

**THE FREEPORT CITY COUNCIL
TUESDAY , JULY 29TH, 2014 , 6:00 P.M.
&
TUESDAY , AUGUST 5TH, 2014, 6:00 P.M.
FREEPORT MUNICIPAL COURT ROOM
FREEPORT POLICE DEPARTMENT, 430 NORTH BRAZOSPORT BLVD.
FREEPORT, TEXAS**

BUDGET WORK SESSION

1. Call to order
2. Work Session:

Discuss and review 2014-2015 budget proposals.

Adjourn

Items not necessary discussed in the order they appear on the agenda. The Council at its discretion may take action on any or all of the items as listed.

This notice is posted pursuant to the Texas Open Meeting Act. (Chapter 551, Government Code).

In compliance with the Americans with Disabilities Act, the City of Freeport will provide for reasonable accommodations for persons attending City Council Meetings. Request should be received 48 hours prior to the meeting. Please contact the City Secretary office at 979-233-3526.

I, Delia Munoz City Secretary for the City of Freeport, Texas certify that this agenda was posted on the official bulletin board/glass door of City Hall, facing the rear parking lot of the building, with 24 hours a day public access, 200 West 2nd Street, Freeport Texas, July 24, 2014 at or before 5:00 p.m.

Delia Munoz - City Secretary
City of Freeport, Texas



FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-100	SALARIESWAGES	461,812	492,375	271,882	499,199	495,607
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Current Full-Time Employees	8	472,500			
	New Full-Time Employees	0				
	Current Part-Time Employees	1	10,927			
	New Part-Time Employees	0				
	Temporary Employees	0				
	Youth Summer Work Program	12,180				
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-410-165	EDUCATION PAY	5,073	5,185	2,859	5,100	5,100
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Education Pay	5,100				
				Calculated Field (do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-175	LONGEVITY	4,619	5,196	2,787	5,200	5,200
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Longevity Pay	8	5,200			
				Calculated Field (do not attempt to input)		



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-180	AUTO ALLOWANCE	8,652	8,844	4,876	9,000	9,000	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Auto Allowance Jeff Pynes	9,000					
				Calculated Field			
				(do not attempt to input)			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-185	UNIFORM ALLOWANCE	0	0	0	0	0	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 410-190	OVERTIME	567	230	123	500	350	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Misc Overtime	500					



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-201	F I C A & MEDICARE	37,498	37,565	20,117	39,703	39,429
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field	39,429		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-210	GROUP INSURANCE	51,100	53,706	27,672	51,786	59,628
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	1,688		Calculated Field		
	Long Term Disability	1,288		(do not attempt to input)		
	Health Reimbursement Account	9,600				
	TML - Employee Health					
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	47,052				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-230	T M R S	53,286	57,234	32,979	60,003	62,621
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC		12.26%			
	JAN - SEP		12.87%			
	Weighted Average	62,621	12.72%	Calculated Field		
	Calculated Field			(do not attempt to input)		
	(do not attempt to input)					



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-320	OTHER ELECTRONICS	0	0	0	700	700	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Misc.	700					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-335	CLOTHING	605	336	92	500	250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Clothing	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 410-352	FURNITURE & FIXTURES	1,717	299	100	400	200	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Office Chairs	200					



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-390	FUEL	121	619	146	850	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		PROJECTION
	Mileage Reimbursement	1,500				1,500
						AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-392	JANITORIAL SUPPLIES	1,444	1,746	764	1,425	1,425
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Liners	50				350
	Toilet Tissue	250				75
	Acid Bowl Cleaner	200				250
	Floor Wax	50				200

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	BUDGET
10 410-399	OTHER SUPPLIES	785	952	714	500	714
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Other Miscellaneous	500				



