



**FISCAL YEAR  
2018-2019**

**ANNUAL BUDGET  
CITY OF FREEPORT**

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**Troy T. Brimage**  
Mayor

**Ken Green**  
Councilman, Ward A

**Brooks Bass**  
Councilman, Ward B

**Sandra Loeza**  
Councilwoman, Ward C

**Roy Yates**  
Councilman, Ward D





# CITY OF FREEPORT

## Fiscal Year 2018–2019

### Budget Cover Page

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$297,866, which is a 11.31 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$30,891.**

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

**FOR:** Sandra Loeza Brooks Bass  
Roy Yates Ken Green

**AGAINST:**

**PRESENT and not  
voting:**

**ABSENT:**

#### Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.628005/100	\$0.628005/100
Effective Tax Rate:	*\$0.567209/100	\$0.593056/100
Effective Maintenance & Operations Tax Rate:	\$0.444876/100	\$0.458872/100
Rollback Tax Rate:	\$0.604617/100	\$0.631016/100
Debt Rate:	\$0.124151/100	\$0.135435/100

**Total debt obligation for CITY OF FREEPORT secured by property taxes:  
\$ 1,858,000**





**BUDGET: FISCAL YEAR 2018 - 2019**  
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**BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND**

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APL YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
<b>10 General Fund:</b>											
	Revenue										
	Expenses										
	Operating Net:	13,911,897	12,806,855	13,060,501	18,991,524	18,323,609	13,985,641	-4,337,968	-23.7%	-5,005,883	-26.4%
	Interfund Transfers	13,260,312	14,276,429	7,605,698	16,057,238	15,146,362	14,188,528	-957,834	-6.3%	-1,868,710	-11.6%
	Net:	651,585	-1,469,574	5,454,803	2,934,286	3,177,247	-202,887	-3,380,134	-106.4%	-3,137,173	-106.9%
	Revenue	1,068,659	890,825	993,992	993,992	890,825	1,070,719	179,894	20.2%	76,727	7.7%
	Expenses	-417,074	-2,360,399	4,460,811	1,940,294	2,286,422	-1,273,806	-3,560,028	-155.7%	-3,213,900	-165.6%
	Operating Net:	0	0	0	0	0	0	0	0.0%	0	0.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>14 Street &amp; Drainage:</b>											
	Revenue	199,706	270,863	165,197	387,366	387,366	371,000	-16,366	-4.2%	-16,366	-4.2%
	Expenses	838,686	750,469	436,391	757,617	729,373	832,787	103,414	14.2%	75,170	9.9%
	Operating Net:	-638,980	-479,606	-271,194	-370,251	-342,007	-461,787	-119,780	35.0%	-91,536	-24.7%
	Interfund Transfers	-350,816	-351,670	-348,857	-348,857	-348,857	-461,787	-112,930	32.4%	-112,930	32.4%
	Net:	-288,164	-127,936	-77,663	-21,394	6,850	-6,850	-112,930	-100.0%	-21,394	-100.0%
<b>15 Golf Course:</b>											
	Revenue	0	0	0	0	0	0	0	0.0%	0	0.0%
	Expenses	-2,100	0	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	2,100	0	0	0	0	0	0	0.0%	0	0.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	2,100	0	0	0	0	0	0	0.0%	0	0.0%
<b>16 Marina</b>											
	Revenue	0	0	0	0	0	0	0	0.0%	0	0.0%
	Expenses	15,731	17,530	7,236	8,500	9,981	8,500	-1,481	-14.8%	0	0.0%
	Operating Net:	-15,731	-15,103	-7,236	6,500	6,500	6,500	0	0.0%	0	0.0%
	Interfund Transfers	0	2,427	-7,236	2,000	3,481	2,000	-1,481	0.0%	0	0.0%
	Net:	-15,731	-12,676	-14,472	8,500	9,981	8,500	-1,481	-14.8%	0	0.0%
<b>17 BEACH MAINTENANCE</b>											
	Revenue	0	0	0	0	0	0	0	0.0%	0	0.0%
	Expenses	16,524	9,672	1,242	14,500	14,500	8,000	-6,500	-44.8%	-6,500	-44.8%
	Operating Net:	11,500	24,000	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%
	Interfund Transfers	5,024	-14,328	-9,258	3,250	3,250	-3,250	-6,500	-200.0%	-6,500	-200.0%
	Net:	5,024	9,672	1,242	14,500	14,500	8,000	-6,500	-44.8%	-6,500	-44.8%
<b>18 Hotel/ Motel Tax</b>											
	Revenue	0	0	0	0	0	0	0	0.0%	0	0.0%
	Expenses	0	0	0	0	0	0	0	0.0%	0	0.0%
	Operating Net:	0	0	0	0	0	0	0	0.0%	0	0.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>20 Ambulance</b>											
	Revenue	474,081	785,240	448,454	668,745	669,245	765,123	95,878	14.3%	96,378	14.4%
	Expenses	808,052	917,443	442,349	811,131	811,131	837,096	25,965	3.2%	25,965	3.2%
	Operating Net:	-333,971	-132,203	-61,055	-142,386	-141,886	-71,973	69,913	-49.3%	70,413	-49.5%
	Interfund Transfers	-78,950	0	-142,386	-142,386	-142,386	-71,973	-500	-100.0%	-500	-100.0%
	Net:	-255,021	-132,203	-148,491	-142,386	-142,386	-71,973	70,413	-49.5%	70,413	-49.5%



**BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND**

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET			
		ACTUAL	APL YTD	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%	\$	%		
56	Water & Sewer	6,296,310	2,703,138	5,436,865	5,459,975	5,449,800	-10,175	-0.2%	12,935	0.2%	5,449,800	-0.2%	12,935	0.2%	
	Revenue	5,549,231	2,807,267	6,078,158	5,775,603	5,986,759	211,156	3.7%	-91,399	-1.5%	5,986,759	3.7%	-91,399	-1.5%	
	Expenses	747,079	104,129	641,293	315,628	536,959	221,331	70.1%	0,334	0.0%	536,959	70.1%	0,334	0.0%	
	Operating Net:	-620,893	-502,749	-502,749	-502,749	-536,959	-34,210	6.8%	-34,210	6.8%	-536,959	6.8%	-34,210	6.8%	
	Interfund Transfers	1,367,972	398,620	1,388,544	187,121	0	-187,121	-100.0%	138,544	100.0%	0	-100.0%	138,544	100.0%	
	Net:	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
<b>63 COO 2008 Construction</b>															
	Revenue	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Expenses	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Operating Net:	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Interfund Transfers	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Net:	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
<b>64 Capital Purch Debt Svc</b>															
	Revenue	304,181	274,191	255,337	279,806	280,099	279,907	-192	-0.1%	101	0.0%	279,907	-0.1%	101	0.0%
	Expenses	281,058	280,687	273,386	279,806	279,806	279,907	101	0.0%	0	0.0%	279,907	0.0%	101	0.0%
	Operating Net:	23,123	0	18,049	0	0	0	293	100.0%	0	0.0%	0	0.0%	0	0.0%
	Interfund Transfers	-18,000	-6,496	-18,049	0	0	0	-293	-100.0%	0	0.0%	0	-100.0%	0	0.0%
	Net:	41,123	-6,496	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>65 COO 2008 Debt Svc</b>															
	Revenue	315,612	277,882	274,132	299,614	288,330	295,518	-2,812	-0.9%	0	0.0%	295,518	-0.9%	-4,096	-1.4%
	Expenses	296,669	298,031	299,314	299,614	299,614	295,518	-4,096	-1.4%	0	0.0%	295,518	-1.4%	-4,096	-1.4%
	Operating Net:	18,943	-20,149	-25,182	0	0	0	1,284	100.0%	0	0.0%	0	0.0%	0	0.0%
	Interfund Transfers	18,943	-20,149	-25,182	0	0	0	1,284	100.0%	0	0.0%	0	100.0%	0	0.0%
	Net:	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>TOTAL:</b>															
	Revenue	21,516,311	19,911,549	16,908,001	26,086,920	25,443,105	21,163,489	-4,279,616	-16.8%	0	0.0%	21,163,489	-16.8%	-4,923,431	-18.9%
	Expenses	21,059,139	22,090,274	11,882,141	24,301,314	23,059,639	22,438,345	-621,294	-2.7%	0	0.0%	22,438,345	-2.7%	-1,862,969	-7.7%
	Operating Net:	459,172	-2,178,725	5,025,860	1,785,606	1,383,466	-1,274,856	-3,658,222	-153.5%	0	0.0%	-1,274,856	-153.5%	-3,060,462	-171.4%
	Interfund Transfers	459,172	-2,178,725	5,025,860	1,785,606	1,383,466	-1,274,856	-3,658,222	-153.5%	0	0.0%	-1,274,856	-153.5%	-3,060,462	-171.4%
	Net:	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%



# BUDGET 2018 - 2019 PROPERTY TAX SCHEDULE

YEAR	MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION			TRUTH IN TAXATION		
	ASSESSED VALUATION	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	EFFECTIVE	NOTICE	ROLL BACK	
2018-2019	466,705,587	0.503854	2,351,514	2,210,423	0.124151	579,420	544,654	0.628005	2,930,934	2,755,078	94.0%	0.62801	0.62801	0.60462	
2017-2018	427,819,975	0.492570	2,107,311	1,980,872	0.135435	579,420	544,655	0.628005	2,686,729	2,525,527	94.0%	0.62801	0.62801	0.63102	
2016-2017	407,085,943	0.485915	1,978,092	1,859,406	0.142090	578,428	543,722	0.628005	2,556,520	2,403,128	94.0%	0.62801	0.62801	0.66474	
2015-2016	387,220,739	0.497578	1,927,326	1,811,686	0.148064	573,335	538,935	0.645642	2,500,661	2,350,621	94.0%	0.64564	0.64564	0.67152	
2014-2015	346,156,326	0.507784	1,757,725	1,652,262	0.167802	580,859	546,007	0.675586	2,338,584	2,198,269	94.0%	0.65364	0.65364	0.69936	
2013-2014	346,530,399	0.508704	1,762,832	1,657,062	0.166882	578,299	543,601	0.675586	2,341,131	2,200,663	94.0%	0.67559	0.67559	0.72277	
2012-2013	348,576,192	0.53331	1,858,991	1,747,452	0.16669	581,042	546,179	0.700000	2,440,033	2,293,631	94.0%	0.71748	0.70000	0.76001	
2011-2012	363,519,902	0.520739	1,892,990	1,779,411	0.159261	578,945	544,208	0.680000	2,471,935	2,323,619	94.0%	0.68805	0.68000	0.73334	
2010-2011	359,274,613	0.547185	1,965,897	1,847,943	0.161081	578,723	544,000	0.708266	2,544,620	2,391,943	94.0%	0.70827	0.70827	0.72624	
2009-2010	354,693,180	0.546330	1,937,795	1,821,527	0.161936	574,376	539,913	0.708266	2,512,171	2,361,440	94.0%	0.70827	0.70827	0.74216	
2008-2009	342,756,256	0.530883	1,819,635	1,710,457	0.169117	579,659	544,879	0.700000	2,399,294	2,255,336	94.0%	0.68545	0.68545	0.82003	
2007-2008	332,828,074	0.625231	2,045,350	1,922,629	0.084769	282,135	265,207	0.710000	2,327,485	2,187,836	94.0%	0.67493	0.67493	0.71519	
2006-2007	301,414,789	0.614000	1,887,701	1,744,885	0.096000	282,138	265,210	0.710000	2,140,045	2,010,095	93.9%	0.62261	0.62261	0.67242	
2005-2006	262,025,634	0.710000	1,860,382	1,783,965	0.710000	1,860,382	1,783,965	0.710000	1,860,382	1,783,965	95.9%	0.64167	0.64167	0.72543	
2004-2005	242,650,277	0.716900	1,728,245	1,641,281	0.716900	1,728,245	1,641,281	0.748528	1,700,229	1,623,824	95.0%	0.71394	0.71394	0.77105	
2003-2004	228,653,587	0.748528	1,700,229	1,623,824	0.764000	1,643,627	1,563,042	0.764000	1,643,627	1,563,042	95.1%	0.72673	0.72673	0.78487	
2002-2003	215,134,424	0.764000	1,643,627	1,563,042	0.777000	1,595,566	1,501,275	0.777000	1,595,566	1,501,275	94.1%	0.74179	0.74179	0.80114	
2001-2002	205,349,550	0.777000	1,595,566	1,501,275	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	92.9%				
2000-2001	196,407,721	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	0.781900	1,535,711	1,426,204	92.9%				
1999-2000	193,440,164	0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	0.781900	1,512,509	1,420,355	93.9%				
1998-1999	187,444,302	0.781900	1,465,627	1,351,096	0.781900	1,465,627	1,351,096	0.781900	1,465,627	1,351,096	92.2%				
1997-1998	194,203,223	0.791900	1,537,895	1,425,099	0.791900	1,537,895	1,425,099	0.791900	1,537,895	1,425,099	92.7%				
1996-1997	190,356,274	0.791900	1,507,431	1,409,805	0.791900	1,507,431	1,409,805	0.791900	1,507,431	1,409,805	93.5%				
1995-1996	183,978,597	0.791900	1,456,926	1,369,510	0.791900	1,456,926	1,369,510	0.791900	1,456,926	1,369,510	94.0%				
1994-1995	183,271,521	0.811900	1,487,982	1,400,000	0.811900	1,487,982	1,400,000	0.811900	1,487,982	1,400,000	94.1%				
1993-1994	201,826,012	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	0.811900	1,638,625	1,496,846	91.3%				
1992-1993	226,045,424	0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	0.811900	1,835,363	1,730,789	94.3%				
1991-1992	227,124,822	0.811900	1,804,708	1,704,305	0.811900	1,804,708	1,704,305	0.811900	1,804,708	1,704,305	94.4%				
1990-1991	220,652,244	0.819000	1,807,142	1,693,791	0.819000	1,807,142	1,693,791	0.819000	1,807,142	1,693,791	93.7%				
1989-1990	239,585,100	0.720000	1,725,013	1,703,432	0.720000	1,725,013	1,703,432	0.720000	1,725,013	1,703,432	98.7%				
1988-1989	250,381,925	0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	0.720000	1,727,635	1,589,424	92.0%				
1987-1988	269,551,583	0.760000	2,048,592	1,848,693	0.760000	2,048,592	1,848,693	0.760000	2,048,592	1,848,693	90.2%				
1986-1987	264,030,146	0.768200	2,028,279	1,873,419	0.768200	2,028,279	1,873,419	0.768200	2,028,279	1,873,419	92.4%				

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

REVENUES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
10-310-110 TAX - PR - CURRENT YEAR	1,636,274	1,809,094	1,931,579	2,107,311	1,816,175	1,900,000	1,892,986	2,251,837		
10-310-120 TAX - PR - PRIOR YEARS	86,744	212,204	24,287	65,000	86,540	64,292	82,000	120,000		
10-311-110 TAX - PR - P & I CURRENT YEAR	18,018	21,116	23,292	18,000	10,204	18,000	19,000	18,000		
10-311-120 TAX - PR - P & I PRIOR YEARS	18,518	54,039	17,131	23,000	9,048	23,000	32,000	23,000		
10-312-010 TAX - BRAZOSPORT INDUST DIST	3,627,206	3,685,242	3,751,194	3,765,000	1,921,177	3,751,194	3,500,000	3,900,000		
10-312-020 TAX - FREEPORT INDUST DIST	1,405,749	1,384,954	1,100,561	1,050,000	759,848	1,148,920	1,173,835	1,350,000		
10-312-021 TAX-FREEPORT LNG INDUSTRIAL DI	5,000,000	1,300,000	850,000	850,000	850,000	850,000	0	850,000		
10-312-022 TAX -PRAXAIR, INC.	0	0	0	0	0	0	0	0		
10-318-300 TAX - SALES TAX	2,066,072	2,117,782	2,169,097	2,437,000	1,050,301	2,337,000	1,260,000	2,250,000		
10-318-410 TAX - FRANCHISE - UTILITIES	505,961	542,723	499,801	500,000	260,304	500,000	516,984	502,000		
10-318-430 TAX - FRANCHISE - TELECOM	112,521	113,584	99,839	110,000	30,272	110,000	103,000	115,000		
10-318-450 TAX - FRANCHISE - GARBAGE	7,476	5,618	5,243	6,000	2,360	6,000	5,500	4,800		
10-318-600 TAX - BINGO	794	3,143	2,192	1,100	0	1,100	0	0		
10-318-700 TAX - MIXED BEVERAGE	34,868	21,123	42,621	36,000	21,040	34,472	6,500	38,000		
10-320-100 PERMIT - ALCOHOLIC BEVERAGE	5,718	5,921	6,018	11,000	6,313	10,316	6,000	11,000		
10-320-200 PERMIT - HEALTH	1,725	1,450	2,780	3,750	1,660	3,538	2,000	2,900		
10-320-700 PERMIT - AMUSEMENT	3	3	1,551	100	1,281	75	95	300		
10-320-800 PERMIT - CHAUFFERS-TOWING	100	100	0	100	500	100	200	200		
10-320-801 PERMIT - TAXI CABS	0	0	0	0	1,215	0	0	1,215		
10-320-802 PERMIT - PEDDLERS	0	0	0	0	0	0	150	0		
10-320-803 PERMIT - SOLICITORS	0	0	0	200	0	200	0	0		
10-320-804 PERMIT - DANCE HALL	0	103	100	150	0	150	350	0		
10-320-805 PERMIT- PLAT FILING FEES	0	0	0	0	66	0	0	66		
10-320-806 PERMIT - TRAILER PARKS	0	0	50	50	250	50	0	300		
10-320-807 PERMIT - MISC.	7,535	6,285	8,307	14,000	2,714	13,541	3,700	5,000		
10-320-808 PERMIT - COIN OP MACHINE	0	530	690	550	0	550	0	550		
10-321-100 PERMIT - MECHANICAL	3,003	5,994	4,690	3,500	8,716	3,400	3,000	9,500		
10-321-105 PERMIT - GAS TEST	495	450	175	400	105	400	0	200		
10-321-110 PERMIT - BUILDING	79,624	74,888	137,673	110,000	63,065	140,000	30,000	109,000		
10-321-120 PERMIT - ELECTRICAL	5,749	8,226	10,761	13,000	5,704	12,269	3,300	9,800		
10-321-125 PERMIT - SAFETY	205	526	543	700	110	600	200	200		
10-321-130 PERMIT - PLUMBING	2,063	4,344	4,153	4,900	2,813	4,805	3,100	3,800		
10-321-135 RIGHTS-OF-WAYS/EASEMENTS	4,158	8,790	5,178	8,300	3,150	8,094	0	5,500		
10-344-300 GARBAGE - REVENUE	846,882	865,776	868,107	895,000	506,259	890,000	839,345	895,000		
10-344-301 GARBAGE OVERAGE	0	5,415	1,120	750	3,084	750	0	0		
10-344-700 GARBAGE - BAD DEBT WRITE-OFF	( 13,912)	( 13,004)	( 9,363)	( 9,000)	( 5,355)	( 9,000)	( 10,000)	( 8,000)		
10-344-800 GARBAGE - DISCOUNTS	0	0	0	0	0	0	0	0		
10-347-100 MERCHANDISE	10,675	10,725	9,275	14,000	2,969	13,000	5,343	12,000		
10-347-200 POOL RECEIPTS	3,328	1,617	1,810	9,000	650	9,000	1,800	7,500		
10-347-300 RECREATION CENTER FEES	43,100	38,815	23,025	37,000	17,814	35,000	30,000	33,000		
10-347-350 PROGRAM FEES	11,842	15,876	16,537	30,000	8,855	28,000	12,000	19,000		
10-347-351 FLAPJACK 5K REVENUE	0	0	365	800	0	800	0	0		
10-347-400 POOL CONCESSIONS	0	0	324	600	0	550	0	1,000		
10-347-500 COMMUNITY HOUSE RENTAL	30,467	12,335	13,532	122,000	8,198	15,000	50,894	30,106		
10-347-501 RIVERPLACE RENTAL REVENUE	0	0	0	0	0	0	0	0		
10-347-502 VELASCO COMMUNITY HOUSE	0	0	0	0	0	0	0	0		
10-347-503 FMP RENTAL REVENUE	0	0	0	0	0	0	0	0		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

GENERAL FUND

REVENUES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
347-504 FMPG RENTAL REVENUE	0	0	0	0	0	0	0	0	0	
10-347-505 FCHP RENTAL REVENUE	0	0	0	0	0	0	0	0	0	
347-506 RIVERSIDE GAZEBO RENTAL	0	0	0	0	0	0	0	0	0	
347-507 FCH RENTAL REVENUE	0	0	0	0	0	0	0	0	0	
10-347-508 ARRINGTON PARK RENTAL	0	0	0	0	0	0	0	0	0	
347-509 SENIORS RENTAL REVENUE	0	0	0	0	0	0	0	0	0	
347-510 VETERANS MEMORIAL RENTAL	0	0	0	0	0	0	0	0	0	
10-347-511 PROMOTIONS REVENUE	0	0	0	0	0	0	0	0	0	
347-550 PARK RENTAL	48,658	66,677	46,774	5,700	28,055	60,000	87,894	60,000		
347-579 SENIOR CITIZENS PAYMENTS	4,561	2,742	3,048	3,000	1,017	3,000	6,000	2,000		
10-350-100 MUNICIPAL COURT REVENUE	346,846	395,988	390,063	418,000	204,627	417,000	405,000	425,000		
350-101 MUNICIPAL COURT REVENUE-DOT	0	3,337	6,509	8,500	258	6,000	0	600		
350-200 MUN CRT TECH FUND REVENUE	8,360	9,513	9,859	11,000	5,660	10,525	8,175	10,000		
10-350-201 MUN CRT SEC FUND REVENUE	6,270	7,135	7,394	8,300	4,245	7,900	6,130	7,600		
350-202 PARKS & WILDLIFE FINES	0	0	0	0	0	0	0	0		
350-300 TAX ABATEMENT	0	75	500	0	0	0	0	0		
10-350-301 BOARD OF ADJUSTMENT	0	0	0	0	0	0	0	0		
10-350-303 PLANNING COMMISSION	0	0	0	0	0	0	0	0		
350-305 ADM FEES - DEFENSIVE DRIVING	1,120	1,540	1,450	1,200	770	1,200	1,770	1,200		
350-306 ADM FEES - NO DL OR INS. PROOF	0	0	0	0	0	0	0	0		
10-360-100 INTEREST INCOME	4,828	30,089	60,118	20,000	84,739	19,000	5,500	150,000		
360-101 MISC INCOME	45,310	29,213	37,069	48,500	190,475	35,000	60,000	240,000		
10-360-102 WOMEN OF DISTINCTION	0	0	0	0	0	0	0	0		
10-360-103 REVENUE-UTILITY REIMBURSEMENTS	42,939	32,520	29,378	45,000	12,562	31,500	0	23,000		
360-104 SUPERFEFAST DONATIONS	661	3,600	0	3,600	0	3,600	0	0		
10-360-105 MARINE OPERATIONS REVENUE-LNG	7,420	14,840	22,260	7,420	0	7,420	0	7,420		
10-360-106 BEACH OPERATIONS REVENUE	0	0	0	0	0	0	0	0		
360-107 MUSEUM MEMBERSHIP DUES	0	0	0	0	0	0	0	0		
10-360-108 SUMMERTIME BLUES REVENUE	150	0	0	0	0	0	0	0		
10-360-109 BEACH MAINTENANCE REIMBURSEMEN	0	0	0	0	0	0	0	0		
360-110 MUSEUM REVENUES-BUILDING RENT	14,385	200	0	34,614	745	0	0	15,000		
360-111 SPLASHPAD DONATIONS	0	0	0	15,745	3,650	0	0	1,500		
10-360-150 PRINCIPAL PAYMENT FROM EDC	0	0	0	0	0	0	0	0		
360-200 SALE OF PROPERTY	136,594	62,536	7,136	55,862	5,000	7,136	10,000	110,000		
360-300 TAX ABATEMENT FEE	0	75	0	0	0	0	0	0		
10-360-400 GRANT REVENUE	176,122	263,407	437,578	145,800	2,541	150,000	0	50,000		
360-405 GRANT REVENUE CENTRAL LIFT STA	0	0	0	0	0	0	0	0		
360-410 WETLANDS GRANT FUNDS	0	0	0	0	0	0	0	0		
10-360-411 2008-PORT SECURITY GRANT	0	0	0	0	0	0	0	0		
360-412 2010-PORT SECURITY GRANT	0	0	0	0	0	0	0	0		
360-420 GRANT REVENUE FEDERAL NARC	0	0	0	52,000	0	0	0	0		
10-360-430 GRANT REVENUE-POLICE DEPARTMEN	0	0	0	87,395	0	0	0	0		
360-450 INTERGOVERNMENTAL REVENUES	12	82,405	26,902	0	31	0	80,000	0		
360-460 FEMA DISASTER RELIEF	0	0	0	0	0	0	0	0		
10-360-600 LEASE INCOME	130,324	68,136	7,530	5,626,296	5,011,043	5,525,000	130,400	230,478		
360-601 TROLLEY RENTAL	360	25	250	600	0	600	0	0		
360-603 KIDS FEST DONATIONS	12,301	5,266	1,700	0	0	0	0	1,500		
10-360-652 VIC PROMOTIONS	0	0	0	0	0	0	0	0		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

REVENUES	(----- 2017-2018 -----) (----- 2018-2019 -----)			CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL					
10-360-700 MOWING/DEMOLITION LIENS	10,324	28,371	27,399	30,000	4,170	27,000	7,500	15,000
10-360-800 MUSEUM FUNDRAISER REVENUE	26	0	0	0	0	0	0	0
10-360-801 MUSEUM DONATION-CHILDREN'S EXH	0	0	0	0	0	0	0	0
10-360-802 DONATIONS-MUSEUM EXPANSION PRO	4,072	411	0	0	0	0	0	0
10-360-803 MUSEUM FATHER-DAUGHTER DANCE	0	( 220)	0	0	0	0	0	0
10-360-804 MUSEUM GRANT REVENUE	0	0	0	0	0	0	0	0
10-360-810 DONATION-TRAVELING DINOSAUR EX	0	0	0	0	0	0	0	0
10-360-811 MUSEUM DONATION-MISC. EXHIBITS	0	762	0	0	0	0	0	0
10-360-812 MUSEUM GIFT SHOP REVENUE	0	( 1,213)	0	0	476	0	0	1,500
10-360-813 MUSEUM - PROMOTIONS	0	0	0	0	0	0	0	0
10-360-900 MAIN STREET COMMISSION FUNDS	745	0	0	0	0	0	0	0
10-360-905 DONATIONS - SAM BASS MEM FUND	0	0	0	0	0	0	0	0
10-360-906 GRANT FUNDS-TEXAS COMPTROLLER	0	0	0	4,139	0	0	0	0
10-360-910 DONATIONS - HISTORICAL MUSEUM	30,309	0	0	0	1,033	0	0	1,000
10-360-915 DONATIONS - PARK/RECREATION	( 380)	( 376)	( 1,803)	1,200	75	1,200	0	75
10-360-920 DONATIONS - MISCELLANEOUS	4,692	525	250	3,300	0	800	0	1,000
10-360-921 DONATIONS-KIDS FEST	0	0	0	0	0	0	0	0
10-360-925 DONATIONS - VETERAN'S MEMORIAL	0	0	150	0	0	0	0	0
10-360-930 DONATIONS - WETLANDS PROJECT	0	0	0	0	0	0	0	0
10-361-525 POLICE - SALE OF EQUIP	7,196	15,417	10,674	15,688	5,698	15,419	0	10,000
10-362-525 POLICE - SEIZURES	31,579	52,256	19,027	74,148	24,148	52,256	0	30,000
10-363-525 POLICE - REPARATION	0	0	0	0	0	0	0	0
10-364-525 POLICE FEDERAL EQUITABLE SHARI	0	0	0	0	0	0	0	0
10-370-005 CASH OVER OR SHORT	0	0	0	0	0	0	0	0
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	0
10-399-050 PROCEEDS FROM LEASE PURCHASE	0	387,548	0	0	0	0	0	0
10-399-051 LOSS ON FORGIVENESS OF DEBT	0	0	0	0	0	0	0	0
10-399-100 INSURANCE RECOVERY	13,125	23,761	32,403	25,256	12,082	16,887	0	20,000
<b>TOTAL REVENUES</b>	<b>16,650,245</b>	<b>13,911,897</b>	<b>12,806,855</b>	<b>18,991,524</b>	<b>13,060,501</b>	<b>18,323,609</b>	<b>10,381,651</b>	<b>13,985,641</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 MAYOR & COUNCIL

	(----- 2017-2018 -----) (----- 2018-2019 -----)			CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL					
<u>SUPPLIES</u>								
10-400-310 OFFICE/COMPUTER SUPPLIES	55	308	1,350	200	349	200	200	200
10-400-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0
10-400-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	200	0
10-400-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
10-400-335 CLOTHING	0	0	0	0	0	0	0	0
10-400-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-400-399 OTHER SUPPLIES	400	409	6,065	400	436	400	550	400
TOTAL SUPPLIES	455	716	7,415	600	786	600	950	600
<u>SERVICES</u>								
10-400-400 CITY COUNCIL STIPENDS	9,475	11,080	9,825	10,700	5,325	10,700	10,700	10,700
10-400-415 TELEPHONE	1,403	1,234	1,553	1,400	458	1,400	325	1,400
10-400-430 ADVERTISING	2,446	9,186	17,427	6,000	0	3,000	7,000	6,000
10-400-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	13,324	21,500	28,805	18,100	5,783	15,100	18,025	18,100
<u>DRY</u>								
10-400-602 SEMINARS/DUES/TRAVEL	3,888	11,164	13,559	12,160	7,936	12,160	6,825	12,160
10-400-604 PUBLIC OFFICE LIABILITY	14,051	15,525	17,161	16,301	0	17,161	12,509	16,301
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	0
10-400-690 ELECTIONS	3,723	2,935	3,346	2,750	1,680	2,750	4,000	2,750
10-400-699 OTHER - SUNDRY	1,562	385	5,469	2,822	512	2,822	400	2,822
TOTAL SUNDRY	23,223	30,009	39,534	34,033	10,128	34,893	23,734	34,033
<u>CAPITAL OUTLAY</u>								
10-400-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL MAYOR & COUNCIL	37,003	52,225	75,755	52,733	16,697	50,593	42,709	52,733



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-400 MAYOR & COUNCIL

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APL YTD	2017-2018 BUDGET	PROJECT	2018-2019 BUDGET	INC BUD PROJ \$	%	INC FROM BUDGET \$	%
10 400-310	OFFICE/COMPUTER SUPPLIES	308	1,350	349	200	200	200	0	0.0%	0	0.0%
10 400-352	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-399	OTHER SUPPLIES	409	6,065	436	400	400	400	0	0.0%	0	0.0%
10 400-400	CITY COUNCIL STIPENDS	11,080	9,825	5,325	10,700	10,700	10,700	0	0.0%	0	0.0%
10 400-415	TELEPHONE	1,234	1,553	458	1,400	1,400	1,400	0	0.0%	0	0.0%
10 400-430	ADVERTISING	9,186	17,427	0	6,000	3,000	6,000	3,000	100.0%	0	0.0%
10 400-602	SEMINARS/DUES/TRAVEL	11,164	13,559	7,936	12,160	12,160	12,160	0	0.0%	0	0.0%
10 400-604	PUBLIC OFFICE LIABILITY	15,525	17,161	0	16,301	17,161	16,301	-860	-5.0%	0	0.0%
10 400-680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 400-690	ELECTIONS	2,935	3,346	1,680	2,750	2,750	2,750	0	0.0%	0	0.0%
10 400-699	OTHER - SUNDRY	384	5,469	513	2,822	2,822	2,822	0	0.0%	0	0.0%
10 400-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
		<b>52,225</b>	<b>75,755</b>	<b>16,697</b>	<b>52,733</b>	<b>50,593</b>	<b>52,733</b>	<b>2,140</b>	<b>4.2%</b>	<b>0</b>	<b>0.0%</b>



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-310	OFFICE/COMPUTER SUPPLIES	308	1,350	349	200	200
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		
	Miscellaneous	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-400-352	FURNITURE & FIXTURES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-399	OTHER SUPPLIES	409	6,065	436	400	400
	ITEM DESCRIPTION	AMOUNTS		AMOUNTS		
	Miscellaneous	400				
	(Tapes for Council, some water)					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-400 MAYOR & COUNCIL**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET	PROJECTION	BUDGET
10 400-400	CITY COUNCIL STIPENDS	11,080		9,825		5,325	10,700	10,700	10,700
	ITEM DESCRIPTION	AMOUNTS							
	Mayor \$200 x 12	2,400							
	Councilmembers 4 x 100 x 12	4,800							
	Payment for meetings 28 x 5 x 25	3,500							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET	PROJECTION	BUDGET
10 400-415	TELEPHONE	1,234		1,553		458	1,400	1,400	1,400
	ITEM DESCRIPTION	AMOUNTS							
	Mayor's Cell Phone	1,400							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019	
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	APR YTD	BUDGET	PROJECTION	BUDGET
10 400-430	ADVERTISING	9,186		17,427		0	6,000	3,000	6,000
	ITEM DESCRIPTION	AMOUNTS							
	Public Notices	6,000							



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-602	SEMINARS/DUES/TRAVEL	11,164	13,559	7,936	12,160	12,160
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	TML Conferecne	5,000				
	TML Membership Dues	2,500				3,135
	HGAC Membership Dues	525				
	Misc.	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-604	PUBLIC OFFICE LIABILITY	15,525	17,161	0	16,301	16,301
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Office Liability	16,301				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-680	PLANNING COMMISSION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$



THE CITY OF  
**FREEDOM**  
 FISCAL YEAR 2018-2019  
 ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-690	ELECTIONS	2,935	3,346	1,680	2,750	2,750
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	May/2018 Election	2,750				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-699	OTHER - SUNDRY	384	5,469	513	2,822	2,822
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	ASCAP Music License	322				
	BCCA Meetings	500				
	BCCA Catering	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 400-899	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 52,225 75,755 16,697 52,733 50,593 52,733

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	(----- 2017-2018 -----) (----- 2018-2019 -----)							
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-410-100 SALARIES/WAGES	505,488	528,837	605,924	821,106	453,897	685,000	464,541	589,441
10-410-165 EDUCATIONAL PAY	4,613	3,584	3,540	3,600	1,523	3,024	5,500	2,100
10-410-175 LONGEVITY	9,139	8,710	9,095	9,746	4,425	8,186	3,950	6,552
10-410-180 AUTO ALLOWANCE	8,557	8,700	8,700	9,000	1,171	1,171	9,000	9,000
10-410-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
10-410-190 OVERTIME	573	836	1,918	1,000	903	1,000	2,500	1,500
10-410-199 SICK LEAVE FINAL CHECK	0	0	0	0	0	0	0	0
<b>TOTAL SALARIES</b>	<b>528,369</b>	<b>550,668</b>	<b>629,177</b>	<b>844,452</b>	<b>461,920</b>	<b>698,381</b>	<b>485,491</b>	<b>608,593</b>
<b>BENEFITS</b>								
10-410-201 F I C A & MEDICARE	38,574	39,359	43,239	66,490	33,943	55,851	37,140	46,557
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	0
10-410-210 GROUP INSURANCE	58,554	59,454	54,612	66,871	37,849	45,874	49,824	69,454
10-410-230 T M R S	66,237	70,528	86,825	118,328	66,152	72,933	53,524	84,386
10-410-235 BENEFIT ACCOUNT ADMIN FEES	0	0	0	160	0	0	5,440	0
10-410-240 WORKMEN'S COMPENSATION	0	384	0	403	58	0	400	250
10-410-291 UNEMPLOYMENT INSURANCE	241	0	0	0	1,556	0	0	8,500
<b>TOTAL BENEFITS</b>	<b>163,607</b>	<b>169,725</b>	<b>184,675</b>	<b>252,252</b>	<b>139,558</b>	<b>174,658</b>	<b>146,328</b>	<b>209,149</b>
<b>SUPPLIES</b>								
10-410-310 OFFICE/COMPUTER SUPPLIES	13,299	16,990	26,981	23,250	17,019	22,000	8,266	23,250
10-410-311 POSTAGE/SHIPPING	4,941	3,416	2,029	6,000	3,396	6,000	6,500	6,000
10-410-312 BOOKS/PUBL/SUBSCRIPTIONS	1,170	701	858	1,650	186	150	700	1,650
10-410-320 OTHER ELECTRONICS	453	100	0	25,499	28,190	300	2,750	500
10-410-335 CLOTHING	368	1,000	1,443	1,000	293	1,000	1,000	1,000
10-410-352 FURNITURE & FIXTURES	3,700	2,075	3,546	3,000	96	3,546	4,750	2,000
10-410-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-410-390 FUEL-MILEAGE REIMB.	411	2,407	1,547	2,000	478	1,151	750	0
10-410-392 JANITORIAL SUPPLIES	1,657	922	812	1,525	725	1,625	1,325	1,445
10-410-399 OTHER SUPPLIES	4,080	128,655	27,441	3,000	515	3,000	500	3,000
<b>TOTAL SUPPLIES</b>	<b>30,080</b>	<b>156,267</b>	<b>64,655</b>	<b>66,924</b>	<b>50,898</b>	<b>38,772</b>	<b>26,541</b>	<b>36,845</b>
<b>SERVICES</b>								
10-410-413 PROFESSIONAL SERVICES	341,313	280,807	249,124	358,677	216,557	358,667	160,651	357,510
10-410-414 BANK CHARGES	5,623	3,849	3,172	4,500	1,885	5,500	2,815	4,500
10-410-415 TELEPHONE	21,741	23,519	24,056	19,800	5,830	19,800	8,225	19,800
10-410-426 PHYSICALS/SCREENING	940	1,536	551	125	56	125	200	1,525
10-410-428 SUMMERTIME BLUES EXPENSES	218	219	250	0	0	0	0	0
10-410-429 WETLANDS GRANT FUNDS	0	0	0	0	0	0	0	0
10-410-430 ADVERTISING	13,697	16,608	14,510	16,000	1,143	16,000	5,300	16,000
10-410-431 BLESSING OF THE FLEET	0	0	0	0	0	0	0	0
10-410-432 BRYAN BEACH BASH	0	0	0	0	0	0	0	0
10-410-433 BRIDGES OF BRAZORIA CO.-BIKE R	0	0	0	0	0	0	0	0
10-410-434 MARKETING	23,716	13,218	26,910	10,890	9,292	10,000	8,075	10,890
10-410-435 FREEPORT CENTENNIAL	0	0	0	0	0	0	0	0

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

ADMINISTRATION

(----- 2017-2018 -----) (----- 2018-2019 -----)

EXPENDITURES	2014-2015	2015-2016	2016-2017	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
10-410-436 HAUNTED HOUSE	0	0	0	0	0	0	0	0
10-410-437 YOUTH ART	0	0	0	0	0	0	5,500	0
10-410-438 THANKSGIVING SUPER FEAST	9,921	8,555	5,000	10,000	8,273	10,000	10,000	10,000
10-410-439 BEACH OPERATIONS EXPENSE	0	0	0	0	0	0	0	0
10-410-440 ELECTRICITY	67,422	75,334	60,837	49,000	30,689	49,000	71,663	49,000
10-410-441 WATER	0	0	0	0	0	0	0	0
10-410-442 GAS-ENTEX	15,379	19,580	11,342	15,000	9,356	15,000	28,000	15,000
10-410-443 MAIN STREET EXPENSES	0	0	0	0	0	0	0	0
10-410-470 EQUIPMENT RENTAL	6,624	5,456	6,717	1,968	492	1,968	1,872	1,968
10-410-479 APPRAISAL DISTRICT	17,094	17,783	17,751	18,000	17,791	17,783	21,000	18,000
10-410-482 SERVICE CONTRACTS	8,934	15,887	14,041	11,500	9,575	11,500	3,600	12,500
10-410-484 TAX COLLECTIONS	2,181	2,156	2,130	2,200	2,098	2,156	2,250	2,200
10-410-488 SETTLEMENTS	0	0	0	0	0	0	0	0
10-410-499 OTHER SERVICES	0	111	2,500	0	366	0	0	0
<b>TOTAL SERVICES</b>	<b>534,804</b>	<b>484,618</b>	<b>438,890</b>	<b>517,660</b>	<b>313,404</b>	<b>517,499</b>	<b>329,151</b>	<b>518,893</b>
<b>MAINTENANCE</b>								
10-410-524 VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0
10-410-543 ELECTRONICS/COMPUTER MAINT	59,991	55,074	101,784	81,936	66,642	81,936	46,302	65,436
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	54,480	85,942	116,941	48,340	28,334	48,300	45,192	49,990
<b>TOTAL MAINTENANCE</b>	<b>114,472</b>	<b>141,015</b>	<b>218,725</b>	<b>130,276</b>	<b>94,976</b>	<b>130,236</b>	<b>91,494</b>	<b>115,426</b>
<b>SUNDRY</b>								
10-410-602 SEMINARS/DUES/TRAVEL	20,913	25,099	30,826	28,937	6,751	16,800	8,270	21,437
10-410-604 PUBLIC OFFICE LIABILITY	5,415	6,540	10,780	11,000	11,000	7,210	8,200	11,000
10-410-610 EMPLOYEE RELATIONS	6,786	15,995	12,423	14,500	3,981	12,000	6,010	14,500
10-410-611 PROMOTIONS	0	0	0	0	0	0	500	0
10-410-628 PROPERTY/GEN LIAB INSURANCE	99,975	91,485	83,181	88,742	89,332	88,742	91,000	88,741
10-410-677 WETLANDS GRANT EXPENSES	0	0	0	0	0	0	0	0
10-410-678 BRAZTEC 380 AGREEMENT	0	219,193	17,752	0	0	0	0	0
10-410-679 R.B. CONSTRUCTION 380 AGREEMEN	0	7,000	10,000	0	0	0	0	0
10-410-680 380 AGREEMENTS	0	0	15,000	15,000	0	0	0	0
10-410-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
10-410-695 COLLEGE REIMBURSEMENT	4,165	159	4,835	5,000	0	3,000	5,000	5,000
10-410-696 ENERGY EFFICIENCY GRANT	0	0	0	0	0	0	0	0
10-410-699 OTHER - SUNDRY	7,272	11,800	21,955	37,700	5,950	15,000	2,000	13,000
<b>TOTAL SUNDRY</b>	<b>144,526</b>	<b>377,276</b>	<b>206,752</b>	<b>200,879</b>	<b>117,014</b>	<b>142,752</b>	<b>120,980</b>	<b>153,678</b>
<b>DEBT SERVICE</b>								
10-410-775 LEASE INTEREST	0	0	0	498	166	498	547	0
10-410-776 LEASE PRINCIPAL	0	0	0	4,158	1,332	4,158	3,703	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,656</b>	<b>1,498</b>	<b>4,656</b>	<b>4,250</b>	<b>0</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

