

# **THE CITY OF FREEPORT**

**FISCAL YEAR 2009-2010  
ANNUAL BUDGET**



**BUDGET: FISCAL YEAR 2009 - 2010**  
**TABLE OF CONTENTS**

DESCRIPTION	PAGE
Table of Contents	1
City Manager Letter to Council	2 - 3
Budgeted Statement of Operations by Fund	4 - 5
Property Tax Schedule	6
General Fund Revenues	7 - 8
General Fund Dept / Fund Details:	
10-400 Mayor & Council	9
10-405 Main Street Program	10
10-410 General Administration	11 - 12
10-415 Purchasing	13
10-420 Service Center	14 - 15
10-430 Municipal Court	16 - 17
10-525 Police / ACO	18 - 19
10-530 Fire / Emergency Management	20 - 21
10-555 Building Blocks	22
10-557 Code Enforcement	23 - 24
10-558 Building	25 - 26
10-564 Garbage	27
10-575 Street	28 - 29
10-578 Historical Museum	30
10-579 Sr Citizen's Commission	31
10-650 Library	32
10-655 Parks	33 - 34
10-665 Recreation	35 - 36
10-700 Interfund Transfers	37 - 38
10-800 Contingency	39
Special Revenue Funds	
14 Street & Drainage Fund	40 - 43
18 Hotel-Motel Tax Fund	44 - 46
Summary Expense Breakdown by Function/Category/Fund	47
Summary by Expense Account# / Category	48 - 49
Debt Service	
64-410 Capital Debt Service Fund	50 - 52
65-410 COO 2008 Debt Service Fund	53 - 54
W&S Revenue Refunding bonds-2004	55
2003 - Certificates Of Obligations	56
2008 - Certificates Of Obligations	57
Truth-in-Taxation	58
Chapter 102 - Local Government Code	59 - 60
Freeport Home Rule Charter	61 - 63
Summary Revenue Breakdown by Category/Fund	64
Budgeted Statement Of Operations by Dept./Fund-Expenses	65
Dept / Fund Details:	
15 Municipal Golf Course	66 - 69
20 EMS / Ambulance Fund	70 - 73
56 Water & Sewer Fund	74 - 79
62 COO 2003 Construction Fund	80 - 81
63 COO 2008 Construction Fund	82 - 83
Cash / Fund Balance	84



200 West 2nd Street • Freeport, TX 77541-5773

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Jeff Pynes  
Chief Executive Officer  
City Manager

Larry McDonald  
Mayor

Clan Cameron  
Councilmember  
Ward A

Jim Phillips  
Councilmember  
Ward B

Ron Wise  
Councilmember  
Ward C

Norma Moreno Garcia  
Councilmember/  
Mayor Pro Tem  
Ward D

August 24, 2009

Mayor L.L. McDonald  
Mayor Pro-Tem N. Garcia  
Councilman C. Cameron  
Councilman R. Wise  
Councilman J. Phillips

In your council packet, are the budgetary documents to be presented as required by the City Charter. The documents represent the finalized category values and the management team's fiscal year 2009 – 2010 budget recommendations. The information below details budget workshop considerations and / or changes in the budget from the concluded planning meetings.

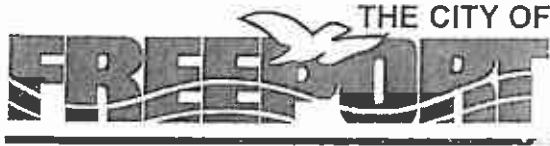
In the original budget proposal account 10-800 (Contingency Fund) was allocated \$750,000.00. Originally, \$500,000.00 was designated to be transferred into a secured Tex-Pool contingency fund account and the remaining \$250,000.00 would remain for capital expenditures based on a needs assessment through-out the fiscal year. After further review, the Charter only permits budgetary allocations of 3% of our overall fiscal budget to be transferred as contingency funds; therefore, the 10-800 (Contingency Fund) account was reallocated in the following manner

<u>10-800</u>	<u>Contingency Fund Account</u>
Transfer to Tex-Pool Account	\$450,000.00
Capital Expenditures	\$300,000.00

A question also arose as to whether it is permissible to allocate capital expenditures without detailing the specific items and their intended values. The question was posed to Kennemer-Masters auditing firm and they affirmed with Mr. B. Welch that the proposed allocation for capital expenditures is acceptable and does not require a specific detail of intended usage.

Lastly, the Brazoria County Appraisal District property tax projection initially was \$1,846,470.00. Since the budget workshops, the official certified tax appraisal rolls for 2009 was reduced by 4.5%. The budget was adjusted and reflects the changed in property tax values.

The attached budget documents are reflective of adopting the new commercial water rates and the new city-wide tenure based salary scales as presented. Additionally, the current values associated with salaries/wages/benefits reflects a reduction in work force of a total seven (7) positions, five (5) of which are currently vacant. The two (2) reductions in current filled work force positions are the Main Street Director and an upper-management position in the Streets Department. The current preliminary budget information is reflective of the aforementioned information. In one of the budget hearings, the recommendation was made to transfer the proposed upper management position from the Streets Department to the Parks and Recreation Department in lieu of a lay-off of that position. In consideration of the issue, it is my recommendation to complete the transfer based on the knowledge and skills of the intended employee to be transferred and based on the rising demands of the Parks and Recreation Department. Upon your review and approval, the necessary allocations will be made to either fund the transfer or the lay-off.



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The remaining budget is presented to fund critical components of city government while being good financial stewards of our financial resources. This budget charts a clear new course of fiscal responsibility where we will establish a secured un-comingled contingency fund account while evaluating the efficiency and effectiveness of all city positions and programs to determine adequate funding. The proposed reduction in work force, both filled and un-filled positions, was done with careful management consideration due to the current economic conditions. As a manager, it is my fiduciary responsibility to manage systems and practices while evaluating funding components to ensure we spend and appropriate wisely while continuing to promote a better quality of life for our citizens.

I would like to thank all of the city staff and members of council for their support and guidance in this budget process. I believe we have created a positive financial roadmap for the 2009 – 2010 fiscal year.

Jeff Pynes  
City Manager



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

ACCT#	DESCRIPTION	2006-2007		2007-2008		2008-2009		2009-2010		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	MAY YTD	ACTUAL	BUDGET	BUDGET	PROJECTN	BUDGET	\$	%	\$	%	
<b>10 General Fund:</b>													
	Revenue	10038551	6,933,209	10,264,810	11,120,593	10,538,307	9,566,858	-971,449	-9.2%	-1,553,735	-14.0%		
	Expenses	8,841,611	6,185,639	8,548,131	10,227,804	9,346,500	9,317,397	-29,103	-0.3%	-910,404	-8.9%		
	Operating Net:	1,196,940	747,570	1,716,679	892,792	1,191,807	249,461	-942,346	-79.1%	-643,331	-72.1%		
	Interfund Transfers	963,922	-462,795	-553,848	-297,735	-462,795	171,790	634,585	-137.1%	469,525	-157.7%		
	Net:	233,018	1,210,365	2,270,527	1,190,527	1,654,602	77,671	-1,576,931	-95.3%	-1,112,856	-93.5%		
<b>14 Street &amp; Drainage:</b>													
	Revenue	180,330	5,466	83,787	30,000	6,617	1,019	-5,598	-84.6%	-28,981	-96.6%		
	Expenses	151,400	1,900	937,023	152,300	152,297	135,100	-17,197	-11.3%	-17,200	-11.3%		
	Operating Net:	28,930	3,566	-853,236	-122,300	-145,680	-134,081	11,599	-8.0%	-11,781	9.6%		
	Interfund Transfers	-748,558	1,000,000	1,000,000	1,000,000	1,000,000	0	-1,000,000	-100.0%	-1,000,000	-100.0%		
	Net:	777,488	-996,434	-1,853,236	-1,122,300	-1,145,680	-134,081	1,011,599	-88.3%	988,219	-88.1%		
<b>15 Golf Course:</b>													
	Revenue	315,954	295,728	323,939	359,688	452,644	557,513	104,869	23.2%	197,825	55.0%		
	Expenses	558,635	369,126	533,872	651,887	569,511	557,513	-11,998	-2.1%	-94,374	-14.5%		
	Operating Net:	-242,681	-73,398	-209,933	-292,199	-116,867	0	116,867	-100.0%	292,199	-100.0%		
	Interfund Transfers	-210,724	-150,000	-314,574	-315,060	-150,000	0	150,000	-100.0%	315,060	-100.0%		
	Net:	-31,957	76,602	104,641	22,861	33,133	0	-33,133	-100.0%	-22,861	-100.0%		
<b>18 Hotel / Motel Tax</b>													
	Revenue	21,505	7,355	21,460	18,750	17,175	17,085	-90	-0.5%	-1,665	-8.9%		
	Expenses	14,162	18,638	15,968	18,750	18,718	26,085	7,367	39.4%	7,335	39.1%		
	Operating Net:	7,343	-11,283	5,492	0	-1,543	-9,000	-7,457	483.3%	-9,000	0.0%		
	Interfund Transfers	8,475	0	0	0	0	0	0	0.0%	0	0.0%		
	Net:	-1,132	5,492	5,492	0	-1,543	-9,000	-7,457	483.3%	-9,000	0.0%		
<b>20 Ambulance</b>													
	Revenue	407,746	303,655	585,676	473,100	499,346	499,885	539	0.1%	26,785	5.7%		
	Expenses	549,606	388,424	448,289	614,520	557,210	671,675	114,465	20.5%	57,155	9.3%		
	Operating Net:	-141,860	-84,769	-137,387	-141,420	-57,864	-171,790	-113,926	196.9%	-30,370	21.5%		
	Interfund Transfers	0	-139,513	-52,126	-139,513	-139,513	0	139,513	-100.0%	139,513	-100.0%		
	Net:	-141,860	54,744	189,513	-1,907	81,649	-171,790	-253,439	-310.4%	-169,883	8908.4%		
<b>56 Water &amp; Sewer</b>													
	Revenue	3,595,241	2,204,852	3,695,649	3,705,150	3,629,742	3,678,838	49,096	1.4%	-26,312	-0.7%		
	Expenses	3,647,221	2,114,125	3,436,397	4,102,580	4,065,598	3,678,838	-386,760	-9.5%	-423,742	-10.3%		
	Operating Net:	-51,980	90,727	259,252	-397,430	-435,856	0	435,856	-100.0%	397,430	-100.0%		
	Interfund Transfers	-13,115	-247,692	-64,264	-247,692	-247,692	0	247,692	-100.0%	247,692	-100.0%		
	Net:	-38,865	338,419	323,516	-149,738	-188,164	0	188,164	-100.0%	149,738	-100.0%		
<b>62 Capital Purch Construction</b>													
	Revenue	11,694	0	0	0	0	0	0	0.0%	0	0.0%		
	Expenses	228,820	0	0	0	0	0	0	0.0%	0	0.0%		
	Operating Net:	-217,126	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:	-217,126	0	0	0	0	0	0	0.0%	0	0.0%		



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

ACCT#	DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	MAY YTD	2008-2009 BUDGET	PROJECTED	2008-2010 BUDGET	INC. BUD-PROJ \$	%	INC. FROM BUDGET \$	%
<b>63 COO 2008 Construction</b>											
	Revenue	0	3,312,774	22,894	40,000	23,500	1,047	-22,453	-95.5%	-38,953	-97.4%
	Expenses	0	113,072	1,040,313	2,797,979	2,797,929	424,665	-2,373,264	-84.8%	-2,373,314	-84.8%
	Operating Net:	0	3,199,702	-1,017,419	-2,757,979	-2,774,429	-423,618	2,350,811	-84.7%	2,334,361	-84.6%
	Interfund Transfers							0	0.0%	0	0.0%
	<b>Net:</b>	<b>0</b>	<b>3,199,702</b>	<b>-1,017,419</b>	<b>-2,757,979</b>	<b>-2,774,429</b>	<b>-423,618</b>	<b>2,350,811</b>	<b>-84.7%</b>	<b>2,334,361</b>	<b>-84.6%</b>
<b>64 Capital Purch Debt Svc</b>											
	Revenue	280,236	275,775	248,646	290,604	260,080	272,936	12,856	4.9%	-17,668	-6.1%
	Expenses	282,723	282,096	282,014	282,104	282,104	281,682	-422	-0.1%	-422	-0.1%
	Operating Net:	-2,487	-6,321	-33,368	8,500	-22,024	-8,746	13,278	-60.3%	-17,246	-202.9%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	<b>Net:</b>	<b>-2,487</b>	<b>-6,321</b>	<b>-33,368</b>	<b>8,500</b>	<b>-22,024</b>	<b>-8,746</b>	<b>13,278</b>	<b>-60.3%</b>	<b>-17,246</b>	<b>-202.9%</b>
<b>65 COO 2008 Debt Svc</b>											
	Revenue	0	77,042	264,436	301,131	270,650	291,055	20,405	7.5%	-10,076	-3.3%
	Expenses	0	145,424	228,483	297,656	289,139	292,696	3,557	1.2%	-4,860	-1.6%
	Operating Net:	0	-68,382	36,953	3,575	-18,489	-1,641	16,848	-91.1%	-5,216	-145.9%
	Interfund Transfers							0	0.0%	0	0.0%
	<b>Net:</b>	<b>0</b>	<b>-68,382</b>	<b>36,953</b>	<b>3,575</b>	<b>-18,489</b>	<b>-1,641</b>	<b>16,848</b>	<b>-91.1%</b>	<b>-5,216</b>	<b>-145.9%</b>
<b>TOTAL:</b>											
	Revenue	14,851,257	18,640,912	10,286,241	16,339,016	15,698,061	14,886,236	-811,825	-5.2%	-1,452,780	-8.9%
	Expenses	14,274,178	14,460,272	10,628,662	19,145,477	18,079,006	15,385,651	-2,693,355	-14.9%	-3,759,826	-19.6%
	Operating Net:	577,079	4,180,640	-342,421	-2,806,461	-2,380,945	-499,415	1,881,530	-79.0%	2,307,046	-82.2%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	<b>Net:</b>	<b>577,079</b>	<b>4,180,640</b>	<b>-342,421</b>	<b>-2,806,461</b>	<b>-2,380,945</b>	<b>-499,415</b>	<b>1,881,530</b>	<b>-79.0%</b>	<b>2,307,046</b>	<b>-82.2%</b>

**BUDGET 2009-2010  
PROPERTY TAX SCHEDULE**



YEAR	ASSESSED VALUATION	MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION RATE			TRUTH IN TAXATION		
		RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	EFFECTIVE	NOTICE	ROLL BACK
2009-2010	354,693,180	0.546330	1,937,795	1,821,527	0.161936	574,376	579,660	0.708266	2,612,171	2,361,441	94.0%	E	0.708266	0.708266	0.742155	
2008-2009	342,756,256	0.530883	1,819,635	1,740,457	0.169117	579,659	579,660	0.700000	2,399,294	2,255,836	94.0%	E	0.685449	0.685449	0.820029	
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%	E	0.67493	0.67493	0.71519	
2006-2007	301,414,789	0.614000	1,887,701	1,744,885	0.096000	282,138	274,205	0.710000	2,140,045	2,019,090	94.3%	A	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	95.9%	A	0.64167	0.64167	0.72643	
2004-2005	242,650,277	0.716900	1,728,245	1,641,281				0.716900	1,728,245	1,641,281	95.0%	A	0.71394	0.71394	0.77105	
2003-2004	228,653,587	0.748528	1,700,229	1,623,824				0.748528	1,700,229	1,623,824	95.5%	A	0.72673	0.72673	0.78487	
2002-2003	215,134,424	0.764000	1,643,627	1,563,042				0.764000	1,643,627	1,563,042	95.1%	A	0.74179	0.74179	0.80114	
2001-2002	205,349,550	0.777000	1,595,566	1,501,275				0.777000	1,595,566	1,501,275	94.1%	A				
2000-2001	196,407,721	0.781900	1,535,711	1,426,204				0.781900	1,535,711	1,426,204	92.9%	A				
1999-2000	193,440,164	0.781900	1,512,509	1,420,355				0.781900	1,512,509	1,420,355	93.9%	A				
1998-1999	187,444,302	0.781900	1,465,627	1,351,096				0.781900	1,465,627	1,351,096	92.2%	A				
1997-1998	194,203,223	0.791900	1,537,896	1,425,099				0.791900	1,537,896	1,425,099	92.7%	A				
1996-1997	190,356,274	0.791900	1,507,431	1,409,805				0.791900	1,507,431	1,409,805	93.5%	A				
1995-1996	183,978,597	0.791900	1,456,926	1,369,510				0.791900	1,456,926	1,369,510	94.0%	A				
1994-1995	183,271,521	0.811900	1,487,982	1,400,000				0.811900	1,487,982	1,400,000	94.1%	A				
1993-1994	201,826,012	0.811900	1,639,625	1,496,846				0.811900	1,639,625	1,496,846	91.3%	A				
1992-1993	226,045,424	0.811900	1,835,363	1,730,789				0.811900	1,835,363	1,730,789	94.3%	A				
1991-1992	227,124,822	0.811900	1,804,708	1,704,305				0.811900	1,804,708	1,704,305	94.4%	A				
1990-1991	220,652,244	0.819000	1,807,142	1,693,791				0.819000	1,807,142	1,693,791	93.7%	A				
1989-1990	239,585,100	0.720000	1,725,013	1,703,432				0.720000	1,725,013	1,703,432	98.7%	A				
1988-1989	250,381,925	0.720000	1,727,635	1,589,424				0.720000	1,727,635	1,589,424	92.0%	A				
1987-1988	269,551,583	0.760000	2,048,592	1,848,693				0.760000	2,048,592	1,848,693	90.2%	A				
1986-1987	264,030,146	0.768200	2,028,279	1,873,419				0.768200	2,028,279	1,873,419	92.4%	A				
1985-1986	287,223,238	0.695000	1,996,202	1,839,402				0.695000	1,996,202	1,839,402	92.1%	A				