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-413	PROFESSIONAL SERVICES	200,618	315,256	208,399	200,833	231,223
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Legal - Wallace Shaw	61,944				22,667
	Audit	28,500				750
	Lein Collection Fees-Perdue Brandon	1,100				3,000
	Appraisals	7,500				18,000
	Criminal Histories / Background Checks	2,500				3,500
	Legal - Olson & Olson	15,000				9,529
	Copies Charged at the County Courthouse	4,000				22,747
	Payroll Service	30,486				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-414	BANK CHARGES	3,530	3,380	1,924	3,376	3,376
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	BANK CHARGES	3,376				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-415	TELEPHONE	14,633	13,619	10,215	11,803	14,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Land Line Phones - AT&T Long Distance	10,900				
	CELL(Pynes,Arispe)	3,600				



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-434	MARKETING	6,840	12,205	7,894	10,000	10,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Tri-fold Promotional	3,000				
	Annual Information Booklet	1,500				250
	Misc. Marketing	3,860	Ad Sponsorship Brazosport Chamber Map			880
	Marketing -Phone Messages	510				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-410-437	YOUTH ART	6,441	5,828	5,162	3,500	5,162
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-410-438	THANKSGIVING SUPER FEAST	9,856	8,540	9,487	10,000	9,487
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Thanksgiving Super Feast	10,000				



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-479	APPRAISAL DISTRICT	17,799	17,348	16,710	18,000	16,950
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Budgeted by Appraisal District	16,950				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-482	SERVICE CONTRACTS	7,913	13,697	6,515	9,500	10,500
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	Copy Charges / Maintenance Fee	10,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-484	TAX COLLECTIONS	2,185	2,169	2,169	2,250	2,250
	ITEM DESCRIPTION	AMOUNTS				AMOUNTS
	TAX COLLECTIONS	2,250				



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013	2013-2014			2014-2015
		ACTUAL	AMOUNTS		APR YTD	BUDGET	PROJECTION	
10 410-499	OTHER SERVICES	196		0	0	0	0	-
	ITEM DESCRIPTION				ITEM DESCRIPTION			AMOUNTS
	None							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013	2013-2014			2014-2015
		ACTUAL	AMOUNTS		APR YTD	BUDGET	PROJECTION	
10-410-524	VEHICLE MAINTENANCE	202		0	0	250	250	-
	ITEM DESCRIPTION				ITEM DESCRIPTION			AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013	2013-2014			2014-2015
		ACTUAL	AMOUNTS		APR YTD	BUDGET	PROJECTION	
10 410-543	ELECTRONICS/COMPUTER MAINT	38,409		38,329	31,826	45,693	45,693	79,755
	ITEM DESCRIPTION				ITEM DESCRIPTION			AMOUNTS
	EZ Task Annual Web-Site Hosting	1,200			Exchange Server			5562
	incode - Network Support	2,520			Web Parcel Viewer-Alterra Tech.			2,750
	Annual Software Maintenance - G/L,AP,PY, CH	14,000			Misc.			2,000
	On-Site Labor	3,500			Fixed Asset Software & Maint.			2,255
	GIS - Upgrade	18,000			Backup Application Availability Service			5,000
	Plotter Supplies	1,068			Data Stream Backup			7,200
	Corel Draw	200			Server Upgrade			14,500



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-545	BLDG/BLDG EQUIP MAINTENANCE	97,180	45,076	45,748	39,923	41,523
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Elevator Maintenance	4,300		Elevator Inspections		600
	Housekeeping	15,555				
	Window Cleaning	2,000				
	Pest Control	568		Routine Maintenance / Fixes / Breaks / Etc		18,500

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-602	SEMINARS/DUES/TRAVEL	11,784	14,126	4,657	11,717	13,637
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Dues-Texas State Board & CPE	550		Brazoria County Environmental Center		547
	Human Resources Training	1,000		Brazosport Area Chamber of Commerce Program Fee		250
	National League of Cities-Dues	1,500		TX Municipal Clerks Assn - Delia		70
	International City Manager Association	1,920		TCMA Conference		2,500
				Per Diems		500
	TMCMA Dues	300		Travel, Hotels, & Misc.		4,500

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-604	PUBLIC OFFICE LIABILITY	7,878	8,365	7,152	8,365	7,250
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Liability	7,250				



