

**UPDATED  
PROPOSED  
BUDGET  
FY2025-2026**



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# Reader's Guide

Welcome to the City of Freeport's Budget Book. This guide is designed to help you navigate the document and understand the key sections of the budget. Below, you will find an overview of each section, along with tips on how to use the information effectively.

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## Introduction

This section provides an overview of the budget process and the goals for the fiscal year. It explains how the budget was developed and the guiding principles that shape the city's financial decisions.

**Tip for Navigating:** Use this section to understand the context and priorities for the fiscal year before diving into the numbers.

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## Budget Overview

This section offers a concise overview of the city's financial outlook, key challenges, and strategic priorities. This section presents the budget highlights and a snapshot of overall financial health.

**Tip for Navigating:** If you're short on time, start here to get a quick overview of the budget's most important points.

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## Detailed Budget

This section outlines the budget for each city department, highlighting their major initiatives, staffing levels, and operating expenses. This section also outlines each city fund, explaining their purpose and requirements.

**Tip for Navigating:** Focus on the departments (or funds!) that matter most to you, whether it's public safety, public works, or parks and recreation, to see how resources are being allocated.

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## Supplemental Information

This section contains helpful information to further understand items and figures within the budget document.

**Tip for Navigating:** Review this section to understand the city's glossary, the city's use of acronyms, the city's financial policy, the city's budget ordinance, the city's tax rate ordinance, and the city's tax rate calculation worksheet.

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# INTRODUCTION

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# Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Freeport for its annual budget for the fiscal year beginning October 1, 2024. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Freeport  
Texas**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morrell*

Executive Director



# City of Freeport Elected Officials



Position	Name	Email	Term Expires
Mayor	Jerry Cain	<a href="mailto:jcain@freeporttx.gov">jcain@freeporttx.gov</a>	2027
Councilman, Ward A	Jeff Pena	<a href="mailto:jpena@freeporttx.gov">jpena@freeporttx.gov</a>	2026
Councilman, Ward C	George Matamoros	<a href="mailto:gmatamoros@freeporttx.gov">gmatamoros@freeporttx.gov</a>	2026
Councilman, Ward D	Winston Rossow	<a href="mailto:wrossow@freeporttx.gov">wrossow@freeporttx.gov</a>	2027

# City of Freeport Management Team

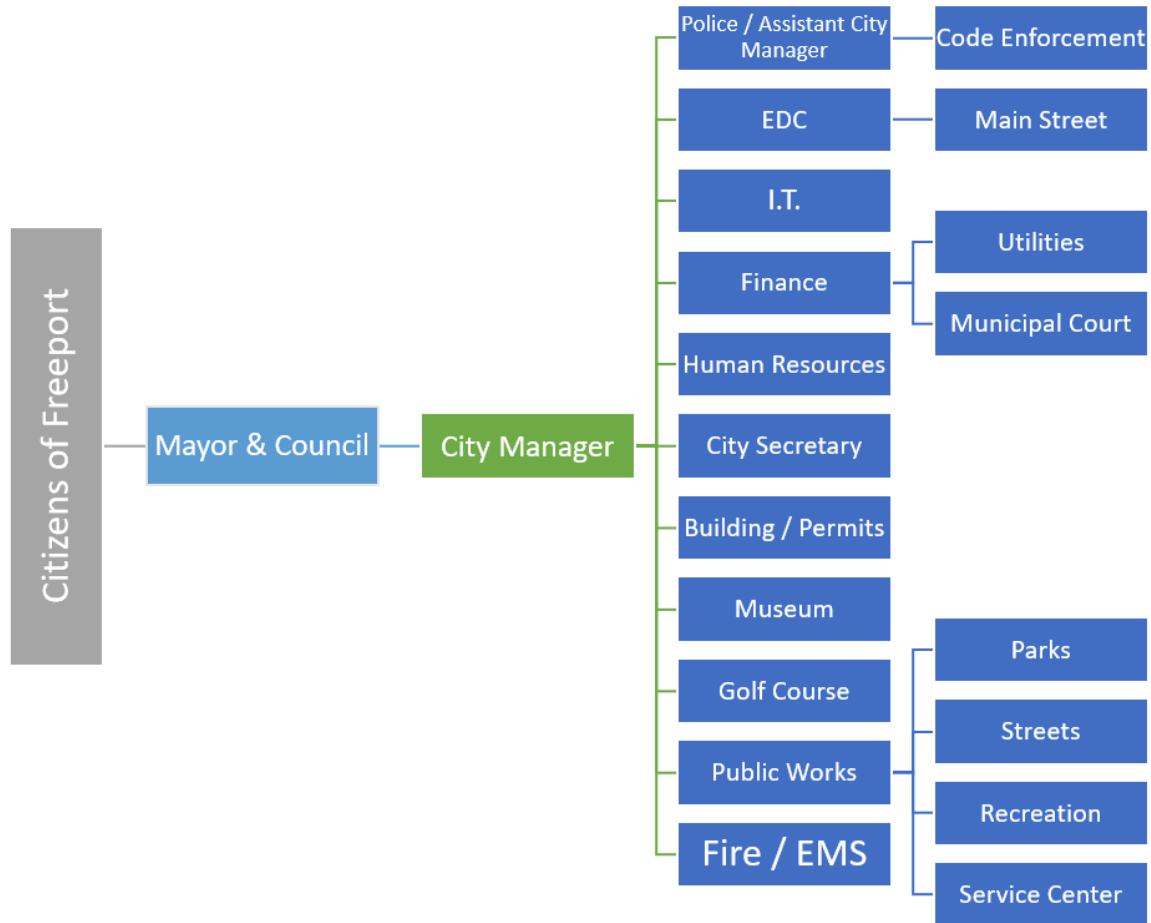


Title	Name	Email
Interim City Attorney	Christopher Duncan	N/A
Interim City Manager	Dan Pennington, ICMA-CM	<a href="mailto:dan.pennington@freeporttx.gov">dan.pennington@freeporttx.gov</a>
Assistant City Manager / Police Chief	Jennifer Howell	<a href="mailto:jhowell@freeporttx.gov">jhowell@freeporttx.gov</a>
City Secretary	Clarisa Fernandez	<a href="mailto:cfernandez@freeporttx.gov">cfernandez@freeporttx.gov</a>
Finance Director	Ashlee Hurst, CGFO	<a href="mailto:ahurst@freeporttx.gov">ahurst@freeporttx.gov</a>
Human Resources Director	Donna Fisher, SHRM-CP	<a href="mailto:fisher@freeporttx.gov">fisher@freeporttx.gov</a>
Fire / EMS Chief	Christopher Motley	<a href="mailto:cmotley@freeporttx.gov">cmotley@freeporttx.gov</a>
EDC Executive Director	Robert Johnson	<a href="mailto:rjohnson@freeporttx.gov">rjohnson@freeporttx.gov</a>
Building Official	Vacant	N/A
Public Works Director	Rudy Ragle	<a href="mailto:rragle@freeporttx.gov">rragle@freeporttx.gov</a>
Golf Course Director	Brian Dybala	<a href="mailto:bdybala@freeporttx.gov">bdybala@freeporttx.gov</a>

*Our Team is committed to the following Core Values:*

- **Integrity:** We will strive to deliver results that put the community's best interests first by acting with honesty, integrity, and fairness.
- **Excellence:** We will deliver excellence in customer service to make Freeport a nice place to live by working towards quality infrastructure and superior municipal services.
- **Transparency:** We will actively work to change the narrative by keeping our community informed and making information more readily available.

# Organizational Chart



# Community Information & History

## *The Community*

Ideally situated on the central Gulf Coast, the City of Freeport, Texas, is approximately 60 miles south of Houston and 45 miles southwest of Galveston in Brazoria County. Freeport is home to over 10,000 residents who enjoy beautiful beaches, outstanding fishing, and a welcoming, small-town atmosphere, and is part of the Brazosport, Southern Brazoria County, area.

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

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

Freeport offers numerous family-oriented water and outdoor activities, including beach combing, water-skiing, jet skiing, inshore fishing, offshore fishing, surf fishing, deep sea diving, and swimming. Freeport has 3.5 miles of beach along the Gulf of Mexico, and the City prides itself on providing a litter-free and clean beach for all families to enjoy. The City hosts fishing tournaments each year for children and adults. At Bryan Beach, you can enjoy a stroll along the beach looking for seashells or, for the more adventurous, jet skiing or wind surfing is available. The City's public beaches, municipal golf course, and park events attract thousands of tourists to Freeport each year. Truly an outstanding birding location, Freeport ranks as one of the top areas in the nation for a number of species.

## *History*

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

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



**Old Velasco**



**GREER'S**



# Demographics

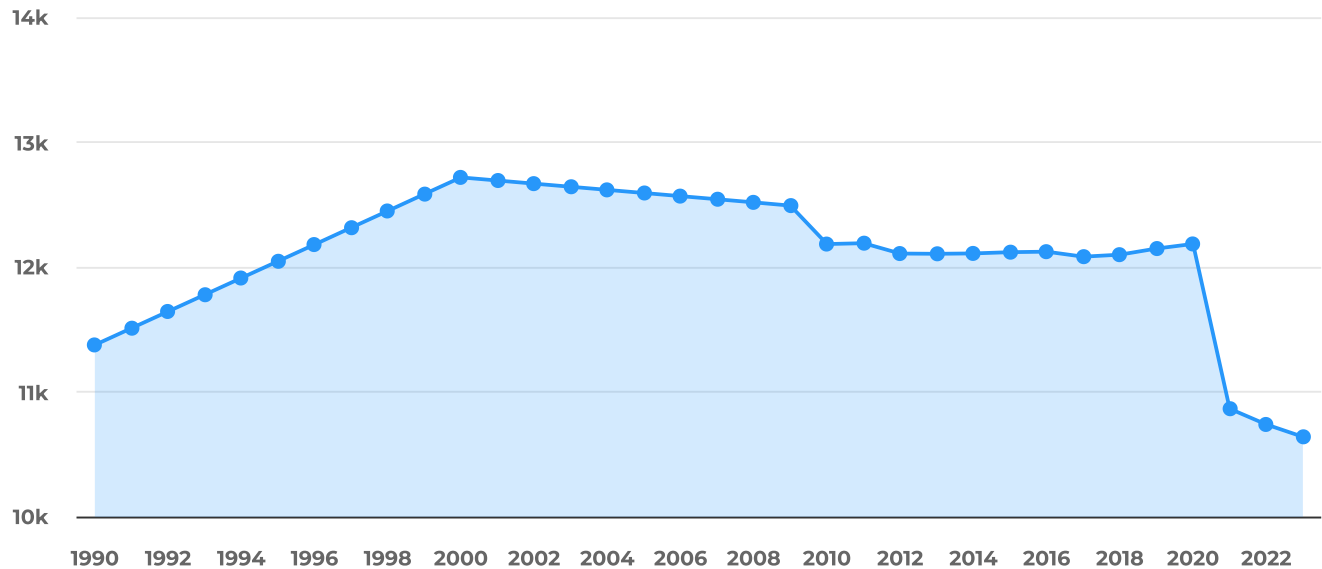
## Population



TOTAL POPULATION

**10,639****-0.92%**  
vs. 2022

GROWTH RANK

**811** out of **1223** Municipalities in Texas

\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



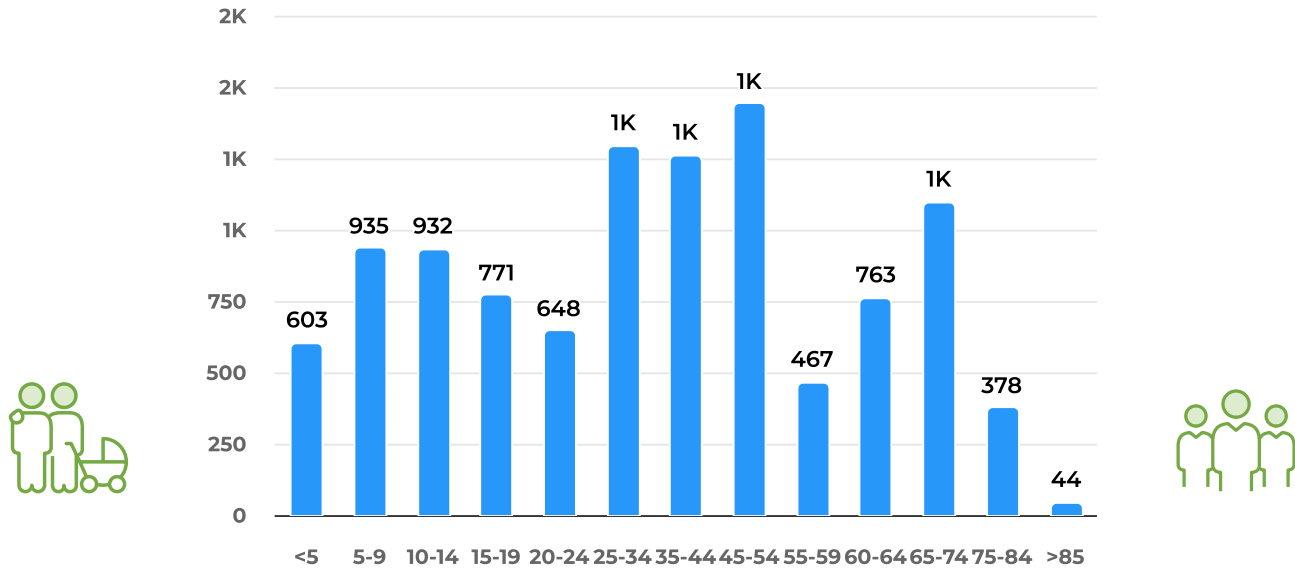
DAYTIME POPULATION

**17,116**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

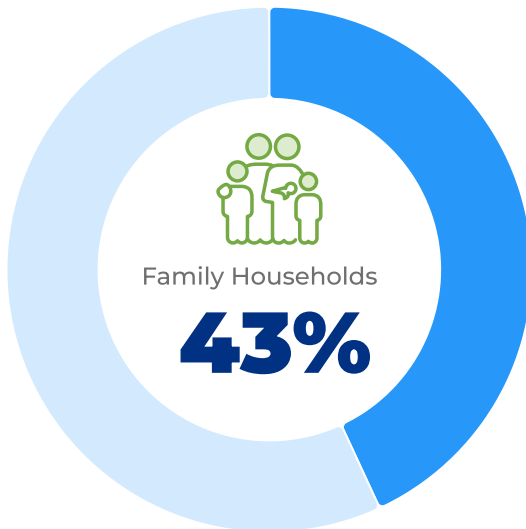
*\* Data Source: American Community Survey 5-year estimates*

## Household

### TOTAL HOUSEHOLDS

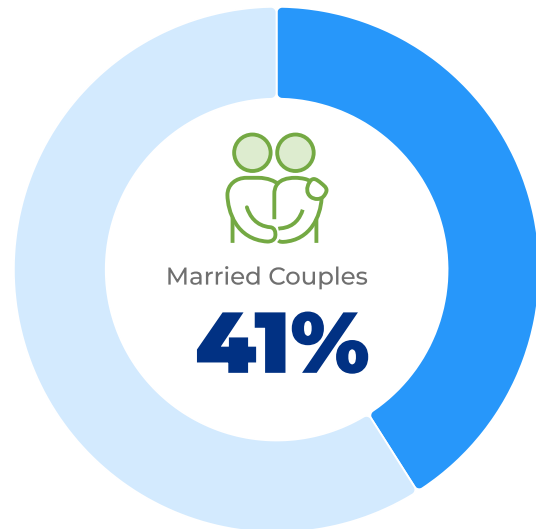
# 3,916

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



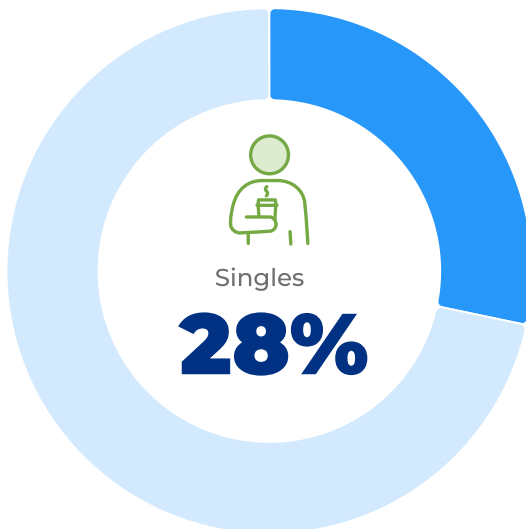
**-12%**

lower than state average



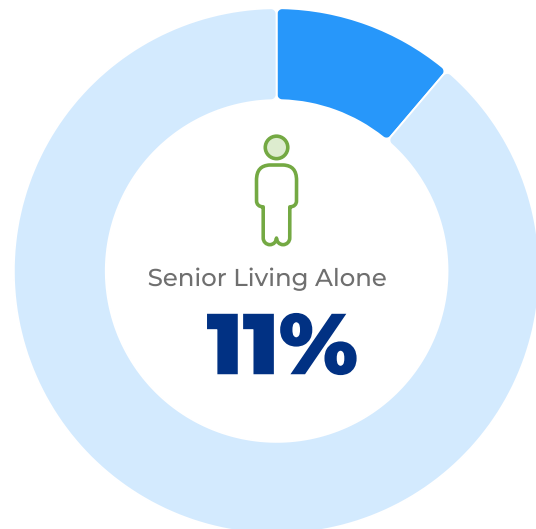
**-18%**

lower than state average



**12%**

higher than state average



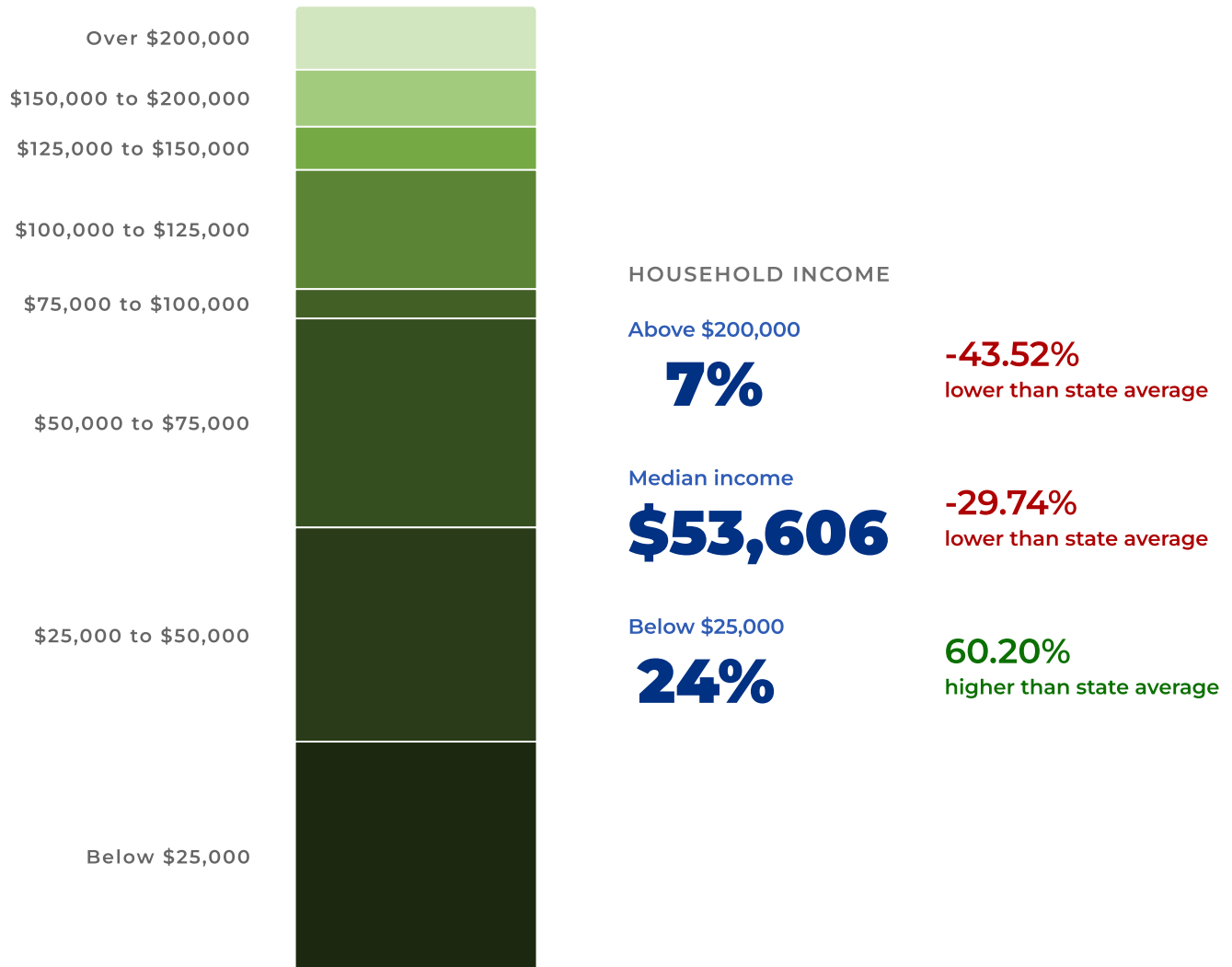
**-18%**

lower than state average

*\* Data Source: American Community Survey 5-year estimates*

## Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey 5-year estimates

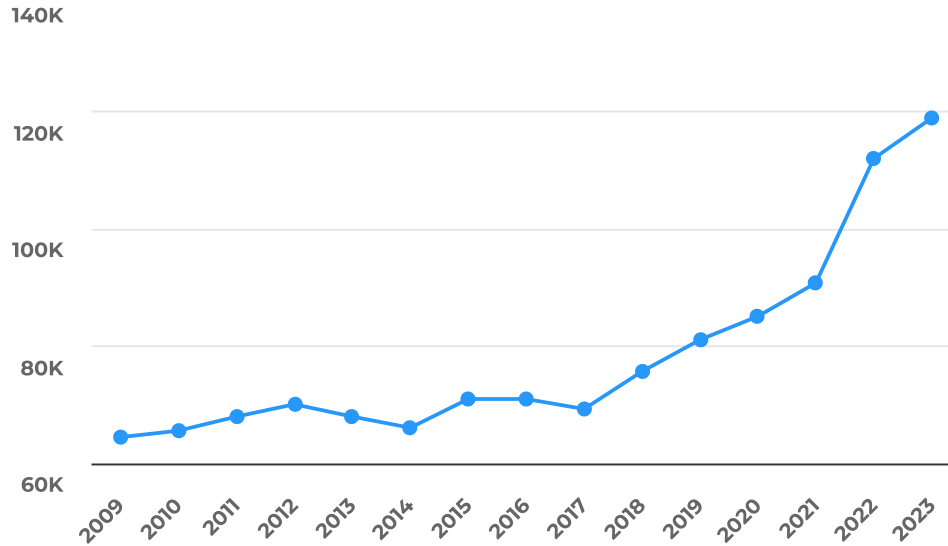


# Housing



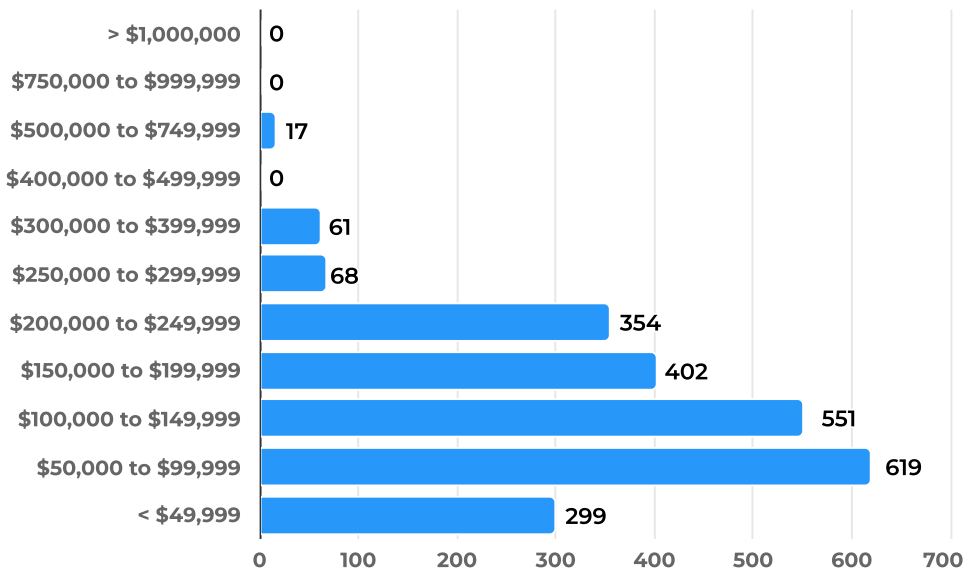
2023 MEDIAN HOME VALUE

## \$118,900



\* Data Source: 2023 *US Census Bureau*, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION

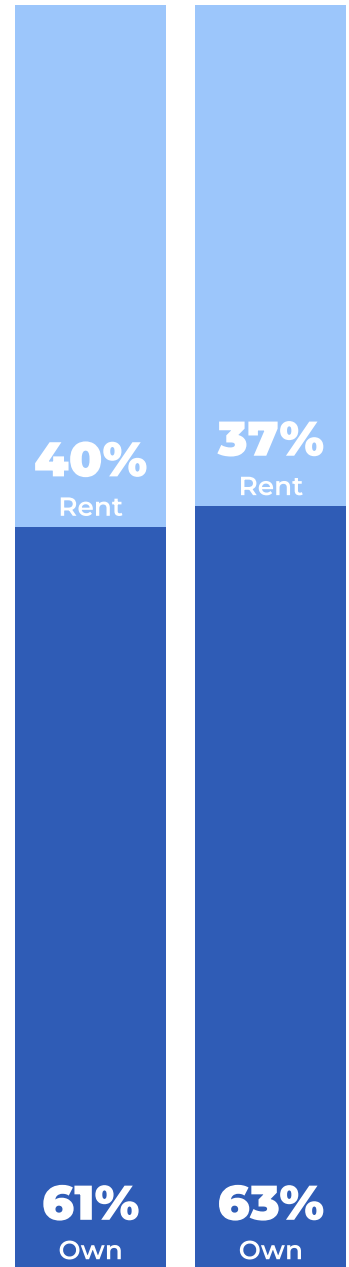


\* Data Source: 2023 *US Census Bureau*, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Freeport

State Avg.



\* Data Source: 2023 *US Census Bureau*, American Community Survey. Home value data includes all types of owner-occupied housing.

# Mission / Vision Statements



## **MISSION**

*To provide outstanding services to residents through effective local leadership, fiscal responsibility and efficient management.*

## **VISION**

*The City of Freeport is committed to preserving our small-town character, while providing updates to enhance the quality of life for generations to come.*

# FY 2025-2026 Goals



**Goal #1: Planning and Development** - To plan and invest in infrastructure to accommodate the future growth and development of Freeport by collaborating and creating long-term capital planning.

**Goal #2: Financial Sustainability** - To provide wise stewardship of financial resources to meet current and future service demands and obligations.

**Goal #3: Economic Development** - To implement strategies to attract new businesses and encourage the growth of existing ones, increasing employment opportunities for generations to come.

**Goal #4: Civic Engagement** - To improve community and civic engagement by better promotion of local events and enhancement of public spaces.

**Goal #5: Culture and Recreation** - To maintain and enhance the current culture, special events, recreation and parks.

**Goal #6: Safe and Attractive Community** - To improve the community for the citizens and businesses of Freeport by creating a safe and attractive city through public safety initiatives, code compliance strategies, land use regulations, and revitalization programs.

**Goal #7: Organizational Development** - To maintain and continually create a confident workforce with a supportive culture to encourage employee retention.

# Budget Timeline

## Budget Process

The budget process for FY2026 began in February 2025 when the Finance Department began reviewing all current revenue and expenditures.

In March 2025, the budget schedule and instructions were provided to departments on year-end estimates and budget request deadlines.

April through June 2025 were spent reviewing budget requests with the City Manager and preparing budget numbers. Departments also reviewed the strategic plan with the City Manager.

The proposed budget was filed with the City Secretary and distributed to City Council in July 2025 for inspection.

In August, the Council proposed the tax rate and held Public Hearings on the budget for community input. The budget and tax rates will both be adopted in September 2025.





# Budget Target Dates

- **February 3, 2025**  
Finance Director begins reviewing all current revenues and expenditures.
- **March 3, 2025**  
Distribute budget calendar to Department Heads.
- **April 30, 2025**  
Estimated taxable values received from Brazoria County Appraisal District (BCAD)
- **May 1, 2025**  
Distribute budget instructions and worksheets to Department Heads.
- **May 16, 2025**  
Budget requests from Department Heads due to the Finance Director.
- **May 27, 2025**  
Preliminary budget due to City Manager.
- **June 2, 2025**  
Budget Workshop - Budget/Tax Rate Overview
- **June 12, 2025**  
Conferences held between City Manager, Finance Director, and Department Heads to discuss budget requests and five-year plans.
- **July 1, 2025**  
Prepare transmittal letter.
- **July 31, 2025**  
File proposed budget with City Secretary and present to City Council.
- **August 5, 2025**  
Publish notice of Budget Public Hearing
- **August 11, 2025**  
Special Council Meeting - Hearing on Proposed Budget (IF NEEDED)
- **August 14, 2025**  
Publish notice of revised Public Hearing and Tax Rate increase (if applicable)
- **September 2, 2025**  
Adoption of the Budget and Tax Rate

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# BUDGET OVERVIEW

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# Transmittal Letter

July 24, 2025

Dear Honorable Mayor, Members of City Council, and Citizens of Freeport:

In accordance with the City Charter and Texas Local Government Code, I am pleased to submit the Proposed Budget for the City of Freeport for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026.

This budget is more than a financial plan—it is a roadmap for the continued rebuilding, reinvestment, and resilience of our community. The Adopted Budget reflects the strategic priorities set forth by the City Council and aligns with the needs of our residents while preserving fiscal integrity and operational excellence.

## Strategic Focus Areas Include:

- **Organizational Restructure & Renewal:** Investing in employee retention, leadership development, and a structure that supports efficient service delivery.
- **Infrastructure & Capital Improvements:** Strengthening core systems like drainage, water/wastewater, and transportation networks to support growth and safeguard quality of life.
- **Public Services & Safety:** Maintaining responsive and high-quality police, fire, EMS, and emergency management services.
- **Community Vitality:** Enhancing parks, public facilities, library access, and programs for youth and seniors.

## Budget Summary:

- The General Fund totals **\$19,492,968**, supporting day-to-day services.
- The Capital Projects Fund allocates **\$9,053,146** for critical infrastructure.
- The Enterprise Fund is potentially facing a **deficit**; rate increases are being strategically explored to balance the budget by year-end.
- The Special Revenue Funds remain structurally sound and fully aligned with projected service demands.
- The City maintains a healthy reserve position and has adopted a structurally balanced budget without reliance on one-time revenues.

This Proposed Budget represents a collaborative effort across departments, elected leadership, and community input. I would like to thank the Department Heads for their expertise and dedication throughout this process.

As Interim City Manager, it is my privilege to work alongside a committed Council and dedicated staff in shaping a strong future for Freeport. This budget positions us to continue moving forward with confidence, transparency, and purpose.

Respectfully submitted,

**Dan Pennington, ICMA-CM**

Interim City Manager

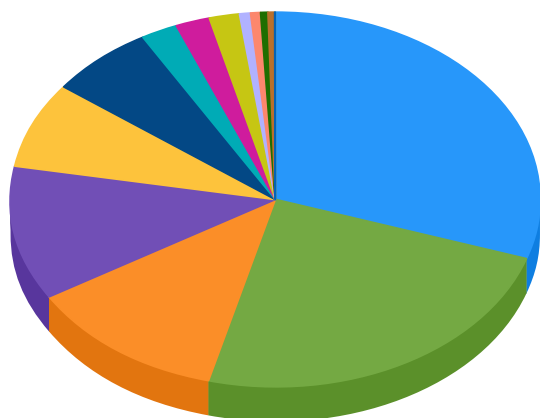
City of Freeport, Texas



# City-Wide Summary

## Where Do The Dollars Come From?

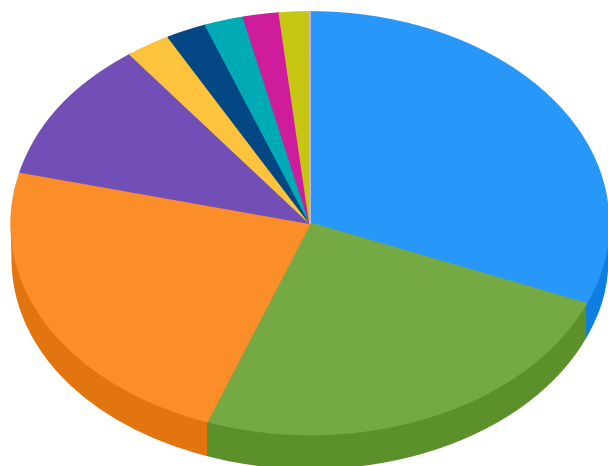
### City Wide Revenue



INDUSTRIAL DISTRICTS (Budgeted)	\$10,475,000	(30.13%)
WATER & SEWER SERVICES (Budgeted)	\$8,325,210	(23.94%)
PROPERTY TAX (Budgeted)	\$4,251,500	(12.23%)
SALES TAX (Budgeted)	\$4,021,531	(11.57%)
CHARGES FOR SERVICE (Budgeted)	\$2,575,250	(7.41%)
MISCELLANEOUS INCOME (Budgeted)	\$2,225,000	(6.40%)
INVESTMENT EARNINGS (Budgeted)	\$779,400	(2.24%)
FRANCHISE & OTHER TAXES (Budgeted)	\$729,000	(2.10%)
INTERFUND (Budgeted)	\$641,039	(1.84%)
FINES & FORFEITS (Budgeted)	\$230,050	(0.66%)
INTERGOVERNMENTAL (Budgeted)	\$214,365	(0.62%)
LICENSE AND PERMITS (Budgeted)	\$152,800	(0.44%)
LEASE INCOME (Budgeted)	\$137,545	(0.40%)
MUNICIPAL COURT REVENUE (Budgeted)	\$14,000	(0.04%)
INTEREST INCOME (Budgeted)	\$0	(0.00%)
RECREATION/RENTAL (Budgeted)	\$0	(0.00%)

## Where Do The Dollars Go?

### City Wide Expenses



SERVICES (Budgeted)	\$12,236,160	(31.22%)
SALARIES (Budgeted)	\$9,559,528	(24.39%)
CAPITAL OUTLAY (Budgeted)	\$9,132,511	(23.30%)
BENEFITS (Budgeted)	\$4,240,909	(10.82%)
SUPPLIES (Budgeted)	\$952,910	(2.43%)
MAINTENANCE (Budgeted)	\$850,656	(2.17%)
DEBT SERVICE (Budgeted)	\$823,494	(2.10%)
SUNDRY (Budgeted)	\$761,370	(1.94%)
TRANSFERS (Budgeted)	\$641,039	(1.64%)
MISCELLANEOUS EXPENSE (Budgeted)	\$0	(0.00%)

# Short-Term Organization Factors

## 1. **Streets & Drainage Maintenance / Rehabilitation**

Ongoing investment to repair and maintain the city's critical infrastructure—streets and storm drains. This remains a high priority and is reflected in annual budgeting decisions.

## 2. **Post-Disaster Facility Repairs**

The City is finalizing repairs to public facilities damaged in the FY2023-2024 fiscal year, targeting completion in early FY2025-2026. Funding is being sought from FEMA.

## 3. **Conservative Financial Planning Amid Uncertainty**

Recognizing revenue volatility—particularly residual effects from new management and the rise in cost of supplies - the City is adopting conservative budget estimates to buffer against potential short-term financial downturns.

## 4. **Grant & Reimbursement Optimization**

Aggressive pursuit of external funding via grants (e.g., FEMA, USDA, GLO) and insurance mechanisms to support capital repairs and reduce the burden on the general fund and enterprise fund.

## 5. **Maintaining Service Levels**

The City is committed to preserving current service delivery across all departments, even as it navigates fiscal headwinds and operational challenges.

### Why These Matter in the Near Term

- **Operational continuity** depends heavily on the reliability of infrastructure like roads and drainage systems. Neglect here could cascade into broader community disruption.
- **Securing external funds** is essential to avoid tax hikes or deep cuts in services—especially with uncertain revenue streams.
- **Budget conservatism** gives the City flexibility to pivot if unexpected events (like public health emergencies or weather disasters) strain resources.
- **Service stability** is key to local economic confidence and resident satisfaction, which supports broader strategic goals.

### Bottom Line

Freeport's short-term organizational focus is smart and tactical: shore up core infrastructure, leverage external funding, and maintain fiscal discipline—all to preserve service levels and flexibility in an uncertain environment.

# Long-Range Operating Plan 2025-2035

## Vision Statement

To build a resilient, connected, and forward-looking Freeport that invests in its people, infrastructure, and partnerships for a stronger future.

## Strategic Priorities & Goals

### 1. Rebuild and Strengthen Community Bonds

**Objective:** Foster a more united and civically engaged community.

#### Key Initiatives:

- Quarterly workshops and “Freeport Listens” listening engagements
- Creation of Community Advisory Boards for key civic sectors
- Launch of Civic Pride Campaigns (public art, heritage festivals, volunteer recognition)

#### Success Metrics:

- 50% increase in town hall participation by 2030
- Community satisfaction survey scores improve by 20%
- Resident engagement reaches 70% of households by 2035

### 2. Increase Employee Tenure and Organizational Capacity

**Objective:** Retain institutional knowledge and enhance workforce performance.

#### Key Initiatives:

- Leadership pipeline and mentorship program
- Compensation & classification review every 3 years
- Cross-training and skills development incentives

#### Success Metrics:

- 30% reduction in voluntary turnover by 2030
- 80% of management roles filled internally by 2032
- Increased employee satisfaction in annual surveys

### 3. Promote Regional and Interdepartmental Collaboration

**Objective:** Break silos and leverage partnerships for broader impact.

#### Key Initiatives:

- Joint infrastructure projects with regional municipalities (e.g., drainage, emergency response)
- Shared services agreements with counties or schools



- Public-private partnership (P3) program for economic and capital projects

**Success Metrics:**

- 5+ collaborative infrastructure projects completed by 2030
- 10+ new interlocal agreements or P3s by 2035
- Increased grant/funding wins via regional coordination

**4. Improve Core Infrastructure**

**Objective:** Modernize and expand critical physical systems to meet future demand.

**Key Initiatives:**

- 10-Year Capital Improvement Plan (CIP) focused on streets, drainage, water, sewer, and public facilities
- Use of asset management software to prioritize maintenance and upgrades
- Seek funding from state/federal grants (e.g., FEMA, ARPA, IIJA)

**Success Metrics:**

- 100% of streets rated “good” or better by 2035
- Annual 5% reduction in unplanned infrastructure outages or emergency repairs
- At least \$25M in external infrastructure funding secured over 10 years

**Cross-Cutting Enablers**

- **Data-Driven Governance:** Real-time dashboards and public performance reporting
- **Technology Modernization:** Smart infrastructure, e-permitting, and citizen engagement apps
- **Equity Lens:** Ensure infrastructure and policy decisions reduce historic disparities

**Timeline & Milestones**

Year	Milestone
2025	Community engagement launched, leadership development pilot launched
2026	Begin CIP planning, first joint infrastructure project and P3 initiative underway
2028	Streets modernization reaches 50% of targeted neighborhoods
2029	Compensation survey study completed
2030	Major flood mitigation system operational
2035	Freeport achieves “Infrastructure-Ready” designation; recognized for civic engagement and workforce stability

# Strategic Plan

## Mission Statement

To restructure municipal operations for greater transparency, efficiency, and service excellence—building a foundation that supports a modern, people-centered government.



## Strategic Focus Areas

### 1. Organizational Restructuring

**Objective:** Secure and support a qualified, forward-thinking City Manager who aligns with the City of Freeport's mission to modernize operations, strengthen public trust, and lead with integrity and innovation.

#### Key Actions:

- **Conduct Transparent, Phased Search Process:** Screen, interview, and evaluate candidates with clear criteria aligned to the City's values and strategic direction.
- **Negotiate Competitive Compensation & Contract:** Structure a clear contract with performance expectations and milestones.
- **Design Robust Onboarding Plan:** First 90-day transition plan focused on internal engagement, strategic review, and relationship-building.

#### Key Metrics:

- Finalist pool includes at least 3 highly qualified candidates
- New City Manager appointed within 6 months
- 90-day onboarding review completed with positive Council/staff feedback

### 2. Workforce Stabilization & Development

**Objective:** Build a high-performing, future-ready team with clear paths for growth and retention.

#### Key Actions:

- **Compensation & Benefits Overhaul:** Align with regional benchmarks and offer flexible, competitive packages.
- **Succession Planning Framework:** Identify future leaders and offer tailored development plans.
- **Cultural Reset:** Implement a unified employee value proposition rooted in accountability, respect, and service.

#### Key Metrics:

- Employee turnover reduced by 25% by 2027
- At least 75% of promotions filled internally
- Annual engagement survey participation over 80%

### 3. Fiscal Reengineering

**Objective:** Strengthen financial systems and practices to better support long-term planning and decision-making.





Key Actions:

- **Modernize Budgeting Tools:** Transition to a priority-based budgeting framework.
- **Audit and Risk Program Expansion:** Broaden internal audits and launch a formal risk register.
- **Revenue Diversification Strategy:** Reduce reliance on limited revenue sources through grants, partnerships, and new fee structures.

Key Metrics:

- Balanced budget with reserve targets met annually
- External audit findings reduced to zero by 2027
- New revenue streams generate 10% of total budget by 2028

4. Service Delivery Redesign

**Objective:** Refocus city services on impact, equity, and user experience.

Key Actions:

- **Digital Access Expansion:** Move 75% of city services online by 2027.
- **Performance Dashboards:** Public-facing dashboards to increase transparency on service levels and key performance indicators.
- **Customer Service Training Program:** Citywide rollout for all departments, with scorecard-based tracking.

Key Metrics:

- 90% of residents rate services as “satisfactory” or higher
- Response times improve across top 10 service requests
- City website satisfaction increases year over year

5. Community & Stakeholder Reconnection

**Objective:** Rebuild trust with residents through consistent engagement and collaborative governance.

Key Actions:

- **Citizen Engagement Platform:** Create an online feedback and proposal portal for residents.
- **Quarterly Public Scorecard Reports:** Track progress and challenges openly.
- **Departmental Listening Labs:** Each department holds two community sessions per year.

Key Metrics:

- Participation in engagement platform reaches 25% of households
- Trust in government rating improves in biennial community survey
- All departments publish KPIs with trend data by end of 2026

Implementation Timeline (2025–2028)

Quarter	Milestone
Q4 2025	City Manager recruitment process

Quarter	Milestone
Q2 2026	New org structure approved; cultural reset plan rolled out
Q3 2026	Priority-based budgeting pilot and online service portal pursued
Q2 2027	First full performance scorecard published publicly
Q4 2028	Target KPIs met across all five strategic focus areas

#### Accountability & Oversight

- **Executive Oversight Team:** Led by City Manager, includes department heads and HR/Finance leads.
- **Quarterly Council Updates:** Public progress briefings at City Council meetings.
- **Annual Plan Refresh:** Data-driven update to strategic plan based on evolving needs.

# Departmental Budget Requests

The list below details the department's budget requests for the Council's consideration for the FY2025-2026 budget:

## Administration:

- Software transition to cloud-based for Incode 10 - \$27,221 recurring
- Project accounting module for Incode 10 (if transition is approved) - \$3,469 recurring
- JustFOIA Public Information Requests electronic software - \$10,314 recurring, \$1,007 one-time (split between Admin & PD)
- HR - Personnel Policy consultant - \$3,000 one-time
- HR - TMHR Certifications for HR Director & HR Assistant - \$3,000 one-time

## Building:

- No requests

## Information Technology:

- No requests

## Police / Code Enforcement:

- 5.5% COLA - \$175,000 recurring
- 5 vehicle replacements (3 Patrol, 1 CID, 1 Animal Control) - \$475,000 one-time
- Microsoft Office 2022 update - \$12,000 one-time
- Server relocation - \$20,000 one-time
- Overtime increase - \$120,000 recurring
- Replace PD building camera storage - \$12,000 one-time
- Replace jail cameras - \$5,000 one-time
- Rear parking lot repair and expansion - \$26,000 one-time
- Beach buggy replacement - \$32,000 one-time
- Replace office chairs - \$10,000 one-time
- Remove outside tower and do proper surge protection - \$30,000

## Fire / EMS:

- Tire replacement - fire engines - \$13,000 one-time
- Fire Station #1 A/C replacement - \$3,000 recurring, \$20,000 one-time
- Training overtime (Fire & EMS each) - \$12,000
- 3 EMS personnel - \$217,080 recurring
- New ambulance - \$4,000 recurring, \$400,000 one-time
- New fire engine - \$7,000 recurring, \$980,000 one-time
- 3 Firefighters/Medics - \$253,800 recurring (produces billable revenue of \$168,000)

## Streets / Drainage:

- No requests

## Service Center:



- No requests

**Parks:**

- Repair playground equipment - \$20,000 one-time
- Riverplace exterior metal coating - \$30,000 one-time

**Recreation Center:**

- Splash pad replacement - \$10,000 one-time
- Rec center exterior metal coating - \$30,000 one-time

**Museum:**

- Museum manager salary increase - \$10,000 recurring
- Museum staff raises above COLA - \$10,000 recurring
- Advertising line increase - \$9,000 recurring
- Generator installation - \$5,000 one-time
- Central dehumidifier - \$5,000 one-time
- Renovate museum storage room - \$15,000 one-time
- Fire suppression system - \$45,000 one-time

**Main Street:**

- No requests

**Golf Course:**

- Pump Station platform - \$10,000 one-time
- Cart path repair - \$10,000 recurring

**Water / Sewer:**

- Dependent on being contracted out or brought in-house

**Total submitted requests: \$954,490 recurring, \$2,388,381 one-time**

**Total approved requests: \$**

# Governmental Fund Types

The following is a description and a chart of the various funds, departments, and their functions.

## Governmental Fund Types

### General Fund

The General Fund is used to account for all financial transactions of general operations except for those required to be accounted for in another fund. The General Fund generates the majority of its revenues from property taxes, sales and use taxes, franchise fees, permit fees, fines and forfeitures.

### Special Revenue Funds

The Special Revenue Funds are used to account for all financial transactions in which the revenues are derived from special sources and may only be expended for certain, restricted expenditures. There are ten (10) special revenue funds.

### Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on debt issued by the City, as well as other fees associated with the issuance of the debt. The primary source of revenues for the Debt Service Fund is property taxes.

### Capital Project Funds

The Capital Project Funds are used to account for the expenses related to various capital projects approved in the issuance of debt. The City has a total of seven (7) Capital Project Funds. There are four (4) funds to allocate for Council-approved capital projects, two (2) funds to allocate for the projects with Certificate of Obligation Bonds and one (1) fund to allocate for the financing of the water meter installation project.

### Internal Service Funds

The Internal Service Funds are used to track specific expenses and are funded by external sources and transfers from the General Fund. The City has one (1) Internal Service Fund to track Hurricane Beryl-related expenditures, but it is not a budgeted fund.

### Component Unit Funds

The Component Unit Funds are used for the expenditures approved by the EDC Board. Their budget is approved separately from the City's, but included in the City's budget book.

## Proprietary Fund Types

### Enterprise Fund

The Enterprise Fund is used to account for the provision of services offered. All activities necessary to provide such services are accounted for in this fund. The primary source of revenue for the Enterprise Fund is charges for service.

# Budgeted Fund Structure

Budgeted Funds	Governmental Funds	Capital Project Funds	Streets & Drainage Fund - 14 Facilities & Grounds Fund - 21 Vehicle & Equipment Fund - 22 Technology Fund - 23 2020 CO Bond CIP Fund - 66 2021 CO Bond CIP Fund - 67 AMI Water Meter Project Fund - 68
		General Fund - 10	
		Debt Service Fund - 64	
		Special Revenue Funds	Marina Operations Fund - 16 Beach Maintenance Fund - 17 Hotel / Motel Tax Fund - 18 City-EDC Projects Fund - 24 Port Settlement Projects Fund - 25 Court Technology Fund - 40 Court Security Fund - 41 State Narcotics / Chapter 59 Fund - 43 Federal Narcotics / Equity Share Fund - 44 TIF No. 1 / TIRZ Fund - 70
		Component Unit Funds	EDC Operating Fund - 30 EDC Projects Fund - 31 EDC Marketing Fund - 33
	Proprietary Funds	Enterprise Funds	Water / Sewer Fund - 56

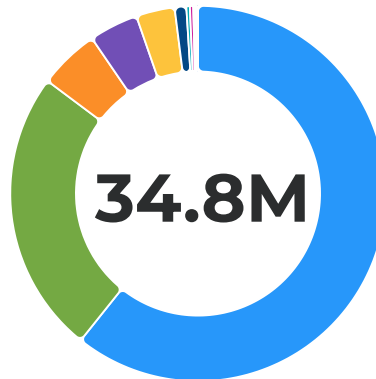
# Department & Fund Relationship

Department	General Fund	Internal Service Funds	Capital Project Funds	Special Revenue Funds	Enterprise Fund	Component Unit Funds
EDC - 407						X
Admin - 410	X	X	X	X		
Hotel/Motel Taxes - 412				X		
IT - 417	X	X	X			
Service Center - 420	X	X	X			
Municipal Court - 430	X	X	X			
Police - 525	X	X	X	X		
Fire - 530	X	X	X			
EMS - 535	X	X	X			
Emergency Management - 556	X	X	X			
Code Enforcement - 557	X	X	X			
Building / Permits - 558	X	X	X			
Garbage - 564	X					
Water / Sewer - 565			X		X	
Streets - 575	X	X	X	X		
Beach Maintenance - 576	X			X		
Main Street - 577	X	X	X			
Museum - 578	X	X	X			
Sr. Citizen's Commission - 579	X					
Library - 650	X					
Parks - 655	X	X	X			
Golf Course - 656	X	X	X			
Recreation Center - 665	X		X			

# City Summary - All Funds

This section gives a combined overview of all the resources and expenditures planned for the Fiscal Year 2025-2026 for all City functions. Although a separate entity, this overview also includes the Freeport EDC for informational purposes about the City as a whole.