E - Estimated  
A - Actual

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND

REVENUES	(----- 2008-2009 -----) (----- 2009-2010 -----)							PROPOSED BUDGET
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
10-310-110 TAX - PR - CURRENT YEAR	1,783,965	1,744,885	1,933,096	1,692,703	1,603,966	1,692,703	1,769,985	
10-310-120 TAX - PR - PRIOR YEARS	68,663	85,418	83,508	70,000	61,299	60,000	82,000	
10-311-110 TAX - PR - P & I CURRENT YEAR	19,764	22,886	20,860	20,000	16,559	17,224	17,500	
10-311-120 TAX - PR - P & I PRIOR YEARS	32,423	46,909	33,940	24,500	19,608	25,000	27,000	
10-312-010 TAX - BRAZOSPORT INDUST DIST	2,306,073	2,577,431	2,739,685	3,054,870	1,472,448	3,171,463	2,981,022	
10-312-020 TAX - FREEPORT INDUST DIST	1,081,864	1,132,255	1,220,193	1,223,548	628,966	1,223,548	1,173,835	
10-318-300 TAX - SALES TAX	1,079,299	1,241,667	1,262,221	1,350,000	697,146	1,200,354	1,250,000	
10-318-410 TAX - FRANCHISE - UTILITIES	477,626	515,518	513,466	512,800	361,041	512,800	493,968	
10-318-430 TAX - FRANCHISE - TELECOM	99,654	94,673	99,219	94,000	67,815	94,000	95,000	
10-318-450 TAX - FRANCHISE - GARBAGE	8,017	8,322	5,889	8,000	3,563	5,343	5,700	
10-318-600 TAX - BINGO	0	0	0	0	0	0	0	
10-318-700 TAX - MIXED BEVERAGE	8,116	10,760	9,831	8,250	4,652	7,464	7,500	
10-320-100 PERMIT - ALCOHOLIC BEVERAGE	3,638	3,440	3,488	3,300	3,490	3,590	3,600	
10-320-200 PERMIT - HEALTH	1,520	2,070	2,045	1,500	1,850	1,850	1,900	
10-320-700 PERMIT - AMUSEMENT	590	0	0	0	0	0	0	
10-320-800 PERMIT - CHAUFFERS	275	489	125	450	165	200	200	
10-320-801 PERMIT - TAXI CABS	0	0	0	0	0	0	0	
10-320-802 PERMIT - PEDDLERS	500	525	600	250	200	200	200	
10-320-803 PERMIT - SOLICITORS	0	0	0	0	0	0	0	
10-320-804 PERMIT - DANCE HALL	535	435	500	400	300	350	350	
10-320-805 ELECTRICIAN LICENSES	50	0	0	0	0	0	0	
10-320-806 PERMIT - TRAILER PARKS	1,375	1,635	265	1,000	1,625	2,625	1,700	
10-320-807 PERMIT - MISCELLANEOUS	4,923	3,120	6,645	3,000	989	2,707	2,800	
10-320-808 PERMIT - COIN OP MACHINE	1,425	2,115	945	0	0	0	0	
10-321-100 PERMIT - MECHANICAL	3,327	1,896	1,806	1,250	1,405	1,450	1,450	
10-321-105 PERMIT - GAS TEST	1,130	180	165	250	75	75	75	
10-321-110 PERMIT - BUILDING	88,832	60,634	32,231	25,000	85,412	98,962	48,962	
10-321-120 PERMIT - ELECTRICAL	15,793	5,353	7,635	5,000	2,369	2,700	2,800	
10-321-125 PERMIT - SAFETY	8,719	9,194	6,880	6,000	155	165	170	
10-321-130 PERMIT - PLUMBING	2,500	2,626	2,896	2,500	2,266	3,065	3,065	
10-321-135 RIGHTS-OF-WAYS	7,500	0	38	0	50	50	50	
10-344-300 GARBAGE - REVENUE	488,055	700,558	778,685	890,000	506,955	758,582	760,000	
10-344-700 GARBAGE - BAD DEBT WRITE-OFF	( 5,815)	( 9,367)	( 30,411)	0	( 9,577)	( 9,577)	( 9,577)	
10-344-800 GARBAGE - DISCOUNTS	( 2,376)	0	0	0	21	21	21	
10-347-100 MERCHANDISE	932	1,642	1,465	1,600	298	298	298	
10-347-200 POOL RECEIPTS	7,138	9,564	6,052	7,500	155	3,000	3,000	
10-347-300 RECREATION CENTER FEES	9,093	11,397	11,329	11,000	11,724	15,622	15,500	
10-347-350 PROGRAM FEES	8,963	6,740	8,223	8,000	10,164	12,628	12,750	
10-347-400 POOL CONCESSIONS	0	1,024	20	750	40	40	0	
10-347-500 COMMUNITY HOUSE RENTAL	23,658	( 4,657)	( 10,960)	3,000	1,346	1,000	1,000	
10-347-550 PARK RENTAL	30,993	73,952	63,583	65,000	44,869	65,000	65,719	
10-347-579 SENIOR CITIZENS PAYMENTS	6,931	2,261	4,445	5,000	3,859	4,000	4,200	
10-350-100 MUNICIPAL COURT REVENUE	357,867	529,239	428,733	470,000	253,041	428,733	430,000	
10-350-200 MUN CRT TECH FUND REVENUE	9,553	13,781	10,828	12,179	6,933	10,873	10,900	
10-350-201 MUN CRT SEC FUND REVENUE	7,180	10,359	8,124	9,176	5,200	8,124	8,200	
10-350-300 ANIMAL POUND	0	0	0	0	0	0	0	
10-350-301 BOARD OF ADJUSTMENT	0	0	0	0	0	0	0	



CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND

REVENUES	2005-2006	2006-2007	2007-2008	2008-2009		2009-2010		PROPOSED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
10-350-303 PLANNING COMMISSION	0	0	0	0	0	0	0	
10-350-305 ADM FEES - DEFENSIVE DRIVING	1,460	2,040	2,080	1,500	1,312	1,500	1,500	
10-350-306 ADM FEES - NO DL OR INS. PROOF	0	0	0	0	0	0	0	
10-360-100 INTEREST INCOME	323,038	295,142	128,075	302,771	20,609	25,000	9,400	
10-360-101 MISC INCOME	43,883	52,165	91,960	60,000	106,228	110,000	50,941	
10-360-105 MARINE OPERATIONS REVENUE	0	0	0	0	0	0	0	
10-360-150 PRINCIPAL PAYMENT FROM EDC	0	0	0	95,509	0	0	0	
10-360-200 SALE OF PROPERTY	27,432	37,315	24,516	30,000	3,518	3,518	5,000	
10-360-300 TAX ABATEMENT FEE	1,075	0	1,000	0	0	0	0	
10-360-400 GRANT REVENUE	12,560	210,589	38,447	95,000	0	0	0	
10-360-420 FEDERAL REVENUE	0	0	0	0	0	0	0	
10-360-450 INTERGOVERNMENTAL REVENUES	47,237	75,597	83,811	87,000	54,813	76,555	77,500	
10-360-460 FEMA DISASTER RELIEF	106,570	0	253,222	367,016	384,119	384,119	0	
10-360-600 LEASE INCOME	61,609	74,998	144,879	135,000	105,075	138,674	130,674	
10-360-652 VIC PROMOTIONS	0	0	0	0	0	0	0	
10-360-700 MOWING/DEMOLITION LIENS	74,314	15,434	10,110	24,975	13,750	19,356	19,000	
10-360-900 MAIN STREET COMMISSION FUNDS	2,079	4,200	2,085	0	7,650	7,650	0	
10-360-905 DONATIONS - SAM BASS MEM FUND	334	0	150	0	0	0	0	
10-360-910 DONATIONS - HISTORICAL MUSEUM	0	0	0	0	0	0	0	
10-360-915 DONATIONS - PARK	23,250	211,200	2,680	0	485	0	0	
10-360-920 DONATIONS - MISCELLANEOUS	13,490	83,331	152,550	43,926	34,982	0	0	
10-360-925 DONATIONS - VETERAN'S MEMORIAL	0	39,115	13,400	0	2,440	0	0	
10-360-930 DONATIONS - WETLANDS PROJECT	0	0	0	0	0	0	0	
10-361-525 POLICE - SALE OF SEIZED EQUIP	0	4,455	5,605	43,678	49,646	49,646	0	
10-362-525 POLICE - SEIZURES	113,527	13,002	16,181	5,000	18,806	18,806	0	
10-363-525 POLICE - REPARATION	2,357	0	10	0	0	0	0	
10-370-005 CASH OVER OR SHORT	71	38	91	100	0	50	0	
10-399-000 PROCEEDS FROM SALE OF BOND	0	0	0	0	0	0	0	
10-399-050 PROCEEDS FROM LEASE PURCHASE	0	0	20,254	0	0	0	0	
10-399-100 INSURANCE RECOVERY	10,150	7,401	8,068	234,542	258,301	258,301	0	
<b>TOTAL REVENUES</b>	<b>9,916,239</b>	<b>10,038,551</b>	<b>10,264,810</b>	<b>11,120,593</b>	<b>6,933,209</b>	<b>10,538,307</b>	<b>9,566,858</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 MAYOR & COUNCIL

EXPENDITURES	2005-2006	2006-2007	2007-2008	2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SUPPLIES</b>								
10-400-310 OFFICE/COMPUTER SUPPLIES	401	444	311	150	25	100	125	
10-400-311 POSTAGE/SHIPPING	0	7	0	0	0	0	0	
10-400-312 BOOKS/PUBL/SUBSCRIPTIONS	373	0	0	350	0	200	200	
10-400-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	
10-400-335 CLOTHING	0	0	0	0	0	0	0	
10-400-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	
10-400-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	
10-400-399 OTHER SUPPLIES	<u>849</u>	<u>344</u>	<u>304</u>	<u>200</u>	<u>12</u>	<u>100</u>	<u>100</u>	
TOTAL SUPPLIES	1,623	794	615	700	37	400	425	
<b>SERVICES</b>								
10-400-400 CITY COUNCIL STIPENDS	6,600	6,600	8,525	10,700	6,675	10,700	10,700	
10-400-415 TELEPHONE	567	612	571	650	273	400	400	
10-400-430 ADVERTISING	7,437	6,858	10,749	7,000	0	7,000	3,500	
10-400-499 OTHER SERVICES	<u>1,348</u>	<u>0</u>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SERVICES	15,951	14,070	19,861	18,350	6,948	18,100	14,600	
<b>SUNDRY</b>								
10-400-602 SEMINARS/DUES/TRAVEL	4,744	8,105	7,920	7,000	4,824	6,825	6,825	
10-400-604 PUBLIC OFFICE LIABILITY	21,655	25,668	20,805	21,845	15,579	15,579	16,356	
10-400-680 PLANNING COMMISSION	0	0	0	0	0	0	0	
10-400-690 ELECTIONS	4,312	3,845	5,154	4,000	2,169	4,000	4,000	
10-400-699 OTHER - SUNDRY	<u>639</u>	<u>286</u>	<u>299</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUNDRY	31,351	37,924	34,178	32,845	22,572	26,404	27,181	
<b>CAPITAL OUTLAY</b>								
10-400-899 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>5,503</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	0	5,503	0	0	0	0	
<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>48,925</b>	<b>52,788</b>	<b>60,157</b>	<b>51,895</b>	<b>29,558</b>	<b>44,904</b>	<b>42,206</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 MAIN STREET PROGRAM

EXPENDITURES	2008-2009						2009-2010	
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-405-100 SALARIES/WAGES	42,320	43,737	45,472	46,242	34,807	49,136	0	
10-405-175 LONGEVITY	68	114	163	144	128	144	0	
TOTAL SALARIES	42,388	43,851	45,635	46,386	34,935	49,280	0	
<b>BENEFITS</b>								
10-405-201 F I C A & MEDICARE	3,218	3,320	3,456	3,549	2,657	3,758	0	
10-405-210 GROUP INSURANCE	5,212	5,224	5,513	5,525	3,607	5,525	0	
10-405-230 T M R S	3,283	3,677	4,037	4,472	3,309	4,736	0	
10-405-240 WORKMEN'S COMPENSATION	95	0	0	0	0	0	0	
10-405-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	
TOTAL BENEFITS	11,807	12,221	13,006	13,546	9,573	14,019	0	
<b>SUPPLIES</b>								
10-405-310 OFFICE/COMPUTER SUPPLIES	2,443	777	1,197	800	55	200	600	
10-405-311 POSTAGE/SHIPPING	0	16	45	25	13	25	25	
10-405-320 OTHER ELECTRONICS	0	0	0	0	0	0	1,200	
10-405-335 CLOTHING	0	0	0	0	0	0	0	
10-405-352 FURNITURE & FIXTURES	0	0	0	0	0	0	1,200	
10-405-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	
10-405-390 FUEL	0	0	0	0	0	0	1,200	
10-405-399 OTHER SUPPLIES	1,145	993	220	800	407	0	0	
TOTAL SUPPLIES	3,589	1,786	1,462	1,625	474	225	4,225	
<b>SERVICES</b>								
10-405-413 PROFESSIONAL SERVICES	253	0	0	0	0	0	0	
10-405-415 TELEPHONE	665	745	967	750	636	750	800	
10-405-426 PHYSICALS/SCREENING	35	35	0	0	0	0	0	
10-405-430 ADVERTISING	12,835	7,546	10,013	10,000	4,510	7,500	7,000	
10-405-435 SPECIAL PROJECTS	6,067	11,030	3,631	9,000	4,399	5,000	5,000	
10-405-499 OTHER SERVICES	(700)	0	305	0	48	48	0	
TOTAL SERVICES	21,175	19,362	14,916	19,750	9,593	17,298	12,800	
<b>SUNDRY</b>								
10-405-602 SEMINARS/DUES/TRAVEL	4,041	6,366	2,841	5,000	3,508	5,000	0	
10-405-699 OTHER - SUNDRY	0	0	25	0	0	0	0	
TOTAL SUNDRY	4,041	6,366	2,866	5,000	3,508	5,000	0	
<b>CAPITAL OUTLAY</b>								
10-405-899 CAPITAL OUTLAY	0	24,206	5,758	10,000	4,477	10,000	0	
TOTAL CAPITAL OUTLAY	0	24,206	5,758	10,000	4,477	10,000	0	
<b>TOTAL MAIN STREET PROGRAM</b>	<b>83,000</b>	<b>107,792</b>	<b>83,642</b>	<b>96,307</b>	<b>62,560</b>	<b>95,822</b>	<b>17,025</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	2008-2009				2009-2010			
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-410-100 SALARIES/WAGES	295,146	309,911	270,752	333,207	287,107	392,527	437,716	
10-410-175 LONGEVITY	2,469	2,665	2,606	2,834	1,746	2,834	3,793	
10-410-180 AUTO ALLOWANCE	10,220	10,220	592	0	0	0	12,600	
10-410-185 UNIFORM ALLOWANCE	0	0	0	0	346	346	500	
10-410-190 OVERTIME	239	157	1,097	200	1,004	1,004	1,000	
10-410-199 SICK LEAVE FINAL CHECK	0	0	0	0	0	0	0	
TOTAL SALARIES	308,075	322,961	275,047	336,241	290,203	396,711	455,629	
<b>BENEFITS</b>								
10-410-201 F I C A & MEDICARE	21,082	23,225	20,241	22,222	21,705	25,893	33,486	
10-410-202 BENEFITS INCREASES	0	0	0	0	0	0	0	
10-410-210 GROUP INSURANCE	38,117	36,659	31,593	40,104	21,909	31,928	43,808	
10-410-230 T M R S	23,154	26,390	24,336	31,305	28,031	38,310	43,335	
10-410-235 BENEFIT ACCOUNT ADMIN FEES	3,467	4,370	4,632	4,963	3,480	4,963	5,100	
10-410-240 WORKMEN'S COMPENSATION	646	676	713	770	1,091	1,091	1,100	
10-410-291 UNEMPLOYMENT INSURANCE	0	0	0	0	6,624	18,000	15,000	
TOTAL BENEFITS	87,267	91,320	81,515	99,364	84,840	120,185	141,829	
<b>SUPPLIES</b>								
10-410-310 OFFICE/COMPUTER SUPPLIES	10,952	6,481	8,767	8,101	5,895	6,000	6,101	
10-410-311 POSTAGE/SHIPPING	7,469	6,208	7,292	7,700	4,989	7,500	9,000	
10-410-312 BOOKS/PUBL/SUBSCRIPTIONS	404	1,937	1,478	2,615	1,025	2,400	2,400	
10-410-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	
10-410-335 CLOTHING	28	0	0	0	0	0	0	
10-410-352 FURNITURE & FIXTURES	404	254	499	1,100	3,432	1,056	6,500	
10-410-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	
10-410-390 FUEL	0	0	0	0	0	0	0	
10-410-392 JANITORIAL SUPPLIES	1,415	1,906	500	1,435	893	1,100	1,125	
10-410-399 OTHER SUPPLIES	2,257	522	902	975	908	950	975	
TOTAL SUPPLIES	22,928	17,288	19,437	21,926	17,141	21,006	28,101	
<b>SERVICES</b>								
10-410-413 PROFESSIONAL SERVICES	145,524	198,080	192,454	248,068	149,860	200,000	210,786	
10-410-414 BANK CHARGES	2,498	2,764	2,817	2,667	1,774	2,311	2,350	
10-410-415 TELEPHONE	7,743	12,022	9,562	7,320	3,742	5,610	5,600	
10-410-426 PHYSICALS/SCREENING	140	70	115	150	105	150	150	
10-410-430 ADVERTISING	1,648	5,902	1,992	3,100	2,990	2,990	2,800	
10-410-434 MARKETING	15,668	1,915	0	11,000	0	3,600	3,600	
10-410-440 ELECTRICITY	89,181	99,281	83,165	128,449	61,628	105,000	110,250	
10-410-441 WATER	0	0	0	0	0	0	0	
10-410-442 GAS-ENTEX	12,941	14,956	29,374	20,000	20,582	30,870	32,413	
10-410-470 EQUIPMENT RENTAL	1,807	1,807	2,652	1,832	1,380	2,072	2,100	
10-410-479 APPRAISAL DISTRICT	12,120	13,896	15,913	16,972	20,608	16,444	16,444	
10-410-482 SERVICE CONTRACTS	2,274	3,254	4,700	4,800	718	1,865	3,435	
10-410-484 TAX COLLECTIONS	2,130	2,152	2,144	2,175	2,203	2,203	2,203	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	(----- 2006-2009 -----)					(----- 2009-2010 -----)		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	T-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
10-410-400 SETTLEMENTS	0	0	0	0	0	0	0	
10-410-499 OTHER SERVICES	35	60	234	500	209	209	300	
TOTAL SERVICES	293,709	356,166	345,122	447,253	265,999	373,324	392,431	
<b>MAINTENANCE</b>								
10-410-543 ELECTRONICS/COMPUTER MAINT	9,867	17,394	13,286	17,250	10,273	15,409	42,466	
10-410-545 BLDG/BLDG EQUIP MAINTENANCE	33,684	25,742	31,797	31,321	28,735	43,103	37,500	
TOTAL MAINTENANCE	43,570	43,136	45,082	48,571	39,008	58,512	79,966	
<b>SUNDRY</b>								
10-410-602 SEMINARS/DUES/TRAVEL	8,685	6,581	7,258	7,995	7,634	7,900	16,101	
10-410-604 PUBLIC OFFICE LIABILITY	15,392	16,899	12,967	16,000	10,039	10,039	16,540	
10-410-610 EMPLOYEE RELATIONS	10,134	9,258	6,636	8,000	9,441	9,500	10,500	
10-410-611 PROMOTIONS	0	0	0	0	0	0	0	
10-410-628 PROPERTY INSURANCE	72,512	72,619	77,215	61,500	77,661	77,861	77,861	
10-410-607 DAMAGE CLAIMS	0	0	0	0	199	199	0	
10-410-695 COLLEGE REIMBURSEMENT	4,183	0	0	3,000	3,273	3,273	3,273	
10-410-699 OTHER - SUNDRY	(2,758)	2,321	(745)	1,000	1,337	1,337	1,000	
TOTAL SUNDRY	108,148	107,678	103,331	117,495	109,784	110,109	119,275	
<b>DEBT SERVICE</b>								
10-410-775 LEASE INTEREST	0	0	371	0	675	953	953	
10-410-776 LEASE PRINCIPAL	0	0	1,181	0	2,429	3,665	3,703	
TOTAL DEBT SERVICE	0	0	1,552	0	3,104	4,618	4,656	
<b>CAPITAL OUTLAY</b>								
10-410-880 LAND ACQUISITION	222,343	124,266	14,470	54,000	0	10,000	15,000	
10-410-899 CAPITAL OUTLAY	14,353	0	38,232	0	0	0	0	
TOTAL CAPITAL OUTLAY	236,696	124,266	52,702	54,000	0	10,000	15,000	
<b>TOTAL ADMINISTRATION</b>	<b>1,100,394</b>	<b>1,062,816</b>	<b>923,786</b>	<b>1,124,850</b>	<b>810,679</b>	<b>1,094,465</b>	<b>1,236,887</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND

PURCHASING

EXPENDITURES	2008-2009						2009-2010	
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-415-100 SALARIES/WAGES	30,430	31,457	32,711	33,376	17,721	17,721	0	
10-415-175 LONGEVITY	531	579	627	672	330	330	0	
10-415-190 OVERTIME	261	17	555	100	43	43	0	
TOTAL SALARIES	31,231	32,053	33,893	34,148	18,103	18,102	0	
<b>BENEFITS</b>								
10-415-201 F I C A & MEDICARE	2,379	2,442	2,577	2,612	1,303	1,303	0	
10-415-210 GROUP INSURANCE	5,084	5,090	5,384	5,366	2,695	2,695	0	
10-415-230 T M R S	2,416	2,686	2,999	3,292	1,714	1,714	0	
10-415-240 WORKMEN'S COMPENSATION	69	90	95	103	100	100	0	
TOTAL BENEFITS	9,949	10,309	11,055	11,393	5,812	5,812	0	
<b>SUPPLIES</b>								
10-415-310 OFFICE/COMPUTER SUPPLIES	372	411	916	500	513	513	0	
10-415-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	
10-415-335 CLOTHING	0	0	0	0	0	0	0	
10-415-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	
10-415-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	
10-415-399 OTHER SUPPLIES	0	0	0	0	0	0	0	
TOTAL SUPPLIES	372	411	916	500	513	513	0	
<b>SERVICES</b>								
10-415-415 TELEPHONE	143	154	268	200	262	262	0	
10-415-426 PHYSICALS/SCREENING	35	0	0	35	35	35	0	
10-415-499 OTHER SERVICES	0	0	0	0	0	0	0	
TOTAL SERVICES	178	154	268	235	317	317	0	
<b>MAINTENANCE</b>								
10-415-543 ELECTRONICS/COMPUTER MAINT	1,775	1,613	1,426	1,750	1,504	1,504	0	
TOTAL MAINTENANCE	1,775	1,613	1,426	1,750	1,504	1,504	0	
<b>SUNDRY</b>								
10-415-602 SEMINARS/DUES/TRAVEL	39	1,160	100	400	63	63	0	
10-415-699 OTHER - SUNDRY	0	0	0	0	0	0	0	
TOTAL SUNDRY	39	1,160	100	400	63	63	0	
TOTAL PURCHASING	43,545	45,700	47,658	48,426	26,311	26,311	0	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 SERVICE CENTER