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-410 GENERAL ADMINISTRATION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-699	OTHER - SUNDRY	11,971	5,881	4,560	5,500	5,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		-				
	Misc.	5,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-410-775	LEASE INTERERST	304	63	249	547	498
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		-				
	Plotter Lease	498				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10-410-776	LEASE PRINCIPAL	4,352	3,040	1,903	4,158	4,158
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
		-				
	Plotter principal	4,158				



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION **10-410** **GENERAL ADMINISTRATION**

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-880	LAND ACQUISITION	6,071	23,980	12,670	0	12,884
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 410-899	CAPITAL OUTLAY	55,404	34,558	0	5,050	50,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Air Handlers, A/C Controls, Computer	50,000				

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 1,357,180 1,450,642 894,894 1,241,152 1,308,400 1,375,380



FISCAL YEAR 2013-2014

ACCOUNT DETAIL JUSTIFICATION

10-400

MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-400	CITY COUNCIL STIPENDS	9,825	11,250	5,000	10,700	10,700
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	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	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-415	TELEPHONE	1,083	1,005	620	1,050	1,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Mayor's Cell Phone	1,400				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-430	ADVERTISING	0	0	0	3,500	3,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Public Notices	3,500				



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-602	SEMINARS/DUES/TRAVEL	8,300	10,730	5,070	7,160	13,460
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	TML Conferencne	6,300				3,135
	TML Membership Dues	2,500				
	HGAC Membership Dues	525				
	Misc.	1,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-604	PUBLIC OFFICE LIABILITY	11,295	17,161	15,525	15,525	15,525
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Public Office Liability	15,525				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-680	PLANNING COMMISSION	0	0	0	0	15,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Master Plan	15,000				



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-400 MAYOR & COUNCIL

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-690	ELECTIONS	4,854	2,902	3,394	3,000	3,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	May'2014 Election	3,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 400-699	OTHER - SUNDRY	411	402	0	2,822	2,822
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	ASCAP Music License	322				
	BCCA Meetings	500				
	BCCA Catering	2,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 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: 36,807 44,159 29,716 44,357 44,639 66,007



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-210	GROUP INSURANCE	11,663	6,242	3,516	6,473	7,453
	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	1,200				
	TML - Employee Health					
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	490.12	1			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-230	T M R S	8,009	3,656	2,229	3,927	4,656
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC			12.26%		
	JAN - SEP			12.87%		
	Weighted Average	4,656		12.72%		
	Calculated Field			(do not attempt to input)		
	(do not attempt to input)					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION					



FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-335	CLOTHING	155	250	0	250	250	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	MISC.	250					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-390	FUEL	153	449	0	0	-	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	-					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-399	OTHER SUPPLIES	317	284	0	300	300	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Miscellaneous	300					



**FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION**

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-407	COLLECTION AGENCY FEES	6,966	-130	742	2,500	2,500
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Omnibase Fees	2,500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-413	CITY JUDGE	18,129	19,500	9,000	18,000	18,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	SAGNESS GIROUARD III					
	MILAN MILLER	18,000				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-414	BANK CHARGES	2,597	2,841	2,185	3,400	3,400
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	BANK CHARGES					
	Credit Card Charges for taking Visa/MasterCard	3,400				



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL - JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-415	TELEPHONE	1,771	624	352	450	620
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	AT&T: Land Line Phones / Long Distance	620				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-426	PHYSICALS/SCREENING	80	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-499	OTHER SERVICES	844	929	319	1,000	1,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Jury Trial: Payments to Jurors	1,000				
	Interpreter Fees				750	



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-602	SEMINARS/DUES/TRAVEL	871	387	0	1,500	1,500	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	Pat Taylor						
	Judge Miller						
	Judge Girouard						
	Misc Dues						
	Betty Askey						
	Ursula Reyes						
		1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-629	VEHICLE INSURANCE	316	325	0	0	-	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	VEHICLE INSURANCE						

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 430-684	TECHNOLOGY FUND EXPENSE	16,858	6,446	0	200	2,800	
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	KIOSK FINANCING	2,800					
	Uses Municipal Court Technology Fund						