0 -GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>								
410-880 LAND ACQUISITION	27,957	102,500	15,582	0	0	10,000	2,000	0
410-899 CAPITAL OUTLAY	<u>279,112</u>	<u>0</u>	<u>20,000</u>	<u>54,026</u>	<u>0</u>	<u>54,026</u>	<u>18,229</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	307,069	102,500	35,582	54,026	0	64,026	20,229	0
<u>ACCRUAL</u>								
410-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
<b>TOTAL ADMINISTRATION</b>	<b>1,822,927</b>	<b>1,982,068</b>	<b>1,778,456</b>	<b>2,071,125</b>	<b>1,179,267</b>	<b>1,770,980</b>	<b>1,224,464</b>	<b>1,644,584</b>



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-410 GENERAL ADMINISTRATION

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC. BUD. PROJ.		INC. FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%	\$	%
10 410-100	SALARIES/WAGES	528,837	605,924	453,897	821,106	685,000	589,441	-95,559	-14.0%	-231,665	-28.2%		
10 410-165	EDUCATION PAY	3,584	3,540	1,523	3,600	3,024	2,100	-924	-30.6%	-1,500	-41.7%		
10 410-175	LONGEVITY	8,710	9,095	4,425	9,746	8,186	6,552	-1,634	-20.0%	-3,194	-32.8%		
10 410-180	AUTO ALLOWANCE	8,700	8,700	1,171	9,000	1,171	9,000	7,829	668.6%	0	0.0%		
10 410-185	UNIFORM ALLOWANCE	0	1,918	0	1,000	1,000	1,500	500	50.0%	500	50.0%		
10 410-190	OVERTIME	836	43,239	33,943	66,490	55,851	46,557	-9,294	-16.6%	-19,933	-30.0%		
10 410-201	F I C A & MEDICARE	39,359	54,612	37,849	66,871	45,874	69,454	23,580	51.4%	2,583	3.9%		
10 410-210	GROUP INSURANCE	59,454	86,825	66,152	118,328	72,933	84,388	11,455	15.7%	-33,940	-28.7%		
10 410-230	T M R S	70,528	0	0	160	0	0	0	0.0%	-160	-100.0%		
10 410-235	BENEFIT ACCOUNT ADMIN FEES	0	0	58	403	0	250	250	0.0%	-153	-38.0%		
10 410-240	WORKMEN'S COMPENSATION	384	0	1,556	0	0	8,500	8,500	0.0%	8,500	0.0%		
10 410-291	UNEMPLOYMENT INSURANCE	0	26,981	17,019	23,250	22,000	23,250	1,250	5.7%	0	0.0%		
10 410-310	OFFICE/COMPUTER SUPPLIES	16,990	2,029	3,396	6,000	6,000	6,000	0	0.0%	0	0.0%		
10 410-311	POSTAGE/SHIPPING	3,416	858	186	1,650	150	1,650	1,650	1000.0%	0	0.0%		
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	701	0	28,190	25,499	300	500	200	66.7%	-24,999	-98.0%		
10 410-320	OTHER ELECTRONICS	100	1,443	293	1,000	1,000	1,000	0	0.0%	0	0.0%		
10 410-325	CLOTHING	2,075	3,546	96	3,000	3,546	2,000	-1,546	-43.6%	-1,000	-33.3%		
10 410-352	FURNITURE & FIXTURES	2,407	1,547	478	2,000	1,151	0	-1,151	-100.0%	-2,000	-100.0%		
10 410-390	FUEL	922	812	725	1,525	1,625	1,445	-180	-11.1%	-80	-5.2%		
10 410-392	JANITORIAL SUPPLIES	128,655	27,441	515	3,000	3,000	3,000	3,000	0.0%	0	0.0%		
10 410-399	OTHER SUPPLIES	280,807	249,124	216,557	358,677	358,667	357,510	-1,157	-0.3%	-1,167	-0.3%		
10 410-413	PROFESSIONAL SERVICES	3,849	3,172	1,885	4,500	5,500	4,500	-1,000	-18.2%	0	0.0%		
10 410-414	BANK CHARGES	23,519	24,056	5,830	19,800	19,800	19,800	0	0.0%	0	0.0%		
10 410-415	TELEPHONE	1,536	551	56	125	125	1,525	1,400	1120.0%	1,400	1120.0%		
10 410-426	PHYSICALS/SCREENING	219	250	0	0	0	0	0	0.0%	0	0.0%		
10 410-428	SUMMERTIME BLUES EXPENSE	0	0	0	16,000	16,000	16,000	0	0.0%	0	0.0%		
10 410-429	WETLANDS GRANT FUNDS	16,608	14,510	1,143	10,890	10,890	10,890	890	8.9%	0	0.0%		
10 410-430	ADVERTISING	13,218	26,910	9,292	10,890	10,000	0	0	0.0%	0	0.0%		
10 410-434	MARKETING	0	0	0	0	0	0	0	0.0%	0	0.0%		
10 410-435	FREEPORT CENTENNIAL	0	0	0	10,000	10,000	10,000	0	0.0%	0	0.0%		
10 410-437	YOUTH ART	8,555	5,000	8,273	49,000	49,000	49,000	49,000	0.0%	0	0.0%		
10 410-438	THANKSGIVING SUPER FEAST	75,334	60,837	30,689	15,000	15,000	15,000	15,000	0.0%	0	0.0%		
10 410-440	ELECTRICITY	19,580	11,342	9,356	0	0	0	0	0.0%	0	0.0%		
10 410-442	GAS-ENTEX	0	0	492	1,968	1,968	1,968	1,968	0.0%	0	0.0%		
10 410-443	MAIN STREET EXPENSES	5,456	6,717	17,751	18,000	17,783	18,000	18,000	217	1.2%	0		
10 410-470	EQUIPMENT RENTAL	17,783	17,751	9,575	11,500	11,500	12,500	1,000	8.7%	1,000	8.7%		
10 410-479	APPRAISAL DISTRICT	15,887	14,041	2,200	2,200	2,156	2,200	2,200	44	2.0%	0		
10 410-482	SERVICE CONTRACTS	2,156	2,130	2,098	366	0	0	0	0.0%	0	0.0%		
10 410-484	TAX COLLECTIONS	111	2,500	0	0	0	0	0	0.0%	0	0.0%		
10 410-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%		



**FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY**

**10-410 GENERAL ADMINISTRATION**

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC. BUD-PROJ		INC. FROM BUDGET	
		ACTUAL	0	ACTUAL	APR YTD	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
10-410-524	VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10-410-543	ELECTRONICS/COMPUTER MAINT	55,074	101,784	66,642	81,936	81,936	81,936	65,436	-16,500	-20.1%	-16,500	-20.1%	
10-410-545	BLDG/BLDG EQUIP MAINTENANCE	85,942	116,941	28,334	48,340	48,340	48,300	49,990	1,690	3.5%	1,650	3.4%	
10-410-602	SEMINARS/DUES/TRAVEL	25,099	30,826	6,751	28,937	28,937	16,800	21,436	4,636	27.6%	-7,501	-25.9%	
10-410-604	PUBLIC OFFICE LIABILITY	6,540	10,780	11,000	11,000	11,000	7,210	11,000	3,790	52.6%	0	0.0%	
10-410-610	EMPLOYEE RELATIONS	15,999	12,423	3,981	14,500	14,500	12,000	14,500	2,500	20.8%	0	0.0%	
10-410-628	PROPERTY INSURANCE	91,485	83,181	89,332	88,742	88,742	88,742	88,742	0	0.0%	0	0.0%	
10-410-678	BRAZTEC 380 AGREEMENT	219,193	17,752	0	0	0	0	0	0	0.0%	0	0.0%	
10-410-679	R.B. CONSTRUCTION 380 AGREE	7,000	10,000	0	0	0	0	0	0	0.0%	0	0.0%	
10-410-680	380 AGREEMENTS	0	15,000	0	15,000	15,000	0	0	2,000	66.7%	0	0.0%	
10-410-695	COLLEGE REIMBURSEMENT	160	4,831	0	5,000	5,000	3,000	5,000	-2,000	-13.3%	-24,700	-65.5%	
10-410-699	OTHER - SUNDRY	11,800	21,955	5,950	37,700	37,700	15,000	13,000	0	-100.0%	0	0.0%	
10-410-775	LEASE INTERERST	0	0	166	498	498	498	0	-498	-100.0%	0	0.0%	
10-410-776	LEASE PRINCIPAL	0	0	1,333	4,158	4,158	4,158	0	-4,158	-100.0%	0	0.0%	
10-410-880	LAND ACQUISITION	102,500	15,582	0	0	0	10,000	0	-10,000	-100.0%	0	0.0%	
10-410-899	CAPITAL OUTLAY	0	20,000	0	54,026	54,026	54,026	0	-54,026	-100.0%	-54,026	-100.0%	
		<b>1,982,068</b>	<b>1,778,456</b>	<b>1,179,267</b>	<b>2,071,125</b>	<b>1,770,980</b>	<b>1,644,584</b>	<b>1,644,584</b>	<b>-126,396</b>	<b>-7.1%</b>	<b>-426,541</b>	<b>-20.6%</b>	



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-100	SALARIES/WAGES	528,837	605,924	453,897	821,106	589,441
	ITEM DESCRIPTION:					AMOUNTS
	Current Full-Time Employees	7	567,281			
	New Full-Time Employees	0	-			
	Current Part-Time Employees	1	9,980			
	New Part-Time Employees	0				
				Calculated Field		
				(do not attempt to input)		
	Youth Summer Work Program	12,180				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-410-165	EDUCATION PAY	3,584	3,540	1,523	3,600	2,100
	ITEM DESCRIPTION:					AMOUNTS
	Education Pay	2,100				
				Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-175	LONGEVITY	8,710	9,095	4,425	9,746	6,552
	ITEM DESCRIPTION:					AMOUNTS
	Longevity Pay	6,552				
				Calculated Field		
				(do not attempt to input)		





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-201	F I C A & M E D I C A R E	39,359	43,239	33,943	66,490	55,851
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			
	Calculated Field	46,557		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-210	G R O U P I N S U R A N C E	59,454	54,612	37,849	66,871	45,874
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			
	Life Insurance / AD&D	1,477		Calculated Field		
	Long Term Disability	1,127		(do not attempt to input)		
	Health Reimbursement Account	12,600				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	54,250				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-230	T M R S	70,528	86,825	66,152	118,328	72,933
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION			
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	84,388		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-235	BENEFIT ACCOUNT ADMIN FEES	0	0	0	160	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-240	WORKMEN'S COMPENSATION	384	0	58	403	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-291	UNEMPLOYMENT INSURANCE	0	0	1,556	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	UNEMPLOYMENT INSURANCE	8,500				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-310	OFFICE/COMPUTER SUPPLIES	16,990	26,981	17,019	23,250	22,000	23,250
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Budget Materials	1,800					
	Toner for 2-Copiers	2,200					2,000
	Other Miscellaneous Office Supplies	4,500					3,000
	Copy Paper	1,800					2,000
	Stationary + Envelopes	2,200					250
	Misc.	1,500					
	Laser Checks plus Window Envelopes - 2 purchases	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-311	POSTAGE/SHIPPING	3,416	2,029	3,396	6,000	6,000	6,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	POSTAGE/SHIPPING	6,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-312	BOOKS/PUBL/SUBSCRIPTIONS	701	858	186	1,650	150	1,650
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Brazosport Facts Subscription	400					
	Ordinance Updates	1,250					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-320	OTHER ELECTRONICS	100	0	28,190	25,499	500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc.	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-335	CLOTHING	1,000	1,443	293	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Clothing	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-352	FURNITURE & FIXTURES	2,075	3,546	96	3,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Furniture, chairs	2,000				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-390	FUEL	2,407	1,547	478	2,000	1,151
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Mileage Reimbursement					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-392	JANITORIAL SUPPLIES	922	812	725	1,525	1,625
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Liners					250
	Toilet Tissue	50				75
	Acid Bowl Cleaner	250				250
	Floor Wax	200				20
		50				300

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-399	OTHER SUPPLIES	128,655	27,441	515	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Other Miscellaneous	750				
	Breakroom Supplies	2,250				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 410-413	PROFESSIONAL SERVICES	280,807	249,124	216,557	358,677	358,667	357,510
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS		ITEM DESCRIPTION	AMOUNTS	AMOUNTS
	Legal - Wallace Shaw	112,727			Hugh Landrum & Assoc	22,667	22,500
	Audit	38,250			Taxes for Property		750
	Lein Collection Fees-Perdue Brandon	1,100			Contract Engineer		50,000
	Appraisals	5,500			Nat Hickey's pay / reimbursements	20kt	18,000
	Criminal Histories / Background Checks	2,500			County Online Deeds / Liens		3,500
	Legal - Olson & Olson	17,000			Regional Storm Water Mgt Program		13,000
	Copies Charged at the County Courthouse	4,000			Regional Transportation / Buses		25,683
	Payroll Service	38,000			Paycom-ACA Compliance		5,000

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 410-414	BANK CHARGES	3,849	3,172	1,885	4,500	5,500	4,500
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS		ITEM DESCRIPTION	AMOUNTS	AMOUNTS
	BANK CHARGES	4,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 410-415	TELEPHONE	23,519	24,056	5,830	19,800	19,800	19,800
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS		ITEM DESCRIPTION	AMOUNTS	AMOUNTS
	Land Line Phones - AT&T Long Distance	18,000					
	CELL(Pynes)	1,800					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-426	PHYSICALS/SCREENING	1,536	551	56	125	1,525
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	PHYSICALS/SCREENING	1,525				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-428	SUMMERTIME BLUES EXPENSE	219	250	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10-410-429	WETLANDS GRANT FUNDS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017		2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET	
10 410-430	ADVERTISING	16,608	14,510	1,143	16,000	16,000	16,000
	ITEM DESCRIPTION:	AMOUNTS					AMOUNTS
	Misc Ads	6,250					
	Misc Employment Ads	7,250					
	Brazoria County Magazine	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 410-434	MARKETING	13,218	26,910	9,292	10,890	10,890
	ITEM DESCRIPTION:	AMOUNTS				AMOUNTS
	Annual Information Booklet	1,500				750
	Misc. Marketing	5,500				250
	Marketing -Phone Messages	510				880
						1500

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10-410-435	FREEPORT CENTENNIAL	0	0	0	0	-
	ITEM DESCRIPTION:	AMOUNTS				AMOUNTS



THE CITY OF  
**FREEDOM**  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-410-437	YOUTH ART	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10-410-438	THANKSGIVING SUPER FEAST	8,555	5,000	8,273	10,000	10,000	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Thanksgiving Super Feast	10,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-440	ELECTRICITY	75,334	60,837	30,689	49,000	49,000	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	ELECTRICITY	49,000					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-442	GAS-ENTEX	19,580	11,342	9,356	15,000	15,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Gas-Entex	15,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-443	MAIN STREET EXPENSES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-470	EQUIPMENT RENTAL	5,456	6,717	492	1,968	1,968
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Postage Meter Retail	1,968				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-479	APPRAISAL DISTRICT	17,783	17,751	17,791	18,000	18,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Budgeted by Appraisal District	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-482	SERVICE CONTRACTS	15,887	14,041	9,575	11,500	12,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Copy Charges / Maintenance Fee	12,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-484	TAX COLLECTIONS	2,156	2,130	2,098	2,200	2,200
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	TAX COLLECTIONS	2,200				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-499	OTHER SERVICES	111	2,500	366	0	0
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	None					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-410-524	VEHICLE MAINTENANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-543	ELECTRONICS/COMPUTER MAINT	55,074	101,784	66,642	81,936	65,436
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	EZ Task Annual Web-Site Hosting	1,500				7713
	Incode - Network Support	2,646				8,636
	Annual Software Maintenance - G/L,AP,PY, CH	23,000				7,500
	On-Site Labor	4,500				915
	Web Q & A	3,000				
	GIS Maintenance	6,026				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	85,942	116,941	28,334	48,340	49,990	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Elevator Maintenance	4,617				750	
	Housekeeping	15,555					
	Window Cleaning	2,000				1,500	
	Pest Control	568				25,000	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-602	SEMINARS/DUES/TRAVEL	25,099	30,826	6,751	28,937	21,436	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Dues-Texas State Board & CPE	550				546	
	Human Resources Training	1,000				250	
	National League of Cities-Dues	1,500				70	
	International City Manager Association	1,920				2,500	
	Election Law Training	1,800				500	
	TMCMA Dues	300				10,500	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-604	PUBLIC OFFICE LIABILITY	6,540	10,780	11,000	11,000	11,000	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Liability	11,000					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-610	EMPLOYEE RELATIONS	15,999	12,423	3,981	14,500	14,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Employee Appreciation	1,500				
	Employee Picnic	13,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-628	PROPERTY INSURANCE	91,485	83,181	89,332	88,742	88,742
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Property Insurance	88,500				
	Public Employee Dishonesty Bond	242				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 410-695	COLLEGE REIMBURSEMENT	160	4,831	0	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	COLLEGE REIMBURSEMENT	5,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019		
					APR YTD	BUDGET	PROJECTION
10 410-699	OTHER - SUNDRY	11,800	21,955	37,700	5,950	15,000	13,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					
	Misc.	13,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019	
				APR YTD	BUDGET	PROJECTION	BUDGET
10-410-775	LEASE INTERERST	0	0	166	498	498	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019	
				APR YTD	BUDGET	PROJECTION	BUDGET
10-410-776	LEASE PRINCIPAL	0	0	1,333	4,158	4,158	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
		-					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-410-678	BRAZTEC 380 AGREEMENT	219,193	17,752	0	0	0
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-410-679	R.B. CONSTRUCTION 380 AGREE	7,000	10,000	0	0	0
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-410-680	380 AGREEMENTS	0	15,000	0	15,000	0
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-410 GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-880	LAND ACQUISITION	102,500	15,582	0	0	10,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		-				
	Land Acquisition	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-899	CAPITAL OUTLAY	0	20,000	0	54,026	54,026
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

**TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER**

**TOTAL: 1,982,068 1,778,456 1,179,267 2,071,125 1,770,980 1,644,584**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 SERVICE CENTER

EXPENDITURES	(----- 2017-2018 -----) (----- 2018-2019 -----)					PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL			
<b>SALARIES</b>								
10-420-100 SALARIES/WAGES	69,372	76,340	78,548	79,351	44,859	79,351	98,459	86,356
10-420-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	582
10-420-175 LONGEVITY	0	0	0	582	0	982	650	0
10-420-190 OVERTIME	2,273	3,070	5,799	5,068	1,212	5,068	1,500	5,068
<b>TOTAL SALARIES</b>	<b>71,645</b>	<b>79,411</b>	<b>84,347</b>	<b>85,001</b>	<b>46,072</b>	<b>85,401</b>	<b>100,609</b>	<b>92,006</b>
<b>BENEFITS</b>								
10-420-201 F I C A & MEDICARE	4,697	6,057	6,452	6,503	3,526	6,503	7,697	7,038
10-420-210 GROUP INSURANCE	14,612	15,691	15,297	19,105	10,141	19,105	18,684	19,843
10-420-230 T M R S	4,320	4,902	5,979	12,232	3,315	12,232	11,661	13,240
10-420-240 WORKMEN'S COMPENSATION	621	621	2,189	2,298	1,372	0	1,965	2,298
10-420-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
<b>TOTAL BENEFITS</b>	<b>24,250</b>	<b>27,271</b>	<b>29,916</b>	<b>40,138</b>	<b>18,354</b>	<b>37,840</b>	<b>40,007</b>	<b>42,419</b>
<b>SUPPLIES</b>								
10-420-310 OFFICE/COMPUTER SUPPLIES	1,981	3,723	2,960	2,750	1,700	2,750	3,300	2,750
10-420-311 POSTAGE/SHIPPING	0	0	98	100	26	100	0	100
10-420-320 OTHER ELECTRONICS	80	31	11,095	2,500	330	2,500	500	4,500
10-420-335 CLOTHING	1,364	1,708	1,076	3,250	171	3,250	610	3,250
10-420-340 GAS AND DIESEL	( 20,494)	( 13,719)	13,596	400	( 26,940)	400	0	0
10-420-341 STATE GAS TAX	0	99	0	0	0	0	0	0
10-420-343 OIL AND GREASE	3,508	1,043	6,248	6,450	506	6,450	5,500	6,450
10-420-344 GARAGE PARTS	726	978	3,267	4,000	44	4,000	2,500	4,000
10-420-352 FURNITURE & FIXTURES	0	0	479	1,000	320	1,000	0	1,000
10-420-385 SMALL TOOLS & EQUIPMENT	1,663	1,470	1,479	2,800	2,053	2,800	4,300	2,800
10-420-390 FUEL	11,650	8,234	4,381	1,000	1,087	1,000	1,100	4,000
10-420-392 JANITORIAL SUPPLIES	913	544	1,050	1,050	593	1,050	900	1,050
10-420-399 OTHER SUPPLIES	0	2,999	4,000	1,660	662	1,660	1,309	1,660
<b>TOTAL SUPPLIES</b>	<b>1,389</b>	<b>7,111</b>	<b>49,730</b>	<b>26,960</b>	<b>( 19,449)</b>	<b>26,960</b>	<b>20,019</b>	<b>31,560</b>
<b>SERVICES</b>								
10-420-413 PROFESSIONAL SERVICES	514	596	172	3,200	764	3,200	2,000	3,200
10-420-415 TELEPHONE	955	859	769	2,150	2,313	3,650	2,000	3,650
10-420-426 PHYSICALS/SCREENING	0	0	0	100	0	100	150	100
10-420-440 ELECTRICITY	11,567	11,153	9,124	10,500	5,028	10,000	12,000	10,500
10-420-441 WATER	0	0	0	0	0	0	0	0
10-420-442 GAS-ENTEX	187	216	240	400	139	400	400	400
10-420-470 EQUIPMENT RENTAL	0	0	0	300	0	300	300	300
10-420-482 SERVICE CONTRACTS	21	0	0	0	0	0	0	0
10-420-485 LAUNDRY SERVICES	1,205	953	1,183	950	264	950	1,000	950
10-420-499 OTHER SERVICES	330	1,243	1,354	1,080	180	1,080	1,550	1,080
<b>TOTAL SERVICES</b>	<b>14,779</b>	<b>15,020</b>	<b>12,841</b>	<b>18,680</b>	<b>8,688</b>	<b>19,680</b>	<b>19,400</b>	<b>20,180</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 SERVICE CENTER

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVE BUDGET
<u>MAINTENANCE</u>								
10-420-524 VEHICLE MAINTENANCE	700	1,001	1,158	1,340	1,052	1,340	800	1,340
10-420-530 BUILDING	0	0	59,922	0	0	0	0	0
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	3,489	2,862	2,049	2,500	4,572	2,500	1,100	2,500
10-420-546 LAND/GROUNDS MAINT	<u>2,145</u>	<u>2,419</u>	<u>2,360</u>	<u>3,060</u>	<u>1,679</u>	<u>3,060</u>	<u>760</u>	<u>2,160</u>
TOTAL MAINTENANCE	6,334	6,282	65,488	6,900	7,303	6,900	2,660	6,000
<u>SUNDRY</u>								
10-420-602 SEMINARS/DUES/TRAVEL	60	186	409	450	0	450	300	450
10-420-629 VEHICLE INSURANCE	0	3,028	2,865	3,028	3,383	3,028	175	3,028
10-420-699 OTHER - SUNDRY	<u>254</u>	<u>170</u>	<u>1,131</u>	<u>1,800</u>	<u>317</u>	<u>1,800</u>	<u>400</u>	<u>1,800</u>
TOTAL SUNDRY	314	3,384	4,405	5,278	3,700	5,278	875	5,278
<u>CAPITAL OUTLAY</u>								
10-420-899 CAPITAL OUTLAY	<u>0</u>	<u>33,052</u>	<u>8,000</u>	<u>19,900</u>	<u>4,899</u>	<u>19,900</u>	<u>8,400</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	33,052	8,000	19,900	4,899	19,900	8,400	0
<u>ACCRUAL</u>								
10-420-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL SERVICE CENTER	118,712	171,530	254,726	202,857	69,566	201,959	191,970	197,443



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-420 SERVICE CENTER

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	%	ACTUAL	%	BUDGET	%	BUDGET	%	\$	%	\$	%
10 420-100	SALARIES/WAGES	76,340	0	78,548	44,859	79,351	79,351	86,356	7,005	8.8%	7,005	8.8%	
10 420-165	EDUCATIONAL PAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 420-175	LONGEVITY	0	0	0	0	582	582	582	-400	-40.7%	0	0.0%	
10 420-190	OVERTIME	3,070	0	5,799	1,212	5,068	5,068	5,068	0	0.0%	0	0.0%	
10 420-201	F I C A & MEDICARE	6,057	6.452	6,452	3,526	6,503	6,503	7,038	535	8.2%	535	8.2%	
10 420-210	GROUP INSURANCE	15,691	15.297	15,297	10,141	19,106	19,106	19,843	738	3.9%	738	3.9%	
10 420-230	T M R S	4,902	5.979	5,979	3,315	12,232	12,232	13,240	1,008	8.2%	1,008	8.2%	
10 420-240	WORKMEN'S COMPENSATION	621	2,189	2,189	1,372	2,298	2,298	2,298	2,298	0.0%	0	0.0%	
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 420-310	OFFICE/COMPUTER SUPPLIES	3,723	2,960	2,960	1,700	2,750	2,750	2,750	0	0.0%	0	0.0%	
10 420-311	POSTAGE/SHIPPING	0	98	98	26	100	100	100	0	0.0%	0	0.0%	
10 420-320	OTHER ELECTRONICS	31	11,095	11,095	330	2,500	2,500	4,500	2,000	80.0%	2,000	80.0%	
10 420-335	CLOTHING	1,708	1,076	1,076	171	3,250	3,250	3,250	0	0.0%	0	0.0%	
10 420-340	GAS AND DIESEL	-13,719	13,596	13,596	-57,986	400	400	0	-400	-100.0%	-400	-100.0%	
10 420-341	STATE GAS TAX	99	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 420-343	OIL AND GREASE	1,043	6,248	6,248	506	6,450	6,450	6,450	0	0.0%	0	0.0%	
10 420-344	GARAGE PARTS	978	3,267	3,267	44	4,000	4,000	4,000	0	0.0%	0	0.0%	
10 420-352	FURNITURE & FIXTURES	0	479	479	320	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 420-385	SMALL TOOLS & EQUIPMENT	1,470	1,479	1,479	2,053	2,800	2,800	2,800	0	0.0%	0	0.0%	
10 420-390	FUEL	8,234	4,381	4,381	32,133	1,000	1,000	4,000	3,000	300.0%	3,000	300.0%	
10 420-392	JANITORIAL SUPPLIES	544	1,050	1,050	593	1,050	1,050	1,050	0	0.0%	0	0.0%	
10 420-399	OTHER SUPPLIES	2,999	4,000	4,000	662	1,660	1,660	1,660	0	0.0%	0	0.0%	
10 420-413	PROFESSIONAL SERVICES	596	172	172	764	3,200	3,200	3,200	0	0.0%	0	0.0%	
10 420-415	TELEPHONE	859	766	766	2,313	2,150	3,650	3,650	0	0.0%	1,500	69.8%	
10 420-426	PHYSICALS/SCREENING	0	0	0	0	100	100	100	0	0.0%	0	0.0%	
10 420-440	ELECTRICITY	11,153	9,124	9,124	5,028	10,500	10,500	10,500	500	5.0%	0	0.0%	
10 420-441	WATER	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 420-442	GAS-ENTEX	216	240	240	139	400	400	400	0	0.0%	0	0.0%	
10 420-470	EQUIPMENT RENTAL	0	0	0	0	300	300	300	0	0.0%	0	0.0%	
10 420-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 420-485	LAUNDRY SERVICES	953	1,183	1,183	264	950	950	950	0	0.0%	0	0.0%	
10 420-499	OTHER SERVICES	1,243	1,354	1,354	180	1,080	1,080	1,080	0	0.0%	0	0.0%	
10 420-524	VEHICLE MAINTENANCE	1,001	1,158	1,158	1,052	1,340	1,340	1,340	0	0.0%	0	0.0%	
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	2,862	61,971	61,971	4,572	2,500	2,500	2,500	0	0.0%	0	0.0%	
10 420-546	LAND/GROUNDS MAINT	2,419	2,360	2,360	1,679	3,060	3,060	2,160	-900	-29.4%	-900	-29.4%	
10 420-602	SEMINARS/DUES/TRAVEL	187	409	409	0	450	450	450	0	0.0%	0	0.0%	
10 420-629	VEHICLE INSURANCE	3,028	2,865	2,865	3,383	3,028	3,028	3,028	0	0.0%	0	0.0%	
10 420-699	OTHER - SUNDRY	170	1,131	1,131	316	1,800	1,800	1,800	0	0.0%	0	0.0%	
10 420-899	CAPITAL OUTLAY	33,052	8,000	8,000	4,899	19,900	19,900	19,900	-19,900	-100.0%	-19,900	-100.0%	
		<b>171,530</b>	<b>254,726</b>	<b>254,726</b>	<b>69,566</b>	<b>202,857</b>	<b>201,959</b>	<b>197,443</b>	<b>-4,516</b>	<b>-2.2%</b>	<b>-5,414</b>	<b>-2.7%</b>	



THE CITY OF FRESNO  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**  
**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-100	SALARIES/WAGES	76,340	78,548	44,859	79,351	86,356
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees	86,356				
	New Full-Time Employees					
	Current Part-Time Employees					
	New Part-Time Employees					
	Temporary Employees					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-420-165	EDUCATIONAL PAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-175	LONGEVITY	0	0	0	582	582
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay	582				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>10 420-190</b>	<b>OVERTIME</b>	<b>3,070</b>	<b>5,799</b>	<b>1,212</b>	<b>5,068</b>	<b>5,068</b>
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Sec/Mech . City Wide Cleanup 4 @\$					
	Mech. Emergency call outs					
	Mech. Beach Equip. Maintenance					
	Mech. Cleaning carpets 4x yr.					
	Sec. Staying over to complete jobs	5,068				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>10 420-201</b>	<b>FICA &amp; MEDICARE</b>	<b>6,057</b>	<b>6,452</b>	<b>3,526</b>	<b>6,503</b>	<b>7,038</b>
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	FICA & MEDICARE	7,038				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>10 420-210</b>	<b>GROUP INSURANCE</b>	<b>15,691</b>	<b>15,297</b>	<b>10,141</b>	<b>19,106</b>	<b>19,843</b>
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Life Insurance / AD&D	422				
	Long Term Disability	322				
	Health Reimbursement Account	3,600				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	15,499				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-230	T M R S		5,979	3,315	12,232	13,240	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	OCT - DEC	14.39%					
	JAN - SEP	14.39%					
	Weighted Average	14.39%	13,240				
	Calculated Field (do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-240	WORKMEN'S COMPENSATION	621	2,189	1,372	2,298	2,298	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	WORKMEN'S COMPENSATION	2,298					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	UNEMPLOYMENT INSURANCE	-					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-310	OFFICE/COMPUTER SUPPLIES	3,723	2,960	1,700	2,750	2,750
	ITEM DESCRIPTION			AMOUNTS		
	PRINTING SUPPLIES	900				250
	COPY SUPPLIES	400				200
	FORMS	200				400
	OFFICE SUPPLIES	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-311	POSTAGE/SHIPPING	0	98	26	100	100
	ITEM DESCRIPTION			AMOUNTS		
	POSTAGE/SHIPPING	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-320	OTHER ELECTRONICS	31	11,095	330	2,500	4,500
	ITEM DESCRIPTION			AMOUNTS		
	ELECTRONIC PARTS & EQUIPMENT					
	RADIO MAINTENANCE	4,500				
	17 NEW RADIOS					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-335	CLOTHING	1,708	1,076	171	3,250	3,250
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	
	HEADWARE	300				
	SAFTEY ACCESSORIES	300				
	SAFETY WARE	300				
	WINTER JACKETS	350				
	HIGH VISIBILITY SHIRTS	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-340	GAS AND DIESEL	-13,719	13,596	-57,986	400	400
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-341	STATE GAS TAX	99	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$	



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-343	OIL AND GREASE	1,043	6,248	506	6,450	6,450
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	HYDRALIC FLUID 400gal	1,500				
	MOTOR OIL 300gal	2,500				
	GREASE 7drums @ \$315	2,250				
	FILTER DISPOSAL	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-344	GARAGE PARTS	978	3,267	44	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	SHOP STOCK	800				
	SHOP CLEANERS	600				
	TIRE & WHEEL MAINT.	600				
	SMALL PARTS	700				
	HOSES & FITTINGS	700				
	SM. LUBRICANTS & OIL	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-352	FURNITURE & FIXTURES	0	479	320	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	DESK AND CHAIR	1,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-385	SMALL TOOLS & EQUIPMENT	1,470	1,479	2,053	2,800	2,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SM. TOOLS FOR SHOP TRUCK	1,000				
	MECHANIC/EMPLOYEE CITY TOOLS	1,000				
	RESTOCKING	800				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-390	FUEL	8,234	4,381	32,133	1,000	4,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FUEL	4,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-392	JANITORIAL SUPPLIES	544	1,050	593	1,050	1,050
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SANITARY ITEMS	600				
	JANITORIAL CLEANERS	400				
	CLEANING SUPPLIES	50				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 420-399	OTHER SUPPLIES	2,999	4,000	662	1,660	1,660
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WATER CONTAINERS	100				
	EMPLOYEE HYDRATION	500				
	SAFETY RESTOCK	900				
	BANDAIDS, FIRST AIDE ITEMS	100				
	LIGHT BULBS	60				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 420-413	PROFESSIONAL SERVICES	596	172	764	3,200	3,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	COMPUTER REPAIRS	1,000				
	TOPKAT REPAIRS & CALIBRATION	1,000				
	PC CARE	1,000				
	PEST CONTROL	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 420-415	TELEPHONE	859	766	2,313	2,150	3,650
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Telephone	3,650				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 420-426	PHYSICALS/SCREENING	0	0	0	100	100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	EMPLOYEE DRUG TEST	100				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 420-440	ELECTRICITY	11,153	9,124	5,028	10,500	10,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ELECTRICITY	10,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 420-441	WATER	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WATER	-				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-442	GAS-ENTEX	216	240	139	400	400
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	GAS-ENTEX	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-470	EQUIPMENT RENTAL	0	0	0	300	300
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	TOOL RENTAL	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-482	SERVICE CONTRACTS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-420 SERVICE CENTER**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-485	LAUNDRY SERVICES	953	1,183	264	950	950
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	MECHANIC UNIFORM	950				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-499	OTHER SERVICES	1,243	1,354	180	1,080	1,080
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	FIREHYDRANT INSPECTION	200				
	FUEL TANK UST ANNUAL FEE	100				
	YEARLY RECOVERY SYSTEM INSPECTION	600				
	ANNUAL SIR FEE	180				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 420-524	VEHICLE MAINTENANCE	1,001	1,158	1,052	1,340	1,340
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	OIL CHANGES	60				
	TIRES	700				
	SAFETY INSPECTION	80				
	VEHICLE REPAIRS	500				





# FISCAL YEAR 2018-2019

## SERVICE CENTER

10-420

### ACCOUNT DETAIL JUSTIFICATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL		2016-2017 ACTUAL		2017-2018 BUDGET		2018-2019 BUDGET	
		AMOUNTS	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	APR. YTD.	PROJECTION	APR. YTD.	PROJECTION
	ACCOUNT DESCRIPTION								
420-629	VEHICLE INSURANCE	3,028		2,865		3,383	3,028		3,028
	ITEM DESCRIPTION								AMOUNTS
	VEHICLE INSURANCE								
	ACCOUNT DESCRIPTION								
	2015-2016 ACTUAL	170		1,131		316	1,800		1,800
	AMOUNTS								AMOUNTS
	OTHER - SUNDRY								
	ITEM DESCRIPTION								
10 420-699	COFFEE, CUPS, PLATES, FORKS								
	OVERTIME LUNCHESES								
	OTHER UNFORSEEN EXPENSES								
	ACCOUNT DESCRIPTION								
	2015-2016 ACTUAL	33,052		8,000		4,899	19,900		19,900
	AMOUNTS								AMOUNTS
	ACCOUNT DESCRIPTION								
10 420-899	CAPITAL OUTLAY								
	ITEM DESCRIPTION								
									7
									8
									9
									10
									11
									12

TOTAL: 171,530 254,726 69,566 202,857 201,959

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
MUNICIPAL COURT

EXPENDITURES	2017-2018						2018-2019	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>RIES</b>								
430-100 SALARIES/WAGES	38,544	39,157	42,964	41,266	22,337	40,869	77,741	43,329
10-430-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
430-175 LONGEVITY	750	806	887	967	452	887	750	967
430-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0
10-430-190 OVERTIME	595	824	866	600	735	250	500	1,000
TOTAL SALARIES	39,890	40,787	44,716	42,833	23,524	42,006	78,991	45,296
<b>BENEFITS</b>								
430-201 F I C A & MEDICARE	3,008	3,091	3,440	3,277	1,791	3,194	6,043	3,465
430-210 GROUP INSURANCE	7,917	7,947	7,493	9,552	6,408	7,995	12,456	9,922
10-430-230 T M R S	5,182	5,348	6,361	6,164	3,386	5,524	8,010	6,518
430-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
430-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	16,107	16,386	17,294	18,993	11,585	16,713	26,509	19,905
<b>SUPPLIES</b>								
10-430-310 OFFICE/COMPUTER SUPPLIES	3,123	2,768	2,689	2,850	1,495	2,650	2,000	2,850
430-311 POSTAGE/SHIPPING	0	2,506	2,150	2,300	1,000	2,300	2,500	2,300
430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	0	0	0	0	350
10-430-335 CLOTHING	0	250	154	350	0	250	250	0
430-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
430-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
10-430-390 FUEL	0	0	0	0	0	0	2,800	0
430-399 OTHER SUPPLIES	300	149	0	300	0	300	200	300
TOTAL SUPPLIES	3,423	5,674	4,993	5,800	2,495	5,500	7,750	5,800
<b>SERVICES</b>								
430-407 COLLECTION AGENCY FEES	( 106)	( 116)	2,341	2,250	( 1,763)	2,500	1,500	2,250
10-430-413 CITY JUDGE	18,000	18,000	43,500	42,000	20,300	42,000	18,000	42,000
430-414 BANK CHARGES	4,730	10,327	11,909	8,800	5,917	8,300	3,400	8,800
430-415 TELEPHONE	790	1,113	802	933	( 406)	933	2,100	933
10-430-426 PHYSICALS/SCREENING	0	0	39	0	0	0	0	0
10-430-499 OTHER SERVICES	397	1,102	1,056	750	330	750	800	750
TOTAL SERVICES	23,811	30,426	59,647	54,733	24,378	54,483	25,800	54,733
<b>MAINTENANCE</b>								
430-524 VEHICLE MAINTENANCE	0	0	0	0	0	0	500	0
10-430-543 ELECTRONICS/COMPUTER MAINT	2,235	7,155	7,253	8,088	7,711	7,253	1,250	8,511
TOTAL MAINTENANCE	2,235	7,155	7,253	8,088	7,711	7,253	1,750	8,511

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

MUNICIPAL COURT

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	BUDGET
<u>SUNDRY</u>								
10-430-601 FAITHFUL PERFORMANCE BOND	0	0	0	75	0	75	75	75
10-430-602 SEMINARS/DUES/TRAVEL	418	192	403	750	34	750	1,400	700
10-430-629 VEHICLE INSURANCE	0	0	0	0	0	0	235	0
10-430-684 TECHNOLOGY FUND EXPENSE	4,575	2,799	2,800	2,800	1,400	2,800	15,797	2,800
10-430-685 SECURITY FUND EXPENSE	17,593	8,307	8,307	8,318	4,154	8,318	200	8,318
10-430-699 OTHER - SUNDRY	<u>200</u>	<u>318</u>	<u>83</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>300</u>
TOTAL SUNDRY	22,786	11,616	11,593	12,243	5,588	12,243	17,707	12,193
<u>CAPITAL OUTLAY</u>								
10-430-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<u>ACCRUAL</u>								
10-430-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL MUNICIPAL COURT	108,251	112,044	145,495	142,690	75,281	138,198	158,507	146,436



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-430 MUNICIPAL COURT

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APLY YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
10 430-100	SALARIES/WAGES	39,157	42,964	22,337	41,266	40,869	43,329	2,460	6.0%	2,063	5.0%
10 430-165	EDUCATIONAL PAY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-175	LONGEVITY	806	887	452	967	887	967	80	9.0%	0	0.0%
10 430-185	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-190	OVERTIME	824	866	735	600	250	1,000	750	300.0%	400	66.7%
10 430-201	F I C A & MEDICARE	3,091	3,440	1,791	3,277	3,194	3,465	271	8.5%	188	5.8%
10 430-210	GROUP INSURANCE	7,947	7,493	6,408	9,553	7,995	9,922	1,927	24.1%	369	3.9%
10 430-230	T M R S	5,348	6,361	3,386	6,164	5,524	6,518	994	18.0%	354	5.8%
10 430-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-310	OFFICE/COMPUTER INSURANCE	2,768	2,689	1,495	2,850	2,650	2,850	200	7.5%	0	0.0%
10 430-311	OFFICE/COMPUTER SUPPLIES	2,506	2,150	1,000	2,300	2,300	2,300	0	0.0%	0	0.0%
10 430-311	POSTAGE/SHIPPING	250	154	0	350	250	350	100	40.0%	0	0.0%
10 430-335	CLOTHING	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-390	FUEL	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-399	OTHER SUPPLIES	149	0	0	300	300	300	0	0.0%	0	0.0%
10 430-407	COLLECTION AGENCY FEES	-116	2,341	-1,763	2,250	2,500	2,250	-250	-10.0%	0	0.0%
10 430-413	CITY JUDGE	18,000	43,500	20,300	42,000	42,000	42,000	0	0.0%	0	0.0%
10 430-414	BANK CHARGES	10,327	11,909	5,917	8,800	8,300	8,800	500	6.0%	0	0.0%
10 430-415	TELEPHONE	1,113	802	-406	933	933	933	0	0.0%	0	0.0%
10 430-426	PHYSICALS/SCREENING	0	39	0	0	0	0	0	0.0%	0	0.0%
10 430-499	OTHER SERVICES	1,102	1,056	330	750	750	750	0	0.0%	0	0.0%
10 430-524	VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-543	ELECTRONICS/COMPUTER MAINT	7,155	7,253	7,711	8,088	7,253	8,511	1,258	17.3%	423	5.2%
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75	75	0	0.0%	0	0.0%
10 430-602	SEMINARS/DUES/TRAVEL	193	403	34	750	750	700	-50	-6.7%	-50	-6.7%
10 430-629	VEHICLE INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 430-684	TECHNOLOGY FUND EXPENSE	2,799	2,800	1,400	2,800	2,800	2,800	0	0.0%	0	0.0%
10 430-685	SECURITY FUND EXPENSE	8,307	8,307	4,154	8,318	8,318	8,318	0	0.0%	0	0.0%
10 430-699	OTHER - SUNDRY	318	81	0	300	300	300	0	0.0%	0	0.0%
10 430-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>112,044</b>		<b>145,495</b>	<b>142,690</b>	<b>75,281</b>	<b>138,198</b>	<b>146,438</b>	<b>8,240</b>	<b>6.0%</b>	<b>3,747</b>	<b>2.6%</b>	