EXPENDITURES	2006-2009					2009-2010		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-420-100 SALARIES/WAGES	96,340	103,921	94,223	116,141	63,423	100,306	96,617	
10-420-175 LONGEVITY	615	759	796	936	575	936	816	
10-420-190 OVERTIME	3,577	2,615	3,065	2,800	763	2,800	2,800	
TOTAL SALARIES	100,532	107,295	98,086	119,877	64,761	104,042	100,233	
<b>BENEFITS</b>								
10-420-201 F I C A & MEDICARE	7,515	8,014	7,356	9,171	4,862	7,673	7,391	
10-420-210 GROUP INSURANCE	16,284	17,769	16,298	21,363	12,128	21,363	16,428	
10-420-230 T M R S	6,630	6,564	6,659	11,556	6,209	9,789	9,565	
10-420-240 WORKMEN'S COMPENSATION	2,304	2,252	2,377	2,567	2,491	2,567	2,800	
10-420-291 UNEMPLOYMENT INSURANCE	0	0	0	0	( 72)	0	0	
TOTAL BENEFITS	32,733	36,598	36,690	44,657	25,617	41,392	36,184	
<b>SUPPLIES</b>								
10-420-310 OFFICE/COMPUTER SUPPLIES	2,531	2,803	2,180	3,000	699	3,000	1,700	
10-420-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	
10-420-320 OTHER ELECTRONICS	500	326	491	500	263	500	500	
10-420-335 CLOTHING	521	150	633	450	558	450	690	
10-420-340 GAS AND DIESEL	169	5,943	11,142	0	( 31,077)	5,500	6,000	
10-420-341 STATE GAS TAX	1,562	1,542	749	0	( 2,526)	500	575	
10-420-343 OIL AND GREASE	5,766	4,974	4,630	5,500	3,620	5,500	5,500	
10-420-344 GARAGE PARTS	2,919	3,127	1,105	3,000	2,528	3,000	2,500	
10-420-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	
10-420-385 SMALL TOOLS & EQUIPMENT	5,235	1,670	3,349	3,000	1,884	3,000	2,200	
10-420-390 FUEL	1,418	1,552	2,924	3,300	1,378	3,300	3,434	
10-420-392 JANITORIAL SUPPLIES	681	682	418	700	601	700	900	
10-420-399 OTHER SUPPLIES	651	2,581	1,802	1,500	628	1,500	1,860	
TOTAL SUPPLIES	21,953	25,352	29,422	20,950	( 21,443)	26,950	25,859	
<b>SERVICES</b>								
10-420-413 PROFESSIONAL SERVICES	1,274	0	163	1,000	2,461	1,000	2,760	
10-420-415 TELEPHONE	954	958	625	1,000	169	1,000	500	
10-420-426 PHYSICALS/SCREENING	230	80	135	150	80	150	150	
10-420-440 ELECTRICITY	14,156	18,536	15,686	21,331	12,456	21,331	17,438	
10-420-441 WATER	0	0	0	0	0	0	0	
10-420-442 GAS-ENTEX	420	476	867	900	656	900	900	
10-420-470 EQUIPMENT RENTAL	36	( 137)	0	250	110	250	300	
10-420-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	
10-420-485 LAUNDRY SERVICES	1,074	1,131	1,069	1,200	610	1,200	1,200	
10-420-499 OTHER SERVICES	726	244	1,559	1,250	1,116	1,250	1,130	
TOTAL SERVICES	18,870	21,291	20,105	27,061	17,657	27,681	24,378	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 SERVICE CENTER

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<u>MAINTENANCE</u>														
10-420-524 VEHICLE MAINTENANCE	3	651	420	600	645	600	890							
10-420-545 BLDG/BLDG EQUIP MAINTENANCE	7,272	7,266	5,706	5,000	670	5,000	5,100							
10-420-546 LAND/GROUNDS MAINT	<u>393</u>	<u>1,467</u>	<u>110</u>	<u>760</u>	<u>113</u>	<u>760</u>	<u>760</u>							
TOTAL MAINTENANCE	7,666	9,406	6,236	6,360	1,428	6,360	6,750							
<u>SUNDRY</u>														
10-420-602 SEMINARS/DUES/TRAVEL	572	0	0	300	0	300	300							
10-420-629 VEHICLE INSURANCE	313	333	158	174	123	174	174							
10-420-699 OTHER - SUNDRY	<u>188</u>	<u>222</u>	<u>526</u>	<u>175</u>	<u>0</u>	<u>175</u>	<u>250</u>							
TOTAL SUNDRY	1,072	555	686	649	123	649	724							
<u>CAPITAL OUTLAY</u>														
10-420-899 CAPITAL OUTLAY	<u>0</u>	<u>68,186</u>	<u>19,500</u>	<u>25,000</u>	<u>3,900</u>	<u>25,000</u>	<u>0</u>							
TOTAL CAPITAL OUTLAY	0	68,186	19,500	25,000	3,900	25,000	0							
TOTAL SERVICE CENTER	182,028	268,603	210,724	244,574	92,063	231,474	194,128							



CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2008-2009					2009-2010		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-430-100 SALARIES/WAGES	75,681	83,194	88,423	90,870	57,571	84,831	92,999	
10-430-165 EDUCATIONAL PAY	903	903	906	1,000	590	1,000	1,000	
10-430-175 LONGEVITY	776	1,032	1,243	1,357	740	1,357	1,144	
10-430-185 UNIFORM ALLOWANCE	602	602	603	600	394	600	650	
10-430-190 OVERTIME	446	527	1,111	600	3,224	3,224	500	
TOTAL SALARIES	78,409	86,257	92,285	94,427	62,520	91,012	96,293	
<b>BENEFITS</b>								
10-430-201 F I C A & MEDICARE	5,989	6,559	7,004	7,224	4,661	6,489	7,114	
10-430-210 GROUP INSURANCE	14,218	14,668	15,992	16,065	10,430	15,646	16,434	
10-430-230 T M R S	6,070	7,230	8,165	9,103	5,951	8,279	9,207	
10-430-240 WORKMEN'S COMPENSATION	1,461	1,351	1,426	1,540	1,494	1,494	1,600	
10-430-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	
TOTAL BENEFITS	27,738	29,809	32,586	33,932	22,536	31,908	34,355	
<b>SUPPLIES</b>								
10-430-310 OFFICE/COMPUTER SUPPLIES	1,708	2,411	2,682	2,800	3,240	3,240	3,000	
10-430-311 POSTAGE/SHIPPING	0	0	0	0	600	600	600	
10-430-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	0	150	0	150	150	
10-430-335 CLOTHING	28	0	0	0	0	0	300	
10-430-352 FURNITURE & FIXTURES	0	0	1,032	600	499	600	0	
10-430-385 SMALL TOOLS & EQUIPMENT	0	184	0	0	0	0	0	
10-430-390 FUEL	3,567	3,846	5,065	5,300	1,774	2,650	2,400	
10-430-399 OTHER SUPPLIES	137	0	0	100	226	226	200	
TOTAL SUPPLIES	5,440	6,441	8,779	8,950	6,339	7,466	6,650	
<b>SERVICES</b>								
10-430-407 COLLECTION AGENCY FEES	972	1,176	1,212	1,600	1,206	1,600	1,600	
10-430-413 CITY JUDGE	18,000	18,000	18,000	18,000	12,000	18,000	18,000	
10-430-414 BANK CHARGES	445	1,002	1,062	775	1,466	1,100	1,800	
10-430-415 TELEPHONE	1,927	2,071	1,951	2,000	1,256	1,900	1,950	
10-430-426 PHYSICALS/SCREENING	115	0	115	115	0	115	0	
10-430-499 OTHER SERVICES	541	437	1,279	1,650	629	1,400	4,700	
TOTAL SERVICES	21,999	22,687	23,619	24,140	16,557	24,115	28,050	
<b>MAINTENANCE</b>								
10-430-524 VEHICLE MAINTENANCE	766	2,624	743	250	41	180	200	
10-430-543 ELECTRONICS/COMPUTER MAINT	0	0	4,058	0	3,807	3,607	3,600	
TOTAL MAINTENANCE	766	2,624	4,801	250	3,803	3,787	3,800	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<u>SUNDRY</u>														
10-430-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0							
10-430-602 SEMINARS/DUES/TRAVEL	2,256	2,303	2,068	1,600	1,052	1,300	1,000							
10-430-629 VEHICLE INSURANCE	268	264	134	147	104	147	225							
10-430-684 TECHNOLOGY FUND EXPENSE	3,155	5,102	3,405	6,100	62,317	62,317	1,800							
10-430-685 SECURITY FUND EXPENSE	0	0	0	50	16,531	14,006	1,500							
10-430-699 OTHER - SUNDRY	187	0	0	0	0	0	75							
TOTAL SUNDRY	5,866	7,669	5,603	7,697	80,003	77,770	4,600							
<u>CAPITAL OUTLAY</u>														
10-430-899 CAPITAL OUTLAY	0	0	12,915	18,900	19,149	19,149	0							
TOTAL CAPITAL OUTLAY	0	0	12,915	18,900	19,149	19,149	0							
<b>TOTAL MUNICIPAL COURT</b>	<b>140,218</b>	<b>155,507</b>	<b>180,587</b>	<b>188,496</b>	<b>210,908</b>	<b>255,207</b>	<b>173,748</b>							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND

POLICE

EXPENDITURES	(----- 2008-2009 -----)					(----- 2009-2010 -----)		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-525-100 SALARIES/WAGES	1,223,281	1,417,825	1,563,197	1,731,165	1,079,542	1,619,310	1,791,766	
10-525-165 EDUCATIONAL PAY	15,000	15,871	23,412	25,500	22,288	25,500	25,500	
10-525-175 LONGEVITY	11,497	11,394	12,912	14,248	8,412	14,248	16,264	
10-525-185 UNIFORM ALLOWANCE	14,636	16,926	6,184	5,400	3,895	5,400	5,400	
10-525-190 OVERTIME	75,946	37,615	100,058	50,000	99,827	105,000	50,000	
TOTAL SALARIES	1,340,360	1,499,633	1,705,763	1,826,313	1,213,964	1,769,458	1,888,930	
<b>BENEFITS</b>								
10-525-201 F I C A & MEDICARE	100,946	112,788	128,711	137,213	91,137	123,877	137,070	
10-525-210 GROUP INSURANCE	178,444	202,483	229,076	234,313	144,690	217,034	235,468	
10-525-230 T M F S	102,323	123,914	149,569	171,102	114,931	171,102	177,384	
10-525-240 WORKMEN'S COMPENSATION	39,590	36,262	40,405	43,637	47,271	43,370	43,370	
10-525-291 UNEMPLOYMENT INSURANCE	0	0	1,157	0	556	0	750	
TOTAL BENEFITS	421,302	477,466	548,917	586,265	398,585	555,383	594,042	
<b>SUPPLIES</b>								
10-525-310 OFFICE/COMPUTER SUPPLIES	15,010	12,114	13,886	16,538	6,290	10,000	12,150	
10-525-311 POSTAGE/SHIPPING	8	91	72	150	14	100	100	
10-525-320 OTHER ELECTRONICS	4,666	6,800	3,906	4,200	0	2,000	2,000	
10-525-335 CLOTHING	1,287	6,257	21,556	17,050	11,618	13,000	8,550	
10-525-352 FURNITURE & FIXTURES	474	9,441	1,732	6,000	5,369	6,000	800	
10-525-385 SMALL TOOLS & EQUIPMENT	207	2,264	6,971	6,900	0	4,000	1,500	
10-525-389 CHEMICALS	75	466	0	500	0	500	500	
10-525-390 FUEL	68,120	75,032	100,690	110,000	32,138	41,799	50,000	
10-525-391 PRISONER MEALS	10,019	10,552	7,125	9,000	5,731	8,596	9,000	
10-525-392 JANITORIAL SUPPLIES	1,326	1,808	1,866	2,200	1,466	2,199	2,000	
10-525-394 INVESTIGATIVE SUPPLIES	2,136	3,018	2,082	2,450	499	2,400	3,000	
10-525-395 AMMUNITION/GUN SUPPLIES	772	2,705	1,531	5,800	2,120	5,120	5,150	
10-525-399 OTHER SUPPLIES	5,573	6,106	4,054	5,521	4,231	6,347	6,850	
TOTAL SUPPLIES	109,673	136,675	165,491	186,309	69,476	102,061	100,600	
<b>SERVICES</b>								
10-525-413 PROFESSIONAL SERVICES	540	2,730	3,649	7,818	1,364	5,000	7,632	
10-525-415 TELEPHONE	24,646	28,050	39,463	25,000	22,276	33,414	25,000	
10-525-425 CONTRACT LABOR	0	0	0	0	0	0	0	
10-525-426 PHYSICALS/SCREENING	5,870	3,480	3,870	4,000	1,530	2,700	2,700	
10-525-430 ADVERTISING	2,951	671	2,657	2,000	1,147	2,000	1,000	
10-525-431 ANIMAL FACILITY	56,983	58,832	76,497	74,703	74,703	74,703	74,703	
10-525-440 ELECTRICITY	56,327	61,633	54,172	72,244	35,404	53,106	54,000	
10-525-441 WATER	0	0	0	0	0	0	0	
10-525-442 GAS-ENTEX	11,396	7,091	8,580	10,500	8,108	12,162	10,000	
10-525-480 PRISONER MEDICAL	0	0	344	250	0	357	0	
10-525-482 SERVICE CONTRACTS	8,155	20,225	26,140	29,929	25,732	29,929	29,266	
10-525-485 LAUNDRY SERVICES	0	14	0	0	0	0	0	
10-525-499 OTHER SERVICES	14,664	940	6,800	4,000	870	1,000	500	
TOTAL SERVICES	181,533	183,665	222,373	230,442	171,134	214,371	204,801	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND

POLICE

EXPENDITURES	2008-2009					2009-2010		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MAINTENANCE</u>								
10-525-524 VEHICLE MAINTENANCE	29,262	29,901	25,053	25,000	34,999	40,000	30,000	
10-525-543 ELECTRONICS/COMPUTER MAINT	1,965	11,305	5,597	6,045	7,455	6,045	6,045	
10-525-545 BLDG/BLDG EQUIP MAINTENANCE	12,719	22,653	21,943	19,665	12,555	18,832	18,500	
10-525-546 LAND/GROUNDS MAINT	0	29	20	0	0	0	0	
TOTAL MAINTENANCE	43,966	63,888	52,622	52,910	55,009	66,877	56,545	
<u>SUNDRY</u>								
10-525-601 FAITHFUL PERFORMANCE BOND	0	0	0	0	0	0	0	
10-525-602 SEMINARS/DUES/TRAVEL	10,591	13,525	17,008	18,615	6,289	14,000	9,715	
10-525-604 PUBLIC OFFICE LIABILITY	16,072	15,771	13,980	14,000	10,684	12,000	14,000	
10-525-620 NARCOTICS/K-9	55,433	19,349	32,001	64,044	100,602	150,903	23,500	
10-525-625 MARINE OPERATIONS	0	0	0	0	2,140	2,500	2,550	
10-525-629 VEHICLE INSURANCE	2,742	3,357	1,929	2,122	1,499	2,000	1,500	
10-525-667 DAMAGE CLAIMS	0	0	0	0	0	0	0	
10-525-699 OTHER - SUNDRY	1,380	1,368	10,879	25,494	5,788	8,662	7,750	
TOTAL SUNDRY	86,219	53,370	75,796	144,275	129,202	190,065	59,015	
<u>CAPITAL OUTLAY</u>								
10-525-898 EQUIPMENT LLEBG GRANT	0	0	0	0	0	0	0	
10-525-899 CAPITAL OUTLAY	96,343	319,302	160,798	117,627	6,405	31,405	0	
TOTAL CAPITAL OUTLAY	96,343	319,302	160,798	117,627	6,405	31,405	0	
TOTAL POLICE	2,279,397	2,733,997	2,931,759	3,144,141	2,043,774	2,929,640	2,903,933	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF MAY 31ST, 2009

10 -GENERAL FUND

FIRE

EXPENDITURES	2008-2009					2009-2010		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-530-100 SALARIES/WAGES	156,312	169,361	175,605	178,514	116,918	172,143	185,571	
10-530-165 EDUCATIONAL PAY	3,610	3,610	3,620	4,500	2,365	4,500	4,500	
10-530-175 LONGEVITY	1,257	1,402	1,552	1,648	1,086	1,648	1,792	
10-530-190 OVERTIME	0	312	0	0	15,175	18,000	18,000	
TOTAL SALARIES	161,179	174,685	180,776	184,662	135,544	196,291	209,863	
<b>BENEFITS</b>								
10-530-201 F I C A & MEDICARE	12,080	13,168	13,680	14,127	10,270	13,168	14,196	
10-530-210 GROUP INSURANCE	16,072	16,109	16,930	17,012	11,077	17,012	16,434	
10-530-230 T M R S	12,484	14,640	15,991	17,801	12,856	16,801	18,371	
10-530-240 WORKMEN'S COMPENSATION	3,144	2,892	2,852	3,080	2,988	3,080	3,080	
10-530-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	
TOTAL BENEFITS	43,780	46,799	49,453	52,020	37,191	50,061	52,061	
<b>SUPPLIES</b>								
10-530-310 OFFICE/COMPUTER SUPPLIES	3,984	3,264	3,013	2,570	1,523	2,284	2,000	
10-530-312 BOOKS/PUBL/SUBSCRIPTIONS	1,085	1,371	1,974	2,028	538	807	1,500	
10-530-320 OTHER ELECTRONICS	1,558	582	6,092	9,264	3,178	7,000	6,741	
10-530-335 CLOTHING	2,866	1,758	4,942	3,664	4,694	6,000	4,883	
10-530-352 FURNITURE & FIXTURES	0	650	1,520	1,000	679	679	1,000	
10-530-365 SMALL TOOLS & EQUIPMENT	1,375	12,618	7,340	8,552	7,576	8,500	11,827	
10-530-389 CHEMICALS	1,873	315	1,251	750	142	750	750	
10-530-390 FUEL	21,303	18,177	29,696	30,000	12,315	18,072	20,000	
10-530-392 JANITORIAL SUPPLIES	537	656	1,368	838	384	750	838	
10-530-394 FIRE PREVENTION	1,040	379	400	750	800	800	1,000	
10-530-399 OTHER SUPPLIES	298	542	1,073	750	573	573	500	
TOTAL SUPPLIES	35,922	40,333	58,670	60,166	32,603	46,215	51,039	
<b>SERVICES</b>								
10-530-415 TELEPHONE	12,145	12,503	9,125	12,000	5,400	8,100	8,500	
10-530-426 PHYSICALS/SCREENING	345	105	0	0	0	0	0	
10-530-430 ADVERTISING	24	0	942	1,000	260	260	750	
10-530-440 ELECTRICITY	27,112	23,858	17,724	26,851	13,694	20,941	20,000	
10-530-441 WATER	0	0	0	0	0	0	0	
10-530-442 GAS-ENTEX	1,456	1,321	1,338	1,500	1,594	2,391	2,250	
10-530-482 S C B A	3,722	7,584	4,717	6,390	9,213	9,213	14,000	
10-530-499 OTHER SERVICES	0	0	0	0	0	0	0	
TOTAL SERVICES	44,803	45,371	33,847	47,741	30,159	40,905	45,500	
<b>MAINTENANCE</b>								
10-530-524 VEHICLE MAINTENANCE	35,634	26,981	29,856	20,000	29,660	35,000	20,000	
10-530-545 BLDG/BLDG EQUIP MAINTENANCE	10,080	12,890	10,636	8,820	4,232	6,000	6,520	
10-530-560 EQUIPMENT MAINTENANCE	4,939	5,435	3,594	5,850	701	2,500	3,500	
TOTAL MAINTENANCE	50,653	45,306	44,086	34,670	34,593	43,500	30,020	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF MAY 31ST, 2009