FY26 Revenues by Fund



GENERAL FUND	\$21,115,145	60.73%
WATER & SEWER FUND	\$8,516,710	24.49%
PORT SETTLEMENT PROJECTS FUND	\$1,820,000	5.23%
EDC FUND	\$1,470,531	4.23%
DEBT SERVICE FUND	\$1,156,539	3.33%
TIF NO. 1 FUND	\$350,000	1.01%
FACILITIES & GROUNDS CIP	\$100,000	0.29%
STREET & DRAINAGE FUND	\$100,000	0.29%
HOTEL-MOTEL TAX FUND	\$44,000	0.13%
2020 CO BOND CIP FUND	\$35,000	0.10%
CITY-EDC PROJECT FUND	\$20,865	0.06%
STATE NARCOTICS/CHAP 59	\$15,000	0.04%
COURT SECURITY	\$9,000	0.03%
IT FUND	\$8,000	0.02%
COURT TECHNOLOGY	\$7,900	0.02%
VEHICLE & EQUIPMENT	\$2,000	0.01%
CO 2021 CAPITAL PROJECTS FUND	\$1,000	0.00%

## Revenues by Fund

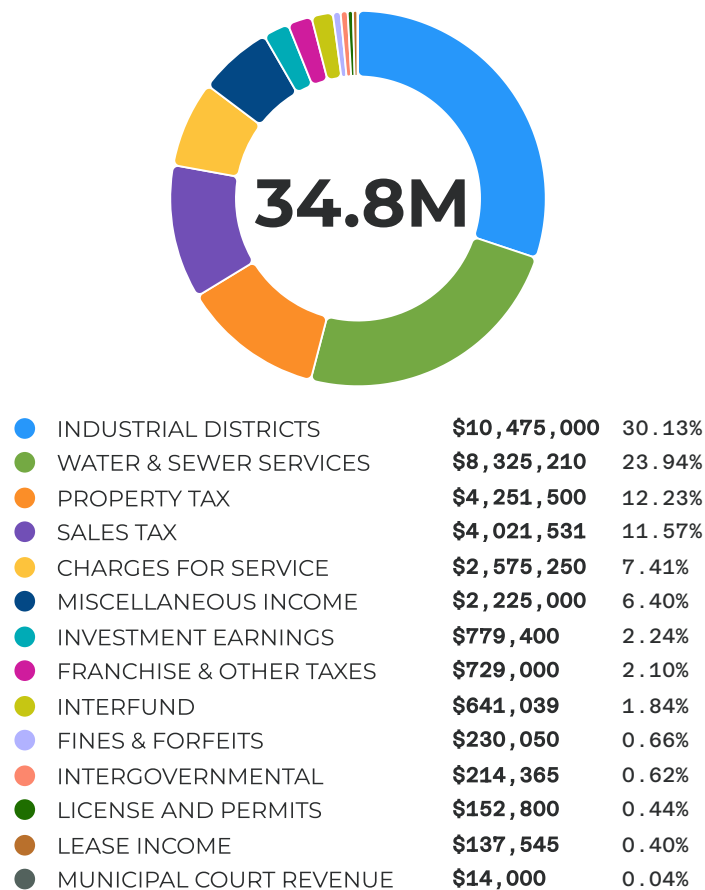
Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
GENERAL FUND	\$21,458,191	\$19,476,665	\$19,491,080	\$21,115,145	\$1,638,480
STREET & DRAINAGE FUND	\$731,405	\$20,000	\$585,343	\$100,000	\$80,000
MARINA OPERATIONS	\$862	-	\$155	-	-
HOTEL-MOTEL TAX FUND	\$95,309	\$32,500	\$51,021	\$44,000	\$11,500
FACILITIES & GROUNDS CIP	\$672,615	\$1,500	\$73,036	\$100,000	\$98,500
VEHICLE & EQUIPMENT	\$662,966	-	\$213,313	\$2,000	\$2,000
IT FUND	\$11,031	-	\$6,769	\$8,000	\$8,000
CITY-EDC PROJECT FUND	\$20,576	\$25,665	\$20,762	\$20,865	-\$4,800





Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
PORT SETTLEMENT PROJECTS FUND	\$310,656	\$1,870,000	\$2,113,174	\$1,820,000	-\$50,000
SERIES 2001 - DEBT SVC	\$1,054	-	\$470	-	-
COURT TECHNOLOGY	\$9,128	\$6,900	\$6,989	\$7,900	\$1,000
COURT SECURITY	\$14,032	\$7,500	\$10,002	\$9,000	\$1,500
STATE NARCOTICS/CHAP 59	\$58,331	\$1,500	\$4,315	\$15,000	\$13,500
CITY GRANTS	-	-	\$53,735	-	-
WATER & SEWER FUND	\$11,183,292	\$7,950,000	\$8,295,592	\$8,516,710	\$566,710
DEBT SERVICE FUND	\$521,331	\$526,650	\$827,022	\$1,156,539	\$629,889
2020 CO BOND CIP FUND	\$63,109	-	\$32,321	\$35,000	\$35,000
CO 2021 CAPITAL PROJECTS FUND	\$152,178	-	\$462,567	\$1,000	\$1,000
TIF NO.1 FUND	\$352,142	\$287,000	\$326,046	\$350,000	\$63,000
EDC FUND	\$1,566,075	\$1,378,000	\$993,967	\$1,470,531	\$92,531
AMI WATER METER PROJECT FUND	-	-	\$3,521,874	-	-
<b>Total Revenues</b>	<b>\$37,884,284</b>	<b>\$31,583,880</b>	<b>\$37,089,554</b>	<b>\$34,771,690</b>	<b>\$3,187,810</b>

FY26 Revenues by Revenue Category



## Revenues by Revenue Category

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
CHARGES FOR SERVICE	\$2,445,663	\$2,224,200	\$2,260,978	\$2,575,250	\$351,050
INTERGOVERNMENTAL	\$2,745,466	\$175,365	\$5,564,320	\$214,365	\$39,000
MISCELLANEOUS INCOME	\$1,457,264	\$2,141,000	\$4,464,762	\$2,225,000	\$84,000
PROPERTY TAX	\$4,241,622	\$4,176,250	\$4,124,663	\$4,251,500	\$75,250
INDUSTRIAL DISTRICTS	\$9,423,021	\$9,389,300	\$9,990,298	\$10,475,000	\$1,085,700
SALES TAX	\$3,973,940	\$3,750,000	\$2,644,952	\$4,021,531	\$271,531
FRANCHISE & OTHER TAXES	\$790,050	\$747,000	\$530,298	\$729,000	-\$18,000
LICENSE AND PERMITS	\$137,913	\$262,800	\$135,939	\$152,800	-\$110,000
MUNICIPAL COURT REVENUE	\$16,565	\$12,500	\$13,043	\$14,000	\$1,500
FINES & FORFEITS	\$233,483	\$222,600	\$220,356	\$230,050	\$7,450
INVESTMENT EARNINGS	\$1,604,425	\$499,100	\$951,759	\$779,400	\$280,300
LEASE INCOME	\$20,012	\$178,765	\$58,448	\$137,545	-\$41,220
INTEREST INCOME	\$121,992	-	-	-	-
WATER & SEWER SERVICES	\$8,191,583	\$7,805,000	\$5,116,425	\$8,325,210	\$520,210
INTERFUND	\$2,481,283	-	\$1,013,315	\$641,039	\$641,039
<b>Total Revenues</b>	<b>\$37,884,284</b>	<b>\$31,583,880</b>	<b>\$37,089,554</b>	<b>\$34,771,690</b>	<b>\$3,187,810</b>

## FY26 Expenditures by Fund



GENERAL FUND	\$19,323,333	49.29%
PORT SETTLEMENT PROJECTS FUND	\$9,053,146	23.09%
WATER & SEWER FUND	\$8,516,710	21.73%
EDC FUND	\$1,451,994	3.70%
DEBT SERVICE FUND	\$803,494	2.05%
HOTEL-MOTEL TAX FUND	\$25,000	0.06%
CITY-EDC PROJECT FUND	\$19,365	0.05%
STATE NARCOTICS/CHAP 59	\$7,000	0.02%
COURT TECHNOLOGY	\$600	0.00%

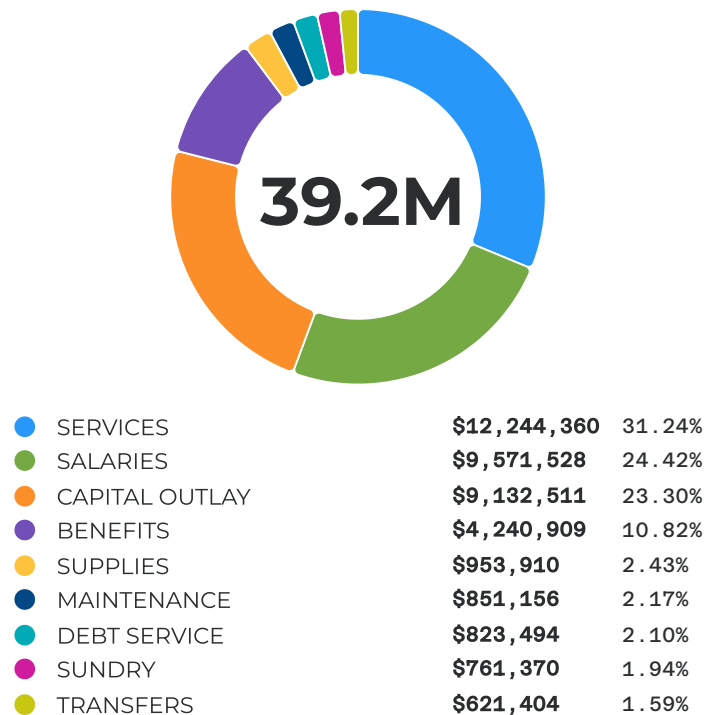
## Expenditures by Fund

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
GENERAL FUND	\$20,421,179	\$19,624,755	\$14,042,192	\$19,323,333	-\$301,422
STREET & DRAINAGE FUND	\$1,158,135	-	\$574,214	-	-



Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
HOTEL-MOTEL TAX FUND	\$62,000	\$25,000	\$22,000	\$25,000	-
FACILITIES & GROUNDS CIP	\$654,455	-	\$102,170	-	-
VEHICLE & EQUIPMENT	\$1,128,586	\$211,665	\$173,155	-	-\$211,665
CITY-EDC PROJECT FUND	-	\$85,000	-	\$19,365	-\$65,635
IT FUND	\$24,981	-	-	-	-
EDC FUND	\$1,295,572	\$1,160,264	\$835,678	\$1,451,994	\$291,730
PORT SETTLEMENT PROJECTS FUND	\$958,804	-	\$1,738,861	\$9,053,146	\$9,053,146
COURT TECHNOLOGY	-	\$6,000	\$6,300	\$600	-\$5,400
CITY GRANTS	-	-	\$3,479,088	-	-
COURT SECURITY	\$22,222	-	-	-	-
STATE NARCOTICS/CHAP 59	-	\$21,000	\$9,314	\$7,000	-\$14,000
WATER & SEWER FUND	\$7,655,094	\$8,297,728	\$7,390,561	\$8,516,710	\$218,982
DEBT SERVICE FUND	\$510,278	\$801,619	\$680,059	\$803,494	\$1,875
2020 CO BOND CIP FUND	\$156,428	-	-	-	-
CO 2021 CAPITAL PROJECTS FUND	\$144,043	\$2,071,996	\$417,771	-	-\$2,071,996
HURRICANE BERYL FUND	\$1,437,304	-	\$747,372	-	-
EDC PROJECTS FUND	-\$431,290	\$1,118,785	-\$273,290	-	-\$1,118,785
EDC MARKETING FUND	-\$63,419	-	-\$30,024	-	-
AMI WATER METER PROJECT FUND	-	-	\$3,194,685	-	-
<b>Total Expenditures</b>	<b>\$35,134,375</b>	<b>\$33,423,812</b>	<b>\$33,110,105</b>	<b>\$39,200,642</b>	<b>\$5,776,830</b>

## FY26 Expenditures by Expenses Type



**Expenditures by Expenses Type**

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
TRANSFERS	\$2,788,203	\$1,238,315	\$1,013,315	\$621,404	-\$616,911
SALARIES	\$8,681,051	\$9,199,152	\$6,509,373	\$9,571,528	\$372,376
BENEFITS	\$3,637,130	\$3,910,337	\$2,712,054	\$4,240,909	\$330,572
SUPPLIES	\$835,442	\$999,894	\$549,848	\$953,910	-\$45,984
SERVICES	\$12,106,213	\$12,264,377	\$8,360,206	\$12,244,360	-\$20,017
MAINTENANCE	\$1,189,112	\$1,163,179	\$674,127	\$851,156	-\$312,023
SUNDRY	\$910,102	\$943,199	\$595,185	\$761,370	-\$181,829
DEBT SERVICE	\$586,647	\$841,619	\$680,059	\$823,494	-\$18,125
CAPITAL OUTLAY	\$3,699,390	\$2,775,740	\$12,015,937	\$9,132,511	\$6,356,771
MISCELLANEOUS EXPENSE	\$701,084	\$88,000	-	-	-\$88,000
<b>Total Expenditures</b>	<b>\$35,134,375</b>	<b>\$33,423,812</b>	<b>\$33,110,105</b>	<b>\$39,200,642</b>	<b>\$5,776,830</b>

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# DETAILED BUDGET

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# General Fund

## General Fund Description

The General Fund is considered a major fund. This central financial fund is used to account for the ordinary operations of the City of Freeport, which are financed from taxes, fees, and other general revenues. It supports essential municipal services that do not have dedicated funding sources, including:

- **Public Safety** (police, fire protection, code enforcement)
- **Public Works** (street maintenance, sanitation)
- **General Government** (city administration, finance, legal services)
- **Parks and Recreation** (recreation center, parks, museum, golf)
- **Community Services** (building/permits, garbage collection, library)

Revenues for the General Fund typically include property taxes, sales taxes, franchise fees, fines, and charges for services. Expenditures from the fund are directed toward operational costs such as personnel, equipment, facility maintenance, and general service delivery.

The financial health of the General Fund is a key indicator of the city's overall fiscal stability and its ability to provide core services to residents.

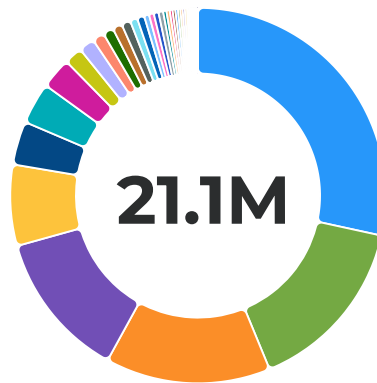
## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	<b>\$6,941,307</b>	<b>\$8,198,614</b>	<b>\$8,198,614</b>	<b>\$13,650,861</b>	<b>\$5,452,247</b>
<b>Revenues</b>					
CHARGES FOR SERVICE	\$2,445,663	\$2,224,200	\$2,260,978	\$2,575,250	\$351,050
INTERGOVERNMENTAL	\$633,846	\$152,000	\$105,896	\$165,000	\$13,000
MISCELLANEOUS INCOME	\$1,131,407	\$215,000	\$873,436	\$268,500	\$53,500
PROPERTY TAX	\$3,397,417	\$3,370,000	\$3,304,692	\$3,415,000	\$45,000
INDUSTRIAL DISTRICTS	\$9,423,021	\$9,389,300	\$9,990,298	\$10,475,000	\$1,085,700
SALES TAX	\$2,649,294	\$2,450,000	\$1,763,301	\$2,680,000	\$230,000
FRANCHISE & OTHER TAXES	\$713,297	\$715,000	\$486,324	\$689,000	-\$26,000
LICENSE AND PERMITS	\$137,913	\$262,800	\$135,939	\$152,800	-\$110,000
FINES & FORFEITS	\$233,483	\$222,600	\$220,356	\$230,050	\$7,450
INVESTMENT EARNINGS	\$553,846	\$300,000	\$293,914	\$330,000	\$30,000
LEASE INCOME	\$17,012	\$175,765	\$55,948	\$134,545	-\$41,220
INTEREST INCOME	\$121,992	-	-	-	-
<b>Total Revenues</b>	<b>\$21,458,191</b>	<b>\$19,476,665</b>	<b>\$19,491,080</b>	<b>\$21,115,145</b>	<b>\$1,638,480</b>
<b>Expenditures</b>					
TRANSFERS	\$1,804,141	\$861,665	\$561,665	-\$169,635	-\$1,031,300
SALARIES	\$8,186,081	\$8,793,853	\$6,263,979	\$9,183,146	\$389,293
BENEFITS	\$3,466,620	\$3,753,564	\$2,615,888	\$4,075,476	\$321,912
SUPPLIES	\$761,237	\$920,694	\$514,676	\$895,910	-\$24,784
SERVICES	\$4,010,683	\$3,415,222	\$2,843,271	\$3,817,660	\$402,438
MAINTENANCE	\$922,659	\$1,042,179	\$623,270	\$836,556	-\$205,623
SUNDRY	\$801,579	\$830,499	\$540,715	\$684,220	-\$146,279



Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
CAPITAL OUTLAY	\$468,178	\$7,079	\$78,729	-	-\$7,079
<b>Total Expenditures</b>	<b>\$20,421,179</b>	<b>\$19,624,755</b>	<b>\$14,042,192</b>	<b>\$19,323,333</b>	<b>-\$301,422</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,037,012</b>	<b>-\$148,090</b>	<b>\$5,448,888</b>	<b>\$1,791,812</b>	<b>\$1,939,902</b>
<b>Ending Fund Balance</b>	<b>\$7,978,319</b>	<b>\$8,050,524</b>	<b>\$13,647,502</b>	<b>\$15,442,673</b>	<b>\$7,392,149</b>

## FY26 Revenues by Account



TAX - BRAZOSPORT INDUST DIST	\$6,000,000	28.42%
PR - TAX - CURRENT YEAR	\$3,245,000	15.37%
TAX - FREEPORT LNG	\$3,000,000	14.21%
INDUSTRIAL DI		
SALES TAX	\$2,680,000	12.69%
TAX - FREEPORT INDUST DIST	\$1,475,000	6.99%
GARBAGE - REVENUE	\$790,000	3.74%
AMBULANCE REVENUE	\$750,000	3.55%
TAX - FRANCHISE - UTILITIES	\$565,000	2.68%
INTEREST INCOME	\$330,000	1.56%
GOLF REV - RECEIPTS	\$285,000	1.35%
MUNICIPAL COURT REVENUE	\$220,000	1.04%
GOLF REV - MERCHANDISE	\$190,000	0.90%
GOLF REV - MEMBERSHIPS	\$175,000	0.83%
EMS REV - INTERLOCAL	\$165,000	0.78%
LEASE INCOME	\$134,545	0.64%
GOLF REV - CART RENTAL	\$130,000	0.62%
GOLF REV - BEER SALES	\$91,000	0.43%
PR - TAX - PRIOR YEARS	\$90,000	0.43%
MISC INCOME	\$85,000	0.40%
EMS WATER BILL DONATIONS	\$84,500	0.40%
RENTAL INSPECTION	\$61,000	0.29%
TAX - FRANCHISE - TELECOM	\$60,000	0.28%
RIVERPLACE RENTAL REVENUE	\$50,000	0.24%
RELEASE OF LIENS	\$50,000	0.24%
GOLF REV - SOFT DRINKS&CHIPS	\$48,000	0.23%
PERMIT - BUILDING	\$45,000	0.21%
TAX - FRANCHISE - GARBAGE	\$40,000	0.19%
PR - P & I DELINQUENT TAXES	\$40,000	0.19%
PR - P & I CURRENT YEAR	\$40,000	0.19%
INSURANCE RECOVERY	\$35,000	0.17%
TAX - MIXED BEVERAGE	\$24,000	0.11%
RECREATION CENTER FEES	\$22,000	0.10%
GOLF REV - PREPARED FOODS	\$18,000	0.09%
SALE OF PROPERTY	\$10,000	0.05%
VELASCO COMMUNITY HOUSE	\$10,000	0.05%
COURT COLLECTION FEES	\$10,000	0.05%
PERMIT- PLAT FILING FEES	\$10,000	0.05%
PERMIT - HEALTH	\$7,500	0.04%



PERMIT - ELECTRICAL	\$7,000	0.03%
PERMIT - PLUMBING	\$5,500	0.03%
PERMIT - ALCOHOLIC BEVERAGE	\$5,500	0.03%
EVENT REVENUE	\$5,000	0.02%
PROMOTIONS REVENUE	\$3,000	0.01%
PERMIT - FIRE	\$3,000	0.01%
PERMIT - MECHANICAL	\$3,000	0.01%
PERMIT - MISC.	\$3,000	0.01%
FMP RENTAL REVENUE	\$2,500	0.01%
DONATIONS - HISTORICAL MUSEUM	\$2,000	0.01%
POOL RECEIPTS	\$1,500	0.01%
PERMIT - TRAILER PARKS	\$1,500	0.01%
DONATIONS - POLICE	\$1,000	0.00%
MUSEUM DONATION-MISC. EXHIBITS	\$1,000	0.00%
SENIOR CITIZENS PAYMENTS	\$1,000	0.00%
FCHP RENTAL REVENUE	\$1,000	0.00%
REC FATHER-DAUGHTER DANCE	\$850	0.00%
MUSEUM GIFT SHOP REVENUE	\$500	0.00%
GARBAGE OVERAGE	\$500	0.00%
PERMIT-SHORT TERM RENTAL	\$500	0.00%
PARK RENTAL	\$100	0.00%
FMPG RENTAL REVENUE	\$100	0.00%
PROGRAM FEES	\$100	0.00%
GARBAGE - BAD DEBT WRITE-OFF	\$100	0.00%
PERMIT - SAFETY	\$100	0.00%
PERMIT - GAS TEST	\$100	0.00%
PERMIT - TAXI CABS	\$100	0.00%
ADM FEES - DEFENSIVE DRIVING	\$50	0.00%

## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
<b>AMBULANCE REVENUE</b>						
AMBULANCE REVENUE	10-301-100	\$646,523	\$657,488	\$460,000	\$750,000	\$290,000
<b>Total AMBULANCE REVENUE</b>		\$646,523	\$657,488	\$460,000	\$750,000	\$290,000
<b>EMS REV - INTERLOCAL</b>						
EMS REV - INTERLOCAL	10-301-101	\$205,414	\$79,144	\$140,000	\$165,000	\$25,000
<b>Total EMS REV - INTERLOCAL</b>		\$205,414	\$79,144	\$140,000	\$165,000	\$25,000
<b>EMS WATER BILL DONATIONS</b>						
EMS WATER BILL DONATIONS	10-302-100	\$83,937	\$63,905	\$84,000	\$84,500	\$500
<b>Total EMS WATER BILL DONATIONS</b>		\$83,937	\$63,905	\$84,000	\$84,500	\$500
<b>PR - TAX - CURRENT YEAR</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
TAX - PR - CURRENT YEAR	10-310-110	\$3,220,709	\$3,151,133	\$3,250,000	\$3,245,000	-\$5,000
<b>Total PR - TAX - CURRENT YEAR</b>		\$3,220,709	\$3,151,133	\$3,250,000	\$3,245,000	-\$5,000
<b>PR - TAX - PRIOR YEARS</b>						
TAX - PR - PRIOR YEARS	10-310-120	\$99,050	\$80,600	\$70,000	\$90,000	\$20,000
<b>Total PR - TAX - PRIOR YEARS</b>		\$99,050	\$80,600	\$70,000	\$90,000	\$20,000
<b>PR - P &amp; I CURRENT YEAR</b>						
TAX - PR - P & I CURRENT YEAR	10-311-110	\$42,336	\$31,897	\$25,000	\$40,000	\$15,000
<b>Total PR - P &amp; I CURRENT YEAR</b>		\$42,336	\$31,897	\$25,000	\$40,000	\$15,000
<b>PR - P &amp; I DELINQUENT TAXES</b>						
TAX - PR - P & I DELINQUENT TAXES	10-311-120	\$35,323	\$41,061	\$25,000	\$40,000	\$15,000
<b>Total PR - P &amp; I DELINQUENT TAXES</b>		\$35,323	\$41,061	\$25,000	\$40,000	\$15,000
<b>TAX - BRAZOSPORT INDUST DIST</b>						
TAX - BRAZOSPORT INDUST DIST	10-312-010	\$5,813,556	\$6,064,561	\$5,814,300	\$6,000,000	\$185,700
<b>Total TAX - BRAZOSPORT INDUST DIST</b>		\$5,813,556	\$6,064,561	\$5,814,300	\$6,000,000	\$185,700
<b>TAX - FREEPORT INDUST DIST</b>						
TAX - FREEPORT INDUST DIST	10-312-020	\$1,609,465	\$925,737	\$1,575,000	\$1,475,000	-\$100,000
<b>Total TAX - FREEPORT INDUST DIST</b>		\$1,609,465	\$925,737	\$1,575,000	\$1,475,000	-\$100,000
<b>TAX - FREEPORT LNG INDUSTRIAL DI</b>						
TAX - FREEPORT LNG INDUSTRIAL DI	10-312-021	\$2,000,000	\$3,000,000	\$2,000,000	\$3,000,000	\$1,000,000
<b>Total TAX - FREEPORT LNG INDUSTRIAL DI</b>		\$2,000,000	\$3,000,000	\$2,000,000	\$3,000,000	\$1,000,000
<b>SALES TAX</b>						
TAX - SALES TAX	10-318-300	\$2,649,294	\$1,763,301	\$2,450,000	\$2,680,000	\$230,000
<b>Total SALES TAX</b>		\$2,649,294	\$1,763,301	\$2,450,000	\$2,680,000	\$230,000
<b>TAX - FRANCHISE - UTILITIES</b>						
TAX - FRANCHISE - UTILITIES	10-318-410	\$562,707	\$434,641	\$570,000	\$565,000	-\$5,000
<b>Total TAX - FRANCHISE - UTILITIES</b>		\$562,707	\$434,641	\$570,000	\$565,000	-\$5,000

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
<b>TAX - FRANCHISE - TELECOM</b>						
TAX - FRANCHISE - TELECOM	10-318-430	\$78,661	\$11,571	\$70,000	\$60,000	-\$10,000
<b>Total TAX - FRANCHISE - TELECOM</b>		\$78,661	\$11,571	\$70,000	\$60,000	-\$10,000
<b>TAX - FRANCHISE - GARBAGE</b>						
TAX - FRANCHISE - GARBAGE	10-318-450	\$44,386	\$23,196	\$50,000	\$40,000	-\$10,000
<b>Total TAX - FRANCHISE - GARBAGE</b>		\$44,386	\$23,196	\$50,000	\$40,000	-\$10,000
<b>TAX - MIXED BEVERAGE</b>						
TAX - MIXED BEVERAGE	10-318-700	\$27,543	\$16,917	\$25,000	\$24,000	-\$1,000
<b>Total TAX - MIXED BEVERAGE</b>		\$27,543	\$16,917	\$25,000	\$24,000	-\$1,000
<b>PERMIT - ALCOHOLIC BEVERAGE</b>						
PERMIT - ALCOHOLIC BEVERAGE	10-320-100	\$3,353	\$6,209	\$5,000	\$5,500	\$500
<b>Total PERMIT - ALCOHOLIC BEVERAGE</b>		\$3,353	\$6,209	\$5,000	\$5,500	\$500
<b>PERMIT - HEALTH</b>						
PERMIT - HEALTH	10-320-200	\$10,165	\$7,009	\$12,000	\$7,500	-\$4,500
<b>Total PERMIT - HEALTH</b>		\$10,165	\$7,009	\$12,000	\$7,500	-\$4,500
<b>PERMIT - CHAUFFERS-TOWING</b>						
PERMIT - CHAUFFERS-TOWING	10-320-800	\$275	\$275	-	-	-
<b>Total PERMIT - CHAUFFERS-TOWING</b>		\$275	\$275	-	-	-
<b>PERMIT - TAXI CABS</b>						
PERMIT - TAXI CABS	10-320-801	\$100	\$100	\$100	\$100	-
<b>Total PERMIT - TAXI CABS</b>		\$100	\$100	\$100	\$100	-
<b>PERMIT- PLAT FILING FEES</b>						
PERMIT- PLAT FILING FEES	10-320-805	\$11,714	\$8,164	\$10,000	\$10,000	-
<b>Total PERMIT- PLAT FILING FEES</b>		\$11,714	\$8,164	\$10,000	\$10,000	-
<b>PERMIT - TRAILER PARKS</b>						
PERMIT - TRAILER PARKS	10-320-806	\$1,270	\$6,670	\$1,000	\$1,500	\$500
<b>Total PERMIT - TRAILER PARKS</b>		\$1,270	\$6,670	\$1,000	\$1,500	\$500
<b>PERMIT - MISC.</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
PERMIT - MISC.	10-320-807	\$2,644	\$2,820	\$3,000	\$3,000	-
<b>Total PERMIT - MISC.</b>		\$2,644	\$2,820	\$3,000	\$3,000	-
<b>PERMIT-SHORT TERM RENTAL</b>						
PERMIT-SHORT TERM RENTAL	10-320-809	\$590	\$650	\$500	\$500	-
<b>Total PERMIT-SHORT TERM RENTAL</b>		\$590	\$650	\$500	\$500	-
<b>RENTAL INSPECTION</b>						
PERMIT - RENTAL INSPECTION	10-320-810	\$5,125	\$45,985	\$62,000	\$61,000	-\$1,000
<b>Total RENTAL INSPECTION</b>		\$5,125	\$45,985	\$62,000	\$61,000	-\$1,000
<b>PERMIT - MECHANICAL</b>						
PERMIT - MECHANICAL	10-321-100	\$15,373	\$2,654	\$20,000	\$3,000	-\$17,000
<b>Total PERMIT - MECHANICAL</b>		\$15,373	\$2,654	\$20,000	\$3,000	-\$17,000
<b>PERMIT - GAS TEST</b>						
PERMIT - GAS TEST	10-321-105	\$125	\$50	\$100	\$100	-
<b>Total PERMIT - GAS TEST</b>		\$125	\$50	\$100	\$100	-
<b>PERMIT - BUILDING</b>						
PERMIT - BUILDING	10-321-110	\$55,811	\$41,745	\$110,000	\$45,000	-\$65,000
<b>Total PERMIT - BUILDING</b>		\$55,811	\$41,745	\$110,000	\$45,000	-\$65,000
<b>PERMIT - ELECTRICAL</b>						
PERMIT - ELECTRICAL	10-321-120	\$21,230	\$6,385	\$22,000	\$7,000	-\$15,000
<b>Total PERMIT - ELECTRICAL</b>		\$21,230	\$6,385	\$22,000	\$7,000	-\$15,000
<b>PERMIT - SAFETY</b>						
PERMIT - SAFETY	10-321-125	\$25	\$50	\$100	\$100	-
<b>Total PERMIT - SAFETY</b>		\$25	\$50	\$100	\$100	-
<b>PERMIT - FIRE</b>						
PERMIT - FIRE	10-321-126	\$3,684	\$2,542	\$5,000	\$3,000	-\$2,000
<b>Total PERMIT - FIRE</b>		\$3,684	\$2,542	\$5,000	\$3,000	-\$2,000
<b>PERMIT - PLUMBING</b>						
PERMIT - PLUMBING	10-321-130	\$6,430	\$4,630	\$12,000	\$5,500	-\$6,500
<b>Total PERMIT - PLUMBING</b>		\$6,430	\$4,630	\$12,000	\$5,500	-\$6,500
<b>RELEASE OF LIENS</b>						
RELEASE OF LIENS	10-321-136	\$68,120	\$84,504	\$15,000	\$50,000	\$35,000
<b>Total RELEASE OF LIENS</b>		\$68,120	\$84,504	\$15,000	\$50,000	\$35,000
<b>GARBAGE - REVENUE</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
GARBAGE - REVENUE	10-344-300	\$784,761	\$590,754	\$798,000	\$790,000	-\$8,000
<b>Total GARBAGE - REVENUE</b>		<b>\$784,761</b>	<b>\$590,754</b>	<b>\$798,000</b>	<b>\$790,000</b>	<b>-\$8,000</b>
<b>GARBAGE OVERAGE</b>						
GARBAGE OVERAGE	10-344-301	\$150	\$330	\$500	\$500	-
<b>Total GARBAGE OVERAGE</b>		<b>\$150</b>	<b>\$330</b>	<b>\$500</b>	<b>\$500</b>	<b>-</b>
<b>GARBAGE - BAD DEBT WRITE-OFF</b>						
GARBAGE - BAD DEBT WRITE-OFF	10-344-700	\$112	\$124	\$100	\$100	-
<b>Total GARBAGE - BAD DEBT WRITE-OFF</b>		<b>\$112</b>	<b>\$124</b>	<b>\$100</b>	<b>\$100</b>	<b>-</b>
<b>COURT COLLECTION FEES</b>						
COURT COLLECTION FEES	10-347-102	\$46,209	\$17,092	\$7,500	\$10,000	\$2,500
<b>Total COURT COLLECTION FEES</b>		<b>\$46,209</b>	<b>\$17,092</b>	<b>\$7,500</b>	<b>\$10,000</b>	<b>\$2,500</b>
<b>POOL RECEIPTS</b>						
POOL RECEIPTS	10-347-200	\$3,815	\$530	-	\$1,500	\$1,500
<b>Total POOL RECEIPTS</b>		<b>\$3,815</b>	<b>\$530</b>	<b>-</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>RECREATION CENTER FEES</b>						
RECREATION CENTER FEES	10-347-300	\$13,960	\$19,826	\$18,000	\$22,000	\$4,000
<b>Total RECREATION CENTER FEES</b>		<b>\$13,960</b>	<b>\$19,826</b>	<b>\$18,000</b>	<b>\$22,000</b>	<b>\$4,000</b>
<b>PROGRAM FEES</b>						
PROGRAM FEES	10-347-350	-\$2,065	-	\$100	\$100	-
<b>Total PROGRAM FEES</b>		<b>-\$2,065</b>	<b>-</b>	<b>\$100</b>	<b>\$100</b>	<b>-</b>
<b>EVENT REVENUE</b>						
EVENT REVENUE	10-347-351	\$5,100	\$8,628	-	\$5,000	\$5,000
<b>Total EVENT REVENUE</b>		<b>\$5,100</b>	<b>\$8,628</b>	<b>-</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>RIVERPLACE RENTAL REVENUE</b>						
RIVERPLACE RENTAL REVENUE	10-347-501	\$65,495	\$35,117	\$65,000	\$50,000	-\$15,000
<b>Total RIVERPLACE RENTAL REVENUE</b>		<b>\$65,495</b>	<b>\$35,117</b>	<b>\$65,000</b>	<b>\$50,000</b>	<b>-\$15,000</b>
<b>VELASCO COMMUNITY HOUSE</b>						
VELASCO COMMUNITY HOUSE	10-347-502	\$19,724	\$7,691	\$15,000	\$10,000	-\$5,000
<b>Total VELASCO COMMUNITY HOUSE</b>		<b>\$19,724</b>	<b>\$7,691</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>-\$5,000</b>
<b>FMP RENTAL REVENUE</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
FMP RENTAL REVENUE	10-347-503	\$3,475	-\$100	\$5,000	\$2,500	-\$2,500
<b>Total FMP RENTAL REVENUE</b>		\$3,475	-\$100	\$5,000	\$2,500	-\$2,500
<b>FMPG RENTAL REVENUE</b>						
FMPG RENTAL REVENUE	10-347-504	\$860	\$80	\$500	\$100	-\$400
<b>Total FMPG RENTAL REVENUE</b>		\$860	\$80	\$500	\$100	-\$400
<b>FCHP RENTAL REVENUE</b>						
FCHP RENTAL REVENUE	10-347-505	\$368	\$1,025	\$2,000	\$1,000	-\$1,000
<b>Total FCHP RENTAL REVENUE</b>		\$368	\$1,025	\$2,000	\$1,000	-\$1,000
<b>PROMOTIONS REVENUE</b>						
PROMOTIONS REVENUE	10-347-511	\$3,600	\$2,275	\$3,500	\$3,000	-\$500
<b>Total PROMOTIONS REVENUE</b>		\$3,600	\$2,275	\$3,500	\$3,000	-\$500
<b>PARK RENTAL</b>						
PARK RENTAL	10-347-550	\$625	-	\$500	\$100	-\$400
<b>Total PARK RENTAL</b>		\$625	-	\$500	\$100	-\$400
<b>SENIOR CITIZENS PAYMENTS</b>						
SENIOR CITIZENS PAYMENTS	10-347-579	\$2,080	\$830	\$1,500	\$1,000	-\$500
<b>Total SENIOR CITIZENS PAYMENTS</b>		\$2,080	\$830	\$1,500	\$1,000	-\$500
<b>GOLF REV - RECEIPTS</b>						
GOLF REV - RECEIPTS	10-349-101	\$265,739	\$295,784	\$275,000	\$285,000	\$10,000
<b>Total GOLF REV - RECEIPTS</b>		\$265,739	\$295,784	\$275,000	\$285,000	\$10,000
<b>GOLF REV - CART RENTAL</b>						
GOLF REV - CART RENTAL	10-349-200	\$122,217	\$137,052	\$120,000	\$130,000	\$10,000
<b>Total GOLF REV - CART RENTAL</b>		\$122,217	\$137,052	\$120,000	\$130,000	\$10,000
<b>GOLF REV - MERCHANDISE</b>						
GOLF REV - MERCHANDISE	10-349-401	\$187,779	\$180,913	\$175,000	\$190,000	\$15,000
<b>Total GOLF REV - MERCHANDISE</b>		\$187,779	\$180,913	\$175,000	\$190,000	\$15,000
<b>GOLF REV - PREPARED FOODS</b>						
GOLF REV - PREPARED FOODS	10-349-402	\$15,751	\$20,186	\$13,000	\$18,000	\$5,000
<b>Total GOLF REV - PREPARED FOODS</b>		\$15,751	\$20,186	\$13,000	\$18,000	\$5,000



Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
<b>GOLF REV - BEER SALES</b>						
GOLF REV - BEER SALES	10-349-403	\$90,487	\$84,498	\$90,000	\$91,000	\$1,000
<b>Total GOLF REV - BEER SALES</b>		\$90,487	\$84,498	\$90,000	\$91,000	\$1,000
<b>GOLF REV - SOFT DRINKS&amp;CHIPS</b>						
GOLF REV - SOFT DRINKS&CHIPS	10-349-404	\$49,498	\$40,577	\$40,000	\$48,000	\$8,000
<b>Total GOLF REV - SOFT DRINKS&amp;CHIPS</b>		\$49,498	\$40,577	\$40,000	\$48,000	\$8,000
<b>GOLF REV - MEMBERSHIPS</b>						
GOLF REV - MEMBERSHIPS	10-349-450	\$164,347	\$175,757	\$140,000	\$175,000	\$35,000
<b>Total GOLF REV - MEMBERSHIPS</b>		\$164,347	\$175,757	\$140,000	\$175,000	\$35,000
<b>MUNICIPAL COURT REVENUE</b>						
MUNICIPAL COURT REVENUE	10-350-100	\$187,264	\$203,254	\$215,000	\$220,000	\$5,000
<b>Total MUNICIPAL COURT REVENUE</b>		\$187,264	\$203,254	\$215,000	\$220,000	\$5,000
<b>ADM FEES - DEFENSIVE DRIVING</b>						
ADM FEES - DEFENSIVE DRIVING	10-350-305	\$10	\$10	\$100	\$50	-\$50
<b>Total ADM FEES - DEFENSIVE DRIVING</b>		\$10	\$10	\$100	\$50	-\$50
<b>INTEREST INCOME</b>						
INTEREST INCOME	10-360-100	\$553,846	\$293,914	\$300,000	\$330,000	\$30,000
<b>Total INTEREST INCOME</b>		\$553,846	\$293,914	\$300,000	\$330,000	\$30,000
<b>UTILITY REIMBURSEMENTS</b>						
UTILITY REIMBURSEMENTS	10-360-103	\$204	-	-	-	-
<b>Total UTILITY REIMBURSEMENTS</b>		\$204	-	-	-	-
<b>MUSEUM REVENUES-BUILDING RENT</b>						
MUSEUM REVENUES-BUILDING RENT	10-360-110	-\$800	-	-	-	-
<b>Total MUSEUM REVENUES-BUILDING RENT</b>		-\$800	-	-	-	-
<b>SALE OF PROPERTY</b>						
SALE OF PROPERTY	10-360-200	\$13,850	\$5,500	\$20,000	\$10,000	-\$10,000
<b>Total SALE OF PROPERTY</b>		\$13,850	\$5,500	\$20,000	\$10,000	-\$10,000
<b>GRANT REVENUE</b>						

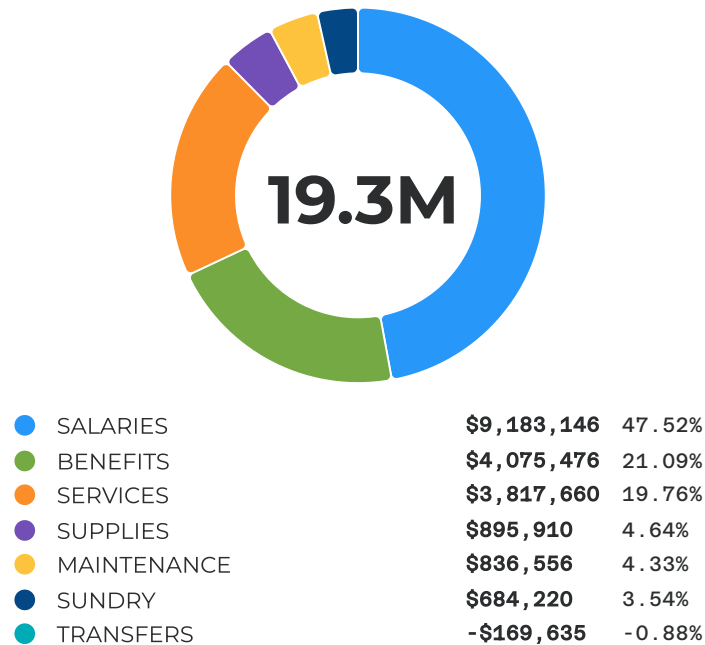
Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
GRANT REVENUE	10-360-400	\$181,523	\$17,038	-	-	-
<b>Total GRANT REVENUE</b>		\$181,523	\$17,038	-	-	-
<b>GRANT REVENUE-POLICE DEPARTMENTEN</b>						
GRANT REVENUE-POLICE DEPARTMENTEN	10-360-430	\$201,646	\$2,118	-	-	-
<b>Total GRANT REVENUE-POLICE DEPARTMENTEN</b>		\$201,646	\$2,118	-	-	-
<b>FEMA REIMBURSEMENT</b>						
FEMA DISASTER RELIEF	10-360-460	\$37,392	-	-	-	-
<b>Total FEMA REIMBURSEMENT</b>		\$37,392	-	-	-	-
<b>GRANT REV-GLO BEACH MAINT</b>						
GRANT REV-GLO BEACH MAINT	10-360-470	\$7,871	\$7,597	\$12,000	-	-\$12,000
<b>Total GRANT REV-GLO BEACH MAINT</b>		\$7,871	\$7,597	\$12,000	-	-\$12,000
<b>LEASE INCOME</b>						
LEASE INCOME	10-360-600	\$17,012	\$55,948	\$175,765	\$134,545	-\$41,220
<b>Total LEASE INCOME</b>		\$17,012	\$55,948	\$175,765	\$134,545	-\$41,220
<b>INTEREST REVENUE - DOW</b>						
INTEREST REVENUE - DOW	10-360-604	\$120,376	-	-	-	-
<b>Total INTEREST REVENUE - DOW</b>		\$120,376	-	-	-	-
<b>INTERST REVENUE - VERIZON</b>						
INTERST REVENUE - VERIZON	10-360-605	\$1,615	-	-	-	-
<b>Total INTERST REVENUE - VERIZON</b>		\$1,615	-	-	-	-
<b>SPECIAL EVENT REVENUE</b>						
SPECIAL EVENT REVENUE	10-360-651	\$16,850	-	\$10,000	-	-\$10,000
<b>Total SPECIAL EVENT REVENUE</b>		\$16,850	-	\$10,000	-	-\$10,000
<b>MOWING/DEMOLITION LIENS</b>						
MOWING/DEMOLITION LIENS	10-360-700	-\$93	\$314	-	-	-
<b>Total MOWING/DEMOLITION LIENS</b>		-\$93	\$314	-	-	-
<b>DONATIONS-MUSEUM EXPANSION PRO</b>						



Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
DONATIONS-MUSEUM EXPANSION PRO	10-360-802	\$4,000	-	-	-	-
<b>Total DONATIONS-MUSEUM EXPANSION PRO</b>		\$4,000	-	-	-	-
<b>REC FATHER-DAUGHTER DANCE</b>						
MUSEUM FATHER-DAUGHTER DANCE	10-360-803	\$870	\$990	\$1,000	\$850	-\$150
<b>Total REC FATHER-DAUGHTER DANCE</b>		\$870	\$990	\$1,000	\$850	-\$150
<b>MUSEUM DONATION-MISC. EXHIBITS</b>						
MUSEUM DONATION-MISC. EXHIBITS	10-360-811	\$2,376	\$2,635	-	\$1,000	\$1,000
<b>Total MUSEUM DONATION-MISC. EXHIBITS</b>		\$2,376	\$2,635	-	\$1,000	\$1,000
<b>MUSEUM GIFT SHOP REVENUE</b>						
MUSEUM GIFT SHOP REVENUE	10-360-812	\$391	\$623	\$500	\$500	-
<b>Total MUSEUM GIFT SHOP REVENUE</b>		\$391	\$623	\$500	\$500	-
<b>DONATIONS - HISTORICAL MUSEUM</b>						
DONATIONS - HISTORICAL MUSEUM	10-360-910	\$2,147	\$1,680	\$1,000	\$2,000	\$1,000
<b>Total DONATIONS - HISTORICAL MUSEUM</b>		\$2,147	\$1,680	\$1,000	\$2,000	\$1,000
<b>DONATIONS - POLICE</b>						
DONATIONS - POLICE	10-360-911	\$1,534	\$725	-	\$1,000	\$1,000
<b>Total DONATIONS - POLICE</b>		\$1,534	\$725	-	\$1,000	\$1,000
<b>DONATIONS - MISCELLANEOUS</b>						
DONATIONS - MISCELLANEOUS	10-360-920	-	\$67,050	-	-	-
<b>Total DONATIONS - MISCELLANEOUS</b>		-	\$67,050	-	-	-
<b>DONATIONS-KIDS FEST</b>						
DONATIONS - KIDS FEST	10-360-921	\$1,000	-	-	-	-
<b>Total DONATIONS-KIDS FEST</b>		\$1,000	-	-	-	-
<b>CASH OVER OR SHORT</b>						
CASH OVER OR SHORT	10-370-005	\$41	\$1	-	-	-
<b>Total CASH OVER OR SHORT</b>		\$41	\$1	-	-	-
<b>INSURANCE RECOVERY</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Current Budget	FY 2026 Budgeted	Change in Budget
INSURANCE RECOVERY	10-399-100	\$79,320	\$527,794	\$20,000	\$35,000	\$15,000
<b>Total INSURANCE RECOVERY</b>		\$79,320	\$527,794	\$20,000	\$35,000	\$15,000
<b>LEASE PROCEEDS</b>						
LEASE PROCEEDS	10-750-180	\$761,068	-	-	-	-
<b>Total LEASE PROCEEDS</b>		\$761,068	-	-	-	-
<b>SUPERFEAST DONATIONS</b>						
SUPERFEAST DONATIONS	10-360-104	-	\$234	-	-	-
<b>Total SUPERFEAST DONATIONS</b>		-	\$234	-	-	-
<b>MISC INCOME</b>						
MISC INCOME	10-360-101	\$97,855	\$119,094	\$65,000	\$85,000	\$20,000
<b>Total MISC INCOME</b>		\$97,855	\$119,094	\$65,000	\$85,000	\$20,000
<b>Total Revenues</b>		<b>\$21,458,191</b>	<b>\$19,491,080</b>	<b>\$19,476,665</b>	<b>\$21,115,145</b>	<b>\$1,638,480</b>

FY26 Expenditures by Expenses Type



# 410 - Administration

## Our Mission:

Leading by example, the Administration of the City of Freeport is committed to delivering efficient, transparent, and responsive governance that enhances the quality of life for all residents. We strive to ensure equitable access to essential municipal services, promote sustainable urban development, and foster community engagement through accountable and inclusive administrative practices.



## Description of Our Services:

Under the leadership of the City Manager, the Administration Department provides essential services to ensure effective governance and community well-being. Core services include: policy implementation and strategic planning, budget and financial management, human resources and employee services, procurement and vendor relations, and document and records management.

## Personnel Summary:

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Admin. Assistant	1	0	0	0	0
Executive Admin. Assistant	1	1	1	1	0
City Manager	1	1	1	1	0
City Secretary	1	1	1	1	0
Finance Director	1	1	1	1	0
Financial Analyst	0	0	0	0	0
Assistant Finance Director	1	1	0	0	(1)
Accounts Payable/HR Clerk	1	1	0	0	(1)
Staff Accountant	0	0	1	1	1
Special Assistant to Finance Director	0	0	1	1	1
HR Assistant	1	1	1	1	0
HR Director	1	1	1	1	0
Special Projects Coordinator	1	1	1	1	0
<b>Grand Total</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>

## Goals & Performance Measures

### 2026 Strategic Focus:

Community Engagement and Public Transparency

*Building and enhancing public trust and transparency*

- Assess and enhance communication efforts with citizens
- Implement a monthly newsletter for citizens
- Strive to make more records readily available electronically

### FY 2025 Accomplishments:

- Completed a salary survey.
- Created a leadership training program for City supervisory personnel.
- Successfully re-structured the Finance Department.
- Completed an Annual Comprehensive Financial Report.