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL - JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 430-185	UNIFORM ALLOWANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Uniform Allowance					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 430-190	OVERTIME	824	866	735	600	250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Overtime	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 430-201	F I C A & MEDICARE	3,091	3,440	1,791	3,277	3,194
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Calculated Field (do not attempt to input)	7.65%	3,465	Calculated Field (do not attempt to input)		3,465



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-210	GROUP INSURANCE	7,947	7,493	6,408	9,553	9,922
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	211		Calculated Field		
	Long Term Disability	161		(do not attempt to input)		
	Health Reimbursement Account	1,800				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	645.80	1			7,995

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-230	T M R S	5,348	6,361	3,386	6,164	6,518
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC					
	JAN - SEP					
	Weighted Average	14.39%		Calculated Field		
		14.39%		(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	UNEMPLOYMENT INSURANCE	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-310	OFFICE/COMPUTER SUPPLIES	2,768	2,689	1,495	2,850	2,850
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Other Miscellaneous Supplies	2,850				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 430-311	POSTAGE/SHIPPING	2,506	2,150	1,000	2,300	2,300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	POSTAGE/SHIPPING	2,300				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 430-335	CLOTHING	250	154	0	350	250	350
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC.	350					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 430-390	FUEL	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 430-399	OTHER SUPPLIES	149	0	0	300	300	300
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous	300					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-407	COLLECTION AGENCY FEES	-116	2,341	-1,763	2,250	2,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Omnibase Fees	2,250				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-413	CITY JUDGE	18,000	43,500	20,300	42,000	42,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SAGNESS GIROUARD III	24,000				
	MILAN MILLER	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-414	BANK CHARGES	10,327	11,909	5,917	8,800	8,800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BANK CHARGES					
	Credit Card Charges for taking Visa/MasterCard	8,800				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-415	TELEPHONE	1,113	802	-406	933	933
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	AT&T: Land Line Phones / Long Distance	933				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-426	PHYSICALS/SCREENING	0	39	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-499	OTHER SERVICES	1,102	1,056	330	750	750
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		AMOUNT\$
	Jury Trial: Payments to Jurors	650				
	Interpreter Fees	100				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-524	VEHICLE MAINTENANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-543	ELECTRONICS/COMPUTER MAINT	7,155	7,253	7,711	8,088	8,511
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Incode Court Case Management Software	5,000				
	Incode Citation Issuing Devices Software	850				
	Incode Kiosk Software	1,378				
	Central Cash Collection Software	600				
	Brazos Software	683				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-601	FAITHFUL PERFORMANCE BOND	0	0	0	75	75
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	FAITHFUL PERFORMANCE BOND	75				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 430-602	SEMINARS/DUES/TRAVEL	193	403	34	750	750	700
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Pat Taylor						
	Judge Miller						
	Judge Girouard						
	Misc Dues						
	Betty Askey						
	Ursula Reyes	700					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 430-629	VEHICLE INSURANCE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	VEHICLE INSURANCE						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 430-684	TECHNOLOGY FUND EXPENSE	2,799	2,800	1,400	2,800	2,800	2,800
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	KIOSK FINANCING	2,800					
	Uses Municipal Court Technology Fund						



THE CITY OF  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**

**10-430 MUNICIPAL COURT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-685	SECURITY FUND EXPENSE	8,307	8,307	4,154	8,318	8,318
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	KIOSK FINANCING	8,318				
	Uses Municipal Court Security Fund					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-699	OTHER - SUNDRY	318	81	0	300	300
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	MISC.	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 430-899	CAPITAL OUTLAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNT\$		
	1					7
	2					8
	3					9
	4					10
	5					11
	6					12

**TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.**

TOTAL: 112,044 145,495 75,281 142,690 138,198 146,438

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

POLICE

EXPENDITURES	(----- 2017-2018 -----) (----- 2018-2019 -----)						APPROVED BUDGET	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
<b>SALARIES</b>								
10-525-100 SALARIES/WAGES	1,958,793	2,115,425	2,374,456	2,488,258	1,359,543	2,488,258	1,877,305	2,406,337
10-525-165 EDUCATIONAL PAY	3,934	34,603	8,055	40,500	2,747	40,500	30,000	42,100
10-525-175 LONGEVITY	17,338	20,087	22,557	26,005	13,679	26,005	12,500	25,438
10-525-185 UNIFORM ALLOWANCE	4,722	4,778	4,501	5,000	969	5,000	5,400	5,000
10-525-190 OVERTIME	88,067	77,435	112,079	88,500	69,034	88,500	90,000	88,500
<b>TOTAL SALARIES</b>	<b>2,072,855</b>	<b>2,252,328</b>	<b>2,521,648</b>	<b>2,648,263</b>	<b>1,445,973</b>	<b>2,648,263</b>	<b>2,015,205</b>	<b>2,567,375</b>
<b>BENEFITS</b>								
10-525-201 F I C A & MEDICARE	157,768	169,801	190,151	202,210	108,575	202,210	154,163	196,404
10-525-210 GROUP INSURANCE	354,606	357,604	356,459	469,486	256,721	469,486	275,020	471,927
10-525-230 T M R S	266,031	300,664	291,634	380,366	205,797	380,366	228,018	368,726
10-525-240 WORKMEN'S COMPENSATION	28,965	35,902	57,434	60,305	44,767	60,305	43,000	60,305
10-525-291 UNEMPLOYMENT INSURANCE	3,062	720	4,996	5,000	0	5,000	7,500	5,000
<b>TOTAL BENEFITS</b>	<b>810,432</b>	<b>864,691</b>	<b>900,674</b>	<b>1,117,367</b>	<b>615,860</b>	<b>1,117,367</b>	<b>707,701</b>	<b>1,102,362</b>
<b>SUPPLIES</b>								
10-525-310 OFFICE/COMPUTER SUPPLIES	20,415	18,364	19,500	27,100	7,960	27,100	25,386	15,900
10-525-311 POSTAGE/SHIPPING	284	823	431	750	160	750	500	750
10-525-320 OTHER ELECTRONICS	8,933	12,228	7,211	12,700	4,064	12,700	8,500	10,700
10-525-335 CLOTHING	20,878	20,372	24,063	18,500	16,061	18,500	19,485	18,500
10-525-352 FURNITURE & FIXTURES	6,031	1,415	1,111	1,500	1,099	1,500	6,200	1,500
10-525-385 SMALL TOOLS & EQUIPMENT	0	3,293	2,561	3,500	0	3,500	2,750	3,500
10-525-389 CHEMICALS	1,194	999	617	1,000	0	1,000	3,000	1,000
10-525-390 FUEL	72,822	62,088	69,425	65,000	41,859	65,000	65,000	65,000
10-525-391 PRISONER MEALS	6,432	6,518	6,285	7,500	3,394	7,500	18,000	6,000
10-525-392 JANITORIAL SUPPLIES	3,746	4,346	4,940	4,500	2,233	4,500	3,500	4,500
10-525-394 INVESTIGATIVE SUPPLIES	5,958	5,439	4,609	5,500	2,877	5,500	6,376	8,500
10-525-395 AMMUNITION/GUN SUPPLIES	9,431	8,363	5,136	8,000	2,601	8,000	5,500	9,000
10-525-399 OTHER SUPPLIES	13,407	45,391	73,519	13,200	7,276	13,200	9,056	9,900
<b>TOTAL SUPPLIES</b>	<b>169,530</b>	<b>189,638</b>	<b>219,410</b>	<b>168,750</b>	<b>89,585</b>	<b>168,750</b>	<b>173,253</b>	<b>154,750</b>
<b>SERVICES</b>								
10-525-413 PROFESSIONAL SERVICES	21,867	11,435	21,173	25,100	17,986	25,100	11,450	22,500
10-525-415 TELEPHONE	58,665	69,326	66,648	49,100	28,238	49,100	59,740	49,100
10-525-425 CONTRACT LABOR	0	0	0	300	34	300	0	300
10-525-426 PHYSICALS/SCREENING	3,079	2,358	3,373	3,000	1,359	3,000	2,700	3,500
10-525-430 ADVERTISING	1,300	1,390	652	1,100	530	1,100	1,000	1,800
10-525-431 ANIMAL FACILITY	99,442	110,218	113,681	113,681	111,950	113,681	68,256	125,000
10-525-440 ELECTRICITY	32,773	31,695	25,056	35,000	13,911	35,000	35,100	39,000
10-525-441 WATER	0	0	0	0	0	0	0	0
10-525-442 GAS-ENTEX	1,735	1,932	527	5,000	1,105	5,000	7,500	4,000
10-525-480 PRISONER MEDICAL	0	0	0	0	0	0	0	0
10-525-482 SERVICE CONTRACTS	55,390	60,320	55,216	69,900	36,715	69,900	39,736	69,900
10-525-485 LAUNDRY SERVICES	0	0	0	0	0	0	0	0
10-525-499 OTHER SERVICES	1,993	1,647	1,643	1,500	433	1,500	1,000	1,500
<b>TOTAL SERVICES</b>	<b>276,244</b>	<b>290,320</b>	<b>287,968</b>	<b>303,681</b>	<b>212,261</b>	<b>303,681</b>	<b>226,482</b>	<b>316,600</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

POLICE

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>MAINTENANCE</b>								
10-525-524 VEHICLE MAINTENANCE	48,531	26,876	82,431	71,231	33,469	27,500	20,000	37,700
10-525-543 ELECTRONICS/COMPUTER MAINT	21,514	30,410	30,618	28,000	14,361	28,000	21,197	30,450
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	24,139	30,892	22,433	22,500	7,226	22,500	21,300	20,500
10-525-546 LAND/GROUNDS MAINT	0	0	0	0	0	0	0	0
<b>TOTAL MAINTENANCE</b>	<b>94,184</b>	<b>88,178</b>	<b>135,483</b>	<b>121,731</b>	<b>55,056</b>	<b>78,000</b>	<b>62,497</b>	<b>88,650</b>
<b>DRY</b>								
10-525-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	0
10-525-602 SEMINARS/DUES/TRAVEL	26,141	34,921	25,164	28,807	16,144	28,807	23,330	26,700
10-525-604 LIABILITY/PROPERTY INSURANCE	23,726	28,840	22,375	21,000	54,545	21,000	12,500	21,000
10-525-619 FEDERAL NARCOTICS EXPENSE	4,387	33,429	3,254	0	13,440	0	0	0
10-525-620 LOCAL NARCOTICS	5,564	59,442	18,570	6,000	6,155	6,000	36,626	6,000
10-525-621 K-9 EXPENSE	2,859	2,537	4,409	4,500	575	4,500	2,000	4,500
10-525-625 MARINE OPERATIONS	1,277	12,594	1,675	0	147	0	3,250	0
10-525-629 VEHICLE INSURANCE	6,901	7,492	10,639	6,900	1,226	6,900	2,089	6,900
10-525-687 DAMAGE CLAIMS	0	0	68	0	0	0	0	0
10-525-699 OTHER - SUNDRY	3,416	3,020	5,945	2,000	2,043	2,000	1,250	4,500
<b>TOTAL SUNDRY</b>	<b>74,271</b>	<b>182,275</b>	<b>92,099</b>	<b>69,207</b>	<b>94,277</b>	<b>69,207</b>	<b>81,045</b>	<b>69,600</b>
<b>TOTAL OUTLAY</b>								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	0
10-525-899 CAPITAL OUTLAY	265,355	680,988	572,147	273,135	251,971	185,740	30,000	195,377
<b>TOTAL CAPITAL OUTLAY</b>	<b>265,355</b>	<b>680,988</b>	<b>572,147</b>	<b>273,135</b>	<b>251,971</b>	<b>185,740</b>	<b>30,000</b>	<b>195,377</b>
<b>ACCURAL</b>								
10-525-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
<b>TOTAL ACCRUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL POLICE</b>	<b>3,762,870</b>	<b>4,548,418</b>	<b>4,729,428</b>	<b>4,702,134</b>	<b>2,764,982</b>	<b>4,571,008</b>	<b>3,296,183</b>	<b>4,494,714</b>



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APPLY'D	2017-2018 BUDGET	PROJECT'D	2018-2019 BUDGET	INC BUD: PROJ \$ %	INC FROM BUDGET \$ %
10 525-100	SALARIES/WAGES	2,115,425	2,374,456	1,359,543	2,488,258	2,488,258	2,406,337	-81,921 -3.3%	-81,921 -3.3%
10 525-165	EDUCATIONAL PAY	34,603	8,055	2,747	40,500	40,500	42,100	1,600 4.0%	1,600 4.0%
10 525-175	LONGEVITY	20,087	22,557	13,679	26,005	26,005	25,438	-567 -2.2%	-567 -2.2%
10 525-185	UNIFORM ALLOWANCE	4,779	4,501	969	5,000	5,000	5,000	0 0.0%	0 0.0%
10 525-190	OVERTIME	77,435	112,079	69,034	88,500	88,500	88,500	0 0.0%	0 0.0%
10 525-201	F I C A & MEDICARE	169,801	190,151	108,575	202,210	202,210	196,404	-5,806 -2.9%	-5,806 -2.9%
10 525-210	GROUP INSURANCE	357,604	356,459	256,721	469,486	469,486	474,927	2,441 0.5%	2,441 0.5%
10 525-230	T M R S	300,664	291,634	205,797	380,366	380,366	368,726	-11,640 -3.1%	-11,640 -3.1%
10 525-240	WORKMEN'S COMPENSATION	35,902	57,434	44,767	60,305	60,305	60,305	0 0.0%	0 0.0%
10 525-291	UNEMPLOYMENT INSURANCE	720	4,996	0	5,000	5,000	5,000	0 0.0%	0 0.0%
10 525-310	OFFICE/COMPUTER SUPPLIES	18,364	19,500	7,960	27,100	27,100	15,900	-11,200 -41.3%	-11,200 -41.3%
10 525-311	POSTAGE/SHIPPING	823	431	160	750	750	750	0 0.0%	0 0.0%
10 525-320	OTHER ELECTRONICS	12,228	7,211	4,064	12,700	12,700	10,700	-2,000 -15.7%	-2,000 -15.7%
10 525-335	CLOTHING & FIXTURES	20,372	24,063	16,061	18,500	18,500	18,500	0 0.0%	0 0.0%
10 525-352	FURNITURE & EQUIPMENT	1,415	1,111	1,099	1,500	1,500	1,500	0 0.0%	0 0.0%
10 525-385	SMALL TOOLS & EQUIPMENT	3,293	2,561	0	3,500	3,500	3,500	0 0.0%	0 0.0%
10 525-389	CHEMICALS	999	617	0	1,000	1,000	1,000	0 0.0%	0 0.0%
10 525-390	FUEL	62,088	69,425	41,859	65,000	65,000	65,000	0 0.0%	0 0.0%
10 525-391	PRISONER MEALS	6,518	6,285	3,394	7,500	7,500	6,000	-1,500 -20.0%	-1,500 -20.0%
10 525-392	JANITORIAL SUPPLIES	4,346	4,940	2,233	4,500	4,500	4,500	0 0.0%	0 0.0%
10 525-394	INVESTIGATIVE SUPPLIES	5,439	4,609	2,877	5,500	5,500	8,500	3,000 54.5%	3,000 54.5%
10 525-395	AMMUNITION/GUN SUPPLIES	8,363	5,136	2,601	8,000	8,000	9,000	1,000 12.5%	1,000 12.5%
10 525-399	OTHER SUPPLIES	45,391	73,519	7,276	13,200	13,200	9,900	-3,300 -25.0%	-3,300 -25.0%
10 525-413	PROFESSIONAL SERVICES	11,435	21,173	17,986	25,100	25,100	22,500	-2,600 -10.4%	-2,600 -10.4%
10 525-415	TELEPHONE	69,326	66,648	28,238	49,100	49,100	49,100	0 0.0%	0 0.0%
10 525-425	CONTRACT LABOR	0	0	34	300	300	300	0 0.0%	0 0.0%
10 525-426	PHYSICALS/SCREENING	2,358	3,373	1,359	3,000	3,000	3,500	500 16.7%	500 16.7%
10 525-430	ADVERTISING	1,390	652	530	1,100	1,100	1,800	700 63.6%	700 63.6%
10 525-431	ANIMAL FACILITY	110,218	113,681	111,950	113,681	113,681	125,000	11,319 10.0%	11,319 10.0%
10 525-440	ELECTRICITY	31,695	25,056	13,911	35,000	35,000	39,000	4,000 11.4%	4,000 11.4%
10 525-442	GAS-ENTEX	1,932	527	1,105	5,000	5,000	4,000	-1,000 -20.0%	-1,000 -20.0%
10 525-482	SERVICE CONTRACTS	60,320	55,216	36,715	69,900	69,900	69,900	0 0.0%	0 0.0%
10 525-499	OTHER SERVICES	1,647	1,643	433	1,500	1,500	1,500	0 0.0%	0 0.0%
10 525-524	VEHICLE MAINTENANCE	26,876	82,431	33,469	71,231	27,500	37,700	10,200 37.1%	-33,531 -47.1%
10 525-543	ELECTRONICS/COMPUTER MAINT	30,410	30,618	14,361	28,000	28,000	30,450	2,450 8.8%	2,450 8.8%
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	30,892	22,433	7,226	22,500	22,500	20,500	-2,000 -8.9%	-2,000 -8.9%
10 525-546	LAND/GROUNDS MAINT	0	0	0	0	0	0	0 0.0%	0 0.0%
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0 0.0%	0 0.0%
10 525-602	SEMINARS/DUES/TRAVEL	34,921	25,164	16,144	28,807	28,807	26,700	-2,107 -7.3%	-2,107 -7.3%
10 525-604	LIABILITY/PROPERTY INSURANCE	28,840	22,375	54,545	21,000	21,000	21,000	0 0.0%	0 0.0%



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-525 POLICE DEPARTMENT

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD: PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL	APL YTD	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10-525-619	FEDERAL NARCOTICS EXPENSE	33,429	13,440	3,254	0	0	0	0	0	0	0.0%	0	0.0%
10 525-620	NARCOTICS/K-9	59,442	6,155	18,570	6,000	6,000	6,000	6,000	0	0	0.0%	0	0.0%
10 525-621	K-9 EXPENSE	2,537	575	4,409	4,500	4,500	4,500	4,500	0	0	0.0%	0	0.0%
10-525-625	MARINE OPERATIONS	12,594	147	1,675	0	0	0	0	0	0	0.0%	0	0.0%
10 525-629	VEHICLE INSURANCE	7,492	1,226	10,639	6,900	6,900	6,900	6,900	0	0	0.0%	0	0.0%
10-525-687	DAMAGE CLAIMS	0	0	69	0	0	0	0	0	0	0.0%	0	0.0%
10 525-699	OTHER - SUNDRY	3,017	2,046	5,945	2,000	2,000	2,000	4,500	2,500	125.0%	2,500	125.0%	
10 525-899	CAPITAL OUTLAY	680,988	251,971	572,147	273,135	273,135	185,740	195,377	9,637	5.2%	-77,758	-28.5%	
		<b>4,548,418</b>	<b>2,764,982</b>	<b>4,729,428</b>	<b>4,702,134</b>	<b>4,702,134</b>	<b>4,571,008</b>	<b>4,494,714</b>	<b>-76,294</b>	<b>-1.7%</b>	<b>-207,420</b>	<b>-4.4%</b>	



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-100	SALARIES/WAGES	2,115,425	2,374,456	1,359,543	2,488,258	2,406,337
	ITEM DESCRIPTION:	AMOUNTS	ITEM DESCRIPTION			
	Current Full-Time Employees	45	2,297,963			
	Current Part-Time Employees	5	39,000			
	Full-Time ACO	2	69,384			
			Calculated Field			
			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-165	EDUCATIONAL PAY	34,603	8,055	2,747	40,500	42,100
	ITEM DESCRIPTION:	AMOUNTS	ITEM DESCRIPTION			
	Education Pay					
	<i>Educational Pay is paid in December</i>					
	Intermediate law enforcement certification \$500.	10	7,500			
	Advanced law enforcement certification \$1000.	16	14,000			
	Master law enforcement certification \$1500.	10	12,000			
	*College Education reimbursement	5	5,000			
	Police Academy Reimbursement	2	3,600			
			Calculated Field			
			(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-175	LONGEVITY	20,087	22,557	13,679	26,005	25,438
	ITEM DESCRIPTION:	AMOUNTS	ITEM DESCRIPTION			
	Longevity Pay					
			Calculated Field			
			(do not attempt to input)			



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-185	UNIFORM ALLOWANCE	4,779	4,501	969	5,000	5,000
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		
	CID and Admin Staff	5,000				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-190	OVERTIME	77,435	112,079	69,034	88,500	88,500
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		
	Patrol Division					AMOUNT\$
	Telecommunications Division					
	Criminal Investigations Division					
	Administrative Meetings					
	SWAT Training					88500
	Physical Fitness Program					
	Proactive Initiatives					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-201	FICA & MEDICARE	169,801	190,151	108,575	202,210	196,404
	ITEM DESCRIPTION	AMOUNT\$	AMOUNT\$	ITEM DESCRIPTION		
	Calculated Field (do not attempt to input)	196,404				AMOUNT\$
		7.65%				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-210	GROUP INSURANCE	357,604	356,459	256,721	469,486	471,927
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Life Insurance / AD&D	211		Calculated Field		
	Long Term Disability	161		(do not attempt to input)		
	Health Reimbursement Account	\$ 150.00	47			
	TML - Employee Health	615.08				
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	645.83	47			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-230	T M R S	300,664	291,634	205,797	380,366	368,726
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	OCT - DEC		14.39%			
	JAN - SEP		14.39%			
	Weighted Average	368,726	14.39%	Calculated Field		
	Calculated Field			(do not attempt to input)		
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-240	WORKMEN'S COMPENSATION	35,902	57,434	44,767	60,305	60,305
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	WORKMEN'S COMPENSATION	60,305				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-291	UNEMPLOYMENT INSURANCE	720	4,996	0	5,000	5,000	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	UNEMPLOYMENT INSURANCE	5,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-310	OFFICE/COMPUTER SUPPLIES	18,364	19,500	7,960	27,100	15,900	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Ink/Toner/Printer	1,000				6,500	
	Misc paper/office equipment	4,500				1,500	
	Break room supplies	2,000					
	Storage Furniture	400					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 525-311	POSTAGE/SHIPPING	823	431	160	750	750	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	POSTAGE/SHIPPING	750					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-320	OTHER ELECTRONICS	12,228	7,211	4,064	12,700	10,700
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Police radio charges/batteries	1,000				
	Radio parts/repairs	2,000				
	Camera parts/repairs	3,500				
	Tasers/parts/repairs	4,200				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-335	CLOTHING	20,372	24,063	16,061	18,500	18,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Police uniforms	16,000				
	Explorers	1,000				
	Jail clothing/mattresses/blankets/sandals/misc	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-352	FURNITURE & FIXTURES	1,415	1,111	1,099	1,500	1,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Replace worn office furniture/fixture/equipment	1,500				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-385	SMALL TOOLS & EQUIPMENT	3,293	2,561	0	3,500	3,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Misc tools/equipment	1,000				AMOUNTS
	Replacement of L3 body mics	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-389	CHEMICALS	999	617	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	General	1,000				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-390	FUEL	62,088	69,425	41,859	65,000	65,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	FUEL	65,000				AMOUNTS



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-391	PRISONER MEALS	6,518	6,285	3,394	7,500	6,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Breakfast, lunch, and dinner	6,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-392	JANITORIAL SUPPLIES	4,346	4,940	2,233	4,500	4,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Jail cleaning supplies	1,500				
	Building janitor supplies	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-394	INVESTIGATIVE SUPPLIES	5,439	4,609	2,877	5,500	8,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	CID supplies	4,000				
	Patrol Supplies	2,500				
	ACO Supplies	2,000				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 525-430	ADVERTISING	1,390	652	530	1,100	1,800
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Employee/Agency advertising	1,800				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 525-431	ANIMAL FACILITY	110,218	113,681	111,950	113,681	125,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ANIMAL FACILITY	125,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 525-440	ELECTRICITY	31,695	25,056	13,911	35,000	39,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	ELECTRICITY	39,000				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-442	GAS-ENTEX	1,932	527	1,105	5,000	4,000
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNTS		
	Gas-Entex	4,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-482	SERVICE CONTRACTS	60,320	55,216	36,715	69,900	69,900
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNTS		
	Laserfische annual contract	4,500	CAC & ROCIC contract			7,400
	Fire extinguisher testing	500	L3 annual contract			6,500
	Pest control	500	LPR Camera Service			3,500
	Zuercher Maintenance & Brazos Tech Interface	24,100	Jani-King contract & Ozarka			1,800
	Accurent & TLO contract	5,400	TCPA Recognition and PMAM annual contracts			1,900
	Gateway Maintenance & Supplies	3,900	Brazos Tech maintenance and PC Care Maintenance Fees			6,200
	TCLEDS and Leads online contract	3,700				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-499	OTHER SERVICES	1,647	1,643	433	1,500	1,500
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION	AMOUNTS		
	Southeast Texas Police Chiefs Luncheon	500				
	Community Services Programs	500				
	Educational material, instructors, misc supplies	500				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-525 POLICE DEPARTMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-524	VEHICLE MAINTENANCE	26,876	82,431	33,469	71,231	37,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	General maintenance	22,700				
	Inspection & Registration	1,000				
	Tires	6,500				
	Vehicle Cleaning	7,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-543	ELECTRONICS/COMPUTER MAINT	30,410	30,618	14,361	28,000	30,450
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Computer software	3,000				9,000
	Live-scan printer and maintenance	1,500				3,000
	Printers	750				2,500
	Server maintenance plan	7,500				3,200

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-545	BLDG/BLDG EQUIP MAINTENANCE	30,892	22,433	7,226	22,500	20,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Elevator service and parts	3,500				
	General building maintenance	5,500				
	Janitor service	8,000				
	Replacement of inside problematic lights	500				
	General service	3,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-546	LAND/GROUNDS MAINT	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-601	FAITHFUL PERFORMANCE BOND	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-602	SEMINARS/DUES/TRAVEL	34,921	25,164	16,144	28,807	26,700
	ITEM DESCRIPTION	AMOUNTS				
	FBINA & LEEDs membership	100				1,500
	IACP membership	150				1,200
	Leadership & Command College training	2,000				50
	SWAT schools for SWAT team	4,000				200
	Chief conference	2,000				3,000
	TCOLE mandated training	11,000				1,500
	Southeast Texas Police Chiefs Association dues					
	Texas Police Chiefs Association dues					
	LEMIT membership					
	Texas Narcotic Officer Association					
	Armor school, property/record clerk school, ACO					
	K-9 training					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-604	LIABILITY/PROPERTY INSURANCE	28,840	22,375	54,545	21,000	21,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	LIABILITY PROPERTY INSURANCE	21,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-525-619	FEDERAL NARCOTICS EXPENSE	33,429	3,254	13,440	0	0
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-620	NARCOTICS/K-9	59,442	18,570	6,155	6,000	6,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	CID copy machine lease	6,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
<b>10 525-621</b>	<b>K-9 EXPENSE</b>	2,537	4,409	575	4,500	4,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	K-9 equipment, leads, training aids, and misc	2,000				
	Vet fee for K-9 dog	1,500				
	Vet fee/medicine for ACO,s injured animals	1,000				
<b>10-525-625</b>	<b>MARINE OPERATIONS</b>	12,594	1,675	147	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Boat equipment, repairs, fuel, misc					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
<b>10 525-629</b>	<b>VEHICLE INSURANCE</b>	7,492	10,639	1,226	6,900	6,900
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS	
	Vehicle Insurance	6,900				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-525 POLICE DEPARTMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-699	OTHER - SUNDRY	3,017	5,945	2,046	2,000	4,500
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS		
	Officer awards ceremony	500				
	Law enforcement memorial luncheon	500				
	Dispatcher appreciation luncheon	500				
	Misc	500				
	Employee Appreciation	2,000				
	ACO/Jail/Admin Days	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-525-687	DAMAGE CLAIMS	0	69	0	0	-
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 525-899	CAPITAL OUTLAY	680,988	572,147	251,971	273,135	195,377
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS		
	Fingerprint Scanners					
	Fully Outfitted Tahoe Packages	2	104,000	Agency 360 - FTO Program		
	Radar Systems	2	4,000	Command Unit Remodel		
	Undercover/Narcotics Unit	1	30,000	Zuercher Interface Upgrade		
	CDW-G Wireless Body Camera System		9,300			
	Bulletproof Vests	10	7,580			
	Cloud Analyzer		7,500			

**TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.**

**TOTAL: 4,548,418 4,729,428 2,764,982 4,702,134 4,571,008 4,494,714**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 FIRE

EXPENDITURES				(----- 2017-2018 -----)			(----- 2018-2019 -----)	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-530-100 SALARIES/WAGES	499,892	515,374	485,829	563,379	232,118	525,000	382,471	555,499
10-530-165 EDUCATIONAL PAY	25,779	28,221	25,701	26,500	11,816	22,000	14,000	31,600
10-530-175 LONGEVITY	4,757	5,137	5,058	4,770	2,696	3,800	2,000	5,415
10-530-190 OVERTIME	53,578	62,912	76,876	40,000	43,814	45,000	18,700	40,000
TOTAL SALARIES	584,006	611,644	593,464	634,649	290,444	595,800	417,171	632,514
<b>BENEFITS</b>								
10-530-201 F I C A & MEDICARE	43,596	46,307	45,148	48,551	21,896	42,000	31,914	48,360
10-530-210 GROUP INSURANCE	80,929	87,877	71,885	85,976	42,592	65,000	43,596	83,890
10-530-230 T M R S	75,176	81,175	83,275	91,326	42,216	80,000	48,350	91,019
10-530-240 WORKMEN'S COMPENSATION	2,265	2,265	15,818	16,610	12,395	2,265	0	16,610
10-530-291 UNEMPLOYMENT INSURANCE	0	519	0	0	0	0	0	0
TOTAL BENEFITS	201,966	218,143	216,125	242,463	119,099	189,265	123,860	239,919
<b>SUPPLIES</b>								
10-530-310 OFFICE/COMPUTER SUPPLIES	1,644	1,138	2,572	3,000	3,143	3,000	2,000	4,000
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	642	1,134	1,117	3,610	3,035	3,610	2,000	3,640
10-530-320 OTHER ELECTRONICS	3,613	3,659	4,000	4,000	772	4,000	8,200	9,000
10-530-335 CLOTHING	4,223	4,380	12,712	16,470	13,347	16,470	7,000	16,670
10-530-352 FURNITURE & FIXTURES	1,139	1,308	2,329	6,760	4,074	6,760	1,500	6,800
10-530-385 SMALL TOOLS & EQUIPMENT	3,666	4,236	3,797	13,953	2,783	13,953	10,000	15,100
10-530-389 CHEMICALS	0	680	1,138	1,000	700	1,000	750	1,250
10-530-390 FUEL	22,969	18,637	22,390	23,000	12,757	23,000	25,000	25,000
10-530-392 JANITORIAL SUPPLIES	2,143	2,955	2,053	4,000	1,710	4,000	2,000	4,000
10-530-394 FIRE PREVENTION	260	0	3,046	3,500	1,483	3,500	750	3,500
10-530-399 OTHER SUPPLIES	484	2,386	9,025	500	1,024	500	500	1,000
TOTAL SUPPLIES	40,783	40,515	64,179	79,793	44,827	79,793	59,700	89,960
<b>SERVICES</b>								
10-530-415 TELEPHONE	7,237	6,978	10,798	7,000	6,925	6,500	11,500	15,600
10-530-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-530-426 PHYSICALS/SCREENING	794	540	896	600	317	600	0	600
10-530-430 ADVERTISING	0	0	207	500	0	500	500	500
10-530-440 ELECTRICITY	12,081	14,264	12,043	10,000	7,200	10,000	13,000	14,000
10-530-441 WATER	0	0	0	0	0	0	0	0
10-530-442 GAS-ENTEX	1,104	916	1,089	2,350	1,374	2,350	3,000	2,400
10-530-482 S C B A	7,597	5,427	7,266	8,000	1,180	7,000	7,000	8,045
10-530-499 OTHER SERVICES	0	0	0	0	250	0	0	0
TOTAL SERVICES	28,814	28,124	32,298	28,450	17,245	26,950	35,000	41,145

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

FIRE

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>MAINTENANCE</u>										
10-530-524 VEHICLE MAINTENANCE	19,777	20,833	50,388	30,200	17,971	30,200	25,000	30,000		
10-530-530	0	0	10,650	0	0	0	0	0		
10-530-543 ELEC/COMPUTER MAINT	2,629	4,106	4,857	5,000	130	5,000	5,050	5,000		
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	12,179	10,173	9,320	12,500	9,408	12,500	7,000	13,500		
10-530-560 EQUIPMENT MAINTENANCE	2,215	1,979	2,626	4,000	3,265	4,000	3,000	4,500		
TOTAL MAINTENANCE	36,800	37,090	77,842	51,700	30,774	51,700	40,050	53,000		
<u>SUNDRY</u>										
10-530-602 SEMINARS/DUES/TRAVEL	0	264	1,310	9,000	323	0	0	9,000		
10-530-625 EMERGENCY MANAGEMENT	119,006	10,341	18,112	25,800	4,331	25,800	21,500	25,811		
10-530-629 LIABILITY- VEHICLE INSURANCE	5,424	2,402	14,314	15,000	20,128	15,000	2,685	15,000		
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0	0		
10-530-692 RESERVE FIREMEN INCENTIVES	2,470	2,260	2,875	3,000	1,445	3,500	9,000	3,000		
10-530-693 RESERVE FIREMEN PENSION	972	1,296	864	3,000	441	3,000	6,000	3,000		
10-530-699 OTHER - SUNDRY	1,958	3,586	4,003	10,000	51	10,000	0	10,000		
TOTAL SUNDRY	129,830	20,149	41,478	65,800	26,718	57,300	39,185	65,811		
<u>CAPITAL OUTLAY</u>										
10-530-899 CAPITAL OUTLAY	14,635	37,510	186,205	233,839	45,906	233,839	0	268,710		
TOTAL CAPITAL OUTLAY	14,635	37,510	186,205	233,839	45,906	233,839	0	268,710		
<u>ACCURUAL</u>										
10-530-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
<b>TOTAL FIRE</b>	<b>1,036,834</b>	<b>993,175</b>	<b>1,211,591</b>	<b>1,336,694</b>	<b>575,013</b>	<b>1,234,647</b>	<b>714,966</b>	<b>1,391,056</b>		



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-530 FIRE

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APPLYD	BUDGET	PROJECTD	BUDGET	BUDGET	\$	%	\$	%
10 530-100	SALARIES/WAGES	515,374	485,829	232,118	563,379	525,000	555,499	30,499	5.8%	-7,880	-1.4%		
10 530-165	EDUCATIONAL PAY	28,221	25,701	11,816	26,500	22,000	31,600	9,600	43.6%	5,100	19.2%		
10 530-175	LONGEVITY	5,137	5,058	4,770	4,770	3,800	5,415	1,615	42.5%	645	13.5%		
10 530-190	OVERTIME	62,912	76,876	43,814	40,000	45,000	40,000	-5,000	-11.1%	0	0.0%		
10 530-201	F I C A & MEDICARE	46,307	45,148	21,896	48,551	42,000	48,387	6,387	15.2%	-163	-0.3%		
10 530-210	GROUP INSURANCE	87,877	71,885	42,592	85,977	65,000	83,894	18,894	29.1%	-2,083	-2.4%		
10 530-230	T M R S	81,175	83,275	42,216	91,326	80,000	91,019	11,019	13.8%	-307	-0.3%		
10 530-240	WORKMEN'S COMPENSATION	2,265	15,818	12,395	16,610	2,265	16,610	14,345	633.3%	0	0.0%		
10 530-291	UNEMPLOYMENT INSURANCE	519	0	0	0	0	0	0	0.0%	0	0.0%		
10 530-310	OFFICE/COMPUTER SUPPLIES	1,138	2,572	3,143	3,000	3,000	4,000	1,000	33.3%	1,000	33.3%		
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,134	1,117	3,035	3,610	3,610	3,646	36	1.0%	36	1.0%		
10 530-320	OTHER ELECTRONICS	3,659	4,000	772	4,000	4,000	9,000	5,000	125.0%	5,000	125.0%		
10 530-335	CLOTHING	4,380	12,712	13,347	16,470	16,470	16,670	200	1.2%	200	1.2%		
10 530-352	FURNITURE & FIXTURES	1,308	2,329	4,074	6,760	6,760	6,800	40	0.6%	40	0.6%		
10 530-385	SMALL TOOLS & EQUIPMENT	4,236	3,797	2,783	13,953	13,953	15,100	1,147	8.2%	1,147	8.2%		
10 530-389	CHEMICALS	680	1,138	700	1,000	1,000	1,250	250	25.0%	250	25.0%		
10 530-390	FUEL	18,637	22,390	12,757	23,000	23,000	25,000	2,000	8.7%	2,000	8.7%		
10 530-392	JANITORIAL SUPPLIES	2,955	2,053	1,710	4,000	4,000	4,000	0	0.0%	0	0.0%		
10 530-394	FIRE PREVENTION	0	3,046	1,483	3,500	3,500	3,500	0	0.0%	0	0.0%		
10 530-399	OTHER SUPPLIES	2,386	9,025	1,024	500	500	1,000	500	100.0%	500	100.0%		
10 530-415	TELEPHONE	6,978	10,798	6,925	7,000	6,500	15,600	9,100	140.0%	8,600	122.9%		
10 530-426	PHYSICALS/SCREENING	540	896	317	600	600	600	0	0.0%	0	0.0%		
10 530-430	ADVERTISING	0	207	0	500	500	500	0	0.0%	0	0.0%		
10 530-440	ELECTRICITY	14,264	12,043	7,200	10,000	10,000	14,000	4,000	40.0%	4,000	40.0%		
10 530-442	GAS-ENTEX	916	1,089	1,374	2,350	2,350	2,400	50	2.1%	50	2.1%		
10 530-482	S C B A	5,427	7,266	1,430	8,000	7,000	8,045	1,045	14.9%	45	0.6%		
10 530-524	VEHICLE MAINTENANCE	20,833	50,388	17,971	30,200	30,200	30,000	-200	-0.7%	-200	-0.7%		
10 530-543	ELEC/COMPUTER MAINT.	4,106	15,507	130	5,000	5,000	5,000	0	0.0%	0	0.0%		
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	10,173	9,320	9,408	12,500	12,500	13,500	1,000	8.0%	1,000	8.0%		
10 530-560	EQUIPMENT MAINTENANCE	1,979	2,626	3,265	4,000	4,000	4,500	500	12.5%	500	12.5%		
10-530-602	SEMINARS/DUES/TRAVEL	264	1,310	323	9,000	0	9,000	0	0.0%	0	0.0%		
10 530-625	EMERGENCY MANAGEMENT	10,341	18,112	4,331	25,800	25,800	25,811	11	0.0%	11	0.0%		
10 530-629	VEHICLE INSURANCE	2,402	14,314	20,128	15,000	15,000	15,000	0	0.0%	0	0.0%		
10 530-692	RESERVE FIREMEN INCENTIVES	2,260	2,875	1,445	3,000	3,500	3,000	-500	-14.3%	0	0.0%		
10 530-693	RESERVE FIREMEN PENSION	1,296	863	441	3,000	3,000	3,000	0	0.0%	0	0.0%		
10 530-699	OTHER - SUNDRY	3,586	4,003	48	10,000	10,000	10,000	0	0.0%	0	0.0%		
10 530-899	CAPITAL OUTLAY	37,510	186,205	45,906	233,839	233,839	268,710	34,871	14.9%	34,871	14.9%		
		<b>993,175</b>	<b>1,211,591</b>	<b>575,013</b>	<b>1,336,694</b>	<b>1,234,647</b>	<b>1,391,056</b>	<b>156,409</b>	<b>12.7%</b>	<b>54,362</b>	<b>4.1%</b>		



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
<b>10 530-100</b>	<b>SALARIES/WAGES</b>						
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Current Full-Time Employees	515,374	485,829	232,118	563,379	525,000	555,499
	New Full-Time Employees	9					
	Current Part-Time Employees	0					
	New Part-Time Employees	0					
	Temporary Employees	0					
	Administrative	0					
				Calculated Field (do not attempt to input)			
<b>10 530-165</b>	<b>EDUCATIONAL PAY</b>						
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Education Pay	28,221	25,701	11,816	26,500	22,000	31,600
	Certification Pay	31,600					
	Emergency Management Pay						
				Calculated Field (do not attempt to input)			
<b>10 530-175</b>	<b>LONGEVITY</b>						
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Longevity Pay	5,137	5,058	2,696	4,770	3,800	5,415
		5,415					
				Calculated Field (do not attempt to input)			
<b>10 530-190</b>	<b>OVERTIME</b>						
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	FLSA Weekly	62,912	76,876	43,814	40,000	45,000	40,000
	FLSA Monthly						
	Shift Coverage/Major Incidents						
		40,000					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530**

**FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	APPROXID	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-201	FICA & MEDICARE	46,307	45,148	21,896	48,551	42,000	48,387		
	ITEM DESCRIPTION:				Calculated Field				
	(do not attempt to input)	7.65%			(do not attempt to input)				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	APPROXID	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-210	GROUP INSURANCE	87,877	71,885	42,592	85,977	65,000	83,894		
	ITEM DESCRIPTION:				Calculated Field				
	(do not attempt to input)				(do not attempt to input)				
		161							
	Life Insurance / AD&D	0.00027							
	Long Term Disability	0.0043							
	Health Reimbursement Account	\$ 150.00							
	TML - Employee Health	615.08							
	Estimated % Increase	5%							
	TML Estimated Rate/Mo	645.80							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	APPROXID	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-230	T M R S	81,175	83,275	42,216	91,326	80,000	91,019		
	ITEM DESCRIPTION:				Calculated Field				
	(do not attempt to input)	14.39%			(do not attempt to input)				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	APPROXID	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-240	WORKMEN'S COMPENSATION	2,265	15,818	12,395	16,610	2,265	16,610		
	ITEM DESCRIPTION:				Calculated Field				
	(do not attempt to input)				(do not attempt to input)				
		16,610							



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	AMOUNTS
10 530-291	UNEMPLOYMENT INSURANCE	519	0	0	0	0	0	
	UNEMPLOYMENT INSURANCE							
10 530-310	OFFICE/COMPUTER SUPPLIES	1,138	2,572	3,143	3,000	3,000	4,000	
	Office Supplies	1,000						
	Print/Copy Paper	250						
	Print Toner	250						
	Copy Toner	1,000						
	FM Supplies	1,000						
	PcCare	500						
10 530-312	BOOKS/PUBL/SUBSCRIPTIONS	1,134	1,117	3,035	3,610	3,610	3,646	
	Code Books	400						
	IAFC/IFCA	500						
	NFPA Updates	1,500						
	Law Updates							
	Textbooks	500						
	Active 911	360						
	Newspaper	186						
	TEMA	200						
10 530-320	OTHER ELECTRONICS	3,659	4,000	772	4,000	4,000	9,000	
	Computers	4,000						
	Radio Fire Truck	4,200						
	Bateries/Antennas/Chargers	800						