10 -GENERAL FUND

FIRE

EXPENDITURES	2005-2006			2006-2007			2007-2008			2006-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<b>SUNDRY</b>														
10-530-625 EMERGENCY MANAGEMENT	2,239	2,851	225,430	618,293	497,222	618,293	11,735							
10-530-629 VEHICLE INSURANCE	4,465	4,745	2,248	2,473	1,747	2,473	2,500							
10-530-683 FEMA FIREFIGHTERS GRANT	0	0	0	0	0	0	0							
10-530-692 RESERVE FIREMEN INCENTIVES	12,000	16,500	16,500	12,000	3,702	9,000	9,000							
10-530-693 RESERVE FIREMEN PENSION	6,450	6,300	6,330	6,500	3,690	6,300	6,300							
10-530-699 OTHER - SUNDRY	0	1,010	0	0	0	0	0							
<b>TOTAL SUNDRY</b>	<b>25,154</b>	<b>31,406</b>	<b>250,518</b>	<b>639,266</b>	<b>506,361</b>	<b>636,066</b>	<b>29,535</b>							
<b>CAPITAL OUTLAY</b>														
10-530-899 CAPITAL OUTLAY	0	374,091	35,543	51,600	4,500	51,600	0							
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>374,091</b>	<b>35,543</b>	<b>51,600</b>	<b>4,500</b>	<b>51,600</b>	<b>0</b>							
<b>TOTAL FIRE</b>	<b>361,491</b>	<b>757,990</b>	<b>652,883</b>	<b>1,070,125</b>	<b>780,952</b>	<b>1,064,636</b>	<b>418,038</b>							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 BUILDING BLOCKS

EXPENDITURES	2008-2009			2009-2010				
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-555-100 SALARIES/WAGES	0	0	0	0	0	0	0	0
10-555-165 EDUCATIONAL PAY	0	0	0	0	0	0	0	0
10-555-175 LONGEVITY	0	0	0	0	0	0	0	0
10-555-190 OVERTIME	0	0	0	0	0	0	0	0
TOTAL SALARIES	0	0	0	0	0	0	0	0
<b>BENEFITS</b>								
10-555-201 F I C A & MEDICARE	0	0	0	0	0	0	0	0
10-555-210 GROUP INSURANCE	0	0	0	0	0	0	0	0
10-555-230 T H R S	0	0	0	0	0	0	0	0
TOTAL BENEFITS	0	0	0	0	0	0	0	0
<b>SUPPLIES</b>								
10-555-310 OFFICE/COMPUTER SUPPLIES	0	0	0	0	0	0	0	0
10-555-306 BUILDING SUPPLIES	359	3,960	3,832	7,500	766	7,500	10,000	0
10-555-390 FUEL	0	0	0	0	0	0	0	0
10-555-399 OTHER SUPPLIES	29	362	0	0	0	0	0	0
TOTAL SUPPLIES	388	4,322	3,832	7,500	766	7,500	10,000	0
<b>SERVICES</b>								
10-555-425 CONTRACT LABOR	0	0	0	0	0	0	0	0
10-555-499 OTHER SERVICES	0	0	0	0	0	0	0	0
TOTAL SERVICES	0	0	0	0	0	0	0	0
<b>SUNDRY</b>								
10-555-699 OTHER - SUNDRY	0	0	0	0	0	0	0	0
TOTAL SUNDRY	0	0	0	0	0	0	0	0
<b>TOTAL BUILDING BLOCKS</b>	<b>388</b>	<b>4,322</b>	<b>3,832</b>	<b>7,500</b>	<b>766</b>	<b>7,500</b>	<b>10,000</b>	<b>0</b>

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 CODE ENFORCEMENT

EXPENDITURES	(----- 2008-2009 -----) (----- 2009-2010 -----)						REQUESTED BUDGET	PROPOSED BUDGET
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		
<b>SALARIES</b>								
10-557-100 SALARIES/WAGES	121,356	90,155	64,064	65,446	41,192	52,380	68,857	
10-557-175 LONGEVITY	970	612	208	312	198	286	336	
10-557-185 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	
10-557-190 OVERTIME	230	649	783	400	174	400	800	
TOTAL SALARIES	122,556	91,416	65,055	66,158	41,564	53,066	69,993	
<b>BENEFITS</b>								
10-557-201 F I C A & MEDICARE	9,293	6,942	4,964	5,061	3,152	4,007	5,267	
10-557-210 GROUP INSURANCE	10,126	11,748	10,759	10,758	6,829	10,758	10,956	
10-557-230 T M R S	9,486	7,615	5,755	6,378	3,964	5,112	6,816	
10-557-240 WORKMEN'S COMPENSATION	1,048	946	951	1,027	996	996	996	
10-557-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	
TOTAL BENEFITS	37,953	27,250	22,430	23,224	14,941	20,873	24,035	
<b>SUPPLIES</b>								
10-557-310 OFFICE/COMPUTER SUPPLIES	2,485	1,960	1,946	2,500	1,061	2,500	2,000	
10-557-311 POSTAGE/SHIPPING	7,000	6,984	6,423	7,645	4,650	7,645	7,645	
10-557-312 BOOKS/PUBL/SUBSCRIPTIONS	0	39	0	200	0	200	400	
10-557-320 OTHER ELECTRONICS	0	0	0	0	0	0	0	
10-557-335 CLOTHING	341	376	383	500	397	500	500	
10-557-352 FURNITURE & FIXTURES	0	0	0	300	0	300	300	
10-557-385 SMALL TOOLS & EQUIPMENT	50	0	0	500	0	500	250	
10-557-390 FUEL	3,407	1,942	2,238	2,800	631	2,800	2,000	
10-557-399 OTHER SUPPLIES	336	5	16	200	75	200	200	
TOTAL SUPPLIES	13,616	11,306	13,006	14,645	8,813	14,645	13,295	
<b>SERVICES</b>								
10-557-411 BLDG DEMOLITION	102,465	19,909	24,070	65,000	5,822	65,000	50,000	
10-557-415 TELEPHONE	2,967	2,513	3,003	2,600	2,288	4,600	4,600	
10-557-425 CONTRACT LABOR	188	0	0	0	0	0	0	
10-557-426 PHYSICALS/SCREENING	165	150	0	150	0	150	150	
10-557-430 ADVERTISING	126	420	67	250	265	500	250	
10-557-499 OTHER SERVICES	0	5,814	30	0	0	0	0	
TOTAL SERVICES	105,891	28,807	27,169	68,000	8,315	70,250	55,000	
<b>MAINTENANCE</b>								
10-557-524 VEHICLE MAINTENANCE	395	476	425	750	382	750	750	
10-557-543 ELECTRONICS/COMPUTER MAINT	45	0	0	600	0	600	600	
TOTAL MAINTENANCE	440	476	425	1,350	382	1,350	1,350	



CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 CODE ENFORCEMENT

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<u>SUNDRY</u>														
10-557-602 SEMINARS/DUES/TRAVEL	351	1,145	822	2,500	757	2,500	2,500							
10-557-629 VEHICLE INSURANCE	670	712	337	371	262	529	524							
10-557-699 OTHER - SUNDRY	0	0	0	0	0	0	0							
TOTAL SUNDRY	1,021	1,857	1,159	2,871	1,019	3,029	3,024							
<u>CAPITAL OUTLAY</u>														
10-557-899 CAPITAL OUTLAY	0	0	0	0	0	0	0							
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0							
TOTAL CODE ENFORCEMENT	281,478	161,113	129,245	176,248	73,094	163,213	166,697							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 BUILDING

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<b>SALARIES</b>														
10-558-100 SALARIES/WAGES	69,047	90,223	103,850	120,568	41,922	83,758	124,536							
10-558-175 LONGEVITY	143	279	373	550	171	230	240							
10-558-180 AUTO ALLOWANCE	0	0	0	0	0	0	4,200							
10-558-190 OVERTIME	0	0	1,157	0	138	138	1,000							
TOTAL SALARIES	69,189	90,510	105,381	121,118	42,231	84,126	129,976							
<b>BENEFITS</b>														
10-558-201 F I C A & MEDICARE	5,241	6,881	7,998	9,266	3,197	6,407	9,527							
10-558-210 GROUP INSURANCE	7,676	12,042	14,406	16,386	6,820	10,228	16,428							
10-558-230 T M R S	5,349	7,617	9,314	11,676	4,040	8,174	12,329							
10-558-240 WORKMEN'S COMPENSATION	458	450	0	0	0	0	0							
10-558-291 UNEMPLOYMENT INSURANCE	648	0	0	0	0	0	0							
TOTAL BENEFITS	19,370	26,990	31,718	37,328	14,057	24,809	38,284							
<b>SUPPLIES</b>														
10-558-310 OFFICE/COMPUTER SUPPLIES	4,069	3,003	1,119	3,500	1,274	3,500	3,500							
10-558-311 POSTAGE/SHIPPING	0	19	0	0	0	0	0							
10-558-312 BOOKS/PUBL/SUBSCRIPTIONS	0	0	289	550	158	550	550							
10-558-320 OTHER ELECTRONICS	0	0	0	0	0	0	0							
10-558-335 CLOTHING	226	160	0	200	0	200	200							
10-558-352 FURNITURE & FIXTURES	0	0	0	500	0	500	500							
10-558-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0							
10-558-390 FUEL	3,699	3,270	4,183	5,650	694	5,650	5,650							
10-558-399 OTHER SUPPLIES	0	0	10	75	0	0	0							
TOTAL SUPPLIES	8,797	6,452	5,601	10,475	2,125	10,400	10,400							
<b>SERVICES</b>														
10-558-413 PROFESSIONAL SERVICES	0	0	0	0	700	1,400	1,400							
10-558-415 TELEPHONE	1,140	623	695	1,000	266	1,000	1,000							
10-558-425 CONTRACT LABOR	19,729	11,299	0	0	4,700	6,000	6,000							
10-558-426 PHYSICALS/SCREENING	150	150	35	100	35	100	100							
10-558-430 ADVERTISING	0	50	251	100	137	300	3,000							
10-558-499 OTHER SERVICES	1,282	0	500	0	0	0	0							
TOTAL SERVICES	22,301	12,321	1,481	1,200	5,838	8,800	11,500							
<b>MAINTENANCE</b>														
10-558-524 VEHICLE MAINTENANCE	366	328	696	650	55	650	650							
10-558-543 ELECTRONICS/COMPUTER MAINT	0	238	95	250	0	250	250							
TOTAL MAINTENANCE	366	566	791	900	55	900	900							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF MAY 31ST, 2009

10 -GENERAL FUND  
 BUILDING

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET					
<u>SUNDRY</u>													
10-558-602 SEMINARS/DUES/TRAVEL	720	895	6,676	4,000	1,071	4,000	4,000						
10-558-604 PUBLIC OFFICE LIABILITY CLAIMS	0	1,000	0	0	0	0	0						
10-558-629 VEHICLE INSURANCE	357	360	180	300	212	450	450						
10-558-699 OTHER - SUNDRY	25	0	0	0	0	0	0						
TOTAL SUNDRY	1,102	2,275	6,856	4,300	1,283	4,450	4,450						
<u>CAPITAL OUTLAY</u>													
10-558-899 CAPITAL OUTLAY	0	0	0	0	0	0	0						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0						
TOTAL BUILDING	121,126	139,114	151,627	175,321	65,589	133,465	195,510						

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 GARBAGE COLLECTION

EXPENDITURES	2005-2006	2006-2007	2007-2008	2008-2009		2009-2010		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
10-564-499 GARBAGE COLLECTION	423,169	740,733	754,469	900,000	472,373	756,809	756,809	
TOTAL SERVICES	423,169	740,733	754,469	900,000	472,373	756,809	756,809	
TOTAL GARBAGE COLLECTION	423,169	740,733	754,469	900,000	472,373	756,809	756,809	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 STREET & DRAINAGE

EXPENDITURES				2008-2009			2009-2010	
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
10-575-100 SALARIES/WAGES	378,843	369,992	436,907	482,135	290,802	436,815	437,219	
10-575-175 LONGEVITY	1,371	1,657	1,929	2,434	1,279	2,434	2,156	
10-575-190 OVERTIME	34,717	23,020	45,812	30,000	6,789	30,000	30,000	
TOTAL SALARIES	414,931	414,669	484,648	514,569	300,871	469,249	469,375	
<b>BENEFITS</b>								
10-575-201 F I C A & MEDICARE	31,377	31,328	36,702	39,365	22,702	33,416	33,447	
10-575-210 GROUP INSURANCE	67,611	66,464	69,473	90,835	52,398	78,597	82,140	
10-575-230 T M R S	29,590	32,333	37,183	51,050	28,705	42,633	43,284	
10-575-240 WORKMEN'S COMPENSATION	42,376	38,170	39,454	42,610	45,243	41,342	41,342	
10-575-291 UNEMPLOYMENT INSURANCE	3,250	0	6,697	3,000	5,622	5,622	6,000	
TOTAL BENEFITS	174,205	168,315	189,509	226,860	154,670	201,610	206,213	
<b>SUPPLIES</b>								
10-575-310 OFFICE/COMPUTER SUPPLIES	441	127	1,037	2,850	641	2,850	2,500	
10-575-320 OTHER ELECTRONICS	697	0	1,937	2,000	66	2,000	500	
10-575-352 FURNITURE & FIXTURES	0	0	0	0	0	0	0	
10-575-385 SMALL TOOLS & EQUIPMENT	9,218	10,198	11,937	7,634	6,500	7,834	6,000	
10-575-389 CHEMICALS	15,233	7,658	7,115	7,000	3,131	7,000	5,000	
10-575-390 FUEL	45,177	45,956	53,038	60,000	22,250	48,071	36,000	
10-575-399 OTHER SUPPLIES	4,403	5,222	4,775	4,000	1,836	4,000	3,000	
TOTAL SUPPLIES	75,370	69,161	79,838	83,684	34,425	71,755	53,000	
<b>SERVICES</b>								
10-575-415 TELEPHONE	2,497	2,573	3,172	2,500	1,996	2,500	2,800	
10-575-425 CONTRACT LABOR	2,333	16,462	19,728	15,000	0	15,000	15,000	
10-575-426 PHYSICALS	645	610	1,510	650	70	650	200	
10-575-430 ADVERTISING	1,234	1,647	2,767	1,500	166	166	500	
10-575-440 ELECTRICITY	83,725	88,645	80,862	100,000	55,849	84,500	75,000	
10-575-470 EQUIPMENT RENTAL	2,274	5,825	3,689	5,000	3,959	5,000	1,000	
10-575-485 LAUNDRY SERVICES	6,048	4,015	4,802	6,050	2,888	4,500	4,500	
10-575-498 WASTE DISPOSAL	13,772	15,197	19,177	13,000	13,712	20,568	15,000	
10-575-499 OTHER SERVICES	(173)	335	54	750	0	750	750	
TOTAL SERVICES	112,356	135,329	135,762	144,450	76,641	133,636	114,750	
<b>MAINTENANCE</b>								
10-575-524 VEHICLE MAINTENANCE	52,445	60,193	43,134	50,000	24,716	50,000	50,000	
10-575-530 STREET/DRAINING/SDWALK MAINT	111,046	104,501	83,486	234,342	82,225	234,342	175,000	
10-575-533 CULVERT TILE	(2,055)	2,009	(3,982)	0	(488)	(488)	0	
10-575-547 SIGNS MAINTENANCE	7,651	7,440	8,246	9,000	6,031	9,000	9,000	
10-575-548 TRAFFIC LIGHTS MAINTENANCE	760	796	544	1,000	919	1,000	1,000	
10-575-549 STREET LIGHTS MAINTENANCE	291	555	626	500	0	500	500	
TOTAL MAINTENANCE	170,337	175,499	132,056	294,842	113,404	294,354	235,500	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 STREET & DRAINAGE

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-1 ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<b>SUNDRY</b>														
10-575-602 SEMINARS/DUES/TRAVEL	926	229	85	500	0	0	250							
10-575-629 VEHICLE INSURANCE	16,965	16,030	18,722	20,594	14,545	21,900	15,000							
10-575-687 DAMAGE CLAIMS	1,347	7	0	250	0	4,000	250							
10-575-699 OTHER - SUNDRY	189	378	461	450	28	450	600							
TOTAL SUNDRY	19,427	16,644	19,268	21,794	14,573	26,350	16,100							
<b>DEBT SERVICE</b>														
10-575-775 LEASE INTEREST	0	0	0	0	0	0	0							
10-575-776 LEASE PRINCIPAL	0	0	0	0	0	0	0							
TOTAL DEBT SERVICE	0	0	0	0	0	0	0							
<b>CAPITAL OUTLAY</b>														
10-575-899 CAPITAL OUTLAY	39,000	106,287	37,270	120,000	0	65,805	0							
TOTAL CAPITAL OUTLAY	39,000	106,287	37,270	120,000	0	65,805	0							
TOTAL STREET & DRAINAGE	1,005,626	1,087,906	1,078,352	1,406,199	696,583	1,262,759	1,094,938							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 HISTORICAL MUSEUM

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<b>BENEFITS</b>														
10-578-201 F I C A & MEDICARE	0	0	0	0	0	0	0	0						
10-578-210 GROUP INSURANCE	0	0	0	0	0	0	0	0						
10-578-230 T M R S	0	0	0	0	0	0	0	0						
10-578-240 WORKMEN'S COMPENSATION	0	0	0	0	0	0	0	0						
TOTAL BENEFITS	0	0	0	0	0	0	0	0						
<b>SUPPLIES</b>														
10-578-310 OFFICE/COMPUTER SUPPLIES	0	0	0	0	0	0	0	0						
10-578-311 POSTAGE/SHIPPING	0	0	0	0	0	0	0	0						
10-578-390 FUEL	0	0	0	0	0	0	0	0						
TOTAL SUPPLIES	0	0	0	0	0	0	0	0						
<b>SERVICES</b>														
10-578-415 TELEPHONE	0	0	0	0	0	0	0	0						
10-578-426 PHYSICALS	0	0	0	0	0	0	0	0						
10-578-440 ELECTRICITY	0	0	0	0	0	0	600	0						
10-578-441 WATER	0	0	0	0	0	0	0	0						
10-578-442 GAS-ENTEX	0	0	0	0	0	0	0	0						
10-578-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	0						
TOTAL SERVICES	0	0	0	0	0	0	600	0						
<b>MAINTENANCE</b>														
10-578-545 BLDG/BLDG EQUIP MAINTENANCE	0	0	0	0	0	0	5,000	0						
TOTAL MAINTENANCE	0	0	0	0	0	0	5,000	0						
<b>SUNDRY</b>														
10-578-629 VEHICLE INSURANCE	0	0	0	0	0	0	0	0						
10-578-684 HISTORICAL PROJECTS	0	0	0	0	0	0	5,000	0						
TOTAL SUNDRY	0	0	0	0	0	0	5,000	0						
TOTAL HISTORICAL MUSEUM	0	0	0	0	0	0	10,600	0						

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 SR CITIZENS COMMISSION

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET					
<b>SUPPLIES</b>													
10-579-310 OFFICE/COMPUTER SUPPLIES	11	0	491	500	0	500	500						
10-579-311 POSTAGE/SHIPPING	0	272	167	250	0	250	250						
10-579-399 OTHER SUPPLIES	<u>2,106</u>	<u>1,906</u>	<u>333</u>	<u>1,500</u>	<u>1,024</u>	<u>1,500</u>	<u>2,035</u>						
TOTAL SUPPLIES	2,117	2,178	1,011	2,250	1,024	2,250	2,785						
<b>SERVICES</b>													
10-579-430 ADVERTISING	0	0	0	0	0	0	500						
10-579-484 SR CITIZENS PROJECTS	<u>12,241</u>	<u>9,711</u>	<u>14,416</u>	<u>15,000</u>	<u>11,173</u>	<u>15,000</u>	<u>15,000</u>						
TOTAL SERVICES	12,241	9,711	14,416	15,000	11,173	15,000	15,500						
TOTAL SR CITIZENS COMMISSION	14,359	11,889	15,427	17,250	12,197	17,250	18,285						



CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 LIBRARY

EXPENDITURES	2008-2009				2009-2010			
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SUPPLIES</b>								
10-650-352 FURNITURE & FIXTURES	862	731	701	2,000	258	2,000	2,000	
10-650-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	
10-650-392 JANITORIAL SUPPLIES	1,896	2,368	8,097	1,300	6,089	8,000	6,100	
TOTAL SUPPLIES	2,698	8,099	8,798	3,300	6,347	10,000	10,100	
<b>SERVICES</b>								
10-650-403 FLOOD INSURANCE	0	0	0	0	0	0	0	
10-650-405 FURNITURE DISPLAY INSURANCE	0	0	0	0	0	0	0	
10-650-415 TELEPHONE	1,376	1,562	1,005	1,400	637	1,400	1,400	
10-650-430 ADVERTISING	0	0	0	250	0	250	250	
10-650-440 ELECTRICITY	15,367	14,699	13,689	18,195	8,502	18,000	13,000	
10-650-441 WATER	0	0	0	0	0	0	0	
10-650-442 GAS-ENTEX	624	662	744	900	684	900	900	
10-650-490 BOARD REQUEST	7,920	6,030	8,040	8,300	8,040	8,300	6,500	
TOTAL SERVICES	25,287	22,952	23,478	29,045	17,663	28,850	24,050	
<b>MAINTENANCE</b>								
10-650-545 BLDG/BLDG EQUIP MAINTENANCE	7,377	3,179	2,539	8,700	2,949	8,000	5,000	
TOTAL MAINTENANCE	7,377	3,179	2,539	8,700	2,949	8,000	5,000	
<b>SUNDRY</b>								
10-650-699 OTHER - SUNDRY	0	0	0	0	0	0	0	
TOTAL SUNDRY	0	0	0	0	0	0	0	
<b>CAPITAL OUTLAY</b>								
10-650-699 CAPITAL OUTLAY	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	
<b>TOTAL LIBRARY</b>	<b>35,363</b>	<b>34,230</b>	<b>34,815</b>	<b>41,045</b>	<b>27,159</b>	<b>46,850</b>	<b>39,150</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 PARKS

EXPENDITURES	2005-2006	2006-2007	2007-2008	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<b>SALARIES</b>								
10-655-100 SALARIES/WAGES	360,560	441,743	454,150	521,717	306,119	443,550	504,033	
10-655-175 LONGEVITY	613	953	1,279	1,796	1,055	1,503	2,420	
10-655-190 OVERTIME	33,864	21,691	30,052	42,435	26,831	20,000	20,000	
TOTAL SALARIES	395,236	464,386	485,481	565,948	333,996	473,133	534,453	
<b>BENEFITS</b>								
10-655-201 F I C A & MEDICARE	29,873	35,073	36,735	43,295	24,941	33,931	30,558	
10-655-210 GROUP INSURANCE	48,500	55,072	66,786	91,072	54,135	61,648	67,616	
10-655-230 T M B S	23,292	29,967	37,046	54,317	31,774	43,290	49,699	
10-655-240 WORKMEN'S COMPENSATION	11,336	10,809	11,408	12,321	13,019	11,954	11,954	
10-655-291 UNEMPLOYMENT INSURANCE	0	0	0	0	277	277	277	
TOTAL BENEFITS	113,061	131,521	151,975	201,005	124,147	171,100	166,304	
<b>SUPPLIES</b>								
10-655-310 OFFICE/COMPUTER SUPPLIES	4,070	4,264	3,896	4,500	2,976	4,500	4,000	
10-655-320 OTHER ELECTRONICS	486	765	474	1,200	690	1,200	1,200	
10-655-331 AGRICULTURAL/BOTANICAL	10,091	14,000	12,669	15,000	6,529	15,000	15,000	
10-655-333 VISITORS PROMOTIONS	1,210	106	634	1,250	246	1,250	1,500	
10-655-335 CLOTHING	1,602	869	970	1,000	678	1,000	1,000	
10-655-352 FURNITURE & FIXTURES	2,246	0	0	1,100	0	1,100	500	
10-655-365 SMALL TOOLS & EQUIPMENT	3,966	3,677	4,466	6,500	1,945	6,500	5,000	
10-655-389 CHEMICALS	0,379	7,685	6,093	9,000	1,933	9,000	6,000	
10-655-390 FUEL	23,739	26,735	37,709	44,000	11,652	44,000	17,000	
10-655-392 JANITORIAL SUPPLIES	7,871	11,251	13,728	10,500	6,573	10,500	10,500	
10-655-399 OTHER SUPPLIES	13,297	10,079	10,506	17,000	9,365	15,000	15,000	
TOTAL SUPPLIES	65,163	61,970	93,377	111,050	42,967	169,050	76,700	
<b>SERVICES</b>								
10-655-415 TELEPHONE	6,003	7,660	7,246	7,040	5,444	7,040	7,640	
10-655-425 CONTRACT LABOR	9,917	47,592	15,815	10,000	0	0	0	
10-655-426 PHYSICALS	3,578	2,425	2,340	1,500	675	1,500	1,500	
10-655-430 ADVERTISING	1,929	2,044	1,000	2,000	1,061	2,000	2,000	
10-655-440 ELECTRICITY	79,271	66,584	66,316	105,000	75,001	105,000	105,000	
10-655-441 WATER	0	0	0	0	0	0	0	
10-655-442 GAS-ENTEX	2,301	1,583	2,156	3,000	1,428	3,000	2,500	
10-655-482 SERVICE CONTRACTS	1,157	900	900	1,000	900	1,000	1,000	
10-655-485 LAUNDRY SERVICES	4,645	4,146	3,225	4,000	3,525	4,500	4,000	
10-655-499 OTHER SERVICES	139	446	705	1,500	0	0	3,500	
TOTAL SERVICES	108,939	153,361	121,706	135,040	88,055	124,040	127,340	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 PARKS

EXPENDITURES	----- 2008-2009 ----- 2009-2010 -----							
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>MAINTENANCE</b>								
10-655-524 VEHICLE MAINTENANCE	24,248	25,509	25,463	25,000	12,591	25,000	20,000	
10-655-545 BLDG/BLDG EQUIP MAINTENANCE	15,067	11,966	15,072	15,000	8,667	15,000	15,000	
10-655-546 LAND/GROUNDS MAINT	39,287	40,754	36,862	40,000	30,546	40,000	40,000	
TOTAL MAINTENANCE	78,602	78,228	77,417	80,000	51,804	80,000	75,000	
<b>SUNDRY</b>								
10-655-602 SEMINARS/DUES/TRAVEL	3,754	1,314	1,434	2,000	879	2,000	2,000	
10-655-629 VEHICLE INSURANCE	2,411	2,562	1,214	1,600	1,135	1,600	1,600	
10-655-652 COMMUNITY SERVICE INSURANCE	1,073	1,122	1,171	1,225	1,225	1,225	1,300	
10-655-687 DAMAGE CLAIMS	0	117	134	100	0	0	0	
10-655-699 OTHER - SUNDRY	696	25	44	0	0	0	0	
TOTAL SUNDRY	7,934	5,138	3,996	4,932	3,234	4,825	4,900	
<b>DEBT SERVICE</b>								
10-655-775 LEASE INTEREST	0	0	0	0	0	0	0	
10-655-776 LEASE PRINCIPAL	0	0	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	
<b>CAPITAL OUTLAY</b>								
10-655-801 VETERAN'S MEMORIAL EXPENSES	0	19,733	37,292	0	0	0	0	
10-655-805 OUTDOOR DECK RIVERPLACE	0	120,223	33,641	0	0	0	0	
10-655-899 CAPITAL OUTLAY	361,715	176,730	63,214	147,600	3,131	3,131	0	
TOTAL CAPITAL OUTLAY	361,715	306,666	134,347	147,600	3,131	3,131	0	
<b>TOTAL PARKS</b>	<b>1,150,672</b>	<b>1,223,311</b>	<b>1,070,299</b>	<b>1,245,575</b>	<b>647,334</b>	<b>965,279</b>	<b>1,006,697</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 RECREATION

EXPENDITURES	2006-2009			2009-2010			PROPOSED BUDGET	
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
<b>SALARIES</b>								
10-665-100 SALARIES/WAGES	108,152	84,415	101,125	136,396	55,627	115,026	94,710	
10-665-175 LONGEVITY	225	102	0	135	6	21	58	
10-665-190 OVERTIME	1,456	6,836	6,902	3,000	3,668	4,500	4,500	
TOTAL SALARIES	110,233	91,354	108,027	139,531	59,321	119,547	99,268	
<b>BENEFITS</b>								
10-665-201 F I C A & MEDICARE	8,418	6,945	8,215	10,674	4,307	6,799	7,245	
10-665-210 GROUP INSURANCE	8,467	6,276	6,043	10,735	6,977	10,465	10,956	
10-665-230 T M R S	4,089	3,094	3,342	6,387	3,635	7,828	9,376	
10-665-240 WORKMEN'S COMPENSATION	2,260	2,252	2,377	2,567	2,491	2,800	2,491	
10-665-291 UNEMPLOYMENT INSURANCE	0	235	3,253	0	0	0	0	
TOTAL BENEFITS	23,233	18,801	23,229	30,363	17,610	29,692	30,066	
<b>SUPPLIES</b>								
10-665-310 OFFICE/COMPUTER SUPPLIES	1,119	1,712	1,656	2,300	1,691	2,300	2,300	
10-665-311 POSTAGE/SHIPPING	0	0	0	0	0	0	1,620	
10-665-320 OTHER ELECTRONICS	0	0	75	0	0	0	1,620	
10-665-331 AGRICULTURAL/BOTANICAL	568	454	319	1,000	80	900	1,000	
10-665-333 PROGRAM	7,544	16,416	6,775	12,000	6,444	11,500	35,615	
10-665-335 CLOTHING	595	332	705	700	44	700	500	
10-665-352 FURNITURE & FIXTURES	502	0	0	0	500	500	500	
10-665-385 SMALL TOOLS & EQUIPMENT	287	234	393	400	175	385	400	
10-665-391 RESALE MERCHANDISE	260	1,015	82	500	821	500	1,000	
10-665-392 JANITORIAL SUPPLIES	1,218	1,020	1,302	1,500	602	1,500	1,500	
10-665-399 OTHER SUPPLIES	4,511	2,056	2,521	4,522	2,886	4,500	7,595	
TOTAL SUPPLIES	16,682	23,241	15,737	22,922	14,340	22,785	53,650	
<b>SERVICES</b>								
10-665-415 TELEPHONE	2,302	2,529	2,461	4,340	2,342	3,514	3,500	
10-665-425 CONTRACT LABOR	5,202	40,282	9,950	9,700	5,688	9,700	19,620	
10-665-426 PHYSICALS/SCREENING	850	1,670	1,080	850	320	480	875	
10-665-430 ADVERTISING	2,189	4,350	3,173	5,000	1,638	5,000	5,000	
10-665-440 ELECTRICITY	34,647	35,513	29,015	41,593	18,913	32,096	34,000	
10-665-441 WATER	0	0	0	0	0	0	0	
10-665-485 LAUNDRY SERVICES	0	0	45	0	0	0	0	
10-665-499 OTHER SERVICES	50	393	0	500	65	480	1,000	
TOTAL SERVICES	45,240	64,717	45,725	61,983	26,965	51,270	63,995	
<b>MAINTENANCE</b>								
10-665-545 BLDG/BLDG EQUIP MAINTENANCE	5,394	6,877	6,361	11,400	7,974	11,400	5,650	
10-665-546 LAND/GROUNDS MAINT	1,189	1,226	796	650	10	600	650	
10-665-553 POOL MAINTENANCE	12,069	13,756	16,986	13,000	5,835	13,000	26,965	
TOTAL MAINTENANCE	18,652	21,861	24,143	25,050	13,820	25,000	33,265	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND

RECREATION

EXPENDITURES	(----- 2006-2009 -----)			(----- 2009-2010 -----)				
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SUNDRY</b>								
10-665-602 SEMINARS/DUES/TRAVEL	1,897	776	1,640	2,500	286	2,400	2,500	
10-665-687 DAMAGE CLAIMS	0	0	165	0	0	0	0	
10-665-699 OTHER - SUNDRY	25	0	0	0	0	0	0	
TOTAL SUNDRY	1,922	776	1,805	2,500	286	2,400	2,500	
<b>CAPITAL OUTLAY</b>								
10-665-899 CAPITAL OUTLAY	0	12,967	0	7,500	0	0	0	
TOTAL CAPITAL OUTLAY	0	12,967	0	7,500	0	0	0	
<b>TOTAL RECREATION</b>	<b>215,961</b>	<b>253,716</b>	<b>218,665</b>	<b>269,849</b>	<b>134,341</b>	<b>250,894</b>	<b>282,746</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 TRANSFERRED TO

EXPENDITURES	2008-2009					2009-2010		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-T ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>INTERFUND TRANSFERS</b>								
10-700-014 STREET AND DRAINAGE 60% TAX	576,000	746,558	0	0	0	0	0	
10-700-015 TRANSFER TO GOLF COURSE	239,723	210,724	314,574	315,000	150,000	150,000	0	
10-700-020 TRANSFER TO AMBULANCE	0	0	52,126	139,513	139,513	139,513	171,790	
10-700-030 TRANSFER TO EDC	765,670	0	0	0	0	0	0	
10-700-038 TRANSFER TO MARINA CONST	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	251,718	13,115	79,452	247,692	247,692	247,692	0	
10-700-064 TRANSFER TO DEBT SVC	282,418	0	0	0	0	0	0	
10-700-076 TRANSFER TO URBAN RENEWAL	35,149	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS	2,150,678	972,397	446,152	702,265	537,205	537,205	171,790	
TOTAL TRANSFERRED TO	2,150,678	972,397	446,152	702,265	537,205	537,205	171,790	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 TRANSFERRED FROM

EXPENDITURES	----- 2006-2009 -----					----- 2009-2010 -----		
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-I ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERFUND TRANSFERS</u>								
10-710-010 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
10-710-014 TRANSFER FROM STREET & DRG	0	0	( 1,000,000)	( 1,000,000)	( 1,000,000)	( 1,000,000)	0	0
10-710-018 TRANSFER FROM HOTEL-MOTEL TAX	0	( 8,475)	0	0	0	0	0	0
10-710-030 TRANSFER FROM ELC	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	( 8,475)	( 1,000,000)	( 1,000,000)	( 1,000,000)	( 1,000,000)	0	0
TOTAL TRANSFERRED FROM	0	( 8,475)	( 1,000,000)	( 1,000,000)	( 1,000,000)	( 1,000,000)	0	0

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

10 -GENERAL FUND  
 CONTINGENCY

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<b>SUNDRY</b>														
10-800-699 CONTINGENCY	0	0	0	0	0	0	450,000							
TOTAL SUNDRY	0	0	0	0	0	0	450,000							
<b>CAPITAL OUTLAY</b>														
10-800-899 CAPITAL OUTLAY	0	0	0	0	0	0	300,000							
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	300,000							
TOTAL CONTINGENCY	0	0	0	0	0	0	750,000							



CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF MAY 31ST, 2009

14 -STREET & DRAINAGE FUND

REVENUES	2005-2006	2006-2007	2007-2008	2008-2009		2009-2010		PROPOSED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
14-360-100 INTEREST INCOME	107,948	160,330	2,354	30,000	5,466	6,542	1,019	
14-360-101 MISC INCOME	0	0	0	0	0	0	0	
14-370-100 PAVING LIENS REVENUE	2,369	0	11,432	0	0	75	0	
<b>TOTAL REVENUES</b>	<b>110,317</b>	<b>160,330</b>	<b>13,786</b>	<b>30,000</b>	<b>5,466</b>	<b>6,617</b>	<b>1,019</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

14 - STREET & DRAINAGE FUND  
 STREET & DRAINAGE

EXPENDITURES	2008-2009				2009-2010			
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICES</u>								
14-575-413 PROFESSIONAL SERVICES	0	6,719	1,000	15,000	995	15,000	5,000	
14-575-414 BANK CHARGES	72	99	99	100	65	97	100	
14-575-430 ADVERTISING	0	0	0	0	0	0	0	
TOTAL SERVICES	72	6,818	1,099	15,100	1,060	15,097	5,100	
<u>CAPITAL OUTLAY</u>								
14-575-600 YELLOWSTONE - AVE G TO 288	0	0	0	0	0	0	0	
14-575-601 MAGNOLIA-2ND ST. PUMP STATION	0	0	0	0	0	0	0	
14-575-602 WHARTON - AVE. G TO AVE. H	0	0	0	0	0	0	0	
14-575-603 AVENUE G - FROM AUTRY TO ALLEY	0	0	0	0	0	0	0	
14-575-604 EAST BROAD -SYCAMORE TO POPLAR	0	0	0	0	0	0	0	
14-575-605 FRONT ST. - VELASCO TO FISHER	0	0	0	0	0	0	0	
14-575-606 AVE C - DIVISION TO VELASCO	0	0	0	0	0	0	0	
14-575-607 TRAVIS - JONES TO AVE. G	0	0	0	0	0	0	0	
14-575-608 VARNER - AVE H TO AVE G ALLEY	0	0	0	0	0	0	0	
14-575-609 ASH - FROM 8TH TO 7TH	0	0	0	0	0	0	0	
14-575-610 OAK - FROM 8TH TO 7TH	0	0	0	0	0	0	0	
14-575-611 POPLAR - FROM 2ND TO 5TH	0	0	0	0	0	0	0	
14-575-612 AVE D - QUINTANA TO 288	0	0	0	0	0	0	0	
14-575-613 OLD RIVER - AVE C TO GULF BLVD	0	0	0	0	0	0	0	
14-575-615 AVE D - VELASCO TO 7TH AVE RR	0	0	0	0	0	0	0	
14-575-616 VARIOUS CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	
14-575-617 SKINNER ST FROM AVE J TO AVE S	0	0	0	0	0	0	0	
14-575-618 VELASCO BRIDGE REPLACEMENT	0	0	0	0	0	0	0	
14-575-619 GULF BREEZE ESTATES PROJECT	0	0	0	0	0	0	0	
14-575-620 DRAINAGE	0	5,993	0	137,200	640	0	130,000	
14-575-621	0	0	0	0	0	0	0	
14-575-699 CAPITAL OUTLAY	0	136,509	935,923	0	0	137,200	0	
TOTAL CAPITAL OUTLAY	0	142,503	935,923	137,200	640	137,200	130,000	
TOTAL STREET & DRAINAGE	72	151,401	937,023	152,300	1,900	152,297	135,100	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

14 - STREET & DRAINAGE FUND  
 TRANSFERRED TO

EXPENDITURES	2005-2006	2006-2007	2007-2008	2008-2009		2009-2010		PROPOSED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>INTERFUND TRANSFERS</b>								
14-700-010 TRANSFER TO GEN FUND	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
14-700-030 TRANSFER TO EIC	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
<b>TOTAL TRANSFERRED TO</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF MAY 31ST, 2009

14 -STREET & DRAINAGE FUND  
 TRANSFERRED FROM

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<u>INTERFUND TRANSFERS</u>														
14-710-010 TRANSFER FROM GENERAL FUND	( 576,000)	( 748,558)		0	0	0	0	0						
14-710-032 TRANSFER FROM EDC CONSTRUCTION	0	0		0	0	0	0	0						
TOTAL INTERFUND TRANSFERS	( 576,000)	( 748,558)		0	0	0	0	0						
TOTAL TRANSFERRED FROM	( 576,000)	( 748,558)		0	0	0	0	0						
TOTAL EXPENDITURES	( 575,928)	( 597,157)	1,937,023	1,152,300	1,001,900	1,152,297	135,100							
REVENUE OVER/(UNDER) EXPENDITURES	680,244	777,487	1,853,230	( 1,122,300)	( 946,434)	1,145,680	( 134,081)							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

