaeological or cultural significance and provide a foundation to develop a governing set of design guidelines for the development process in Historic Downtown.

Major Changes In FY2024-2025

Main Street Coordinator's salary was increased.

Employee retirement increased by .75%.

Department Budget Summary

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Proposed Budget	Increase/ (Decrease)
Salaries	\$ -	\$ -	\$ 45,160	\$ 45,160	\$ 45,280	\$ 57,785	\$ 12,625
Benefits	-	-	21,767	21,767	21,610	25,113	3,346
Supplies	-	-	7,425	7,425	2,250	7,425	-
Services	-	-	56,500	56,500	50,000	56,500	-
Maintenance	-	-	-	-	-	-	-
Sundry	-	-	8,500	8,500	4,000	8,500	-
Capital Outlay	-	-	-	-	-	-	-
Grand Total	\$ -	\$ -	\$ 139,352	\$ 139,352	\$ 123,140	\$ 155,323	\$ 15,971

Employee Count

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

Main Street (Department 577)

General Fund (Fund 10)

Category	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ -	\$ -	\$ 42,000	\$ 42,000	\$ 42,120	\$ 54,610	\$ 12,610
165 Education	-	-	2,500	2,500	2,500	2,500	-
175 Longevity	-	-	60	60	60	75	15
181 Cell Phone Allowance	-	-	600	600	600	600	-
190 Overtime	-	-	-	-	-	-	-
Salaries Total	\$ -	\$ -	\$ 45,160	\$ 45,160	\$ 45,280	\$ 57,785	\$ 12,625
Benefits							
201 F I C A & Medicare	\$ -	\$ -	\$ 3,455	\$ 3,455	\$ 3,500	\$ 4,421	\$ 966
210 Group Insurance	-	-	11,310	11,310	11,310	11,160	(149)
230 T M R S	-	-	6,923	6,923	6,800	9,363	2,440
240 Workmen'S Compensation	-	-	25	25	-	100	75
291 Unemployment Insurance	-	-	54	54	-	69	15
Benefits Total	\$ -	\$ -	\$ 21,767	\$ 21,767	\$ 21,610	\$ 25,113	\$ 3,346
Supplies							
310 Office/Computer Supplies	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ 1,000	\$ 2,850	\$ -
311 Postage/Shipping	-	-	125	125	50	125	-
335 Clothing	-	-	250	250	-	250	-
352 Furniture & Fixtures	-	-	500	500	-	500	-
385 Small Tools & Equipment	-	-	1,250	1,250	-	1,250	-
389 Chemicals	-	-	-	-	-	-	-
390 Fuel	-	-	200	200	200	200	-
399 Other Supplies	-	-	2,250	2,250	1,000	2,250	-
Supplies Total	\$ -	\$ -	\$ 7,425	\$ 7,425	\$ 2,250	\$ 7,425	\$ -
Services							
430 Advertising	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 2,000	\$ 8,500	\$ -
435 Special Events	-	-	48,000	48,000	48,000	48,000	-
Services Total	\$ -	\$ -	\$ 56,500	\$ 56,500	\$ 50,000	\$ 56,500	\$ -
Sundry							
602 Seminars/Dues/Travel	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	\$ -
610 Volunteer Relations	-	-	1,000	1,000	1,000	1,000	-
699 Other Sundry	-	-	1,500	1,500	1,000	1,500	-
Sundry Total	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 4,000	\$ 8,500	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ 139,352	\$ 139,352	\$ 123,140	\$ 155,323	\$ 15,971

Golf Course (Department 656)

General Fund (Fund 10)

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

FY2023-2024 Achievements

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

Goals & Objectives for FY2024-2025

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

Successfully complete year 2 of turf program.
Maintain 200 club members.
Surpass 30,000 rounds of golf.
Raise Greens Fees and Membership Fees.

Major Changes In FY2024-2025

Salaries have been increased 3% for a cost of living adjustment for those employees who are not at the maximum of the pay scale for their position.
Employee retirement increased by .75%.
The budget for water services has been removed.
Cart Fees were increased to offset the increasing number of golf carts.
Property and Liability insurance has been adjusted for the expected increase.

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
Average number of members	181	190	195
Number of rounds played	28,902	29,500	31,000
Total revenue (less taxes)	\$812,966	\$860,000	\$87,000
Number of tournaments	23	26	30
Merchandise revenue	\$189,141	\$195,000	\$198,000

Department Budget Summary

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

Employee Count

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

Golf Course (Department 656)			General Fund (Fund 10)				
Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget	
Salaries							
100 Salaries/Wages	\$ 401,061	\$ 438,879	\$ 455,182	\$ 455,182	\$ 472,000	\$ 459,904	\$ 4,722
110 Salaries/Wages-Pt	72,655	55,351	109,920	109,920	9,000	111,569	1,650
175 Longevity	3,855	4,383	4,670	4,670	4,650	5,105	435
181 Cell Phone Allowance	600	600	600	600	600	600	-
185 Certification Pay	-	-	-	-	140	600	600
190 Overtime	1,028	105	2,100	2,100	2,100	2,100	-
Salaries Total	\$ 479,199	\$ 499,318	\$ 572,471	\$ 572,471	\$ 488,490	\$ 579,878	\$ 7,407
Benefits							
201 F I C A & Medicare	\$ 36,387	\$ 38,105	\$ 43,633	\$ 43,633	\$ 40,000	\$ 44,200	\$ 567
210 Group Insurance	101,326	111,903	111,545	111,545	115,000	113,518	1,973
230 T M R S	57,973	65,009	87,438	87,438	82,000	93,615	6,177
240 Workmen's Compensation	8,258	9,612	10,000	10,000	9,250	12,000	2,000
250 Accrued Benefits Expense	-	6,251	-	-	-	-	-
291 Unemployment Insurance	-	-	684	684	-	693	9
Benefits Total	\$ 203,944	\$ 230,880	\$ 253,301	\$ 253,301	\$ 246,250	\$ 264,025	\$ 10,725
Supplies							
310 Office/Computer Supplies	\$ 1,672	\$ 1,406	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,200	\$ -
335 Clothing	439	500	500	500	500	500	-
352 Furniture & Fixtures	1,109	3,044	5,000	5,000	2,000	3,500	(1,500)
385 Small Tools & Equipment	4,943	5,519	3,000	3,000	5,000	3,000	-
389 Chemicals	38,757	48,386	50,000	50,000	52,000	50,000	-
390 Fuel	15,914	25,884	24,250	24,250	24,250	24,250	-
392 Janitorial Supplies	3,382	2,163	1,500	1,500	2,500	1,500	-
399 Other Supplies	4,578	3,584	1,500	1,500	5,000	1,500	-
Supplies Total	\$ 70,795	\$ 90,486	\$ 86,950	\$ 86,950	\$ 92,750	\$ 85,450	\$ (1,500)
Services							
400 Cart Rental Fee	\$ 1	\$ (3,491)	\$ 45,450	\$ 45,450	\$ 49,000	\$ 70,000	\$ 24,550
401 Merchandise	123,587	156,671	110,000	110,000	158,000	110,000	-
402 Food For Resale	16,370	17,015	7,000	7,000	12,000	7,000	-
403 Beer For Resale	45,009	64,384	36,000	36,000	50,000	36,000	-
404 Soft Drinks & Snacks	29,287	28,745	23,000	23,000	37,000	23,000	-
414 Bank Charges	19,884	24,641	22,250	22,250	31,000	29,000	6,750
415 Telephone	5,759	4,822	-	-	-	-	-
426 Physicals/Screening	1,120	905	500	500	1,200	500	-
430 Advertising	271	183	1,000	1,000	500	1,000	-
440 Electricity	15,045	15,633	18,000	18,000	17,000	18,000	-
441 Water	20,119	28,342	25,000	25,000	37,000	-	(25,000)
499 Other Services	1,533	4,859	7,900	7,900	3,000	5,000	(2,900)
Services Total	\$ 277,986	\$ 342,710	\$ 296,100	\$ 296,100	\$ 395,700	\$ 299,500	\$ 3,400
Maintenance							
524 Vehicle Maintenance	\$ 35,587	\$ 29,759	\$ 25,000	\$ 25,000	\$ 28,000	\$ 25,000	\$ -
545 Bldg/Bldg Equip Maintenance	9,099	6,198	1,500	1,500	13,000	5,000	3,500
546 Land/Grounds Maint	30,043	26,567	28,500	28,500	35,000	28,500	-
Maintenance Total	\$ 74,730	\$ 62,524	\$ 55,000	\$ 55,000	\$ 76,000	\$ 58,500	\$ 3,500
Sundry							
602 Seminars/Dues/Travel	\$ 2,103	\$ 486	\$ 500	\$ 500	\$ 2,500	\$ 2,500	\$ 2,000
628 Property/Gen Liab Insurance	19,400	6,967	23,000	23,000	22,370	35,000	12,000
630 Sales Tax	-	29,876	-	-	18,000	-	-
697 Lease Principal	36,521	40,688	1,000	1,000	-	-	(1,000)
698 Lease Interest	12,278	11,602	-	-	-	-	-
Sundry Total	\$ 70,302	\$ 89,619	\$ 24,500	\$ 24,500	\$ 42,870	\$ 37,500	\$ 13,000
Capital Outlay							
899 Capital Outlay	\$ 13,750	\$ 66,970	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total	\$ 13,750	\$ 66,970	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,190,704	\$ 1,382,506	\$ 1,288,322	\$ 1,288,322	\$ 1,342,060	\$ 1,324,854	\$ 36,532