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 530-389	<b>CHEMICALS</b>		1,138	700	1,000	1,000	1,250
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Specialized Detergent/Degreaser	680					
	Yard Spray/ bugs/exterminator	500					
	Ambulance Decon-Bedbugs	250					
		500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 530-390	<b>FUEL</b>		22,390	12,757	23,000	23,000	25,000
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	FUEL	25,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 530-392	<b>JANITORIAL SUPPLIES</b>		2,955	1,710	4,000	4,000	4,000
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Station Supplies	2,000					
	Training Room Supplies	1,500					
	Storm Supplies	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 530-394	<b>FIRE PREVENTION</b>		3,046	1,483	3,500	3,500	3,500
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Fire Safety Materials	0					
	EMS Prevention	3,500					



THE CITY OF  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 APR YTD	2017-2018 BUDGET	2018-2019 BUDGET
10 530-399	OTHER SUPPLIES	2,386	9,025	1,024	500	1,000
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS
	Misc Supplies	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 APR YTD	2017-2018 BUDGET	2018-2019 BUDGET
10 530-415	TELEPHONE	6,978	10,798	6,925	7,000	15,600
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS
	Station Phones	6,000				
	wifi hotspots and tablets	9,600				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 APR YTD	2017-2018 BUDGET	2018-2019 BUDGET
10 530-426	PHYSICALS/SCREENING	540	896	317	600	600
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS
	PHYSICALS/SCREENING	600				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 APR YTD	2017-2018 BUDGET	2018-2019 BUDGET
10 530-430	ADVERTISING	0	207	0	500	500
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS
	Recruit Reserve Members	500				
	Prevention Programs					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-440	ELECTRICITY	14,264	12,043	7,200	10,000	14,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	ELECTRICITY	14,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-442	GAS-ENTEX	916	1,089	1,374	2,350	2,400
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	GAS-ENTEX	2,400				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-482	S C B A	5,427	7,266	1,430	8,000	8,045
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Annual SCBA Inspection/Testing	1,125				
	Quarterly Air Testing/Maint	2,000				
	Cylinders	-				
	Repeater Pack/Track	4,920				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-524	VEHICLE MAINTENANCE	20,833	50,388	17,971	30,200	30,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Vehicle Maintenance	30,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-543	ELEC/COMPUTER MAINT.	4,106	15,507	130	5,000	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Fire Programs	1,800					
	Computer Repair	300					
	Radio Repair	600					
	Aid160	2,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-545	BLDG/BLDG EQUIP MAINTENANCE	10,173	9,320	9,408	12,500	12,500	13,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Building Maintenance	7,000					
	Air Conditioner	5,000					
	Electrical Work light fixtures and outside lighting	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-560	EQUIPMENT MAINTENANCE	1,979	2,626	3,265	4,000	4,000	4,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Equipment Maintenance	1,500					
	Photocopier lease and printing	2,000					
	Tool/equipment repair	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10-530-602	SEMINARS/DUES/TRAVEL	264	1,310	323	9,000	0	9,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Rescue/Hazmat Training	6,000					
	Hotel/Meals/per diem	3,000					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-625	EMERGENCY MANAGEMENT	10,341	18,112	4,331	25,800	25,811
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Connect CTY	5,500				
	Hurricanes Guides	2,400				
	Satellite Phones	3,000				
	Bottled Water	2,000				
	Hazard Planning	2,000				
	NIMS Trng	2,000				
	Crisis track	2,300				
	Internet Cable	1,800				
	Cable	2,256				
	Meals	2,555				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-629	VEHICLE INSURANCE	2,402	14,314	20,128	15,000	15,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	VEHICLE INSURANCE	15,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 530-692	RESERVE FIREMEN INCENTIVES	2,260	2,875	1,445	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Firefighter Incentives	3,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-530 FIRE**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-693	RESERVE FIREMEN PENSION	1,296	863	441	3,000	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pension	3,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-699	OTHER - SUNDRY	3,586	4,003	48	10,000	10,000	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Other Expenses	10,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 530-899	CAPITAL OUTLAY	37,510	186,205	45,906	233,839	233,839	268,710
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Ambulance Stretchers/Mounts	40,000					7
	Replace Command Vehicle/700 Radio	48,710					8
	Fire Truck Payment	180,000					9
							10
							11
							12
<b>TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER</b>							

**TOTAL: 993,175 1,211,591 575,013 1,336,694 1,234,647 1,391,056**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10-GENERAL FUND  
 CODE ENFORCEMENT

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-557-100 SALARIES/WAGES	70,144	107,817	152,317	167,765	72,913	167,765	75,738	168,153
10-557-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-557-175 LONGEVITY	269	612	787	800	533	800	334	800
10-557-185 UNIFORM ALLOWANCE	0	404	0	3,000	0	1,000	0	3,000
10-557-190 OVERTIME	488	2,876	2,082	4,500	979	4,500	800	2,500
TOTAL SALARIES	70,900	111,709	155,185	176,065	74,425	174,065	76,872	174,453
<b>BENEFITS</b>								
10-557-201 F I C A & MEDICARE	5,429	7,725	11,625	13,239	5,531	13,239	5,881	13,116
10-557-210 GROUP INSURANCE	17,755	22,711	28,069	38,956	20,869	38,956	12,456	37,286
10-557-230 T M R S	9,998	13,222	21,712	24,904	10,726	24,904	8,910	24,672
10-557-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	33,182	43,659	61,407	77,099	37,126	77,099	27,247	75,074
<b>SUPPLIES</b>								
10-557-310 OFFICE/COMPUTER SUPPLIES	3,392	2,602	4,767	3,400	1,415	3,100	2,000	3,400
10-557-311 POSTAGE/SHIPPING	1,500	3,000	2,902	2,000	0	2,000	8,000	2,000
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	438	451	946	1,000	211	1,000	400	1,000
10-557-320 OTHER ELECTRONICS	0	350	1,339	1,750	546	1,750	0	1,750
10-557-335 CLOTHING	44	264	1,290	2,000	213	2,000	250	2,000
10-557-352 FURNITURE & FIXTURES	210	126	568	1,000	180	1,000	300	1,000
10-557-385 SMALL TOOLS & EQUIPMENT	4,474	454	322	1,500	183	1,500	250	1,500
10-557-390 FUEL	2,613	2,782	3,437	3,000	1,218	3,000	4,000	2,500
10-557-399 OTHER SUPPLIES	0	1,181	1,741	750	345	500	0	750
TOTAL SUPPLIES	12,671	11,210	17,313	16,400	4,309	15,850	15,200	15,900
<b>SERVICES</b>								
10-557-411 BLDG DEMOLITION/MOWING	43,096	20,968	17,751	25,000	450	25,000	25,000	0
10-557-415 TELEPHONE	3,250	5,137	6,650	5,000	2,479	8,000	4,600	5,000
10-557-425 CONTRACT LABOR	948	0	0	0	0	0	0	0
10-557-426 PHYSICALS/SCREENING	151	278	239	150	100	150	0	151
10-557-430 ADVERTISING	2,399	417	1,065	1,000	559	1,000	250	1,000
10-557-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	49,843	26,800	25,705	31,150	3,588	34,150	29,850	6,151
<b>MAINTENANCE</b>								
10-557-524 VEHICLE MAINTENANCE	1,287	1,454	3,082	3,500	307	3,500	2,000	3,500
10-557-543 ELECTRONICS/COMPUTER MAINT	4,380	5,245	6,479	5,500	4,980	5,500	600	5,500
TOTAL MAINTENANCE	5,667	6,699	9,560	9,000	5,287	9,000	2,600	9,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 CODE ENFORCEMENT

EXPENDITURES				(----- 2017-2018 -----)			(----- 2018-2019 -----)	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SUNDRY</u>								
10-557-602 SEMINARS/DUES/TRAVEL	2,850	4,668	8,086	0	2,791	0	3,000	10,000
10-557-629 VEHICLE-LIABILITY INSURANCE	1,535	1,248	2,577	2,700	2,819	2,700	1,300	2,700
10-557-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	4,385	5,916	10,663	2,700	5,610	2,700	4,300	12,700
<u>CAPITAL OUTLAY</u>								
10-557-899 CAPITAL OUTLAY	8,456	28,881	24,624	25,000	0	0	0	15,000
TOTAL CAPITAL OUTLAY	8,456	28,881	24,624	25,000	0	0	0	15,000
<u>ACCRUAL</u>								
10-557-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	0	0	0	0	0	0	0	0
TOTAL CODE ENFORCEMENT	185,103	234,874	304,457	337,414	130,345	312,864	156,069	308,270



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-557 CODE ENFORCEMENT

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APPLYD	2017-2018 BUDGET	PROJECTD	2018-2019 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
10 557-100	SALARIES/WAGES	107,817	152,317	72,913	167,765	167,765	168,153	388	0.2%	388	0.2%
10 557-175	LONGEVITY	612	787	533	800	800	800	0	0.0%	0	0.0%
10 557-185	UNIFORM ALLOWANCE	404	0	0	3,000	1,000	3,000	2,000	200.0%	0	0.0%
10 557-190	OVERTIME	2,876	2,082	979	4,500	4,500	2,500	-2,000	-44.4%	-2,000	-44.4%
10 557-201	F I C A & MEDICARE	7,725	11,625	5,531	13,239	13,239	13,116	-123	-0.9%	-123	-0.9%
10 557-210	GROUP INSURANCE	22,711	28,069	20,869	38,956	38,956	37,286	-1,670	-4.3%	-1,669	-4.3%
10 557-230	T M R S	13,222	21,712	10,726	24,904	24,904	24,672	-232	-0.9%	-232	-0.9%
10 557-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-310	OFFICE/COMPUTER SUPPLIES	2,602	4,767	1,415	3,400	3,400	3,400	300	9.7%	0	0.0%
10 557-311	POSTAGE/SHIPPING	3,000	2,902	0	2,000	2,000	2,000	0	0.0%	0	0.0%
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	451	946	211	1,000	1,000	1,000	0	0.0%	0	0.0%
10 557-320	OTHER ELECTRONICS	350	1,339	546	1,750	1,750	1,750	0	0.0%	0	0.0%
10 557-335	CLOTHING	264	1,290	213	2,000	2,000	2,000	0	0.0%	0	0.0%
10 557-352	FURNITURE & FIXTURES	126	568	180	1,000	1,000	1,000	0	0.0%	0	0.0%
10 557-385	SMALL TOOLS & EQUIPMENT	454	322	183	1,500	1,500	1,500	0	0.0%	0	0.0%
10 557-390	FUEL	2,782	3,437	1,218	3,000	3,000	2,500	-500	-16.7%	-500	-16.7%
10 557-399	OTHER SUPPLIES	1,181	1,741	345	750	500	750	250	50.0%	0	0.0%
10 557-411	BLDG DEMOLITION/MOWING	20,968	17,751	450	25,000	25,000	25,000	-25,000	-100.0%	-25,000	-100.0%
10 557-415	TELEPHONE	5,137	6,650	2,479	5,000	8,000	5,000	-3,000	-37.5%	0	0.0%
10 557-425	CONTRACT LABOR	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-426	PHYSICALS/SCREENING	278	239	100	150	150	150	0	0.0%	0	0.0%
10 557-430	ADVERTISING	417	1,065	559	1,000	1,000	1,000	0	0.0%	0	0.0%
10 557-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-524	VEHICLE MAINTENANCE	1,454	3,082	305	3,500	3,500	3,500	0	0.0%	0	0.0%
10 557-543	ELECTRONICS/COMPUTER MAINT	5,245	6,479	4,980	5,500	5,500	5,500	0	0.0%	0	0.0%
10 557-602	SEMINARS/DUES/TRAVEL	4,668	8,086	2,791	0	0	10,000	10,000	0.0%	10,000	0.0%
10 557-629	VEHICLE INSURANCE	1,249	2,577	2,819	2,700	2,700	2,700	0	0.0%	0	0.0%
10 557-699	OTHER - SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 557-899	CAPITAL OUTLAY	28,881	24,624	0	25,000	0	15,000	15,000	0.0%	-10,000	-40.0%
		<b>234,874</b>	<b>304,457</b>	<b>130,345</b>	<b>337,414</b>	<b>312,864</b>	<b>308,278</b>	<b>-4,586</b>	<b>-1.5%</b>	<b>-29,137</b>	<b>-8.6%</b>





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-190	OVERTIME	2,876	2,082	979	4,500	2,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Miscellaneous	2,500					
	Assisting at the CityWide Cleanup						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-201	F I C A & MEDICARE	7,725	11,625	5,531	13,239	13,116	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Calculated Field (do not attempt to input)	13,116		Calculated Field (do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-210	GROUP INSURANCE	22,711	28,069	20,869	38,956	37,286	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Life Insurance / AD&D	844		Calculated Field			
	Long Term Disability	644		(do not attempt to input)			
	Health Reimbursement Account	4,800					
	TML - Employee Health						
	Estimated % Increase						
	TML Estimated Rate/Mo	30,998					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
10 557-230	T M R S	13,222	21,712	24,904	24,904	10,726	24,904	24,904	24,672
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS		AMOUNTS	
	OCT - DEC	14.39%							
	JAN - SEP	14.39%							
	Weighted Average	14.39%	24,672						
	Calculated Field								
	(do not attempt to input)								

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
10 557-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS		AMOUNTS	

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
10 557-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS		AMOUNTS	



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-310	OFFICE/COMPUTER SUPPLIES	2,602	4,767	1,415	3,400	3,400	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	OfficeSupplies	3,400					
	Print/Copy Paper						
	Print toner						
	Copy Toner						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-311	POSTAGE/SHIPPING	3,000	2,902	0	2,000	2,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Code Compliance Division is utilizing 45% of the postage expenses at City Hall.						
	Other Departments are at 10% ratio.	2,000					
	45% of \$8,200 = \$3,690						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-312	BOOKS/PUBL/SUBSCRIPTIONS	451	946	211	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	State of Texas Public Health Publications	1,000					
	International Code Series, i.e., IBC, IRC, etc.						
	National Electric code						



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 557-320	OTHER ELECTRONICS	350	1,339	546	1,750	1,750
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Copier lease plus prints	1,750				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 557-335	CLOTHING	264	1,290	213	2,000	2,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	3 employee uniforms	2,000				
	PPE: vest respiratory mask, gloves					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 557-352	FURNITURE & FIXTURES	126	568	180	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Contingency for furniture replacement- chairs, book shelf, drafting table, etc.	1,000				
	Installation of fixtures					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-385	SMALL TOOLS & EQUIPMENT	454	322	183	1,500	1,500	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	Rubber boots, spray paint, etc.	1,500					
	Saws						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-390	FUEL	2,782	3,437	1,218	3,000	2,500	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	FUEL	2,500					
	Reduce due to lower fuel cost						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-399	OTHER SUPPLIES	1,181	1,741	345	750	750	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION				AMOUNT\$
	Misc. equipment tools/batteries	750					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-557 CODE ENFORCEMENT

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 557-411	BLDG DEMOLITION/MOWING	20,968	17,751	450	25,000	25,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 557-415	TELEPHONE	5,137	6,650	2,479	5,000	8,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Land and cell phone for staff.	5,000				
	Budgeted amount is for recurring fees.					
	wifi 480X3					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 557-425	CONTRACT LABOR	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-426	PHYSICALS/SCREENING	278	239	100	150	150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Physicals/Screening	150				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-430	ADVERTISING	417	1,065	559	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Public Notices in local news media for P&Z and Code Compliant cases	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 557-499	OTHER SERVICES	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
		-				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-524	VEHICLE MAINTENANCE	1,454	3,082	305	3,500	3,500	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Routine maintenance and emergency repairs-	3,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-543	ELECTRONICS/COMPUTER MAINT	5,245	6,479	4,980	5,500	5,500	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Computer maintenance for 4 Officers	5,500					
	WEBQA Software- Service Contract/maintenance						
	12-Months Contract = \$4,000.00						
	Anticipated charges for extra data storage						
	PcCare maintenance						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-602	SEMINARS/DUES/TRAVEL	4,668	8,086	2,791	0	10,000	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Misc. training for 4 employees	10,000					
	Training is required to increase skills.						
	CPO / Code Officer Training / Health Classes						
	Hotel						
	Meals						



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-557 CODE ENFORCEMENT**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-629	VEHICLE INSURANCE	1,249	2,577	2,819	2,700	2,700	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	VEHICLE INSURANCE						
	This is a one time payment per year.	2,700					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-699	OTHER - SUNDRY	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 557-899	CAPITAL OUTLAY	28,881	24,624	0	25,000	15,000	
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION				AMOUNTS
	Replace current Building and Code Software	15,000					

**TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.**

**TOTAL: 234,874 304,457 130,345 337,414 312,864 308,278**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 BUILDING

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-558-100 SALARIES/WAGES	135,455	95,740	166,637	181,051	88,774	153,735	132,740	187,431
10-558-165 EDUCATION PAY	2,003	432	1,778	0	3,323	0	2,500	
10-558-175 LONGEVITY	941	1,137	2,271	3,409	1,773	1,140	150	3,409
10-558-180 AUTO ALLOWANCE	0	0	0	0	0	0	0	0
10-558-190 OVERTIME	275	1,530	930	2,750	295	1,500	700	1,500
TOTAL SALARIES	138,674	98,839	171,616	187,210	94,166	156,375	136,090	192,340
<b>BENEFITS</b>								
10-558-201 F I C A & MEDICARE	10,598	7,469	13,104	14,322	7,202	12,001	10,411	14,714
10-558-210 GROUP INSURANCE	19,563	20,636	30,180	28,658	16,689	20,385	18,684	29,765
10-558-230 T M R S	16,864	12,181	24,367	26,940	13,562	22,166	15,773	27,670
10-558-240 WORKMEN'S COMPENSATION	0	0	1,446	0	978	0	0	0
10-558-291 UNEMPLOYMENT INSURANCE	0	20	0	0	0	0	0	0
TOTAL BENEFITS	47,025	40,306	69,097	69,920	38,431	54,552	44,868	72,150
<b>SUPPLIES</b>								
10-558-310 OFFICE/COMPUTER SUPPLIES	3,587	4,055	4,182	4,500	631	4,500	2,000	4,500
10-558-311 POSTAGE/SHIPPING	0	13	35	0	0	0	0	0
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	221	61	125	1,000	48	1,000	550	1,000
10-558-320 OTHER ELECTRONICS	0	0	0	0	478	0	0	0
10-558-335 CLOTHING	158	89	483	2,500	0	2,500	200	2,500
10-558-352 FURNITURE & FIXTURES	0	330	103	500	373	200	250	1,250
10-558-385 SMALL TOOLS & EQUIPMENT	0	262	243	600	0	600	0	500
10-558-390 FUEL	2,022	998	1,724	1,500	883	1,500	5,650	1,500
10-558-399 OTHER SUPPLIES	0	0	639	2,500	307	2,500	0	2,500
TOTAL SUPPLIES	5,988	5,808	7,533	13,100	2,720	12,800	8,650	13,750
<b>SERVICES</b>								
10-558-413 PROFESSIONAL SERVICES	631	1,175	398	1,000	0	1,000	250	0
10-558-415 TELEPHONE	2,704	4,747	4,076	3,000	2,103	3,000	1,000	3,000
10-558-425 CONTRACT LABOR	825	150	25	1,000	12,210	0	0	1,000
10-558-426 PHYSICALS/SCREENING	78	144	0	150	0	150	100	150
10-558-430 ADVERTISING	47	586	24	500	218	500	250	500
10-558-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	4,285	6,802	4,523	5,650	14,531	4,650	1,600	4,650
<b>MAINTENANCE</b>								
10-558-524 VEHICLE MAINTENANCE	452	590	2,408	3,500	1,006	3,600	1,000	3,000
10-558-543 ELECTRONICS/COMPUTER MAINT	137	128	1,250	1,000	0	1,000	250	1,000
TOTAL MAINTENANCE	589	718	3,658	4,500	1,006	4,600	1,250	4,000

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

BUILDING

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>SUNDRY</u>										
10-558-602 SEMINARS/DUES/TRAVEL	1,087	3,202	6,310	10,000	681	10,000	2,500	10,000		
10-558-604 PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0		
10-558-629 VEHICLE-LIABILITY INSURANCE	1,306	3,145	764	5,000	842	5,000	1,000	5,000		
10-558-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0		
<b>TOTAL SUNDRY</b>	<b>2,392</b>	<b>6,347</b>	<b>7,074</b>	<b>15,000</b>	<b>1,523</b>	<b>15,000</b>	<b>3,500</b>	<b>15,000</b>		
<u>TOTAL OUTLAY</u>										
10-558-899 CAPITAL OUTLAY	14,012	5,700	26,000	35,000	0	35,000	7,500	0		
<b>TOTAL CAPITAL OUTLAY</b>	<b>14,012</b>	<b>5,700</b>	<b>26,000</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>7,500</b>	<b>0</b>		
<u>ACCURAL</u>										
10-558-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
<b>TOTAL ACCRUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL BUILDING</b>	<b>212,966</b>	<b>164,521</b>	<b>289,501</b>	<b>330,380</b>	<b>152,374</b>	<b>282,977</b>	<b>203,458</b>	<b>301,897</b>		



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-558 BUILDING

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2016-2017 APL YTD	2017-2018 BUDGET	2017-2018 PROJECTED	2018-2019 BUDGET	INC BUD PROU \$	%	INC FROM BUDGET \$	%
10 558-100	SALARIES/WAGES	95,740	166,637	88,774	181,051	153,735	187,457	33,696	21.9%	6,380	3.5%
10 558-165	EDUCATION PAY	432	1,778	3,323	0	0	0	0	0.0%	0	0.0%
10 558-175	LONGEVITY	1,137	2,271	1,773	3,409	1,140	3,409	2,269	199.0%	0	0.0%
10 558-180	AUTO ALLOWANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-190	OVERTIME	1,530	930	295	2,750	1,500	1,500	0	0.0%	-1,250	-45.5%
10 558-201	F I C A & MEDICARE	7,469	13,104	7,202	14,322	12,001	14,714	2,713	22.6%	392	2.7%
10 558-210	GROUP INSURANCE	20,636	30,180	16,889	28,659	20,385	29,765	9,380	46.0%	1,106	3.9%
10 558-230	T M R S	12,181	24,367	13,562	26,940	22,166	27,678	5,512	24.9%	738	2.7%
10 558-240	WORKMEN'S COMPENSATION	0	1,446	978	0	0	0	0	0.0%	0	0.0%
10 558-291	UNEMPLOYMENT INSURANCE	20	0	0	0	0	0	0	0.0%	0	0.0%
10 558-310	OFFICE/COMPUTER SUPPLIES	4,055	4,182	631	4,500	4,500	4,500	0	0.0%	0	0.0%
10 558-311	POSTAGE/SHIPPING	13	35	0	0	0	0	0	0.0%	0	0.0%
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	61	125	48	1,000	1,000	1,000	0	0.0%	0	0.0%
10 558-320	OTHER ELECTRONICS	0	0	478	0	0	0	0	0.0%	0	0.0%
10 558-335	CLOTHING	89	483	0	2,500	2,500	2,500	0	0.0%	0	0.0%
10 558-352	FURNITURE & FIXTURES	330	103	373	500	200	1,250	1,050	525.0%	750	150.0%
10 558-385	SMALL TOOLS & EQUIPMENT	262	243	0	600	600	500	-100	-16.7%	-100	-16.7%
10 558-390	FUEL	998	1,724	883	1,500	1,500	1,500	0	0.0%	0	0.0%
10 558-399	OTHER SUPPLIES	0	639	307	2,500	2,500	2,500	0	0.0%	0	0.0%
10 558-413	PROFESSIONAL SERVICES	1,175	398	0	1,000	1,000	3,000	-1,000	-100.0%	-1,000	-100.0%
10 558-415	TELEPHONE	4,747	4,076	2,103	3,000	3,000	1,000	1,000	0.0%	0	0.0%
10 558-425	CONTRACT LABOR	150	25	12,210	1,000	0	1,000	0	0.0%	0	0.0%
10 558-426	PHYSICALS/SCREENING	144	0	0	150	150	150	0	0.0%	0	0.0%
10 558-430	ADVERTISING	586	24	218	500	500	500	0	0.0%	0	0.0%
10 558-499	OTHER SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-524	VEHICLE MAINTENANCE	590	2,408	1,006	3,500	3,600	3,000	-600	-16.7%	-500	-14.3%
10 558-543	ELECTRONICS/COMPUTER MAINT	128	1,250	0	1,000	1,000	1,000	0	0.0%	0	0.0%
10 558-602	SEMINARS/DUES/TRAVEL	3,202	6,310	679	10,000	10,000	10,000	0	0.0%	0	0.0%
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
10 558-629	VEHICLE INSURANCE	3,146	763	842	5,000	5,000	5,000	0	0.0%	0	0.0%
10 558-699	OTHER - SUNDRY	5,700	26,000	0	35,000	35,000	35,000	-35,000	-100.0%	-35,000	-100.0%
10 558-899	CAPITAL OUTLAY										
		164,521	289,501	152,374	330,380	282,977	301,897	18,920	6.7%	28,484	-5.6%





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10-558-180	AUTO ALLOWANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 558-190	OVERTIME	1,530	930	295	2,750	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Overtime budget is only for contingency	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
10 558-201	F I C A & MEDICARE	7,469	13,104	7,202	14,322	12,001
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
				Calculated Field		
		7.65%		(do not attempt to input)		



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-210	GROUP INSURANCE	20,636	30,180	16,689	28,659	29,765
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	633		Calculated Field		
	Long Term Disability	483		(do not attempt to input)		
	Health Reimbursement Account	5,400				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	23,249				
				20,385		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-230	T M R S	12,181	24,367	13,562	26,940	27,678
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC			14.39%		
	JAN - SEP			14.39%		
	Weighted Average	27,678		Calculated Field		
				(do not attempt to input)		
	Calculated Field					
	(do not attempt to input)					
				22,166		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-240	WORKMEN'S COMPENSATION	0	1,446	978	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION	-				



THE CITY OF  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**  
**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2017-2018		2018-2019
		ACTUAL	APR YTD	BUDGET	BUDGET
10 558-291	UNEMPLOYMENT INSURANCE	20	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
		-			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2017-2018		2018-2019
		ACTUAL	APR YTD	BUDGET	BUDGET
10 558-310	OFFICE/COMPUTER SUPPLIES	4,055	631	4,500	4,500
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Misc.	4,500			
	Computer				
	PcCare repairs, paper supplies				
	Computer software upgrades				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2017-2018		2018-2019
		ACTUAL	APR YTD	BUDGET	BUDGET
10 558-311	POSTAGE/SHIPPING	13	0	0	-
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Already included in Code Account	-			



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-312	BOOKS/PUBL/SUBSCRIPTIONS	61	125	48	1,000	1,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Updates to	1,000					
	State of Texas Plumbing Code Books						
	International Code Books						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-320	OTHER ELECTRONICS	0	0	478	0	0	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 558-335	CLOTHING	89	483	0	2,500	2,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Uniforms: shirts (\$40), pants (\$60), boots (\$100.)	2500					
	3 employees						
	Safety Vest						
	Raincoats						
	Badges						



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET		
				APR YTD	BUDGET		PROJECTION	
10 558-352	FURNITURE & FIXTURES	330	103	373	500	200	1,250	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
	Desk / Book shelves and plan review table	1,250						
	replace visitor chairs in 2 offices							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET		
				APR YTD	BUDGET		PROJECTION	
10 558-385	SMALL TOOLS & EQUIPMENT	262	243	0	600	600	500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
	Misc.	500						
	Reduced							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET		
				APR YTD	BUDGET		PROJECTION	
10 558-390	FUEL	998	1,724	883	1,500	1,500	1,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
	FUEL	1,500						



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-399	OTHER SUPPLIES	0	639	307	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Misc.	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-413	PROFESSIONAL SERVICES	1,175	398	0	1,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Survey, Plats, Maps, Elevation Certificates, etc.					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-415	TELEPHONE	4,747	4,076	2,103	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Phone services; cell, long distance, DSL Wifi 480X2	3,000				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 558-425	CONTRACT LABOR	150	25	12,210	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Temporary help as needed	1,000			0	
	We were over due to Scott leaving					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 558-426	PHYSICALS/SCREENING	144	0	0	150	150
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Physicals/Screening	150				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
10 558-430	ADVERTISING	586	24	218	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Newspaper / legal notifications	500				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-558 BUILDING

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-499	OTHER SERVICES	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-524	VEHICLE MAINTENANCE	590	2,408	1,006	3,500	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Routine maintenance	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 558-543	ELECTRONICS/COMPUTER MAINT	128	1,250	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc.	1,000				
	Updates and computer repairs					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-602	SEMINARS/DUES/TRAVEL	3,202	6,310	679	10,000	10,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Misc. training for 3 employees	10,000				
	Training is required to increase skills.					
	IMPC / Plumbing Course / Flood Manager					
	Hotel					
	Meals					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-604	PUBLIC OFFICE LIABILITY CLAIMS	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-629	VEHICLE INSURANCE	3,146	763	842	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	VEHICLE INSURANCE	5,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-558 BUILDING**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-699	OTHER - SUNDRY	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
		-				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 558-899	CAPITAL OUTLAY	5,700	26,000	0	35,000	35,000
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	1	-				7
	2					8
	3					9
	4					10
	5					11
	6					12

**TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.**

**TOTAL: 164,521 289,501 152,374 330,380 282,977 301,897**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 GARBAGE COLLECTION

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
<u>SERVICES</u>										
10-564-499 GARBAGE COLLECTION	810,919	914,275	975,899	936,000	482,867	936,000	842,550	945,000		
TOTAL SERVICES	810,919	914,275	975,899	936,000	482,867	936,000	842,550	945,000		
TOTAL GARBAGE COLLECTION	810,919	914,275	975,899	936,000	482,867	936,000	842,550	945,000		



FISCAL YEAR 2018 - 2019  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-564 GARBAGE COLLECTION

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APL YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD PROJ	INC FROM BUDGET
								\$	%
10 564-499	GARBAGE COLLECTION	914,275	975,899	482,867	936,000	936,000	945,000	9,000	1.0%
		<b>914,275</b>	<b>975,899</b>	<b>482,867</b>	<b>936,000</b>	<b>936,000</b>	<b>945,000</b>	<b>9,000</b>	<b>1.0%</b>
								<b>9,000</b>	<b>1.0%</b>
								<b>9,000</b>	<b>1.0%</b>



**FISCAL YEAR 2018 - 2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-564 GARBAGE COLLECTION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 564-499	GARBAGE COLLECTION	914,275	975,899	482,867	936,000	945,000
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	GARBAGE COLLECTION	945,000				

**TOTAL:            914,275            975,899            482,867            936,000            945,000**

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

0 -GENERAL FUND  
 STREET & DRAINAGE

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>SALARIES</b>								
0-575-100 SALARIES/WAGES	342,149	376,298	476,543	552,637	234,858	515,000	504,675	640,987
10-575-165 EDUCATION	0	0	0	0	0	0	0	0
10-575-175 LONGEVITY	4,682	5,606	5,977	7,095	3,743	6,487	2,350	6,308
0-575-190 OVERTIME	13,489	15,432	24,453	10,000	6,172	10,000	10,000	10,000
<b>TOTAL SALARIES</b>	<b>360,320</b>	<b>397,336</b>	<b>506,973</b>	<b>569,732</b>	<b>244,773</b>	<b>531,487</b>	<b>517,025</b>	<b>657,295</b>
<b>BENEFITS</b>								
10-575-201 F I C A & MEDICARE	26,674	29,137	37,082	43,585	18,340	40,000	39,552	50,283
10-575-210 GROUP INSURANCE	75,383	93,787	112,454	143,666	71,131	95,000	99,648	136,680
0-575-230 T M R S	46,840	52,359	71,883	81,985	36,271	73,000	59,923	94,585
10-575-240 WORKMEN'S COMPENSATION	46,090	45,997	29,616	31,096	27,370	29,616	45,000	31,096
10-575-291 UNEMPLOYMENT INSURANCE	4,618	2,097	0	0	0	0	3,000	0
<b>TOTAL BENEFITS</b>	<b>199,605</b>	<b>223,377</b>	<b>251,035</b>	<b>300,332</b>	<b>153,112</b>	<b>237,616</b>	<b>247,123</b>	<b>312,644</b>
<b>SUPPLIES</b>								
0-575-310 OFFICE/COMPUTER SUPPLIES	138	829	1,311	1,000	1,387	1,200	800	1,000
10-575-320 OTHER ELECTRONICS	208	606	0	500	249	500	300	500
10-575-352 FURNITURE & FIXTURES	619	1,536	994	1,000	708	1,000	0	1,000
1-575-385 SMALL TOOLS & EQUIPMENT	2,235	3,101	36,759	5,000	605	5,000	5,750	5,000
10-575-389 CHEMICALS	7,575	6,488	6,965	9,050	3,295	7,000	6,000	9,050
10-575-390 FUEL	51,842	24,784	24,330	32,600	39,399	30,000	36,000	44,000
1-575-399 OTHER SUPPLIES	1,385	6,489	91,942	2,300	958	2,300	2,600	2,300
<b>TOTAL SUPPLIES</b>	<b>64,003</b>	<b>43,833</b>	<b>162,301</b>	<b>51,450</b>	<b>46,600</b>	<b>47,000</b>	<b>51,450</b>	<b>62,850</b>
<b>SERVICES</b>								
0-575-415 TELEPHONE	3,796	4,470	4,087	1,450	1,792	3,350	1,150	3,350
10-575-425 CONTRACT LABOR	96	0	0	0	0	0	0	0
1-575-426 PHYSICALS	700	1,062	1,331	850	587	850	500	850
0-575-430 ADVERTISING	945	430	867	2,500	385	1,000	500	2,500
10-575-440 ELECTRICITY	74,941	95,542	47,851	62,000	41,759	62,000	48,750	62,000
1-575-470 EQUIPMENT RENTAL	0	0	14,358	500	0	500	1,000	500
0-575-485 LAUNDRY SERVICES	6,209	8,006	11,339	7,500	5,007	7,500	4,500	8,500
10-575-498 WASTE DISPOSAL	53,734	32,731	3,877	7,000	3,989	7,000	15,000	7,000
1-575-499 OTHER SERVICES	9,972	5,390	9,572	0	0	0	500	10,000
<b>TOTAL SERVICES</b>	<b>150,393</b>	<b>147,632</b>	<b>93,283</b>	<b>81,800</b>	<b>53,519</b>	<b>82,200</b>	<b>71,900</b>	<b>94,700</b>
<b>MAINTENANCE</b>								
1-575-524 VEHICLE MAINTENANCE	23,189	19,640	46,470	60,379	37,512	30,000	25,000	41,220
10-575-530 STREET/DRAINING/SDWALK MAINT	226,980	309,820	336,741	150,000	94,430	150,000	150,000	150,000
1-575-533 CULVERT TILE	0	0	0	0	0	0	0	0
1-575-547 SIGNS MAINTENANCE	5,419	5,912	5,598	38,000	31,306	38,000	6,000	6,000
10-575-548 TRAFFIC LIGHTS MAINTENANCE	0	0	0	250	876	250	500	250
1-575-549 STREET LIGHTS MAINTENANCE	133	0	22	500	586	500	500	500
<b>TOTAL MAINTENANCE</b>	<b>255,721</b>	<b>335,371</b>	<b>388,830</b>	<b>249,129</b>	<b>164,710</b>	<b>218,750</b>	<b>182,000</b>	<b>197,970</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 STREET & DRAINAGE

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<b>SUNDRY</b>										
10-575-602 SEMINARS/DUES/TRAVEL	1,134	886	1,670	1,340	589	1,340	940	1,590		
10-575-629 VEHICLE INSURANCE	13,818	17,301	13,960	17,301	14,605	17,301	15,000	14,500		
10-575-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0		
10-575-699 OTHER - SUNDRY	298	304	1,177	1,850	1,388	1,850	501	1,850		
TOTAL SUNDRY	15,250	18,491	16,807	20,491	16,582	20,491	16,441	17,940		
<b>DEBT SERVICE</b>										
10-575-775 LEASE INTEREST	0	0	9,046	2,091	6,663	2,090	0	0		
10-575-776 LEASE PRINCIPAL	0	82,091	73,045	80,000	75,428	80,000	52,323	0		
TOTAL DEBT SERVICE	0	82,091	82,090	82,091	82,091	82,090	52,323	0		
<b>CAPITAL OUTLAY</b>										
10-575-899 CAPITAL OUTLAY	1,478,064	842,607	294,504	1,693,267	230,059	1,678,267	0	867,000		
TOTAL CAPITAL OUTLAY	1,478,064	842,607	294,504	1,693,267	230,059	1,678,267	0	867,000		
<b>ACCRUAL</b>										
10-575-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
<b>TOTAL STREET &amp; DRAINAGE</b>	<b>2,523,355</b>	<b>2,090,739</b>	<b>1,795,822</b>	<b>3,048,292</b>	<b>991,446</b>	<b>2,897,901</b>	<b>1,138,262</b>	<b>2,210,390</b>		



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-575 STREETS

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC-FROM BUDGET	
		ACTUAL		ACTUAL		BUDGET	PROJECTIN	BUDGET		\$	%	\$	%
10 575-100	SALARIES/WAGES	376,298		476,543	234,858	552,637	515,000	640,987	125,987	24.5%	88,350	16.0%	
10 575-175	LONGEVITY	5,606		5,977	3,743	7,095	6,487	6,308	-179	-2.8%	-787	-11.1%	
10 575-190	OVERTIME	15,432		24,453	6,172	10,000	10,000	10,000	0	0.0%	0	0.0%	
10 575-201	F I C A & MEDICARE	29,137		37,082	18,340	43,585	40,000	50,283	10,283	25.7%	6,698	15.4%	
10 575-210	GROUP INSURANCE	93,787		112,454	71,131	143,666	95,000	136,680	41,680	43.9%	-6,986	-4.9%	
10 575-230	T M R S	52,359		71,883	36,271	81,984	73,000	94,585	21,585	29.6%	12,600	15.4%	
10 575-240	WORKMEN'S COMPENSATION	45,997		29,616	27,370	31,096	29,616	31,096	1,480	5.0%	0	0.0%	
10 575-291	UNEMPLOYMENT INSURANCE	2,097		0	0	0	0	0	0	0.0%	0	0.0%	
10 575-310	OFFICE/COMPUTER SUPPLIES	829		1,311	1,387	1,000	1,200	1,000	-200	-16.7%	0	0.0%	
10 575-320	OTHER ELECTRONICS	606		0	249	500	500	500	0	0.0%	0	0.0%	
10 575-352	FURNITURE & FIXTURES	1,536		994	708	1,000	1,000	1,000	0	0.0%	0	0.0%	
10 575-385	SMALL TOOLS & EQUIPMENT	3,101		36,759	605	5,000	5,000	5,000	0	0.0%	0	0.0%	
10 575-389	CHEMICALS	6,488		6,965	3,295	9,050	7,000	9,050	2,050	29.3%	0	0.0%	
10 575-390	FUEL	24,784		24,330	39,399	32,600	30,000	44,000	14,000	46.7%	11,400	35.0%	
10 575-399	OTHER SUPPLIES	6,489		91,942	958	2,300	2,300	2,300	0	0.0%	0	0.0%	
10 575-415	TELEPHONE	4,470		4,087	1,792	1,450	3,350	3,350	0	0.0%	1,900	131.0%	
10 575-425	CONTRACT LABOR	0		0	0	0	0	0	0	0.0%	0	0.0%	
10 575-426	PHYSICALS	1,062		1,331	587	850	850	850	0	0.0%	0	0.0%	
10 575-430	ADVERTISING	430		867	385	2,500	1,000	2,500	1,500	150.0%	0	0.0%	
10 575-440	ELECTRICITY	95,542		47,851	41,759	62,000	62,000	62,000	0	0.0%	0	0.0%	
10 575-470	EQUIPMENT RENTAL	0		14,358	0	500	500	500	0	0.0%	0	0.0%	
10 575-485	LAUNDRY SERVICES	8,006		11,339	5,007	7,500	7,500	8,500	1,000	13.3%	1,000	13.3%	
10 575-498	WASTE DISPOSAL	32,731		3,877	3,989	7,000	7,000	7,000	0	0.0%	0	0.0%	
10 575-499	OTHER SERVICES	5,390		9,572	0	0	0	10,000	10,000	0.0%	10,000	0.0%	
10 575-524	VEHICLE MAINTENANCE	19,640		46,470	37,512	60,379	30,000	41,220	11,220	37.4%	-19,159	-31.7%	
10 575-530	STREET/DRAINING/SWALK MAINT	309,820		336,741	94,425	150,000	150,000	150,000	0	0.0%	0	0.0%	
10 575-547	SIGNS MAINTENANCE	5,912		5,598	31,306	38,000	38,000	6,000	-32,000	-84.2%	-32,000	-84.2%	
10 575-548	TRAFFIC LIGHTS MAINTENANCE	0		0	876	250	250	250	0	0.0%	0	0.0%	
10 575-549	STREET LIGHTS MAINTENANCE	0		22	586	500	500	500	0	0.0%	0	0.0%	
10 575-602	SEMINARS/DUES/TRAVEL	886		1,670	594	1,340	1,340	1,590	250	18.7%	250	18.7%	
10 575-629	VEHICLE INSURANCE	17,302		13,960	14,605	17,301	17,301	14,500	-2,801	-16.2%	-2,801	-16.2%	
10 575-687	DAMAGE CLAIMS	0		0	0	0	0	0	0	0.0%	0	0.0%	
10 575-699	OTHER - SUNDRY	304		1,175	1,387	1,850	1,850	1,850	0	0.0%	0	0.0%	
10 575-775	LEASE INTEREST	0		9,046	6,663	2,091	2,090	0	0	0.0%	0	0.0%	
10 575-776	LEASE PRINCIPAL	82,091		73,045	75,428	80,000	80,000	80,000	0	0.0%	-80,000	-100.0%	
10 575-899	CAPITAL OUTLAY	842,607		294,504	230,059	1,693,267	1,678,267	867,000	-811,267	-48.3%	-826,267	-48.8%	
		2,090,739		1,795,822	991,446	3,048,292	2,897,901	2,210,399	-687,502	-23.7%	-837,893	-27.5%	



**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**      **10-575**    **STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>10 575-100</b>	<b>SALARIES/WAGES</b>	<b>376,298</b>	<b>476,543</b>	<b>234,858</b>	<b>552,637</b>	<b>640,987</b>
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Current Full-Time Employees	640,987				
	New Full-Time Employees					
	Current Part-Time Employees					
	New Part-Time Employees					
	Temporary Employees					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>10 575-175</b>	<b>LONGEVITY</b>	<b>5,606</b>	<b>5,977</b>	<b>3,743</b>	<b>7,095</b>	<b>6,308</b>
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay	6,308				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>10 575-190</b>	<b>OVERTIME</b>	<b>15,432</b>	<b>24,453</b>	<b>6,172</b>	<b>10,000</b>	<b>10,000</b>
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OVERTIME	10,000				