18 -HOTEL-MOTEL TAX FUND

REVENUES	2005-2006	2006-2007	2007-2008	2008-2009		2009-2010		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
18-316-500 TAX - HOTEL-MOTEL OCCUPANCY	17,161	17,255	20,246	17,750	7,188	17,000	17,000	
18-360-100 INTEREST INCOME	2,135	4,250	1,214	1,000	167	175	85	
<b>TOTAL REVENUES</b>	<b>19,296</b>	<b>21,505</b>	<b>21,460</b>	<b>18,750</b>	<b>7,355</b>	<b>17,175</b>	<b>17,085</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

16 -HOTEL-MOTEL TAX FUND  
 HOTEL-MOTEL TAX FUND

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<u>SERVICES</u>														
16-412-414 BANK CHARGES	27	35	28	30	11	18	20							
16-412-430 ADVERTISING	0	4,127	5,940	6,720	8,377	6,700	6,815							
16-412-490 BRAZOSPORT CHAMBER OF COMMERCE	5,000	5,000	5,000	5,000	5,000	5,000	5,000							
16-412-491 BRAZORIA COUNTY ALLIANCE	5,000	5,000	5,000	5,000	5,250	5,000	5,250							
TOTAL SERVICES	10,027	14,163	15,968	16,750	18,638	16,710	17,085							
<u>SUNDRY</u>														
16-412-699 OTHER - SUNDRY	0	0	0	0	0	0	9,000							
TOTAL SUNDRY	0	0	0	0	0	0	9,000							
TOTAL HOTEL-MOTEL TAX FUND	10,027	14,163	15,968	16,750	18,638	16,710	26,085							



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

ACCT#	DESCRIPTION	2006-2007		2007-2008		2008-2009		2009-2010		INC FROM BUDGET	
		ACTUAL	ACTUAL	MAY YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>EXPENSES:</b>											
<b>BY FUNCTION</b> <i>(includes Capital)</i>											
	ADMINISTRATION	1,794,803	1,671,807	2,497,956	4,717,867	4,649,392	3,071,246	-1,578,146	-33.9%	-1,546,621	-34.9%
	PUBLIC SAFETY	4,497,329	4,494,590	3,562,741	5,368,851	5,103,393	4,529,601	-573,792	-11.2%	-839,250	-15.6%
	STREET & DRAINAGE	1,239,303	2,015,375	698,483	1,558,499	1,415,056	1,230,038	-185,018	-13.1%	-328,461	-21.1%
	PARKS, REC, GOLF	2,081,784	1,873,078	1,190,155	2,245,606	1,849,784	1,904,391	54,607	3.0%	-341,215	-15.2%
	WATER & SEWER	3,647,221	3,436,397	2,114,125	4,102,580	4,085,598	3,678,838	-386,760	-9.5%	-423,742	-10.3%
	OTHER	1,013,738	959,025	565,202	1,152,074	995,783	960,937	-34,846	-3.5%	-191,137	-16.6%
	<b>TOTAL:</b>	<b>14,274,178</b>	<b>14,460,272</b>	<b>10,628,662</b>	<b>19,145,477</b>	<b>18,079,006</b>	<b>15,375,051</b>	<b>-2,703,955</b>	<b>-15.0%</b>	<b>-3,770,426</b>	<b>-19.7%</b>

<b>BY CATEGORY</b>											
	SALARIES	3,990,733	4,325,543	3,081,747	4,807,624	4,507,506	4,874,933	367,427	8.2%	67,309	1.4%
	BENEFITS	1,249,593	1,382,608	1,078,258	1,601,042	1,501,804	1,620,686	118,882	7.9%	19,644	1.2%
	SUPPLIES	540,303	618,353	271,303	688,043	550,522	546,379	-4,143	-0.8%	-141,664	-20.6%
	SERVICES	5,057,720	5,155,207	3,285,760	5,692,259	5,382,057	5,309,128	-72,929	-1.4%	-383,131	-6.7%
	MAINTENANCE	496,366	448,459	351,019	626,053	641,344	582,796	-58,548	-9.1%	-43,257	-6.9%
	SUNDRY	288,075	517,133	887,478	1,000,631	1,105,884	750,059	-355,825	-32.2%	-250,572	-25.0%
	BONDS/LEASES/DEPR	535,995	499,640	544,747	827,652	823,853	832,005	8,152	1.0%	4,353	0.5%
	CAPITAL	2,115,393	1,513,329	1,128,350	3,902,173	3,566,036	869,665	-2,696,371	-75.6%	-3,032,508	-77.7%
	<b>TOTAL:</b>	<b>14,274,178</b>	<b>14,460,272</b>	<b>10,628,662</b>	<b>19,145,477</b>	<b>18,079,006</b>	<b>15,885,651</b>	<b>-2,693,355</b>	<b>-14.9%</b>	<b>-3,759,826</b>	<b>-19.6%</b>

<b>BY FUND</b>											
10	GENERAL	8,841,611	8,548,132	6,185,639	9,930,066	8,883,705	9,489,187	605,482	6.8%	-440,879	-4.4%
14	STREET & DRAINAGE	151,400	937,023	1,900	1,152,300	1,152,297	135,100	-1,017,197	-88.3%	-1,017,200	-88.3%
15	GOLF COURSE	558,635	533,872	369,129	651,887	419,511	557,513	138,002	32.9%	-94,374	-14.5%
18	HOTEL - MOTEL TAX	14,162	15,968	18,638	18,750	18,718	26,085	7,367	39.4%	7,335	39.1%
20	AMBULANCE	549,606	448,289	388,424	475,007	417,697	499,885	82,188	19.7%	24,878	5.2%
56	WATER & SEWER	3,647,221	3,436,397	2,114,125	3,854,888	3,817,906	3,678,838	-139,068	-3.6%	-176,050	-4.6%
62	CAPITAL CONSTRUCT	228,820	0	0	0	0	0	0	0.0%	0	0.0%
63	COO 2008 CONSTRUCT	0	113,072	1,040,313	2,797,979	2,797,929	424,665	-2,373,264	-84.8%	-2,373,314	-84.8%
64	CAPITAL DEBT SVC	282,723	282,095	282,014	282,104	282,104	281,682	-422	-0.1%	-422	-0.1%
65	COO 2008 DEBT SVC	0	145,424	228,480	297,556	289,139	292,696	3,557	1.2%	-4,860	-1.6%
	<b>TOTAL:</b>	<b>14,274,178</b>	<b>14,460,272</b>	<b>10,628,662</b>	<b>19,145,477</b>	<b>18,079,006</b>	<b>15,385,651</b>	<b>-2,693,355</b>	<b>-14.9%</b>	<b>-4,074,886</b>	<b>-20.9%</b>



BUDGET: FY 2009-2010  
Summary by Account# / Category

ACCT#	DESCRIPTION	2006-2007	2007-2008	2008-2009		2009-2010	INC BUD-PROJ		INC FROM BUDGET		
		ACTUAL	ACTUAL	MAY YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
100	SALARIES/WAGES	3,835,658	4,063,963	2,837,019	4,649,531	4,220,305	4,616,440	747,530	19.0%	337,007	7.8%
185	EDUCATIONAL PAY	22,288	28,276	29,397	31,800	35,154	35,154	3,381	11.9%	6,758	36.0%
175	LONGEVITY	24,229	26,168	17,018	29,936	28,008	31,289	4,859	19.3%	1,601	5.8%
180	AUTO ALLOWANCE	17,448	7,831	297	7,200	297	16,800	-376	-5.0%	-10,200	-58.8%
185	UNIFORM ALLOWANCE	17,530	6,787	4,636	6,000	6,346	6,550	164	2.6%	800	11.1%
190	OVERTIME	146,631	266,434	203,193	158,635	227,209	168,700	-19,251	-10.8%	30,560	23.9%
199	SALARY/AUTO TRANSFER	-73,051	-73,916	-9,813	-75,478	-9,813	0	-4,851	6.9%	-673	0.9%
<b>SALARIES - 1xx</b>		<b>3,990,733</b>	<b>4,326,643</b>	<b>3,081,747</b>	<b>4,807,824</b>	<b>4,607,506</b>	<b>4,874,933</b>	<b>367,427</b>	<b>8.2%</b>	<b>67,309</b>	<b>1.4%</b>
201	FICA & MEDICARE	307,248	331,642	232,338	367,099	318,761	353,152	72,328	24.3%	22,739	6.6%
210	GROUP INSURANCE	523,172	571,525	399,974	672,915	602,421	651,688	139,889	26.2%	20,115	3.1%
230	TMR S	315,100	359,132	289,116	439,553	421,468	457,021	119,809	37.0%	57,717	14.9%
235	BENEFIT ACCOUNT ADMIN FEES	4,370	4,832	3,480	4,963	4,963	5,100	552	12.5%	0	0.0%
240	WORKMEN'S COMPENSATION	116,403	122,095	139,150	131,863	131,099	130,698	9,767	8.0%	3,438	2.7%
291	UNEMPLOYMENT INSURANCE	235	11,107	18,047	3,000	24,839	23,027	-4,887	-62.0%	1,000	50.0%
299	BENEFITS TRANSFER	-16,933	-17,525	-1,847	-18,351	-1,847	0	-1,768	10.7%	-574	3.2%
<b>BENEFITS - 2xx</b>		<b>1,249,693</b>	<b>1,382,608</b>	<b>1,078,288</b>	<b>1,601,042</b>	<b>1,601,804</b>	<b>1,820,686</b>	<b>118,682</b>	<b>7.9%</b>	<b>19,844</b>	<b>1.2%</b>
310	OFFICE/COMPUTER SUPPLIES	52,172	51,338	35,553	63,159	54,467	52,976	13,784	27.9%	4,418	7.5%
311	POSTAGE/SHIPPING	25,450	30,092	16,084	28,268	25,650	28,840	721	2.6%	259	0.9%
312	BOOKS/PUBL/SUBSCRIPTIONS	3,347	3,741	1,720	5,893	4,307	5,200	1,717	41.1%	728	14.1%
320	OTHER ELECTRONICS	9,330	12,975	4,397	18,164	12,700	13,761	8,483	87.6%	314	1.8%
331	AGRICULTURAL/BOTANICAL	17,701	13,111	6,609	18,500	15,900	16,000	6,887	56.6%	-1,500	-7.5%
333	PROGRAM	16,804	8,609	8,891	13,250	12,750	37,115	4,878	80.2%	-250	-1.9%
335	CLOTHING	15,404	38,546	27,288	34,194	33,250	30,848	2,798	8.9%	-1,014	-2.9%
340	GAS AND DIESEL	5,943	11,142	-31,077	0	5,500	8,000	1,364	-100.0%	0	0.0%
341	STATE GAS TAX	1,542	749	-2,526	0	500	575	-1,546	-100.0%	0	0.0%
343	OIL AND GREASE	4,974	4,630	3,620	5,500	5,500	5,500	873	21.5%	0	0.0%
344	GARAGE PARTS	3,127	1,105	2,528	3,000	3,000	2,500	2,480	478.9%	0	0.0%
352	FURNITURE & FIXTURES	10,366	5,783	10,737	14,100	13,485	13,300	9,189	187.7%	-4,811	-25.4%
363	EMS EXPENDABLES	20,404	22,489	10,999	22,762	20,000	20,000	1,188	5.5%	2,762	13.8%
385	SMALL TOOLS & EQUIPMENT	32,074	35,589	18,563	35,188	31,819	28,677	3,044	10.3%	-2,863	-8.1%
366	BUILDING SUPPLIES	3,860	3,832	766	7,500	7,500	10,000	6,095	433.8%	0	0.0%
389	CHEMICALS	47,946	46,546	18,253	58,250	42,250	37,250	14,865	34.6%	1,300	2.3%
390	FUEL	194,908	259,171	81,973	282,050	182,342	153,684	43,401	18.2%	84,120	42.5%
391	RESALE MERCHANDISE	11,567	7,207	5,849	9,500	9,096	10,000	730	8.3%	-1,000	-9.5%
392	JANITORIAL SUPPLIES	28,064	27,696	17,175	19,623	25,649	25,963	-4,932	-20.1%	-4,326	-16.1%
394	FIRE PREVENTION	3,397	2,482	1,299	3,200	3,200	4,000	137	4.5%	-550	-14.7%
395	AMMUNITION/GUN SUPPLIES	2,705	1,531	2,120	5,800	5,120	5,150	3,614	165.3%	3,800	180.0%
399	OTHER SUPPLIES	31,318	28,989	22,882	40,143	38,417	38,840	17,017	73.6%	4,608	13.0%
<b>SUPPLIES - 3xx</b>		<b>540,303</b>	<b>618,353</b>	<b>271,303</b>	<b>688,043</b>	<b>560,522</b>	<b>548,378</b>	<b>-4,143</b>	<b>-0.8%</b>	<b>-141,884</b>	<b>-20.8%</b>
400	CITY COUNCIL STIPENDS	6,600	8,525	6,675	10,700	10,700	10,700	4,100	62.1%	4,100	62.1%
406	FEES	21,504	20,777	20,047	22,500	20,047	22,417	2,460	12.3%	0	0.0%
407	COLLECTION AGENCY FEES	39,100	47,868	30,555	43,600	45,483	43,500	4,046	10.2%	-3,200	-6.8%
411	BLDG DEMOLITION	10,909	24,070	6,822	65,000	65,000	50,000	39,713	157.0%	-15,000	-18.8%
413	PROFESSIONAL SERVICES	237,944	215,466	167,380	289,884	241,146	245,578	88,616	44.0%	-28,188	-8.9%
414	BANK CHARGES	9,079	11,379	8,318	10,004	9,788	10,865	46	0.5%	1,704	20.5%
415	TELEPHONE	78,769	84,534	50,372	71,900	76,508	68,440	13,912	24.0%	653	0.9%
425	CONTRACT LABOR	115,635	45,492	10,388	34,700	30,700	40,820	-2,913	-7.7%	16,300	111.6%
426	PHYSICALS/SCREENING	10,961	11,813	3,888	10,330	7,587	7,595	895	9.5%	-5	0.0%
430	ADVERTISING	37,051	42,303	23,484	46,570	41,188	37,685	16,541	54.8%	4,015	9.4%
431	ANIMAL FACILITY	58,832	76,497	74,703	74,703	74,703	74,703	-1,794	-2.3%	13,371	21.8%
434	MARKETING	1,815	0	0	11,000	3,800	3,600	11,000	0.0%	-1,500	-12.0%
435	SPECIAL PROJECTS	11,035	3,631	4,399	9,000	9,000	5,000	-610	-6.3%	0	0.0%
440	ELECTRICITY	488,710	414,520	298,469	558,937	474,974	455,288	137,016	32.6%	82,134	19.7%
442	GAS-ENTEX	26,089	43,062	33,051	36,800	50,223	48,963	2,164	6.2%	12,250	49.0%
470	EQUIPMENT RENTAL	7,495	6,341	5,449	7,082	7,322	3,400	4	0.1%	-26	-0.4%
479	APPRAISAL DISTRICT	13,898	15,913	20,608	16,972	16,444	16,444	-3,305	-16.3%	2,126	14.3%
480	PRISONER MEDICAL	0	344	0	250	357	0	-94	-27.3%	250	0.0%
482	SERVICE CONTRACTS	31,963	36,458	36,563	42,119	42,007	47,701	4,354	11.5%	236	0.6%
484	SR CITIZENS PROJECTS	11,863	16,560	13,376	17,175	17,203	17,203	-1,636	-8.7%	2,800	19.5%
485	LAUNDRY SERVICES	13,584	13,803	10,966	15,500	16,115	14,700	1,244	8.7%	482	3.2%
480	BRAZOSPORT CHAMBER OF COMMERCE	11,030	13,040	13,040	13,300	13,300	13,500	260	2.0%	-200	-1.5%
491	BRAZORIA COUNTY ALLIANCE	5,000	5,000	5,250	5,000	5,000	5,250	0	0.0%	0	0.0%
496	BWA WATER RESALE	1,153,400	1,150,965	582,480	1,153,400	1,153,400	1,193,920	-3,160	-0.3%	0	0.0%
498	VEOLIA - OTHER	131,164	132,406	99,228	193,000	200,568	155,000	78,854	70.8%	0	0.0%
499	VEOLIA - CONTRACT OPERATIONS	2,535,192	2,714,640	1,783,240	2,832,833	2,749,714	2,717,278	134,817	5.0%	318,725	12.7%
<b>SERVICES - 4xx</b>		<b>5,057,720</b>	<b>5,165,207</b>	<b>3,288,780</b>	<b>5,892,269</b>	<b>5,388,057</b>	<b>5,309,128</b>	<b>-72,929</b>	<b>-1.4%</b>	<b>-383,131</b>	<b>-7.7%</b>
524	VEHICLE MAINTENANCE	165,291	145,603	111,422	144,750	167,180	137,490	12,825	9.8%	-6,865	-4.5%
530	STREET/DRAINING/SWALK MAINT	104,501	83,486	82,225	234,342	234,342	176,000	161,211	140.2%	147,211	114.1%
533	CULVERT TILE	2,009	-3,982	-488	0	-488	0	534	-100.0%	3,000	-100.0%
543	ELECTRONICS/COMPUTER MAINT	35,926	28,674	27,522	34,095	35,115	60,661	62	0.2%	-3,355	-9.0%
545	BLDG/BLDG EQUIP MAINTENANCE	82,364	98,693	69,140	108,106	111,835	102,270	23,162	27.8%	19,456	22.5%
546	LAND/GROUNDS MAINT	68,289	65,986	47,712	77,410	67,360	66,410	-664	-1.1%	13,050	20.3%
547	SIGNS MAINTENANCE	7,440	8,246	6,031	9,000	9,000	9,000	1,500	20.0%	0	0.0%





BUDGET: FY 2009-2010  
Summary by Account# / Category

ACCT#	DESCRIPTION	2006-2007	2007-2008	2008-2009			2009-2010	INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	MAY YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%
548	TRAFFIC LIGHTS MAINTENANCE	798	544	819	1,000	1,000	1,000	500	100.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	558	628	0	500	500	500	500	0.0%	0	0.0%
553	POOL MAINTENANCE	13,756	16,988	5,835	13,000	13,000	26,965	500	4.0%	0	0.0%
580	EQUIPMENT MAINTENANCE	5,435	3,595	701	5,850	2,500	3,500	2,350	87.1%	857	17.2%
MAINTENANCE - 5xx		496,368	448,459	351,019	626,053	641,344	582,798	-88,548	-9.1%	-43,257	-8.9%
602	SEMINARS/DUES/TRAVEL	54,463	57,184	43,404	68,217	64,372	59,346	10,445	18.7%	1,710	2.8%
604	PUBLIC OFFICE LIABILITY	59,358	47,751	36,502	51,845	37,618	40,886	5,093	10.9%	-10,481	-18.8%
610	EMPLOYEE RELATIONS	9,258	6,636	9,441	8,000	9,500	10,500	500	6.7%	500	8.7%
611	PROMOTIONS	0	0	0	0	0	0	0	0.0%	-15,000	-100.0%
620	NARCOTICS/K-9	19,349	32,001	100,602	84,044	150,903	23,500	9,998	74.7%	400	1.7%
625	EMERGENCY MANAGEMENT	2,851	225,430	499,362	618,293	620,793	14,285	14,235	569.4%	4,235	33.9%
628	PROPERTY INSURANCE	72,819	77,215	77,861	81,500	77,861	77,861	4,185	5.4%	-1,090	-1.3%
629	VEHICLE INSURANCE	31,352	25,371	20,050	28,368	29,073	22,573	3,017	11.8%	-5,282	-15.7%
652	COMMUNITY SERVICE INSURANCE	1,122	1,171	1,220	1,225	1,225	1,300	54	4.8%	-25	-2.0%
680	PLANNING COMMISSION	0	0	0	0	0	0	0	0.0%	-100	-100.0%
684	TECHNOLOGY FUND EXPENSE	5,102	3,400	62,317	6,100	62,317	6,800	2,700	79.4%	-4,415	-42.0%
685	SECURITY FUND EXPENSE	0	0	18,531	50	14,006	1,500	50	0.0%	50	0.0%
687	DAMAGE CLAIMS	122	299	189	350	4,199	250	216	161.2%	-850	-70.8%
690	ELECTIONS	3,845	5,154	2,169	4,000	4,000	4,000	165	4.3%	2,000	100.0%
692	RESERVE FIREMEN INCENTIVES	16,500	16,500	3,702	12,000	9,000	9,000	-3,000	-20.0%	-6,000	-33.3%
693	RESERVE FIREMEN PENSION	6,300	6,330	3,890	6,500	6,300	6,300	0	0.0%	0	0.0%
695	COLLEGE REIMBURSEMENT	0	0	3,273	3,000	3,273	3,273	3,000	0.0%	0	0.0%
698	OTHER - SUNDRY	5,834	12,891	7,155	27,119	10,644	468,675	-2,287	-18.8%	-4,825	-31.9%
SUNDRY - 6xx		288,075	517,133	887,478	1,000,831	1,105,884	750,059	-355,625	-32.2%	-260,572	-25.0%
700	PRINCIPAL	328,000	182,000	335,000	521,000	521,000	553,000	182,000	53.7%	212,042	68.8%
705	COST OF BOND ISSUE	0	76,185	0	0	0	0	-75,585	-100.0%	0	0.0%
710	INTEREST EXPENSE	206,085	259,903	206,043	305,752	297,335	273,449	115,681	60.8%	10,638	3.8%
730	DEBT SERVICE FEES	900	0	600	900	900	900	300	50.0%	-1,700	-65.4%
775	LEASE INTEREST	0	371	675	0	953	953	300	50.0%	-1,700	-65.4%
776	LEASE PRINCIPAL	0	1,181	2,429	0	3,665	3,703	300	50.0%	-1,700	-65.4%
BONDS/LEASES/DEPRECIATION - 7xx		535,985	499,840	544,747	827,652	823,853	832,005	8,152	1.0%	4,353	0.5%
820	DRAINAGE	5,994	0	840	137,200	0	130,000	137,200	0.0%	137,200	0.0%
860	LAND ACQUISITION	124,268	14,470	0	54,000	10,000	15,000	28,689	113.2%	29,000	116.0%
899	CAPITAL OUTLAY	1,985,131	1,498,859	1,127,510	3,710,973	3,556,036	724,665	2,024,113	119.8%	-1,528,873	-28.2%
CAPITAL - 8xx		2,115,383	1,513,329	1,128,360	3,902,173	3,585,036	869,865	-2,696,371	-75.6%	-3,032,508	-77.7%
<b>TOTAL EXPENSES</b>		<b>14,274,178</b>	<b>14,460,272</b>	<b>10,828,862</b>	<b>19,145,477</b>	<b>18,079,006</b>	<b>16,385,851</b>	<b>-2,693,355</b>	<b>-14.9%</b>	<b>-3,759,626</b>	<b>-19.6%</b>