Interfund Transfers (Department 700 & 710) General Fund (Fund 10)

Category	FY2021-2022			FY2023-2024		FY2024-2025		Increase/ (Decrease)
	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Transfer Out (Department 700)								
014 Street And Drainage 60% Tax	\$ 425,000	\$ 1,659,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 500,000	\$ (250,000)	
016 Transfer To Marina Operations	-	-	-	-	-	-	-	
020 Transfer To Ambulance	-	-	-	-	-	-	-	
021 Transfer to Facilities	1,961,415	989,095	461,750	621,750	621,750	-	(461,750)	
022 Transfer To Equip Replace	1,671,565	501,000	654,500	654,500	654,500	232,688	(421,812)	
023 Transfer To It Fund	122,000	-	-	154,142	24,981	-	-	
056 Transfer To Water & Sewer	323,000	-	-	-	-	-	-	
Transfer Out Total	\$ 4,502,980	\$ 3,149,095	\$ 1,866,250	\$ 2,180,392	\$ 2,051,231	\$ 732,688	\$ (1,133,562)	
Transfer In (Department 710)								
056 Transfer From Water & Sewer	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -	
063 Transfer From CO 2008 Const.	-	-	-	-	-	-	-	
Transfer In Total	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -	

Garbage (Department 564)

General Fund (Fund 10)

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



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Special Revenue Funds

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

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

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

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

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

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

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

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

TIRZ (Fund 70)

In Fiscal Year 2020, a tax increment reinvestment zone (TIRZ) was created to fund a portion of the infrastructure and maintenance costs associated with redeveloping Downtown Freeport. The TIRZ covers approximately 560 acres including roads, right of way and water, with 345 acres being land used to fund the TIRZ.

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

Hotel-Motel Tax (Fund 18)

Use of hotel occupancy tax (HOT Tax) revenue is specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry. The Hotel/Motel Tax funds specific tourism initiatives. FY2024 expenditures are for regional tourism initiatives. The funding of \$20,000 is to be used for River Fest.

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

Court Technology (Fund 40)

The Court Technology Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court.

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

Court Security (Fund 41)

The Court Security Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court. Included in the fund are the costs associated with the Court Bailiff.

Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024		FY2024-2025		Increase/ (Decrease)
				Current Budget	FY2023-2024 Estimate	Proposed Budget		
Revenue								
350-201 Court Security Revenue	\$ 7,714	\$ 8,274	\$ 7,600	\$ 7,600	\$ 6,000	\$ 6,000	\$ 6,000	\$ (1,600)
360-100 Interest Income	785	4,284	-	-	3,700	1,500	1,500	1,500
Revenue Total	\$ 8,499	\$ 12,558	\$ 7,600	\$ 7,600	\$ 9,700	\$ 7,500	\$ 7,500	\$ (100)
Expenditures								
Salaries								
430-100 Salaries/Wages	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Salaries Total	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Sundry								
430-684 Security Fund Expense	\$ -	\$ -	\$ 36,960	\$ 36,960	\$ 40,510	\$ -	\$ -	\$ (36,960)
Sundry Total	\$ -	\$ -	\$ 36,960	\$ 36,960	\$ 40,510	\$ -	\$ -	\$ (36,960)
Expenditures Total	\$ -	\$ -	\$ 51,960	\$ 51,960	\$ 40,510	\$ -	\$ -	\$ (51,960)
Beginning Fund Balance	\$ 86,244	\$ 94,742	\$ 101,104	\$ 107,300	\$ 107,300	\$ 76,490		
Revenue Less Expenditures	\$ 8,499	\$ 12,558	\$ (44,360)	\$ (44,360)	\$ (30,810)	\$ 7,500		
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 94,742	\$ 107,300	\$ 56,744	\$ 62,940	\$ 76,490	\$ 83,990		

State Narcotics (Fund 43)

Chapter 59 Asset Seizures account is regulated by state law and may be used for various expenses related to police activities. The Police Department administers the funds of these programs. This fund includes awarded State Seized Funds and State Narcotics Funds pending award.

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

City-EDC Project (Fund 24)

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

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

Debt Service Fund

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

Debt Service (Fund 64)

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

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

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

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

Debt Service (Fund 64)

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

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

Debt Service (Fund 64)

2021 Certificate of Obligation - \$4.845 Million

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

Debt Service (Department 615)				Debt Service (Fund 64)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024		FY2024-2025		Increase/ (Decrease)
			Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget	
Revenue							
310-110 Tax-PR-Current Year	\$ 627,824	\$ 484,903	\$ 500,000	\$ 500,000	\$ 460,000	\$ 498,500	\$ (1,500)
310-120 Prior Years Taxes	20,270	12,456	15,000	15,000	11,500	15,000	-
311-110 P&I Current Year Tax	-	5,970	1,000	1,000	2,450	1,000	-
311-120 P&I Delinquent Taxes	8,566	4,088	11,750	11,750	4,000	11,750	-
360-100 Investment Earnings	1,238	8,287	400	400	4,000	400	-
Revenue Total	\$ 657,898	\$ 515,704	\$ 528,150	\$ 528,150	\$ 481,950	\$ 526,650	\$ (1,500)
Expenditures							
Services							
414 Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service							
700 Principal	\$ 325,000	\$ 340,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 560,000	\$ 10,000
710 Interest Expense	165,325	152,840	254,019	254,019	254,019	240,119	(13,900)
730 Debt Service Fee	2,250	1,500	7,500	7,500	1,500	1,500	(6,000)
Debt Service Total	\$ 492,575	\$ 494,340	\$ 811,519	\$ 811,519	\$ 805,519	\$ 801,619	\$ (9,900)
Expenditures Total	\$ 492,575	\$ 494,340	\$ 811,519	\$ 811,519	\$ 805,519	\$ 801,619	\$ (9,900)
Beginning Fund Balance	\$ 39,142	\$ 204,465	\$ 122,905	\$ 466,555	\$ 466,555	\$ 447,236	
Revenue Less Expenditures	\$ 165,324	\$ 21,365	\$ (283,369)	\$ (283,369)	\$ (323,569)	\$ (274,969)	
Transfers	\$ -	\$ 240,725	\$ 304,250	\$ 304,250	\$ 304,250	\$ 301,650	
Ending Fund Balance	\$ 204,465	\$ 466,555	\$ 143,786	\$ 487,436	\$ 447,236	\$ 473,917	



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Capital Project Funds

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

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

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

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

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

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

2020 CO Bond Fund (Fund 66)

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

Category	FY2021-2022		FY2023-2024			FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ 48,792	\$ 140,382	\$ -	\$ -	\$ 41,750	\$ -	\$ -	
399-000 Proceeds from Sale of Bond	-	-	-	-	-	-	-	
399-100 Premiums from Bond Issuance	-	-	-	-	-	-	-	
Revenue Total	\$ 48,792	\$ 140,382	\$ -	\$ -	\$ 41,750	\$ -	\$ -	
Expenditures								
Expenditures Administration								
Capital Outlay								
410-899 Capital Outlay	\$ 52,726	\$ 457,093	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
Total Expenditures Administration	\$ 52,726	\$ 457,093	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
Expenditures Street & Drainage								
Capital Outlay								
575-899 Capital Outlay	\$ 2,502,041	\$ 3,616,621	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures Street & Drainage	\$ 2,502,041	\$ 3,616,621	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures Historical Museum								
Capital Outlay								
578-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures Historical Museum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures Total	\$ 2,554,767	\$ 4,073,714	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
Beginning Fund Balance	\$ 7,251,356	\$ 4,745,380	\$ 21,752	\$ 812,048	\$ 812,048	\$ 753,798	\$ -	
Revenue Less Expenditures	\$ (2,505,975)	\$ (3,933,332)	\$ -	\$ -	\$ (58,250)	\$ -	\$ -	
Transfers	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 4,745,380	\$ 812,048	\$ 21,752	\$ 812,048	\$ 753,798	\$ 753,798	\$ -	

Overall 2020 Bond Issuance

Project	FY2020-2021	FY2021-2022	FY2022-2023	TOTAL	Percent
Street & Drainage Projects	\$ 2,500,000	\$ 2,125,000	\$ 1,750,000	\$ 6,375,000	80%
Velasco Pump Station Improvements	252,000	-	-	252,000	3%
Heritage House Renovation	375,000	-	-	375,000	5%
City Hall Renovation	675,000	323,000	-	998,000	12%
Total	\$ 3,802,000	\$ 2,448,000	\$ 1,750,000	\$ 8,000,000	100%

Streets & Drainage (Fund 14)

The Streets & Drainage Fund is funded by transferring funding from the General Fund to allocate funds for capital projects related to Streets & Drainage. While this could be done under the General Fund, having a separate fund allows the City to track and keep savings in the fund for future infrastructure projects.