### FY 2026 Goals:

- Create a five-year Capital Improvement Plan
- Pursue Comptroller Transparency Star awards
- Achieve the GFOA Distinguished Budget Award
- Achieve the GFOA Excellence in Financial Reporting Award

### Performance Measures:

#### City Secretary:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Percent of Agendas posted 72 hours prior to meeting	100%	100%	100%
Percent of Freedom of Information Act request responses provided within the legal timeframe	100%	100%	100%
Number of Agendas & Public Notices posted on the website 72 hours prior to meeting/hearing	45	45	45
Number of regular/workshops/special Council meetings	40	40	40
Number of hours of Council meeting & minute transcription preparation	400	400	400
Number of Proclamations & certificate awards prepared	15	15	15
Number of Freedom of Information Act requests	70	80	80

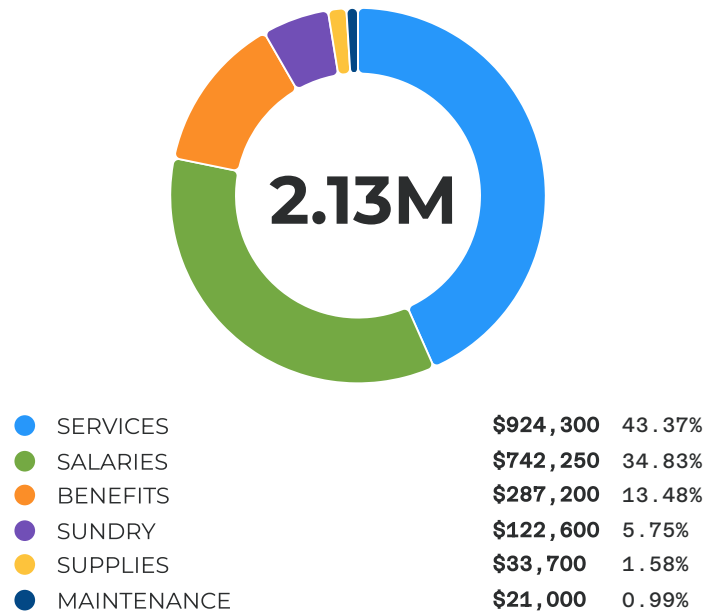
**Finance:**

<b>Our Workload</b>	<b>FY2024 Actual</b>	<b>FY2025 Projected</b>	<b>FY2026 Goal</b>
Percent of invoices paid within 30 days	95%	98%	98%
Percent rate of collection – current taxes	98%	98%	98%
Electronic payments issued, as a percent of total number of payments	9%	9%	15%
Average number of days to process invoices	25	21	14
Accounts payable invoices processed	7,850	8,000	8,000
Number of check payments	2,885	3,100	3,000
Number of electronic payments	356	400	500
Received GFOA Distinguished Budget Award	Yes	Yes	Yes
Received GFOA Excellence in Financial Reporting Award	No	Yes	Yes

**Human Resources:**

<b>Our Workload</b>	<b>FY2024 Actual</b>	<b>FY2025 Projected</b>	<b>FY2026 Goal</b>
Number of new employees processed (F/T)	35	23	33
Number of employee separations (F/T)	28	24	29
Number of work-related injuries	20	20	18
Number of open enrollment changes processed	75	75	100
Number of applications received	350	517	1,048
Number of sick hours used per FTE	73.03	88.08	76.70
Total number of job postings (Annual)	26	54	29
Percentage of positions filled internally	N/A	5%	5%
Turnover rate	34%	35%	15%
Average tenure of employees (years)	6.07	5	6

## FY26 Expenditures by Expenses Type



## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-410-100	\$789,486	\$737,439	\$541,830	\$725,000	-\$12,439
EDUCATIONAL PAY	10-410-165	\$8,266	\$6,221	\$4,178	\$5,800	-\$421
LONGEVITY	10-410-175	\$2,952	\$3,228	\$2,470	\$3,650	\$422
AUTO ALLOWANCE	10-410-180	\$1,200	-	-	-	-
CELL PHONE ALLOWANCE	10-410-181	\$1,850	\$2,400	\$1,350	\$1,800	-\$600
MOVING ALLOWANCE	10-410-182	-	\$3,800	-	-	-\$3,800
OVERTIME	10-410-190	\$6,128	\$8,000	\$2,998	\$6,000	-\$2,000
<b>Total SALARIES</b>		<b>\$809,881</b>	<b>\$761,088</b>	<b>\$552,825</b>	<b>\$742,250</b>	<b>-\$18,838</b>
<b>BENEFITS</b>						
FICA & MEDICARE	10-410-201	\$61,348	\$57,321	\$41,420	\$56,500	-\$821
GROUP INSURANCE	10-410-210	\$112,875	\$114,098	\$71,857	\$102,000	-\$12,098
TMRS	10-410-230	\$128,482	\$121,403	\$89,270	\$126,500	\$5,097
WORKMEN'S COMPENSATION	10-410-240	\$774	\$1,250	\$1,003	\$1,200	-\$50
ACCRUED BENEFITS EXPENSE	10-410-250	-\$50,810	-	-\$13	-	-
UNEMPLOYMENT INSURANCE	10-410-291	\$14,972	\$899	-	\$1,000	\$101

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total BENEFITS</b>		\$267,640	\$294,971	\$203,537	\$287,200	-\$7,771
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-410-310	\$14,356	\$16,500	\$10,046	\$15,000	-\$1,500
POSTAGE/SHIPPING	10-410-311	\$2,650	\$3,000	\$2,082	\$3,000	-
BOOKS/PUBL/SUBSCRIPTIONS	10-410-312	\$1,579	\$3,000	\$3,385	\$3,000	-
OTHER ELECTRONICS	10-410-320	-	\$1,000	-	-	-\$1,000
CLOTHING	10-410-335	\$558	\$1,000	\$543	\$1,000	-
FURNITURE & FIXTURES	10-410-352	\$2,559	\$1,000	\$70	\$1,000	-
SMALL TOOLS & EQUIPMENT	10-410-385	\$106	\$200	\$85	\$200	-
FUEL-MILEAGE REIMB.	10-410-390	\$3,874	\$4,000	\$2,590	\$4,000	-
JANITORIAL SUPPLIES	10-410-392	\$2,097	\$5,000	\$2,130	\$4,000	-\$1,000
OTHER SUPPLIES	10-410-399	\$6,869	\$3,000	\$1,520	\$2,500	-\$500
<b>Total SUPPLIES</b>		\$34,648	\$37,700	\$22,452	\$33,700	-\$4,000
<b>SERVICES</b>						
CITY COUNCIL STIPENDS	10-410-400	\$10,975	\$11,000	\$8,550	\$11,000	-
MERCHANDISE FOR RESALE	10-410-401	-	-	\$3,248	\$5,000	\$5,000
PROFESSIONAL SERVICES	10-410-413	\$254,991	\$160,000	\$159,339	\$165,000	\$5,000
BANK CHARGES	10-410-414	-	\$200	-	\$3,000	\$2,800
TELEPHONE	10-410-415	-	-	-	\$8,000	\$8,000
PROFESSIONAL FEES-LEGAL	10-410-417	\$181,270	\$150,000	\$127,597	\$170,000	\$20,000
CONTRACT LABOR	10-410-425	-	-	\$1,550	-	-
PHYSICALS/SCREENING	10-410-426	\$210	\$300	-	\$300	-
ADVERTISING	10-410-430	\$11,855	\$16,000	\$7,980	\$16,000	-
MARKETING	10-410-434	\$1,578	\$5,000	\$4,700	\$6,000	\$1,000
COMMUNITY PROJECTS	10-410-438	\$13,934	\$20,000	\$11,374	\$15,000	-\$5,000
ELECTRICITY	10-410-440	\$43,304	\$60,000	\$20,048	\$45,000	-\$15,000
WATER	10-410-441	\$1,111	-	\$484	-	-

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
GAS-ENTEX	10-410-442	\$1,123	\$500	\$269	\$500	-
BUILDING RENTAL	10-410-475	\$799,827	\$280,000	\$258,402	\$325,000	\$45,000
APPRAISAL DISTRICT	10-410-479	\$27,070	\$28,500	\$21,976	\$30,000	\$1,500
SERVICE CONTRACTS	10-410-482	\$4,971	\$48,000	\$43,160	\$44,000	-\$4,000
SOFTWARE CONTRACTS	10-410-483	-	-	\$4,977	\$40,000	\$40,000
TAX COLLECTIONS	10-410-484	\$4,420	\$2,500	-	\$2,500	-
JANITORIAL CONTRACT	10-410-487	-	-	\$17,361	\$28,000	\$28,000
OTHER SERVICES	10-410-499	\$48,299	\$25,000	\$5,514	\$10,000	-\$15,000
<b>Total SERVICES</b>		<b>\$1,404,937</b>	<b>\$807,000</b>	<b>\$696,529</b>	<b>\$924,300</b>	<b>\$117,300</b>
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-410-524	-	-	\$836	-	-
ELECTRONICS/COMPUTER MAINT	10-410-543	-	\$1,000	\$913	\$1,000	-
BLDG/BLDG EQUIP MAINTENANCE	10-410-545	\$152,018	\$25,000	\$30,088	\$20,000	-\$5,000
<b>Total MAINTENANCE</b>		<b>\$152,018</b>	<b>\$26,000</b>	<b>\$31,837</b>	<b>\$21,000</b>	<b>-\$5,000</b>
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-410-602	\$23,598	\$32,000	\$15,179	\$28,000	-\$4,000
PUBLIC OFFICE LIABILITY	10-410-604	\$930	\$2,000	\$1,600	\$2,000	-
EMPLOYEE RELATIONS	10-410-610	\$20,453	\$20,000	\$12,669	\$17,000	-\$3,000
PROPERTY/GEN LIAB INSURANCE	10-410-628	\$66,682	\$88,000	\$72,955	\$73,000	-\$15,000
ELECTIONS	10-410-690	\$4,906	-	-	-	-
COLLEGE REIMBURSEMENT	10-410-695	-	\$2,600	\$1,700	\$2,600	-
OTHER - SUNDRY	10-410-699	\$18,972	-	-	-	-
<b>Total SUNDRY</b>		<b>\$135,540</b>	<b>\$144,600</b>	<b>\$104,103</b>	<b>\$122,600</b>	<b>-\$22,000</b>
<b>Total Expenditures</b>		<b>\$2,804,665</b>	<b>\$2,071,359</b>	<b>\$1,611,282</b>	<b>\$2,131,050</b>	<b>\$59,691</b>





# 417 - Information Technology

**Our Mission:**

The Information Technology Department is dedicated to delivering secure, reliable, and innovative technology solutions that support the efficient operation of municipal services. We empower city departments and enhance community engagement through strategic planning, responsive support, and the responsible use of technology, ensuring transparency, accessibility, and digital equity for all residents.



**Description of Our Services:**

Under the leadership of the City Manager, the IT Department provides critical technology infrastructure and support to ensure the secure, efficient, and innovative delivery of municipal services. It plays a strategic role in enabling digital transformation, supporting internal operations, and enhancing community engagement. Core services include: network and infrastructure management, cybersecurity and data protection, technical support and help desk services, enterprise systems and applications management, IT governance and strategic planning, project management and implementation, digital services and citizen engagement tools, disaster recovery and business continuity, and training and capacity building.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
IT Director	0	0	1	1	1
Information Tech Manager	1	1	0	0	(1)
<b>Grand Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

# Goals & Performance Measures

**2026 Strategic Focus:**

Community Engagement and Public Transparency

*Building and enhancing public trust and transparency*

- Assist with implementation of a monthly newsletter for citizens
- Implement and oversee the City's new website
- Strive to make more records readily available electronically

**FY 2025 Accomplishments:**

- Assisted in the redesign of the City's website
- Created new backup solution and disaster recovery plan
- Implemented mobile device management and radius authentication
- Completed the server refresh project

**FY 2026 Goals:**

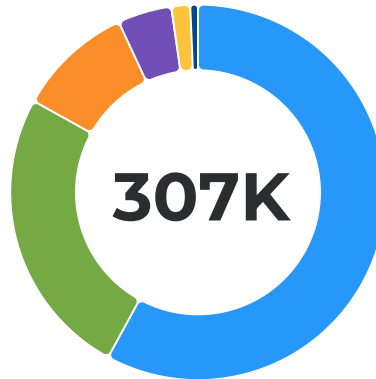
- Implement a City Staff certification program
- Implement a unified City access control
- Pursue grant funding to fund more IT related projects
- Create an IT policy and NIST CSF 2.0 Framework for City Staff
- Completion of the 4-year hardware refresh schedule

**Performance Measures:**

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Percent of service requests completed	99%	99%	100%
Percent of network uptime	80%	99%	100%
Number of service requests received	1800	1850	2000
Number of service requests completed	1790	1900	1995



## FY26 Expenditures by Expenses Type



SERVICES	\$178,000	57.95%
SALARIES	\$77,150	25.12%
BENEFITS	\$30,700	10.00%
SUPPLIES	\$14,300	4.66%
MAINTENANCE	\$5,000	1.63%
SUNDRY	\$2,000	0.65%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-417-100	\$72,132	\$74,003	\$56,907	\$76,300	\$2,297
LONGEVITY	10-417-175	\$99	\$180	\$115	\$250	\$70
AUTO ALLOWANCE	10-417-180	\$6,600	-	-	-	-
CELL PHONE ALLOWANCE	10-417-181	\$650	\$600	\$450	\$600	-
<b>Total SALARIES</b>		<b>\$79,481</b>	<b>\$74,783</b>	<b>\$57,473</b>	<b>\$77,150</b>	<b>\$2,367</b>
<b>BENEFITS</b>						
FICA & MEDICARE	10-417-201	\$6,282	\$5,721	\$4,349	\$5,900	\$179
GROUP INSURANCE	10-417-210	\$12,059	\$11,358	\$7,443	\$11,500	\$142
TMRS	10-417-230	\$12,501	\$12,117	\$9,273	\$13,300	\$1,183
WORKMENS' COMPENSATION	10-417-240	-	\$100	-	-	-\$100
UNEMPLOYMENT INSURANCE	10-417-291	-	\$90	-	-	-\$90
<b>Total BENEFITS</b>		<b>\$30,841</b>	<b>\$29,386</b>	<b>\$21,065</b>	<b>\$30,700</b>	<b>\$1,314</b>
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-417-310	\$8,658	\$7,500	\$9,755	\$11,000	\$3,500

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
CLOTHING	10-417-335	\$40	\$300	\$125	\$300	-
SMALL TOOLS & EQUIPMENT	10-417-385	\$387	\$1,860	\$444	\$1,500	-\$360
FUEL/MILEAGE REIMB	10-417-390	-	-	\$335	-	-
JANITORIAL SUPPLIES	10-417-392	-	-	\$9	-	-
OTHER SUPPLIES	10-417-399	\$1,568	\$1,000	\$1,685	\$1,500	\$500
<b>Total SUPPLIES</b>		\$10,652	\$10,660	\$12,353	\$14,300	\$3,640
<b>SERVICES</b>						
TELECOMMUNICATION	10-417-415	\$115,409	\$159,300	\$76,470	-	-\$159,300
CONTRACT LABOR	10-417-425	-	-	\$1,830	\$3,000	\$3,000
SERVICE CONTRACTS	10-417-482	-	-	\$27,658	\$35,000	\$35,000
SOFTWARE CONTRACTS	10-417-483	-	-	\$144,959	\$140,000	\$140,000
<b>Total SERVICES</b>		\$115,409	\$159,300	\$250,917	\$178,000	\$18,700
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-417-524	-	-	\$186	-	-
ELECTRONICS/COMPUTER MAINTENANCE	10-417-543	\$176,546	\$216,229	\$5,299	\$5,000	-\$211,229
<b>Total MAINTENANCE</b>		\$176,546	\$216,229	\$5,485	\$5,000	-\$211,229
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-417-602	\$1,956	\$2,000	\$1,322	\$2,000	-
OTHER - SUNDRY	10-417-699	\$1,970	\$1,000	-	-	-\$1,000
<b>Total SUNDRY</b>		\$3,927	\$3,000	\$1,322	\$2,000	-\$1,000
<b>Total Expenditures</b>		<b>\$416,857</b>	<b>\$493,358</b>	<b>\$348,614</b>	<b>\$307,150</b>	<b>-\$186,208</b>

# 420 - Service Center

**Our Mission:**

The Freeport Service Center Department is dedicated to ensuring the safe, efficient, and cost-effective operation of the city's vehicle and equipment fleet. We provide reliable maintenance, repair, fuel, and management services to support all municipal departments in delivering essential public services. Through proactive care, sustainable practices, and responsive support, we help keep the city moving.



**Description of Our Services:**

Under the leadership of the Public Works Director, the Service Center Department is responsible for the upkeep, safety, and operational readiness of all city-owned vehicles and equipment. This includes support for police, fire, public works, parks and recreation, and other municipal departments that rely on fleet assets to serve the community effectively. Core services include: preventive maintenance, repairs and diagnostics, fleet management and tracking, emergency vehicle support, fuel management, procurement and lifestyle planning, regulatory compliance, sustainability initiatives, as well as road call and on-site support.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Admin. Assistant	1	1	1	1	0
Mechanic	1	1	1	1	0
Grand Total	2	2	2	2	0

## Goals & Performance Measures

### FY 2026 Strategic Focus:

Operational Efficiency and Transparency

*Enhancing operational efficiency and improving public transparency*

- Work to find an electronic way to submit work orders for departments
- Continue to provide excellent response time and service
- Brainstorm ideas to make public information more readily available

### FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued to cross-train employees to prepare for key officers' potential retirements
- Continued to provide superior customer service

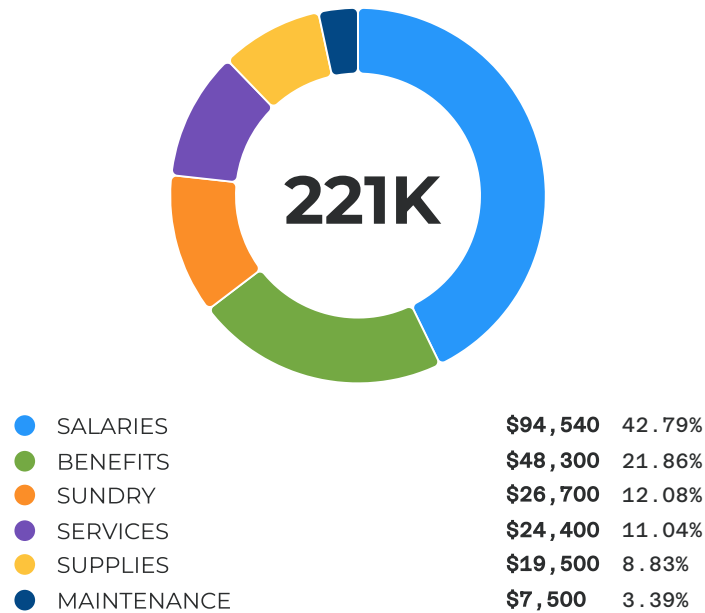
### FY 2026 Goals:

- Explore ideas to help improve community information
- Explore community engagement opportunities
- Strive to become the standard in customer service, support service, and service within the community

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of building maintenance requests	1,040	850	1,000
Number of vehicle maintenance requests	79	105	110
Number of fuel tank refills	62	53	52
Number of service work orders	3,610	3,650	4,000

## FY26 Expenditures by Expenses Type



## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-420-100	\$77,021	\$87,838	\$64,629	\$91,000	\$3,162
EDUCATIONAL PAY	10-420-165	\$231	-	-	-	-
LONGEVITY	10-420-175	\$446	\$550	\$312	\$540	-\$10
OVERTIME	10-420-190	\$5,904	\$2,750	\$2,111	\$3,000	\$250
<b>Total SALARIES</b>		\$83,601	\$91,138	\$67,051	\$94,540	\$3,402
<b>BENEFITS</b>						
FICA & MEDICARE	10-420-201	\$6,561	\$6,762	\$5,034	\$7,200	\$438
GROUP INSURANCE	10-420-210	\$22,011	\$22,886	\$14,195	\$23,000	\$114
TMRS	10-420-230	\$13,291	\$14,321	\$10,803	\$16,500	\$2,179
WORKMEN'S COMPENSATION	10-420-240	\$524	\$3,000	\$1,359	\$1,500	-\$1,500
ACCRUED BENEFITS EXPENSE	10-420-250	-\$1,080	-	-	-	-
UNEMPLOYMENT INSURANCE	10-420-291	-	\$106	-	\$100	-\$6
<b>Total BENEFITS</b>		\$41,307	\$47,075	\$31,391	\$48,300	\$1,225
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-420-310	\$3,118	\$2,500	\$1,766	\$2,500	-

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
POSTAGE/SHIPPING	10-420-311	-	\$100	-	-	-\$100
OTHER ELECTRONICS	10-420-320	-	\$500	-	-	-\$500
CLOTHING	10-420-335	\$3,366	\$2,850	\$1,311	\$2,500	-\$350
OIL AND GREASE	10-420-343	\$4,021	\$4,000	\$2,425	\$2,500	-\$1,500
GARAGE PARTS	10-420-344	\$4,578	\$3	\$2,894	\$3,000	\$2,997
FURNITURE & FIXTURES	10-420-352	\$91	\$500	-	-	-\$500
SMALL TOOLS & EQUIPMENT	10-420-385	\$2,192	\$300	\$2,193	\$3,000	\$2,700
FUEL-MILEAGE REIMB.	10-420-390	\$24,185	\$1,500	\$1,396	\$1,500	-
JANITORIAL SUPPLIES	10-420-392	\$989	\$1,000	\$2,226	\$1,500	\$500
OTHER SUPPLIES	10-420-399	\$2,727	\$500	\$2,864	\$3,000	\$2,500
<b>Total SUPPLIES</b>		<b>\$45,267</b>	<b>\$13,753</b>	<b>\$17,074</b>	<b>\$19,500</b>	<b>\$5,747</b>
<b>SERVICES</b>						
PROFESSIONAL SERVICES	10-420-413	\$7,316	-	-	-	-
TELEPHONE	10-420-415	-	-	-	\$5,000	\$5,000
PHYSICALS/SCREENING	10-420-426	\$39	\$100	\$138	\$200	\$100
ADVERTISING	10-420-430	-	-	\$692	-	-
ELECTRICITY	10-420-440	\$7,958	\$8,600	\$4,573	\$1,500	-\$7,100
WATER	10-420-441	\$3,817	\$2,000	\$897	-	-\$2,000
GAS-ENTEX	10-420-442	\$1,024	\$1,500	\$1,165	\$1,200	-\$300
EQUIPMENT RENTAL	10-420-470	-	\$300	-	\$500	\$200
SERVICE CONTRACTS	10-420-482	-	-	\$227	\$500	\$500
LAUNDRY SERVICES	10-420-485	\$1,541	\$1,000	\$862	\$1,200	\$200
JANITORIAL CONTRACT	10-420-487	-	-	\$5,654	\$6,000	\$6,000
WASTE DISPOSAL	10-420-498	-	-	\$5,400	\$6,500	\$6,500
OTHER SERVICES	10-420-499	\$70,407	\$2,500	-	-	-\$2,500
FUEL TANK EXPENSES	10-420-700	-	-	\$1,306	\$1,800	\$1,800
<b>Total SERVICES</b>		<b>\$92,101</b>	<b>\$16,000</b>	<b>\$20,913</b>	<b>\$24,400</b>	<b>\$8,400</b>





Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-420-524	\$1,668	\$700	\$504	\$700	-
BLDG/BLDG EQUIP MAINTENANCE	10-420-545	\$8,983	\$4,000	\$3,229	\$3,500	-\$500
LAND/GROUNDS MAINTENANCE	10-420-546	\$14,467	\$1,500	\$2,483	\$3,000	\$1,500
EQUIPMENT MAINTENANCE	10-420-560	-	\$300	\$169	\$300	-
<b>Total MAINTENANCE</b>		\$25,118	\$6,500	\$6,385	\$7,500	\$1,000
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-420-602	\$128	\$4,200	-	\$500	-\$3,700
PROPERTY/GEN LIAB INSURANCE	10-420-628	\$19,821	\$25,000	\$20,440	\$22,000	-\$3,000
VEHICLE INSURANCE	10-420-629	\$3,156	\$6,000	\$3,960	\$4,200	-\$1,800
OTHER - SUNDRY	10-420-699	\$94	-	-	-	-
<b>Total SUNDRY</b>		\$23,199	\$35,200	\$24,400	\$26,700	-\$8,500
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	10-420-899	\$154,020	-	-	-	-
<b>Total CAPITAL OUTLAY</b>		\$154,020	-	-	-	-
<b>Total Expenditures</b>		<b>\$464,614</b>	<b>\$209,666</b>	<b>\$167,215</b>	<b>\$220,940</b>	<b>\$11,274</b>

# 430 - Municipal Court

**Our Mission:**

The Municipal Court is committed to administering justice fairly, efficiently, and impartially. We serve the community by upholding the rule of law, protecting individual rights, and providing access to a fair and responsive judicial process. Through professionalism, integrity, and respect, we promote public trust and confidence in the legal system.



**Description of Our Services:**

Under the leadership of the Finance Director, the Municipal Court Department is responsible for the administration of justice at the local level, handling cases involving violations of city ordinances, traffic infractions, misdemeanors, and other minor offenses. The court provides a fair, accessible, and efficient judicial process that supports public safety and community well-being. Core services include: case processing and adjudication, citation management, payment and fine collection, defendant support and information, jury management, records management, compliance monitoring and enforcement, community education and outreach, coordination with law enforcement and other agencies, as well as state and local reporting.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Court Clerk	1	1	1	1	0
Court Supervisor	1	1	1	1	0
<b>Grand Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

## Goals & Performance Measures

### 2026 Strategic Focus:

#### Operational Excellence

*To establish and ensure operational excellence*

- Deliver excellence in customer service

### FY 2025 Accomplishments:

- Began preparing for Court Clerk certifications
- Began preparing for electronically scanning of court documents

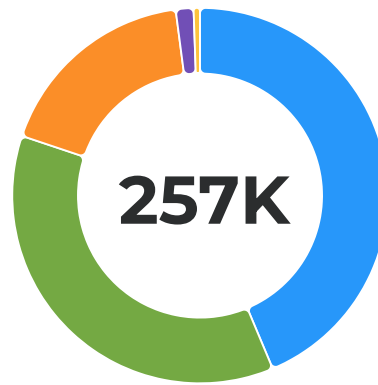
### FY 2026 Goals:

- Implement a paperless procedure for all court records
- Implement an informational social media page for public announcements
- Assist IT in optimizing the Municipal Court designated web page
- Continue to provide superior service

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of training hours for staff development	40	60	60
Number of Certified Court Clerks	1	1	1
Number of new cases filed	2,024	2,025	2,026
Dispositions: Bond forfeitures/applied	20	6	15
Dispositions: Dismissed/not guilty (other cases)	481	156	400
Dispositions: Dismissed driving safety course	51	32	55
Dispositions: Dismissed deferred disposition	244	143	250
Dispositions: Dismissed proof of financial responsibility	16	3	10
Dispositions: Dismissed compliance	217	112	225
Dispositions: Community service or jail time credit	380	195	400
Dispositions: Fines paid	1,833	1,007	1,500
Number of warrants issued	1,979	492	800
Number of warrants cleared	731	517	800
Number of non-jury and jury trials	23	12	23
Number of jury notices mailed	50	95	200

## FY26 Expenditures by Expenses Type



SERVICES	\$112,200	43.67%
SALARIES	\$93,710	36.48%
BENEFITS	\$45,645	17.77%
SUPPLIES	\$3,950	1.54%
SUNDRY	\$1,400	0.54%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-430-100	\$84,314	\$89,038	\$66,711	\$91,000	\$1,962
EDUCATIONAL PAY	10-430-165	-	-	\$369	\$605	\$605
LONGEVITY	10-430-175	\$510	\$500	\$374	\$605	\$105
OVERTIME	10-430-190	\$953	\$2,500	\$28	\$1,500	-\$1,000
<b>Total SALARIES</b>		\$85,778	\$92,038	\$67,482	\$93,710	\$1,672
<b>BENEFITS</b>						
FICA & MEDICARE	10-430-201	\$6,798	\$6,850	\$5,113	\$7,200	\$350
GROUP INSURANCE	10-430-210	\$23,426	\$16,118	\$14,512	\$22,000	\$5,882
TMRS	10-430-230	\$13,639	\$12,867	\$10,888	\$16,125	\$3,258
WORKMEN'S COMPENSATION	10-430-240	\$172	\$250	\$312	\$320	\$70
ACCRUED BENEFITS EXPENSE	10-430-250	-\$1,034	-	-\$6	-	-
UNEMPLOYMENT INSURANCE	10-430-291	-	\$107	-	-	-\$107
<b>Total BENEFITS</b>		\$43,001	\$36,192	\$30,819	\$45,645	\$9,453
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-430-310	\$1,541	\$2,800	\$1,968	\$2,500	-\$300
POSTAGE/SHIPPING	10-430-311	\$1,314	\$2,500	\$589	\$1,000	-\$1,500

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
CLOTHING	10-430-335	-	\$250	-	\$250	-
FURNITURE & FIXTURES	10-430-352	\$99	-	-	-	-
OTHER SUPPLIES	10-430-399	\$36	\$250	\$42	\$200	-\$50
<b>Total SUPPLIES</b>		<b>\$2,990</b>	<b>\$5,800</b>	<b>\$2,599</b>	<b>\$3,950</b>	<b>-\$1,850</b>
<b>SERVICES</b>						
COLLECTION AGENCY FEES	10-430-407	\$13,162	\$9,000	\$14,074	\$8,500	-\$500
JURY PAYOUTS	10-430-408	-	-	\$42	\$100	\$100
PROFESSIONAL SERVICES	10-430-413	\$38,224	\$49,500	\$41,440	\$50,000	\$500
BANK CHARGES	10-430-414	\$77,546	\$66,000	\$81,740	\$48,000	-\$18,000
SOFTWARE CONTRACTS	10-430-483	-	-	-	\$5,500	\$5,500
OTHER SERVICES	10-430-499	\$48	\$100	-\$3	\$100	-
<b>Total SERVICES</b>		<b>\$128,981</b>	<b>\$124,600</b>	<b>\$137,292</b>	<b>\$112,200</b>	<b>-\$12,400</b>
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-430-602	\$748	\$2,000	\$602	\$1,200	-\$800
OTHER - SUNDRY	10-430-699	-\$12,432	\$200	-	\$200	-
<b>Total SUNDRY</b>		<b>-\$11,684</b>	<b>\$2,200</b>	<b>\$602</b>	<b>\$1,400</b>	<b>-\$800</b>
<b>Total Expenditures</b>		<b>\$249,065</b>	<b>\$260,830</b>	<b>\$238,795</b>	<b>\$256,905</b>	<b>-\$3,925</b>

# 525 - Police



## Our Mission & Vision:

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



## Description of Our Services:

Under the leadership of the Police Chief, the Police Department is committed to maintaining public safety, enforcing laws, and fostering a secure community environment. The department serves to protect lives and property, prevent crime, and uphold the rights and dignity of all citizens through professional and community-oriented policing. Core services include: patrol and response, criminal investigations, traffic enforcement and safety, community policing and engagement, emergency response and crisis management, crime prevention programs, specialized units, victim assistance and support, training and professional development, as well as records and reporting.

## Personnel Summary:

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Admin. Assistant	0	0	0	0	0
Executive Admin. Assistant	1	1	1	1	0
Animal Control Officer	2	1	1	1	0
Captain	1	1	1	1	0
Chief	0	0	0	0	0
Assistant City Manager	1	1	1	1	0
Crossing Guard (P/T)	4	4	4	4	0
Detective	5	4	4	4	0
Jailer	2	2	2	2	0
Lieutenant	1	1	1	1	0
Patrol Officer	18	13	13	13	0
Corporal	0	5	5	5	0
CID Supervisor	0	1	1	1	0
Records Clerk	2	2	2	2	0
Sergeant	6	6	6	6	0
<b>Grand Total</b>	<b>43</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>0</b>

## Goals & Performance Measures

### 2026 Strategic Focus:

Safety and Community Appearance

*Enhancing safety and community appearance*

- Determine any improvements to City Ordinances regarding community appearance
- Regularly patrol areas of request by citizens to enhance traffic safety
- Brainstorm ideas to improve overall community appearance and safety

### FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued to cross-train employees to prepare for key officers' potential retirements
- Aggressively pursued grants for the department
- Redesigned Code Enforcement operations to better align with the Police Department's mission, vision and core values

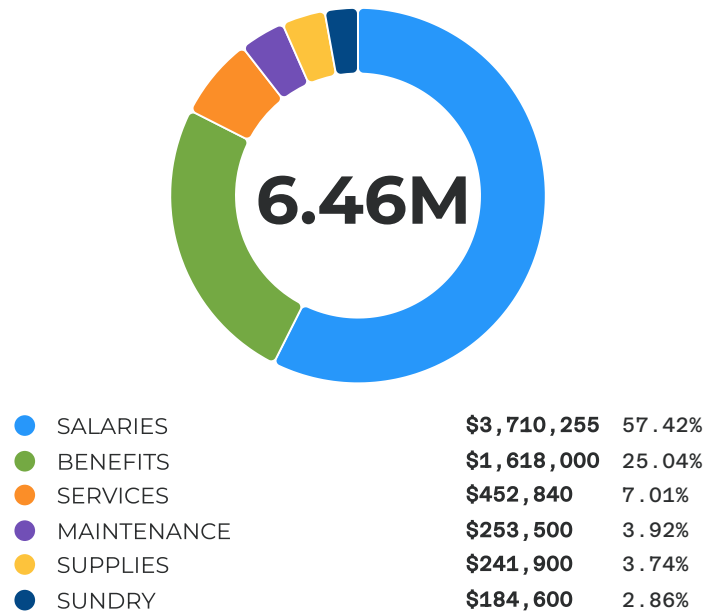
### FY 2026 Goals:

- Lower citizen complaints by enhancing communication and customer service
- Increase patrol in citizen concern areas
- Explore alternatives for reporting low priority or non-emergency-related calls for service
- Continue to explore and apply for grant opportunities

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of 911 calls	2,450	2,350	2,500
Number of calls for service	24,000	33,000	25,000
Number of incident reports	1,800	2,000	1,900
Number of mental health/welfare concern checks	350	380	400
Percent of complaints disposed of within 45 days	100%	100%	100%
Number of violent crimes	120	105	110
Number of arrests	800	850	800
Number of traffic stops	3,400	4,000	3,500
Number of traffic accidents	300	350	280
Number of community events	50	25	55
Number of animal control calls	2,100	2,000	2,200

## FY26 Expenditures by Expenses Type



## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-525-100	\$2,944,925	\$3,315,546	\$2,259,301	\$3,400,000	\$84,454
SALARIES/WAGES-PART-TIME	10-525-110	\$16,118	\$40,103	\$18,287	\$89,105	\$49,002
EDUCATIONAL PAY	10-525-165	\$46,819	\$53,104	\$34,346	\$45,000	-\$8,104
LONGEVITY	10-525-175	\$19,198	\$19,771	\$14,482	\$21,950	\$2,179
UNIFORM ALLOWANCE	10-525-185	\$2,747	\$4,201	\$1,639	\$4,200	-\$1
OVERTIME	10-525-190	\$359,838	\$120,000	\$172,186	\$150,000	\$30,000
<b>Total SALARIES</b>		\$3,389,645	\$3,552,725	\$2,500,241	\$3,710,255	\$157,530
<b>BENEFITS</b>						
FICA & MEDICAREE	10-525-201	\$265,163	\$261,901	\$185,105	\$283,000	\$21,099
GROUP INSURANCE	10-525-210	\$553,716	\$566,366	\$367,976	\$624,000	\$57,634
TMRS	10-525-230	\$533,678	\$565,652	\$400,046	\$635,000	\$69,348
WORKMEN'S COMPENSATION	10-525-240	\$61,838	\$67,000	\$72,113	\$75,000	\$8,000
ACCRUED BENEFITS EXPENSE	10-525-250	-\$37,193	-	-\$118	-	-
UNEMPLOYMENT INSURANCE	10-525-291	\$285	\$4,108	-	\$1,000	-\$3,108
<b>Total BENEFITS</b>		\$1,377,487	\$1,465,027	\$1,025,122	\$1,618,000	\$152,973



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-525-310	\$32,989	\$23,500	\$13,644	\$33,100	\$9,600
POSTAGE/SHIPPING	10-525-311	\$3,204	\$450	\$553	\$1,500	\$1,050
OTHER ELECTRONICS	10-525-320	\$11,956	\$6,000	\$500	\$6,000	-
CLOTHING	10-525-335	\$29,424	\$22,700	\$12,924	\$30,000	\$7,300
FURNITURE & FIXTURES	10-525-352	\$4,018	\$4,600	\$1,754	\$4,600	-
SMALL TOOLS & EQUIPMENT	10-525-385	\$123	-	\$171	\$1,500	\$1,500
CHEMICALS	10-525-389	\$296	\$1,000	\$292	\$1,000	-
FUEL-MILEAGE REIMB.	10-525-390	\$87,585	\$125,000	\$52,127	\$100,000	-\$25,000
JAIL SUPPLIES	10-525-391	\$5,253	\$8,500	\$2,985	\$8,500	-
JANITORIAL SUPPLIES	10-525-392	\$7,529	\$6,000	\$5,491	\$6,000	-
INVESTIGATIVE SUPPLIES	10-525-394	\$13,226	\$8,500	\$1,314	\$8,500	-
AMMUNITION/GUN SUPPLIES	10-525-395	\$18,318	\$26,200	\$9,895	\$26,200	-
OTHER SUPPLIES	10-525-399	\$30,331	\$21,600	\$6,279	\$15,000	-\$6,600
<b>Total SUPPLIES</b>		\$244,250	\$254,050	\$107,930	\$241,900	-\$12,150
<b>SERVICES</b>						
PROFESSIONAL SERVICES	10-525-413	\$35,255	\$17,000	\$10,606	\$21,000	\$4,000
TELECOMMUNICATION	10-525-415	-	-	-	\$35,000	\$35,000
PHYSICALS/SCREENING	10-525-426	\$7,973	\$3,000	\$1,975	\$5,000	\$2,000
ADVERTISING	10-525-430	\$637	\$800	\$371	\$800	-
ANIMAL FACILITY	10-525-431	\$119,119	\$119,200	\$136,987	\$137,000	\$17,800
SPECIAL EVENTS	10-525-435	-	-	\$7,396	\$6,600	\$6,600
ELECTRICITY	10-525-440	\$28,491	\$32,000	\$14,533	\$30,000	-\$2,000
WATER	10-525-441	\$2,424	-	\$668	-	-
GAS-ENTEX	10-525-442	\$2,908	\$4,000	\$2,184	\$3,500	-\$500
SERVICE CONTRACTS	10-525-482	\$42,614	\$154,740	\$35,064	\$189,740	\$35,000
SOFTWARE CONTRACTS	10-525-483	-	-	\$35,331	-	-



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
JANITORIAL CONTRACT	10-525-487	-	-	\$11,707	\$18,000	\$18,000
OTHER SERVICES	10-525-499	\$5,073	\$7,000	-	\$6,200	-\$800
<b>Total SERVICES</b>		\$244,494	\$337,740	\$256,824	\$452,840	\$115,100
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-525-524	\$95,870	\$85,000	\$95,520	\$85,000	-
ELECTRONICS/COMPUTER MAINTENANCE	10-525-543	-\$964	\$154,500	\$69,943	\$139,000	-\$15,500
BLDG/BLDG EQUIP MAINTENANCE	10-525-545	\$42,994	\$30,000	\$25,219	\$28,500	-\$1,500
LAND/GROUNDS MAINTENANCE	10-525-546	\$2,218	\$1,000	-	\$1,000	-
EQUIPMENT MAINTENANCE	10-525-560	-	-	\$219	-	-
<b>Total MAINTENANCE</b>		\$140,118	\$270,500	\$190,901	\$253,500	-\$17,000
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-525-602	\$62,310	\$51,100	\$33,606	\$51,100	-
LIABILITY/PROPERTY INSURANCE	10-525-604	\$36,905	\$60,000	\$43,606	\$46,000	-\$14,000
EMPLOYEE RELATIONS	10-525-610	-	-	\$3,305	\$4,000	\$4,000
K-9 EXPENSE	10-525-621	\$6,143	\$8,000	\$2,773	\$5,000	-\$3,000
MARINE OPERATIONS	10-525-625	\$5,419	\$7,000	\$5,437	\$7,000	-
PROPERTY/GEN LIAB INSURANCE	10-525-628	\$8,269	\$9,000	\$8,269	\$8,700	-\$300
VEHICLE INSURANCE	10-525-629	\$43,058	\$65,000	\$56,766	\$60,000	-\$5,000
DAMAGE CLAIMS	10-525-687	\$10,991	-	-	-	-
COLLEGE REIMBURSEMENT	10-525-695	-	\$2,800	-	\$2,800	-
OTHER - SUNDRY	10-525-699	\$6,162	\$4,000	-	-	-\$4,000
<b>Total SUNDRY</b>		\$179,256	\$206,900	\$153,762	\$184,600	-\$22,300
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	10-525-899	\$288,946	-	-	-	-
<b>Total CAPITAL OUTLAY</b>		\$288,946	-	-	-	-
<b>Total Expenditures</b>		<b>\$5,864,196</b>	<b>\$6,086,942</b>	<b>\$4,234,780</b>	<b>\$6,461,095</b>	<b>\$374,153</b>



# 530 - Fire

## Our Mission:

The Freeport Fire Department's mission is dedicated to protecting lives, property, and the environment through prompt, professional, and compassionate fire suppression, emergency medical services, rescue operations, and fire prevention. We serve our community with integrity, courage, and a commitment to safety and education.



## Description of Our Services:

Under the leadership of the Fire/EMS Chief, the Fire Department is committed to protecting life, property, and the environment through comprehensive fire and emergency services. The department provides rapid response to emergencies, promotes fire prevention, and engages in community education to enhance public safety. Core services include: fire suppression and rescue, fire prevention and inspection, public education and outreach, hazardous materials' response, disaster preparedness and response, training and professional development, fire investigation, as well as equipment maintenance and readiness.

## Personnel Summary:

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Admin. Assistant	1	1	1	1	0
Deputy Chief	1	1	1	1	0
Chief	1	1	1	1	0
Marshal	1	1	1	1	0
Firefighter	3	3	3	3	0
Lieutenant	3	3	3	3	0
<b>Grand Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

## Goals & Performance Measures

### 2026 Strategic Focus:

Safety and Community Appearance

*Enhancing safety and community appearance*

- Determine any improvements to City Ordinances regarding fire safety
- Continue to provide excellent response time and service
- Brainstorm ideas to improve overall community safety

### FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued to cross-train employees to prepare for key officers' potential retirements
- Aggressively pursued grants for the department
- Established a training plan for all personnel to address response needs

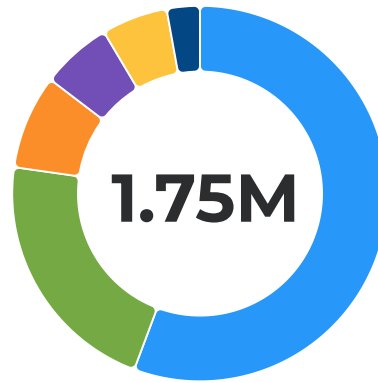
### FY 2026 Goals:

- Explore ideas to help recruit and retain personnel
- Explore community safety engagement opportunities
- Determine any updates needed to City Ordinances regarding fire safety
- Continue to explore and apply for grant opportunities

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of fire/rescue responses	336	388	400
Number of complaints	1	0	0
Number of fire hydrant work orders	1	0	1
Number of community events attended	45	60	64
Number of fire inspections	124	100	106
Number of fire investigations	5	5	8
Number of plan reviews	32	30	30
Number of consultations	30	30	18

## FY26 Expenditures by Expenses Type



SALARIES	\$973,250	55.71%
BENEFITS	\$376,500	21.55%
SUPPLIES	\$141,650	8.11%
SUNDRY	\$106,620	6.10%
MAINTENANCE	\$99,056	5.67%
SERVICES	\$50,000	2.86%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-530-100	\$752,645	\$825,197	\$584,906	\$795,000	-\$30,197
SALARIES/WAGES-PART-TIME	10-530-110	\$7,245	\$19,611	\$7,548	\$47,000	\$27,389
EDUCATIONAL PAY	10-530-165	\$33,106	\$39,102	\$24,437	\$32,000	-\$7,102
LONGEVITY	10-530-175	\$6,045	\$6,339	\$4,826	\$7,250	\$911
OVERTIME	10-530-190	\$116,994	\$94,400	\$66,675	\$80,000	-\$14,400
OVERTIME-TRAINING	10-530-193	-	-	-	\$12,000	\$12,000
<b>Total SALARIES</b>		\$916,035	\$984,649	\$688,391	\$973,250	-\$11,399
<b>BENEFITS</b>						
FICA & MEDICARE	10-530-201	\$72,258	\$68,104	\$51,352	\$75,000	\$6,896
GROUP INSURANCE	10-530-210	\$114,825	\$125,847	\$67,023	\$125,000	-\$847
TMRS	10-530-230	\$144,326	\$141,065	\$109,752	\$155,000	\$13,935
WORKMEN'S COMPENSATION	10-530-240	\$17,770	\$25,000	\$20,728	\$21,000	-\$4,000
ACCRUED BENEFITS EXPENSE	10-530-250	-\$13,194	-	-\$120	-	-
UNEMPLOYMENT INSURANCE	10-530-291	-	\$1,068	-	\$500	-\$568
<b>Total BENEFITS</b>		\$335,985	\$361,084	\$248,736	\$376,500	\$15,416

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-530-310	\$3,472	\$5,300	\$1,529	\$5,300	-
POSTAGE/SHIPPING	10-530-311	-	-	\$25	\$250	\$250
BOOKS/PUBL/SUBSCRIPTIONS	10-530-312	\$3,894	\$10,000	\$7,006	\$10,000	-
OTHER ELECTRONICS	10-530-320	\$2,840	\$19,000	\$16,965	\$19,000	-
CLOTHING	10-530-335	\$20,782	\$28,000	\$16,248	\$31,000	\$3,000
FURNITURE & FIXTURES	10-530-352	\$79	\$8,800	-	\$8,800	-
SMALL TOOLS & EQUIPMENT	10-530-385	\$3,440	\$21,300	\$6,243	\$21,300	-
CHEMICALS	10-530-389	\$141	\$1,500	-	\$1,500	-
FUEL-MILEAGE REIMB.	10-530-390	\$32,754	\$35,000	\$19,348	\$35,000	-
JANITORIAL SUPPLIES	10-530-392	\$1,317	\$3,250	\$494	\$3,500	\$250
FIRE PREVENTION	10-530-394	\$570	\$3,500	\$571	\$3,500	-
OTHER SUPPLIES	10-530-399	\$972	\$1,000	\$487	\$2,500	\$1,500
<b>Total SUPPLIES</b>		\$70,261	\$136,650	\$68,916	\$141,650	\$5,000
<b>SERVICES</b>						
TELEPHONE	10-530-415	-	-	-	\$12,500	\$12,500
PHYSICALS/SCREENING	10-530-426	\$458	\$1,500	\$563	\$1,500	-
ADVERTISING	10-530-430	\$891	\$1,000	\$371	\$1,000	-
ELECTRICITY	10-530-440	\$10,864	\$16,000	\$5,514	\$12,000	-\$4,000
WATER	10-530-441	\$5,482	-	\$1,245	-	-
GAS-ENTEX	10-530-442	\$1,137	\$1,500	\$939	\$1,500	-
S C B A	10-530-482	\$3,520	\$8,500	\$3,042	\$8,500	-
SOFTWARE CONTRACTS	10-530-483	-	-	\$2,801	\$12,000	\$12,000
OTHER SERVICES	10-530-499	-	\$1,000	-	\$1,000	-
<b>Total SERVICES</b>		\$22,352	\$29,500	\$14,476	\$50,000	\$20,500
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-530-524	\$32,992	\$54,500	\$58,569	\$60,000	\$5,500
BLDG/BLDG EQUIP MAINTENANCE	10-530-545	\$15,413	\$22,994	\$6,124	\$23,500	\$506



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
EQUIPMENT MAINTENANCE	10-530-560	\$4,489	\$15,556	\$6,560	\$15,556	-
<b>Total MAINTENANCE</b>		\$52,894	\$93,050	\$71,253	\$99,056	\$6,006
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-530-602	\$27,975	\$31,820	\$10,068	\$31,820	-
EMPLOYEE RELATIONS	10-530-610	-	\$200	\$649	\$1,000	\$800
EMERGENCY MANAGEMENT	10-530-625	\$19,847	\$27,500	\$22,792	\$27,500	-
PROPERTY/GEN LIAB INSURANCE	10-530-628	\$17,689	\$26,000	\$18,556	\$19,500	-\$6,500
VEHICLE INSURANCE	10-530-629	\$17,658	\$25,000	\$13,497	\$15,000	-\$10,000
RESERVE FIREMEN INCENTIVES	10-530-692	\$700	\$3,000	\$967	\$3,000	-
RESERVE FIREMEN PENSION	10-530-693	\$432	\$1,800	\$432	\$1,800	-
COLLEGE REIMBURSEMENT	10-530-695	\$1,045	\$7,000	\$1,380	\$7,000	-
OTHER - SUNDRY	10-530-699	\$2,181	-	-	-	-
<b>Total SUNDRY</b>		\$87,527	\$122,320	\$68,341	\$106,620	-\$15,700
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	10-530-899	\$18,079	-	\$32,340	-	-
<b>Total CAPITAL OUTLAY</b>		\$18,079	-	\$32,340	-	-
<b>Total Expenditures</b>		<b>\$1,503,133</b>	<b>\$1,727,253</b>	<b>\$1,192,453</b>	<b>\$1,747,076</b>	<b>\$19,823</b>

# 535 - EMS

**Our Mission:**

The Freeport EMS Department is dedicated to providing timely, compassionate, and professional emergency medical care to all community members. We strive to save lives, reduce suffering, and promote health through skilled pre-hospital care, rapid response, and continuous community education. Our commitment is to uphold the highest standards of quality, respect, and safety in every emergency.