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

64 -CAPITAL PUR DEBT SVC

REVENUES	2005-2006			2006-2007			2007-2008			2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET					
64-310-110 TAX - PR - CURRENT YEAR I&S	0	274,200	267,446	282,104	248,574	260,000	272,908						
64-310-120 PRIOR YEARS TAXES	0		5,096	0	0	0	0						
64-311-110 P&I CURRENT YEAR TAX	0	3,576	2,820	3,500	0	0	0						
64-360-100 INTEREST INCOME	204	2,450	403	5,000	76	80	28						
<b>TOTAL REVENUES</b>	<b>204</b>	<b>280,230</b>	<b>275,775</b>	<b>290,604</b>	<b>248,649</b>	<b>260,080</b>	<b>272,936</b>						

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

64 -CAPITAL PUR DEBT SVC  
 DEBT SERVICE

EXPENDITURES	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<u>DEBT SERVICE</u>										
64-615-700 PRINCIPAL	147,000	155,000	162,000	170,000	170,000	170,000	170,000	176,000		
64-615-710 INTEREST EXPENSE	134,745	127,423	119,796	111,804	111,804	111,714	111,804	103,382		
64-615-730 DEBT SERVICE FEES	600	300	300	300	300	300	300	300		
TOTAL DEBT SERVICE	282,345	282,723	282,096	282,104	282,104	282,014	282,104	281,682		
TOTAL DEBT SERVICE	282,345	282,723	282,096	282,104	282,104	282,014	282,104	281,682		

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

64 -CAPITAL PUR DEBT SVC  
 TRANSFERRED FROM

EXPENDITURES	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET		
<u>INTERFUND TRANSFERS</u>										
64-010-010 TRANSFER FROM GENERAL FUND	( 282,418)	0	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	( 282,418)	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERRED FROM	( 282,418)	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	( 73)	282,727	282,096	282,194	282,014	282,104	281,682			
REVENUE OVER/(UNDER) EXPENDITURES	277	( 2,467)	( 6,321)	8,500	( 53,565)	22,024	( 8,746)			

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

65 -COO 2008 DEBT SERVICE

REVENUES	2005-2006			2006-2007			2007-2008			2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET					
65-310-110 TAX CURRENT YEAR I&S	0	0	0	297,550	263,795	270,000	290,990						
65-311-110 P&I CURRENT YEAR TAX	0	0	0	3,500	0	0	0						
65-360-100 INTEREST INCOME	0	0	1,457	75	640	650	65						
65-399-000 PROCEEDS FROM THE SALE OF BOND	0	0	75,585	0	0	0	0						
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>77,042</b>	<b>301,131</b>	<b>264,436</b>	<b>270,650</b>	<b>291,055</b>						

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

65 -COO 2008 DEBT SERVICE  
 DEBT SERVICE

EXPENDITURES	2005-2006	2006-2007	2007-2008	2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	T-T-1 ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SERVICES</b>								
65-615-414 BANK CHARGES	0	0	0	0	1	0	0	
TOTAL SERVICES	0	0	0	0	1	0	0	
<b>DEBT SERVICE</b>								
65-615-700 PRINCIPAL	0	0	0	165,000	165,000	165,000	175,000	
65-615-710 INTEREST EXPENSE	0	0	69,831	132,256	63,483	123,839	117,396	
65-615-730 DEBT SERVICE FEES	0	0	75,585	300	0	300	300	
TOTAL DEBT SERVICE	0	0	145,416	297,556	228,483	289,139	292,696	
TOTAL DEBT SERVICE	0	0	145,416	297,556	228,483	289,139	292,696	
TOTAL EXPENDITURES	0	0	145,425	297,556	228,483	289,139	292,696	
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	( 68,383)	3,575	35,953	( 16,489)	( 1,641)	



**W&S Revenue Refunding Bonds - Series 2004**  
**Loan# 150827**

**TERMS**

**Years:** 11  
**Interest:** 4.85%  
**Original:** \$1,943,000

FISCAL YEAR	BEGINNING BALANCE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
08/15/04	1,943,000.00	-	-	-	1,943,000.00
10/01/04	1,943,000.00	10,732.38	-	10,732.38	1,943,000.00
04/01/05	1,943,000.00	47,117.75	-	47,117.75	1,943,000.00
10/01/05	1,943,000.00	47,117.75	155,000.00	202,117.75	1,788,000.00
04/01/06	1,788,000.00	43,359.00	-	43,359.00	1,788,000.00
10/01/06	1,788,000.00	43,359.00	165,000.00	208,359.00	1,623,000.00
04/01/07	1,623,000.00	39,357.75	-	39,357.75	1,623,000.00
10/01/07	1,623,000.00	39,357.75	174,000.00	213,357.75	1,449,000.00
04/01/08	1,449,000.00	35,138.25	-	35,138.25	1,449,000.00
10/01/08	1,449,000.00	35,138.25	177,000.00	212,138.25	1,272,000.00
04/01/09	1,272,000.00	30,846.00	-	30,846.00	1,272,000.00
10/01/09	1,272,000.00	30,846.00	186,000.00	216,846.00	1,086,000.00
04/01/10	1,086,000.00	26,335.50	-	26,335.50	1,086,000.00
10/01/10	1,086,000.00	26,335.50	200,000.00	226,335.50	886,000.00
04/01/11	886,000.00	21,485.50	-	21,485.50	886,000.00
10/01/11	886,000.00	21,485.50	208,000.00	229,485.50	678,000.00
04/01/12	678,000.00	16,441.50	-	16,441.50	678,000.00
10/01/12	678,000.00	16,441.50	215,000.00	231,441.50	463,000.00
04/01/13	463,000.00	11,227.75	-	11,227.75	463,000.00
10/01/13	463,000.00	11,227.75	228,000.00	239,227.75	235,000.00
04/01/14	235,000.00	5,698.75	-	5,698.75	235,000.00
10/01/14	235,000.00	5,698.75	235,000.00	240,698.75	-
		564,747.88	1,943,000.00	2,507,747.88	



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

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

<b>PYMT #</b>	<b>DUE DATE</b>	<b>INTEREST PAYMENT</b>	<b>PRINCIPAL PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>ENDING BALANCE</b>
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
<b>10</b>	<b>10/24/08</b>	<b>57,959.00</b>	<b>170,000.00</b>	<b>227,959.00</b>	<b>2,225,000.00</b>
<b>11</b>	<b>04/24/09</b>	<b>53,845.00</b>		<b>53,845.00</b>	<b>2,225,000.00</b>
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**

<b>YR</b>	<b>FISCAL YEAR</b>	<b>INTEREST PAYMENT</b>	<b>PRINCIPAL PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>ENDING BALANCE</b>
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 rate 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.

Each 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 year.



**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 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 actual amount of each item for the last complete fiscal year, the estimated amount of the current fiscal year, and the proposed 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 the 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 amounts 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 should 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.  
(Amended 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 filed with the person performing the duties of City Secretary, the County Clerk of Brazoria County and the State Comptroller of Public 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.

# BUDGET LEGISLATION

## 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 constitute 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. Such 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 sources 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, the 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. Each 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	2005-2007		2007-2008		2008-2009		2009-2010		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	MAY YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%

**REVENUES:**

**BY CATEGORY** ANTICIPATED REVENUES COMPARED WITH OTHER YEARS

>>>	BY CATEGORY	2005-2007 ACTUAL	2007-2008 ACTUAL	MAY YTD	2008-2009 BUDGET	PROJECTED	2009-2010 BUDGET	INC BUD-PROJ \$	INC BUD-PROJ %	INC FROM BUDGET \$	INC FROM BUDGET %
	<b>TAXES</b>	7,758,507	8,274,705	5,456,621	8,663,081	8,576,899	8,484,408	-92,491	-1.1%	-178,673	-2.1%
	PERMITS & FEES	93,712	66,264	100,351	49,900	116,989	67,322	-49,667	-42.5%	17,422	34.9%
	GARBAGE REVENUES	691,191	748,274	497,399	890,000	749,026	750,444	1,418	0.2%	-139,556	-15.7%
	REVENUE PRODUCING	101,923	86,393	72,457	101,850	101,588	103,067	1,479	1.5%	1,217	1.2%
	FINES & FEES	555,419	449,765	266,486	492,855	449,230	450,600	1,370	0.3%	-42,255	-8.6%
	MISCELLANEOUS	1,331,564	1,060,246	1,094,619	1,775,442	1,258,441	295,744	-962,697	-76.5%	-1,479,698	-83.3%
	GOLF COURSE	315,954	323,939	295,728	359,888	452,572	557,513	104,941	23.2%	197,625	54.9%
	AMBULANCE	407,746	585,676	297,725	470,000	493,389	498,300	4,911	1.0%	28,300	6.0%
	WATER & SEWER	3,595,241	3,695,649	2,204,855	3,536,000	3,499,927	3,578,838	178,911	5.1%	142,838	4.0%
	MISC FUNDS										
	CERT OF OBLIGATION		3,350,000		0			0	0.0%	0	0.0%
	<b>TOTAL:</b>	14,851,257	18,640,911	10,286,241	16,339,016	15,698,061	14,886,236	-811,825	-5.2%	-1,452,780	-8.9%

**BY FUND**

10	GENERAL	10,038,551	10,264,810	6,933,209	11,120,593	10,538,307	9,566,858	-971,449	-9.2%	-1,553,735	-14.0%
14	STREET & DRAINAGE	180,330	83,787	5,466	30,000	6,617	1,019	-5,598	-84.6%	-28,981	-96.6%
15	GOLF COURSE	315,954	323,939	295,728	359,888	452,644	557,513	104,869	23.2%	197,825	55.0%
18	HOTEL - MOTEL TAX	21,505	21,460	7,355	18,750	17,175	17,085	-90	-0.5%	-1,665	-8.9%
20	AMBULANCE	407,746	585,676	303,655	473,100	499,346	499,885	539	0.1%	26,785	5.7%
56	WATER & SEWER	3,595,241	3,695,649	2,204,852	3,705,150	3,629,742	3,678,838	49,096	1.4%	-26,312	-0.7%
62	CAPITAL CONSTR	11,694	0	0	0	0	0	0	0.0%	0	0.0%
63	COO 2008 CONSTRUCT	0	3,312,773	22,892	40,000	23,500	1,047	-22,453	-95.5%	-36,953	-97.4%
64	CAPITAL DEBT SVC	280,236	275,775	248,648	290,604	260,080	272,936	12,856	4.9%	-17,668	-6.1%
65	COO 2008 DEBT SVC	0	77,042	264,436	301,131	270,650	291,055	20,405	7.5%	-10,076	-3.3%
	<b>TOTAL:</b>	14,851,257	18,640,911	10,286,241	16,339,016	15,698,061	14,886,236	-811,825	-5.2%	-1,452,780	-8.9%





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

ACCT#	DESCRIPTION	2005-2007		2007-2008		MAY YTD		2008-2009		2009-2010		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	\$	%	\$	%
10-400	MAYOR & COUNCIL	52,789	60,157	29,558	51,895	44,904	42,206	-2,698	-6.0%	-9,689	-18.7%				
10-403	ECONOMIC DEVELOPMENT	-1	0	0	0	0	0	0	0.0%	0	0.0%				
10-405	MAIN STREET	107,791	83,642	62,560	96,307	95,822	17,025	-78,797	-82.2%	-79,282	-82.3%				
10-410	GENERAL ADMINISTRATION	1,062,818	923,788	810,079	1,124,850	1,094,465	1,236,887	142,422	13.0%	112,037	10.0%				
10-415	PURCHASING	45,701	47,658	26,311	48,426	26,311	0	-26,311	-100.0%	-48,426	-100.0%				
10-420	SERVICE CENTER	268,683	210,724	92,063	244,574	231,474	194,128	-37,346	-16.1%	-50,446	-20.6%				
10-430	MUNICIPAL COURT	155,506	180,587	210,908	188,496	255,207	173,748	-81,459	-31.9%	-14,748	-7.8%				
10-525	POLICE DEPARTMENT	2,734,000	2,931,759	2,043,774	3,144,141	2,929,640	2,903,933	-25,707	-0.9%	-240,208	-7.6%				
10-530	FIRE	757,990	652,883	780,952	1,070,125	1,064,638	418,038	-646,600	-60.7%	-652,087	-60.9%				
10-555	BUILDING BLOCKS	4,322	3,932	766	7,500	10,000	10,000	2,500	33.3%	2,500	33.3%				
10-557	CODE ENFORCEMENT	161,112	129,245	73,094	176,248	163,213	166,697	3,484	2.1%	-9,551	-5.4%				
10-558	BUILDING	139,115	151,827	65,589	175,321	133,485	195,510	62,025	46.5%	20,189	11.5%				
10-564	GARBAGE COLLECTION	740,733	754,469	472,373	900,000	756,609	756,609	0	0.0%	-143,191	-15.9%				
10-575	STREET	1,087,903	1,076,352	696,583	1,406,199	1,262,759	1,094,938	-167,821	-13.3%	-311,261	-22.1%				
10-578	HISTORICAL MUSEUM	0	0	0	0	0	10,600	10,600	0.0%	10,600	0.0%				
10-579	SR CITIZENS COMMISSION	11,889	15,427	12,197	17,250	17,250	18,285	1,035	6.0%	1,035	6.0%				
10-650	LIBRARY	34,231	34,815	27,159	41,045	46,850	38,150	-7,700	-16.4%	-1,895	-4.6%				
10-655	PARKS	1,223,312	1,070,299	647,334	1,245,575	965,279	1,006,697	41,418	4.3%	-238,878	-19.2%				
10-665	RECREATION	253,717	218,665	134,339	289,849	250,894	282,746	31,852	12.7%	-7,103	-2.5%				
10-800	CONTINGENCY	0	0	0	0	0	750,000	750,000	0.0%	750,000	0.0%				
14-575	STREET & DRAINAGE FUND	151,400	937,023	1,900	152,300	152,297	139,100	-17,197	-11.3%	-17,200	-11.3%				
15-656	GOLF COURSE FUND	558,635	533,872	369,126	651,887	569,511	557,513	-11,998	-2.1%	-94,374	-14.5%				
18-412	HOTEL-MOTEL TAX FUND	14,162	15,968	18,638	18,750	18,718	26,085	7,367	39.4%	7,335	39.1%				
20-535	AMBLANCE/EEMS FUND	549,606	448,289	388,424	614,520	557,210	671,675	114,465	20.5%	57,155	9.3%				
56-565	WATER & SEWER FUND	3,647,221	3,436,397	2,114,125	4,102,580	4,065,598	3,678,838	-386,760	-9.5%	-423,742	-10.3%				
62-410	CAPITAL CONSTRUCT FUND	228,820	0	0	0	0	0	0	0.0%	0	0.0%				
63-410	COO 2008 CONSTRUCTION	0	113,073	1,040,313	2,797,979	2,797,929	424,665	-2,373,264	-84.8%	-2,373,314	-84.8%				
64-410	CAPITAL DEBT SVC FUND	282,723	282,096	282,014	282,104	282,104	281,882	-422	-0.1%	-422	-0.1%				
65-410	COO 2008 DEBT SVC	0	145,425	228,483	297,556	289,139	292,898	3,557	1.2%	-4,860	-1.6%				
<b>EXPENSES</b>		<b>14,274,178</b>	<b>14,460,272</b>	<b>10,628,662</b>	<b>19,145,477</b>	<b>18,079,006</b>	<b>15,366,651</b>	<b>-2,693,355</b>	<b>-14.9%</b>	<b>-3,769,626</b>	<b>-19.6%</b>				

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

15 -GOLF COURSE FUNDS

REVENUES	(----- 2008-2009 -----) (----- 2009-2010 -----)							PROPOSED BUDGET
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
15-347-100 REVENUE - RECEIPTS (NO TAX)	200,616	190,608	240,582	230,000	151,136	230,000	266,622	_____
15-347-101 REVENUE - RECEIPTS (TAXABLE)	943	1,203	2,230	2,400	1,206	2,400	3,000	_____
15-347-200 REVENUE - GOLF CART RENTAL	118,387	112,984	136,391	125,000	81,762	133,281	147,000	_____
15-347-401 REVENUE - MERCHANDISE	50,889	58,815	66,734	75,000	55,015	65,000	90,000	_____
15-347-402 REVENUE - PREPARED FOODS	3,954	4,584	5,101	5,000	5,526	9,345	15,000	_____
15-347-403 REVENUE - BEER SALES	32,676	33,974	36,681	42,700	22,634	44,000	50,000	_____
15-347-404 REVENUE - SOFT DRINKS&CHIPS	21,385	22,466	22,330	25,100	17,242	31,000	35,000	_____
15-347-450 REVENUE - MEMBERSHIPS	39,609	29,672	20,160	22,900	44,045	76,069	96,000	_____
15-348-200 C O G S - CART RENTAL FEE	( 59,193)	( 56,227)	( 76,900)	( 60,000)	( 19,642)	( 39,442)	( 45,000)	_____
15-348-401 C O G S - MERCHANDISE	( 43,341)	( 53,434)	( 64,475)	( 62,000)	( 37,710)	( 67,000)	( 67,000)	_____
15-348-402 C O G S - FOOD	( 3,859)	( 6,092)	( 6,626)	( 10,099)	( 4,217)	( 7,759)	( 7,759)	_____
15-348-403 C O G S - BEER	( 18,140)	( 16,226)	( 22,467)	( 24,115)	( 14,723)	( 29,296)	( 30,000)	_____
15-348-404 C O G S - SOFT DRINKS&CHIPS	( 16,625)	( 17,744)	( 18,300)	( 18,465)	( 11,392)	( 21,276)	( 22,000)	_____
15-360-100 INTEREST INCOME	122	2,699	312	400	30	36	10	_____
15-360-101 MISC INCOME	3,313	2,841	478	987	352	400	400	_____
15-360-300 CART STORAGE FEE	7,197	5,820	3,921	4,700	4,418	5,850	6,000	_____
15-360-920 DONATIONS - MISCELLANEOUS	324	0	0	0	0	0	0	_____
15-370-005 CASH OVER OR SHORT	( 711)	16	0	100	36	36	40	_____
15-381-700 BAL: DEBT WRITE-OFF	185	0	0	0	0	0	0	_____
15-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0	_____
<b>TOTAL REVENUES</b>	<b>337,558</b>	<b>315,951</b>	<b>323,939</b>	<b>359,687</b>	<b>295,722</b>	<b>452,644</b>	<b>557,513</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