THE CITY OF
FISCAL YEAR 2013-2014
ACCOUNT DETAIL JUSTIFICATION

10-430 MUNICIPAL COURT

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-685	SECURITY FUND EXPENSE	55	0	0	17,500	8,318
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$
	KIOSK FINANCING	8,318				
	Uses Municipal Court Security Fund					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 430-699	OTHER - SUNDRY	0	0	397	200	200
	ITEM DESCRIPTION	AMOUNT\$			ITEM DESCRIPTION	AMOUNT\$
	MISC.	200				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 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: 155,707 87,883 42,303 106,050 86,902 96,777



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-190	OVERTIME	1,734	2,547	302	2,000	2,000
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Sec/Mech . City Wide Cleanup 4 @\$	64 hrs				
	Mech. Emergency call outs	100 hrs				
	Mech. Beach Equip. Maintenance					
	Mech. Cleaning carpets 4x yr.	32 hrs				
	Sec. Staying over to complete jobs	16. hrs	2,000			

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-201	F I C A & M E D I C A R E	5,530	4,361	1,049	5,264	5,174
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	FICA & MEDICARE	5,174				
		7.65%		Calculated Field		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-210	G R O U P I N S U R A N C E	14,435	11,294	3,485	12,947	14,907
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		
	Life Insurance / AD&D	422				
	Long Term Disability	322				
	Health Reimbursement Account	2,400				
	TML - Employee Health					
	Estimated % Increase					
	TML Estimated Rate/Mo	11,763				



**FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL		2012-2013 ACTUAL		2013-2014 BUDGET		2014-2015 BUDGET	
		AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	APR YTD	BUDGET	PROJECTION	AMOUNTS
10 420-344	GARAGE PARTS	2,187	1,592	1,785	2,350	2,673			3,000
	ITEM DESCRIPTION								
	SHOP STOCK	600							
	SHOP CLEANERS	300							
	TIRE & WHEEL MAINT.	450							
	SMALL PARTS	550							
	HOSES & FITTINGS	600							
	SM. LUBRICANTS & OIL	500							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL		2012-2013 ACTUAL		2013-2014 BUDGET		2014-2015 BUDGET	
		AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	APR YTD	BUDGET	PROJECTION	AMOUNTS
10 420-352	FURNITURE & FIXTURES	0	0	0	650	120			650
	ITEM DESCRIPTION								
	MECHANIC OFFICE DROP LIGHT	650							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL		2012-2013 ACTUAL		2013-2014 BUDGET		2014-2015 BUDGET	
		AMOUNTS	AMOUNTS	AMOUNTS	AMOUNTS	APR YTD	BUDGET	PROJECTION	AMOUNTS
10 420-385	SMALL TOOLS & EQUIPMENT	3,109	1,840	339	2,800	2,274			2,800
	ITEM DESCRIPTION								
	SM. TOOLS FOR SHOP TRUCK	1,000							
	MECHANIC/EMPLOYEE CITY TOOLS	1,000							
	ICE MACHINE								
	RESTOCKING	800							



**FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-390	FUEL	1,751	1,700	789	1,500	1,286	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	FUEL	1,500					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-392	JANITORIAL SUPPLIES	1,116	578	838	1,050	887	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	SANITARY ITEMS	600					
	JANITORIAL CLEANERS	400					
	CLEANING SUPPLIES	50					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
10 420-399	OTHER SUPPLIES	12,409	107	514	1,660	996	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	WATER CONTAINERS	100					
	EMPLOYEE HYDRATION	500					
	SAFETY RESTOCK	900					
	BAINDAIDS, FIRST AIDE ITEMS	100					
	LIGHT BULBS	60					



**FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION**

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-499	OTHER SERVICES	1,796	1,455	180	1,280	1,080	1,280
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	PEST CONTROL	200					
	FIREHYDRANT INSPECTION	200					
	FUEL TANK UST ANNUAL FEE	100					
	YEARLY RECOVERY SYSTEM INSPECTION	600					
	ANNUAL SIR FEE	180					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-524	VEHICLE MAINTENANCE	920	546	233	740	740	740
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	OIL CHANGES	60					
	TIRES	400					
	SAFETY INSPECTION	80					
	VEHICLE REPAIRS	200					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
10 420-545	BLDG/BLDG EQUIP MAINTENANCE	1,956	1,986	874	2,500	1,410	2,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION			AMOUNTS
	BUILDING REPAIRS	1,400					
	LIGHTING IN BARN	300					
	REPAIR OF WATER LINES	100					
	EQUIPMENT MAINT.	700					



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

10-420 SERVICE CENTER

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-699	OTHER - SUNDRY	296	266	36	750	800
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	COFFEE, CUPS, PLATES, FORKS	200				
	OVERTIME LUNCHESES	100				
	OTHER UNFORSEEN EXPENSES	500				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
10 420-899	CAPITAL OUTLAY	0	15,889	0	0	39,000
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		
	Vehicle Steam Cleaner	4,000				7
						8
	3/4 Ton Truck	20,000				9
	Building Remodel	15,000				10
						11
						12

TRANSPOSE CAPITAL NUMBERS FROM THE CAPITAL TAB IN PRIORITY ORDER.

TOTAL: 182,369 149,862 28,575 147,727 87,623 186,154



FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

10-650 LIBRARY

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015 BUDGET
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTION	
10 650-699	OTHER - SUNDRY	0	0	0	0	0	0	-
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015 BUDGET
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTION	
10 650-899	CAPITAL OUTLAY	0	27,388	0	15,000	15,000	15,000	-
ITEM DESCRIPTION		AMOUNTS		ITEM DESCRIPTION		AMOUNTS		
	1							7
	2							8
	3							9
	4							10
	5							11
	6							12

TOTAL: 49,065 65,753 21,704 63,460 63,553 43,192



**FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION**

10-579 SR CITIZENS COMMISSION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-310	OFFICE/COMPUTER SUPPLIES	462		315		28	520	500	520
	ITEM DESCRIPTION								
	Copy paper	250							
	Ink/Toner	150							
	Name badges	25							
	labels	25							
	file folders	20							
	Misc. staples, pens etc.	50							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-311	POSTAGE/SHIPPING	90		55		10	265	250	265
	ITEM DESCRIPTION								
	Newsletters/ Flyers Postage	120							
	Thanksgiving Invitations	120							
	Misc. correspondence	25							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	AMOUNTS	ACTUAL	AMOUNTS	APR YTD	BUDGET	PROJECTION	BUDGET
10 579-399	OTHER SUPPLIES	2,544		2,375		1,223	2,380	2,380	2,380
	ITEM DESCRIPTION								
	Meeting Refreshments for 9 meetings	1,150							
	Bingo/Game Prizes	1,000							
	Paper Goods (cups, napkins etc.)	200							
	Misc. note pads, pencils, for games	30							



**FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION**

10-579 SR CITIZENS COMMISSION

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	PROJECTION	ACTUAL	PROJECTION	BUDGET	PROJECTION	BUDGET	PROJECTION
10 579-430	ADVERTISING	0	240	144	240	103	240	240	240
	ITEM DESCRIPTION	AMOUNTS							
	Schedule of Events Ads	120							
	Special Program Ads	120							

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012		2012-2013		2013-2014		2014-2015	
		ACTUAL	PROJECTION	ACTUAL	PROJECTION	BUDGET	PROJECTION	BUDGET	PROJECTION
10 579-484	SR CITIZENS PROJECTS	8,724	13,150	12,010	13,150	7,991	13,150	13,150	13,150
	ITEM DESCRIPTION	AMOUNTS							
	Speakers fees/gifts	400							600
	Chartered Bus Trips	6,000							900
	Picnic in the park	1,250							
	Thanksgiving Dinner	2,500							
	Christmas Party	1,500							