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

Facilities & Grounds CIP (Fund 21)

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

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

Facilities CIP Fund Projects FY2024-2025

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

Equipment & Vehicle Replacement (Fund 22)

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

Category	FY2021-2022		FY2022-2023		FY2023-2024		FY2023-2024		FY2024-2025	
	Actual	Actual	Adopted Budget	Current Budget	FY2023-2024 Estimate	Proposed Budget	Increase/ (Decrease)			
Revenue										
360-100 Interest Income	\$ 4,181	\$ 32,618	\$ -	\$ -	\$ 8,200	\$ -	\$ -			
399-100 Insurance Recovery	1,000	31,767	-	-	-	-				
Revenue Total	\$ 5,181	\$ 64,385	\$ -	\$ -	\$ 8,200	\$ -	\$ -			
Expenditures										
Expenditures Administration										
Capital Outlay										
410-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,415	\$ 16,415		
Total Expenditures Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,415	\$ 16,415		
Expenditures Information Tech										
Capital Outlay										
417-899 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,250	\$ 60,250		
Total Expenditures Information Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,250	\$ 60,250		
Expenditures Service Center										
Capital Outlay										
420-899 Capital Outlay	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 37,000	\$ -	\$ (40,000)			
Total Expenditures Service Center	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 37,000	\$ -	\$ (40,000)			
Expenditures Police										
Capital Outlay										
525-899 Capital Outlay	\$ 326,810	\$ 241,183	\$ 267,000	\$ 403,006	\$ 300,000	\$ 53,000	\$ (214,000)			
Total Expenditures Police	\$ 326,810	\$ 241,183	\$ 267,000	\$ 403,006	\$ 300,000	\$ 53,000	\$ (214,000)			
Expenditures Fire										
Capital Outlay										
530-899 Capital Outlay	\$ 379,319	\$ 303,203	\$ 55,500	\$ 300,011	\$ 450,000	\$ 29,023	\$ (26,477)			
Total Expenditures Fire	\$ 379,319	\$ 303,203	\$ 55,500	\$ 300,011	\$ 450,000	\$ 29,023	\$ (26,477)			
Expenditures Streets/Drainage										
Capital Outlay										
558-899 Capital Outlay	\$ -	\$ 80,009	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Building	\$ -	\$ 80,009	\$ -	\$ -	\$ -	\$ -	\$ -			
Capital Outlay										
575-899 Capital Outlay	\$ 357,385	\$ 128,205	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ (140,000)			
Total Expenditures Streets/Drainage	\$ 357,385	\$ 128,205	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ (140,000)			
Expenditures Parks										
Capital Outlay										
655-899 Capital Outlay	\$ -	\$ 17,975	\$ 40,000	\$ 40,000	\$ 37,000	\$ 36,000	\$ (4,000)			
Total Expenditures Parks	\$ -	\$ 17,975	\$ 40,000	\$ 40,000	\$ 37,000	\$ 36,000	\$ (4,000)			
Expenditures Golf										
Capital Outlay										
656-899 Capital Outlay	\$ 117,683	\$ 42,780	\$ 112,000	\$ 112,000	\$ 90,000	\$ 38,000	\$ (74,000)			
Total Expenditures Golf	\$ 117,683	\$ 42,780	\$ 112,000	\$ 112,000	\$ 90,000	\$ 38,000	\$ (74,000)			
Expenditures Recreation										
Capital Outlay										
665-899 Capital Outlay	\$ -	\$ 9,640	\$ 10,000	\$ 10,000	\$ 1,000	\$ -	\$ (10,000)			
Total Expenditures Recreation	\$ -	\$ 9,640	\$ 10,000	\$ 10,000	\$ 1,000	\$ -	\$ (10,000)			
Expenditures Total	\$ 1,181,196	\$ 822,996	\$ 664,500	\$ 1,045,017	\$ 1,055,000	\$ 232,688	\$ (492,062)			
Beginning Fund Balance	\$ 232,637	\$ 728,186	\$ 21,690	\$ 470,576	\$ 470,576	\$ 78,276				
Revenue Less Expenditures	\$ (1,176,015)	\$ (758,610)	\$ (664,500)	\$ (1,045,017)	\$ (1,046,800)	\$ (232,688)				
Transfers	\$ 1,671,565	\$ 501,000	\$ 654,500	\$ 654,500	\$ 654,500	\$ 443,941				
Ending Fund Balance	\$ 728,186	\$ 470,576	\$ 11,690	\$ 80,059	\$ 78,276	\$ 289,529				

Equipment & Vehicle Replacement Fund Projects FY2024-2025

Department/Request	Amount
Fire/EMS	\$ 29,023
Drone Aircraft	8,500
Knox Box City Buildings	5,523
A/C Replacement	15,000
Information Technology	\$ 60,250
Server Replacement	40,000
Website Upgrade	20,250
Administration	\$ 16,415
Budgeting Software	8,775
Applicant Tracking Software	7,640
Golf Course	\$ 38,000
Pro-Grater	38,000
Police	\$ 53,000
CJIS Update	5,500
Additional Key Fob	25,000
Stop Stix	6,500
SWAT Gear/Equip	16,000
Public Works	\$ 36,000
Two Zero Turn Mowers 72"	36,000
Grand Total	\$ 232,688

Information Technology (Fund 23)

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

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

Projects Fund (Fund 25)

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

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

Summary of Capital Improvement Proposed FY2024-2025

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

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



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Water/Sewer Fund

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

**CITY OF FREEPORT, TEXAS
2024-2025 BUDGET**

FY 25 Water/Sewer Fund Long-Term Financial Plan

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimate 2023-2024	Estimate 2024-2025
Beginning Fund Balance	\$ 141,747	\$ (17,603)	\$ 31,168	\$ 1,408,638	\$ 1,701,399
Revenues:					
Intergovernmental	\$ 22,764	\$ 775,145	\$ 1,048,606	\$ 1,257,660	\$ 4,000
Miscellaneous Income	79,188	169,079	(2,209)	137,925	127,000
Bond Proceeds	-	-	-	-	-
Investment Earnings	383	2,408	20,074	24,150	15,000
Water & Sewer Services	4,707,218	6,222,230	7,926,352	7,797,150	7,804,000
Transfers in	1,000,000	-	323,000	-	-
Total Revenue	\$ 5,809,553	\$ 7,168,862	\$ 9,315,824	\$ 9,216,885	\$ 7,950,000
Operating Expenditures:					
Salaries	\$ 86,802	\$ 98,019	\$ 100,584	\$ 168,770	\$ 204,932
Benefits	40,001	97,149	50,332	70,400	82,676
Supplies	37,623	76,241	33,202	32,750	58,700
Services	5,381,980	5,553,016	6,142,994	6,828,954	7,106,925
Maintenance	12,986	89,129	58,587	92,500	115,000
Sundry	240	16,548	20,094	26,500	39,500
Total Operating Expenditures	5,559,632	5,930,101	6,405,793	7,219,874	7,607,733
Non-Operating Expenditures:					
Transfers	-	96,928	360,000	454,250	451,650
Debt Service	-	9,833	91,397	-	-
Capital Outlay	409,271	1,083,229	1,081,163	1,250,000	-
Total Non-Operating Expenditures	409,271	1,189,990	1,532,560	1,704,250	451,650
Total Expenditures	\$ 5,968,903	\$ 7,120,091	\$ 7,938,353	\$ 8,924,124	\$ 8,059,383
Ending Fund Balance	\$ (17,603)	\$ 31,168	\$ 1,408,638	\$ 1,701,399	\$ 1,592,016
Calculation of available funds:					
Ending Fund Balance	\$ (17,603)	\$ 31,168	\$ 1,408,638	\$ 1,701,399	\$ 1,592,016
Less 33% required minimum balance	1,834,679	1,956,933	2,113,912	2,382,558	2,510,552
Excess funds available for capital projects	\$ (1,852,282)	\$ (1,925,766)	\$ (705,274)	\$ (681,159)	\$ (918,536)
Staffing variable:					
Full-time equivalent positions	2	2	6	4	4
Average cost per FTE	\$ 43,401	\$ 49,010	\$ 16,764	\$ 42,193	\$ 51,233

**CITY OF FREEPORT, TEXAS
2024-2025 BUDGET**

FY 25 Water/Sewer Fund Long-Term Financial Plan

2025-2026	2026-2027	2027-2028
\$ 1,592,016	\$ 1,412,679	\$ 1,158,536
\$ 4,000	\$ 4,000	\$ 4,000
130,810	134,734	138,776
-	-	-
15,450	15,914	16,391
8,038,120	8,279,264	8,527,642
-	-	-
\$ 8,188,380	\$ 8,433,911	\$ 8,686,809
\$ 211,080	\$ 217,413	\$ 223,935
85,156	87,711	90,342
60,461	62,275	64,143
7,391,202	7,686,850	7,994,324
118,450	122,004	125,664
40,685	41,906	43,163
7,907,034	8,218,157	8,541,571
460,683	469,897	479,295
-	-	-
460,683	469,897	479,295
\$ 8,367,717	\$ 8,688,054	\$ 9,020,865
\$ 1,412,679	\$ 1,158,536	\$ 824,479
\$ 1,412,679	\$ 1,158,536	\$ 824,479
2,609,321	2,711,992	2,818,718
\$ (1,196,643)	\$ (1,553,456)	\$ (1,994,239)
4	4	4
\$ 52,770	\$ 54,353	\$ 55,984

WATER/SEWER FUND FINANCIAL PROJECTION

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

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

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

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

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

Water & Sewer Summary

Utility Fund (Fund 56)

The Water and Sewer Enterprise Fund is used to account for operations of the water and sewer division and the construction of related facilities. The fund is financed and operated in a manner similar to private business enterprises - where the intent of the City is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), impact fees and other City funds.