15 -GOLF COURSE FUND  
 GOLF COURSE

EXPENDITURES	2008-2009				2009-2010			
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	F-T-I ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
15-656-100 SALARIES/WAGES	264,938	260,939	277,425	310,044	188,366	262,341	296,690	
15-656-175 LONGEVITY	1,607	1,717	1,600	1,636	667	1,300	1,500	
15-656-190 OVERTIME	2,465	2,980	2,657	3,500	2,607	3,500	1,500	
TOTAL SALARIES	269,010	265,636	281,682	315,180	192,639	267,141	299,690	
<b>BENEFITS</b>								
15-656-201 F I C A & MEDICAID	19,550	20,635	21,120	24,127	14,570	21,599	22,696	
15-656-210 GROUP INSURANCE	25,832	28,656	33,232	42,780	20,680	43,020	49,284	
15-656-230 T H R S	13,506	16,260	17,645	21,273	16,269	27,556	29,372	
15-656-240 WORKMEN'S COMPENSATION	9,690	12,391	14,001	15,121	14,671	15,000	14,671	
15-656-291 UNEMPLOYMENT INSURANCE	0	0	0	0	1,040	1,040	1,000	
TOTAL BENEFITS	68,581	77,947	86,006	103,301	74,234	108,215	117,023	
<b>SUPPLIES</b>								
15-656-310 OFFICE/COMPUTER SUPPLIES	1,550	1,886	1,616	2,550	1,404	2,000	1,500	
15-656-320 OTHER ELECTRONICS	0	0	0	1,000	0	0	0	
15-656-331 AGRICULTURAL/BOTANICAL	1,960	3,247	124	2,500	0	0	0	
15-656-335 CLOTHING	646	251	0	600	109	400	500	
15-656-352 FURNITURE & FIXTURES	3,240	710	0	1,500	0	750	0	
15-656-365 SMALL TOOLS & EQUIPMENT	4,323	3,000	1,202	1,500	484	1,200	1,500	
15-656-369 CHEMICALS	29,421	31,622	36,087	41,000	11,446	25,000	25,000	
15-656-390 FUEL	20,331	16,396	23,629	21,000	6,961	16,000	16,000	
15-656-392 JANITORIAL SUPPLIES	1,302	1,373	396	1,150	567	900	1,000	
15-656-399 OTHER SUPPLIES	611	600	2,472	3,000	666	1,500	1,500	
TOTAL SUPPLIES	63,402	55,678	59,529	75,600	23,258	47,750	47,000	
<b>SERVICES</b>								
15-656-413 PROFESSIONAL SERVICES	950	0	0	0	0	746	0	
15-656-414 BANK CHARGES	4,551	4,602	6,971	6,972	4,728	5,871	6,000	
15-656-415 TELEPHONE	2,710	3,744	3,936	3,750	2,632	4,248	3,800	
15-656-426 PHYSICALS/SCREENING	1,210	925	1,080	1,000	350	525	500	
15-656-430 ADVERTISING	2,298	2,471	2,751	5,000	2,920	4,500	4,000	
15-656-440 ELECTRICITY	13,816	39,959	31,891	45,274	14,624	35,000	26,000	
15-656-482 SERVICE CONTRACTS	0	0	0	0	0	0	0	
15-656-485 LAUNDRY SERVICES	3,703	4,278	4,661	4,250	3,943	5,915	5,000	
15-656-499 OTHER SERVICES	11,389	900	1,600	3,000	187	1,000	2,400	
TOTAL SERVICES	60,626	57,483	53,091	68,306	29,764	57,805	47,700	
<b>MAINTENANCE</b>								
15-656-524 VEHICLE MAINTENANCE	26,660	18,624	19,793	22,500	8,378	15,000	15,000	
15-656-545 BLDG/BLDG EQUIP MAINTENANCE	749	1,769	4,639	6,000	3,357	4,500	4,000	
15-656-546 LAND/GROUNDE MAINT	25,651	24,791	26,190	36,000	17,044	26,000	25,000	
TOTAL MAINTENANCE	53,060	45,184	50,622	64,500	28,779	45,500	44,000	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF MAY 31ST, 2009

15 -GOLF COURSE FUND  
 GOLF COURSE

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-T ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET					
<b>SUNDRY</b>													
15-656-602 SEMINARS/DUES/TRAVEL	1,371	1,797	1,244	3,000	1,458	1,500	1,500						
15-656-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0						
15-656-629 VEHICLE INSURANCE	693	949	449	600	424	600	600						
15-656-687 DAMAGE CLAIMS	0	0	0	0	0	0	0						
15-656-699 OTHER - SUNDRY	3,007	224	1,059	0	0	0	0						
TOTAL SUNDRY	5,270	2,969	2,733	3,600	1,882	2,100	2,100						
<b>DEBT SERVICE</b>													
15-656-775 LEASE INTEREST	0	0	0	0	0	0	0						
15-656-776 LEASE PRINCIPAL	0	0	0	0	0	0	0						
TOTAL DEBT SERVICE	0	0	0	0	0	0	0						
<b>CAPITAL OUTLAY</b>													
15-656-800 LAND ACQUISITION	0	0	0	0	0	0	0						
15-656-899 CAPITAL OUTLAY	0	53,709	0	21,000	19,151	21,000	0						
TOTAL CAPITAL OUTLAY	0	53,709	0	21,000	19,151	21,000	0						
<b>ACCRUAL</b>													
15-656-995 DEPRECIATION EXPENSE	76,272	62,501	0	0	0	0	0						
15-656-999 ACCRUAL: CAPITAL OUTLAY	0	(53,709)	0	0	0	0	0						
TOTAL ACCRUAL	76,272	8,792	0	0	0	0	0						
TOTAL GOLF COURSE	596,224	567,424	533,672	651,607	389,128	569,511	557,513						

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CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

15 -GOLF COURSE FUND  
 TRANSFERRED FROM

EXPENDITURES	2005-2006	2006-2007	2007-2008	2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERFUND TRANSFERS</u>								
15-710-010 TRANSFER FROM GENERAL FUND	( 239,723)	( 219,724)	( 314,574)	( 315,060)	( 150,000)	( 150,000)	0	
TOTAL INTERFUND TRANSFERS	( 239,723)	( 219,724)	( 314,574)	( 315,060)	( 150,000)	( 150,000)	0	
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TOTAL TRANSFERRED FROM	( 239,723)	( 219,724)	( 314,574)	( 315,060)	( 150,000)	( 150,000)	0	
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TOTAL EXPENDITURES	350,501	356,700	219,298	336,827	219,126	419,511	557,513	
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REVENUE OVER/(UNDER) EXPENDITURES	( 18,943)	( 40,745)	104,641	22,861	76,602	33,133	0	
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CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

20 - AMBULANCE REVENUE FUND

REVENUES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
20-301-100 AMBULANCE REVENUE	484,183	312,006	488,679	381,000	239,793	405,536	410,000							
20-302-100 WATER BILL DONATIONS	87,964	88,791	69,359	69,000	59,116	69,037	69,500							
20-302-700 BAD DEBT - WATER BILL DONATIONS	0	1,415	3,145	0	1,184	1,184	1,200							
20-360-100 INTEREST INCOME	4,096	5,709	593	500	199	325	113							
20-360-101 MISC INCOME	0	0	0	0	4,160	4,160	0							
20-360-400 GRANT REVENUE	2,435	2,600	0	2,600	1,472	1,472	1,472							
20-360-920 DONATIONS - MISCELLANEOUS	200	0	10,000	0	0	0	0							
20-399-100 INSURANCE RECOVERY	0	0	0	0	0	0	0							
<b>TOTAL REVENUES</b>	<b>576,878</b>	<b>407,746</b>	<b>585,678</b>	<b>473,100</b>	<b>303,655</b>	<b>499,346</b>	<b>499,665</b>							

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

20 - AMBULANCE REVENUE FUND  
 FIRE AND EMS BILLING

EXPENDITURES	2008-2009				2009-2010			
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	1-T-I ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
20-535-100 SALARIES/WAGES	216,260	190,800	214,000	350,180	203,594	295,341	415,707	
20-535-165 EDUCATIONAL FAY	1,907	1,904	338	800	4,154	4,154	4,154	
20-535-175 LONGEVITY	645	259	23	48	9	15	54	
20-535-190 OVERTIME	44,092	49,602	69,424	25,000	39,973	30,000	30,000	
TOTAL SALARIES	262,924	242,565	283,790	376,028	247,730	329,510	449,915	
<b>BENEFITS</b>								
20-535-201 F I C A & MEDICARE	20,113	19,664	21,774	28,766	18,839	22,593	31,601	
20-535-210 GROUP INSURANCE	32,505	28,413	28,938	54,054	30,332	45,500	54,780	
20-535-230 T M K S	19,323	15,337	21,440	26,122	23,454	28,825	41,154	
20-535-240 WORKMEN'S COMPENSATION	4,406	5,404	5,704	6,160	6,045	6,945	6,945	
20-535-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	
TOTAL BENEFITS	76,350	72,819	78,056	115,102	79,570	103,863	134,680	
<b>SUPPLIES</b>								
20-535-311 POSTAGE/SHIPPING	40	213	218	100	220	330	200	
20-535-320 OTHER ELECTRONICS	3,679	835	0	0	0	0	0	
20-535-335 CLOTHING	18,062	5,231	9,349	10,030	8,991	11,000	13,825	
20-535-352 FURNITURE & FIXTURES	0	0	298	0	0	0	0	
20-535-383 EMS EXPENDABLES	15,221	20,404	22,480	22,762	10,999	20,000	20,000	
20-535-399 OTHER SUPPLIES	0	0	0	0	0	0	0	
TOTAL SUPPLIES	29,001	26,683	32,355	32,892	20,209	31,330	34,025	
<b>SERVICES</b>								
20-535-407 BILLING AGENCY FEES	48,723	35,937	44,303	40,000	28,483	42,724	40,000	
20-535-414 BANK CHARGES	171	160	179	179	120	180	180	
20-535-425 CONTRACT LABOR	0	0	0	0	0	0	0	
20-535-426 PHYSICALS/SCREENING	954	1,326	1,533	1,500	680	1,032	1,200	
20-535-499 OTHER SERVICES	0	0	0	2,915	0	0	0	
TOTAL SERVICES	49,848	38,443	46,015	44,594	29,291	43,936	41,380	
<b>SUNDRY</b>								
20-535-602 SEMINARS/DUES/TRAVEL	8,050	10,267	8,015	11,957	11,624	14,624	11,675	
20-535-699 OTHER - SUNDRY	323	0	57	0	0	0	0	
TOTAL SUNDRY	8,373	10,267	8,072	11,957	11,624	14,624	11,675	
<b>CAPITAL OUTLAY</b>								
20-535-899 CAPITAL OUTLAY	1,987	156,630	0	33,947	0	33,947	0	
TOTAL CAPITAL OUTLAY	1,987	156,630	0	33,947	0	33,947	0	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

20 -AMBULANCE REVENUE FUND  
 FIRE AND EMS BILLING

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009		2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET					
<u>ACCRUAL</u>													
20-535-995 DEPRECIATION EXPENSE	18,035	23,557	0	0	0	0	0	0					
20-535-996 GAIN/LOSS ON SALE FIXED ASSET	0	0	0	0	0	0	0	0					
20-535-999 ACCRUAL: CAPITAL OUTLAY	(1,987)	(156,830)	0	0	0	0	0	0					
TOTAL ACCRUAL	16,048	135,273	0	0	0	0	0	0					
TOTAL FIRE AND EMS BILLING	444,531	414,333	446,289	614,520	386,424	557,210	671,675						



CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

20 -AMBULANCE REVENUE FUND  
 TRANSFERRED FROM

EXPENDITURES	2005-2006	2006-2007	2007-2008	2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>INTERFUND TRANSFERS</b>								
20-710-010 TRANSFER FROM GENERAL FUND	0	0	52,126	139,513	139,513	139,513	( 171,790)	
TOTAL INTERFUND TRANSFERS	0	0	52,126	139,513	139,513	139,513	( 171,790)	
TOTAL TRANSFERRED FROM	0	0	52,126	139,513	139,513	139,513	( 171,790)	
TOTAL EXPENDITURES	444,531	414,333	396,163	475,007	246,911	417,697	499,685	
REVENUE OVER/ (UNDER) EXPENDITURES	134,347	( 6,587)	169,513	( 1,907)	54,744	61,649	0	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

56 -WATER & SEWER FUND

REVENUES	2006-2009			2006-2009		2009-2010		PROPOSED BUDGET
	2006-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
56-360-100 INTEREST INCOME	266	16,634	2,376	1,500	102	115	50	
56-360-101 MISC INCOME	5,206	1,006	3,610	750	78	75	100	
56-360-102 MISC INCOME RETURN CHECKS	1,875	2,116	2,351	2,000	1,545	1,700	1,700	
56-360-400 COMMUNITY DEV GRANT	174,044	100,679	131,037	165,000	0	120,000	0	
56-360-920 DONATIONS - MISCELLANEOUS	0	0	0	0	0	0	0	
56-370-005 CASH OVER OR SHORT	42	363	134	100	49	75	75	
56-381-200 WATER REVENUE	1,926,898	1,821,473	1,967,316	1,867,000	1,172,562	1,881,599	2,053,091	
56-381-201 WATER REVENUE - MISC	0	0	0	0	0	0	0	
56-381-300 SEWER REVENUE	1,247,519	1,217,349	1,277,423	1,250,000	797,421	1,277,037	1,280,000	
56-381-301 SEWER REVENUE - MISC	0	200	0	0	0	0	0	
56-381-500 SEWER SURCHARGE	170,726	302,666	223,596	250,000	134,376	186,719	190,000	
56-381-600 WATER TAP FEE	14,763	4,654	4,623	3,500	5,771	6,000	6,200	
56-381-601 SEWER TAP FEE	11,359	250	5,559	500	0	0	0	
56-381-700 BAD DEBT WRITE-OFF	( 32,563)	( 34,989)	( 33,645)	0	( 32,101)	( 40,000)	( 40,000)	
56-381-701 CREDIT ADJUSTMENTS	0	0	0	0	1	0	0	
56-381-800 PAYMENT DISCOUNTS	( 17,517)	0	0	0	0	0	0	
56-381-900 CONNECT & DISCONNECT FEES	170,985	169,025	171,267	165,000	125,150	187,772	187,772	
56-399-050 CONTRIBUTIONS/CAPITAL	238,563	0	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>3,912,084</b>	<b>3,195,241</b>	<b>3,695,649</b>	<b>3,705,150</b>	<b>2,044,052</b>	<b>3,629,742</b>	<b>3,678,630</b>	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

56 -WATER & SEWER FUND  
 WATER & SEWER

EXPENDITURES	2008-2009				2009-2010			
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SALARIES</b>								
56-565-100 SALARIES/WAGES	106,152	62,420	75,691	65,616	42,614	65,618	69,999	
56-565-175 LONGEVITY	393	439	532	620	395	620	716	
56-565-190 OVERTIME	327	599	3,560	600	738	600	600	
TOTAL SALARIES	106,872	63,458	79,783	66,836	43,748	66,838	71,315	
<b>BENEFITS</b>								
56-565-201 F I C A & MEDICARE	7,656	6,042	5,834	6,113	3,294	5,113	5,354	
56-565-210 GROUP INSURANCE	15,476	10,425	13,392	10,766	7,034	10,766	10,956	
56-565-230 T M R S	7,946	5,646	6,913	6,443	4,198	6,443	6,929	
56-565-240 WORKMEN'S COMPENSATION	233	313	333	360	349	360	349	
56-565-291 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	
TOTAL BENEFITS	31,310	21,425	26,462	22,662	14,875	22,682	23,588	
<b>SUPPLIES</b>								
56-565-310 OFFICE/COMPUTER SUPPLIES	9,816	10,493	6,622	10,000	8,267	9,000	9,000	
56-565-311 POSTAGE/SHIPPING	12,000	11,640	13,854	12,399	5,600	9,200	9,500	
56-565-335 CLOTHING	28	0	0	0	0	0	0	
56-565-385 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	
56-565-399 OTHER SUPPLIES	0	0	0	0	21	21	25	
TOTAL SUPPLIES	21,844	22,133	20,476	22,399	13,867	18,221	18,525	
<b>SERVICES</b>								
56-565-406 FEES	19,689	21,504	20,777	22,500	20,047	20,047	22,417	
56-565-407 COLLECTION AGENCY FEES	1,579	967	2,153	2,000	667	1,159	1,900	
56-565-413 PROFESSIONAL SERVICES	17,777	10,415	0	0	0	0	0	
56-565-414 BANK CHARGES	196	197	213	211	153	211	215	
56-565-415 TELEPHONE	236	245	463	350	532	750	750	
56-565-426 PHYSICALS/SCREENING	0	30	0	70	0	0	70	
56-565-430 ADVERTISING	100	465	0	450	0	0	300	
56-565-440 ELECTRICITY	0	0	0	0	0	0	0	
56-565-483 SPECIAL SERVICES	0	0	0	0	0	0	0	
56-565-496 BWA WATER RESALE	1,153,400	1,153,400	1,150,965	1,153,400	562,400	1,153,400	1,193,920	
56-565-498 VEOLIA - OTHER	221,638	116,967	113,226	160,600	86,517	160,000	140,600	
56-565-499 VEOLIA - CONTRACT OPERATIONS	1,686,504	1,784,662	1,946,690	2,016,766	1,307,744	1,986,768	1,946,187	
TOTAL SERVICES	3,103,519	3,088,098	3,234,709	3,375,749	1,977,340	3,342,335	3,305,759	
<b>MAINTENANCE</b>								
56-565-543 ELECTRONICS/COMPUTER MAINT	16,527	5,376	4,212	6,200	4,483	5,700	5,700	
TOTAL MAINTENANCE	16,527	5,376	4,212	6,200	4,483	5,700	5,700	

CITY OF FREEPORT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: MAY 31ST, 2009

56 -WATER & SEWER FUND  
 WATER & SEWER

EXPENDITURES	2005-2006			2006-2007			2007-2008			2008-2009			2009-2010	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET						
<b>SUNDRY</b>														
56-565-602 SEMINARS/DUES/TRAVEL	1,534	0	73	650	1,960	1,960	960							
56-565-604 PUBLIC OFFICE LIABILITY	0	0	0	0	0	0	0							
56-565-699 OTHER - SUNDRY	62	0	106	0	0	0	0							
<b>TOTAL SUNDRY</b>	<b>1,596</b>	<b>0</b>	<b>179</b>	<b>650</b>	<b>1,960</b>	<b>1,960</b>	<b>960</b>							
<b>CAPITAL OUTLAY</b>														
56-565-074 RIVERSIDE LIFT STATION	0	0	0	0	0	0	0							
56-565-076 LIFT STATION PUMPS	0	0	0	0	0	0	0							
56-565-080 LANE ACQUISITION	0	0	0	0	0	0	0							
56-565-899 CAPITAL OUTLAY	206,313	193,459	0	359,870	26,466	359,870	0							
<b>TOTAL CAPITAL OUTLAY</b>	<b>206,313</b>	<b>193,459</b>	<b>0</b>	<b>359,870</b>	<b>26,466</b>	<b>359,870</b>	<b>0</b>							
<b>ACCRUAL</b>														
56-565-995 DEPRECIATION EXPENSE	321,250	346,567	0	0	0	0	0							
56-565-999 ACCRUAL: CAPITAL OUTLAY	(206,313)	(193,459)	0	0	0	0	0							
<b>TOTAL ACCRUAL</b>	<b>114,937</b>	<b>143,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>							
<b>TOTAL WATER &amp; SEWER</b>	<b>3,604,919</b>	<b>3,537,056</b>	<b>3,365,621</b>	<b>3,654,560</b>	<b>2,082,970</b>	<b>3,817,606</b>	<b>3,425,667</b>							