TOTAL: 11,820 14,899 9,355 16,555 16,520 16,555



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-100	SALARIES/WAGES	76,257	62,102	36,971	67,617	72,384
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Current Full-Time Employees	72,384				
	New Full-Time Employees	-				
	Current Part-Time Employees	-				
	New Part-Time Employees	-				
	Temporary Employees	-				
				Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-175	LONGEVITY	907	638	398	950	950
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Longevity Pay	950				
				Calculated Field		
				(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-190	OVERTIME	30	51	664	200	200
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION		AMOUNT\$
	Misc.	200				



THE CITY OF
FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-201	F I C A & MEDICARE	5,579	5,091	2,872	5,261	5,625
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Calculated Field	7.65%		Calculated Field		
	(do not attempt to input)			(do not attempt to input)		

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-210	GROUP INSURANCE	12,467	12,177	6,556	12,947	12,963
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Life Insurance / AD&D	422		Calculated Field		
	Long Term Disability	322		(do not attempt to input)		
	Health Reimbursement Account	2,400				
	TML - Employee Health					
	Estimated % Increase	20%				
	TML Estimated Rate/Mo	9,819				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-230	T M R S	8,804	7,801	4,575	8,321	9,354
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	OCT - DEC					
	JAN - SEP					
	Weighted Average	9,354				
	Calculated Field			Calculated Field		
	(do not attempt to input)			(do not attempt to input)		



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-240	WORKMEN'S COMPENSATION	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	WORKMEN'S COMPENSATION					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-291	UNEMPLOYMENT INSURANCE	0	0	0	0	-
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	UNEMPLOYMENT INSURANCE					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-310	OFFICE/COMPUTER SUPPLIES	7,244	10,414	5,884	9,500	9,500
	ITEM DESCRIPTION	AMOUNTS		ITEM DESCRIPTION		AMOUNTS
	Water Bills, Window Envelopes, Notices	8,000				
	Laser Cartridges	500				
	Copy Paper	1,000				



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

56-565 WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET	
				APR YTD	BUDGET		PROJECTION
56 615-710	INTEREST EXPENSE	32,883	23,072	17,372	17,257	5,699	
	ITEM DESCRIPTION	AMOUNT\$		ITEM DESCRIPTION			AMOUNT\$
	Interest	5,699					

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 615-730	DEBT SERVICE FEES	300	300	300	300	300
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	Fees	300				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56 565-899	CAPITAL OUTLAY	0	0	0	0	350,933
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$
	SSI Program - Sewer Line Replacement	350,933				



FISCAL YEAR 2014-2015

ACCOUNT DETAIL JUSTIFICATION

56-565

WATER & SEWER FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56-565-995	DEPRECIATION	302,473	304,975	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
				APR YTD	BUDGET	
56-615-004	AMORTIZATION	15,188	0	0	0	-
	ITEM DESCRIPTION	AMOUNT\$	ITEM DESCRIPTION			AMOUNT\$

TOTAL:

3,936,716

4,030,789

2,275,648

3,952,770

4,050,804

4,595,685



FISCAL YEAR 2014-2015
 ACCOUNT DETAIL JUSTIFICATION

64-410 CAPITAL DEBT SVC FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION	BUDGET
64 615-730	DEBT SERVICE FEES	300	300	300	300	300	300
	Paying Agent Fee: Southside Bank	300					

TOTAL: 282,108 281,097 271,478 280,713 280,713 281,041



FISCAL YEAR 2014-2015
ACCOUNT DETAIL JUSTIFICATION

18-412 HOTEL - MOTEL TAX FUND

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
18 412-491	BRAZORIA COUNTY ALLIANCE	5,250	5,250	5,250	5,250	5,250
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	BRAZORIA COUNTY ALLIANCE	5,250				

ACCOUNT#	ACCOUNT DESCRIPTION	2011-2012	2012-2013	2013-2014		2014-2015
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTION
18-412-699	OTHER SUNDRY	1,000	1,000	3,133	1,000	1,000
	ITEM DESCRIPTION	AMOUNT\$				AMOUNT\$
	HISPANIC CHAMBER OF COMMERCE	1,000				

TOTAL: 11,260 11,250 13,383 11,250 13,383 11,250