The City has one 2.25 MGD wastewater treatment plant, one 0.03 MGD water treatment plant, a collection system, 31 wastewater lift stations, three operational water wells, and a potable water distribution system which includes meters, pump stations and storage tanks. The City currently contracts out operations and maintenance to Veolia Water North America-Central, LLC. The annual fee increases proportionally to the Consumer Price Index for all Urban Consumers (US City Average).

The City receives its water through a water supply contract with the Brazosport Water Authority. The City agrees to take and pay for, whether taken or not, 2 million gallons of water per day. Additionally, the City shares the costs associated with the operation of a City of Oyster Creek sewer treatment plant. The percentage for sharing the operating expenses is determined based upon meter flow calibrations.

FY2023-2024 Achievements

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

Goals & Objectives for FY2024-2025

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

Major Changes in FY2024-2025

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

Indicators

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
Customer Service:			
Average wait time processing applications for new service	10 min	10 min	10 min
First contact call resolution	90%	90%	90%
Percent of phone calls answered within first 2 rings	98%	98%	98%
Total water meters billed	3,655	3,680	3,700
Customer utility bills processed annually	43,860	43,900	44,000
Annual amount collected for utility bills (water, sewer, garbage)	6,920,433	7,373,000	7,648,000
Annual number of payments processed			
Staff	24,725	24,800	24,850
Online services	17,637	17,750	18,000
Bank Draft	6,156	6,200	6,250
Annual customer applications for service			
Online	200	200	225
In Person	322	340	345
Annual miscellaneous service requests processed	N/A	500	525
Annual courtesy notifications	N/A	125	250
Annual meter re-reads			
Service orders	N/A	512	525
Billing	N/A	3,360	3,500

Water & Sewer Summary

Utility Fund (Fund 56)

	FY2022-2023 Actual	FY2023-2024 Estimate	FY2024-2025 Projected
<u>Water</u>			
Maximum daily well pumping capacity	.864 MGD	.864 MGD	.864 MGD
Number of water supply well maintained	2	2	2
Surface water daily contract supply	2 MGD	2 MGD	2 MGD
Number of pump stations maintained	2	2	2
Total water pumped	600.7 MG	521.6 MG	700.0 MG
Peak pumpage	3.117 MGD	2.661 MGD	2.8 MGD
Total storage capacity	3 MG	3 MG	3 MG
Number of ground storage tanks	3	3	3
Ground storage capacity	2 MG	2 MG	2 MG
Number of elevated storage tanks	2	2	2
Elevated tank storage capacity	1 MG	1 MG	1 MG
Number of bacteriological samples collected	192	192	192
Non-emergency work orders completed within 48-72 hours	100%	100%	100%
Percentage of lost/unaccounted for water	43%	36%	40%
Number of water meters read monthly	3,882	3,872	3,885
Number of re-reads	N/A	2,854	3,000
Number of broken mains/leaks repaired	N/A	157	181
Number of water taps installed	N/A	5	10
Number of fire hydrants flushed	N/A	308	310
Total number of water connection	3,882	3,872	3,885
Average water pressure (PSI)	50	50	50
Number of water quality complaints	0	0	0
Water billed to city customers	728,964,581	730,000,000	745,000,000
Gallons of lost/unaccounted for water	260.4 MG	256.1 MG	280 MG
Miles of water lines	54	54	54
<u>Sewer</u>			
Number of times per day each lift station maintained	1	1	1
Number of lift stations	28	28	28
Number of broken mains/leaks repaired including stoppages	N/A	73	83
Total number of sewer connections	3882	3,874	3,885
Total number of SCADA installed in lift stations	28	28	28
Miles of sanitary sewer lines	51	51	51
<u>Wastewater Treatment Plant</u>			
Permit violations	0	0	0
Compliance	100%	100%	100%
Daily average flow of wastewater treated	0.843 MGD	0.825 MGD	0.80 MGD
Permit capacity	1.739 MGD	1.739 MGD	1.739 MGD
Percent of permit capacity	48%	47%	49%

Water & Sewer Summary

Utility Fund (Fund 56)

Fund Summary

Category	FY2021-2022		FY2023-2024			FY2024-2025		Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Revenue								
Intergovernmental	\$ 775,145	\$ 1,048,606	\$ 4,000	\$ 10,757,794	\$ 1,257,660	\$ 4,000	\$ -	
Miscellaneous Income	169,079	(2,209)	112,000	112,000	137,925	127,000	15,000	
Bond Proceeds	-	-	-	-	-	-	-	
Investment Earnings	2,408	20,074	9,000	9,000	24,150	15,000	6,000	
Water & Sewer Services	6,222,230	7,926,352	7,704,000	7,704,000	7,797,150	7,804,000	100,000	
Revenue Total	\$ 7,168,862	\$ 8,992,824	\$ 7,829,000	\$ 18,582,794	\$ 9,216,885	\$ 7,950,000	\$ 121,000	
Expenditures								
Salaries	\$ 98,019	\$ 100,584	\$ 249,719	\$ 249,719	\$ 168,770	\$ 204,932	\$ (44,787)	
Benefits	97,149	50,332	75,718	75,718	70,400	82,676	6,958	
Supplies	76,241	33,202	70,950	70,950	32,750	58,700	(12,250)	
Services	5,553,016	6,142,994	6,526,976	6,596,525	6,828,954	7,106,925	579,949	
Maintenance	89,129	58,587	100,000	100,000	92,500	115,000	15,000	
Sundry	16,548	20,094	25,800	25,800	26,500	39,500	13,700	
Debt Service	9,833	91,397	-	-	-	-	-	
Capital Outlay	1,083,229	1,081,163	-	10,753,794	1,250,000	-	-	
Expenditures Total	\$ 7,023,163	\$ 7,578,353	\$ 7,049,163	\$ 17,872,506	\$ 8,469,874	\$ 7,607,733	\$ 558,570	
Beg Fund Balance*	\$ 50,936	\$ 99,707	\$ (205,471)	\$ 1,062,727	\$ 1,062,727	\$ 1,355,488		
Revenue Less Expenditures	\$ 145,699	\$ 1,414,471	\$ 779,837	\$ 710,288	\$ 747,011	\$ 342,267		
Transfers	\$ (96,928)	\$ (451,450)	\$ (454,250)	\$ (454,250)	\$ (454,250)	\$ (451,650)		
Ending Fund Balance*	\$ 99,707	\$ 1,062,727	\$ 120,116	\$ 1,318,765	\$ 1,355,488	\$ 1,246,105		
<i>* (Unrestricted)</i>								
33% Operating Reserve	\$ 1,956,933	\$ 2,113,912	\$ 2,326,224	\$ 2,349,175	\$ 2,382,558	\$ 2,510,552		
Available Fund Balance	\$ (1,857,227)	\$ (1,051,185)	\$ (2,206,108)	\$ (1,030,410)	\$ (1,027,070)	\$ (1,264,447)		

Employee Count

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

Revenue Summary

Utility Fund (Fund 56)