**THE CITY OF**  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-201	F I C A & M E D I C A R E	29,137	37,082	18,340	43,585	50,283
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field (do not attempt to input)	7.65%		Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-210	G R O U P I N S U R A N C E	93,787	112,454	71,131	143,666	136,680
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D					
	Long Term Disability	2,743		Calculated Field (do not attempt to input)		
	Health Reimbursement Account	2,093				
	TML - Employee Health	15,600				
	Estimated % Increase			5%		
	TML Estimated Rate/Mo	116,244		15		

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-230	T M R S	52,359	71,883	36,271	81,984	94,585
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC			14.39%		
	JAN - SEP			14.39%		
	Weighted Average	94,585		14.39%		
	Calculated Field (do not attempt to input)			Calculated Field (do not attempt to input)		



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-240	WORKMEN'S COMPENSATION	45,997	29,616	27,370	31,096	31,096
	ITEM:DESCRIPTION	AMOUNTS				AMOUNTS
	WORKMEN'S COMPENSATION	31,096				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-291	UNEMPLOYMENT INSURANCE	2,097	0	0	0	-
	ITEM:DESCRIPTION	AMOUNTS				AMOUNTS
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 575-310	OFFICE/COMPUTER SUPPLIES	829	1,311	1,387	1,000	1,000
	ITEM:DESCRIPTION	AMOUNTS				AMOUNTS
	PENS, PENCILS, WHITE OUT	200				
	PRINTER CARTRIDGES	600				
	COPY PAPER	200				





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
10 575-389	CHEMICALS	6,488	6,965	9,050	9,050
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	PROJECTION	AMOUNTS
	MOSQUITO CHEMICAL	3,500			
	WEED KILLER	3,380			850
	SOAP 3 CASES @ \$40	120			
	MOSQUITO TRUCK CALIBRATION	200			
	OXYGEN/PROPANE	1,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
10 575-390	FUEL	24,784	24,330	32,600	44,000
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	PROJECTION	AMOUNTS
	FUEL	44,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
10 575-399	OTHER SUPPLIES	6,489	91,942	2,300	2,300
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	PROJECTION	AMOUNTS
	WEATHER GEAR, RAIN BOOTS, SLICKER	300			
	REPLACEMENT WEEDEATER HEADS	300			
	STANDARD SAFETY GEAR	500			
	PROTECTIVE EQUIPMENT	300			
	BOXES OF RAGS	300			
	WEEDEATER STRING (SPOOLS)	300			
	GLOVES	300			



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-415	TELEPHONE	4,470	4,087	1,792	1,450	3,350
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CELL PHONES- DAVID, KENNY, CALL OUT	3,350				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-425	CONTRACT LABOR	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	SIDEWALKS, CURBS, GUTTERS					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-426	PHYSICALS	1,062	1,331	587	850	850
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	NEW EMPLOYEES					
	DRUG TESTING-ACCIDENT/INJURY	850				
	RANDOM DRUG TESTING					



**FISCAL YEAR 2018-2019**

**ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
10 575-430	ADVERTISING		867	385	2,500
	ITEM DESCRIPTION	AMOUNTS			AMOUNTS
	NEW EMPLOYEE POSITION	430		2,500	1,000
	CITYWIDE CLEAN UP x4				
	CITYWIDE CLEAN UP PERM. SIGNS	2,500			
	CITYWIDE CLEAN UP FLYERS				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
10 575-440	ELECTRICITY		47,851	41,759	62,000
	ITEM DESCRIPTION	AMOUNTS			AMOUNTS
	ELECTRICITY	95,542		62,000	62,000
		62,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
10 575-470	EQUIPMENT RENTAL		14,358	0	500
	ITEM DESCRIPTION	AMOUNTS			AMOUNTS
	MISC. EQUIPMENT	0		500	500
		500			



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-485	LAUNDRY SERVICES	8,006	11,339	5,007	7,500	8,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	EMPLOYEE UNIFORMS	8,000				
	NEW HIRE EMPLOYEE FEE	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-498	WASTE DISPOSAL	32,731	3,877	3,989	7,000	7,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	18 ROLLOFF DISPOSAL	2,000				
	Enviromental Waste Disposal	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-499	OTHER SERVICES	5,390	9,572	0	0	10,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	ELECTRICAL SERVICES STORM PUMPS	10,000				



**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**  
**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-524	VEHICLE MAINTENANCE	19,640	46,470	37,512	60,379	41,220
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	12 PICKUP TRUCKS	14,100				2500
	2-16yd & 2-1 TON DUMPTRUCKS	4,615				2,500
	17 lg EQUIPMENT	5,620				
	10 sm EQUIPMENT	4,115				
	20 MISC	1,865				
	EMERGENCY TOWING & REPAIR					
	11 lg HEAVY EQUIPMENT	5,905				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-530	STREET/DRAINING/SWALK MAINT	309,820	336,741	94,425	150,000	150,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	CITYWIDE SIDEWALK REPAIR MATERIALS					
	IMPROVEMENTS- WORKORDERS	150,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-547	SIGNS MAINTENANCE	5,912	5,598	31,306	38,000	6,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	EMERGENCY, WEATHER FADED, DAMAGED					
	CONES, BARRICADES, NIGHT LIGHTS	6,000				
	STAND FOR NEW SIGNS					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-575 STREETS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-548	TRAFFIC LIGHTS MAINTENANCE	0	0	876	250	250
	ITEM DESCRIPTION	AMOUNTS				
	MAINT.- BULB, BREAKER, LENSE	250				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-549	STREET LIGHTS MAINTENANCE	0	22	586	500	500
	ITEM DESCRIPTION	AMOUNTS				
	MAINT.- BULBS, BREAKER, LENSE	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-602	SEMINARS/DUES/TRAVEL	886	1,670	594	1,340	1,590
	ITEM DESCRIPTION	AMOUNTS				
	CDL FEE	500				
	MOSQUITO TRAINING	250				
	PESTICIDE LICENSE	90				
	SWEEPER TRAINING	500				
	NEW EQUIPMENT TRAINING	250				



THE CITY OF FRESNO  
**FISCAL YEAR 2018-2019**

**ACCOUNT DETAIL JUSTIFICATION**

**10-575 STREETS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-629	VEHICLE INSURANCE	17,302	13,960	14,605	17,301	14,500
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	VEHICLE INSURANCE	14,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-687	DAMAGE CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	DAMAGE CLAIMS					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 575-699	OTHER - SUNDRY	304	1,175	1,387	1,850	1,850
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	SAFETY ITEMS	500				
	CLEANING SUPPLIES	100				
	EMERGENCY STORM EQUIPMENT	250				
	EMPLOYEE HYDRATION	500				
	CITYWIDE CLEAN UP MEALS	500				

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

GENERAL FUND  
 SR CITIZENS COMMISSION

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUPPLIES</b>								
579-310 OFFICE/COMPUTER SUPPLIES	606	172	0	520	0	520	514	520
10-579-311 POSTAGE/SHIPPING	0	141	0	325	0	265	265	325
579-399 OTHER SUPPLIES	<u>2,442</u>	<u>2,556</u>	<u>2,893</u>	<u>2,950</u>	<u>804</u>	<u>2,880</u>	<u>2,380</u>	<u>2,950</u>
TOTAL SUPPLIES	3,048	2,869	2,893	3,795	804	3,665	3,159	3,795
<b>SERVICES</b>								
579-430 ADVERTISING	0	0	0	240	0	240	240	240
10-579-484 SR CITIZENS PROJECTS	<u>8,787</u>	<u>7,747</u>	<u>7,645</u>	<u>14,450</u>	<u>5,674</u>	<u>14,150</u>	<u>12,050</u>	<u>14,450</u>
TOTAL SERVICES	8,787	7,747	7,645	14,690	5,674	14,390	12,290	14,690
<b>TOTAL SR CITIZENS COMMISSION</b>	<b>11,835</b>	<b>10,615</b>	<b>10,538</b>	<b>18,485</b>	<b>6,478</b>	<b>18,055</b>	<b>15,449</b>	<b>18,485</b>



FISCAL YEAR 2018-2019  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-579 SR CITIZENS COMMISSION

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	BUDGET	PROJECTION	BUDGET	\$	%	\$	%
10 579-310	OFFICE/COMPUTER SUPPLIES	172	0	0	0	520	520	520	520	0	0.0%	0	0.0%
10 579-311	POSTAGE/SHIPPING	140	0	0	0	325	265	325	325	60	22.6%	0	0.0%
10 579-399	OTHER SUPPLIES	2,556	2,893	804	804	2,950	2,880	2,950	2,950	70	2.4%	0	0.0%
10 579-430	ADVERTISING	0	0	0	0	240	240	240	240	0	0.0%	0	0.0%
10 579-484	SR CITIZENS PROJECTS	7,747	7,645	5,674	5,674	14,450	14,150	14,450	14,450	300	2.1%	0	0.0%
		<b>10,615</b>	<b>10,538</b>	<b>6,478</b>	<b>6,478</b>	<b>18,485</b>	<b>18,055</b>	<b>18,485</b>	<b>18,485</b>	<b>430</b>	<b>2.4%</b>	<b>0</b>	<b>0.0%</b>



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-579 SR CITIZENS COMMISSION**

ACCOUNT	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2018-2019 ACTUAL	ITEM DESCRIPTION	AMOUNTS	AMOUNTS
<b>10 579-310</b>	<b>OFFICE/COMPUTER SUPPLIES</b>		172		0	520
	Copy paper					
	Ink/Toner		250			
	Name badges		150			
	labels		25			
	file folders		25			
	Misc. staples, pens etc.		20			
			50			
						520
						AMOUNTS

ACCOUNT	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2018-2019 ACTUAL	ITEM DESCRIPTION	AMOUNTS	AMOUNTS
<b>10 579-311</b>	<b>POSTAGE/SHIPPING</b>		140		0	325
	Newsletters/ Flyers Postage					
	Thanksgiving Invitations		150			
	Misc. correspondence		150			
			25			
				cost increase		
						325
						AMOUNTS

ACCOUNT	ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2018-2019 ACTUAL	ITEM DESCRIPTION	AMOUNTS	AMOUNTS
<b>10 579-399</b>	<b>OTHER SUPPLIES</b>		2,556		804	2,950
	Meeting Refreshments for 9 meetings		1,150			
	Bingo/Game Prizes		1,500			
	Paper Goods (cups, napkins etc.)		250			
	Misc. note pads, pencils, for games		50			
				price increase		
						2,880
						2,950
						AMOUNTS



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-GENERAL FUND  
 LIBRARY

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUPPLIES</b>								
10-650-352 FURNITURE & FIXTURES	0	420	0	0	0	0	3,100	0
10-650-385 SMALL TOOLS & EQUIPMENT	15	0	0	0	0	0	0	0
10-650-392 JANITORIAL SUPPLIES	8,938	7,761	7,551	8,950	4,414	8,700	9,000	8,950
TOTAL SUPPLIES	8,953	8,181	7,551	8,950	4,414	8,700	12,100	8,950
<b>SERVICES</b>								
10-650-403 FLOOD INSURANCE	0	0	0	0	0	0	0	0
10-650-405 FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0	0
10-650-415 TELEPHONE	1,724	2,271	3,048	1,612	1,497	1,612	1,200	1,612
10-650-430 ADVERTISING	0	0	0	250	0	250	250	250
10-650-440 ELECTRICITY	10,202	5,896	0	8,000	0	8,000	11,245	8,000
10-650-441 WATER	0	0	0	0	0	0	0	0
10-650-442 GAS-ENTEX	1,252	877	330	900	499	900	800	900
10-650-490 BOARD REQUEST	8,803	0	8,515	8,850	8,606	8,850	8,784	8,850
TOTAL SERVICES	21,982	9,044	11,893	19,612	10,601	19,612	22,279	19,612
<b>MAINTENANCE</b>								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	7,553	1,708	7,502	13,300	5,469	10,600	10,700	13,300
TOTAL MAINTENANCE	7,553	1,708	7,502	13,300	5,469	10,600	10,700	13,300
<b>SUNDRY</b>								
10-650-699 OTHER - SUNDRY	0	0	64	0	0	0	0	0
TOTAL SUNDRY	0	0	64	0	0	0	0	0
<b>CAPITAL OUTLAY</b>								
10-650-899 CAPITAL OUTLAY	8,980	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	8,980	0	0	0	0	0	0	0
<b>TOTAL LIBRARY</b>	<b>47,467</b>	<b>18,933</b>	<b>27,010</b>	<b>41,862</b>	<b>20,485</b>	<b>38,912</b>	<b>45,079</b>	<b>41,862</b>



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-650 LIBRARY

AGCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APPLYD	BUDGET	PROJECTD	BUDGET	BUDGET	\$	%	\$	%
10 650-352	FURNITURE & FIXTURES	420	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
10 650-392	JANITORIAL SUPPLIES	7,761	7,551	4,414	0	8,950	8,700	8,950	250	2.9%	0	0.0%	
10 650-392	FLOOD INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 650-403	FURNITURE DISPLAY INSURANCE	0	0	1,497	0	1,612	1,612	1,612	0	0.0%	0	0.0%	
10 650-405	TELEPHONE	2,271	3,048	0	0	250	250	250	0	0.0%	0	0.0%	
10 650-415	ADVERTISING	0	0	0	0	8,000	8,000	8,000	0	0.0%	0	0.0%	
10 650-430	ELECTRICITY	5,896	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 650-440	WATER	877	330	499	0	900	900	900	0	0.0%	0	0.0%	
10 650-441	GAS-ENTEX	0	8,515	8,606	0	8,850	8,850	8,850	0	0.0%	0	0.0%	
10 650-442	BOARD REQUEST	1,708	7,502	5,469	0	13,300	10,600	13,300	2,700	25.5%	0	0.0%	
10 650-490	BLDG/BLDG EQUIP MAINTENANCE	0	64	0	0	0	0	0	0	0.0%	0	0.0%	
10 650-545	OTHER - SUNDRY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 650-699	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
10 650-899		18,933	27,010	20,485	21,862	38,912	41,862	29,950	7.6%	0	0.0%		



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-650 LIBRARY**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	
10 650-352	FURNITURE & FIXTURES	420	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS						AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	
10 650-385	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS						AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	
10 650-392	JANITORIAL SUPPLIES	7,761	7,551	4,414	8,950	8,700	8,950	
	ITEM DESCRIPTION	AMOUNTS						AMOUNTS
	Janitorial supplies	1,750						
	Cleaning service - Tim Trevino 5 days a week	7,200						





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 650-430	ADVERTISING	0	0	0	250	250	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Program Advertising	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 650-440	ELECTRICITY	5,896	0	0	8,000	8,000	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Electricity	8,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 650-441	WATER	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Water						





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 650-699	OTHER - SUNDRY	0	64	0	0	0	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 650-899	CAPITAL OUTLAY	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	1						
	2						
	3						
	4						
	5						
	6						

TOTAL: 18,933 27,010 20,485 41,862 38,912 41,862

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

PARKS

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
10-655-100 SALARIES/WAGES	426,181	465,823	646,352	669,424	328,743	669,424	490,105	669,442
10-655-165 EDUCATION PAY	0	0	0	0	0	0	0	0
10-655-175 LONGEVITY	2,143	1,545	2,105	2,415	1,599	2,415	2,600	2,415
10-655-180 AUTO ALLOWANCE	0	0	0	0	0	0	0	0
10-655-190 OVERTIME	66,827	57,901	67,874	45,000	33,592	45,000	27,300	45,000
<b>TOTAL SALARIES</b>	<b>495,151</b>	<b>525,269</b>	<b>716,332</b>	<b>716,839</b>	<b>363,934</b>	<b>716,839</b>	<b>520,005</b>	<b>716,857</b>
<b>BENEFITS</b>								
10-655-201 F I C A & MEDICARE	36,859	38,860	54,188	54,839	27,604	54,839	39,780	54,840
10-655-210 GROUP INSURANCE	58,973	88,629	96,185	162,400	80,135	162,400	93,792	168,667
10-655-230 T M R S	61,610	67,851	99,891	103,153	53,337	103,153	59,184	103,153
10-655-240 WORKMEN'S COMPENSATION	2,988	0	19,021	19,972	15,326	19,972	10,000	19,972
10-655-291 UNEMPLOYMENT INSURANCE	21,707	4,274	0	0	0	0	0	0
<b>TOTAL BENEFITS</b>	<b>182,136</b>	<b>199,614</b>	<b>269,285</b>	<b>340,364</b>	<b>176,402</b>	<b>340,364</b>	<b>202,756</b>	<b>346,632</b>
<b>SUPPLIES</b>								
10-655-310 OFFICE/COMPUTER SUPPLIES	4,233	4,888	5,364	4,170	2,709	3,970	3,850	5,990
10-655-320 OTHER ELECTRONICS	2,332	4,071	6,837	26,409	23,282	26,409	1,000	17,550
10-655-331 AGRICULTURAL/BOTANICAL	65,894	33,358	75,791	30,000	14,319	30,000	58,750	61,000
10-655-333 VISITORS PROMOTIONS	1,503	2,477	5,193	5,550	2,082	5,000	1,250	5,750
10-655-335 CLOTHING	3,874	6,420	8,437	5,900	3,692	5,900	1,000	11,600
10-655-352 FURNITURE & FIXTURES	630	519	875	650	0	650	475	1,150
10-655-385 SMALL TOOLS & EQUIPMENT	7,331	7,136	14,859	10,000	5,833	10,000	7,500	17,750
10-655-389 CHEMICALS	4,347	5,496	4,736	9,000	1,032	9,900	5,750	11,500
10-655-390 FUEL	22,286	19,296	28,794	29,000	15,059	29,000	23,460	29,000
10-655-392 JANITORIAL SUPPLIES	10,025	14,635	15,552	14,000	6,730	14,150	13,085	17,800
10-655-399 OTHER SUPPLIES	19,329	27,832	195,893	27,975	12,404	26,395	14,250	24,475
<b>TOTAL SUPPLIES</b>	<b>141,785</b>	<b>126,127</b>	<b>362,330</b>	<b>162,654</b>	<b>87,143</b>	<b>161,374</b>	<b>130,370</b>	<b>203,570</b>
<b>SERVICES</b>								
10-655-415 TELEPHONE	9,161	12,763	23,433	9,600	12,391	9,600	7,752	10,600
10-655-425 CONTRACT LABOR	67,829	87,972	112,238	85,000	40,682	80,000	50,000	80,000
10-655-426 PHYSICALS	938	1,179	1,225	1,400	139	950	800	1,400
10-655-430 ADVERTISING	2,356	9,487	2,983	3,400	886	2,000	2,000	7,950
10-655-440 ELECTRICITY	62,036	59,672	57,659	65,000	25,630	65,000	48,750	60,000
10-655-441 WATER	0	0	0	0	0	0	0	0
10-655-442 GAS-ENTEX	1,993	2,161	3,596	1,800	1,973	1,800	3,204	3,000
10-655-482 SERVICE CONTRACTS	2,152	1,482	1,262	3,000	1,144	5,700	977	3,000
10-655-485 LAUNDRY SERVICES	2,949	226	99	0	0	0	3,600	0
10-655-499 OTHER SERVICES	1,896	2,616	2,754	5,700	1,505	3,250	3,250	2,100
<b>TOTAL SERVICES</b>	<b>151,311</b>	<b>177,559</b>	<b>205,250</b>	<b>174,900</b>	<b>84,350</b>	<b>168,300</b>	<b>120,333</b>	<b>168,050</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-GENERAL FUND

PARKS

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>MAINTENANCE</u>								
10-655-524 VEHICLE MAINTENANCE	16,803	15,683	24,338	27,500	11,278	27,000	19,500	28,000
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	28,494	34,232	52,643	29,250	18,313	29,250	25,950	27,450
10-655-546 LAND/GROUNDS MAINT	35,056	38,486	86,253	42,300	19,301	42,519	58,450	41,000
TOTAL MAINTENANCE	80,353	88,401	163,234	99,050	48,892	98,769	103,900	96,450
<u>SUNDRY</u>								
10-655-602 SEMINARS/DUES/TRAVEL	670	1,056	2	2,500	160	2,500	1,800	4,000
10-655-628 PROPERTY LIABILITY INSURANCE	0	0	1,000	0	20,789	0	0	0
10-655-629 PROPERTY,VEHICLE, GL INSURANCE	0	5,996	12,733	4,015	0	4,015	2,500	13,732
10-655-652 COMMUNITY SERVICE INSURANCE	2,030	2,125	2,219	2,310	2,116	2,310	1,565	2,500
10-655-687 DAMAGE CLAIMS	0	0	0	0	0	0	100	0
10-655-699 OTHER - SUNDRY	15,659	62	6,195	500	1,114	418	0	15,000
TOTAL SUNDRY	18,359	9,239	22,150	9,325	24,179	9,243	5,965	35,232
<u>DEBT SERVICE</u>								
10-655-775 LEASE INTEREST	0	0	0	0	0	0	0	0
10-655-776 LEASE PRINCIPAL	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>								
10-655-801 VETERAN'S MEMORIAL EXPENSES	0	0	0	1,500	0	0	0	3,500
10-655-805 OUTDOOR DECK RIVERPLACE	0	0	0	500	0	0	0	1,500
10-655-899 CAPITAL OUTLAY	121,593	198,995	310,898	512,428	46,136	478,300	46,572	63,000
TOTAL CAPITAL OUTLAY	121,593	198,995	310,898	514,428	46,136	478,300	46,572	68,000
<u>ACCURAL</u>								
10-655-995 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL ACCURAL	0	0	0	0	0	0	0	0
<b>TOTAL PARKS</b>	<b>1,190,689</b>	<b>1,325,205</b>	<b>2,049,478</b>	<b>2,017,560</b>	<b>831,037</b>	<b>1,973,189</b>	<b>1,129,901</b>	<b>1,634,794</b>



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APPLY'D	BUDGET	PROJECTION	BUDGET	\$	%	\$	%		
10 655-100	SALARIES/WAGES	465,823	646,352	328,743	669,424	669,424	669,442	18	0.0%	18	0.0%	18	0.0%
10 655-165	EDUCATION PAY	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 655-175	LONGEVITY	1,545	2,105	1,599	2,415	2,415	2,415	0	0.0%	0	0.0%	0	0.0%
10 655-190	OVERTIME	57,901	67,874	33,592	45,000	45,000	45,000	0	0.0%	0	0.0%	0	0.0%
10 655-201	F I C A & MEDICARE	38,860	54,188	27,604	54,838	54,839	54,840	1	0.0%	1	0.0%	1	0.0%
10 655-210	GROUP INSURANCE	88,629	96,185	80,135	162,400	162,400	168,667	6,267	3.9%	6,267	3.9%	6,267	3.9%
10 655-230	T M R S	67,851	99,891	53,337	103,153	103,153	103,156	3	0.0%	3	0.0%	3	0.0%
10 655-240	WORKMEN'S COMPENSATION	0	19,021	15,326	19,972	19,972	19,972	0	0.0%	0	0.0%	0	0.0%
10 655-291	UNEMPLOYMENT INSURANCE	4,274	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 655-310	OFFICE/COMPUTER SUPPLIES	4,888	5,364	2,709	4,170	3,970	5,995	2,025	51.0%	2,025	51.0%	1,825	43.8%
10 655-320	OTHER ELECTRONICS	4,071	6,837	23,282	26,409	26,409	17,550	-8,859	-33.5%	-8,859	-33.5%	-8,859	-33.5%
10 655-331	AGRICULTURAL/BOTANICAL	33,358	75,791	14,319	30,000	30,000	61,000	31,000	103.3%	31,000	103.3%	31,000	103.3%
10 655-333	VISITORS PROMOTIONS	2,477	5,193	2,082	5,550	5,000	5,750	750	15.0%	750	15.0%	200	3.6%
10 655-335	CLOTHING	6,420	8,437	3,692	5,900	5,900	11,600	5,700	96.6%	5,700	96.6%	5,700	96.6%
10 655-352	FURNITURE & FIXTURES	519	875	0	650	650	1,150	500	76.9%	500	76.9%	500	76.9%
10 655-385	SMALL TOOLS & EQUIPMENT	7,136	14,859	5,833	10,000	10,000	17,750	7,750	77.5%	7,750	77.5%	7,750	77.5%
10 655-389	CHEMICALS	5,496	4,736	1,032	9,000	9,900	11,500	1,600	16.2%	1,600	16.2%	2,500	27.8%
10 655-390	FUEL	19,296	28,794	15,059	29,000	29,000	29,000	0	0.0%	0	0.0%	0	0.0%
10 655-392	JANITORIAL SUPPLIES	14,635	15,552	6,730	14,000	14,150	17,800	3,650	25.8%	3,650	25.8%	3,800	27.1%
10 655-399	OTHER SUPPLIES	27,832	195,893	12,404	27,975	26,395	24,475	-1,920	-7.3%	-1,920	-7.3%	-3,500	-12.5%
10 655-415	TELEPHONE	12,763	23,433	12,391	9,600	9,600	10,600	1,000	10.4%	1,000	10.4%	1,000	10.4%
10 655-425	CONTRACT LABOR	87,972	112,238	40,682	85,000	80,000	80,000	0	0.0%	0	0.0%	-5,000	-5.9%
10 655-426	PHYSICALS	1,179	1,225	139	1,400	950	1,400	450	47.4%	450	47.4%	0	0.0%
10 655-430	ADVERTISING	9,487	2,983	886	3,400	2,000	7,950	5,950	297.5%	5,950	297.5%	4,550	133.8%
10 655-440	ELECTRICITY	59,672	57,660	25,630	65,000	65,000	60,000	-5,000	-7.7%	-5,000	-7.7%	-5,000	-7.7%
10 655-441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 655-442	GAS-ENTEX	2,161	3,596	1,973	1,800	1,800	3,000	1,200	66.7%	1,200	66.7%	1,200	66.7%
10 655-482	SERVICE CONTRACTS	1,482	1,262	1,144	3,000	5,700	3,000	-2,700	-47.4%	-2,700	-47.4%	0	0.0%
10 655-485	LAUNDRY SERVICES	226	99	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 655-499	OTHER SERVICES	2,616	2,754	1,505	5,700	3,250	2,100	-1,150	-35.4%	-1,150	-35.4%	-3,600	-63.2%
10 655-524	VEHICLE MAINTENANCE	15,683	24,338	11,278	27,500	27,500	28,000	1,000	3.7%	1,000	3.7%	500	1.8%
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	34,232	52,643	18,313	29,250	29,250	27,450	-1,800	-6.2%	-1,800	-6.2%	-1,800	-6.2%
10 655-546	LAND/GROUNDS MAINT	38,486	86,253	19,301	42,300	42,519	41,000	-1,519	-3.6%	-1,519	-3.6%	-1,300	-3.1%
10 655-602	SEMINARS/DUES/TRAVEL	1,056	2	160	2,500	2,500	4,000	1,500	60.0%	1,500	60.0%	1,500	60.0%
10 655-629	PROPERTY,VEHICLE GIL INS.	5,996	13,733	20,789	4,015	4,015	13,733	9,718	242.0%	9,718	242.0%	9,718	242.0%
10 655-652	COMMUNITY SERVICE INSURANCE	2,125	2,219	2,116	2,310	2,310	2,500	190	8.2%	190	8.2%	190	8.2%
10 655-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 655-699	OTHER - SUNDRY	63	6,195	1,116	500	418	15,000	14,582	3488.5%	14,582	3488.5%	14,500	2900.0%
10 655-775	LEASE INTEREST	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
10 655-776	LEASE PRINCIPAL	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%



FISCAL YEAR 2018-2019  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-655 PARKS

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APL YTD	BUDGET	PROJECTION	BUDGET	BUDGET	\$	%	\$	%
10 655-801	VETERAN'S MEMORIAL EXPENSES	0	0	0	0	1,500	0	3,500	0.0%	3,500	0.0%	2,000	133.3%
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	500	0	1,500	0.0%	1,500	0.0%	1,000	200.0%
10 655-899	CAPITAL OUTLAY	198,995	310,898	46,136	478,300	512,428	478,300	-415,300	-86.8%	-415,300	-86.8%	-449,428	-87.7%
		<b>1,325,205</b>	<b>2,049,478</b>	<b>831,037</b>	<b>1,973,189</b>	<b>2,017,560</b>	<b>1,634,794</b>	<b>-338,395</b>	<b>-17.1%</b>	<b>-338,395</b>	<b>-17.1%</b>	<b>-382,765</b>	<b>-19.0%</b>



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-100	SALARIES/WAGES	465,823	646,352	328,743	669,424	669,442
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Current Full-Time Employees	17	658,327			
	New Full-Time Employees					
	Current Part-Time Employees	1	11,115			
	New Part-Time Employees					
	Temporary Employees					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-655-165	EDUCATION PAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Education Pay					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-175	LONGEVITY	1,545	2,105	1,599	2,415	2,415
	ITEM DESCRIPTION	AMOUNTS	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Longevity Pay	15	2,415			



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-190	OVERTIME	57,901	67,874	33,592	45,000	45,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Park Events, Riverfest Fishin Fiesta Etc.					
	Holiday Staffing					
	Weekend Staffing-facility rental coverage					
	Mowing/Groundscare					
	Christmas Decorating	45,000				
	Basketball					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-201	F I C A & M E D I C A R E	38,860	54,188	27,604	54,838	54,840
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FICA and Medicare	54,840				
		7.65%				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-210	G R O U P I N S U R A N C E	88,629	96,185	80,135	162,400	168,667
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	3,587				
	Long Term Disability	2,737				
	Health Reimbursement Account	30,600				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	131,743				





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-310	OFFICE/COMPUTER SUPPLIES	4,888	5,364	2,709	4,170	5,995
	Printer Ink/ Toner	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Paper	700	Postage			200
	Writing Utensils (pens, pencils, markers etc.)	900	Shredding			225
	Software - os and office suite for new computers	500				
	Folders	3,000				
	Envelopes	200				
	Misc. (paper clips, staples, white out etc.)	170				
		100				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-320	OTHER ELECTRONICS	4,071	6,837	23,282	26,409	17,550
	Land Held radios for employees	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Radio Batteries	1,000	Laptop			1,000
	phone chargers	1,000	Wi-Fi equipment for RP			500
	Desk top scanners (1)	50	2 - Projectors, 2- Screens			10,000
	Computer for employee work station (1)	200	new cordless microphone upgrades (2)			1,000
	Desk top printer (2)	1,800	Auto dialer for RiverPlace fire alarm system			500
		500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-331	AGRICULTURAL/BOTANICAL	33,358	75,791	14,319	30,000	61,000
	Flowers (for parks and Com. House flowerbeds)	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Grass Seed	15,000	Corridor Flowers			10,000
	Freeze Protection	3,000	Soil/Mulch			10,000
		3,000	Irrigation Repairs lightning, cut wires, sprinkler heads, valves - \$750			10,000
			Landscape Projects			10,000
			trees, rocks, shrubbery, etc.)			





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-385	SMALL TOOLS & EQUIPMENT	7,136	14,859	5,833	10,000	17,750	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Groundscare Tools (Weedeater, backpack blower, etc)	6,000				1,500	
	Push Mowers	750				5,000	
	Sprayers	500				1,500	
	Mower Parts (oil, blades, etc.)	2,000					
	Garden Hand Tools (rake, shovel etc.)	500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-389	CHEMICALS	5,496	4,736	1,032	9,000	11,500	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Pre-emergent					500	
	Weed Killer	1,500				500	
	Worm/Mite Deterrent	3,000				400	
	Ant Killer	2,500				350	
	Fertilizer	2,000					
		750					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 655-390	FUEL	19,296	28,794	15,059	29,000	29,000	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Parks Vehicles (2 new)	29,000					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 655-392	JANITORIAL SUPPLIES	14,635	15,552	6,730	14,000	14,150	17,800
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Paper Goods (toilet paper, paper towels etc.)	5,800					
	Trash Bags( houses,parks, beach, events)	5,000					
	Cleaners/Disinfectants	3,000					
	Cleaning Supplies (broom, mop, toilet brush etc.)	2,000					
	Floor Care---Stripper, Cleaners, Wax, Carpet Cleaner	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 655-399	OTHER SUPPLIES	27,832	195,893	12,404	27,975	26,395	24,475
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Christmas Decorations	12,000					2,000
	CS Supplies--Vests, gloves, safety gloves, water cool	1,500					2,000
	River Place/ VIC Condiments	350					225
	1st aid kits--replacement items	500					400
	Flags city wide	2,000					1,500
							2,000

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 655-415	TELEPHONE	12,763	23,433	12,391	9,600	9,600	10,600
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Cell Phones Director, Supervisors, Maintenance	7,000					
	3 VIC telephone linesx12months	1,000					
	Installation of WIFI	2,000					
	WIFI Service	600					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-425	CONTRACT LABOR	87,972	112,238	40,682	85,000	80,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Contract Mowing	80,000			fuel cost, cost increase	
	Contract weather delays					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-426	PHYSICALS	1,179	1,225	139	1,400	1,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Physicals For New Hire	1,000			new hires	
	Random Drug Screenings	400				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-430	ADVERTISING	9,487	2,983	886	3,400	7,950
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Events (Riverfest, HOB, Joy Ride Rod Run etc.)	2,000				
	Employment Advertising	950				
	Periodicals	5,000				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-440	ELECTRICITY	59,672	57,660	25,630	65,000	60,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Electricity	60,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-441	WATER	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Water	-				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-442	GAS-ENTEX	2,161	3,596	1,973	1,800	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FCH, VCH, FMP	3,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-482	SERVICE CONTRACTS	1,482	1,262	1,144	3,000	5,700
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	VIC Copy Machine payments U.S. Bank	1,500				
	Service Contract for VIC copier Digitec	1,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-485	LAUNDRY SERVICES	226	99	0	0	0
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-499	OTHER SERVICES	2,616	2,754	1,505	5,700	3,250
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	Computer maintenance - back up services for system	600				
	Electrical services	500				
	Plumbing Services	500				
	A/C Services	500				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2017-2018		2018-2019
		ACTUAL	APR YTD	BUDGET	BUDGET
10 655-524	VEHICLE MAINTENANCE	15,683	11,278	27,500	28,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Maintence to vehicles, mowers, and tractors including inspections, oil changes, repairs, parts	25,000			
	Repair of aging fleet	2,500			
	Repairs aging fleet	500			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2017-2018		2018-2019
		ACTUAL	APR YTD	BUDGET	BUDGET
10 655-545	BLDG/BLDG EQUIP MAINTENANCE	34,232	18,313	29,250	27,450
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	General Facility Maintenance (RP, VCH, FCH etc.)	17,500			2,000
	Test Control	1,200			2,500
	River Place Stage (Skirting/stairs)	1,500			1,000
	Trash Cans for Facilities	250			
	Ceiling Tiles for facilities	1,500			

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2017-2018		2018-2019
		ACTUAL	APR YTD	BUDGET	BUDGET
10 655-546	LAND/GROUNDS MAINT	38,486	19,301	42,300	41,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION		AMOUNTS
	Playground maintenance	3,000			
	Fountains/Splash Pad Maintenance	5,000			3,500
	Ball Field Maintenance (elec, plumbing etc.)	5,000			
	General Park Maintenance- welding, painting	8,000			2,500
	Cones, Reflector Tape etc. for Park Events	3,000			3,500
	Outside Light Repairs (parks ball parks)	1,500			5,000
					1,000



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-602	SEMINARS/DUES/TRAVEL	1,056	2	160	2,500	4,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Developmental training	3,000				
	Other - Dues	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-629	PROPERTY, VEHICLE G/L INS.	5,996	13,733	20,789	4,015	13,733
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	10 Vehicles in park fleet	13,733				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-652	COMMUNITY SERVICE INSURANCE	2,125	2,219	2,116	2,310	2,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Community Service Insurance	2,500				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-687	DAMAGE CLAIMS	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Damage Claims					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-699	OTHER - SUNDRY	63	6,195	1,116	500	418
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	irrigation	5,000				
	A/C	5,000				
	Electrical	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 655-775	LEASE INTEREST	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Lease Interest	-				



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-655 PARKS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	BUDGET	PROJECTION	
10 655-776	LEASE PRINCIPAL	0	0	0	0	0	0	-
	ITEM DESCRIPTION							AMOUNT\$
	Lease Principle							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	BUDGET	PROJECTION	
10 655-801	VETERAN'S MEMORIAL EXPENSES	0	0	0	0	1,500	0	3,500
	ITEM DESCRIPTION							AMOUNT\$
	Veteran's Memorial Expenses	1,000	1,000					2,500

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019
		ACTUAL	AMOUNT\$	ACTUAL	AMOUNT\$	BUDGET	PROJECTION	
10 655-805	OUTDOOR DECK RIVERPLACE	0	0	0	0	500	0	1,500
	ITEM DESCRIPTION							AMOUNT\$
	maintenance/upkeep	1,500	1,500					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-655 PARKS**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 655-899	CAPITAL OUTLAY	198,995	310,898	46,136	512,428	478,300	63,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	2 Park Shelters	6,000					
	2 Park Trucks	30,000					
	Bucket Truck	27,000					

**TOTAL:** 1,325,205 2,049,478 831,037 2,017,560 1,973,189 1,634,794

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2018

1 -GENERAL FUND

RECREATION

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>SALARIES</b>								
9-665-100 SALARIES/WAGES	153,815	171,148	178,053	218,688	83,693	205,843	156,923	281,800
10-665-165 EDUCATION PAY	0	0	0	0	0	0	0	0
10-665-175 LONGEVITY	237	385	519	972	499	529	325	1,032
9-665-180 AUTO ALLOWANCE	0	0	1,108	0	1,385	0	0	0
10-665-190 OVERTIME	3,467	6,576	4,868	7,600	3,789	6,000	4,500	7,600
<b>TOTAL SALARIES</b>	<b>157,518</b>	<b>178,109</b>	<b>184,548</b>	<b>227,260</b>	<b>89,365</b>	<b>212,372</b>	<b>161,748</b>	<b>290,432</b>
<b>BENEFITS</b>								
10-665-201 F I C A & MEDICARE	12,571	13,528	13,870	17,385	6,563	16,246	12,374	22,218
10-665-210 GROUP INSURANCE	22,211	24,387	16,207	29,031	15,589	23,985	18,684	29,766
10-665-230 T M R S	11,773	14,190	17,957	19,956	10,088	17,492	10,840	17,781
10-665-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	2,500	0
10-665-291 UNEMPLOYMENT INSURANCE	127	0	0	0	0	127	0	0
<b>TOTAL BENEFITS</b>	<b>46,682</b>	<b>52,106</b>	<b>48,035</b>	<b>66,372</b>	<b>32,239</b>	<b>57,850</b>	<b>44,398</b>	<b>69,765</b>
<b>SUPPLIES</b>								
10-665-310 OFFICE/COMPUTER SUPPLIES	2,979	2,974	2,855	2,960	769	2,960	2,300	3,500
10-665-311 POSTAGE/SHIPPING	0	0	20	100	0	100	0	100
10-665-320 OTHER ELECTRONICS	1,326	2,786	5,299	9,948	2,189	8,448	2,500	13,200
10-665-331 AGRICULTURAL/BOTANICAL	1,561	2,415	2,134	2,700	394	2,700	1,000	2,700
10-665-333 PROGRAM	38,494	43,646	43,650	50,000	37,608	48,300	31,650	52,250
10-665-335 CLOTHING	1,047	1,021	688	1,000	165	1,000	500	1,300
10-665-352 FURNITURE & FIXTURES	1,552	815	2,086	1,700	0	2,250	0	5,300
10-665-385 SMALL TOOLS & EQUIPMENT	695	232	293	400	213	400	300	2,200
10-665-391 RESALE MERCHANDISE	4,644	6,143	6,546	8,100	2,399	7,900	4,000	8,900
10-665-392 JANITORIAL SUPPLIES	3,394	1,871	4,673	3,950	1,034	3,700	2,300	5,300
10-665-399 OTHER SUPPLIES	15,141	6,465	9,855	6,150	1,679	8,500	5,500	7,800
<b>TOTAL SUPPLIES</b>	<b>70,833</b>	<b>68,367</b>	<b>78,099</b>	<b>87,008</b>	<b>46,449</b>	<b>86,258</b>	<b>50,050</b>	<b>102,550</b>
<b>SERVICES</b>								
10-665-414 BANK CHARGES/ETS FEES	2,639	1,903	1,388	2,000	922	2,000	0	2,000
10-665-415 TELEPHONE	5,154	6,320	6,084	7,000	3,324	7,000	3,500	7,700
10-665-425 CONTRACT LABOR	31,678	36,204	42,843	58,510	13,050	58,510	23,816	58,100
10-665-426 PHYSICALS/SCREENING	1,355	339	845	500	0	500	875	700
10-665-430 ADVERTISING	10,090	10,021	11,653	10,600	9,452	10,000	5,000	12,200
10-665-440 ELECTRICITY	22,323	17,176	14,535	24,000	17,930	24,000	20,800	26,000
10-665-441 WATER	0	0	0	0	0	0	0	0
10-665-485 LAUNDRY SERVICES	100	0	0	0	0	0	0	0
10-665-499 OTHER SERVICES	1,782	1,010	1,476	2,500	702	2,000	3,000	3,000
<b>TOTAL SERVICES</b>	<b>75,120</b>	<b>72,974</b>	<b>78,823</b>	<b>105,110</b>	<b>45,380</b>	<b>104,010</b>	<b>56,991</b>	<b>109,700</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND  
 RECREATION

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<b>MAINTENANCE</b>										
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	5,316	6,310	4,913	9,300	5,332	9,300	10,000	11,400		
10-665-546 LAND/GROUNDS MAINT	1,338	2,763	5,116	2,350	0	2,350	800	3,500		
10-665-553 POOL MAINTENANCE	<u>20,661</u>	<u>17,595</u>	<u>10,305</u>	<u>25,720</u>	<u>10,422</u>	<u>25,720</u>	<u>21,445</u>	<u>27,000</u>		
TOTAL MAINTENANCE	27,315	26,667	20,333	37,370	15,754	37,370	32,245	41,900		
<b>SUNDRY</b>										
10-665-602 SEMINARS/DUES/TRAVEL	4,462	1,331	1,578	3,150	1,400	3,150	2,690	4,650		
10-665-628 PROPERTY/GEN LIAB INSURANCE	0	114	0	0	0	0	0	0		
10-665-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0		
10-665-699 OTHER - SUNDRY	<u>149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>		
TOTAL SUNDRY	4,611	1,445	1,578	3,150	1,400	3,150	2,690	7,150		
<b>CAPITAL OUTLAY</b>										
10-665-899 CAPITAL OUTLAY	<u>0</u>	<u>16,000</u>	<u>69,520</u>	<u>49,500</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>		
TOTAL CAPITAL OUTLAY	0	16,000	69,520	49,500	0	30,000	30,000	0		
<b>ACCRUAL</b>										
10-665-995 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
TOTAL ACCRUAL	0	0	0	0	0	0	0	0		
<b>TOTAL RECREATION</b>	<b>382,080</b>	<b>415,667</b>	<b>480,936</b>	<b>575,770</b>	<b>230,588</b>	<b>531,010</b>	<b>378,122</b>	<b>621,490</b>		