**Description of Our Services:**

Under the leadership of the Fire/EMS Chief, the EMS Department provides critical pre-hospital emergency medical care and transportation to ensure the health and safety of the community. Operating with highly trained personnel and modern equipment, the department is committed to delivering timely, compassionate, and professional medical assistance. Core services include: emergency medical response, advanced life support and basic life support, patient transport, community paramedicine and outreach, disaster and mass casualty response, medical training and certification, public education and CPR training, collaboration with healthcare providers, as well as quality assurance and improvement.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Firefighters/EMT	9	9	9	9	0
<b>Grand Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>



# Goals & Performance Measures

**2026 Strategic Focus:**

Safety and Community Appearance

*Enhancing safety and community appearance*

- Determine any improvements to City Ordinances regarding EMS
- Continue to provide excellent response time and service
- Brainstorm ideas to improve overall community safety

**FY 2025 Accomplishments:**

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued to cross-train employees to prepare for key officers' potential retirements
- Aggressively pursued grants for the department
- Established a training plan for all personnel to address response needs

**FY 2026 Goals:**

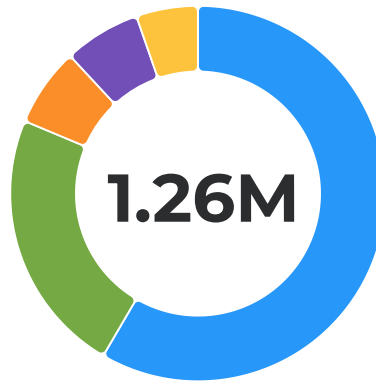
- Explore ideas to help recruit and retain personnel
- Explore community engagement opportunities
- Review and determine any updates needed to City Ordinances regarding EMS
- Continue to explore and apply for grant opportunities

**Performance Measures:**

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of EMS responses	2,046	2,308	2,500
Number of EMS Quality Assurance Review	2	1	1
Percent of EMS service collections	34.34%	40%	36%
Number of community events attended	45	60	64



## FY26 Expenditures by Expenses Type



SALARIES	\$734,200	58.43%
BENEFITS	\$287,500	22.88%
SERVICES	\$85,200	6.78%
SUPPLIES	\$82,860	6.59%
SUNDRY	\$66,800	5.32%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-535-100	\$480,835	\$557,667	\$392,988	\$557,000	-\$667
SALARIES/WAGES-PART-TIME	10-535-110	\$21,212	\$38,270	\$20,119	\$50,000	\$11,730
EDUCATIONAL PAY	10-535-165	\$4,500	\$10,800	\$2,123	\$3,400	-\$7,400
LONGEVITY	10-535-175	\$907	\$1,345	\$838	\$1,800	\$455
OVERTIME	10-535-190	\$98,033	\$63,900	\$92,684	\$110,000	\$46,100
OVERTIME - TRAINING	10-535-193	-	-	-	\$12,000	\$12,000
<b>Total SALARIES</b>		\$605,487	\$671,982	\$508,752	\$734,200	\$62,218
<b>BENEFITS</b>						
FICA & MEDICARE	10-535-201	\$46,630	\$46,518	\$36,837	\$52,000	\$5,482
GROUP INSURANCE	10-535-210	\$100,903	\$114,813	\$71,434	\$106,000	-\$8,813
TMRS	10-535-230	\$89,159	\$92,324	\$74,217	\$105,000	\$12,676
WORKMEN'S COMPENSATION	10-535-240	\$17,334	\$19,000	\$23,079	\$24,000	\$5,000
ACCRUED BENEFITS EXPENSE	10-535-250	-\$6,355	-	-\$32	-	-
UNEMPLOYMENT INSURANCE	10-535-291	-	\$730	-	\$500	-\$230
<b>Total BENEFITS</b>		\$247,671	\$273,385	\$205,534	\$287,500	\$14,115
<b>SUPPLIES</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
POSTAGE/SHIPPING	10-535-311	\$65	\$500	\$84	\$500	-
CLOTHING	10-535-335	\$1,482	\$23,960	\$9,962	\$26,960	\$3,000
EMS EXPENDABLES	10-535-383	\$41,824	\$49,400	\$16,253	\$50,400	\$1,000
OTHER SUPPLIES	10-535-399	\$1,245	\$5,000	\$841	\$5,000	-
<b>Total SUPPLIES</b>		<b>\$44,617</b>	<b>\$78,860</b>	<b>\$27,141</b>	<b>\$82,860</b>	<b>\$4,000</b>
<b>SERVICES</b>						
BILLING AGENCY FEES	10-535-407	\$68,608	\$50,000	\$69,673	\$70,000	\$20,000
PROFESSIONAL SERVICES	10-535-413	\$11,000	\$12,000	\$16,340	\$14,000	\$2,000
PHYSICALS/SCREENING	10-535-426	\$968	\$1,200	\$750	\$1,200	-
<b>Total SERVICES</b>		<b>\$80,576</b>	<b>\$63,200</b>	<b>\$86,763</b>	<b>\$85,200</b>	<b>\$22,000</b>
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-535-602	\$9,984	\$20,400	\$3,995	\$30,400	\$10,000
PROPERTY/GEN LIAB INSURANCE	10-535-628	\$4,840	\$30,000	\$20,633	\$22,000	-\$8,000
OTHER - SUNDRY	10-535-699	\$39	\$14,400	\$13,377	\$14,400	-
<b>Total SUNDRY</b>		<b>\$14,863</b>	<b>\$64,800</b>	<b>\$38,004</b>	<b>\$66,800</b>	<b>\$2,000</b>
<b>Total Expenditures</b>		<b>\$993,214</b>	<b>\$1,152,227</b>	<b>\$866,195</b>	<b>\$1,256,560</b>	<b>\$104,333</b>

# 556 - Emergency Mgmt

This department is used to track emergency-related expenses for the City. It is not something that is budgeted for, but instead used to track any emergency-related expenses.

FY26 Expenditures by Expenses Type



No data available

Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SUPPLIES</b>						
SMALL TOOLS & EQUIPMENT	10-556-385	\$44	-	-	-	-
FUEL/MILEAGE REIMB	10-556-390	-	-	\$270	-	-
JANITORIAL SUPPLIES	10-556-392	\$147	-	-	-	-
OTHER SUPPLIES	10-556-399	\$244	-	-	-	-
<b>Total SUPPLIES</b>		<b>\$434</b>	<b>-</b>	<b>\$270</b>	<b>-</b>	<b>-</b>
<b>SUNDRY</b>						
EMERGENCY MANAGEMENT	10-556-625	\$3,331	-	-	-	-
OTHER - SUNDRY	10-556-699	\$811	-	-	-	-
<b>Total SUNDRY</b>		<b>\$4,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$4,576</b>	<b>-</b>	<b>\$270</b>	<b>-</b>	<b>-</b>

# 557 - Code Enforcement

**Our Mission:**

The Freeport Code Department is dedicated to promoting a safe, healthy, and attractive community by ensuring compliance with local ordinances, building codes, and regulations. We work collaboratively with residents, businesses, and stakeholders to uphold community standards, protect property values, and enhance the quality of life through fair, consistent, and respectful enforcement.

**Description of Our Services:**

Under the leadership of the Police Chief, the Code Department is responsible for ensuring compliance with city codes, ordinances, and regulations to maintain community safety, health, and quality of life. Through proactive inspections, education, and enforcement actions, the department addresses issues that affect property maintenance, public safety, and neighborhood esthetics. Core services include: property maintenance enforcement, zoning and land use compliance, nuisance abatement, building code compliance, illegal activity monitoring, community education and outreach, complaint investigation and resolution, coordination with other departments, as well as legal enforcement and follow-up.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Compliance Officer	4	3	3	3	0
Compliance Supervisor	0	1	1	1	0
Grand Total	4	4	4	4	0



## Goals & Performance Measures

### 2026 Strategic Focus:

Safety and Community Appearance

*Enhancing safety and community appearance*

- Determine any improvements to City Ordinances regarding Code Enforcement
- Continue to provide excellent response time and service
- Brainstorm ideas to improve overall community appearance

### FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued to cross-train employees to prepare for key officers' potential retirements
- Successfully transitioned the department as a subdivision of the Police Department
- Established a Code Enforcement Supervisor to better assist the needs of the Department

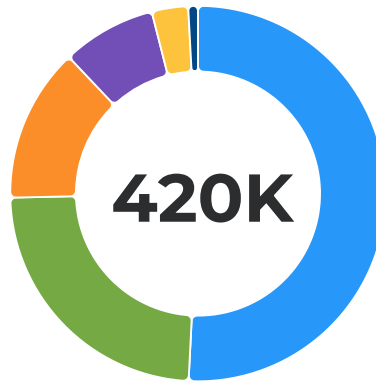
### FY 2026 Goals:

- Explore ideas to help improve the community appearance of residences and businesses
- Explore community engagement opportunities
- Review and determine any updates needed for City Ordinances regarding Code Enforcement
- Strive to become the standard in customer service, support service, and service within the community

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of Code inspections	1,468	1,930	1,092
Number of food & daycare inspections	69	70	60
Number of short-term rental inspections	14	14	6
Number of temporary food establishments inspected	35	36	35
Number of pools inspected annually	10	10	5
Percent of call-in inspections made within 24 hours	94%	90%	98%

## FY26 Expenditures by Expenses Type



SALARIES	\$213,240	50.80%
BENEFITS	\$100,100	23.85%
SERVICES	\$55,800	13.29%
SUPPLIES	\$33,950	8.09%
SUNDRY	\$13,150	3.13%
MAINTENANCE	\$3,500	0.83%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-557-100	\$178,458	\$189,452	\$136,759	\$203,000	\$13,548
EDUCATIONAL PAY	10-557-165	\$1,800	\$3,000	\$2,462	\$3,800	\$800
LONGEVITY	10-557-175	\$1,247	\$1,481	\$915	\$1,440	-\$41
OVERTIME	10-557-190	\$6,041	\$500	\$3,524	\$5,000	\$4,500
<b>Total SALARIES</b>		\$187,546	\$194,433	\$143,660	\$213,240	\$18,807
<b>BENEFITS</b>						
FICA & MEDICARE	10-557-201	\$14,364	\$14,836	\$10,497	\$17,000	\$2,164
GROUP INSURANCE	10-557-210	\$50,223	\$51,053	\$27,186	\$45,000	-\$6,053
TMRS	10-557-230	\$29,783	\$31,422	\$23,272	\$37,000	\$5,578
WORKMEN'S COMPENSATION	10-557-240	\$630	\$1,100	\$806	\$900	-\$200
ACCRUED BENEFITS EXPENSE	10-557-250	-\$2,575	-	-\$8	-	-
UNEMPLOYMENT INSURANCE	10-557-291	-	\$233	-	\$200	-\$33
<b>Total BENEFITS</b>		\$92,426	\$98,644	\$61,753	\$100,100	\$1,456
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-557-310	\$4,726	\$5,700	\$2,331	\$10,000	\$4,300
POSTAGE/SHIPPING	10-557-311	\$6,935	\$2,500	\$1,850	\$7,000	\$4,500

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
BOOKS/PUBL/SUBSCRIPTIONS	10-557-312	\$514	\$3,000	\$380	\$3,000	-
OTHER ELECTRONICS	10-557-320	\$190	\$1,500	\$13	\$1,500	-
CLOTHING	10-557-335	\$1,160	\$2,000	\$518	\$2,000	-
FURNITURE & FIXTURES	10-557-352	\$272	\$1,000	-	\$1,000	-
SMALL TOOLS & EQUIPMENT	10-557-385	-	\$700	\$37	\$700	-
FUEL-MILEAGE REIMB.	10-557-390	\$3,337	\$8,000	\$2,428	\$8,000	-
OTHER SUPPLIES	10-557-399	\$919	\$750	\$1,838	\$750	-
<b>Total SUPPLIES</b>		<b>\$18,052</b>	<b>\$25,150</b>	<b>\$9,395</b>	<b>\$33,950</b>	<b>\$8,800</b>
<b>SERVICES</b>						
DEMOLITION/MOWING	10-557-411	\$77,391	\$10,000	\$7,362	\$30,000	\$20,000
TELEPHONE	10-557-415	-	-	-	\$4,500	\$4,500
PHYSICALS/SCREENING	10-557-426	\$428	\$300	\$296	\$300	-
ADVERTISING	10-557-430	\$9,538	\$10,000	\$2,450	\$3,000	-\$7,000
CONTRACT SERVICES	10-557-482	-	-	-	\$7,000	\$7,000
SOFTWARE CONTRACTS	10-557-483	-	-	\$9,333	\$10,000	\$10,000
OTHER SERVICES	10-557-499	\$1,414	\$1,000	\$433	\$1,000	-
<b>Total SERVICES</b>		<b>\$88,771</b>	<b>\$21,300</b>	<b>\$19,874</b>	<b>\$55,800</b>	<b>\$34,500</b>
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-557-524	\$1,014	\$3,500	\$1,630	\$3,500	-
<b>Total MAINTENANCE</b>		<b>\$1,014</b>	<b>\$3,500</b>	<b>\$1,630</b>	<b>\$3,500</b>	<b>-</b>
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-557-602	\$8,125	\$7,200	\$4,950	\$8,500	\$1,300
VEHICLE INSURANCE	10-557-629	\$3,561	\$6,000	\$4,423	\$4,650	-\$1,350
<b>Total SUNDRY</b>		<b>\$11,687</b>	<b>\$13,200</b>	<b>\$9,374</b>	<b>\$13,150</b>	<b>-\$50</b>
<b>Total Expenditures</b>		<b>\$399,495</b>	<b>\$356,227</b>	<b>\$245,685</b>	<b>\$419,740</b>	<b>\$63,513</b>





# 558 - Building / Permits

## Our Mission:

The Freeport Building Department is committed to safeguarding public health, safety, and welfare by ensuring that all construction and development comply with applicable codes, regulations, and standards. We provide efficient, transparent, and customer-focused permitting services to support responsible growth and sustainable community development.

## Description of Our Services:

Under the leadership of the City Manager, the Building Department is responsible for regulating construction activities within the municipality to ensure compliance with building codes, zoning laws, and safety standards. The department facilitates responsible development while protecting public health, safety, and welfare through timely and transparent permitting and inspection processes. Core services include: permit issuance and review, plan review and approval, building inspections, building code compliance, zoning and land use coordination, contractor licensing and registration, customer assistance and information, record keeping and reporting, as well as community safety and education.

## Personnel Summary:

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Building Inspector	2	1	1	1	0
Building Official	1	1	1	1	0
Rental Inspector	0	1	1	1	0
Permit Coordinator	1	1	1	1	0
<b>Grand Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

# Goals & Performance Measurements

## 2026 Strategic Focus:

Safety and Community Appearance

*Enhancing safety and community appearance*

- Determine any improvements to City Ordinances regarding Building requirements
- Continue to provide excellent response time and service
- Brainstorm ideas to improve overall community appearance and vacancies

## FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued to cross train employees to prepare for key officers' potential retirements
- Successfully transitioned the Code Department over to the Police Department as a sub-division
- Continued to provide superior customer service

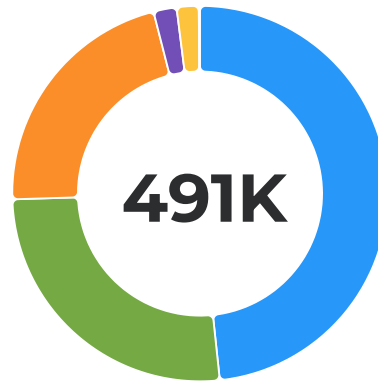
## FY 2026 Goals:

- Explore ideas to help improve community safety of residences and businesses
- Explore community engagement opportunities, including educational events to better inform the public of building standards
- Review and determine any updates needed to City Ordinances regarding Building requirements
- Strive to become the standard in customer service, support service, and service within the community

## Performance Measurements:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of permits issued	1,348	1,223	1,500
Number of building inspections	831	960	1,200
Percent of residential applications processed in 5 work days	99%	100%	100%
Percent of commercial applications processed in 5 work days	99%	100%	100%
Percent of call-in inspections made within 24 hours	99%	100%	100%
Total number of rental inspections	0	441	600

## FY26 Expenditures by Expenses Type



SALARIES	\$237,400	48.31%
SERVICES	\$128,700	26.19%
BENEFITS	\$105,709	21.51%
SUNDRY	\$9,750	1.98%
SUPPLIES	\$9,300	1.89%
MAINTENANCE	\$500	0.10%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-558-100	\$150,941	\$224,266	\$158,447	\$231,500	\$7,234
EDUCATIONAL PAY	10-558-165	\$2,054	\$1,800	\$1,731	\$1,800	-
LONGEVITY	10-558-175	\$1,647	\$1,948	\$1,447	\$2,000	\$52
CELL PHONE ALLOWANCE	10-558-181	\$450	\$1,000	\$300	\$600	-\$400
OVERTIME	10-558-190	\$1,687	\$1,500	\$1,051	\$1,500	-
<b>Total SALARIES</b>		\$156,779	\$230,514	\$162,976	\$237,400	\$6,886
<b>BENEFITS</b>						
FICA & MEDICARE	10-558-201	\$11,910	\$17,535	\$12,365	\$18,500	\$965
GROUP INSURANCE	10-558-210	\$37,588	\$52,289	\$31,641	\$45,000	-\$7,289
TMRS	10-558-230	\$25,000	\$37,139	\$26,244	\$41,000	\$3,861
WORKMEN'S COMPENSATION	10-558-240	\$506	\$1,009	\$1,008	\$1,009	-
ACCRUED BENEFITS EXPENSE	10-558-250	-\$2,490	-	-	-	-
UNEMPLOYMENT INSURANCE	10-558-291	-	\$275	-	\$200	-\$75
<b>Total BENEFITS</b>		\$72,513	\$108,247	\$71,258	\$105,709	-\$2,538
<b>SUPPLIES</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
OFFICE/COMPUTER SUPPLIES	10-558-310	\$3,017	\$1,700	\$1,797	\$1,700	-
POSTAGE/SHIPPING	10-558-311	\$1,413	\$3,000	\$1,252	\$2,000	-\$1,000
BOOKS/PUBL/SUBSCRIPTIONS	10-558-312	\$115	\$2,000	\$1,730	\$2,000	-
OTHER ELECTRONICS	10-558-320	-	\$500	-	-	-\$500
CLOTHING	10-558-335	\$94	\$1,000	\$415	\$500	-\$500
FURNITURE & FIXTURES	10-558-352	\$43	\$1,000	\$169	\$500	-\$500
SMALL TOOLS & EQUIPMENT	10-558-385	-	\$500	\$5	-	-\$500
FUEL-MILEAGE REIMB.	10-558-390	\$954	\$4,000	\$1,025	\$2,000	-\$2,000
JANITORIAL SUPPLIES	10-558-392	-	-	\$10	\$100	\$100
OTHER SUPPLIES	10-558-399	\$370	\$750	\$9	\$500	-\$250
<b>Total SUPPLIES</b>		\$6,007	\$14,450	\$6,412	\$9,300	-\$5,150
<b>SERVICES</b>						
DEMOLITION SERVICES	10-558-411	\$7,828	\$90,091	\$65,481	\$90,000	-\$91
PROFESSIONAL SERVICES	10-558-413	\$25,342	\$18,971	\$12,333	\$19,000	\$29
TELECOMMUNICATION	10-558-415	-\$32	-	-	\$2,000	\$2,000
PHYSICALS/SCREENING	10-558-426	\$39	\$200	\$85	\$200	-
ADVERTISING	10-558-430	\$3,050	\$4,500	\$5,566	\$7,000	\$2,500
SOFTWARE CONTRACTS	10-558-483	-	-	\$9,333	\$10,000	\$10,000
OTHER SERVICES	10-558-499	\$11	\$1,000	\$232	\$500	-\$500
<b>Total SERVICES</b>		\$36,238	\$114,762	\$93,030	\$128,700	\$13,938
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-558-524	\$184	\$1,000	\$920	\$500	-\$500
<b>Total MAINTENANCE</b>		\$184	\$1,000	\$920	\$500	-\$500
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-558-602	\$5,681	\$4,529	\$2,253	\$4,500	-\$29
VEHICLE INSURANCE	10-558-629	\$1,921	\$5,000	\$4,216	\$5,250	\$250
<b>Total SUNDRY</b>		\$7,602	\$9,529	\$6,470	\$9,750	\$221
<b>Total Expenditures</b>		<b>\$279,323</b>	<b>\$478,502</b>	<b>\$341,066</b>	<b>\$491,359</b>	<b>\$12,857</b>

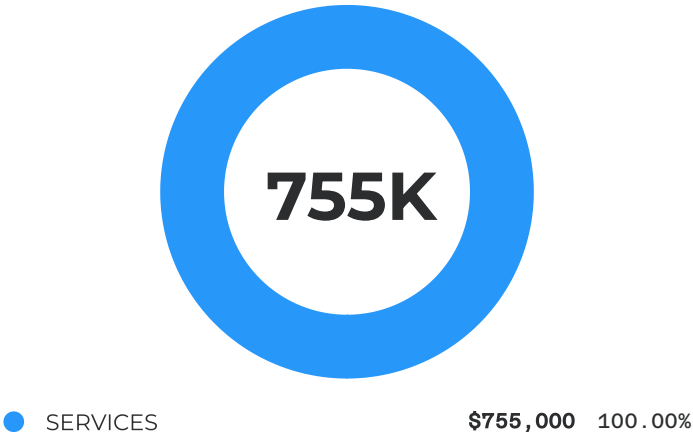


# 564 - Garbage

This internal department is used to track the garbage collection service expenses provided by Ameriwaste, in accordance with the executed contract.



FY26 Expenditures by Expenses Type



Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
SERVICES						
GARBAGE COLLECTION	10-564-499	\$763,915	\$775,000	\$551,644	\$755,000	-\$20,000
Total SERVICES		\$763,915	\$775,000	\$551,644	\$755,000	-\$20,000
Total Expenditures		\$763,915	\$775,000	\$551,644	\$755,000	-\$20,000

# 575 - Streets / Drainage

**Our Mission:**

The Freeport Streets/Drainage Department is dedicated to maintaining and improving the city's roadways, drainage systems, and related infrastructure to ensure safe, efficient, and reliable transportation and stormwater management. We strive to enhance the quality of life for residents through proactive maintenance, timely repairs, and sustainable infrastructure solutions.



**Description of Our Services:**

Under the leadership of the Public Works Director, the Streets/Drainage Department is responsible for the maintenance, repair, and improvement of the city's transportation infrastructure and stormwater management systems. The department ensures safe road conditions, effective drainage, and flood prevention to support the community's mobility and environmental health.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Supervisor	2	2	2	2	0
Equipment Operator	2	2	2	2	0
Field Crew	7	8	8	8	0
Public Works Director	0	1	1	1	0
Assistant City Manager	1	0	0	0	0
Superintendent	1	1	1	1	0
<b>Grand Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>

## Goals & Performance Measures

### 2026 Strategic Focus:

#### Safety and Community Appearance

*To enhance safety and community appearance*

- Work to find an electronic way to submit work orders for departments and the public
- Continue to provide excellent response time and service
- Assist in the implementation of the monthly newsletter

#### Infrastructure

*To develop community infrastructure and enhancements to the transportation network and system*

- Develop a streets maintenance plan that prioritizes repairs based on a grading system of 1 through 10, with 1 being most important to repair as funding is available
- Educate the public on what are City owned roads vs. State owned roads to help direct reporting and information requests to the correct entities
- Assist in the development of a Capital Improvement Plan

### FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Continued sidewalk replacement program
- Continued the interlocal agreement with Brazoria County for road improvements

### FY 2026 Goals:

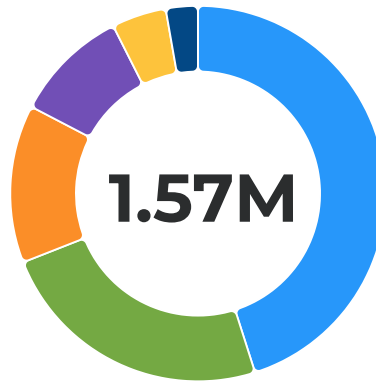
- Explore electronic reporting methods for the departments and the public
- Develop a Master Streets Maintenance Plan for all City owned streets and alleyways
- Produce educational material for the public on City owned roads vs. State owned roads
- Assist in the development of a Capital Improvement Plan
- Assist in pursuing infrastructure grant opportunities

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of miles of curbed streets swept	440	300	350
Number of potholes filled	1,040	1,100	1,200
Number of square feet of sidewalks repaired	1,400	1,600	2,000
Number of trees trimmed	500	700	600
Number of trees planted	12	15	18
Number of storm drain catch basins cleaned	125	130	150
Number of illicit discharges into storm drain	125	130	150
Number of service requests received	570	650	700
Number of service requests completed	570	650	700
Number of linear feet of painted traffic curbs and striping	3,600	2,400	2,500
Number of traffic signs installed or repaired	48	25	42



## FY26 Expenditures by Expenses Type



SALARIES	\$707,555	45.09%
BENEFITS	\$375,750	23.95%
MAINTENANCE	\$213,500	13.61%
SERVICES	\$155,500	9.91%
SUPPLIES	\$73,500	4.68%
SUNDRY	\$43,400	2.77%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-575-100	\$614,636	\$619,179	\$500,590	\$675,000	\$55,821
EDUCATIONAL PAY	10-575-165	\$1,154	\$1,200	\$923	\$1,200	-
LONGEVITY	10-575-175	\$4,808	\$4,612	\$3,321	\$5,355	\$743
CELL PHONE ALLOWANCE	10-575-181	\$150	\$600	-	-	-\$600
MOVING ALLOWANCE	10-575-182	-	-	\$400	-	-
OVERTIME	10-575-190	\$26,905	\$15,000	\$25,424	\$26,000	\$11,000
<b>Total SALARIES</b>		\$647,653	\$640,591	\$530,659	\$707,555	\$66,964
<b>BENEFITS</b>						
FICA & MEDICARE	10-575-201	\$49,684	\$47,858	\$39,088	\$55,000	\$7,142
GROUP INSURANCE	10-575-210	\$172,979	\$163,997	\$110,128	\$174,000	\$10,003
TMRS	10-575-230	\$102,767	\$101,361	\$85,635	\$121,500	\$20,139
WORKMEN'S COMPENSATION	10-575-240	\$24,076	\$40,000	\$24,299	\$25,000	-\$15,000
ACCRUED BENEFITS EXPENSE	10-575-250	-\$7,909	-	-	-	-
UNEMPLOYMENT INSURANCE	10-575-291	-	\$751	\$328	\$250	-\$501
<b>Total BENEFITS</b>		\$341,597	\$353,967	\$259,478	\$375,750	\$21,783



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-575-310	\$84	\$1,400	\$34	\$500	-\$900
OTHER ELECTRONICS	10-575-320	-	\$100	-	-	-\$100
CLOTHING	10-575-335	\$337	\$1,950	\$1,810	\$1,900	-\$50
OIL AND GREASE	10-575-343	-	-	\$18	\$100	\$100
FURNITURE & FIXTURES	10-575-352	-	\$200	-	-	-\$200
SMALL TOOLS & EQUIPMENT	10-575-385	\$4,372	\$3,500	\$4,836	\$3,500	-
CHEMICALS	10-575-389	\$33,883	\$13,000	\$24,458	\$26,000	\$13,000
FUEL-MILEAGE REIMB.	10-575-390	\$43,431	\$41,000	\$29,877	\$40,000	-\$1,000
OTHER SUPPLIES	10-575-399	\$3,340	\$1,500	\$2,582	\$1,500	-
<b>Total SUPPLIES</b>		<b>\$85,448</b>	<b>\$62,650</b>	<b>\$63,615</b>	<b>\$73,500</b>	<b>\$10,850</b>
<b>SERVICES</b>						
TELEPHONE	10-575-415	-	-	-	\$4,000	\$4,000
PHYSICALS/SCREENING	10-575-426	\$2,147	\$500	\$1,168	\$1,500	\$1,000
ADVERTISING	10-575-430	\$496	\$200	-	-	-\$200
ELECTRICITY	10-575-440	\$89,844	\$95,000	\$58,231	\$80,000	-\$15,000
EQUIPMENT RENTAL	10-575-470	\$47,840	\$20,000	\$18,308	\$30,000	\$10,000
SERVICE CONTRACTS	10-575-482	\$839	-	\$855	\$1,000	\$1,000
LAUNDRY SERVICES	10-575-485	\$34,773	\$20,000	\$20,351	\$22,000	\$2,000
WASTE DISPOSAL	10-575-498	\$750	\$11,000	\$14,900	\$17,000	\$6,000
OTHER SERVICES	10-575-499	\$855	-	-	-	-
<b>Total SERVICES</b>		<b>\$177,544</b>	<b>\$146,700</b>	<b>\$113,813</b>	<b>\$155,500</b>	<b>\$8,800</b>
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-575-524	\$49,975	\$22,000	\$17,555	\$25,000	\$3,000
STREET/DRAINING/SDWALK MAINT	10-575-530	\$90,664	\$150,000	\$73,066	\$125,000	-\$25,000
BLDG/BLDG EQUIP MAINTENANCE	10-575-545	\$510	-	\$819	\$500	\$500
SIGNS MAINTENANCE	10-575-547	\$20,371	\$10,000	\$9,697	\$10,000	-
TRAFFIC LIGHTS MAINTENANCE	10-575-548	\$32	\$1,000	\$422	\$1,000	-

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
STREET LIGHTS MAINTENANCE	10-575-549	\$168	\$1,500	\$4,293	\$2,000	\$500
EQUIPMENT MAINTENANCE	10-575-560	\$2,612	\$20,000	\$44,175	\$50,000	\$30,000
<b>Total MAINTENANCE</b>		\$164,331	\$204,500	\$150,026	\$213,500	\$9,000
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-575-602	\$1,100	\$3,500	\$167	\$2,000	-\$1,500
PROPERTY/GEN LIAB INSURANCE	10-575-628	\$4,581	\$10,000	\$5,092	\$5,400	-\$4,600
VEHICLE INSURANCE	10-575-629	\$25,294	\$35,000	\$34,031	\$36,000	\$1,000
OTHER - SUNDRY	10-575-699	\$6,872	-	-	-	-
<b>Total SUNDRY</b>		\$37,847	\$48,500	\$39,291	\$43,400	-\$5,100
<b>Total Expenditures</b>		<b>\$1,454,419</b>	<b>\$1,456,908</b>	<b>\$1,156,881</b>	<b>\$1,569,205</b>	<b>\$112,297</b>

# 577 - Main Street

**Our Mission:**

The Freeport Main Street Department is dedicated to fostering a vibrant, thriving downtown by promoting economic development, preserving historic character, and enhancing community engagement. We work collaboratively with businesses, residents, and stakeholders to create a welcoming environment that supports local commerce, cultural activities, and sustainable growth.



**Description of Our Services:**

Under the leadership of the Public Works Director, the Museum Department is focused on revitalizing and strengthening the downtown or historic commercial district to create a vibrant, economically healthy, and culturally rich community hub. The program supports local businesses, preserves historic assets, and fosters community pride through a variety of coordinated services and initiatives. Core services include: economic development and business support, historic preservation, marketing and promotion, community engagement and partnerships, streetscape and public space improvements, event planning and coordination, market analysis and planning, as well as advocacy and funding support.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Coordinator	1	0	1	1	1
Grand Total	1	0	1	1	1

# Goals & Performance Measures

## 2026 Strategic Focus:

Operational Excellence

To enhance safety and community appearance

- Continue to maintain the Historical Downtown
- Present an inviting area for the community to enjoy
- Strive to increase attendance at community events

## FY 2025 Accomplishments:

- Received the Tourism Recognition Award
- Completed the Downtown UTSA study project

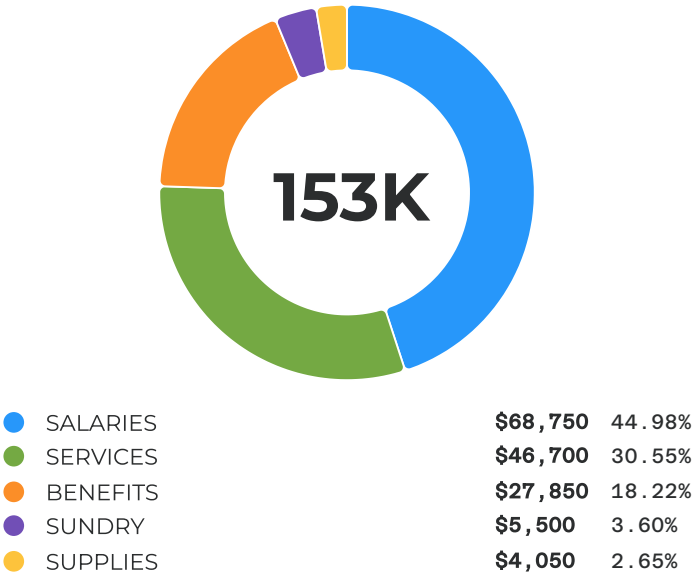
## FY 2026 Goals:

- Continue to provide a clean, inviting facility for the public
- Continue to build relationships with community stakeholders to enhance the vision of Downtown
- Strategically review the UTSA study plan to begin implementation of the plan in small increments
- Pursue potential grant opportunities

## Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of downtown special events held	3	3	5

FY26 Expenditures by Expenses Type



**Expenditures by Expenses Type**

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-577-100	\$38,357	-	-	\$66,950	\$66,950
EDUCATIONAL PAY	10-577-165	\$2,404	-	-	-	-
LONGEVITY	10-577-175	\$7	-	-	\$1,800	\$1,800
CELL PHONE ALLOWANCE	10-577-181	\$550	-	-	-	-
OVERTIME	10-577-190	\$177	-	-	-	-
<b>Total SALARIES</b>		<b>\$41,495</b>	<b>-</b>	<b>-</b>	<b>\$68,750</b>	<b>\$68,750</b>
<b>BENEFITS</b>						
FICA & MEDICARE	10-577-201	\$3,170	-	-	\$5,150	\$5,150
GROUP INSURANCE	10-577-210	\$11,013	-	-	\$11,000	\$11,000
TMRS	10-577-230	\$6,581	-	-	\$11,600	\$11,600
WORKMEN'S COMPENSATION	10-577-240	-	\$100	-	\$100	-
<b>Total BENEFITS</b>		<b>\$20,764</b>	<b>\$100</b>	<b>-</b>	<b>\$27,850</b>	<b>\$27,750</b>
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-577-310	\$373	\$2,850	\$35	\$1,500	-\$1,350
POSTAGE/SHIPPING	10-577-311	-	\$125	-	\$100	-\$25
CLOTHING	10-577-335	-	\$250	\$43	\$250	-
FURNITURE & FIXTURES	10-577-352	-	\$500	-	-	-\$500
SMALL TOOLS & EQUIPMENT	10-577-385	-	\$1,250	-	-	-\$1,250
FUEL	10-577-390	-	\$200	-	\$200	-
OTHER SUPPLIES	10-577-399	\$94	\$2,250	\$337	\$2,000	-\$250
<b>Total SUPPLIES</b>		<b>\$468</b>	<b>\$7,425</b>	<b>\$416</b>	<b>\$4,050</b>	<b>-\$3,375</b>
<b>SERVICES</b>						
TELEPHONE	10-577-415	-	-	-	\$1,200	\$1,200
ADVERTISING	10-577-430	\$1,128	\$8,500	\$1,338	\$5,500	-\$3,000
SPECIAL EVENTS	10-577-435	\$45,686	\$48,000	\$3,326	\$40,000	-\$8,000
<b>Total SERVICES</b>		<b>\$46,814</b>	<b>\$56,500</b>	<b>\$4,665</b>	<b>\$46,700</b>	<b>-\$9,800</b>
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-577-602	\$3,718	\$6,000	\$3,997	\$5,000	-\$1,000



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
EMPLOYEE RELATIONS	10-577-610	\$118	\$1,000	\$365	\$500	-\$500
OTHER - SUNDRY	10-577-699	\$380	\$1,500	-	-	-\$1,500
<b>Total SUNDRY</b>		\$4,216	\$8,500	\$4,362	\$5,500	-\$3,000
<b>Total Expenditures</b>		<b>\$113,757</b>	<b>\$72,525</b>	<b>\$9,443</b>	<b>\$152,850</b>	<b>\$80,325</b>

# 578 - Museum

**Our Mission:**

The Freeport Historical Museum Department is dedicated to preserving, interpreting, and celebrating the cultural, historical, and artistic heritage of our community and beyond. Through engaging exhibitions, educational programs, and inclusive experiences, we strive to inspire curiosity, foster understanding, and enrich the lives of all visitors.



**Description of Our Services:**

Under the leadership of the City Manager, the Museum serves as a cultural and educational resource dedicated to preserving and showcasing artifacts, artworks, and exhibits that reflect the heritage, history, and creativity of the community and beyond. Through a range of programs and activities, the museum fosters learning, appreciation, and engagement for visitors of all ages. Core services include: exhibitions and displays, educational programs, collections management and preservation, public events and special programs, research and scholarship, community outreach and partnerships, visitor services, as well as digital access and virtual exhibits.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Manager	1	0	1	1	1
Coordinator	0	1	1	1	0
Museum/Mainstreet Director	0	1	0	0	(1)
Clerk	1	0	0	0	0
Attendant (P/T)	0	1	0	0	(1)
Attendant (F/T)	0	0	1	1	1
<b>Grand Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

# Goals & Performance Measures

**2026 Strategic Focus:**

Operational Excellence

*To enhance safety and community appearance*

- Continue to maintain the Museum
- Present an inviting facility for the community to enjoy
- Strive to increase attendance

**FY 2025 Accomplishments:**

- Continued to provide a clean, inviting facility for the public
- Improved marketing strategies to increase attendance
- Removed admission fees to encourage more visitors
- Renovated the Exhibit Hall for a new Education Center

**FY 2026 Goals:**

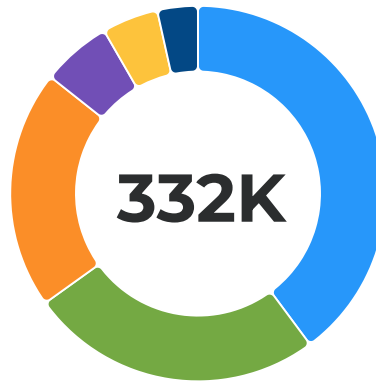
- Continue to provide a clean, inviting facility for the public
- Explore more revenue-producing opportunities
- Complete the Museum Expansion Project
- Continue to seek donations to offset the free admission
- Strive to increase attendance with thoughtful marketing strategies

**Performance Measures:**

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of volunteers	10	10	10
Number of visitors	800	2500	3000
Number of completed special work orders	12	10	10
Number of safety and security improvements	2	2	5
Number of exhibits maintained	5	20	12
Number of theater hours used	100	100	100
Number of contract classes offered and held	4	10	10



## FY26 Expenditures by Expenses Type



SALARIES	\$132,420	39.84%
SERVICES	\$84,020	25.28%
BENEFITS	\$68,279	20.54%
MAINTENANCE	\$20,000	6.02%
SUPPLIES	\$16,100	4.84%
SUNDRY	\$11,600	3.49%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-578-100	\$83,421	\$148,099	\$104,068	\$129,000	-\$19,099
LONGEVITY	10-578-175	\$275	\$500	\$187	\$420	-\$80
CELL PHONE ALLOWANCE	10-578-181	-	\$600	-	-	-\$600
OVERTIME	10-578-190	\$2,265	\$4,120	\$981	\$3,000	-\$1,120
<b>Total SALARIES</b>		\$85,961	\$153,319	\$105,236	\$132,420	-\$20,899
<b>BENEFITS</b>						
FICA & MEDICARE	10-578-201	\$6,856	\$11,414	\$7,894	\$11,000	-\$414
GROUP INSURANCE	10-578-210	\$25,353	\$33,349	\$21,952	\$34,000	\$651
T M R S	10-578-230	\$13,713	\$24,174	\$16,954	\$23,000	-\$1,174
WORKMEN'S COMPENSATION	10-578-240	\$273	\$550	\$83	\$100	-\$450
ACCRUED BENEFITS EXPENSE	10-578-250	-\$1,540	-	-	-	-
UNEMPLOYMENT INSURANCE	10-578-291	-	\$179	-	\$179	-
<b>Total BENEFITS</b>		\$44,655	\$69,666	\$46,882	\$68,279	-\$1,387
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-578-310	\$1,296	\$1,500	\$1,191	\$1,500	-
POSTAGE/SHIPPING	10-578-311	-\$292	\$125	\$125	\$300	\$175

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
CLOTHING	10-578-335	\$233	\$350	\$190	\$350	-
FURNITURE & FIXTURES	10-578-352	\$3,879	\$8,300	\$4,465	\$8,300	-
SMALL TOOLS & EQUIPMENT	10-578-385	\$147	\$1,250	\$260	\$1,250	-
CHEMICALS	10-578-389	-	-	\$54	-	-
FUEL	10-578-390	-	\$200	\$478	\$400	\$200
JANITORIAL SUPPLIES	10-578-392	\$285	\$1,700	\$1,394	\$2,000	\$300
OTHER SUPPLIES	10-578-399	\$1,771	\$2,000	\$2,255	\$2,000	-
<b>Total SUPPLIES</b>		\$7,319	\$15,425	\$10,411	\$16,100	\$675
<b>SERVICES</b>						
MERCHANDISE FOR RESALE	10-578-401	-	\$1,500	\$1,995	\$1,500	-
BANK CHARGES	10-578-414	\$5,408	\$5,500	\$984	\$1,500	-\$4,000
TELEPHONE	10-578-415	-	-	-	\$4,500	\$4,500
CONTRACT LABOR	10-578-425	-	\$2,100	\$2,100	\$5,000	\$2,900
PHYSICALS/SCREENING	10-578-426	\$202	\$200	-	\$200	-
ADVERTISING	10-578-430	\$9,162	\$9,000	\$3,611	\$9,000	-
SPECIAL EVENTS	10-578-435	\$6,628	\$12,000	\$3,664	\$12,000	-
ELECTRICITY	10-578-440	\$10,033	\$13,000	\$5,218	\$13,000	-
WATER	10-578-441	\$14,196	-	\$4,101	-	-
GAS-ENTEX	10-578-442	\$414	\$600	\$231	\$600	-
SERVICE CONTRACTS	10-578-482	\$6,641	\$10,000	\$6,209	\$10,000	-
MUSEUM FUNDRAISER	10-578-483	-	-	-	\$5,000	\$5,000
MUSEUM CHILDREN'S EXHIBIT	10-578-484	\$57	\$3,000	\$1,715	\$5,000	\$2,000
MUSEUM EXHIBITS	10-578-486	\$4,205	\$16,720	\$5,650	\$16,720	-
<b>Total SERVICES</b>		\$56,945	\$73,620	\$35,478	\$84,020	\$10,400
<b>MAINTENANCE</b>						
BLDG/BLDG EQUIP MAINTENANCE	10-578-545	\$8,948	\$12,900	\$9,286	\$20,000	\$7,100
<b>Total MAINTENANCE</b>		\$8,948	\$12,900	\$9,286	\$20,000	\$7,100
<b>SUNDRY</b>						



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
SEMINARS/DUES/TRAVEL	10-578-602	\$4,086	\$7,800	\$4,286	\$7,800	-
EMPLOYEE RELATIONS	10-578-610	\$100	\$500	\$172	\$500	-
PROPERTY/GEN LIAB INSURANCE	10-578-628	\$2,872	\$10,000	\$3,066	\$3,300	-\$6,700
OTHER - SUNDRY	10-578-699	\$121	-	-	-	-
<b>Total SUNDRY</b>		\$7,179	\$18,300	\$7,524	\$11,600	-\$6,700
<b>Total Expenditures</b>		<b>\$211,006</b>	<b>\$343,230</b>	<b>\$214,816</b>	<b>\$332,419</b>	<b>-\$10,811</b>

# 579 - Sr. Citizen's Commission

## Our Mission:

The Freeport Sr. Citizen's Commission Department is dedicated to advocating for the well-being, independence, and quality of life of older adults in our community. We strive to identify needs, support services, and promote policies and programs that empower seniors to remain active, engaged, and valued members of society.



## Description of Our Services:

Under the leadership of the Public Works Director, the Sr. Citizen's Commission Department serves as an advisory body that works to enhance the quality of life for older adults in the community. The commission identifies the needs of seniors, supports programs and services that promote independence and well-being, and advocates for policies that ensure seniors remain active, informed, and connected. Core services include: advocacy and policy recommendations, program support and development, community outreach and engagement, resource and referral services, senior advocacy events, partnerships and collaboration, as well as monitoring and reporting.

## Personnel Summary:

This department does not have any personnel.

# Goals & Performance Measures

**2026 Strategic Focus:**

Culture and Recreation

*To enhance safety and community appearance*

- Brainstorm ways to increase event attendance
- Assist in the implementation of the monthly newsletter
- Implement more cost-efficient community events

**FY 2025 Accomplishments:**

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Planned and executed several successful community events

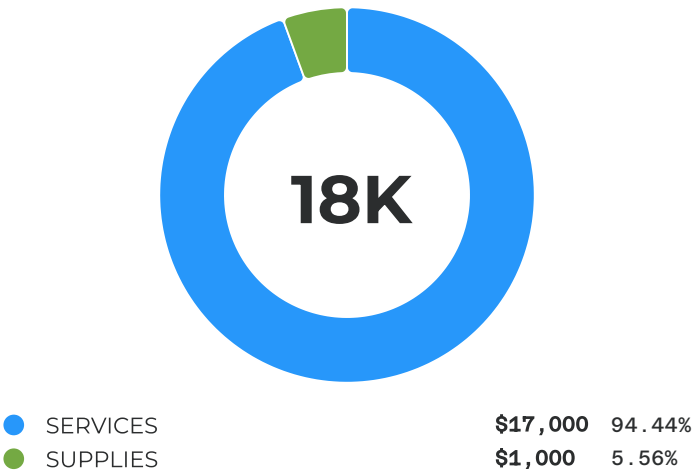
**FY 2026 Goals:**

- Strive to increase event attendance by at least 5%
- Explore ways to retain employees
- Explore cost-efficient community events to help unite the community more often

**Performance Measures:**

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of senior events	12	12	12
Number of board meetings	12	12	12

FY26 Expenditures by Expenses Type



**Expenditures by Expenses Type**

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SUPPLIES</b>						
OTHER SUPPLIES	10-579-399	\$649	\$1,500	-\$49	\$1,000	-\$500
<b>Total SUPPLIES</b>		\$649	\$1,500	-\$49	\$1,000	-\$500
<b>SERVICES</b>						
SR CITIZENS PROJECTS	10-579-484	\$16,533	\$16,000	\$7,463	\$17,000	\$1,000
<b>Total SERVICES</b>		\$16,533	\$16,000	\$7,463	\$17,000	\$1,000
<b>Total Expenditures</b>		<b>\$17,182</b>	<b>\$17,500</b>	<b>\$7,415</b>	<b>\$18,000</b>	<b>\$500</b>



# 650 - Library

## Our Mission

The Freeport Library Department, in partnership with the Brazoria County Library System, is committed to providing free and equitable access to information, resources, and services that inspire learning, foster literacy, and enrich the community. We strive to be a welcoming space where people of all ages can explore ideas, discover knowledge, and connect with one another.



## Description of Our Services

Under the leadership of the Public Works Director, the Library Department serves as a vital community resource, offering a broad range of materials, programs, and services designed to support education, literacy, and cultural enrichment for residents of all ages. The library provides access to information in various formats and fosters a welcoming environment for learning, collaboration, and personal growth. Core services include: collection access and lending, digital and online resources, public computers and internet access, educational and cultural programs, reference and research assistance, community meeting spaces, children's and youth services, outreach services, as well as special collections and archives.

## Personnel Summary:

This department is staffed by the Brazoria County Library System, and the City of Freeport maintains the building.

## Goals & Performance Measures

### 2026 Strategic Focus:

Operational Excellence

*To enhance safety and community appearance*

- Continue to maintain the public library
- Present an inviting facility for the community to enjoy

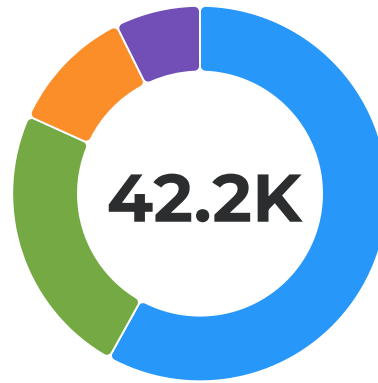
### FY 2025 Accomplishments:

- Continued to provide a clean, inviting facility for the public

### FY 2026 Goals:

- Continue to provide a clean, inviting facility for the public

## FY26 Expenditures by Expenses Type



SERVICES	\$24,500	58.06%
MAINTENANCE	\$10,000	23.70%
SUNDRY	\$4,600	10.90%
SUPPLIES	\$3,100	7.35%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SUPPLIES</b>						
JANITORIAL SUPPLIES	10-650-392	\$3,322	\$3,500	\$2,369	\$3,000	-\$500
OTHER SUPPLIES	10-650-399	\$108	-	\$18	\$100	\$100
<b>Total SUPPLIES</b>		\$3,430	\$3,500	\$2,387	\$3,100	-\$400
<b>SERVICES</b>						
PROFESSIONAL SERVICES	10-650-413	\$13,851	\$15,600	-	-	-\$15,600
TELECOMMUNICATION	10-650-415	-\$445	-	-	-	-
WATER	10-650-441	\$1,552	-	\$210	-	-
GAS-ENTEX	10-650-442	\$2,432	\$4,000	\$2,105	\$3,000	-\$1,000
SERVICE CONTRACTS	10-650-482	\$278	-	\$374	\$500	\$500
JANITORIAL CONTRACT	10-650-487	-	-	\$10,245	\$16,000	\$16,000
BOARD REQUEST	10-650-490	\$1,036	\$10,000	-	\$5,000	-\$5,000
<b>Total SERVICES</b>		\$18,704	\$29,600	\$12,933	\$24,500	-\$5,100
<b>MAINTENANCE</b>						
BLDG/BLDG EQUIP MAINTENANCE	10-650-545	\$670	\$10,000	\$5,041	\$10,000	-
<b>Total MAINTENANCE</b>		\$670	\$10,000	\$5,041	\$10,000	-
<b>SUNDRY</b>						
VEHICLE INSURANCE	10-650-629	\$3,641	\$8,750	\$4,350	\$4,600	-\$4,150
<b>Total SUNDRY</b>		\$3,641	\$8,750	\$4,350	\$4,600	-\$4,150



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total Expenditures</b>		<b>\$26,445</b>	<b>\$51,850</b>	<b>\$24,711</b>	<b>\$42,200</b>	<b>-\$9,650</b>

# 655 - Parks

**Our Mission:**

The Freeport Parks Department's mission is dedicated to enhancing the quality of life for all residents by providing safe, accessible, and well-maintained parks, recreational facilities, and inclusive programs. We strive to promote health, wellness, environmental stewardship, and community connection through diverse and enriching experiences.