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

Water/Sewer (Department 565)				Utility Fund (Fund 56)			
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Proposed Budget	Increase/(Decrease)
Salaries							
100 Salaries/Wages	\$ 96,017	\$ 98,935	\$ 202,576	\$ 202,576	\$ 165,000	\$ 196,684	\$ (5,892)
110 Salaries/Wages Part-time	-	-	39,520	39,520	-	-	(39,520)
165 Certification Pay	289	923	2,608	2,608	1,600	3,208	600
175 Longevity	881	64	215	215	170	240	25
181 Cell Phone Allowance	-	-	600	600	-	600	-
190 Overtime	833	663	4,200	4,200	2,000	4,200	-
Salaries Total	\$ 98,019	\$ 100,584	\$ 249,719	\$ 249,719	\$ 168,770	\$ 204,932	\$ (44,787)
Benefits							
201 F I C A & Medicare	\$ 7,524	\$ 7,450	\$ 18,782	\$ 18,782	\$ 10,000	\$ 15,356	\$ (3,426)
210 Group Insurance	27,481	31,983	26,764	26,764	35,000	37,959	11,195
230 T M R S	14,133	10,461	29,602	29,602	25,200	28,845	(757)
240 Workmen's Compensation	210	219	275	275	200	275	-
245 Pension Expense	-	219	-	-	-	-	-
250 Opeb Expense	47,800	-	-	-	-	-	-
291 Unemployment Insurance	-	-	295	295	-	241	(54)
Benefits Total	\$ 97,149	\$ 50,332	\$ 75,718	\$ 75,718	\$ 70,400	\$ 82,676	\$ 6,958
Supplies							
310 Office/Computer Supplies	\$ 3,867	\$ 1,394	\$ 11,700	\$ 11,700	\$ 4,000	\$ 11,700	\$ -
311 Postage/Shipping	27,351	23,365	16,250	16,250	27,000	30,000	13,750
335 Clothing	-	-	-	-	-	500	500
352 Furniture/Fixtures	-	-	-	-	1,000	500	500
390 Fuel	44,948	6,390	43,000	43,000	500	15,000	(28,000)
399 Other Supplies	74	2,053	-	-	250	1,000	1,000
Supplies Total	\$ 76,241	\$ 33,202	\$ 70,950	\$ 70,950	\$ 32,750	\$ 58,700	\$ (12,250)
Services							
406 Fees	\$ 14,287	\$ 33,179	\$ 36,000	\$ 36,000	\$ 35,000	\$ 35,000	\$ (1,000)
407 Collection Agency Fees	-	-	1,020	1,020	-	1,020	-
413 Professional Services	123,221	65,694	247,856	317,405	200,000	200,000	(47,856)
414 Bank Charges	29,558	45,885	42,000	42,000	70,000	70,000	28,000
415 Telephone	19,541	14,372	19,000	19,000	5,000	10,000	(9,000)
426 Physicals/Screening	350	178	-	-	300	250	250
430 Advertising	30	1,776	-	-	1,200	1,000	1,000
440 Electricity	133,225	150,299	180,000	180,000	192,000	195,000	15,000
482 Service Contracts	-	4,791	-	-	-	-	-
483 Special Services	-	-	-	-	-	-	-
495 Oyster Creek Agreement	141,296	172,290	180,000	180,000	204,354	225,000	45,000
496 Bwa Water Resale	2,452,800	2,759,400	2,971,100	2,971,100	2,971,100	3,119,655	148,555
498 Veolia - Other	21,428	-	-	-	-	-	-
499 Veolia - Contract Operations	2,617,280	2,895,130	2,850,000	2,850,000	3,150,000	3,250,000	400,000
Services Total	\$ 5,553,016	\$ 6,142,994	\$ 6,526,976	\$ 6,596,525	\$ 6,828,954	\$ 7,106,925	\$ 579,949
Maintenance							
543 Electronics/Computer Maint	\$ 37,436	\$ 32,987	\$ 35,000	\$ 35,000	\$ 45,000	\$ 50,000	\$ 15,000
560 Water System Maintenance	50,713	17,762	25,000	25,000	25,000	25,000	-
570 Wastewater System Maintenance	980	7,838	25,000	25,000	15,000	25,000	-
575 Lift Station Maintenance	-	-	15,000	15,000	7,500	15,000	-
Maintenance Total	\$ 89,129	\$ 58,587	\$ 100,000	\$ 100,000	\$ 92,500	\$ 115,000	\$ 15,000
Sundry							
602 Seminars/Dues/Travel	\$ 60	\$ 1,351	\$ 500	\$ 500	\$ -	\$ 500	\$ -
628 Insurance	16,188	18,618	25,000	25,000	25,000	38,000	13,000
699 Other - Sundry	300	125	300	300	1,500	1,000	700
Sundry Total	\$ 16,548	\$ 20,094	\$ 25,800	\$ 25,800	\$ 26,500	\$ 39,500	\$ 13,700
Debt Service							
705 Bond Premium Amortization	\$ -	\$ (30,053)	\$ -	\$ -	\$ -	\$ -	\$ -
710 Interest Expense	-	121,450	-	-	-	-	-
730 Debt Service Fees	9,833	-	-	-	-	-	-
Debt Service Total	\$ 9,833	\$ 91,397	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
875 Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
899 Capital Outlay	1,083,229	1,081,163	-	10,753,794	1,250,000	-	-
Capital Outlay Total	\$ 1,083,229	\$ 1,081,163	\$ -	\$ 10,753,794	\$ 1,250,000	\$ -	\$ -
Grand Total	\$ 7,023,163	\$ 7,578,353	\$ 7,049,163	\$ 17,872,506	\$ 8,469,874	\$ 7,607,733	\$ 558,570

Utility Capital Project Funds

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

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

2021 CO Bond Fund (Fund 67)

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

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

Overall 2020 Bond Issuance

Project	Fy2021-2022	FY2023-2024	FY2024-2024	TOTAL	Percent
Lift Station 3,4, & 14 Rehabilitation	\$ -	\$ 1,735,713	\$ -	\$ 1,735,713	N/A
FM 1495 Water Line Relocation	-	460,314	21,351	481,665	
Phase I SSOI Engineering	-	22,974	192,952	215,926	
Sanitary Sewer Collection Grant Match	-	59,316	-	59,316	N/A
WWTP Grant Match	-	691,020	-	691,020	
Avenue H Sewer Line Rep. Grant Match	-	41,366	-	41,366	
WWTP Improvements	-	74,358	1,223,772	1,298,130	
Lift Station Pumps	-	-	151,348	151,348	
Sewer Line Replacement SSOI	-	-	482,572	482,572	N/A
Total	\$ -	\$ 3,085,061	\$ 2,071,996	\$ 5,157,057	100%

Component Unit Funds

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

Freeport Economic Development Corporation Fund (30) - This fund is used to account for revenues derived from the 0.005% local economic development sales tax, which became effective December 1999. Expenditures are restricted to specific projects outlined in State Law and overseen by the Freeport Economic Development Board.

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

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

Freeport Economic Development Corporation

Economic Development Fund (Fund 30)

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

FY2023-2024 Achievements

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

Goals & Objectives for FY2024-2025

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

Major Changes In FY2024-2025

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

Indicators

Fund Summary

Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2023-2024		FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Revenue								
Tax - Sales Tax	\$ 1,180,898	\$ 1,235,852	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,300,000	\$ 50,000	
Miscellaneous Income	5,000	21,702	-	-	24,500	-	-	
Investment Earnings	16,654	112,172	25,000	25,000	100,000	75,000	50,000	
Lease Income	1,700	3,250	2,000	2,000	2,000	3,000	1,000	
Revenue Total	\$ 1,204,251	\$ 1,372,976	\$ 1,277,000	\$ 1,277,000	\$ 1,376,500	\$ 1,378,000	\$ 101,000	
Expenditures								
Salaries	\$ 22,225	\$ 182,418	\$ 208,039	\$ 208,039	\$ 193,675	\$ 200,367	\$ (7,672)	
Benefits	4,527	170,036	70,400	70,400	66,250	74,098	3,698	
Supplies	2,619	13,825	14,500	14,500	5,000	14,500	-	
Services	437,830	288,210	305,100	305,100	266,810	345,100	40,000	
Maintenance	-	-	-	-	-	-	-	
Sundry	140,926	107,937	28,200	28,200	115,200	121,200	93,000	
Capital Outlay	-	-	700,000	700,000	250,000	400,000	(300,000)	
Expenditures Total	\$ 608,127	\$ 762,425	\$ 1,326,239	\$ 1,326,239	\$ 896,935	\$ 1,155,265	\$ (170,974)	
Beg Fund Balance*	\$ 1,583,322	\$ 2,179,446	\$ 1,719,944	\$ 1,646,192	\$ 1,646,192	\$ 1,600,757		
Revenue Less Expenditures	\$ 596,124	\$ 610,550	\$ (49,239)	\$ (49,239)	\$ 479,565	\$ 222,735		
Transfers	\$ -	\$ 1,143,805	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000		
Ending Fund Balance*	\$ 2,179,446	\$ 1,646,192	\$ 1,145,705	\$ 1,071,953	\$ 1,600,757	\$ 1,298,492		

* (Unrestricted)