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

10-665 RECREATION

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APPLYTD	2017-2018 BUDGET	PROJECTn	2018-2019 BUDGET	INC BUD: PROJ \$	INC BUD: PROJ %	INC FROM BUDGET \$	INC FROM BUDGET %
10 665-100	SALARIES/WAGES	171,148	178,053	83,693	218,688	205,843	281,800	75,957	36.9%	63,112	28.9%
10-665-165	EDUCATION PAY	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-175	LONGEVITY	385	519	499	972	529	1,032	503	95.1%	60	6.2%
10 665-190	OVERTIME	6,576	5,976	5,174	7,600	6,000	7,600	1,600	26.7%	0	0.0%
10 665-201	F I C A & MEDICARE	13,528	13,870	6,563	17,385	16,246	22,216	5,972	36.8%	4,833	27.8%
10 665-210	GROUP INSURANCE	24,387	16,207	15,589	29,031	23,985	29,766	5,781	24.1%	735	2.5%
10 665-230	T M R S	14,190	17,957	10,088	19,956	17,492	17,781	289	1.7%	-2,175	-10.9%
10 665-240	WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-291	UNEMPLOYMENT INSURANCE	0	0	0	0	127	0	-127	-100.0%	0	0.0%
10 665-310	OFFICE/COMPUTER SUPPLIES	2,974	2,855	769	2,960	2,960	3,500	540	18.2%	540	18.2%
10 665-311	POSTAGE/SHIPPING	0	20	0	100	100	100	0	0.0%	0	0.0%
10 665-320	OTHER ELECTRONICS	2,786	5,299	2,189	9,948	8,448	13,200	4,752	56.3%	3,252	32.7%
10 665-331	AGRICULTURAL/BOTANICAL	2,415	2,134	394	2,700	2,700	2,700	0	0.0%	0	0.0%
10 665-333	PROGRAM	43,646	43,650	37,608	50,000	48,300	52,250	3,950	8.2%	2,250	4.5%
10 665-335	CLOTHING	1,021	688	165	1,000	1,000	1,300	300	30.0%	300	30.0%
10 665-352	FURNITURE & FIXTURES	815	2,086	0	1,700	2,250	5,300	3,050	135.6%	3,600	211.8%
10 665-385	SMALL TOOLS & EQUIPMENT	232	293	213	400	400	2,200	1,800	450.0%	1,800	450.0%
10 665-391	RESALE MERCHANDISE	6,143	6,546	2,399	8,100	7,900	8,900	1,000	12.7%	800	9.9%
10 665-392	JANITORIAL SUPPLIES	1,871	4,673	1,034	3,950	3,700	5,300	1,600	43.2%	1,350	34.2%
10 665-399	OTHER SUPPLIES	6,465	9,855	1,679	6,150	8,500	7,800	-700	-8.2%	1,650	26.8%
10 665-415	TELEPHONE	6,320	6,084	3,324	7,000	7,000	7,700	700	10.0%	700	10.0%
10 665-425	CONTRACT LABOR	36,204	42,843	13,050	58,510	58,510	58,100	-410	-0.7%	-410	-0.7%
10 665-426	PHYSICALS/SCREENING	339	845	0	500	500	700	200	40.0%	200	40.0%
10 665-430	ADVERTISING	10,021	11,653	9,452	10,600	10,000	12,200	2,200	22.0%	1,600	15.1%
10 665-440	ELECTRICITY	17,176	14,535	17,930	24,000	24,000	26,000	2,000	8.3%	2,000	8.3%
10 665-414	BANK CHARGES	1,903	1,388	922	2,000	2,000	2,000	0	0.0%	0	0.0%
10 665-485	LAUNDRY SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
10 665-499	OTHER SERVICES	1,010	1,476	702	2,500	2,000	3,000	1,000	50.0%	500	20.0%
10 665-545	BLDG/BLDG EQUIP MAINT	6,310	4,913	5,332	9,300	9,300	11,400	2,100	22.6%	2,100	22.6%
10 665-546	LAND/GROUNDS MAINT	2,763	5,116	0	2,350	2,350	3,500	1,150	48.9%	1,150	48.9%
10 665-553	POOL MAINTENANCE	17,595	10,305	10,420	25,720	25,720	27,000	1,280	5.0%	1,280	5.0%
10 665-602	SEMINARS/DUES/TRAVEL	1,331	1,577	1,400	3,150	3,150	4,650	1,500	47.6%	1,500	47.6%
10 665-628	PROP/GEN LIAB INSURANCE	113	0	0	0	0	0	0	0.0%	0	0.0%
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	2,500	2,500	0.0%	2,500	0.0%
10 665-699	OTHER - SUNDRY	0	0	0	0	0	0	-30,000	-100.0%	-49,500	-100.0%
10 665-899	CAPITAL OUTLAY	16,000	69,520	0	49,500	30,000	62,497	90,487	17.0%	45,727	7.9%
		<b>415,667</b>	<b>480,936</b>	<b>230,588</b>	<b>575,770</b>	<b>531,010</b>	<b>621,497</b>	<b>90,487</b>	<b>17.0%</b>	<b>45,727</b>	<b>7.9%</b>



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-665 RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 665-100	SALARIES/WAGES	171,148	178,053	83,693	218,688	281,800
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Current Full-Time Employees	3	114,934			
	New Full-Time Employees					
	Current Part-Time Employees	23	166,866			
	New Part-Time Employees					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10-665-165	EDUCATION PAY	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Education Pay					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
10 665-175	LONGEVITY	385	519	499	972	1,032
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Longevity Pay	3	1,032			



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 665-190	OVERTIME	6,576	5,976	5,174	7,600	6,000	7,600
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	City and Rec.Center Events	3,800					
	Covering Shifts						
	Covering Rec. Center programs	3,800					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 665-201	F I C A & MEDICARE	13,528	13,870	6,563	17,385	16,246	22,218
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Calculated Field (do not attempt to input)	22,218					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
10 665-210	GROUP INSURANCE	24,387	16,207	15,589	29,031	23,985	29,766
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Life Insurance / AD&D	633					
	Long Term Disability	483					
	Health Reimbursement Account	5,400					
	TML - Employee Health						
	Estimated % Increase	5%					
	TML Estimated Rate/Mo	23,250					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	BUDGET	PROJECTION	BUDGET	AMOUNTS
10 665-230	T M R S	14,190		17,957		10,088		19,956	17,781
	ITEM DESCRIPTION:								
	OCT - DEC		14.39%						
	JAN - SEP		14.39%						
	Weighted Average		14.39%						
	Calculated Field								
	(do not attempt to input)								

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	BUDGET	PROJECTION	BUDGET	AMOUNTS
10 665-240	WORKMEN'S COMPENSATION	0		0		0		0	-
	ITEM DESCRIPTION:								
	WORKMEN'S COMPENSATION								

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	BUDGET	PROJECTION	BUDGET	AMOUNTS
10 665-291	UNEMPLOYMENT INSURANCE	0		0		0		0	127
	ITEM DESCRIPTION:								
	UNEMPLOYMENT INSURANCE								





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017		2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-331	AGRICULTURAL/BOTANICAL	2,415	2,134	394	2,700	2,700	2,700
	flowers/plants	AMOUNTS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	pots	2,000					
	plant care/upkeep	300					
		400					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017		2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-333	PROGRAM	43,646	43,650	37,608	50,000	48,300	52,250
	Basketball Supplies (uniforms, whistles, backgrounds, ect)	AMOUNTS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	Basketball banquet	6,000		Easter Egg Hunt - eggs (20,000)			2,500
	Basketball facility services	2,000		Easter Egg Hunt prizes and candy			600
	Riverfest - fireworks	1,500		Swim team registrations 75x7			650
	Riverfest Bands, Entertainment & DJ	5,800		Aerobics classes - supplies			500
	Riverfest supplies	20,000		Summer children's programs			1,500
	Riverfest awards and prizes	5,200		light towers/generators for events			1,000
	Fall Festival prizes, candy, activities	1,000		Holiday on the Brazos- candy, decoration, DJ activities			2,500
		1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017		2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 665-335	CLOTHING	1,021	688	165	1,000	1,000	1,300
	Employee Uniforms	AMOUNTS	AMOUNTS	ITEM DESCRIPTION			AMOUNTS
	lifeguard t-shirts	800					
		500					





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 665-392	JANITORIAL SUPPLIES	1,871	4,673	1,034	3,950	3,700	5,300
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Trash Can Liners	800					300
	Paper goods - ( toilet paper, paper towels etc.)	1,500					500
	Cleaning Supplies (Mops, buffing pads, cleaner, etc)	1,500					
	Disinfectants, bathrooms, weight room	700					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 665-399	OTHER SUPPLIES	6,465	9,855	1,679	6,150	8,500	7,800
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Weight Room Equipment	2,000					500
	Gym equipment - game balls, etc	2,500					
	lifeguard equipment & Supplies	1,000					300
	Lifeguard/CPR training material	500					200
	Storage boxes	300					500

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 665-415	TELEPHONE	6,320	6,084	3,324	7,000	7,000	7,700
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Supervisor cellular phone service	800					
	3 telephone lines	2,400					
	Internet Package - projected increase in service	4,500					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**10-665**

**RECREATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
<b>10 665-425</b>	<b>CONTRACT LABOR</b>	<b>36,204</b>	<b>42,843</b>	<b>13,050</b>	<b>58,510</b>	<b>58,510</b>	<b>58,100</b>
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Basketball program/game officials	13,000					3,000
	Aerobics						4,500
	Water Aerobics	7,000					3,000
	Zumba Classes	4,000					7,600
	Yoga Class	9,000					
		7,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
<b>10 665-426</b>	<b>PHYSICALS/SCREENING</b>	<b>339</b>	<b>845</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>700</b>
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	seasonal staff	500					
	random drug testing	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
<b>10 665-430</b>	<b>ADVERTISING</b>	<b>10,021</b>	<b>11,653</b>	<b>9,452</b>	<b>10,600</b>	<b>10,000</b>	<b>12,200</b>
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Rec Center promotions - ads, mailouts, brochures	1,000					
	Riverfest promotion - ads, mailouts, brochures, radio, banners	8,000					
	Administration ads - staffing summer, programs, regular	1,000					
	Holiday on the Brazos	800					
	Basketball League	800					
	Fall Festival	300					
	Easter Egg Hunt	300					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 665-440	ELECTRICITY	17,176	14,535	17,930	24,000	24,000	26,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY	26,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 665-414	BANK CHARGES	1,903	1,388	922	2,000	2,000	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	bank charges	2,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET
10 665-485	LAUNDRY SERVICES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	
10 665-499	OTHER SERVICES	1,010	1,476	702	2,500	2,000	3,000	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION					AMOUNT\$
	Weight Room Equipment Maintenance	3,000	Most equipment not under warranty any more so repairs must be paid for					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	
10 665-545	BLDG/BLDG EQUIP MAINT	6,310	4,913	5,332	9,300	9,300	11,400	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION					AMOUNT\$
	General Facility Maintenance (elec., plumb,a/c, pai	9,000						
	Pest control	600						
	Ice Machine	1,000						
	Refrigerator	800						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTION	2018-2019 BUDGET	
10 665-546	LAND/GROUNDS MAINT	2,763	5,116	0	2,350	2,350	3,500	
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION					AMOUNT\$
	Irrigation Maintenance	500						
	Pool Deck and other grounds care	2,500						
	Replace Flower Bed Border Posts	500						



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR/YTD	BUDGET	PROJECTION
10 665-553	POOL MAINTENANCE	17,595	10,305	10,420	25,720	27,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	chlorine	16,000				1000
	Pool Chemicals (Stabilizer, Shock, Acid, Algaecide,	3,000				
	Pool Cleaning Materials and Supplies	1,500				
	Pool Repairs/Maintenance	5,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR/YTD	BUDGET	PROJECTION
10 665-602	SEMINARS/DUES/TRAVEL	1,331	1,577	1,400	3,150	4,650
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Coaches to state- swim team, track, b ball	1,300				
	Dues TAAF (state & region), CCAA	850				
	Staff Training	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR/YTD	BUDGET	PROJECTION
10 665-628	PROP/GEN LIAB INSURANCE	113	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Prop/Gen Liability insurance					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

10-665 RECREATION

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019		
				APR YTD	BUDGET	PROJECTION	BUDGET	
10 665-687	DAMAGE CLAIMS	0	0	0	0	0	-	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
	DAMAGE CLAIMS	-						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019		
				APR YTD	BUDGET	PROJECTION	BUDGET	
10 665-699	OTHER - SUNDRY	0	0	0	0	0	2,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS
	Outdoor Storage unit	2,500						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019		
				APR YTD	BUDGET	PROJECTION	BUDGET	
10 665-899	CAPITAL OUTLAY	16,000	69,520	0	49,500	30,000	-	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION				AMOUNTS

TOTAL: 415,667 480,936 230,588 575,770 531,010 621,497

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

10 -GENERAL FUND

TRANSFERRED TO

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED BUDGE.
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<u>INTERFUND TRANSFERS</u>								
10-700-014 STREET AND DRAINAGE 60% TAX	0	0	0	0	0	0	0	0
10-700-015 TRANSFER TO GOLF COURSE	192,598	350,816	351,670	348,857	348,857	348,857	93,697	461,7
10-700-016 TRANSFER TO MARINA OPERATIONS	0	0	0	0	0	0	142,207	
10-700-018 TRANSFER TO HOTEL-MOTEL TAX FD	0	0	0	0	0	0	0	0
10-700-020 TRANSFER TO AMBULANCE	167,425	78,950	0	142,386	142,386	142,386	0	71,5
10-700-030 TRANSFER TO EDC	0	0	0	0	0	0	0	
10-700-038 TRANSFER TO MARINA CONST	0	0	0	0	0	0	0	0
10-700-046 TRANSFER TO LLEBG	0	0	0	0	0	0	0	
10-700-056 TRANSFER TO WATER & SEWER	390,929	620,893	539,155	502,749	502,749	502,749	77,428	536,9
10-700-064 TRANSFER TO DEBT SVC	0	18,000	0	0	0	0	0	0
10-700-065 TRANSFER TO DEBT SERV FND 65	0	0	0	0	0	0	0	
10-700-076 TRANSFER TO URBAN RENEWAL	0	0	0	0	0	0	0	
<b>TOTAL INTERFUND TRANSFERS</b>	<b>750,952</b>	<b>1,068,659</b>	<b>890,825</b>	<b>993,992</b>	<b>993,992</b>	<b>993,992</b>	<b>313,332</b>	<b>1,070,719</b>
<b>TOTAL TRANSFERRED TO</b>	<b>750,952</b>	<b>1,068,659</b>	<b>890,825</b>	<b>993,992</b>	<b>993,992</b>	<b>993,992</b>	<b>313,332</b>	<b>1,070,719</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-GENERAL FUND

MAJOR CAPITAL FUND

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>								
9-900-899 MAJOR CAPITAL FUND	10,034	0	0	0	0	0	250,000	0
TOTAL CAPITAL OUTLAY	10,034	0	0	0	0	0	250,000	0
TOTAL MAJOR CAPITAL FUND	10,034	0	0	0	0	0	250,000	0
TOTAL EXPENDITURES	13,163,427	14,328,971	15,167,255	17,051,230	8,599,689	16,140,354	10,381,651	15,259,247
REVENUE OVER/(UNDER) EXPENDITURES	3,486,818	( 417,074)	( 2,360,400)	1,940,294	4,460,812	2,183,255	0	( 1,273,606)

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

18 -HOTEL-MOTEL TAX FUND

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
18-318-500 TAX - HOTEL-MOTEL OCCUPANCY	17,950	16,510	9,648	14,500	1,242	14,500	9,809	8,000
18-360-100 INTEREST INCOME	3	14	24	0	0	0	30	
<b>TOTAL REVENUES</b>	<b>17,953</b>	<b>16,524</b>	<b>9,672</b>	<b>14,500</b>	<b>1,242</b>	<b>14,500</b>	<b>9,839</b>	<b>8,000</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

18 -HOTEL-MOTEL TAX FUND  
 HOTEL-MOTEL TAX FUND

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SERVICES</b>								
18-412-414 BANK CHARGES	0	0	0	0	0	0	0	0
18-412-430 ADVERTISING/MARKETING	7,500	0	0	0	0	0	0	0
18-412-490 BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
18-412-491 BRAZORIA COUNTY ALLIANCE	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,250</u>	<u>5,500</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>
<b>TOTAL SERVICES</b>	<b>18,000</b>	<b>10,500</b>	<b>10,500</b>	<b>10,250</b>	<b>10,500</b>	<b>10,250</b>	<b>10,250</b>	<b>10,250</b>
<b>SUNDRY</b>								
18-412-699 OTHER - SUNDRY	<u>6,000</u>	<u>1,000</u>	<u>13,500</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>TOTAL SUNDRY</b>	<b>6,000</b>	<b>1,000</b>	<b>13,500</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL HOTEL-MOTEL TAX FUND</b>	<b>24,000</b>	<b>11,500</b>	<b>24,000</b>	<b>11,250</b>	<b>10,500</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

18 -HOTEL-MOTEL TAX FUND

TRANSFERRED TO

	(----- 2017-2018 -----) (----- 2018-2019 -----)							
EXPENDITURES	2014-2015	2015-2016	2016-2017	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
<u>INTERFUND TRANSFERS</u>								
18-700-010 TRANSFER TO GEN FUND	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
<hr/>								
TOTAL TRANSFERRED TO	0	0	0	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	24,000	11,500	24,000	11,250	10,500	11,250	11,250	11,250
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	( 6,047)	5,024	( 14,328)	3,250	( 9,258)	3,250	( 1,411)	( 3,250)
<hr/>								



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

18-412 HOTEL - MOTEL TAX FUND

ACCT#	DESCRIPTION	2015-2016		2016-2017		2017-2018		2018-2019		INC BUD: PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECT	BUDGET	\$	%	\$	%	\$	%
	REVENUES	10,524	9,672	1,242	14,500	11,500	8,000	-6,500	-44.8%	-6,500	0.0%	0	0.0%
18 412-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
18 412-430	ADVERTISING	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
18 412-490	BRAZOSPORT CHAMBER OF COMM	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%	0	0.0%
18 412-491	BRAZORIA COUNTY ALLIANCE	5,500	5,500	5,500	5,250	5,250	5,250	0	0.0%	0	0.0%	0	0.0%
18-412-699	OTHER SUNDRY	1,000	13,500	0	1,000	1,000	1,000	0	0.0%	0	0.0%	0	0.0%
	TOTAL REVENUES	11,500	24,000	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%	0	0.0%
	NET OPERATING	5,024	13,328	9,258	9,250	9,250	9,250	-6,500	-200.0%	-6,500	0.0%	0	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%
	NET	5,024	14,328	9,258	3,250	3,250	3,250	-6,500	-200.0%	-6,500	0.0%	0	0.0%



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**18-412 HOTEL - MOTEL TAX FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
18 412-414	BANK CHARGES	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	BANK CHARGES					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
18 412-430	ADVERTISING	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	Misc, Riverfest					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
18 412-490	BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000
	ITEM DESCRIPTION	AMOUNTS	ITEM DESCRIPTION	AMOUNTS		
	BRAZOSPORT CHAMBER OF COMMERCE	5,000				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**18-412 HOTEL - MOTEL TAX FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
18 412-491	BRAZORIA COUNTY ALLIANCE	5,500	5,500	5,500	5,250	5,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BRAZORIA COUNTY ALLIANCE	5,250				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
18-412-699	OTHER SUNDRY	1,000	13,500	0	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	HISPANIC CHAMBER OF COMMERCE	1,000				

**TOTAL: 11,500 24,000 10,500 11,250 11,250 11,250**



**BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND**

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APL YTD	2017-2018 BUDGET	PROJECT#	2018-2019 BUDGET	INC BUD-PROJ \$	INC FROM BUDGET \$	%
<b>EXPENSES:</b>										
<b>BY FUNCTION</b> <i>(Includes Capital)</i>										
	ADMINISTRATION	2,639,251	2,472,032	1,786,400	2,172,028		2,418,743	2,290,492	-126,251	-5.3%
	PUBLIC SAFETY	6,861,084	7,597,915	4,140,344	7,660,443		7,350,825	7,479,479	128,654	1.8%
	STREET & DRAINAGE	2,090,739	1,795,822	991,446	3,048,292		2,897,901	68,502	-23,7%	-2.4%
	PARKS, REC, GOLF	2,609,106	3,318,431	1,524,979	3,411,294		3,290,539	-141,114	-4.3%	-7.7%
	WATER & SEWER	5,549,231	5,528,112	2,807,267	6,078,158		5,775,603	211,156	3.7%	1.5%
	OTHER	1,309,728	1,377,962	631,705	1,382,099		1,321,791	4,484	0.3%	-4.4%
	<b>TOTAL:</b>	<b>21,059,139</b>	<b>22,090,274</b>	<b>11,882,141</b>	<b>24,301,314</b>		<b>22,438,345</b>	<b>-621,294</b>	<b>-1,862,969</b>	<b>-7.7%</b>

**BY CATEGORY**

SALARIES	5,868,305	6,670,274	3,731,796	7,223,672	6,934,957		7,097,092	162,135	2.3%	1.8%
BENEFITS	2,251,167	2,443,339	1,593,626	2,958,998	2,729,279		2,943,603	214,324	7.9%	-0.5%
SUPPLIES	840,115	1,363,221	454,419	864,234	806,872		907,936	101,064	12.5%	5.1%
SERVICES	7,396,281	7,245,432	3,715,129	7,132,561	6,979,694		7,264,515	284,821	4.1%	1.9%
MAINTENANCE	807,745	1,187,482	493,645	830,363	729,178		701,882	27,286	3.7%	15.5%
SUNDRY	734,343	527,852	325,024	531,384	454,621		498,805	44,184	9.7%	-6.1%
BONDS/LEASES/DEPR	1,158,412	1,125,195	664,090	1,679,967	679,966		575,425	-104,541	-15.4%	-15.4%
CAPITAL	2,002,771	1,527,479	904,412	4,080,135	3,745,072		2,449,087	-1,295,985	-34.6%	-40.0%
<b>TOTAL:</b>	<b>21,059,139</b>	<b>22,090,274</b>	<b>11,882,141</b>	<b>24,301,314</b>	<b>23,059,639</b>		<b>22,438,345</b>	<b>-621,294</b>	<b>-2.7%</b>	<b>-7.7%</b>

**BY FUND**

10 GENERAL	13,260,312	14,276,429	7,605,698	16,057,238	15,146,362		14,188,528	-957,834	-6.3%	-11.6%
14 STREET & DRAINAGE	0	0	0	0	0		0	0	0.0%	0.0%
15 GOLF COURSE	838,686	750,469	436,381	757,617	729,373		832,787	103,414	14.2%	9.9%
16 MARINA	-2,100	0	0	0	0		0	0	0.0%	0.0%
17 BEACH MAINTENANCE	15,731	15,103	7,236	6,500	6,500		6,500	0	0.0%	0.0%
18 HOTEL - MOTEL TAX	11,500	24,000	10,500	11,250	11,250		11,250	0	0.0%	0.0%
20 AMBULANCE	808,052	917,443	442,349	811,131	811,131		837,096	25,965	3.2%	3.2%
56 WATER & SEWER	5,549,231	5,528,112	2,807,267	6,078,158	5,775,603		5,986,759	211,156	3.7%	-1.5%
63 000 2008 CONSTRUCT	0	0	0	0	0		0	0	0.0%	0.0%
64 CAPITAL DEBT SVC	281,058	280,687	273,366	279,806	279,806		279,907	101	0.0%	0.0%
65 000 2008 DEBT SVC	296,669	298,031	299,314	299,614	299,614		295,518	-4,096	-1.4%	-1.4%
<b>TOTAL:</b>	<b>21,059,139</b>	<b>22,090,274</b>	<b>11,882,141</b>	<b>24,301,314</b>	<b>23,059,639</b>		<b>22,438,345</b>	<b>-621,294</b>	<b>-2.7%</b>	<b>-7.7%</b>

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018			2018-2019 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APL YTD	BUDGET	PROJECTED		\$	%	\$	%
100	SALARIES/WAGES	5,432,775	6,162,764	3,463,300	6,805,721	6,534,858	6,679,688	144,830	2.2%	-126,033	-1.9%
165	EDUCATIONAL PAY	75,760	50,163	26,033	82,600	77,524	88,382	10,858	14.0%	5,782	7.0%
175	LONGEVITY	49,992	53,676	32,155	64,333	59,586	60,354	768	1.3%	-3,979	-6.2%
180	AUTO ALLOWANCE	8,700	9,808	2,556	9,000	1,171	9,000	7,829	668.6%	0	0.0%
185	UNIFORM ALLOWANCE	5,182	4,500	969	8,000	6,000	8,000	2,000	33.3%	0	0.0%
190	OVERTIME	295,896	389,363	206,783	254,018	255,818	251,668	-4,150	-1.6%	-2,350	-0.9%
199	SALARY/AUTO TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>SALARIES - 1xx</b>		<b>5,868,305</b>	<b>6,670,274</b>	<b>3,731,796</b>	<b>7,223,672</b>	<b>6,934,957</b>	<b>7,097,092</b>	<b>162,135</b>	<b>2.3%</b>	<b>-126,580</b>	<b>-1.8%</b>
201	FICA & MEDICARE	434,982	497,114	279,944	553,890	529,494	542,696	13,202	2.5%	-11,194	-2.0%
210	GROUP INSURANCE	917,295	918,794	663,688	1,254,314	1,142,630	1,267,358	124,728	10.9%	13,044	1.0%
230	T M R S	789,271	886,649	524,073	1,006,763	931,683	981,725	50,042	5.4%	-25,038	-2.5%
235	BENEFIT ACCOUNT ADMIN FEES	0	0	0	160	0	0	0	0.0%	-160	-100.0%
240	WORKMEN'S COMPENSATION	93,878	133,322	124,365	138,871	120,345	138,324	17,979	14.9%	-547	-0.4%
250	OPEB EXPENSE	5,839	2,463								
291	UNEMPLOYMENT INSURANCE	9,902	4,997	1,556	5,000	5,127	13,500	8,373	163.3%	8,500	170.0%
299	BENEFITS TRANSFER	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>BENEFITS - 2xx</b>		<b>2,251,167</b>	<b>2,443,339</b>	<b>1,593,626</b>	<b>2,958,998</b>	<b>2,729,279</b>	<b>2,943,603</b>	<b>214,324</b>	<b>7.9%</b>	<b>-15,395</b>	<b>-0.5%</b>
310	OFFICE/COMPUTER SUPPLIES	74,135	94,491	46,903	90,000	88,250	83,165	-5,085	-5.8%	-6,835	-7.6%
311	POSTAGE/SHIPPING	32,782	31,626	18,961	29,825	29,065	29,825	760	2.6%	0	0.0%
312	BOOKS/PUBL/SUBSCRIPTIONS	2,347	3,046	3,480	7,260	5,760	7,646	1,886	32.7%	386	5.3%
320	OTHER ELECTRONICS	23,831	35,782	60,100	83,306	56,607	57,700	1,093	1.9%	-25,606	-30.7%
331	AGRICULTURAL/BOTANICAL	35,772	77,925	14,790	32,700	32,700	63,700	31,000	94.8%	31,000	94.8%
333	PROGRAM	0	0	0	0	0	0	0	0.0%	0	0.0%
335	CLOTHING/PROGRAM	91,080	119,221	77,287	126,770	124,420	135,320	10,900	8.8%	8,550	6.7%
340	GAS AND DIESEL	-13,719	13,596	-26,940	400	400	0	-400	0.0%	-400	0.0%
341	STATE GAS TAX	99	0	0	0	0	0	0	0.0%	0	0.0%
343	OIL AND GREASE	1,043	6,248	506	6,450	6,450	6,450	0	0.0%	0	0.0%
344	GARAGE PARTS	978	3,267	44	4,000	4,000	4,000	0	0.0%	0	0.0%
352	FURNITURE & FIXTURES	11,828	13,271	10,321	20,610	21,406	35,500	14,094	65.8%	14,890	72.2%
383	EMS EXPENDABLES	31,158	35,747	22,235	40,000	40,000	43,500	3,500	8.7%	3,500	8.7%
385	SMALL TOOLS & EQUIPMENT	24,449	63,595	13,851	41,003	41,003	51,850	10,847	26.5%	10,847	26.5%
386	BUILDING SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
389	CHEMICALS	55,270	48,004	26,954	66,550	50,400	54,300	3,900	7.7%	-12,250	-18.4%
390	FUEL	148,621	168,290	118,288	170,100	166,651	187,500	20,849	12.5%	17,400	10.2%
391	RESALE MERCHANDISE	12,661	12,832	5,793	15,600	15,400	14,900	-500	-3.2%	-700	-4.5%
392	JANITORIAL SUPPLIES	33,722	37,910	17,842	38,975	38,725	44,045	5,320	13.7%	5,070	13.0%
394	FIRE PREVENTION	5,439	7,655	4,360	9,000	9,000	12,000	3,000	33.3%	3,000	33.3%
395	AMMUNITION/GUN SUPPLIES	8,363	5,137	2,601	8,000	8,000	9,000	1,000	12.5%	1,000	12.5%
399	OTHER SUPPLIES	260,255	585,578	37,043	73,685	68,635	67,535	-1,100	-1.6%	-6,150	-8.3%
<b>SUPPLIES - 3xx</b>		<b>640,115</b>	<b>1,363,221</b>	<b>454,419</b>	<b>864,234</b>	<b>806,872</b>	<b>907,936</b>	<b>101,064</b>	<b>12.5%</b>	<b>43,702</b>	<b>5.1%</b>
400	CITY COUNCIL STIPENDS	11,080	9,825	5,325	10,700	10,700	10,700	0	0.0%	0	0.0%
406	FEES	30,272	53,971	10,900	33,000	32,500	33,000	500	1.5%	0	0.0%
407	COLLECTION AGENCY FEES	1,695	5,164	-1,763	3,250	3,500	3,250	-250	-7.1%	0	0.0%
411	BLDG DEMOLITION/MOWING	20,968	17,751	450	25,000	25,000	0	-25,000	-100.0%	-25,000	-100.0%
413	PROFESSIONAL SERVICES	317,513	327,866	260,857	441,977	441,967	439,210	-2,757	-0.6%	-2,787	-0.6%
414	BANK CHARGES	33,175	37,682	19,134	31,061	31,561	31,261	-300	-1.0%	200	0.6%
415	TELEPHONE	150,645	163,716	72,631	121,713	122,313	135,113	12,800	10.5%	13,400	11.0%
425	CONTRACT LABOR	124,327	155,106	65,976	144,810	138,810	139,400	590	0.4%	-5,410	-3.7%
426	PHYSICALS/SCREENING	8,326	9,941	3,097	8,499	8,049	10,561	2,512	31.2%	2,062	24.3%
429	WETLANDS GRANT FUNDS	0	0	0	0	0	0	0	0.0%	0	0.0%
430	ADVERTISING	55,847	54,722	18,240	50,190	38,590	55,740	17,150	44.4%	5,550	11.1%
431	ANIMAL FACILITY	110,218	113,681	111,950	113,681	113,681	125,000	11,319	10.0%	11,319	10.0%
432	BRYAN BEACH BASH/SUMMERTIME BLUES	0	0	0	0	0	0	0	0.0%	0	0.0%
434	MARKETING	13,218	26,910	9,292	10,890	10,000	10,890	890	8.9%	0	0.0%
435	SPECIAL EVENTS	0	0	0	0	0	0	0	0.0%	0	0.0%
437	YOUTH ART	0	0	0	0	0	0	0	0.0%	0	0.0%
438	THANKSGIVING SUPER FEAST	8,555	5,000	8,273	10,000	10,000	10,000	0	0.0%	0	0.0%
440	ELECTRICITY	344,797	259,785	159,811	291,500	291,000	294,500	3,500	1.2%	3,000	1.0%
441	WATER	0	0	0	0	0	0	0	0.0%	0	0.0%
442	GAS-ENTEX	25,682	17,414	14,593	25,450	25,450	25,950	500	2.0%	500	2.0%
470	EQUIPMENT RENTAL	5,456	21,075	492	2,768	2,768	2,768	0	0.0%	0	0.0%
479	APPRAISAL DISTRICT	17,783	17,751	17,791	18,000	17,783	18,000	217	1.2%	0	0.0%
480	PRISONER MEDICAL	0	0	0	0	0	0	0	0.0%	0	0.0%
482	SERVICE CONTRACTS	83,271	77,786	48,614	92,400	94,100	94,645	545	0.6%	2,245	2.4%
483	MUSEUM FUNDRAISER	0	0	0	0	0	0	0	0.0%	0	0.0%
484	SR CITIZENS PROJECTS	10,485	9,775	10,648	21,650	21,306	24,150	2,844	13.3%	2,500	11.5%
485	LAUNDRY SERVICES	21,146	13,828	5,271	8,450	11,450	9,450	-2,000	-17.5%	1,000	11.8%
486	MUSEUM EXHIBITS	318	0	0	0	0	0	0	0.0%	0	0.0%
490	BOARD REQUEST	5,000	13,515	13,606	13,850	13,850	13,850	0	0.0%	0	0.0%
491	BRAZORIA COUNTY CHAMBER/ALLIANCE	5,500	5,500	5,500	5,250	5,250	5,250	0	0.0%	0	0.0%
496	BWA WATER RESALE	2,199,757	2,146,351	932,580	2,226,500	2,146,200	2,277,600	131,400	6.1%	51,100	2.3%
498	VEOLIA - OTHER	566,260	378,615	46,861	97,000	112,930	97,000	-15,930	-14.1%	0	0.0%
499	VEOLIA - CONTRACT OPERATIONS	3,224,987	3,302,702	1,875,000	3,324,972	3,250,936	3,397,227	146,291	4.5%	72,255	2.2%



ACCT#	DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	APPLYD	BUDGET	PROJECTD	BUDGET	\$	%	\$	%
<b>SERVICES - 4xx</b>		<b>7,396,281</b>	<b>7,245,432</b>	<b>3,715,129</b>	<b>7,132,561</b>	<b>6,979,694</b>	<b>7,264,515</b>	<b>284,821</b>	<b>4.1%</b>	<b>131,954</b>	<b>1.9%</b>
524	VEHICLE MAINTENANCE	104,809	226,683	114,789	212,650	139,140	159,760	20,620	14.8%	-52,890	-24.9%
530	STREET/DRAINING/SDWALK MAINT	309,820	407,312	94,430	150,000	150,000	150,000	0	0.0%	0	0.0%
533	CULVERT TILE	0	0	0	0	0	0	0	0.0%	0	0.0%
543	ELECTRONICS/COMPUTER MAINT	108,960	161,363	106,581	138,699	136,689	124,972	-11,717	-8.6%	-13,627	-9.8%
545	BLDG/BLDG EQUIP MAINTENANCE	188,571	247,083	85,232	175,540	155,950	148,640	-7,310	-4.7%	-26,900	-15.3%
546	LAND/GROUNDS MAINT	63,504	119,222	38,919	78,604	72,429	73,760	1,331	1.8%	-4,844	-6.2%
547	SIGNS MAINTENANCE	5,912	5,598	31,306	38,000	38,000	6,000	-32,000	-84.2%	-32,000	-84.2%
548	TRAFFIC LIGHTS MAINTENANCE	0	0	876	250	250	250	0	0.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	0	22	586	500	500	500	0	0.0%	0	0.0%
553	POOL MAINTENANCE	17,595	10,305	10,422	25,720	25,720	27,000	1,280	5.0%	1,280	5.0%
560	EQUIPMENT MAINTENANCE	1,978	2,626	3,266	4,000	4,000	4,500	500	12.5%	500	12.5%
591	BEACH MAINTENANCE EXPENSE	6,596	7,268	7,236	6,500	6,500	6,500	0	0.0%	0	0.0%
<b>MAINTENANCE - 5xx</b>		<b>807,745</b>	<b>1,187,482</b>	<b>493,643</b>	<b>830,363</b>	<b>729,178</b>	<b>701,882</b>	<b>-27,296</b>	<b>-3.7%</b>	<b>-128,481</b>	<b>-15.5%</b>
602	SEMINARS/DUES/TRAVEL	103,018	107,423	48,175	117,219	96,232	123,445	27,213	28.3%	6,226	5.3%
604	PUBLIC OFFICE LIABILITY	53,502	50,316	65,545	48,301	45,371	48,301	2,930	6.5%	0	0.0%
610	EMPLOYEE RELATIONS	15,999	12,423	4,362	14,500	12,000	15,500	3,500	29.2%	1,000	6.9%
611	PROMOTIONS	0	0	0	0	0	0	0	0.0%	0	0.0%
619	FEDERAL NARCOTICS EXPENSE	33,429	3,254	13,440	0	0	0	0	0.0%	0	0.0%
620	NARCOTICS/K-9	59,442	18,570	6,155	6,000	6,000	6,000	0	0.0%	0	0.0%
621	K-9 EXPENSE	2,537	4,409	575	4,500	4,500	4,500	0	0.0%	0	0.0%
625	EMERGENCY MANAGEMENT	22,935	19,787	4,478	25,800	25,800	25,811	11	0.0%	11	0.0%
628	PROPERTY-VEHICLE INSURANCE	135,040	142,033	153,124	143,850	143,850	153,177	9,327	6.5%	9,327	6.5%
652	COMMUNITY SERVICE INSURANCE	2,125	2,219	2,116	2,310	2,310	2,500	190	8.2%	190	8.2%
678	380 AGREEMENTS	226,193	42,752	0	15,000	0	0	0	0.0%	0	0.0%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	0	0.0%
684	TECHNOLOGY FUND EXPENSE	2,980	2,830	7,744	27,800	27,800	2,800	-25,000	-89.9%	-25,000	-89.9%
685	SECURITY FUND EXPENSE	8,307	8,307	4,154	8,318	8,318	8,318	0	0.0%	0	0.0%
687	DAMAGE CLAIMS	0	68	0	0	0	0	0	0.0%	0	0.0%
690	ELECTIONS	2,935	3,346	1,680	2,750	2,750	2,750	0	0.0%	0	0.0%
692	RESERVE FIREMEN INCENTIVES	2,260	2,875	1,445	3,000	3,500	3,000	-500	-14.3%	0	0.0%
693	RESERVE FIREMEN PENSION	1,296	864	441	3,000	3,000	3,000	0	0.0%	0	0.0%
695	COLLEGE REIMBURSEMENT	159	4,835	0	5,000	3,000	5,000	2,000	66.7%	0	0.0%
697	LEASE -EQUIPMENT/PROPERTY	2,148	1,547	0	0	0	29,080	29,080	0.0%	29,080	0.0%
699	OTHER - SUNDRY/CONTINGENCY	60,038	99,993	11,592	104,036	70,190	65,623	-4,567	-6.5%	-38,413	-36.9%
<b>SUNDRY - 6xx</b>		<b>734,343</b>	<b>527,851</b>	<b>325,026</b>	<b>531,384</b>	<b>454,621</b>	<b>498,805</b>	<b>44,184</b>	<b>9.7%</b>	<b>-32,579</b>	<b>-6.1%</b>
700	PRINCIPAL	457,000	478,000	500,000	500,000	500,000	518,000	18,000	3.6%	18,000	3.6%
705	COST OF BOND ISSUE	0	0	0	0	0	0	0	0.0%	0	0.0%
710	INTEREST EXPENSE	120,426	100,418	72,400	78,820	78,820	56,825	-21,995	-27.9%	-21,995	-27.9%
730	DEBT SERVICE FEES	300	300	300	600	600	600	0	0.0%	0	0.0%
775	LEASE INTEREST	0	9,046	6,828	2,589	2,588	0	-2,588	-100.0%	-2,589	-100.0%
776	LEASE PRINCIPAL	82,091	73,046	84,562	97,958	97,958	0	-97,958	-100.0%	-97,958	-100.0%
940	BOND AMORTIZATION	0	0	0	0	0	0	0	0.0%	0	0.0%
995	DEPRECIATION	498,595	464,385	0	0	0	0	0	0.0%	0	0.0%
<b>BONDS/LEASES/DEPRECIATION - 7xx</b>		<b>1,158,412</b>	<b>1,125,195</b>	<b>664,090</b>	<b>679,967</b>	<b>679,966</b>	<b>575,425</b>	<b>-104,541</b>	<b>-15.4%</b>	<b>-104,542</b>	<b>-15.4%</b>
819	COUNTY INTERLOCAL	0	0	0	0	0	0	0	0.0%	0	0.0%
820	DRAINAGE	0	0	0	0	0	0	0	0.0%	0	0.0%
821	CDBG PROJECT	0	0	0	0	0	0	0	0.0%	0	0.0%
875	GRANT-EMERGENCY POWER & GENERATO	0	0	0	0	0	0	0	0.0%	0	0.0%
880	LAND ACQUISITION	102,500	15,582	0	0	10,000	0	-10,000	-100.0%	0	0.0%
899	CAPITAL OUTLAY	1,900,271	1,511,898	904,412	4,080,135	3,735,072	2,449,087	-1,285,985	-34.4%	-1,631,048	-40.0%
<b>CAPITAL - 8xx</b>		<b>2,002,771</b>	<b>1,527,480</b>	<b>904,412</b>	<b>4,080,135</b>	<b>3,745,072</b>	<b>2,449,087</b>	<b>-1,285,985</b>	<b>-34.6%</b>	<b>-1,631,048</b>	<b>-40.0%</b>
<b>TOTAL EXPENSES</b>		<b>21,059,139</b>	<b>22,090,274</b>	<b>11,882,141</b>	<b>24,301,314</b>	<b>23,059,639</b>	<b>22,438,345</b>	<b>-621,294</b>	<b>-2.7%</b>	<b>-1,862,969</b>	<b>-7.7%</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

64 -CAPITAL PUR DEBT SVC

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
64-310-110 TAX - PR - CURRENT YEAR I&S	274,468	293,531	260,132	279,806	255,137	280,099	281,581	279,907
64-310-120 PRIOR YEARS TAXES	0	0	4,561	0	0	0	0	0
64-311-110 P&I CURRENT YEAR TAX	2,881	3,078	6,811	0	0	0	0	0
64-311-120 P & I DELIQUENT TAXES	2,830	7,567	2,540	0	0	0	0	0
64-360-100 INTEREST INCOME	2	6	147	0	200	0	0	0
<b>TOTAL REVENUES</b>	<b>280,181</b>	<b>304,181</b>	<b>274,191</b>	<b>279,806</b>	<b>255,337</b>	<b>280,099</b>	<b>281,581</b>	<b>279,907</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