**Description of Our Services:**

Under the leadership of the Public Works Director, the Parks Department is responsible for managing and maintaining public parks, recreational facilities, green spaces, and community programs that promote active living, wellness, and environmental stewardship. The department serves residents of all ages by offering inclusive recreational opportunities and preserving natural resources for future generations. Core services include: park maintenance and operations, facility management, youth and senior services, community events and festivals, environmental education and stewardship, volunteer and partnership programs, as well as capital improvement and planning assistance.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Field Crew	9	9	9	9	0
Maintenance Technician	3	3	3	3	0
Supervisor	1	1	1	1	0
<b>Grand Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>

## Goals & Performance Measures

### 2026 Strategic Focus:

#### Safety and Community Appearance

*To enhance safety and community appearance*

- Work to find an electronic way to submit work orders for departments and the public
- Continue to provide excellent response time and service
- Assist in the implementation of the monthly newsletter
- Assist in the development of a Capital Improvement Plan
- Develop a Master Parks Plan for guidance on the repairs needed for parks

### FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Assisted in the preparation of several successful community events

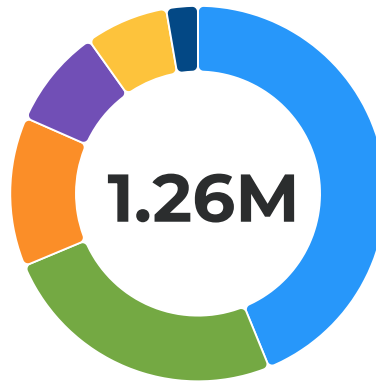
### FY 2026 Goals:

- Explore electronic reporting methods for the departments and the public
- Develop a Master Parks Plan for all parks and facilities
- Produce educational materials for the public on City projects
- Assist in the development of a Capital Improvement Plan
- Assist in pursuing park grant opportunities

### Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of developed park acreage per 1,000 residents	7	9	9
Number of undeveloped park acreage per 1,000 residents	0	0	0
Number of volunteers	0	0	0
Number of participants in open spaces, trails, recreation	1,000	1,000	1,500
Number of developed parkland acres and community buildings maintained	4	4	4
Number of work hours to maintain sports fields	2,080	2,080	2,080
Number of incidents of vandalism	40	30	30
Percent of time, graffiti vandalism was removed within 24 hours of notice	90%	95%	98%
Number of completed service requests	55	110	150
Number of safety and security improvement projects at parks and community facilities	35	25	40
Number of parks, open space and community facilities developed or improved	3	2	5
Percent of projects completed within 5% of the project budget	100%	100%	100%

## FY26 Expenditures by Expenses Type



SALARIES	\$554,165	43.82%
BENEFITS	\$314,800	24.89%
SERVICES	\$162,900	12.88%
SUPPLIES	\$108,350	8.57%
MAINTENANCE	\$90,000	7.12%
SUNDRY	\$34,500	2.73%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-655-100	\$426,026	\$496,238	\$321,835	\$514,000	\$17,762
EDUCATIONAL PAY	10-655-165	\$1,004	\$900	\$1,154	\$1,500	\$600
LONGEVITY	10-655-175	\$2,211	\$2,999	\$2,113	\$3,665	\$666
OVERTIME	10-655-190	\$32,477	\$48,500	\$29,232	\$35,000	-\$13,500
<b>Total SALARIES</b>		<b>\$461,718</b>	<b>\$548,637</b>	<b>\$354,333</b>	<b>\$554,165</b>	<b>\$5,528</b>
<b>BENEFITS</b>						
FICA & MEDICARE	10-655-201	\$35,564	\$38,260	\$25,712	\$43,000	\$4,740
GROUP INSURANCE	10-655-210	\$145,610	\$152,208	\$88,835	\$168,000	\$15,792
TMRS	10-655-230	\$73,037	\$81,035	\$57,361	\$95,000	\$13,965
WORKMEN'S COMPENSATION	10-655-240	\$5,601	\$10,750	\$7,770	\$8,000	-\$2,750
ACCRUED BENEFITS EXPENSE	10-655-250	-\$5,523	-	-	-	-
UNEMPLOYMENT INSURANCE	10-655-291	\$2,273	\$600	\$2,369	\$800	\$200
<b>Total BENEFITS</b>		<b>\$256,561</b>	<b>\$282,853</b>	<b>\$182,047</b>	<b>\$314,800</b>	<b>\$31,947</b>
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-655-310	\$807	\$1,000	\$155	\$750	-\$250

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
OTHER ELECTRONICS	10-655-320	-	\$1,000	-	-	-\$1,000
AGRICULTURAL/BOTANICAL	10-655-331	\$12,959	\$32,921	\$26,642	\$32,000	-\$921
CLOTHING	10-655-335	\$2,636	\$3,450	\$2,111	\$2,500	-\$950
OIL AND GREASE	10-655-343	-	\$100	\$13	\$100	-
FURNITURE & FIXTURES	10-655-352	\$4,286	\$100	\$716	\$500	\$400
SMALL TOOLS & EQUIPMENT	10-655-385	\$11,155	\$10,000	\$14,375	\$15,000	\$5,000
CHEMICALS	10-655-389	\$11,360	\$11,000	\$2,430	\$6,000	-\$5,000
FUEL-MILEAGE REIMB.	10-655-390	\$21,341	\$30,000	\$13,797	\$20,000	-\$10,000
JANITORIAL SUPPLIES	10-655-392	\$9,469	\$14,000	\$10,131	\$11,500	-\$2,500
OTHER SUPPLIES	10-655-399	\$18,465	\$19,800	\$19,668	\$20,000	\$200
<b>Total SUPPLIES</b>		<b>\$92,478</b>	<b>\$123,371</b>	<b>\$90,038</b>	<b>\$108,350</b>	<b>-\$15,021</b>
<b>SERVICES</b>						
TELECOMMUNICATION	10-655-415	-	-	-	\$6,500	\$6,500
CONTRACT LABOR	10-655-425	\$88,400	\$26,960	\$13,100	\$26,200	-\$760
PHYSICALS/SCREENING	10-655-426	\$1,095	\$700	\$869	\$1,000	\$300
ADVERTISING	10-655-430	\$2,998	\$3,000	\$2,634	\$3,000	-
ELECTRICITY	10-655-440	\$63,858	\$65,000	\$38,880	\$50,000	-\$15,000
WATER	10-655-441	\$68,388	-	\$15,780	-	-
GAS-ENTEX	10-655-442	\$3,204	\$5,000	\$2,060	\$2,000	-\$3,000
EQUIPMENT RENTAL	10-655-470	-	\$6,000	\$3,030	\$4,500	-\$1,500
SERVICE CONTRACTS	10-655-482	\$1,792	\$60,540	\$62,423	\$60,000	-\$540
SOFTWARE CONTRACTS	10-655-483	-	-	-	\$700	\$700
LAUNDRY SERVICES	10-655-485	-	\$13,000	\$6,987	\$9,000	-\$4,000
OTHER SERVICES	10-655-499	\$10,655	\$1,000	-	-	-\$1,000
<b>Total SERVICES</b>		<b>\$240,389</b>	<b>\$181,200</b>	<b>\$145,763</b>	<b>\$162,900</b>	<b>-\$18,300</b>
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-655-524	\$23,917	\$10,000	\$7,448	\$8,500	-\$1,500

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
BLDG/BLDG EQUIP MAINTENANCE	10-655-545	\$38,465	\$30,000	\$8,228	\$20,000	-\$10,000
LAND/GROUNDS MAINTENANCE	10-655-546	\$39,780	\$40,000	\$47,745	\$52,000	\$12,000
EQUIPMENT MAINTENANCE	10-655-560	-	\$10,000	\$7,458	\$9,500	-\$500
<b>Total MAINTENANCE</b>		\$102,163	\$90,000	\$70,878	\$90,000	-
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-655-602	\$134	\$1,000	-	\$500	-\$500
PROPERTY/GEN LIAB INSURANCE	10-655-628	\$65,959	\$82,000	\$32,257	\$34,000	-\$48,000
OTHER - SUNDRY	10-655-699	\$1,288	-	-	-	-
<b>Total SUNDRY</b>		\$67,382	\$83,000	\$32,257	\$34,500	-\$48,500
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	10-655-899	\$7,133	\$7,079	\$32,850	-	-\$7,079
<b>Total CAPITAL OUTLAY</b>		\$7,133	\$7,079	\$32,850	-	-\$7,079
<b>Total Expenditures</b>		<b>\$1,227,823</b>	<b>\$1,316,140</b>	<b>\$908,167</b>	<b>\$1,264,715</b>	<b>-\$51,425</b>

# 656 - Golf Course

## Our Mission:

The Freeport Municipal Golf Department is committed to providing an enjoyable, affordable, and well-maintained golfing experience for players of all skill levels. We aim to promote recreation, community engagement, and environmental stewardship through quality facilities, excellent customer service, and inclusive access to the game of golf.



## Description of Our Services:

Under the leadership of the Golf Director, the Golf Department provides accessible, high-quality recreational opportunities centered around the game of golf. Operated as a public facility, the course serves residents and visitors of all ages and skill levels, offering a welcoming environment for leisure, competition, and community engagement. Core services include: golf course operations, tee time scheduling and play management, golf instruction and clinics, tournaments and events, youth and senior programs, pro shop and equipment rentals, course maintenance and landscaping, clubhouse and food services, as well as environmental stewardship.

## Personnel Summary:

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Director	1	1	1	1	0
Coordinator	1	1	1	1	0
Crew Leader	1	1	1	1	0
Mechanic	1	1	1	1	0
Clerk	1	1	1	1	0
Groundskeeper	5	5	7	7	2
Pro Shop Attendant (P/T)	3	3	0	0	(3)
Range Attendant (P/T)	4	4	2	2	(2)
Range Attendant (F/T)	0	0	1	1	1
<b>Grand Total</b>	<b>17</b>	<b>17</b>	<b>15</b>	<b>15</b>	<b>(2)</b>

# Goals & Performance Measures

**2026 Strategic Focus:**

Operational Excellence

*To enhance safety and community appearance*

- Continue the Turf program
- Present an inviting area for the community to enjoy
- Strive to increase memberships

**FY 2025 Accomplishments:**

- Continued to provide a clean, inviting course for the public
- Surpassed the revenue goals
- Surpassed the 30,000 rounds of golf played goal

**FY 2026 Goals:**

- Continue to provide a clean, inviting course for the public
- Review green fees and membership fees to strategically price them
- Reach 31,000 rounds of golf played
- Explore ways to retain employees
- Pursue potential grant opportunities

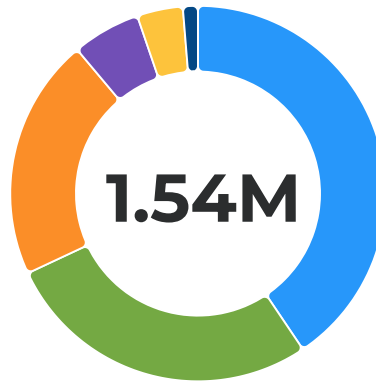
**Performance Measures:**

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of members on average	181	200	205
Number of rounds of golf played	28,902	30,000	31,000
Total revenue (less taxes)	\$812,000	\$975,000	\$886,000
Number of tournaments offered	23	25	25
Total merchandise resale revenue	\$189,000	\$195,000	\$195,000





## FY26 Expenditures by Expenses Type



SALARIES	\$622,980	40.57%
SERVICES	\$421,600	27.46%
BENEFITS	\$320,193	20.85%
SUPPLIES	\$90,200	5.87%
MAINTENANCE	\$60,500	3.94%
SUNDRY	\$20,000	1.30%

## Expenditures by Expenses Type

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-656-100	\$471,289	\$459,904	\$407,671	\$603,000	\$143,096
SALARIES/WAGES-PART-TIME	10-656-110	\$33,692	\$111,569	\$14,593	\$11,000	-\$100,569
EDUCATIONAL PAY	10-656-165	\$162	-	\$462	\$600	\$600
LONGEVITY	10-656-175	\$4,840	\$5,105	\$3,986	\$6,280	\$1,175
CELL PHONE ALLOWANCE	10-656-181	\$650	\$600	\$350	\$600	-
UNIFORM ALLOWANCE	10-656-185	-	\$600	-	-	-\$600
OVERTIME	10-656-190	\$1,448	\$2,100	\$737	\$1,500	-\$600
<b>Total SALARIES</b>		<b>\$512,080</b>	<b>\$579,878</b>	<b>\$427,798</b>	<b>\$622,980</b>	<b>\$43,102</b>
<b>BENEFITS</b>						
FICA & MEDICARE	10-656-201	\$41,007	\$44,200	\$32,155	\$48,000	\$3,800
GROUP INSURANCE	10-656-210	\$117,418	\$113,518	\$81,028	\$153,000	\$39,482
TMRS	10-656-230	\$81,687	\$93,615	\$68,796	\$107,500	\$13,885
WORKMEN'S COMPENSATION	10-656-240	\$9,199	\$12,000	\$10,528	\$11,000	-\$1,000
ACCRUED BENEFITS EXPENSE	10-656-250	-\$6,251	-	-	-	-
UNEMPLOYMENT INSURANCE	10-656-291	-	\$693	-	\$693	-

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total BENEFITS</b>		\$243,060	\$264,026	\$192,507	\$320,193	\$56,167
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-656-310	\$1,271	\$1,200	\$900	\$1,200	-
POSTAGE/SHIPPING	10-656-311	-	-	\$15	-	-
CLOTHING	10-656-335	\$190	\$500	-	\$500	-
FURNITURE & FIXTURES	10-656-352	\$1,025	\$3,500	\$318	\$3,000	-\$500
SMALL TOOLS & EQUIPMENT	10-656-385	\$3,461	\$3,000	\$931	\$3,000	-
CHEMICALS	10-656-389	\$44,982	\$50,000	\$32,205	\$50,000	-
FUEL-MILEAGE REIMB.	10-656-390	\$25,140	\$24,250	\$17,522	\$26,000	\$1,750
JANITORIAL SUPPLIES	10-656-392	\$1,707	\$1,500	\$1,414	\$2,500	\$1,000
OTHER SUPPLIES	10-656-399	\$3,508	\$3,400	\$3,750	\$4,000	\$600
<b>Total SUPPLIES</b>		\$81,283	\$87,350	\$57,054	\$90,200	\$2,850
<b>SERVICES</b>						
CART RENTAL FEE	10-656-400	-\$343	\$70,000	\$48,707	\$68,000	-\$2,000
MERCHANDISE FOR RESALE	10-656-401	\$166,999	\$110,000	\$132,631	\$165,000	\$55,000
FOOD FOR RESALE	10-656-402	\$15,434	\$7,000	\$15,061	\$18,000	\$11,000
BEER FOR RESALE	10-656-403	\$55,637	\$36,000	\$38,533	\$60,000	\$24,000
SOFT DRINKS & SNACKS FOR RESALE	10-656-404	\$44,880	\$23,000	\$25,855	\$45,000	\$22,000
PROFESSIONAL SERVICES	10-656-413	-	\$100	\$14	\$100	-
BANK CHARGES	10-656-414	\$34,684	\$29,000	\$21,665	\$37,000	\$8,000
TELEPHONE	10-656-415	-	-	-	\$5,000	\$5,000
PHYSICALS/SCREENING	10-656-426	\$1,616	\$500	\$588	\$1,000	\$500
ADVERTISING	10-656-430	\$875	\$1,000	\$319	\$1,000	-
ELECTRICITY	10-656-440	\$17,907	\$18,000	\$11,207	\$18,000	-
WATER	10-656-441	\$37,154	-	\$9,445	-	-
SERVICE CONTRACTS	10-656-482	\$360	-	\$400	\$500	\$500
OTHER SERVICES	10-656-499	\$3,407	\$3,000	\$695	\$3,000	-
<b>Total SERVICES</b>		\$378,609	\$297,600	\$305,120	\$421,600	\$124,000



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-656-524	\$24,190	\$2,000	\$39	\$1,500	-\$500
BLDG/BLDG EQUIP MAINTENANCE	10-656-545	\$8,065	\$5,000	\$7,312	\$7,500	\$2,500
LAND/GROUNDS MAINTENANCE	10-656-546	\$27,030	\$28,500	\$13,077	\$28,500	-
EQUIPMENT MAINTENANCE	10-656-560	-	\$23,000	\$17,052	\$23,000	-
<b>Total MAINTENANCE</b>		\$59,285	\$58,500	\$37,481	\$60,500	\$2,000
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-656-602	\$1,970	\$2,500	\$307	\$2,000	-\$500
PROPERTY/GEN LIAB INSURANCE	10-656-628	\$22,360	\$35,000	\$16,954	\$18,000	-\$17,000
LEASE PRINCIPAL	10-656-697	\$156,379	-	-	-	-
LEASE INTEREST	10-656-698	\$31,153	-	-	-	-
<b>Total SUNDRY</b>		\$211,863	\$37,500	\$17,262	\$20,000	-\$17,500
<b>Total Expenditures</b>		<b>\$1,486,179</b>	<b>\$1,324,854</b>	<b>\$1,037,221</b>	<b>\$1,535,473</b>	<b>\$210,619</b>

# 665 - Rec Center

## Our Mission:

The Freeport Recreation Department is committed to enhancing the well-being of the community by providing inclusive, engaging, and diverse recreational opportunities. We strive to promote healthy lifestyles, lifelong learning, and community connection through quality programs, events, and facilities that serve residents of all ages and abilities.



## Description of Our Services:

Under the leadership of the Public Works Director, the Recreation Department provides a wide variety of programs, activities, and services that support physical health, mental well-being, social connection, and lifelong learning. By offering inclusive and affordable opportunities for all ages, the department plays a vital role in enhancing the quality of life within the community. Core services include: youth and teen programs, adult programs, sports and athletics, maintaining the swimming pool, fitness and wellness, community events and special programs, facility and equipment rentals, inclusive and adaptive recreation, arts, culture, and enrichment, volunteer and youth employment opportunities, as well as collaboration with schools and organizations.

## Annual Events:

- Fright Night
- Holiday on the Brazos
- Daddy Daughter Dance
- Easter Eggstravaganza
- RiverFest

## Personnel Summary:

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Supervisor	1	1	1	1	0
Program Coordinator	1	1	1	1	0
Attendant (P/T)	3	3	3	3	0
Lifeguards (P/T)	16	16	16	16	0
<b>Grand Total</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>

# Goals & Performance Measures

## 2026 Strategic Focus:

Culture and Recreation

To enhance safety and community appearance

- Brainstorm ways to increase event attendance
- Assist in the implementation of the monthly newsletter
- Implement more cost-efficient community events

## FY 2025 Accomplishments:

- Aggressively trained, developed and mentored staff to provide better services to citizens
- Planned and executed several successful community events

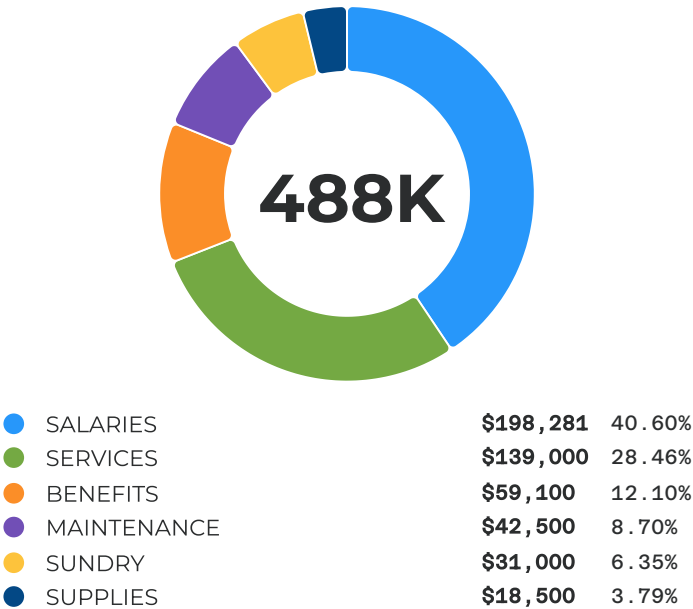
## FY 2026 Goals:

- Strive to increase event attendance by at least 5%
- Explore ways to retain employees
- Explore cost-efficient community events to help unite the community more often

## Performance Measures:

Our Workload	FY2024 Actual	FY2025 Projected	FY2026 Goal
Number of community events	18	18	18
Number of months pool opened	4	3	4
Number of memberships	646	461	650

FY26 Expenditures by Expenses Type



**Expenditures by Expenses Type**

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALARIES</b>						
SALARIES/WAGES	10-665-100	\$94,450	\$97,668	\$70,587	\$98,000	\$332
SALARIES/WAGES-PART-TIME	10-665-110	\$25,131	\$92,735	\$16,375	\$95,000	\$2,265
EDUCATIONAL PAY	10-665-165	\$173	-	\$369	\$601	\$601
LONGEVITY	10-665-175	\$450	\$475	\$298	\$1,680	\$1,205
OVERTIME	10-665-190	\$2,737	\$4,200	\$1,749	\$3,000	-\$1,200
<b>Total SALARIES</b>		<b>\$122,941</b>	<b>\$195,078</b>	<b>\$89,378</b>	<b>\$198,281</b>	<b>\$3,203</b>
<b>BENEFITS</b>						
FICA & MEDICARE	10-665-201	\$9,752	\$14,602	\$6,737	\$16,000	\$1,398
GROUP INSURANCE	10-665-210	\$22,287	\$12,409	\$13,298	\$22,000	\$9,591
TMRS	10-665-230	\$14,327	\$24,851	\$11,450	\$18,000	-\$6,851
WORKMEN'S COMPENSATION	10-665-240	\$6,117	\$7,000	\$1,377	\$3,000	-\$4,000
ACCRUED BENEFITS EXPENSE	10-665-250	-\$1,463	-	-	-	-
UNEMPLOYMENT INSURANCE	10-665-291	\$93	\$229	-	\$100	-\$129
<b>Total BENEFITS</b>		<b>\$51,113</b>	<b>\$59,091</b>	<b>\$32,862</b>	<b>\$59,100</b>	<b>\$9</b>
<b>SUPPLIES</b>						
OFFICE/COMPUTER SUPPLIES	10-665-310	\$2,303	\$3,000	\$2,358	\$2,000	-\$1,000
OTHER ELECTRONICS	10-665-320	\$99	\$5,000	-	-	-\$5,000
AGRICULTURAL/BOTANICAL	10-665-331	-	\$2,500	\$1,185	\$1,500	-\$1,000
PROGRAM	10-665-333	\$1,242	\$15,000	\$5,193	\$5,000	-\$10,000
CLOTHING	10-665-335	\$1,102	\$1,500	\$365	\$1,000	-\$500
FURNITURE & FIXTURES	10-665-352	\$757	\$3,000	\$1,481	\$2,000	-\$1,000
SMALL TOOLS & EQUIPMENT	10-665-385	\$745	\$1,200	\$553	\$1,000	-\$200
CHEMICALS	10-665-389	\$57	-	\$22	-	-
FUEL-MILEAGE REIMB.	10-665-390	\$1,397	\$200	\$258	\$500	\$300
JANITORIAL SUPPLIES	10-665-392	\$2,658	\$5,000	\$2,437	\$2,500	-\$2,500
OTHER SUPPLIES	10-665-399	\$2,625	\$6,000	\$2,413	\$3,000	-\$3,000



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total SUPPLIES</b>		\$12,985	\$42,400	\$16,263	\$18,500	-\$23,900
<b>SERVICES</b>						
BANK CHARGES	10-665-414	-	\$900	\$3,400	\$4,000	\$3,100
TELEPHONE	10-665-415	-	-	-	\$4,000	\$4,000
CONTRACT LABOR	10-665-425	\$7,155	\$25,000	\$3,725	\$5,000	-\$20,000
PHYSICALS/SCREENING	10-665-426	\$2,052	\$1,500	\$1,503	\$1,000	-\$500
ADVERTISING	10-665-430	\$6,223	\$25,000	\$7,978	\$10,000	-\$15,000
SPECIAL EVENTS	10-665-435	\$79,885	\$90,000	\$69,292	\$90,000	-
ELECTRICITY	10-665-440	\$1,076	\$20,000	\$2,155	\$18,000	-\$2,000
GAS-ENTEX	10-665-442	-	-	\$86	-	-
SERVICE CONTRACTS	10-665-482	\$991	\$200	\$1,099	\$2,000	\$1,800
SOFTWARE CONTRACTS	10-665-483	-	-	\$149	\$4,000	\$4,000
OTHER SERVICES	10-665-499	-\$8	\$3,000	\$385	\$1,000	-\$2,000
<b>Total SERVICES</b>		\$97,374	\$165,600	\$89,772	\$139,000	-\$26,600
<b>MAINTENANCE</b>						
VEHICLE MAINTENANCE	10-665-524	-	\$500	\$212	\$500	-
BLDG/BLDG EQUIP MAINTENANCE	10-665-545	\$2,783	\$15,000	\$5,820	\$5,000	-\$10,000
LAND/GROUNDS MAINTENANCE	10-665-546	\$652	\$3,000	\$600	\$2,000	-\$1,000
POOL MAINTENANCE	10-665-553	\$27,976	\$21,000	\$25,181	\$35,000	\$14,000
<b>Total MAINTENANCE</b>		\$31,411	\$39,500	\$31,813	\$42,500	\$3,000
<b>SUNDRY</b>						
SEMINARS/DUES/TRAVEL	10-665-602	\$740	\$3,000	\$20	\$1,000	-\$2,000
EMPLOYEE RELATIONS	10-665-610	-	\$200	\$681	\$1,000	\$800
PROPERTY/GEN LIAB INSURANCE	10-665-628	\$12,115	\$20,000	\$27,593	\$29,000	\$9,000
DAMAGE CLAIMS	10-665-687	-	\$1,000	\$1,000	-	-\$1,000
OTHER - SUNDRY	10-665-699	\$537	-	-	-	-
<b>Total SUNDRY</b>		\$13,392	\$24,200	\$29,294	\$31,000	\$6,800
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	10-665-899	-	-	\$13,538	-	-



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total CAPITAL OUTLAY</b>		-	-	\$13,538	-	-
<b>Total Expenditures</b>		<b>\$329,216</b>	<b>\$525,869</b>	<b>\$302,921</b>	<b>\$488,381</b>	<b>-\$37,488</b>





## FY 26 General Fund Long-Term Financial Plan

This schedule assumes the following:

- Ad Valorem property values increase by 3% annually
- Assumes all other revenue increases by 3% annually
- Assumes personnel expenditures increase by 3% annually for cost of living adjustments
- Assumes no changes in staffing levels
- Assumes maintenance, supplies, and services increase by 3% annually for inflation

	Actual	Actual	Actual	Estimate	Budget	Projecti on	Projectio n	Projectio n
	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025- 2026	2026- 2027	2027- 2028	2028- 2029
<b>Beginning Fund Balance</b>	\$6,300,986.00	\$5,496,040	\$6,933,322	\$7,970,334	\$12,937,489	\$14,729,301	\$16,560,792	\$18,433,152
<b>Revenues:</b>								
Industrial Districts	\$8,171,633	\$8,954,728	\$9,423,021	\$10,545,561	\$10,475,000	\$10,789,250	\$11,112,928	\$11,446,315
Property Tax	3,092,192	3,167,166	3,397,417	3,455,000	3,415,000	3,517,450	3,622,974	3,731,663
Sales Tax	2,361,795	2,471,744	2,649,294	2,495,000	2,680,000	2,760,400	2,843,212	2,928,508
Charges for Services	2,158,372	2,306,951	2,444,863	2,752,400	2,575,250	2,652,508	2,732,083	2,814,045
Franchise & Other Taxes	664,892	724,988	713,297	696,000	689,000	709,670	730,960	752,889
Intergovernmental	2,064,386	1,756,606	633,846	564,312	165,000	165,000	165,000	165,000
Fines & Forfeits	234,733	191,086	233,483	251,050	230,050	236,952	244,060	251,382
Miscellaneous Income	521,794	759,070	1,254,199	581,050	268,500	276,555	284,852	293,397
Lease Income	151,087	60,876	17,012	173,000	134,545	134,545	134,545	134,545
Investment Earnings	61,079	481,374	553,846	370,000	330,000	339,900	350,097	360,600
License & Permits	276,188	538,477	137,913	159,200	152,800	157,384	162,106	166,969
Transfers In	150,000	150,000	150,000	150,000	169,635	169,635	169,635	169,635

<b>Total Revenue</b>	<b>\$19,908,151</b>	<b>\$21,563,066</b>	<b>\$21,608,191</b>	<b>\$22,192,573</b>	<b>\$21,284,780</b>	<b>\$21,909,248</b>	<b>\$22,552,450</b>	<b>\$23,214,948</b>
<b>Operating Expenditures:</b>								
Salaries	\$7,257,261	\$7,422,446	\$8,186,081	\$7,719,719	\$9,183,146	\$9,458,640	\$9,742,400	\$10,034,672
Benefits	3,145,455	3,304,316	3,466,620	3,316,019	4,075,476	4,197,740	4,323,672	4,453,383
Supplies	743,373	755,528	761,237	659,135	895,910	922,787	950,471	978,985
Services	3,244,787	3,402,783	4,010,683	3,476,883	3,815,860	3,930,336	4,048,246	4,169,693
Maintenance	920,799	972,707	922,659	733,550	836,556	861,653	887,502	914,127
Sundry	565,561	683,288	801,579	588,071	686,020	706,601	727,799	749,633
<b>Total Operating Expenditures</b>	<b>15,877,236</b>	<b>16,541,069</b>	<b>18,148,860</b>	<b>16,493,376</b>	<b>19,492,968</b>	<b>20,077,757</b>	<b>20,680,090</b>	<b>21,300,492</b>
<b>Non-Operating Expenditures:</b>								
Transfers	4,502,980	3,149,095	1,954,141	711,665	-	-	-	-
Debt Service	-	254,400	-	-	-	-	-	-
Capital Outlay	332,881	181,221	468,178	20,377	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>4,835,861</b>	<b>3,584,716</b>	<b>2,422,319</b>	<b>732,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$20,713,097</b>	<b>\$20,125,784</b>	<b>\$20,571,179</b>	<b>\$17,225,418</b>	<b>\$19,492,968</b>	<b>\$20,077,757</b>	<b>\$20,680,090</b>	<b>\$21,300,492</b>
<b>Ending Fund Balance</b>	<b>\$5,496,040</b>	<b>\$6,933,322</b>	<b>\$7,970,334</b>	<b>\$12,937,489</b>	<b>\$14,729,301</b>	<b>\$16,560,792</b>	<b>\$18,433,152</b>	<b>\$20,347,608</b>
<b>Calculation of available funds:</b>								
Ending Fund Balance	\$5,496,040	\$6,933,322	\$7,970,334	\$12,937,489	\$14,729,301	\$16,560,792	\$18,433,152	\$20,347,608

Less 20% required minimum balance	3,969,309	4,135,267	4,537,215	4,123,344	4,873,242	5,019,439	5,170,022	5,325,123
<b>Excess funds available for capital projects</b>	<b>\$1,526,731</b>	<b>\$2,798,054</b>	<b>\$3,433,119</b>	<b>\$8,814,145</b>	<b>\$9,856,059</b>	<b>\$11,541,353</b>	<b>\$13,263,130</b>	<b>\$15,022,485</b>
<b>Tax rate variable:</b>								
General Fund	0.475715	0.520070	0.416616	0.450351	0.463862	0.477777	0.492111	0.506874
Debt Service Fund	0.103309	0.077003	0.064661	0.064616	0.066554	0.068551	0.070608	0.072726
<b>Total</b>	<b>0.579024</b>	<b>0.597073</b>	<b>0.481277</b>	<b>0.514967</b>	<b>0.530416</b>	<b>0.546328</b>	<b>0.562718</b>	<b>0.579600</b>
<b>Staffing variable:</b>								
Full-time equivalent positions	167	167	167	167	167	167	167	167

# Water / Sewer - Fund 56

The City has (1) one Enterprise Fund for Water/Sewer services. An Enterprise Fund is used to account for operations that provide goods or services to the public for a fee, similar to a private business. The goal is for these services to be self-sustaining, with revenues (typically user fees or service charges) covering all operating and capital costs.

Enterprise Funds allow for full cost recovery and help cities evaluate the financial performance of public services that operate more like businesses.

## Our Mission:

The mission of the Utilities Department is to provide safe, reliable, and sustainable utility services—including water, wastewater, and solid waste—to the residents and businesses of the City of Freeport. We are committed to:

- Protecting public health and the environment
- Ensuring regulatory compliance and system integrity
- Delivering responsive customer service
- Promoting efficiency and innovation
- Supporting the city's growth and long-term resilience



Through stewardship, accountability, and continuous improvement, the Utilities Department works to enhance the quality of life in our community—every day, for everyone.

## Description of Services:

The Utilities Department is responsible for the operation, maintenance, and oversight of the City of Freeport's essential utility systems. The department ensures the delivery of safe, reliable, and high-quality services to residents, businesses, and institutions.

Key services include:

- **Water Treatment and Distribution:**  
Operation of water treatment facilities and distribution infrastructure to provide clean, potable water in compliance with state and federal standards.
- **Wastewater Collection and Treatment:**  
Management of sewer collection systems and treatment plants to safely and efficiently process wastewater, protecting public health and the environment.
- **Solid Waste Collection and Disposal:**  
Weekly residential and commercial garbage collection, bulk waste pickup, and proper disposal or transfer of solid waste.
- **Utility Billing and Customer Service:**  
Administration of utility accounts, billing, meter reading, and customer support for all water, sewer, and sanitation services.
- **Infrastructure Maintenance and Capital Projects:**  
Planning, repair, and replacement of utility infrastructure, including water lines, sewer mains, lift stations, and related facilities.

The department is committed to maintaining service excellence, improving system resiliency, and supporting the city's growth through strategic planning and investment.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
Billing Manager	1	0	0	0	0
Customer Service Clerk II	0	1	0	0	(1)
Utility Billing Clerk	0	1	1	1	0
Customer Service Clerk I	1	1	1	1	0
Utility Operations Manager	1	1	1	1	0
Utility Field Crew (P/T)	0	0	0	0	0
<b>Grand Total</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>(1)</b>

**Goals & Performance Measures:****2026 Strategic Focus:**

## Operational Excellence

*To enhance the customer's experience*

- Continue to review internal procedures for efficiency
- Present excellent customer service in each interaction
- Strive to decrease billing errors

**2025 Accomplishments:**

- Completed instruction documents for billing processes
- Continue to move the Utility Fund to be self-sufficient
- Complete WWTP improvements
- Complete installation of automated water meters

**2026 Goals:**

- Closely evaluate all internal procedures and update/revise, as needed
- Provide exceptional customer service, enhancing the customer's experience
- Strive to reduce all billing errors

**Performance Measures:****Customer Service:**

<b>Our Workload</b>	<b>FY2024 Actual</b>	<b>FY2025 Projected</b>	<b>FY2026 Goal</b>
Average wait time for processing applications for new service	10 min	8 min	8 min
First contact call resolution	90%	90%	95%
Percent of phone calls answered within the first 2 rings	98%	98%	98%
Total water meters billed	3,680	3,615	3,650
Customer utility bills processed annually	44,160	43,380	43,800
Annual amount collected for utility bills (water, sewer, garbage)	8,982,569	7,840,610	8,942,810
Annual number of payments processed in-person	24,725	20,381	21,000
Annual number of payments processed online	17,637	17,526	18,000
Annual number of payments processed by bank draft	1,798	5,473	4,800
Annual number of customer applications for service in-person	322	278	300
Annual number of customer applications for service online	200	215	230
Annual miscellaneous service requests processed	4,128	6,800	7,000
Annual courtesy notifications	N/A	220	250
Annual meter re-read service orders	393	73	100

**Water:**

<b>Our Workload</b>	<b>FY2024 Actual</b>	<b>FY2025 Projected</b>	<b>FY2026 Goal</b>
Maximum daily well pumping capacity	.864 MGD	.864 MGD	.864 MGD
Number of water supply wells 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	534.4 MG	650.0 MG	700.0 MG
Peak pumpage	2.661 MGD	2.7 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	24%	33%	20%
Number of water meters read monthly	3,680	3,615	3,650
Number of re-reads	393	73	100
Number of broken main lines/leaks repaired	159	145	140
Number of water taps installed	9	8	10
Number of fire hydrants flushed	305	310	300
Total number of water connections	457	422	450
Average water pressure (PSI)	50	50	50

Number of water quality complaints	0	0	0
Water consumption billed to customers	399,887,977	630,296,263	650,000,000
Gallons of lost/unaccounted for water	258.1 MG	250.0 MG	100.0 MG
Miles of water lines	54	54	54

**Sewer:**

<b>Our Workload</b>	<b>FY2024 Actual</b>	<b>FY2025 Projected</b>	<b>FY2026 Goal</b>
Number of times per day each lift station maintained	1	1	1
Number of lift stations	28	28	28
Number of broken main lines/leaks repaired, including stoppages	73	84	70
Total number of sewer connections	3,680	3,615	3,650
Total number of SCADA installed in lift stations	28	28	28
Miles of sanitary sewer lines	51	51	51

**Waste Water Treatment Plant (WWTP):**

<b>Our Workload</b>	<b>FY2024 Actual</b>	<b>FY2025 Projected</b>	<b>FY2026 Goal</b>
Permit violations	0	0	0
Compliance	100%	100%	100%
Daily average flow of wastewater treated	.843 MGD	.825 MGD	.80 MGD
Permit capacity	1.739 MGD	1.739 MGD	1.739 MGD
Percent of permit capacity	49%	47%	48%

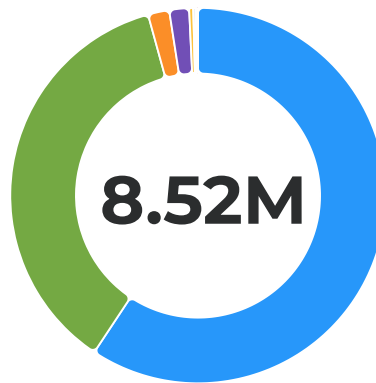


## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	<b>\$8,446,050</b>	<b>\$11,951,130</b>	<b>\$11,951,130</b>	<b>\$12,368,582</b>	<b>\$417,452</b>
<b>Revenues</b>					
INTERGOVERNMENTAL	\$2,092,254	\$4,000	\$3,086,255	\$30,000	\$26,000
MISCELLANEOUS INCOME	\$180,624	\$126,000	\$88,390	\$146,500	\$20,500
INVESTMENT EARNINGS	\$38,227	\$15,000	\$4,522	\$15,000	-
WATER & SEWER SERVICES	\$8,191,583	\$7,805,000	\$5,116,425	\$8,325,210	\$520,210
INTERFUND	\$680,604	-	-	-	-
<b>Total Revenues</b>	<b>\$11,183,292</b>	<b>\$7,950,000</b>	<b>\$8,295,592</b>	<b>\$8,516,710</b>	<b>\$566,710</b>
<b>Expenditures</b>					
TRANSFERS	\$149,533	\$451,650	\$451,650	\$791,039	\$339,389
SALARIES	\$120,943	\$204,932	\$100,299	\$181,880	-\$23,052
BENEFITS	\$62,493	\$82,676	\$45,606	\$92,741	\$10,065
SUPPLIES	\$27,290	\$58,700	\$25,370	\$38,500	-\$20,200
SERVICES	\$6,404,863	\$7,340,270	\$5,124,385	\$7,366,600	\$26,330
MAINTENANCE	\$100,096	\$115,000	\$11,719	\$14,000	-\$101,000
SUNDRY	\$23,660	\$44,500	\$29,732	\$31,950	-\$12,550
DEBT SERVICE	\$76,369	-	-	-	-
CAPITAL OUTLAY	\$633	-	\$1,601,799	-	-
MISCELLANEOUS EXPENSE	\$689,215	-	-	-	-
<b>Total Expenditures</b>	<b>\$7,655,094</b>	<b>\$8,297,728</b>	<b>\$7,390,561</b>	<b>\$8,516,710</b>	<b>\$218,982</b>
<b>Total Revenues Less Expenditures</b>	<b>\$3,528,198</b>	<b>-\$347,728</b>	<b>\$905,031</b>	<b>-</b>	<b>\$347,728</b>
<b>Ending Fund Balance</b>	<b>\$11,974,248</b>	<b>\$11,603,402</b>	<b>\$12,856,161</b>	<b>\$12,368,582</b>	<b>\$765,180</b>



## FY26 Revenues by Account



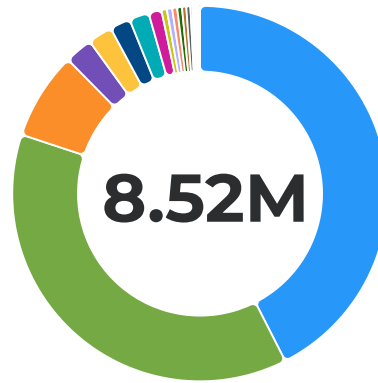
WATER REVENUE	\$5,052,210	59.32%
SEWER REVENUE	\$3,100,000	36.40%
CONNECT & DISCONNECT FEES	\$155,000	1.82%
UTILITY REIMBURSEMENTS	\$145,000	1.70%
EMS REV - INTERLOCAL	\$30,000	0.35%
INTEREST INCOME	\$15,000	0.18%
WATER TAP FEE	\$12,000	0.14%
SEWER TAP FEE	\$5,000	0.06%
MISC INCOME RETURN CHECKS	\$1,400	0.02%
BAD DEBT WRITE-OFF	\$1,000	0.01%
MISC INCOME	\$100	0.00%

## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>TRANSFER FROM PORT SETTLEMENT</b>		\$536,557	-	-	-	-
TRANSFER FROM PORT SETTLEMENT	56-710-025	\$536,557	-	-	-	-
<b>TRANSFER FROM CO 2021 BOND FUND</b>		\$144,046	-	-	-	-
TRANSFER FROM 2021 CO BOND	56-710-067	\$144,046	-	-	-	-
<b>EMS REV - INTERLOCAL</b>		\$22,894	\$4,000	\$8,780	\$30,000	\$26,000
INTERLOCAL REVENUE	56-301-101	\$22,894	\$4,000	\$8,780	\$30,000	\$26,000
<b>INTEREST INCOME</b>		\$38,227	\$15,000	\$4,522	\$15,000	-
INTEREST INCOME	56-360-100	\$38,227	\$15,000	\$4,522	\$15,000	-
<b>MISC INCOME RETURN CHECKS</b>		\$1,175	\$1,000	\$1,300	\$1,400	\$400
MISC INCOME RETURN CHECKS	56-360-102	\$1,175	\$1,000	\$1,300	\$1,400	\$400
<b>UTILITY REIMBURSEMENTS</b>		\$179,226	\$125,000	\$87,485	\$145,000	\$20,000
UTILITY REIMBURSEMENTS	56-360-103	\$179,226	\$125,000	\$87,485	\$145,000	\$20,000
<b>GRANT - CDBG - GLO</b>		\$2,069,361	-	\$3,077,475	-	-

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
GRANT - CDBG - GLO	56-360-402	\$2,069,361	-	\$3,077,475	-	-
<b>CASH OVER OR SHORT</b>		-	-	\$88	-	-
CASH OVER OR SHORT	56-370-005	-	-	\$88	-	-
<b>WATER REVENUE</b>		\$5,354,329	\$4,900,000	\$3,200,234	\$5,052,210	\$152,210
WATER REVENUE	56-381-200	\$5,354,329	\$4,900,000	\$3,200,234	\$5,052,210	\$152,210
<b>SEWER REVENUE</b>		\$2,843,216	\$2,750,000	\$1,773,917	\$3,100,000	\$350,000
SEWER REVENUE	56-381-300	\$2,843,216	\$2,750,000	\$1,773,917	\$3,100,000	\$350,000
<b>WATER TAP FEE</b>		\$6,250	\$10,000	\$11,029	\$12,000	\$2,000
WATER TAP FEE	56-381-600	\$6,250	\$10,000	\$11,029	\$12,000	\$2,000
<b>SEWER TAP FEE</b>		\$6,000	\$4,000	\$4,000	\$5,000	\$1,000
SEWER TAP FEE	56-381-601	\$6,000	\$4,000	\$4,000	\$5,000	\$1,000
<b>BAD DEBT WRITE-OFF</b>		-\$166,023	\$1,000	\$1,017	\$1,000	-
BAD DEBT WRITE-OFF	56-381-700	-\$166,023	\$1,000	\$1,017	\$1,000	-
<b>CONNECT &amp; DISCONNECT FEES</b>		\$147,812	\$140,000	\$126,229	\$155,000	\$15,000
CONNECT & DISCONNECT FEES	56-381-900	\$147,812	\$140,000	\$126,229	\$155,000	\$15,000
<b>MISC INCOME</b>		\$222	-	-\$483	\$100	\$100
MISC INCOME	56-360-101	\$222	-	-\$483	\$100	\$100
<b>Total Revenues</b>		<b>\$11,183,292</b>	<b>\$7,950,000</b>	<b>\$8,295,592</b>	<b>\$8,516,710</b>	<b>\$566,710</b>

## FY26 Expenditures by Account



BWA WATER RESALE	\$3,620,800	42.51%
VEOLIA - CONTRACT OPERATIONS	\$3,200,000	37.57%
TRANSFER TO DEBT SERVICE	\$641,039	7.53%
OYSTER CREEK AGREEMENT	\$205,000	2.41%
SALARIES/WAGES	\$178,500	2.10%
TRANSFER TO GENERAL FUND	\$150,000	1.76%
ELECTRICITY	\$145,000	1.70%
SOFTWARE CONTRACTS	\$95,000	1.12%
BANK CHARGES	\$40,000	0.47%
GROUP INSURANCE	\$39,000	0.46%
FEES	\$36,000	0.42%
T M R S	\$36,000	0.42%
INSURANCE	\$30,450	0.36%
POSTAGE/SHIPPING	\$30,000	0.35%
FICA & MEDICARE	\$17,000	0.20%
SERVICE CONTRACTS	\$10,000	0.12%
TELECOMMUNICATIONS	\$10,000	0.12%
OFFICE/COMPUTER SUPPLIES	\$6,000	0.07%
WASTEWATER SYSTEM MAINTENANCE	\$5,000	0.06%
WATER SYSTEM MAINTENANCE	\$5,000	0.06%
ADVERTISING	\$4,500	0.05%
LIFT STATION MAINTENANCE	\$2,000	0.02%
OVERTIME	\$2,000	0.02%
SEMINARS/DUES/TRAVEL	\$1,500	0.02%
CERTIFICATION PAY	\$1,200	0.01%
WATER METERS & SUPPLIES	\$1,000	0.01%
ELECTRONICS/COMPUTER MAINT	\$1,000	0.01%
OTHER SUPPLIES	\$1,000	0.01%
VALVE & HYDRANT MAINTENANCE	\$500	0.01%
EQUIPMENT MAINTENANCE	\$500	0.01%
CLOTHING	\$500	0.01%
WORKMEN'S COMPENSATION	\$500	0.01%
PHYSICALS/SCREENING	\$300	0.00%
UNEMPLOYMENT INSURANCE	\$241	0.00%
LONGEVITY	\$180	0.00%

**Expenditures by Account**

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>EQUIPMENT MAINTENANCE</b>		-	-	-	\$500	\$500
EQUIPMENT MAINTENANCE	56-565-581	-	-	-	\$500	\$500
<b>WATER METERS &amp; SUPPLIES</b>		-	-	-	\$1,000	\$1,000
WATER METERS & SUPPLIES	56-565-315	-	-	-	\$1,000	\$1,000
<b>VALVE &amp; HYDRANT MAINTENANCE</b>		-	-	-	\$500	\$500
VALVE & HYDRANT MAINTENANCE	56-565-580	-	-	-	\$500	\$500
<b>DEPRECIATION EXPENSE</b>		\$689,215	-	-	-	-
DEPRECIATION EXPENSE	56-565-995	\$689,215	-	-	-	-
<b>SALARIES/WAGES</b>		\$117,669	\$196,684	\$98,890	\$178,500	-\$18,184
SALARIES/WAGES	56-565-100	\$117,669	\$196,684	\$98,890	\$178,500	-\$18,184
<b>LONGEVITY</b>		\$171	\$240	\$72	\$180	-\$60
LONGEVITY	56-565-175	\$171	\$240	\$72	\$180	-\$60
<b>CELL PHONE ALLOWANCE</b>		-	\$600	-	-	-\$600
CELL PHONE ALLOWANCE	56-565-181	-	\$600	-	-	-\$600
<b>OVERTIME</b>		\$1,465	\$4,200	\$368	\$2,000	-\$2,200
OVERTIME	56-565-190	\$1,465	\$4,200	\$368	\$2,000	-\$2,200
<b>FICA &amp; MEDICARE</b>		\$9,713	\$15,356	\$7,261	\$17,000	\$1,644
FICA & MEDICARE	56-565-201	\$9,713	\$15,356	\$7,261	\$17,000	\$1,644
<b>GROUP INSURANCE</b>		\$26,213	\$37,959	\$21,957	\$39,000	\$1,041
GROUP INSURANCE	56-565-210	\$26,213	\$37,959	\$21,957	\$39,000	\$1,041
<b>TMRS</b>		\$19,251	\$28,845	\$15,917	\$36,000	\$7,155
TMRS	56-565-230	\$19,251	\$28,845	\$15,917	\$36,000	\$7,155
<b>WORKMEN'S COMPENSATION</b>		\$172	\$275	\$471	\$500	\$225
WORKMEN'S COMPENSATION	56-565-240	\$172	\$275	\$471	\$500	\$225
<b>UNEMPLOYMENT INSURANCE</b>		-	\$241	-	\$241	-
UNEMPLOYMENT INSURANCE	56-565-291	-	\$241	-	\$241	-
<b>OFFICE/COMPUTER SUPPLIES</b>		\$3,070	\$11,700	\$4,445	\$6,000	-\$5,700