Employee Count

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

Freeport Economic Development Corporation		Economic Development Fund (Fund 30)					
Category	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	FY2024-2025 Proposed Budget	Increase/ (Decrease)
Revenue							
318-300 Tax - Sales EDC	\$ 1,180,898	\$ 1,235,852	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,300,000	\$ 50,000
360-100 Interest Income	16,654	112,172	25,000	25,000	100,000	75,000	50,000
360-101 Misc Income	-	21,702	-	-	4,200	-	-
360-200 Sale of Property	5,000	-	-	-	20,300	-	-
360-600 Lease Income	1,700	3,250	2,000	2,000	2,000	3,000	1,000
Revenue Total	\$ 1,204,251	\$ 1,372,976	\$ 1,277,000	\$ 1,277,000	\$ 1,376,500	\$ 1,378,000	\$ 101,000
Expenditures							
Salaries							
100 Salaries/Wages	\$ 21,055	\$ 168,407	\$ 198,604	\$ 198,604	\$ 185,000	\$ 190,032	\$ (8,572)
165 Education	-	485	600	600	550	1,500	900
175 Longevity	-	30	135	135	25	135	-
180 Auto Allowance	-	5,500	6,500	6,500	6,500	6,500	-
181 Cell Phone Allowance	300	1,100	1,200	1,200	1,100	1,200	-
182 Moving Allowance	-	6,500	-	-	-	-	-
190 Overtime	870	396	1,000	1,000	500	1,000	-
Salaries Total	\$ 22,225	\$ 182,418	\$ 208,039	\$ 208,039	\$ 193,675	\$ 200,367	\$ (7,672)
Benefits							
201 F I C A & Medicare	\$ 1,579	\$ 13,020	\$ 15,915	\$ 15,915	\$ 14,250	\$ 15,328	\$ (587)
210 Group Insurance	-	21,642	22,219	22,219	22,000	25,941	3,722
230 T M R S	2,948	128,655	31,892	31,892	30,000	32,464	572
240 Workmen's Compensation	-	-	125	125	-	125	-
250 Accrued Benefit Expense	-	6,720	-	-	-	-	-
291 Unemployment Insurance	-	-	248	248	-	239	(9)
Benefits Total	\$ 4,527	\$ 170,036	\$ 70,400	\$ 70,400	\$ 66,250	\$ 74,098	\$ 3,698
Supplies							
310 Office/Computer Supplies	\$ 1,868	\$ 12,208	\$ 7,500	\$ 7,500	\$ 2,000	\$ 7,500	\$ -
311 Postage/Shipping	-	50	500	500	150	500	-
312 Books/Publ/Subscriptions	-	434	1,000	1,000	500	1,000	-
313 Printing	-	45	500	500	100	500	-
335 Clothing	-	-	1,000	1,000	500	1,000	-
352 Furniture & Fixtures	444	684	3,000	3,000	1,000	3,000	-
399 Other Supplies	308	404	1,000	1,000	750	1,000	-
Supplies Total	\$ 2,619	\$ 13,825	\$ 14,500	\$ 14,500	\$ 5,000	\$ 14,500	\$ -
Services							
411 Water	\$ 753	\$ 799	\$ 2,000	\$ 2,000	\$ 800	\$ 2,000	\$ -
413 Professional Services	160,935	136,458	180,000	180,000	180,000	180,000	-
414 Bank Charges	85	-	100	100	-	100	-
416 Professional Fees -Auditor	-	-	4,000	4,000	-	4,000	-
417 Professional Fees - Legal	40,492	35,738	60,000	60,000	80,000	100,000	40,000
426 Physicals	-	139	-	-	-	-	-
430 Advertising	18,732	31,977	50,000	50,000	20,000	50,000	-
434 Marketing	100,111	12,010	-	-	(8,450)	-	-
435 Special Projects	111,391	66,135	-	-	(4,940)	-	-
440 Electricity	5,331	4,952	9,000	9,000	2,500	9,000	-
499 Other Services	-	-	-	-	(3,100)	-	-
Services Total	\$ 437,830	\$ 288,210	\$ 305,100	\$ 305,100	\$ 266,810	\$ 345,100	\$ 40,000
Sundry							
602 Seminars/Dues/Travel	\$ 8,268	\$ 21,663	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000
605 Meal	-	-	2,000	2,000	1,000	2,000	-
629 Property Taxes	504	-	-	-	-	-	-
695 College Reimbursement	-	1,178	-	-	-	-	-
699 Other Sundry	1,100	(3,328)	1,200	1,200	1,200	1,200	-
995 Depreciation Expense	-	88,424	-	-	88,000	88,000	88,000
010 Transfer to General Fund	150,000	-	-	-	-	-	-
018 Transfer from TIRZ	(18,946)	-	-	-	-	-	-
Sundry Total	\$ 140,926	\$ 107,937	\$ 28,200	\$ 28,200	\$ 115,200	\$ 121,200	\$ 93,000
Debt Service							
700 Bond Premium	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Debt Service Total	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Capital Outlay							
899 Capital Outlay	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 250,000	\$ 400,000	\$ (300,000)
Capital Outlay Total	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 250,000	\$ 400,000	\$ (300,000)
Grand Total	\$ 608,127	\$ 762,425	\$ 1,366,239	\$ 1,366,239	\$ 896,935	\$ 1,195,265	\$ (170,974)

EDC Projects Fund (Fund 31)

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

Category	FY2021-2022	FY2022-2023	FY2023-2024		FY2023-2024		FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	FY2023-2024 Current Budget	FY2023-2024 Estimate	Proposed Budget		
Revenue								
360-100 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Services								
435 Special Projects	\$ -	\$ 151,594	\$ 1,369,684	\$ 1,369,684	\$ 500,000	\$ 1,207,220	\$ 1,207,220	\$ (162,464)
Services Total	\$ -	\$ 151,594	\$ 1,369,684	\$ 1,369,684	\$ 500,000	\$ 1,207,220	\$ 1,207,220	\$ (162,464)
Expenditures Total	\$ -	\$ 151,594	\$ 1,369,684	\$ 1,369,684	\$ 500,000	\$ 1,207,220	\$ 1,207,220	\$ (162,464)
Beginning Fund Balance	\$ -	\$ -	\$ 969,684	\$ 907,220	\$ 907,220	\$ 807,220	\$ 807,220	-
Revenue Less Expenditures	\$ -	\$ (151,594)	\$ (1,369,684)	\$ (1,369,684)	\$ (500,000)	\$ (1,207,220)	\$ (1,207,220)	
Transfers	-	(1,058,814)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	
Ending Fund Balance	\$ -	\$ 907,220	\$ -	\$ (62,464)	\$ 807,220	\$ 807,220	\$ (0)	

Projects

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

EDC Marketing Fund (Fund 33)

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

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



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Position Count

Fund/Department/Title	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
General Fund							
Administration							
Accounting Specialist	1	0	0	0	0	0	0
Admin. Assistant	1	1	1	1	0	0	-1
Executive Admin Assistant	0	0	0	0	1	1	1
Asst. City Manager	1	0	0	0	0	0	0
City Manager	1	1	1	1	1	1	0
City Secretary	1	1	1	1	1	1	0
Finance Director	0	1	1	1	1	1	0
Financial Analyst	1	1	1	1	0	0	-1
Assistant Finance Director	0	0	0	0	1	1	1
Accounts Payable/HR Clerk	0	1	1	1	1	1	0
HR Assistant	1	0	0	0	1	1	1
HR Assistant II	0	0	0	0	0	0	0
HR Assistant (PT)	0	0	0	0	0	0	0
HR Director	1	1	1	1	1	1	0
Information Tech Manager	1	0	0	0	0	0	0
Receptionist	0	0	0	0	0	0	0
Special Projects Coord.	1	1	1	1	1	1	0
Administration Total	10	8	8	8	9	9	1
Information Technology							
Information Tech Manager	0	1	1	1	1	1	0
Information Technology Total	0	1	1	1	1	1	0
Community Development							
Building							
Building Inspector	1	1	1	1	2	1	0
Building Official	1	1	1	1	1	1	0
Rental Inspector	0	0	0	0	0	1	1
Municipal Clerk	1	0	0	0	0	0	0
Part-time Permit Clerk	0	0	0	0	0	0	0
Permit Coordinator	0	1	1	1	1	1	0
Building Total	3	3	3	3	4	4	1
Code Enforcement							
Compliance Officer	3	3	4	4	3	3	-1
Compliance Supervisor	1	1	0	0	1	1	1
Code Enforcement Total	4	4	4	4	4	4	0
Community Development Total	7	7	7	7	8	8	1
Fire/EMS							
EMS							
Firefighters	9	9	9	9	9	9	0
EMS Total	9	9	9	9	9	9	0
Fire							
Admin. Assistant	1	1	1	1	1	1	0
Deputy Chief	0	1	1	1	1	1	0
EMS Coordinator	1	0	0	0	0	0	0
Fire Chief	1	1	1	1	1	1	0
Fire Marshal	1	1	1	1	1	1	0
Firefighter	3	3	3	3	3	3	0
Lieutenant	3	3	3	3	3	3	0
Fire Total	10	10	10	10	10	10	0
Fire/EMS Total	19	19	19	19	19	19	0
Golf Course							
Clerk	1	1	1	1	1	1	0
Coordinator	0	1	1	1	1	1	0
Crew leader	1	1	1	1	1	1	0
Golf Course Director	1	1	1	1	1	1	0
Grounds Keepers	4	5	5	5	5	5	0
Mechanic	1	1	1	1	1	1	0
Proshop Attendant (PT)	5	3	3	3	3	3	0
Range Attendant (PT)	6	4	4	4	4	4	0
Golf Course Total	19	17	17	17	17	17	0