64 -CAPITAL PUR DEBT SVC  
 DEBT SERVICE

EXPENDITURES				----- 2017-2018 -----)			----- 2018-2019 -----)	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>DEBT SERVICE</u>								
64-615-700 PRINCIPAL	226,000	237,000	248,000	260,000	260,000	260,000	196,000	273,000
64-615-710 INTEREST EXPENSE	55,528	44,058	32,387	19,506	13,086	19,506	85,281	6,600
64-615-730 DEBT SERVICE FEES	600	0	300	300	300	300	300	300
TOTAL DEBT SERVICE	282,128	281,058	280,687	279,806	273,386	279,806	281,581	279,900
<hr/>								
TOTAL DEBT SERVICE	282,128	281,058	280,687	279,806	273,386	279,806	281,581	279,900

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

64 -CAPITAL PUR DEBT SVC  
 TRANSFERRED FROM

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>INTERFUND TRANSFERS</b>										
64-710-010 TRANSFER FROM GENERAL FUND	0	( 18,000)	0		0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	( 18,000)	0		0	0	0	0	0	0
TOTAL TRANSFERRED FROM	0	( 18,000)	0		0	0	0	0	0	0
TOTAL EXPENDITURES	282,128		263,058		280,687	279,806	273,386	279,806	281,581	279,907
REVENUE OVER/(UNDER) EXPENDITURES	( 1,947)		41,123		( 6,496)	0	( 18,049)	293	0	0



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

64-410 CAPITAL DEBT SVC FUND

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC/BUD-PROJ	%	INC/FROM/BUDGET	%
	REVENUES	304,181	274,191	255,337	279,906	280,099	279,907	192	-0.1%	101	0.0%
64 410-414	BANK CHARGES	0	0	0	0	0	0	0	0.0%	0	0.0%
64 615-700	PRINCIPAL	237,000	248,000	260,000	260,000	260,000	273,000	13,000	5.0%	13,000	5.0%
64 615-710	INTEREST EXPENSE	44,058	32,387	13,086	19,506	19,506	6,607	-12,899	-66.1%	-12,899	-66.1%
64 615-730	DEBT SERVICE FEES	0	300	300	300	300	300	0	0.0%	0	0.0%
	TOTAL EXPENSES	281,058	280,687	273,386	279,806	279,806	279,907	91	0.0%	101	0.0%
	NET OPERATING	23,123	6,496	18,049	0	293	0	293	100.0%	0	0.0%
	INTERFUND TRANSFERS	-18,000	0	0	0	0	0	0	0.0%	0	0.0%
	NET	41,123	6,496	18,049	0	293	0	-293	-100.0%	0	0.0%



FISCAL YEAR 2018-2019

ACCOUNT DETAIL JUSTIFICATION

64-410 CAPITAL DEBT SVC FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
64 410-414	BANK CHARGES	0	0	0	0	0

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
64 615-700	PRINCIPAL	237,000	248,000	260,000	260,000	273,000
	10/24/18	273,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
64 615-710	INTEREST EXPENSE	44,058	32,387	13,086	19,506	6,607
	10/24/2018	6,607				



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-COO 2008 DEBT SERVICE

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
65-310-110 TAX CURRENT YEAR I&S	293,343	304,548	270,967	299,614	274,049	298,330	297,368	295,518
65-310-120 PRIOR YEAR TAXES	0	0	4,709	0	0	0	0	0
65-311-110 P&I CURRENT YEAR TAX	3,073	3,206	0	0	0	0	0	0
65-311-120 P & I DEL TAX	2,522	7,824	2,114	0	0	0	0	0
65-360-100 INTEREST INCOME	4	34	93	0	83	0	0	0
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>298,943</b>	<b>315,612</b>	<b>277,882</b>	<b>299,614</b>	<b>274,132</b>	<b>298,330</b>	<b>297,368</b>	<b>295,518</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

65 -COO 2008 DEBT SERVICE  
 DEBT SERVICE

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SERVICES</b>								
65-615-414 BANK CHARGES	0	0	0	0	0	0	0	0
TOTAL SERVICES	0	0	0	0	0	0	0	0
<b>DEBT SERVICE</b>								
65-615-700 PRINCIPAL	215,000	220,000	230,000	240,000	240,000	240,000	190,000	245,00
65-615-710 INTEREST EXPENSE	84,517	76,369	68,031	59,314	59,314	59,314	107,068	50,23
65-615-730 DEBT SERVICE FEES	0	300	0	300	0	300	300	300
TOTAL DEBT SERVICE	299,517	296,669	298,031	299,614	299,314	299,614	297,368	295,51
<b>TOTAL DEBT SERVICE</b>	<b>299,517</b>	<b>296,669</b>	<b>298,031</b>	<b>299,614</b>	<b>299,314</b>	<b>299,614</b>	<b>297,368</b>	<b>295,51</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

55 -COO 2008 DEBT SERVICE

TRANSFERRED FROM

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERFUND TRANSFERS</u>								
55-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	299,517	296,669	298,031	299,614	299,314	299,614	297,368	295,518
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	( 574)	18,943	( 20,149)	0	( 25,182)	( 1,284)	0	0
	=====	=====	=====	=====	=====	=====	=====	=====



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

65-410 COO 2008 \$3.35M Debt Svc

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR/17	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD PROJ %	INC FROM BUDGET \$	%
	REVENUES	315,612	277,682	278,132	299,614	298,330	295,518	-0.9%	-2,812	-0.9%
65 410-414	BANK CHARGES	0	0	0	0	0	0	0.0%	0	0.0%
65 615-700	PRINCIPAL	220,000	230,000	240,000	240,000	240,000	245,000	2.1%	5,000	2.1%
65 615-710	INTEREST EXPENSE	76,369	68,031	59,314	59,314	59,314	50,218	-15.3%	-9,096	-15.3%
65 615-730	DEBT SERVICE FEES	300	0	0	300	300	300	0.0%	0	0.0%
	TOTAL EXPENSES	296,669	298,031	299,314	299,614	299,614	295,518	-2.3%	-4,096	-1.4%
	NET OPERATING	18,943	20,149	25,182	0	1,284	0	-100.0%	1,284	0.0%
	INTERFUND TRANSFERS	0	0	0	0	0	0	0.0%	0	0.0%
	NET	18,943	20,149	25,182	0	1,284	0	-100.0%	1,284	0.0%



FISCAL YEAR 2018-2019

ACCOUNT DETAIL JUSTIFICATION

65-410 COO 2008 \$3.35M Debt Svc

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
65 410-414	BANK CHARGES	0	0	0	0	0

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
65 615-700	PRINCIPAL	220,000	230,000	240,000	240,000	245,000
	10/01/2018	245,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
65 615-710	INTEREST EXPENSE	76,369	68,031	59,314	59,314	50,218
	10/01/2018	25,109				
	04/01/2019	25,109				





**CERTIFICATES OF OBLIGATION  
SERIES 2003  
\$3,000,000 / 4.84%  
LOAN # 147110**

**ISSUE DATE: 10/24/03**

PYMT #	DUE DATE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
1	04/24/04	72,600.00		72,600.00	3,000,000.00
2	10/24/04	72,600.00	141,000.00	213,600.00	2,859,000.00
3	04/24/05	69,187.80		69,187.80	2,859,000.00
4	10/24/05	69,187.80	147,000.00	216,187.80	2,712,000.00
5	04/24/06	65,630.40		65,630.40	2,712,000.00
6	10/24/06	65,630.40	155,000.00	220,630.40	2,557,000.00
7	04/24/07	61,879.40		61,879.40	2,557,000.00
8	10/24/07	61,879.40	162,000.00	223,879.40	2,395,000.00
9	04/24/08	57,959.00		57,959.00	2,395,000.00
10	10/24/08	57,959.00	170,000.00	227,959.00	2,225,000.00
11	04/24/09	53,845.00		53,845.00	2,225,000.00
12	10/24/09	53,845.00	178,000.00	231,845.00	2,047,000.00
13	04/24/10	49,537.40		49,537.40	2,047,000.00
14	10/24/10	49,537.40	187,000.00	236,537.40	1,860,000.00
15	04/24/11	45,012.00		45,012.00	1,860,000.00
16	10/24/11	45,012.00	196,000.00	241,012.00	1,664,000.00
17	04/24/12	40,268.80		40,268.80	1,664,000.00
18	10/24/12	40,268.80	205,000.00	245,268.80	1,459,000.00
19	04/24/13	35,307.80		35,307.80	1,459,000.00
20	10/24/13	35,307.80	215,000.00	250,307.80	1,244,000.00
21	04/24/14	30,104.80		30,104.80	1,244,000.00
22	10/24/14	30,104.80	226,000.00	256,104.80	1,018,000.00
23	04/24/15	24,635.60		24,635.60	1,018,000.00
24	10/24/15	24,635.60	237,000.00	261,635.60	781,000.00
25	04/24/16	18,900.20		18,900.20	781,000.00
26	10/24/16	18,900.20	248,000.00	266,900.20	533,000.00
27	04/24/17	12,898.60		12,898.60	533,000.00
28	10/24/17	12,898.60	260,000.00	272,898.60	273,000.00
29	04/24/18	6,606.60		6,606.60	273,000.00
30	10/24/18	6,606.60	273,000.00	279,606.60	
		<b>1,288,746.80</b>	<b>3,000,000.00</b>	<b>4,288,746.80</b>	

**Capital Equipment Purchases:**

- 1) Water & Sewer Drainage Improvements
- 2) Street Improvements
- 3) Service Center Building Annex
- 4) City Hall A/C
- 5) Roof Repair Fire Station #2
- 6) Fire Pumper Truck
- 7) Improvements to Public Parks
- 8) City Parking Lot
- 9) Professional Services



**CERTIFICATES OF OBLIGATION  
PROJECTION**

**SERIES- 2008**

**Rate: 3.79%**  
**Pymt/Year: \$300,000**

**Amount: \$3,350,000**  
**Terms/Years: 15**

YR	FISCAL YEAR	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
1	2008-2009	63,483		63,483	3,350,000
1	2008-2009	63,483	165,000	228,483	3,185,000
2	2009-2010	60,356		60,356	3,185,000
2	2009-2010	60,356	175,000	235,356	3,010,000
3	2010-2011	57,040		57,040	3,010,000
3	2010-2011	57,040	185,000	242,040	2,825,000
4	2011-2012	53,534		53,534	2,825,000
4	2011-2012	53,534	190,000	243,534	2,635,000
5	2012-2013	49,933		49,933	2,635,000
5	2012-2013	49,933	200,000	249,933	2,435,000
6	2013-2014	46,143		46,143	2,435,000
6	2013-2014	46,143	205,000	251,143	2,230,000
7	2014-2015	42,259		42,259	2,230,000
7	2014-2015	42,259	215,000	257,259	2,015,000
8	2015-2016	38,184		38,184	2,015,000
8	2015-2016	38,184	220,000	258,184	1,795,000
9	2016-2017	34,015		34,015	1,795,000
9	2016-2017	34,015	230,000	264,015	1,565,000
10	2017-2018	29,657		29,657	1,565,000
10	2017-2018	29,657	240,000	269,657	1,325,000
11	2018-2019	25,109		25,109	1,325,000
11	2018-2019	25,109	245,000	270,109	1,080,000
12	2019-2020	20,466		20,466	1,080,000
12	2019-2020	20,466	255,000	275,466	825,000
13	2020-2021	15,634		15,634	825,000
13	2020-2021	15,634	265,000	280,634	560,000
14	2021-2022	10,612		10,612	560,000
14	2021-2022	10,612	275,000	285,612	285,000
15	2022-2023	5,401		5,401	285,000
15	2022-2023	5,401	285,000	290,401	0



## TRUTH IN TAXATION

The Texas Constitution and Property Tax Code embody the concept of truth-in-taxation to require taxing units to comply with certain steps in adopting their tax rates. The truth-in-taxation laws have two purposes:

- to make taxpayers aware of tax rate proposals and
- to allow taxpayers, in certain cases, to roll back or limit a tax increase.

There are four principles to truth-in-taxation:

- Property owners have the right to know of increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.
- A taxing unit, other than a school district, must publish its effective and rollback tax rates before adopting an actual tax rate.
- A taxing unit, other than a school district, water districts and small taxing units with a rate of \$0.50 or less per \$100 of property value that raises \$500,000 or less in property taxes, must publish special notices and hold two public hearings before adopting a tax rate that exceeds the lower of the rollback rate or the effective tax rate.
- If a taxing unit adopts a rate that exceeds the rollback rate, voters may petition for an election to limit the rate to the rollback rate.
- Beginning in early August, taxing units take the first step toward adopting a tax rate by calculating and publishing the *effective and rollback tax rates*.

**Effective tax rate.** The *effective tax rate* is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before, on properties taxed in both years. If property values rise, the effective rate will go down and vice versa.

**Rollback tax rate.** The *rollback rate* is a calculated maximum rate allowed by law without voter approval. The rollback provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8 percent increase for those operations *plus* sufficient funds to pay debts in the coming year. For school districts, the extra increase is six cents (\$0.06) per \$100 of property value, rather than 8 percent, based on different steps in the calculation.

If a taxing unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

If a taxing unit, other than a school district, a water district or a small taxing unit, publishes the effective and rollback rates in a local newspaper, along with a list of the debts it must pay and the amount of money left over from the previous



STATE OF TEXAS  
 LOCAL GOVERNMENT CODE  
 CHAPTER 102. MUNICIPAL BUDGET

Chapter 102 of the State of Texas Local Government Code establishes guidelines for which municipalities are to establish a budget, responsibilities, and factors affecting the budget. Listed below are the sections from Chapter 102 of the Texas Local Government Code:

**Sec. 102.001. BUDGET OFFICER.** (a) The mayor of a municipality serves as the budget officer for the governing body of the municipality except as provided by Subsection (b).

(b) If the municipality has the city manager form of government, the city manager serves as the budget officer.  
 Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.002. ANNUAL BUDGET REQUIRED.** The budget officer shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.  
 Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.003. ITEMIZED BUDGET; CONTENTS.** (a) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the municipality that shows:

- (1) the outstanding obligations of the municipality;
- (2) the cash on hand to the credit of each fund;
- (3) the funds received from all sources during the preceding year;
- (4) the funds available from all sources during the ensuing year;
- (5) the estimated revenue available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.004. INFORMATION FURNISHED BY MUNICIPAL OFFICERS AND BOARDS.** In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.  
 Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.005. PROPOSED BUDGET FILED WITH MUNICIPAL CLERK; PUBLIC INSPECTION.** (a) The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.

(b) The proposed budget shall be available for inspection by any taxpayer.

(c) Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.006. PUBLIC HEARING ON PROPOSED BUDGET.** (a) The governing body of a municipality shall hold a public hearing on the proposed budget. Any taxpayer of the municipality may attend and may participate in the hearing. (b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy. (c) The governing body shall provide for public notice of the date, time, and location of the hearing.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**sec. 102.0065. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING.** (a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.

(b) Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply.

(c) Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 24, eff. Sept. 1, 1993. Amended by Acts 2001, 77th Leg., ch. 402, Sec. 9, eff. Sept. 1, 2001.

**sec. 102.007. ADOPTION OF BUDGET.** (a) At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. (b) The governing body may make any changes in the budget that considers warranted by the law or by the best interest of the municipal taxpayers.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK.** On final approval of the budget by the governing body of the municipality, the governing body shall file the budget with the municipal clerk.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**sec. 102.009. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE.** (a) The governing body of the municipality may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the governing body may spend municipal funds only in strict compliance with the budget, except in an emergency.

(c) The governing body may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the governing body amends the original budget to meet an emergency, the governing body shall file a copy of its order or resolution amending the budget with the municipal clerk, and the clerk shall attach the copy to the original budget.

(d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**sec. 102.010. CHANGES IN BUDGET FOR MUNICIPAL PURPOSES.** This chapter does not prevent the governing body of the municipality from making changes in the budget for municipal purposes.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**sec. 102.011. CIRCUMSTANCES UNDER WHICH CHARTER PROVISIONS CONTROL.** If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006, the charter provisions control. After the budget has been finally prepared and approved, a copy of the budget and the amendments to the budget shall be filed with the county clerk, as required for other budgets under this chapter.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.



## HOME RULE CHARTER AFFECTING THE BUDGET

Section 102.011 of the State of Texas Local Government code states "If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006, the charter provisions control." Article 9, of the City of Freeport Home Rule Charter, adopted on June 20, 1960, set forth control of the budget and its processes to the City Charter. Listed below is Article 9, of the City of Freeport Home Rule Charter outlining the applicable rules for the city budget.

### ARTICLE 9. MUNICIPAL FINANCE

#### SECTION 9.01. FISCAL YEAR.

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

#### SECTION 9.02. PREPARATION AND SUBMISSION OF BUDGET.

The City Manager, between sixty (60) and ninety (90) 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, and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy;
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds;
- (c) An analysis of property valuations;
- (d) An analysis of tax rate;
- (e) Tax levies and tax collections by years for at least five (5) years;
- (f) General fund resources in detail;
- (g) Special fund resources in detail;
- (h) Summary of proposed expenditures by function, department, and activity;
- (i) Detailed estimates of expenditures shown separately for each activity to support summary No. (h) above;
- (j) A revenue and expense statement for all types of bonds;
- (k) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding
- (l) A schedule of requirements for the principal and interest of each issue of bonds;
- (m) The appropriation ordinance;
- (n) The tax-levying ordinance.

#### SECTION 9.03. ANTICIPATED REVENUES COMPARED WITH OTHER YEARS IN BUDGET.

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the amount of each item for the last complete fiscal year, the estimated amount of the current fiscal year, and the estimated amount for the ensuing fiscal year.

**SECTION 9.04. PROPOSED EXPENDITURES COMPARED WITH OTHER YEARS.**

The City Manager in the preparation of the budget shall place in parallel columns opposite the various items of expenditures: the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

**SECTION 9.05. BUDGET A PUBLIC RECORD.**

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.

**SECTION 9.06. NOTICE OF PUBLIC HEARING ON BUDGET.**

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City of Freeport, a notice of a hearing setting forth the time and place thereof at least fifteen (15) days before the date of such hearing.

**SECTION 9.07. PUBLIC HEARING ON BUDGET.**

At the time and place set forth in the notice required by Section 9.06, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

**SECTION 9.08. PROCEEDINGS ON BUDGET AFTER PUBLIC HEARING.**

After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue at least to equal such proposed expenditures.

**SECTION 9.09. VOTE REQUIRED FOR ADOPTION.**

The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council.

**SECTION 9.10. DATE FOR FINAL ADOPTION.**

The budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year, and if the City Council fail to so adopt a budget, the then existing budget together with its tax levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year. If delayed by a situation beyond control of the City it shall be acted on as soon as practicable. (Ord. 4-86)

**SECTION 9.11. EFFECTIVE DATE OF BUDGET; CERTIFICATIONS; COPIES MADE AVAILABLE.**

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be provided to the person performing the duties of City Secretary, the County Clerk of Brazoria County and the State Comptroller of Accounts at Austin. The final budget shall be printed, mimeographed or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

**SECTION 9.12. BUDGET ESTABLISHES APPROPRIATIONS.**

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

**SECTION 9.13. BUDGET ESTABLISHES AMOUNT TO BE RAISED BY PROPERTY TAX.**

From the effective date of the budget, the amount therein stated as the amount to be raised by property tax shall institute a determination of the amount of the levy for the purposes of the City in the corresponding tax year, provided however, that in no event shall such levy exceed the legal limit provided by the laws and Constitution of the State of Texas.

**SECTION 9.14. CONTINGENT APPROPRIATION.**

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum (3%) of the total budget, to be used in case of unforeseen items of expenditure. Each contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported.

**SECTION 9.15. ESTIMATED EXPENDITURES SHALL NOT EXCEED ESTIMATED RESOURCES.**

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

**SECTION 9.16. OTHER NECESSARY APPROPRIATIONS.**

The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, actual fact of which shall have been declared by the City Council.

**SECTION 9.17. DEPARTMENT OF TAXATION.**

Unless the city council has required the county to assess and collect city taxes pursuant to Section 6.22 of the Tax Code, as now or hereafter amended, the city manager shall appoint a qualified person to be city tax assessor-collector. Such person shall give a surety bond for the faithful performance of the duties of such office, including by way of illustration and not limitation, compliance with the controlling provisions of the state law bearing upon the functions of such office, in a sum which shall be fixed by the city council at not less than ten thousand dollars. If the city council has required the county to assess and collect city taxes, the applicable duties of the city tax assessor-collector contained in this article shall be performed by the county tax assessor-collector or, if not, then by the city manager.  
(Amendment adopted by electorate 5-7-94)

**SECTION 9.18. POWER TO TAX.**

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax on real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas.

**SECTION 9.19. PROPERTY SUBJECT TO TAX, METHOD OF ASSESSMENT.**

All real and personal property within the City of Freeport not expressly exempted by law shall be subject to annual taxation in the manner provided in the Tax Code of the State of Texas, as now or hereafter amended.  
(Amendment adopted by electorate 5-7-94)



**BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND**

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APL YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
<b>REVENUES:</b>											
<b>BY CATEGORY</b>											
	TAXES	11,246,356	10,472,024	6,796,229	10,931,311	10,718,406	11,960,056	1,241,650	11.6%	1,028,745	9.4%
	PERMITS & FEES	141,873	227,482	118,072	207,800	197,531	197,531	0	0.0%	-10,269	-4.9%
	GARBAGE REVENUES	858,187	878,990	503,988	886,750	887,000	887,000	0	0.0%	250	0.0%
	REVENUE PRODUCING	148,787	114,690	67,558	222,100	164,350	164,806	256	0.2%	-57,494	-25.9%
	FINES & FEES	415,973	413,825	214,790	445,800	447,425	443,200	-1,775	-0.4%	-2,600	-0.6%
	MISCELLANEOUS	1,737,038	1,261,989	5,890,575	6,891,683	6,507,826	916,673	-5,591,153	-85.9%	-5,975,010	-86.7%
	GOLF COURSE	199,706	270,863	165,197	387,366	387,366	371,000	-16,366	-4.2%	-16,366	-4.2%
	AMBULANCE	474,081	785,240	448,454	668,745	669,245	765,123	95,878	14.3%	96,378	14.4%
	WATER & SEWER	6,296,310	5,469,316	2,703,138	5,436,865	5,459,975	5,449,800	-10,175	-0.2%	12,935	0.2%
	MARINA	0	0	0	0	0	0	0	0.0%	0	0.0%
	BEACH REVENUES	0	17,530	0	8,500	9,981	8,500	-1,481	-17.8%	0	0.0%
	<b>TOTAL:</b>	<b>21,518,311</b>	<b>19,911,549</b>	<b>16,908,001</b>	<b>26,086,920</b>	<b>25,443,105</b>	<b>21,163,489</b>	<b>-4,279,616</b>	<b>-16.8%</b>	<b>-4,923,431</b>	<b>-18.9%</b>
<b>BY FUND</b>											
10	GENERAL	13,911,897	12,806,855	13,060,501	18,991,524	18,323,609	13,985,641	-4,337,968	-23.7%	-5,005,883	-26.4%
14	STREET & DRAINAGE	0	0	0	0	0	0	0	0.0%	0	0.0%
15	GOLF COURSE	199,706	270,863	165,197	387,366	387,366	371,000	-16,366	-4.2%	-16,366	-4.2%
16	MARINA	0	0	0	0	0	0	0	0.0%	0	0.0%
17	BEACH MAINTENANCE	0	17,530	0	8,500	9,981	8,500	-1,481	-17.8%	0	0.0%
18	HOTEL - MOTEL TAX	16,524	9,672	1,242	14,500	14,500	8,000	-6,500	-44.8%	-6,500	-44.8%
20	AMBULANCE	474,081	785,240	448,454	668,745	669,245	765,123	95,878	14.3%	96,378	14.4%
56	WATER & SEWER	6,296,310	5,469,316	2,703,138	5,436,865	5,459,975	5,449,800	-10,175	-0.2%	12,935	0.2%
63	GOO 2008 CONSTRUCT	0	0	0	0	0	0	0	0.0%	0	0.0%
64	CAPITAL DEBT SVC	304,181	274,191	255,337	279,806	280,099	279,907	-192	-0.1%	101	0.0%
65	GOO 2008 DEBT SVC	315,612	277,882	274,132	299,614	298,330	295,518	-2,812	-0.9%	-4,096	-1.4%
	<b>TOTAL:</b>	<b>21,518,311</b>	<b>19,911,549</b>	<b>16,908,001</b>	<b>26,086,920</b>	<b>25,443,105</b>	<b>21,163,489</b>	<b>-4,279,616</b>	<b>-16.8%</b>	<b>-4,923,431</b>	<b>-18.9%</b>



**BUDGETED STATEMENT OF OPERATIONS BY DEPARTMENT/FUND**

ACCT#	DESCRIPTION	2015-2016		2016-2017		APL YTD		2017-2018		2018-2019		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTN	BUDGET	BUDGET	\$	%	\$	%	\$	%
10-400	MAYOR & COUNCIL	52,225	75,755	16,697	52,733	50,593	52,733	2,140	4.2%	0	0.0%	0	0.0%		
10-405	MAIN STREET	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
10-410	GENERAL ADMINISTRATION	1,982,068	1,778,456	1,179,267	2,071,125	1,770,980	1,644,584	-126,396	-7.1%	-426,541	-20.6%				
10-415	PURCHASING	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
10-420	SERVICE CENTER	171,530	254,726	69,566	202,857	201,959	197,443	-4,516	-2.2%	-5,414	-2.7%				
10-430	MUNICIPAL COURT	112,044	145,495	75,281	142,690	138,198	146,438	8,240	5.6%	3,748	2.6%				
10-525	POLICE DEPARTMENT	4,548,418	4,729,428	2,764,982	4,702,134	4,571,008	4,494,714	-76,294	-1.7%	-207,420	-4.4%				
10-530	FIRE	993,175	1,211,591	575,013	1,336,694	1,234,647	1,391,056	156,409	12.7%	54,362	4.1%				
10-555	BUILDING BLOCKS	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
10-557	CODE ENFORCEMENT	234,873	304,457	130,345	337,414	312,864	308,278	-4,586	-1.5%	-29,136	-8.6%				
10-558	BUILDING	164,521	289,501	152,374	330,380	282,977	301,897	18,920	6.7%	-28,483	-8.6%				
10-564	GARBAGE COLLECTION	914,275	975,899	482,867	936,000	836,000	945,000	9,000	1.0%	39,000	1.0%				
10-575	STREET	2,090,739	1,795,822	991,446	3,048,232	2,897,901	2,210,399	-687,502	-23.7%	-837,893	-27.5%				
10-578	HISTORICAL MUSEUM	226,023	147,337	79,272	243,242	188,069	179,348	-8,721	-4.6%	-63,894	-26.3%				
10-579	SR CITIZENS COMMISSION	10,615	10,538	6,478	18,485	18,055	18,485	430	2.4%	0	0.0%				
10-650	LIBRARY	18,933	27,010	20,485	41,862	38,912	41,862	2,950	7.6%	0	0.0%				
10-655	PARKS	1,325,205	2,049,478	831,037	2,017,560	1,973,189	1,634,794	-338,395	-17.1%	-382,766	-19.0%				
10-665	RECREATION	415,667	480,936	230,588	575,770	531,010	621,497	90,487	17.0%	45,727	7.9%				
10-800	CONTINGENCY	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
10-900	MAJOR CAPITAL FUND	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
14-575	STREET & DRAINAGE FUND	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
15-666	GOLF COURSE FUND	836,686	750,469	436,391	757,617	729,373	832,787	103,414	14.2%	75,170	9.9%				
16-416	MARINA	-2,100	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
17-575	BEACH MAINTENANCE FUND	15,731	15,103	7,236	16,500	16,500	16,500	0	0.0%	0	0.0%	0	0.0%		
18-412	HOTEL-MOTEL TAX FUND	11,500	24,000	10,500	11,250	11,250	11,250	0	0.0%	0	0.0%	0	0.0%		
20-535	AMBLANCE/EMS FUND	808,052	917,443	442,349	811,131	811,131	837,096	25,965	3.2%	25,965	3.2%				
56-565	WATER & SEWER FUND	5,549,231	5,528,112	2,807,267	6,078,168	5,775,603	5,986,759	211,156	3.7%	-91,399	-1.5%				
63-410	COO/2008/CONSTRUCTION	0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%		
64-410	CAPITAL DEBT SVC FUND	281,058	280,687	273,386	279,806	279,806	279,907	101	0.0%	101	0.0%				
65-410	COO/2008/DEBT SVC	296,689	288,031	299,314	299,614	299,614	295,518	-4,096	-1.4%	-4,096	-1.4%				
<b>EXPENSES</b>		<b>21,059,139</b>	<b>22,090,274</b>	<b>11,882,141</b>	<b>24,301,314</b>	<b>23,059,639</b>	<b>22,438,345</b>	<b>-621,294</b>	<b>-2.7%</b>	<b>-1,862,969</b>	<b>-7.7%</b>				

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-GOLF COURSE FUND

REVENUES	2017-2018					2018-2019		
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
15-348-200 C O G S - CART RENTAL FEE	( 51,090)	( 22,500)	( 45,000)	( 51,286)	( 25,736)	( 51,286)	( 38,650)	( 45,000)
15-348-401 C O G S - MERCHANDISE	( 55,620)	( 59,853)	( 71,564)	( 59,192)	( 40,712)	( 59,192)	( 35,000)	( 55,000)
15-348-402 C O G S - FOOD	( 6,081)	( 4,829)	( 6,679)	( 5,648)	( 3,429)	( 5,648)	( 8,500)	( 6,000)
15-348-403 C O G S - BEER	( 24,496)	( 28,593)	( 31,416)	( 29,190)	( 16,281)	( 29,190)	( 30,000)	( 34,000)
15-348-404 C O G S - SOFT DRINKS&CHIPS	( 17,802)	( 18,935)	( 18,493)	( 16,318)	( 7,429)	( 16,318)	( 18,000)	( 20,000)
15-349-100 REVENUE - RECEIPTS (NO TAX)	107,769	85,904	140,172	181,000	82,232	181,000	275,000	0
15-349-101 REVENUE - RECEIPTS (TAXABLE)	1,841	285	7,050	600	100	600	1,498	175,000
15-349-200 REVENUE - GOLF CART RENTAL	80,339	64,377	69,003	105,000	34,566	105,000	120,000	92,000
15-349-401 REVENUE - MERCHANDISE	70,100	67,811	76,616	82,000	58,366	82,000	60,000	90,000
15-349-402 REVENUE - PREPARED FOODS	8,766	6,173	6,653	13,000	5,570	13,000	13,500	11,000
15-349-403 REVENUE - BEER SALES	40,593	38,684	46,751	60,000	31,594	60,000	60,000	58,000
15-349-404 REVENUE - SOFT DRINKS&CHIPS	19,642	20,292	22,938	22,000	12,375	22,000	30,000	30,000
15-349-450 REVENUE - MEMBERSHIPS	60,307	56,018	59,538	85,000	33,368	85,000	82,000	75,000
15-360-100 INTEREST INCOME	1	507	26	0	39	0	0	0
15-360-101 MISC INCOME	345	4,304	218	400	575	400	0	0
15-360-200 GAIN-LOSS SALE OF CAPITAL	0	( 16,782)	0	0	0	0	0	0
15-360-300 CART STORAGE FEE	358	0	0	0	0	0	0	0
15-360-400 GRANT REVENUE	0	6,413	15,048	0	0	0	0	0
15-360-920 DONATIONS - MISCELLANEOUS	33	274	0	0	0	0	0	0
15-370-005 CASH OVER OR SHORT	22	156	0	0	0	0	0	0
15-381-700 BAD DEBT WRITE-OFF	0	0	0	0	0	0	0	0
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>235,028</b>	<b>199,706</b>	<b>270,863</b>	<b>387,366</b>	<b>165,197</b>	<b>387,366</b>	<b>511,848</b>	<b>371,000</b>

CITY OF FREEPORT  
APPROVED BUDGET  
AS OF: APRIL 30TH, 2018

15 -GOLF COURSE FUND  
GOLF COURSE

EXPENDITURES	(----- 2017-2018 -----) (----- 2018-2019 -----)							
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVAL BUDGET
<b>SALARIES</b>								
15-656-100 SALARIES/WAGES	353,610	383,612	390,172	405,605	229,052	405,605	325,694	425,580
15-656-175 LONGEVITY	2,027	2,529	2,747	2,899	1,661	2,899	750	3,410
15-656-190 OVERTIME	1,588	727	1,984	1,000	1,204	1,000	1,000	1,000
TOTAL SALARIES	357,225	386,868	394,903	409,504	231,917	409,504	327,444	430,070
<b>BENEFITS</b>								
15-656-201 F I C A & MEDICARE	26,374	28,374	29,532	31,327	17,654	31,327	25,049	32,901
15-656-210 GROUP INSURANCE	73,622	67,697	63,569	85,977	53,706	85,977	56,003	89,210
15-656-230 T M R S	35,690	77,801	45,210	49,722	27,968	49,722	31,834	50,690
15-656-240 WORKMEN'S COMPENSATION	8,792	3,709	2,660	2,793	9,706	2,793	12,000	2,793
15-656-250 OPEB EXPENSE	1,704	2,164	0	0	0	0	0	0
15-656-291 UNEMPLOYMENT INSURANCE	3,875	2,272	0	0	0	0	0	0
TOTAL BENEFITS	150,057	182,018	140,971	169,819	109,034	169,819	124,886	175,680
<b>SUPPLIES</b>								
15-656-310 OFFICE/COMPUTER SUPPLIES	997	1,583	1,659	1,500	764	1,500	1,500	1,500
15-656-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
15-656-331 AGRICULTURAL/BOTANICAL	0	0	0	0	77	0	0	0
15-656-335 CLOTHING	745	0	512	500	0	500	500	500
15-656-352 FURNITURE & FIXTURES	559	1,222	1,181	1,000	1,200	1,000	0	3,200
15-656-385 SMALL TOOLS & EQUIPMENT	2,835	2,644	3,282	3,000	2,063	3,000	3,300	3,000
15-656-389 CHEMICALS	29,024	40,207	34,549	45,000	21,671	30,000	30,000	30,000
15-656-390 FUEL	10,142	9,394	12,261	13,000	5,207	13,000	13,000	16,000
15-656-392 JANITORIAL SUPPLIES	358	688	1,280	1,000	404	1,000	1,000	1,000
15-656-399 OTHER SUPPLIES	1,603	23,013	3,192	1,500	2,186	1,500	1,500	1,500
TOTAL SUPPLIES	46,262	78,751	57,916	66,500	33,572	51,500	50,800	56,700
<b>SERVICES</b>								
15-656-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
15-656-414 BANK CHARGES	6,114	5,561	9,236	6,500	4,285	6,500	10,500	6,500
15-656-415 TELEPHONE	5,824	6,895	4,268	6,500	2,288	6,500	6,500	6,500
15-656-426 PHYSICALS/SCREENING	880	528	1,320	750	538	750	0	750
15-656-430 ADVERTISING	1,917	2,837	2,726	3,000	832	3,000	3,000	3,000
15-656-440 ELECTRICITY	18,320	21,308	20,590	16,000	9,502	16,000	10,985	14,000
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0
15-656-485 LAUNDRY SERVICES	3,835	1,198	1,207	0	0	3,000	3,000	0
15-656-499 OTHER SERVICES	2,997	3,968	3,592	5,500	2,309	3,500	2,500	4,500
TOTAL SERVICES	39,886	42,296	42,938	38,250	19,754	39,250	36,485	35,250
<b>MAINTENANCE</b>								
15-656-524 VEHICLE MAINTENANCE	12,756	18,733	16,408	15,000	12,195	16,000	13,200	15,000
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	1,301	9,102	16,000	11,350	1,879	2,500	2,500	2,500
15-656-546 LAND/GROUNDS MAINT	13,157	19,835	25,494	30,894	17,939	24,500	18,500	27,100
TOTAL MAINTENANCE	27,214	47,670	57,902	57,244	32,013	43,000	34,200	44,600

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

GOLF COURSE FUND  
 GOLF COURSE

EXPENDITURES	2014-2015			2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SUNDRY</b>								
656-602 SEMINARS/DUES/TRAVEL	494	561	731	1,700	2,138	1,700	500	600
656-604 LIABILITY INSURANCE	0	2,465	0	0	0	0	1,887	0
15-656-629 VEHICLE INSURANCE	105	2,465	0	800	0	800	601	800
656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0	0
656-697 LEASE PRINCIPAL	3,220	0	0	0	0	0	28,742	29,080
15-656-698 LEASE INTEREST	6,826	2,147	1,548	0	0	0	0	0
656-699 OTHER - SUNDRY	21	250	189	0	161	0	0	0
TOTAL SUNDRY	10,667	7,888	2,468	2,500	2,299	2,500	31,730	30,480
<b>DEBT SERVICE</b>								
656-775 LEASE INTEREST	0	0	0	0	0	0	0	0
15-656-776 LEASE PRINCIPAL	( 51,090)	0	0	13,800	7,801	13,800	0	0
TOTAL DEBT SERVICE	( 51,090)	0	0	13,800	7,801	13,800	0	0
<b>CAPITAL OUTLAY</b>								
15-656-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
656-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	60,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	60,000
<b>ACCUMULATED</b>								
656-995 DEPRECIATION EXPENSE	102,988	93,195	53,371	0	0	0	0	0
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	102,988	93,195	53,371	0	0	0	0	0
<b>TOTAL GOLF COURSE</b>	<b>683,209</b>	<b>838,686</b>	<b>750,469</b>	<b>757,617</b>	<b>436,391</b>	<b>729,373</b>	<b>605,545</b>	<b>832,787</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

15 -GOLF COURSE FUND  
 TRANSFERRED FROM

EXPENDITURES	2014-2015		2015-2016		2016-2017		2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET		
<u>INTERFUND TRANSFERS</u>											
15-710-010 TRANSFER FROM GENERAL FUND	( 192,598)	( 350,816)	( 351,670)	( 348,857)	( 348,857)	( 348,857)	( 348,857)	( 93,697)	( 461,787)		
TOTAL INTERFUND TRANSFERS	( 192,598)	( 350,816)	( 351,670)	( 348,857)	( 348,857)	( 348,857)	( 348,857)	( 93,697)	( 461,787)		
TOTAL TRANSFERRED FROM	( 192,598)	( 350,816)	( 351,670)	( 348,857)	( 348,857)	( 348,857)	( 348,857)	( 93,697)	( 461,787)		
TOTAL EXPENDITURES	490,611	487,870	398,799	408,760	87,534	380,516	511,848	371,000			
REVENUE OVER/(UNDER) EXPENDITURES	( 255,584)	( 288,163)	( 127,936)	( 21,394)	77,663	6,850	0	0			



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APPROXID	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD PROJ	%	INC FROM BUDGET	%
<b>REVENUES</b>		199,706	270,863	165,187	387,366	387,366	371,000	6,366	4.2%	16,366	4.2%
15 656-100	SALARIES/WAGES	383,612	390,172	229,052	405,605	405,605	425,580	19,975	4.9%	19,975	4.9%
15 656-175	LONGEVITY	2,529	2,747	1,661	2,899	2,899	3,497	598	20.6%	598	20.6%
15 656-190	OVERTIME	727	1,984	1,204	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-201	F I C A & MEDICARE	28,374	29,532	17,654	31,327	31,327	32,901	1,574	5.0%	1,574	5.0%
15 656-210	GROUP INSURANCE	67,697	63,569	53,706	85,977	85,977	89,294	3,317	3.9%	3,317	3.9%
15 656-230	T M R S	77,801	45,210	27,968	49,722	49,722	50,692	970	2.0%	970	2.0%
15 656-240	WORKMEN'S COMPENSATION	3,709	2,660	9,706	2,793	2,793	2,793	0	0.0%	0	0.0%
15 656-250	OPEB EXPENSES	2,164	0	0	0	0	0	0	0.0%	0	0.0%
15 656-291	UNEMPLOYMENT INSURANCE	2,272	0	0	0	0	0	0	0.0%	0	0.0%
15 656-310	OFFICE/COMPUTER SUPPLIES	1,583	1,659	764	1,500	1,500	1,500	0	0.0%	0	0.0%
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-331	AGRICULTURAL/BOTANICAL	0	0	77	0	0	0	0	0.0%	0	0.0%
15 656-335	CLOTHING	0	512	0	500	500	500	0	0.0%	0	0.0%
15 656-352	FURNITURE & FIXTURES	1,222	1,181	1,200	1,000	1,000	3,200	2,200	220.0%	2,200	220.0%
15 656-385	SMALL TOOLS & EQUIPMENT	2,644	3,282	2,063	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-389	CHEMICALS	40,207	34,549	21,671	45,000	30,000	30,000	0	0.0%	-15,000	-33.3%
15 656-390	FUEL	9,394	12,261	5,207	13,000	13,000	16,000	3,000	23.1%	3,000	23.1%
15 656-392	JANITORIAL SUPPLIES	688	1,280	404	1,000	1,000	1,000	0	0.0%	0	0.0%
15 656-399	OTHER SUPPLIES	23,013	3,192	2,186	1,500	1,500	1,500	0	0.0%	0	0.0%
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-414	BANK CHARGES	5,561	9,236	4,285	6,500	6,500	6,500	0	0.0%	0	0.0%
15 656-415	TELEPHONE	6,895	4,268	2,288	6,500	6,500	6,500	0	0.0%	0	0.0%
15 656-426	PHYSICALS/SCREENING	528	1,320	538	750	750	750	0	0.0%	0	0.0%
15 656-430	ADVERTISING	2,837	2,726	832	3,000	3,000	3,000	0	0.0%	0	0.0%
15 656-440	ELECTRICITY	21,308	20,590	9,502	16,000	16,000	14,000	-2,000	-12.5%	-2,000	-12.5%
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-485	LAUNDRY SERVICES	1,198	1,207	0	3,000	3,000	0	-3,000	-100.0%	0	0.0%
15 656-499	OTHER SERVICES	3,968	3,592	2,309	3,500	3,500	4,500	1,000	28.6%	1,000	28.6%
15 656-524	VEHICLE MAINTENANCE	18,733	16,408	12,195	15,000	16,000	15,000	-1,000	-6.3%	0	0.0%
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	9,102	16,000	1,879	11,350	2,500	2,500	0	0.0%	-8,850	-78.0%
15 656-546	LAND/GROUNDS MAINT	19,835	25,494	17,939	30,894	24,500	27,100	2,600	10.6%	-3,794	-12.3%
15 656-602	SEMINARS/DUES/TRAVEL	561	731	2,138	1,700	1,700	600	-1,100	-64.7%	-1,100	-64.7%
15 656-604	LIABILITY INSURANCE	2,465	0	0	0	0	0	0	0.0%	0	0.0%
15 656-629	VEHICLE INSURANCE	2,465	0	0	800	800	800	0	0.0%	0	0.0%
15 656-687	DAMAGE CLAIMS	0	0	0	0	0	0	0	0.0%	0	0.0%
15 656-699	OTHER - SUNDRY	252	189	162	0	0	0	0	0.0%	0	0.0%
15 656-775	LEASE INTEREST	2,147	1,548	0	0	0	0	0	0.0%	0	0.0%