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
OFFICE/COMPUTER SUPPLIES	56-565-310	\$3,070	\$11,700	\$4,445	\$6,000	-\$5,700
<b>POSTAGE/SHIPPING</b>		\$23,859	\$30,000	\$19,707	\$30,000	-
POSTAGE/SHIPPING	56-565-311	\$23,859	\$30,000	\$19,707	\$30,000	-
<b>CLOTHING</b>		-	\$500	\$727	\$500	-
CLOTHING	56-565-335	-	\$500	\$727	\$500	-
<b>OTHER SUPPLIES</b>		\$164	\$1,000	\$491	\$1,000	-
OTHER SUPPLIES	56-565-399	\$164	\$1,000	\$491	\$1,000	-
<b>PROFESSIONAL SERVICES</b>		\$305,591	\$185,000	\$37,125	-	-\$185,000
PROFESSIONAL SERVICES	56-565-413	\$305,591	\$185,000	\$37,125	-	-\$185,000
<b>BANK CHARGES</b>		\$77,577	\$70,000	\$81,681	\$40,000	-\$30,000
BANK CHARGES	56-565-414	\$77,577	\$70,000	\$81,681	\$40,000	-\$30,000
<b>TELECOMMUNICATIONS</b>		\$3,354	\$10,000	\$2,372	\$10,000	-
TELECOMMUNICATION	56-565-415	\$3,354	\$10,000	\$2,372	\$10,000	-
<b>PHYSICALS/SCREENING</b>		\$286	\$250	\$262	\$300	\$50
PHYSICALS/SCREENING	56-565-426	\$286	\$250	\$262	\$300	\$50
<b>ADVERTISING</b>		\$2,819	\$6,000	\$3,883	\$4,500	-\$1,500
ADVERTISING	56-565-430	\$2,819	\$6,000	\$3,883	\$4,500	-\$1,500
<b>ELECTRICITY</b>		\$174,704	\$195,000	\$92,016	\$145,000	-\$50,000
ELECTRICITY	56-565-440	\$174,704	\$195,000	\$92,016	\$145,000	-\$50,000
<b>SERVICE CONTRACTS</b>		-	-	\$7,056	\$10,000	\$10,000
SERVICE CONTRACTS	56-565-482	-	-	\$7,056	\$10,000	\$10,000
<b>SEMINARS/DUES/TRAVEL</b>		\$60	\$5,500	\$981	\$1,500	-\$4,000
SEMINARS/DUES/TRAVEL	56-565-602	\$60	\$5,500	\$981	\$1,500	-\$4,000
<b>OTHER - SUNDRY</b>		\$1,300	\$1,000	\$32	-	-\$1,000
OTHER - SUNDRY	56-565-699	\$1,300	\$1,000	\$32	-	-\$1,000
<b>CAPITAL OUTLAY</b>		\$633	-	\$1,600,866	-	-
CAPITAL OUTLAY	56-565-899	\$633	-	\$1,600,866	-	-
<b>FUEL</b>		\$80	\$15,000	-	-	-\$15,000
FUEL-MILEAGE REIMB.	56-565-390	\$80	\$15,000	-	-	-\$15,000
<b>COLLECTION AGENCY FEES</b>		-	\$1,020	-	-	-\$1,020
COLLECTION AGENCY FEES	56-565-407	-	\$1,020	-	-	-\$1,020

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>ELECTRONICS/COMPUTER MAINT</b>		\$60,525	\$50,000	-	\$1,000	-\$49,000
ELECTRONICS/COMPUTER MAINTENANCE	56-565-543	\$60,525	\$50,000	-	\$1,000	-\$49,000
<b>CERTIFICATION PAY</b>		\$1,639	\$3,208	\$970	\$1,200	-\$2,008
EDUCATIONAL PAY	56-565-165	\$1,639	\$3,208	\$970	\$1,200	-\$2,008
<b>PENSION EXPENSE</b>		\$7,144	-	-	-	-
PENSION EXPENSE	56-565-245	\$7,144	-	-	-	-
<b>FURNITURE/FIXTURES</b>		\$116	\$500	-	-	-\$500
FURNITURE & FIXTURES	56-565-352	\$116	\$500	-	-	-\$500
<b>FEES</b>		\$31,810	\$35,000	\$34,054	\$36,000	\$1,000
FEES	56-565-406	\$31,810	\$35,000	\$34,054	\$36,000	\$1,000
<b>SOFTWARE CONTRACTS</b>		-	\$5,000	\$77,247	\$95,000	\$90,000
SOFTWARE CONTRACTS	56-565-483	-	\$5,000	\$77,247	\$95,000	\$90,000
<b>OYSTER CREEK AGREEMENT</b>		\$204,354	\$225,000	\$187,046	\$205,000	-\$20,000
OYSTER CREEK AGREEMENT	56-565-495	\$204,354	\$225,000	\$187,046	\$205,000	-\$20,000
<b>BWA WATER RESALE</b>		\$2,979,240	\$3,358,000	\$2,235,600	\$3,620,800	\$262,800
BWA WATER RESALE	56-565-496	\$2,979,240	\$3,358,000	\$2,235,600	\$3,620,800	\$262,800
<b>VEOLIA - CONTRACT OPERATIONS</b>		\$2,625,127	\$3,250,000	\$2,366,044	\$3,200,000	-\$50,000
VEOLIA - CONTRACT OPERATIONS	56-565-499	\$2,625,127	\$3,250,000	\$2,366,044	\$3,200,000	-\$50,000
<b>WATER SYSTEM MAINTENANCE</b>		\$37,432	\$25,000	\$7,709	\$5,000	-\$20,000
WATER SYSTEM MAINTENANCE	56-565-560	\$37,432	\$25,000	\$7,709	\$5,000	-\$20,000
<b>WASTEWATER SYSTEM MAINTENANCE</b>		\$2,139	\$25,000	\$4,000	\$5,000	-\$20,000
WASTEWATER SYSTEM MAINTENANCE	56-565-570	\$2,139	\$25,000	\$4,000	\$5,000	-\$20,000
<b>LIFT STATION MAINTENANCE</b>		-	\$15,000	\$10	\$2,000	-\$13,000
LIFT STATION MAINTENANCE	56-565-575	-	\$15,000	\$10	\$2,000	-\$13,000
<b>INSURANCE</b>		\$22,300	\$38,000	\$28,719	\$30,450	-\$7,550
PROPERTY/GEN LIAB INSURANCE	56-565-628	\$22,300	\$38,000	\$28,719	\$30,450	-\$7,550
<b>GRANT EXPENDITURES</b>		-	-	\$933	-	-
GRANT EXPENDITURES	56-565-875	-	-	\$933	-	-



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>BOND PREMIUM AMORTIZATION</b>		-\$28,272	-	-	-	-
BOND PREMIUM AMORTIZATION	56-615-705	-\$28,272	-	-	-	-
<b>INTEREST EXPENSE</b>		\$104,641	-	-	-	-
INTEREST EXPENSE	56-615-710	\$104,641	-	-	-	-
<b>TRANSFER TO GENERAL FUND</b>		\$150,000	\$150,000	\$150,000	\$150,000	-
TRANSFER TO GENERAL FUND	56-700-010	\$150,000	\$150,000	\$150,000	\$150,000	-
<b>TRANSFER TO DEBT SERVICE</b>		-\$467	\$301,650	\$301,650	\$641,039	\$339,389
TRANSFER TO DEBT SERVICE	56-700-064	-\$467	\$301,650	\$301,650	\$641,039	\$339,389
<b>Total Expenditures</b>		<b>\$7,655,094</b>	<b>\$8,297,728</b>	<b>\$7,390,561</b>	<b>\$8,516,710</b>	<b>\$218,982</b>



## FY 26 Water/Sewer Fund Long-Term Financial Plan

This schedule assumes the following:

- Assumes that water/sewer services revenue increases by 4% annually, reflective in increase rates
- Assumes all other revenue increases 3% annually
- Assumes no changes in staffing levels
- Assumes maintenance and supplies increase by 3% annually for inflation
- Assumes services increase by 4% annually, reflective in BWA and Veolia charges

	Actual	Actual	Actual	Estimate	Budget	Projection	Projection	Projection
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>Beginning Fund Balance</b>	\$5,011,490	\$5,060,260	\$8,494,891	\$11,455,019	\$11,345,302	\$11,345,302	\$11,361,888	\$11,396,100
<b>Revenues:</b>								
Intergovernmental	\$755,145	\$1,048,606	\$2,092,254	\$3,107,475	\$30,000	\$30,000	\$30,000	\$30,000
Miscellaneous Income	169,079	1,936,879	14,600	147,500	147,500	151,925	156,483	161,177
Bond Proceeds	-	-	-	-	-	-	-	-
Investment Earnings	2,408	20,074	38,227	15,000	15,000	15,450	15,914	16,391
Water & Sewer Services	6,222,230	7,926,352	8,357,607	7,233,000	8,324,210	8,657,178	9,003,466	9,363,604
Transfers In	-	-	323,000	-	-	-	-	-
<b>Total Revenue</b>	<b>\$7,168,862</b>	<b>\$10,931,911</b>	<b>\$10,825,689</b>	<b>\$10,502,975</b>	<b>\$8,516,710</b>	<b>\$8,854,553</b>	<b>\$9,205,862</b>	<b>\$9,571,172</b>
<b>Operating Expenditures:</b>								
Salaries	\$98,019	\$100,584	\$120,943	\$121,610	\$181,880	\$187,336	\$192,956	\$198,745
Benefits	97,149	52,108	62,493	55,071	92,741	95,523	98,389	101,341
Supplies	76,241	33,202	27,290	35,600	38,500	39,655	40,845	42,070
Services	5,553,016	6,142,994	6,404,863	7,026,875	7,366,600	7,661,264	7,967,715	8,286,423

Maintenance	89,129	58,587	100,096	15,100	14,000	14,420	14,853	15,298
Sundry	16,548	627,684	712,875	30,600	31,950	32,909	33,896	34,913
<b>Total Operating Expenditures</b>	<b>5,930,102</b>	<b>7,015,158</b>	<b>7,428,559</b>	<b>7,284,856</b>	<b>7,725,671</b>	<b>8,031,107</b>	<b>8,348,653</b>	<b>8,678,790</b>
<b>Non-Operating Expenditures:</b>								
Transfers	96,928	390,725	360,000	451,650	791,039	806,860	822,997	839,457
Debt Service	9,833	91,397	76,369	-	-	-	-	-
Capital Outlay	1,189,990	-	633	2,876,186	-	-	-	-
<b>Total Non-Operating Expenditures</b>	<b>1,189,990</b>	<b>482,122</b>	<b>437,002</b>	<b>3,327,836</b>	<b>791,039</b>	<b>806,860</b>	<b>822,997</b>	<b>839,457</b>
<b>Total Expenditures</b>	<b>\$7,120,092</b>	<b>\$7,497,280</b>	<b>\$7,865,561</b>	<b>\$10,612,692</b>	<b>\$8,516,710</b>	<b>\$8,837,967</b>	<b>\$9,171,650</b>	<b>\$9,518,247</b>
<b>Ending Fund Balance</b>	<b>\$5,4060,260</b>	<b>\$8,494,891</b>	<b>\$11,455,019</b>	<b>\$11,345,302</b>	<b>\$11,345,302</b>	<b>\$11,361,888</b>	<b>\$11,396,100</b>	<b>\$11,449,026</b>
<b>Calculation of available funds:</b>								
Ending Fund Balance	\$5,060,260	\$8,494,891	\$11,455,019	\$11,345,302	\$11,345,302	\$11,361,888	\$11,396,100	\$11,449,026
Less 33% required minimum balance	1,956,934	2,315,002	2,451,425	2,404,002	2,549,471	2,650,265	2,755,055	2,864,001
<b>Excess funds available for capital projects</b>	<b>\$3,103,326</b>	<b>\$6,179,889</b>	<b>\$9,003,594</b>	<b>\$8,941,299</b>	<b>\$8,795,830</b>	<b>\$8,711,623</b>	<b>\$8,641,045</b>	<b>\$8,585,025</b>
<b>Staffing variable:</b>								
Full-time equivalent positions	2	4	4	4	3	3	3	3
<b>Average cost per</b>	<b>\$49.010</b>	<b>\$25.146</b>	<b>\$30.236</b>	<b>\$30.403</b>	<b>\$60.627</b>	<b>\$62.445</b>	<b>\$64.319</b>	<b>\$66.248</b>

# Capital Projects Funds

The City has (7) seven total Capital Projects funds. A capital project fund is a type of governmental accounting fund used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities or infrastructure projects, such as buildings, roads, bridges, or parks. This type of fund is used for long-term projects, not for routine maintenance or operations. It exists only for the duration of the project or group of related projects. By accounting for these funds separately, the City creates accountability and transparency to ensure the funds are used only for the intended capital purposes.



**Streets & Drainage - Fund 14** - This fund is used to account for capital expenditures related to streets and/or drainage that are approved by the Council through a supplemental budget request. The General Fund transfers money to this fund to fund the approved request.

**Facilities & Grounds - Fund 21** - This fund is used to account for capital expenditures related to City facilities and/or City grounds that are approved by the Council through a supplemental budget request. The General Fund transfers money to this fund to fund the approved request.

**Vehicle & Equipment - Fund 22** - This fund is used to account for capital expenditures related to vehicles and/or equipment that are approved by the Council through a supplemental budget request. The General Fund transfers money to this fund to fund the approved request.

**IT Fund - Fund 23** - This fund is used to account for expenditures related to IT that are approved by the Council through a supplemental budget request. The General Fund transfers money to this fund to fund the approved request. This fund has not been used in recent years, but remains beneficial to keep open to have the option to begin using the fund again in the future, as staff continue to restructure the City's financial reporting.

**2020 CO Bond CIP - Fund 66** - This fund is used to account for expenditures on projects, as allocated in the 2020 Bond. The payment for this bond is accounted for in Fund 64 - Debt Service, and is funded by Ad Valorem taxes.

**2021 CO Bond CIP - Fund 67** - This fund is used to account for water/sewer expenditures on projects, as allocated in the 2021 Bond. The payment for this bond is accounted for in Fund 64 - Debt Service, and is funded by a transfer from the Water/Sewer - Fund 56.

**AMI Water Meter Project - Fund 68** - This fund is used to account for expenditures related to the AMI Water Meter Installation project. The payment for this loan is accounted for in Fund 64 - Debt Service, and is funded by a transfer from the Water/Sewer - Fund 56.

# Streets & Drainage - Fund 14

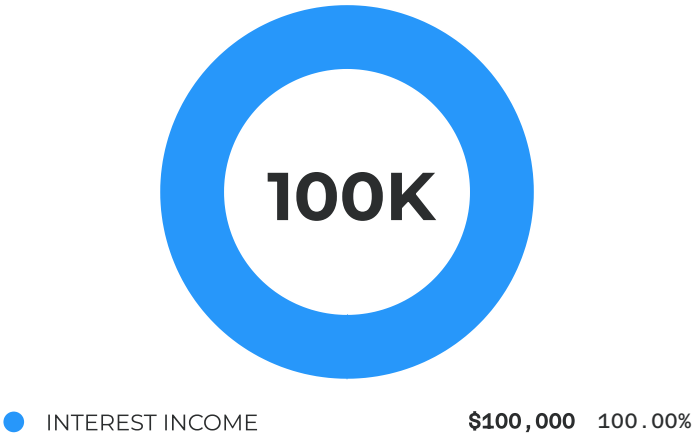
This fund is funded by transferring from the General Fund to allocate funding for capital projects related to streets & drainage. While this could be done under the General Fund, having a separate fund allows the City to easily track projects and keep savings in the fund for future projects.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Beginning Fund Balance	\$3,169,639	\$2,742,909	\$2,742,909	\$2,754,039	\$11,130
Revenues					
INVESTMENT EARNINGS	\$135,333	\$20,000	\$85,343	\$100,000	\$80,000
INTERFUND	\$596,072	-	\$500,000	-	-
Total Revenues	\$731,405	\$20,000	\$585,343	\$100,000	\$80,000
Expenditures					
CAPITAL OUTLAY	\$1,158,135	-	\$574,214	-	-
Total Expenditures	\$1,158,135	-	\$574,214	-	-
Total Revenues Less Expenditures	-\$426,730	\$20,000	\$11,130	\$100,000	\$80,000
Ending Fund Balance	\$2,742,909	\$2,762,909	\$2,754,039	\$2,854,039	\$91,130

## FY26 Revenues by Account



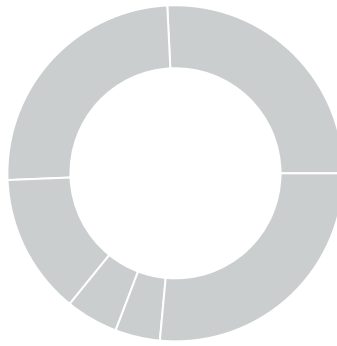
## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
INTEREST INCOME						



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
INTEREST INCOME	14-360-100	\$135,333	\$20,000	\$85,343	\$100,000	\$80,000
<b>Total INTEREST INCOME</b>		\$135,333	\$20,000	\$85,343	\$100,000	\$80,000
<b>TRANSFER FRM GENERAL FUND</b>						
TRANSFER FROM GENERAL FUND	14-710-010	\$750,000	-	\$500,000	-	-
<b>Total TRANSFER FRM GENERAL FUND</b>		\$750,000	-	\$500,000	-	-
<b>TRANSFER FROM 2020 CO FUND</b>						
TRANSFER FROM 2020 CO BOND	14-710-066	-\$153,928	-	-	-	-
<b>Total TRANSFER FROM 2020 CO FUND</b>		-\$153,928	-	-	-	-
<b>Total Revenues</b>		<b>\$731,405</b>	<b>\$20,000</b>	<b>\$585,343</b>	<b>\$100,000</b>	<b>\$80,000</b>

## FY26 Expenditures by Account



  
No data available

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	14-575-899	\$1,158,135	-	\$574,214	-	-
<b>Total CAPITAL OUTLAY</b>		\$1,158,135	-	\$574,214	-	-
<b>Total Expenditures</b>		<b>\$1,158,135</b>	<b>-</b>	<b>\$574,214</b>	<b>-</b>	<b>-</b>

# Facilities & Grounds - Fund 21

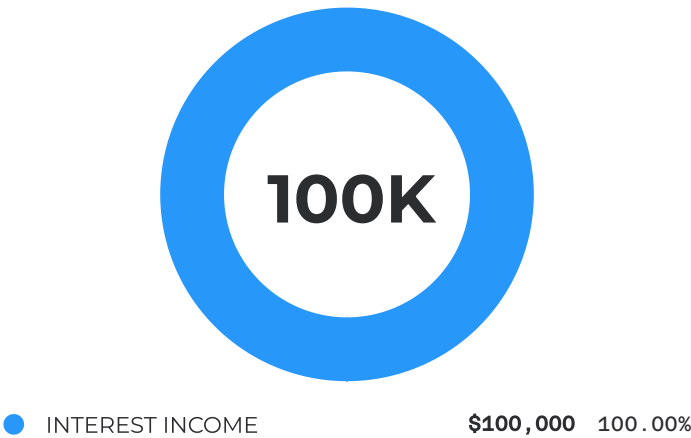
This fund is funded by transferring from the General Fund to allocate funding for capital projects related to City facilities and grounds. While this could be done under the General Fund, having a separate fund allows the City to easily track projects and keep savings in the fund for future projects.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$2,375,964	\$2,394,124	\$2,394,124	\$2,361,483	-\$32,641
<b>Revenues</b>					
INVESTMENT EARNINGS	\$122,974	\$1,500	\$73,036	\$100,000	\$98,500
INTERFUND	\$549,641	-	-	-	-
<b>Total Revenues</b>	<b>\$672,615</b>	<b>\$1,500</b>	<b>\$73,036</b>	<b>\$100,000</b>	<b>\$98,500</b>
<b>Expenditures</b>					
CAPITAL OUTLAY	\$654,455	-	\$102,170	-	-
<b>Total Expenditures</b>	<b>\$654,455</b>	<b>-</b>	<b>\$102,170</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$18,160</b>	<b>\$1,500</b>	<b>-\$29,134</b>	<b>\$100,000</b>	<b>\$98,500</b>
<b>Ending Fund Balance</b>	<b>\$2,394,124</b>	<b>\$2,395,624</b>	<b>\$2,364,990</b>	<b>\$2,461,483</b>	<b>\$65,859</b>

## FY26 Revenues by Account



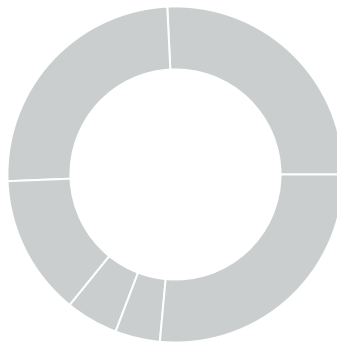
## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	21-360-100	\$122,974	\$1,500	\$73,036	\$100,000	\$98,500



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total INTEREST INCOME</b>		\$122,974	\$1,500	\$73,036	\$100,000	\$98,500
<b>TRANSFER FRM GENERAL FUND</b>						
TRANSFER FROM GENERAL FUND	21-710-010	\$549,641	-	-	-	-
<b>Total TRANSFER FRM GENERAL FUND</b>		\$549,641	-	-	-	-
<b>Total Revenues</b>		<b>\$672,615</b>	<b>\$1,500</b>	<b>\$73,036</b>	<b>\$100,000</b>	<b>\$98,500</b>

## FY26 Expenditures by Account



**i**  
No data available

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	21-410-899	\$64,281	-	-	-	-
CAPITAL OUTLAY	21-525-899	\$54,018	-	\$2,737	-	-
CAPITAL OUTLAY	21-530-899	\$373,078	-	\$61,796	-	-
CAPITAL OUTLAY	21-578-899	\$11,500	-	-	-	-
CAPITAL OUTLAY	21-655-899	\$59,006	-	\$11,207	-	-
CAPITAL OUTLAY	21-656-899	\$92,573	-	\$26,429	-	-
<b>Total CAPITAL OUTLAY</b>		<b>\$654,455</b>	<b>-</b>	<b>\$102,170</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$654,455</b>	<b>-</b>	<b>\$102,170</b>	<b>-</b>	<b>-</b>

# Vehicle & Equipment - Fund 22

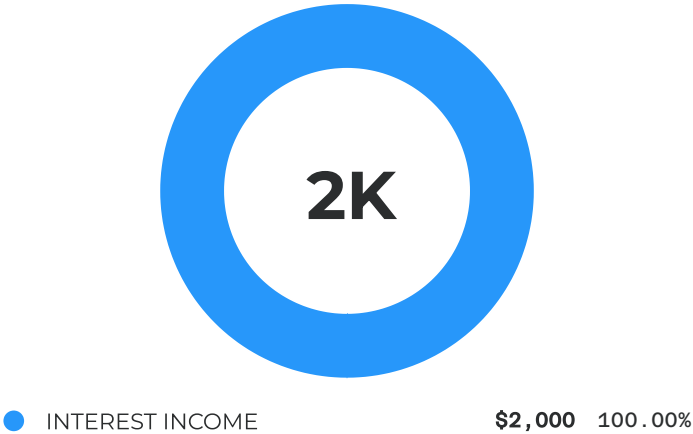
This fund is funded by transferring from the General Fund to allocate funding for capital projects related to vehicles and equipment. While this could be done under the General Fund, having a separate fund allows the City to easily track projects and keep savings in the fund for future projects.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Beginning Fund Balance	\$470,576	\$4,956	\$4,956	-	-
Revenues					
INVESTMENT EARNINGS	\$8,466	-	\$1,648	\$2,000	\$2,000
INTERFUND	\$654,500	-	\$211,665	-	-
Total Revenues	\$662,966	-	\$213,313	\$2,000	\$2,000
Expenditures					
CAPITAL OUTLAY	\$1,128,586	\$211,665	\$173,155	-	-\$211,665
Total Expenditures	\$1,128,586	\$211,665	\$173,155	-	-\$211,665
Total Revenues Less Expenditures	-\$465,620	-\$211,665	\$40,159	\$2,000	\$213,665
Ending Fund Balance	\$4,956	-\$206,709	\$45,114	\$2,000	\$208,709

FY26 Revenues by Account



## Revenues by Account

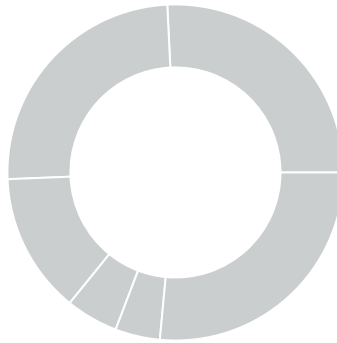
Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
INTEREST INCOME						
INTEREST INCOME	22-360-100	\$8,466	-	\$1,648	\$2,000	\$2,000





Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total INTEREST INCOME</b>		\$8,466	-	\$1,648	\$2,000	\$2,000
<b>TRANSFER FRM GENERAL FUND</b>						
TRANSFER FROM GENERAL FUND	22-710-010	\$654,500	-	\$211,665	-	-
<b>Total TRANSFER FRM GENERAL FUND</b>		\$654,500	-	\$211,665	-	-
<b>Total Revenues</b>		<b>\$662,966</b>	<b>-</b>	<b>\$213,313</b>	<b>\$2,000</b>	<b>\$2,000</b>

## FY26 Expenditures by Account



**i**  
No data available

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	22-410-899	-	\$16,415	\$14,626	-	-\$16,415
CAPITAL OUTLAY	22-417-899	-	\$60,250	\$53,148	-	-\$60,250
CAPITAL OUTLAY	22-420-899	\$35,473	-	-	-	-
CAPITAL OUTLAY	22-525-899	\$363,770	\$46,000	\$26,106	-	-\$46,000
CAPITAL OUTLAY	22-530-899	\$452,963	\$15,000	\$16,116	-	-\$15,000
CAPITAL OUTLAY	22-575-899	\$157,981	-	\$37,326	-	-
CAPITAL OUTLAY	22-655-899	\$28,639	\$36,000	\$25,832	-	-\$36,000
CAPITAL OUTLAY	22-656-899	\$89,761	\$38,000	-	-	-\$38,000
<b>Total CAPITAL OUTLAY</b>		<b>\$1,128,586</b>	<b>\$211,665</b>	<b>\$173,155</b>	<b>-</b>	<b>-\$211,665</b>
<b>Total Expenditures</b>		<b>\$1,128,586</b>	<b>\$211,665</b>	<b>\$173,155</b>	<b>-</b>	<b>-\$211,665</b>

# IT Fund - Fund 23

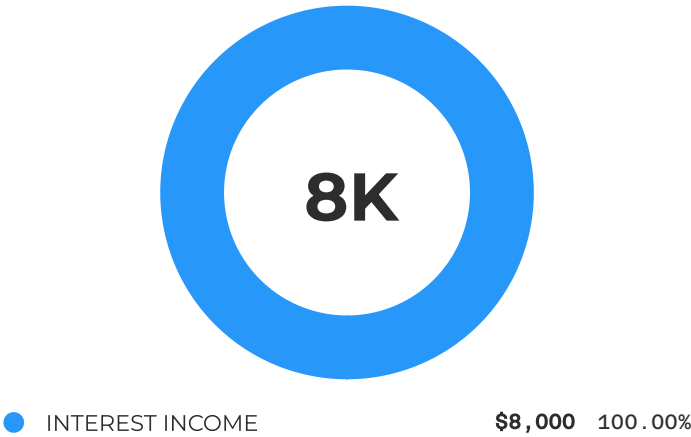
This fund is funded by transferring from the General Fund to allocate funding for capital projects related to information technology (IT). While this could be done under the General Fund, having a separate fund allows the City to easily track projects and keep savings in the fund for future projects.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$228,954	\$215,004	\$215,004	\$221,774	\$6,770
<b>Revenues</b>					
INVESTMENT EARNINGS	\$11,031	-	\$6,769	\$8,000	\$8,000
<b>Total Revenues</b>	\$11,031	-	\$6,769	\$8,000	\$8,000
<b>Expenditures</b>					
CAPITAL OUTLAY	\$24,981	-	-	-	-
<b>Total Expenditures</b>	\$24,981	-	-	-	-
<b>Total Revenues Less Expenditures</b>	-\$13,950	-	\$6,769	\$8,000	\$8,000
<b>Ending Fund Balance</b>	\$215,004	\$215,004	\$221,774	\$229,774	\$14,770

## FY26 Revenues by Account



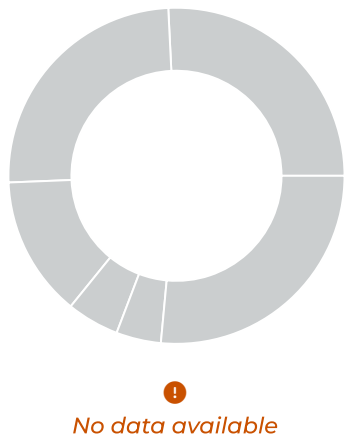
## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	23-360-100	\$11,031	-	\$6,769	\$8,000	\$8,000
<b>Total INTEREST INCOME</b>		\$11,031	-	\$6,769	\$8,000	\$8,000



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Total Revenues		\$11,031	-	\$6,769	\$8,000	\$8,000

FY26 Expenditures by Account



Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
CAPITAL OUTLAY						
CAPITAL OUTLAY	23-525-899	\$24,981	-	-	-	-
Total CAPITAL OUTLAY		\$24,981	-	-	-	-
Total Expenditures		\$24,981	-	-	-	-

# 2020 CO Bond CIP - Fund 66

The Capital Projects Fund is a fund to track the 2020 Certificate of Obligation Expenditures. There are four (4) designated projects within this bond.



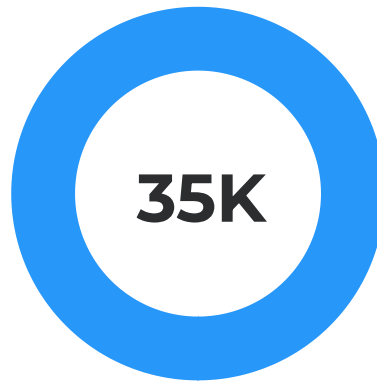
## Projects:

Project	FY2020-2021	FY2021-2022	FY2022-2023	Total	Percentage of Total Bond
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%
Grand Total	<b>\$3,802,000</b>	<b>\$2,448,000</b>	<b>\$1,750,000</b>	<b>\$8,000,000</b>	<b>100%</b>

## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	<b>\$812,048</b>	<b>\$1,026,584</b>	<b>\$1,026,584</b>	<b>\$1,058,906</b>	<b>\$32,322</b>
<b>Revenues</b>					
INVESTMENT EARNINGS	\$63,109	-	\$32,321	\$35,000	\$35,000
<b>Total Revenues</b>	<b>\$63,109</b>	<b>-</b>	<b>\$32,321</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Expenditures</b>					
TRANSFERS	\$153,928	-	-	-	-
CAPITAL OUTLAY	\$2,500	-	-	-	-
<b>Total Expenditures</b>	<b>\$156,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$93,319</b>	<b>-</b>	<b>\$32,321</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Ending Fund Balance</b>	<b>\$718,728</b>	<b>\$1,026,584</b>	<b>\$1,058,906</b>	<b>\$1,093,906</b>	<b>\$67,322</b>

## FY26 Revenues by Account

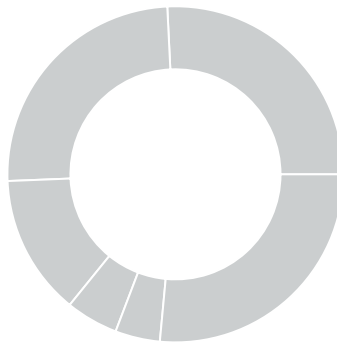


● INTEREST INCOME \$35,000 100.00%

## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	66-360-100	\$63,109	-	\$32,321	\$35,000	\$35,000
<b>Total INTEREST INCOME</b>		<b>\$63,109</b>	<b>-</b>	<b>\$32,321</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Total Revenues</b>		<b>\$63,109</b>	<b>-</b>	<b>\$32,321</b>	<b>\$35,000</b>	<b>\$35,000</b>

## FY26 Expenditures by Account



! No data available

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	66-410-899	\$2,500	-	-	-	-
<b>Total CAPITAL OUTLAY</b>		<b>\$2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFER TO STREET FUND</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
TRANSFER TO STREET FUND	66-700-014	\$153,928	-	-	-	-
<b>Total TRANSFER TO STREET FUND</b>		\$153,928	-	-	-	-
<b>Total Expenditures</b>		<b>\$156,428</b>	-	-	-	-



# CO 2021 Bond - Fund 67

The Capital Projects Fund is a fund to track the 2020 Certificate of Obligation Expenditures. These expenditures are restricted for water and wastewater improvement projects. There are nine (9) total designated projects within this bond.



## Projects:

Project	FY2022-2023	FY2023-2024	FY2024-2025	Total	Percentage of Total Bond
Lift Station 3,4, & 14 Rehabilitation	-	\$1,735,713	-	\$1,735,713	34%
FM 1495 Water Line Relocation	-	460,314	21,351	481,665	9%
Phase I SSOI Engineering	-	22,974	192,952	215,926	4%
Sanitary Sewer Collection Grant Match,	-	59,316	-	59,316	2%
WWTP Grant Match	-	691,020	-	691,020	13%
Avenue H Sewer Line Rep. Grant Match	-	41,366	-	41,366	1%
WWTP Improvements	-	74,358	1,223,772	1,298,130	25%
Lift Station Pumps	-	-	151,348	151,348	3%
Sewer Line Replacement SSOI	-	-	482,572	482,572	9%
<b>Grand Total</b>	<b>-</b>	<b>\$3,085,061</b>	<b>\$2,071,996</b>	<b>\$5,157,057</b>	<b>100%</b>

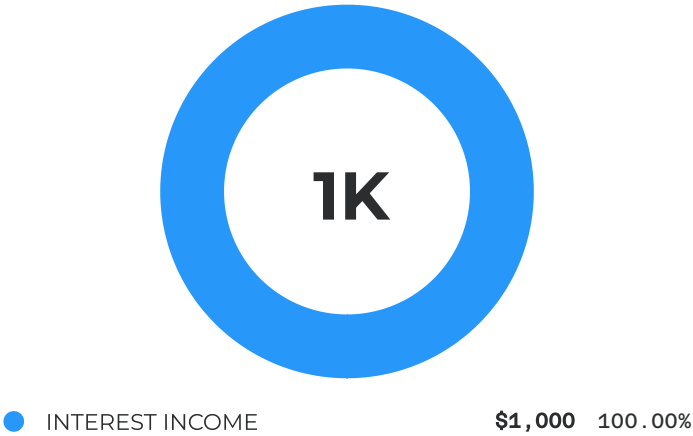
## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$2,940,328	\$2,948,463	\$2,948,463	\$2,502,362	-\$446,101
<b>Revenues</b>					
INTERGOVERNMENTAL	-	-	\$371,750	-	-
INVESTMENT EARNINGS	\$152,178	-	\$90,816	\$1,000	\$1,000
<b>Total Revenues</b>	<b>\$152,178</b>	<b>-</b>	<b>\$462,567</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Expenditures</b>					
TRANSFERS	\$144,043	-	-	-	-
CAPITAL OUTLAY	-	\$2,071,996	\$417,771	-	-\$2,071,996
<b>Total Expenditures</b>	<b>\$144,043</b>	<b>\$2,071,996</b>	<b>\$417,771</b>	<b>-</b>	<b>-\$2,071,996</b>
<b>Total Revenues Less Expenditures</b>	<b>\$8,134</b>	<b>-\$2,071,996</b>	<b>\$44,796</b>	<b>\$1,000</b>	<b>\$2,072,996</b>



Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Ending Fund Balance	\$2,948,463	\$876,467	\$2,993,259	\$2,503,362	\$1,626,895

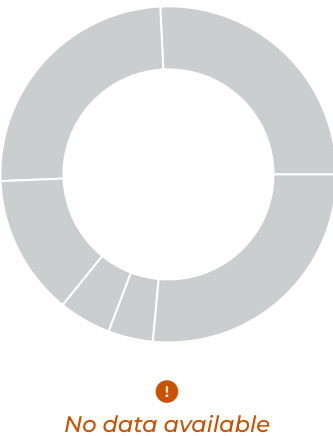
FY26 Revenues by Account



Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	67-360-100	\$152,178	-	\$90,816	\$1,000	\$1,000
<b>Total INTEREST INCOME</b>		\$152,178	-	\$90,816	\$1,000	\$1,000
<b>GRANT - CDBG - GLO</b>						
GRANT REVENUE	67-360-402	-	-	\$371,750	-	-
<b>Total GRANT - CDBG - GLO</b>		-	-	\$371,750	-	-
<b>Total Revenues</b>		<b>\$152,178</b>	<b>-</b>	<b>\$462,567</b>	<b>\$1,000</b>	<b>\$1,000</b>

FY26 Expenditures by Account





**Expenditures by Account**

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPTIAL OUTLAY	67-565-899	-	\$2,071,996	\$417,771	-	-\$2,071,996
<b>Total CAPITAL OUTLAY</b>		-	\$2,071,996	\$417,771	-	-\$2,071,996
<b>TRANSFER TO WATER/SEWER FUND</b>						
TRANSFER TO WATER/SEWER	67-700-056	\$144,043	-	-	-	-
<b>Total TRANSFER TO WATER/SEWER FUND</b>		\$144,043	-	-	-	-
<b>Total Expenditures</b>		<b>\$144,043</b>	<b>\$2,071,996</b>	<b>\$417,771</b>	<b>-</b>	<b>-\$2,071,996</b>

# AMI Water Meter Project - Fund 68

This fund is used to track the expenditures related to the 2025 Government Capital loan for the Automated Water Meter Installation project.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	-	-	-	\$327,189	-
<b>Revenues</b>					
MISCELLANEOUS INCOME	-	-	\$3,500,000	-	-
INVESTMENT EARNINGS	-	-	\$21,874	-	-
<b>Total Revenues</b>	-	-	\$3,521,874	-	-
<b>Expenditures</b>					
SERVICES	-	-	\$218	-	-
CAPITAL OUTLAY	-	-	\$3,194,468	-	-
<b>Total Expenditures</b>	-	-	\$3,194,685	-	-
<b>Total Revenues Less Expenditures</b>	-	-	\$327,189	-	-
<b>Ending Fund Balance</b>	-	-	\$327,189	\$327,189	\$327,189

## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	68-360-100	-	-	\$21,874	-	-
<b>Total INTEREST INCOME</b>		-	-	\$21,874	-	-
<b>MISC INCOME</b>						
LOAN PROCEEDS	68-360-101	-	-	\$3,500,000	-	-
<b>Total MISC INCOME</b>		-	-	\$3,500,000	-	-
<b>Total Revenues</b>		-	-	\$3,521,874	-	-

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	68-565-899	-	-	\$3,194,468	-	-



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total CAPITAL OUTLAY</b>		-	-	\$3,194,468	-	-
<b>SOFTWARE CONTRACTS</b>						
SOFTWARE CONTRACTS	68-565-483	-	-	\$218	-	-
<b>Total SOFTWARE CONTRACTS</b>		-	-	\$218	-	-
<b>Total Expenditures</b>		-	-	\$3,194,685	-	-

# Special Revenue Funds

The City has (7) seven Special Revenue funds. A Special Revenue Fund is used to account for revenue sources that are legally restricted or committed to be used for specific purposes—not general operations. These funds ensure that money collected for a particular activity or program is only spent on that activity.

Special Revenue Funds improve transparency and accountability, allowing taxpayers and stakeholders to see how restricted revenues are managed and spent.



**Hotel-Motel Occupancy Tax - Fund 18** - 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.

**City-EDC Projects - Fund 24** - 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.

**Port Settlement Projects - Fund 25** - This fund is used to account for projects funded by funds received from the Port of Freeport as part of a settlement agreement.

**Court Technology - Fund 40** - 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 41** - 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/Chapter 59 - Fund 43** - 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.

**TIF NO. 1/TIRZ - Fund 70** - 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 18

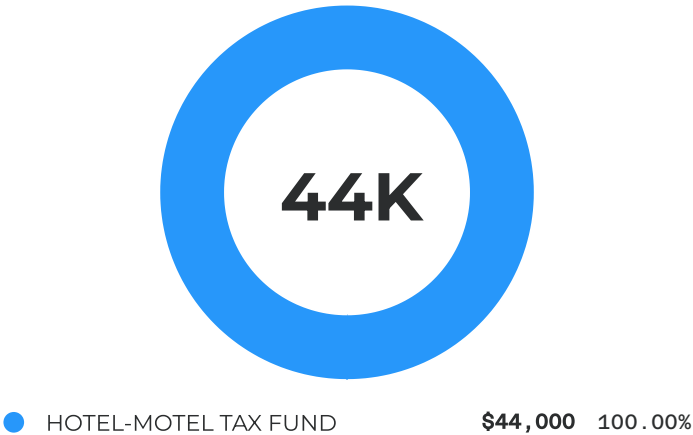
Use of hotel occupancy tax (HOT Tax) revenue is specified by Chapter 351 of the Texas Tax Code. HOT tax revenue may only be used to promote tourism and the local convention and hotel industry.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$208,513	\$241,822	\$241,822	\$299,279	\$57,457
<b>Revenues</b>					
FRANCHISE & OTHER TAXES	\$76,753	\$32,000	\$43,973	\$40,000	\$8,000
INVESTMENT EARNINGS	\$18,556	\$500	\$7,047	\$4,000	\$3,500
<b>Total Revenues</b>	<b>\$95,309</b>	<b>\$32,500</b>	<b>\$51,021</b>	<b>\$44,000</b>	<b>\$11,500</b>
<b>Expenditures</b>					
SERVICES	\$10,000	\$5,000	\$22,000	\$25,000	\$20,000
SUNDRY	\$52,000	\$20,000	-	-	-\$20,000
<b>Total Expenditures</b>	<b>\$62,000</b>	<b>\$25,000</b>	<b>\$22,000</b>	<b>\$25,000</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$33,309</b>	<b>\$7,500</b>	<b>\$29,021</b>	<b>\$19,000</b>	<b>\$11,500</b>
<b>Ending Fund Balance</b>	<b>\$241,822</b>	<b>\$249,322</b>	<b>\$270,843</b>	<b>\$318,279</b>	<b>\$68,957</b>

## FY26 Revenues by Fund

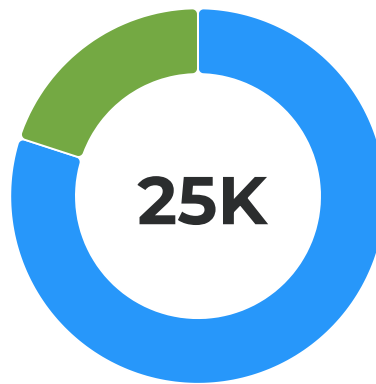


## Revenues by Fund

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>HOTEL-MOTEL TAX FUND</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
TAX - HOTEL-MOTEL OCCUPANCY	18-318-500	\$76,753	\$32,000	\$43,973	\$40,000	\$8,000
INTEREST INCOME	18-360-100	\$18,556	\$500	\$7,047	\$4,000	\$3,500
<b>Total HOTEL-MOTEL TAX FUND</b>		\$95,309	\$32,500	\$51,021	\$44,000	\$11,500
<b>Total Revenues</b>		\$95,309	\$32,500	\$51,021	\$44,000	\$11,500

## FY26 Expenditures by Account



<span style="color: blue;">●</span> SPECIAL EVENTS	\$20,000	80.00%
<span style="color: green;">●</span> BRAZOSPORT CHAMBER OF COMMERCE	\$5,000	20.00%

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>OTHER - SUNDRY</b>						
OTHER - SUNDRY	18-412-699	\$52,000	\$20,000	-	-	-\$20,000
<b>Total OTHER - SUNDRY</b>		\$52,000	\$20,000	-	-	-\$20,000
<b>BRAZOSPORT CHAMBER OF COMMERCE</b>						
BRAZOSPORT CHAMBER OF COMMERCE	18-412-490	\$5,000	\$5,000	\$5,000	\$5,000	-
<b>Total BRAZOSPORT CHAMBER OF COMMERCE</b>		\$5,000	\$5,000	\$5,000	\$5,000	-
<b>SPECIAL EVENTS</b>						
SPECIAL EVENTS	18-412-435	\$5,000	-	\$17,000	\$20,000	\$20,000
<b>Total SPECIAL EVENTS</b>		\$5,000	-	\$17,000	\$20,000	\$20,000
<b>Total Expenditures</b>		\$62,000	\$25,000	\$22,000	\$25,000	-

# City-EDC Projects - Fund 24

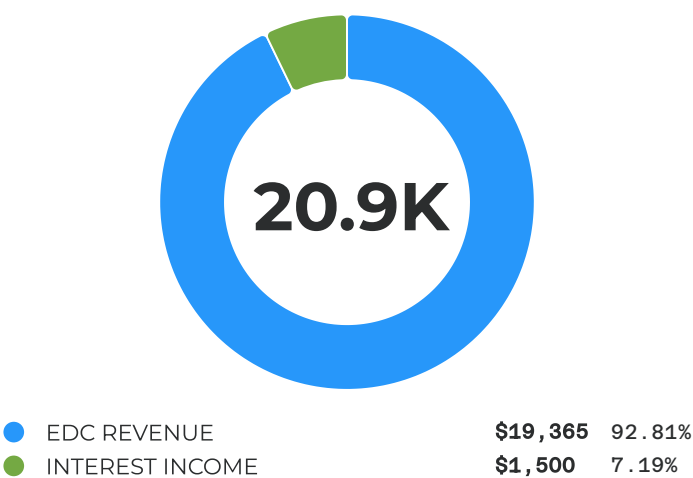
The City-EDC Project fund is used to account for projects funded by the payment of City services from the EDC. Starting in FY2025-2026, this payment will be used to fund the additional salaries cost for the Main Street Coordinator position.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Beginning Fund Balance	\$7,262	\$27,838	\$27,838	\$48,600	\$20,762
Revenues					
INTERGOVERNMENTAL	\$19,365	\$19,365	\$19,365	\$19,365	-
INVESTMENT EARNINGS	\$1,211	\$6,300	\$1,397	\$1,500	-\$4,800
Total Revenues	\$20,576	\$25,665	\$20,762	\$20,865	-\$4,800
Expenditures					
CAPITAL OUTLAY	-	\$85,000	-	\$19,365	-\$65,635
Total Expenditures	-	\$85,000	-	\$19,365	-\$65,635
Total Revenues Less Expenditures	\$20,576	-\$59,335	\$20,762	\$1,500	\$60,835
Ending Fund Balance	\$27,838	-\$31,497	\$48,600	\$50,100	\$81,597

FY26 Revenues by Account



## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
INTEREST INCOME						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
INTEREST INCOME	24-360-100	\$1,211	\$6,300	\$1,397	\$1,500	-\$4,800
<b>Total INTEREST INCOME</b>		\$1,211	\$6,300	\$1,397	\$1,500	-\$4,800
<b>EDC REVENUE</b>						
EDC REVENUE	24-363-100	\$19,365	\$19,365	\$19,365	\$19,365	-
<b>Total EDC REVENUE</b>		\$19,365	\$19,365	\$19,365	\$19,365	-
<b>Total Revenues</b>		<b>\$20,576</b>	<b>\$25,665</b>	<b>\$20,762</b>	<b>\$20,865</b>	<b>-\$4,800</b>

## FY26 Expenditures by Account



● CAPITAL OUTLAY \$19,365 100.00%

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	24-410-899	-	\$85,000	-	\$19,365	-\$65,635
<b>Total CAPITAL OUTLAY</b>		-	\$85,000	-	\$19,365	-\$65,635
<b>Total Expenditures</b>		-	<b>\$85,000</b>	-	<b>\$19,365</b>	<b>-\$65,635</b>



# Port Settlement Projects - Fund 25

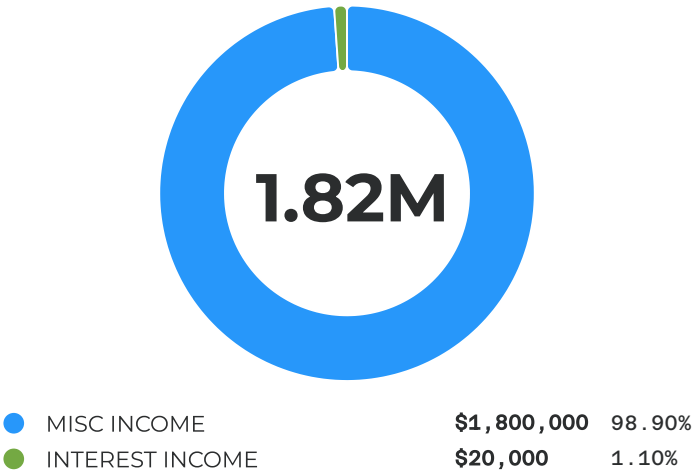
This fund is used to account for projects funded by funds received from the Port of Freeport as part of an agreement settlement.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$7,100,000	\$6,451,853	\$6,451,853	\$5,662,211	-\$789,642
<b>Revenues</b>					
INTERGOVERNMENTAL	-	-	\$1,927,319	-	-
MISCELLANEOUS INCOME	-	\$1,800,000	-	\$1,800,000	-
INVESTMENT EARNINGS	\$310,656	\$70,000	\$185,856	\$20,000	-\$50,000
<b>Total Revenues</b>	<b>\$310,656</b>	<b>\$1,870,000</b>	<b>\$2,113,174</b>	<b>\$1,820,000</b>	<b>-\$50,000</b>
<b>Expenditures</b>					
TRANSFERS	\$536,557	-	-	-	-
SERVICES	\$223,462	-	-	-	-
CAPITAL OUTLAY	\$198,785	-	\$1,738,861	\$9,053,146	\$9,053,146
<b>Total Expenditures</b>	<b>\$958,804</b>	<b>-</b>	<b>\$1,738,861</b>	<b>\$9,053,146</b>	<b>\$9,053,146</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$648,147</b>	<b>\$1,870,000</b>	<b>\$374,314</b>	<b>-\$7,233,146</b>	<b>-\$9,103,146</b>
<b>Ending Fund Balance</b>	<b>\$6,451,853</b>	<b>\$8,321,853</b>	<b>\$6,826,166</b>	<b>-\$1,570,935</b>	<b>-\$9,892,788</b>