Position Count

Fund/Department/Title	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2023-2024	FY2024-2025	Increase/ (Decrease)
	Actual	Actual	Adopted Budget	Current Budget	Estimate	Proposed Budget	
Municipal Court							
Court Clerk	1	1	1	1	1	1	0
Clerk	0	1	0	0	0	0	0
Customer Service Supervisor	0	0.5	0	0	0	0	0
Court Supervisor	1	0	1	1	1	1	0
Municipal Court Total	2	2.5	2	2	2	2	0
Police/Animal Control/Code							
Admin. Assistant	1	1	1	1	1	1	0
Admin. Secretary	0	0	0	0	0	0	0
Animal Control Officer	2	2	2	2	2	2	0
Captain	1	1	1	1	1	1	0
Chief	1	1	1	1	0	0	-1
Assistant City Manager	0	0	0	0	1	1	1
Crossing Guard (PT)	4	4	4	4	4	4	0
Detective	5	5	5	5	5	4	-1
Detective (PT)	0	0	0	0	0	0	0
Dispatch Supervisor	1	1	1	1	1	1	0
Dispatcher	7	7	7	7	7	7	0
Jailer	2	2	2	2	2	2	0
Lieutenant	1	1	1	1	1	1	0
Patrol Officer	18	18	18	18	18	15	-3
Corporals	0	0	0	0	0	3	3
CID Supervisor	0	0	0	0	0	1	1
Records Clerk	2	2	2	2	2	2	0
Sergeant	6	6	6	6	6	6	0
Police/Animal Control Total	51	51	51	51	51	51	0
Public Works							
Parks							
Admin. Secretary	0	0	0	0	0	0	0
Field Crew	10	9	9	9	9	9	0
Maintenance Supervisor	1	0	0	0	0	0	0
Maintenance Technician	2	3	3	3	3	3	0
Parks & Rec Director	0	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	1	0
Receptionist (PT)	0	0	0	0	0	0	0
Parks Total	14	13	13	13	13	13	0
Service Center							
Admin. Assistant	0	1	1	1	1	1	0
Admin. Secretary	1	0	0	0	0	0	0
Mechanic	1	1	1	1	1	1	0
Service Center Total	2	2	2	2	2	2	0
Streets/Drainage							
Crew leader	2	2	2	2	2	2	0
Equipment Operator	2	2	2	2	2	2	0
Field Crew	9	7	7	7	7	7	0
Public Works Director	1	0	0	0	1	1	1
Assist City Manager	0	1	1	1	0	0	-1
Street Director	0	0	0	0	0	0	0
Superintendent	1	1	1	1	1	1	0
Supervisor	0	0	0	0	0	0	0
Technician	0	0	0	0	0	0	0
Streets/Drainage Total	15	13	13	13	13	13	0
Recreation Center							
Recreation Supervisor	1	1	1	1	1	1	0
Lifeguards	16	16	16	16	16	16	0
Attendant (PT)	2	3	3	3	3	3	0
Attendant	2	0	0	0	0	0	0
Program Coordinator	1	1	1	1	1	1	0
Recreation Center Total	22	21	21	21	21	21	0
Public Works Total	53	49	49	49	49	49	0

Position Count

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



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Chart of Accounts

Funds

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

Departments

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

Departments (Continued)

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

Revenues

301-100	Ambulance Revenue - fee charged for emergency medical services
301-101	EMS Rev - Interlocal - funding from other governmental agencies for emergency medical services
302-100	EMS Water Billing Donations - fee paid by citizens for emergency medical services
310-110	Tax - PR- Current Year - taxes due for the budget year
310-120	Tax - PR - Prior Years - taxes due for prior years
311-110	Tax - PR- P&I Current Year - penalty and interest due for delinquent taxes
311-120	Tax - PR - P&I Prior Years - penalty and interest due for delinquent taxes for prior years
312-010	Tax - Brazosport Indust Dist - payments in-leu of taxes for industrial district agreements
312-020	Tax - Freeport Indust Dist - payments in-leu of taxes for industrial district agreements
312-021	Tax - Freeport LNG Indust Dist - payments in-leu of taxes for industrial district agreements
318-300	Tax - Sales Tax - general sales tax revenue (1% of taxable purchase)
318-410	Tax - Franchise Utilities - gross receipt tax and rights-of-way rentals charged to utilities
318-430	Tax - Franchise Telecom - gross receipt tax and rights-of-way rentals charged to telecom
318-450	Tax - Franchise - Garbage - gross receipt tax and rights-of-way rentals charged to garbage
318-500	Tax - Hotel-Motel Occupancy - tax collected from hotels, motels and bed & breakfast establishments
318-600	Tax - Bingo - special sales tax revenue from the playing of bingo
318-700	Tax - Mixed Beverage - gross receipt tax charged for mixed beverage sales
320-100	Permits - Alcoholic Beverage - city fee charged on the issuance of state alcoholic beverage permits
320-200	Permit - Health - city fee charged for the issuance & inspections of food dealers
320-700	Permit - Amusement - license fee
320-800	Permit - Chauffer's - Towing - license fee
320-801	Permit - Taxi Cabs - license fee
320-802	Permit - Peddlers - license fee
320-803	Permit - Solicitors - license fee
320-804	Permit - Dance Hall - license fee
320-805	Permit - Plat Filing Fees - fees for filing of plats
320-806	Permit - Trailer Parks - license fee
320-807	Permit - Misc - fees for miscellaneous permits
320-808	Permit - Coin Op Machine - license fee
320-809	Permit - Short Term Rental - fee to register short term rental property
321-100	Permit - Mechanical - fee charged for the issuance & inspection of mechanical permits
321-105	Permit - Gas Test - fee charged for the issuance & inspection to perform a gas test
321-110	Permit - Building - fee charged for the issuance & inspection of building permits
321-120	Permit - Electrical - fee charged for the issuance & inspection of electrical permits
321-125	Permit - Safety - fee charged for the issuance & inspection of safety permits

Revenues (Continued)

321-126	Permit - Fire - fee charged for issuance & inspection of fire safety systems
321-130	Plumbing Permits - fee charged for the issuance & inspection of plumbing permits
321-135	Rights-of-Way/Easements - payment for purchase of Right-of-Ways and Easements
321-136	Release of Liens - payments for the release of liens
344-300	Garbage Revenue - charges for garbage service
344-301	Garbage Overage - charges for bulk garbage services
344-800	Garbage - Discounts - this account is not used
347-100	Merchandise - charges for merchandise at the Museum
347-102	Court Collection Fees - fees collected by the Municipal Court
347-200	Pool Receipts - fee charged for use of the pool
347-300	Recreation Center Fees - fees charged for the Recreation Center
347-350	Program Fees - fees charged for programs for the Recreation Center
347-351	Event Revenue - revenue for special events including sponsorships
347-400	Pool Concessions - fee charged for concessions at the pool
347-500	Community House Rental - this account is not used
347-501	Riverplace Rental Revenue - fee charged for the rental of River Place
347-503	FMP Rental Revenue - fee charged for the rental of Freeport Municipal Park
347-504	FMPG Rental Revenue - fee charged for the rental of Freeport Municipal Park Gazebo
347-505	FCHP Rental Revenue - fee charged for the rental of Freeport Community House Pavilion
347-506	Riverside Gazebo Rental - fee charged for the rental of Riverside Gazebo
347-507	FCH Rental Revenue - fee charged for the rental of the FCH Facility
347-508	Arrington Park Rental - fee charged for the rental of Arrington Park
347-509	Seniors Rental Revenues - fee charged for Senior activities
347-510	Veterans Memorial Rental - fee charged for rental of the Veteran's Memorial
347-511	Promotions Revenue - fees for special events
347-512	Heritage House Rentals - fee charged for the rental of the Heritage House
347-513	Rec Center Rental Fees - fee charged for the rental of the Recreation Center
347-550	Park Rental - charge for the rental of various parks
347-579	Senior Citizens Payments - charge for senior events
349-100	Proceeds from Capital Lease - financing proceeds for capital purchases
349-101	Golf Rev - Receipts (no tax) - charge for rounds of golf
349-200	Golf Rev - Cart Rental - charge for the rental of golf carts
349-401	Golf Rev - Merchandise - charge for golf merchandise purchased
349-402	Golf Rev - Prepared Foods - charge for prepared food at Golf Course
349-403	Golf Rev - Beer Sales - charge for beer at Golf Course
349-404	Golf Rev - Soft Drinks & Chips - charge for soft drink and chip sales at Golf Course
349-450	Golf Rev- Membership - fee charged for membership of the Golf Course
350-100	Municipal Court Revenue - fee collected when authorized with conviction
350-101	Municipal Court Revenue - DOT - fee collected when authorized with conviction
350-200	Mun Crt Tech Fund Revenue - fee collected when authorized with conviction
350-201	Mun Crt Sec - fee collected when authorized with conviction
350-305	Adm Fees - Defensive Driving - fee collected when authorized with conviction
350-306	Adm Fees - No DI or Ins Proof - fee collected when authorized with conviction
360-100	Interest Income - interest earned on deposited or invested City funds
360-101	Misc Income - revenues that are not otherwise provided with a specific line item
360-102	Misc Income Return Checks - fee charged for return checks and bank drafts
360-103	Utility Reimbursements - reimbursements for utilities by lease tenants
360-105	Marine Operations Revenue - LNG - revenue for operation of marine expenditures
360-107	Museum Membership Dues - fee charged for membership to Museum
360-110	Museum Revenues-Building Rent - fees charged for the rental of the Museum
360-111	Splash Pad Donations - donations for the splash pad
360-200	Sale of Property - proceeds from the sale of surplus property
360-300	Tax Abatement Fee - fee charged for application for Tax Abatement

Revenues (Continued)