FISCAL YEAR 2018-2019  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

15-656 GOLF COURSE FUND

ACCT#	DESCRIPTION	2015/2016		2016/2017		2017/2018		2018/2019		INC BUD PROJ %	INC FROM BUDGE
		ACTUAL	ACTUAL	ACTUAL	PROJECTD	BUDGET	BUDGET	%			
15-656-776	LEASE PRINCIPAL	0	0	0	13,800	13,800	0	29,080	15,280	110.7%	15,280
15-656-880	LAND ACQUISITION	0	0	0	0	0	0	0	0	0.0%	0
15-656-995	DEPRECIATION	0	53,370	0	0	0	0	0	0	0.0%	0
15-656-899	CAPITAL OUTLAY	93,195	0	0	0	0	0	60,000	60,000	0.0%	60,000
	TOTAL EXPENSES	93,195	53,370	0	13,800	13,800	0	89,080	75,280	10.3%	75,171
	NET OPERATING	53,370	37,130	77,149	0	0	0	0	0	36.8%	91,537
	INTERFUND TRANSFERS	192,698	350,816	351,670	348,857	248,850	61,787	0	12,930	32.4%	112,950
	NET	446,392	428,190	80,476	23,394	6,850	0	0	0	100.0%	221,333
											100.0%





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
15 656-201	F I C A & M E D I C A R E	28,374	29,532	17,654	31,327	32,901
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Calculated Field	32,901				
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
15 656-210	G R O U P I N S U R A N C E	67,697	63,569	53,706	85,977	89,294
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Life Insurance / AD&D	1,899				
	Long Term Disability	1,449				
	Health Reimbursement Account	16,200				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	645.80				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
15 656-230	T M R S	77,801	45,210	27,968	49,722	50,692
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	OCT - DEC	14.39%				
	JAN - SEP	14.39%				
	Weighted Average	14.39%				
	Calculated Field	50,692				
	(do not attempt to input)					



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-240	WORKMEN'S COMPENSATION	3,709	2,660	9,706	2,793	2,793
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION	2,793				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15-656-250	OPEB EXPENSES	2,164	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OPEB EXPENSES					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-291	UNEMPLOYMENT INSURANCE	2,272	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Unemployment Insurance					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
15 656-310	OFFICE/COMPUTER SUPPLIES	1,583	1,659	764	1,500	1,500	1,500
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	cash register paper, copier paper and ink, pens, pencils, etc.						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
15 656-320	OTHER ELECTRONICS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
15 656-331	AGRICULTURAL/BOTANICAL	0	0	77	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-335	CLOTHING	0	512	0	500	500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	employee shirts					500

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-352	FURNITURE & FIXTURES	1,222	1,181	1,200	1,000	3,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	new tv to replace broken one					800
	new beer cooler to replace leaking one					1,400
	light bulbs, air filters, etc					1000

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
15 656-385	SMALL TOOLS & EQUIPMENT	2,644	3,282	2,063	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	weedeater x 2					1200
	blower					500
	string, parts for weedaters, edgers					500
	misc parts for golcarts(tires.etc)					800





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-399	OTHER SUPPLIES	23,013	3,192	2,186	1,500	1,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Scorecards,pencils,tournamnet supplies					1,500

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-413	PROFESSIONAL SERVICES	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
15 656-414	BANK CHARGES	5,561	9,236	4,285	6,500	6,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	BANK CHARGES					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
15 656-415	TELEPHONE	6,895	4,268	2,288	6,500	6,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Proshop telephone, cell phone(1), internet,cable					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
15 656-426	PHYSICALS/SCREENING	528	1,320	538	750	750
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Physicals/Screening					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
15 656-430	ADVERTISING	2,837	2,726	832	3,000	3,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Advertising in local paper					
	misc advertising( Brazos Cup)					
	kids/family programs					



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-440	ELECTRICITY	21,308	20,590	9,502	16,000	16,000	14,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	ELECTRICITY						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-482	SERVICE CONTRACTS	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-485	LAUNDRY SERVICES	1,198	1,207	0	0	3,000	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
15 656-499	OTHER SERVICES	3,968	3,592	2,309	5,500	3,500	4,500
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Maintenance on ice machine						500
	Pest control						1,000
	Service and parts for course irrigation						3,000
	Replace broken irrigation heads						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
15 656-524	VEHICLE MAINTENANCE	18,733	16,408	12,195	15,000	16,000	15,000
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Maintenance on mowers, golf carts, maintenance equip.						15,000

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
15 656-545	BLDG/BLDG EQUIP MAINTENANCE	9,102	16,000	1,879	11,350	2,500	2,500
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Misc. repairs on Pro shop						



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**15-656 GOLF COURSE FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-546	LAND/GROUNDS MAINT	19,835	25,494	17,939	30,894	24,500	27,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Pesticide for ants	2,000					
	Top dressing for greens/tees	10,000					
	Trash services	2,500					
	seed to overseed greens for winter	7,000					
	prosedge to kill weeds from flooding	3,600					
	aerification tines	1,000					
	new flag sticks,rakes for sandtraps	1,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-602	SEMINARS/DUES/TRAVEL	561	731	2,138	1,700	1,700	600
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	GCSSA dues	300					
	GHIN dues	300					
	Beer renewal license	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
15 656-604	LIABILITY INSURANCE	2,465	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	INSURANCE						



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	
					APR YTD	PROJECTION
15 656-629	VEHICLE INSURANCE	2,465	0	800	800	800
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	VEHICLE INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	
					APR YTD	PROJECTION
15 656-687	DAMAGE CLAIMS	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	DAMAGE CLAIMS					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	
					APR YTD	PROJECTION
15 656-699	OTHER - SUNDRY	252	189	162	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

15-656 GOLF COURSE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
15-656-775	LEASE INTEREST	2,147	1,548	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	LEASE INTEREST					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
15-656-776	LEASE PRINCIPAL	0	0	7,801	13,800	29,080
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	greensmower			\$777x12		9,324
	Topdresser			\$320x5		1,600
	Rough mower-new equipment	13,560				
	Sand Rake-new equipment	4,596				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
15 656-880	LAND ACQUISITION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-BEACH MAINTENANCE FUND

REVENUES				2017-2018			2018-2019	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
17-356-105 BEACH REVENUES	19,413	0	17,531	8,500	0	9,981	40,000	8,500
<b>TOTAL REVENUES</b>	<b>19,413</b>	<b>0</b>	<b>17,531</b>	<b>8,500</b>	<b>0</b>	<b>9,981</b>	<b>40,000</b>	<b>8,500</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

17 -BEACH MAINTENANCE FUND  
 BEACH FUND EXPENSES

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
17-576-100 SALARIES-WAGES	1,035	1,679	1,329	0	0	0	0	0
17-576-190 OVERTIME	526	7,783	6,576	0	0	0	0	0
TOTAL SALARIES	1,562	9,462	7,906	0	0	0	0	0
<b>BENEFITS</b>								
17-576-201 FICA-MEDICARE	119	719	601	0	0	0	0	0
17-576-210 GROUP INSURANCE	0	0	0	0	0	0	0	0
17-576-230 T.M.R.S.	201	(1,178)	(671)	0	0	0	0	0
TOTAL BENEFITS	320	(459)	(70)	0	0	0	0	0
<b>MAINTENANCE</b>								
17-576-591 BEACH MAINTENANCE EXPENSE	8,330	6,596	7,268	6,500	7,236	6,500	0	6,500
TOTAL MAINTENANCE	8,330	6,596	7,268	6,500	7,236	6,500	0	6,500
<b>SUNDRY</b>								
17-576-604 LIABILITY INSURANCE	0	132	0	0	0	0	0	0
TOTAL SUNDRY	0	132	0	0	0	0	0	0
<b>TOTAL BEACH FUND EXPENSES</b>	<b>10,211</b>	<b>15,731</b>	<b>15,103</b>	<b>6,500</b>	<b>7,236</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>
<b>TOTAL EXPENDITURES</b>	<b>10,211</b>	<b>15,731</b>	<b>15,103</b>	<b>6,500</b>	<b>7,236</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>9,201</b>	<b>(15,731)</b>	<b>2,427</b>	<b>2,000</b>	<b>(7,236)</b>	<b>3,481</b>	<b>40,000</b>	<b>2,000</b>



FISCAL YEAR 2018 - 2019  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

17-575 BEACH MAINTENANCE FUND

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APL YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD PROJ \$	%	INC FROM BUDGET \$	%
	REVENUES	0	17,531	0	8,500	29,981	6,500	-1,481	-17.8%	0	0.0%
17-576-100	SALARIES-WAGES	1679	1329	0				0	0.0%	0	0.0%
17-576-190	OVERTIME	7783	6576	0				0	0.0%	0	0.0%
17-576-201	FICA-MEDICARE	719	601	0				0	0.0%	0	0.0%
17-576-210	GROUP INSURANCE	0	0	0				0	0.0%	0	0.0%
17-576-230	T.M.R.S.	-1178	-671	0				0	0.0%	0	0.0%
17-575-591	BEACH MAINTENANCE FUND	6,596	7,268	7,236	6,500	6,500	6,500	0	0.0%	0	0.0%
17-576-604	LIABILITY INSURANCE	132	0	0				0	0.0%	0	0.0%
	TOTAL EXPENSES	15,731	15,103	7,236	6,500	6,500	6,500	0	0.0%	0	0.0%
	NET OPERATING	-15,731	618	-7,236	2,000	3,481	2,000	-1,481	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	0	0
	NET	-15,731	618	-7,236	2,000	3,481	2,000	-1,481	0	0	0





FISCAL YEAR 2018 - 2019  
ACCOUNT DETAIL JUSTIFICATION

17-575 BEACH MAINTENANCE FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
17-576-210	GROUP INSURANCE	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
17-576-230	T.M.R.S.	-1,178	-671	0	0	0
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
17-575-591	BEACH MAINTENANCE FUND	6,596	7,268	7,236	6,500	6,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Trans cans, signs, etc.	6,500				



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

-AMBULANCE REVENUE FUND

REVENUES	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
20-301-100 AMBULANCE REVENUE	547,845	385,783	694,394	600,000	394,938	600,000	550,000	695,123		
J-302-100 WATER BILL DONATIONS	90,517	90,198	90,497	70,000	53,267	70,000	89,500	70,000		
J-302-700 BAD DEBT - WATER BILL DONATNS	( 1,063)	( 798)	87	( 1,500)	( 599)	( 1,000)	( 1,600)	0		
20-360-100 INTEREST INCOME	40	88	17	0	574	0	113	0		
J-360-101 MISC INCOME	3	1,188	0	0	0	0	0	0		
-360-200 GAIS-LOSS SALE OF CAPITAL	0	( 2,637)	0	0	0	0	0	0		
20-360-400 GRANT REVENUE	179,000	0	0	0	0	0	0	0		
J-360-920 DONATIONS - MISCELLANEOUS	0	260	245	245	275	245	0	0		
-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	0		
<b>TOTAL REVENUES</b>	<b>816,342</b>	<b>474,081</b>	<b>785,240</b>	<b>668,745</b>	<b>448,454</b>	<b>669,245</b>	<b>638,013</b>	<b>765,123</b>		

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

20 -AMBULANCE REVENUE FUND  
 FIRE AND EMS BILLING

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVAL BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>SALARIES</b>								
20-535-100 SALARIES/WAGES	342,962	428,172	427,579	445,528	235,229	445,528	349,122	454,180
20-535-165 EDUCATIONAL PAY	7,548	8,920	11,089	12,000	6,624	12,000	600	12,000
20-535-175 LONGEVITY	1,278	1,226	(99)	2,691	168	2,691	192	2,691
20-535-190 OVERTIME	50,920	51,682	77,128	47,000	43,678	47,000	35,500	47,000
TOTAL SALARIES	402,709	490,000	515,697	507,219	285,698	507,219	385,414	515,871
<b>BENEFITS</b>								
20-535-201 F I C A & MEDICARE	30,095	33,938	37,873	38,802	21,285	38,802	29,484	39,400
20-535-210 GROUP INSURANCE	56,153	47,059	48,939	85,977	38,210	85,977	56,052	89,290
20-535-230 T M R S	51,928	68,683	113,955	72,989	41,741	72,989	44,669	74,234
20-535-240 WORKMEN'S COMPENSATION	5,000	5,000	5,138	5,394	12,393	5,394	5,000	5,000
20-535-250 OPEB EXPENSE	2,435	3,091	2,071	0	0	0	0	0
20-535-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
TOTAL BENEFITS	145,612	157,770	207,976	203,162	113,630	203,162	135,205	207,950
<b>SUPPLIES</b>								
20-535-311 POSTAGE/SHIPPING	444	204	62	500	15	500	500	500
20-535-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	0
20-535-335 CLOTHING	12,947	9,353	19,521	19,450	3,559	19,450	27,300	19,500
20-535-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0
20-535-383 EMS EXPENDABLES	38,789	31,158	35,747	40,000	22,235	40,000	35,000	43,500
20-535-399 OTHER SUPPLIES	0	4,610	23,893	5,000	3,520	5,000	0	5,000
TOTAL SUPPLIES	52,180	45,324	79,223	64,950	29,328	64,950	62,800	68,500
<b>SERVICES</b>								
20-535-407 BILLING AGENCY FEES	20,260	0	0	0	0	0	50,000	0
20-535-413 PROFESSIONAL SERVICES	5,500	5,500	13,500	12,000	5,250	12,000	0	14,000
20-535-414 BANK CHARGES	183	177	149	0	95	0	163	200
20-535-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
20-535-426 PHYSICALS/SCREENING	551	223	22	800	0	800	800	800
20-535-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	26,494	5,900	13,671	12,800	5,345	12,800	50,963	15,000
<b>SUNDRY</b>								
20-535-602 SEMINARS/DUES/TRAVEL	10,975	19,038	17,267	18,000	8,348	18,000	16,950	19,730
20-535-699 OTHER - SUNDRY	0	0	32	5,000	0	5,000	0	10,000
TOTAL SUNDRY	10,975	19,038	17,299	23,000	8,348	23,000	16,950	29,730
<b>CAPITAL OUTLAY</b>								
20-535-899 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

00 -AMBULANCE REVENUE FUND

FIRE AND EMS BILLING

EXPENDITURES				2017-2018			2018-2019	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>ACCRUAL</u>								
0-535-995 DEPRECIATION EXPENSE	45,090	90,019	83,577	0	0	0	0	0
0-535-996 GAIN/LOSS ON SALE FIXED ASSET	0	0	0	0	0	0	0	0
20-535-999 ACCRUAL: CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCRUAL	45,090	90,019	83,577	0	0	0	0	0
<hr/>								
TOTAL FIRE AND EMS BILLING	683,060	808,052	917,443	811,131	442,349	811,131	651,332	837,096

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

20 -AMBULANCE REVENUE FUND  
 TRANSFERRED FROM

EXPENDITURES				2017-2018			2018-2019	
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>INTERFUND TRANSFERS</b>								
20-710-010 TRANSFER FROM GENERAL FUND	( 167,425)	( 78,950)	0	( 142,386)	( 142,386)	( 142,386)	0	( 71,970)
TOTAL INTERFUND TRANSFERS	( 167,425)	( 78,950)	0	( 142,386)	( 142,386)	( 142,386)	0	( 71,970)
<b>TOTAL TRANSFERRED FROM</b>	( 167,425)	( 78,950)	0	( 142,386)	( 142,386)	( 142,386)	0	( 71,970)
<b>TOTAL EXPENDITURES</b>	515,635	729,102	917,443	668,745	299,963	668,745	651,332	765,112
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	300,708	( 255,021)	( 132,203)	0	148,491	500	( 13,319)	



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

20-535 AMBULANCE / EMS FUND

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC/BUD-PROJ \$	INC/BUD-PROJ %	INC/FROM/BUDGET \$	INC/FROM/BUDGET %
	<b>REVENUES</b>	474,081	785,240	448,454	668,745	669,245	876,512	95,378	14.3%	96,378	14.3%
20 535-100	SALARIES/WAGES	428,172	427,579	235,229	445,528	445,528	454,180	8,652	1.9%	8,652	1.9%
20 535-165	EDUCATIONAL PAY	8,920	11,089	6,624	12,000	12,000	12,000	0	0.0%	0	0.0%
20 535-175	LONGEVITY	1,226	-99	168	2,691	2,691	2,691	0	0.0%	0	0.0%
20 535-190	OVERTIME	51,682	77,128	43,678	47,000	47,000	47,000	0	0.0%	0	0.0%
20 535-201	F I C A & MEDICARE	33,938	37,873	21,285	38,802	38,802	39,464	662	1.7%	662	1.7%
20 535-210	GROUP INSURANCE	47,059	48,939	38,210	85,977	85,977	89,294	3,317	3.9%	3,317	3.9%
20 535-230	T M R S	68,683	113,955	41,741	72,989	72,989	74,234	1,245	1.7%	1,245	1.7%
20 535-240	WORKMEN'S COMPENSATION	5,000	5,138	12,393	5,394	5,394	5,000	-394	-7.3%	-394	-7.3%
20-535-250	OPEB EXPENSE	3,091	2,071	0	0	0	0	0	0.0%	0	0.0%
20 535-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
20 535-311	POSTAGE/SHIPPING	204	62	15	500	500	500	0	0.0%	0	0.0%
20 535-335	CLOTHING	9,353	19,521	3,559	19,450	19,450	19,500	50	0.3%	50	0.3%
20 535-383	EMS EXPENDABLES	31,158	35,747	22,235	40,000	40,000	43,500	3,500	8.8%	3,500	8.8%
20-535-399	OTHER SUPPLIES	4,610	23,893	3,520	5,000	5,000	5,000	0	0.0%	0	0.0%
20 535-407	BILLING AGENCY FEES	0	0	0	0	0	0	0	0.0%	0	0.0%
20-535-413	PROFESSIONAL SERVICES	5,500	13,500	5,250	12,000	12,000	14,000	2,000	16.7%	2,000	16.7%
20 535-414	BANK CHARGES	177	149	95	0	0	200	200	0.0%	200	0.0%
20 535-426	PHYSICALS/SCREENING	222	22	0	800	800	800	0	0.0%	0	0.0%
20 535-602	SEMINARS/DUES/TRAVEL	19,038	17,267	8,347	18,000	18,000	19,733	1,733	9.6%	1,733	9.6%
20 535-699	OTHER - SUNDRY	0	32	0	5,000	5,000	10,000	5,000	100.0%	5,000	100.0%
20 535-899	CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
20-535-995	DEPRECIATION	90,019	83,527	0	0	0	0	0	0.0%	0	0.0%
	<b>TOTAL EXPENSES</b>	808,052	917,443	442,349	811,131	811,131	837,096	6,733	0.8%	25,966	3.2%
	<b>NET OPERATING</b>	333,971	132,203	6,105	-142,386	-141,886	-71,973	69,913	-49.3%	70,412	-49.5%
	<b>INTERFUND TRANSFERS</b>	-78,950	0	142,386	-142,386	-142,386	-71,973	70,413	49.5%	70,413	49.5%
	<b>NET</b>	255,021	132,203	148,491	0	500	0	500	100.0%	500	100.0%





**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**20-535 AMBULANCE / EMS FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
20 535-190	OVERTIME	51,682	77,128	43,678	47,000	47,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	FLSA Weekly 12,999.48					
	FLSA Monthly 27,176.88					
	Shift Coverage/Major Incidents 25,000					
	Holiday					
	Holiday 12hrX13 HolidaysX5=21,660					
	Quarterly Training 9X8hrs=2,069.92	47,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
20 535-201	FICA & MEDICARE	33,938	37,873	21,285	38,802	39,464
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field					
	(do not attempt to input)	7.65%		Calculated Field		
		39,464				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
20 535-210	GROUP INSURANCE	47,059	48,939	38,210	85,977	89,294
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	1,449				
	Long Term Disability	1,899				
	Health Reimbursement Account	16,200				
	TML - Employee Health					
	Estimated % Increase	5%				
	TML Estimated Rate/Mo	645.80	69,746			



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

20-535 AMBULANCE / EMS FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET	
				APR YTD	BUDGET		PROJECTION
20 535-230	T M R S		68,683	113,955	41,741	72,989	74,234
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	OCT - DEC	14.39%					
	JAN - SEP	14.39%					
	Weighted Average	14.39%	74,234				
	Calculated Field						
	(do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
20 535-240	WORKMEN'S COMPENSATION	5,000	5,138	12,393	5,394	5,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	WORKMEN'S COMPENSATION	5,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
20-535-250	OPEB EXPENSE	3,091	2,071	0	0	-
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	WORKMEN'S COMPENSATION					









**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**20-535 AMBULANCE / EMS FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>20 535-602</b>	<b>SEMINARS/DUES/TRAVEL</b>	<b>19,038</b>	<b>17,267</b>	<b>8,347</b>	<b>18,000</b>	<b>19,733</b>
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	TDSHS Agency Renewal	600				
	TDSHS Personnel Renewals	1,120				
	TCFP Renewals	1,700				
	RAC-R	250				
	Arson Conference	1,000				
	Hurricane Conference	1,000				
	EMS Conference (2)	2,080				
	NFA (1) Meal Ticket/ Front Travel	300				
	Gathering of Eagles (2)	1,480				
	Evolve Compliance (1)	790				
	Certified Ambulance Compliance Officer (2)	4,280				
	Education By The Sea (5)	2,450				
	EMS World Expo (1)	1,340				
	Medic CE (Online) with 6 additional=1,649	1,343				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>20 535-699</b>	<b>OTHER - SUNDRY</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	misc	10000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
<b>20 535-899</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS



CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

56 -WATER & SEWER FUND

REVENUES	2017-2018			2018-2019				
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
56-360-100 INTEREST INCOME	11	1,342	3,847	1,300	3,060	589	100	3,500
56-360-101 MISC INCOME	270,091	202,917	218,763	25,000	0	282,000	0	0
56-360-102 MISC INCOME RETURN CHECKS	1,875	1,982	2,100	1,475	485	1,475	1,200	1,300
56-360-400 COMMUNITY DEV GRANT	0	0	0	0	0	0	0	250,000
56-360-401 GRANT REVENUE-EMERGENCY POWER	0	1,184,220	313,226	43,496	43,496	41,942	0	0
56-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	0
56-370-005 CASH OVER OR SHORT	( 84)	( 254)	140	0	26	57	0	0
56-381-200 WATER REVENUE	3,104,410	3,032,832	3,008,751	3,300,000	1,539,526	3,175,000	2,266,000	3,150,000
56-381-201 WATER REVENUE - MISC	9,700	0	43,325	2,153	0	2,153	0	0
56-381-202 GARBAGE CAN REVENUE	0	0	0	0	0	0	0	0
56-381-300 SEWER REVENUE	1,815,828	1,792,029	1,810,147	2,000,000	1,058,540	1,893,318	1,320,000	1,950,000
56-381-301 SEWER REVENUE - MISC	0	1,947	0	0	0	0	0	0
56-381-500 SEWER SURCHARGE	0	387	1,441	1,441	112	1,441	1,000	0
56-381-600 WATER TAP FEE	42,552	43,547	25,700	16,000	22,320	16,000	5,300	35,000
56-381-601 SEWER TAP FEE	0	0	0	0	0	0	0	0
56-381-700 BAD DEBT WRITE-OFF	( 16,497)	( 56,123)	( 42,237)	( 34,000)	( 17,336)	( 34,000)	( 20,000)	( 20,000)
56-381-701 CREDIT ADJUSTMENTS	0	0	15	0	0	0	0	0
56-381-800 PAYMENT DISCOUNTS	0	0	0	0	0	0	0	0
56-381-900 CONNECT & DISCONNECT FEES	86,893	91,485	84,097	80,000	52,908	80,000	125,000	80,000
56-399-050 CONTRIBUTIONS/CAPITAL	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>5,314,780</b>	<b>6,296,310</b>	<b>5,469,316</b>	<b>5,436,865</b>	<b>2,703,138</b>	<b>5,459,975</b>	<b>3,698,600</b>	<b>5,449,800</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

56 - WATER & SEWER FUND

WATER & SEWER

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018			2018-2019	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>SALARIES</b>								
56-565-100 SALARIES/WAGES	69,343	77,362	83,606	84,940	48,864	83,480	76,035	90,717
56-565-175 LONGEVITY	2,137	2,211	1,775	1,934	924	2,375	760	1,440
56-565-190 OVERTIME	593	620	487	500	798	500	0	500
<b>TOTAL SALARIES</b>	<b>72,072</b>	<b>80,194</b>	<b>85,868</b>	<b>87,374</b>	<b>50,586</b>	<b>86,355</b>	<b>76,795</b>	<b>92,657</b>
<b>BENEFITS</b>								
56-565-201 F I C A & MEDICARE	6,016	6,241	6,458	6,684	3,830	6,606	5,875	7,088
56-565-210 GROUP INSURANCE	16,146	14,994	13,708	19,106	11,232	15,990	23,467	19,844
56-565-230 T M R S	9,528	16,667	13,947	12,573	6,318	12,202	8,901	13,333
56-565-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0
56-565-250 OPEB EXPENSE	460	584	392	0	0	0	0	0
56-565-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
<b>TOTAL BENEFITS</b>	<b>32,150</b>	<b>38,486</b>	<b>34,505</b>	<b>38,363</b>	<b>21,380</b>	<b>34,798</b>	<b>38,243</b>	<b>40,265</b>
<b>SUPPLIES</b>								
56-565-310 OFFICE/COMPUTER SUPPLIES	9,815	9,815	18,225	9,500	4,256	9,500	6,000	9,500
56-565-311 POSTAGE/SHIPPING	21,607	22,350	23,900	17,500	14,300	16,800	11,000	17,500
56-565-335 CLOTHING	0	0	0	0	0	0	0	0
56-565-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
56-565-399 OTHER SUPPLIES	0	3,268	134,881	0	0	0	0	0
<b>TOTAL SUPPLIES</b>	<b>31,421</b>	<b>35,432</b>	<b>177,006</b>	<b>27,000</b>	<b>18,556</b>	<b>26,300</b>	<b>17,000</b>	<b>27,000</b>
<b>SERVICES</b>								
56-565-406 FEES	30,530	30,272	53,971	33,000	10,900	32,500	30,000	33,000
56-565-407 COLLECTION AGENCY FEES	97	1,811	2,824	1,000	0	1,000	1,200	1,000
56-565-413 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
56-565-414 BANK CHARGES	7,134	11,358	11,828	9,261	6,029	9,261	2,200	9,261
56-565-415 TELEPHONE	1,579	2,226	1,603	1,868	104	1,868	1,325	1,868
56-565-426 PHYSICALS/SCREENING	78	0	0	35	0	35	0	35
56-565-430 ADVERTISING	2,622	0	0	0	0	0	500	0
56-565-440 ELECTRICITY	0	0	0	0	0	0	0	0
56-565-483 SPECIAL SERVICES	0	0	0	0	0	0	0	0
56-565-496 BWA WATER RESALE	1,473,313	2,199,757	2,146,351	2,226,500	932,580	2,146,200	1,324,136	2,277,600
56-565-498 VEOLIA - OTHER	349,231	533,528	374,741	90,000	42,874	105,930	38,000	90,000
56-565-499 VEOLIA - CONTRACT OPERATIONS	2,065,235	2,293,625	2,302,857	2,371,942	1,386,059	2,302,856	1,991,902	2,429,297
<b>TOTAL SERVICES</b>	<b>3,929,819</b>	<b>5,072,577</b>	<b>4,894,174</b>	<b>4,733,606</b>	<b>2,378,547</b>	<b>4,599,650</b>	<b>3,389,263</b>	<b>4,842,061</b>
<b>MAINTENANCE</b>								
56-565-543 ELECTRONICS/COMPUTER MAINT	8,639	6,842	9,122	9,075	12,757	8,000	8,000	9,075
<b>TOTAL MAINTENANCE</b>	<b>8,639</b>	<b>6,842</b>	<b>9,122</b>	<b>9,075</b>	<b>12,757</b>	<b>8,000</b>	<b>8,000</b>	<b>9,075</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

56 -WATER & SEWER FUND  
 WATER & SEWER

EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018		2018-2019		APPROVED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>SUNDRY</b>								
56-565-602 SEMINARS/DUES/TRAVEL	0	319	0	350	0	500	500	350
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0
56-565-699 OTHER - SUNDRY	500	0	0	350	0	0	0	350
TOTAL SUNDRY	500	319	0	700	0	500	500	700
<b>CAPITAL OUTLAY</b>								
56-565-874 RIVERSIDE LIFT STATION	0	0	0	0	0	0	0	0
56-565-875 GRANT-EMERGENCY POWER & MONITE	0	0	0	0	0	0	0	0
56-565-876 LIFT STATION PUMPS	0	0	0	0	0	0	0	0
56-565-880 LAND ACQUISITION	0	0	0	0	0	0	0	0
56-565-899 CAPITAL OUTLAY	0	0	0	1,182,040	325,441	1,020,000	0	975,000
TOTAL CAPITAL OUTLAY	0	0	0	1,182,040	325,441	1,020,000	0	975,000
<b>ACCRUAL</b>								
56-565-995 DEPRECIATION EXPENSE	323,113	315,381	327,438	0	0	0	0	0
56-565-999 ACCRUAL: CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL ACCRUAL	323,113	315,381	327,438	0	0	0	0	0
<b>TOTAL WATER &amp; SEWER</b>	<b>4,397,714</b>	<b>5,549,231</b>	<b>5,528,112</b>	<b>6,078,158</b>	<b>2,807,267</b>	<b>5,775,603</b>	<b>3,529,801</b>	<b>5,986,759</b>

CITY OF FREEPORT  
 APPROVED BUDGET  
 AS OF: APRIL 30TH, 2018

WATER & SEWER FUND  
 TRANSFERRED FROM

EXPENDITURES	2017-2018			2018-2019				
	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<b>INTERFUND TRANSFERS</b>								
56-710-010 TRANSFER FROM GENERAL FUND	( 390,929)	( 620,893)	( 539,155)	( 502,749)	( 502,749)	( 502,749)	( 77,428)	( 536,959)
56-710-043 XFR FROM W & S TO I & S	0	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>( 390,929)</b>	<b>( 620,893)</b>	<b>( 539,155)</b>	<b>( 502,749)</b>	<b>( 502,749)</b>	<b>( 502,749)</b>	<b>( 77,428)</b>	<b>( 536,959)</b>
<b>TOTAL TRANSFERRED FROM</b>	<b>( 390,929)</b>	<b>( 620,893)</b>	<b>( 539,155)</b>	<b>( 502,749)</b>	<b>( 502,749)</b>	<b>( 502,749)</b>	<b>( 77,428)</b>	<b>( 536,959)</b>
<b>TOTAL EXPENDITURES</b>	<b>4,007,085</b>	<b>4,928,338</b>	<b>4,988,957</b>	<b>5,575,409</b>	<b>2,304,518</b>	<b>5,272,854</b>	<b>3,698,600</b>	<b>5,449,800</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,307,695</b>	<b>1,367,972</b>	<b>480,359</b>	<b>( 138,544)</b>	<b>398,620</b>	<b>187,121</b>	<b>0</b>	<b>0</b>



FISCAL YEAR 2018-2019  
BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APRYTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD-PROJ \$	%	INC FROM BUDGET \$	%
<b>REVENUES</b>		6,296,310	5,469,316	2,703,138	5,436,865	5,459,975	5,449,800	10,175	-0.2%	12,935	0.2%
56 565-100	SALARIES/WAGES	77,362	83,606	48,864	84,940	83,480	90,717	7,237	8.7%	5,777	6.8%
56 565-175	LONGEVITY	2,211	1,775	924	1,934	2,375	1,440	-935	-39.4%	-494	-25.5%
56 565-190	OVERTIME	620	487	798	500	500	500	0	0.0%	0	0.0%
56 565-201	FICA & MEDICARE	6,241	6,458	3,830	6,684	6,606	7,088	482	7.3%	404	6.0%
56 565-210	GROUP INSURANCE	14,994	13,708	11,232	19,106	15,990	19,844	3,854	24.1%	738	3.9%
56 565-230	T M R S	16,667	13,947	6,318	12,573	12,202	13,333	1,131	9.3%	760	6.0%
56 565-240	WORKMENS COMPENSATION	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-250	OPEB EXPENSE	584	392	0	0	0	0	0	0.0%	0	0.0%
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-310	OFFICE/COMPUTER SUPPLIES	9,815	18,225	4,256	9,500	9,500	9,500	0	0.0%	0	0.0%
56 565-311	POSTAGE/SHIPPING	22,350	23,900	14,300	17,500	16,800	17,500	700	4.2%	0	0.0%
56 565-399	OTHER SUPPLIES	3,268	134,881	0	0	0	0	0	0.0%	0	0.0%
56 565-406	FEES	30,272	53,971	10,900	33,000	32,500	33,000	500	1.5%	0	0.0%
56 565-407	COLLECTION AGENCY FEES	1,811	2,824	0	1,000	1,000	1,000	0	0.0%	0	0.0%
56 565-414	BANK CHARGES	11,358	11,828	6,029	9,261	9,261	9,261	0	0.0%	0	0.0%
56 565-415	TELEPHONE	2,226	1,603	104	1,868	1,868	1,868	0	0.0%	0	0.0%
56 565-426	PHYSICALS/SCREENING	0	0	0	35	35	35	0	0.0%	0	0.0%
56 565-430	ADVERTISING	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-496	BWA WATER RESALE	2,199,757	2,146,351	932,580	2,226,500	2,146,200	2,277,600	131,400	6.1%	51,100	2.3%
56 565-498	VEOLIA - OTHER	533,528	374,741	42,874	90,000	105,930	90,000	-15,930	-15.0%	0	0.0%
56 565-499	VEOLIA - CONTRACT OPERATIONS	2,293,625	2,302,857	1,386,059	2,371,942	2,302,856	2,429,297	126,441	5.5%	57,355	2.4%
56 565-543	ELECTRONICS/COMPUTER MAINT	6,842	9,120	12,758	9,075	8,000	9,075	1,075	13.4%	0	0.0%
56 565-602	SEMINARS/DUES/TRAVEL	319	0	0	350	500	350	-150	-30.0%	0	0.0%
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-699	OTHER - SUNDRY	0	0	0	350	0	0	350	0.0%	0	0.0%
56 615-700	PRINCIPAL	0	0	0	0	0	0	0	0.0%	0	0.0%
56 615-710	INTEREST EXPENSE	0	0	0	0	0	0	0	0.0%	0	0.0%
56 615-730	DEBT SERVICE FEES	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-875	GRANT-EMERGENCY POWER	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-899	CAPITAL OUTLAY	315,381	327,438	325,441	1,182,040	1,020,000	975,000	-45,000	-4.4%	-207,040	-17.5%
56 565-995	DEPRECIATION	0	0	0	0	0	0	0	0.0%	0	0.0%
56 565-004	AMORTIZATION	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES</b>		5,549,231	5,528,112	2,807,267	6,076,198	5,175,603	5,986,759	-44,650	-0.8%	-91,400	-1.5%
<b>NET OPERATING</b>		747,079	58,796	104,129	-641,293	-315,628	-536,959	-221,931	-70.1%	104,335	-16.3%
<b>INTERFUND TRANSFERS</b>		-620,893	-539,155	-502,749	-502,749	-502,749	-536,959	-34,210	-6.8%	-34,210	-6.8%



FISCAL YEAR 2018-2019  
 BUDGETED DEPARTMENTAL ACCOUNT SUMMARY

56-565 WATER & SEWER FUND

ACCT#	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018 BUDGET	PROJECTED	2018-2019 BUDGET	INC BUD-PROJ \$	INC FROM BUDGET \$	INC BUD-PROJ %	INC FROM BUDGET %
NET		1,367,972	480,359	398,620	138,544	187,121	0	-187,121	138,545	100.00%	-100.00%





FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-201	F I C A & M E D I C A R E	6,241	6,458	3,830	6,684	6,606	7,088
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Calculated Field	7.65%					
	(do not attempt to input)						
	Calculated Field	7.088					
	(do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-210	G R O U P I N S U R A N C E	14,994	13,708	11,232	19,106	15,990	19,844
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Life Insurance / AD&D	422					
	Long Term Disability	322					
	Health Reimbursement Account	3,600					
	TML - Employee Health						
	Estimated % Increase	5%					
	TML Estimated Rate/Mo	15,500					
	Calculated Field						
	(do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-230	T M R S	16,667	13,947	6,318	12,573	12,202	13,333
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	OCT - DEC	14.39%					
	JAN - SEP	14.39%					
	Weighted Average	14.39%					
	Calculated Field	13,333					
	(do not attempt to input)						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-240	W O R K M E N ' S C O M P E N S A T I O N	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	W O R K M E N ' S C O M P E N S A T I O N						



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
56-565-250	OPEB EXPENSE	584	392	0	0	0
	ITEM/DESCRIPTION	AMOUNTS				AMOUNTS
	OPEB EXPENSE					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
56-565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	0
	ITEM/DESCRIPTION	AMOUNTS				AMOUNTS
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
56-565-310	OFFICE/COMPUTER SUPPLIES	9,815	18,225	4,256	9,500	9,500
	ITEM/DESCRIPTION	AMOUNTS				AMOUNTS
	Water Bills, Window Envelopes, Notices	8,000				
	Laser Cartridges	500				
	Copy Paper	1,000				





THE CITY OF  
**FISCAL YEAR 2018-2019**  
**ACCOUNT DETAIL JUSTIFICATION**

56-565

WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
56 565-407	COLLECTION AGENCY FEES	1,811	2,824	0	1,000	1,000
	ITEM DESCRIPTION:	AMOUNTS				AMOUNTS
	Municipal Services Bureau					
	Collections for past due water billing	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
56 565-414	BANK CHARGES	11,358	11,828	6,029	9,261	9,261
	ITEM DESCRIPTION:	AMOUNTS				AMOUNTS
	BANK CHARGES	9,261				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016	2016-2017	2017-2018		2018-2019
		ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
56 565-415	TELEPHONE	2,226	1,603	104	1,868	1,868
	ITEM DESCRIPTION:	AMOUNTS				AMOUNTS
	Telephone	1,868				



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
56 565-426	PHYSICALS/SCREENING	0	0	0	35	0	35	35	35
	ITEM DESCRIPTION	AMOUNT\$					ITEM DESCRIPTION		AMOUNT\$
	Random Drug Tests		35						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
56 565-430	ADVERTISING	0	0	0	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNT\$					ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
56 565-496	BWA WATER RESALE	2,199,757	2,146,351	2,226,500	2,277,600	932,580	2,226,500	2,146,200	2,277,600
	ITEM DESCRIPTION	AMOUNT\$					ITEM DESCRIPTION		AMOUNT\$
	BWA WATER RESALE								
	FROM 3.05 TO 3.12	2,277,600							



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-498	VEOLIA - OTHER	533,528	374,741	42,874	90,000	105,930	90,000
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	VEOLIA - OTHER	90,000					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-499	VEOLIA - CONTRACT OPERATIONS	2,293,625	2,302,857	1,386,059	2,371,942	2,302,856	2,429,297
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	VEOLIA - CONTRACT OPERATIONS	2,429,297					

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 565-543	ELECTRONICS/COMPUTER MAINT	6,842	9,120	12,758	9,075	8,000	9,075
	ITEM DESCRIPTION	AMOUNT\$					AMOUNT\$
	Incode Software	7,500					
	Incode Kiosk Software	1,425					
	Misc. Maintenance	150					



THE CITY OF FRESNO  
**FISCAL YEAR 2018-2019  
 ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
56 565-602	SEMINARS/DUES/TRAVEL	319	0	0	350	0	350	500	350
	ITEM DESCRIPTION	AMOUNT\$							AMOUNT\$
	Utilities Training	350							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
56 565-604	PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$							AMOUNT\$
	PUBLIC OFFICE LIABILITY	-							

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	2017-2018		2018-2019	
						APR YTD	BUDGET	PROJECTION	BUDGET
56 565-699	OTHER - SUNDRY	0	0	0	350	0	350	0	350
	ITEM DESCRIPTION	AMOUNT\$							AMOUNT\$
	Other Sundry	350							



FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 615-700	PRINCIPAL	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Principal						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 615-710	INTEREST EXPENSE	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS
	Interest						

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	APR YTD	2017-2018		2018-2019 BUDGET
					BUDGET	PROJECTION	
56 615-730	DEBT SERVICE FEES	0	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS					AMOUNTS



**FISCAL YEAR 2018-2019  
ACCOUNT DETAIL JUSTIFICATION**

**56-565 WATER & SEWER FUND**

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
56-565-875	GRANT-EMERGENCY POWER	0	0	0	0	0
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
56 565-899	CAPITAL OUTLAY	0	0	325,441	1,182,040	975,000
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
SSI Program- Sewer Line Replacement		500,000				
DCBG GRANT WATER TOWER		475,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018		2018-2019 BUDGET
				APR YTD	BUDGET	
56-565-995	DEPRECIATION	315,381	327,438	0	0	0
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS





## CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTn	BUDGET	TOTAL
	Cash as of 09/30/17	Cash as of 09/30/18	2018-2019 Cash Use	
10 General Fund	7,788,353	9,971,608	-1,274,858	8,696,750
14 Street & Drainage Fund	567	567	0	567
15 Golf Course Fund	-789,751	-782,901	0	-782,901
16 Marina Operations Fund	-201,580	-201,580	0	-201,580
17 Beach Maintenance fund	5,769	9,250	2,000	-11,250
18 Hotel-Motel Tax Fund	299	3,854	-3,250	604
20 Ambulance / EMS Fund	-156,673	-156,173	0	-156,173
56 Water & Sewer Fund	922,181	1,109,302	0	1,109,302
63 COO 2008 Construction Fund	1,706	1,707	0	1,707
64 Captial Debt Service	23,069	23,362	0	23,362
65 COO 2008 Debt Service	7,127	5,843	0	5,843
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>7,600,469</b>	<b>9,984,839</b>	<b>-1,276,108</b>	<b>8,708,731</b>

FUND BALANCE:	ACTUAL	PROJECTn	BUDGET	TOTAL
	FB as of 09/30/17	FB as of 09/30/18	2018-2019 Activity	
10 General Fund	6,675,134	8,858,389	-1,274,858	7,583,531
14 Street & Drainage Fund	11,999	11,999	0	11,999
15 Golf Course Fund	-471,576	-464,726	0	-464,726
16 Marina Operations Fund	-205,181	-205,181	0	-205,181
17 Beach Maintenance Fund	3,179	6,660	2,000	8,660
18 Hotel-Motel Tax Fund	2,587	5,837	-3,250	2,587
20 Ambulance / EMS Fund	341,260	341,760	0	341,760
56 Water & Sewer Fund	8,330,023	8,517,144	0	8,517,144
63 COO 2008 Construction Fund	54,029	54,029	0	54,029
64 Captial Debt Service	22,310	22,603	0	22,603
65 COO 2008 Debt Service	33,980	32,716	0	32,716
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>14,797,744</b>	<b>17,181,230</b>	<b>-1,276,108</b>	<b>15,905,122</b>

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