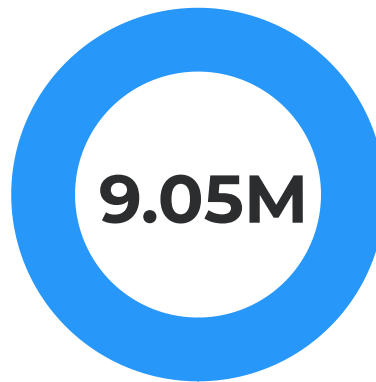
FY26 Revenues by Account



## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	25-360-100	\$310,656	\$70,000	\$185,856	\$20,000	-\$50,000
<b>Total INTEREST INCOME</b>		\$310,656	\$70,000	\$185,856	\$20,000	-\$50,000
<b>GRANT - CDBG - GLO</b>						
GRANT REVENUE	25-360-402	-	-	\$1,927,319	-	-
<b>Total GRANT - CDBG - GLO</b>		-	-	\$1,927,319	-	-
<b>MISC INCOME</b>						
MISC INCOME	25-360-101	-	\$1,800,000	-	\$1,800,000	-
<b>Total MISC INCOME</b>		-	\$1,800,000	-	\$1,800,000	-
<b>Total Revenues</b>		<b>\$310,656</b>	<b>\$1,870,000</b>	<b>\$2,113,174</b>	<b>\$1,820,000</b>	<b>-\$50,000</b>

## FY26 Expenditures by Account



● CAPITAL OUTLAY \$9,053,146 100.00%

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>PROFESSIONAL SERVICES</b>						
PROFESSIONAL SERVICES	25-410-413	\$223,462	-	-	-	-
<b>Total PROFESSIONAL SERVICES</b>		\$223,462	-	-	-	-
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	25-565-899	-	-	\$1,394,621	\$9,053,146	\$9,053,146
CAPITAL OUTLAY	25-655-899	\$122,765	-	\$129,639	-	-
CAPITAL OUTLAY	25-665-899	\$76,020	-	\$214,600	-	-
<b>Total CAPITAL OUTLAY</b>		<b>\$198,785</b>	<b>-</b>	<b>\$1,738,861</b>	<b>\$9,053,146</b>	<b>\$9,053,146</b>

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>TRANSFER TO WATER/SEWER FUND</b>						
TRANSFER TO WATER/SEWER	25-700-056	\$536,557	-	-	-	-
<b>Total TRANSFER TO WATER/SEWER FUND</b>		\$536,557	-	-	-	-
<b>Total Expenditures</b>		<b>\$958,804</b>	<b>-</b>	<b>\$1,738,861</b>	<b>\$9,053,146</b>	<b>\$9,053,146</b>



# Court Technology - Fund 40

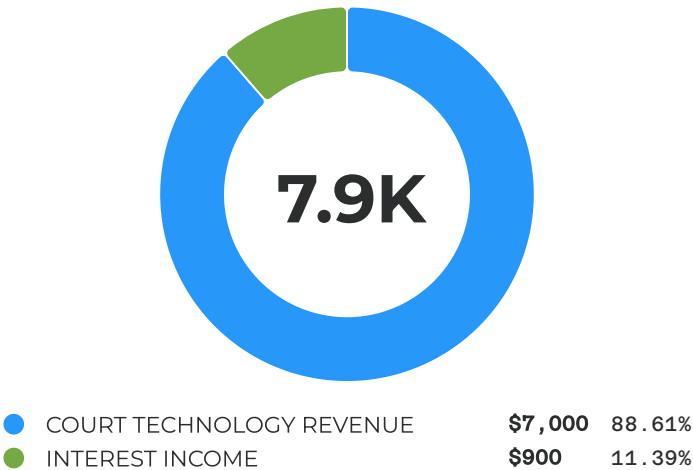
The Court Technology Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Beginning Fund Balance	\$11,881	\$21,009	\$21,009	\$21,963	\$954
Revenues					
MUNICIPAL COURT REVENUE	\$8,292	\$6,500	\$6,266	\$7,000	\$500
INVESTMENT EARNINGS	\$836	\$400	\$723	\$900	\$500
Total Revenues	\$9,128	\$6,900	\$6,989	\$7,900	\$1,000
Expenditures					
MAINTENANCE	-	\$6,000	\$6,300	\$600	-\$5,400
Total Expenditures	-	\$6,000	\$6,300	\$600	-\$5,400
Total Revenues Less Expenditures	\$9,128	\$900	\$689	\$7,300	\$6,400
Ending Fund Balance	\$21,009	\$21,909	\$21,697	\$29,263	\$7,354

FY26 Revenues by Account

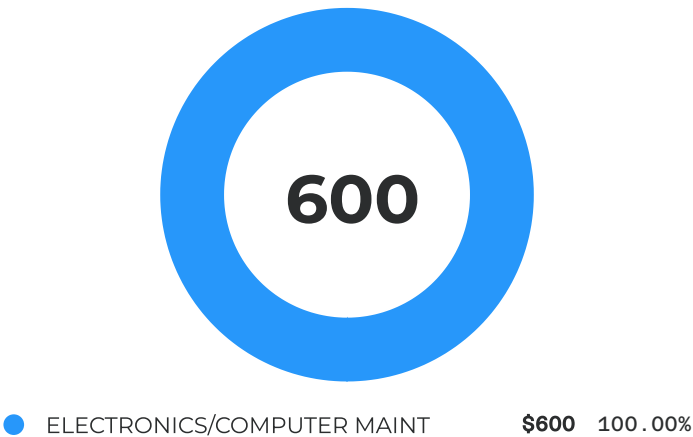


## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
COURT TECHNOLOGY REVENUE						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
COURT TECHNOLOGY REVENUE	40-350-200	\$8,292	\$6,500	\$6,266	\$7,000	\$500
<b>Total COURT TECHNOLOGY REVENUE</b>		\$8,292	\$6,500	\$6,266	\$7,000	\$500
<b>INTEREST INCOME</b>						
INTEREST INCOME	40-360-100	\$836	\$400	\$723	\$900	\$500
<b>Total INTEREST INCOME</b>		\$836	\$400	\$723	\$900	\$500
<b>Total Revenues</b>		<b>\$9,128</b>	<b>\$6,900</b>	<b>\$6,989</b>	<b>\$7,900</b>	<b>\$1,000</b>

FY26 Expenditures by Account



Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>ELECTRONICS/COMPUTER MAINT</b>						
ELECTRONICS/COMPUTER MAINT	40-430-543	-	\$6,000	\$6,300	\$600	-\$5,400
<b>Total ELECTRONICS/COMPUTER MAINT</b>		-	\$6,000	\$6,300	\$600	-\$5,400
<b>Total Expenditures</b>		-	<b>\$6,000</b>	<b>\$6,300</b>	<b>\$600</b>	<b>-\$5,400</b>

# Court Security - Fund 41

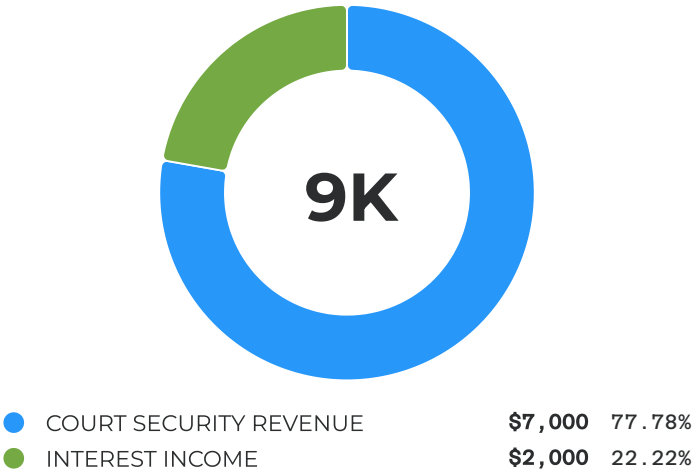
The Court Security Fund is used to account for revenues and expenditures associated with legislatively restricted fees collected by the Municipal Court. Included in the fund are the costs associated with the Court Bailiff.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$107,300	\$99,109	\$99,109	\$109,413	\$10,304
<b>Revenues</b>					
MUNICIPAL COURT REVENUE	\$8,273	\$6,000	\$6,777	\$7,000	\$1,000
INVESTMENT EARNINGS	\$5,759	\$1,500	\$3,225	\$2,000	\$500
<b>Total Revenues</b>	<b>\$14,032</b>	<b>\$7,500</b>	<b>\$10,002</b>	<b>\$9,000</b>	<b>\$1,500</b>
<b>Expenditures</b>					
SUNDRY	\$22,222	-	-	-	-
<b>Total Expenditures</b>	<b>\$22,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$8,191</b>	<b>\$7,500</b>	<b>\$10,002</b>	<b>\$9,000</b>	<b>\$1,500</b>
<b>Ending Fund Balance</b>	<b>\$99,109</b>	<b>\$106,609</b>	<b>\$109,111</b>	<b>\$118,413</b>	<b>\$11,804</b>

FY26 Revenues by Account



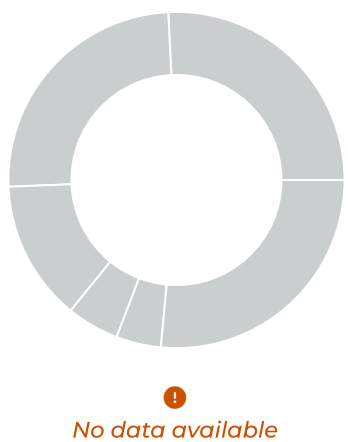
## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>COURT SECURITY REVENUE</b>						



Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
COURT SECURITY REVENUE	41-350-201	\$8,273	\$6,000	\$6,777	\$7,000	\$1,000
<b>Total COURT SECURITY REVENUE</b>		\$8,273	\$6,000	\$6,777	\$7,000	\$1,000
<b>INTEREST INCOME</b>						
INTEREST INCOME	41-360-100	\$5,759	\$1,500	\$3,225	\$2,000	\$500
<b>Total INTEREST INCOME</b>		\$5,759	\$1,500	\$3,225	\$2,000	\$500
<b>Total Revenues</b>		<b>\$14,032</b>	<b>\$7,500</b>	<b>\$10,002</b>	<b>\$9,000</b>	<b>\$1,500</b>

FY26 Expenditures by Account



Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SECURITY FUND EXPENSE</b>						
SECURITY FUND EXPENSE	41-430-685	\$22,222	-	-	-	-
<b>Total SECURITY FUND EXPENSE</b>		\$22,222	-	-	-	-
<b>Total Expenditures</b>		<b>\$22,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# State Narcotics/Chap 59 - Fund 43

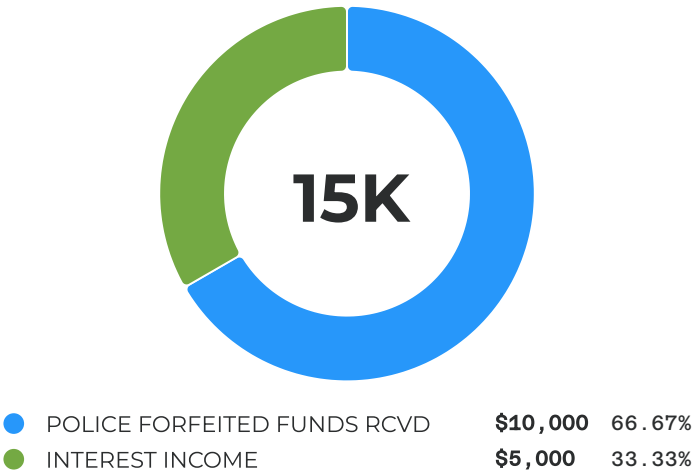
Chapter 59 Asset Seizures account is regulated by state law and may be used for various expenses related to police activities. The Police Department administers the funds for these programs. This fund includes awarded State Seized Funds and State Narcotics Funds pending award.



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Beginning Fund Balance	\$70,299	\$145,523	\$145,523	\$140,524	-\$4,999
Revenues					
MISCELLANEOUS INCOME	\$53,105	-	-	\$10,000	\$10,000
INVESTMENT EARNINGS	\$5,226	\$1,500	\$4,315	\$5,000	\$3,500
Total Revenues	\$58,331	\$1,500	\$4,315	\$15,000	\$13,500
Expenditures					
SUPPLIES	-	\$6,000	\$5,738	\$5,000	-\$1,000
SUNDRY	-	\$15,000	\$1,181	\$2,000	-\$13,000
CAPITAL OUTLAY	-	-	\$2,395	-	-
Total Expenditures	-	\$21,000	\$9,314	\$7,000	-\$14,000
Total Revenues Less Expenditures	\$58,331	-\$19,500	-\$4,999	\$8,000	\$27,500
Ending Fund Balance	\$128,630	\$126,023	\$140,524	\$148,524	\$22,501

FY26 Revenues by Account

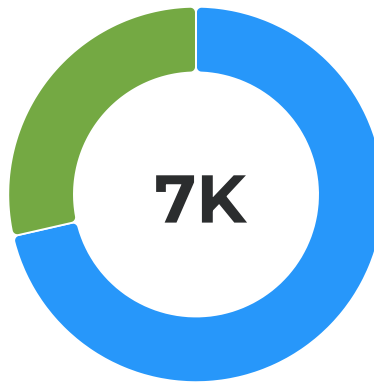




## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>INTEREST INCOME</b>						
INTEREST INCOME	43-360-100	\$5,226	\$1,500	\$4,315	\$5,000	\$3,500
<b>Total INTEREST INCOME</b>		\$5,226	\$1,500	\$4,315	\$5,000	\$3,500
<b>POLICE FORFEITED FUNDS RCVD</b>						
POLICE FORFEITED FUNDS RCVD	43-364-525	\$53,105	-	-	\$10,000	\$10,000
<b>Total POLICE FORFEITED FUNDS RCVD</b>		\$53,105	-	-	\$10,000	\$10,000
<b>Total Revenues</b>		<b>\$58,331</b>	<b>\$1,500</b>	<b>\$4,315</b>	<b>\$15,000</b>	<b>\$13,500</b>

## FY26 Expenditures by Account



<span style="color: blue;">●</span> CLOTHING	\$5,000	71.43%
<span style="color: green;">●</span> NARCOTICS EXPENSE	\$2,000	28.57%

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CLOTHING</b>						
CLOTHING	43-525-335	-	\$6,000	\$5,738	\$5,000	-\$1,000
<b>Total CLOTHING</b>		-	\$6,000	\$5,738	\$5,000	-\$1,000
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	43-525-899	-	-	\$2,395	-	-
<b>Total CAPITAL OUTLAY</b>		-	-	\$2,395	-	-
<b>NARCOTICS EXPENSE</b>						
NARCOTICS EXPENSE	43-525-620	-	\$15,000	\$1,181	\$2,000	-\$13,000
<b>Total NARCOTICS EXPENSE</b>		-	\$15,000	\$1,181	\$2,000	-\$13,000
<b>Total Expenditures</b>		<b>-</b>	<b>\$21,000</b>	<b>\$9,314</b>	<b>\$7,000</b>	<b>-\$14,000</b>

# TIF NO. 1/ TIRZ - Fund 70

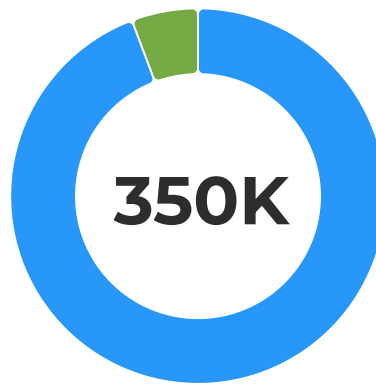
In Fiscal Year 2020, a tax increment reinvestment zone (TIRZ) was created to fund a portion of the infrastructure and maintenance costs associated with developing Downtown Freeport. The TIRZ covers approximately 560 acres including roads, right of way and water, with 345 acres being land used to fund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



## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$218,444	\$570,587	\$570,587	\$896,633	\$326,046
<b>Revenues</b>					
MISCELLANEOUS INCOME	\$22,204	-	-	-	-
PROPERTY TAX	\$329,939	\$280,000	\$301,798	\$330,000	\$50,000
INVESTMENT EARNINGS	-	\$7,000	\$24,248	\$20,000	\$13,000
<b>Total Revenues</b>	<b>\$352,142</b>	<b>\$287,000</b>	<b>\$326,046</b>	<b>\$350,000</b>	<b>\$63,000</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$352,142</b>	<b>\$287,000</b>	<b>\$326,046</b>	<b>\$350,000</b>	<b>\$63,000</b>
<b>Ending Fund Balance</b>	<b>\$570,587</b>	<b>\$857,587</b>	<b>\$896,633</b>	<b>\$1,246,633</b>	<b>\$389,046</b>

## FY26 Revenues by Account



PR - TAX - CURRENT YEAR	\$330,000	94.29%
INTEREST INCOME	\$20,000	5.71%

## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>PR - TAX - CURRENT YEAR</b>						

## FY26 Expenditures by Account

### Expenditures by Account

# 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 Certificate of Obligation (COO) for \$7,735,000, to be paid for by the Interest and Sinking (I&S) tax rate.
- In FY2021, the City issued the 2021 Certificate of Obligation (COO) for \$4,845,000, to be paid for by revenues generated from the Utility Fund.
- In FY2025, the City secured financing from Government Capital to fund the Ameresco Water Meter Installation Project for \$3,561,250, to be paid for by revenues generated from the Utility Fund.

## Total Debt Service (Combined)

Fiscal Year	Total Payment	Interest	Principal	Principal Balance
<b>2020</b>	\$-	\$-	\$-	7,735,000
<b>2021</b>	\$512,179	\$97,179	\$415,000	\$12,725,000
<b>2022</b>	\$793,022	\$258,022	\$535,000	\$12,190,000
<b>2023</b>	\$794,290	\$274,290	\$520,000	\$11,670,000
<b>2024</b>	\$804,019	\$254,019	\$550,000	\$11,120,000
<b>2025</b>	\$800,119	\$240,119	\$560,000	\$10,560,000
<b>2026</b>	<b>\$1,138,564</b>	<b>\$455,753</b>	<b>\$682,811</b>	<b>\$13,438,439</b>
<b>2027</b>	\$1,139,814	\$366,772	\$773,042	\$12,665,397
<b>2028</b>	\$1,136,058	\$344,870	\$791,187	\$11,874,210
<b>2029</b>	\$1,136,583	\$311,887	\$824,695	\$11,049,515
<b>2030</b>	\$1,133,389	\$279,807	\$853,582	\$10,195,933
<b>2031</b>	\$1,139,426	\$246,563	\$892,864	\$9,303,069
<b>2032</b>	\$1,139,689	\$227,130	\$912,558	\$8,390,511
<b>2033</b>	\$1,139,795	\$207,110	\$932,685	\$7,457,826
<b>2034</b>	\$1,139,745	\$186,483	\$953,262	\$6,504,564
<b>2035</b>	\$1,138,426	\$164,117	\$974,309	\$5,530,255
<b>2037</b>	\$1,139,714	\$116,812	\$1,022,901	\$3,511,505
<b>2038</b>	\$1,136,658	\$91,167	\$1,045,491	\$2,466,014
<b>2039</b>	\$1,138,420	\$64,780	\$1,073,640	\$1,392,374
<b>2040</b>	\$1,138,120	\$35,746	\$1,102,374	\$290,000
<b>2041</b>	\$295,800	\$5,800	\$290,000	\$-

**2020 Certificate of Obligation (COO) - \$7.735 Million**

<b>Maturity Date</b>	<b>Total Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Principal Balance</b>
<b>2020 Issued</b>	\$-	\$-	\$-	\$7,735,000
<b>4/1/2021</b>	\$512,179	\$97,179	\$415,000	\$7,320,000
<b>4/1/2022</b>	\$194,100	\$144,100	\$50,000	\$7,270,000
<b>4/1/2023</b>	\$197,038	\$142,038	\$55,000	\$7,215,000
<b>4/1/2024</b>	\$499,769,	\$139,769	\$360,000	\$6,855,000
<b>4/1/2025</b>	\$498,469	\$133,469	\$365,000	\$6,490,000
<b>4/1/2026</b>	<b>\$497,994</b>	<b>\$127,994</b>	<b>\$370,000</b>	<b>\$6,120,000</b>
<b>4/1/2027</b>	\$497,944	\$122,444	\$375,000	\$5,745,000
<b>4/1/2028</b>	\$497,288	\$117,288	\$380,000	\$5,365,000
<b>4/1/2029</b>	\$496,613	\$101,613	\$395,000	\$4,970,000
<b>4/1/2030</b>	\$495,319	\$85,319	\$410,000	\$4,560,000
<b>4/1/2031</b>	\$498,406	\$68,406	\$430,000	\$4,130,000
<b>4/1/2032</b>	\$498,569	\$63,569	\$435,000	\$3,695,000
<b>4/1/2033</b>	\$498,675	\$58,675	\$440,000	\$3,255,000
<b>4/1/2034</b>	\$498,725	\$53,725	\$445,000	\$2,810,000
<b>4/1/2035</b>	\$497,606	\$47,606	\$450,000	\$2,360,000
<b>4/1/2036</b>	\$496,419	\$41,419	\$455,000	\$1,905,000
<b>4/1/2037</b>	\$499,594	\$34,594	\$465,000	\$1,440,000
<b>4/1/2038</b>	\$497,038	\$27,038	\$470,000	\$970,000
<b>4/1/2039</b>	\$499,400	\$19,400	\$480,000	\$490,000
<b>4/1/2040</b>	\$499,800	\$9,800	\$490,000	\$-

**2021 Certificate of Obligation (COO) - \$4.845 Million**

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

**2025 Government Capital Loan - \$3.561 Million**

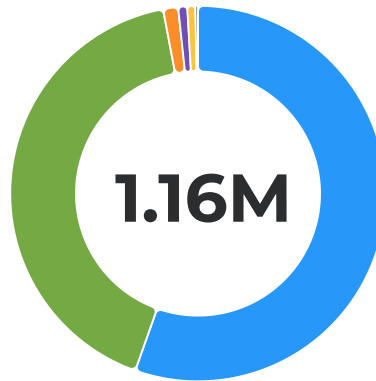
<b>Maturity Date</b>	<b>Total Payment</b>	<b>Interest</b>	<b>Principal</b>	<b>Principal Balance</b>	<b>Early Redemption Value</b>
<b>12/3/2024 Issue</b>	\$-	\$-	\$-	\$3,561,250	N/A
<b>5/13/2026</b>	<b>\$336,720.05</b>	<b>\$228,909.24</b>	<b>\$107,810.81</b>	<b>\$3,453,439.19</b>	<b>N/A</b>
<b>5/13/2027</b>	\$336,720.04	\$153,678.04	\$183,042	\$3,270,397.19	N/A
<b>5/13/2028</b>	\$336,720.04	\$145,532.67	\$191,187.37	\$3,079,209.82	N/A
<b>5/13/2029</b>	\$336,720.04	\$137,024.84	\$199,695.20	\$2,879,514.62	N/A
<b>5/13/2030</b>	\$336,720.04	\$128,138.40	\$208,581.64	\$2,670,932.98	N/A
<b>5/13/2031</b>	\$336,720.04	\$118,856.52	\$217,863.52	\$2,453,069.46	\$2,483,732.83
<b>5/13/2032</b>	\$336,720.04	\$109,161.59	\$227,558.45	\$2,225,511.01	\$2,253,329.90
<b>5/13/2033</b>	\$336,720.04	\$99,035.24	\$237,684.80	\$1,987,826.21	\$2,012,674.04
<b>5/13/2034</b>	\$336,720.04	\$88,458.27	\$248,261.77	\$1,739,564.44	\$1,761,309
<b>5/13/2035</b>	\$336,720.04	\$77,410.62	\$259,309.42	\$1,480,255.02	\$1,498,758.21
<b>5/13/2036</b>	\$336,720.04	\$65,871.35	\$270,848.69	\$1,209,406.33	\$1,224,523.91
<b>5/13/2037</b>	\$336,720.04	\$53,818.58	\$282,901.46	\$926,504.87	\$938,086.18
<b>5/13/2038</b>	\$336,720.04	\$41,229.47	\$295,490.57	\$631,014.30	\$638,901.98
<b>5/13/2039</b>	\$336,720.05	\$28,080.14	\$308,639.91	\$322,374.39	\$326,404.07
<b>5/13/2040</b>	\$336,720.05	\$14,345.66	\$322,374.39	\$-	\$-

## Comprehensive Fund Summary

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>		\$204,465	\$466,555	\$476,674	\$476,674	\$626,960	\$150,286
<b>Revenues</b>							
<b>PROPERTY TAX</b>							
TAX - PR - CURRENT YEAR I&S	64-310-110	\$484,903	\$486,051	\$498,500	\$495,345	\$481,000	-\$17,500
PRIOR YEARS TAXES	64-310-120	\$12,456	\$15,980	\$15,000	\$11,936	\$15,000	-
P&I CURRENT YEAR TAX	64-311-110	\$5,970	\$5,847	\$1,000	\$4,576	\$2,500	\$1,500
PR – P & I DELINQUENT TAXES	64-311-120	\$4,088	\$6,388	\$11,750	\$6,317	\$8,000	-\$3,750
<b>Total PROPERTY TAX</b>		\$507,417	\$514,266	\$526,250	\$518,174	\$506,500	-\$19,750
<b>INVESTMENT EARNINGS</b>							
INTEREST INCOME	64-360-100	\$8,287	\$6,598	\$400	\$7,199	\$9,000	\$8,600
<b>Total INVESTMENT EARNINGS</b>		\$8,287	\$6,598	\$400	\$7,199	\$9,000	\$8,600
<b>INTERFUND</b>							
TRANSFER FROM WATER/SEWER	64-710-056	\$240,725	\$467	-	\$301,650	\$641,039	\$641,039
<b>Total INTERFUND</b>		\$240,725	\$467	-	\$301,650	\$641,039	\$641,039
<b>Total Revenues</b>		<b>\$756,429</b>	<b>\$521,331</b>	<b>\$526,650</b>	<b>\$827,022</b>	<b>\$1,156,539</b>	<b>\$629,889</b>
<b>Expenditures</b>							
<b>DEBT SERVICE</b>							
PRINCIPAL	64-615-700	\$340,000	\$360,000	\$560,000	\$560,000	\$575,000	\$15,000
INTEREST EXPENSE	64-615-710	\$152,840	\$149,378	\$240,119	\$120,059	\$226,844	-\$13,275
DEBT SERVICE FEES	64-615-730	\$1,500	\$900	\$1,500	-	\$1,650	\$150
<b>Total DEBT SERVICE</b>		\$494,340	\$510,278	\$801,619	\$680,059	\$803,494	\$1,875
<b>Total Expenditures</b>		<b>\$494,340</b>	<b>\$510,278</b>	<b>\$801,619</b>	<b>\$680,059</b>	<b>\$803,494</b>	<b>\$1,875</b>
<b>Total Revenues Less Expenditures</b>		<b>\$262,090</b>	<b>\$11,052</b>	<b>-\$274,969</b>	<b>\$146,963</b>	<b>\$353,045</b>	<b>\$628,014</b>
<b>Ending Fund Balance</b>		<b>\$466,555</b>	<b>\$477,607</b>	<b>\$201,705</b>	<b>\$623,637</b>	<b>\$980,005</b>	<b>\$778,300</b>



## FY26 Revenues by Account



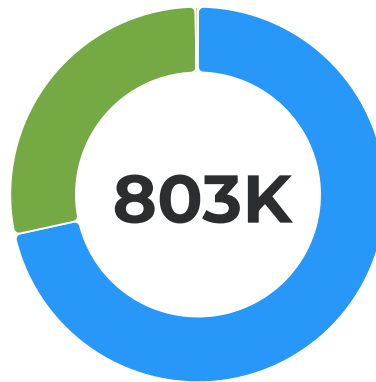
TRANSFER FROM WATER & SEWER	\$641,039	55.43%
PR - TAX - CURRENT YEAR	\$481,000	41.59%
PR - TAX - PRIOR YEARS	\$15,000	1.30%
INTEREST INCOME	\$9,000	0.78%
PR - P & I DELINQUENT TAXES	\$8,000	0.69%
PR - P & I CURRENT YEAR	\$2,500	0.22%

## Revenues by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>PR - TAX - CURRENT YEAR</b>						
TAX - PR - CURRENT YEAR I&S	64-310-110	\$486,051	\$498,500	\$495,345	\$481,000	-\$17,500
<b>Total PR - TAX - CURRENT YEAR</b>		\$486,051	\$498,500	\$495,345	\$481,000	-\$17,500
<b>PR - TAX - PRIOR YEARS</b>						
PRIOR YEARS TAXES	64-310-120	\$15,980	\$15,000	\$11,936	\$15,000	-
<b>Total PR - TAX - PRIOR YEARS</b>		\$15,980	\$15,000	\$11,936	\$15,000	-
<b>PR - P &amp; I CURRENT YEAR</b>						
P&I CURRENT YEAR TAX	64-311-110	\$5,847	\$1,000	\$4,576	\$2,500	\$1,500
<b>Total PR - P &amp; I CURRENT YEAR</b>		\$5,847	\$1,000	\$4,576	\$2,500	\$1,500
<b>PR - P &amp; I DELINQUENT TAXES</b>						
PR - P & I DELINQUENT TAXES	64-311-120	\$6,388	\$11,750	\$6,317	\$8,000	-\$3,750
<b>Total PR - P &amp; I DELINQUENT TAXES</b>		\$6,388	\$11,750	\$6,317	\$8,000	-\$3,750
<b>INTEREST INCOME</b>						
INTEREST INCOME	64-360-100	\$6,598	\$400	\$7,199	\$9,000	\$8,600
<b>Total INTEREST INCOME</b>		\$6,598	\$400	\$7,199	\$9,000	\$8,600
<b>TRANSFER FROM WATER &amp; SEWER</b>						

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
TRANSFER FROM WATER/SEWER	64-710-056	\$467	-	\$301,650	\$641,039	\$641,039
<b>Total TRANSFER FROM WATER &amp; SEWER</b>		\$467	-	\$301,650	\$641,039	\$641,039
<b>Total Revenues</b>		<b>\$521,331</b>	<b>\$526,650</b>	<b>\$827,022</b>	<b>\$1,156,539</b>	<b>\$629,889</b>

## FY26 Expenditures by Account



● PRINCIPAL	\$575,000	71.56%
● INTEREST EXPENSE	\$226,844	28.23%
● DEBT SERVICE FFEES	\$1,650	0.21%

## Expenditures by Account

Category	Account ID	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>PRINCIPAL</b>						
PRINCIPAL	64-615-700	\$360,000	\$560,000	\$560,000	\$575,000	\$15,000
<b>Total PRINCIPAL</b>		\$360,000	\$560,000	\$560,000	\$575,000	\$15,000
<b>INTEREST EXPENSE</b>						
INTEREST EXPENSE	64-615-710	\$149,378	\$240,119	\$120,059	\$226,844	-\$13,275
<b>Total INTEREST EXPENSE</b>		\$149,378	\$240,119	\$120,059	\$226,844	-\$13,275
<b>DEBT SERVICE FFEES</b>						
DEBT SERVICE FEES	64-615-730	\$900	\$1,500	-	\$1,650	\$150
<b>Total DEBT SERVICE FFEES</b>		\$900	\$1,500	-	\$1,650	\$150
<b>Total Expenditures</b>		<b>\$510,278</b>	<b>\$801,619</b>	<b>\$680,059</b>	<b>\$803,494</b>	<b>\$1,875</b>

# EDC Funds - Fund 30, Fund 31, Fund 33

The City of Freeport has (3) three 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 (EDC) - Fund 30** - This fund is used to account for revenues derived from the 0.005% local economic development sales tax, which became effective in December 1999, as well as the associated expenditures of the City of Freeport EDC. Expenditures are overseen by the City of Freeport Economic Development Corporation Board. This fund approves transfers to its other funds, as approved by its board.



**EDC Projects - Fund 31** - This fund is used to account for the various projects that have been approved by the board and are funded by the Freeport Economic Development Corporation (EDC). The revenue of this fund comes directly from a transfer from the EDC Fund 30.

**EDC Marketing - Fund 33** - This fund is used to account for marketing expenditures that have been funded by the Freeport Economic Development Corporation. The revenue of this fund comes directly from a transfer from the EDC Fund 30.

# EDC - Fund 30

**Our Mission:**

The mission of the Freeport Economic Development Corporation (EDC) is to promote community improvement 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.



**Description of Our Services:**

Under the direction of the EDC Board, and under the leadership of the EDC Director, the EDC Department encourages business development and improvement by offering advantageous grants to eligible businesses. The EDC also works to facilitate the addition of new businesses to the City by offering advantageous incentives.

**Personnel Summary:**

Position	FY2024 Actual	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	Increase / (Decrease)
EDC Executive Director	1	1	1	1	0
EDC Specialist	1	1	1	1	0
Grand Total	1	1	1	1	0

# Goals & Performance Measures

## 2026 Strategic Focus:

Community Engagement and Public Transparency

*Building and enhancing public trust and transparency*

- Assess and enhance communication efforts with citizens
- Contribute to the monthly newsletter for citizens
- Strive to make more records readily available electronically

## FY 2025 Accomplishments:

- Completed renovations of the EDC building on West Park Avenue
- Implemented a Downtown Grant program
- Collaborated with the City and private partners on the Park Improvement project
- Partnered with Retail Strategies to bring in potential retail development
- Continued to seek development for the 8.8-acre waterfront property

## FY 2026 Goals:

- Initiate infrastructure repairs and outlines for Downtown areas, especially around Main Street and the 8.8 acres
- Begin Wayfinding reports to determine the best course of action moving forward

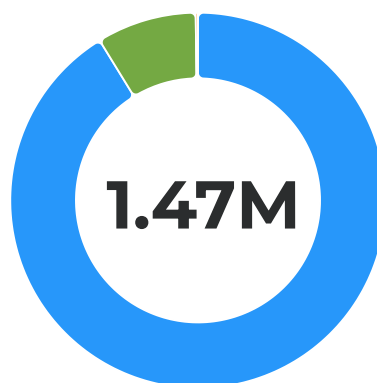
## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	<b>\$4,192,873</b>	<b>\$4,463,376</b>	<b>\$4,463,376</b>	<b>\$4,585,016</b>	<b>\$121,640</b>
<b>Revenues</b>					
MISCELLANEOUS INCOME	\$69,925	-	\$2,936	-	-
SALES TAX	\$1,324,647	\$1,300,000	\$881,651	\$1,341,531	\$41,531
INVESTMENT EARNINGS	\$168,504	\$75,000	\$106,880	\$126,000	\$51,000
LEASE INCOME	\$3,000	\$3,000	\$2,500	\$3,000	-
<b>Total Revenues</b>	<b>\$1,566,075</b>	<b>\$1,378,000</b>	<b>\$993,967</b>	<b>\$1,470,531</b>	<b>\$92,531</b>
<b>Expenditures</b>					
TRANSFERS	\$787,497	-	\$475,000	\$725,000	\$725,000
SALARIES	\$192,343	\$200,367	\$145,095	\$206,502	\$6,135
BENEFITS	\$66,866	\$74,097	\$50,561	\$72,692	-\$1,405
SUPPLIES	\$11,395	\$14,500	\$3,939	\$14,500	-
SERVICES	\$218,853	\$310,100	\$137,655	\$310,100	-
MAINTENANCE	\$92	-	-	-	-
SUNDRY	\$6,657	\$33,200	\$23,429	\$43,200	\$10,000
DEBT SERVICE	-	\$40,000	-	\$20,000	-\$20,000
CAPITAL OUTLAY	-	\$400,000	-	\$60,000	-\$340,000
MISCELLANEOUS EXPENSE	\$11,869	\$88,000	-	-	-\$88,000
<b>Total Expenditures</b>	<b>\$1,295,572</b>	<b>\$1,160,264</b>	<b>\$835,678</b>	<b>\$1,451,994</b>	<b>\$291,730</b>



Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total Revenues Less Expenditures</b>	\$270,503	\$217,736	\$158,289	\$18,537	-\$199,199
<b>Ending Fund Balance</b>	\$4,463,376	\$4,681,112	\$4,621,665	\$4,603,553	-\$77,559

## FY26 Revenues by Account



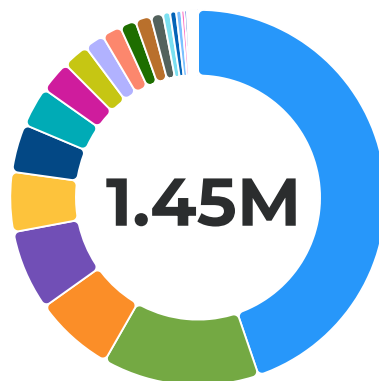
SALES TAX	\$1,341,531	91.23%
INTEREST INCOME	\$126,000	8.57%
LEASE INCOME	\$3,000	0.20%

## Revenues by Account

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>SALES TAX</b>							
TAX - SALES EDC	30-318-300	\$1,235,852	\$1,324,647	\$1,300,000	\$881,651	\$1,341,531	\$41,531
<b>Total SALES TAX</b>		\$1,235,852	\$1,324,647	\$1,300,000	\$881,651	\$1,341,531	\$41,531
<b>INTEREST INCOME</b>							
INTEREST INCOME	30-360-100	\$112,172	\$168,504	\$75,000	\$106,880	\$126,000	\$51,000
<b>Total INTEREST INCOME</b>		\$112,172	\$168,504	\$75,000	\$106,880	\$126,000	\$51,000
<b>SALE OF PROPERTY</b>							
SALE OF PROPERTY	30-360-200	-	\$20,300	-	-	-	-
<b>Total SALE OF PROPERTY</b>		-	\$20,300	-	-	-	-
<b>LEASE INCOME</b>							
LEASE INCOME	30-360-600	\$3,250	\$3,000	\$3,000	\$2,500	\$3,000	-
<b>Total LEASE INCOME</b>		\$3,250	\$3,000	\$3,000	\$2,500	\$3,000	-
<b>DONATIONS - MISCELLANEOUS</b>							
DONATIONS - MISCELLANEOUS	30-360-920	-	\$49,625	-	-	-	-
<b>Total DONATIONS - MISCELLANEOUS</b>		-	\$49,625	-	-	-	-
<b>MISC INCOME</b>							

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
MISC INCOME	30-360-101	\$21,702	-	-	\$2,936	-	-
<b>Total MISC INCOME</b>		\$21,702	-	-	\$2,936	-	-
<b>Total Revenues</b>		<b>\$1,372,976</b>	<b>\$1,566,075</b>	<b>\$1,378,000</b>	<b>\$993,967</b>	<b>\$1,470,531</b>	<b>\$92,531</b>

## FY26 Expenditures by Account



TRANSFER TO PROJECTS FUND	\$650,000	44.77%
SALARIES/WAGES	\$196,000	13.50%
SERVICE CONTRACTS	\$100,000	6.89%
PROFESSIONAL FEES-LEGAL	\$100,000	6.89%
TRANSFER TO MARKETING FUND	\$75,000	5.17%
CAPITAL OUTLAY	\$60,000	4.13%
ADVERTISING	\$50,000	3.44%
SEMINARS/DUES/TRAVEL	\$40,000	2.75%
T M R S	\$32,800	2.26%
PROFESSIONAL SERVICES	\$25,000	1.72%
GROUP INSURANCE	\$24,200	1.67%
SOFTWARE CONTRACTS	\$20,000	1.38%
PRINCIPAL	\$20,000	1.38%
F I C A & MEDICARE	\$15,328	1.06%
ELECTRICITY	\$9,000	0.62%
OFFICE/COMPUTER SUPPLIES	\$7,500	0.52%
AUTO ALLOWANCE	\$6,500	0.45%
PROFESSIONAL FEES-AUDITOR	\$4,000	0.28%
FURNITURE & FIXTURES	\$3,000	0.21%
WATER	\$2,000	0.14%
MEALS	\$2,000	0.14%
EDUCATIONAL PAY	\$1,501	0.10%
OTHER - SUNDRY	\$1,200	0.08%
CELL PHONE ALLOWANCE	\$1,200	0.08%
OTHER SUPPLIES	\$1,000	0.07%
CLOTHING	\$1,000	0.07%
BOOKS/PUBL/SUBSCRIPTIONS	\$1,000	0.07%
OVERTIME	\$1,000	0.07%
POSTAGE/SHIPPING	\$500	0.03%
PRINTING	\$500	0.03%
LONGEVITY	\$301	0.02%
UNEMPLOYMENT INSURANCE	\$239	0.02%
WORKMEN'S COMPENSATION	\$125	0.01%
BANK CHARGES	\$100	0.01%

## Expenditures by Account

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
MOVING ALLOWANCE							



Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
MOVING ALLOWANCE	30-407-182	\$6,500	-	-	-	-	-
<b>Total MOVING ALLOWANCE</b>		\$6,500	-	-	-	-	-
<b>ACCRUED BENEFIT EXPEND</b>							
ACCRUED BENEFIT EXPEND	30-407-250	\$6,720	-\$177	-	-\$742	-	-
<b>Total ACCRUED BENEFIT EXPEND</b>		\$6,720	-\$177	-	-\$742	-	-
<b>PRINTING</b>							
PRINTING	30-407-313	\$45	-	\$500	-	\$500	-
<b>Total PRINTING</b>		\$45	-	\$500	-	\$500	-
<b>PROFESSIONAL FEES-AUDITOR</b>							
PROFESSIONAL FEES-AUDITOR	30-407-416	-	-	\$4,000	-	\$4,000	-
<b>Total PROFESSIONAL FEES-AUDITOR</b>		-	-	\$4,000	-	\$4,000	-
<b>SPECIAL PROJECTS</b>							
SPECIAL PROJECTS	30-407-435	\$66,135	\$15,000	-	-	-	-
<b>Total SPECIAL PROJECTS</b>		\$66,135	\$15,000	-	-	-	-
<b>MEALS</b>							
MEALS	30-407-605	-	\$168	\$2,000	\$350	\$2,000	-
<b>Total MEALS</b>		-	\$168	\$2,000	\$350	\$2,000	-
<b>PRINCIPAL</b>							
PRINCIPAL	30-407-700	-	-	\$40,000	-	\$20,000	-\$20,000
<b>Total PRINCIPAL</b>		-	-	\$40,000	-	\$20,000	-\$20,000
<b>DEPRECIATION EXPENSE</b>							
DEPRECIATION EXPENSE	30-407-995	\$88,424	\$11,869	\$88,000	-	-	-\$88,000
<b>Total DEPRECIATION EXPENSE</b>		\$88,424	\$11,869	\$88,000	-	-	-\$88,000
<b>SALARIES/WAGES</b>							
SALARIES/WAGES	30-407-100	\$168,407	\$184,772	\$190,032	\$138,099	\$196,000	\$5,968
<b>Total SALARIES/WAGES</b>		\$168,407	\$184,772	\$190,032	\$138,099	\$196,000	\$5,968
<b>EDUCATIONAL PAY</b>							
EDUCATIONAL PAY	30-407-165	\$485	\$692	\$1,500	\$1,096	\$1,501	\$1
<b>Total EDUCATIONAL PAY</b>		\$485	\$692	\$1,500	\$1,096	\$1,501	\$1
<b>LONGEVITY</b>							
LONGEVITY	30-407-175	\$30	\$32	\$135	\$99	\$301	\$166
<b>Total LONGEVITY</b>		\$30	\$32	\$135	\$99	\$301	\$166
<b>AUTO ALLOWANCE</b>							
AUTO ALLOWANCE	30-407-180	\$5,500	\$5,500	\$6,500	\$5,000	\$6,500	-
<b>Total AUTO ALLOWANCE</b>		\$5,500	\$5,500	\$6,500	\$5,000	\$6,500	-
<b>CELL PHONE ALLOWANCE</b>							
CELL PHONE ALLOWANCE	30-407-181	\$1,100	\$1,200	\$1,200	\$800	\$1,200	-



Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Total CELL PHONE ALLOWANCE</b>		\$1,100	\$1,200	\$1,200	\$800	\$1,200	-
<b>OVERTIME</b>							
OVERTIME	30-407-190	\$396	\$145	\$1,000	-	\$1,000	-
<b>Total OVERTIME</b>		\$396	\$145	\$1,000	-	\$1,000	-
<b>F I C A &amp; MEDICARE</b>							
F I C A & MEDICARE	30-407-201	\$13,020	\$15,230	\$15,328	\$10,769	\$15,328	-
<b>Total F I C A &amp; MEDICARE</b>		\$13,020	\$15,230	\$15,328	\$10,769	\$15,328	-
<b>GROUP INSURANCE</b>							
GROUP INSURANCE	30-407-210	\$21,642	\$21,177	\$25,941	\$17,141	\$24,200	-\$1,741
<b>Total GROUP INSURANCE</b>		\$21,642	\$21,177	\$25,941	\$17,141	\$24,200	-\$1,741
<b>T M R S</b>							
T M R S	30-407-230	\$128,655	\$30,636	\$32,464	\$23,393	\$32,800	\$336
<b>Total T M R S</b>		\$128,655	\$30,636	\$32,464	\$23,393	\$32,800	\$336
<b>WORKMEN'S COMPENSATION</b>							
WORKMEN'S COMPENSATION	30-407-240	-	-	\$125	-	\$125	-
<b>Total WORKMEN'S COMPENSATION</b>		-	-	\$125	-	\$125	-
<b>UNEMPLOYMENT INSURANCE</b>							
UNEMPLOYMENT INSURANCE	30-407-291	-	-	\$239	-	\$239	-
<b>Total UNEMPLOYMENT INSURANCE</b>		-	-	\$239	-	\$239	-
<b>OFFICE/COMPUTER SUPPLIES</b>							
OFFICE/COMPUTER SUPPLIES	30-407-310	\$12,208	\$2,124	\$7,500	\$1,640	\$7,500	-
<b>Total OFFICE/COMPUTER SUPPLIES</b>		\$12,208	\$2,124	\$7,500	\$1,640	\$7,500	-
<b>POSTAGE/SHIPPING</b>							
POSTAGE/SHIPPING	30-407-311	\$50	\$13	\$500	\$36	\$500	-
<b>Total POSTAGE/SHIPPING</b>		\$50	\$13	\$500	\$36	\$500	-
<b>BOOKS/PUBL/SUBSCRIPTIONS</b>							
BOOKS/PUBL/SUBSCRIPTIONS	30-407-312	\$434	\$633	\$1,000	\$39	\$1,000	-
<b>Total BOOKS/PUBL/SUBSCRIPTIONS</b>		\$434	\$633	\$1,000	\$39	\$1,000	-
<b>CLOTHING</b>							
CLOTHING	30-407-335	-	\$271	\$1,000	\$292	\$1,000	-
<b>Total CLOTHING</b>		-	\$271	\$1,000	\$292	\$1,000	-
<b>FURNITURE &amp; FIXTURES</b>							
FURNITURE & FIXTURES	30-407-351	\$684	\$8,188	\$3,000	-	-	-\$3,000
FURNITURE & FIXTURES	30-407-352	-	-	-	\$1,834	\$3,000	\$3,000
<b>Total FURNITURE &amp; FIXTURES</b>		\$684	\$8,188	\$3,000	\$1,834	\$3,000	-
<b>OTHER SUPPLIES</b>							

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
OTHER SUPPLIES	30-407-399	\$404	\$167	\$1,000	\$96	\$1,000	-
<b>Total OTHER SUPPLIES</b>		\$404	\$167	\$1,000	\$96	\$1,000	-
<b>PROFESSIONAL SERVICES</b>							
PROFESSIONAL SERVICES	30-407-413	\$136,458	\$124,344	\$145,000	\$35,695	\$25,000	-\$120,000
<b>Total PROFESSIONAL SERVICES</b>		\$136,458	\$124,344	\$145,000	\$35,695	\$25,000	-\$120,000
<b>BANK CHARGES</b>							
BANK CHARGES	30-407-414	-	-	\$100	-	\$100	-
<b>Total BANK CHARGES</b>		-	-	\$100	-	\$100	-
<b>PROFESSIONAL FEES-LEGAL</b>							
PROFESSIONAL FEES-LEGAL	30-407-417	\$35,738	\$77,815	\$100,000	\$25,794	\$100,000	-
<b>Total PROFESSIONAL FEES-LEGAL</b>		\$35,738	\$77,815	\$100,000	\$25,794	\$100,000	-
<b>PHYSICALS/SCREENING</b>							
PHYSICALS/SCREENING	30-407-426	\$139	\$100	-	-	-	-
<b>Total PHYSICALS/SCREENING</b>		\$139	\$100	-	-	-	-
<b>ADVERTISING</b>							
ADVERTISING	30-407-430	\$31,977	\$8,955	\$50,000	\$777	\$50,000	-
<b>Total ADVERTISING</b>		\$31,977	\$8,955	\$50,000	\$777	\$50,000	-
<b>MARKETING</b>							
MARKETING	30-407-434	\$12,010	-\$8,500	-	-	-	-
<b>Total MARKETING</b>		\$12,010	-\$8,500	-	-	-	-
<b>ELECTRICITY</b>							
ELECTRICITY	30-407-440	\$4,952	\$2,608	\$9,000	\$1,597	\$9,000	-
<b>Total ELECTRICITY</b>		\$4,952	\$2,608	\$9,000	\$1,597	\$9,000	-
<b>WATER</b>							
WATER	30-407-411	\$799	\$910	\$2,000	\$473	\$2,000	-
<b>Total WATER</b>		\$799	\$910	\$2,000	\$473	\$2,000	-
<b>SERVICE CONTRACTS</b>							
SERVICE CONTRACTS	30-407-482	-	-	-	\$58,200	\$100,000	\$100,000
<b>Total SERVICE CONTRACTS</b>		-	-	-	\$58,200	\$100,000	\$100,000
<b>OTHER SERVICES</b>							
OTHER SERVICES	30-407-499	-	-\$2,379	-	-	-	-
<b>Total OTHER SERVICES</b>		-	-\$2,379	-	-	-	-
<b>SEMINARS/DUES/TRAVEL</b>							
SEMINARS/DUES/TRAVEL	30-407-602	\$21,663	\$4,526	\$30,000	\$21,208	\$40,000	\$10,000
<b>Total SEMINARS/DUES/TRAVEL</b>		\$21,663	\$4,526	\$30,000	\$21,208	\$40,000	\$10,000
<b>OTHER - SUNDRY</b>							
OTHER - SUNDRY	30-407-699	-\$3,328	\$92	\$1,200	-	\$1,200	-
<b>Total OTHER - SUNDRY</b>		-\$3,328	\$92	\$1,200	-	\$1,200	-



Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>CAPITAL OUTLAY</b>							
CAPITAL OUTLAY	30-407-899	-	-	\$400,000	-	\$60,000	-\$340,000
<b>Total CAPITAL OUTLAY</b>		-	-	\$400,000	-	\$60,000	-\$340,000
<b>COLLEGE REIMBURSEMENT</b>							
COLLEGE REIMBURSEMENT	30-410-695	\$1,178	-	-	-	-	-
<b>Total COLLEGE REIMBURSEMENT</b>		\$1,178	-	-	-	-	-
<b>CONTRACT LABOR</b>							
CONTRACT LABOR	30-407-425	-	-	-	\$5,300	-	-
<b>Total CONTRACT LABOR</b>		-	-	-	\$5,300	-	-
<b>PENSION EXPENSE</b>							
PENSION EXPENSE	30-407-500	-	\$92	-	-	-	-
<b>Total PENSION EXPENSE</b>		-	\$92	-	-	-	-
<b>SOFTWARE CONTRACTS</b>							
SOFTWARE CONTRACTS	30-407-483	-	-	-	\$9,819	\$20,000	\$20,000
<b>Total SOFTWARE CONTRACTS</b>		-	-	-	\$9,819	\$20,000	\$20,000
<b>PROPERTY/LIABILITY INSURANCE</b>							
PROPERTY/LIABILITY INSURANCE	30-407-628	-	\$1,871	-	\$1,871	-	-
<b>Total PROPERTY/LIABILITY INSURANCE</b>		-	\$1,871	-	\$1,871	-	-
<b>TRANSFER TO PROJECTS FUND</b>							
TRANSFER TO PROJECTS FUND	30-700-031	\$1,058,814	\$662,497	-	\$400,000	\$650,000	\$650,000
<b>Total TRANSFER TO PROJECTS FUND</b>		\$1,058,814	\$662,497	-	\$400,000	\$650,000	\$650,000
<b>TRANSFER TO MARKETING FUND</b>							
TRANSFER TO MARKETING FUND	30-700-033	\$84,991	\$125,000	-	\$75,000	\$75,000	\$75,000
<b>Total TRANSFER TO MARKETING FUND</b>		\$84,991	\$125,000	-	\$75,000	\$75,000	\$75,000
<b>Total Expenditures</b>		<b>\$1,906,230</b>	<b>\$1,295,572</b>	<b>\$1,160,264</b>	<b>\$835,678</b>	<b>\$1,451,994</b>	<b>\$291,730</b>



# 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). The projects are funded by a yearly transfer from the EDC Fund 30.