- 360-400 **Grant Revenue** - includes funding from other governmental agencies
- 360-401 **Grant Revenue-Emergency Power** - includes funding from other governmental agencies
- 360-402 **Grant - CDBG-GLO** - includes funding from other governmental agencies
- 360-430 **Grant Revenue - Police Department** - includes funding from other governmental agencies
- 360-440 **Coronavirus Recov Funds** - includes funding from other governmental agencies
- 360-450 **Intergovernmental Revenues** - includes funding from other governmental entities
- 360-460 **Fema Disaster Relief** - includes funding from other governmental entities
- 360-470 **Grant Rev-GLO Beach Maint** - includes funding from other governmental entities
- 360-600 **Lease Income** - charge for lease of City property
- 360-601 **Trolley Rental** -this account is not used
- 360-603 **Kids Fest Donations** - donations/sponsorships for Kids Fest
- 360-651 **Special Event Revenue** - donations/sponsorships for special events
- 360-652 **VIC Promotion** - this account is not used
- 360-700 **Mowing/Demolition Liens** - charges for mowing or demolition of properties
- 360-800 **Museum Fundraiser Revenue** - donations/sponsorships for Museum
- 360-802 **Donations-Museum Expansion Pro** - this account is not used
- 360-803 **Museum Father-Daughter Dance** - fee charged for the Father-Daughter Dance
- 360-804 **Museum Grant Revenue** - includes funding from other governmental entities
- 360-811 **Museum Donation-Misc Exhibits** - donations for Museum exhibits
- 360-812 **Museum Gift Shop Revenue** - charges for gift shop at Museum
- 360-813 **Museum - Promotions** - charges for promotional items at Museum
- 360-906 **Grant Funds-Texas Comptroller** - includes funding from other governmental entities
- 360-910 **Donations-Historical Museum** - donations/sponsorships for the Museum
- 360-911 **Donations-Police** - donations for the Police Department
- 360-915 **Donations-Park/Recreation** - donations for the Parks and Recreation Departments
- 360-920 **Donations-Miscellaneous** - donations that are not otherwise provided with a specific line item
- 360-625 **Donations-Veteran's Memorial** - donations for the Veteran's Memorial
- 361-525 **Police-Sale of Equip** - This account is no longer used
- 362-525 **Police-Seizures** - revenue from court ordered forfeitures of seized property
- 363-100 **EDC Revenue** - funds received from the Freeport Economic Development Corporation
- 381-200 **Water Revenue** - charge for water service
- 381-201 **Water Revenue - Misc** - charge for miscellaneous water service
- 381-202 **Garbage Can Revenue** - this account is not used
- 381-300 **Sewer Revenue**- charge for sewer service
- 381-300 **Sewer Revenue - Misc** - charge for miscellaneous sewer service
- 381-500 **Sewer Surcharge** - charge for sewer service
- 381-600 **Water Tap Fee** - charge for water tap
- 381-600 **Sewer Tap Fee** - charge for sewer tap
- 381-700 **Bad Debt Write-Off** - payments on bad debt
- 381-701 **Credit Adjustments** - this account is not used
- 381-800 **Payment Discounts** - this account is not used
- 381-900 **Connect & Disconnect Fees** - charge for connection and disconnection for water service
- 370-005 **Cash Over or Short** - cash deposit overage or shortage
- 399-000 **Proceeds from Sale of Bond** - financing proceeds for capital purchases
- 399-050 **Contributions/Capital** - funding of capital from various sources
- 399-100 **Insurance Recovery** - funds received from insurance claims
- 399-200 **Underwriter's Discount** - financing proceeds for capital purchases
- 399-950 **Contributions from EDC Debt** - this account is not used

Expenditures**Salaries**

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

Benefits

201	FICA & Medicare - 7.65% of all employee wages, overtime, and longevity
210	Group Insurance - medical, dental, and long term disability insurance for eligible employees
230	TMRS - the City's contribution to City employees' retirement
240	Workers' Compensation - workers' compensation insurance
245	Pension Expense - payment to Texas Municipal Retirement System to reduce unfunded liability
240	OPEB Expense - payment for other post employee benefits to reduce unfunded liability
291	Unemployment Insurance - self-insured payments to eligible former employees

Supplies

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

Expenditures (Continued)Services

400	City Council Stipends - monthly stipend and meeting attendance for City Council
401	Merchandise - supplies to be sold as merchandise at Golf Course
402	Food for Resale - food to be sold at the Golf Course
403	Beer for Resale - beer to be sold at Golf Course
405	Soft Drinks & Snacks - snacks and drinks to be sold at the Golf Course
406	Fees - fees to regulatory agencies
407	Collection/Billing Agency Fees - services provided for collection of municipal court and EMS billing services
411	BLDG Demolition/Mowing - services for demolition of structures and mowing
413	Professional Services - services provided by a professional service company
414	Bank Charges - banking and credit card fees
415	Telephone - telephone, cell phone, cable, internet, and long distance charges
416	Professional Fees - Auditor - auditing services
417	Professional Fees - Legal - all legal service fees
425	Contract Labor - labor provided by contractors for City services
426	Physicals/Screening - physicals and drug and alcohol screenings for employees
429	Rental Registration Prog - services for rental inspections
430	Advertising - advertising for the City
431	Animal Facility - agreement with SPCA for animal control facility
434	Marketing - marketing for the City
435	Special Events/Special Projects - special events conducted by the City and economic development projects
437	Veteran's Memorial - expenditure for parade and Veteran's Memorial
438	Community Projects - Thanksgiving Feast
440	Electricity - monthly electrical service charges
441	Water - monthly water service charges
442'	Gas Entex - monthly gas service charges
470	Equipment Rental - rental of equipment
471	Rentals - rental of storage unit, building, etc.
479	Appraisal District - the City's share of the Brazoria County Central Appraisal District's annual operating budget.
480	Prisoner Medical - medical services for prisoners
482	Service Contracts/SCBA - contracts for various services provided
483	Museum Fundraiser - fundraiser for museum
484	Tax Collections - tax collection services provided by Brazoria County
485	Laundry Services - uniform cleaning services
486	Museum Exhibits - services and supplies for Museum exhibits
498	Waste Disposal - services for waste disposal
490	Board Request/Brazosport Chamber of Commerce - Library board funding request and chamber of commerce membership
491	Brazoria County Alliance - membership to Alliance
495	Oyster Creek Agreement - fee for sewer service provided by Oyster Creek
496	BWA Water Resale - purchase of water from Brazosport Water Authority
498	Veolia - Other - services provided by Veolia not covered by contract
499	Other Services/Veolia Contract Operations - services that are not otherwise provided in another line item and water/sewer operation services provided by Veolia

Expenditures (Continued)Maintenance

524	Vehicle Maintenance - repairs and preventative maintenance of motor vehicles
530	Street/Draing/Sidewalk Maint - repairs and maintenance to streets, drainage and sidewalks
533	Culvert Tile - repairs and maintenance to culvert tiles
543	Electronics/Comp Maint - cost of maintenance for computer software and hardware
545	BLDG/BLDG Equip Maintenance - general building maintenance and supplies
546	Land/Grounds Maint - landscape and grounds maintenance and supplies
547	Signs Maintenance - repairs and maintenance of street signs
548	Traffic Lights Maintenance - repairs and maintenance of street lights
553	Pool Maintenance - repairs and preventative maintenance of pool
560	Equipment/Water System Maintenance - repairs and preventative maintenance on equipment equipment and the water system
570	Wastewater System Maintenance - repairs and preventative maintenance of wastewater system
575	Lift Station Maintenance - repairs and preventative maintenance of lift stations
591	Beach Maintenance Expense - maintenance of the beach

Sundry

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

Debt Service

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

Expenditures (Continued)

900 **Accrual Principal** - this account is not used
 905 **Cost of Bond Issue** - this account is not used
 940 **Bond Issue Amortization** - this account is not used

Capital Outlay

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

Transfers

700-010 **Transfer to General Fund** - transfer to operating fund for expenditures
 700-014 **Transfer to Streets & Drainage** - transfer to streets & drainage for expenditures
 700-015 **Transfer to Marina Operations** - this account is not used
 700-016 **Transfer to Beach Maint** - this account is not used
 700-018 **Transfer to Hotel-Motel Tax FD** - transfer to HOT fund to create fund
 700-020 **Transfer to Ambulance** - this account is not used
 700-021 **Transfer to Facilities** - transfer to capital fund for expenditures
 700-022 **Transfer to Equip Replace** - transfer to capital fund for expenditures
 700-023 **Transfer to IT Fund** - transfer to capital fund for expenditures
 700-030 **Transfer to EDC** - transfer to EDC for expenditures
 700-031 **Transfer to EDC Projects** - transfer from EDC for projects
 700-033 **Transfer to EDC Marketing** - transfer from EDC for marketing
 700-034 **Transfer to EDC Debt Service** - this account is not used
 700-038 **Transfer to Marina Const** - this account is not used
 700-040 **Transfer to Court Tech** - transfer to court fund to create fund
 700-043 **Transfer to State Seized** - transfer to seizure fund to create fund
 700-046 **Transfer to LLEBG** - this account is not used
 700-056 **Transfer to Water & Sewer** - transfer to utility fund for expenditures
 700-064 **Transfer to Debt Svc** - transfer to debt service fund for debt payment
 700-065 **Transfer to Debt Svs Fnd 65** - this account is not used
 700-066 **Transfer to CO2021 Cap Fund** - transfer to capital projects fund
 700-076 **Transfer to Urban Renewal** - this account is not used
 710-010 **Transfer from General Fund** - transfer from operating fund for expenditures
 710-014 **Transfer from Street & Drg** - transfer from street fund for expenditures
 710-018 **Transfer from Hotel-Motel Tax** - transfer from HOT fund for expenditures
 710-030 **Transfer from EDC** - this account is not used
 710-056 **Transfer from Utility Fund** - transfer from utility fund for expenditures
 710-063 **Transfer from CO 2008** - this account is not used
 710-066 **Transfer from 2020 CO Fund** - this account is not used
 710-070 **Transfer from TIRA** - transfer from TIRZ for expenditures