## FY 2025-2026 Business Improvement Grants:

- Business Improvement Grants (projects to be determined, as approved) - **\$300,000**

## Outstanding Projects:

- Taco Bell - **\$40,000**
- Starbucks - **\$75,000**
- Downtown & 8.8-acre infrastructure - **\$200,000**
- Wayfinding - **\$150,000**
- Parks Project - **\$150,000**

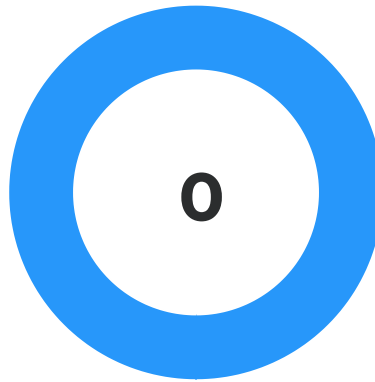
## FY 2024-2025 Outstanding Business Improvement Grants:

Business Name	Budgeted Amount	Amount Paid	Amount Remaining
Neighborhood Renovation Company, LLC (Mark Cambria, 5-Cottages)	\$30,000	\$20,000	\$10,000
Sit'N'Bull	\$35,000	\$25,000	\$10,000
On the River	\$23,500	\$0	\$23,500
Lonestar Fishing Co.	\$10,000	\$0	\$10,000
Four Corners Shopping Center (Adnan Ali for Arlan's Grocery) Part 1	\$15,000	\$0	\$15,000
Sit'N'Bull	\$10,000	\$0	\$10,000
Four Corners Shopping Center (Adnan Ali for Arlan's Grocery) Part 2	\$15,000	\$0	\$15,000
Ann's Party Place	\$10,000	\$0	\$10,000
Rhombus, Inc - Ocean Food Mart (Grant 3)	\$13,500	\$0	\$13,500
Sweet T's Diner	\$12,950	\$0	\$12,950
Freeport Veterinary Medical Clinic/The Spawt	\$23,338.14	\$0	\$23,338.14
<b>Grand Total Outstanding</b>	-	-	<b>\$153,288.14</b>

## Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
<b>Beginning Fund Balance</b>	\$907,220	\$1,338,509	\$1,338,509	\$1,611,799	\$273,290
<b>Revenues</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
TRANSFERS	-\$662,497	-	-\$400,000	-\$650,000	-\$650,000
SERVICES	\$224,930	\$1,118,785	\$126,710	\$650,000	-\$468,785
CAPITAL OUTLAY	\$6,277	-	-	-	-
<b>Total Expenditures</b>	<b>-\$431,290</b>	<b>\$1,118,785</b>	<b>-\$273,290</b>	<b>-</b>	<b>-\$1,118,785</b>
<b>Total Revenues Less Expenditures</b>	<b>\$431,290</b>	<b>-\$1,118,785</b>	<b>\$273,290</b>	<b>-</b>	<b>\$1,118,785</b>
<b>Ending Fund Balance</b>	<b>\$1,338,509</b>	<b>\$219,724</b>	<b>\$1,611,799</b>	<b>\$1,611,799</b>	<b>\$1,392,075</b>

## FY26 Expenditures by Account



<span style="color: blue;">●</span> SPECIAL PROJECTS	\$650,000	N/A
<span style="color: green;">●</span> TRANSFER FROM EDC	-\$650,000	N/A

## Expenditures by Account

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
SPECIAL PROJECTS		\$151,594	\$224,930	\$1,118,785	\$126,710	\$650,000	-\$468,785
CAPITAL OUTLAY		-	\$6,277	-	-	-	-
TRANSFER FROM EDC		-\$1,058,814	-\$662,497	-	-\$400,000	-\$650,000	-\$650,000
<b>Total Expenditures</b>		<b>-\$907,220</b>	<b>-\$431,290</b>	<b>\$1,118,785</b>	<b>-\$273,290</b>	<b>-</b>	<b>-\$1,118,785</b>

# EDC Marketing - Fund 33

This fund is used to account for the marketing expenditures that have been funded by the Freeport Economic Development Corporation (EDC). The sponsorship are funded by a yearly transfer from the EDC Fund 30.



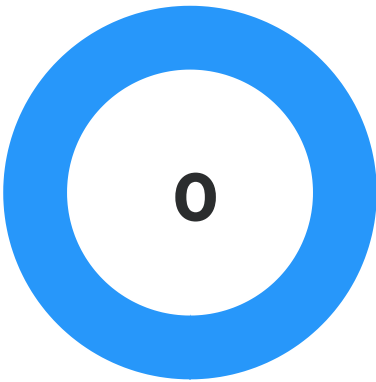
**FY 2025-2026 Sponsorships:**

(Projects to be determined, as approved) - **\$75,000**

**Comprehensive Fund Summary**

Category	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
Beginning Fund Balance	\$66,399	\$129,818	\$129,818	\$150,722	\$20,904
Revenues					
Total Revenues	-	-	-	-	-
Expenditures					
TRANSFERS	-\$125,000	-\$75,000	-\$75,000	-\$75,000	-
SERVICES	\$61,581	\$75,000	\$44,976	\$75,000	-
Total Expenditures	-\$63,419	-	-\$30,024	-	-
Total Revenues Less Expenditures	\$63,419	-	\$30,024	-	-
Ending Fund Balance	\$129,818	\$129,818	\$159,842	\$150,722	\$20,904

**FY26 Expenditures by Account**



● MARKETING	\$75,000	N/A
● TRANSFER FROM EDC	-\$75,000	N/A

**Expenditures by Account**

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Current Budget	FY 2025 Actuals	FY 2026 Budgeted	Change in Budget
MARKETING		\$18,592	\$61,581	\$75,000	\$44,976	\$75,000	-
TRANSFER FROM EDC		-\$84,991	-\$125,000	-\$75,000	-\$75,000	-\$75,000	-
<b>Total Expenditures</b>		<b>-\$66,399</b>	<b>-\$63,419</b>	<b>-</b>	<b>-\$30,024</b>	<b>-</b>	<b>-</b>



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# SUPPLEMENTAL INFORMATION

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# City of Freeport Position Count

Fund/Department/Title	FY2023 Actual	FY2024 Actual	FY2025 Current Budget	FY2025 Estimate	FY2026 Proposed Budget	Increase/ (Decrease )
<b>General Fund</b>						
<b>Administration</b>						
Admin. Assistant	1	1	0	0	0	0
Executive Admin Assistant	0	0	1	1	1	0
City Manager	1	1	1	1	1	0
City Secretary	1	1	1	1	1	0
Finance Director	1	1	1	1	1	0
Financial Analyst	1	1	0	0	0	0
Assistant Finance Director	0	0	1	0	0	(1)
Accounts Payable/HR Clerk	1	1	1	0	0	(1)
Staff Accountant	0	0	0	1	1	1
Special Assistant to the Finance Director	0	0	0	1	1	1
HR Assistant	0	0	1	1	1	0
HR Director	1	1	1	1	1	0
Special Projects Coord.	1	1	1	1	1	0
Administration Total	8	8	9	9	9	0
<b>Information Technology</b>						
Information Tech Manager	1	1	1	0	0	(1)
IT Director	1	1	1	1	1	1
Information Technology Total	1	1	1	1	1	0
<b>Building / Permits</b>						
Building Inspector	1	1	1	2	1	(1)
Building Official	1	1	1	1	1	0
Rental Inspector	0	0	0	0	1	1
Municipal Clerk	1	0	0	0	0	0
Permit Coordinator	0	1	1	1	1	0
Building Total	3	3	3	4	4	0
<b>Code Enforcement</b>						
Compliance Officer	3	3	4	3	3	(1)



Compliance Supervisor	1	1	0	1	1	1
Code Enforcement Total	4	4	4	4	4	0
<b>EMS</b>						
Firefighters	9	9	9	9	9	0
EMS Total	9	9	9	9	9	0
<b>Fire</b>						
Admin. Assistant	1	1	1	1	1	0
Deputy Chief	0	1	1	1	1	0
EMS Coordinator	1	0	0	0	0	0
Fire Chief	1	1	1	1	1	0
Fire Marshal	1	1	1	1	1	0
Firefighter	3	3	3	3	3	0
Lieutenant	3	3	3	3	3	0
Fire Total	10	10	10	10	10	0
<b>Golf Course</b>						
Clerk	1	1	1	1	1	0
Coordinator	0	1	1	1	1	0
Crew leader	1	1	1	1	1	0
Golf Course Director	1	1	1	1	1	0
Groundskeepers	4	5	5	5	7	2
Mechanic	1	1	1	1	1	0
Proshop Attendant (PT)	5	3	3	3	1	(2)
Range Attendant (PT)	6	4	4	4	2	(2)
Golf Course Total	19	17	17	17	15	0
<b>Municipal Court</b>						
Court Clerk	1	1	1	1	1	0
Clerk	1	0	0	0	0	0
Customer Service Supervisor	0.5	0	0	0	0	0
Court Supervisor	0	1	1	1	1	0
Municipal Court Total	2.5	2	2	2	2	0
<b>Police / Animal Control</b>						
Admin. Assistant	1	1	1	1	1	0
Animal Control Officer	2	2	2	1	1	-1
Captain	1	1	1	1	1	0
Chief	1	1	1	0	0	-1

Assistant City Manager	0	0	0	1	1	1
Crossing Guard (PT)	4	4	4	4	4	0
Detective	5	5	5	5	4	-1
Dispatch Supervisor	1	1	1	1	1	0
Dispatcher	7	7	7	8	8	1
Jailer	2	2	2	2	2	0
Lieutenant	1	1	1	1	1	0
Patrol Officer	18	18	18	18	13	-5
Corporals	0	0	0	0	5	5
CID Supervisor	0	0	0	0	1	1
Records Clerk	2	2	2	2	2	0
Sergeant	6	6	6	6	6	0
<b>Police/Animal Control Total</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>0</b>
<b>Parks</b>						
Admin. Secretary	0	0	0	0	0	0
Field Crew	10	9	9	9	9	0
Maintenance Supervisor	1	0	0	0	0	0
Maintenance Technician	2	3	3	3	3	0
Parks & Rec Director	0	0	0	0	0	0
Parks Supervisor	1	1	1	1	1	0
Receptionist (PT)	0	0	0	0	0	0
<b>Parks Total</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>
<b>Service Center</b>						
Admin. Assistant	0	1	1	1	1	0
Admin. Secretary	1	0	0	0	0	0
Mechanic	1	1	1	1	1	0
<b>Service Center Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Streets/Drainage</b>						
Crew leader	2	2	2	2	2	0
Equipment Operator	2	2	2	2	2	0
Field Crew	9	7	7	7	7	0
Public Works Director	1	0	0	1	1	1
Assist City Manager	0	1	1	0	0	-1
Street Director	0	0	0	0	0	0
Superintendent	1	1	1	1	1	0

Supervisor	0	0	0	0	0	0
Technician	0	0	0	0	0	0
<b>Streets/Drainage Total</b>	<b>15</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>
<b>Recreation Center</b>						
Recreation Supervisor	1	1	1	1	1	0
Lifeguards	16	16	16	16	16	0
Attendant (PT)	2	3	3	3	3	0
Attendant	2	0	0	0	0	0
Program Coordinator	1	1	1	1	1	0
<b>Recreation Center Total</b>	<b>22</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>
<b>Museum</b>						
Museum Manager	0	1	0	1	1	1
Admin. Secretary	1	0	0	0	0	0
Museum Coordinator	1	0	0	1	1	0
Museum/Mainstreet Director	1	1	1	0	0	(1)
Museum Attendant	1	1	1	1	1	0
<b>Museum Total</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Main Street</b>						
Mainstreet Coordinator	0	0	0	1	1	1
<b>Mainstreet Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>EDC</b>						
EDC Executive Director	1	1	1	1	1	0
EDC Specialist	1	1	1	1	1	0
<b>EDC Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>General Fund Total</b>	<b>189</b>	<b>159</b>	<b>160</b>	<b>162</b>	<b>160</b>	<b>0</b>
<b>Utility Fund</b>						
<b>Water &amp; Sewer</b>						
Billing Manager	1	1	0	0	0	0
Utility Billing Clerk	0	0	0	1	1	1
Customer Service Clerk I	1	2	2	1	1	(1)
Utility Operations Manager	0	1	1	1	1	0
Part-time Utility Field Crew	0	2	0	0	0	0
<b>Water &amp; Sewer Total</b>	<b>2</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Utility Fund Total</b>	<b>2</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

# City of Freeport Pay Scale

Fund/Department/Position	Minimum	Maximum
<b>Administration</b>		
City Manager	144,072	209,625
City Secretary	64,481	93,819
Finance Director	96,255	140,051
GIS Tech/Special Projects Coordinator	52,371	76,200
Human Resources Director	93,047	135,383
Receptionist	31,345	45,607
Financial Analyst	61,272	89,151
HR Specialist I	43,574	63,399
HR Specialist II	49,514	72,043
Executive Admin. Assistant	45,000	65,475
Assistant Finance Director	75,000	109,125
Special Assistant to Finance Director	65,000	94,575
Human Resources Assistant	31,345	45,607
Staff Accountant	60,000	87,300
<b>Building / Permits</b>		
Building Inspector	45,851	66,712
Building Official/Director	66,965	97,433
Permit Coordinator	34,569	50,298
Planning & Zoning Coordinator	35,190	51,201
Rental Inspector	49,920	72,634
<b>Code Enforcement</b>		
Code Officer	38,502	56,020
Code Officer Supervisor	50,198	73,037
<b>Economic Development</b>		
Director of Economic Development	111,780	162,640
Economic Development Specialist	52,785	76,802
<b>Fire / EMS</b>		
Fire Lieutenant	66,405	96,619
Fire Captain	76,383	111,137



Fire Chief	103,190	150,141
Fire Deputy Chief - EMS Director	77,418	112,643
Firefighter	55,000	80,025
Emergency Medical Tech - PT	25,144	36,585
Firefighter - PT	23,890	34,760
Fire Marshal	77,418	112,643
<b>Golf Course</b>		
Golf Course Director	69,759	101,499
Mechanic	39,203	57,040
Range Attendant - PT	10,161	14,784
Groundskeeper / Range Attendant	31,345	45,607
Pro Shop Attendant	31,345	45,607
Golf Course Coordinator	34,569	50,298
<b>Information Technology</b>		
Information Technology Manager	60,030	87,344
<b>Main Street</b>		
Main Street Coordinator	41,400	60,237
<b>Museum</b>		
Museum Coordinator	37,440	54,475
Museum Manager	43,470	63,249
Museum Attendant	31,345	45,607
Museum / Main Street Director	75,000	109,125
<b>Municipal Court</b>		
Court Clerk	31,345	45,607
Court Supervisor	47,362	68,911
<b>Parks</b>		
Parks Director	92,736	134,931
Parks Supervisor	48,852	71,080
Maintenance Technician II / Bldg Maint	51,668	75,177
Maintenance Technician I / Bldg Maint	34,167	49,714
<b>Police</b>		
Animal Control Officer	38,775	56,083
Assistant City Manager	121,716	177,097
Dispatcher	42,603	61,825
Jailer	42,516	61,696

Police Captain	92,236	138,364
Police Chief	100,602	146,376
Police Corporal	61,022	84,782
Police Lieutenant	80,018	120,027
Police Officer	56,557	80,437
Police Sergeant	68,786	103,179
Records / CID Clerk	41,405	60,275
TCO Supervisor - Dispatch	46,325	69,623
Police Detective	60,850	91,275
CID Corporal	65,250	95,675
<b>Recreation Center</b>		
Rec Attendant - PT	10,161	14,784
Rec Program Coordinator	34,569	50,298
Recreation Center Supervisor	48,542	70,628
Life Guard	10,161	14,784
<b>Service Center</b>		
Mechanic Helper	30,139	43,853
Administrative Assistant	37,778	54,966
Mechanic	39,203	57,040
<b>Streets / Drainage</b>		
Equipment Operator / Technician	37,674	54,816
Streets Supervisor	49,680	72,284
Public Works Director	93,150	135,533
Streets Superintendent	63,032	91,711
<b>Water / Sewer</b>		
Utility Clerk	31,345	45,607
Utility Billing Clerk	38,804	56,460
Utility Billing Supervisor	47,365	68,911
Utility Operations Manager	82,400	119,892
<b>Multiple Departments</b>		
Administrative Assistant	37,778	54,966
Administrative Secretary	33,845	49,244
Clerk / Rec Attendant	31,345	45,607
Crew Leader	39,227	57,075
Field Crew	31,345	45,607



Lead Supervisor	63,947	93,043
Mechanic	39,203	57,040
Secretary	31,345	45,607
Maintenance Technician I (Field Crew)	31,345	45,607
Maintenance Technician II	35,650	51,870

# Freeport PD Pay Scale Matrix

POSITION	POLICE OFFICE R	DETEC TIVE	POLICE SERGEA NT	POLICE LIEUTEN ANT	POLICE CAPTAIN	POLICE CORPORAL	CID SUPER VISOR	DISPAT CHER	RECORDS/CID CLERK	ANIMAL CONTR OL OFFICE R	TCO SUPERVISOR- DISPATCH	JAILER	TCO/RECORDS SUPERVISOR
<b>2024 Maximum</b>	<b>80,437.29</b>	<b>91,275.19</b>	<b>103,179.42</b>	<b>120,027.58</b>	<b>138,354.66</b>	<b>84,782.36</b>	<b>95,675.19</b>	<b>61,825.88</b>	<b>60,275.52</b>	<b>56,083.15</b>	<b>69,623.61</b>	<b>61,695.15</b>	<b>74,582.55</b>
<b>Years of Service</b>													
<b>0</b>	56,557.35	60,850.13	68,786.28	80,018.39	92,236.45	61,022.34	65,250.13	42,603.93	41,405.21	38,775.44	46,325.50	42,516.78	48,118.38
<b>1</b>	57,154.35	61,610.76	69,646.11	81,018.62	93,389.40	61,616.34	66,010.76	43,084.48	41,876.97	39,208.13	46,907.95	42,996.23	48,072.86
<b>2</b>	57,751.35	62,371.39	70,505.94	82,018.85	94,542.36	62,210.34	66,771.39	43,565.03	42,348.73	39,640.82	48,118.38	43,475.69	48,655.31
<b>3</b>	58,348.35	63,132.01	71,365.77	83,019.08	95,695.31	62,804.34	67,532.01	44,045.58	42,820.49	40,073.51	48,072.86	43,955.15	49,354.26
<b>4</b>	58,945.35	63,892.64	72,225.60	84,019.31	96,848.27	63,398.34	68,292.64	44,526.13	43,292.24	40,506.21	48,655.31	44,434.61	50,286.18
<b>5</b>	59,661.74	64,805.39	73,257.39	85,219.58	98,231.82	64,111.14	69,205.39	45,102.78	43,858.35	41,025.44	49,354.26	45,009.96	51,684.07
<b>6</b>	60,616.94	66,022.39	74,633.11	86,819.95	100,076.54	65,061.54	70,422.39	45,871.66	44,613.17	41,717.75	50,286.18	45,777.10	54,013.88
<b>7</b>	62,049.74	67,847.90	76,696.70	89,220.50	102,843.64	66,487.14	72,247.90	47,024.98	45,745.38	42,756.21	51,684.07	46,927.80	56,343.69
<b>8</b>	64,437.73	70,890.40	80,136.02	93,221.42	107,455.46	68,863.14	75,290.40	48,947.17	47,632.42	44,486.98	54,013.88	48,845.64	58,673.50
<b>9</b>	66,825.72	73,932.91	83,575.33	97,222.34	112,067.28	71,239.15	78,332.91	50,869.37	49,519.45	46,217.75	56,343.69	50,763.48	61,003.31
<b>10</b>	69,213.72	76,975.42	87,014.64	101,223.26	116,679.10	73,615.15	81,375.42	52,791.57	51,406.48	47,948.53	58,673.50	52,681.31	63,100.14
<b>11</b>	71,601.71	80,017.92	90,453.96	105,224.18	121,290.92	75,991.15	84,417.92	54,713.76	53,293.51	49,679.30	61,003.31	54,599.15	64,963.99
<b>12</b>	73,750.90	82,756.18	93,549.34	108,825.01	125,441.56	78,129.55	87,156.18	56,443.74	54,991.84	51,236.99	63,100.14	56,325.21	66,594.86
<b>13</b>	75,661.30	85,190.18	96,300.79	112,025.74	129,131.02	80,030.36	89,590.18	57,981.49	56,501.46	52,621.61	64,963.99	57,859.48	67,293.80
<b>14</b>	77,332.89	87,319.94	98,708.31	114,826.38	132,359.30	81,693.56	91,719.94	59,327.03	57,822.38	53,833.15	66,594.86	59,201.96	67,876.25



<b>15</b>	78,049. 29	88,232. 69	99,740.10	116,026.6 6	133,742.8 4	82,406. 36	92,632.6 9	59,903. 69	58,388. 49	54,352.3 8	67,293.80	59,777.3 1	68,458.7 0
<b>16</b>	78,646. 29	88,993. 31	100,599.9 3	117,026.8 9	134,895.8 0	83,000. 36	93,393.3 1	60,384. 24	58,860. 25	54,785. 08	67,876.25	60,256. 77	69,041.16
<b>17</b>	79,243.2 9	89,753.9 4	101,459.7 6	118,027.12	136,048.7 5	83,594. 36	94,153.9 4	60,864. 79	59,332.0 1	55,217.7 7	68,458.7 0	60,736. 23	69,623.61
<b>18</b>	79,840. 29	90,514.5 7	102,319.5 9	119,027.3 5	137,201.71	84,188.3 6	94,914.5 7	61,345.3 4	59,803. 76	55,650. 46	69,041.16	61,215.6 9	72,060.4 4
<b>19</b>	80,437. 29	91,275.1 9	103,179.4 2	120,027.5 8	138,354.6 6	84,782. 36	95,675.1 9	61,825.8 8	60,275.5 2	56,083.1 5	69,623.61	61,695.1 5	74,582.55
<b>20</b>	80,437. 29	91,275.1 9	103,179.4 2	120,027.5 8	138,354.6 6	84,782. 36	95,675.1 9	61,825.8 8	60,275.5 2	56,083.1 5	69,623.61	61,695.1 5	74,582.55

# City of Freeport Chart of Accounts

Funds	
10	General Fund -used for the City's general operating activities
12	City Grants - this fund is used to track various City grant activities
14	Streets & Drainage Fund - used for capital streets and drainage projects
16	Marina Fund - this fund is not used
17	Beach Maintenance - this fund is used to track expenses for beach maintenance
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 admin payment 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
31	EDC Projects Fund - this fund is used to account for the various projects that have been funded by the EDC
33	EDC Marketing Fund - this fund is used to account for marketing expenditures that have been funded by the EDC
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
68	AMI Water Meter Project Fund - used to track the expenses related to the water meter installation project
70	TIRZ Fund - used for restricted expenditures funded by property taxes
100	Hurricane Beryl Fund - used to track expenses related to Hurricane Beryl
<b>Departments</b>	
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 the 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
576	Beach Maintenance - this department will not be used anymore
577	Main Street - used to account for the activities of Main Street
578	Historical Museum - used to account for the activities of the Museum
579	Sr Citizens Commission - used to account for the 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
<b>Revenues</b>	
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 BILL 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 lieu of taxes for industrial district agreements
312-020	TAX - FREEPORT INDUST DIST - Payments in lieu of taxes for industrial district agreements
312-021	TAX - FREEPORT LNG INDUSTRIAL DI - Payments in-lieu of taxes for industrial district agreements
318-300	TAX - SALES TAX - General sales tax revenue
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 short-term rental establishments
318-700	TAX - MIXED BEVERAGE - Gross receipt tax charged for mixed beverage sales

320-100	PERMIT - 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
320-800	PERMIT - CHAUFFERS-TOWING - City fee charged for the issuance of a towing permit
320-801	PERMIT - TAXI CABS - City fee charged for the issuance of a taxi cab permit
320-802	PERMIT - PEDDLERS - City fee charged for the issuance of peddlers permit
320-804	PERMIT - DANCE HALL - City fee charged for the issuance of a dance hall permit
320-805	PERMIT - PLAT FILING FEES - City filing fee charged for plats
320-806	PERMIT - TRAILER PARKS - City fee charged for the issuance of a trailer park permit
320-807	PERMIT - MISC. - City fee charged for the issuance of a miscellaneous permit not listed in another line item
320-809	PERMIT - SHORT TERM RENTAL - City fee charged to register short-term rental property
320-810	PERMIT - RENTAL INSPECTION - City fee charged for the rental inspection of a registered rental property
321-110	PERMIT - BUILDING - City fee charged for the issuance & inspection of a building
321-120	PERMIT - ELECTRICAL - City fee charged for the issuance & inspection of electrical permits
321-125	PERMIT - SAFETY - City fee charged for the issuance & inspection of safety permits
321-126	PERMIT - FIRE - City fee charged for the issuance & inspection of fire safety systems
321-130	PERMIT - PLUMBING - City fee charged for the issuance & inspection of plumbing
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
344-700	GARBAGE - BAD DEBT WRITE-OFF -
347-102	COURT COLLECTION FEES - Fees collected by the Municipal Court
347-200	POOL RECEIPTS - City fee charged for use of the City pool
347-300	RECREATION CENTER FEES - Fees charged for the Recreation Center
347-350	PROGRAM FEES - Fees charged for programs at the Recreation Center
347-351	EVENT REVENUE - Revenue for special events, including sponsorships
347-501	RIVERPLACE RENTAL REVENUE - Fee charged for the rental of River Place
347-502	VELASCO COMMUNITY HOUSE - Fee charged for the rental of Velasco Community House
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
347-508	ARRINGTON PARK RENTAL - Fee charged for the rental of Arrington Park
347-509	SENIORS RENTAL REVENUE - Fee charged for Senior rental activities
347-511	PROMOTIONS REVENUE - Fees for special events
347-550	PARK RENTAL - Charge for the rental of various parks not listed in another line item
347-579	SENIOR CITIZENS PAYMENTS - Charges for Senior events

349-101	GOLF REV - RECEIPTS - Charges for rounds of golf purchased
349-200	GOLF REV - CART RENTAL - Charges for the rental of golf carts
349-401	GOLF REV - MERCHANDISE - Charges for golf merchandise purchased
349-402	GOLF REV - PREPARED FOODS - Charges for prepared foods at the golf course
349-403	GOLF REV - BEER SALES - Charges for the sale of beer at the golf course
349-404	GOLF REV - SOFT DRINKS&CHIPS - Charges for soft drink and chip sales at the golf course
349-450	GOLF REV - MEMBERSHIPS - Charges for membership fees at the golf course
350-100	MUNICIPAL COURT REVENUE - Fee collected when authorized with conviction
350-305	ADM FEES - DEFENSIVE DRIVING - Fee collected when authorized with conviction
360-100	INTEREST INCOME - Interest earned on deposited or invested City cash
360-101	MISC INCOME - Revenues that are not otherwise provided with a specific line item
360-103	UTILITY REIMBURSEMENTS - Reimbursements for utilities by lease tenants
360-104	SUPERFEAST DONATIONS - Donations for the use of Superfeast
360-105	MARINE OPERATIONS REVENUE-LNG - Revenue for operation of marine expenditures
360-110	MUSEUM REVENUES-BUILDING RENT - Fees charged for the rental of the Museum
360-200	SALE OF PROPERTY - Proceeds for the sale of surplus property
360-300	TAX ABATEMENT FEE - Fee charged for application for tax abatement
360-400	GRANT REVENUE - Includes funding reimbursements from other governmental agencies
360-430	GRANT REVENUE - PD - Includes funding reimbursements from other governmental agencies, specifically for the Police Department
360-460	FEMA DISASTER RELIEF - Includes funding reimbursement, specifically from FEMA
360-470	GRANT REV-GLO BEACH MAINT - Includes funding reimbursement, specifically from GLO, specifically for the Beach Maintenance Reimbursement grant
360-605	INTERST REVENUE - VERIZON - An audit related line item, used to show accrued interest on the Verizon Tower lease agreement
360-651	SPECIAL EVENT REVENUE - Charges/donations/sponsorships for special events hosted by the City
360-700	MOWING/DEMOLITION LIENS - Charges for mowing or demolition of properties
360-802	DONATIONS - MUSEUM EXPANSION PRO - Donations for the use of the Museum expansion project
360-803	REC FATHER-DAUGHTER DANCE - Fees charged for the Father-Daughter Dance, hosted by the Recreation Center
360-805	MEMBERSHIPS - HISTORICAL MUSEUM - Charges for membership fees at the Museum
360-811	MUSEUM DONATIONS - MISC. EXHIBITS - Donations for the use of exhibits at the Museum
360-812	MUSEUM GIFT SHOP REVENUE - Charges for items of resale at the Museum gift shop
360-910	DONATIONS - HISTORICAL MUSEUM - Donations specifically for use by the Museum
360-911	DONATIONS - POLICE - Donations specifically for use by the Police Department
360-920	DONATIONS - MISCELLANEOUS - Donations made to the City for use of an unspecified department or event
360-921	DONATIONS - KIDS FEST - Donations specifically for use for the KidsFest event, hosted by Main Street



360-925	DONATIONS - VETERAN'S MEMORIAL - Donations specifically for use for the Veteran's Memorial
363-100	EDC REVENUE - Funds received from the FEDC for administrative services
370-005	CASH OVER OR SHORT - Includes any cashier overages/shortages accounted for in their day-to-day cash handling
399-000	PROCEEDS FROM SALE OF BOND - Financing proceeds for capital purchased by the EDC
399-100	INSURANCE RECOVERY - Funds received for insurance claims
399-525	INSURANCE RECOVERY - PD - Funds received for insurance claims, specifically for the Police Department
525-420	GRANT REVENUE - Includes funding reimbursements from other governmental agencies, specifically for the Police Department
530-420	GRANT REVENUE - Includes funding reimbursements from other governmental agencies, specifically for the Fire Department
750-170	SBITA PROCEEDS - An audit related line item, used to show proceeds from SBITA
750-180	LEASE PROCEEDS - An audit related line item, used to show proceeds from leases
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
<b>Expenditures</b>	
<u>Salaries</u>	
100	Salaries/Wages - salaries and hourly wages paid to full-time City employees
110	Sales/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 - Other - hourly overtime wages paid to full-time firefighters that are not otherwise provided in another line item
193	Overtime - Training - Training - hourly overtime wages paid to full-time firefighters for training
199	Salary/Auto Transfer - this account is not used
<u>Benefits</u>	
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
<u>Supplies</u>	
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
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	Telecommunications - telephone, cell phone, cable, internet, and long-distance charges
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 - used for annual community events
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 units, buildings, 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	Software Contracts - software contract-related expenditures
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
487	Janitorial Contract - janitorial monthly contract expenditure

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 not otherwise provided in another line item and water/sewer operation services provided by Veolia
<u>Maintenance</u>	
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 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
<u>Sundry</u>	
602	Seminars/Dues/Travel - expenses related to seminars, conferences, association meetings, classes, courses, continuing education and professional dues
601	Faithful Performance Bond - judges bonds
604	Public Office Liability - public official bonds
605	Meals - meals for meetings
610	Employee/Volunteer Relations - expenditures to build employee and volunteer relations
620	Narcotic Expense - supplies for narcotics investigations
621	K-9 Expense - supplies for K-9s
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
<u>Debt Service</u>	
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
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
<u>Capital Outlay</u>	
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
<u>Transfer</u>	
<u>\$</u>	
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 - 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
710-024	Transfer from EDC-City Projects fund - transfer from the City-EDC Projects Fund for a project agreed upon by both the City and the EDC
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 TIRZ - transfer from TIRZ for expenditures



# Basis of Budgeting & Budget Policy

## Budget Presentation Guidelines

The FY2026 budget document has been prepared and presented to comply with the guidelines and recommendations of the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Awards Program. The following four areas must be included in a budget presentation to be considered for the budget award: (1) the budget as a policy document, (2) the budget as a financial plan, (3) the budget as an operations guide, and (4) the budget as a communications device. A brief explanation of each of these criteria is presented below.

**The budget as a policy document.** This criterion involves including a statement of budgetary policies, goals and objectives for the year and explaining the budgeting process to the reader. The budget process, budget policies, and the goals and objectives are included in the executive summary and throughout the document, which we believe satisfy this requirement.

**The budget as a financial plan.** This criterion involves including an explanation of the financial structure and operations of the City, and the City's major revenue sources and fund structure. The budget should contain an all-inclusive financial plan for all funds and resources of the City, including projections of financial condition at the end of the fiscal year, projections of current year's financial activity, and provide a basis for historical comparisons. The budget should also present a consolidated picture of all operations and financing activities in a condensed format and an explanation of the budgetary accounting basis, or any other acceptable method. The executive summary as well as the various fund and department summaries satisfy this requirement.

**The budget as an operations guide.** This criterion involves areas such as explaining the relationship between organizational units (departments) and programs; including an organization chart, a description of the departmental organizational structure and staffing levels, and historical comparisons of staffing levels; explaining how capital spending decisions will affect operations; providing objectives and performance measures; and describing the general directions given to department heads through the use of goals and objectives, reorganizations, statement of functions, or other methods. Throughout the document, these areas are addressed to satisfy this requirement.

**The budget as a communications device.** This criterion relates to having the budget documents available to the public; providing summary information suitable for use by interested citizens and/or the media; avoiding the use of complex technical language and terminology; explaining the basic units of the budget, including funds, departments or activities; and disclosing sources of revenues and explanations of revenue estimates and assumptions. This information is contained in the transmittal letter and executive summary.

In summary, each of the above four (4) criteria is recognized by the GFOA as an integral part of any budget document to convey to the reader the goals and objectives the City will address during the year, and how those goals and objectives will be met and measured. These goals and objectives should be conveyed and presented to the reader in such a manner that they will be understood by any reader, regardless of the reader's financial knowledge.

## Budget Objectives

This year's budget has been prepared to clearly communicate to the citizens and staff of the City the overall policies and goals of the City Council. The budget document includes descriptions of the various activities and programs (departments) of the City, and comparative service level indicators for each program or activity, where available. This format is designed to communicate clearly to the public the goals and objectives of the City Council, thereby enabling the reader to gain more useful information about the City, without requiring detailed accounting or budgetary knowledge.

The ultimate purpose of the budget process is to assure that municipal services are provided to the citizens of Freeport in the most efficient and effective manner possible. The budget maintains these service levels for the citizens at or above current year's levels.



## Budget Philosophy

Budget philosophy varies from organization to organization depending upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, and the ever-increasing unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City is prepared from a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are very useful, often current data and trends will take precedence over prior-year trends.

Budgeting from a "conservative" perspective, revenues are often anticipated either at or only slightly above prior year levels, unless there are other factors which are known that will significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy and variations in weather should not adversely affect the City's "bottom line". In addition, expenditures are also estimated conservatively, i.e., allowances are projected regarding cost increases or unanticipated expenditures. As a result, over the years, this method of budgeting has resulted in substantial increases in actual fund reserves when compared to budgeted or projected fund reserves. The City continues to use this method of budgeting rather than use unreasonable projections which could have an adverse impact on the City's reserves. Traditionally, the City has spent 90-95 percent of budgeted expenditures, which actual revenues have been in excess of 100 percent of budgeted revenues. These differences have helped the City build and maintain adequate reserves in all funds.

## Basis of Budgeting

The City budgets all active funds. Financial information for the Governmental Funds - General, Special Revenue, and Debt Service Funds - is presented using the modified accrual basis of accounting, which reflects the economic realities of revenues receivable and expenses payable. The Governmental Funds audited financial statements are also reported using the modified accrual basis of accounting.

The basis of budgeting for the Proprietary Fund - Water and Wastewater - utilizes the working capital approach for the method of presentation of financial data. Under the working capital approach, depreciation expense is not presented, and capital outlay and debt service costs are presented as expenses. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities (e.g., accounts payable), and provides a more thorough analysis of proprietary fund reserves than does the presentation of retained earnings. The budgeted working capital approach is different from the proprietary funds reporting method. Proprietary Funds are reported using the accrual basis of accounting for the audited financial statements.

The Capital Projects Funds are presented as project-based budgets, rather than fiscal year budgets, since some projects may exceed one fiscal year. The City's comprehensive annual financial report does present financial information for the City's Capital Projects Funds, and all other funds, using bases of accounting in accordance with generally accepted accounting principles.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept. Licenses and permits, charges for services (except for water and wastewater billings), and fines and forfeitures are recorded as revenues when received because they are generally not measurable until actually received. Under the full accrual basis of accounting, revenues and expenses are identified over a specific period of time, and are recorded as incurred, without regard to the date of receipt or payment of cash. For example, water and wastewater service charges are recognized as revenues when billed rather than at the time when the actual payment of the bill is received, in contrast to license and permit fees, which are recognized as revenues when payment is actually received.

## Budget Presentation

Financial summaries and detailed departmental information are presented for each fund. The information presented for each fund includes a comparative fund summary with beginning and ending reserve balances, and a summary of



revenues and expenditures. Revenues are presented for each fund from detailed sources, while summaries of expenditures are presented for both the department and function (i.e. personal services, supplies, etc.). Personal and staffing level summaries are also presented for each individual fund and department. Graphs and charts of summary data have also been presented.

Following the fund summary data, detailed departmental information is presented for each department. The detailed information consists of a department summary including (a) the mission statement for the organization's component departments, (b) a brief description of the department, outlining the major areas of responsibility, (c) Strategic Plan goals for the department, (d) performance measures and indicators, and (e) budget notes. The department summary is presented in order to communicate to the reader the duties and goals of the department more clearly. Following the department summary is a department expenditure summary, an authorized positions summary, and detailed expenditures. The financial information presented in the budget document is consistent with information previously presented in previous budget documents. For comparative purposes, the expenditures summary includes amounts for (1) 2022-2023 actual (audited) amounts, (2) 2023-2024 adopted budget amounts, (3) 2023-2024 adjusted budget amounts (as amended through time of preparation), (4) 2023-2024 estimated amounts, and (5) 2024-2025 adopted budget amounts. The "Var %" column represents the percentage change from the FY24 adjusted budget to the FY25 adopted budget amounts.

### ***Basis of Accounting - Fund Accounting***

The City uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. There may be one or several departments accounted for in a single fund. For example, the general fund accounts for approximately twenty departments.

The format of the account numbers for expenditure accounts represents the fund, department, and account for each line item in the budget as follows:

**XX - XXX - XXX**

**Fund - Department - Account**

### **Budget Policies**

The fiscal year of the City of Freeport (the City) shall begin on the first day of October and shall end on the last day of September of each calendar year. Such a fiscal year shall also constitute the budget and accounting year.

The City Manager, between forty-five and ninety days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year.

The Budget process shall follow all applicable laws in accordance with Chapter 102 of the Texas Local Government Code, Chapter 26 of the Texas Tax Code, Freeport Financial Management Policy and City Charter.

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

The City Manager may at any time transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within a department. At the request of the City Manager, the City Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one department to another. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

# Financial Management Policies

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

## Objectives:

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

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

### I. Revenues

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

### II. Expenditures

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

### III. Fund Balance/Working Capital/ Net Assets

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

### IV. Capital Expenditures and Improvements

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

### V. Debt

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

### VI. Investments

Invest in the City's operating cash to ensure its safety, provide for necessary liquidity and optimize yield.

### VII. Intergovernmental Relations

Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

### VIII. Grants

Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid, which address the City's current priorities and policy objectives.

### IX. Economic Development

Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

### X. Fiscal Monitoring



Prepare and present reports for the current and multi-year periods that analyze, evaluate and forecast the City's financial performance and economic condition.

#### **XI. Accounting, Auditing and Financial Reporting**

Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).

#### **XII. Operating Budget**

Develop and maintain a balanced budget that presents a clear understanding of the goals of the City Council.

## I. REVENUES

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

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

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

#### **B. User Fees**

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

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

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

#### **D. Funds User Fees**

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

#### **E. Administrative Services Charges**

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

#### **F. Revenue Estimates for Budgeting**

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

#### **G. Revenue Collection and Administration**

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

## II. EXPENDITURES

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

**A. Current Funding Basis**

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

**B. Avoidance of Operating Deficits**

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

**C. Maintenance of Capital Assets**

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

**D. Purchasing**

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

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

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

**A. Categories**

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

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

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

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

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

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

**A. General Policy**

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

**B. Fund Balance Classification**

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

#### **C. Committed Fund Balance**

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

#### **D. General Fund Unassigned Fund Balance**

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

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

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

## **IV. CAPITAL IMPROVEMENTS**

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

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

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

The City shall annually review the Capital Improvements Program (CIP), potential new projects and the current status of the City's infrastructure, replacement and renovation needs, updating the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement expenditures shall be fully at cost.

The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements and certificates of participation.

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

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

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

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



## V. DEBT

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

### A. Use of Debt Financing

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

### B. Amortization of Debt

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

### C. Affordability Targets

The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process should compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Program. The decision on whether to assume new debt shall be based on these costs and benefits and on the City's ability to "afford" new debt as determined by the aforementioned standards. The City should use cities with similar bond ratings for debt ratio benchmarks.

### D. Process

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

### E. Rating Agencies Presentations

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

### F. Continuing Disclosure

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

### G. Debt Refunding

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

## VI. INVESTMENTS

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

The investment policy applies to all financial assets of the City of Freeport. These funds are accounted for in the City's comprehensive annual financial report and include the General, Special Revenue, Debt Service, Capital Projects, and

Proprietary Funds. All cash of the various funds (excluding bond funds) are combined into the pooled cash fund for efficiency and maximum investment opportunity. Interest revenue derived from the pooled cash fund is allocated to the participating funds (annually) based on the relative cash balance of each fund. Bond funds are invested in separate investment pool accounts. Maintaining these funds in separate accounts simplifies the calculation necessary for the reporting of arbitrage earnings. All funds in the pooled cash fund are to be administered in accordance with this policy.

The City's depository account requires two authorized signatures to sign all checks to ensure the safety of funds.

## VII. INTERGOVERNMENTAL RELATIONS

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

### A. Interlocal Cooperation in Delivering Services

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

### B. Legislative Program

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

## VIII. GRANTS

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

### A. Grant Guidelines

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

### B. Direct and Indirect Costs

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

### C. Grant Review

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

### D. Grant Program Termination

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

### A. GRANT PAYMENT PROCEDURES

Once grant funds are received and invoice approval acknowledged by signature on the original invoice, a demand check is entered into the system by the Finance Director's office, then printed and disbursed by the Finance Director. Both the City Manager and Finance Director signatures appear on the approved checks. Checks are then disbursed to the

appropriate vendors. The Finance Director is responsible for ensuring that checks are signed and disbursed within five (5) days by the Texas Department of Agriculture and three (3) calendar days for the Texas General Land Office of receiving grant funds.

## IX. ECONOMIC DEVELOPMENT

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

### A. **Commitment to Expansion and Diversification**

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

### B. **Tax Abatements**

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

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

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

### D. **Coordinate Efforts with Other Jurisdictions**

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

### E. **Use of Other Incentives**

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

## X. FISCAL MONITORING

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

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

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

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

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

## XI. ACCOUNTING, AUDITING AND FINANCIAL REPORTING



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

## XIII. OPERATING BUDGET

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

# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher-yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to the application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means of raising money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified their real property, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer is usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor in creating a float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence floating.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

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

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade). "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.





**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves, and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



## Common Acronyms in Municipal Budgeting

Acronym	Definition
<b>ADA</b>	Americans with Disabilities Act – Federal law requiring accessibility for individuals with disabilities.
<b>AMI</b>	Advanced Metering Infrastructure – Technology used for automated, real-time meter reading (often for water/electric utilities).
<b>ARPA</b>	American Rescue Plan Act – Federal funding program aimed at COVID-19 recovery efforts.
<b>CIP</b>	Capital Improvement Program – Long-term plan for infrastructure and major project investments.
<b>CO</b>	Certificate of Obligation – A type of debt instrument issued by cities for funding public projects without voter approval.
<b>CP</b>	Capital Projects – Construction or major repair of buildings, roads, utilities, or other infrastructure.
<b>CVTRZ</b>	City, Village, and Township Revenue Sharing – State-shared revenue (term varies by state/locality).
<b>EOC</b>	Emergency Operations Center – A centralized command facility for coordinating emergency response.
<b>ETJ</b>	Extraterritorial Jurisdiction – The legal ability of a city to exert authority beyond its boundaries.
<b>FTE</b>	Full-Time Equivalent – A way to measure staffing levels by converting part-time hours into full-time employee equivalents.
<b>FY</b>	Fiscal Year – A 12-month period used for budgeting and financial reporting (e.g., FY2025).
<b>GAAP</b>	Generally Accepted Accounting Principles – Standard framework of accounting rules and procedures.
<b>GASB</b>	Governmental Accounting Standards Board – Organization that issues accounting standards for U.S. governments.
<b>GF</b>	General Fund – The primary fund used to account for a city's core services and operations.
<b>GIS</b>	Geographic Information System – Technology for mapping and analyzing spatial data.
<b>GO</b>	General Obligation – Bonds backed by the full faith and credit of the issuing municipality.
<b>HR</b>	Human Resources – The department managing employee relations, benefits, and staffing.
<b>IT</b>	Information Technology – Services related to computing, telecommunications, and technical infrastructure.
<b>M&amp;O</b>	Maintenance and Operations – Routine costs of running departments, buildings, and equipment.
<b>MSA</b>	Master Service Agreement – A contract outlining the terms of ongoing work between a city and a vendor.
<b>OPEB</b>	Other Post-Employment Benefits – Benefits provided to retired employees, excluding pensions.
<b>RFP</b>	Request for Proposal – A document soliciting bids from vendors to perform services or provide goods.
<b>SRF</b>	Special Revenue Fund – Fund used to track revenues legally restricted for specific purposes.
<b>TIF</b>	Tax Increment Financing – A funding method that uses future tax gains to finance current improvements.
<b>TIRZ</b>	Tax Increment Reinvestment Zone – A specific area designated for reinvestment using TIF revenues.
<b>TxDOT</b>	Texas Department of Transportation – State agency overseeing transportation infrastructure (replace with state-specific version if outside Texas).
<b>WWTP</b>	Wastewater Treatment Plant – Facility that processes and treats sewage and wastewater.